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**TRIUNFO SANITATION DISTRICT**  
**FISCAL YEAR 2011 BUDGET SUMMARY**  
**WASTEWATER DIVISION**

Description	Actual	Actual	Adopted	Estimated	Proposed	Comments
	FY 2008 Yearend	FY 2009 Yearend	FY 2010 Budget	FY 2010 Yearend	FY 2011 Budget	
<b>Operating revenues:</b>						
Fees, sales	\$ 6,642,223	\$ 6,990,753	\$ 6,330,059	\$ 6,268,374	\$ 6,368,456	[1] Wastewater segment revenue includes sewer service fees (SSF's) collected on County of Ventura property tax rolls from approximately 12,410 equivalent residential units (ERU's). The Triunfo Sanitation District fee per ERU is \$501.60 per year, or \$41.80 per month. Additional revenue comes from flow metered customers who are billed based on quantity of potable water used. Flow metered customers include: Hyatt, Verizon, Baxter, Nanofilm and WellPoint.
Service charges	-	-	-	-	-	
Other revenue	382,923	79,414	76,537	40,963	79,700	[2] Other revenue includes penalties (\$7.5K), inspections fees (\$11.2K), and connection fee revenue (\$61K).
<b>Total operating revenues</b>	<b>7,025,146</b>	<b>7,070,166</b>	<b>6,406,596</b>	<b>6,309,336</b>	<b>6,448,156</b>	
<b>Operating expenses:</b>						
Wastewater treatment, Potable & R/W purchase	4,237,644	4,205,704	4,165,005	4,035,917	4,497,616	[3] Wastewater treatment expenses include Triunfo's share of the JPA operating expenses (\$4.437M) and treatment expenses for sewage treated at the Tillman treatment facility (\$60K).
VRSD contract services	1,198,061	1,413,408	1,704,469	1,518,957	1,280,027	[4] VRSD contract services are identified on Page 7-4. Services include administration, collection system maintenance, operations and engineering functions, and source control functions.
Operating materials and supplies	(320)	2,312	-	12,246	-	
Contract services	-	-	-	-	20,000	[5] Contract services for FY11 include \$20K for outside services for web site design and development (allocated).
Professional services	63,069	127,143	75,000	54,386	88,500	[6] Professional services includes baseline legal fees (\$66K), TSD share of JPA audit (\$2.5K) and fees for Triunfo Sanitation District audit (\$20K). These items are allocated between operational segments.
Insurance	20,296	40,147	30,250	27,213	45,500	[7] Liability (CSRMA) and workers compensation (State Fund) insurance costs (Allocated).
Board member fees & reimbursable expenses	39,859	45,394	70,320	47,771	57,690	[8] Day of service for TSD Board members. Anticipates approximately four (4) meetings per month (Allocated).
Management & administrative	12,998	32,177	15,495	81,201	82,670	[9] Includes: printing & binding, dues (\$13K), tax collector fees (\$20,000), election fees (\$7,500), and seminars and conferences (detailed on page 7-3).
Permits, licenses and fees	102,105	94,278	136,550	275,740	148,970	[10] Significant fees include wheeling charges (\$21K) and capacity rights obligations (\$128K) to the City of Los Angeles for use of the Tillman treatment plant.
<b>Total operating expenses</b>	<b>5,673,712</b>	<b>5,960,562</b>	<b>6,197,089</b>	<b>6,053,431</b>	<b>6,220,973</b>	[11] FY10 Debt service interest expense included early repayment of deferred charges related to the retirement of 10/94 revenue bonds (\$5.2M retired). Deferred costs totaled approximately \$200K.
<b>Operating income(loss) before depreciation</b>	<b>1,351,434</b>	<b>1,109,604</b>	<b>209,507</b>	<b>255,905</b>	<b>227,183</b>	
Depreciation and amortization	318,078	327,068	326,730	337,040	326,736	
<b>Operating income(loss)</b>	<b>1,033,356</b>	<b>782,536</b>	<b>(117,223)</b>	<b>(81,135)</b>	<b>(99,553)</b>	
<b>Non-operating revenues(expenses):</b>						
Interest and investment earnings	509,201	323,514	240,055	120,902	120,000	
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	
Debt service interest expense	(245,481)	(95,370)	(77,000)	(226,150)	(6,600)	[11] FY10 Debt service interest expense included early repayment of deferred charges related to the retirement of 10/94 revenue bonds (\$5.2M retired). Deferred costs totaled approximately \$200K.
Contributed capital assets	-	-	-	1,288	-	
Overhead cost allocation	-	-	-	-	244,594	[12] Overhead cost allocation represents the transfer IN from the Potable Water and Recycled Water Divisions.
Other, net	156,239	(13,079)	(35,976)	126	-	[13] Wastewater capital is identified and described in the Las Virgenes - Triunfo Joint Powers Authority budget attached to this document.
<b>Total non-operating revenues(expenses)</b>	<b>419,958</b>	<b>215,065</b>	<b>127,079</b>	<b>(103,834)</b>	<b>357,994</b>	
<b>Change in net assets before capital expenditures</b>	<b>\$ 1,453,314</b>	<b>\$ 997,601</b>	<b>\$ 9,856</b>	<b>\$ (184,969)</b>	<b>\$ 258,441</b>	
Capital expenditures	2,598,413	1,362,323	1,318,826	-	1,160,004	
Capital expenditures - contra	-	(175,507)	-	-	-	
<b>Capital expenditures, net</b>	<b>2,598,413</b>	<b>1,186,816</b>	<b>1,318,826</b>	<b>-</b>	<b>1,160,004</b>	
<b>Change in net assets</b>	<b>\$ (1,145,099)</b>	<b>\$ (189,216)</b>	<b>\$ (1,308,970)</b>	<b>\$ (184,969)</b>	<b>\$ (901,563)</b>	