



Las Virgenes – Triunfo Joint Powers Authority

Budget

FY 2011-12

July 11, 2011

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Las Virgenes – Triunfo Joint Powers Authority

Fiscal Year 2011-12

Triunfo Sanitation District

Steven Iceland
Michael McReynolds
Janna Orkney
Michael Paule – Chair
James Wall

Mark Lawler – District Manager

Las Virgenes Municipal Water District

Joseph Bowman
Charles Caspary
Glen Peterson
Lee Renger – Vice Chair
Barry Steinhardt

John Mundy – General Manager

Administering Agency:
Las Virgenes Municipal Water District
4232 Las Virgenes Road
Calabasas, CA 91302-1994
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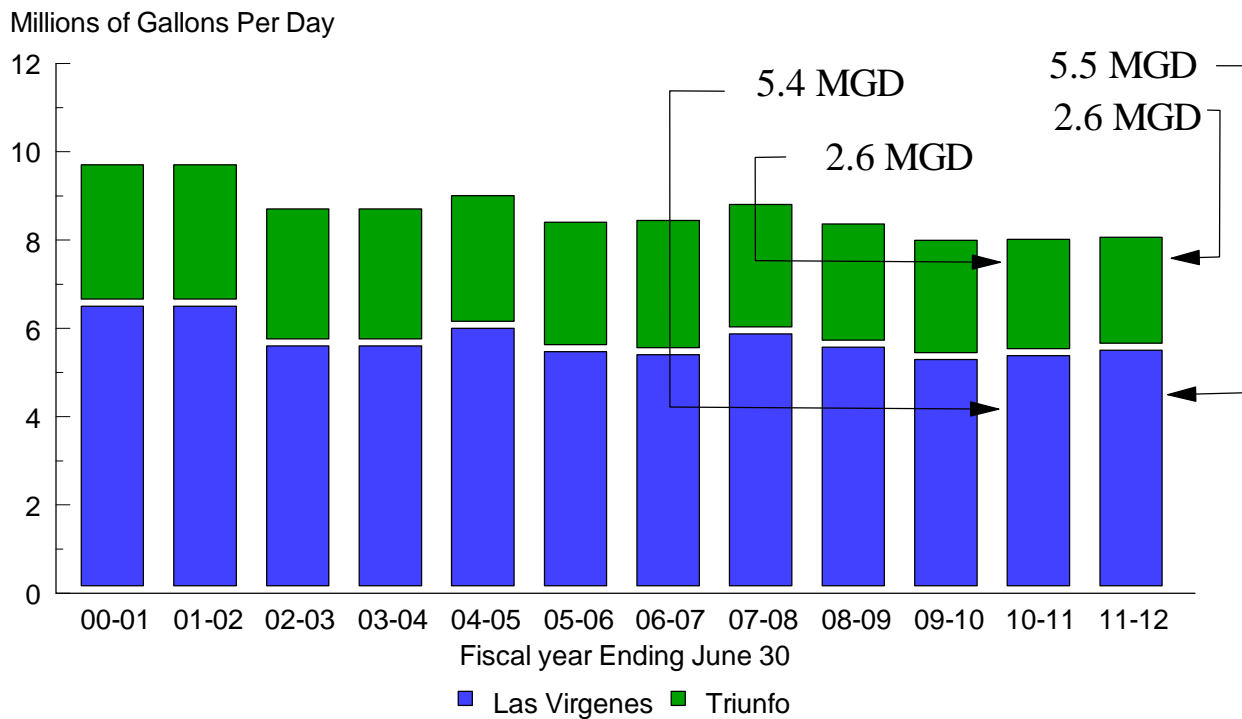
DATE: July 11, 2011

TO: Board of Directors, Las Virgenes -Triunfo Joint Powers Authority

Presented for your consideration is the Joint Powers Authority operating and capital budget for fiscal year (FY) 2011/12. The budget represents the concerted efforts of staff over the past several months and was created within the terms of the Joint Powers Authority agreement.

The following graph shows the participant's sewage flows since FY00/01. The reduction in flows reflects low growth policies of cities within the watershed, diversion of some sewage to the City of Los Angeles and water allocations to customers within the respective sewer service areas of the Joint Powers Authority partners for the last two years.

JOINT POWERS AUTHORITY AVERAGE DAILY DRY WEATHER FLOW 2000 - 2012

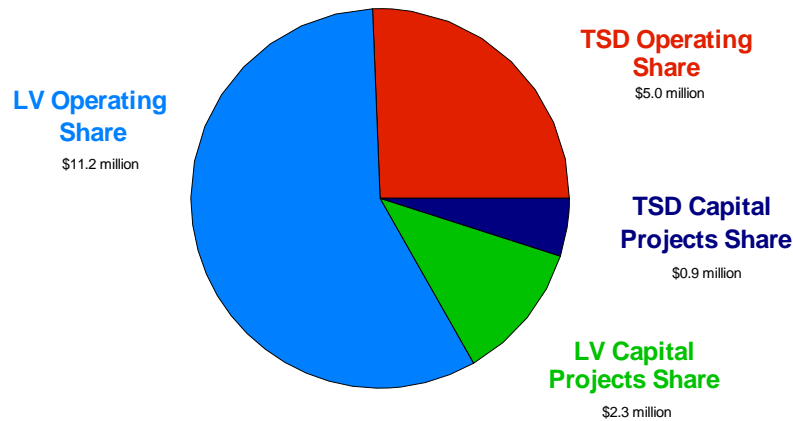


Use of Joint Powers Authority Funds

For operations and capital improvement projects, the use of funds in the proposed budget for FY11/12 is \$19.4 million, as shown below.

**JOINT POWERS AUTHORITY
FY2011-12 USES OF FUNDS**

\$19.4 million



The proposed operating expense for FY11/12 is 1.01% higher than the adopted budget for FY10/11. The proposed capital improvement project (CIP) budget for FY11/12 is lower than the budget for FY10/11 by \$2.0 million. Overall the total budget is 8.7% lower than FY10-11 approved budget.

The following table shows uses of funds.

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
WORKING CAPITAL ANALYSIS - USES OF FUNDS**

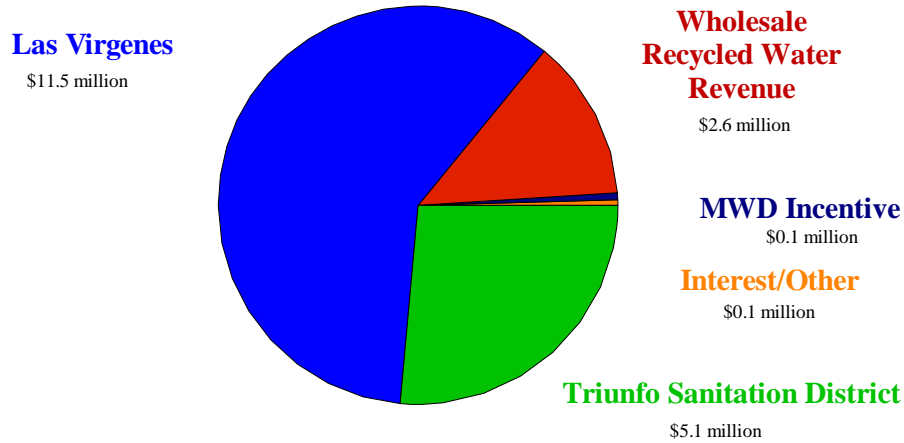
	<u>FY2007-08</u> <u>ACTUAL</u>	<u>FY2008-09</u> <u>ACTUAL</u>	<u>FY2009-10</u> <u>ACTUAL</u>	<u>FY2010-11</u> <u>BUDGET</u>	<u>FY2010-11</u> <u>EST. ACTUAL</u>	<u>FY2011-12</u> <u>BUDGET</u>
Operating Expenses						
Las Virgenes Municipal Water District	10,042,495	10,347,339	10,112,633	10,967,047	10,303,205	11,165,057
Triunfo Sanitation District	4,659,787	4,689,023	4,613,912	5,008,564	4,626,083	4,971,134
Total Operating Expenses	<u>14,702,282</u>	<u>15,036,362</u>	<u>14,726,545</u>	<u>15,975,611</u>	<u>14,929,288</u>	<u>16,136,191</u>
Capital Projects						
Las Virgenes Municipal Water District	3,047,530	5,001,459	2,335,113	3,713,978	3,090,197	2,296,464
Triunfo Sanitation District	1,271,738	2,082,760	972,413	1,546,614	1,286,852	956,318
Total Capital Projects	<u>4,319,268</u>	<u>7,084,219</u>	<u>3,307,526</u>	<u>5,260,592</u>	<u>4,377,049</u>	<u>3,252,782</u>
Total Uses of Funds	<u>19,021,550</u>	<u>22,120,581</u>	<u>18,034,071</u>	<u>21,236,203</u>	<u>19,306,337</u>	<u>19,388,973</u>

Source of Joint Powers Authority Funds

The Joint Powers Authority (JPA) receives revenue from sales of recycled water, compost sales and from interest revenue, but the JPA partners contribute most of the funds for the JPA, as shown below.

JOINT POWERS AUTHORITY FY2011-12 SOURCES OF FUNDS

\$19.4 million



The operating expenses of the JPA are allocated to the participants in four ways, depending upon the type of expenses. The basis of allocation is:

- Participants' reserve capacity rights in the trunk sewer,
- Participants' reserve capacity rights in the treatment plant and recycled water system,
- Participants' flow into the treatment plant, or
- Equal shares by participants for audit and meter station expense.

Because allocation of expense varies by type of expense, the overall percentage allocated to each participant changes from year to year. The total anticipated contribution from partners is estimated to be \$0.6 million less than budgeted in FY10/11 for operations and \$2.0 million less in capital projects.

LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
WORKING CAPITAL ANALYSIS - SOURCES OF FUNDS

	FY2007-08 ACTUAL	FY2008-09 ACTUAL	FY2009-10 ACTUAL	FY2010-11 BUDGET	FY2010-11 EST. ACTUAL	FY2011-12 BUDGET
Operating Revenue						
Recycled Water Revenue						
Las Virgenes Municipal Water Distri	1,109,804	889,207	1,164,241	1,233,808	1,209,433	1,965,482
Triunfo Sanitation District	462,157	370,293	484,826	513,795	503,645	576,052
Total Recycled Water Revenue	<u>1,571,961</u>	<u>1,259,500</u>	<u>1,649,067</u>	<u>1,747,603</u>	<u>1,713,078</u>	<u>2,541,534</u>
MWD Incentive - Local Projects	71,887	107,800	143,651	107,800	107,800	107,800
Other	90,375	61,177	72,586	61,855	77,100	67,500
Total Operating Revenue	<u>1,734,223</u>	<u>1,428,477</u>	<u>1,865,304</u>	<u>1,917,258</u>	<u>1,897,978</u>	<u>2,716,834</u>
Interest & Other Revenue	<u>181,083</u>	<u>81,664</u>	<u>942,723</u>	<u>36,000</u>	<u>968,663</u>	<u>20,000</u>
Participant's Contribution						
Las Virgenes Municipal Water District						
Operations	8,705,282	9,274,177	8,764,035	9,584,937	8,934,706	9,231,124
Capital Projects	3,047,530	5,001,459	1,700,380	3,713,978	2,431,737	2,296,464
Total Las Virgenes	<u>11,752,812</u>	<u>14,275,636</u>	<u>10,464,415</u>	<u>13,298,915</u>	<u>11,366,443</u>	<u>11,527,588</u>
Triunfo Sanitation District						
Operations	4,081,694	4,252,044	4,053,539	4,437,416	4,060,604	4,168,233
Capital Projects	1,271,738	2,082,760	708,090	1,546,614	1,012,649	956,318
Total Triunfo	<u>5,353,432</u>	<u>6,334,804</u>	<u>4,761,629</u>	<u>5,984,030</u>	<u>5,073,253</u>	<u>5,124,551</u>
Total Sources of Funds	<u>19,021,550</u>	<u>22,120,581</u>	<u>18,034,071</u>	<u>21,236,203</u>	<u>19,306,337</u>	<u>19,388,973</u>

At the JPA meeting on June 6, 2011, the joint board approved a new formula for determining the wholesale price of recycled water, that is, the price that the JPA charges to its two customers—Las Virgenes Municipal Water District and Triunfo Sanitation District. Previously, the wholesale rate for recycled water was based upon the operating costs for recycled water reservoirs, system operations and pump stations (only for areas in which pumping is necessary). This represents the operating costs of recycled water. The new formula, effective July 1, 2011, uses the operating costs and adds the administrative overhead for recycled water operations and a depreciation expense for recycled water capital assets. The new wholesale rate for recycled water with pumping is \$425.04 per acre foot, which is \$135.42 higher than the previous rate of \$289.62 per acre foot. For wholesale recycled water delivered to the Las Virgenes Valley, which does not require additional pumping, the rate changes to \$277.53 per acre foot from \$164.77 per acre foot.

Allocation of General and Administrative Costs

The general and administrative costs of Las Virgenes Municipal Water District are distributed among its three enterprises (potable water, recycled water and sanitation), its capital improvement projects, and the operations of the JPA. In accordance with the original Joint Powers Authority agreement, the general and administrative costs are distributed to the JPA based upon direct labor hours.


The FY11/12 Las Virgenes Municipal Water District budget for general and administrative expenses (otherwise known as Internal Service) is \$15.0 million. Of this total, \$6.3 million (42%) is allocated to the JPA based upon projected labor hours.

Capital Improvement Projects

The Capital improvement projects are shown by enterprise (Recycled Water and Sanitation) and by project number. This corresponds to the classification of the funding by LVMWD and agrees with the JPA capital budget.

Respectfully submitted,

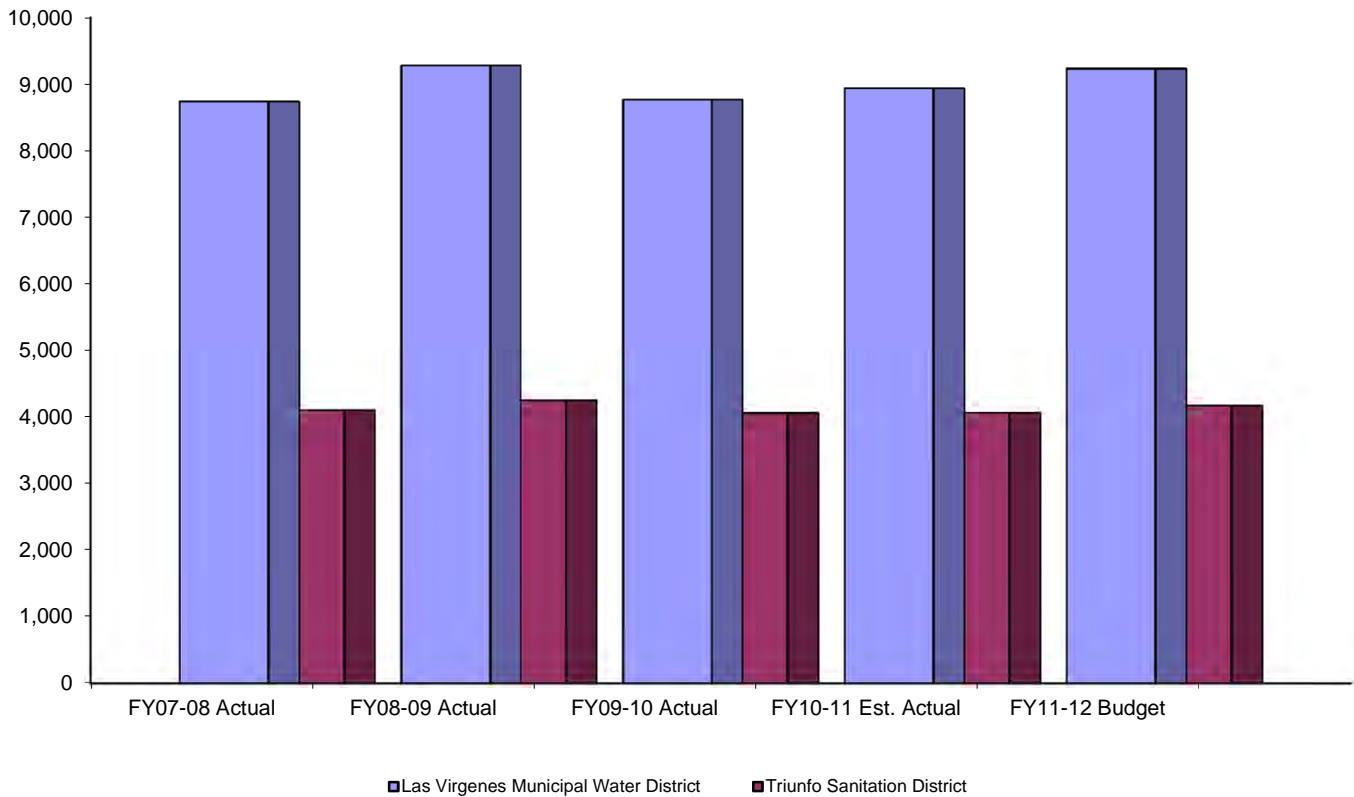

John R. Mundy
General Manager


Sandra Hicks
Director of Finance and Administration



**Las Virgenes - Triunfo
Joint Powers Authority
Allocated Net Expense Summary
(Dollars in Thousands)**

	FY07-08 Actual	FY08-09 Actual	FY09-10 Actual	FY10-11 Est. Actual	FY11-12 Budget
JPA Revenues	1,734	1,428	1,865	1,898	2,717
JPA Expenses	14,702	15,036	14,726	14,929	16,136
Net Operating Expense	12,968	13,608	12,861	13,031	13,419
Non-Operating Revenue	130	82	43	36	20
Net Expenses	12,838	13,526	12,818	12,995	13,399
Las Virgenes Municipal Water District	8,737	9,279	8,764	8,935	9,231
Triunfo Sanitation District	4,101	4,247	4,054	4,060	4,168
Total Allocated Expenses	12,838	13,526	12,818	12,995	13,399



PROJECTION FOR 2011-12 FISCAL YEAR
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
SEWER EXPENSE	335,880	0	0	0	0	335,880
TREATMENT RECLAMATION	0	4,942,676	3,122,423	0	0	8,065,099
TREATMENT COMPOSTING	0	3,101,458	1,767,099	0	0	4,868,557
TREATMENT INJECTION	0	101,662	131,415	0	0	233,077
PUMP STATIONS	0	1,429,393	0	0	0	1,429,393
TANKS/RESERVOIR WELLS	0	93,693	0	0	0	93,693
SYSTEM OPERATION	0	51,080	0	0	0	51,080
WATER SYSTEM	0	119,124	0	0	0	119,124
ADMINISTRATIVE EXPENSES	0	927,568	0	8,720	0	936,288
TAPIA WAREHOUSE	0	4,000	0	0	0	4,000
REVENUES	0	(2,716,834)	0	0	(20,000)	(2,736,834)
TOTAL EXPENSES	335,880	8,053,820	5,020,937	8,720	(20,000)	13,399,357
	A	B	C	D	E	TOTAL

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	%	\$	%	\$	%	\$	%	\$	%	\$		
U-1 SANITATION DISTRICT	36.3%	121,924	53.1%	4,276,578	49.0%	2,460,259	25.0%	2,180	79.2%	(15,848)	51.1%	6,845,093
U-2 SANITATION DISTRICT	3.1%	10,412	17.5%	1,409,419	19.2%	964,020	25.0%	2,180	0.0%	0	17.8%	2,386,031
TOTAL LVMWD	39.4%	132,336	70.6%	5,685,997	68.2%	3,424,279	50.0%	4,360	79.2%	(15,848)	68.9%	9,231,124
TRIUNFO SANITATION DISTRICT	60.6%	203,544	29.4%	2,367,823	31.7%	1,596,658	50.0%	4,360	20.8%	(4,152)	31.1%	4,168,233
TOTAL ALLOCATION	100.0%	335,880	100.0%	8,053,820	99.9%	5,020,937	100.0%	8,720	100.0%	(20,000)	100.0%	13,399,357
	A		B		C		D		E		TOTAL	

GROUP

- A** Basis of allocation to each participant is participant's reserve capacity rights in the trunk sewer.
- B** Basis of allocation to each participant is participant's reserve capacity rights in the treatment plant and reclaimed water system.
- C** Basis of allocation to each participant is participant's flow into the treatment plant.
- D** Each participant is allocated an equal share.
- E** Basis of allocation is each participant's average monthly cash balance.

ESTIMATED ACTUAL FOR 2010-11 FISCAL YEAR
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
SEWER EXPENSE	256,954	0	0	0	0	256,954
TREATMENT RECLAMATION	0	4,621,068	2,786,130	0	0	7,407,198
TREATMENT COMPOSTING	0	2,890,554	1,664,235	0	0	4,554,789
TREATMENT INJECTION	0	97,141	106,764	0	0	203,905
PUMP STATIONS	0	1,269,823	0	0	0	1,269,823
TANKS/RESERVOIR WELLS	0	89,806	0	0	0	89,806
SYSTEM OPERATION	0	35,067	0	0	0	35,067
WATER SYSTEM	0	174,098	0	0	0	174,098
ADMINISTRATIVE EXPENSES	0	926,103	0	8,545	0	934,648
TAPIA WAREHOUSE	0	3,000	0	0	0	3,000
REVENUES	0	(1,897,978)	0	0	(36,000)	(1,933,978)
TOTAL EXPENSES	256,954	8,208,682	4,557,129	8,545	(36,000)	12,995,310
	A	B	C	D	E	TOTAL

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	%	\$	%	\$	%	\$	%	\$	%	\$		
U-1 SANITATION DISTRICT	36.3%	93,274	53.1%	4,358,810	47.8%	2,178,308	25.0%	2,136	79.2%	(28,526)	50.8%	6,604,002
U-2 SANITATION DISTRICT	3.1%	7,966	17.5%	1,436,519	19.4%	884,083	25.0%	2,136	0.0%	0	17.9%	2,330,704
LVMWD	39.4%	101,240	70.6%	5,795,329	67.2%	3,062,391	50.0%	4,272	79.2%	(28,526)	68.8%	8,934,706
TRIUNFO SANITATION DISTRICT	60.6%	155,714	29.4%	2,413,353	32.8%	1,494,738	50.0%	4,273	20.8%	(7,474)	31.2%	4,060,604
TOTAL ALLOCATION	100.0%	256,954	100.0%	8,208,682	100.0%	4,557,129	100.0%	8,545	100.0%	(36,000)	100.0%	12,995,310
	A		B		C		D		E		TOTAL	

GROUP

- A** Basis of allocation to each participant is participant's reserve capacity rights in the trunk sewer.
- B** Basis of allocation to each participant is participant's reserve capacity rights in the treatment plant and reclaimed water system.
- C** Basis of allocation to each participant is participant's flow into the treatment plant.
- D** Each participant is allocated an equal share.
- E** Basis of allocation is each participant's average monthly cash balance.

JOINT POWERS AUTHORITY
 PARTICIPANT SEWAGE FLOWS and EXPENSE ALLOCATION
 FY 2011-12

PARTICIPANT	PROJECTED SEWAGE FLOWS			ALLOCATION OF TOTAL EXPENSES TO PARTICIPANTS			PROJECTED ERUs	
	MILLION GALLONS PER DAY (MGD)	MILLION GALLONS PER YEAR (MG)	PERCENT BASED ON FLOWS	TOTAL EXP	\$ PER MG	%	PROJECTED NUMBER OF ERUs	GPD PER ERU
	(A)	(B)	(C)	(D)	(D) / (B)		(E)	(A)/(E)
U-1 SANITATION DISTRICT	3.95	1,443	49.0%	7,278,182	5,044	51.2%	18,426	215
U-2 SANITATION DISTRICT	1.55	566	19.2%	2,528,762	4,468	17.8%	7,015	221
LVMWD	5.50	2,009	68.2%	9,806,944	4,882	69.0%	25,441	216
TRIUNFO SANITATION DISTRICT	2.56	934	31.7%	4,408,022	4,720	31.0%	12,230	209
TOTAL ALL PARTICIPANTS	8.06	2,943	99.9%	14,214,966 *	4,830	100.0%	37,671	214
RETURN FLOWS	0.94	344						
WESTLAKE WELLS	0.24	87						
	9.24	3,374						

* Total expenses allocated is net of non-operating interest income.

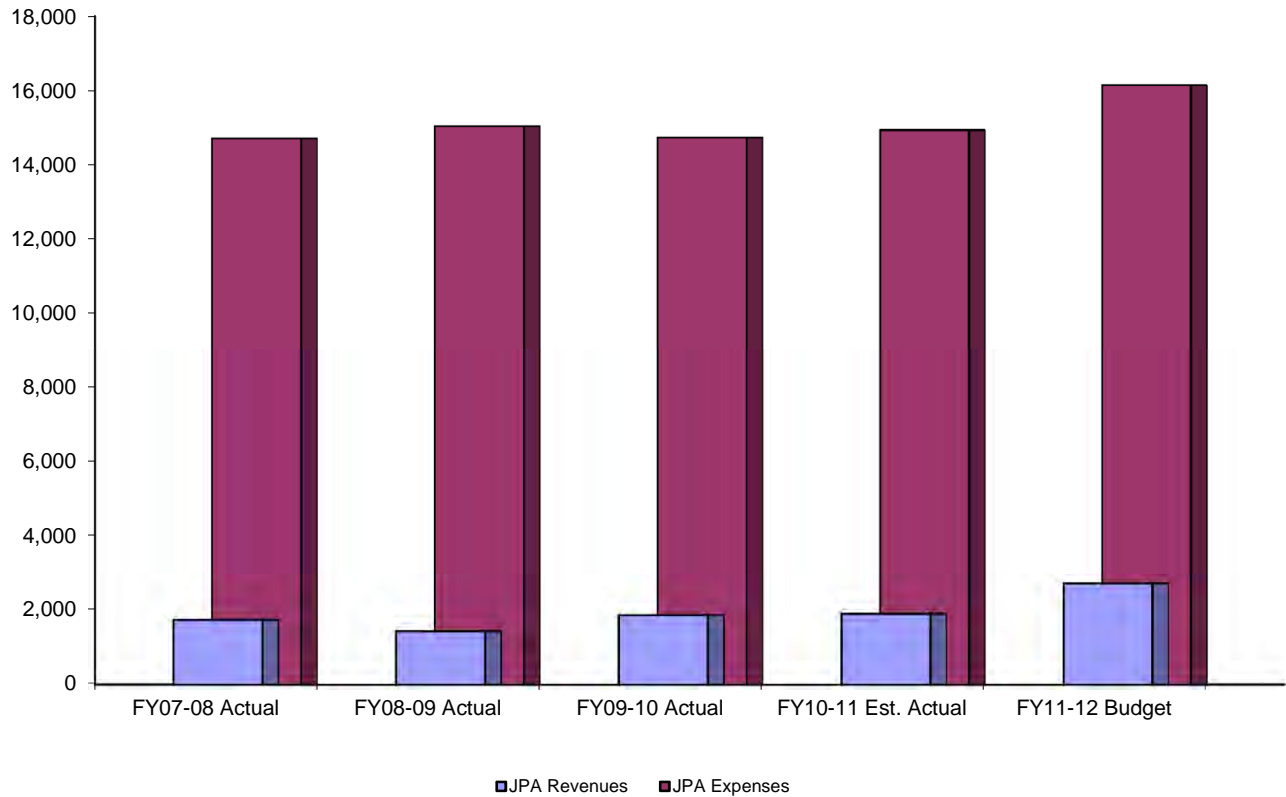
JOINT POWERS AUTHORITY
PARTICIPANT SEWAGE FLOWS and EXPENSE ALLOCATION
ESTIMATED ACTUAL FY 2010-11

PARTICIPANT	PROJECTED SEWAGE FLOWS			ALLOCATION OF TOTAL EXPENSES TO PARTICIPANTS			ESTIMATED ERUs	
	MILLION GALLONS PER DAY (MGD)	MILLION GALLONS PER YEAR (MG)	PERCENT BASED ON FLOWS	TOTAL EXP	\$ PER MG	%	ESTIMATED NUMBER OF ERUs	GPD PER ERU
	(A)	(B)	(C)	(D)	(D) / (B)		(E)	(A)/(E)
U-1 SANITATION DISTRICT	3.83	1,398	47.8%	6,604,002	4,724	50.8%	18,408	208
U-2 SANITATION DISTRICT	1.55	567	19.4%	2,330,704	4,109	17.9%	6,991	222
LVMWD	5.38	1,965	67.2%	8,934,706	4,547	68.7%	25,399	212
TRIUNFO SANITATION DISTRICT	2.63	960	32.8%	4,060,604	4,231	31.3%	12,063	218
TOTAL ALL PARTICIPANTS	8.01	2,925	100.0%	12,995,310 *	4,443	100.0%	37,462	214
RETURN FLOWS	0.98	357						
WESTLAKE WELLS	0.21	78						
	9.21	3,360						

* Total expenses allocated is net of non-operating interest income.

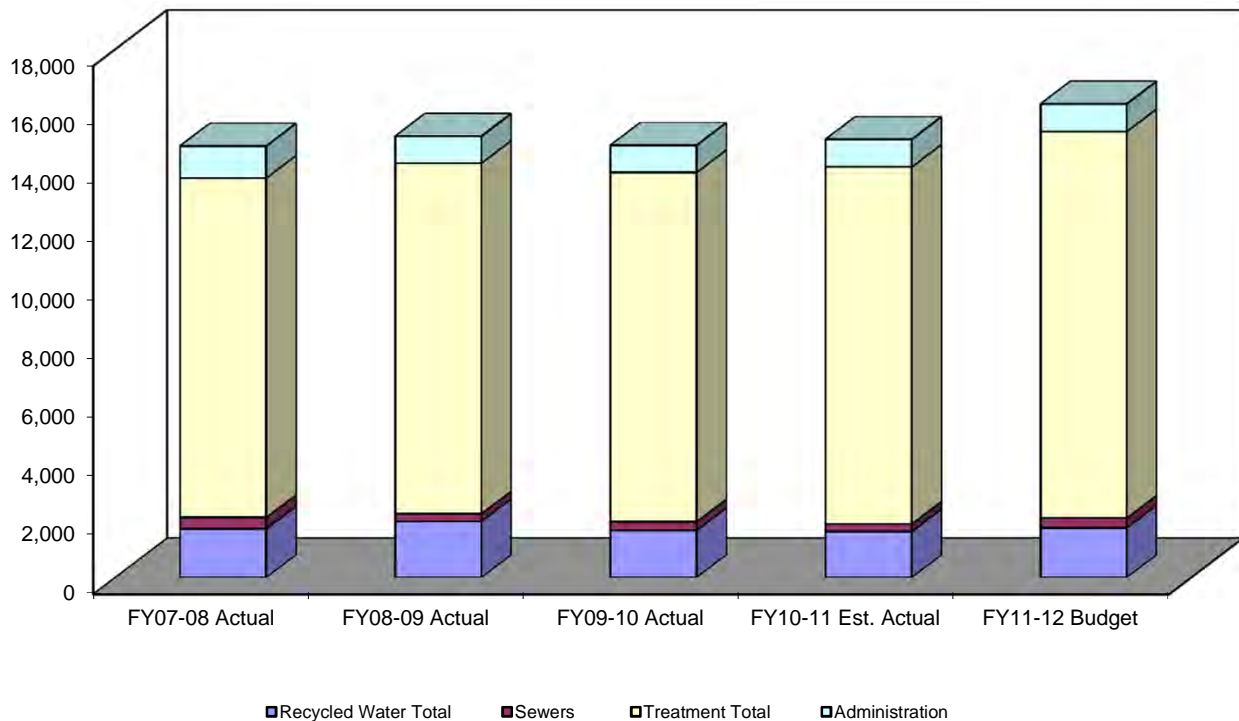
**Las Virgenes - Triunfo
Joint Powers Authority
Operations Summary
(Dollars in Thousands)**

	FY07-08 Actual	FY08-09 Actual	FY09-10 Actual	FY10-11 Est. Actual	FY11-12 Budget
JPA Revenues	1,734	1,428	1,865	1,898	2,717
JPA Expenses	14,702	15,036	14,726	14,929	16,136
Net Operating Expense	12,968	13,608	12,861	13,031	13,419



**Las Virgenes - Triunfo
Joint Powers Authority
Operating Expense Summary**
(Dollars in Thousands)

	FY07-08 Actual	FY08-09 Actual	FY09-10 Actual	FY10-11 Est. Actual	FY11-12 Budget
Pump Stations	1,283	1,317	1,248	1,270	1,429
Tank, Res, Wells	150	305	266	90	94
System Ops	80	133	67	35	51
Distribution	146	160	28	174	119
Recycled Water Total	1,659	1,915	1,609	1,569	1,693
Sewers	391	259	293	257	336
Reclamation	7,320	7,151	7,158	7,407	8,065
Composting	4,118	4,642	4,529	4,555	4,869
Injection and Centrate Equal.	124	153	215	204	233
Treatment Total	11,562	11,946	11,902	12,166	13,167
Administration	1,090	916	922	937	940
Total JPA Operations	14,702	15,036	14,726	14,929	16,136



**Las Virgenes - Triunfo
Joint Powers Authority
Operations Summary**

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Est. Actual	FY 11-12 Budget
OPERATING REVENUES						
4235 RW Sales - LVMWD	\$1,180,729	\$992,244	\$1,237,285	\$1,351,403	\$1,310,428	\$1,965,482
4240 RW Sales - TSD	391,232	267,256	411,782	396,200	402,650	576,052
4245 MWD Incentive - Local Projects	71,887	107,800	143,651	107,800	107,800	107,800
4505 Other Income from Operations	55,462	57,330	58,409	56,855	58,900	60,000
4510 Compost Sales	17,496	3,847	14,177	5,000	18,200	7,500
4417 Prop 13 Urban Runoff Reduction	2,716	0	0	0	0	0
4420 Prop 13 Watershed Monitoring	14,701	0	0	0	0	0
TOTAL OPERATING REVENUES	\$1,734,223	\$1,428,477	\$1,865,304	\$1,917,258	\$1,897,978	\$2,716,834
SOURCE OF SUPPLY						
5115 Purchased Water - Potable Suppl	1,600	103,800	67,000	0	0	0
OPERATIONS DIVISION EXPENSE						
5400 Labor	1,523,703	1,946,503	1,974,627	2,049,282	1,949,408	1,926,647
5405.1 Electricity	2,288,156	2,246,860	2,226,009	2,299,010	2,462,121	2,603,388
5405.2 Telephone	24,162	24,857	26,447	28,310	26,214	26,875
5405.3 Natural Gas	12,620	12,395	11,733	13,000	10,417	13,000
5405.4 Water	25,952	30,882	12,391	18,740	11,920	14,740
5410 Supplies/Material	52,199	62,285	104,683	59,500	81,573	85,500
5410.1 Fuel	21,628	8,917	9,998	12,000	10,282	11,500
5410.5 Ferric Chloride	65,872	90,054	75,340	80,000	107,000	90,000
5410.6 Defoamer/Deodorant	5,087	0	5,607	0	33,600	56,000
5410.7 Polymer	204,921	200,824	125,416	192,000	123,000	130,000
5410.8 Amendment	225,565	203,034	166,720	210,000	252,044	160,000
5410.9 Alum	19,105	25,773	25,561	30,000	39,211	32,000
5410.10 Sodium Hypochlorite	291,620	349,984	313,167	375,000	265,000	325,000
5410.11 Sodium Bisulfite	114,400	250,305	244,391	250,000	185,000	250,000
5415 Outside Services	65,802	56,617	55,887	78,500	31,100	218,500
5417 Odor Control	112,290	117,180	106,341	135,000	105,901	121,000
5420 Permits and Fee	122,817	97,870	106,494	106,430	132,083	113,300
5425 Consulting Services	36,935	29,646	16,684	25,000	25,000	15,000
5430 Capital Outlay	49,850	46,181	85,853	70,000	62,541	30,000
Sub-total	\$5,262,684	\$5,800,167	\$5,693,349	\$6,031,772	\$5,913,415	\$6,222,450
MAINTENANCE DIVISION EXPENSE						
5500 Labor	926,020	1,063,074	1,333,926	1,297,843	1,224,339	1,256,961
5510 Supplies/Material	375,496	447,773	322,889	341,500	279,205	349,000
5515 Outside Services	444,910	421,652	286,583	432,000	255,148	389,000
5518 Building Maintenance	140,598	123,988	133,027	127,500	109,000	110,000
5520 Permits and Fee	0	404	404	500	425	1,000
5525 Consulting Services	0	23,530	0	0	18,760	20,000
5530 Capital Outlay	100,308	48,952	0	105,000	0	0
Sub-total	\$1,987,332	\$2,129,373	\$2,076,829	\$2,304,343	\$1,886,877	\$2,125,961
INVENTORY EXPENSES						
5536 Inventory Adjustment	(2,212)	4,023	2,469	4,000	3,000	4,000
PUBLIC INFORMATION						
6602 School Education Program	482	2,048	2,798	5,230	7,576	6,865
6604 Public Education Program	14,756	21,913	24,397	48,921	46,065	51,659
6606 Community Group Outreach	5,530	1,369	2,679	18,023	17,472	17,399
6608 Intergovernmental Coordination	4,209	8,345	14,691	34,272	16,555	35,558
Sub-total	\$24,977	\$33,675	\$44,565	\$106,446	\$87,668	\$111,481
RESOURCE CONSERVATION						
6786 Private Sprayfield	381,231	0	0	0	0	0
6787 Incentive Program	121,873	0	0	0	0	0
6788 District Sprayfield	271,493	260,797	261,642	297,234	238,234	283,663
6789 005 Discharge	14,951	41,827	36,509	45,000	45,000	55,000
6785 Watershed Programs	77,872	39,021	61,373	55,276	67,448	84,008
Sub-total	\$867,420	\$341,645	\$359,524	\$397,510	\$350,682	\$422,671

**Las Virgenes - Triunfo
Joint Powers Authority
Operations Summary**

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Est. Actual	FY 11-12 Budget
SPECIALTY EXPENSES						
5700 SCADA Services	62,079	53,638	86,081	116,412	85,886	105,134
5710.2 Technical Services	872	7,152	4,712	3,614	1,131	2,256
5712 Compost Sales/Use Tax	4,926	12,772	6,071	4,000	4,000	4,000
5715.2 Other Lab Services	139,299	160,955	158,312	143,200	141,700	143,200
5715.3 Tapia Lab Sampling	76,530	93,321	113,453	97,196	107,915	114,767
7202 Allocated Lab Expense	337,183	357,998	362,454	387,222	378,526	405,383
Sub-total	\$620,889	\$685,836	\$731,083	\$751,644	\$719,158	\$774,740
ADMINISTRATIVE EXPENSES						
6872 Litigation/Outside Services	7,474	6,184	0	0	0	0
6516 Other Professional Services	119,299	115,661	115,317	0	0	0
6517 Audit Fees	4,100	4,265	4,435	8,545	8,545	8,720
7110 Travel/Misc Staff Expense	30	0	20	0	0	0
7135 General Insurance	190,905	171,829	0	0	0	0
7135.1 Property Insurance	0	0	71,381	72,100	71,307	73,300
7135.4 Earthquake Insurance	0	0	93,471	95,600	89,903	90,700
7153 TSD Staff Services	0	0	0	0	0	5,000
6260 Rental Charge - Facility Repl	446,205	392,306	356,749	382,279	382,279	363,375
7203 Allocated Building Maint	146,815	98,825	80,441	104,549	88,804	87,329
7225 Allocated Support Services	3,257,503	3,553,336	3,607,349	3,918,356	3,773,472	4,049,375
7226 Allocated Operations Services	1,767,267	1,595,439	1,422,561	1,798,467	1,554,178	1,797,089
Sub-total	\$5,939,598	\$5,937,845	\$5,751,724	\$6,379,896	\$5,968,488	\$6,474,888
TOTAL EXPENSES	\$14,702,288	\$15,036,364	\$14,726,543	\$15,975,611	\$14,929,288	\$16,136,191
NET OPERATING EXPENSE	\$12,968,065	\$13,607,887	\$12,861,239	\$14,058,353	\$13,031,310	\$13,419,357

RW WHOLESALE RATE COMPUTATIONS

FY 2011-12 Budgeted Costs	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,429,393	570,535	858,858	
Reservoirs	93,693	93,693		
System Operations	51,080	51,080		
Distribution	119,124	119,124		
Administration	98,252	98,252		
subtotal:Operations & Admin	<u>1,791,542</u>	<u>932,684</u>		
Depreciation	750,000	750,000	-	
Total Cost	<u>\$ 2,541,542</u>	<u>\$ 1,682,684</u>	<u>\$ 858,858</u>	
Costs per Acre Foot		<u>\$ 277.53</u>	<u>\$ 147.51</u>	<u>\$ 425.04</u>

FY 2011-12 Estimated Deliveries (avg. prior 3 years)

	Acre Feet	Rate	
LV Valley	240.92	\$ 277.53 /AF	\$ 66,862.53
LVMWD East	1,835.36	\$ 425.04 /AF	\$ 780,101.41
LVMWD West	2,631.56	\$ 425.04 /AF	\$ 1,118,518.26
Total LVMWD	<u>4,707.84</u>		<u>\$ 1,965,482.20</u>
TSD	1,355.29	\$ 425.04 /AF	\$ 576,052.46
	<u>6,063.13</u>		<u>\$ 2,541,534.67</u>

RW WHOLESALE COMPUTATIONS

FY 2010-11 Estimated Actual Costs	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,269,823	529,428	740,395	
Reservoirs	89,806	89,806		
System Operations	35,067	35,067		
Distribution	174,098	174,098		
Total Cost	\$ 1,568,794	\$ 828,399		
Costs per Acre Foot		\$ 137.88	\$ 127.83	\$ 265.71

FY 2010-11 Estimated Deliveries

	Acre Feet	Rate	
LV Valley	216	\$ 164.77 /AF	\$ 35,552.42
LVMWD East	1,923	\$ 289.62 /AF	\$ 556,800.24
LVMWD West	2,479	\$ 289.62 /AF	\$ 718,075.14
Total LVMWD	4,618		\$ 1,310,427.80
TSD	1,390	\$ 289.62 /AF	\$ 402,650.00
	6,008		\$ 1,713,077.80

JOINT POWERS AUTHORITY

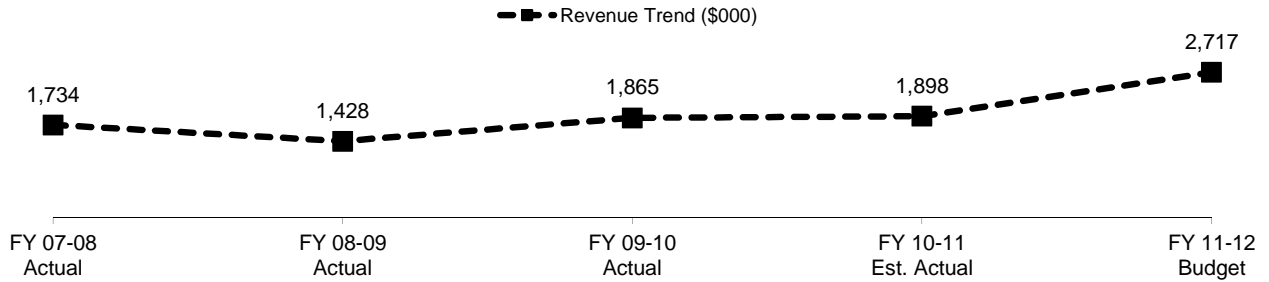
Operating Revenues – 751000

LINE ITEM EXPLANATIONS

- 4235 Recycled Water Sales - LVMWD – Wholesale recycled water sales to Las Virgenes Municipal Water District (4,708 af). Wholesale rates are set to recover the costs of operating and administering the Recycled Water backbone distribution system. Beginning in Fiscal Year 2011-12, an additional amount, equal to the value of annual depreciation expense on the recycled water distribution system, is included in the wholesale recycled water rate. Annual sales to each JPA partner is projected using the prior 3 years average purchases by each JPA partner and adjusted as necessary for weather and outage conditions.
- 4240 Recycled Water Sales - TSD – Wholesale recycled water sales to Triunfo Sanitation District (1,355 af). Wholesale rates are set in the same manner as described above.
- 4245 MWD Incentive Local Projects – Funding from Metropolitan Water District to encourage reduction of potable water demand up to 700 af per year at \$154/af.
- 4505 Other Income from Operations – Primarily rental of tank sites to cellular telephone providers.
- 4510 Compost Sales – Commercial sales of compost produced at the Rancho Las Virgenes Composting Facility.
- 4417 Prop 13 Urban Runoff Reduction – State grant funds for managing the Malibu Creek Runoff Control Project. This activity has been moved to Potable Water.
- 4420 Prop 13 Watershed Monitoring – State of California grant funding for watershed management in the Malibu Creek watershed.

**Las Virgenes - Triunfo
Joint Powers Authority
Operating Revenues**

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Est. Actual	FY 11-12 Budget
OPERATING REVENUES						
4235 RW Sales - LVMWD	\$1,180,729	\$992,244	\$1,237,285	\$1,351,403	\$1,310,428	\$1,965,482
4240 RW Sales - TSD	391,232	267,256	411,782	396,200	402,650	576,052
4245 MWD Incentive - Local Projects	71,887	107,800	143,651	107,800	107,800	107,800
4505 Other Income from Operations	55,462	57,330	58,409	56,855	58,900	60,000
4510 Compost Sales	17,496	3,847	14,177	5,000	18,200	7,500
4417 Prop 13 Urban Runoff Reduction	2,716	0	0	0	0	0
4420 Prop 13 Watershed Monitoring	14,701	0	0	0	0	0
TOTAL OPERATING REVENUES	\$1,734,223	\$1,428,477	\$1,865,304	\$1,917,258	\$1,897,978	\$2,716,834



JOINT POWERS AUTHORITY

RW Pump Stations – 751100

FUNCTION

To provide appropriate training, operating, preventive maintenance and maintenance and repair programs to preserve Joint Powers Authority (JPA) assets and to ensure the Effluent, East and West recycled water pump stations are operated and maintained safely, efficiently and cost-effectively to supply adequate water throughout the recycled water distribution system.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY11-12.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

5400 Labor – Primarily labor hours worked by Water Treatment and Production and Water Reclamation personnel to operate and provide preventive maintenance to equipment and facilities at the various Joint Powers Authority pump stations.

5405.1 Energy – Energy costs for recycled water pump stations.

5410 Supplies/Materials – Funds to purchase supplies and materials used during annual preventive maintenance on JPA RW pump control valves.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

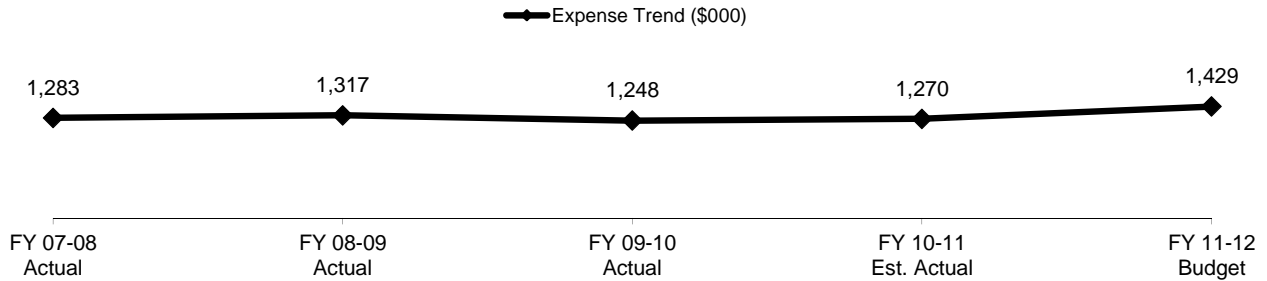
5500 Labor – Primarily labor hours worked by Maintenance Section personnel to perform major maintenance and repair tasks to pumps, motors, and other equipment at Joint Powers Authority (JPA) recycled water pump stations.

5510 Supplies/Materials – Funds to purchase supplies and materials used by staff for maintenance of JPA recycled water pump stations.

5515 Outside Services – Funds to hire any maintenance providers required to assist in maintaining the JPA recycled water pump stations.

**Las Virgenes - Triunfo
Joint Powers Authority
RW Pump Stations - 751100**

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Est. Actual	FY 11-12 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$37,892	\$70,220	\$48,111	\$56,355	\$33,373	\$29,426
5405.1 Electricity	1,090,041	1,065,993	1,017,989	1,048,750	1,078,011	1,250,000
5405.2 Telephone	53	0	0	0	0	0
5405.4 Water	294	74	0	0	0	0
5410 Supplies/Material	6,738	18,341	15,943	11,500	11,380	11,500
Sub-total	\$1,135,018	\$1,154,628	\$1,082,043	\$1,116,605	\$1,122,764	\$1,290,926
MAINTENANCE DIVISION EXPENSE						
5500 Labor	10,723	15,603	32,347	24,319	38,459	31,561
5510 Supplies/Material	488	8,020	1,814	2,500	1,825	2,500
5515 Outside Services	576	0	17,348	0	0	0
5530 Capital Outlay	38,380	0	0	0	0	0
Sub-total	\$50,167	\$23,623	\$51,509	\$26,819	\$40,284	\$34,061
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	63,448	95,515	82,238	89,858	75,627	72,314
7226 Allocated Operations Services	34,422	42,886	32,431	41,242	31,148	32,092
Sub-total	\$97,870	\$138,401	\$114,669	\$131,100	\$106,775	\$104,406
TOTAL EXPENSES	\$1,283,055	\$1,316,652	\$1,248,221	\$1,274,524	\$1,269,823	\$1,429,393



JOINT POWERS AUTHORITY

RW Tanks, Reservoirs and Wells – 751200

FUNCTION

To provide appropriate training, operating, preventive maintenance and maintenance and repair programs on a timely basis to preserve Joint Powers Authority (JPA) assets and to ensure Joint Powers Authority tanks, reservoirs, and wells are operated safely, efficiently and cost-effectively to provide adequate storage for daily and emergency uses of recycled water.

SIGNIFICANT CHANGES

The pumps at both Westlake Well #1 and #2 have been replaced with energy efficient ones. Budgeted energy costs have been reduced to reflect these improvements

SOURCE OF SUPPLY

5115 Purchased Water – Potable water supplement required in the Joint Powers Authority distribution system for maintenance needs.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

5400 Labor – Funds for labor hours worked by Water Treatment and Production employees and Water Reclamation staff to operate and provide preventive maintenance at recycled water storage tanks and reservoirs and at well sites used to supplement inflow to Tapia WRF.

5405.1 Electricity – Funds for electrical energy used to power equipment at Cordillera Tank and to operate Westlake Wells 1 and 2.

5405.2 Telephone – Funds for a SCADA communications used at Cordillera Tank site.

5410 Supplies and Material – Funds miscellaneous supplies and materials for system operation.

5415 Outside Services – Funds to hire appropriate outside service providers to assist with the annual cleaning of Cordillera, Indian Hills and Reservoir 3 to maintain the quality of the water within the recycled water distribution system.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

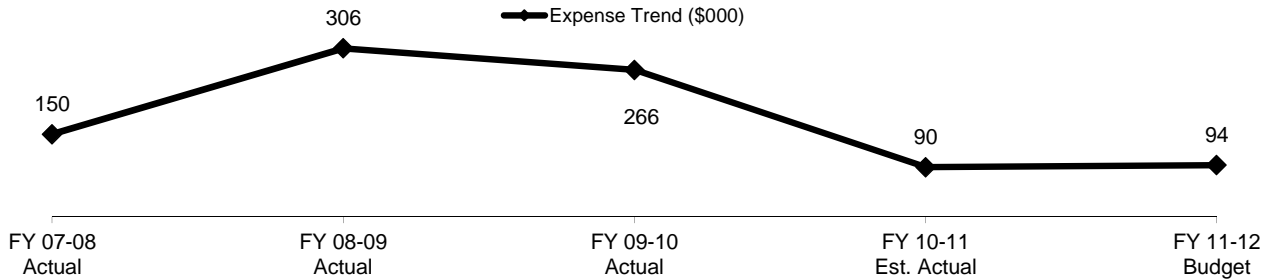
5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance.

5510 Supplies/Materials – Items required by staff to maintain the tanks, reservoirs and wells in the recycled water system.

5515 Outside Services – Funds to hire any maintenance providers required to assist in maintaining the sites, such as fence repair.

**Las Virgenes - Triunfo
Joint Powers Authority
RW Tanks, Reservoirs and Wells - 751200**

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Est. Actual	FY 11-12 Budget
SOURCE OF SUPPLY						
5115 Purchased Water - Potable Suppl	\$1,600	\$103,800	\$67,000	\$0	0	\$0
OPERATIONS DIVISION EXPENSE						
5400 Labor	24,309	38,827	37,630	42,059	17,169	9,665
5405.1 Electricity	49,155	41,979	34,059	45,000	37,000	45,000
5405.2 Telephone	249	290	327	310	352	375
5410 Supplies/Material	3,117	180	16,983	1,000	350	1,000
5415 Outside Services	10,472	5,515	10,305	8,500	5,500	8,500
5420 Permits and Fee	230	230	100	230	230	100
5425 Consulting Services	0	0	7,701	0	0	0
Sub-total	\$87,532	\$87,021	\$107,105	\$97,099	\$60,601	\$64,640
MAINTENANCE DIVISION EXPENSE						
5500 Labor	3,155	7,020	10,190	2,400	215	3,531
5510 Supplies/Material	3,563	3,491	7,012	1,000	680	1,000
5515 Outside Services	0	31,681	88	500	360	500
Sub-total	\$6,718	\$42,192	\$17,290	\$3,900	\$1,255	\$5,031
SPECIALTY EXPENSES						
5710.2 Technical Services	0	0	1,884	0	0	0
Sub-total	\$0	\$0	\$1,884	\$0	\$0	\$0
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	35,012	50,043	52,420	53,143	19,797	16,639
7226 Allocated Operations Services	18,995	22,469	20,670	24,394	8,153	7,383
Sub-total	\$54,007	\$72,512	\$73,090	\$77,537	\$27,950	\$24,022
TOTAL EXPENSES	\$149,857	\$305,525	\$266,369	\$178,536	\$89,806	\$93,693



JOINT POWERS AUTHORITY

RW System Operation – 751300

FUNCTION

To provide appropriate training, operating, preventive maintenance, and maintenance and repair programs to ensure preservation of district assets and proper operation of the recycled water distribution system, including water quality review, operation of Supervisory Control and Data Acquisition (SCADA) systems, water usage data collection and storage and other necessary programs.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY11-12.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked by Water Treatment and Production personnel to operate the distribution system, provide system reporting, and operate the SCADA system as these tasks relate to recycled water.
- 5420 Permits/Fees – Funds to pay annual fees billed by CA Department of Public Health and LA County Department of Health Services.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

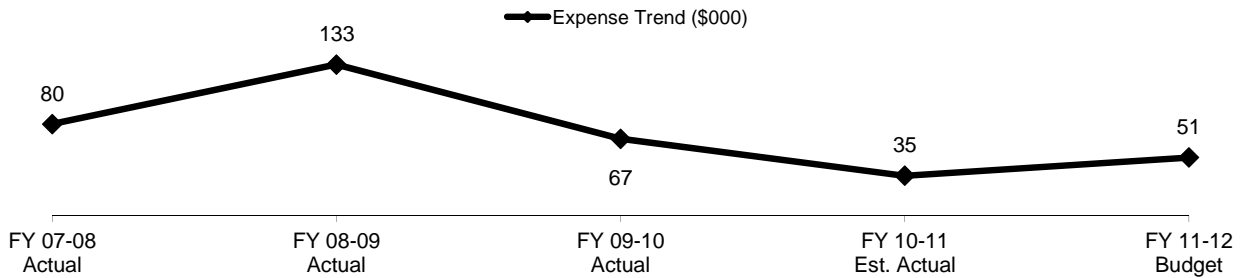
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance and electronic services.
- 5510 Supplies/Materials – Items necessary for staff to maintain the SCADA system

SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

- 5700 SCADA Services – Labor and materials costs for services provided by Information Systems to maintain the SCADA system.
- 5710.2 Technical Services – The costs for any labor hours by Technical Services personnel for general assistance would be accumulated in this account.

**Las Virgenes - Triunfo
Joint Powers Authority
RW System Operations - 751300**

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Est. Actual	FY 11-12 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$24,380	\$49,264	\$26,266	\$36,003	\$7,464	\$14,997
5420 Permits and Fee	88	88	88	100	88	100
Sub-total	\$24,468	\$49,352	\$26,354	\$36,103	\$7,552	\$15,097
MAINTENANCE DIVISION EXPENSE						
5500 Labor	1,535	384	554	3,171	3,709	936
5510 Supplies/Material	112	1,899	0	1,000	0	500
5515 Outside Services	0	0	0	500	0	500
Sub-total	\$1,647	\$2,283	\$554	\$4,671	\$3,709	\$1,936
SPECIALTY EXPENSES						
5700 SCADA Services	646	0	0	2,872	1,898	2,769
5710.2 Technical Services	0	0	0	0	1,131	0
Sub-total	\$646	\$0	\$0	\$2,872	\$3,029	\$2,769
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	34,780	56,064	29,102	47,824	14,716	21,664
7226 Allocated Operations Services	18,869	25,171	11,477	21,951	6,061	9,614
Sub-total	\$53,649	\$81,235	\$40,579	\$69,775	\$20,777	\$31,278
TOTAL EXPENSES	\$80,410	\$132,870	\$67,487	\$113,421	\$35,067	\$51,080



JOINT POWERS AUTHORITY

RW Distribution System – 751700

FUNCTION

To provide appropriate training, operating, preventive maintenance, and maintenance and repair programs to preserve Joint Powers Authority assets and to ensure the safe and reliable delivery of recycled water to the two Joint Powers Authority customers, Las Virgenes and Triunfo.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY11-12.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

5400 Labor – Labor hours performed by Water Treatment and Production employees to perform preventive maintenance work associated with the recycled water distribution system. Preventive maintenance includes operating, testing, and overhauling recycled water main line valves, blow-offs, and air-vacuum valves.

5410 Supplies/Materials – Funds to purchase items needed during minor preventive maintenance tasks within the distribution system.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

5500 Labor – Primarily labor hours worked by Construction Section personnel to provide maintenance and pipeline location in the recycled water distribution pipeline system.

5510 Supplies/Materials – Items required by staff to maintain the recycled water distribution system, such as valves, pipe, slurry backfill, etc. and to purchase materials for emergency repairs.

5515 Outside Services – Funds to hire any maintenance providers required to assist in maintaining the recycled water distribution system and to provide for emergency repairs as required.

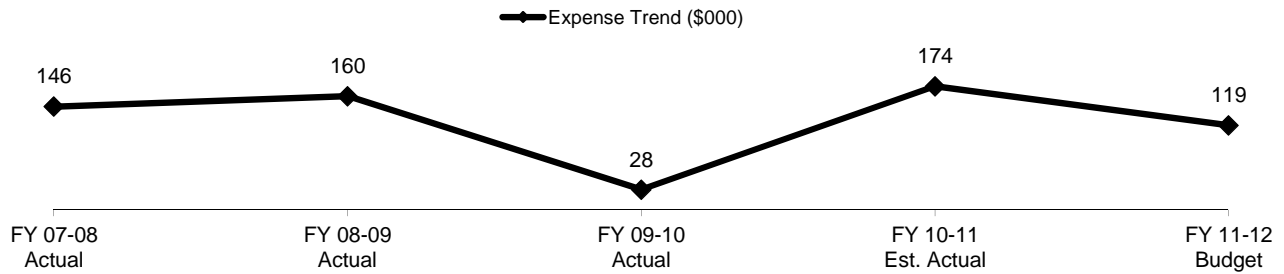
5520 Permits/Fees – Funds to pay for various public works encroachment permits for repairs, required by the cities and the counties which have doubled in price.

SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

5710.2 Technical Services – The costs for labor hours by Technical Services personnel.

**Las Virgenes - Triunfo
Joint Powers Authority
RW Distribution System - 751700**

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Est. Actual	FY 11-12 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$1,359	\$6,641	\$2,378	\$3,594	\$1,131	\$3,533
5410 Supplies/Material	379	2,632	96	2,000	500	1,000
Sub-total	\$1,738	\$9,273	\$2,474	\$5,594	\$1,631	\$4,533
MAINTENANCE DIVISION EXPENSE						
5500 Labor	27,474	34,332	8,672	23,693	64,069	35,432
5510 Supplies/Material	4,609	10,091	843	5,000	7,500	5,000
5515 Outside Services	51,046	28,451	0	3,000	1,300	3,000
5520 Permits and Fee	0	404	404	500	425	1,000
Sub-total	\$83,129	\$73,278	\$9,919	\$32,193	\$73,294	\$44,432
SPECIALTY EXPENSES						
5710.2 Technical Services	872	7,008	0	3,614	0	2,256
Sub-total	\$872	\$7,008	\$0	\$3,614	\$0	\$2,256
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	38,755	48,635	11,463	33,575	70,242	47,032
7226 Allocated Operations Services	21,026	21,838	4,519	15,413	28,931	20,871
Sub-total	\$59,781	\$70,473	\$15,982	\$48,988	\$99,173	\$67,903
TOTAL EXPENSES	\$145,520	\$160,032	\$28,375	\$90,389	\$174,098	\$119,124



JOINT POWERS AUTHORITY

Sewers – 751800

FUNCTION

To provide sewer maintenance service in those portions of the trunk sewer system which are shared by Las Virgenes Municipal Water District and Triunfo Sanitation District.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY11-12.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

5400 Labor – Account used to accrue labor hours worked by Reclamation Treatment personnel for oversight of sewer system located within the Joint Powers Authority (U-1 Sanitation District) area.

5405 Utilities – These sub-accounts provide funds for the utilities used at the metering stations.

5420 Permits – Funds Statewide WDR permit for sanitary sewers.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

5500 Labor – Primarily labor hours worked by maintenance personnel in the Joint Powers Authority sewers located within the Joint Powers Authority (U-1 Sanitation District) area.

5510 Supplies/Materials – Items required by staff in maintaining the trunk sewer system. Increased funding is to replace manhole rings and covers.

5515 Outside Services – Funds to hire maintenance providers for emergency clean up and repairs. Reduction in funding in FY10-11 as the 5-Year sewer cleaning program was focused on the small sewers in the U-2 area (LV only). Includes annual maintenance cost for sewer meters (\$18,700). FY10-11 included funds (\$67,000) to paint and repair 11 sewer bridges; however, work has been delayed to FY11-12 and funds will be rebudgeted.

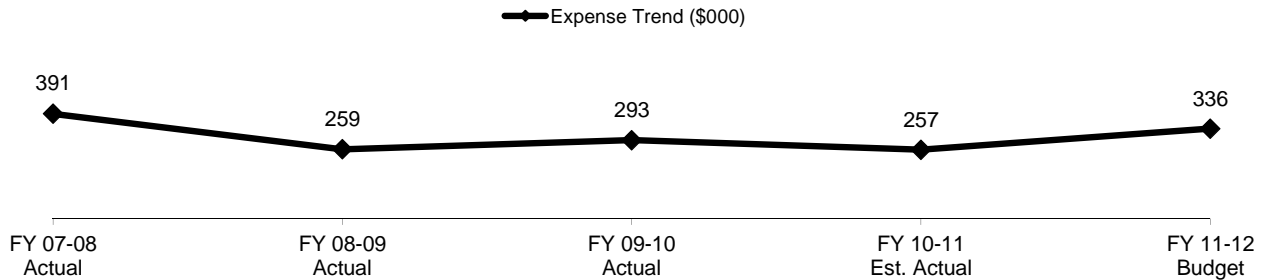
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

5710.2 Technical Services – The costs for labor hours by Technical Services personnel.

5715.2 Other Laboratory Services – Labor and materials to manage the Industrial Pre-treatment Program.

**Las Virgenes - Triunfo
Joint Powers Authority
Sewers - 751800**

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Est. Actual	FY 11-12 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$0	\$0	\$0	\$0	\$0	\$0
5405.1 Electricity	192	212	248	260	266	270
5405.4 Water	168	210	224	240	232	240
5410 Supplies/Material	229	0	0	0	0	0
5420 Permits and Fee	3,106	6,063	6,063	6,100	6,063	6,100
5425 Consulting Services	36,935	0	0	0	0	0
Sub-total	\$40,630	\$6,485	\$6,535	\$6,600	\$6,561	\$6,610
MAINTENANCE DIVISION EXPENSE						
5500 Labor	87,107	74,357	100,014	86,171	86,396	82,755
5510 Supplies/Material	1,336	1,617	956	2,000	2,500	5,000
5515 Outside Services	81,350	60,984	41,521	92,000	30,300	105,000
Sub-total	\$169,793	\$136,958	\$142,491	\$180,171	\$119,196	\$192,755
SPECIALTY EXPENSES						
5715.2 Other Laboratory Services	498	0	0	0	0	0
Sub-total	\$498	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	116,975	79,642	103,020	95,648	92,923	94,553
7226 Allocated Operations Services	63,462	35,758	40,627	43,900	38,274	41,962
Sub-total	\$180,437	\$115,400	\$143,647	\$139,548	\$131,197	\$136,515
TOTAL EXPENSES	\$391,358	\$258,843	\$292,673	\$326,319	\$256,954	\$335,880



JOINT POWERS AUTHORITY

Treatment/Reclamation – 751810

FUNCTION

To properly operate and maintain the wastewater treatment process in order to meet regulatory requirements and protect public health.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY11-12.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked by treatment personnel to operate and maintain the plant.
- 5405 Utilities – Sub-accounts used to fund utility costs at Tapia WRF.
- 5410 Supplies and Materials – Funds to purchase supplies and miscellaneous chemicals for plant operations. Significant unexpected failures in plant sensors resulted in an overage in this account.
- 5410.6 Defoamer /Ammonia – No defoamer is required; however significant amounts of ammonia are required.
- 5410.10Sodium Hypochlorite – Usage expected to be at same levels.
- 5410.11Sodium Bisulfite – Usage contingent upon discharge flows to Malibu Creek.
- 5415 Outside Services – Funds for maintenance and specialty services for safety equipment, instruments, grit and rags disposal, service contracts for analyzers, etc.
- 5417 Odor Control – Redo (2) primary and (1) headworks scrubbers in FY11-12. Also funds granular odor control for screenings.
- 5420 Permits/Fees – Funds NPDES and Non-NPDES permits from Regional Water Quality Control Board and SCAQMD permits for general plant operation, generators and air pollution control devices. Includes miscellaneous permits from other agencies.
- 5425 Consulting Services – Update of O&M deferred to approval of new NPDES permit . Funds for consultants' assistance during permit process.
- 5430 Capital Outlay – Funds for coating two hydro-pneumatic surge tanks and one aluminum hydroxide (alum) storage tank (\$15,000) and to purchase an portable valve actuator for in ground valve exercising (\$8,000) and to purchase and install two primary sludge blanket level sensors (\$7,000).

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services.
- 5510 Supplies/Materials – Items required for staff for maintenance of plant facilities and equipment.
- 5515 Outside Services – In FY11-12, funds for MCC and substation painting (\$12,000) and the Roots annual major PM (\$10,000), Bus B preventive maintenance (\$18,000) and transfer switch maintenance (\$5,000) as well as other services required to maintain the plant.
- 5518 Bldg. Maintenance – Costs related to maintaining the basic buildings and site and which are not process related.
- 5525 Consulting Services – Funds for assistance in maintaining PLCs.

EFFLUENT DISPOSAL LINE ITEM EXPLANATIONS

- 6788 District Sprayfields – Contractor, equipment, supply, and staff costs associated with maintaining farm fields, catch basins, roads, fences and equipment, disposing of effluent as needed due to permit requirements or distribution system upsets, and harvesting vegetation to remove nitrogen applied via irrigation on the Rancho Farm fields.
- 6789 005 Discharge – Pumping, energy and lab costs associated with disposal of effluent through 005.

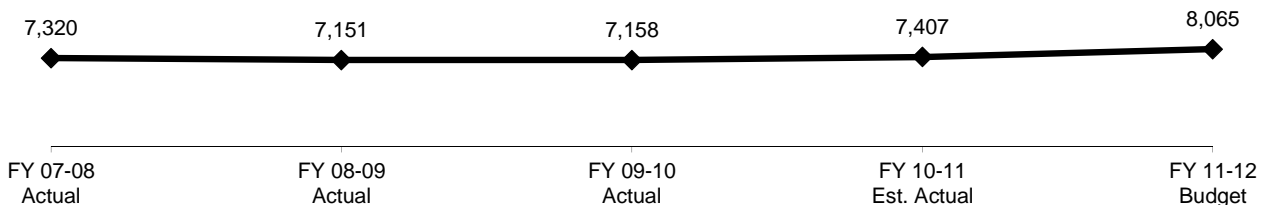
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

- 5700 SCADA Services – Labor and materials costs for services provided by Information Systems to maintain the SCADA system.
- 5715.2 Other Laboratory Services – Reflects outside laboratory testing. Increase due to annual bioassessment for Malibu Creek and Los Angeles River as required by the NPDES permit.
- 5715.3 Tapia Lab Sampling – Tapia laboratory staff costs for obtaining samples from the reclamation process.
- 7202 Allocated Lab Expense – Tapia laboratory costs for testing samples. Costs are based on total number of in-house tests performed for treatment divided by total number of tests performed in-house.

**Las Virgenes - Triunfo
Joint Powers Authority
Treatment/Reclamation - 751810**

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Est. Actual	FY 11-12 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$869,679	\$1,075,690	\$1,079,187	\$1,105,777	\$1,099,620	\$1,118,167
5405.1 Electricity	828,174	807,104	816,796	830,000	950,250	1,000,000
5405.2 Telephone	14,611	14,903	16,216	17,500	16,074	16,500
5405.3 Natural Gas	11,416	11,374	10,939	12,000	9,692	12,000
5405.4 Water	6,959	8,720	3,519	7,500	3,164	5,000
5410 Supplies/Material	28,669	24,653	42,266	25,000	32,093	32,000
5410.1 Fuel	8,629	0	3,244	4,000	3,780	4,000
5410.5 Ferric Chloride	65,872	90,054	75,340	80,000	107,000	90,000
5410.6 Defoamer/Deodorant	5,087	0	5,607	0	33,600	56,000
5410.9 Alum	19,105	25,773	25,561	30,000	39,211	32,000
5410.10 Sodium Hypochlorite	291,620	349,984	313,167	375,000	265,000	325,000
5410.11 Sodium Bisulfite	114,400	250,305	244,391	250,000	185,000	250,000
5415 Outside Services	23,595	7,738	3,990	20,000	5,600	10,000
5417 Odor Control	30,072	42,068	32,470	35,000	31,601	46,000
5420 Permits and Fee	80,652	35,587	47,977	50,000	74,317	55,000
5425 Consulting Services	0	9,200	8,983	25,000	25,000	15,000
5430 Capital Outlay	49,850	46,181	85,853	70,000	62,541	30,000
Sub-total	\$2,448,390	\$2,799,334	\$2,815,506	\$2,936,777	\$2,943,543	\$3,096,667
MAINTENANCE DIVISION EXPENSE						
5500 Labor	430,148	425,202	570,502	547,950	511,331	510,260
5510 Supplies/Material	187,002	225,137	130,163	165,000	130,000	165,000
5515 Outside Services	158,510	169,313	127,214	185,000	127,500	160,000
5518 Building Maintenance	67,892	48,517	56,255	50,000	52,000	50,000
5525 Consulting Services	0	23,530	0	0	0	20,000
5530 Capital Outlay	59,178	6,897	0	105,000	0	0
Sub-total	\$902,730	\$898,596	\$884,134	\$1,052,950	\$820,831	\$905,260
EFFLUENT DISPOSAL						
6786 Private Sprayfield	381,231	0	0	0	0	0
6787 Incentive Program	121,873	0	0	0	0	0
6788 District Sprayfield	271,493	260,797	261,642	297,234	238,234	283,663
6789 005 Discharge	14,951	41,827	36,509	45,000	45,000	55,000
Sub-total	\$789,548	\$302,624	\$298,151	\$342,234	\$283,234	\$338,663
SPECIALTY EXPENSES						
5700 SCADA Services	47,732	52,035	56,907	81,295	72,998	76,520
5710.2 Technical Services	0	0	2,828	0	0	0
5715.2 Other Lab Services	122,858	146,689	145,235	130,000	130,000	130,000
5715.3 Tapia Lab Sampling	68,642	86,440	105,218	88,264	99,777	106,237
7202 Allocated Lab Expense	306,988	325,938	329,995	352,545	344,628	369,080
Sub-total	\$546,220	\$611,102	\$640,183	\$652,104	\$647,403	\$681,837
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	1,706,718	1,752,445	1,807,040	1,980,906	1,920,991	2,107,412
7226 Allocated Operations Services	925,931	786,849	712,608	909,200	791,196	935,260
Sub-total	\$2,632,649	\$2,539,294	\$2,519,648	\$2,890,106	\$2,712,187	\$3,042,672
TOTAL EXPENSES	\$7,319,537	\$7,150,950	\$7,157,622	\$7,874,171	\$7,407,198	\$8,065,099

◆ Expense Trend (\$000)



JOINT POWERS AUTHORITY

Treatment/Composting – 751820

FUNCTION

To provide for the operation and maintenance of facilities for the conversion of biosolids to a reusable compost product while meeting all state and federal regulatory requirements and the goal of conserving resources.

SIGNIFICANT CHANGES

Commissioning of co-generation equipment is dependent on AQMD permitting. If a permit is obtained in a reasonable time, significant savings in the energy costs will be seen.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked at the Composting Facility by Composting Facility personnel to operate and provide preventive maintenance.
- 5405.1 Utilities – These sub-accounts provide funds for electric and natural gas, telephone and water.
- 5410 Supplies/Material – Funds for miscellaneous chemicals and supplies required to operate the Composting Facility. Significant increase in citric acid cost.
- 5410.7 Polymer – Polymer usage increased due to extended dewatering times.
- 5410.8 Amendment – Amendment usage increased due to extended dewatering and centrifuge tuning. Lower cost in FY 09-10 due to Compost Reactor Building shutdown.
- 5415 Outside Services – Specialty maintenance required for Ovation computer control system, boiler, water treatment services, etc.
- 5417 Odor Control – Biofilter media changes out annually.
- 5420 Permits/Fees – SCAMD permit fees for general plant operation.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

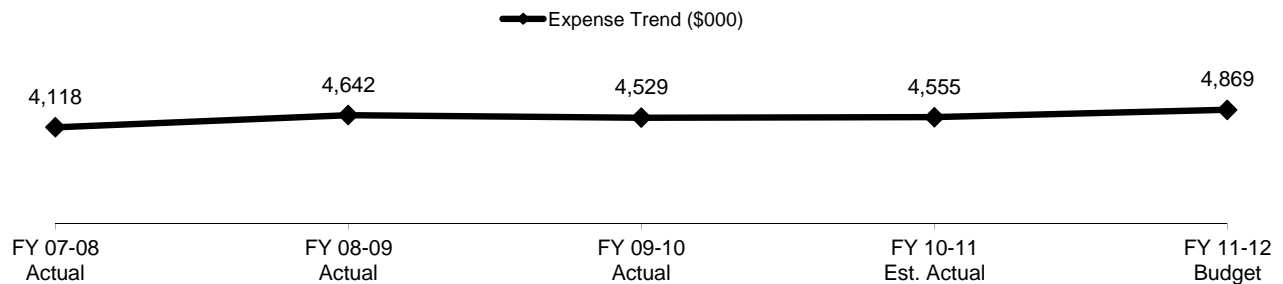
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services. Includes hours for RCPO staff to manage landscape contract.
- 5510 Supplies/Materials – Items required for staff to maintain plant facilities and equipment.
- 5515 Outside Services – Funds to hire any maintenance providers to assist in maintaining plant facilities. Includes funds to paint the electrical substation.
- 5518 Bldg. Maintenance – Costs related to maintaining the basic buildings and site and which are not process related.
- 5525 Consulting Services – In FY10-11 funds were used for a short circuit study.

SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

- 5700 SCADA Services – Labor and materials costs for services provided by Information Systems to maintain the DCS system. Includes annual Ovation maintenance fees (\$22,000).
- 5710.2 Technical Services – The costs for any labor hours by Technical Services personnel.
- 5712 Sales/Use Tax Expense – Required tax remittance on imputed value of RLV Community Compost supplied.
- 5715.2 Other Laboratory Services – Reflects outside laboratory testing associated with marketing compost.
- 5715.3 Tapia Lab Sampling – Tapia laboratory staff costs for obtaining samples from the composting process are direct charged to this account.
- 7202 Allocated Lab Expense – Tapia laboratory costs for testing samples. Costs are based on total number of in-house tests performed for composting divided by total number of tests performed in-house.

**Las Virgenes - Triunfo
Joint Powers Authority
Treatment/Composting - 751820**

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Est. Actual	FY 11-12 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$548,866	\$696,470	\$769,461	\$795,565	\$782,991	\$745,820
5405.1 Electricity	311,923	321,427	293,406	300,000	311,594	218,118
5405.2 Telephone	9,249	9,664	9,904	10,500	9,788	10,000
5405.3 Natural Gas	1,204	1,021	794	1,000	725	1,000
5405.4 Water	17,623	20,680	8,024	10,000	6,422	7,500
5410 Supplies/Material	13,043	16,479	25,950	20,000	37,250	40,000
5410.1 Fuel	5,766	4,491	3,435	5,000	4,502	5,000
5410.7 Polymer	204,921	200,824	125,416	192,000	123,000	130,000
5410.8 Amendment	225,565	203,034	166,720	210,000	252,044	160,000
5415 Outside Services	24,055	37,959	39,966	50,000	20,000	200,000
5417 Odor Control	82,218	75,112	71,171	95,000	74,300	75,000
5420 Permits and Fee	6,872	11,012	8,456	8,000	7,850	8,000
Sub-total	\$1,451,305	\$1,598,173	\$1,522,703	\$1,697,065	\$1,630,466	\$1,600,438
MAINTENANCE DIVISION EXPENSE						
5500 Labor	363,693	503,394	602,400	604,513	518,150	586,481
5510 Supplies/Material	178,269	193,524	178,955	160,000	136,700	160,000
5515 Outside Services	151,274	127,193	90,701	145,000	90,000	110,000
5518 Building Maintenance	72,706	75,471	76,772	77,500	57,000	60,000
5525 Consulting Services	0	0	0	0	18,760	0
5530 Capital Outlay	2,750	42,055	0	0	0	0
Sub-total	\$768,692	\$941,637	\$948,828	\$987,013	\$820,610	\$916,481
SPECIALTY EXPENSES						
5700 SCADA Services	13,701	1,603	29,174	32,245	10,990	25,845
5710.2 Technical Services	0	144	0	0	0	0
5712 Compost Sales/Use Tax	4,926	12,772	6,071	4,000	4,000	4,000
5715.2 Other Lab Services	7,274	9,121	7,025	8,000	6,500	8,000
5715.3 Tapia Lab Sampling	2,837	2,900	1,307	3,308	3,374	2,820
7202 Allocated Lab Expense	10,065	10,687	10,820	11,559	11,299	12,101
Sub-total	\$38,803	\$37,227	\$54,397	\$59,112	\$36,163	\$52,766
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	1,205,510	1,425,380	1,436,841	1,574,275	1,464,407	1,592,243
7226 Allocated Operations Services	654,015	639,990	566,621	722,571	603,143	706,629
Sub-total	\$1,859,525	\$2,065,370	\$2,003,462	\$2,296,846	\$2,067,550	\$2,298,872
TOTAL EXPENSES	\$4,118,325	\$4,642,407	\$4,529,390	\$5,040,036	\$4,554,789	\$4,868,557



JOINT POWERS AUTHORITY

Centrate Treatment – 751830

FUNCTION

To operate the centrate treatment facilities to allow Tapia WRF to meet its effluent nutrient requirements in the NPDES permit. The farm remains available for biosolids injection in emergency conditions.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY11-12.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Labor hours for farm operations including centrate treatment and potential biosolids injection.
- 5410 Supplies/Materials – Expenses for FY10-11 have been consolidated to account 751810.6788
- 5415 Outside Services – Expenses for FY10-11 have been consolidated to account 751810.6788.
- 5417 Odor Control – No funds required in FY11-12.
- 5420 Permits and Fees – RWQCB permit fees for biosolids injection and SCAQMD permits for the generator, carbon scrubber, and biofilter.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

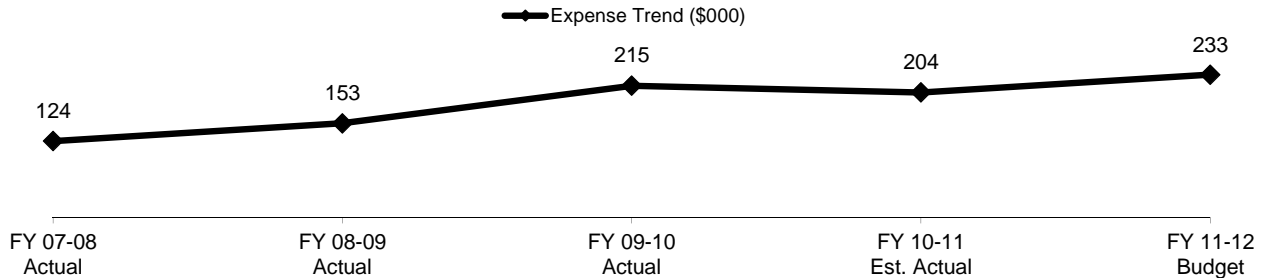
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services.
- 5510 Supplies/Materials – Items required for maintenance of equipment associated with centrate treatment.
- 5515 Outside Services – Funds to hire any maintenance providers required to assist in building maintenance such as janitor, alarms, trash collection, etc. Increased funding due to maintenance of equipment associated with centrate treatment.

SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

- 5710.2 Technical Services – The costs for any labor hours by Technical Services personnel for assistance would be accumulated in this account.
- 5715 Laboratory Services – Tapia Laboratory service and outside laboratory service costs are charged to these accounts.

**Las Virgenes - Triunfo
Joint Powers Authority
Treatment/Centrated Treatment - 751830**

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Est. Actual	FY 11-12 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$4,956	\$5,170	\$6,503	\$6,894	\$7,660	\$5,039
5405.1 Electricity	8,671	10,145	63,511	75,000	85,000	90,000
5405.4 Water	908	1,198	624	1,000	2,102	2,000
5410 Supplies/Material	24	0	3,445	0	0	0
5410.1 Fuel	7,233	4,426	3,319	3,000	2,000	2,500
5415 Outside Services	7,680	5,405	1,626	0	0	0
5417 Odor Control	0	0	2,700	5,000	0	0
5420 Permits and Fee	31,869	44,890	43,810	42,000	43,535	44,000
5425 Consulting Services	0	20,446	0	0	0	0
Sub-total	\$61,341	\$91,680	\$125,538	\$132,894	\$140,297	\$143,539
MAINTENANCE DIVISION EXPENSE						
5500 Labor	2,185	2,782	9,247	5,626	2,010	6,005
5510 Supplies/Material	117	3,994	3,146	5,000	0	10,000
5515 Outside Services	2,154	4,030	9,711	6,000	5,688	10,000
Sub-total	\$4,456	\$10,806	\$22,104	\$16,626	\$7,698	\$26,005
SPECIALTY EXPENSES						
5715.2 Other Lab Services	8,669	5,145	6,052	5,200	5,200	5,200
5715.3 Tapia Lab Sampling	4,861	3,981	6,928	5,624	4,764	5,710
7202 Allocated Lab Expense	20,130	21,373	21,639	23,118	22,599	24,202
Sub-total	\$33,660	\$30,499	\$34,619	\$33,942	\$32,563	\$35,112
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	16,227	14,098	23,428	20,742	16,535	19,685
7226 Allocated Operations Services	8,804	6,331	9,237	9,521	6,812	8,736
Sub-total	\$25,031	\$20,429	\$32,665	\$30,263	\$23,347	\$28,421
TOTAL EXPENSES	\$124,488	\$153,414	\$214,926	\$213,725	\$203,905	\$233,077



JOINT POWERS AUTHORITY

Administration – 751840

FUNCTION

To fund general and administrative expenses specific to Joint Powers Authority operations.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY11-12.

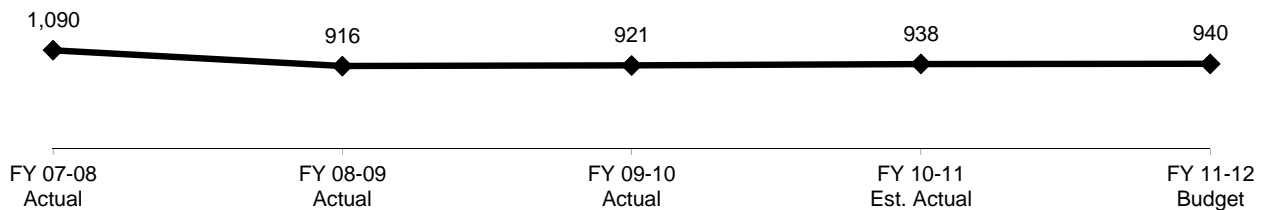
LINE ITEM EXPLANATIONS

- 5400 Labor – The costs for any labor hours worked on administrative function.
- 6602 School Education Program – Wastewater education initiatives, programs and tours (\$5,000). Also includes programs designed to accommodate home-school students. See page AP-2
- 6604 Public Education Program – Quarterly tours of Rancho/Tapia (\$4,000); Malibu Creek Watershed and regulatory issue outreach (\$3,500) and JPA activities and display advertising related to watershed and NPDES issues (\$10,000). See page AP-3
- 6606 Community Group Outreach – JPA related publications and community group outreach related to watershed stewardship and NPDES issues (\$15,000), and speaker’s bureau expenses (\$1,000). See page AP-4
- 6608 Intergovernmental Coordination – Programmed funds support intergovernmental activities such as legislative monitoring and activities with the state legislature, county, cities, school districts, federal agencies and regulatory bodies. See page AP-5
- 6785 Watershed Programs – Watershed Management: Staff participation and technical assistance managing water resources (primarily surface water quality) in the Malibu Creek and upper Los Angeles River watersheds. Includes non-permit water quality monitoring and technical studies. See page AP-8
- 6872 Litigation – Outside Services – All litigation, settlements, attorney fees, court costs and legal costs for general litigation that are solely for the Joint Powers Authority.
- 6874 Litigation – District Costs – Costs for employee depositions, trial appearance, etc. for Joint Powers Authority lawsuit cases.
- 6516 Other Professional Services – Federal and State Regulatory Advocacy for securing funding and providing input on regulatory issues.
- 6517 Audit Fees – Joint Powers Authority’s share of costs related to financial statement audit.
- 7135 General Insurance – Property insurance costs.
- 7153 TSD Staff Services – Funds for support provided to the Joint Powers Authority by TSD staff.
- 6260 Rental Charge – Facilities Replacement – Internal charge to set aside funds for future facilities replacement.

**Las Virgenes - Triunfo
Joint Powers Authority
Administration - 751840**

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Est. Actual	FY 11-12 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$12,262	\$4,221	\$5,091	\$3,035	\$0	\$0
Sub-total	\$12,262	\$4,221	\$5,091	\$3,035	\$0	\$0
INVENTORY EXPENSES						
5536 Inventory Adjustment	(2,212)	4,023	2,469	4,000	3,000	4,000
Sub-total	(\$2,212)	\$4,023	\$2,469	\$4,000	\$3,000	\$4,000
PUBLIC INFORMATION						
6602 School Education Program	482	2,048	2,798	5,230	7,576	6,865
6604 Public Education Program	14,756	21,913	24,397	48,921	46,065	51,659
6606 Community Group Outreach	5,530	1,369	2,679	18,023	17,472	17,399
6608 Intergovernmental Coordination	4,209	8,345	14,691	34,272	16,555	35,558
Sub-total	\$24,977	\$33,675	\$44,565	\$106,446	\$87,668	\$111,481
RESOURCE CONSERVATION						
6785 Watershed Programs	77,872	39,021	61,373	55,276	67,448	84,008
Sub-total	\$77,872	\$39,021	\$61,373	\$55,276	\$67,448	\$84,008
SPECIALTY EXPENSES						
5715.3 Tapia Lab Sampling	190	0	0	0	0	0
Sub-total	\$190	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE EXPENSES						
6872 Litigation/Outside Services	7,474	6,184	0	0	0	0
6516 Other Professional Services	119,299	115,661	115,317	0	0	0
6517 Audit Fees	4,100	4,265	4,435	8,545	8,545	8,720
7110 Travel/Misc Staff Expense	30	0	20	0	0	0
7135 General Insurance	190,905	171,829	0	0	0	0
7135.1 Property Insurance	0	0	71,381	72,100	71,307	73,300
7135.4 Earthquake Insurance	0	0	93,471	95,600	89,903	90,700
7153 TSD Staff Services	0	0	0	0	0	5,000
6260 Rental Charge - Facility Repl	446,205	392,306	356,749	382,279	382,279	363,375
7203 Allocated Building Maint	146,815	98,825	80,441	104,549	88,804	87,329
7225 Allocated Support Services	40,078	31,514	61,797	22,385	98,234	77,833
7226 Allocated Operations Services	21,743	14,147	24,371	10,275	40,460	34,542
Sub-total	\$976,649	\$834,731	\$807,982	\$695,733	\$779,532	\$740,799
TOTAL EXPENSES	\$1,089,738	\$915,671	\$921,480	\$864,490	\$937,648	\$940,288

◆ Expense Trend (\$000)



**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
FY 2011-12 BUDGET WORKSHEET**

JPA OPERATIONS

ACCT #	DESCRIPTION	2010-11 Estimated Actual	2010-11 Budget	2011-12 Budget	751000 Revenues	751800 Sewers	751810 Treatment Reclamation	751820 Treatment Composting
Operating Revenues								
4235	RW Sales - LVMWD	1,310,428	1,351,403	1,965,482	1,965,482			
4240	RW Sales - TSD	402,650	396,200	576,052	576,052			
4245	MWD Incentive - Local Projects	107,800	107,800	107,800	107,800			
4505	Other Income from Operations	58,900	56,855	60,000	60,000			
4510	Compost Sales	18,200	5,000	7,500	7,500			
	Sub-Total	1,897,978	1,917,258	2,716,834	2,716,834	-	-	-
Source of Supply								
5115	Purchased Wtr - LV Potable Supp	-	-	-				
Operating Expenses								
5400	Labor	1,949,408	2,049,282	1,926,647			1,118,167	745,820
5405.1	Utility - Energy	2,462,121	2,299,010	2,603,388		270	1,000,000	218,118
5405.2	Utility - Telephone	26,214	28,310	26,875			16,500	10,000
5405.3	Utility - Gas	10,417	13,000	13,000			12,000	1,000
5405.4	Utility - Water	11,920	18,740	14,740		240	5,000	7,500
5410	Supplies / Material	81,573	59,500	85,500			32,000	40,000
5410.1	Supl/Matrl. - Fuel	10,282	12,000	11,500			4,000	5,000
5410.10	Supl/Matrl. - Sodium Hypochlorite	265,000	375,000	325,000			325,000	
5410.11	Supl/Matrl. - Sodium Bisulfite	185,000	250,000	250,000			250,000	
5410.5	Supl/Matrl. - Ferrous Chloride	107,000	80,000	90,000			90,000	
5410.6	Supl/Matrl. - Defoamer/Deodorizer	33,600	-	56,000			56,000	
5410.7	Supl/Matrl. - Polymer	123,000	192,000	130,000				130,000
5410.8	Supl/Matrl. - Amendment	252,044	210,000	160,000				160,000
5410.9	Supl/Matrl. - Alum	39,211	30,000	32,000			32,000	
5415	Outside Services	31,100	78,500	218,500			10,000	200,000
5417	Odor Control	105,901	135,000	121,000			46,000	75,000
5420	Permits / Fees	132,083	106,430	113,300		6,100	55,000	8,000
5425	Consulting Services	25,000	25,000	15,000			15,000	-
5430	Capital Outlay	62,541	70,000	30,000			30,000	-
	Sub-Total	5,913,415	6,031,772	6,222,450		6,610	3,096,667	1,600,438
Maintenance Expenses								
5500	Labor	1,224,339	1,297,843	1,256,961		82,755	510,260	586,481
5510	Supplies / Material	279,205	341,500	349,000		5,000	165,000	160,000
5515	Outside Services	255,148	432,000	389,000		105,000	160,000	110,000
5518	Building Maintenance Services	109,000	127,500	110,000			50,000	60,000
5520	Permits / Fees	425	500	1,000				
5525	Consulting Services	18,760	-	20,000			20,000	-
5530	Capital Outlay	-	105,000	-			-	-
	Sub-Total	1,886,877	2,304,343	2,125,961		192,755	905,260	916,481
Inventory Expenses								
5536	Inventory Adjustment	3,000	4,000	4,000			-	-
Gen'l Specialty Expenses								
5700	SCADA Services	85,886	116,412	105,134			76,520	25,845
5710.2	Tech Services - All Other	1,131	3,614	2,256			-	-
5712	Compost Sales/Use Tax	4,000	4,000	4,000				4,000
5715.2	Other Laboratory Services	141,700	143,200	143,200			130,000	8,000
5715.3	Tapia Laboratory Services	107,915	97,196	114,767			106,237	2,820
7202	Allocated Laboratory Expenses	378,526	387,222	405,383			369,080	12,101
	Sub-Total	719,158	751,644	774,740			681,837	52,766
Public Information								
6602	School Education Program	7,576	5,230	6,865				
6604	Public Education Program	46,065	48,921	51,659				
6606	Community Group Outreach	17,472	18,023	17,399				
6608	Intergovernmental Coordination	16,555	34,272	35,558				
	Sub-Total	87,668	106,446	111,481				
Resource Conservation								
6785	Watershed Programs	67,448	55,276	84,008				
6786	Private Sprayfield	-	-	-				
6787	Incentive Program	-	-	-				
6788	District Sprayfield	238,234	297,234	283,663			283,663	
6789	005 Discharge	45,000	45,000	55,000			55,000	
	Sub-Total	350,682	397,510	422,671			338,663	-
Administrative Expenses								
6260	Rental Charge - Facility Repl.	382,279	382,279	363,375				
6516	Other Professional Services	-	-	-				
6517	Audit Fees	8,545	8,545	8,720				
6872	Litigation - Outside Services	-	-	-				
6874	Litigation - District	-	-	-				
7110	Travel/Misc Staff Expense	-	-	-				
7135.1	Property Insurance	71,307	72,100	73,300				
7135.4	Earthquake Insurance	89,903	-	90,700				
7153	TSD Staff Services	-	-	5,000				
7203	Allocated Expenses-Op. Bldg.	88,804	104,549	87,329				
7225	Allocated Support Services	3,773,472	3,918,356	4,049,375		94,553	2,107,412	1,592,243
7226	Allocated Operations Services	1,554,178	1,798,467	1,797,089		41,962	935,260	706,629
	Sub-Total	5,968,488	6,284,296	6,474,888		136,515	3,042,672	2,298,872
Total Expenses								
		14,929,288	15,880,011	16,136,191		335,880	8,065,099	4,868,557
Net Operating Expenses								
		13,031,310	13,962,753	13,419,357	(2,716,834)	335,880	8,065,099	4,868,557
Non-Operating Revenue								
8200	Interest Income & Other	36,000	36,000	20,000	20,000			
	Sub-Total	36,000	36,000	20,000	20,000			
Net Expenses								
		12,995,310	13,926,753	13,399,357	(2,736,834)	335,880	8,065,099	4,868,557

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
FY 2011-12 BUDGET WORKSHEET**

JPA OPERATIONS

ACCT #	DESCRIPTION	751830 Treatment Farm	751100 Pump Stations	751200 Tanks/Rsrv Wells	751300 System Operation	751700 Distribution System	751840 Administrative Expenses	751004 Tapia Warehouse
Operating Revenues								
4235	RW Sales - LVMWD							
4240	RW Sales - TSD							
4245	MWD Incentive - Local Projects							
4505	Other Income from Operations							
4510	Compost Sales							
	Sub-Total	-	-	-	-	-	-	-
Source of Supply								
5115	Purchased Wtr - LV Potable Supp			-				
Operating Expenses								
5400	Labor	5,039	29,426	9,665	14,997	3,533	-	
5405.1	Utility - Energy	90,000	1,250,000	45,000				
5405.2	Utility - Telephone	-		375				
5405.3	Utility - Gas							
5405.4	Utility - Water	2,000						
5410	Supplies / Material	-	11,500	1,000		1,000		
5410.1	Supl/Matrl. - Fuel	2,500						
5410.10	Supl/Matrl. - Sodium Hypochlorite							
5410.11	Supl/Matrl. - Sodium Bisulfite							
5410.5	Supl/Matrl. - Ferrous Chloride							
5410.6	Supl/Matrl. - Defoamer/Deodorizer							
5410.7	Supl/Matrl. - Polymer							
5410.8	Supl/Matrl. - Amendment							
5410.9	Supl/Matrl. - Alum							
5415	Outside Services	-		8,500				
5417	Odor Control	-						
5420	Permits / Fees	44,000		100	100			
5425	Consulting Services	-						
5430	Capital Outlay	-						
	Sub-Total	143,539	1,290,926	64,640	15,097	4,533	-	-
Maintenance Expenses								
5500	Labor	6,005	31,561	3,531	936	35,432		
5510	Supplies / Material	10,000	2,500	1,000	500	5,000		
5515	Outside Services	10,000		500	500	3,000		
5518	Building Maintenance Services							
5520	Permits / Fees					1,000		
5525	Consulting Services							
5530	Capital Outlay							
	Sub-Total	26,005	34,061	5,031	1,936	44,432	-	-
Inventory Expenses								
5536	Inventory Adjustment	-	-	-	-	-		4,000
Gen'l Specialty Expenses								
5700	SCADA Services				2,769			
5710.2	Tech Services - All Other					2,256		
5712	Compost Sales/Use Tax							
5715.2	Other Laboratory Services	5,200						
5715.3	Tapia Laboratory Services	5,710						
7202	Allocated Laboratory Expenses	24,202						
	Sub-Total	35,112	-	-	2,769	2,256	-	-
Public Information								
6602	School Education Program						6,865	
6604	Public Education Program						51,659	
6606	Community Group Outreach						17,399	
6608	Intergovernmental Coordination						35,558	
	Sub-Total	-	-	-	-	-	111,481	-
Resource Conservation								
6785	Watershed Programs						84,008	
6786	Private Sprayfield							
6787	Incentive Program							
6788	District Sprayfield							
6789	005 Discharge							
	Sub-Total	-	-	-	-	-	84,008	-
Administrative Expenses								
6260	Rental Charge - Facility Repl.						363,375	
6516	Other Professional Services						-	
6517	Audit Fees						8,720	
6872	Litigation - Outside Services						-	
6874	Litigation - District						-	
7110	Travel/Misc Staff Expense						-	
7135.1	Property Insurance						73,300	
7135.4	Earthquake Insurance						90,700	
7153	TSD Staff Services						5,000	
7203	Allocated Expenses-Op. Bldg.						87,329	
7225	Allocated Support Services	19,685	72,314	16,639	21,664	47,032	77,833	-
7226	Allocated Operations Services	8,736	32,092	7,383	9,614	20,871	34,542	-
	Sub-Total	28,421	104,406	24,022	31,278	67,903	740,799	-
	Total Expenses	233,077	1,429,393	93,693	51,080	119,124	936,288	4,000
	Net Operating Expenses	233,077	1,429,393	93,693	51,080	119,124	936,288	4,000
Non-Operating Revenue								
8200	Interest Income & Other							
	Sub-Total	-	-	-	-	-	-	-
	Net Expenses	233,077	1,429,393	93,693	51,080	119,124	936,288	4,000

LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
FY 2010-11 ESTIMATED ACTUAL WORKSHEET
JPA OPERATIONS

ACCT #	DESCRIPTION	2010-11 Budget	2010-11 Estimated Actual	751000 Revenues	751800 Sewers	751810 Treatment Reclamation	751820 Treatment Composting	751830 Treatment Centrate	751100 Pump Stations
Operating Revenues									
4235	RW Sales - LVMWD	1,351,403	1,310,428	1,310,428					
4240	RW Sales - TSD	396,200	402,650	402,650					
4245	MWD Incentive - Local Projects	107,800	107,800	107,800					
4505	Other Income from Operations	56,855	58,900	58,900					
4510	Compost Sales	5,000	18,200	18,200					
	Sub-Total	1,917,258	1,897,978	1,897,978	-	-	-	-	-
Source of Supply									
5115	Purchased Wtr - LV Potable Supp	-	-						
Operating Expenses									
5400	Labor	2,049,282	1,949,408			1,099,620	782,991	7,660	33,373
5405.1	Utility - Energy	2,299,010	2,462,121		266	950,250	311,594	85,000	1,078,011
5405.2	Utility - Telephone	28,310	26,214			16,074	9,788	-	
5405.3	Utility - Gas	13,000	10,417			9,692	725		
5405.4	Utility - Water	18,740	11,920		232	3,164	6,422	2,102	-
5410	Supplies / Material	59,500	81,573			32,093	37,250	-	11,380
5410.1	Supl/Matrl. - Fuel	12,000	10,282			3,780	4,502	2,000	
5410.10	Supl/Matrl. - Sodium Hypochlorite	375,000	265,000			265,000			
5410.11	Supl/Matrl. - Sodium Bisulfite	250,000	185,000			185,000			
5410.5	Supl/Matrl. - Ferric Chloride	80,000	107,000			107,000			
5410.6	Supl/Matrl. - Defoamer/Deodorizer	-	33,600			33,600			
5410.7	Supl/Matrl. - Polymer	192,000	123,000				123,000		
5410.8	Supl/Matrl. - Amendment	210,000	252,044				252,044		
5410.9	Supl/Matrl. - Alum	30,000	39,211			39,211			
5415	Outside Services	78,500	31,100			5,600	20,000	-	-
5417	Odor Control	135,000	105,901			31,601	74,300	-	-
5420	Permits / Fees	106,430	132,083		6,063	74,317	7,850	43,535	
5425	Consulting Services	25,000	25,000			25,000	-	-	-
5430	Capital Outlay	70,000	62,541			62,541	-	-	-
	Sub-Total	6,031,772	5,913,415	-	6,561	2,943,543	1,630,466	140,297	1,122,764
Maintenance Expenses									
5500	Labor	1,297,843	1,224,339		86,396	511,331	518,150	2,010	38,459
5510	Supplies / Material	341,500	279,205		2,500	130,000	136,700	-	1,825
5515	Outside Services	432,000	255,148		30,300	127,500	90,000	5,688	-
5518	Building Maintenance Services	127,500	109,000			52,000	57,000		
5520	Permits / Fees	500	425						
5525	Consulting Services	-	18,760			-	18,760		-
5530	Capital Outlay	105,000	-			-	-		-
	Sub-Total	2,304,343	1,886,877	-	119,196	820,831	820,610	7,698	40,284
Inventory Expenses									
5536	Inventory Adjustment	4,000	3,000						
Gen'l Specialty Expenses									
5700	SCADA Services	116,412	85,886			72,998	10,990		
5710.2	Tech Services - All Other	3,614	1,131			-	-		
5712	Compost Sales/Use Tax	4,000	4,000				4,000		
5715.2	Other Laboratory Services	143,200	141,700			130,000	6,500	5,200	
5715.3	Tapia Laboratory Services	97,196	107,915			99,777	3,374	4,764	
7202	Allocated Laboratory Expenses	387,222	378,526			344,628	11,299	22,599	
	Sub-Total	751,644	719,158	-	-	647,403	36,163	32,563	-
Public Information									
6602	School Education Program	5,230	7,576						
6604	Public Education Program	48,921	46,065						
6606	Community Group Outreach	18,023	17,472						
6608	Intergovernmental Coordination	34,272	16,555						
	Sub-Total	106,446	87,668	-	-	-	-	-	-
Resource Conservation									
6785	Watershed Programs	55,276	67,448						
6786	Private Sprayfield	-	-						
6787	Incentive Program	-	-						
6788	District Sprayfield	297,234	238,234			238,234			
6789	005 Discharge	45,000	45,000			45,000			
	Sub-Total	397,510	350,682	-	-	283,234	-	-	-
Administrative Expenses									
6260	Rental Charge - Facility Repl.	382,279	382,279						
6516	Other Professional Services	-	-						
6517	Audit Fees	8,545	8,545						
6872	Litigation - Outside Services	-	-						
6874	Litigation - District	-	-						
7110	Travel/Misc Staff Expense	-	-						
7135.1	Property Insurance	72,100	71,307						
7135.4	Earthquake Insurance	95,600	89,903						
7153	TSD Staff Services	-	-						
7203	Allocated Expenses-Op. Bldg.	104,549	88,804						
7225	Allocated Support Services	3,918,356	3,773,472		92,923	1,920,991	1,464,407	16,535	75,627
7226	Allocated Operations Services	1,798,467	1,554,178		38,274	791,196	603,143	6,812	31,148
	Sub-Total	6,379,896	5,968,488	-	131,197	2,712,187	2,067,550	23,347	106,775
Total Expenses		15,975,611	14,929,288	-	256,954	7,407,198	4,554,789	203,905	1,269,823
Net Operating Expenses		14,058,353	13,031,310	(1,897,978)	256,954	7,407,198	4,554,789	203,905	1,269,823
Non-Operating Revenue									
8200	Interest Income & Other	36,000	36,000	36,000					
	Sub-Total	36,000	36,000	36,000	-	-	-	-	-
Net Expenses		14,022,353	12,995,310	(1,933,978)	256,954	7,407,198	4,554,789	203,905	1,269,823

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
FY 2010-11 ESTIMATED ACTUAL WORKSHEET
JPA OPERATIONS**

ACCT #	DESCRIPTION	751200 Tanks/Reserv Wells	751300 System Operation	751700 Distribution System	751840 Administrative Expenses	751004 Tapia Warehouse
Operating Revenues						
4235	RW Sales - LVMWD					
4240	RW Sales - TSD					
4245	MWD Incentive - Local Projects					
4505	Other Income from Operations					
4510	Compost Sales					
	Sub-Total	-	-	-	-	-
Source of Supply						
5115	Purchased Wtr - LV Potable Supp	-				
Operating Expenses						
5400	Labor	17,169	7,464	1,131	-	
5405.1	Utility - Energy	37,000				
5405.2	Utility - Telephone	352				
5405.3	Utility - Gas					
5405.4	Utility - Water					
5410	Supplies / Material	350	-	500		
5410.1	Supl/Matr. - Fuel					
5410.10	Supl/Matr. - Sodium Hypochlorite					
5410.11	Supl/Matr. - Sodium Bisulfite					
5410.5	Supl/Matr. - Ferric Chloride					
5410.6	Supl/Matr. - Defoamer/Deodorizer					
5410.7	Supl/Matr. - Polymer					
5410.8	Supl/Matr. - Amendment					
5410.9	Supl/Matr. - Alum					
5415	Outside Services	5,500		-		
5417	Odor Control					
5420	Permits / Fees	230	88			
5425	Consulting Services	-		-		
5430	Capital Outlay	-				
	Sub-Total	60,601	7,552	1,631	-	-
Maintenance Expenses						
5500	Labor	215	3,709	64,069		
5510	Supplies / Material	680	-	7,500		
5515	Outside Services	360		1,300		
5518	Building Maintenance Services					
5520	Permits / Fees			425		
5525	Consulting Services				-	
5530	Capital Outlay				-	
	Sub-Total	1,255	3,709	73,294	-	-
Inventory Expenses						
5536	Inventory Adjustment					3,000
Gen'l Specialty Expenses						
5700	SCADA Services		1,898			
5710.2	Tech Services - All Other	-	1,131	-		
5712	Compost Sales/Use Tax					
5715.2	Other Laboratory Services					
5715.3	Tapia Laboratory Services					
7202	Allocated Laboratory Expenses					
	Sub-Total	-	3,029	-	-	-
Public Information						
6602	School Education Program				7,576	
6604	Public Education Program				46,065	
6606	Community Group Outreach				17,472	
6608	Intergovernmental Coordination				16,555	
	Sub-Total	-	-	-	87,668	-
Resource Conservation						
6785	Watershed Programs				67,448	
6786	Private Sprayfield					
6787	Incentive Program					
6788	District Sprayfield					
6789	005 Discharge					
	Sub-Total	-	-	-	67,448	-
Administrative Expenses						
6260	Rental Charge - Facility Repl.				382,279	
6516	Other Professional Services				-	
6517	Audit Fees				8,545	
6872	Litigation - Outside Services				-	
6874	Litigation - District				-	
7110	Travel/Misc Staff Expense				-	
7135.1	Property Insurance				71,307	
7135.4	Earthquake Insurance				89,903	
7153	TSD Staff Services				-	
7203	Allocated Expenses-Op. Bldg.				88,804	
7225	Allocated Support Services	19,797	14,716	70,242	98,234	
7226	Allocated Operations Services	8,153	6,061	28,931	40,460	
	Sub-Total	27,950	20,777	99,173	779,532	-
	Total Expenses	89,806	35,067	174,098	934,648	3,000
	Net Operating Expenses	89,806	35,067	174,098	934,648	3,000
Non-Operating Revenue						
8200	Interest Income & Other					
	Sub-Total	-	-	-	-	-
	Net Expenses	89,806	35,067	174,098	934,648	3,000



INTERNAL SERVICES

The Internal Service fund is used to account for all costs related to the General Administration of the District. In addition, all personnel related costs, including salaries, benefits, training, etcetera, are administered through the Internal Service fund. Personnel working in the various enterprises account for their workload distribution through the timekeeping system. Labor costs are charged to each enterprise as determined and credits are posted to the Internal Service fund. All net accumulated costs are allocated to the various enterprise and capital project funds as described below.

The Joint Powers Authority (JPA) agreement between Las Virgenes Municipal Water District (LV) and Triunfo Sanitation District (TSD) calls for allocation of General and Administrative costs based on the actual cost of labor. General and administrative costs are defined as accounting, personnel and general management expenses. As such, Internal Service costs which are not related to the function of the JPA are excluded from the allocation process. These excluded costs include all costs for the LV Board of Directors, some of the General Manager's office costs, administration and operation of Customer Service activities, including a portion of Information Services costs, water meter maintenance, water conservation activities and new customer planning and coordination.

All remaining costs are allocated between LV enterprises (potable water, recycled water, and non-JPA sanitation), Capital Improvement Projects, and the JPA operations. The allocation is based on the labor charged through the timekeeping system to each of these operations or projects. The allocation of costs is performed monthly with a final reconciliation at year-end. Each agency's share of the allocated costs for JPA operations is billed monthly as provided in the JPA agreement.

The allocated costs are shown in the budget reports as Allocated Support Services and Allocated Operations Services. Allocated Support Services are costs which originate from cost centers that provide general central service. These cost centers include general management, departmental administration, accounting, payroll, human resources, information systems, and public information administration. Allocated Operations Services are costs which originate in operations related cost centers. These cost centers include water administration, water treatment, facilities maintenance, electrical maintenance, construction services, laboratory services, wastewater treatment, composting, and technical services.

**Las Virgenes Municipal Water District
Internal Service Summary**

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Est. Actual	FY 11-12 Budget	FY 11-12 JPA Share
BOARD EXPENSES							
6000 Directors' Fees	\$71,831	\$76,600	\$73,600	\$70,000	\$65,000	\$90,000	\$0
6005 Directors' Benefits	42,041	63,865	63,887	58,426	56,816	63,728	0
6010 Directors' Conference Expenses	18,704	22,866	17,620	14,000	20,000	20,000	0
6015 Directors' Miscellaneous	850	1,638	768	700	1,500	700	0
6020 Election Expense	2,754	252	0	45,000	16,911	0	0
Sub-total	\$136,180	\$165,221	\$155,875	\$188,126	\$160,227	\$174,428	\$0
PAYROLL EXPENSES							
6100 Staff Salaries	9,643,310	10,020,567	10,297,554	11,036,377	10,022,860	10,293,378	4,718,568
6102 Staff Overtime	359,156	358,177	328,877	230,002	271,908	215,698	99,452
6105 Staff Benefits	3,970,785	4,661,782	4,528,027	4,901,566	4,574,781	4,967,956	2,277,400
6110 Staff Taxes	886,420	929,646	986,732	1,062,926	998,316	1,039,443	492,972
Sub-total	\$14,859,671	\$15,970,172	\$16,141,190	\$17,230,871	\$15,867,865	\$16,516,475	\$7,588,392
6115 Staff Costs Recovered	(5,969,445)	(6,961,297)	(7,372,468)	(7,542,338)	(7,042,930)	(7,197,577)	(3,415,583)
Net Payroll Expenses	\$8,890,226	\$9,008,875	\$8,768,722	\$9,688,533	\$8,824,935	\$9,318,898	\$4,172,809
OFFICE EQUIPMENT & POSTAGE							
6200 Forms, Supplies & Postage	109,748	135,799	147,955	160,370	152,770	160,910	64,467
6205 Equipment Rental	42,934	12,314	9,269	9,200	10,172	10,200	5,358
6210 Equipment Repairs	1,316	1,175	470	1,500	1,300	1,500	497
6215 Equipment Maintenance	212,100	268,233	266,084	267,125	255,800	257,000	92,108
6220 Outside Services	76,328	74,282	75,366	78,225	95,974	126,343	28,250
6225 Radio Maintenance Expense	26,733	26,227	24,247	27,500	26,582	27,500	15,190
6230 Safety Equipment	19,247	20,187	14,623	27,700	13,220	20,050	9,720
6235 Records Management	30,892	43,183	54,478	65,300	57,842	63,000	34,801
6250 Equipment Interest Expense	11,805	10,090	7,857	4,569	6,200	6,300	3,480
Sub-total	\$531,103	\$591,490	\$600,349	\$641,489	\$619,860	\$672,803	\$253,871
PROFESSIONAL SERVICES							
6500 Legal Services	59,156	75,139	92,044	87,000	197,000	87,000	48,059
6505 Legal Advertising	17,133	16,515	8,416	10,000	4,800	7,000	2,210
6516 Other Professional Services	87,518	143,596	193,752	251,650	9,574	73,600	24,084
6517 Audit Fees	28,200	31,390	32,125	36,300	33,000	34,000	18,781
6522 Management Consultant Fees	93,221	37,007	78,552	130,000	59,800	147,500	81,475
Sub-total	\$285,228	\$303,647	\$404,889	\$514,950	\$304,174	\$349,100	\$174,609
RES CONSER/PUBLIC OUTREACH							
6602 School Education Program	6,703	20,766	19,975	54,133	52,006	52,052	28,754
6604 Public Education Program	84,032	60,382	85,792	174,949	140,809	174,762	96,539
6606 Community Group Outreach	13,910	72,531	5,103	19,035	18,035	20,492	10,767
6608 Intergovernmental Coordination	740	2,525	3,692	17,542	10,000	10,000	5,524
Sub-total	\$105,385	\$156,204	\$114,562	\$265,659	\$220,850	\$257,306	\$141,584
HUMAN RESOURCES							
6800 Safety	34,967	26,662	38,556	38,000	38,000	38,000	20,990
6810 Recruitment Expenses	19,144	8,825	31,625	20,000	10,000	10,000	5,524
6812 Retired Employee Benefits	422,205	453,548	483,968	530,000	573,000	643,000	355,175
6815 Employee Recognition Function	2,110	5,017	7,248	11,000	7,500	9,500	5,248
6817 Employee Survey Outreach	157	0	0	200	200	200	110
6820 Employee Assistance Program	3,463	3,463	3,463	4,000	866	2,000	1,105
6825 Employee Wellness Program	18,176	16,850	13,660	20,000	15,000	20,000	11,047
6830 Training & Prof. Development	92,903	92,750	103,716	172,000	97,889	163,500	80,139
6840 DOT Testing	840	0	980	950	1,050	950	525
6845 Miscellaneous Personnel Exp.	8	0	0	0	0	0	0
6850 Unemployment Ins. Benefit	0	6,866	9,622	0	11,735	0	0
6855 Donated Sick Leave	4,470	(793)	343	0	0	0	0
6872 Litigation - Outside Services	164,949	285,970	474,058	300,000	200,000	200,000	0
Sub-total	\$763,392	\$899,158	\$1,167,239	\$1,096,150	\$955,240	\$1,087,150	\$479,863

**Las Virgenes Municipal Water District
Internal Service Summary**

	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Budget	FY 10-11 Est. Actual	FY 11-12 Budget	FY 11-12 JPA Share
OTHER G&A EXPENSES							
7100 Provision for Uncollectible Accts	(20,425)	32,737	73,487	40,000	40,000	50,000	0
7105 Dues/Subscriptions/Memberships	77,738	81,551	92,718	81,900	78,003	82,755	20,690
7110 Travel/Misc. Expenses	3,265	2,257	2,207	2,650	972	2,150	1,176
7135 General Insurance	923,129	872,560	806,885	803,040	0	0	0
7135.1 Property Insurance	0	0	0	0	26,675	27,500	15,190
7135.2 Liability Insurance	0	0	0	0	273,082	288,100	159,138
7135.3 Automobile Insurance	0	0	0	0	87,594	82,700	45,681
7135.4 Earthquake Insurance	0	0	0	0	53,288	53,800	29,718
7135.5 Excess Liability Insurance	0	0	0	0	360,036	373,000	206,035
7152 LAFCO Charges	17,979	15,851	13,900	14,000	12,292	14,000	0
Sub-total	\$1,001,686	\$1,004,956	\$989,197	\$941,590	\$931,942	\$974,005	\$477,628
OPERATING EXPENSE							
5400 Labor	269,307	283,153	275,273	396,420	281,821	375,472	3,778
5405.1 Utilities - Energy	162,514	164,666	159,828	170,000	152,000	170,000	91,808
5405.2 Utilities - Telephone	189,140	212,247	140,378	167,780	131,358	145,280	72,711
5405.3 Utilities - Gas	28,108	22,172	20,416	20,000	23,685	29,000	14,547
5405.4 Utilities - Water	13,876	14,195	12,275	13,000	17,035	21,000	11,128
5410 Supplies/Materials	1,436	1,334	403	2,400	0	0	0
5430 Capital Outlay	110,690	54,162	32,056	47,100	47,100	66,500	33,308
Sub-total	\$775,071	\$751,929	\$640,629	\$816,700	\$652,999	\$807,252	\$227,280
MAINTENANCE EXPENSE							
5500 Labor	226,056	261,752	271,957	349,482	296,430	335,162	57,715
5510 Supplies/Materials	210,755	142,898	214,539	266,000	262,790	310,000	51,674
5510.1 Fuel	145,080	81,797	123,235	110,000	109,800	120,000	55,624
5515 Outside Services	427,833	343,551	288,566	306,000	297,800	354,000	154,328
5520 Permits/Fee	14,085	10,024	7,443	12,011	9,909	10,061	5,435
5530 Capital Outlay	30,672	12,223	13,371	36,400	24,866	17,000	9,182
6255 Rental Charge - Vehicles	119,538	111,510	112,278	117,641	117,641	128,505	59,567
Sub-total	\$1,174,019	\$963,755	\$1,031,389	\$1,197,534	\$1,119,236	\$1,274,728	\$393,525
INVENTORY EXPENSE							
5536 Inventory Adjustment	10,909	9,194	8,193	9,000	9,500	9,500	5,248
GEN'L SPECIALTY EXPENSE							
5725 Supplies and Small Tools	65,323	52,179	28,284	72,000	45,134	33,250	13,930
Sub-total	\$65,323	\$52,179	\$28,284	\$72,000	\$45,134	\$33,250	\$13,930
TOTAL EXPENSES	\$13,748,586	\$13,913,999	\$13,916,079	\$15,438,381	\$13,842,766	\$14,956,620	\$6,340,348
ALLOCATED EXPENSES							
ALLOCATED TECHNICAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED CUSTOMER INFO SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED LABORATORY EXPENSES	(\$503,257)	(\$534,325)	(\$540,975)	(\$577,943)	(\$564,964)	(\$605,050)	(\$405,384)
ALLOCATED VEHICLE EXPENSES	\$2	\$0	\$0	\$0	\$0	\$0	(\$1,093)
ALLOCATED LEGAL EXPENSES	(\$160,255)	(\$285,970)	(\$474,058)	(\$300,000)	(\$200,000)	(\$200,000)	\$0
ALLOCATED OPS BLDG EXPENSES	(\$293,630)	(\$197,650)	(\$160,882)	(\$209,098)	(\$177,609)	(\$174,658)	(\$87,329)
ALLOCATED OPERATIONS SERVICES(G&A)	(\$6,142,345)	(\$5,913,951)	(\$5,952,059)	(\$6,942,472)	(\$5,907,143)	(\$6,401,061)	(\$4,049,375)
ALLOCATED SUPPORT SERVICES(G&A)	(\$6,649,101)	(\$6,982,103)	(\$6,788,105)	(\$7,408,868)	(\$6,993,050)	(\$7,575,851)	(\$1,797,089)
TOTAL ALLOCATED EXPENSES	(\$13,748,586)	(\$13,913,999)	(\$13,916,079)	(\$15,438,381)	(\$13,842,766)	(\$14,956,620)	(\$6,340,270)



G & A Allocations for Budget - FY 2011-12

I Labor Hour Ratio

Division	Hours	Ratio (Formula)	Ratio (Value)
LV	34,534	38.7992%	38.80%
JPA	49,165	55.2372%	55.24%
CIP's	5,308	5.9636%	5.96%
Total	89,007	100.0000%	100.00%

II Allocation Ratio for Vehicle Expenses (701325)

Total Expenses in "701325"				
			538,593	
Alloc To:	Bus Unit	Ratio	Allocated \$	JPA Share
	701121	0.0097	5,224	0.005358
	701221	0.1359	73,195	
	701223	0.0097	5,224	
	701226	0.0194	10,449	
	701240	0.0000	0	
	701310	0.0097	5,224	0.005358
	701320	0.0068	3,662	0.003756
	701321	0.1457	78,473	0.080485
	701322	0.2623	141,274	0.144896
	701326	0.0873	47,019	0.048224
	701330	0.0029	1,562	0.001602
	701331	0.1651	88,923	0.091203
	701340	0.0097	5,224	0.005358
	701341	0.0194	10,449	0.012998
	701342	0.0388	20,897	0.021433
	701343	0.0388	20,897	0.021433
	701350	0.0291	15,673	0.016075
	701420	0.0097	5,224	0.005358
Total		1.0000	538,593	0.463535

III. Allocating partial IS (701420) costs to "701221.7201"

Obj. A/C	Amount	Ratio	Allocated \$
5400~5530	87,000	0.10	8,700
6100~6115	780,504	0.20	156,101
6215	255,000	0.35	89,250
6200~6210	28,000	0.10	2,800
6800~7155	14,100	0.10	1,410
Total			258,261

IV. Allocating Lab (701341) costs:

Total Expenses in "701341"				
			605,050	
Alloc To:	Bus Unit	Ratio	Allocated \$	
	101300	0.2600	157,313	} 0.6700 405,383
	101600	0.0700	42,354	
	751810	0.6100	369,080	
	751820	0.0200	12,101	
	751830	0.0400	24,202	
Total		1.0000	605,050	

JPA % 0.6700

V. Allocating Op. Building (701002) costs:

Total Expenses in "701002"				
			174,658	
Alloc To:	Bus Unit	Ratio	Allocated \$	
	101900	0.5000	87,329	
	751840	0.5000	87,329	
Total		1.0000	174,658	

VI. Allocating partial Tech Svcs (701350) costs to "701221.7200"

Total Expenses in "701350"				
			863,225	
Obj. A/C	Amount	Ratio	Allocated \$	
	863,225	0.125	107,903	
Total			107,903	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2011-12 BUDGET WORKSHEET
INTERNAL SERVICE SUMMARY**

ACCT #	DESCRIPTION	FY 2011-12 BUDGET							G & A JPA Share
		2010-11 Est. Actual	2010-11 Budgeted	2011-12 TOTALS	General Manager	Res Cons/Pub Outreach	Facilities Management	Finance & Administration	
Operating Expenses									
5400	Labor	281,821	396,420	375,472		368,632		6,840	3,778
5405.1	Utility - Energy	152,000	170,000	170,000			170,000		91,808
5405.2	Utility - Telephone	131,358	167,780	145,280	2,100	11,700	106,120	25,360	72,711
5405.3	Utility - Gas	22,150	27,000	27,000			27,000		14,547
5405.4	Utility - Water	17,035	13,000	21,000			21,000		11,128
5410	Supplies / Material	-	2,400	-		-			-
5430	Capital Outlay	47,100	47,100	66,500				66,500	33,308
	Sub-Total	651,464	823,700	805,252	2,100	380,332	324,120	98,700	227,280
Maintenance Expenses									
5500	Labor	296,430	349,482	335,162		225,023	110,139		57,715
5510	Supplies / Material	262,790	266,000	310,000		220,000	90,000		51,674
5510.1	Fuel	109,800	110,000	120,000			120,000		55,624
5515	Outside Services	297,800	306,000	354,000		50,000	304,000		154,328
5520	Permits / Fees	9,909	12,011	10,061			10,061		5,435
5525	Consulting Services	-	-	-			-		-
5530	Capital Outlay	24,866	36,400	17,000		-	17,000		9,182
	Sub-Total	1,001,595	1,079,893	1,146,223	-	495,023	651,200	-	333,958
Inventory Expenses									
5536	Inventory Adjustment	9,500	9,000	9,500	-	-	-	9,500	5,248
Gen'l Specialty Expenses									
5725	General Supplies/Small Tool	45,134	72,000	33,250	-	8,000	25,250	-	13,930
Board Expenses									
6000	Director's Fees	65,000	70,000	90,000	90,000				
6005	Director's Benefits	56,816	58,426	63,728	63,728				
6010	Director's Conference Expenses	20,000	14,000	20,000	20,000				
6015	Director's Miscellaneous	1,500	700	700	700				
6020	Election Expense	16,911	45,000	-	-				
	Sub-Total	160,227	188,126	174,428	174,428	-	-	-	-
Payroll Expenses									
6100	Staff Salaries	10,022,860	11,036,377	10,293,378	353,510	2,222,654	5,925,428	1,791,786	4,718,568
6102	Staff Overtime	271,908	230,002	215,698		38,887	152,059	24,752	99,452
6105	Staff Benefits	4,574,781	4,901,566	4,967,956	116,943	1,038,160	2,953,104	859,749	2,277,400
6110	Staff Taxes	998,316	1,062,926	1,039,443	25,513	177,393	688,628	147,909	492,972
6115	Staff Costs Recovered	(7,042,930)	(7,542,338)	(7,197,577)		(1,082,567)	(5,976,596)	(138,414)	(3,415,583)
	Sub-Total	8,824,935	9,688,533	9,318,898	495,966	2,394,527	3,742,623	2,685,782	4,172,809
Office Equipment & Supplies									
6200	Forms, Supplies & Postage	152,974	160,370	161,110	-	42,200	-	118,910	64,467
6205	Equipment Rental	10,172	9,200	10,200				10,200	5,358
6210	Equipment Repairs	1,300	1,500	1,500		500		1,000	497
6215	Equipment Maintenance	255,800	267,125	257,000		1,000	-	256,000	92,108
6220	Outside Services	95,974	77,200	126,343		75,200		51,143	28,250
6225	Radio Maintenance Expense	26,582	27,500	27,500			27,500		15,190
6230	Safety Equipment	13,220	28,375	20,050		2,500	17,550		9,720
6235	Records Management	57,842	65,300	63,000	63,000				34,801
6250	Equipment Interest Expense	6,200	4,569	6,300				6,300	3,480
	Sub-Total	620,064	641,139	673,003	63,000	121,400	45,050	443,553	253,871
Vehicle Maintenance									
6255	Rental Charge - Vehicles	117,641	117,641	128,505			128,505		59,567
Professional Services									
6500	Legal Services	197,000	87,000	87,000	72,000			15,000	48,059
6505	Legal Advertising	4,800	10,000	7,000	7,000				2,210
6516	Other Professional Services	9,574	251,650	73,600	5,000	55,000	-	13,600	24,084
6517	Audit Fees	33,000	36,300	34,000				34,000	18,781
6522	Management Consultant Fees	59,800	130,000	147,500				147,500	81,475
	Sub-Total	304,174	514,950	349,100	84,000	55,000	-	210,100	174,609
Res Conser/Public Outreach									
6602	School Education Program	52,006	54,133	52,052		52,052			28,754
6604	Public Education Program	140,809	174,949	174,762		174,762			96,539
6606	Community Group Outreach	18,035	19,035	20,492	1,000	19,492			10,767
6608	Intergovernmental Coordination	10,000	17,542	10,000		10,000			5,524
	Sub-Total	220,850	265,659	257,306	1,000	256,306	-	-	141,584
Human Resources									
6800	Safety	38,000	38,000	38,000		-	-	38,000	20,990
6805	Haz-Mat	-	-	-				-	-
6810	Recruitment Expense	10,000	20,000	10,000				10,000	5,524
6812	Retired Employee Benefits	573,000	530,000	643,000				643,000	355,175

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2011-12 BUDGET WORKSHEET
INTERNAL SERVICE SUMMARY**

ACCT #	DESCRIPTION	FY 2011-12 BUDGET							G & A JPA Share
		2010-11 Est. Actual	2010-11 Budgeted	2011-12 TOTALS	General Manager	Res Cons/Pub Outreach	Facilities Management	Finance & Administration	
6815	Employee Recognition Function	7,500	11,000	9,500	4,500			5,000	5,248
6817	Employee Survey Outreach	200	200	200				200	110
6820	Employee Assistance Program	866	4,000	2,000				2,000	1,105
6825	Employee Wellness Program	15,000	20,000	20,000				20,000	11,047
6830	Training & Professional Development	97,889	172,000	163,500	10,000	32,500	34,000	87,000	80,139
6835	Emergency Prepaareness Mat'l & Suj	-	-	-				-	-
6840	DOT Testing	1,050	950	950				950	525
6845	Miscellaneous Personnel Expense	-	-	-				-	-
6850	Unemployment Insurance Benefit	11,735	-	-				-	-
6855	Donated Sick Leave	-	-	-				-	-
6872	Litigation - Outside Services	200,000	300,000	200,000	200,000				-
6874	Litigation - District	-	-	-				-	-
	Sub-Total	955,240	1,096,150	1,087,150	214,500	32,500	34,000	806,150	479,863
	Other G&A Expenses								
7100	Provision for Uncollectible Accts	40,000	40,000	50,000		50,000			-
7105	Dues, Subscriptions & Memberships	78,132	81,900	82,755	79,000	400		3,355	20,690
7110	Travel/Misc Staff Expense	972	2,650	2,150	100	200	1,500	350	1,176
7135	General Insurance	800,675	803,040	825,100				825,100	455,762
7145	Claims Paid	-	-	-				-	-
7152	LAFCO Charges	12,292	14,000	14,000	14,000				-
7155	Other Expenses	-	-	-				-	-
	Sub-Total	932,071	941,590	974,005	93,100	50,600	1,500	828,805	477,628
	Total Expenses	13,842,895	15,438,381	14,956,620	1,128,094	3,793,688	4,952,248	5,082,590	6,340,348
	Allocated Expenses								
7200	Allocated Technical Services-LV	-	-	-		107,903	(107,903)		-
7201	Allocated Information Systems	-	-	-		258,261		(258,261)	
7202	Allocated Laboratory Services	(564,964)	(577,943)	(605,050)			(605,050)		(405,384)
7204	Allocated Expenses (Vehicle)	-	-	-	5,224	88,868	(99,316)	5,224	(1,093)
	Allocated Legal Services	(200,000)	(300,000)	(200,000)	(200,000)				
	Allocated Operations Bldg Maint	(177,609)	(209,098)	(174,658)			(174,658)		(87,329)
	Allocated G&A (Internal)	-	-	-	(128,074)	274,048	844,813	(990,787)	
	Sub-Total	(942,573)	(1,087,041)	(979,708)	(322,850)	729,080	(142,114)	(1,243,824)	(493,806)
	Net Expenses	12,900,322	14,351,340	13,976,912	805,244	4,522,768	4,810,134	3,838,766	5,846,541
	G & A Allocation:								
	Potable Water	5,387,968	6,122,224	5,870,793	285,597	3,049,353	1,665,381	870,462	
	Recycled Water	315,269	366,913	341,624	5,600	253,663	49,072	33,289	
	Sanitation	1,127,506	1,278,712	1,078,431	126,135	557,320	229,241	165,735	
	Joint Powers Authority	5,327,650	5,716,823	5,846,464	380,224	609,279	2,189,248	2,667,713	
	Developer Deposits	-	-	-					
	Standby Charge	-	-	-					
	Capital Projects	741,929	866,668	839,600	7,688	53,153	677,192	101,567	
	TOTAL ALLOCATIONS	12,900,322	14,351,340	13,976,912	805,244	4,522,768	4,810,134	3,838,766	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2011-12 BUDGET WORKSHEET**

INTERNAL SERVICE - BOARD OF DIRECTORS AND GENERAL MANAGER

ACCT #	DESCRIPTION	2010-11 Estimated Actual	2010-11 Budget	2011-12 Budget	701112 Board 100% LV	Total General Mgr
Operating Expenses						-
5405.2	Utility/Telephone	2,600	2,000	2,100	600	1,500
	Sub-Total	2,600	2,000	2,100	600	1,500
Board Expenses						
6000	Directors' Fees	65,000	70,000	90,000	90,000	-
6005	Directors' Benefits	56,816	58,426	63,728	63,728	-
6010	Directors' Conference Expenses	20,000	14,000	20,000	20,000	-
6015	Directors' Miscellaneous	1,500	700	700	700	-
6020	Election Expense	16,911	45,000	-	-	-
	Sub-Total	160,227	188,126	174,428	174,428	-
Payroll Expenses						
6100	Staff Salaries	349,794	351,295	353,510		353,510
6105	Staff Benefits	113,895	112,170	116,943		116,943
6110	Staff Taxes	19,348	23,732	25,513	5,432	20,081
	Sub-Total	483,037	487,197	495,966	5,432	490,534
Office Equipment & Supplies						
6235	Records Management	57,842	65,300	63,000		63,000
	Sub-Total	57,842	65,300	63,000	-	63,000
Professional Services						
6500	Legal Services	72,000	72,000	72,000		72,000
6505	Legal Advertising	4,800	10,000	7,000		7,000
6516	Other Professional Services	3,080	50,000	5,000		5,000
6522	Management Consultant Fees	-	-	-		-
	Sub-Total	79,880	132,000	84,000	-	84,000
Res Conser/Public Outreach						
6606	Community Group Outreach	-	1,000	1,000		1,000
	Sub-Total	-	1,000	1,000	-	1,000
Human Resources						
6815	Employee Recognition Function	2,500	6,000	4,500		4,500
6830	Training & Professional Development	12,500	10,000	10,000		10,000
6872	Litigation - Outside Services	200,000	300,000	200,000		200,000
6874	Litigation - District	-	-	-		-
	Sub-Total	215,000	316,000	214,500	-	214,500
Other G&A Expenses						
7105	Dues, Subscriptions & Memberships	74,263	78,000	79,000		79,000
7110	Travel/Misc Staff Expense	60	100	100		100
7145	Claims Paid	-	100	-		-
7152	LAFCO Charges	-	-	14,000		14,000
	Sub-Total	74,323	78,200	93,100	-	93,100
Total Expenses						
		1,072,909	1,269,823	1,128,094	180,460	947,634
Allocated Expenses						
7204	Allocated Expenses (Vehicle)	5,042	4,714	5,224		5,224
	Allocated Legal Services	(200,000)	(300,000)	(200,000)		(200,000)
	Allocated G&A (Internal)	(129,035)	(148,996)	(128,074)	6,832	(134,906)
	Sub-Total	(323,993)	(444,282)	(322,850)	6,832	(329,682)
Net Expenses						
		748,916	825,541	805,244	187,292	617,952
G&A Allocations:						
	Potable Water	254,732	284,599	285,597	125,225	
	Recycled Water	5,012	5,599	5,600	1,336	
	Sanitation	112,407	125,595	126,135	60,731	
	Joint Powers Authority	369,848	401,925	380,224	-	
	Developer Deposits	-	-	-	-	
	Standby Charge	-	-	-	-	
	Capital Projects	6,917	7,723	7,688	-	
	Total	748,916	825,441	805,244	187,292	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2011-12 BUDGET WORKSHEET**

INTERNAL SERVICE - BOARD OF DIRECTORS AND GENERAL MANAGER

ACCT #	DESCRIPTION	701121	701122	701124	G & A
		General Manager	Gen'l Manager 100% LV	Gen'l Manager 100% JV	JPA Share
Operating Expenses					
5405.2	Utility/Telephone	-	1,500	-	-
	Sub-Total	-	1,500	-	-
Board Expenses					
6000	Directors' Fees				
6005	Directors' Benefits				
6010	Directors' Conference Expenses				
6015	Directors' Miscellaneous				
6020	Election Expense				
	Sub-Total	-	-	-	-
Payroll Expenses					
6100	Staff Salaries	353,510			195,279
6105	Staff Benefits	116,943			64,599
6110	Staff Taxes	20,081			11,093
	Sub-Total	490,534	-	-	270,971
Office Equipment & Supplies					
6235	Records Management	63,000			34,801
	Sub-Total	63,000	-	-	34,801
Professional Services					
6500	Legal Services	72,000			39,773
6505	Legal Advertising	4,000	3,000		2,210
6516	Other Professional Services	5,000	-		2,762
6522	Management Consultant Fees	-			-
	Sub-Total	81,000	3,000	-	44,745
Res Conser/Public Outreach					
6606	Community Group Outreach	-	1,000		-
	Sub-Total	-	1,000	-	-
Human Resources					
6815	Employee Recognition Function	4,500			2,486
6830	Training & Professional Development	10,000			5,524
6872	Litigation - Outside Services	-	200,000		-
6874	Litigation - District		-		-
	Sub-Total	14,500	200,000	-	8,010
Other G&A Expenses					
7105	Dues, Subscriptions & Memberships	34,000	45,000		18,782
7110	Travel/Misc Staff Expense	100	-	-	55
7145	Claims Paid		-		-
7152	LAFCO Charges		14,000		-
	Sub-Total	34,100	59,000	-	18,837
Total Expenses					
		683,134	264,500	-	377,364
Allocated Expenses					
7204	Allocated Expenses (Vehicle)	5,224			2,886
	Allocated Legal Services	-	(200,000)		
	Allocated G&A (Internal)	(141,895)	6,989		
	Sub-Total	(136,671)	(193,011)	-	2,886
Net Expenses					
		546,463	71,489	-	380,250
G&A Allocations:					
	Potable Water	112,575	47,797		
	Recycled Water	3,754	510		
	Sanitation	42,222	23,182		
	Joint Powers Authority	380,224	-		
	Developer Deposits				
	Standby Charge				
	Capital Projects	7,688	-		
	Total	546,463	71,489		

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2011-12 BUDGET WORKSHEET**

INTERNAL SERVICE - RESOURCE CONSERVATION / PUBLIC OUTREACH

ACCT #	DESCRIPTION	2010-11	2010-11	2011-12	701210	701220	701221
		Estimated Actual	Budget	Budget	Res Co/Pb Ou Administration	Dist. Svc. Admi 100% LV	Cust. Svc. Ops 100% LV
Operating Expenses							
5400	Labor	271,029	388,656	368,632			14,052
5405.2	Utility/Telephone	11,671	10,300	11,700	2,000	300	6,000
5410	Supplies / Material	-	2,400	-			-
	Sub-Total	282,700	401,356	380,332	2,000	300	20,052
Maintenance Expenses							
5500	Labor	153,442	219,830	225,023			-
5510	Supplies / Material	180,000	180,000	220,000			-
5515	Outside Services	15,000	15,000	50,000			
5530	Capital Outlay	370	4,900	-			
	Sub-Total	348,812	419,730	495,023	-	-	-
Gen'l Specialty Expenses							
5725	General Supplies/Small Tool	8,000	10,000	8,000			4,000
	Sub-Total	8,000	10,000	8,000	-	-	4,000
Payroll Expenses							
6100	Staff Salaries	2,376,494	2,567,300	2,222,654	306,520	134,437	902,141
6102	Staff Overtime	43,588	45,408	38,887	1,624		24,200
6105	Staff Benefits	1,053,653	1,110,104	1,038,160	123,958	42,933	484,639
6110	Staff Taxes	183,935	204,674	177,393	20,014	9,229	76,142
6115	Staff Costs Recovered	(992,302)	(1,068,331)	(1,082,567)	(1,269)		(578,351)
	Sub-Total	2,665,368	2,859,155	2,394,527	450,847	186,599	908,771
Office Equipment & Supplies							
6200	Forms, Supplies & Postage	44,004	47,500	42,200	-	200	42,000
6210	Equipment Repairs	300	500	500			500
6215	Equipment Maintenance	200	200	1,000			1,000
6220	Outside Services	70,000	70,200	75,200			75,000
6230	Safety Equipment	2,000	5,550	2,500			2,000
	Sub-Total	116,504	123,950	121,400	-	200	120,500
Professional Services							
6516	Other Professional Services	-	190,000	55,000		30,000	-
	Sub-Total	-	190,000	55,000	-	30,000	-
Res Conser/Public Outreach							
6602	School Education Program	52,006	54,133	52,052			
6604	Public Education Program	140,809	174,949	174,762			
6606	Community Group Outreach	18,035	18,035	19,492			
6608	Intergovernmental Coordination	10,000	17,542	10,000			
	Sub-Total	220,850	264,659	256,306	-	-	-
Human Resources							
6830	Training & Professional Development	24,219	41,300	32,500	5,000	4,000	9,000
	Sub-Total	24,219	41,300	32,500	5,000	4,000	9,000
Other G&A Expenses							
7100	Provision for Uncollectible Accts	40,000	40,000	50,000			50,000
7105	Dues, Subscriptions & Memberships	390	400	400	100		-
7110	Travel/Misc Staff Expense	147	500	200	200	-	-
7152	LAFCO Charges	12,292	14,000	-			
	Sub-Total	52,829	54,900	50,600	300	-	50,000
Total Expenses		3,719,282	4,365,050	3,793,688	458,147	221,099	1,112,323
Allocated Expenses							
7200	Allocated Technical Services-LV	-	-	107,903			107,903
7201	Allocated Information Systems	268,287	267,412	258,261			258,261
7204	Allocated Expenses (Vehicle)	85,774	80,188	88,868			73,195
	Allocated G&A (Internal)	292,034	305,506	274,048	(171,276)	(221,099)	511,703
	Sub-Total	354,061	653,106	729,080	(171,276)	(221,099)	951,062
Net Expenses		4,073,343	5,018,156	4,522,768	286,871	-	2,063,385
G&A Allocations:							
	Potable Water	2,931,637	3,349,355	3,049,353	23,616	-	1,648,103
	Recycled Water	234,816	275,365	253,663	822	-	52,657
	Sanitation	620,402	761,247	557,320	9,364	-	353,601
	Joint Powers Authority	533,519	580,021	609,279	253,069	-	-
	Developer Deposits	-	-	-			
	Standby Charge	-	-	-			
	Capital Projects	45,003	52,168	53,153	-	-	9,024
	Total	4,365,377	5,018,156	4,522,768	286,871	-	2,063,385

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2011-12 BUDGET WORKSHEET**

INTERNAL SERVICE - RESOURCE CONSERVATION / PUBLIC OUTREACH

ACCT #	DESCRIPTION	701223	701224	701226	701230	701240	G & A
		Source/Water Conservation	Meter Serv.-100%	Customer Svc Programs	Res Co/Pb Public Information	GIS/New Cust. Serv.-100%	JPA Share
Operating Expenses							
5400	Labor		354,580			-	-
5405.2	Utility/Telephone	1,400		1,000	1,000	-	1,657
5410	Supplies / Material						-
	Sub-Total	1,400	354,580	1,000	1,000	-	1,657
Maintenance Expenses							
5500	Labor		225,023				-
5510	Supplies / Material		220,000				-
5515	Outside Services		50,000				-
5530	Capital Outlay		-				-
	Sub-Total	-	495,023	-	-	-	-
Gen'l Specialty Expenses							
5725	General Supplies/Small Tool			4,000			-
	Sub-Total	-	-	4,000	-	-	-
Payroll Expenses							
6100	Staff Salaries	322,819		248,504	308,233	-	339,590
6102	Staff Overtime	3,082		6,935	3,046	-	2,580
6105	Staff Benefits	146,270		106,606	133,754	-	142,360
6110	Staff Taxes	24,263		24,118	23,627	-	24,107
6115	Staff Costs Recovered	(193,399)		(192,958)	(116,590)	-	(65,105)
	Sub-Total	303,035	-	193,205	352,070	-	443,532
Office Equipment & Supplies							
6200	Forms, Supplies & Postage					-	-
6210	Equipment Repairs						-
6215	Equipment Maintenance						-
6220	Outside Services			200			-
6230	Safety Equipment			500			-
	Sub-Total	-	-	700	-	-	-
Professional Services							
6516	Other Professional Services				25,000	-	13,810
	Sub-Total	-	-	-	25,000	-	13,810
Res Conser/Public Outreach							
6602	School Education Program				52,052		28,754
6604	Public Education Program				174,762		96,539
6606	Community Group Outreach				19,492		10,767
6608	Intergovernmental Coordination				10,000		5,524
	Sub-Total	-	-	-	256,306	-	141,584
Human Resources							
6830	Training & Professional Development	2,000		2,000	10,500	-	8,562
	Sub-Total	2,000	-	2,000	10,500	-	8,562
Other G&A Expenses							
7100	Provision for Uncollectible Accts						-
7105	Dues, Subscriptions & Memberships	300				-	55
7110	Travel/Misc Staff Expense	-				-	110
7152	LAFCO Charges					-	-
	Sub-Total	300	-	-	-	-	165
Total Expenses		306,735	849,603	200,905	644,876	-	609,310
Allocated Expenses							
7200	Allocated Technical Services-LV						-
7201	Allocated Information Systems						-
7204	Allocated Expenses (Vehicle)	5,224		10,449		-	-
	Allocated G&A (Internal)	132,359	134,311	76,220	(188,170)	-	-
	Sub-Total	137,583	134,311	86,669	(188,170)	-	-
Net Expenses		444,318	983,914	287,574	456,706	-	609,310
G&A Allocations:							
	Potable Water	255,820	954,721	96,712	70,381	-	-
	Recycled Water	161,570	29,193	2,957	6,464	-	-
	Sanitation	-	-	187,905	6,450	-	-
	Joint Powers Authority	-	-	-	356,210	-	-
	Developer Deposits						-
	Standby Charge						-
	Capital Projects	26,928	-	-	17,201	-	-
	Total	444,318	983,914	287,574	456,706	-	-

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2011-12 BUDGET WORKSHEET
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	2010-11 Estimated Actual	2010-11 Budget	2011-12 Budget	701001 Headquarter Building	701002 Operation Building
Operating Expenses						
5405.1	Utility - Energy	152,000	170,000	170,000	130,000	40,000
5405.2	Utility - Telephone	91,737	117,120	106,120	85,000	2,500
5405.3	Utility - Gas	22,150	27,000	27,000	20,000	7,000
5405.4	Utility - Water	17,035	13,000	21,000	12,000	9,000
	Sub-Total	282,922	327,120	324,120	247,000	58,500
Maintenance Expenses						
5500	Labor	142,988	129,652	110,139	60,246	35,908
5510	Supplies / Material	82,790	86,000	90,000	15,000	10,000
5510.1	Fuel	109,800	110,000	120,000		
5515	Outside Services	282,800	291,000	304,000	115,000	65,000
5520	Permits / Fees	9,909	12,011	10,061	-	5,250
5525	Consulting Services	-	-	-		
5530	Capital Outlay	24,496	31,500	17,000	10,000	-
	Sub-Total	652,783	660,163	651,200	200,246	116,158
Gen'l Specialty Expenses						
5725	General Supplies/Small Tool	37,134	62,000	25,250		
	Sub-Total	37,134	62,000	25,250	-	-
Payroll Expenses						
6100	Staff Salaries	5,565,418	6,298,985	5,925,428		
6102	Staff Overtime	226,873	160,012	152,059		
6105	Staff Benefits	2,629,857	2,898,661	2,953,104		
6110	Staff Taxes	662,254	690,631	688,628		
6115	Staff Costs Recovered	(5,922,836)	(6,329,285)	(5,976,596)		
	Sub-Total	3,161,566	3,719,004	3,742,623	-	-
Office Equipment & Supplies						
6225	Radio Maintenance Expense	26,582	27,500	27,500		
6230	Safety Equipment	11,220	22,825	17,550		
	Sub-Total	37,802	50,325	45,050	-	-
Vehicle Maintenance						
6255	Rental Charge - Vehicles	117,641	117,641	128,505		
	Sub-Total	117,641	117,641	128,505	-	-
Human Resources						
6830	Training & Professional Development	29,370	46,200	34,000		
	Sub-Total	29,370	46,200	34,000	-	-
Other G&A Expenses						
7110	Travel/Misc Staff Expense	515	1,750	1,500		
	Sub-Total	644	1,750	1,500	-	-
Total Expenses		4,319,862	4,984,203	4,952,248	447,246	174,658
Allocated Expenses						
7200	Allocated Technical Services-LV	-	-	(107,903)		
7202	Allocated Laboratory Expenses	(564,964)	(577,943)	(605,050)		
7204	Allocated Expenses (Vehicle)	(95,858)	(89,616)	(99,316)		
	Allocated Operations Bldg Maint	(177,609)	(209,098)	(174,658)		(174,658)
	Allocated G&A (Internal)	740,830	779,948	844,813	(200,200)	68,363
	Sub-Total	(97,601)	(96,709)	(142,114)	(200,200)	(106,295)
Net Expenses		4,222,261	4,887,494	4,810,134	247,046	68,363
G&A Allocations:						
	Potable Water	1,402,823	1,648,513	1,665,381	-	68,363
	Recycled Water	45,001	54,134	49,072	-	-
	Sanitation	238,096	229,928	229,241	-	-
	Joint Powers Authority	1,937,701	2,244,501	2,189,248	247,046	-
	Developer Deposits	-	-	-		
	Standby Charge	-	-	-		
	Capital Projects	598,640	710,418	677,192	-	-
	Total	4,222,261	4,887,494	4,810,134	247,046	68,363

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2011-12 BUDGET WORKSHEET
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	701310 Facilities Management	701320 Facilities Fac Mnt Adm	701321 Facilities Maintenance	701322 Facilities Construction	701325 Fleet Maintenance
Operating Expenses						
5405.1	Utility - Energy					
5405.2	Utility - Telephone	1,000	250	3,000	2,400	360
5405.3	Utility - Gas					
5405.4	Utility - Water					
	Sub-Total	1,000	250	3,000	2,400	360
Maintenance Expenses						
5500	Labor			-	-	13,985
5510	Supplies / Material					25,000
5510.1	Fuel					120,000
5515	Outside Services					120,000
5520	Permits / Fees					2,000
5525	Consulting Services			-		-
5530	Capital Outlay			-		5,000
	Sub-Total	-	-	-	-	285,985
Gen'l Specialty Expenses						
5725	General Supplies/Small Tool			5,000	10,000	
	Sub-Total	-	-	5,000	10,000	-
Payroll Expenses						
6100	Staff Salaries	337,321	133,786	549,026	505,682	71,364
6102	Staff Overtime	-	549	17,353	15,555	2,523
6105	Staff Benefits	126,230	62,616	305,396	271,139	40,801
6110	Staff Taxes	20,513	9,206	71,056	63,926	9,055
6115	Staff Costs Recovered			(807,746)	(708,949)	-
	Sub-Total	484,064	206,157	135,085	147,353	123,743
Office Equipment & Supplies						
6225	Radio Maintenance Expense		-			
6230	Safety Equipment			3,000	1,500	
	Sub-Total	-	-	3,000	1,500	-
Vehicle Maintenance						
6255	Rental Charge - Vehicles					128,505
	Sub-Total	-	-	-	-	128,505
Human Resources						
6830	Training & Professional Development	8,500	500	5,000	2,500	
	Sub-Total	8,500	500	5,000	2,500	-
Other G&A Expenses						
7110	Travel/Misc Staff Expense	500	100	100	-	-
	Sub-Total	500	100	100	-	-
Total Expenses		494,064	207,007	151,185	163,753	538,593
Allocated Expenses						
7200	Allocated Technical Services-LV					
7202	Allocated Laboratory Expenses					
7204	Allocated Expenses (Vehicle)	5,224	3,662	78,473	141,274	(538,593)
	Allocated Operations Bldg Maint					
	Allocated G&A (Internal)	134,463	51,069	11,116	69,265	-
	Sub-Total	139,687	54,731	89,589	210,539	(538,593)
Net Expenses		633,751	261,738	240,774	374,292	-
G&A Allocations:						
	Potable Water	250,284	101,644	101,383	173,748	-
	Recycled Water	23,112	9,386	-	16,044	-
	Sanitation	23,062	9,365	12,537	16,010	-
	Joint Powers Authority	275,793	116,366	126,854	168,490	-
	Developer Deposits					
	Standby Charge					
	Capital Projects	61,500	24,977	-	-	-
	Total	633,751	261,738	240,774	374,292	-

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2011-12 BUDGET WORKSHEET
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	701326 Electrical Instrumentation	701330 Facilities Wtr Admin	701331 Facilities Production	701340 Facilities Wtr Rclm Adm	701341 Facilities Laboratory
Operating Expenses						
5405.1	Utility - Energy					
5405.2	Utility - Telephone	3,000	110	5,500	350	350
5405.3	Utility - Gas					
5405.4	Utility - Water					
	Sub-Total	<u>3,000</u>	<u>110</u>	<u>5,500</u>	<u>350</u>	<u>350</u>
Maintenance Expenses						
5500	Labor	-				
5510	Supplies / Material					40,000
5510.1	Fuel					
5515	Outside Services					4,000
5520	Permits / Fees					2,811
5525	Consulting Services					-
5530	Capital Outlay					2,000
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,811</u>
Gen'l Specialty Expenses						
5725	General Supplies/Small Tool	5,000		5,000		-
	Sub-Total	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Payroll Expenses						
6100	Staff Salaries	666,067	75,074	822,613	293,532	433,799
6102	Staff Overtime	21,485	549	26,248	2,755	13,419
6105	Staff Benefits	326,579	38,415	446,156	142,832	210,961
6110	Staff Taxes	84,983	5,419	103,769	29,282	59,066
6115	Staff Costs Recovered	(837,007)		(1,078,128)		(172,855)
	Sub-Total	<u>262,107</u>	<u>119,457</u>	<u>320,658</u>	<u>468,401</u>	<u>544,390</u>
Office Equipment & Supplies						
6225	Radio Maintenance Expense	27,500	-			
6230	Safety Equipment	3,000		4,200		450
	Sub-Total	<u>30,500</u>	<u>-</u>	<u>4,200</u>	<u>-</u>	<u>450</u>
Vehicle Maintenance						
6255	Rental Charge - Vehicles					
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Human Resources						
6830	Training & Professional Development	5,000	1,000	5,000	1,500	500
	Sub-Total	<u>5,000</u>	<u>1,000</u>	<u>5,000</u>	<u>1,500</u>	<u>500</u>
Other G&A Expenses						
7110	Travel/Misc Staff Expense	100	-	150	100	100
	Sub-Total	<u>100</u>	<u>-</u>	<u>150</u>	<u>100</u>	<u>100</u>
Total Expenses		<u>305,707</u>	<u>120,567</u>	<u>340,508</u>	<u>470,351</u>	<u>594,601</u>
Allocated Expenses						
7200	Allocated Technical Services-LV					
7202	Allocated Laboratory Expenses					(605,050)
7204	Allocated Expenses (Vehicle)	47,019	1,562	88,923	5,224	10,449
	Allocated Operations Bldg Maint					
	Allocated G&A (Internal)	22,502	35,862	89,702	(212,880)	408,922
	Sub-Total	<u>69,521</u>	<u>37,424</u>	<u>178,625</u>	<u>(207,656)</u>	<u>(185,679)</u>
Net Expenses		<u>375,228</u>	<u>157,991</u>	<u>519,133</u>	<u>262,695</u>	<u>408,922</u>
G&A Allocations:						
	Potable Water	150,614	90,530	281,928	-	408,922
	Recycled Water	530	-	-	-	-
	Sanitation	28,380	-	-	-	-
	Joint Powers Authority	194,836	67,461	237,205	262,695	-
	Developer Deposits					
	Standby Charge					
	Capital Projects	868	-	-	-	-
	Total	<u>375,228</u>	<u>157,991</u>	<u>519,133</u>	<u>262,695</u>	<u>408,922</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2011-12 BUDGET WORKSHEET
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	701342 Facilities Treatment	701343 Facilities Composting	701350 Technical Services	Total JPA Share
Operating Expenses					
5405.1	Utility - Energy				91,808
5405.2	Utility - Telephone	450	850	1,000	58,427
5405.3	Utility - Gas				14,547
5405.4	Utility - Water				11,128
	Sub-Total	450	850	1,000	175,910
Maintenance Expenses					
5500	Labor				57,715
5510	Supplies / Material				51,674
5510.1	Fuel				55,624
5515	Outside Services				154,328
5520	Permits / Fees				5,435
5525	Consulting Services				-
5530	Capital Outlay				9,182
	Sub-Total	-	-	-	333,958
Gen'l Specialty Expenses					
5725	General Supplies/Small Tool	-	-	250	13,930
	Sub-Total	-	-	250	13,930
Payroll Expenses					
6100	Staff Salaries	723,356	461,648	852,160	3,258,910
6102	Staff Overtime	23,236	14,472	13,915	84,387
6105	Staff Benefits	349,880	240,029	392,070	1,625,341
6110	Staff Taxes	98,701	63,158	70,494	381,656
6115	Staff Costs Recovered	(1,177,779)	(725,818)	(468,314)	(3,289,313)
	Sub-Total	17,394	53,489	860,325	2,060,981
Office Equipment & Supplies					
6225	Radio Maintenance Expense				15,190
6230	Safety Equipment	1,000	4,000	400	9,720
	Sub-Total	1,000	4,000	400	24,910
Vehicle Maintenance					
6255	Rental Charge - Vehicles				59,567
	Sub-Total	-	-	-	59,567
Human Resources					
6830	Training & Professional Development	1,000	2,500	1,000	18,770
	Sub-Total	1,000	2,500	1,000	18,770
Other G&A Expenses					
7110	Travel/Misc Staff Expense	100		250	823
	Sub-Total	100	-	250	823
Total Expenses					
		19,944	60,839	863,225	2,688,850
Allocated Expenses					
7200	Allocated Technical Services-LV			(107,903)	-
7202	Allocated Laboratory Expenses				(405,384)
7204	Allocated Expenses (Vehicle)	20,897	20,897	15,673	(6,865)
	Allocated Operations Bldg Maint				(87,329)
	Allocated G&A (Internal)	27,590	57,429	281,610	-
	Sub-Total	48,487	78,326	189,380	(499,578)
Net Expenses					
		68,431	139,165	1,052,605	2,189,271
G&A Allocations:					
	Potable Water	-	-	37,965	
	Recycled Water	-	-	-	
	Sanitation	45,872	94,015	-	
	Joint Powers Authority	22,559	45,150	424,793	
	Developer Deposits				
	Standby Charge				
	Capital Projects	-	-	589,847	
	Total	68,431	139,165	1,052,605	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2011-12 BUDGET WORKSHEET
INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	2010-11 Estimated Actual	2010-11 Budget	2011-12 Budget	701410 Fin & Adm Admin	701420 Fin & Adm Info Systems	701430 Fin & Adm Human Res
Operating Expenses							
5400	Labor	10,792	7,764	6,840			
5405.2	Utility - Telephone	25,350	38,360	25,360	-	25,000	
5430	Capital Outlay	47,100	47,100	66,500		62,000	4,500
	Sub-Total	83,242	93,224	98,700	-	87,000	4,500
Inventory Expenses							
5536	Inventory Adjustment	9,500	9,000	9,500			
Payroll Expenses							
6100	Staff Salaries	1,731,154	1,818,797	1,791,786	250,443	587,861	218,323
6102	Staff Overtime	1,447	24,582	24,752	1,098	10,744	1,305
6105	Staff Benefits	777,376	780,631	859,749	100,904	269,757	94,074
6110	Staff Taxes	132,779	143,889	147,909	15,417	50,556	16,767
6115	Staff Costs Recovered	(127,792)	(144,722)	(138,414)	-	(138,414)	
	Sub-Total	2,514,964	2,623,177	2,685,782	367,862	780,504	330,469
Office Equipment & Supplies							
6200	Forms, Supplies & Postage	108,970	112,870	118,910	95,000	22,000	500
6205	Equipment Rental	10,172	9,200	10,200	5,200	5,000	
6210	Equipment Repairs	1,000	1,000	1,000		1,000	
6215	Equipment Maintenance	255,600	266,925	256,000	1,000	255,000	
6220	Outside Services	25,974	7,000	51,143	3,543		2,600
6250	Equipment Interest Expense	6,200	4,569	6,300		6,300	
	Sub-Total	407,916	401,564	443,553	104,743	289,300	3,100
Professional Services							
6500	Legal Services	125,000	15,000	15,000			15,000
6516	Other Professional Services	6,494	11,650	13,600	1,600	12,000	
6517	Audit Fees	33,000	36,300	34,000	34,000		
6522	Management Consultant Fees	59,800	130,000	147,500	110,000		37,500
	Sub-Total	224,294	192,950	210,100	145,600	12,000	52,500
Human Resources							
6800	Safety	38,000	38,000	38,000			38,000
6810	Recruitment Expense	10,000	20,000	10,000			10,000
6812	Retired Employee Benefits	573,000	530,000	643,000			643,000
6815	Employee Recognition Function	5,000	5,000	5,000			5,000
6817	Employee Survey Outreach	200	200	200			200
6820	Employee Assistance Program	866	4,000	2,000			2,000
6825	Employee Wellness Program	15,000	20,000	20,000			20,000
6830	Training & Professional Development	31,800	74,500	87,000	9,000	14,000	60,000
6840	DOT Testing	1,050	950	950			950
6845	Miscellaneous Personnel Expense	-	-	-			-
6850	Unemployment Insurance Benefit	11,735	-	-			-
6855	Donated Sick Leave	-	-	-			-
6874	Litigation - District	11,735	-	-			-
	Sub-Total	698,386	692,650	806,150	9,000	14,000	779,150
Other G&A Expenses							
7105	Dues, Subscriptions & Memberships	3,350	3,500	3,355	655	-	1,500
7110	Travel/Misc Staff Expense	250	300	350	150	100	-
7135.1	Property Insurance	26,675	26,740	27,500	27,500		
7135.2	Liability Insurance	273,082	252,700	288,100	288,100		
7135.3	Auto Insurance	87,594	113,200	82,700	82,700		
7135.4	Earthquake Insurance	53,288	56,700	53,800	53,800		
7135.5	Excess	360,036	353,700	373,000	373,000		
7145	Claims Paid	-	-	-			
7155	Other Expenses	-	-	-			
	Sub-Total	804,275	806,840	828,805	825,905	100	1,500
Total Expenses		4,742,577	4,819,405	5,082,590	1,453,110	1,182,904	1,171,219

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2011-12 BUDGET WORKSHEET
INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	701440 Fin & Adm Accounting	701004 Fin & Adm Warehouse	Total JPA Share
Operating Expenses				
5400	Labor	-	6,840	3,778
5405.2	Utility - Telephone	360		12,627
5430	Capital Outlay			33,308
	Sub-Total	360	6,840	49,713
Inventory Expenses				
5536	Inventory Adjustment		9,500	5,248
Payroll Expenses				
6100	Staff Salaries	735,159		924,789
6102	Staff Overtime	11,605		12,485
6105	Staff Benefits	395,014		445,100
6110	Staff Taxes	65,169		76,116
6115	Staff Costs Recovered	-		(61,165)
	Sub-Total	1,206,947	-	1,397,325
Office Equipment & Supplies				
6200	Forms, Supplies & Postage	1,410		64,467
6205	Equipment Rental			5,358
6210	Equipment Repairs			497
6215	Equipment Maintenance			92,108
6220	Outside Services	45,000		28,250
6250	Equipment Interest Expense			3,480
	Sub-Total	46,410	-	194,160
Professional Services				
6500	Legal Services			8,286
6516	Other Professional Services			7,512
6517	Audit Fees			18,781
6522	Management Consultant Fees			81,475
	Sub-Total	-	-	116,054
Human Resources				
6800	Safety			20,990
6810	Recruitment Expense			5,524
6812	Retired Employee Benefits			355,175
6815	Employee Recognition Function			2,762
6817	Employee Survey Outreach			110
6820	Employee Assistance Program			1,105
6825	Employee Wellness Program			11,047
6830	Training & Professional Development	4,000		47,283
6840	DOT Testing			525
6845	Miscellaneous Personnel Expense			-
6850	Unemployment Insurance Benefit			-
6855	Donated Sick Leave			-
6874	Litigation - District			-
	Sub-Total	4,000	-	444,521
Other G&A Expenses				
7105	Dues, Subscriptions & Memberships	1,200		1,853
7110	Travel/Misc Staff Expense	100		188
7135.1	Property Insurance			15,190
7135.2	Liability Insurance			159,138
7135.3	Auto Insurance			45,681
7135.4	Earthquake Insurance			29,718
7135.5	Excess			206,035
7145	Claims Paid			-
7155	Other Expenses			-
	Sub-Total	1,300	-	457,803
	Total Expenses	1,259,017	16,340	2,664,824

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2011-12 BUDGET WORKSHEET
INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	2010-11 Estimated Actual	2010-11 Budget	2011-12 Budget	701410 Fin & Adm Admin	701420 Fin & Adm Info Systems	701430 Fin & Adm Human Res
	Allocated Expenses			-			
7201	Allocated Information Systems	(268,287)	(267,412)	(258,261)		(258,261)	
7204	Allocated Expenses (Vehicle)	5,042	4,714	5,224		5,224	
	Allocated G&A (Internal)	(903,829)	(936,458)	(990,787)	(278,568)	(305,544)	(358,647)
	Sub-Total	<u>(1,167,074)</u>	<u>(1,199,156)</u>	<u>(1,243,824)</u>	<u>(278,568)</u>	<u>(558,581)</u>	<u>(358,647)</u>
	Net Expenses	<u>3,575,503</u>	<u>3,620,249</u>	<u>3,838,766</u>	<u>1,174,542</u>	<u>624,323</u>	<u>812,572</u>

G&A Allocations:

Potable Water	798,776	839,757	870,462	248,644	77,521	115,992
Recycled Water	30,440	31,815	33,289	2,651	7,120	10,654
Sanitation	156,601	161,942	165,735	120,588	7,104	10,630
Joint Powers Authority	2,486,582	2,490,376	2,667,713	802,659	513,632	646,948
Developer Deposits	-	-	-			
Standby Charge	-	-	-			
Capital Projects	91,369	96,359	101,567	-	18,946	28,348
Total	<u>3,563,768</u>	<u>3,620,249</u>	<u>3,838,766</u>	<u>1,174,542</u>	<u>624,323</u>	<u>812,572</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
 FY 2011-12 BUDGET WORKSHEET
 INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	701440 Fin & Adm Accounting	701004 Fin & Adm Warehouse	Total JPA Share
Allocated Expenses				
7201	Allocated Information Systems			-
7204	Allocated Expenses (Vehicle)			2,886
	Allocated G&A (Internal)	(31,688)	(16,340)	-
	Sub-Total	<u>(31,688)</u>	<u>(16,340)</u>	<u>2,886</u>
	Net Expenses	<u><u>1,227,329</u></u>	<u><u>-</u></u>	<u><u>2,667,710</u></u>

G&A Allocations:

Potable Water	428,305	-
Recycled Water	12,864	-
Sanitation	27,413	-
Joint Powers Authority	704,474	-
Developer Deposits		-
Standby Charge		-
Capital Projects	54,273	-
Total	<u><u>1,227,329</u></u>	<u><u>-</u></u>



G & A Allocations Estimated Actual - FY 2010-11

I Labor Hour Ratio

Division	Hours	Ratio (Formula)	Ratio (Value)
LV	33,546	37.5330%	37.53%
JPA	49,745	55.6575%	55.66%
CIP's	6,086	6.8095%	6.81%
Total	89,376	100.0000%	100.00%

II Allocation Ratio for Vehicle Expenses (701325)

Total Expenses in "701325"				
			519,845	
Alloc To:	Bus Unit	Ratio	Allocated \$	JPA Share
	701121	0.0097	5,042	0.005399
	701221	0.1359	70,648	
	701223	0.0097	5,042	
	701226	0.0097	5,042	
	701240	0.0097	5,042	
	701310	0.0097	5,042	0.005399
	701320	0.0068	3,535	0.003785
	701321	0.1457	75,742	0.081097
	701322	0.2623	136,356	0.145996
	701326	0.0873	45,383	0.048591
	701330	0.0029	1,508	0.001614
	701331	0.1651	85,827	0.091895
	701340	0.0097	5,042	0.005399
	701341	0.0194	10,085	0.012998
	701342	0.0388	20,170	0.021596
	701343	0.0388	20,170	0.021596
	701350	0.0291	15,127	0.016197
	701420	0.0097	5,042	0.005399
	Total	1.0000	519,845	0.466961

III. Allocating partial IS (701420) costs to "701221.7201"

Obj. A/C	Amount	Ratio	Allocated \$
5400~5530	67,600	0.10	6,760
6100~6115	675,906	0.25	168,977
6215	255,000	0.35	89,250
6200~6210	28,000	0.10	2,800
6830	5,000	0.10	500
		Total	268,287

IV. Allocating Lab (701341) costs:

Total Expenses in "701341"				
			564,964	
Alloc To:	Bus Unit	Ratio	Allocated \$	
	101300	0.2600	146,891	
	101600	0.0700	39,547	
	751810	0.6100	344,628	} 0.6700 378,526
	751820	0.0200	11,299	
	751830	0.0400	22,599	
	Total	1.0000	564,964	

JPA % 0.6700

V. Allocating Op. Building (701002) costs:

Total Expenses in "701002"				
			177,609	
Alloc To:	Bus Unit	Ratio	Allocated \$	
	101900	0.5000	88,805	
	751840	0.5000	88,804	
	Total	1.0000	177,609	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2010-11 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - SUMMARY**

ACCT #	DESCRIPTION	2010-11 Budgeted	2010-11 Est. Actual	General Manager	Resource Cons Public Outreach	Facilities & Operations	Finance & Administration	JPA Share
Operating Expenses								
5400	Labor	396,420	281,821		271,029		10,792	6,007
5405.1	Utility - Energy	170,000	152,000			152,000		82,509
5405.2	Utility - Telephone	167,780	131,358	2,600	11,671	91,737	25,350	65,346
5405.3	Utility - Gas	27,000	22,150			22,150		11,995
5405.4	Utility - Water	13,000	17,035			17,035		9,061
5410	Supplies / Material	2,400	-		-			-
5430	Capital Outlay	47,100	47,100				47,100	23,845
	Sub-Total	823,700	651,464	2,600	282,700	282,922	83,242	198,762
Maintenance Expenses								
5500	Labor	349,482	296,430		153,442	142,988		74,963
5510	Supplies / Material	266,000	262,790		180,000	82,790		47,298
5510.1	Fuel	110,000	109,800			109,800		51,272
5515	Outside Services	306,000	297,800		15,000	282,800		143,200
5520	Permits / Fees	12,011	9,909			9,909		5,386
5525	Consulting Services	-	-			-		-
5530	Capital Outlay	36,400	24,866		370	24,496		12,928
	Sub-Total	1,079,893	1,001,595	-	348,812	652,783	-	335,047
Inventory Expenses								
5536	Inventory Adjustment	9,000	9,500	-	-	-	9,500	5,288
Gen'l Specialty Expenses								
5725	General Supplies/Small Tool	72,000	45,134	-	8,000	37,134	-	20,669
Board Expenses								
6000	Director's Fees	70,000	65,000	65,000				
6005	Director's Benefits	58,426	56,816	56,816				
6010	Director's Conference Expenses	14,000	20,000	20,000				
6015	Director's Miscellaneous	700	1,500	1,500				
6020	Election Expense	45,000	16,911	16,911				
	Sub-Total	188,126	160,227	160,227	-	-	-	-
Payroll Expenses								
6100	Staff Salaries	11,036,377	10,022,860	349,794	2,376,494	5,565,418	1,731,154	4,555,093
6102	Staff Overtime	230,002	271,908		43,588	226,873	1,447	129,005
6105	Staff Benefits	4,901,566	4,574,781	113,895	1,053,653	2,629,857	777,376	2,082,760
6110	Staff Taxes	1,062,926	998,316	19,348	183,935	662,254	132,779	471,674
6115	Staff Costs Recovered	(7,542,338)	(7,042,930)		(992,302)	(5,922,836)	(127,792)	(3,453,886)
	Sub-Total	9,688,533	8,824,935	483,037	2,665,368	3,161,566	2,514,964	3,784,646
Office Equipment & Supplies								
6200	Forms, Supplies & Postage	160,370	152,974	-	44,004	-	108,970	59,428
6205	Equipment Rental	9,200	10,172				10,172	5,383
6210	Equipment Repairs	1,500	1,300		300		1,000	501
6215	Equipment Maintenance	267,125	255,800		200	-	255,600	92,590
6220	Outside Services	77,200	95,974		70,000		25,974	14,457
6225	Radio Maintenance Expense	27,500	26,582			26,582		14,796
6230	Safety Equipment	28,375	13,220		2,000	11,220		6,287
6235	Records Management	65,300	57,842	57,842				32,195
6250	Equipment Interest Expense	4,569	6,200				6,200	3,451
	Sub-Total	641,139	620,064	57,842	116,504	37,802	407,916	229,088
Vehicle Maintenance								
6255	Rental Charge - Vehicles	117,641	117,641			117,641		54,934
Professional Services								
6500	Legal Services	87,000	197,000	72,000			125,000	109,650
6505	Legal Advertising	10,000	4,800	4,800				1,002
6516	Other Professional Services	251,650	9,574	3,080	-	-	6,494	5,007
6517	Audit Fees	36,300	33,000				33,000	18,368
6522	Management Consultant Fees	130,000	59,800	-			59,800	33,285
	Sub-Total	514,950	304,174	79,880	-	-	224,294	167,312
Res Conser/Public Outreach								
6602	School Education Program	54,133	52,006		52,006			28,947
6604	Public Education Program	174,949	140,809		140,809			78,374
6606	Community Group Outreach	19,035	18,035	-	18,035			10,038
6608	Intergovernmental Coordination	17,542	10,000		10,000			5,566
	Sub-Total	265,659	220,850	-	220,850	-	-	122,925
Human Resources								
6800	Safety	38,000	38,000		-	-	38,000	21,151
6805	Haz-Mat	-	-				-	-
6810	Recruitment Expense	20,000	10,000				10,000	5,566
6812	Retired Employee Benefits	530,000	573,000				573,000	318,931
6815	Employee Recognition Function	11,000	7,500	2,500			5,000	4,175

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2010-11 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - SUMMARY**

ACCT #	DESCRIPTION	2010-11 Budgeted	2010-11 Est. Actual	General Manager	Resource Cons Public Outreach	Facilities & Operations	Finance & Administration	JPA Share
6817	Employee Survey Outreach	200	200				200	111
6820	Employee Assistance Program	4,000	866				866	482
6825	Employee Wellness Program	20,000	15,000				15,000	8,349
6830	Training & Professional Development	172,000	97,889	12,500	24,219	29,370	31,800	45,294
6835	Emergency Preparedness Mat'l & Sup.	-	-			-	-	-
6840	DOT Testing	950	1,050				1,050	584
6845	Miscellaneous Personnel Expense	-	-				-	-
6850	Unemployment Insurance Benefit	-	11,735				11,735	6,532
6855	Donated Sick Leave	-	-				-	-
6872	Litigation - Outside Services	300,000	200,000	200,000				-
6874	Litigation - District	-	-				-	-
	Sub-Total	1,096,150	955,240	215,000	24,219	29,370	686,651	411,175
	Other G&A Expenses							
7100	Provision for Uncollectible Accts	40,000	40,000		40,000			-
7105	Dues, Subscriptions & Memberships	81,900	78,132	74,263	390	129	3,350	19,118
7110	Travel/Misc Staff Expense	2,650	972	60	147	515	250	544
7135	General Insurance	803,040	800,675				800,675	445,655
7145	Claims Paid	-	-				-	-
7152	LAFCO Charges	14,000	12,292		12,292			-
7155	Other Expenses	-	-				-	-
	Sub-Total	941,590	932,071	74,323	52,829	644	804,275	465,317
	Total Expenses	15,438,381	13,842,895	1,072,909	3,719,282	4,319,862	4,730,842	5,795,163
	Allocated Expenses							
7201	Allocated Information Systems	-	-		268,287		(268,287)	
7202	Allocated Laboratory Services	(577,943)	(564,964)			(564,964)		(378,526)
7204	Allocated Expenses (Vehicle)	-	-	5,042	85,774	(95,858)	5,042	-
	Allocated Legal Services	(300,000)	(200,000)	(200,000)				
	Allocated Operations Bldg Maint	(209,098)	(177,609)			(177,609)		(88,805)
	Allocated G&A (Internal)	-	-	(129,035)	292,034	740,830	(903,829)	
	Sub-Total	(1,087,041)	(942,573)	(323,993)	646,095	(97,601)	(1,167,074)	(467,331)
	Net Expenses	14,351,340	12,900,322	748,916	4,365,377	4,222,261	3,563,768	5,327,832
	G & A Allocation:							
	Potable Water	6,122,224	5,387,968	254,732	2,931,637	1,402,823	798,776	
	Recycled Water	366,913	315,269	5,012	234,816	45,001	30,440	
	Sanitation	1,278,712	1,127,506	112,407	620,402	238,096	156,601	
	Water Conservation	-	-	-	-	-	-	
	Joint Powers Authority	5,716,823	5,327,650	369,848	533,519	1,937,701	2,486,582	
	Developer Deposits	-	-	-	-	-	-	
	Standby Charge	-	-	-	-	-	-	
	Capital Projects	866,668	741,929	6,917	45,003	598,640	91,369	
	TOTAL ALLOCATIONS	14,351,340	12,900,322	748,916	4,365,377	4,222,261	3,563,768	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2010-11 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - BOARD OF DIRECTORS AND GENERAL MANAGER**

ACCT #	DESCRIPTION	2010-11 Budget	2010-11 Estimated Actual	701112 Board 100% LV	Total General Mgr
Operating Expenses					
5405.2	Utility/Telephone	2,000	2,600	800	1,800
	Sub-Total	<u>2,000</u>	<u>2,600</u>	<u>800</u>	<u>1,800</u>
Board Expenses					
6000	Director's Fees	70,000	65,000	65,000	-
6005	Director's Benefits	58,426	56,816	56,816	-
6010	Director's Conference Expenses	14,000	20,000	20,000	-
6015	Director's Miscellaneous	700	1,500	1,500	-
6020	Election Expense	45,000	16,911	16,911	-
	Sub-Total	<u>188,126</u>	<u>160,227</u>	<u>160,227</u>	<u>-</u>
Payroll Expenses					
6100	Staff Salaries	351,295	349,794		349,794
6105	Staff Benefits	112,170	113,895		113,895
6110	Staff Taxes	23,732	19,348	3,551	15,797
	Sub-Total	<u>487,197</u>	<u>483,037</u>	<u>3,551</u>	<u>479,486</u>
Office Equipment & Supplies					
6235	Records Management	65,300	57,842		57,842
	Sub-Total	<u>65,300</u>	<u>57,842</u>	<u>-</u>	<u>57,842</u>
Professional Services					
6500	Legal Services	72,000	72,000		72,000
6505	Legal Advertising	10,000	4,800		4,800
6516	Other Professional Services	50,000	3,080		3,080
6522	Management Consultant Fees	-	-		-
	Sub-Total	<u>132,000</u>	<u>79,880</u>	<u>-</u>	<u>79,880</u>
Res Conser/Public Outreach					
6606	Community Group Outreach	1,000	-		-
	Sub-Total	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Human Resources					
6815	Employee Recognition Function	6,000	2,500		2,500
6830	Training & Professional Development	10,000	12,500		12,500
6872	Litigation - Outside Services	300,000	200,000		200,000
6874	Litigation - District	-	-		-
	Sub-Total	<u>316,000</u>	<u>215,000</u>	<u>-</u>	<u>215,000</u>
Other G&A Expenses					
7105	Dues, Subscriptions & Memberships	78,000	74,263		74,263
7110	Travel/Misc Staff Expense	100	60		60
7145	Claims Paid	-	-		-
	Sub-Total	<u>78,100</u>	<u>74,323</u>	<u>-</u>	<u>74,323</u>
Total Expenses		<u>1,269,723</u>	<u>1,072,909</u>	<u>164,578</u>	<u>908,331</u>
Allocated Expenses					
7204	Allocated Expenses (Vehicle)	4,714	5,042		5,042
	Allocated Legal Services	(300,000)	(200,000)		(200,000)
	Allocated G&A (Internal)	(148,996)	(129,035)	5,956	(134,991)
	Sub-Total	<u>(444,282)</u>	<u>(323,993)</u>	<u>5,956</u>	<u>(329,949)</u>
Net Expenses		<u>825,441</u>	<u>748,916</u>	<u>170,534</u>	<u>578,382</u>
G&A Allocations:					
	Potable Water	284,599	254,732	114,021	
	Recycled Water	5,599	5,012	1,215	
	Sanitation	125,595	112,407	55,298	
	Water Conservation	-	-		
	Joint Powers Authority	401,925	369,848	-	
	Developer Deposits	-	-		
	Standby Charge	-	-		
	Capital Projects	7,723	6,917	-	
	Total	<u>825,441</u>	<u>748,916</u>	<u>170,534</u>	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2010-11 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - BOARD OF DIRECTORS AND GENERAL MANAGER**

ACCT #	DESCRIPTION	701121 General Manager	701122 Genl Manager 100% LV	701124 Genl Manager 100% JV	G & A JPA Share
Operating Expenses					
5405.2	Utility/Telephone	-	1,800	-	-
	Sub-Total	-	1,800	-	-
Board Expenses					
6000	Director's Fees				
6005	Director's Benefits				
6010	Director's Conference Expenses				
6015	Director's Miscellaneous				
6020	Election Expense				
	Sub-Total	-	-	-	-
Payroll Expenses					
6100	Staff Salaries	349,794			194,695
6105	Staff Benefits	113,895			63,394
6110	Staff Taxes	15,797			8,793
	Sub-Total	479,486	-	-	266,882
Office Equipment & Supplies					
6235	Records Management	57,842			32,195
	Sub-Total	57,842	-	-	32,195
Professional Services					
6500	Legal Services	72,000			40,075
6505	Legal Advertising	1,800	3,000		1,002
6516	Other Professional Services	2,500	580		1,392
6522	Management Consultant Fees	-			-
	Sub-Total	76,300	3,580	-	42,469
Res Conser/Public Outreach					
6606	Community Group Outreach	-	-		-
	Sub-Total	-	-	-	-
Human Resources					
6815	Employee Recognition Function	2,500			1,392
6830	Training & Professional Development	12,500			6,958
6872	Litigation - Outside Services	-	200,000		-
6874	Litigation - District		-		-
	Sub-Total	15,000	200,000	-	8,350
Other G&A Expenses					
7105	Dues, Subscriptions & Memberships	30,778	43,485		17,131
7110	Travel/Misc Staff Expense	60	-	-	33
7145	Claims Paid		-		-
	Sub-Total	30,838	43,485	-	17,164
Total Expenses		659,466	248,865	-	367,060
Allocated Expenses					
7204	Allocated Expenses (Vehicle)	5,042			2,806
	Allocated Legal Services	-	(200,000)		
	Allocated G&A (Internal)	(141,120)	6,129		
	Sub-Total	(136,078)	(193,871)	-	2,806
Net Expenses		523,388	54,994	-	369,866
G&A Allocations:					
	Potable Water	103,942	36,769		
	Recycled Water	3,405	392		
	Sanitation	39,276	17,833		
	Water Conservation				
	Joint Powers Authority	369,848	-		
	Developer Deposits				
	Standby Charge				
	Capital Projects	6,917	-		
	Total	<u>523,388</u>	<u>54,994</u>		

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2010-11 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - RESOURCE CONSERVATION / PUBLIC OUTREACH**

ACCT #	DESCRIPTION	2010-11 Budget	2010-11 Estimated Actual	701210 RCPO Administration	701220 Cust Sv Admin 100% LV	701221 Cust Svc Ops 100% LV	701223 Rsrc/Wtrshed Conservation
Operating Expenses							
5400	Labor	388,656	271,029			22,510	
5405.2	Utility/Telephone	10,300	11,671	2,000	300	5,958	1,400
5410	Supplies / Material	2,400	-			-	
	Sub-Total	401,356	282,700	2,000	300	28,468	1,400
Maintenance Expenses							
5500	Labor	219,830	153,442				
5510	Supplies / Material	180,000	180,000			-	
5515	Outside Services	15,000	15,000				
5530	Capital Outlay	4,900	370				
	Sub-Total	419,730	348,812	-	-	-	-
Gen'l Specialty Expenses							
5725	General Supplies/Small Tool	10,000	8,000			6,000	
	Sub-Total	10,000	8,000	-	-	6,000	-
Payroll Expenses							
6100	Staff Salaries	2,567,300	2,376,494	291,831	133,862	865,787	318,561
6102	Staff Overtime	45,408	43,588	-		39,068	4,028
6105	Staff Benefits	1,110,104	1,053,653	113,812	42,517	440,182	135,756
6110	Staff Taxes	204,674	183,935	15,829	8,536	72,925	21,833
6115	Staff Costs Recovered	(1,068,331)	(992,302)	(10,478)		(497,786)	(189,325)
	Sub-Total	2,859,155	2,665,368	410,994	184,915	920,176	290,853
Office Equipment & Supplies							
6200	Forms, Supplies & Postage	47,500	44,004	-	204	42,000	
6210	Equipment Repairs	500	300			300	
6215	Equipment Maintenance	200	200			200	
6220	Outside Services	70,200	70,000			70,000	
6230	Safety Equipment	5,550	2,000			2,000	
	Sub-Total	123,950	116,504	-	204	114,500	-
Professional Services							
6516	Other Professional Services	190,000	-			-	
	Sub-Total	190,000	-	-	-	-	-
Res Conser/Public Outreach							
6602	School Education Program	54,133	52,006				
6604	Public Education Program	174,949	140,809				
6606	Community Group Outreach	18,035	18,035				
6608	Intergovernmental Coordination	17,542	10,000				
	Sub-Total	264,659	220,850	-	-	-	-
Human Resources							
6830	Training & Professional Development	41,300	24,219	2,900	474	8,000	2,000
	Sub-Total	41,300	24,219	2,900	474	8,000	2,000
Other G&A Expenses							
7100	Provision for Uncollectible Accts	40,000	40,000			40,000	
7105	Dues, Subscriptions & Memberships	400	390	90	-	-	300
7110	Travel/Misc Staff Expense	500	147	25	-	-	-
7152	LAFCO Charges	14,000	12,292				
	Sub-Total	54,900	52,829	115	-	40,000	300
Total Expenses		4,365,050	3,719,282	416,009	185,893	1,117,144	294,553
Allocated Expenses							
7201	Allocated Information Systems	267,412	268,287			268,287	
7204	Allocated Expenses (Vehicle)	80,188	85,774			70,648	5,042
	Allocated G&A (Internal)	305,506	292,034	(154,493)	(185,893)	322,754	104,828
	Sub-Total	653,106	646,095	(154,493)	(185,893)	661,689	109,870
Net Expenses		5,018,156	4,365,377	261,516	-	1,778,833	404,423
G&A Allocations:							
	Potable Water	3,349,355	2,931,637	20,961	-	1,429,300	232,850
	Recycled Water	275,365	234,816	739	-	45,487	147,062
	Sanitation	761,247	620,402	8,273	-	296,927	-
	Water Conservation	-	-				
	Joint Powers Authority	580,021	533,519	231,543	-	-	-
	Developer Deposits	-	-				
	Standby Charge	-	-				
	Capital Projects	52,168	45,003	-	-	7,119	24,511
	Total	5,018,156	4,365,377	261,516	-	1,778,833	404,423

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2010-11 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - RESOURCE CONSERVATION / PUBLIC OUTREACH**

ACCT #	DESCRIPTION	701224	701226	701230	701240	G & A
		Meter Service 100% LV	Cust Svc Progs 100% LV	RCPO Public Info	GIS/New Cust 100% LV	JPA Share
Operating Expenses						
5400	Labor	248,519		-		-
5405.2	Utility/Telephone		682	986	345	1,662
5410	Supplies / Material					-
	Sub-Total	248,519	682	986	345	1,662
Maintenance Expenses						
5500	Labor	153,442				-
5510	Supplies / Material	180,000				-
5515	Outside Services	15,000				-
5530	Capital Outlay	-			370	-
	Sub-Total	348,442	-	-	370	-
Gen'l Specialty Expenses						
5725	General Supplies/Small Tool		2,000			-
	Sub-Total	-	2,000	-	-	-
Payroll Expenses						
6100	Staff Salaries		191,717	304,197	270,539	331,749
6102	Staff Overtime		188	304	-	169
6105	Staff Benefits		79,314	132,842	109,230	137,288
6110	Staff Taxes		16,276	21,790	26,746	20,939
6115	Staff Costs Recovered		(147,117)	(143,753)	(3,843)	(85,845)
	Sub-Total	-	140,378	315,380	402,672	404,300
Office Equipment & Supplies						
6200	Forms, Supplies & Postage			-	1,800	-
6210	Equipment Repairs					-
6215	Equipment Maintenance					-
6220	Outside Services		-			-
6230	Safety Equipment		-			-
	Sub-Total	-	-	-	1,800	-
Professional Services						
6516	Other Professional Services			-	-	-
	Sub-Total	-	-	-	-	-
Res Conser/Public Outreach						
6602	School Education Program			52,006		28,947
6604	Public Education Program			140,809		78,374
6606	Community Group Outreach			18,035		10,038
6608	Intergovernmental Coordination			10,000		5,566
	Sub-Total	-	-	220,850	-	122,925
Human Resources						
6830	Training & Professional Development		2,000	5,218	3,627	4,518
	Sub-Total	-	2,000	5,218	3,627	4,518
Other G&A Expenses						
7100	Provision for Uncollectible Accts					
7105	Dues, Subscriptions & Memberships			-	-	50
7110	Travel/Misc Staff Expense			122	-	82
7152	LAFCO Charges				12,292	-
	Sub-Total	-	-	122	12,292	132
Total Expenses		596,961	145,060	542,556	421,106	533,537
Allocated Expenses						
7201	Allocated Information Systems					-
7204	Allocated Expenses (Vehicle)		5,042		5,042	-
	Allocated G&A (Internal)	119,280	50,058	(162,446)	197,946	
	Sub-Total	119,280	55,100	(162,446)	202,988	-
Net Expenses		716,241	200,160	380,110	624,094	533,537
G&A Allocations:						
	Potable Water	694,991	194,221	54,720	304,594	
	Recycled Water	21,250	5,939	5,026	9,313	
	Sanitation	-	-	5,015	310,187	
	Water Conservation					
	Joint Powers Authority	-	-	301,976	-	
	Developer Deposits					
	Standby Charge					
	Capital Projects	-	-	13,373	-	
	Total	716,241	200,160	380,110	624,094	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2010-11 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	2010-11 Budget	2010-11 Estimated Actual	701001 Headquarter Building	701002 Operation Building	701310 Facilities Management
Operating Expenses						
5405.1	Utility - Energy	170,000	152,000	115,000	37,000	
5405.2	Utility - Telephone	117,120	91,737	72,000	1,865	936
5405.3	Utility - Gas	27,000	22,150	16,250	5,900	
5405.4	Utility - Water	13,000	17,035	9,600	7,435	
	Sub-Total	<u>327,120</u>	<u>282,922</u>	<u>212,850</u>	<u>52,200</u>	<u>936</u>
Maintenance Expenses						
5500	Labor	129,652	142,988	76,817	39,590	
5510	Supplies / Material	86,000	82,790	12,240	8,250	
5510.1	Fuel	110,000	109,800			
5515	Outside Services	291,000	282,800	95,600	57,000	
5520	Permits / Fees	12,011	9,909	225	5,073	
5525	Consulting Services	-	-			
5530	Capital Outlay	31,500	24,496	7,500	15,496	
	Sub-Total	<u>660,163</u>	<u>652,783</u>	<u>192,382</u>	<u>125,409</u>	<u>-</u>
Gen'l Specialty Expenses						
5725	General Supplies/Small Tool	62,000	37,134			
	Sub-Total	<u>62,000</u>	<u>37,134</u>	<u>-</u>	<u>-</u>	<u>-</u>
Payroll Expenses						
6100	Staff Salaries	6,298,985	5,565,418			327,070
6102	Staff Overtime	160,012	226,873			-
6105	Staff Benefits	2,898,661	2,629,857			126,147
6110	Staff Taxes	690,631	662,254			22,634
6115	Staff Costs Recovered	(6,329,285)	(5,922,836)			
	Sub-Total	<u>3,719,004</u>	<u>3,161,566</u>	<u>-</u>	<u>-</u>	<u>475,851</u>
Office Equipment & Supplies						
6225	Radio Maintenance Expense	27,500	26,582			
6230	Safety Equipment	22,825	11,220			
	Sub-Total	<u>50,325</u>	<u>37,802</u>	<u>-</u>	<u>-</u>	<u>-</u>
Vehicle Maintenance						
6255	Rental Charge - Vehicles	117,641	117,641			
	Sub-Total	<u>117,641</u>	<u>117,641</u>	<u>-</u>	<u>-</u>	<u>-</u>
Human Resources						
6830	Training & Professional Development	46,200	29,370			7,753
	Sub-Total	<u>46,200</u>	<u>29,370</u>	<u>-</u>	<u>-</u>	<u>7,753</u>
Other G&A Expenses						
7105	Dues, Subscriptions & Memberships	-	129			129
7110	Travel/Misc Staff Expense	1,750	515			200
	Sub-Total	<u>1,750</u>	<u>644</u>	<u>-</u>	<u>-</u>	<u>329</u>
Total Expenses		<u>4,984,203</u>	<u>4,319,862</u>	<u>405,232</u>	<u>177,609</u>	<u>484,869</u>
Allocated Expenses						
7202	Allocated Laboratory Expenses	(577,943)	(564,964)			
7204	Allocated Expenses (Vehicle)	(89,616)	(95,858)			5,042
	Allocated Operations Bldg Maint	(209,098)	(177,609)		(177,609)	
	Allocated G&A (Internal)	779,948	740,830	(179,687)	53,207	120,580
	Sub-Total	<u>(96,709)</u>	<u>(97,601)</u>	<u>(179,687)</u>	<u>(124,402)</u>	<u>125,622</u>
Net Expenses		<u>4,887,494</u>	<u>4,222,261</u>	<u>225,545</u>	<u>53,207</u>	<u>610,491</u>
G&A Allocations:						
	Potable Water	1,648,513	1,402,823	-	53,206	236,198
	Recycled Water	54,134	45,001	-	-	21,812
	Sanitation	229,928	238,096	-	-	21,763
	Water Conservation	-	-			
	Joint Powers Authority	2,244,501	1,937,701	225,545	1	272,678
	Developer Deposits	-	-			
	Standby Charge	-	-			
	Capital Projects	710,418	598,640	-	-	58,040
	Total	<u>4,887,494</u>	<u>4,222,261</u>	<u>225,545</u>	<u>53,207</u>	<u>610,491</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2010-11 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	701320 Facilities Fac Mnt Adm	701321 Facilities Maintenance	701322 Facilities Construction	701325 Fleet Maintenance	701326 Electrical/ Instrumentation
Operating Expenses						
5405.1	Utility - Energy					
5405.2	Utility - Telephone	240	2,225	2,400	342	3,000
5405.3	Utility - Gas					
5405.4	Utility - Water					
	Sub-Total	<u>240</u>	<u>2,225</u>	<u>2,400</u>	<u>342</u>	<u>3,000</u>
Maintenance Expenses						
5500	Labor		-	-	26,581	-
5510	Supplies / Material				26,500	
5510.1	Fuel				109,800	
5515	Outside Services				126,800	
5520	Permits / Fees				1,800	
5525	Consulting Services		-		-	
5530	Capital Outlay		-		-	
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>291,481</u>	<u>-</u>
Gen'l Specialty Expenses						
5725	General Supplies/Small Tool		9,380	14,975		4,737
	Sub-Total	<u>-</u>	<u>9,380</u>	<u>14,975</u>	<u>-</u>	<u>4,737</u>
Payroll Expenses						
6100	Staff Salaries	128,680	459,581	513,386	69,733	548,909
6102	Staff Overtime	-	13,818	30,442	-	16,196
6105	Staff Benefits	55,140	244,498	258,511	32,741	262,542
6110	Staff Taxes	11,038	56,613	63,982	8,235	69,683
6115	Staff Costs Recovered		(745,019)	(758,393)	(328)	(797,571)
	Sub-Total	<u>194,858</u>	<u>29,491</u>	<u>107,928</u>	<u>110,381</u>	<u>99,759</u>
Office Equipment & Supplies						
6225	Radio Maintenance Expense	-				26,582
6230	Safety Equipment		2,850	1,300		2,650
	Sub-Total	<u>-</u>	<u>2,850</u>	<u>1,300</u>	<u>-</u>	<u>29,232</u>
Vehicle Maintenance						
6255	Rental Charge - Vehicles				117,641	
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,641</u>	<u>-</u>
Human Resources						
6830	Training & Professional Development	425	5,000	4,164		5,000
	Sub-Total	<u>425</u>	<u>5,000</u>	<u>4,164</u>	<u>-</u>	<u>5,000</u>
Other G&A Expenses						
7105	Dues, Subscriptions & Memberships					
7110	Travel/Misc Staff Expense	97	-	-	-	-
	Sub-Total	<u>97</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses		<u>195,620</u>	<u>48,946</u>	<u>130,767</u>	<u>519,845</u>	<u>141,728</u>
Allocated Expenses						
7202	Allocated Laboratory Expenses					
7204	Allocated Expenses (Vehicle)	3,535	75,742	136,356	(519,845)	45,383
	Allocated Operations Bldg Maint					
	Allocated G&A (Internal)	45,424	16,980	61,239	-	23,605
	Sub-Total	<u>48,959</u>	<u>92,722</u>	<u>197,595</u>	<u>(519,845)</u>	<u>68,988</u>
Net Expenses		<u>244,579</u>	<u>141,668</u>	<u>328,362</u>	<u>-</u>	<u>210,716</u>
G&A Allocations:						
	Potable Water	93,507	64,315	151,697	-	88,473
	Recycled Water	8,635	-	14,008	-	546
	Sanitation	8,615	7,953	13,977	-	16,413
	Water Conservation					
	Joint Powers Authority	110,845	69,400	148,680	-	104,141
	Developer Deposits					
	Standby Charge					
	Capital Projects	22,977	-	-	-	1,143
	Total	<u>244,579</u>	<u>141,668</u>	<u>328,362</u>	<u>-</u>	<u>210,716</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2010-11 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	701330 Facilities Wtr Admin	701331 Facilities Production	701340 Facilities Wtr Rclm Adm	701341 Facilities Laboratory	701342 Facilities Treatment
Operating Expenses						
5405.1	Utility - Energy					
5405.2	Utility - Telephone	104	5,525	350	350	400
5405.3	Utility - Gas					
5405.4	Utility - Water					
	Sub-Total	<u>104</u>	<u>5,525</u>	<u>350</u>	<u>350</u>	<u>400</u>
Maintenance Expenses						
5500	Labor					
5510	Supplies / Material				35,800	
5510.1	Fuel					
5515	Outside Services				3,400	
5520	Permits / Fees				2,811	
5525	Consulting Services				-	
5530	Capital Outlay				1,500	
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,511</u>	<u>-</u>
Gen'l Specialty Expenses						
5725	General Supplies/Small Tool		7,792		-	-
	Sub-Total	<u>-</u>	<u>7,792</u>	<u>-</u>	<u>-</u>	<u>-</u>
Payroll Expenses						
6100	Staff Salaries	72,482	829,705	287,106	411,578	735,789
6102	Staff Overtime	-	24,291	572	15,785	70,695
6105	Staff Benefits	36,931	408,450	132,401	189,388	325,872
6110	Staff Taxes	6,023	100,288	26,794	52,633	99,851
6115	Staff Costs Recovered	(2,493)	(1,121,069)	(12,964)	(159,193)	(1,156,260)
	Sub-Total	<u>112,943</u>	<u>241,665</u>	<u>433,909</u>	<u>510,191</u>	<u>75,947</u>
Office Equipment & Supplies						
6225	Radio Maintenance Expense	-				
6230	Safety Equipment		2,100		375	775
	Sub-Total	<u>-</u>	<u>2,100</u>	<u>-</u>	<u>375</u>	<u>775</u>
Vehicle Maintenance						
6255	Rental Charge - Vehicles					
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Human Resources						
6830	Training & Professional Development	250	3,200	239	425	350
	Sub-Total	<u>250</u>	<u>3,200</u>	<u>239</u>	<u>425</u>	<u>350</u>
Other G&A Expenses						
7105	Dues, Subscriptions & Memberships					
7110	Travel/Misc Staff Expense	-	140	25	27	26
	Sub-Total	<u>-</u>	<u>140</u>	<u>25</u>	<u>27</u>	<u>26</u>
Total Expenses		<u>113,297</u>	<u>260,422</u>	<u>434,523</u>	<u>554,879</u>	<u>77,498</u>
Allocated Expenses						
7202	Allocated Laboratory Expenses				(564,964)	
7204	Allocated Expenses (Vehicle)	1,508	85,827	5,042	10,085	20,170
	Allocated Operations Bldg Maint					
	Allocated G&A (Internal)	31,698	79,115	(194,911)	366,929	24,692
	Sub-Total	<u>33,206</u>	<u>164,942</u>	<u>(189,869)</u>	<u>(187,950)</u>	<u>44,862</u>
Net Expenses		<u>146,503</u>	<u>425,364</u>	<u>244,654</u>	<u>366,929</u>	<u>122,360</u>
G&A Allocations:						
	Potable Water	82,605	232,650	-	366,929	-
	Recycled Water	-	-	-	-	-
	Sanitation	-	-	-	-	68,000
	Water Conservation					
	Joint Powers Authority	63,898	192,714	244,654	-	54,360
	Developer Deposits					
	Standby Charge					
	Capital Projects	-	-	-	-	-
	Total	<u>146,503</u>	<u>425,364</u>	<u>244,654</u>	<u>366,929</u>	<u>122,360</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2010-11 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	701343 Facilities Composting	701350 Technical Services	Total JPA Share
Operating Expenses				
5405.1	Utility - Energy			82,509
5405.2	Utility - Telephone	850	1,150	50,966
5405.3	Utility - Gas			11,995
5405.4	Utility - Water			9,061
	Sub-Total	<u>850</u>	<u>1,150</u>	<u>154,530</u>
Maintenance Expenses				
5500	Labor			74,963
5510	Supplies / Material			47,298
5510.1	Fuel			51,272
5515	Outside Services			143,200
5520	Permits / Fees			5,386
5525	Consulting Services			-
5530	Capital Outlay			12,928
	Sub-Total	<u>-</u>	<u>-</u>	<u>335,047</u>
Gen'l Specialty Expenses				
5725	General Supplies/Small Tool	-	250	20,669
	Sub-Total	<u>-</u>	<u>250</u>	<u>20,669</u>
Payroll Expenses				
6100	Staff Salaries	494,824	686,575	3,138,135
6102	Staff Overtime	47,392	7,682	128,068
6105	Staff Benefits	245,292	311,944	1,482,321
6110	Staff Taxes	66,983	77,497	373,840
6115	Staff Costs Recovered	(766,025)	(403,521)	(3,314,673)
	Sub-Total	<u>88,466</u>	<u>680,177</u>	<u>1,807,691</u>
Office Equipment & Supplies				
6225	Radio Maintenance Expense			14,796
6230	Safety Equipment	970	200	6,287
	Sub-Total	<u>970</u>	<u>200</u>	<u>21,083</u>
Vehicle Maintenance				
6255	Rental Charge - Vehicles			54,934
	Sub-Total	<u>-</u>	<u>-</u>	<u>54,934</u>
Human Resources				
6830	Training & Professional Development	2,250	314	16,396
	Sub-Total	<u>2,250</u>	<u>314</u>	<u>16,396</u>
Other G&A Expenses				
7105	Dues, Subscriptions & Memberships			72
7110	Travel/Misc Staff Expense		-	290
	Sub-Total	<u>-</u>	<u>-</u>	<u>362</u>
Total Expenses		<u>92,536</u>	<u>682,091</u>	<u>2,410,712</u>
Allocated Expenses				
7202	Allocated Laboratory Expenses			(378,526)
7204	Allocated Expenses (Vehicle)	20,170	15,127	(5,612)
	Allocated Operations Bldg Maint			(88,805)
	Allocated G&A (Internal)	51,397	240,562	-
	Sub-Total	<u>71,567</u>	<u>255,689</u>	<u>(472,943)</u>
Net Expenses		<u>164,103</u>	<u>937,780</u>	<u>1,937,769</u>
G&A Allocations:				
	Potable Water	-	33,243	
	Recycled Water	-	-	
	Sanitation	101,375	-	
	Water Conservation			
	Joint Powers Authority	62,728	388,057	
	Developer Deposits			
	Standby Charge			
	Capital Projects	-	516,480	
	Total	<u>164,103</u>	<u>937,780</u>	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2010-11 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	2010-11 Budget	2010-11 Estimated Actual	701410 Fin & Adm Admin	701420 Fin & Adm Info Systems	701430 Fin & Adm Human Res
Operating Expenses						
5400	Labor	7,764	10,792			
5405.2	Utility - Telephone	38,360	25,350	-	25,000	
5430	Capital Outlay	47,100	47,100		42,600	4,500
	Sub-Total	<u>93,224</u>	<u>83,242</u>	<u>-</u>	<u>67,600</u>	<u>4,500</u>
Inventory Expenses						
5536	Inventory Adjustment	9,000	9,500			
Payroll Expenses						
6100	Staff Salaries	1,818,797	1,731,154	249,534	524,938	196,343
6102	Staff Overtime	24,582	1,447	948	267	-
6105	Staff Benefits	780,631	777,376	94,604	236,642	83,701
6110	Staff Taxes	143,889	132,779	11,718	41,699	19,261
6115	Staff Costs Recovered	(144,722)	(127,792)	-	(127,640)	
	Sub-Total	<u>2,623,177</u>	<u>2,514,964</u>	<u>356,804</u>	<u>675,906</u>	<u>299,305</u>
Office Equipment & Supplies						
6200	Forms, Supplies & Postage	112,870	108,970	85,000	22,000	500
6205	Equipment Rental	9,200	10,172	5,172	5,000	
6210	Equipment Repairs	1,000	1,000		1,000	
6215	Equipment Maintenance	266,925	255,600	600	255,000	
6220	Outside Services	7,000	25,974	3,374		2,600
6250	Equipment Interest Expense	4,569	6,200		6,200	
	Sub-Total	<u>401,564</u>	<u>407,916</u>	<u>94,146</u>	<u>289,200</u>	<u>3,100</u>
Professional Services						
6500	Legal Services	15,000	125,000			125,000
6516	Other Professional Services	11,650	6,494	1,494	5,000	
6517	Audit Fees	36,300	33,000	33,000		
6522	Management Consultant Fees	130,000	59,800	4,800		55,000
	Sub-Total	<u>192,950</u>	<u>224,294</u>	<u>39,294</u>	<u>5,000</u>	<u>180,000</u>
Human Resources						
6800	Safety	38,000	38,000			38,000
6810	Recruitment Expense	20,000	10,000			10,000
6812	Retired Employee Benefits	530,000	573,000			573,000
6815	Employee Recognition Function	5,000	5,000			5,000
6817	Employee Survey Outreach	200	200			200
6820	Employee Assistance Program	4,000	866			866
6825	Employee Wellness Program	20,000	15,000			15,000
6830	Training & Professional Development	74,500	31,800	8,800	5,000	15,000
6840	DOT Testing	950	1,050			1,050
6845	Miscellaneous Personnel Expense	-	-			-
6850	Unemployment Insurance Benefit	-	11,735			11,735
6855	Donated Sick Leave	-	-			-
6874	Litigation - District	-	-			-
	Sub-Total	<u>692,650</u>	<u>686,651</u>	<u>8,800</u>	<u>5,000</u>	<u>669,851</u>
Other G&A Expenses						
7105	Dues, Subscriptions & Memberships	3,500	3,350	650	-	1,500
7110	Travel/Misc Staff Expense	300	250	150	-	-
7135	Property Insurance	26,740	26,675	26,675		
7135	Liability Insurance	252,700	273,082	273,082		
7135	Auto Insurance	113,200	87,594	87,594		
7135	Earthquake Insurance	56,700	53,288	53,288		
7135	Excess	353,700	360,036	360,036		
7145	Claims Paid	-	-			
7155	Other Expenses	-	-			
	Sub-Total	<u>806,840</u>	<u>804,275</u>	<u>801,475</u>	<u>-</u>	<u>1,500</u>
	Total Expenses	<u>4,819,405</u>	<u>4,730,842</u>	<u>1,300,519</u>	<u>1,042,706</u>	<u>1,158,256</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2010-11 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	701440 Fin & Adm Accounting	701004 Fin & Adm Warehouse	Total JPA Share
Operating Expenses				
5400	Labor	-	10,792	6,007
5405.2	Utility - Telephone	350		12,718
5430	Capital Outlay			23,845
	Sub-Total	350	10,792	42,570
Inventory Expenses				
5536	Inventory Adjustment		9,500	5,288
Payroll Expenses				
6100	Staff Salaries	760,339		890,514
6102	Staff Overtime	232		768
6105	Staff Benefits	362,429		399,757
6110	Staff Taxes	60,101		68,102
6115	Staff Costs Recovered	(152)		(53,368)
	Sub-Total	1,182,949	-	1,305,773
Office Equipment & Supplies				
6200	Forms, Supplies & Postage	1,470		59,428
6205	Equipment Rental			5,383
6210	Equipment Repairs			501
6215	Equipment Maintenance			92,590
6220	Outside Services	20,000		14,457
6250	Equipment Interest Expense			3,451
	Sub-Total	21,470	-	175,810
Professional Services				
6500	Legal Services			69,575
6516	Other Professional Services			3,615
6517	Audit Fees			18,368
6522	Management Consultant Fees			33,285
	Sub-Total	-	-	124,843
Human Resources				
6800	Safety			21,151
6810	Recruitment Expense			5,566
6812	Retired Employee Benefits			318,931
6815	Employee Recognition Function			2,783
6817	Employee Survey Outreach			111
6820	Employee Assistance Program			482
6825	Employee Wellness Program			8,349
6830	Training & Professional Development	3,000		17,422
6840	DOT Testing			584
6845	Miscellaneous Personnel Expense			-
6850	Unemployment Insurance Benefit			6,532
6855	Donated Sick Leave			-
6874	Litigation - District			-
	Sub-Total	3,000	-	381,911
Other G&A Expenses				
7105	Dues, Subscriptions & Memberships	1,200		1,865
7110	Travel/Misc Staff Expense	100		139
7135	Property Insurance			14,847
7135	Liability Insurance			151,997
7135	Auto Insurance			48,755
7135	Earthquake Insurance			29,660
7135	Excess			200,396
7145	Claims Paid			-
7155	Other Expenses			-
	Sub-Total	1,300	-	447,659
	Total Expenses	1,209,069	20,292	2,483,854

**LAS VIRGENES MUNICIPAL WATER DISTRICT
 FY 2010-11 ESTIMATED ACTUAL WORKSHEET
 INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	2010-11 Budget	2010-11 Estimated Actual	701410 Fin & Adm Admin	701420 Fin & Adm Info Systems	701430 Fin & Adm Human Res
	Allocated Expenses	-	-			
7201	Allocated Information Systems	(267,412)	(268,287)		(268,287)	
7204	Allocated Expenses (Vehicle)	4,714	5,042		5,042	
	Allocated G&A (Internal)	(936,458)	(903,829)	(219,060)	(224,265)	(368,862)
	Sub-Total	<u>(1,199,156)</u>	<u>(1,167,074)</u>	<u>(219,060)</u>	<u>(487,510)</u>	<u>(368,862)</u>
	Net Expenses	<u>3,620,249</u>	<u>3,563,768</u>	<u>1,081,459</u>	<u>555,196</u>	<u>789,394</u>
G&A Allocations:						
	Potable Water	839,757	798,776	239,103	84,994	101,360
	Recycled Water	31,815	30,440	2,550	7,807	9,309
	Sanitation	161,942	156,601	115,961	7,789	9,289
	Water Conservation	-	-			
	Joint Powers Authority	2,490,376	2,486,582	723,845	433,834	644,664
	Developer Deposits	-	-			
	Standby Charge	-	-			
	Capital Projects	96,359	91,369	-	20,772	24,772
	Total	<u>3,620,249</u>	<u>3,563,768</u>	<u>1,081,459</u>	<u>555,196</u>	<u>789,394</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
 FY 2010-11 ESTIMATED ACTUAL WORKSHEET
 INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	701440 Fin & Adm Accounting	701004 Fin & Adm Warehouse	Total JPA Share
Allocated Expenses				
7201	Allocated Information Systems			-
7204	Allocated Expenses (Vehicle)			2,806
	Allocated G&A (Internal)	(71,350)	(20,292)	
	Sub-Total	<u>(71,350)</u>	<u>(20,292)</u>	<u>2,806</u>
	Net Expenses	<u><u>1,137,719</u></u>	<u><u>-</u></u>	<u><u>2,486,660</u></u>

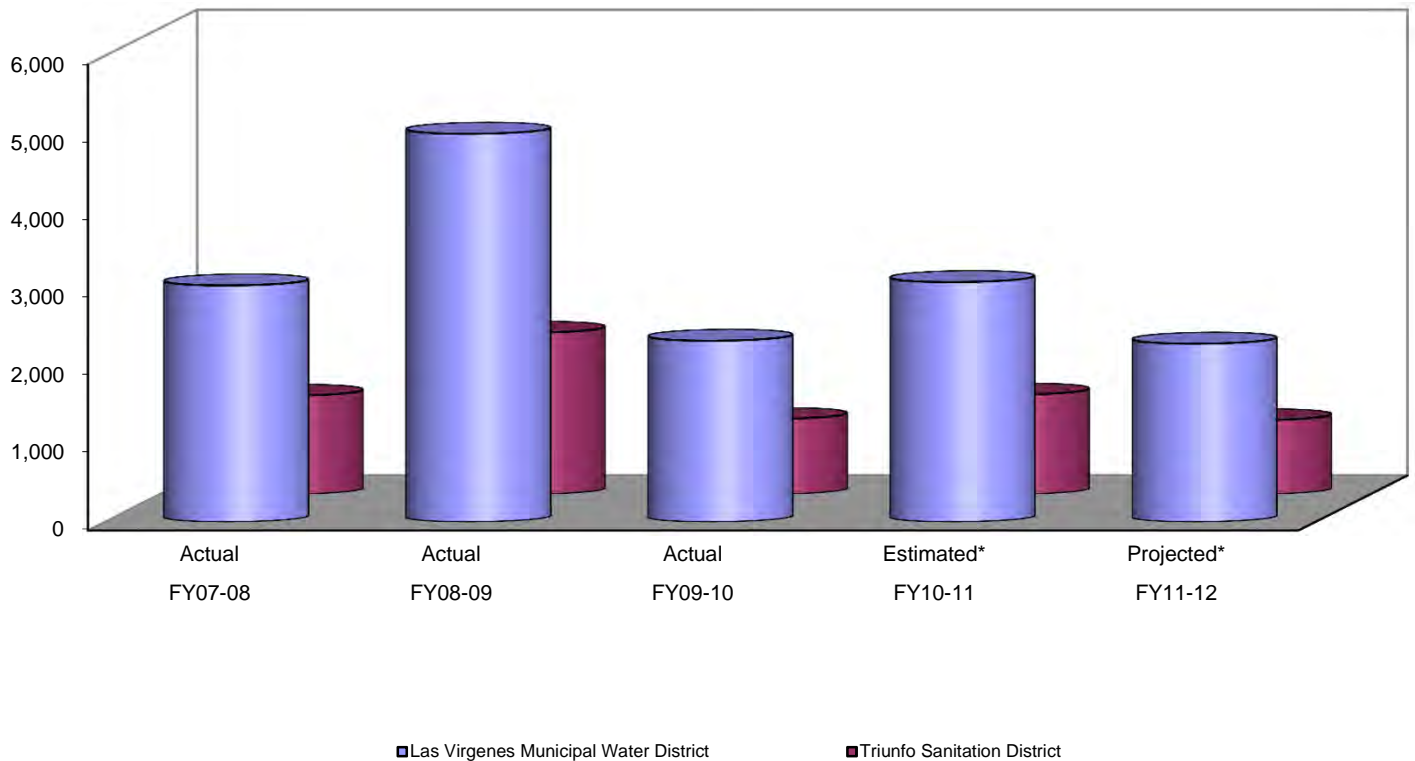
G&A Allocations:

Potable Water	373,319	-
Recycled Water	10,774	-
Sanitation	23,562	-
Water Conservation		-
Joint Powers Authority	684,239	-
Developer Deposits		-
Standby Charge		-
Capital Projects	45,825	-
Total	<u><u>1,137,719</u></u>	<u><u>-</u></u>



**Las Virgenes - Triunfo
Joint Powers Authority
Capital Improvement Projects
Annual Expenditures
(Dollars in Thousands)**

	FY07-08 Actual	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimated*	FY11-12 Projected*
Las Virgenes Municipal Water District	3,047	5,001	2,335	3,090	2,297
Triunfo Sanitation District	1,272	2,083	972	1,287	956
	4,319	7,084	3,307	4,377	3,253



*Estimated and Projected expenditures represent working capital requirements for each fiscal year.

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY10-11 and FY11-12

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY10-11	Projected Carryover July 1, 2011	FY11-12 Appropriations	FY11-12 Working Capital Requirement
10257	Combined Heat and Power (CHP) Project	\$280,000	\$0	\$280,000	\$0	\$0	\$0
10281	24" Parallel RW Pipeline, Mulholland to Tapia	\$5,506,651	\$2,377,960	\$2,604,190	\$0	\$0	\$0
10387	Rancho Material Handling Improvements	\$100,000	\$0	\$0	\$100,000	\$16,000	\$116,000
10391	Rancho Las Virgenes: Compost Reactor Building Roof Repair	\$322,856	\$31,030	\$0	\$291,826	\$233,174	\$525,000
10392	Rancho Las Virgenes: Replace Centrate Line	\$1,475,497	\$123,056	\$794,631	\$0	\$0	\$0
10402	Rancho Groundwater Wells	\$100,000	\$0	\$0	\$0	\$0	\$0
10404	Tapia Tank Rehab - FY08-09	\$170,000	\$78,599	\$0	\$0	\$0	\$0
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$150,000	\$0	\$0	\$150,000	\$5,000	\$155,000
10421	GIS: Sanitation System Data Conversion	\$50,000	\$9,080	\$14,880	\$0	\$0	\$0
10446	Buffer Land at Rancho	\$250,000	\$0	\$0	\$250,000	\$0	\$250,000
10448	Rancho Polymer Feed System Rehabilitation	\$121,000	\$0	\$6,000	\$115,000	\$0	\$115,000
10449	Rancho Solar Project	\$20,000	\$0	\$0	\$0	\$0	\$0
10451	Tapia Gate and Drive Replacement	\$160,000	\$0	\$5,431	\$0	\$0	\$0
10452	Tapia Process Air Evaluation	\$156,000	\$0	\$156,000	\$0	\$500,000	\$500,000
10453	Tapia and Rancho Vulnerability Assessment	\$50,000	\$0	\$0	\$0	\$0	\$0
10454	Rancho Centrifuge Power Reliability Project	\$25,000	\$0	\$0	\$0	\$0	\$0
10455	Rancho Farm Building Rehabilitation	\$25,000	\$0	\$21,553	\$0	\$0	\$0
10456	Tapia Screenings Washer/Compactor	\$87,000	\$0	\$79,200	\$0	\$0	\$0
10457	Tapia Alternative Disinfection Study	\$110,000	\$0	\$108,718	\$1,282	\$150,000	\$151,282
10458	Tapia Pump/Motor Rebuild/Replacement, FY10-11	\$60,000	\$0	\$22,137	\$0	\$0	\$0
10459	Tapia CP1000, CP100 and Screening Area Roof	\$66,000	\$0	\$0	\$0	\$0	\$0

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY10-11 and FY11-12

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY10-11	Projected Carryover July 1, 2011	FY11-12 Appropriations	FY11-12 Working Capital Requirement
10462	Tapia: 20 and 24" Influent Force Main Upgrade	\$363,000	\$0	\$0	\$363,000	\$0	\$363,000
10465	Rancho: Flare Controls Safety Upgrade	\$25,000	\$0	\$0	\$0	\$0	\$0
10469	Rancho Miscellaneous Equipment - FY 10-11	\$40,000	\$0	\$73,000	\$0	\$0	\$0
10470	Tapia Miscellaneous Equipment - FY 10-11	\$52,000	\$0	\$0	\$0	\$0	\$0
10472	Westlake Wells 1 and 2 Renovation	\$73,644	\$0	\$50,240	\$0	\$0	\$0
10473	BNR Phase III, Centrate Sample Line	\$0	\$0	\$24,148	\$0	\$0	\$0
10480	Rancho Farm Centrate Generator Modification	\$52,000	\$0	\$46,921	\$0	\$0	\$0
10483	Replace Farm Meters	\$50,000	\$0	\$50,000	\$0	\$0	\$0
10485	005 Sample Point	\$40,000	\$0	\$40,000	\$0	\$0	\$0
10487	Construct 3rd Digester at Rancho	\$0	\$0	\$0	\$0	\$165,000	\$165,000
10489	Rancho Digester Heating System Evaluation	\$0	\$0	\$0	\$0	\$150,000	\$150,000
10492	Groundwater Supplement Study - Recycled Water System	\$0	\$0	\$0	\$0	\$25,000	\$25,000
10493	Tapia: Sludge Screening	\$0	\$0	\$0	\$0	\$385,000	\$385,000
10495	Tapia Gate and Drive Replacement	\$0	\$0	\$0	\$0	\$160,000	\$160,000
10498	Tapia Miscellaneous Equipment - FY 11-12	\$0	\$0	\$0	\$0	\$12,500	\$12,500
10499	Tapia Grit Cyclone Conveyor System	\$0	\$0	\$0	\$0	\$75,000	\$75,000
10500	Tapia Replace Primary Tank Sludge Valves	\$0	\$0	\$0	\$0	\$30,000	\$30,000
10501	Pump and Motor Repair - FY 11-12	\$0	\$0	\$0	\$0	\$40,000	\$40,000
10502	Rancho Miscellaneous Equipment - FY 11-12	\$0	\$0	\$0	\$0	\$35,000	\$35,000
Total CIP Budget		\$9,980,648	\$2,619,725	\$4,377,049	\$1,271,108	\$1,981,674	\$3,252,782

JPA - Capital Improvement Project Detail, FY2011-12

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2011	FY11-12 Appropriations
10257	Combined Heat and Power (CHP) Project	Zhao	2 Completed	Appr. \$280,000 Exp. \$280,000	\$0
	To implement a feasible power purchase agreement that would utilize available digester gas at Rancho.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10281	24" Parallel RW Pipeline, Mulholland to Tapia	Zhao	2 Completed	Appr. \$5,506,651 Exp. \$4,982,150	\$0
	Includes planning, design and construction to install a parallel recycled water pipeline from Tapia Park to Mulholland Highway. Funds in the amount of \$3,000,000 have been administratively transferred to project 10440 in order to clearly track reimbursable expenses from the U.S. Bureau of Reclamation grant.				
	<i>Sub-Projects: 10281 - 24" RW Pipeline-MulhInd--Tapia</i>				
	<i>10440 - 24" RW Pipeline - Grant Exp</i>				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Conservation	25.00%	70.60%	29.40%	
	Recycled Water Replacement	56.00%			
	Sanitation Construction	19.00%			
	Other Funding from: ARRA 2009/ Bureau of Reclamation		\$1,799,475		
	Estimated Impact on Annual Operating Expense		\$0		
10387	Rancho Material Handling Improvements	Zhao	2 Continuing	Appr. \$100,000 Exp. \$0	\$16,000
	Modify material handling system from the Compost Reactor Building to the Cure Building.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10391	Rancho Las Virgenes: Compost Reactor Building Roof Repair	Dingman	2 Continuing	Appr. \$322,856 Exp. \$31,030	\$233,174
	Remove corroded members from Compost Reactor building roof support structure and re-coat/repair to prevent further corrosion.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2011-12

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2011	FY11-12 Appropriations
10392	Rancho Las Virgenes: Replace Centrate Line	Spicer	2 Completed	Appr. \$1,475,497 Exp. \$917,687	\$0
	Replacing the existing centrate line (approximately 4900 feet) with a new pipeline. Design was completed in FY09-10.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10402	Rancho Groundwater Wells	Zhao	3 Cancelled	Appr. \$100,000 Exp. \$0	\$0
	Construct 2 groundwater wells (one in the central and one in the south canyon). Groundwater to be sprayed in the fields or sent to Tapia for treatment.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10404	Tapia Tank Rehab - FY08-09	Dingman	2 Completed	Appr. \$170,000 Exp. \$78,599	\$0
	Rehabilitate Primary Clarifier #4 tank at Tapia, including replacement of flights and chains.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	Zhao	3 Continuing	Appr. \$150,000 Exp. \$0	\$5,000
	Rehabilitation of 18" RW pipe between Tapia and Mulholland Highway due to excessive failure rate. Cost estimates are based on slip lining.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10421	GIS: Sanitation System Data Conversion	Matthews	1 Completed	Appr. \$50,000 Exp. \$23,960	\$0
	The conversion of record drawings for the trunk sewer system, sewer force mains and sludge force mains to GIS format. This project will assist in uniquely identifying the maintenance cost percentages for any reach of the JPA sewer system.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2011-12

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2011	FY11-12 Appropriations
10446	Buffer Land at Rancho	Zhao	3 Continuing	Appr. \$250,000 Exp. \$0	\$0
	Potential land acquisition of additional buffer land around Rancho.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10448	Rancho Polymer Feed System Rehabilitation	Dingman	2 Continuing	Appr. \$121,000 Exp. \$6,000	\$0
	The polymer feed system at Rancho needs to be evaluated and updated. The addition of polymer aging tanks and new mixers and a potential heating system will allow for a lower polymer dosage and better efficiency.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10449	Rancho Solar Project	Zhao	2 Cancelled	Appr. \$20,000 Exp. \$0	\$0
	Staff time associated in obtaining a PPA agreement for solar electrical generation at Rancho to feed power consumption at HQ and RWPS.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10451	Tapia Gate and Drive Replacement	Dingman	2 Annual	Appr. \$160,000 Exp. \$5,431	\$0
	Replaces existing gates in the channels and tanks at Tapia. Also replaces drives for the sludge collection system. Replace one tank per year, 8 gates per year at \$20,000 per gate.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10452	Tapia Process Air Evaluation	Dingman	2 Continuing	Appr. \$156,000 Exp. \$156,000	\$500,000
	Evaluate the existing air demands for wastewater treatment at Tapia and recommend potential improvements for air delivery.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2011-12

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2011	FY11-12 Appropriations
10453	Tapia and Rancho Vulnerability Assessment	Dingman	1 Deferred	Appr. \$50,000 Exp. \$0	\$0
	This project provides a vulnerability assessment of the sanitation facilities. The assessment may require construction of security enhancements and worker training.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10454	Rancho Centrifuge Power Reliability Project	Dingman	2 Completed	Appr. \$25,000 Exp. \$0	\$0
	To provide and implement recommendations for improvements to provide a steady power stream to the centrifuges used for dewatering at the RLV Composting Facility.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10455	Rancho Farm Building Rehabilitation	Dingman	2 Completed	Appr. \$25,000 Exp. \$21,553	\$0
	This project demolishes the existing kitchen in the interior of the farm building and provides a permanent SCADA computer for control of the centrate treatment system as well as associated furnishings.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10456	Tapia Screenings Washer/Compactor	Dingman	2 Completed	Appr. \$87,000 Exp. \$79,200	\$0
	This project provides funding to purchase a second washer/compactor for the headworks at Tapia.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10457	Tapia Alternative Disinfection Study	Dingman	2 Continuing	Appr. \$110,000 Exp. \$108,718	\$150,000
	To provide a study of the feasibility and requirements for the installation of ultraviolet disinfection at the Tapia WRF.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2011-12

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2011	FY11-12 Appropriations
10458	Tapia Pump/Motor Rebuild/Replacement, FY10-11	Miller	2 Completed	Appr. \$60,000 Exp. \$22,137	\$0
	Rebuild balance pond motor #1 and #2 and major emergency repairs as necessary.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10459	Tapia CP1000, CP100 and Screening Area Roof	Miller	2 Completed	Appr. \$66,000 Exp. \$0	\$0
	All three roofs need to be replaced.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10462	Tapia: 20 and 24" Influent Force Main Upgrade	Zhao	2 Continuing	Appr. \$363,000 Exp. \$0	\$0
	Several failures and leaks have occurred along seams in the 24-inch and 20-inch influent force raw sewage mains. The failure and leaks are caused by "grooving corrosion" (MJ Schiff, November 2001). Remedial actions have been taken to greatly lessen the likelihood of future failures. These actions consisted of welding external plates over seams showing signs of corrosion, fiber wrapping a section of the mains. Long term solution would be systematically and selectively replace 461 lf of the mains.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10465	Rancho: Flare Controls Safety Upgrade	Miller	2 Completed	Appr. \$25,000 Exp. \$0	\$0
	Upgrade obsolete flare controls to current standard.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10469	Rancho Miscellaneous Equipment - FY 10-11	Miller	2 Completed	Appr. \$40,000 Exp. \$73,000	\$0
	Includes funds for a conveyor screw (\$20,000) and a spare centrifuge PLC (\$20,000).				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2011-12

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2011	FY11-12 Appropriations
10470	Tapia Miscellaneous Equipment - FY 10-11	Miller	2 Completed	Appr. \$52,000 Exp. \$0	\$0
	1. Replace Aeration Basin Air Valves (\$20,000). The 5-inch butterfly valves located on the swing arm diffusers in the aeration basins are worn and in need of replacement. 2. Replace Filter Valves (\$20,000). The air scour butterfly valves used in filter backingwashing are over 20 years old and parts are no longer available. 3. Effluent Pumps Control Alarm System Upgrade (\$12,000).				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10472	Westlake Wells 1 and 2 Renovation	Spicer	2 Completed	Appr. \$73,644 Exp. \$50,240	\$0
	Replace existing pumps, install variable frequency drives and provide water level transducer and sand tester to monitor pumping operation.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10473	BNR Phase III, Centrate Sample Line	Dingman	2 Completed	Appr. \$0 Exp. \$24,148	\$0
	Install sample point for monitoring Centrate treatment system.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Construction	20.00%	70.60%	29.40%	
	Sanitation Replacement	80.00%			
	Estimated Impact on Annual Operating Expense		\$0		
10480	Rancho Farm Centrate Generator Modification	Cao	2 Completed	Appr. \$52,000 Exp. \$46,921	\$0
	Install new Automatic Transfer Switch, new conduits and wire from existing 250kw generator and connection to existing MCC-1 and MCC-2.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10483	Replace Farm Meters	Palma	2 Completed	Appr. \$50,000 Exp. \$50,000	\$0
	Replace irrigation meters used for effluent disposal and farm irrigation.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2011-12

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2011	FY11-12 Appropriations
10485	005 Sample Point	Dingman	1 Completed	Appr. \$40,000 Exp. \$40,000	\$0
	New Sampler and Pressure Reducer for permit required Sampling Site.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10487	Construct 3rd Digester at Rancho	Dingman	2 New	Appr. \$0 Exp. \$0	\$165,000
	Design a third anaerobic digester complete with heating, mixing and gas collection systems.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Construction	20.00%	70.60%	29.40%	
	Sanitation Replacement	80.00%			
	Estimated Impact on Annual Operating Expense		\$0		
10489	Rancho Digester Heating System Evaluation	Dingman	2 New	Appr. \$0 Exp. \$0	\$150,000
	The steam heating system for the digesters at Rancho is starting to fail. The steam lances are corroding and the stem valves clog. The steam delivery system needs to be evaluated and then repaired.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10492	Groundwater Supplement Study - Recycled Water System	Lippman	2 New	Appr. \$0 Exp. \$0	\$25,000
	Investigate additional groundwater locations for use as supplement in the recycled water system. Project is shared with LVMWD Potable Water fund.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10493	Tapia: Sludge Screening	Dingman	2 New	Appr. \$0 Exp. \$0	\$385,000
	Install a screener for primary and secondary sludge at Tapia. Includes design, piping modifications and odor control.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2011-12

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2011	FY11-12 Appropriations	
10495	Tapia Gate and Drive Replacement	Dingman	2 Annual	Appr. Exp.	\$0 \$0	\$160,000
	Replaces existing gates in the channels and tanks at Tapia. Also replaces drives for the sludge collection system. Replace one tank per year, 8 gates per year at \$20,000 per gate.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10498	Tapia Miscellaneous Equipment - FY 11-12	Miller	2 New	Appr. Exp.	\$0 \$0	\$12,500
	Replace failing Hydraulic Press					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10499	Tapia Grit Cyclone Conveyor System	Zhao	2 New	Appr. Exp.	\$0 \$0	\$75,000
	Current Grit removal utilizes obsolete overhead crane. New proposal utilizes a small conveyer exiting the building into a dumpster outside the building.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10500	Tapia Replace Primary Tank Sludge Valves	Miller	2 New	Appr. Exp.	\$0 \$0	\$30,000
	Replace obsolete valves and activators on Primary Sludge Tanks					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10501	Pump and Motor Repair - FY 11-12	Miller	2 New	Appr. Exp.	\$0 \$0	\$40,000
	Rebuild Effluent Pump #2					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Recycled Water Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			

JPA - Capital Improvement Project Detail, FY2011-12

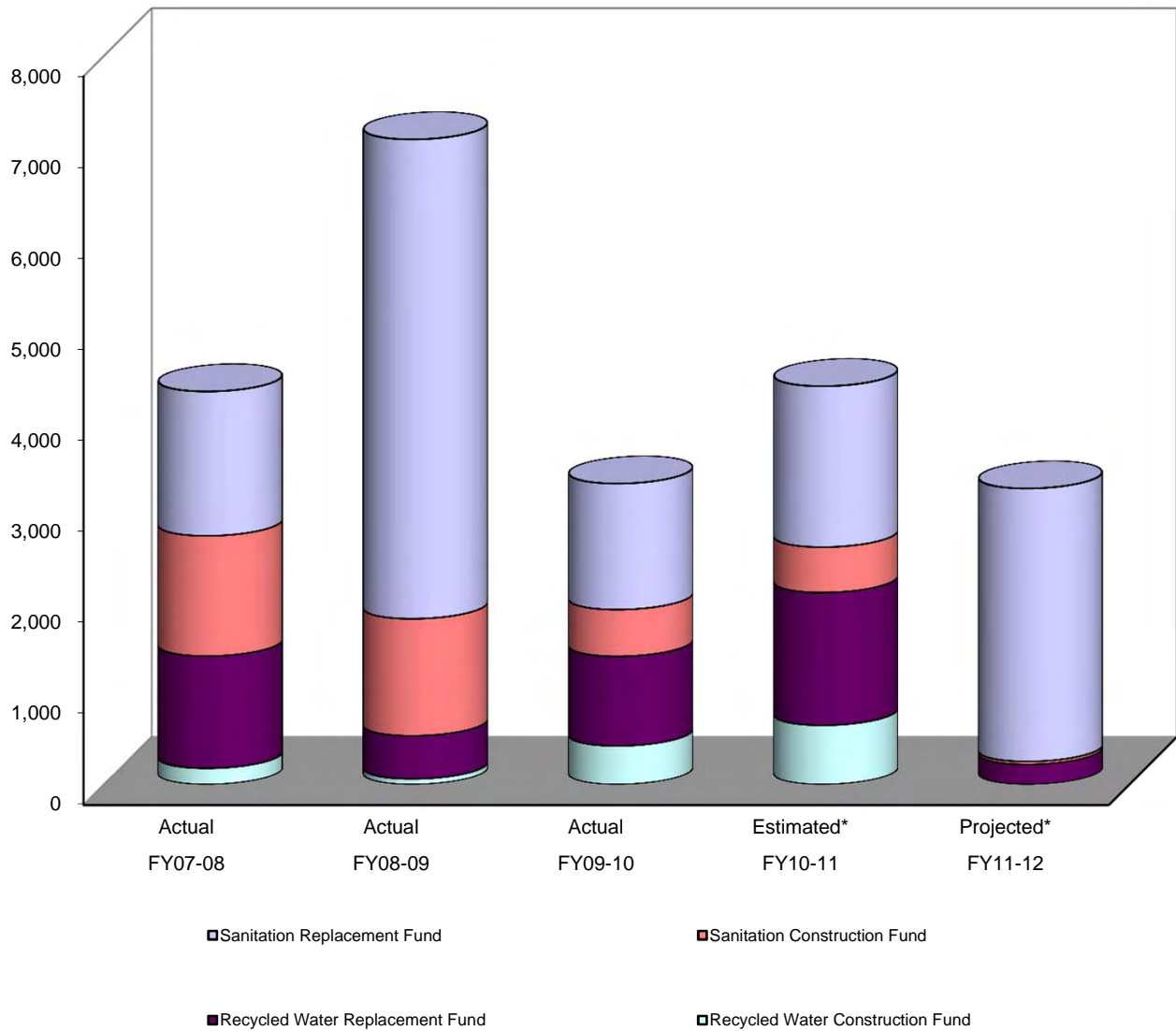
Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2011	FY11-12 Appropriations	
10502	Rancho Miscellaneous Equipment - FY 11-12	Miller	2 New	Appr. Exp.	\$0 \$0	\$35,000
	Boiler Replacement parts; one screw & liner replacement.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			

Total Capital Improvement Project Appropriations	\$1,981,674
Total Other Funding	\$1,799,475
Total Estimated Impact on Annual Operating Expense	\$0

Appropriations by Fund	FY 2011-12 Appropriations	JPA Projects TSD Share	Net LVMWD Appropriations
Recycled Water Replacement	\$70,000	\$20,580	\$49,420
Sanitation Construction	\$33,000	\$9,702	\$23,298
Sanitation Replacement	\$1,878,674	\$552,330	\$1,326,344
GRAND TOTAL	\$1,981,674	\$582,612	\$1,399,062

**Las Virgenes - Triunfo
Joint Powers Authority
Capital Improvement Projects
Annual Expenditures
(Dollars in Thousands)**

	FY07-08 Actual	FY08-09 Actual	FY09-10 Actual	FY10-11 Estimated*	FY11-12 Projected*
Recycled Water Construction Fund	178	62	425	651	-
Recycled Water Replacement Fund	1,233	472	983	1,458	220
Sanitation Construction Fund	1,322	1,287	514	500	33
Sanitation Replacement Fund	1,586	5,263	1,385	1,768	3,000
	4,319	7,084	3,307	4,377	3,253



*Estimated and Projected expenditures represent working capital requirements for each fiscal year.

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
WORKING CAPITAL REQUIREMENT by FUND
FY 2011-12**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2011-12 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2011-12 ALLOCATED REQUIREMENTS	JOINT POWERS ALLOCATION			
					LVMWD SHARE		TSD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
Recycled Water Replacement								
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$155,000	100.0%	155,000	70.6%	109,430	29.4%	45,570
10492	Groundwater Supplement Study - Recycled Water System	\$25,000	100.0%	25,000	70.6%	17,650	29.4%	7,350
10501	Pump and Motor Repair - FY 11-12	\$40,000	100.0%	40,000	70.6%	28,240	29.4%	11,760
Total:	Recycled Water Replacement			220,000		155,320		64,680
Sanitation Construction								
10487	Construct 3rd Digester at Rancho	\$165,000	20.0%	33,000	70.6%	23,298	29.4%	9,702
Total:	Sanitation Construction			33,000		23,298		9,702
Sanitation Replacement								
10387	Rancho Material Handling Improvements	\$116,000	100.0%	116,000	70.6%	81,896	29.4%	34,104
10391	Rancho Las Virgenes: Compost Reactor Building Roof Repair	\$525,000	100.0%	525,000	70.6%	370,650	29.4%	154,350
10446	Buffer Land at Rancho	\$250,000	100.0%	250,000	70.6%	176,500	29.4%	73,500
10448	Rancho Polymer Feed System Rehabilitation	\$115,000	100.0%	115,000	70.6%	81,190	29.4%	33,810
10452	Tapia Process Air Evaluation	\$500,000	100.0%	500,000	70.6%	353,000	29.4%	147,000
10457	Tapia Alternative Disinfection Study	\$151,282	100.0%	151,282	70.6%	106,805	29.4%	44,477
10462	Tapia: 20 and 24" Influent Force Main Upgrade	\$363,000	100.0%	363,000	70.6%	256,278	29.4%	106,722
10487	Construct 3rd Digester at Rancho	\$165,000	80.0%	132,000	70.6%	93,192	29.4%	38,808
10489	Rancho Digester Heating System Evaluation	\$150,000	100.0%	150,000	70.6%	105,900	29.4%	44,100
10493	Tapia: Sludge Screening	\$385,000	100.0%	385,000	70.6%	271,810	29.4%	113,190
10495	Tapia Gate and Drive Replacement	\$160,000	100.0%	160,000	70.6%	112,960	29.4%	47,040
10498	Tapia Miscellaneous Equipment - FY 11-12	\$12,500	100.0%	12,500	70.6%	8,825	29.4%	3,675
10499	Tapia Grit Cyclone Conveyor System	\$75,000	100.0%	75,000	70.6%	52,950	29.4%	22,050

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
WORKING CAPITAL REQUIREMENT by FUND
FY 2011-12**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2011-12 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2011-12 ALLOCATED REQUIREMENTS	JOINT POWERS ALLOCATION			
					LVMWD SHARE		TSD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
10500	Tapia Replace Primary Tank Sludge Valves	\$30,000	100.0%	30,000	70.6%	21,180	29.4%	8,820
10502	Rancho Miscellaneous Equipment - FY 11-12	\$35,000	100.0%	35,000	70.6%	24,710	29.4%	10,290
Total: Sanitation Replacement				2,999,782		2,117,846		881,936
GRAND TOTAL				3,252,782		2,296,464		956,318

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
EXPENDITURE LISTING by FUND
FY 2010-11 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2010-11 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2010-11 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					LVMWD SHARE		TSD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
Recycled Water Conservation								
10281	24" Parallel RW Pipeline, Mulholland to Tapia	\$2,604,190	25.0%	\$651,048	70.6%	\$459,640	29.4%	\$191,408
Total: Recycled Water Conservation				\$651,048		\$459,640		\$191,408
Recycled Water Replacement								
10281	24" Parallel RW Pipeline, Mulholland to Tapia	\$2,604,190	56.0%	\$1,458,346	70.6%	\$1,029,593	29.4%	\$428,754
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$0	100.0%	\$0	70.6%	\$0	29.4%	\$0
Total: Recycled Water Replacement				\$1,458,346		\$1,029,593		\$428,754
Sanitation Construction								
10281	24" Parallel RW Pipeline, Mulholland to Tapia	\$2,604,190	19.0%	\$494,796	70.6%	\$349,326	29.4%	\$145,470
10473	BNR Phase III, Centrate Sample Line	\$24,148	20.0%	\$4,830	70.6%	\$3,410	29.4%	\$1,420
Total: Sanitation Construction				\$499,626		\$352,736		\$146,890
Sanitation Replacement								
10257	Combined Heat and Power (CHP) Project	\$280,000	100.0%	\$280,000	70.6%	\$197,680	29.4%	\$82,320
10387	Rancho Material Handling Improvements	\$0	100.0%	\$0	70.6%	\$0	29.4%	\$0
10391	Rancho Las Virgenes: Compost Reactor Building Roof Repair	\$0	100.0%	\$0	70.6%	\$0	29.4%	\$0
10392	Rancho Las Virgenes: Replace Centrate Line	\$794,631	100.0%	\$794,631	70.6%	\$561,009	29.4%	\$233,622
10402	Rancho Groundwater Wells	\$0	100.0%	\$0	70.6%	\$0	29.4%	\$0
10404	Tapia Tank Rehab - FY08-09	\$0	100.0%	\$0	70.6%	\$0	29.4%	\$0
10421	GIS: Sanitation System Data Conversion	\$14,880	100.0%	\$14,880	70.6%	\$10,505	29.4%	\$4,375
10446	Buffer Land at Rancho	\$0	100.0%	\$0	70.6%	\$0	29.4%	\$0
10448	Rancho Polymer Feed System Rehabilitation	\$6,000	100.0%	\$6,000	70.6%	\$4,236	29.4%	\$1,764
10449	Rancho Solar Project	\$0	100.0%	\$0	70.6%	\$0	29.4%	\$0
10451	Tapia Gate and Drive Replacement	\$5,431	100.0%	\$5,431	70.6%	\$3,834	29.4%	\$1,597

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
EXPENDITURE LISTING by FUND
FY 2010-11 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2010-11 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2010-11 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					LVMWD SHARE		TSD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
10452	Tapia Process Air Evaluation	\$156,000	100.0%	\$156,000	70.6%	\$110,136	29.4%	\$45,864
10453	Tapia and Rancho Vulnerability Assessment	\$0	100.0%	\$0	70.6%	\$0	29.4%	\$0
10454	Rancho Centrifuge Power Reliability Project	\$0	100.0%	\$0	70.6%	\$0	29.4%	\$0
10455	Rancho Farm Building Rehabilitation	\$21,553	100.0%	\$21,553	70.6%	\$15,216	29.4%	\$6,337
10456	Tapia Screenings Washer/Compactor	\$79,200	100.0%	\$79,200	70.6%	\$55,915	29.4%	\$23,285
10457	Tapia Alternative Disinfection Study	\$108,718	100.0%	\$108,718	70.6%	\$76,755	29.4%	\$31,963
10458	Tapia Pump/Motor Rebuild/Replacement, FY10-11	\$22,137	100.0%	\$22,137	70.6%	\$15,629	29.4%	\$6,508
10459	Tapia CP1000, CP100 and Screening Area Roof	\$0	100.0%	\$0	70.6%	\$0	29.4%	\$0
10462	Tapia: 20 and 24" Influent Force Main Upgrade	\$0	100.0%	\$0	70.6%	\$0	29.4%	\$0
10465	Rancho: Flare Controls Safety Upgrade	\$0	100.0%	\$0	70.6%	\$0	29.4%	\$0
10469	Rancho Miscellaneous Equipment - FY 10-11	\$73,000	100.0%	\$73,000	70.6%	\$51,538	29.4%	\$21,462
10470	Tapia Miscellaneous Equipment - FY 10-11	\$0	100.0%	\$0	70.6%	\$0	29.4%	\$0
10472	Westlake Wells 1 and 2 Renovation	\$50,240	100.0%	\$50,240	70.6%	\$35,469	29.4%	\$14,771
10473	BNR Phase III, Centrate Sample Line	\$24,148	80.0%	\$19,318	70.6%	\$13,639	29.4%	\$5,680
10480	Rancho Farm Centrate Generator Modification	\$46,921	100.0%	\$46,921	70.6%	\$33,126	29.4%	\$13,795
10483	Replace Farm Meters	\$50,000	100.0%	\$50,000	70.6%	\$35,300	29.4%	\$14,700
10485	005 Sample Point	\$40,000	100.0%	\$40,000	70.6%	\$28,240	29.4%	\$11,760
Total: Sanitation Replacement				\$1,768,029		\$1,248,229		\$519,801
GRAND TOTAL				\$4,377,049		\$3,090,197		\$1,286,852



RESOURCE CONSERVATION AND PUBLIC OUTREACH

Program Descriptions

Resource Conservation and Public Outreach Programs are included as individual line-item requests throughout the Budget. To provide a consolidated review, each Program is detailed on the following pages. This allows a more in-depth description of each Program and a more comprehensive perspective than is available within the business unit line-item explanations.

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Public Outreach Programs

School Education

FUNDING SOURCES

Las Virgenes MWD - general	701230
Las Virgenes MWD - 100%	101900
Joint Powers Authority - 100%	751840

ACCT #	DESCRIPTION	2010-11 Adopted Budget	2010-11 Estimated Actual	2011-12 Proposed Budget
	Program Expenses			
701230.6602	School Education	54,133	52,006	52,052
101900.6602	School Education - 100% LVMWD	76,281	43,300	148,496
751840.6602	School Education - 100% JPA	5,230	7,576	6,865
	Total Expenses	\$ 135,644	\$ 102,882	\$ 207,413

PROGRAM DESCRIPTION

All programs include staff time charged from 701230.6100 and other units.

701230.6602 Support for Outdoor Education (\$2,000), including educational materials, (\$2,000) and extensive staff time.

101900.6602 Includes LVUSD water science education school initiative (\$107,000); annual primary school poster contest and related calendar (\$7,500); National Theater for Children and related take-home support materials (\$8,800); secondary school outreach program (\$5,000) and the annual library book program (\$3,500).

751840.6602 Wastewater education initiatives, programs and tours (\$5,000). Also includes programs designed to accommodate home-school students.

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Public Outreach Programs

Public Education

FUNDING SOURCES

Las Virgenes MWD - general	701230
Las Virgenes MWD - 100%	101900
Joint Powers Authority - 100%	751840

ACCT #	DESCRIPTION	2010-11 Adopted Budget	2010-11 Estimated Actual	2011-12 Proposed Budget
Program Expenses				
701230.6604	Public Education	174,949	140,809	174,762
101900.6604	Public Education - 100% LVMWD	74,443	71,315	83,573
751840.6604	Public Education - 100% JPA	48,921	46,065	51,659
	Total Expenses	\$ 298,313	\$ 258,189	\$ 309,994

PROGRAM DESCRIPTION

All programs include staff time charged from 701230.6100 and other units.

Overall reductions reflect an anticipated decrease in water conservation advertising programs.

- 701230.6604 Includes community outreach (\$15,000); events and activities (\$50,000); printing and production of customer newsletters (\$30,000); District brochures (\$15,000)
- 101900.6604 Includes water conservation-related display advertising, shut down notifications and other incident-specific notices to customers (\$10,000); conservation education to hotels, restaurants and businesses (\$5,000); chamber directories (\$1,800) and "water supply only" District quarterly tours (\$4,000). ACWA/National Geographic water education series as approved by the Board (FY10-11 - 2 issues, \$26,300). Includes contingency outreach programs in the event of a water shortage requiring reductions in use.
- 751840.6604 Quarterly tours of Rancho/Tapia (\$4,000); Malibu Creek Watershed and regulatory issue outreach (\$3,500); JPA activities and display advertising related to watershed, compost promotion and NPDES issues (\$10,000).

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Public Outreach Programs

Community Group Outreach

FUNDING SOURCES

Las Virgenes MWD - general	701230
Las Virgenes MWD - 100%	101900
Joint Powers Authority - 100%	751840

ACCT #	DESCRIPTION	2010-11 Adopted Budget	2010-11 Estimated Actual	2011-12 Proposed Budget
	Program Expenses			
701230.6606	Community Group Outreach	18,035	18,035	19,492
101900.6606	Community Group Outreach - 100% LVMWD	71,044	78,373	48,308
751840.6606	Community Group Outreach - 100% JPA	18,023	17,472	17,399
	Total Expenses	\$ 107,102	\$ 113,880	\$ 85,199

PROGRAM DESCRIPTION

All programs include staff time charged from 701230.6100 and other units.

- 701230.6606 Includes funding for community water leadership forums (\$5,700); meetings and fees for speaker's bureau, chamber events and luncheons (\$2,000) and community liaison expenses (\$1,000).
- 101900.6606 Includes water-related community group events (\$40,000); brochures, advertising, posters, speaker's bureau publications and supplies, photos and training materials (\$2,000)
- 751840.6606 JPA related publications and community group outreach related to watershed stewardship and NPDES issues (\$15,000) and speaker's bureau expenses (\$1,000)

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Public Outreach Programs

Intergovernmental Coordination

FUNDING SOURCES

Las Virgenes MWD - general	701230
Las Virgenes MWD - 100%	101900
Joint Powers Authority - 100%	751840

ACCT #	DESCRIPTION	2010-11 Adopted Budget	2010-11 Estimated Actual	2011-12 Proposed Budget
Program Expenses				
701230.6608	Intergovernmental Coordination	17,542	10,000	10,000
101900.6608	Intergovernmental Coordination - 100% LVMWD	23,696	10,701	26,697
751840.6608	Intergovernmental Coordination - 100% JPA	34,272	16,555	35,558
	Total Expenses	\$ 75,510	\$ 37,256	\$ 72,255

PROGRAM DESCRIPTION

Programmed funds include labor to support intergovernmental activities such as legislative monitoring and activities with the state legislature, county, cities, school districts, federal agencies and regulatory bodies.

Annual budget includes contingency funds for responses to legislative or regulatory issues that emerge on short notice.

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Field Conservation Programs

FUNDING SOURCES

Potable Water (LVMWD) - 100% 101900

ACCT #	DESCRIPTION	2010-11 Adopted Budget	2010-11 Estimated Actual	2011-12 Proposed Budget
	Program Expenses			
6629	Customer Water Budgets	-	3,679	-
6634	Weather Stations	-	-	-
6681	Brochures	-	1,147	-
	Total Expenses	\$ -	\$ 4,826	\$ -

PROGRAM DESCRIPTION

The Field Conservation Program funds those projects which are designed to facilitate efficient water use by District customers, while moving toward compliance with the Urban Water Conservation Act and its associated Memorandum of Understanding (MOU). The programs also help the District to meet specific conservation targets to reduce water imports under the MWD Integrated Resources Plan (IRP).

SIGNIFICANT CHANGES

Field Conservation Programs are now administered by the District's Customer Service Section.

LINE ITEM EXPLANATIONS

6629 Customer Water Budgets – Program discontinued.

6634 Customer Water Budgets – Program discontinued.

6681 Brochures – Program discontinued.

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Conservation Education Programs

FUNDING SOURCES

Potable Water (LVMWD), MWD CPP program – 101900

ACCT #	DESCRIPTION	2010-11 Adopted Budget	2010-11 Estimated Actual	2011-12 Proposed Budget
	Program Expenses			
6742	Garden Program	55,558	-	49,288
6748	Professional Landscape & Irr Wkshp	9,823	9,558	8,221
6749	Residential Customer Landscape & Irr Training	55,191	46,000	60,663
	Total Expenses	\$ 120,572	\$ 55,558	\$ 118,172

PROGRAM DESCRIPTION

Conservation Education Programs are designed to educate District customers and contractors working in and around the service area on sustainable water-wise landscape and irrigation design, maintenance and management concepts, techniques and practices.

LINE ITEM EXPLANATIONS

- 6742 Garden Program – This program funds water efficient landscape and irrigation demonstration gardens in public areas. (\$46,000 Prop 13 funds, 4 outdoor labs, 40 turf removal projects)
- 6748 Professional Landscape and Irrigation Workshops - This program provides workshops for professional landscapers to educate them on current water efficient landscaping practices, including plant selection and water efficient irrigation systems and methods.
- 6749 Homeowner Landscape and Irrigation Workshops – Popular LVMWD produced landscape and irrigation design and maintenance classes for local homeowners. Additional classes, added in response to customer interest, will continue to be developed and offered. The expanded and refocused curriculum concentrating on sustainable gardening practices that can be easily and affordably implemented to improve garden health and reduce chemical and water use. (\$36,000 materials and services)

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Watershed Programs

FUNDING SOURCES

Potable Water/Grants 101900
 Joint Powers Authority/Grants 751840

ACCT #	DESCRIPTION	2010-11 Adopted Budget	2010-11 Estimated Actual	2011-12 Proposed Budget
101800.4421	Prop. 50 IRWMP	50,000	50,000	-
	Total Revenues	\$ 50,000	\$ 50,000	\$ -
101900.6785	Watershed	-	-	20,343
751840.6785	Watershed	55,276	67,448	84,008
	Total Expenses	\$ 55,276	\$ 67,448	\$ 104,351

PROGRAM DESCRIPTION

Multiple projects are administered under this business unit to manage community water resources, especially those that may be affected by District facilities or operations, and to participate in water quality projects supported by the District within the Malibu Creek watershed. Watershed programs focus on advancing the district's leadership role as a steward of the watershed, its water (emphasis on water quality) and aquatic life

SIGNIFICANT CHANGES

In 2011-12 we will (1) participate in the second phase of the NPDES permit-mandated effort to streamline and consolidate water quality testing by multiple agencies in the Malibu Creek watershed. (2) We will also continue our investigation of watershed geology and natural sources of metals, nutrients and salts (sulfate, etc.), shifting our focus to natural source impacts on aquatic life in local streams, with an emphasis on those species used in TMDL and permit-mandated water quality assessments (e.g. algal diatoms and aquatic insects). (3) As time permits we will also continue to research potential causes of the 2006 and 2009 steelhead trout die backs. (4) At the regional level, we will continue to play a leadership role in the development of the Integrated Regional Water Management Plan (IRWMP), with a 2011-12 emphasis on securing new state funding (Prop. 84) for innovative water quality, water supply and water conservation projects in our service area and adjacent subregions.

LINE ITEM EXPLANATION

101800.4421 Prop. 50 grant for water conservation programs (HECW, HET, MCRC) in partnership with the City of Westlake Village, and for urban runoff control project.

Watershed Programs

101900.6785 This account funds watershed projects and programs limited in geographic or functional scope to District potable water facilities and services. In FY 2011-12 we have budgeted \$20,000 to identify and evaluate IRWMP water supply projects and to allocate funds towards meeting any required local match for successful projects through the IRWMP Prop. 84 competitive grant program.

751840.6785 This account funds watershed projects and programs related to JPA facilities and services. In FY 2011-12 \$84,000 is budgeted for work described under items (1) – (3) in Significant Changes (above) and item (4) for IRWMP water quality projects within the JPA service area.

Las Virgenes Municipal Water District

FY 2011-12 Budget Planning Calendar

Date Scheduled	Date Completed	BM - Board Meeting	BW - Board Workshop
1/20/2011	1/20/2011		Budget Kickoff Meeting Distribute Manual YTD reports through December available
1/25/2011	2/8/2011	BM	Financial Status Report - Second Quarter
2/7/2011	2/7/2011	BM	Financial Status Report JPA - Second Quarter
	6/14/2011	BM	Financial Policies Reviewed & Adopted
2/10/2011	2/10/2011		JPA Budget submissions due to Administering Agent FY2010-11 estimated actuals/FY2011-12 proposed budget to Accounting, including CIP project budgets
2/22/2011	2/22/2011		Line item explanations to Accounting
2/22/2011	3/8/2011	BM	IIP to LV Board for review
3/3/2011	3/3/2011		Draft budgets (LV & JPA) to departments
3/7/2011	3/7/2011	BW BM	Budget Workshop - JPA IIP Review - JPA
3/9/2011	3/9/2011	BW	Action Plan Workshop
3/14/2011	3/14/2011		Dept comments on drafts back to Accounting, including CIP budget comments
3/24/2011	3/28/2011		Drafts to Departments, GM & TSD
4/6/2011	4/6/2011		Meetings with GM/Department staff, TSD staff
4/11/2011	4/11/2011		Budget Letter, Goals, Objectives due to Accounting
4/11/2011	4/11/2011		Final Department changes to Accounting, including CIP changes
4/21/2011	4/26/2011		Distribute Preliminary Budgets (LV & JPA)
4/26/2011	4/26/2011 4/26/2011	BM	Financial Status Report - 3rd Quarter LV Preliminary Budget to Board
5/2/2011	5/2/2011	BM	Financial Status Report JPA - Third Quarter JPA Preliminary Budget to Board
	5/2/2011		JPA Board requests review of wholesale RW rates
	6/6/2011		JPA Board approval of wholesale RW rates
5/5/2011	6/7/2011		Final changes to Accounting, including CIP - Typos/error correction only Figures ready for Working Capital schedule
5/12/2011	6/8/2011		Final drafts to General Manager
5/24/2011	6/14/2011	BM	LV Budget Adoption
6/6/2011	7/11/2011	BM	JPA Budget Adoption

GENERAL AND ADMINISTRATIVE (G&A) EXPENSE ALLOCATION

The District utilizes a Full-Cost Central Services Costs Allocation Plan (FCAP) to identify the costs of central support services (Internal Services) provided to the Operating, Capital Projects and other Business Units of the District and the Joint Powers Authority (JPA). The allocation of these central services costs is shown throughout the budget as Allocated Support Services for general administrative services, and as Allocated Operations Services for operations and maintenance services.

The current plan was prepared using actual costs and allocation bases for FY 2004-05. From this adopted plan, the District will periodically update the plan, consistent with the current operations of the District and JPA. In addition to updating the allocation bases and estimated indirect costs, the District has adjusted the allocations to the JPA in order to comply with the current JPA agreement. The JPA agreement requires that general and administrative costs be based on the cost of labor. Since the FCAP does not provide for allocation based strictly on labor, an initial allocation is performed on allowed costs, using the ratio of direct charged labor to the JPA vs. direct charged labor to other District enterprises. The remaining unallocated costs are distributed using the methodology in the FCAP.

The following selections from the FY 2004-05 FCAP summarize the methodology and procedure used by the District to allocate Internal Services.



INTRODUCTION

The FY 2005 Full-Cost Central Services Costs Allocation Plan (FCAP) identifies the costs of central support services provided by central service departments of the Las Virgenes Municipal Water District (LVMWD) to its operating departments, special funds and other entities of the LVMWD. The FCAP is based on actual expenditures for the fiscal year ending June 30, 2005. MAXIMUS, Inc. has prepared the FCAP at the request of the LVMWD.

The FCAP has been prepared in compliance with generally accepted accounting principles (GAAP) as recognized by the Governmental Accounting Standards Board (GASB). Incorporated within GAAP are three basic principles related to the allocation of central service support costs to operating departments which have been adhered to in the preparation of the FCAP. First, costs should be necessary and reasonable for proper performance of a program. Second, costs should be charged or allocated to programs in accordance with relative benefits received. A program should only be charged for services it utilizes or benefits from, and should only be charged in relation to benefits derived from the service. Third, costs should be accorded consistent treatment as either direct or indirect. A cost should not be charged to a program as a direct cost if any other cost incurred for the same purpose in like circumstances have been allocated to the program as indirect costs.

The Full-Cost Allocation Plan is presented in the following sections:

- LVMWD Expenditures** - Schedule of FY 2005 total LVMWD expenditures by fund and department.
- Reconciliation of Indirect Costs** - A schedule identifying the adjustments for direct charges made in the Plan.
- Adjusted Expenditures** - A schedule detailing adjustments for direct labor and supplies charges made to the Plan.
- Comparison of Allocated Expenditures** - A schedule identifying the additional indirect cost reduction.
- Summary of Allocated Costs** - Summary schedule providing a reconciliation of costs allocated in the Central Service Cost Allocation Plan to the LVMWD's total budgeted expenditures. Schedule A in the Central Service Cost Allocation Plan provides allocated costs detail to support this schedule.
- Central Services Cost Allocation Plan** - Detailed analysis and allocation of the costs of central service departments.



CENTRAL SERVICES COST ALLOCATION PLAN

The Central Services Cost Allocation Plan has been prepared in accordance with generally accepted accounting principles. A consistent approach has been followed in the treatment of costs as direct or indirect costs. In no case have costs charged as direct costs to programs been included as indirect costs. Expenditure information utilized in the Plan was obtained from the LVMWD's financial reports for fiscal year ending June 30, 2005. Statistics used to allocate costs are from full years' FY 2005 data.

Methodology

A multiple allocation base methodology has been utilized to prepare the Plan. This methodology acknowledges that the utilization of central administration and support (indirect) services by users varies by type of service. The cost of each indirect service or activity of a service is allocated to users based on an appropriate allocation base related to the service performed. For example, accounts payable activities have been allocated on the number of accounts payable transactions processed; personnel activities have been allocated on the cost of labor adjustments for an 80% productivity standard; and purchasing has been allocated on the number of purchase orders processed. In selecting an allocation base to be used, the objective has been to utilize a base for each service which is available and reasonably results in the allocation of a service to users based on the relative benefit they receive or derive.

Procedure

A double step-down allocation procedure has been used to distribute costs among central services and to other departments and funds that receive benefits. The double step-down procedure initially requires a sequential ordering of agencies. Department indirect cost allocations are then made in the order selected to all benefiting programs, including cross allocations to other central services. To insure that the cross-benefit of services among central services is fully recognized, a second step down allocation for each central service is made. Costs allocated of each central service, consist of the following:

First Allocation - the actual operating expenditures for the central service unit, plus all allocated costs from other central service units which have been identified up to this point.

Second Allocation - costs from other central service units made subsequent to that central service unit's first allocation. With respect to the double step-down methodology, two important points should be noted:



- (1) the initial sequencing of central service units was made in consideration of the ordering which maximizes the benefits of services, and
- (2) after the second allocation of each central service unit, that unit was "closed" and could not receive any additional allocation from other central services.

To ease comprehension and to avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

GLOSSARY

005 – Alternate effluent discharge point for treated wastewater from Tapia WRF.

Account – A record of a business transaction; a reckoning of money received or paid.

Accounting System – The total structure of records and procedures that discover, record, classify, summarize, and report information on the financial position and results of operations of a government entity.

Accounts Payable – Purchase of services and supplies as of or prior to June 30 but not yet paid at June 30.

Accounts Receivable – General bills due from customers.

Accrual – The recognition of a revenue or expense in a budget year even though the actual cash may not be received or paid until the following budget year.

Acre-Foot of Water (AF) – The volume of water that would cover one acre to a depth of one foot.

Adoption – Formal action by the Board of Directors, which sets the spending limits for the fiscal year.

Advance Refunding – A defeasance of outstanding debt prior to the date the bonds can be called by depositing cash and/or securities.

American Water Works Association (AWWA) – An international nonprofit scientific and educational society dedicated to the improvement of water quality and supply.

Amortization – Gradual reduction, redemption, or liquidation of the balance of an account; according to a specified schedule of times and amounts.

Appropriation – A funding authorization made by the Board, which permits the District to incur obligations and to make expenditures of resources.

Aqueduct – A canal for conveying a large amount of water.

Assets – Resources owned or held by the enterprise as a result of past events and from which future economic benefits are expected to flow to the enterprise.

Association of California Water Agencies (ACWA) – Association representing over 400 public water agencies consisting of municipal, irrigation, county and California water districts, and a number of special purpose agencies. ACWA also represents non-profit and non-public mutual water companies. Members provide the link between local, state and federal water projects, and ultimate water consumers.

Audit – Performed by the District's independent certified public accountant (CPA), with the objective to determine if the District's financial statements present fairly the District's financial position and results of operations in conformity with generally accepted accounting principles (GAAP).

Automatic Meter Reading (AMR) – Automatic collection of water meter data using remote reading devices.

Biosolids – Nutrient-rich solid materials that are produced from the organic residuals that are a byproduct of the treatment of domestic wastewater in a wastewater treatment plant.

Bond Call – Bonds that are redeemable by the issuer prior to the specified maturity date at a specified price at or above par.

Budget – The District’s financial plan balancing proposed expenditures for a certain period of time to the expected income or revenue for that same period.

California Association of Sanitation Agencies (CASA) – An organization of various municipal agencies that provide wastewater collection, treatment, transportation and disposal in California.

California Environmental Quality Act (CEQA) – Legislation passed in 1969 to implement Federal law establishing environmental standards. Turbidity and other standards were established for treated wastewater discharges into public streams and rivers.

California Public Utilities Commission (CPUC) – Commission governing the business operations of private utilities in so much as they affect the rates of the services sold.

Capacity Fee – Fee imposed when a customer requests a new service connection. Capacity fee funds are used by the District to plan, design and construct new facilities to support the additional demand placed by on the water and sanitation systems by the new service connections.

Capital Assets – Assets of a long-term nature such as land, buildings, machinery, furniture, plants and transmission and distribution infrastructure, and other equipment. The District has defined such assets as those with an expected life in excess of three years and an acquisition cost in excess of \$5,000.

Capital Improvement Program (CIP) – A plan to provide for the maintenance or replacement of existing assets, infrastructure, and equipment and for the construction or acquisition of new facilities and equipment.

Capital Improvement Program-Labor Reimbursement – Salaries are budgeted 100% in the District’s operating budget. Labor expended on capital improvement projects is then reimbursed to the operating budget from the project budget.

Capital Improvement Project Funds – Funds used to account for financial resources used for the acquisition or construction of major capital facilities, as approved in the five year Capital Improvement Plan.

Capitalized Interest – Funds provided from the proceeds of a bond issue, used to cover interest payments until revenue sources to repay the debt are available.

Certificates of Participation (COP) – Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

Coverage – A margin of safety for payment of debt service, reflecting the number of times by which earnings for a period of time exceed debt service payable in such a period.

Current Assets – Cash, bank deposits, investments, accounts and other amounts receivable. Assets which can be converted to cash, consumed or sold within one year.

Current Liabilities – Accounts, contracts, deposits and other payables due within one year.

Customer Information System (CIS) – A system maintaining customer data including usage, billing and payment information.

Customer Water Budget – Volumetric allotments of water based on a set indoor demand volume and weather-adjusted outdoor demand.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. These include bonds and accounts payable.

Debt Service – Interest and principal payments on bond issues and Certificates of Participation. Also included are the issuance costs related to bond funding.

Defeasance – To set aside sufficient money to retire outstanding debt when due. A full defeasance results in release from covenants and contractual obligations contained in the bond documents.

Deficiency – A general term indicating the amount by which anything falls short of some requirement of expectation.

Deficit – The excess of expenditures over revenues during an accounting period.

Depreciation – An element of cost resulting from the service of long-lived assets in an economic organization and represents the loss in asset value because of wear, deterioration, obsolescence or action of the physical elements.

Effluent – Treated wastewater discharged from wastewater treatment plants.

Emergency Action Plan (EAP) – Emergency Action Plan as required by the Federal Energy Regulatory Commission (FERC) as it applies to dams and reservoirs of high or moderate hazard potential to life and property. The EAP consists typically of notification procedures to alert the appropriate authorities in the event of a hazardous condition developing and also includes continuous monitoring of the facility to provide an early warning to the operator.

Enterprise Fund – A fund established to account for the financing of self-supporting enterprises, such as a utility fund, which render services primarily to the public.

Entity – The basic unit upon which accounting and/or financial reporting activities focus.

Equivalent Residential Unit (ERU) – Water usage equivalent to a typical single-family dwelling.

Expenses – Decreases in economic benefits during the accounting period in the form of outflows or depletions of assets or incurrences of liabilities that result in decreases in equity.

Fiscal Year – The beginning and ending period for recording financial transactions. The District has specified July 1 to June 30 as its fiscal year.

Full Time Equivalent (FTE) – An FTE equates to one full-time employee working 2,080 hours per year.

Fund – An accounting entity that records all financial transactions for specific activities or government functions.

Geographic Information System (GIS) – A system combining computer hardware, software, and geographic data for collecting, storing, analyzing and displaying geographically referenced information.

Generally Accepted Accounting Principles (GAAP) – Accounting standards and financial reporting practices promulgated by several national committees and boards. Primary sources for governmental accounting are the National Council on Governmental Accounting, producing governmental accounting, auditing and financial reporting (GAAFR), the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

Governmental Accounting Standards Board (GASB) – National advisory board of accounting standards for public agencies. Identifies procedures, methods and standards for presenting the financial condition of public agencies.

Hundred Cubic Feet (HCF) – The base billing unit used to charge customers for water service, equal to one hundred cubic feet of water. Also used to express Customer Water Budget volumes.

Infrastructure – The accumulated pipelines, treatment plants and storage facilities of the District, including all meters, valves, pumps, filters and other appurtenances, whether constructed by the District or dedicated by private entities.

Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one or more departments to other operating departments of the District on a cost reimbursement basis.

Joint Powers Authority (JPA) – A joint powers agreement between the District and Triunfo Sanitation District for the purpose of constructing, operating, maintaining and providing for the replacement of a joint sewer system.

Liabilities – Present obligations of the enterprise arising from past events.

Line Item – Expenditure classifications established to account for and budget the appropriations approved.

Local Agency Investment Funds (LAIF) – An investment fund established by the California State Treasurer for the benefit for public agencies. The District, per its investment policy may invest up to the maximum permitted under State law (California Government Code Section 16429.1).

Maintenance – The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Metropolitan Water District (MWD) – A consortium of 26 cities and water districts that provides drinking water to nearly 18 million people in parts of Los Angeles, Orange, San Diego, Riverside, San Bernardino and Ventura counties.

Municipal – In its broadest sense, an adjective, which denotes the state and all subordinate units of government.

Net Assets – The excess of assets over liabilities, represents the cumulative effect of revenues and other financing sources over expenses and other financing uses.

NPDES – National Pollution Discharge Elimination System

O&M – Operations and Maintenance

Obligations – Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expenses – All costs associated with the day-to-day business of the District, which are not considered capital improvements or debt repayments.

Operating Revenue – Revenue generated from the day-to-day business of the District.

Potable Water – Water that is suitable for drinking.

Projected – An estimate of revenues and expenditures based on past trends, the present economic situation and future financial forecasts.

Proposition 50 – The Water Security, Clean Drinking Water, Coastal and Beach Protection Act of 2002.

Proprietary Fund – A method of accounting for a government's ongoing activities that is similar to those often found in the private sector.

Public Employees Retirement System (PERS) – An agent, multiple-employer, public retirement system to which the District contributes that acts as a common investment and administrative agent for participating public entities within the State of California.

Pump Station – Mechanical devices installed in sewer or water systems or other liquid-carrying pipelines that moves the liquids to a higher level.

Recycled Water – Treated wastewater of a quality suitable for nonpotable applications, such as landscape irrigation, decorative water features, and nonfood crops.

Regional Water Quality Control Board (RWQCB) – Statewide Regional Water Control Boards that work to preserve California water.

Reserves – An amount set aside in an account for future use.

Reservoir – A pond, lake, tank, or basin (natural or engineered) where water is collected and stored.

Resolution – A special or temporary order of a legislative body; an order to a legislative body requiring less legal formality than an ordinance or statute.

Revenue – An inflow of assets, not necessarily in cash, in exchange for services rendered.

Revenue Bond – A bond payable solely from net or gross non ad valorem tax revenues derived from general fund revenues, tax increment revenues, or tolls, charges or rents paid by users of the facility constructed with the proceeds of the bond issue.

Right of Way – A legal right of passage over another person’s ground.

Sanitation Service – The collection, treatment, reuse and disposal of wastewater.

Sewage – Word used interchangeably with wastewater.

Standby Charge – Fee collected for the maintenance and upkeep of the District’s Potable Water Infrastructure.

Supervisory Control and Data Acquisition (SCADA) – The Supervisory Control and Data Acquisition system collects operational data from remote units to monitor and control water and wastewater systems and facilities throughout the District service area.

Tapia Effluent Alternatives (TEA) – Study funded by the JPA to identify alternatives to effluent discharge into Malibu Creek.

Title 22 – Title 22 of the California Code of Regulations sets state environmental health standards for potable and non-potable water. When “Title 22” is referenced in conjunction with reclaimed wastewater, this means a tertiary wastewater effluent that has been filtered and disinfected and meets California State Health Department standards for full human body contact.

Total Maximum Daily Load (TMDL) – The maximum amount of a given pollutant that a receiving body of water can assimilate without violating water quality standards.

Wastewater – Word used interchangeably with sewage. Any water that has come into contact with, or contains biological contaminants, particulate contaminants, or inorganic or organic solutes.

Water Budget – Same as Customer Water Budget.

Water Reclamation Facility (WRF) – A facility that controls and filters out raw sewage and water-treating both to meet standards set by state and federal guidelines for the discharge of the effluent into streams and rivers or for reuse, and for the proper disposal of the sludge.

Water Treatment Plant (WTP) – A facility that monitors and controls the quality of water, to include purity and turbidity as required by state and federal guidelines.

Watershed – A geographic area, surrounded by the highest ridgelines, which drains into a river, river system, or body of water.

Working Capital – The difference between current assets and current liabilities. Represents the amount available for operations or other expenditures.

ACRONYMS

ACWA	Association of California Water Agencies
AF	Acre Feet
AMMS	Automated Maintenance Management System
APWA	American Public Works Association
ASCE	American Society of Civil Engineers
AWA	Association of Water Agencies of Ventura County
AWWA	American Water Works Association
BNR	Biological Nutrient Removal
CAL-ARP	California Accidental Release Program
CALPERS	California Public Employees Retirement System
CASA	California Association of Sanitations Agencies
CCR	Consumer Confidence Report
CEQA	California Environmental Quality Act
CIP	Capital Improvement Program
CIS	Customer Information System
CIWMB	California Integrated Waste Management Board
COBRA	Consolidated Omnibus Budget Reconciliation Act
COP	Certificates of Participation
CPUC	California Public Utilities Commission
CUPA	Certified Unified Program Agency
CWEA	California Water Environment Association
DCDA	Double Check Detector Assembly
DE	Diatomaceous Earth
DPH	Department of Public Health
DMP	Digital Map Products
DWR	Department of Water Resources
EAP	Emergency Action Plan
ERU	Equivalent Residential Unit
FSA	Flexible Spending Allowance
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
Geosmin/MIB	Geosmin/Methylisoborneol
GIS	Geographical Information Systems
HAA5	Haloacetic acids five
HCF	Hundred Cubic Feet
HECW	High Efficiency Clothes Washer
HET	High Efficiency Toilet
HVAC	Heating, Ventilation and Air Conditioning

IIP	Infrastructure Investment Plan
IRP	Integrated Resources Plan
IRWMP	Integrated Regional Water Management Plan
JPA	Joint Powers Authority
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LV-2	Las Virgenes-2
LVMWD	Las Virgenes Municipal Water District
LVR	Las Virgenes Reservoir
LVUSD	Las Virgenes Unified School District
MCRC	Malibu Creek Runoff Control Project
MOU	Memorandum of Understanding
MTBE/TOC	Methyl Tertiary Butyl Ether/Total Organic Compound
MWD	Metropolitan Water District
NGO	Non Government Organization
NPDES	National Pollution Discharge Elimination System
PLC	Programmable Logic Controller
POWER	Political Officials for Water and Environmental Reform
PW	Potable Water
RW	Recycled Water
RWPS	Recycled Water Pump Station
RWQCB	Regional Water Quality Control Board
SCADA	Supervisory Control and Data Acquisition
SCAP	Southern California Association of Publicly-Owned Treatment Works
SCAQMD	South Coast Air Quality Management District
SWRCB	State Water Resources Control Board
TEA	Tapia Effluent Alternatives
TMDL	Total Maximum Daily Load
TSD	Triunfo Sanitation District
TTHM	Total trihalomethanes
ULFT	Ultra Low Flush Toilet
UWMP	Urban Water Management Plan
VFD	Variable Frequency Drive
WBIC	Weather Based Irrigation Controller
WDR	Waste Discharge Requirement
WEF	Water Environment Federation
WRF	Water Reclamation Facility
WTP	Water Treatment Plant

