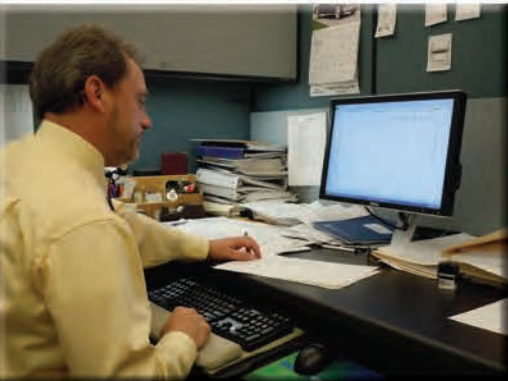


Las Virgenes Municipal Water District



Adopted Budget
Fiscal Year 2013 - 14

June 11, 2013



4232 Las Virgenes Road, Calabasas,
Los Angeles County, California



potable water...wastewater treatment...recycled water...composting...

potable water...wastewater treatment...recycled water...composting...

potable water...wastewater treatment...recycled water...composting...

Mission Statement



DEDICATED TO PROVIDING QUALITY
WATER AND WASTEWATER SERVICES

We Value...

- Customer Service
- Fiscal Responsibility
- Our Employees
- Reliable Infrastructure
- Community Involvement
- Environmental Stewardship
- Vision and Innovation

wastewater treatment...recycled water...composting...potable water...

Las Virgenes Municipal Water District
4232 Las Virgenes Road
Calabasas, CA 91302-1994
818.251.2100
www.lvmwd.com

President
Charles Caspary
Director, Division 1

Vice President
Glen Peterson
Director, Division 2
MWD Representative

Secretary
Barry Steinhardt
Director, Division 5

Treasurer
Leonard Polan
Director, Division 4

Lee Renger
Director, Division 3

David W. Pedersen
General Manager

Wayne K. Lemieux
Counsel

Carlos Reyes
Director of Resource Conservation and Public Outreach

David R. Lippman
Director of Facilities and Operations

Sandra Hicks
Director of Finance and Administration

Joseph Lillio
Finance Manager

Michael Hamilton
Financial Analyst

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LAS VIRGENES MUNICIPAL WATER DISTRICT

Office of the General Manager

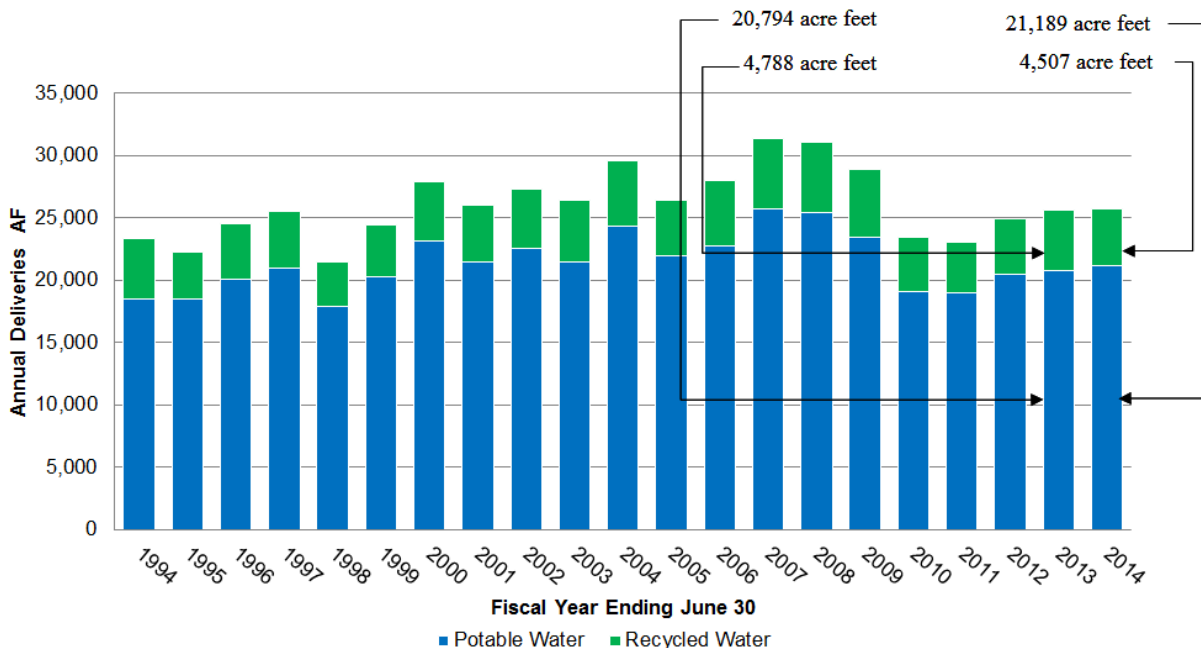
DATE: June 11, 2013

TO: LVMWD Customers
Board of Directors

It is my privilege to present to you the proposed operating and capital project budget for Fiscal Year (FY) 2013-14. The budget represents the concerted efforts of staff over the past several months to estimate future needs and services for the District and reflect these needs and services in the operating and capital improvement programs for the next fiscal year. This budget is also aligned to meet the requirements of the District's Financial Policies.

The following graph shows the annual delivered acre-feet (AF) of potable and recycled water since 1994. Sales of potable and recycled water normally are a function of weather and population, so the effect of weather causes significant variation in water deliveries. The District's projected sales of 21,189 AF is greater than the prior year. We anticipate selling 4,507 AF of recycled water, which is slightly less than the prior year. We expect to treat an average of 7.4 million gallons per day (MGD) of sewage flow, including 4.9 MGD from LVMWD customers and 2.5 MGD from our joint powers authority partner Triunfo Sanitation District.

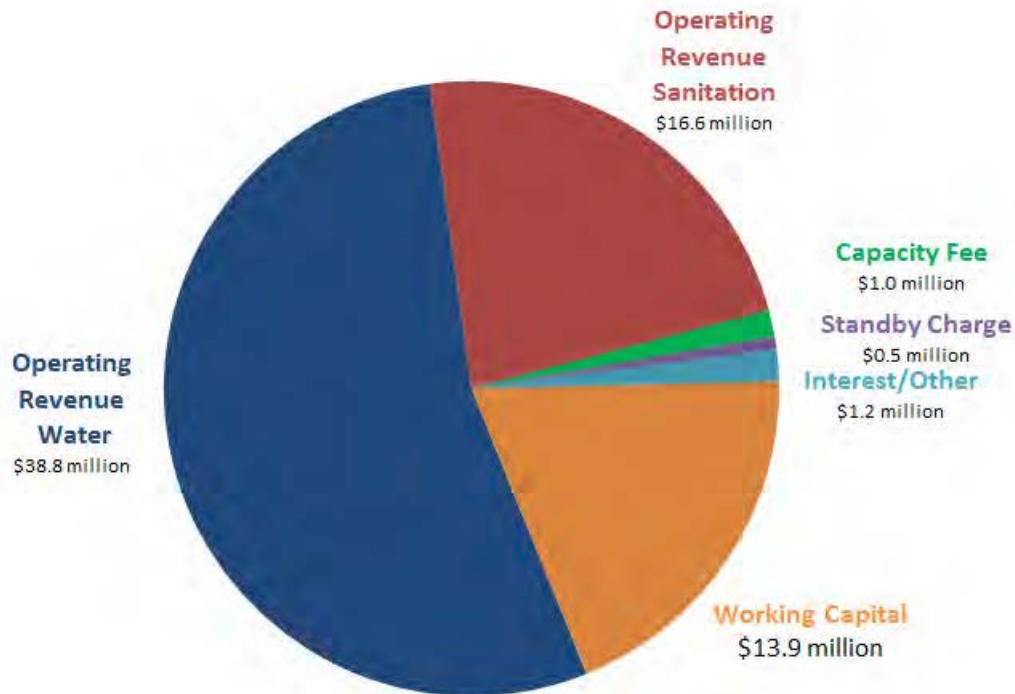
L V M W D
POTABLE AND RECYCLED WATER
1994 - 2014



Las Virgenes Municipal Water District

For all operations, capital investment and debt service, the total sources of funds in the budget for FY2013-14 is \$72.0 million, as shown on the following chart.

L V M W D
FY 2013-14 SOURCES OF FUNDS
\$72.0 million



The proposed potable water budget recognizes that the volume of water sales is expected to increase slightly due to current dry conditions.

The Board directed staff to proceed with the Proposition 218 process for the proposed rate schedule based upon the rate study done by Raftelis Financial Corp. at the June 26, 2012 Board meeting. On October 23, 2012, the Board approved the proposed rates for potable water, recycled water and sanitation to become effective annually on January 1, 2013 through 2015. Because these rate changes were not approved before the FY2012-13 budget was approved, the impact of the rate changes were not anticipated in the adopted budget, so comparisons between fiscal years is somewhat skewed.

Capacity fees for potable and recycled water and sanitation are expected to increase from the adopted budget for FY2012-13 due to increase in construction. Interest income is expected to decrease as interest rates remain low and the investment portfolio decreases as the District continues to spend from reserves. No rental income is anticipated because the old headquarters building and the leased suite in the current headquarters building are vacant. The budget anticipates drawing \$13.9 million from reserves, primarily for capital projects.

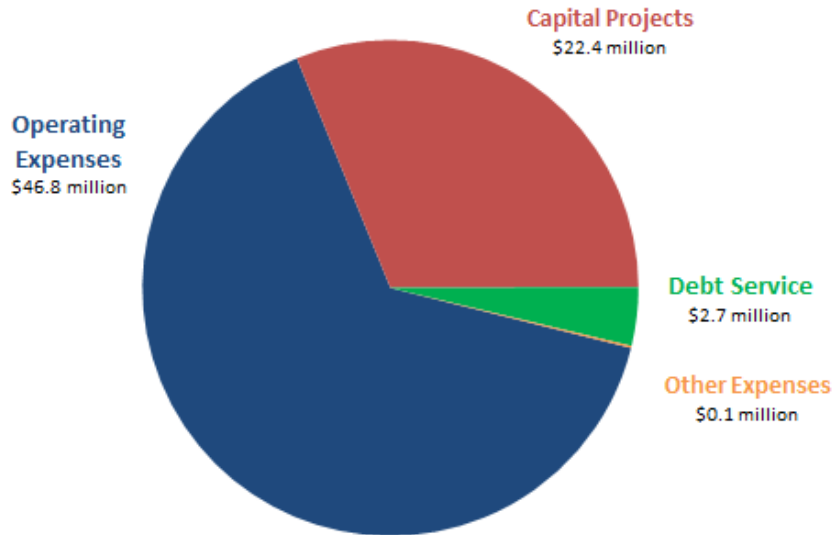
Table 1 shows the source of funds by enterprise and by type of revenue.

TABLE 1
LAS VIRGENES MUNICIPAL WATER DISTRICT
WORKING CAPITAL ANALYSIS - SOURCES OF FUNDS

	FY2009-10 ACTUAL	FY2010-11 ACTUAL	FY2011-12 ACTUAL	FY2012-13 BUDGET	FY2012-13 EST. ACTUAL	FY2013-14 BUDGET
Operating Revenue						
Potable Water Revenue	22,049,668	23,219,719	26,753,607	28,492,500	29,484,300	32,419,500
Less: Compensation from RW Retailer						
Sub-Total Potable Water	22,049,668	23,219,719	26,753,607	28,492,500	29,484,300	32,419,500
Recycled Water Revenue	4,233,120	3,888,273	5,150,752	4,699,624	5,216,538	5,158,790
JPA Recycled Water Revenue-LV Sani Share	1,316,905	1,263,258	1,343,266	1,420,059	1,567,521	1,256,275
Sub-Total Recycled Water	5,550,025	5,151,531	6,494,018	6,119,683	6,784,059	6,415,065
Total Water Revenue	27,599,693	28,371,250	33,247,625	34,612,183	36,268,359	38,834,565
Sanitation Revenue	15,473,287	16,402,482	16,393,868	16,655,040	16,559,040	16,604,040
Total Operating Revenue	43,072,980	44,773,732	49,641,493	51,267,223	52,827,399	55,438,605
Capacity Fee						
Potable Water	485,250	166,750	165,955	98,750	285,650	104,550
Recycled Water	338,586	116,912	111,209	66,095	200,278	70,162
Sanitation	537,800	448,350	894,334	776,750	1,008,000	816,300
Total Capacity Fee	1,361,636	732,012	1,171,498	941,595	1,493,928	991,012
Standby Charge Revenue						
Replacement Fund	514,332	508,523	516,469	500,000	509,640	500,000
Interest Revenue	1,296,682	889,638	810,062	660,400	685,300	409,361
Other						
Rental Income	291,075	144,534	49,000	2,000	2,000	-
General 1% Tax Revenue	384,009	370,327	367,624	350,000	358,106	370,149
Rental Charge - Facilities & Vehicles	408,189	405,082	365,889	392,748	395,125	405,735
Miscellaneous	390,452	714,902	534,002	15,000	65,258	15,000
Total Other	1,473,725	1,634,845	1,316,515	759,748	820,489	790,884
Working Capital Drawn	8,456,689	1,638,057	973,736	7,395,990		13,865,661
Total Sources of Funds	56,176,044	50,176,807	54,429,773	61,524,956	56,336,756	71,995,523

Overall, the budget uses the funds as shown on the following chart.

L V M W D
FY 2013-14 USES OF FUNDS
\$72.0 million



Projected operating expenses are expected to increase modestly in FY 2013-14. The major increase in uses of funds is due to a number of large, major capital projects progressing into the design and construction stages.

Table 2 shows the uses of funds by enterprise or expense:

TABLE 2
LAS VIRGENES MUNICIPAL WATER DISTRICT
WORKING CAPITAL ANALYSIS - USES OF FUNDS

	FY2009-10 ACTUAL	FY2010-11 ACTUAL	FY2011-12 ACTUAL	FY2012-13 BUDGET	FY2012-13 EST. ACTUAL	FY2013-14 BUDGET
Operating Expenses						
Potable Water	24,591,432	25,487,344	28,955,368	30,857,723	30,549,043	32,331,598
Recycled Water	2,000,450	1,749,864	2,499,043	2,658,870	2,722,878	2,493,871
Sanitation	11,015,418	10,933,833	10,104,137	11,024,200	10,133,293	11,032,253
Las Virgenes Operating Expenses	37,607,300	38,171,041	41,558,548	44,540,793	43,405,214	45,857,722
Less: Rental Charges-Facilities & Vehicles Repl	(387,542)	(346,640)	(331,945)	(343,236)	(355,476)	(354,076)
Net	37,219,758	37,824,401	41,226,603	44,197,557	43,049,738	45,503,646
Add: JPA Revenue LV Sani Share	1,316,905	1,263,258	1,343,266	1,420,059	1,567,521	1,256,275
Total LV Operating Expenses	38,536,663	39,087,659	42,569,869	45,617,616	44,617,259	46,759,921
Non-Operating Expenses	228,167	263,804	185,789	118,000	185,000	95,000
Recycled Water Developer Reimbursement	0	0	0	0	0	0
Capital Projects						
Potable Water Construction Fund	854,390	881,355	1,710,970	1,156,650	143,636	3,678,163
Potable Water Replacement Fund	2,659,511	3,957,079	5,705,815	6,263,049	1,750,494	11,938,875
Recycled Water Construction Fund	495,234	918,129	18,015	125,300	277	92,951
Recycled Water Replacement Fund	847,372	2,037,792	1,093	206,505	139,512	404,462
Sanitation Construction	365,071	31,953	50,986	558,636	75,183	915,760
Sanitation Replacement	1,056,016	250,511	1,440,761	4,726,125	1,815,579	5,362,366
Total Las Virgenes	6,277,594	8,076,819	8,927,640	13,036,265	3,924,681	22,392,577
Debt Service - Revenue Bonds	11,133,620	2,748,525	2,746,475	2,753,075	2,750,950	2,748,025
Contribution to Working Capital			-	-	4,858,866	-
Total Uses of Funds	56,176,044	50,176,807	54,429,773	61,524,956	56,336,756	71,995,523

Change in working capital is a good way to view the financial health of the District. Working capital is the difference between current assets and current liabilities. If a fund has a positive working capital balance, then the fund has more than enough resources to meet its obligations. However, if the working capital balance is negative, then the fund has more obligations than resources.

The following Table 3 shows the changes in working capital for each of our three enterprises by operations, replacement and construction funds. The table includes a summary of our debt service funds and the working capital reserve, which is a product of the Board-approved Financial Policies.

The table shows the overall working capital is expected to decrease by \$13.9 million in FY2013-14 due to major construction projects during the year. The working capital in Potable Water Operations declines because funds must be transferred to the Potable Water Replacement Fund for future capital projects. Recycled Water and Sanitation Operations continue to build working capital as expected in the approved 2007 financial plan, for future capital projects, maintenance and debt service payments. Construction funds for all three enterprises continue to decrease due to significant reductions in connection fees resulting from decreased development within the District.

**TABLE 3
LAS VIRGENES MUNICIPAL WATER DISTRICT
WORKING CAPITAL SUMMARY - FY12-13 TO FY13-14**

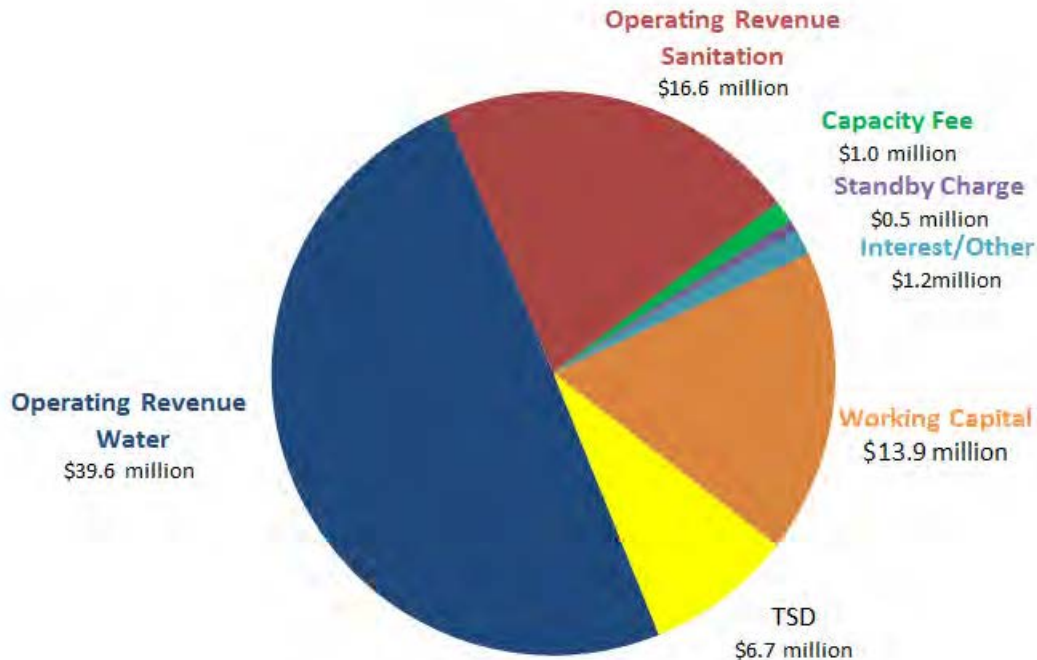
	ENTERPRISE OPERATIONS			ENTERPRISE REPLACEMENT			ENTERPRISE CONSTRUCTION			Policy Restricted Reserve	LVMWD Total
	Potable Water	Recycled Water	Sanitation	Potable Water	Recycled Water	Sanitation	Potable Water	Recycled Water	Sanitation		
Working Capital 6/30/2012	14,807,407	2,667,957	7,635,646	20,868,223	1,416,284	7,198,217	2,523,810	0	2,811,105	14,880,387	74,809,036
Operating Revenues(Expenses):											
Operating Revenues	29,484,300	5,216,538	16,559,040								51,259,878
Rental Income				1,333			667				2,000
Operating Expenses	(30,549,043)	(2,722,878)	(10,133,293)								(43,405,214)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				509,640		358,106					867,746
Interest Income	130,000	32,600	74,400	203,700	13,000	39,100	26,000	0	8,400	158,100	685,300
Other	(43,125)			689,317		(6,000)	(8,333)		(1,000)		630,859
Contributed Capital:											
Capacity Fees							285,650	200,278	1,008,000		1,493,928
Other:	890,544									(890,544)	0
Debt Service Principal Payment				0	0	(646,360)	0	0	(1,078,640)		(1,725,000)
Debt Service Interest Expense				0	0	(384,365)	0	0	(641,585)		(1,025,950)
Capital Projects				(1,750,494)	(139,512)	(1,815,579)	(143,636)	(277)	(75,183)		(3,924,681)
Transfer to Replacement Fund	0	0	(4,257,737)	0	0	4,257,737					0
Transfer to Construction Fund		0						0			0
Working Capital 6/30/2013	14,720,083	5,194,217	9,878,056	20,521,719	1,289,772	9,000,856	2,684,158	200,001	2,031,097	14,147,943	79,667,902
Operating Revenues(Expenses):											
Operating Revenues	32,419,500	5,158,790	16,604,040								54,182,330
Rental Income				0			0				0
Operating Expenses	(32,331,598)	(2,493,871)	(11,032,253)								(45,857,722)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				781,346		88,803					870,149
Interest Income	68,696	12,595	71,436	102,609	6,449	45,000	8,220	720	9,764	83,872	409,361
Other	(31,299)			711,110		0					679,811
Contributed Capital:											
Capacity Fees							104,550	70,162	816,300		991,012
Other:										0	0
Debt Service Principal Payment				0	0	(661,246)	0	0	(1,103,754)		(1,765,000)
Debt Service Interest Expense				0	0	(368,283)	0	0	(614,742)		(983,025)
Capital Projects				(11,938,875)	(404,462)	(5,362,366)	(3,678,163)	(92,951)	(915,760)		(22,392,577)
Transfer to Replacement Fund	(12,722,091)	0	(5,759,591)	12,722,091	0	5,759,591					0
Transfer to Construction Fund	(881,235)	0	0				881,235	0	0		0
Working Capital 6/30/2014	1,242,056	7,871,731	9,761,688	22,900,000	891,759	8,502,355	0	177,932	222,905	14,231,815	65,802,241

Las Virgenes – Triunfo Joint Powers Authority

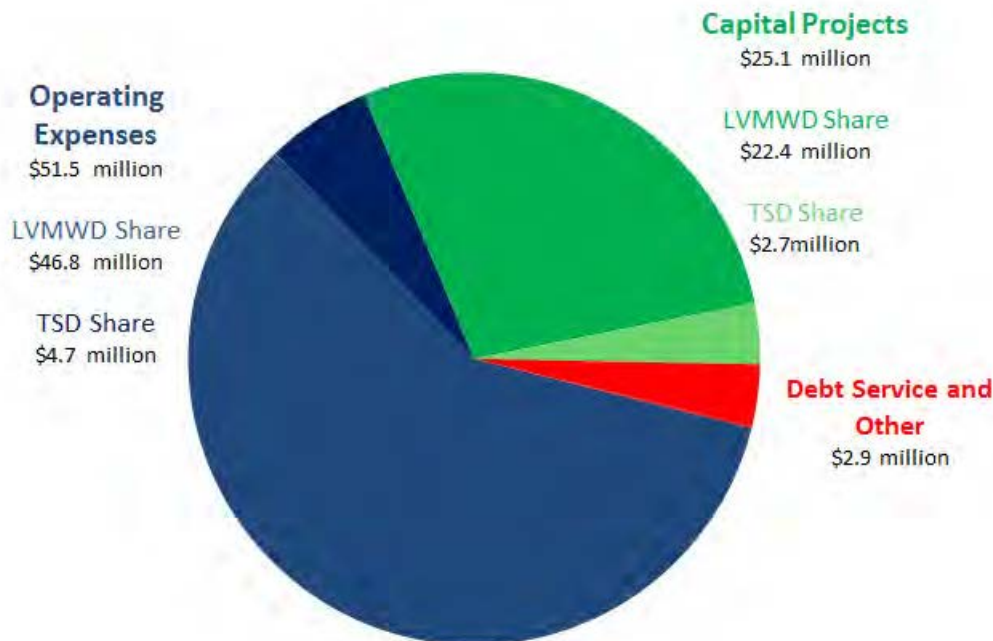
LVMWD partners with Triunfo Sanitation District (Ventura County) in a joint powers authority (JPA) for sanitation operations and capital projects. Because LVMWD is the administering agent of the JPA, looking at the combined sources and uses of funds shows the magnitude of what staff will be doing in the budget year.

For presentation purposes, pie charts showing the combined LVMWD and JPA sources and uses of funds are shown below. When the JPA is added, the sources and uses of funds increase by \$7.5 million. The JPA budget, including operations and capital projects, is shown in a separate document for presentation to the joint boards. This total budget represents a 10.4% increase over the previous fiscal year joint budget due to a larger capital projects budget.

**LVMWD AND JPA
FY 2013-14 SOURCES OF FUNDS
\$79.5 million**



**LVMWD AND JPA
FY 2013-14 USES OF FUNDS
\$79.5 million**



CHANGES IN BUDGET DOCUMENT

There are no changes in the budget document format from the format of the document that the Board received last year.

MAJOR ISSUES

There are several current issues of major interest to the District that will consume significant staff time and effort in FY2013-14. These include the following:

- Major Capital Projects
- Regulatory Issues
- Compensation Negotiations

Major Capital Projects

The potable water backbone improvement projects were identified in the 2007 Master Plan and authorized by the Board with a Mitigated Negative Declaration in October 2009. The purpose of the projects is to increase overall reliability of the District's water system by providing additional east/west flow capacity, to eliminate a storage deficiency in the west end of the District, to make full use of Westlake Reservoir and to defer pipeline improvements.

The first phase of this project was to install 1,850 feet of 18 inch pipe in Agoura Road from Cornell Pump Station to Kanan Road and 9,900 feet of 12 inch pipe in Agoura Road/Reyes Adobe Road from Kanan Road to Thousand Oaks Boulevard. The second phase of this project is to construct an east/west transmission pipeline from the terminus of the previous east/west

project, located near the western end of Calabazas Road, and extending the pipeline to Las Virgenes Road. Phase one is completed and phase two is under construction.

The third phase in this project is construction of a five million gallon tank near Westlake Reservoir. The concrete reservoir and appurtenances, with grading and site work and 300 feet of 24 inch pipe, is being designed and bids for construction should be issued and construction approved early in the budget year.

A major sanitation project in the construction phase is the third anaerobic digester including heating, mixing and gas collection at Rancho. This project also involves converting the existing digesters from steam injection heating to hot water heat exchangers

Compensation Negotiations

The District's employee unions and associations agree to a total compensation study that has been in effect for three years. The net outcome of this total compensation study was that salary and wages have been frozen for all but a handful of employees. The MOU with the employee associations is scheduled to expire on June 30, 2013. Negotiations have begun and are likely to carry over into the new fiscal year. The MOU with the union continues through December 31, 2014.

Although the issue of government employee salary and benefits has received a lot of publicity and comments within the past four years, specifically in the area of employee pensions, LVMWD has seen overall compensation decrease in the past few years as the number of employees has dropped, cost of living adjustments have ceased, and the percentage rate on salaries and wages for pension costs have decreased. LVMWD benefits from a long time policy of providing sustainable benefits while other government agencies did not consider the possibility of the impact of financial downturns. LVMWD will continue to balance sustainability with the goal of maintaining a first class workforce as we begin negotiations with our unions and associations.

Environmental Protection Agency (EPA) and the Las Virgenes TMDL

The District received late notice of a potential change in the EPA's policies that could have major financial implications on our sanitation operating costs in the future. The new policy could potentially require the District to treat wastewater for nutrients that stem from geographic conditions in the watershed that have nothing to do with the wastewater that flows in to Tapia. The District and its joint venture partner, Triunfo Sanitation District (TSD), have taken a proactive stance making sure that any additional regulation is well supported by accurate scientific evaluation before any money is spent on further capital development or treatment costs. The EPA is working with us but the results of the new policies and their impact on LVMWD and TSD will not be known until sometime in the new fiscal year. Depending on the results, the issues with the EPA may require extensive staff time during FY2013-14.

THE BUDGET PROCESS

Summary of Activity, January-June 2013

The budget process began in January when the executive staff members met with the General Manager and the budget staff to discuss the guidelines and receive the Budget Manual. Staff was directed to develop the proposed budget using current service and staffing levels. Although the Board normally receives a five-year Infrastructure Investment Plan during the budget process, this year the Board received a four-year plan that included most projects that had already been approved and were in process. The reason for the change is that the District is

preparing master plans for all three enterprises and the plans will not be completed until the budget preparation for FY2014-15.

On April 3, the General Manager met with representatives from each department to discuss and review the budget in detail. The changes made by the General Manager are incorporated in the budget.

At the Board meeting on May 14 the Board reviewed the preliminary budget for operating revenue and expenses, projected capacity fees and capital projects.

Developing and monitoring the budget is an ongoing process and the estimates that are developed from this process are modified throughout the budget period to respond to unanticipated events. Monthly reports of expenses and revenues compared to budget are developed to provide a method for ongoing review at the department level. The Board reviews quarterly financial status reports.

By responding quickly to events that impact the budget, the District is able to maintain consistent levels of service provided to our customers as well as safeguard the financial base against erosion from unforeseen events outside the control of the District.

Basis of Revenue Estimates

The major source of revenue for operations is utility user fees. For potable water, the District charges a fixed meter service charge. Commodity rates have four tiers and may also include a pumping charge for those areas at higher elevations that require additional pumping. Recycled water also has a four-tiered rate structure and pumping charges. Sanitation rates are a flat bi-monthly rate for residents, and a four-tiered rate for commercial users based upon strength and flow.

The income from water sales is much more dependent on weather than on number of customers or price of water. Because it is nearly impossible to predict weather conditions for the budget year, the District traditionally uses a three-year average usage and current water rates to estimate budget year revenues. Over time this method has proven effective. However, for the budget year the District is using a projection based upon the accelerating rate that customers are returning to their pre-water allocation usage.

The estimated revenue for recycled water normally is based upon the three-year average then increased slightly to recognize the new recycled water customers added in the last year. Recycled water consumption has decreased in the past two year as the emphasis on conserving potable water has had a spillover impact on conserving recycled water.

The estimated revenue for sanitation is based upon the current number of residential customers factored at the flat monthly rate, plus an estimated amount based upon averages of our commercial customers.

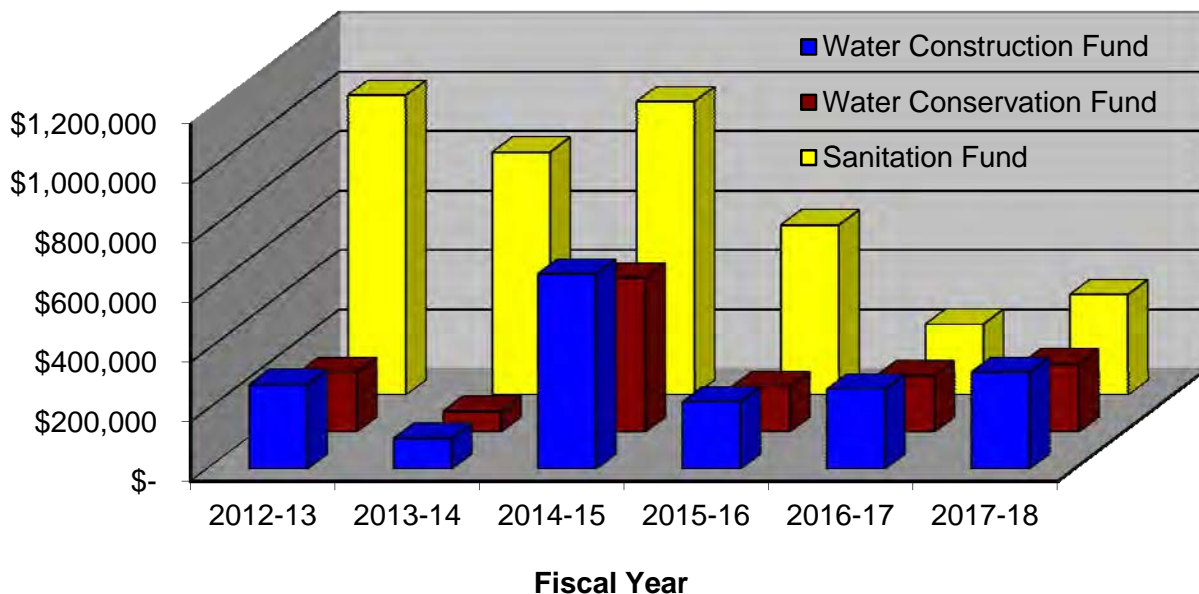
Other operating revenues, such as late fees, are minor and are based upon historical averages. Interest income, which is non-operating revenue, is based upon projected cash balances per fund factored by projected interest rate. The District receives a small amount of property tax that is dedicated to the replacement funds. Property tax is estimated by applying a projected growth factor each year.

Capital improvement projects are financed by those benefiting from the improvement. If the improvement is to provide for future customers, the project is financed from capacity fees. If the improvement benefits current customers, the project is financed with operating funds. In some cases the District receives grant funds from the state or federal government for a project. Some

projects that benefit both future and current customers may be paid by a combination of construction, replacement and grant revenue.

Capacity fees for each enterprise are projected based upon deposits from developers and staff appraisal of when the development will be completed so that the deposit can be taken to revenue. Although the District may have sizable deposits on hand, it is very difficult to project when the revenue will become available as the developer may pull the deposit with interest should the development not proceed. The following table shows the capacity fee revenue projected for the current and future years.

Capacity Fee Revenue



Effects of weather and population growth on business

Normally, the major influence on water sales is weather. In a hot, dry year the District sells more potable and recycled water. In moderate or wet years, the District sells less. Although this maxim holds true for every water service agency, it is especially prevalent in the volatility of water revenue at LVMWD because two-thirds of the water used by our residents is used outside of the residence, whereas residents in many other communities use two-thirds of their water within the residence. LVMWD water customers typically have large lots with more landscaping than those of other water service agencies in Southern California.

The District uses a tiered rate structure to encourage conservation. The higher a customer's water consumption during a billing period, the higher the unit cost of water becomes to the customer. Thus as customers increase their water consumption during a billing period, increasingly higher income is produced by the additional sales. During periods of extended drought (multiple years with lower than normal rainfall) income from water sales can potentially rise significantly because of higher water use. The District promotes and publicizes conservation methods to customers to lessen demand. The District has implemented a water shortage emergency plan in case a severe situation develops.

Population growth in the district over the past 10 years has been moderate (approximately 2% per year). No change in this growth rate is anticipated in the future. Historical trends in water sales have followed the same growth. The cities and county land use agencies in the District's service area have completed land-use plans for growth and population and these also project only modest growth into the future. Sales of water over this period will follow the population growth patterns of 2% to 3% per year (excluding the years when water allocations were imposed). Current district Master Plans are consistent with this growth in anticipating future water demands and facilities needs. Should growth occur that is not consistent with the plans, the District would be forced to construct new transmission mains and storage facilities to meet the additional demand. This scenario is not likely to occur.

Personnel Additions, Deletions or Reclassifications

During the budget process, departments may submit requests to add, delete or reclassify positions. Departments are also required to analyze and justify any vacant positions. The General Manager decides whether the position or change in position should be included in the budget. For FY2013-14 there are no additional positions or reclassifications.

Employee Compensation

The current memorandum of understanding (MOU) with office and general unit employees was approved by the Board in May 2010 and extends to December 2014. In compliance with the MOU, the District conducted a total compensation survey comparing LVMWD salaries, wages and benefits with comparable agencies. The District compared favorably against the other agencies, especially in regards to benefits, and the net result has been a freezing of salaries and wages for all but a handful of employees, and we anticipate very few cost of living adjustments in 2014.

The District provides retirement benefits to its employees through the California Employees Retirement System (PERS). For FY 2012-13 the percentage recognizing the employer's share of the retirement contribution was 15.512%. In FY2013-14, the PERS employer contribution will be 15.897%.

The District provides a choice of health insurance Blue Cross and Kaiser Permanente through the program sponsored by Association of California Water Agencies (ACWA). The budget anticipates a 2% increase in medical insurance costs beginning in January 2014.

The District contracts with United Concordia for dental coverage. The budget projects no increase in January 2014.

Debt Obligations

In December 2009 the District retired the 1998 Revenue Bonds by issuing a Sanitation Refunding Revenue Bond issue and prepaying debt service owed by the potable and recycled water enterprises. The new bond was LVMWD's first bond issue to be rated and we received a rating of AA from Standard and Poors. With this rating and the market timing, the savings to the District were substantial and will provide stability for the Sanitation Enterprise in the future.

The budget includes debt service payments for the 2009 Revenue Bonds, which will be retired in 2023. The debt service payment for these bonds is as follows:

Year Ending June 30,	Principal	Interest
2014	1,765,000	987,025
2015	1,840,000	914,925
2016	1,925,000	830,000
2017	2,025,000	731,250
2018	2,125,000	627,500
2019-2022	9,395,000	1,618,475
2023-2024	5,275,000	232,588
	<u>\$24,350,000</u>	<u>\$5,941,763</u>

The apportionment of debt service between Sanitation Replacement and Sanitation Construction is as follows:

Sanitation Replacement	37.46%	\$1,030,909
Sanitation Construction	62.54%	\$1,721,116

The District's future borrowing capability is limited by the debt coverage ratio (net earnings divided by maximum annual debt service) required by the existing bond covenants. The covenants require that the coverage exceed 1.10. For Fiscal Year ending June 30, 2012, net revenue available for debt service was \$7.77 million and debt service was \$2.75 million, for a ratio of 2.82. Thus, the District has the capacity to support additional debt in the future. The District can issue revenue bonds at its discretion up to the minimum debt coverage ratio; however, issuing general obligation bonds requires a vote of affected taxpayers.

Cost Allocation

The general and administrative costs of the District are distributed to the three enterprises and capital projects through a cost allocation plan developed in accordance with federal regulations from the Office of Management and Budgets (Circular A-102). By meeting federal requirements, the plan allows the District to allocate overhead to future federal and state grants. The preliminary budget reflects the allocation of general and administrative costs as shown in the cost allocation plan, which was updated in FY 06-07. Since then, staff has acquired the proprietary software of the cost allocation plan, and has updated the allocation plan for FY2013-14. Building rental is allocated based upon square footage. Laboratory expense is allocated based upon the number of samples collected and analyzed.

Working Capital

One of the important elements of a comprehensive budget is to evaluate the impact of projected revenue, expenses and transfers on working capital. These are the balances projected to be available at the end of the budget period. Maintaining adequate working capital levels is critical to ensuring that the District is adequately prepared financially to meet ongoing cash flow needs and unforeseen events, opportunities and emergencies.

Many capital improvement projects span multiple fiscal years from design through construction and to the acceptance and ultimate use of the facility. The District appropriates funds as needed on an annual basis for the length of a project. If an appropriation remains unspent on a continuing project at the end of the fiscal year, the unspent appropriation will continue to be available for that project until the project is completed or cancelled.

Overall working capital is expected to decrease by \$13.9 million in FY2013-14 due to major construction projects during the year. The working capital in Potable Water Operations declines because funds must be transferred to the Potable Water Replacement Fund for future capital

projects. Recycled Water and Sanitation Operations continue to build working capital as expected in the approved 2007 financial plan, for future capital projects, maintenance and debt service payments. Construction funds for all three enterprises continue to decrease due to significant reductions in connection fees resulting from decreased development within the District.

Budget Basis and Level of Budgetary Control

Although the District is not required by statute to adopt a budget, it does so annually. The District operates on the accrual basis of accounting and budgeting, following “generally accepted accounting principles” (GAAP), which means that revenues and expenses are recorded in the periods in which the transactions occur, regardless of the timing of cash flows. Exceptions to this are:

- Principal payments on long-term debt are applied to the outstanding balance of the debt (GAAP). The working capital schedules in the budget document show the use of working capital when the principal payments are due.
- Capital projects/outlays are recorded as assets when acquired or as projects are completed (GAAP). The working capital schedules in the budget document show the use of working capital as capital improvement projects are projected.
- Depreciation expense is not budgeted, but is recorded annually for GAAP only.

Funds are encumbered at the time of purchase order or contract approval, which only occurs if adequate budgeted balances exist to cover the commitment being made. Since the budget is an estimate, from time to time it is necessary to make adjustments to fine-tune the line items. Various levels of budgetary control have been established to maintain the budget’s integrity:

- A division might be allowed to overspend a line item with the permission of the General Manager if the General Manager believes that the expenditure is warranted or if there are sufficient savings in another line item within the same division. For example, the General Manager may allow a division to overspend the overtime budget if the division has a vacancy and has salary savings until the vacancy is filled.
- A division might overspend a line item due to circumstances beyond its ability to predict. For example, the energy line items in sanitation were overspent in FY01-02 due to the greater than expected increases in energy costs. If the division is able to cover this cost with savings in other areas, then the General Manager may decide to by-pass a request to the Board for budget augmentation.
- If a division experiences an extraordinary unbudgeted expense that may cause the division to go over budget by year-end, the General Manager will ask for a budget augmentation. This is a frequent occurrence in capital improvement projects and comes to the Board in the form of change orders.

Each department and program manager receives a monthly financial status report to monitor and review expenses. The Board reviews a quarterly financial status report.

Proposition 4 (Gann) Appropriation Limit

The District is not subject to the appropriation limit since it did not levy a tax rate greater than \$0.125 per \$100 of assessed valuation and was in existence on January 1, 1978.

STRATEGIC PLAN-DRAFT

Goal 1: Provide Safe and Quality Water with Reliable Services

We provide high quality, reliable water and deliver adequate water supplies. In providing this service we encourage water efficiency and conservation.

Objective 1.1 Provide planning activities to meet current and future water demand throughout the service area.

Objective 1.2 Promote, encourage and support efficient water use.

Objective 1.3 Construct, manage and maintain all facilities and provide services to assure system reliability and environmental compatibility.

Goal 2: Lead in Sanitation and Recycled Water Services Focusing on Maximum Reuse

We provide cost effective wastewater collection, wastewater treatment, recycled water and biosolids composting.

Objective 2.1 Maximize beneficial use of wastewater byproducts (byproducts include compost and electricity).

Objective 2.2 Plan for the efficiency and operation compliance of all wastewater and recycled water facilities.

Objective 2.3 Promote science based programs with regulatory agencies.

Objective 2.4 Maximize beneficial uses of recycled water.

Objective 2.5 Develop and implement strategies for long term total reuse of recycled water

Objective 2.6 Maintain recognition as a highly effective and proactive watershed leader and environmental steward.

Goal 3: Ensure Effective Utilization of the Public's Assets and Money

The District and its assets belong to our Ratepayers. It is our responsibility to protect the public trust, safeguard all funds and exercise prudence and integrity in the management of those funds. Continually monitor our current and future funds to ensure long-term financial sustainability.

Objective 3.1 Provide a sound investment portfolio that maintains fiscally conservative investment policies that promote safety, liquidity, and rate of return in managing our capital assets and reserves.

Objective 3.2 Continually search and achieve revenue enhancements with cost savings that provide benefits to our Ratepayers.

Objective 3.3 Continually update our financials in order to provide transparency of our District to its Ratepayers.

Objective 3.4 Continually update risk management that ensures our liability protection, emergency preparedness and internal controls.

Objective 3.5 Maintain the highest respect of the financial community.

Goal 4: Provide Excellent Service That Exceeds Customer Expectations

Excellent customer service is paramount. We listen and respond to customer feedback as a basis to continuously improve services.

Objective 4.1 Respond to changing customer expectations.

Objective 4.2 Utilize technology to improve service delivery.

Objective 4.3 Obtain feedback on customer service delivery and utilize feedback to improve service.

Goal 5: Assure a Quality, Continually Improving Workforce

Our employees are the District's most valuable resource. We assure they have the knowledge and skills to provide excellent services. We provide a safe, fair and cooperative work environment.

Objective 5.1 Develop employee skills, competencies and leadership.

Objective 5.2 Hire, promote and retain the best qualified employees.

Objective 5.3 Foster a workforce that demonstrates integrity and ethical behavior.

Goal 6: Construct, Manage and Maintain All Facilities and Provide Services to Assure System Reliability and Environmental Compatibility

As stewards of our customers and the environment, we balance the needs of the customers for safe and reliable water and sanitation services with the impact of these services on our watershed.

Objective 6.1 Design and construct high quality reliable facilities that operate efficiently and use technological advances while protecting the environment.

Objective 6.2 Develop comprehensive maintenance management and replacement programs.

Objective 6.3 Support reasonable, economically viable and technologically feasible efforts to reduce greenhouse gas emissions while achieving the District's mission of providing quality service.

Objective 6.4 Promote science based programs with regulatory agencies.

Goal 7: Sustain Community Awareness and Support

We operate under a policy of full transparency. We build public understanding of District activities. We work cooperatively with our customers, communities and stakeholders to advance District and community goals and to advocate sound public policy particularly regarding regulations.

Objective 7.1 Develop effective information and awareness programs as necessary to establish and maintain a meaningful working relationship with ratepayers beyond merely offering information.

Objective 7.2 Promote water education programs.

Objective 7.3 Promote advocacy and programs demonstrating community and industry leadership that advances customer interests.

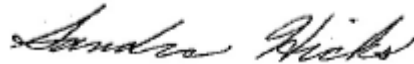
ACKNOWLEDGEMENTS

This budget document represents the hard work and dedication of many employees throughout the District, who thoughtfully and carefully considered the resources they would need to accomplish the quality of service expected while maintaining the stewardship of District funds.

Respectfully submitted,



David W. Pedersen
General Manager



Sandra Hicks
Director of Finance and Administration

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FINANCIAL BRIEF**

SOURCES OF FUNDS

(in Millions)

	FY2012-13 Budget	FY2012-13 Est. Actual	FY2013-14 Budget
All Funds	54.1	56.3	58.1
Working Capital Drawn	7.4	0.0	13.9
Total	61.5	56.3	72.0

Difference between 13-14 budget and 12-13 estimated actual:

Higher operating revenues are primarily due to rate increase.

More funding from reserves is required. Water allocation is not budgeted this coming year.

Difference between 13-14 budget and 12-13 budget:

Overall revenues are projected to be higher primarily due to rate increase. Operating revenues are higher and interest income is lower. More funding from reserves is required.

USES OF FUNDS

(in Millions)

	FY2012-13 Budget	FY2012-13 Est. Actual	FY2013-14 Budget
All Funds	61.5	51.4	72.0
Contribution to Working Capital	0.0	-4.9	0.0
Net	61.5	56.3	72.0

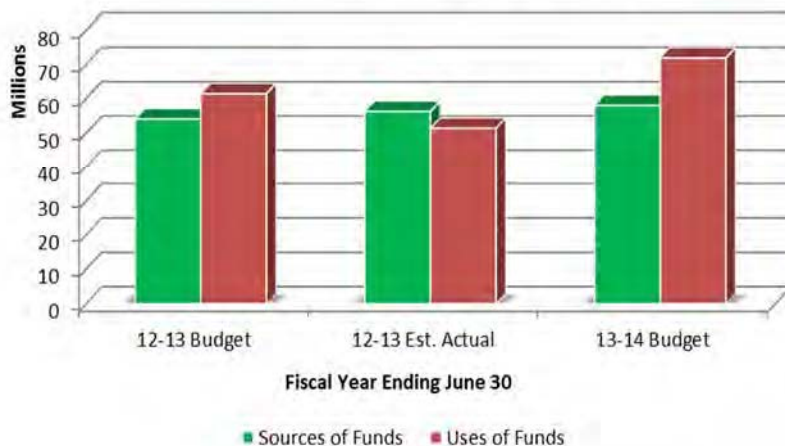
Difference between 13-14 budget and 12-13 estimated actual:

Higher capital projects.

Difference between 13-14 budget and 12-13 budget:

Higher capital projects.

**LVMWD
SOURCES AND USES OF FUNDS**



OVERALL OPERATING REVENUE

(in Millions)

	FY2012-13 Budget	FY2012-13 Est. Actual	FY2013-14 Budget
All Funds	<u>51.3</u>	<u>52.8</u>	<u>55.4</u>

Difference between 13-14 budget and 12-13 estimated actual:

Overall operating revenues are higher primarily due to an increase in demand due to drought conditions.

Difference between 13-14 budget and 12-13 budget:

Overall operating revenues are higher primarily due to scheduled water rate increases.

OVERALL OPERATING EXPENSE AND DEPRECIATION

(in Millions)

	FY2012-13 Budget	FY2012-13 Est. Actual	FY2013-14 Budget
All Funds Operating Expense	<u>45.6</u>	<u>44.6</u>	<u>46.8</u>
All Funds Depreciation	<u>9.2</u>	<u>9.5</u>	<u>9.5</u>
Total All Funds	<u>54.8</u>	<u>54.1</u>	<u>56.3</u>

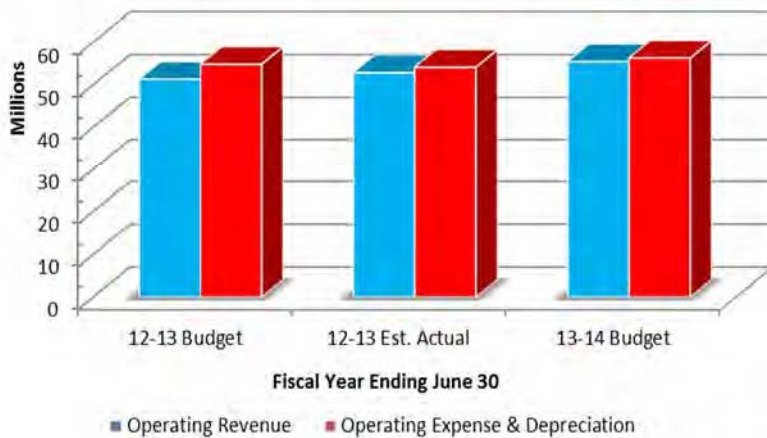
Difference between 13-14 budget and 12-13 estimated actual:

Increased operating expenses are primarily due to higher potable water expenses from increased MWD water cost.

Difference between 13-14 budget and 12-13 budget:

Increased operating expenses are primarily due to higher potable water expenses from increased MWD water cost.

**LVMWD
OPERATING RESULTS - ALL FUNDS**



POTABLE WATER OPERATING REVENUE

(in Millions)

	FY2012-13 Budget	FY2012-13 Est. Actual	FY2013-14 Budget
Potable Water	28.5	29.5	32.4

Difference between 13-14 budget and 12-13 estimated actual:

Potable water revenue is budgeted at three-year average from customer usage.

Higher potable water revenue projection is primarily due to rate increases from LVMWD & MWD's cost pass-through.

Difference between 13-14 budget and 12-13 budget:

Higher potable water revenue projection is primarily due to rate increases from LVMWD & MWD's cost pass-through. Also, a slight increase in budgeted demand.

POTABLE WATER OPERATING EXPENSE AND DEPRECIATION

(in Millions)

	FY2012-13 Budget	FY2012-13 Est. Actual	FY2013-14 Budget
Potable Water Operating Expense	30.9	30.5	32.3
Potable Water Depreciation	4.3	4.4	4.4
Total Potable Water	35.2	34.9	36.7

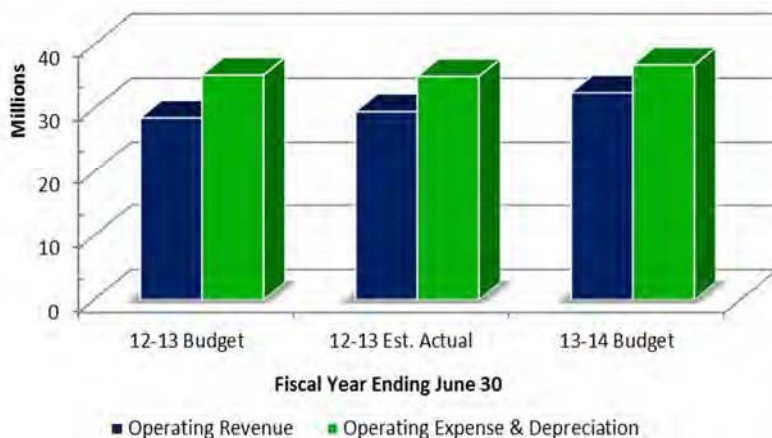
Difference between 13-14 budget and 12-13 estimated actual:

Higher potable water operating expenses are primarily due to increased cost of water purchased from MWD, which are partially offset by other decreased operating expenses.

Difference between 13-14 budget and 12-13 budget:

Higher potable water operating expenses are primarily due to increased cost of water purchased from MWD. Other operating and maintenance expenses have decreased.

**L V M W D
POTABLE WATER**



RECYCLED WATER OPERATING REVENUE

(in Millions)

	FY2012-13 Budget	FY2012-13 Est. Actual	FY2013-14 Budget
Recycled Water	<u>6.1</u>	<u>6.8</u>	<u>6.5</u>
(Per Working Capital Analysis p.A-4)			

Difference between 13-14 budget and 12-13 estimated actual:

Higher revenue projection is primarily due to an increase in demand and an increase in LV share of JPA recycled water revenue.

Difference between 13-14 budget and 12-13 budget:

Higher revenue projection is primarily due to an increase in demand

RECYCLED WATER OPERATING EXPENSE AND DEPRECIATION

(in Millions)

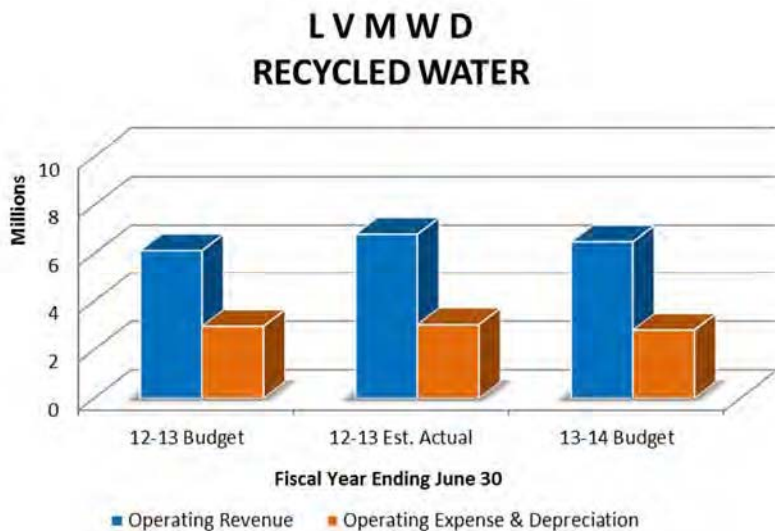
	FY2012-13 Budget	FY2012-13 Est. Actual	FY2013-14 Budget
Recycled Water Operating Expense	<u>2.7</u>	<u>2.7</u>	<u>2.5</u>
Recycled Water Depreciation	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>
Total Recycled Water	<u>3.0</u>	<u>3.0</u>	<u>2.8</u>

Difference between 13-14 budget and 12-13 estimated actual:

Unchanged.

Difference between 13-14 budget and 12-13 budget:

Slightly lower water source of supply, operating expenses.



SANITATION OPERATING REVENUE

(in Millions)

	FY2012-13 Budget	FY2012-13 Est. Actual	FY2013-14 Budget
Sanitation	<u>16.7</u>	<u>16.6</u>	<u>16.6</u>

Difference between 13-14 budget and 12-13 estimated actual:

Operating revenue is projected to be unchanged.

Sanitation rates are budgeted at current levels with no increase.

Difference between 13-14 budget and 12-13 budget:

Operating revenue is projected to be slightly lower with estimated changes in Equivalent Residential Units.

Sanitation rates were adjusted on January 1, 2013, with a revenue neutral budget effect.

SANITATION OPERATING EXPENSE AND DEPRECIATION

(in Millions)

	FY2012-13 Budget	FY2012-13 Est. Actual	FY2013-14 Budget
Sanitation Operating Expense	<u>11.0</u>	<u>10.1</u>	<u>11.0</u>
Sanitation Depreciation	<u>4.7</u>	<u>4.8</u>	<u>4.8</u>
Total Sanitation	<u>15.7</u>	<u>14.9</u>	<u>15.8</u>

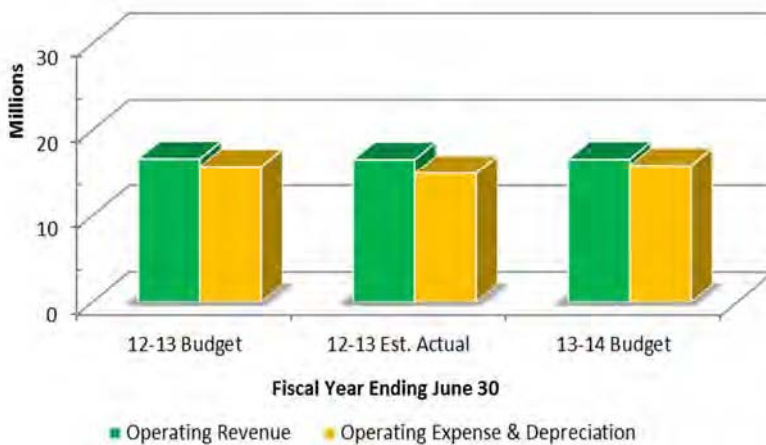
Difference between 13-14 budget and 12-13 estimated actual:

Higher operating expenses are primarily due to increase in allocated JPA expenses.

Difference between 13-14 budget and 12-13 budget:

Depreciation expense is slightly higher.

LVMWD SANITATION



CAPITAL PROJECTS

(in Millions)

	FY2012-13 Budget	FY2012-13 Est. Actual	FY2013-14 Budget
All Funds	<u>13.0</u>	<u>3.9</u>	<u>22.4</u>

Difference between 13-14 budget and 12-13 estimated actual:

Some projects were deferred in 12-13 and did not reach the construction phase, and new projects were added for 13-14.

Difference between 13-14 budget and 12-13 budget:

Multiple new projects were added.

Las Virgenes Municipal Water District Summary of Operating Indicators

The District

Mission Statement: Dedicated to providing quality Water and Wastewater services
We value: Customer Service, Fiscal Responsibility, Our Employees, Reliable Infrastructure, Community Involvement, Environment Stewardship, Vision and Innovation

Resources: Operating revenues for Potable Water, Recycled Water and Sanitation (Page AP-30)
Capacity Fees, Standby Charge, Interest (Page AP-35, A-3)
Employees (Page B-9)
Capital Assets: Headquarter Building, Operations Building (Also See Below)

Operating Indicators: Major Accomplishments and Goals (Page A-15 to A-17)
Operating expenses for Potable Water, Recycled Water and Sanitation (Page AP-31, A-5)
Service Connections per Employee (Page AP-40)
% of Total Tax Collection to Levy (Page AP-39)
% of Total Assessed Value to Estimated Value of Taxable Property (Page AP-38)
Number of Customers Served (Page AP-34)
% of Principal Customers to Total Operating Revenue (Page AP-37)
Resource Conservation and Public Outreach Programs (Page AP-1 to AP-8)
Operating Revenues/Expenses Comparison to other Agencies (AP-32)
Ratio of Annual Debt Service (Page AP-33)
Bond Rating: Moody's "Aaa", Standard & Poor's "AAA"
Financial Reporting and Budget Awards from GFOA and CSMFO for FY11-12

Potable Water Operations

Function: To provide high quality, reliable water and deliver adequate water supplies.

Capital Assets:	2008	2009	2010	2011	2012
Water Main (miles)	382.4	382.4	382.4	383.6	384.5
Fire Hydrants (#)	3,109	3,123	3,134	3,138	3,147
Valves (#)	4,392	4,393	4,395	4,419	4,434
Water Treatment Plant (#)	1	1	1	1	1
Water Tanks (#)	24	24	24	24	24
Pump Stations (#)	26	26	26	26	26
Water Reservoirs (#)	1	1	1	1	1
Storage Capacity (millions of gallons)					
Reservoirs	3,100	3,100	3,100	3,100	3,100
Tanks	33.3	33.3	33.3	33.3	33.3

Operating Indicators: Potable Water Operating Revenue Per Capita (Page AP-27)
Potable Water Operating Expense Per Capita (Page AP-27)

	2008	2009	2010	2011	2012
New Connections	39	53	25	15	14
Water Main Leak Repairs	40	49	55	28	56
Water Meter Replaced (#)	1,309	376	439	2,428	3,276
Average Daily Consumption (thousands of gallons)	22,723	20,917	17,029	16,954	18,577

Recycled Water Operations

Function: To provide recycled water services to the District's customers for irrigation, landscape and encourage water conservation.

Capital Assets:	2008	2009	2010	2011	2012
Recycled Water Main (miles)	63.6	63.6	63.6	65.5	65.9
Valves (#)	338	338	338	344	341
Recycled Water Tanks (#)	3	3	3	3	3
Recycled Water Pump Stations (#)	4	4	4	4	4
Recycled Water Reservoirs (#)	3	3	3	3	3
Storage Capacity (millions of gallons)					
Reservoirs	19.3	19.3	19.3	19.3	19.3
Tanks	5.6	5.6	5.6	5.6	5.6

Operating Indicators: Recycled Water Operating Revenue Per Capita (Page AP-28)
Recycled Water Operating Expense Per Capita (Page AP-28)

	2008	2009	2010	2011	2012
Recycled Water Acre Feet Billed	5,633	5,457	4,375	4,086	4,492

Sanitation Operations

Function: To provide wastewater services including sewer maintenance and lift station operations to District customers in the U-2, U-3 and B districts.

Capital Assets:	2008	2009	2010	2011	2012
Sanitary Sewers (miles)	55.7	55.7	55.7	56.2	56.2
Treatment Capacity (mgd)	16	16	16	16	16
Lift Stations (#)	2	2	2	2	2
Waste Water Treatment Plant (#)	1	1	1	1	1
Composting Plant (#)	1	1	1	1	1

Operating Indicators: Sanitation Operating Revenue Per Capita (Page AP-29)
Sanitation Operating Expense Per Capita (Page AP-29)

	2008	2009	2010	2011	2012
Average Daily Sewage Treatment (thousands of gallons)	8,755	8,219	8,001	8,053	7,610



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Las Virgenes Municipal Water District
California**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Morill *Jeffrey R. Egan*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Las Virgenes Municipal Water District, California** for its annual budget for the fiscal year beginning **July 1, 2012**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

California Society of Municipal Finance Officers

Certificate of Award

***Operating Budget Excellence Award
Fiscal Year 2012-2013***

Presented to the

Las Virgenes Municipal Water District

For meeting the criteria established to achieve the Operating Budget Excellence Award.

February 6, 2013

Laura M Nomura

***Laura Nomura
CSMFO President***

Scott Catlett

***Scott Catlett, Chair
Professional Standards and
Recognition Committee***



Dedicated Excellence in Municipal Financial Reporting



LAS VIRGENES MUNICIPAL WATER DISTRICT
4232 Las Virgenes Road, Calabasas, CA 91302

MINUTES
REGULAR MEETING

5:00 PM

June 11, 2013

PLEDGE OF ALLEGIANCE

At the request of President Caspary, the Pledge of Allegiance to the Flag was led by Director Peterson.

1. CALL TO ORDER AND ROLL CALL

A Call to order and roll call

The meeting was called to order at 5:01 p.m. by President Caspary in the District offices. Deputy Secretary Conklin called the roll. Those answering present were Directors Caspary, Peterson, Renger and Steinhardt. Absent: Polan.

2. APPROVAL OF AGENDA

A Approval of agenda

On a motion by Director Lee Renger, seconded by Director Glen Peterson, the Board of Directors voted 4-0 -1 to Approve the agenda for the Regular Meeting of June 11, 2013, as presented.

AYES: Director(s) Caspary , Peterson , Renger , Steinhardt

ABSENT: Director(s) Polan

3. PUBLIC COMMENTS

Two speaker cards were received from the public (1) William Preston Bowling of ACME (Aerospace Contamination Museum of Education) discussed Woolsey Tank, stated it was built on a former chemical storage area, requested Las Virgenes inspect the water tank for vapor intrusion of the entire suite of chemicals and/or radionuclides, and stated when ACME inquired with the Department of Toxic Substances Control/The Boeing Co. they said Las Virgenes had never been notified of this (General Manager Pedersen stated he had seen a letter today from Boeing requesting a permit to enter the site and that staff is working on this (Director Polan

arrived at 5:05 p.m.); (2) Neil Ticktin submitted a speaker card to General Manager Pedersen via email (June 9th), when called to the podium the speaker was not present, but had submitted a video of his comments and requested if playing of the video was not allowed that Director Steinhardt read his written comments, as Chair, President Caspary stated he would not allow videotaped comments to be played, but that Director Steinhardt could read the written comments; Director Steinhardt read the written comments, a summary of which included: \$10,000 for a "Group Think Fund" to promote alternative ideas to the water storage tank, which was supported by several dozen constituents; his questions still have not been answered and there has not been an effort to find alternatives; there is not an assessment regarding likelihood of a triple disaster; there is a perception problem between the District and the public; the project is unvetted; the communication and outreach has been ineffective; an agenda item to discuss the \$10,000 "Group Think Fund" should be placed on the next agenda and anything else is a slap in the face of democracy.

President Caspary requested an item be brought back to the Board on June 25th to discuss inspection of Woolsey Tank.

4. ILLUSTRATIVE AND/OR VERBAL PRESENTATION AGENDA ITEMS

A Proclamation in Recognition of Ty Kastendiek and the Camp David Gonzales Solar Cup Team

Ty Kastendiek, a teacher with Los Angeles County Office of Education, currently assigned to Camp David Gonzales, discussed results of the Solar Cup event (6th overall and 1st for Public Service Announcement), bonding with Oak Park High School, on June 18th Supervisor Zev Yaroslavsky will be recognizing their group at a Board of Supervisors meeting; President Caspary presented Ty with a Proclamation in Recognition of the Solar Cup Team, copies of the proclamation were provided to the participating students, and stated there would be a recess to see the boat.

The meeting convened into break at 5:27 p.m.

The meeting reconvened into Open Session at 5:35 p.m.

B California Department of Public Health Briefing

Kurt Souza, P.E. Regional Engineer/Southern California Section for the California Department of Public Health (CDPH)/Division of Drinking Water and Environmental Management discussed regulations; Safe Drinking Water Act; permitting; Waterworks Standards-Title 22; minimum requirements; max day demands at all times; 4-hour peak demand in each zone; system must meet 40 psi without fire flow; fire flow is not included in requirements; a more intense study has to be done for Las Virgenes due to complexity of system; Las Virgenes Reservoir is an open reservoir; surface water source; water directly from Reservoir requires a boil order (untreated surface water); boil water order requires all public businesses to close (restaurants, schools, etc.) and CDPH has to approve water prior to businesses re-opening; difficult to recover from a boil order (flush all lines/mains, residents do the same and only CDPH can lift the order after sampling is verified); no pre-arranged boil orders; bypass-Metropolitan Water District had an issue at Jensen and they opted to fix and provide bottled water because they didn't want to issue a boil order due to recovery process; "boil water advisory" is very different than a "boil order", which is much easier to deal with as area is isolated versus the entire District; in 25 years has only seen one boil order issued in Downey for 3-4 days, hundreds of restaurants were closed and 100,000 customers were affected.

A summary of Board comments included: backflow preventer on system; boil orders for

earthquake ("advisory" due to loss of pressure, General Manager Pedersen stated Las Virgenes did not issue a boil order in 1994, but joined in on a local area advisory); if the District needs to issue a boil order does CDPH need to be notified (CDPH should be notified prior to issuing a boil order, all food facilities must close, Food and Drug Administration would close all food generating businesses and all food created the day of the boil order would have to be discarded); no exact way to tell when an earthquake is going to take place; what is the probability we are going to run out of water, during an earthquake we will have to issue a boil order; advisory versus order, advisory = precaution/order = requires (San Simeon area had a large earthquake and had multiple tanks, those built in the 60's blew out and the ones built in the 90's held up much better); have you heard of irrigation controllers (no); bottled water must be provided by District under "order" (usually Red Cross, FEMA and District provide bottled water); can affected area be shutoff from the rest of the District (Director of Facilities and Operations Lippman stated yes, we have procedures and ability to isolate).

C Los Angeles County Fire Department Briefing

Battalion 5 Chief Greg Hisel of the County of Los Angeles Fire Department provided an overview of his experience including firefighting, Battalion Chief, Homeland Security and Station 67 and discussed operationally how water is used (offensively: single family home "seat of fire" quantity of water used is relatively low as is usage during a 1-3 acre fire; defensive: when interior cannot be fought internally easily 5,000-6,000 gallons per minute; supplement: existing plus additional water from hydrant; sprinkler systems will cause low pressure; foam and water are used for wildfires); compost fires have used 15,000 gallons per minute; earthquakes will have blocks of buildings burning.

A summary of Board comments included: if there were five houses on a street that were on fire what position would be defensive (fire department looks for best place to stop fire); large buildings with fire sprinklers, do you know by percentage how many large buildings have fire systems (would have to research as there are buildings (older ones) that have been retrofitted, sprinkler buildings use less water for firefighting unless the water pipe is broken); what amount of water would be needed if multiple homes are on fire (wild land fires are difficult to judge due to weather, time of year, what kind of an incident); Powerhouse Fire (water tender was being refilled on a constant basis, gallons used varies, drafting from local lake); has noticed pressure drops during fires (gravity, zones, etc. effect pressure); how many pounds of Phos-Chek are in each drop (depends on type of aircraft being used); in Powerhouse Fire was the system over-taxed (hydrants were bagged for non-use due to low residual pressure, area was evacuated, so only fire service use); was untreated water used (untreated water was not used).

D 5-Million-Gallon Tank Design "Open House" - Follow Up

General Manager Pedersen stated 102 individuals attended; good response throughout the 4-hour event; format was good for dialog with customers; 20 comment cards were received (proposes staff respond to questions); materials were posted to web; concerns heard (traffic safety, Valley Fever, other options, camouflage color; landscape higher; taller break up line at top of tank; painting top of reservoir); next steps (speed bumps, work with City staff on traffic, plans and specifications, pre-qualifications of contractors).

A summary of Board comments included: agrees with camouflage, breaking up color and repainting of filtration plant; fire resistant landscaping for protection of tank; camouflage looks okay from far away, but up close not so much, people were polite and good to talk to, take care with road; wants to know what the exact purpose of the tank is, 2.5 versus 5.0 million gallons needed; agrees filtration building should be repainted; thought presentation was well done and attendance was good.

Director Polan stated he went to 3036 Grand Oaks after the Open House as the customers have concerns regarding view, and due to restrictions earth cannot be piled up.

President Caspary requested a list of all alternatives to tank; sites; entire menu that has been presented to date be brought back on June 25th; and board members were directed to email the General Manager within 48-hours as to alternatives they are aware of.

E Public Hearing: 2013 Report on Water Quality Relative to Public Health Goals

Conduct a public hearing for the 2013 Report on Water Quality Relative to Public Health Goals (LVMWD Report No. 2522.00); accept and respond to public comments; and approve and file the report.

President Caspary conducted a Public Hearing in regards to Public Health Goals (PHG); General Manager Pedersen provided a summary of the 2013 Water Quality Report; Deputy Secretary Conklin stated no comments verbal or written had been received from the public in regards to the hearing.

A summary of Board comments included: as environmental stewards concerns were expressed in regards to arsenic and the idea of cancer ; reuse water for drinking water; should we strive to meet PHG (General Manager Pedersen stated due to cost and lack of available technology PHGs are not usually aspired to, Las Virgenes' levels meet all Drinking Water Standards, ND is non-detect); why is PHG so stringent (process is prepared by toxicologists and published); Maximum Contaminant Level Goal for coliform percentage, MCL less than 5% pulled per month, raw level water results from Las Virgenes Reservoir (100 samples, 97% tested positive for total coliform and 93% tested positive for fecal coliform); 97% of raw water exceeded limit (correct); called attention to California Department of Public Health-Regulation 64447.

*On a motion by Director Lee Renger, seconded by Director Charles Caspary, the Board of Directors voted 5-0 to Approve the recommendations as presented.
AYES: Director(s) Caspary , Peterson , Polan , Renger , Steinhardt*

F Water Allocation/Budget Program

Director of Resource Conservation and Public Outreach Reyes gave a presentation entitled "Water Allocation/Budget Program", which discussed background of program; customer class allocations (single/multi-family, commercial, irrigation); parcel group water budgets, water usage versus parcel size; implementation results; customer concerns; what if a water shortage is declared before 2016; and next steps.

A summary of Board comments included: was the 218 process bypassed (Legal Counsel Lemieux stated staff notified him that this was done as an urgency order); customers were very unhappy penalty money was given back; how does this work with 20x2020 (just under our Metropolitan Water District allocation, so we didn't have to pay penalties); dial in programs for xeriscape (agrees there was a mixed message, but penalties got people's attention); advocate for incentives to conserve; agrees that customers were upset with refunds; have a committee start soon to discuss ideas in regards to conservation; hopes drought doesn't happen, but it should be planned for; 1991 drought there was a drop in usage and then it climbed back up (Director of Facilities and Operations Lippman stated usage is up, but not back to 2007 usage levels); "Next Steps" slide, bullets 2 and 3 strongest (Water budget-based rate structure planned for implementation in 2016 and development begins in FY 13/14); in 1991 reservoir was not used; one board member felt allocations in 2009 were too rigid and another felt they were good; what effect in various tiers is there for "water-based rate structures" (each residence in the District will have a unique number; General Manager Pedersen stated the key is that each budget allocation is unique, handle property as is, but without being wasteful); with

today's technology a hybrid allocation can be created; people will find it obtrusive to find out how many people are residing in each household; rain forest versus desert in yards, an ethical decision will have to be made in regards to enforcement; strongly urges staff to look at incentives; in 2009 a 3-year average was used then reduced by 20%; voluntary conservation is not yielding the numbers for 20x2020; cannot apply for grants if you don't meet 20x2020; if Metropolitan has water they will sell it.

President Caspary requested staff verify the 218 process.

G Legislative and Regulatory Updates

No report was given.

5. CONSENT CALENDAR

On a motion by Director Lee Renger, seconded by Director Charles Caspary, the Board of Directors voted 5-0 to Approve Consent Calendar 5A-5C as presented in the recommendations.

AYES: Director(s) Caspary , Peterson , Polan , Renger , Steinhardt

A Minutes: Regular Meetings of September 25, 2012, March 26, 2013 and May 28, 2013.
Approve

B List of Demands: June 11, 2013. **Approve**

C Directors' Per Diem: May 2013. **Ratify**

6. TREASURER

Treasurer Polan reported he had reviewed the list of demands and received clarification as to why three separate checks were issued to City of Westlake Village (each time a hole goes into the ground a permit must be issued); and reported on his attendance at the June 11th Interim Audit Meeting.

7. BOARD OF DIRECTORS

A Calabasas Road 10-inch Water Main Repair and Replacement: Continuation of Emergency Authorization

Approve continuation of the emergency authorization for the General Manager to replace approximately 1,500 feet of deteriorated 10-inch water main on Calabasas Road following informal bidding procedures in an amount not to exceed \$700,000.

Director of Facilities and Operations Lippman provided an update in regards to the emergency authorization including: plans were completed and sent to four contractors; the traffic control plan is 90% complete; and stated City of Calabasas would be provided an update on June 26th.

On a motion by Director Leonard Polan, seconded by Director Lee Renger, the Board of Directors voted 5-0 to Approve the recommendation as presented.

AYES: Director(s) Caspary , Peterson , Polan , Renger , Steinhardt

B Proposed Update to District's Strategic Plan

Approve the proposed update to the goals and objectives in the District's Strategic Plan.

General Manager Pedersen stated approval of the Strategic Plan had been tabled from the May 29, 2013 board meeting to allow for Board President Caspary's input.

On a motion by Director Glen Peterson, seconded by Director Lee Renger, the Board of Directors voted 5-0 to Approve the recommendation as presented.

AYES: Director(s) Caspary , Peterson , Polan , Renger , Steinhardt

8. FACILITIES AND OPERATIONS

A Salvage/Auction of Surplus Vehicles for Fiscal Year 2012-13

Declare the vehicles as surplus equipment and authorize the General Manager to dispose of them by auction.

General Manager Pedersen discussed the process for salvage/auction of vehicles.

A summary of Board comments included: Ford F350 only has 75,912 miles (considerations include age, mileage, condition and this vehicle has a history of breakdowns); is there a way to donate vehicles (Legal Counsel Lemieux stated the District has to receive Fair Market Value and that they cannot be gifted); is there a way around the "gifting" (Legal Counsel Lemieux stated if the vehicle has value the District has to receive monies or in kind services; and staff stated it's difficult to find buyers, fairly decent return from auction house, everyone can bid at auction, if there is employee interest they may also attend the auction); how does process work (vehicles are picked up and taken to auction event); liability (Legal Counsel Lemieux stated the District is protected under Government Code Section 818.8).

On a motion by Director Glen Peterson, seconded by Director Charles Caspary, the Board of Directors voted 5-0 to Approve the recommendations as presented and to include notification of auction to employees and cities within the District's jurisdiction.

AYES: Director(s) Caspary , Peterson , Polan , Renger , Steinhardt

9. FINANCE AND ADMINISTRATION

A Proposed LVMWD Operating and Capital Budget for Fiscal Year 2013-14

Adopt the Proposed LVMWD Operating and Capital Budget for Fiscal Year 2013-14.

General Manager Pedersen provided an overview and stated water sales are projected to be up by 2%.

Director Steinhardt stated a correction needed to be made to Page A12 by removing "Metropolitan Life Insurance" and replacing with "United Concordia" for dental coverage.

A summary of Board comments included: 1% decrease, is Joint Powers Authority (JPA) operating plus or minus (JPA is a cost center that usually operates as an expense that is allocated to Las Virgenes and Triunfo, not usually intended to generate net income); reduction due to sanitation (revenue neutral).

Director Polan requested information on reduction monies.

On a motion by Director Lee Renger, seconded by Director Glen Peterson, the Board of Directors voted 5-0 to Approve the recommendation as presented.

AYES: Director(s) Caspary , Peterson , Polan , Renger , Steinhardt

10. RESOURCE CONSERVATION AND PUBLIC OUTREACH

A Declaration of Surplus Equipment -Rockwell FireLine Meters

Declare the Rockwell FireLine meters as surplus equipment and authorize the General Manager to dispose of them for scrap metal value.

General Manager Pedersen stated the FireLine meters do not meet the 0.25% lead-free standards and cannot be used.

Director Caspary inquired as to whether there is a preferred vendor for supplying of meters (Customer Service Manager Palma stated yes and that the District's warehouse handles).

*On a motion by Director Leonard Polan, seconded by Director Barry Steinhardt, the Board of Directors voted 5-0 to Approve the recommendations as presented.
AYES: Director(s) Caspary , Peterson , Polan , Renger , Steinhardt*

11. **LEGAL SERVICES**

A Street Lighting Districts: Negotiated Tax Exchange Resolutions Resulting from Annexation of Territory Petition No. 16-411 to County Lighting Maintenance District 1687

Pass, approve and adopt Resolution No. 06-13-2436 for Negotiated Tax Exchange (LVMWD) Annexation of Petition No. 16-411; pass, approve and adopt Resolution No. 06-13-2437 for Negotiated Tax Exchange (LVMWD - Improvement District No. 9) Annexation of Petition No. 16-411; and pass, approve and adopt Resolution No. 06-13-2438 for Negotiated Tax Exchange (LVMWD Improvement District U-1) Annexation of Petition No. 16-411. RESOLUTION NOS. 06-13-2436; 06-13-2437 and 06-13-2438: JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF TRUSTEES OF THE LOS ANGELES COUNTY WEST VECTOR CONTROL DISTRICT, THE BOARD OF DIRECTORS OF THE RESOURCE CONSERVATION DISTRICT OF THE SANTA MONICA MOUNTAINS, THE BOARD OF DIRECTORS OF THE LAS VIRGENES MUNICIPAL WATER DISTRICT, THE BOARD OF DIRECTORS OF THE LAS VIRGENES MUNICIPAL WATER IMPROVEMENT DISTRICT NO. 9, AND THE BOARD OF DIRECTORS OF THE LAS VIRGENES MUNICIPAL WATER IMPROVEMENT DISTRICT U-1 APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PETITION NO. 16-411 TO COUNTY LIGHTING MAINTENANCE DISTRICT 1687(Reference is hereby made to Resolution Nos. 06-13-2436; 06-13-2437; and 06-13-2438 on file in the District's Resolution Book and by this reference the same are incorporated and made a part of hereof.)

General Manager Pedersen stated there is a \$4.20 loss per \$100,000 of assessed value; \$1,918 per year; non-discretionary action.

One Board comment in regards to what happens if not approved (Legal Counsel Lemieux stated approval was being a good neighbor).

*On a motion by Director Lee Renger, seconded by Director Glen Peterson, the Board of Directors voted 5-0 to Approve the recommendations as presented.
AYES: Director(s) Caspary , Peterson , Polan , Renger , Steinhardt*

B Resolution Nominating Director Barry Steinhardt for ACWA Region 8 Vice Chair

Adopt and approve Resolution No. 06-13-2439 and authorize the General Manager's Office to execute said Resolution and Candidate Form for submittal to ACWA no later than June 30, 2013. RESOLUTION NO. 06-13-2439: A RESOLUTION OF THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER DISTRICT PLACING IN NOMINATION DIRECTOR, BARRY STEINHARDT AS A MEMBER OF THE ASSOCIATION OF CALIFORNIA WATER AGENCIES REGION 8 VICE CHAIR(Reference is hereby made to Resolution No. 06-13-2439 on file in the District's Resolution Book and by this reference the same are incorporated and made a part of hereof.)

Director Caspary stated the Resolution says "full and unreserved support" for nomination and

he cannot support and Director Peterson stated he was also opposing.

On a motion by Director Lee Renger, seconded by Director Leonard Polan, the Board of Directors voted 3-2 to Approve and adopt by a roll call vote conducted by Deputy Secretary Conklin of Ayes: 3; Noes: 2; Absent: 0; Resolution No. 06-13-2439 nominating Barry Steinhardt for ACWA Region 8 Vice Chair .
AYES: Director(s) Polan , Renger , Steinhardt
NOES: Director(s) Caspary , Peterson

Director Caspary stated he doesn't want to pass or sign the Resolution (Legal Counsel Lemieux stated the Resolution was duly passed by the Board of Directors and as Board President he should sign).

C Resolution for General Manager's Change Order Approval Level

Pass, approve and adopt Resolution No. 06-13-2440. RESOLUTION NO. 06-13-2440: A RESOLUTION OF THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER DISTRICT AMENDING RESOLUTION 7-90-2046 (ADMINISTRATIVE CODE) AS IT RELATES TO CHANGE FOR CONTRACTS(Reference is hereby made to Resolution No. 06-13-2440 on file in the District's Resolution Book and by this reference the same are incorporated and made a part of hereof.)

General Manager Pedersen stated the proposed Resolution was before the Board to correct the District's administrative policy versus the Code in regards to change orders.

Director of Facilities and Operations Lippman provided an overview of Code Section 2-3.107 (b) regarding changes to contracts for works of improvement and potential benefits, using an upcoming change order for the Third Digester Project as an example wherein execution of the change order by the General Manager will result in a 2.2% addition to the contract, if the change order requires Board action there will be a two week delay and additional costs may be incurred.

A summary of Board comments included: good idea, but what if the change order is not ratified by the Board (work would stop); believes this will be a problem with Triunfo (all change orders will be brought to the JPA Board as information items); ratification by JPA Board (Las Virgenes Board can ratify); concerned about change order dollar amount, heard Triunfo issue today with a tank being built and then needing a sub-station (contracts cover this scenario (force account work)); how can we avoid Triunfo's situation (through contract management, inspection, "force account change orders" are last resort, negotiated change orders are preferred); could the Board President be notified (Legal Counsel Lemieux stated Board President authority versus majority of Board); prior General Manager thought Code and Policy were both \$50,000, General Manager Pedersen found the inconsistency and this is to codify; change orders have to stay within budget (yes and if time is available change orders can go to the Board for approval; Legal Counsel Lemieux stated the Resolution can always be amended if there is a problem).

On a motion by Director Lee Renger, seconded by Director Glen Peterson, the Board of Directors voted 5-0 to Approve the recommendation as presented.
AYES: Director(s) Caspary , Peterson , Polan , Renger , Steinhardt

D Resolution for Changes to Article 6, Investment Policy, of the Las Virgenes Municipal Water District Code

Pass, approve and adopt Resolution No. 06-13-2441. RESOLUTION NO. 06-13-2441: A RESOLUTION OF THE BOARD OF DIRECTORS OF LAS VIRGENES MUNICIPAL WATER

DISTRICT AMENDING RESOLUTION 7-90-2046 (ADMINISTRATIVE CODE) AS IT RELATES TO INVESTMENT POLICY(Reference is hereby made to Resolution No. 06-13-2441 on file in the District's Resolution Book and by this reference the same are incorporated and made a part of hereof.)

Director Polan inquired as to the second bullet on the memo, which states "eliminate a provision that favors financial institutions that invest in District bonds or contribute service or significant assistance to the District" (Director Caspary stated "less than arms length" advice and selling services; Legal Counsel Lemieux reported this is a perceived conflict of interest, purpose is to get a better return on investments).

On a motion by Director Glen Peterson, seconded by Director Lee Renger, the Board of Directors voted 5-0 to Approve the recommendation as presented.

AYES: Director(s) Caspary , Peterson , Polan , Renger , Steinhardt

12. NON-ACTION ITEMS

A Organization Reports (1) MWD a. Representative Report/Agenda(s); (2) Other

(1) MWD Representative Peterson reported on general business of Metropolitan Water District including: Metropolitan is selling a lot of water this year, reserves will be at maximum (2-year budget cycles; \$25 million to Other Post-Employment Benefits (OPEB); \$25 million to "PAYGO"; \$25 million to replace water from storage;); rate set for ad valorem, which has been the same for many years, rate set by Metropolitan each year, rate is to be fixed; California Department of Water Resources, 2-year agreement to buy water from "pool"; legal action on Delta Stewardship Council, authorization to join or file separately; Quantification Settlement Agreement (QSA), all causes were thrown out; employee filed suit and court accepted Metropolitan's summary judgment; Ronald Palmer former General Manager of Foothill Municipal Water District passed away; on June 7th Senator Pavley discussed AB 145 (Perea) to move the drinking water program from California Department of Public Health to the State Water Resources Control Board; wants 3000 cfs studied; and the California Water Bond.

(2) None.

B Director's Reports on Outside Meetings

Director Steinhardt reported on his attendance at the ACWA Board Meeting of May 31st, discussions included: changes to current and future employee and retiree benefits; hiring two new employees; Human Resources person will be hired for their 39 employees; per Tim Quinn, ACWA's membership with National Water Resources Association (NWRA) will not be maintained; ACWA approved a contribution of \$25,000 to The Powerhouse Science Center.

C General Manager Reports (1) General Business; (2) Follow-Up Items

(1) General Manager Pedersen provided an update on general business of the District including: June 1st watershed tour, which was attended by 22 people including San Unger (Executive Officer of the California Regional Water Quality Control Board); new employee introduction (Eric Schlageter, Associate Engineer).

(2) General Manager Pedersen stated there were no follow items to report on.

D Director's Comments

Director Polan requested a review of the District's bee policy; discussed Blue Revolution by Cynthia Barnett (excerpt of the book speaks to tank issue); wants to advocate community involvement (is not against the tank, but wants to make sure ideas are fully vetted); is max day

demand in the summer for landscape or vegetation; do any of our tanks have earthquake shutoff valves (Director of Facilities and Operations Lippman stated no, not the mechanical valves discussed earlier, but the tanks were retrofitted).

Directors Polan and Renger requested staff review the merits of using seismic shutoff valves.

Directors Caspary and Peterson requested staff research whether any need for a water storage tank at the reservoir was mentioned in reports from the late 1960's.

Director Peterson requested a second "Public Comments" period be added at the end of future agendas prior to "Closed Session".

13. FUTURE AGENDA ITEMS

None.

The meeting convened into break at 8:56 p.m.

14. CLOSED SESSION

The meeting reconvened into Closed Session at 9:03 p.m.

A Labor Negotiations (Government Code Section 54957.6):

1. Employee Compensation and Benefits

B Conference with District Counsel - Potential Litigation (Government Code Section 54956.9): One Case

1. In the opinion of District Counsel, disclosure of the identity of the litigant would be prejudicial to the district.

C Conference with District Counsel - Existing Litigation (Government Code Section 54956.9 (a)):

1. Heal the Bay, Inc. v. Lisa P. Jackson

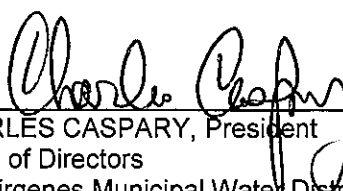
D Conference with District Counsel - Existing Litigation (Government Code Section 54956.9 (a)):

1. Las Virgenes Municipal Water District v. Millgee Investment Company, Inc.

15. OPEN SESSION AND ADJOURNMENT

The meeting convened into Open Session at 10:09 p.m. No reportable actions were taken during Closed Session.

The Chair declared the meeting adjourned at 10:10 p.m.



CHARLES CASPARY, President
Board of Directors
Las Virgenes Municipal Water District

ATTEST:



BARRY STEINHARDT, Secretary
Board of Directors
Las Virgenes Municipal Water District

(SEAL)

DISTRICT PROFILE

Background

Las Virgenes Municipal Water District (LVMWD) is a California Special District formed by local residents in 1958 to secure a reliable source of high-quality water for the portion of Los Angeles County located between the City of Los Angeles boundary at the west end of the San Fernando Valley, and to the Ventura County line to the west and north, and south to the coastal range that rises above Malibu. Created in 1958 during a drought that saw local wells run dry, LVMWD rose from a grassroots effort to find a water supply without annexing to the City of Los Angeles. Upon its creation by voters, the District sought, and ultimately achieved annexation to the Metropolitan Water District of Southern California, which remains the only source of potable water to LVMWD's 122 square-mile service area.

The District provided its first water deliveries to local customers in 1963; the initial connection was to the Agoura Fire Station on Cornell Road. That same year, the District formed a sanitation district to address emerging wastewater issues. In 1964, the Las Virgenes – Triunfo Joint Powers Authority (JPA) was established with Triunfo Sanitation District, which serves an adjacent portion of Ventura County. The JPA cooperatively treats wastewater for the region, which lies in the Malibu Creek watershed. With the JPA agreement in place, construction commenced on the wastewater treatment plant that is now the Tapia Water Reclamation Facility.

Serving a relatively small area, Tapia began processing some half-million gallons of wastewater per day in 1965. The treated effluent was sprayed on a nearby hillside and the extracted biosolids were used to fertilize feed crops by local farmers. With these disposal activities, Las Virgenes Municipal Water District began its development of the beneficial reuse of materials formerly considered "waste." Three years later, Tapia was expanded to a capacity of two million gallons per day to support the needs of the region's growing local population.

Because there are no local potable water sources, in 1972, LVMWD completed the Las Virgenes Reservoir in Westlake Village to provide a backup supply of potable water for customers and to provide a means to meet peak-season demands. That same year, the District began the practice of applying recycled water from Tapia to local landscapes, becoming a pioneer in water reuse. By 1976, it was necessary to again expand Tapia, this time to a capacity of six million gallons per day.

Water recycling continued to expand, with the addition of golf courses and school grounds to the list of recycled water irrigation customers. In 1982, Tapia grew to a capacity of eight million gallons per day. That same year, a farm was created on District lands at Rancho Las Virgenes, providing 91 acres for the injection of biosolids extracted from wastewater processed at Tapia, diverting those materials from landfills.

In 1984, the JPA commenced tertiary (three-step) wastewater treatment at Tapia, bringing the plant's effluent to Department of Public Health Title 22 standards, which certifies the water as safe for full body contact. This step led to the approval of year-round discharges to Malibu Creek, adjacent to Tapia. Four years later, the Tapia Water Reclamation Facility

was awarded the United States Environmental Protection Agency's top national award for operations and maintenance.

When more stringent drinking water regulations were adopted, the need arose to further process already-treated water stored in the open Las Virgenes Reservoir. In 1989, the Westlake Filtration Plant was added at the site to "polish" stored potable water supplies before delivery to customers.

In light of a rapidly-growing local population in the late 1980s and early 1990s, Tapia's capacity was again expanded in 1993, this time to a capacity of 16 million gallons per day. One year later, the JPA began operations at its Rancho Las Virgenes Composting Facility, which transforms biosolids extracted from wastewater into USEPA "Class A – Exceptional Quality" soil amendment. Rancho's opening advanced the Districts' goal of maximizing beneficial reuse.

Services Today

Las Virgenes Municipal Water District has grown considerably from its modest beginnings, today providing water, wastewater, recycled water and biosolids composting services to some 70,000 residents in its service area. (These figures do not include the customers in the service area of Triunfo Sanitation District, which raises the total population served by the Tapia and Rancho Las Virgenes facilities to approximately 100,000).

In addition to the major facilities that include Las Virgenes Reservoir, Westlake Filtration Plant, Tapia Water Reclamation Facility and Rancho Las Virgenes Composting Facility, Las Virgenes Municipal Water District's potable water system includes 24 tanks, 24 pumping stations, and some 396 miles of main water lines; a recycled water system comprised of 3 tanks, 5 pumping stations, 3 reservoirs and 66 miles of water line; and a sanitation system with 2 lift stations and 56 miles of trunk sewer lines.

LVMWD serves over 20,000 acre-feet of potable water annually and 5,300 acre-feet of recycled water (one acre-foot = 325,900 gallons). The Tapia WRF receives and treats just less than ten million gallons per day (mgd) of sewage, including 3 million gallons per day from Triunfo Sanitation District. The Rancho Las Virgenes Composting Facility produces over 15,000 cubic yards of compost annually, diverting some 80,000 gallons per day of biosolids from our landfills.

Governance

Las Virgenes Municipal Water District is organized under the Municipal Water District Act of 1911 (California Water Code 7100). A five-member board of directors, each elected by geographic divisions, provides governance. Directors serve overlapping four-year terms, and every two years - concurrent with installation of the newly elected board – they select board officers. The board also selects a local representative from LVMWD to serve on the Board of Directors of the Metropolitan Water District of Southern California.

Current Board members and officers:

Division 1	Charles Caspary	President
Division 2	Glen Peterson	Vice President / MWD Representative
Division 3	Lee Renger	Director
Division 4	Leonard Polan	Treasurer
Division 5	Barry Steinhardt	Secretary

Local Economic Conditions and Outlook

The LVMWD service area includes the cities of Agoura Hills, Calabasas, Hidden Hills and Westlake Village, and adjacent unincorporated portions of western Los Angeles County.

The region is highly desirable for both residences and businesses, with exceptional natural attributes, known to be among the most picturesque areas in southern California. Much of the service area lies within the Santa Monica Mountains, with their associated magnificent, craggy terrain; mountain and ocean views; and moderate Mediterranean climate. Open space and recreational opportunities abound, with considerable local acreage. Nearly forty percent of the LVMWD service area is permanently dedicated as national and state parkland or privately held open space. Numerous beaches lie within minutes of any location in the area. Varied academic institutions are proximate and easily accessible, including Pepperdine University's Malibu campus; California Lutheran University in Thousand Oaks; California State University, Northridge; California State University, Channel Islands; along with junior colleges; Moorpark College and Pierce College.

The LVMWD service area contains some of the highest assessed values for property in Los Angeles County. All are relatively new communities with recently-installed infrastructure and an award-winning K-12 school system. A number of private elementary and secondary schools may also be found within the District's boundaries.

More than 80% of the local housing stock is single-family dwellings, in sharp contrast to the countywide average of 56%. Calabasas, where Las Virgenes Municipal Water District is headquartered, and its neighboring communities, show modest growth trends estimated at one to two percent per year.

Low crime rates and well-managed amenities make the area attractive to residences and businesses. The region has an excellent reputation for safety and security, comparable with the neighboring City of Thousand Oaks, which is consistently rated as one of the safest cities in the nation with a population greater than 100,000. Recreation and parklands abound in the community and there is a strong desire by residents and land use authorities to preserve and maintain open space and environmentally sensitive areas.

The area provides a pleasant suburban atmosphere with amenities sufficient to serve the local population, including business, health care, entertainment, cultural attractions, recreational opportunities and more, with easy access to downtown Los Angeles (just 25 miles away) provided by the Ventura Freeway (U.S. 101), which forms a corridor through the District.

Primarily residential, the region is also home to notable corporations and commercial activities. Located within the service area are concentrations of finance, high tech and

defense contractors, including the national headquarters of Dole Food Company, Guitar Center, and The Cheesecake Factory, among others. The region is also served by a wide variety of quality hotels and motels, most built recently to serve the expanding business base. The area is statistically shown to be a source of quality jobs, having endured the recent economic downturn with fewer impacts than many other regions.

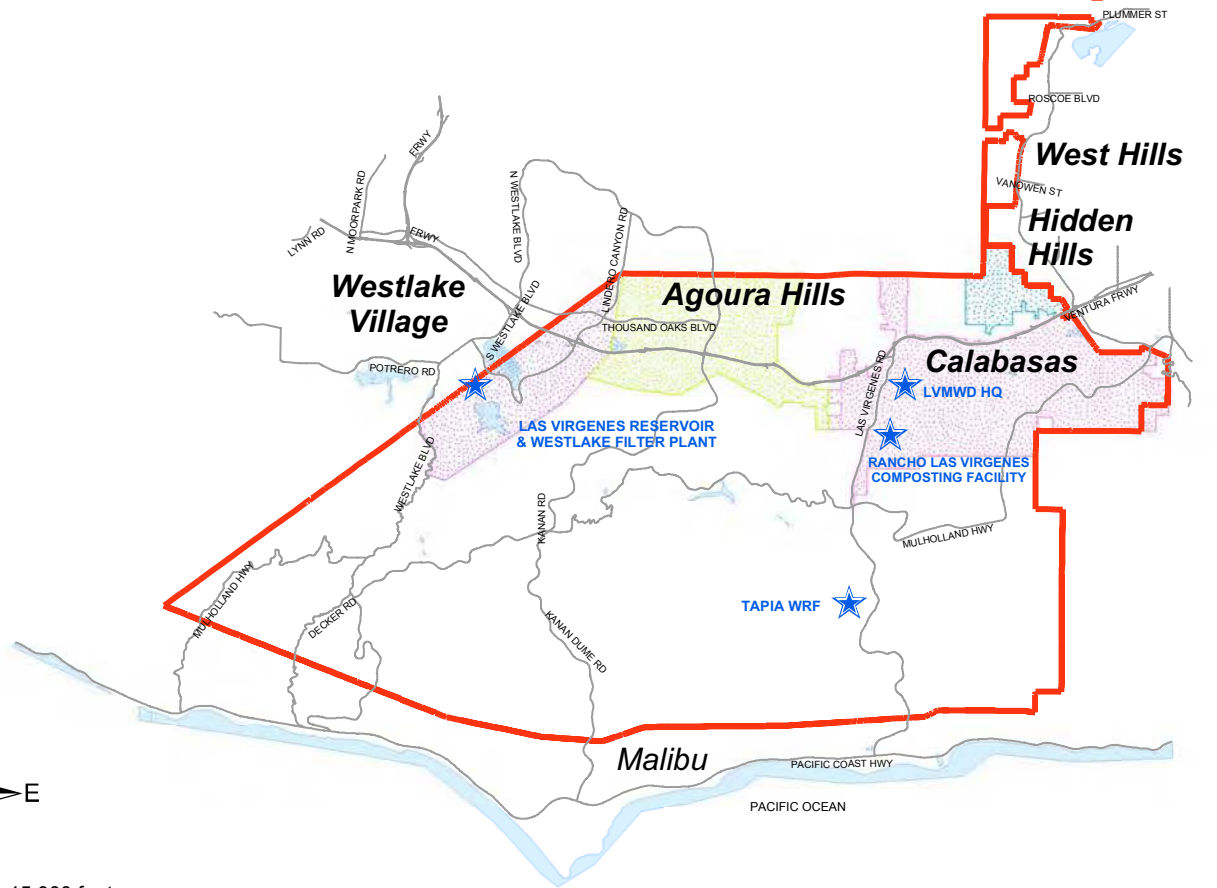
Retail activity in the area continues to flourish, especially along the freeway corridor. Developers work in conjunction with local cities to create compatible new retail centers and other mixed-use projects. Shopping areas, such as The Commons in Calabasas, reflect the taste and demographics of the population they serve.

The prospects for future economic growth in the area are strong. Development is carefully managed by all local cities, and county leadership plays an active role in working to sustain the unique amenities and quality of life that residents have come to expect. Well-defined zoning, building height restrictions, traffic considerations and architectural standards are some of the criteria employed to assure building and maintaining quality communities. Specialized service niches of local commercial activities are expected to flourish, while offering the strength of diversity, with no single industry dominating the area. Some of the regional businesses include hospitality, biomedical R & D, financial services, entertainment industry production, medical services, corporate administration, legal services and more. Similarly, regional strengths that have attracted people and companies to the area stand to increase in their lure, as other regions become more fully developed.

Water Supply Outlook

Just as LVMWD was founded during a time of water shortage, the District recently managed its way through a prolonged period of reduced statewide water supplies brought about by lack of rain and snow in the state's northern watersheds, exacerbated by judicial pumping restrictions emplaced to protect threatened species in the Sacramento-San Joaquin River Delta. The exceptionally wet winter of 2010-11 brought a welcome respite from the dry period. Some of that surplus was stored in state and Metropolitan Water District facilities, so the below-average rainfall from the winter of 2012-13 is not expected to result in the adoption of water-use restrictions in the year ahead. However, a below-normal 2013-14 winter in key precipitation areas could see more stringent supply-management measures adopted in 2014

Las Virgenes Municipal Water District



1 inch equals 15,000 feet

Las Virgenes Municipal Water District Internal Reporting Structure

For internal management purposes, the District maintains separate accounting for certain activities, as summarized below. For outside financial reporting purposes, the accounts are consolidated into one legal reporting entity, which is an enterprise fund.

Operations			
	Potable	Recycled	Sanitation
Business Units:	101xxx	102xxx	130xxx

Internal Services		JPA
Business Units:	701xxx	751xxx

Capital Projects		Other
Replacement	Construction	
Potable Recycled Sanitation JPA	Potable Recycled Sanitation JPA	Debt Service Reserves

Operations Funds are used to account for the day to day operations of the District. Rates charged customers are the primary revenue source for these funds.

Internal Services 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, etc. are administered through the Internal Services fund.

Joint Powers Authority (JPA) Funds are used to account for all activities which benefit both participants. Revenue and expenses are shared based on participants' flows and capacity rights, as provided in the joint powers agreement.

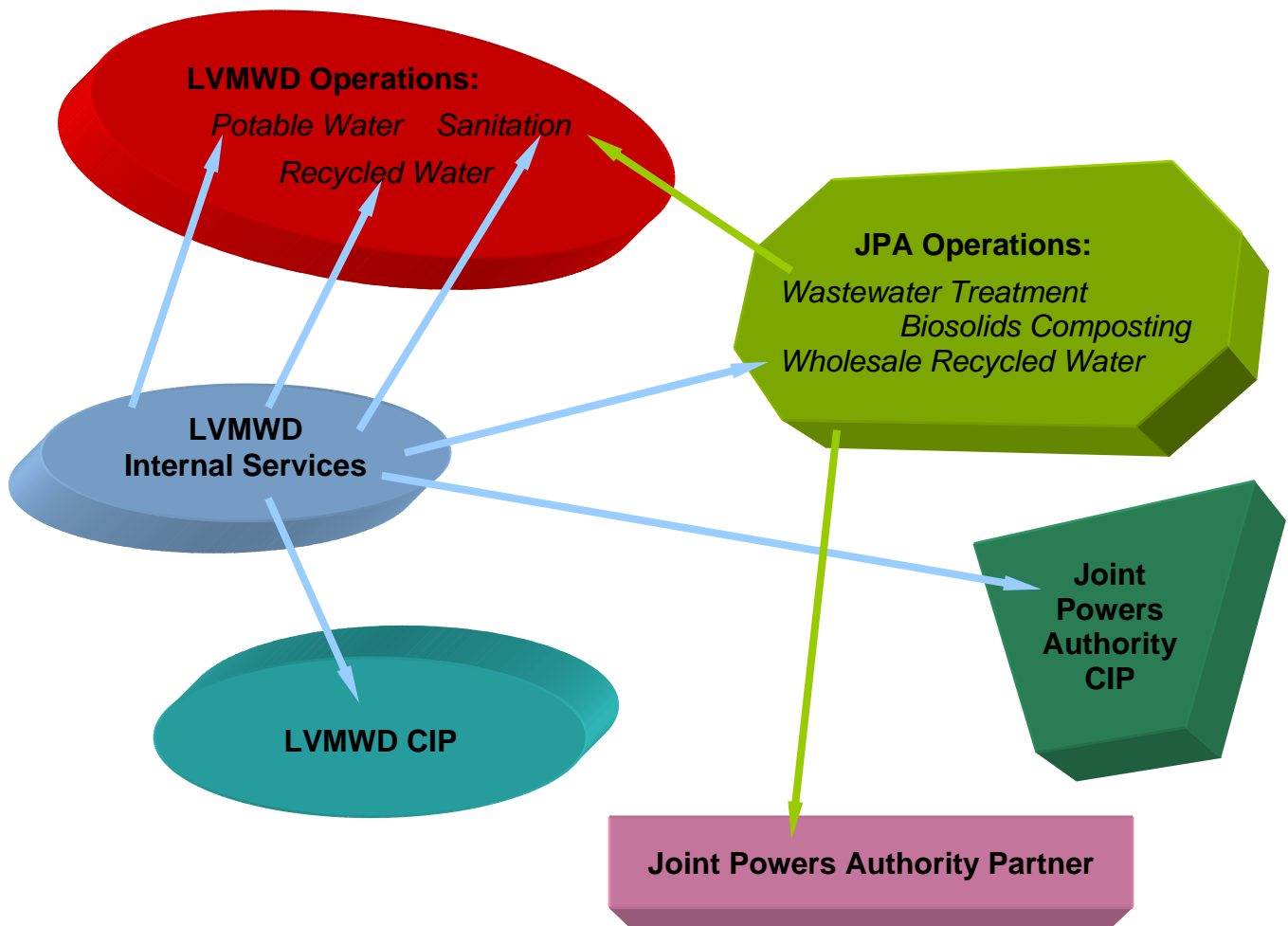
Capital Project Replacement Funds are used to account for replacement of existing assets and infrastructure that benefit existing customers. Rates charged customers (via a transfer of funds from the operations funds) and grant revenues are the primary revenue sources for these funds.

Capital Project Construction Funds are used to account for construction of assets that benefit new or future customers. Connection Fees charged to new customers are the primary revenue source for these funds.

Debt Service accounts are used for Debt Service payments.

Reserve accounts are used for the District's reserves based on the District's financial policies.

BUDGET STRUCTURE



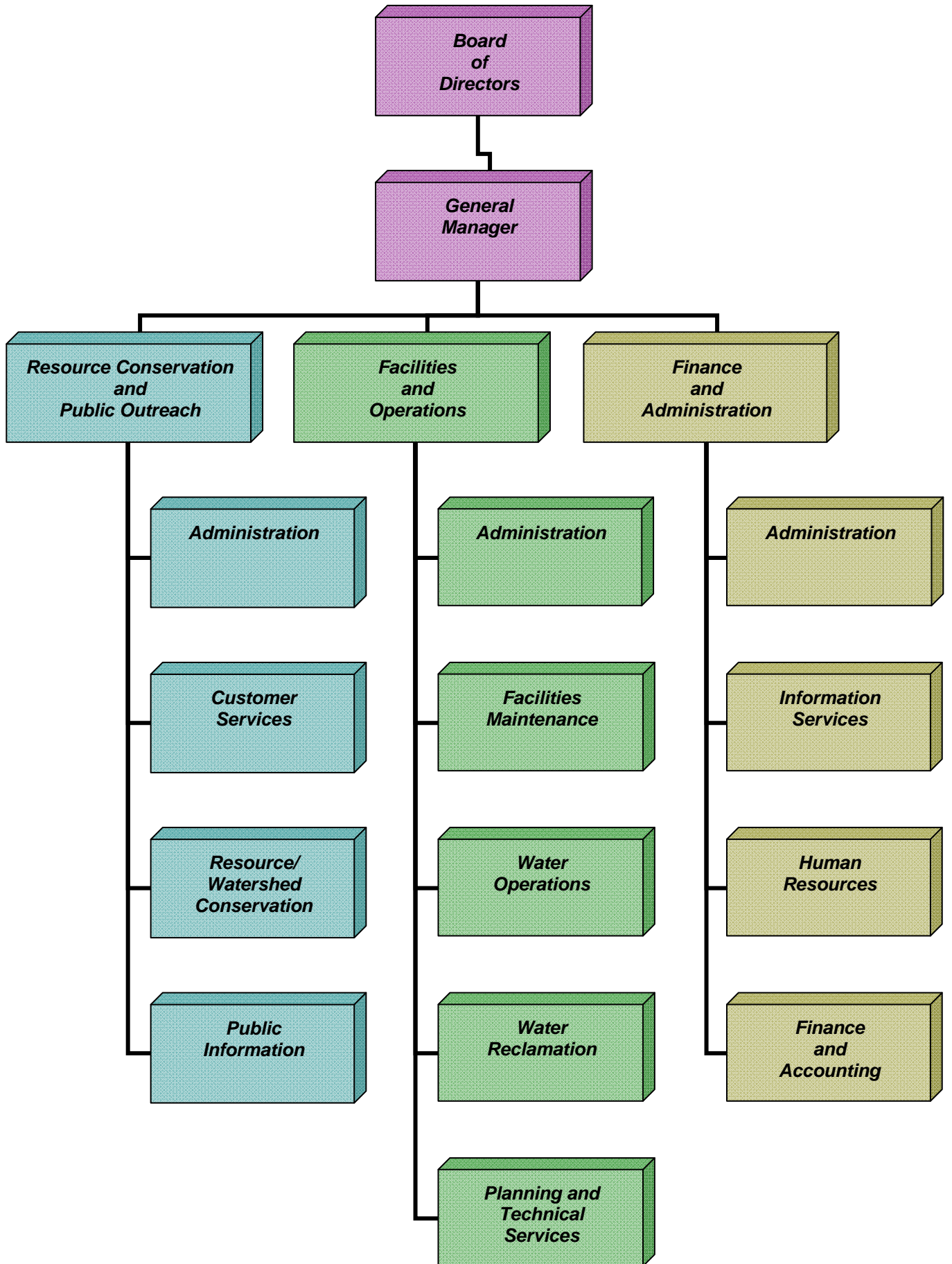
The Operations budget section includes three enterprises – Potable Water, Recycled Water and Sanitation. The Sanitation budget includes costs/revenues specifically identifiable to Las Virgenes sanitation customers and an allocation from the Joint Powers Authority operations.

The Joint Powers Authority (JPA) budget section includes sanitation revenues/expenses that benefit both JPA partners. JPA net operating expenses are allocated to the JPA partners.

The LVMWD Capital Improvement Project (CIP) budget section includes projects benefiting Las Virgenes only and JPA projects. The JPA CIP budget pages are a subset of the LVMWD section, showing only projects benefiting the JPA.

The Internal Services budget section includes costs that are not specifically identifiable to the sections listed above. Internal Service costs are allocated to Operations, the JPA and the CIP Projects.

DISTRICT ORGANIZATION



DISTRICT STAFFING PLAN

FY 2013-14

Business Unit	DIVISION Dept/Section	2009-10 Auth Positions	2010-11 Auth Positions	2011-12 Auth Positions	2012-13 Auth Positions	Filled as 4/15/2013	Proposed Changes 2013-14	2013-14 Proposed Positions
	BOARD & GENERAL MANAGER							
701121	Administration	2.0	2.0	2.0	2.0	2.0	-	2.0
TOTAL GENERAL MANAGER		2.0	2.0	2.0	2.0	2.0	-	2.0

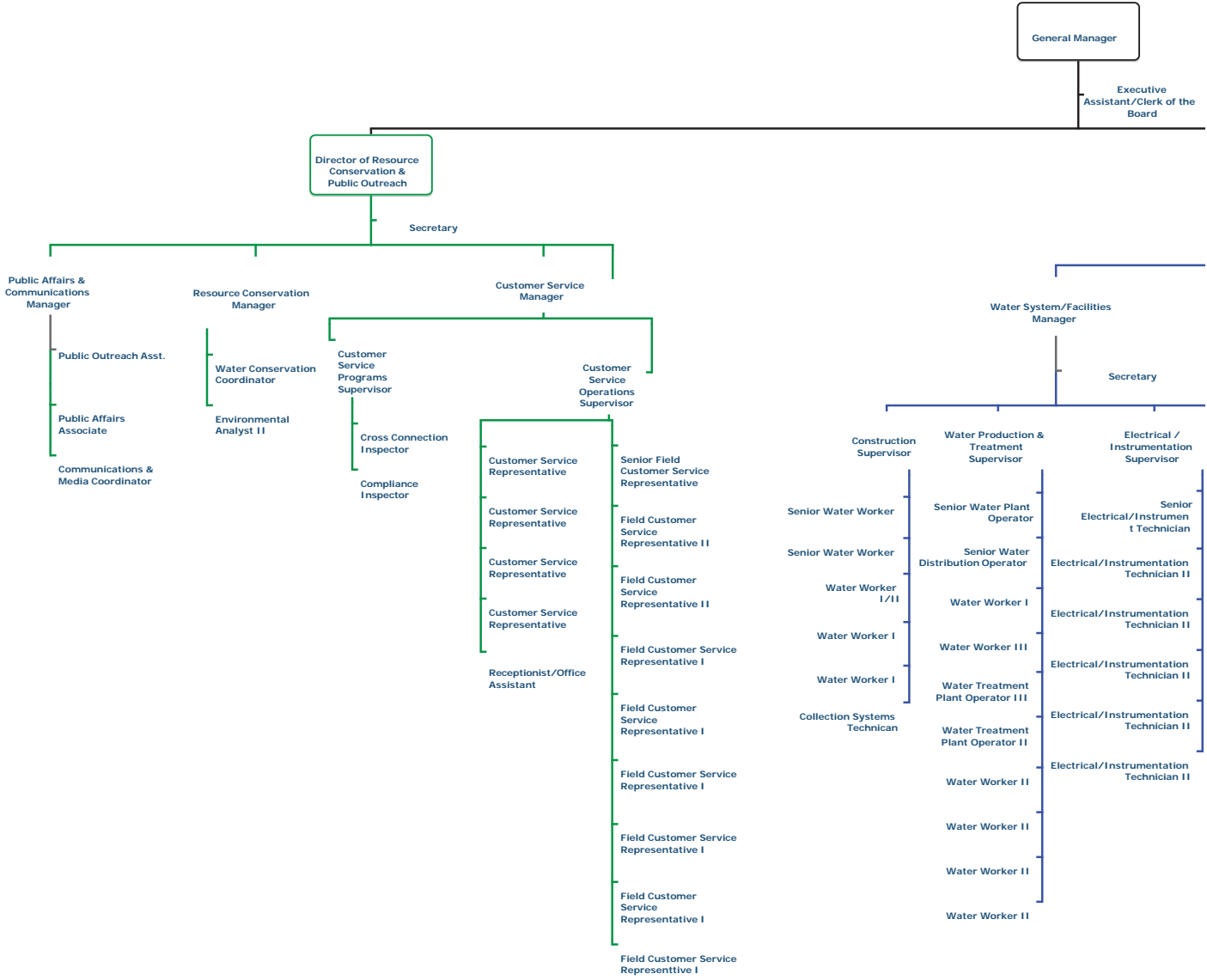
Business Unit	DIVISION Dept/Section	2009-10 Auth Positions	2010-11 Auth Positions	2011-12 Auth Positions	2012-13 Auth Positions	Filled as 4/15/2013	Proposed Changes 2013-14	2013-14 Proposed Positions
	RESOURCE CONSERVATION & PUBLIC OUTREACH							
701210	Administration	2.0	2.0	2.0	2.0	2.0	-	2.0
701220	Customer Service-Administration	1.0	1.0	1.0	1.0	1.0	-	1.0
701221	Customer Service Operations	15.0	15.0	15.0	15.0	15.0	-	15.0
701226	Customer Service Programs	2.0	2.0	3.0	3.0	3.0	-	3.0
701223	Resource/Watershed Conservation	3.0	3.0	3.0	3.0	3.0	-	3.0
701230	Public Information	3.0	3.0	3.0	3.0	3.0	-	3.0
701240	GIS and New Customer Service	5.0	5.0	-	-	-	-	-
TOTAL RESOURCE CONSERVATION & PUBLIC OUTREACH		31.0	31.0	27.0	27.0	27.0	-	27.0

Business Unit	DIVISION Dept/Section	2009-10 Auth Positions	2010-11 Auth Positions	2011-12 Auth Positions	2012-13 Auth Positions	Filled as 4/15/2013	Proposed Changes 2013-14	2013-14 Proposed Positions
	FACILITIES & OPERATIONS							
701310	Administration	3.0	3.0	2.0	2.0	2.0	-	2.0
701320	Facilities Maintenance-Admin	1.5	1.2	1.2	1.2	1.2	-	1.2
701326	Electrical/Instrumentation-Maint	8.0	8.0	8.0	6.0	6.0	-	6.0
701321	Facilities Maintenance-Maint	7.0	7.0	7.0	8.0	8.0	-	8.0
701325	Facilities Maintenance-Fleet	1.0	1.0	1.0	1.0	1.0	-	1.0
701330	Water Division-Admin	1.5	0.8	0.8	0.8	0.8	-	0.8
701331	Water Treatment & Production	12.0	12.0	11.0	11.0	11.0	-	11.0
701322	Construction	8.0	8.0	7.0	7.0	6.0	-	7.0
701340	Reclamation Division-Admin	3.0	3.0	3.0	3.0	3.0	-	3.0
701341	Reclamation Division-Lab	6.0	6.0	6.0	6.0	6.0	-	6.0
701342	Reclamation Division-Treatment	9.0	9.0	9.0	9.0	9.0	-	9.0
701343	Reclamation Division-Composting	7.0	7.0	6.0	6.0	6.0	-	6.0
701350	Technical Services Division	9.0	9.0	9.0	8.0	7.0	-	8.0
TOTAL FACILITIES & OPERATIONS		76.0	75.0	71.0	69.0	67.0	-	69.0

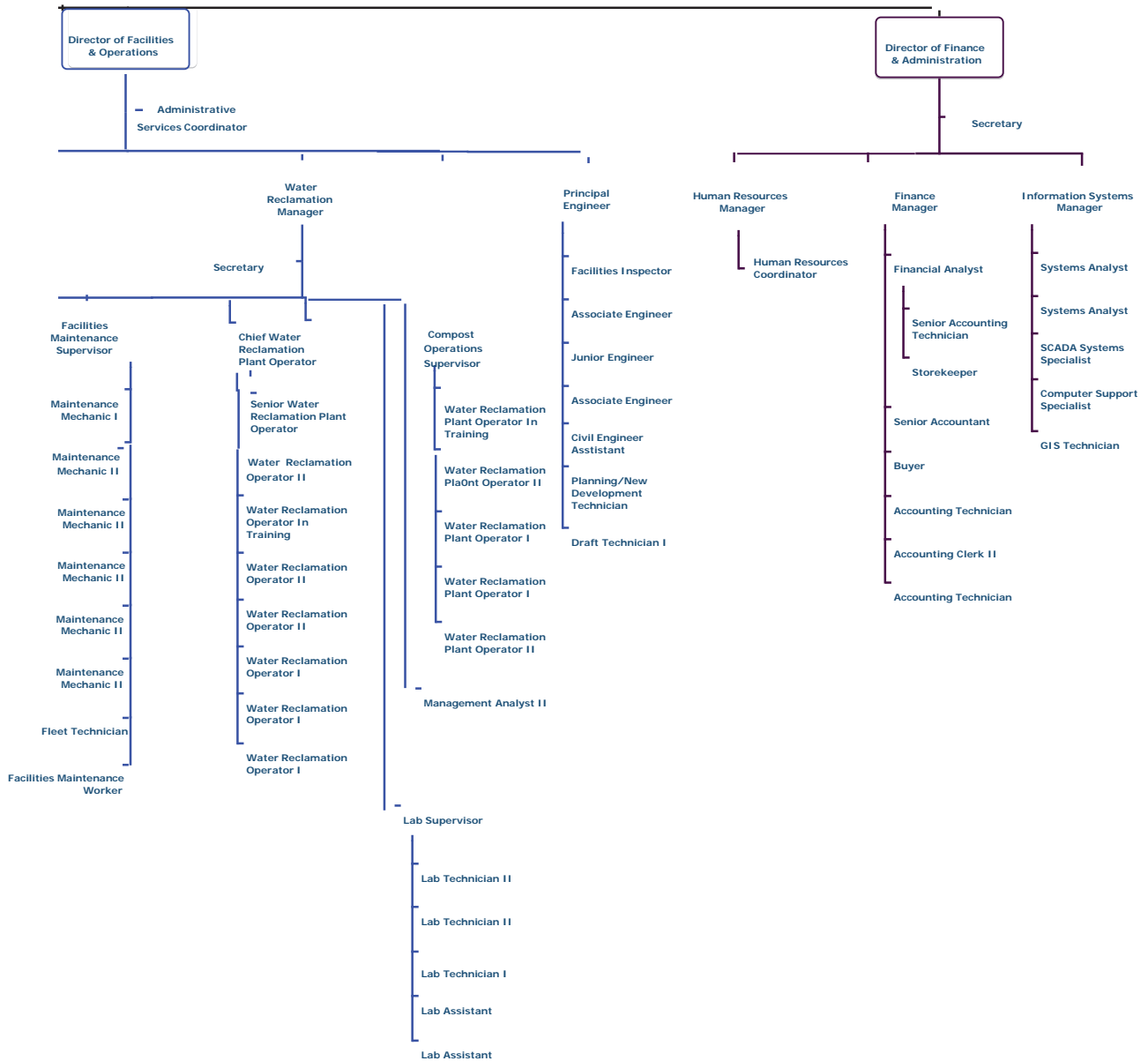
Business Unit	DIVISION Dept/Section	2009-10 Auth Positions	2010-11 Auth Positions	2011-12 Auth Positions	2012-13 Auth Positions	Filled as 4/15/2013	Proposed Changes 2013-14	2013-14 Proposed Positions
	FINANCE & ADMINISTRATION							
701410	Administration	2.0	2.0	2.0	2.0	2.0	-	2.0
701420	Information Systems	5.0	5.0	6.0	6.0	6.0	-	6.0
701430	Human Resources/Risk Mgmt	2.0	2.0	2.0	2.0	2.0	-	2.0
701440	Accounting	10.0	10.0	9.0	9.0	8.0	-	9.0
TOTAL FINANCE & ADMINISTRATION		19.0	19.0	19.0	19.0	18.0	-	19.0

TOTAL AGENCY STAFF POSITIONS		128.0	127.0	119.0	117.0	114.0	-	117.0
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LVMWD Employee



Organization Chart



ADOPTED FINANCIAL POLICIES

POLICY 1: Restricted Cash

The District will maintain cash, to be used solely for its intended purpose, in an amount equal to funds restricted by legal requirements, contractual agreements and trustee requirements.

The District is limited in the means in which it may use certain cash (“restricted cash”) due to legal and contractual requirements.

Other reserves/funds are unrestricted; they are established by Board direction to address potential needs as defined in the policies that follow. Unrestricted reserves may be adjusted in amount and directed for needs other than those initially contemplated, but funds described in Policy 7 for replacement/major maintenance must be used only for needs of the enterprise from which the funds were generated.

AB 1600 requires that development impact fees (“capacity fees”) and interest generated from such can only be used for capital projects related to expansion, not replacement or enhancement. These funds are maintained separately in the appropriate enterprise **Construction Fund**.

Vested sick leave results from contractual obligations with employees. Cash is maintained in an amount equal to the vested sick leave obligation. Upon voluntary termination, retirement or death of an employee, the vested sick leave accrual is paid to the employee or their beneficiary.

Trust funds hold cash that has been deposited with the District for future obligations that may or may not occur. These obligations include developer/customer deposits and pre-funding by Triunfo Sanitation District for their portion of JPA capital projects and 3 months operating expense.

A **Bond covenant** is cash held as a surety that the annual bond payment and interest will be made. The official documents of the bond transactions require that funds be deposited and maintained with the trustee until the final bond payment is made or the bond issue is defeased. If the District had to draw on this reserve to pay any portion of the debt service payment before the issue had fully matured, the District would be in technical default and the trustee could require the District to pay off the bondholders at once. The District’s refunding bond reserve has been deposited through the bond trustee, Bank of New York, in the state of California’s Local Agency Investment Fund (“LAIF”). The current bond coverage required for the district is that net operating income must be at least 110% of the maximum annual debt service.

POLICY 2: Balanced Budget/Annual Board Review

The District will maintain a balanced operating budget for each enterprise fund with annual revenues equal to or greater than annual expenditures. However, the Board may determine that reserves be used to augment operating revenues under certain

circumstances. The Board will review annually the working capital, cash, projected income and bond coverage levels to determine the adequacy of each.

If in any given fiscal year operating expenditures will exceed the operating revenue projected in the same year, causing a budget imbalance, cost cutting measures or revenue enhancements may be addressed before spending reserves to support on-going operations. Cost cutting measures may include reductions in capital improvement projects, reductions in staff or reductions in expenditures for materials, services, or supplies. Such expenditure or staff reductions may result in reduced service levels. Alternatively, the Board may determine that circumstances warrant taking money from reserves to offset expenses larger than operating income.

At year-end, net revenue after expenses (“income”) will be transferred to funds as directed by the Board, subject to any legal limitations on the Board’s discretion. Funds balances are addressed annually as part of the budgeting process.

Available cash in the various funds reflects the District’s ability to pay current bills and commitments, as well as underwriting the risk level the District is willing to accept.

POLICY 3: Rate Stabilization Fund

The District will maintain a Rate Stabilization Fund to maintain rate stability for customers in times when short or mid-term cash needs are volatile.

The District’s potable water operating revenue *can vary greatly* based on climatic conditions. During periods of heavy rain, potable water revenue drops significantly from the three year average at which revenues are budgeted. During significantly hot, dry periods, a reverse trend is seen wherein significant revenue is generated by higher sales than the three year average. During periods of extended water shortage, when customers are asked to reduce consumption, the impact on potable water revenue is similar to the effect of heavy rain. Rather than raising water rates on a temporary basis to cover expenses during these times, the Rate Stabilization Fund (RSF) allows the Board to balance operating revenue to operating expenses by a transfer.

POLICY 4: Financing Alternatives

As part of the annual Infrastructure Investment Plan (IIP) budgeting process, the District will examine options available to pay for the proposed projects, including the option of financing.

Each year the Board reviews needs for capital improvements and major maintenance over the next five years (the capital improvement plan “CIP”). Expenditures are projected on an annual basis, but the available fund balance for replacement or major maintenance is not always adequate to cover the need when it arises. The Board favors a pay-as-you-go program for the IIP program, but the District may not have funds available to pay for projects in any given year, or projects anticipated in future years may be of a type that would be difficult to finance. Such considerations may dictate financing as the preferred alternative. If a project requires substantial expenditures over several years and interest rates are low, the District may consider issuing financing now and reserving the available funds for need at times when interest rates are higher.

The Board has determined that debt service should not exceed 15% percent of reliable revenue sources.

POLICY 5: Fiscal Impact Analysis

Staff shall prepare a fiscal impact analysis for each budget appropriation request not included as part of the Annual Budget. Available fund balances are intended to be appropriated only for “one-time” nonrecurring expenditures not covered by the current annual budget.

When non-budgeted items are brought before the Board for consideration, the resulting fiscal impact will be analyzed. The Board requires all requests for new or supplemental budget appropriations to be accompanied by a fiscal impact statement including:

- Amount of funds requested
- Source of funds requested
 - New revenue
 - Reallocation of existing appropriations
 - Grants
- Impact of Request
 - New rates or fees
 - Decrease in one activity to support another activity
 - Effect on fund balance

POLICY 6: Operating Funds Cash Requirement

The District will maintain cash (net of restricted cash) in the Operations Fund of each enterprise equivalent to 25% of the operating budget (and eliminate the requirement for one-year’s debt service obligation. This change in policy will increase the potable water reserve balance but should be tempered with a requirement to maintain a working capital reserve for operations and one year’s debt service in the sanitation operating fund each year, which would be approximately \$5.2 million.)

An available cash reserve to cover operating shortfalls is a prudent management practice to be used for both short term cash flow and contingency planning for unforeseen situations. Examples include:

- Unexpected increases in costs or declines in revenues
- Legislative or judicial mandate to provide a new or expanded service or program
- Natural disaster emergencies which exceed the Emergency/Insurance Fund
- One-time Board approved non-capital expenditures or capital need if the IIP fund is inadequate
- Interruptions in billing process to customers

If such unforeseen circumstances occur, staff will present the Board with options for curing the deficiency, including use of this fund.

POLICY 7: Replacement and Major Maintenance Fund by Enterprise (potable water, sanitation, recycled water)

Each of the District's three enterprises will maintain a Replacement Fund for major maintenance, replacement and improvement of facilities and infrastructure not related to growth. The source of funds will be current user fees. Each Replacement Fund will maintain cash levels deemed adequate to cover that enterprise's projected needs for three years according to annually revised, five year Infrastructure Investment Plan (IIP). If a replacement fund's cash target is exceeded, the Board will consider using the excess for prepayment of outstanding debt, if appropriate.

Prudent stewardship of assets requires that maintenance be performed to postpone or decelerate the aging process. As a general rule, maintenance costs for an item become more expensive as the asset ages. Also, changes in technology could result in replacing an asset with one which provides lower operating expenses or greater revenues or replacement of assets may be required due to changes in regulatory standards.

Major maintenance and replacement are on-going operating costs that should be paid for by user fees. Appropriate cash levels within a Replacement Fund enables the District to pay for planned or unplanned projects in any given year.

The water stand-by charge is levied against developed and undeveloped land and is dedicated to maintenance and replacement of potable water infrastructure and facilities. Recognizing that undeveloped land has added value because of the availability of potable water service, these owners have a vested interest in seeing the system maintained.

POLICY 8: New Construction Fund by Enterprise

The District will pay for expansion or new facilities necessitated by growth from capacity fees collected from new development and maintained in the appropriate enterprise's Construction Fund.

Current ratepayers should not be burdened with costs associated with growth due to new development. The fair share of cost of expansion will be borne by the developers through capacity fees.

The District has a master plan that identifies projected infrastructure and facility needs through build-out and is used as the basis for determining capacity fees. Capacity fees may be pledged for debt service payments, if the need for the expansion occurs before adequate capacity fees can be collected.

Prepaid capacity fees not used are subject to refund with interest, provided the developer has not started his project and the District has not begun construction on the system.

POLICY 9: Internal Service Replacement Fund for Buildings, Vehicles and Equipment

The Internal Service Fund will have revenues (i.e. user charges, interest income and all other income) sufficient to meet operating expenses, maintenance costs, depreciation expense, an inflation factor for other needs not exclusive to one of the three enterprises.

The District uses the internal service fund as an internal accounting and budget mechanism to equitably distribute general operating costs such as for buildings, vehicle and equipment replacement and maintenance costs among District user programs and to assure that adequate funding is on hand to replace or maintain these assets.

POLICY 10: Emergency/Insurance Fund

The District will maintain an Emergency/Insurance Fund to cover deductibles, self-insurance retentions, claims not covered by insurance, fines and penalties imposed by regulatory agencies and disaster repairs and expenses. The target for this Fund is two percent (2%) of the total value of capital assets, including LVMWD's share of the Joint Power's Authority capital assets. The Board must approve any expenditure from this Fund.

To protect the investment in assets and to ensure continuation of District operations, the District purchases insurance for general liability, property and worker's compensation. The District has the responsibility to pay for deductibles or self-insurance retentions. Also, the District has some risks that may not be economically or actually insured, such as certain types of pollution (odor), flood, and mold. Also, the insurance on District's sewer lines or water lines is limited to the cost of emergency clean-up and does not include the cost of repairing the failure. Because of this potential exposure, the District has established the Emergency/Insurance Fund at two-percent of the value of capital assets less the value of land, which amount will be determined annually after the audit. The Fund can only be used when approved by the Board.

This policy is in line with our experience in having to pay damages that are not covered by insurance and cover expenses that are not reimbursed on a timely basis by FEMA. Like the Rate Stabilization Fund, not having the Emergency/Insurance Fund available in the event of a disaster could significantly impact our cash flow and possibly impact future utility rates during troublesome times.

Las Virgenes Municipal Water District



OPERATIONS

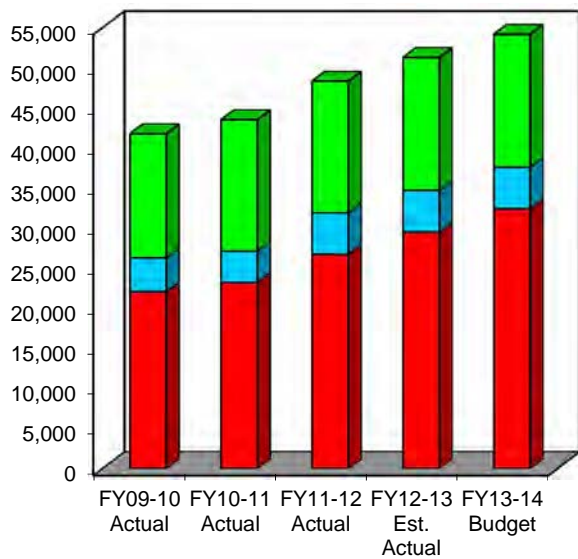


Las Virgenes Municipal Water District
Operating Revenue
(Dollars in Thousands)

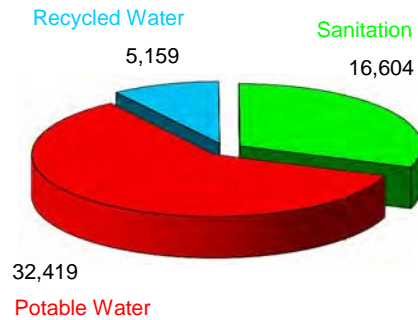
	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
Potable Water Operations¹	22,050	23,220	26,754	29,484	32,419
Recycled Water Operations	4,233	3,888	5,151	5,217	5,159
Sanitation Operations	15,473	16,402	16,394	16,559	16,604
Total Operating Revenue	41,756	43,510	48,299	51,260	54,182

¹ includes Water Conservation Revenue

**LVMWD
Operating Revenue**



**LVMWD
FY 2013-14 Operating Revenue
(Dollars in Thousands)**



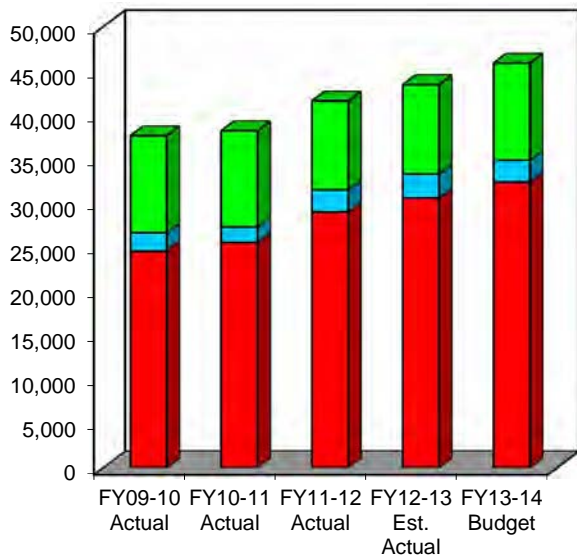
■ Potable Water Operations¹ ■ Recycled Water Operations
■ Sanitation Operations

Las Virgenes Municipal Water District
Operating Expenses
(Dollars in Thousands)

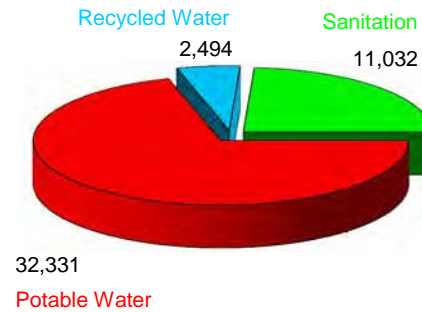
	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
Potable Water Operations¹	24,591	25,487	28,955	30,550	32,331
Recycled Water Operations	2,000	1,750	2,499	2,723	2,494
Sanitation Operations	11,015	10,934	10,104	10,133	11,032
Total Operating Expenses	37,606	38,171	41,558	43,406	45,857

¹ includes Water Conservation Expenses

**LVMWD
Operating Expenses**



**LVMWD
FY 2013-14 Operating Expenses
(Dollars in Thousands)**



■ Potable Water Operations¹ ■ Recycled Water Operations
■ Sanitation Operations

**Las Virgenes Municipal Water District
Summary of All Units**

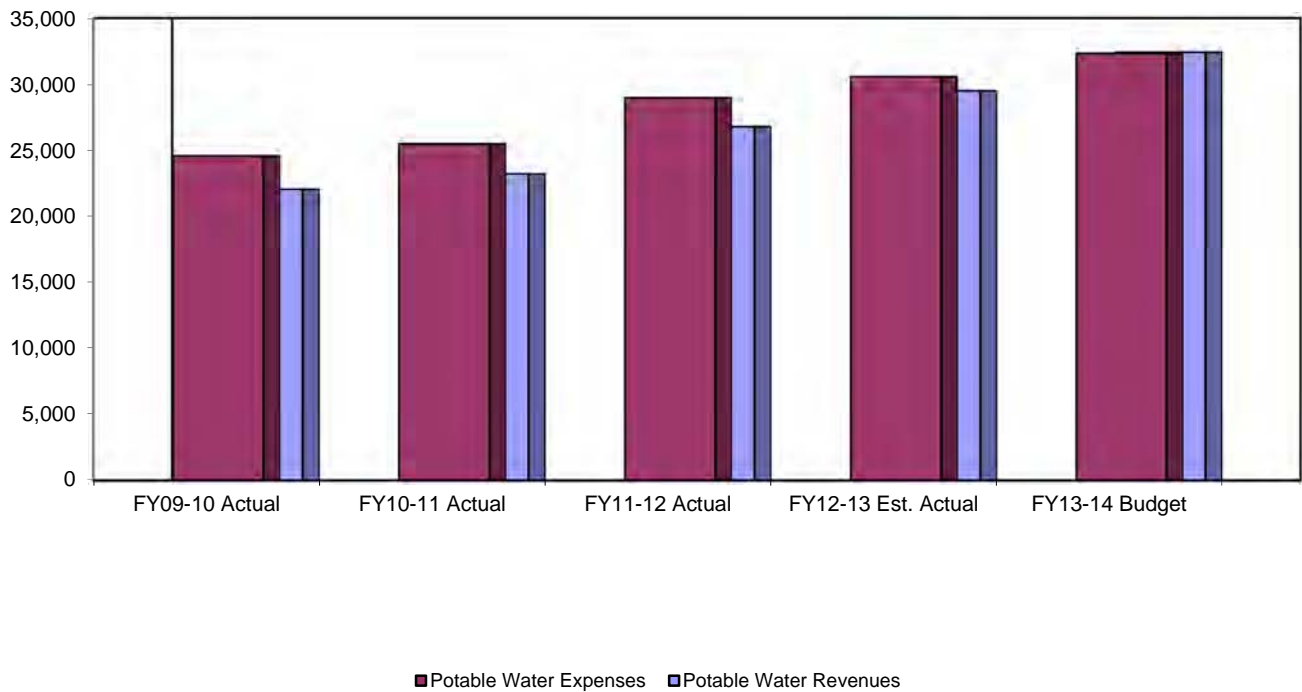
	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING REVENUES						
4000 Water Sales	\$21,507,553	\$22,890,540	\$26,401,302	\$28,081,800	\$29,060,000	\$31,966,800
4155 Temporary Meter Fees	3,300	2,400	2,000	2,600	2,000	2,600
4160 Late Payment Fees	108,169	94,512	98,672	115,000	113,000	115,000
4170 Water Usage - Accidents	24,549	14,233	40,273	20,100	22,000	20,100
4175 PW Supplement to RW	290,600	55,100	89,200	100,000	142,400	100,000
4215 RW Sales - Calabasas	468,200	495,089	585,098	513,000	585,000	578,340
4220 RW Sales - LV Valley	213,327	169,727	213,775	189,000	214,000	220,320
4225 RW Sales - Calabasas MWD	1,343,964	1,331,555	1,489,756	1,361,000	1,490,000	1,492,260
4230 RW Sales - Western	2,202,257	1,886,501	2,316,641	2,057,000	2,317,000	2,259,300
4260 Sanitation Service Fees	15,205,148	16,154,976	16,132,585	16,395,000	16,299,000	16,344,000
4270 Consol Sewer District Fees	233,640	216,648	230,040	230,040	230,040	230,040
4400 MWD Conser Credit	760	0	0	44,000	20,700	86,000
4421 Prop 50 - IRWMP	29,640	64,350	0	11,000	5,200	11,000
4505 Other Income from Operations	124,970	134,843	698,885	727,624	759,538	756,570
TOTAL OPERATING REVENUES	\$41,756,077	\$43,510,474	\$48,298,227	\$49,847,164	\$51,259,878	\$54,182,330
SOURCE OF SUPPLY						
5000 Purchased Water - MWD	12,908,836	14,573,981	16,280,859	18,493,126	18,111,095	19,483,871
5054 Draw from Reservoir	808,260	430,815	812,604	910,055	1,082,044	1,318,800
5100 Purchased Water - JPA RWTR	1,237,285	1,213,215	1,911,981	1,983,413	2,091,974	1,806,999
5105 Purchased Water - Ventura Co.	148,665	199,756	229,803	197,531	265,000	280,000
5110 Purchased Water - Simi Dist. #8	43,839	54,945	55,303	59,372	60,000	64,400
5115 Purchased Water - Potable Suppl	223,600	55,100	89,200	100,000	142,400	100,000
5125 Water Supply - LVR Adjustment	131,331	36,081	281,107	90,000	205,000	115,000
Sub-total	\$15,501,816	\$16,563,893	\$19,660,857	\$21,833,497	\$21,957,513	\$23,169,070
PURCHASED SERVICES						
5735 Share of JPA Net Expenses	8,764,034	9,145,332	8,516,850	9,258,993	8,442,843	9,082,764
5740 City of Los Angeles	548,633	195,085	195,059	335,400	200,000	393,700
Sub-total	\$9,312,667	\$9,340,417	\$8,711,909	\$9,594,393	\$8,642,843	\$9,476,464
OPERATING EXPENSES						
5400 Labor	1,241,988	1,379,744	1,261,795	1,411,943	1,322,296	1,264,983
5405.1 Energy	919,948	873,736	919,444	930,800	1,072,876	898,411
5405.2 Telephone	66,996	70,840	66,724	71,700	67,581	67,825
5405.3 Gas	48,559	59,854	45,740	80,000	52,429	46,692
5405.4 Water	6,728	8,373	10,872	8,850	11,859	11,478
5410 Supplies/Material	141,141	142,526	188,027	151,000	149,283	151,537
5410.10 Hypochlorite	9,035	6,069	13,285	15,000	13,285	13,896
5410.12 Septum	29,517	44,031	42,848	25,000	22,500	3,000
5415 Outside Services	60,403	87,357	76,824	110,700	113,550	99,495
5417 Odor Control	6,904	2,269	2,439	5,000	2,500	4,000
5420 Permits and Fees	60,672	70,338	63,065	69,200	67,100	54,748
5425 Consulting Services	6,543	4,494	0	20,000	22,833	0
Sub-total	\$2,598,434	\$2,749,631	\$2,691,063	\$2,899,193	\$2,918,092	\$2,616,065
MAINTENANCE EXPENSES						
5500 Labor	951,724	872,480	967,173	927,981	834,433	953,690
5510 Supplies/Material	159,403	166,559	225,236	155,300	171,667	157,208
5515 Outside Services	202,187	188,142	258,724	160,100	241,200	202,472
5518 Building Maintenance	11,994	10,581	50,773	15,000	15,094	20,500
5520 Permits and Fees	9,452	11,801	26,823	20,000	9,882	16,169
5525 Consulting Services	3,000	0	0	0	0	0
5530 Capital Outlay	79,568	55,543	16,752	79,600	18,700	16,000
Sub-total	\$1,417,328	\$1,305,106	\$1,545,481	\$1,357,981	\$1,290,976	\$1,366,039

**Las Virgenes Municipal Water District
Summary of All Units**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
INVENTORY EXPENSE						
5536 Inventory Adjustment	0	61	0	0	0	0
SPECIALTY EXPENSES						
5700 SCADA Services	92,578	93,372	78,587	153,427	141,814	109,702
5710.2 Technical Services	40,129	65,849	47,342	41,146	62,153	55,113
5715.2 Other Lab Services	17,229	13,734	11,653	14,800	10,287	10,260
5715.3 Tapia Lab Sampling	52,648	52,697	68,456	60,105	79,276	66,901
5725 Gen Supplies/Small Tools	29,706	35,595	31,377	30,000	27,585	30,000
7202 Allocated Lab Expense	178,522	195,842	198,226	201,092	176,803	196,284
Sub-total	\$410,812	\$457,089	\$435,641	\$500,570	\$497,918	\$468,260
PUBLIC INFORMATION						
6602 School Education Program	70,535	65,652	186,502	149,605	150,720	150,012
6604 Public Education Program	138,593	70,414	106,451	100,193	84,902	105,209
6606 Community Group Outreach	18,914	6,104	11,276	44,918	19,996	24,765
6608 Intergovernmental Coordination	2,637	5,426	3,171	14,954	5,000	15,005
Sub-total	\$230,679	\$147,596	\$307,400	\$309,670	\$260,618	\$294,991
FIELD CONSERVATION						
6639 Turf Removal Program	0	0	4,357	60,092	30,976	65,962
6662 Sprinkler Nozzles	0	0	0	0	6,000	55,373
6704 ULFT Rebates	1,380	250	0	0	0	0
6706 Rotating Sprinkler Nozzle	522	0	0	0	0	0
6708 MWD Clothes Washer	20,323	67,816	0	0	0	0
6709 ET Irrigation Controller	266	0	0	0	0	0
Sub-total	\$22,491	\$68,066	\$4,357	\$60,092	\$36,976	\$121,335
COMMUNITY CONSERVATION EDUCATION						
6742 Demonstration Garden Grant	0	1,000	280	15,395	1,102	2,922
6748 Professional Landscape & Irr Wkshp	10,061	3,485	0	4,000	7,288	6,951
6749 Residential Customer Training	49,754	34,153	45,583	46,218	33,956	56,414
Sub-total	\$59,815	\$38,638	\$45,863	\$65,613	\$42,346	\$66,287
RESOURCE CONSERVATION						
6785 Watershed Programs	18	0	18,189	20,023	27,762	13,064
6790 Back Flow Protection	76,986	78,680	64,138	53,530	41,821	53,839
Sub-total	\$77,004	\$78,680	\$82,327	\$73,553	\$69,583	\$66,903
ADMINISTRATIVE EXPENSES						
6260 Rental Charge - Facility Repl	326,704	288,124	262,739	287,157	294,032	289,072
7135 General Insurance	0	0	0	0	0	0
7135.1 Property Insurance	24,613	24,586	24,737	25,400	28,358	29,800
7135.4 Earthquake Insurance	51,064	49,115	50,120	49,600	50,740	51,185
7145 Claims Paid	82,110	5,089	13,246	0	15,793	0
7155 Other Expense	15,029	14,141	155,673	0	0	0
7203 Allocated Building Maint	80,441	87,384	96,673	105,892	96,324	85,319
7205 Allocated Legal	474,058	102,732	71,141	100,000	100,000	100,000
7209 Allocated Rental Property Exp	(17,296)	(11,734)	(11,600)	0	0	0
7225 Allocated Support Services	1,883,810	1,920,564	2,040,882	2,109,174	1,872,502	1,924,236
7226 Allocated Operations Services	5,055,722	4,941,864	5,370,039	5,169,008	5,230,600	5,732,696
Sub-total	\$7,976,255	\$7,421,865	\$8,073,650	\$7,846,231	\$7,688,349	\$8,212,308
TOTAL OPERATING EXPENSES	\$37,607,301	\$38,171,042	\$41,558,548	\$44,540,793	\$43,405,214	\$45,857,722
NET OPERATING INCOME (LOSS)	\$4,148,776	\$5,339,432	\$6,739,679	\$5,306,371	\$7,854,664	\$8,324,608

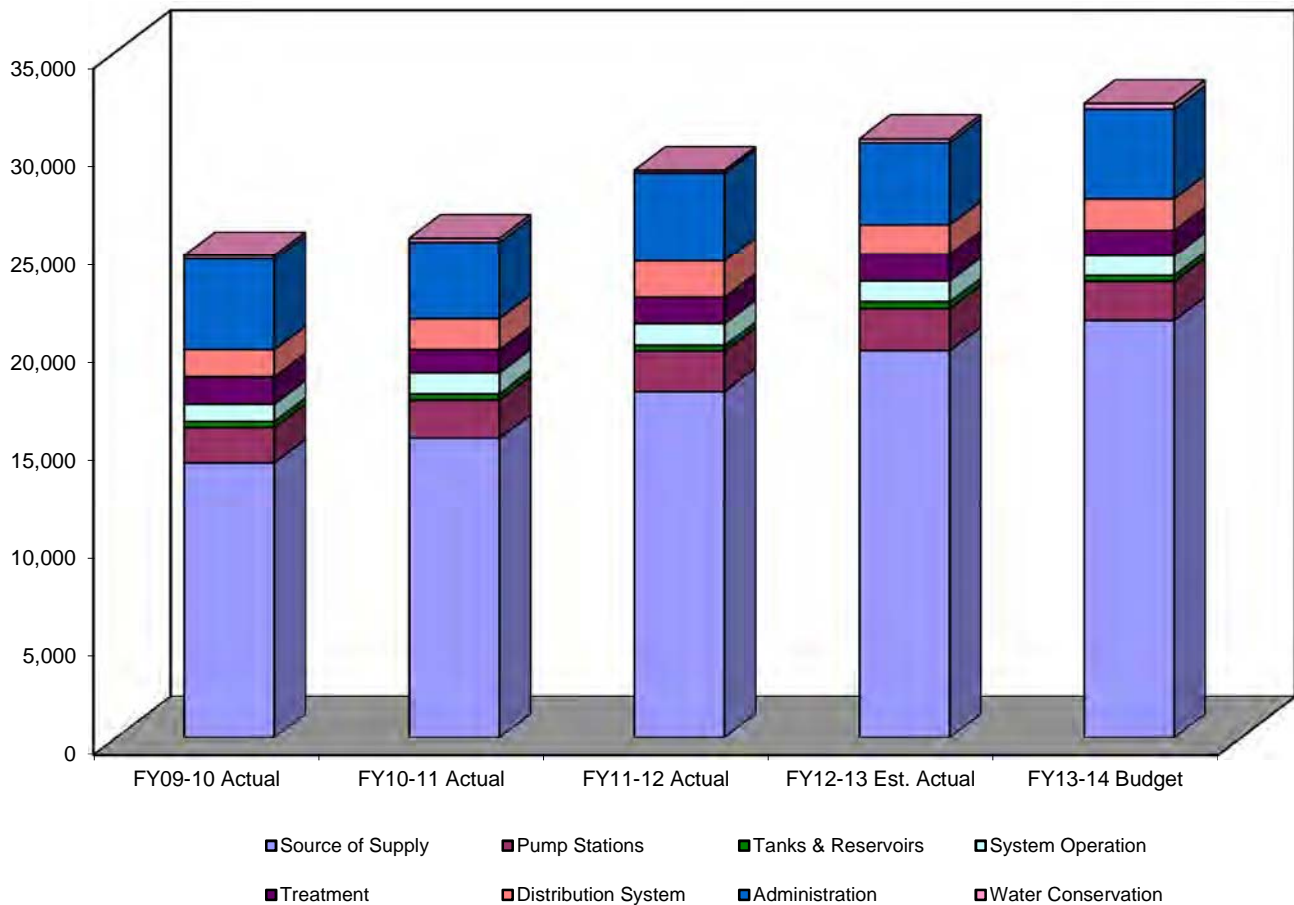
Las Virgenes Municipal Water District
Potable Water Operations Summary
(Dollars in Thousands)

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
Potable Water Revenues	22,050	23,220	26,754	29,484	32,419
Potable Water Expenses	24,591	25,487	28,955	30,550	32,331
Net Operating Income	(2,541)	(2,267)	(2,201)	(1,066)	88



Las Virgenes Municipal Water District
Potable Water Operating Expense Summary
(Dollars in Thousands)

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
Source of Supply	14,041	15,296	17,660	19,723	21,262
Pump Stations	1,791	1,946	2,043	2,141	1,997
Tanks & Reservoirs	315	300	284	346	305
System Operation	877	1,050	1,118	1,073	1,013
Treatment	1,361	1,174	1,348	1,382	1,306
Distribution System	1,396	1,594	1,858	1,509	1,627
Administration	4,644	3,920	4,508	4,184	4,532
	24,425	25,280	28,819	30,358	32,042
Water Conservation	166	207	136	192	289
Total Potable Water	24,591	25,487	28,955	30,550	32,331



**Las Virgenes Municipal Water District
Potable Water Summary**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING REVENUES						
4000 Water Sales	\$21,507,503	\$22,890,540	\$26,401,302	\$28,080,000	\$29,060,000	\$31,965,000
4155 Temporary Meter Fees	3,300	2,400	2,000	2,500	2,000	2,500
4160 Late Payment Fees	70,397	59,313	62,859	75,000	75,000	75,000
4170 Water Usage - Accidents	24,549	14,233	40,273	20,000	22,000	20,000
4175 PW Supplement to RW	290,600	55,100	89,200	100,000	142,400	100,000
4400 MWD Conser Credit	760	0	0	44,000	20,700	86,000
4421 Prop 50 - IRWMP	29,640	64,350	0	11,000	5,200	11,000
4505 Other Income from Operations	122,920	133,782	157,973	160,000	157,000	160,000
TOTAL OPERATING REVENUES	\$22,049,669	\$23,219,718	\$26,753,607	\$28,492,500	\$29,484,300	\$32,419,500
SOURCE OF SUPPLY						
5000 Purchased Water - MWD	12,908,836	14,573,981	16,280,859	18,493,126	18,111,095	19,483,871
5054 Draw from Reservoir	808,260	430,815	812,604	910,055	1,082,044	1,318,800
5105 Purchased Water - Ventura Co.	148,665	199,756	229,803	197,531	265,000	280,000
5110 Purchased Water - Simi Dist. #8	43,839	54,945	55,303	59,372	60,000	64,400
5125 Water Supply - LVR Adjustment	131,331	36,081	281,107	90,000	205,000	115,000
Sub-total	\$14,040,931	\$15,295,578	\$17,659,676	\$19,750,084	\$19,723,139	\$21,262,071
OPERATING EXPENSES						
5400 Labor	1,087,627	1,233,607	1,124,081	1,224,588	1,184,257	1,077,265
5405.1 Energy	811,649	767,795	815,657	818,300	963,632	787,051
5405.2 Telephone	48,507	51,604	48,651	52,200	48,875	49,057
5405.3 Gas	48,559	59,854	45,740	80,000	52,429	46,692
5405.4 Water	6,075	7,872	10,376	8,200	11,264	10,878
5410 Supplies/Material	140,981	142,526	188,027	151,000	149,283	151,537
5410.10 Hypochlorite	9,035	6,069	13,285	15,000	13,285	13,896
5410.12 Septum	29,517	44,031	42,848	25,000	22,500	3,000
5415 Outside Services	60,403	87,357	76,824	110,700	113,550	99,495
5420 Permits and Fees	54,669	63,464	46,179	61,700	51,282	48,973
5425 Consulting Services	6,543	4,494	0	20,000	22,833	0
Sub-total	\$2,303,565	\$2,468,673	\$2,411,668	\$2,566,688	\$2,633,190	\$2,287,844
MAINTENANCE EXPENSES						
5500 Labor	770,827	746,651	880,838	838,142	750,886	834,309
5510 Supplies/Material	121,691	136,689	193,701	124,600	130,492	125,813
5515 Outside Services	162,615	153,878	238,482	139,100	216,788	182,271
5518 Building Maintenance	11,994	10,581	50,773	15,000	15,094	20,500
5520 Permits and Fees	9,452	11,801	26,823	20,000	9,882	16,169
5530 Capital Outlay	79,568	55,543	6,452	49,600	18,700	4,000
Sub-total	\$1,156,147	\$1,115,143	\$1,397,069	\$1,186,442	\$1,141,842	\$1,183,062
INVENTORY EXPENSE						
5536 Inventory Adjustment	0	61	0	0	0	0
SPECIALTY EXPENSES						
5700 SCADA Services	91,543	92,328	77,747	147,361	137,903	104,131
5710.2 Technical Services	36,973	65,849	47,342	41,146	61,986	54,225
5715.2 Other Lab Services	17,229	13,734	11,653	14,800	10,287	10,260
5715.3 Tapia Lab Sampling	52,648	52,697	68,456	60,105	79,276	66,901
5725 Gen Supplies/Small Tools	29,706	35,595	31,377	30,000	27,585	30,000
7202 Allocated Lab Expense	178,522	195,842	198,226	201,092	176,803	196,284
Sub-total	\$406,621	\$456,045	\$434,801	\$494,504	\$493,840	\$461,801

**Las Virgenes Municipal Water District
Potable Water Summary**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PUBLIC INFORMATION						
6602 School Education Program	70,535	65,652	186,502	149,605	150,720	150,012
6604 Public Education Program	138,593	70,414	106,451	100,193	84,902	105,209
6606 Community Group Outreach	18,914	6,104	11,276	44,918	19,996	24,765
6608 Intergovernmental Coordination	2,637	5,426	3,171	14,954	5,000	15,005
Sub-total	<u>\$230,679</u>	<u>\$147,596</u>	<u>\$307,400</u>	<u>\$309,670</u>	<u>\$260,618</u>	<u>\$294,991</u>
FIELD CONSERVATION						
6639 Turf Removal Program	0	0	4,357	60,092	30,976	65,962
6662 Sprinkler Nozzles	0	0	0	0	6,000	55,373
6704 ULFT Rebates	1,380	250	0	0	0	0
6706 Rotating Sprinkler Nozzle	522	0	0	0	0	0
6708 MWD Clothes Washer	20,323	67,816	0	0	0	0
6709 ET Irrigation Controller	266	0	0	0	0	0
Sub-total	<u>\$22,491</u>	<u>\$68,066</u>	<u>\$4,357</u>	<u>\$60,092</u>	<u>\$36,976</u>	<u>\$121,335</u>
COMMUNITY CONSERVATION EDUCATION						
6742 Demonstration Garden Grant	0	1,000	280	15,395	1,102	2,922
6748 Professional Landscape & Irr Wkshp	10,061	3,485	0	4,000	7,288	6,951
6749 Residential Customer Training	49,754	34,153	45,583	46,218	33,956	56,414
Sub-total	<u>\$59,815</u>	<u>\$38,638</u>	<u>\$45,863</u>	<u>\$65,613</u>	<u>\$42,346</u>	<u>\$66,287</u>
RESOURCE CONSERVATION						
6785 Watershed Programs	18	0	18,189	20,023	27,762	13,064
6790 Back Flow Protection	58,486	70,085	53,913	45,883	35,266	46,148
Sub-total	<u>\$58,504</u>	<u>\$70,085</u>	<u>\$72,102</u>	<u>\$65,906</u>	<u>\$63,028</u>	<u>\$59,212</u>
ADMINISTRATIVE EXPENSES						
6260 Rental Charge - Facility Repl	271,199	238,932	218,527	244,570	249,820	246,201
7135.1 Property Insurance	24,613	24,586	24,737	25,400	28,358	29,800
7135.4 Earthquake Insurance	51,064	49,115	50,120	49,600	50,740	51,185
7145 Claims Paid	82,110	5,089	13,246	0	15,793	0
7155 Other Expense	15,029	14,141	155,673	0	0	0
7203 Allocated Building Maint	80,441	87,384	96,673	105,892	96,324	85,319
7205 Allocated Legal	474,058	102,732	71,141	100,000	100,000	100,000
7209 Allocated Rental Property Exp	(17,296)	(11,734)	(11,600)	0	0	0
7225 Allocated Support Services	1,481,855	1,538,843	1,650,877	1,692,748	1,547,155	1,556,128
7226 Allocated Operations Services	3,849,609	3,778,372	4,353,038	4,140,514	4,065,874	4,526,362
Sub-total	<u>\$6,312,682</u>	<u>\$5,827,460</u>	<u>\$6,622,432</u>	<u>\$6,358,724</u>	<u>\$6,154,064</u>	<u>\$6,594,995</u>
TOTAL OPERATING EXPENSES	<u>\$24,591,435</u>	<u>\$25,487,345</u>	<u>\$28,955,368</u>	<u>\$30,857,723</u>	<u>\$30,549,043</u>	<u>\$32,331,598</u>
NET OPERATING INCOME (LOSS)	<u>(\$2,541,766)</u>	<u>(\$2,267,627)</u>	<u>(\$2,201,761)</u>	<u>(\$2,365,223)</u>	<u>(\$1,064,743)</u>	<u>\$87,902</u>

Las Virgenes Municipal Water District

FY 2013-14 Potable Water Sales & Revenues - Projected

July - Dec.							Jan.-June				Total
Block Tier Shift Points			Adjusted				Adjusted				Calculated Revs (incd Zones)
Tier	Bottom	Top	Block Rate	2012 Sales (Hcf)	Zone surcharges	Calculated Revs (incd Zones)	Block Rate	2012 Sales (Hcf)	Zone surcharges	Calculated Revs (incd Zones)	
Residential Single-family Dwelling Customers											
1	0	16	\$1.98	808,944	\$0	\$1,601,710	\$2.19	947,410	\$0	\$2,074,828	
2	17	67	\$2.37	1,690,800	\$0	\$4,007,195	\$2.60	1,473,293	\$0	\$3,830,562	
3	68	200	\$3.29	1,204,626	\$0	\$3,963,218	\$3.56	579,317	\$0	\$2,062,369	
4	201	na	\$4.68	442,041	\$0	\$2,068,753	\$5.02	105,046	\$0	\$527,332	
Subtotal Commodity				4,146,411	\$933,897	\$11,640,876		3,105,067	\$513,935	\$8,495,091	\$20,135,967
Base Meter Service Charges						\$1,692,922					\$3,409,917
Total Revenues						\$14,267,695					\$24,993,716
Commercial Customers											
1	0	16	\$1.98	108,495	\$0	\$214,821	\$2.19	127,905	\$0	\$280,112	
2	17	67	\$2.37	176,906	\$0	\$419,267	\$2.60	187,350	\$0	\$487,111	
3	68	200	\$3.29	136,885	\$0	\$450,353	\$3.56	118,689	\$0	\$422,535	
4	201	na	\$4.68	115,025	\$0	\$538,319	\$5.02	31,791	\$0	\$159,591	
Subtotal Commodity				537,312	\$112,013	\$1,622,759		465,736	\$41,341	\$1,349,349	\$2,972,108
Base Meter Service Charges						\$209,505					\$424,475
Total Revenues						\$1,944,277					\$3,549,937
Multi-family Dwelling Customers (a)											
1	0	12	\$1.98	215,508	\$0	\$426,705	\$2.19	259,186	\$0	\$567,617	
2	13	14	\$2.37	19,386	\$0	\$45,946	\$2.60	19,966	\$0	\$51,911	
3	15	24	\$3.29	47,302	\$0	\$155,625	\$3.56	38,883	\$0	\$138,425	
4	25	na	\$4.68	29,439	\$0	\$137,777	\$5.02	8,973	\$0	\$45,042	
Subtotal Commodity				311,636	\$85,342	\$766,052		327,008	\$65,922	\$802,995	\$1,569,047
Base Meter Service Charges						\$144,291					\$293,495
Total Revenues						\$995,686					\$2,013,806
Irrigation Customers											
1	0	16	\$1.98	22,469	\$0	\$44,489	\$2.19	25,018	\$0	\$54,790	
2	17	67	\$2.37	50,554	\$0	\$119,814	\$2.60	47,235	\$0	\$122,810	
3	68	200	\$3.29	65,996	\$0	\$217,128	\$3.56	38,440	\$0	\$136,847	
4	201	na	\$4.68	52,365	\$0	\$245,067	\$5.02	5,983	\$0	\$30,034	
Subtotal Commodity				191,385	\$33,039	\$626,498		116,676	\$16,698	\$344,481	\$970,979
Base Meter Service Charges						\$40,068					\$81,877
Total Revenues						\$699,605					\$1,102,593
Temporary Customers											
1		na	\$7.02	0	\$0	\$0	\$7.53	0	\$0	\$0	
2		na	\$7.02	0	\$0	\$0	\$7.53	0	\$0	\$0	
3		na	\$7.02	0	\$0	\$0	\$7.53	0	\$0	\$0	
4		na	\$7.02	18,698	\$0	\$131,259	\$7.53	10,108	\$0	\$76,112	
Subtotal Commodity Sales				18,698	\$13,856	\$131,259		10,108	\$3,749	\$76,112	\$207,371
Base Meter Charges						\$39,731					\$79,032
Total Agricultural Charges						\$184,846					\$304,007
Total Potable Customers											
1			\$1.98	1,155,416	\$0	\$2,287,724	\$2.19	1,359,520	\$0	\$2,977,348	
2			\$2.37	1,937,646	\$0	\$4,592,221	\$2.60	1,727,844	\$0	\$4,492,394	
3			\$3.29	1,454,810	\$0	\$4,786,325	\$3.56	775,330	\$0	\$2,760,175	
4			\$4.68	657,569	\$0	\$3,121,175	\$5.02	161,901	\$0	\$838,111	
Total Potable Water Sales (Hcf)				5,205,441	\$1,178,146	\$14,787,445		4,024,594	\$641,645	\$11,068,027	\$25,855,472
Base Meter Charges						\$2,126,518					\$4,288,796
Grand Total Water Charges						Calculated		Calculated		\$13,871,950	\$31,964,059

Las Virgenes Municipal Water District

Projected Demands & MWD Supply Costs

Description	2009-10	2010-11	2011-12	2012-13	2013-14
Water Customer Demands & Supply Requirements					
Customer Metered Sales (Hcf/Year)	8,164,015	7,815,100			
Customer Metered Sales (AF/Year)	18,742	17,941	19,529	20,794	21,189
Estimated Unbilled Water	2.2%	6.3%	5.4%	5.1%	5.1%
Subtotal Water Supply Needs	19,151	19,065	20,590	21,854	22,270
Recycled Water System Supplement	291	55	89	142	100
Plus Tank Inventories	(2)	(1)	(1)	0	0
Plus LV Reservoir Filling	2,587	564	2,282	1,556	2,000
Less LV Reservoir Draw	(1,798)	(844)	(1,871)	(1,723)	(2,000)
Less Non-MWD Supplies (a)	(111)	(116)	(123)	(123)	(125)
MWD Purchases (AF)	20,118	18,723	20,966	21,706	22,245
MWD Water Purchase Units					
Water Supply (AF per year)	20,118	18,723	20,966	21,706	22,245
Tier 1	20,566	20,566	21,087	21,087	20,698
Tier 2	0	0	0	619	1,547
MWD Unit Rates (\$/AF) - Annualized Weighted Average					
System Access Rate (SAR)	\$151	\$177	\$210	\$220	\$232
Water Stewardship	\$37	\$41	\$42	\$42	\$41
System Power	\$116	\$123	\$131	\$160	\$176
Water Transfer/Delta Surcharge	\$57	\$61	\$54	\$32	\$0
Treatment Surcharge	\$203	\$217	\$225	\$243	\$273
Total Unit Rate	\$564	\$618	\$662	\$697	\$723
Tier 1 Supply Rate (\$/AF)	\$103	\$102	\$105	\$118	\$144
Tier 2 Supply Rate (\$/AF)	\$250	\$280	\$280	\$290	\$290
Cap Reserv Charge (CRC, \$/cfs)	\$7,000	\$7,200	\$7,300	\$6,900	\$7,500
MWD Supply Charges					
Variable Charges	\$13,639,907	\$13,663,969	\$16,632,429	\$17,785,469	\$19,498,162
Capacity Reservation Charge	\$317,100	\$326,160	\$330,690	\$308,090	\$337,500
Readiness to Serve Charge	\$830,274	\$1,030,404	\$1,218,246	\$1,335,468	\$1,428,209
Total MWD Charges	\$14,787,281	\$15,020,533	\$18,181,365	\$19,429,027	\$21,263,871
Reservoir Filling	(1,878,445)	(446,552)	(1,900,506)	(1,317,932)	(1,780,000)
Reservoir Draw (\$/AF)	\$500	\$538	\$582	\$628	\$659
Reservoir Draw	808,260	430,815	812,604	1,082,044	1,318,800
Ventura Co Water Works	148,665	199,756	229,803	265,000	280,000
City of Simi Valley	43,839	54,945	55,303	60,000	64,400
Net Purchased Expense	13,909,600	15,259,497	17,378,569	19,518,139	21,147,071
Reservoir Adjustment	131,331	36,081	281,107	205,000	115,000
Total Cost of Water	\$14,040,931	\$15,295,578	\$17,659,676	\$19,723,139	\$21,262,071

POTABLE WATER

Revenues – 101000

LINE ITEM EXPLANATIONS

4000 Water Sales – Revenues derived from potable water sales to customers. Potable water sales provides resources to fund the operation and maintenance of the water system and the replacement of infrastructure and other capital assets.

FY10-11 was the final year of MWD's Level 2 Regional Water Shortage. A slight increase in demand is projected for FY13-14 as customer usage has returned to historical consumption patterns.

	<u>FY12-13 Budget</u>	<u>FY12-13 Est. Actual</u>	<u>FY13-14 Projected</u>
Acre Feet Billed	20,828	20,794	21,189

4175 PW Supplement to RW – Revenue for 100 acre-feet of potable water used to supplement the recycled water system during peak demand periods.

4505 Other Income from Operations – Revenues derived from miscellaneous fees and charges. Also includes rental revenue from cell sites (\$78,000).

Source of Supply – 101000

LINE ITEM EXPLANATIONS

5000 Purchased Water - MWD – Funds to cover all costs to purchase water from Metropolitan Water District. Budgeted costs include 5% average rate increase effective January 1, 2014. Volume of purchased water is estimated to increase from 21,706 AF in FY12-13 to 22,245 AF in FY13-14.

5054 Purchased Water - LVR – Funds to purchase 2000 acre-feet of water for use in the distribution system from Las Virgenes Reservoir during peak usage months (July - September and May - June).

5105 Purchased Water - Ventura Co. Water Works District – Funds to purchase water from Ventura County to serve district customers in the Woolsey Canyon area of Chatsworth.

	<u>FY12-13 Budget</u>	<u>FY12-13 Est. Actual</u>	<u>FY13-14 Projected</u>
Acre Feet Purchased-Ventura	102	105	107

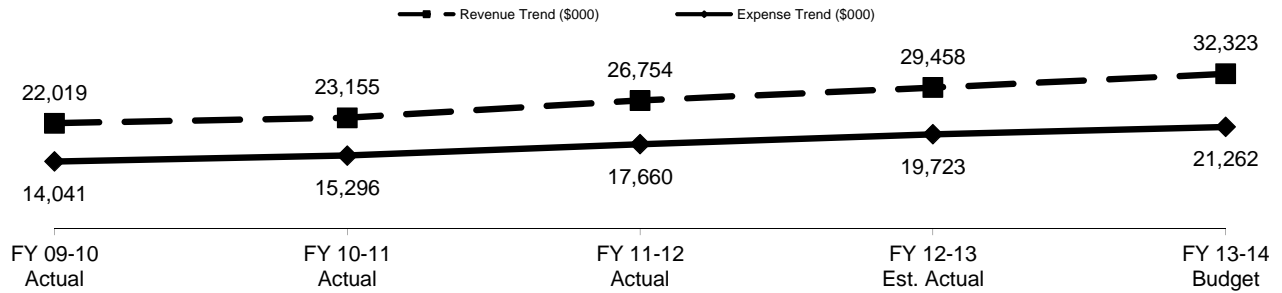
5110 Purchased Water - City of Simi – Funds to purchase water from Ventura County to serve a portion of district customers in the Box Canyon area of Chatsworth.

	<u>FY12-13 Budget</u>	<u>FY12-13 Est. Actual</u>	<u>FY13-14 Projected</u>
Acre Feet Purchased-Simi	20	18	18

5125 Storage Adjustment – The difference between the cost of evaporative loss at Las Virgenes Reservoir and the gain from rainfall or runoff from the watershed. As all the water in the Reservoir is considered inventory and cost is based on average cost per acre-foot, it is necessary to provide a value for inventory lost through evaporation or gained through rainfall.

Las Virgenes Municipal Water District
Potable Water
Operating Revenues/Source of Supply - 101000

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING REVENUES						
4000 Water Sales	\$21,507,503	\$22,890,540	\$26,401,302	\$28,080,000	\$29,060,000	\$31,965,000
4155 Temporary Meter Fees	3,300	2,400	2,000	2,500	2,000	2,500
4160 Late Payment Fees	70,397	59,313	62,859	75,000	75,000	75,000
4170 Water Usage - Accidents	24,549	14,233	40,273	20,000	22,000	20,000
4175 PW Supplement to RW	290,600	55,100	89,200	100,000	142,400	100,000
4505 Other Income from Operations	122,920	133,782	157,973	160,000	157,000	160,000
TOTAL OPERATING REVENUES	\$22,019,269	\$23,155,368	\$26,753,607	\$28,437,500	\$29,458,400	\$32,322,500
SOURCE OF SUPPLY						
5000 Purchased Water - MWD	12,908,836	14,573,981	16,280,859	18,493,126	18,111,095	19,483,871
5054 Draw from Reservoir	808,260	430,815	812,604	910,055	1,082,044	1,318,800
5105 Purchased Water - Ventura Co.	148,665	199,756	229,803	197,531	265,000	280,000
5110 Purchased Water - Simi Dist. #8	43,839	54,945	55,303	59,372	60,000	64,400
5125 Water Supply - LVR Adjustment	131,331	36,081	281,107	90,000	205,000	115,000
TOTAL OPERATING EXPENSES	\$14,040,931	\$15,295,578	\$17,659,676	\$19,750,084	\$19,723,139	\$21,262,071



POTABLE WATER

Pump Stations – 101100

FUNCTION

To supply adequate water and pressure throughout the potable water distribution system, to provide appropriate training, operating, preventive maintenance, and maintenance and repair programs to ensure pump stations and pressure reducing stations are operated and maintained safely and efficiently, and to preserve district assets.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY13-14.

OPERATING DIVISION EXPENSE LINE ITEM EXPLANATIONS

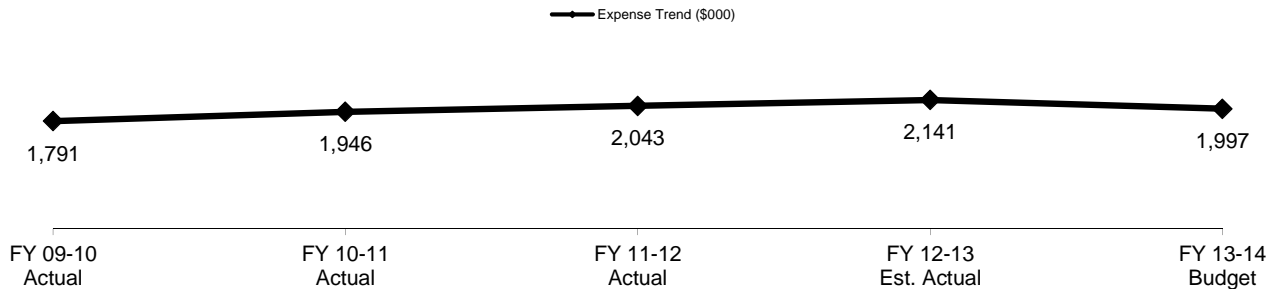
- 5400 Labor – Primarily labor hours worked at pump stations and pressure reducing stations by Water Production and Treatment Section personnel to test, adjust, and operate equipment, address repairs and aesthetic issues, and perform preventive maintenance tasks.
- 5405.3 Gas – Gas expenses primarily for natural gas powered pump at Cornell pump station. Gas is used during maintenance activities and to reduce electrical usage during peak demand periods.
- 5410 Supplies/Materials – Funds to purchase materials and supplies for preventive maintenance, repair or replacement of pump control valves, pressure reducing and pressure relief valves and appurtenances for more than 60 pump and pressure reducing stations..
- 5415 Outside Services – Funds miscellaneous work including graffiti removal, welding, coring, and similar tasks hired out on an “as needed” basis.
- 5420 Permits/Fees – Funds to pay SCAQMD permits for the potable water system.

MAINTENANCE DIVISION EXPENSE LINE ITEM EXPLANATIONS

- 5500 Labor – Primarily labor hours worked at potable pump stations by Maintenance Section personnel to provide maintenance. Labor hours to assist with major maintenance items at potable pressure reducing stations are also charged here.
- 5510 Supplies/Materials – Funds to purchase supplies and materials needed to maintain the pump stations
- 5515 Outside Services – Funds to hire maintenance providers required to assist in maintaining the pump stations, including HVAC, landscaping and outside mechanical services. Annual air emissions test fees for natural gas engines at Conduit, Cornell, and JBR pump stations and the annual emissions report required by AQMD at Cornell pump station
- 5530 Two Variable Frequency Drives (VFD’s) for the Three Springs Pump Station.

**Las Virgenes Municipal Water District
Potable Water
Pump Stations - 101100**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING EXPENSES						
5400 Labor	\$249,481	\$278,554	\$229,300	\$250,932	\$307,825	\$267,717
5405.1 Energy	738,103	710,348	742,830	740,000	875,376	713,889
5405.2 Telephone	20,455	20,068	22,059	21,000	22,596	22,988
5405.3 Gas	13,675	45,048	19,920	20,000	12,978	20,000
5405.4 Water	0	0	0	0	242	252
5410 Supplies/Material	45,258	69,027	64,043	60,000	48,262	60,444
5415 Outside Services	4,915	11,358	14,283	15,000	28,506	15,000
5420 Permits and Fees	1,831	2,138	2,489	1,700	2,556	2,399
Sub-total	\$1,073,718	\$1,136,541	\$1,094,924	\$1,108,632	\$1,298,341	\$1,102,689
MAINTENANCE EXPENSES						
5500 Labor	213,167	250,721	280,989	266,549	203,577	261,554
5510 Supplies/Material	30,887	39,510	36,338	25,000	17,658	27,500
5515 Outside Services	26,860	27,688	44,064	20,000	14,756	20,000
5530 Capital Outlay	17,744	0	0	19,600	18,700	4,000
Sub-total	\$288,658	\$317,919	\$361,391	\$331,149	\$254,691	\$313,054
SPECIALTY EXPENSES						
5710.2 Technical Services	0	0	0	0	585	0
Sub-total	\$0	\$0	\$0	\$0	\$585	\$0
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	261,769	288,352	289,457	295,268	287,786	301,149
7226 Allocated Operations Services	166,805	203,391	296,947	298,776	300,080	279,701
Sub-total	\$428,574	\$491,743	\$586,404	\$594,044	\$587,866	\$580,850
TOTAL OPERATING EXPENSES	\$1,790,950	\$1,946,203	\$2,042,719	\$2,033,825	\$2,141,483	\$1,996,593
NET INCOME (LOSS)	(\$1,790,950)	(\$1,946,203)	(\$2,042,719)	(\$2,033,825)	(\$2,141,483)	(\$1,996,593)



POTABLE WATER

Tanks & Reservoirs – 101200

FUNCTION

To provide appropriate training, operating, preventive maintenance, and maintenance and repair programs on a timely basis to ensure the tanks and reservoir are operated safely, efficiently, and cost effectively to protect water quality, provide adequate storage for daily and emergency use and ensure fire protection throughout the potable water distribution system.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY13-14.

OPERATING DIVISION EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked by Water Production and Treatment personnel to perform operational tasks, do preventive maintenance work, and address minor repair or aesthetic issues at the tank sites.
- 5405 Utilities – Funds in sub-accounts pay for electrical energy, telephone, and water.
- 5410 Supplies/Materials – Funds for materials and supplies used in performance of preventive maintenance tasks or minor repairs at potable storage tank, including anodes for cathodic protection.
- 5415 Outside Services – Funds used to hire outside services to inspect and clean potable water storage tanks to preserve water quality. Dirt road maintenance, asphalt repairs, weed abatement, tree trimming and landscape maintenance are also budgeted in this account.
- 5425 FY12-13 planned expenditure is for triennial Cathodic Protection Survey and analysis of cathodic protection data. Additional expenditure was for Equestrian Tank ASR inspection (\$3K).

MAINTENANCE DIVISION EXPENSE LINE ITEM EXPLANATIONS

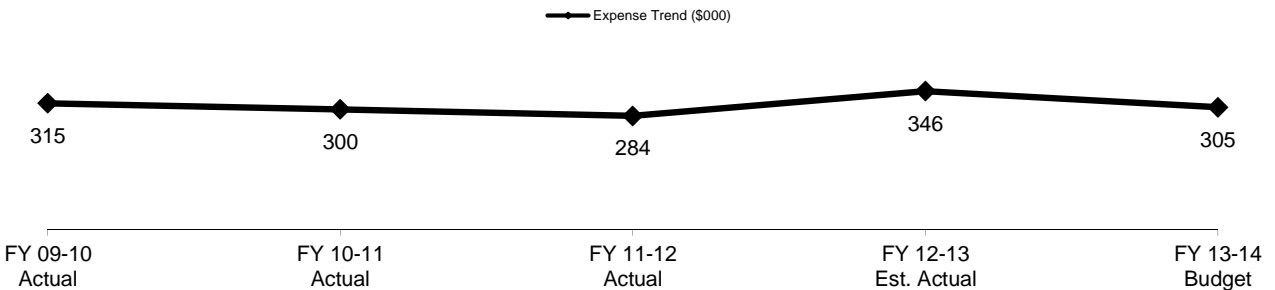
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to perform maintenance tasks, including road cleaning, at potable storage tank sites.
- 5510 Supplies/Materials – Funds to purchase supplies and materials needed to maintain the tanks and reservoirs.
- 5515 Outside Services – Pest control and landscape services at tank sites.

SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

- 5710.2 Technical Services – The costs for any labor hours by Technical Services personnel for assistance in operating or maintaining tanks/reservoirs would be accumulated in this account.

**Las Virgenes Municipal Water District
Potable Water
Tanks and Reservoirs - 101200**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING EXPENSES						
5400 Labor	\$93,093	\$89,919	\$102,757	\$106,754	\$133,691	\$102,862
5405.1 Energy	3,029	3,129	2,869	3,500	2,934	3,370
5405.2 Telephone	388	382	377	400	378	384
5405.4 Water	1,862	1,886	3,239	3,000	3,856	3,144
5410 Supplies/Material	5,063	11,823	7,407	5,000	10,670	9,972
5415 Outside Services	24,762	35,865	25,477	35,000	25,044	28,795
5420 Permits and Fees	0	2,973	0	0	0	0
5425 Consulting Services	0	4,494	0	20,000	22,833	0
Sub-total	\$128,197	\$150,471	\$142,126	\$173,654	\$199,406	\$148,527
MAINTENANCE EXPENSES						
5500 Labor	39,215	26,231	16,753	31,249	11,531	27,657
5510 Supplies/Material	1,572	717	459	2,300	40	405
5515 Outside Services	24,496	23,931	4,848	1,000	4,740	4,848
5530 Capital Outlay	7,543	0	0	0	0	0
Sub-total	\$72,826	\$50,879	\$22,060	\$34,549	\$16,311	\$32,910
SPECIALTY EXPENSES						
5710.2 Technical Services	0	0	0	0	0	242
5715.3 Tapia Lab Sampling	1,046	0	0	358	0	0
Sub-total	\$1,046	\$0	\$0	\$358	\$0	\$242
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	66,190	62,053	65,001	70,038	72,401	67,941
7226 Allocated Operations Services	47,128	36,527	54,585	58,397	57,498	55,586
Sub-total	\$113,318	\$98,580	\$119,586	\$128,435	\$129,899	\$123,527
TOTAL OPERATING EXPENSES	\$315,387	\$299,930	\$283,772	\$336,996	\$345,616	\$305,206



POTABLE WATER

System Operation – 101300

FUNCTION

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

SIGNIFICANT CHANGES

No significant changes are anticipated for FY13-14

OPERATING DIVISION EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked by Water Production and Treatment personnel to monitor and operate the distribution system remotely using the SCADA system or locally at pump stations; for system usage reporting; and for water quality review.
- 5405 Utilities – These sub-accounts provide funds for miscellaneous leased telephone circuits required for operation of the SCADA system.
- 5410 Supplies/Materials – Miscellaneous supplies required to maintain the SCADA system.
- 5415 Outside Services – Costs associated with production of the Consumer Confidence Report (CCR) are charged to this account.
- 5420 Permits/Fees – Funds CA Department of Public Health inspection and permit fees for the potable water system. Higher permit fees have been incurred due to increased review by the Department of Public Health.

MAINTENANCE DIVISION EXPENSE LINE ITEM EXPLANATIONS

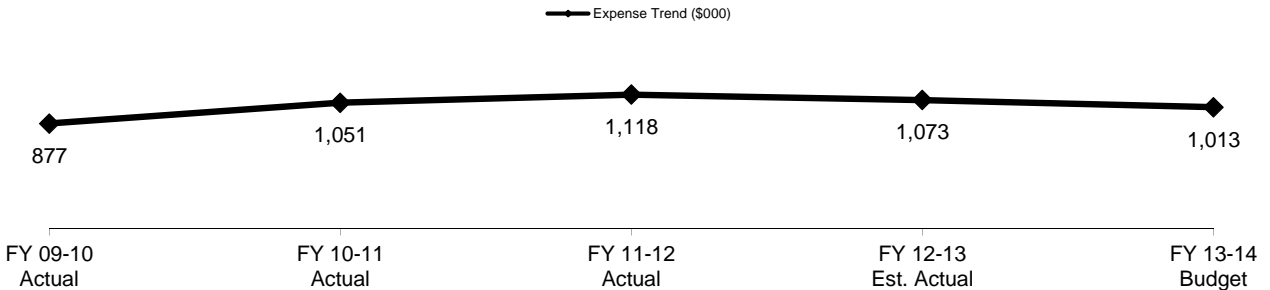
- 5500 Labor – Hours worked by Maintenance Section personnel, primarily the E&I Technicians, to provide maintenance to the SCADA system and to the PLCs located at various District sites.
- 5510 Supplies/Materials – Items purchased by staff necessary to maintain the SCADA and PLC systems.

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 system operations assistance or hydraulic modeling would be accumulated in this account.
- 5715.2 Other Laboratory Services – Outside laboratory costs for potable water quality testing that cannot be performed by Tapia laboratory are direct charged to this account.
- 5715.3 Tapia Laboratory Sampling – Tapia laboratory staff costs for obtaining water quality samples from the potable water distribution system are direct charged to this account.
- 7202 Allocated Laboratory Expense – Tapia laboratory costs for testing water quality samples. Costs are based on total number of in-house tests performed for system operation divided by total number of tests performed in-house.

**Las Virgenes Municipal Water District
Potable Water
System Operation - 101300**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING EXPENSES						
5400 Labor	\$166,456	\$227,145	\$235,784	\$217,730	\$218,870	\$162,702
5405.2 Telephone	14,943	16,241	15,280	17,000	13,734	13,812
5410 Supplies/Material	0	0	217	1,000	229	150
5415 Outside Services	9,973	5,141	12,824	12,700	12,700	12,700
5420 Permits and Fees	26,792	25,315	14,343	30,000	20,726	18,604
Sub-total	\$218,164	\$273,842	\$278,448	\$278,430	\$266,259	\$207,968
MAINTENANCE EXPENSES						
5500 Labor	2,519	679	2,851	800	2,526	1,606
5510 Supplies/Material	699	1,314	1,928	1,500	557	1,266
Sub-total	\$3,218	\$1,993	\$4,779	\$2,300	\$3,083	\$2,872
SPECIALTY EXPENSES						
5700 SCADA Services	49,938	74,231	56,525	99,863	98,782	67,473
5710.2 Technical Services	12,387	21,128	14,232	13,246	9,106	14,363
5715.2 Other Lab Services	13,879	11,909	9,940	12,800	8,160	8,160
5715.3 Tapia Lab Sampling	45,164	47,867	59,890	52,162	71,905	59,840
7202 Allocated Lab Expense	140,654	154,300	156,178	158,436	139,299	154,648
Sub-total	\$262,022	\$309,435	\$296,765	\$336,507	\$327,252	\$304,484
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	82,533	105,499	115,097	107,128	106,508	84,374
7226 Allocated Operations Services	310,821	359,804	422,515	448,816	369,671	413,626
Sub-total	\$393,354	\$465,303	\$537,612	\$555,944	\$476,179	\$498,000
TOTAL OPERATING EXPENSES	\$876,758	\$1,050,573	\$1,117,604	\$1,173,181	\$1,072,773	\$1,013,324



POTABLE WATER

Treatment – 101600

FUNCTION

To provide appropriate training, operating, preventive maintenance and repair programs to preserve district assets and to ensure Westlake Filtration Plant and Pump Station and Las Virgenes Reservoir operate at optimal performance levels to provide the highest quality drinking water to the potable water distribution system while meeting peak summer demands.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY13-14.

The MWD is expecting regular annual maintenance shutdowns for the foreseeable future.

OPERATING DIVISION EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked by Water Production and Treatment personnel to operate and provide preventive maintenance at the plant, reservoir and pump station.
- 5405 Utilities – These sub-accounts provide funds for electric and natural gas, telephone and water utilities.
- 5410 Supplies/Materials – Funds used to purchase chemicals (aqueous ammonia, copper sulfate and citric acid), diatomaceous earth (DE) and miscellaneous supplies for plant operations.
- 5410.10 Sodium Hypochlorite – Used with aqueous ammonia for chloramination of the treated water.
- 5410.12 Septum – Purchase and maintenance of Septum filter media. A comprehensive septum replacement program was completed in FY 12-13. Ongoing activity will involve only limited replacement on an as needed basis.
- 5415 Outside Services – Funds for outside services such as DE disposal, instrument calibration, weed abatement and other miscellaneous work. Ongoing weed abatement work anticipated for FY 13-14.
- 5420 Permits/Fees – Funds to pay for SCAQMD permits, Department of Water Resources (DWR) fees for Las Virgenes Reservoir dams and the LA County Fire Department California Accidental Release Program (CAL-ARP) fees.

MAINTENANCE DIVISION EXPENSE LINE ITEM EXPLANATIONS

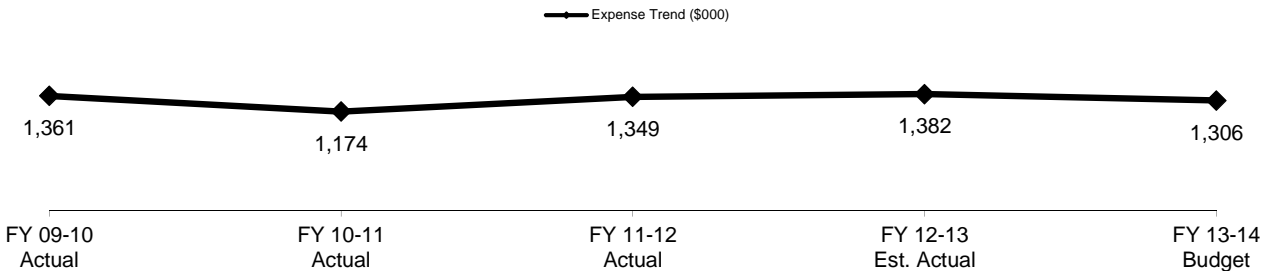
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services.
- 5510 Supplies/Materials – Items purchased by staff necessary to maintain the plant, reservoir and pump station.
- 5515 Outside Services – Funds to hire any maintenance providers required.
- 5518 Bldg. Maintenance – Costs related to maintaining the basic buildings and site and which are not process related.
- 5530 Capital Outlay – Upgrade of propane tank fire system ((\$15K); swallow netting for plant (\$5K).

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 – Outside laboratory costs for water quality testing that cannot be performed by Tapia laboratory are direct charged to this account. Additional laboratory testing is anticipated for the reservoir.
- 5715.3 Tapia Laboratory Services – Tapia laboratory costs for water quality sampling of the plant processes and reservoir. Tests include Cryptosporidium and Giardia, MTBE/TOC, TTHM and HAA5.

**Las Virgenes Municipal Water District
Potable Water
Treatment - 101600**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING EXPENSES						
5400 Labor	\$353,529	\$357,710	\$280,963	\$360,295	\$316,459	\$319,849
5405.1 Energy	68,110	51,817	67,384	72,000	82,833	67,200
5405.2 Telephone	12,721	14,913	10,935	13,800	12,167	11,873
5405.3 Gas	34,884	14,806	25,820	60,000	39,451	26,692
5405.4 Water	4,213	4,123	4,935	4,200	4,753	5,064
5410 Supplies/Material	53,333	7,694	54,410	60,000	53,309	43,471
5410.10 Hypochlorite	9,035	6,069	13,285	15,000	13,285	13,896
5410.12 Septum	29,517	44,031	42,848	25,000	22,500	3,000
5415 Outside Services	12,178	33,184	6,325	30,000	29,500	25,000
5420 Permits and Fees	26,363	33,038	29,347	30,000	28,000	27,970
5425 Consulting Services	6,543	0	0	0	0	0
Sub-total	\$610,426	\$567,385	\$536,252	\$670,295	\$602,257	\$544,015
MAINTENANCE EXPENSES						
5500 Labor	84,256	49,072	103,475	75,187	106,172	82,716
5510 Supplies/Material	39,933	35,322	56,688	35,000	48,984	36,443
5515 Outside Services	55,812	22,491	36,469	40,000	31,012	29,991
5518 Building Maintenance	11,994	10,581	50,773	15,000	15,094	20,500
5530 Capital Outlay	13,264	0	0	0	0	0
Sub-total	\$205,259	\$117,466	\$247,405	\$165,187	\$201,262	\$169,650
SPECIALTY EXPENSES						
5700 SCADA Services	41,605	18,097	21,222	47,498	39,121	36,658
5710.2 Technical Services	7,253	4,966	0	0	0	0
5715.2 Other Lab Services	3,350	1,825	1,713	2,000	2,127	2,100
5715.3 Tapia Lab Sampling	6,438	4,830	8,566	7,585	7,371	7,061
5725 Gen Supplies/Small Tools	1,333	0	0	0	0	0
7202 Allocated Lab Expense	37,868	41,542	42,048	42,656	37,504	41,636
Sub-total	\$97,847	\$71,260	\$73,549	\$99,739	\$86,123	\$87,455
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	220,714	202,646	223,991	232,768	223,993	220,608
7226 Allocated Operations Services	227,007	215,173	267,366	258,475	268,614	284,203
Sub-total	\$447,721	\$417,819	\$491,357	\$491,243	\$492,607	\$504,811
TOTAL OPERATING EXPENSES	\$1,361,253	\$1,173,930	\$1,348,563	\$1,426,464	\$1,382,249	\$1,305,931



POTABLE WATER

Distribution System – 101700

FUNCTION

To provide appropriate training, operating, preventive maintenance, and maintenance and repair programs to preserve district assets and to ensure the safe and reliable delivery of potable water to district customers.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY13-14.

OPERATING DIVISION EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked by Water Production and Treatment personnel for maintenance of the potable distribution system.
- 5405 Utilities – Funds in sub-accounts are to power cathodic protection rectifiers.
- 5410 Supplies/Materials – Funds to purchase items used during preventive maintenance and repair or replacement of valves, fire hydrants and other appurtenances including supplies for flushing main lines.
- 5415 Outside Services – Funds to hire contracted services for items such as traffic control, painting for hydrants, raising valve stacks, valve boxes, manhole covers, and maintaining appurtenances.

MAINTENANCE DIVISION EXPENSE LINE ITEM EXPLANATIONS

- 5500 Labor – Primarily labor hours worked by the Construction Section to provide maintenance services, pipeline location and vault maintenance services to the potable distribution system. (100 labor hours worked by Field Customer Service personnel for vault repair).
- 5510 Supplies/Materials – Items in this account are those required to maintain the system, such as valves, pipe, air/vacuum assemblies, etc. Expenditures in this account vary according to the number of PW pipeline breaks in any year.
- 5515 Outside Services – Funds to hire any maintenance providers such as pipeline contractors to assist in repairs to the system or paving contractors to repair roads following large system repairs. This account should be considered a contingency account as one major emergency job could result in many thousands of dollars in repair costs. Includes Field Customer Service expense (\$50K) for painting of above ground appurtenances.
- 5520 Permits – Local cities have significantly increased their right of way encroachment permits and fees.
- 5530 Capital Outlay – Funds for distribution system vault repair.

SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

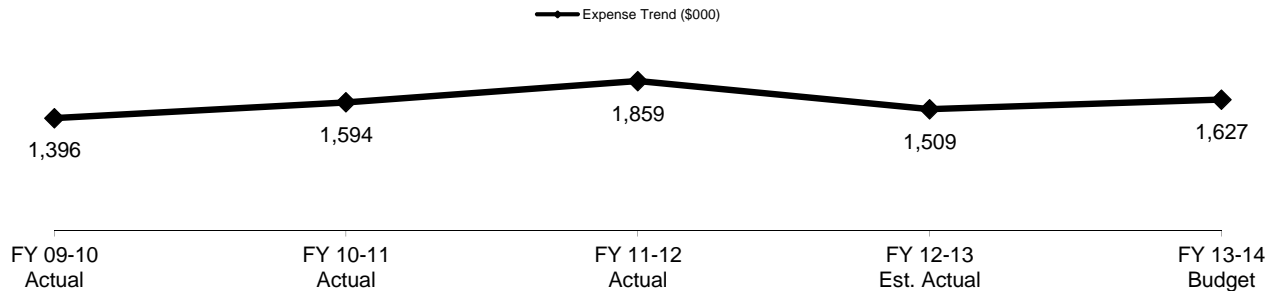
- 5710.2 Technical Services – The costs for any labor hours by Technical Services personnel for distribution assistance would be accumulated in this account.

RESOURCE CONSERVATION LINE ITEM EXPLANATIONS

- 6790 Back Flow Protection – Testing, repair and certification of back flow prevention devices at sites where the potential risk to the potable water system is other than recycled water. The budget increase reflects the increasing number of testable devices, primarily fire system DCDAs for both Commercial and Residential Services. The budget also reflects an intensified effort to identify customers with wells and/or water storage tanks on site, and to ensure the installation of backflow protection assemblies on the water services to these sites for protection of the municipal water supply.

**Las Virgenes Municipal Water District
Potable Water
Distribution - 101700**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING EXPENSES						
5400 Labor	\$225,068	\$280,279	\$275,277	\$288,877	\$207,412	\$224,135
5405.1 Energy	2,407	2,501	2,574	2,800	2,489	2,592
5410 Supplies/Material	37,327	53,982	61,950	25,000	36,813	37,500
5415 Outside Services	8,575	1,809	17,915	18,000	17,800	18,000
5420 Permits and Fees	(317)	0	0	0	0	0
Sub-total	\$273,060	\$338,571	\$357,716	\$334,677	\$264,514	\$282,227
MAINTENANCE EXPENSES						
5500 Labor	421,257	412,648	472,905	456,676	423,943	454,663
5510 Supplies/Material	47,278	59,608	97,831	60,000	63,153	60,000
5515 Outside Services	49,885	77,415	148,115	75,000	166,280	125,000
5520 Permits and Fees	9,452	11,801	26,823	20,000	9,882	16,169
5530 Capital Outlay	41,017	48,865	6,452	25,000	0	0
Sub-total	\$568,889	\$610,337	\$752,126	\$636,676	\$663,258	\$655,832
SPECIALTY EXPENSES						
5710.2 Technical Services	17,333	39,755	33,110	27,900	52,295	39,620
Sub-total	\$17,333	\$39,755	\$33,110	\$27,900	\$52,295	\$39,620
RESOURCE CONSERVATION						
6790 Back Flow Protection	58,486	70,085	53,913	45,883	35,266	46,148
Sub-total	\$58,486	\$70,085	\$53,913	\$45,883	\$35,266	\$46,148
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	283,992	311,117	350,102	341,046	293,491	319,683
7226 Allocated Operations Services	194,324	224,585	311,576	283,464	199,876	283,757
Sub-total	\$478,316	\$535,702	\$661,678	\$624,510	\$493,367	\$603,440
TOTAL OPERATING EXPENSES	\$1,396,084	\$1,594,450	\$1,858,543	\$1,669,646	\$1,508,700	\$1,627,267



WATER CONSERVATION

Operations – 101800

FUNCTION

These programs, all of which receive varying level of monetary offsets from MWD and other agencies, provide quantifiable, cost-effective water savings through hardware retrofits and changes in water use practices.

SIGNIFICANT CHANGES

Addition of the FreeSprinklerNozzles.com program brought on-line in January of 2013.

LINE ITEM EXPLANATIONS

REVENUES

4400 Reimbursement for Local Conservation Credits Programs.

4421 Reimbursement for Prop. 50 grant for landscape water runoff elimination program.

OPERATING EXPENSES

6639 Turf Removal Program – Incentives provided for removal of turfgrass. Program does not allow for replacement with impermeable hardscape, synthetic turf or any turf-like plant materials. Program is administered in-house and funded by MWD as a Member Agency Administered Program.

6662 FreeSprinklerNozzles.com – This fixed spray nozzle retrofit program provides up to 50 free high efficiency sprinkler nozzles for single family residential customers. (Contractor administered, MWD funded)

6703 High Efficiency Toilet Retrofit Program – Toilet replacement incentives are no longer available for residential customers due to saturation across the MWD service area. CII sector incentives are available. (MWD administered).

6706 Rotating Nozzle Retrofit Program – Rebates provide an incentive for retrofitting traditional fan spray irrigation nozzles with more efficient rotating stream spray nozzles. The incentive for a nozzle continues at \$3, with a minimum purchase of 15 nozzles required. (MWD administered)

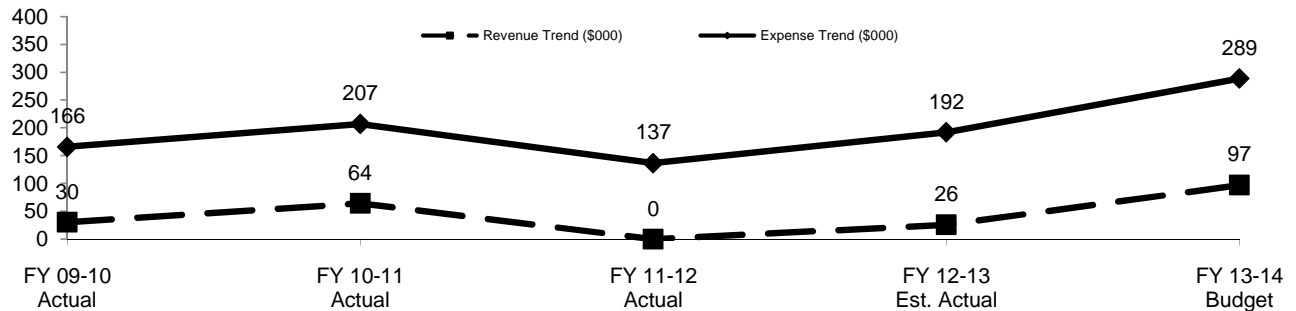
6708 High Efficiency Clothes Washer Rebate Program – HECW rebate programs provide incentives for customers to purchase machines with Water Factors of 4.0 or less. (MWD administered)

6709 Weather Based Irrigation Controller Program – Rebates provide an incentive for retrofitting existing irrigation controllers with controllers that use weather and climate-based technology. (MWD administered)

6785 Runoff Elimination (Prop. 50) – Funding for elimination of landscape water runoff. This program is a supplemental component of the Turf Removal Program.

**Las Virgenes Municipal Water District
Potable Water
Water Conservation - 101800**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING REVENUES						
4400 MWD Conser Credit	\$760	\$0	\$0	\$44,000	\$20,700	\$86,000
4417 Prop 13 - Urban Runoff Reduction	0	0	0	0	0	0
4421 Prop 50 - IRWMP	29,640	64,350	0	11,000	5,200	11,000
TOTAL OPERATING REVENUES	\$30,400	\$64,350	\$0	\$55,000	\$25,900	\$97,000
FIELD CONSERVATION						
6639 Turf Removal Program	0	0	4,357	60,092	30,976	65,962
6662 Sprinkler Nozzles	0	0	0	0	6,000	55,373
6704 Toilet Rebates	1,380	250	0	0	0	0
6706 Rotating Sprinkler Nozzle	522	0	0	0	0	0
6708 MWD Clothes Washer	20,323	67,816	0	0	0	0
6709 ET Irrigation Controller	266	0	0	0	0	0
Sub-total	\$22,491	\$68,066	\$4,357	\$60,092	\$36,976	\$121,335
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	2,217	1,681	263	19,111	17,934	19,460
7226 Allocated Operations Services	141,271	137,295	131,974	139,497	137,067	147,964
Sub-total	\$143,488	\$138,976	\$132,237	\$158,608	\$155,001	\$167,424
TOTAL OPERATING EXPENSES	\$165,979	\$207,042	\$136,594	\$218,700	\$191,977	\$288,759
NET INCOME (LOSS)	(\$135,579)	(\$142,692)	(\$136,594)	(\$163,700)	(\$166,077)	(\$191,759)



POTABLE WATER

Administration – 101900

FUNCTION

To fund general and administrative expenses that are specific to Potable Water Operations.

SIGNIFICANT CHANGES

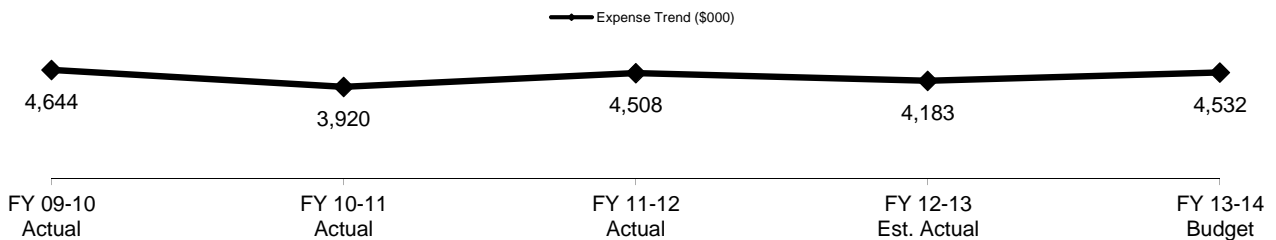
No significant changes are anticipated for FY13-14.

LINE ITEM EXPLANATIONS

- 5400 Labor – Costs associated with labor hours worked by administrative staff on potable water activities.
- 5500 – 5530 Costs associated with labor and expenses associated with rental facilities.
- 5725 General Supplies/Small Tools – Warehouse items for operational use.
- 6260 Rental Charge - Facilities Replacement – Internal charge to set aside funds for future facilities replacement.
- 6602 School Education Program – Includes LVUSD water science education school initiative (\$107,000); annual primary school poster contest and related calendar (\$7,500); elementary school theatrical presentations and related take-home support materials (\$8,800); secondary school outreach program (\$5,000) and the annual library book program (\$3,500). See page AP-2
- 6604 Public Education Program – 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 a “water supply only” District quarterly tours (\$4,000), production and mailing of the annual water quality report, production of the annual “Popular Budget”, construction project notifications and outreach, rate change notifications. See page AP-3
- 6606 Community Group Outreach – Includes water-related community group events (\$40,000); brochures, advertising, posters, speaker’s bureau publications and supplies, photos and training materials (\$2,000). See page AP-4
- 6608 Intergovernmental Coordination – Programmed funds include support for 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
- 6629 – 6681 Field Conservation – 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). These tasks and programs have been transferred from the Conservation Unit to Customer Service.
- 6741 – 6749 Community Conservation Education – Conservation Education Programs are designed to educate District customers and contractors working in and around the service area on sustainable, water efficient landscape and irrigation design, maintenance and management concepts and practices. See page AP-7
- 6785 Watershed Programs – Active support and leadership in the Integrated Regional Water Management Plan (IRWMP), including participation on the Regional Leadership Committee, Regional Management Group, and subregional steering committee. The objective of this effort is to coordinate water management efforts across the greater Los Angeles County region and secure grant funds for District initiatives through the Prop. 50, Prop. 84 and Prop 1e bond programs. See page AP-8
- 7135 General Insurance – Potable Water operation’s share of property insurance premium.

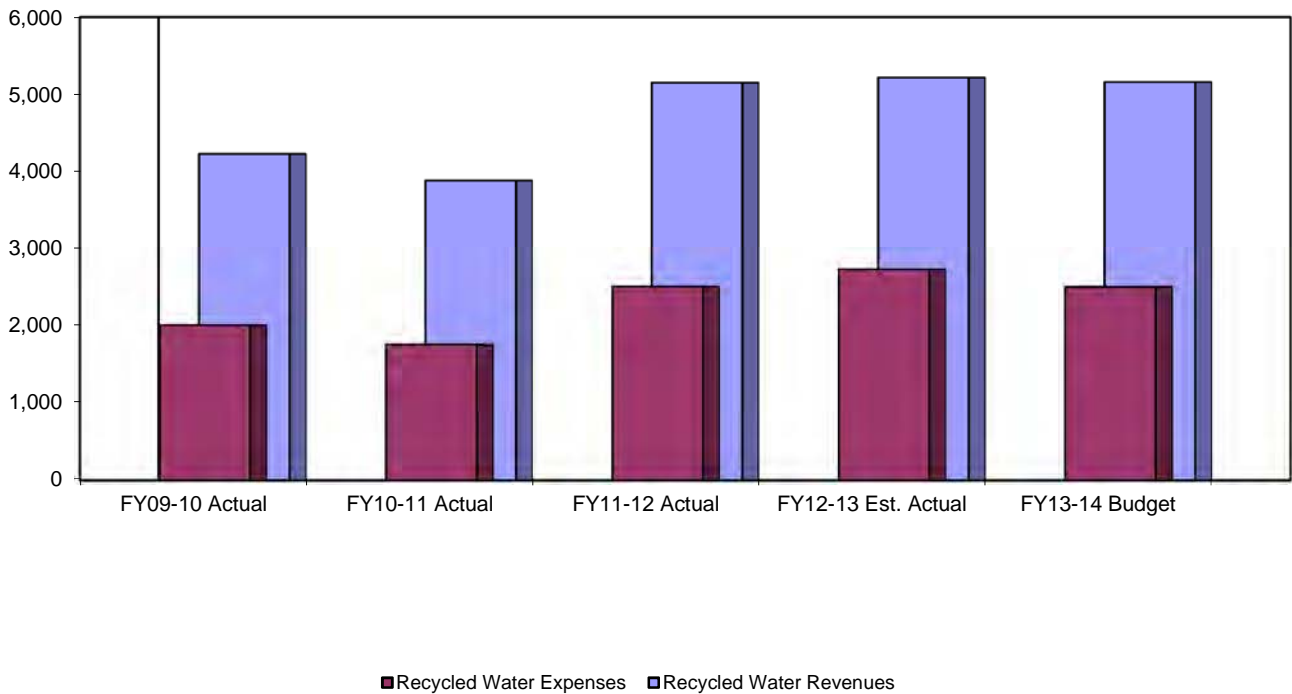
**Las Virgenes Municipal Water District
Potable Water
Administration - 101900**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING EXPENSES						
5400 Labor	\$0	\$0	\$0	\$0	\$0	\$0
5405.4 Water	0	1,863	2,202	1,000	2,413	2,418
Sub-total	\$0	\$1,863	\$2,202	\$1,000	\$2,413	\$2,418
MAINTENANCE EXPENSES						
5500 Labor	10,413	7,300	3,865	7,681	3,137	6,113
5510 Supplies/Material	1,322	218	457	800	100	199
5515 Outside Services	5,562	2,353	4,986	3,100	0	2,432
5530 Capital Outlay	0	6,678	0	5,000	0	0
Sub-total	\$17,297	\$16,549	\$9,308	\$16,581	\$3,237	\$8,744
INVENTORY EXPENSE						
5536 Inventory Adjustment	0	61	0	0	0	0
SPECIALTY EXPENSES						
5725 Gen Supplies/Small Tools	28,373	35,595	31,377	30,000	27,585	30,000
Sub-total	\$28,373	\$35,595	\$31,377	\$30,000	\$27,585	\$30,000
PUBLIC INFORMATION						
6602 School Education Program	70,535	65,652	186,502	149,605	150,720	150,012
6604 Public Education Program	138,593	70,414	106,451	100,193	84,902	105,209
6606 Community Group Outreach	18,914	6,104	11,276	44,918	19,996	24,765
6608 Intergovernmental Coordination	2,637	5,426	3,171	14,954	5,000	15,005
Sub-total	\$230,679	\$147,596	\$307,400	\$309,670	\$260,618	\$294,991
COMMUNITY CONSERVATION EDUCATION						
6742 Demonstration Garden Grant	0	1,000	280	15,395	1,102	2,922
6748 Professional Landscape & Irr Wkshp	10,061	3,485	0	4,000	7,288	6,951
6749 Residential Customer Training	49,754	34,153	45,583	46,218	33,956	56,414
Sub-total	\$59,815	\$38,638	\$45,863	\$65,613	\$42,346	\$66,287
RESOURCE CONSERVATION						
6785 Watershed Programs	18	0	18,189	20,023	27,762	13,064
Sub-total	\$18	\$0	\$18,189	\$20,023	\$27,762	\$13,064
ADMINISTRATIVE EXPENSES						
6260 Rental Charge - Facility Repl	271,199	238,932	218,527	244,570	249,820	246,201
7135 General Insurance	0	0	0	0	0	0
7135.1 Property Insurance	24,613	24,586	24,737	25,400	28,358	29,800
7135.4 Earthquake Insurance	51,064	49,115	50,120	49,600	50,740	51,185
7145 Claims Paid	82,110	5,089	13,246	0	15,793	0
7155 Other Expense	15,029	14,141	155,673	0	0	0
7203 Allocated Building Maint	80,441	87,384	96,673	105,892	96,324	85,319
7205 Allocated Legal	474,058	102,732	71,141	100,000	100,000	100,000
7209 Allocated Rental Property Exp	(17,296)	(11,734)	(11,600)	0	0	0
7225 Allocated Support Services	564,440	567,495	606,966	627,389	545,042	542,913
7226 Allocated Operations Services	2,762,253	2,601,597	2,868,075	2,653,089	2,733,068	3,061,525
Sub-total	\$4,307,911	\$3,679,337	\$4,093,558	\$3,805,940	\$3,819,145	\$4,116,943
TOTAL OPERATING EXPENSES	\$4,644,093	\$3,919,639	\$4,507,897	\$4,248,827	\$4,183,106	\$4,532,447



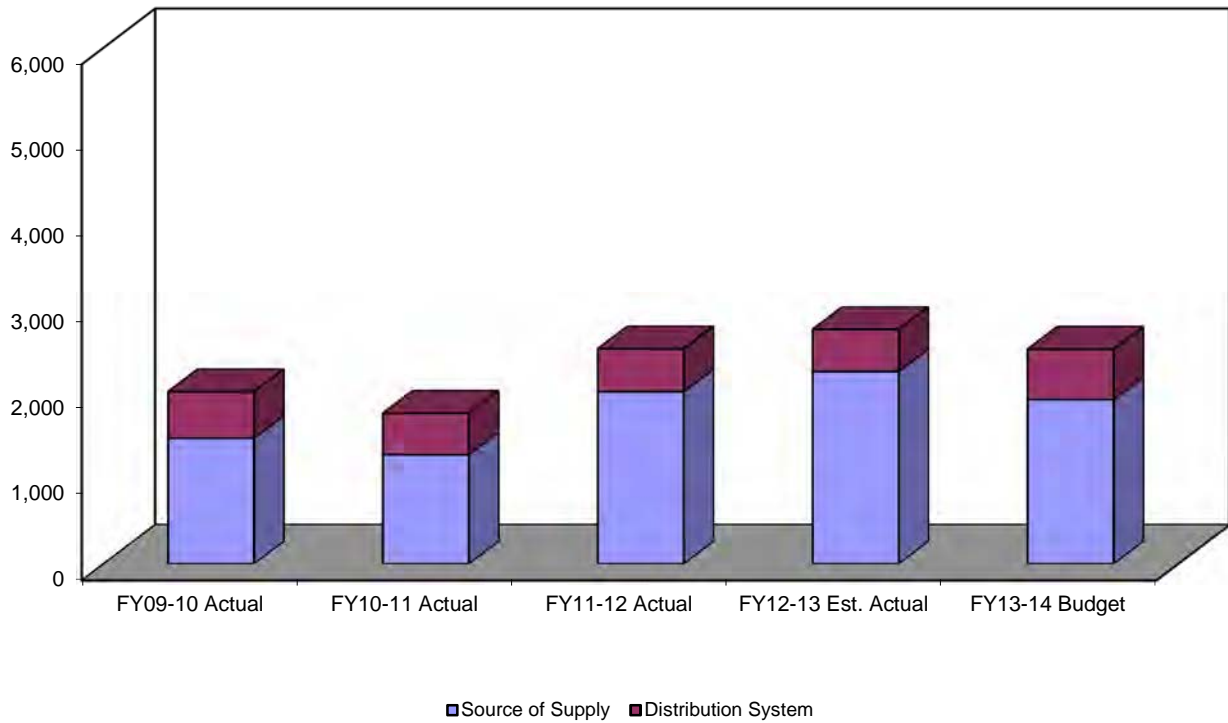
Las Virgenes Municipal Water District
Recycled Water Operations Summary
(Dollars in Thousands)

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
Recycled Water Revenues	4,233	3,888	5,151	5,217	5,159
Recycled Water Expenses	2,000	1,750	2,499	2,723	2,494
Net Operating Income	2,233	2,138	2,652	2,494	2,665



**Las Virgenes Municipal Water District
Recycled Water Operating Expense Summary**
(Dollars in Thousands)

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
Source of Supply	1,461	1,268	2,001	2,234	1,907
Distribution System	539	482	498	489	587
Total Recycled Water	2,000	1,750	2,499	2,723	2,494



RECYCLED WATER

Operating Revenues – 102000

LINE ITEM EXPLANATIONS

4215 to 4230 – These accounts are the revenues derived from retail recycled water sales to customers. They are shown by area as result of requirements for reporting under MWD's Local Projects Programs. Projected sales are estimated using three years average sales at the approved rate schedule.

	Acre Feet Billed	FY12-13 Budget	FY12-13 Est. Actual	FY13-14 Projected
4215	Calabasas	501	554	516
4220	LV Valley	207	257	217
4225	Calabasas/MWD	1,314	1,407	1,358
4230	Western	2,368	2,571	2,416
	Total	4,389	4,788	4,507

4505 Other Income from Operations – Includes LVMWD's share of JPA wholesale recycled water revenue received due to the addition of depreciation expense as a component of the JPA wholesale recycled water rate.

Source of Supply – 102000

LINE ITEM EXPLANATIONS

5100 Purchased Water – JV RWTR – Wholesale cost to purchase LVMWD's allocation of recycled water for sale to district customers. Wholesale rates are set by the JPA 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.

Las Virgenes Valley – 219 Calabasas System – 1,914 Western System – 2,378

The difference between purchased and billed acre-feet is due to purchased Potable Water Supplement and the timing of customer bills.

5115 Purchased Potable Supplement – Retail cost to purchase potable water supplement from LVMWD for use in the recycled water system as necessary. It is estimated 100 acre-feet of potable water supplement may be purchased during peak demand periods.

Distribution System – 102100

FUNCTION

To ensure the integrity of the recycled water distribution system, appropriate and legal use of recycled water, and protection against backflow and cross connections. This includes: system surveillance, test and repair of backflow devices, landscape irrigation system plan checks for new services, water quality and system pressure tests to ensure quality of service, training local landscape maintenance and grounds supervisors in cross-connection prevention. Also includes operating and maintenance costs for Parkway Recycled Water Pump Station and Tank.

LINE ITEM EXPLANATIONS

5400 Labor – Surveillance activities (250 hours for FCS to assist with surveillance), including new construction inspections, system checks and negative pressure tests. Includes Water Treatment and Production labor hours to operate the pump station and tank.

5415 Outside Services – Funds for outside vendors to maintain the pump station and tank, including cleaning the Parkway Recycled Water tank.

5420 Permits and Fees – FY11-12 expenses for California Department of Public Health plan review fees for recycled water expansion plans (Hidden Hills and Hilton Foundation).

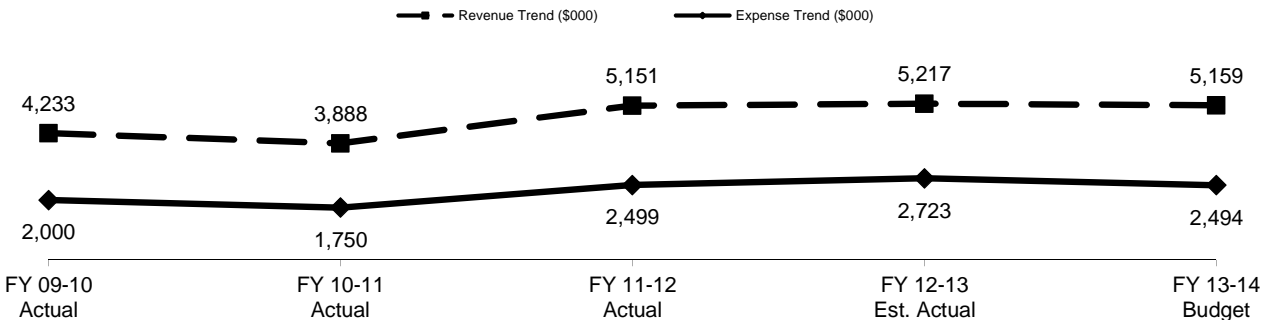
5500 Labor – Labor to install and maintain RW service lines by Construction Section.

5510 Supplies/Materials – Costs to install and maintain RW service lines from the main to the district's meter, including materials, outside contractor for re-paving, and permit fees for new service installation.

6790 Backflow Protection – Testing, repair and certification of backflow prevention devices at sites where both recycled and potable water are in use.

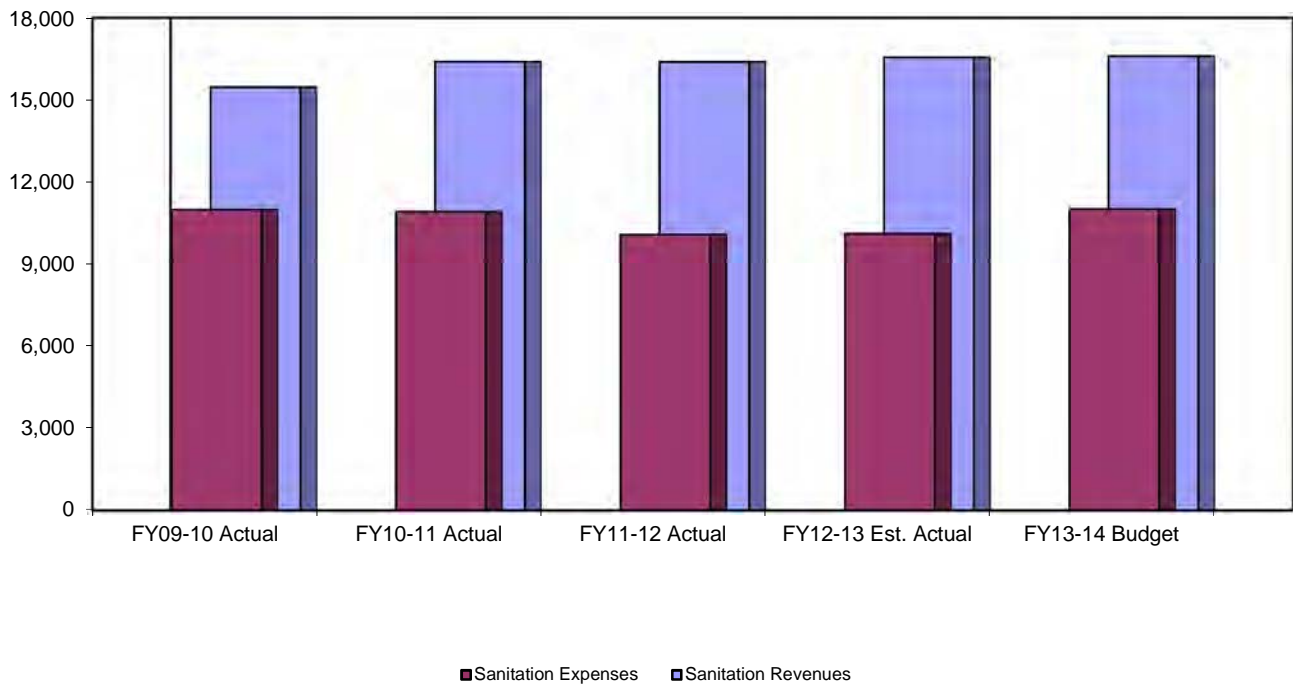
**Las Virgenes Municipal Water District
Recycled Water
Operations - 102000/102100**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING REVENUES						
4050 Temporary Meter Charge	\$50	\$0	\$0	\$1,800	\$0	\$1,800
4155 Temporary Meter Installation Fees	0	0	0	100	0	100
4160 Late Payment Fees	3,323	4,440	4,570	10,000	8,000	10,000
4170 Water Usage - Accidents	0	0	0	100	0	100
4215 RW Sales - Calabasas	468,200	495,089	585,098	513,000	585,000	578,340
4220 RW Sales - LV Valley	213,327	169,727	213,775	189,000	214,000	220,320
4225 RW Sales - Calabasas MWD	1,343,964	1,331,555	1,489,756	1,361,000	1,490,000	1,492,260
4230 RW Sales - Western	2,202,257	1,886,501	2,316,641	2,057,000	2,317,000	2,259,300
4505 Other Income from Operations	2,000	961	540,912	567,624	602,538	596,570
TOTAL OPERATING REVENUES	\$4,233,121	\$3,888,273	\$5,150,752	\$4,699,624	\$5,216,538	\$5,158,790
SOURCE OF SUPPLY						
5100 Purchased Water - JPA RWTR	1,237,285	1,213,215	1,911,981	1,983,413	2,091,974	1,806,999
5115 Purchased Water - Potable Suppl	223,600	55,100	89,200	100,000	142,400	100,000
Sub-total	\$1,460,885	\$1,268,315	\$2,001,181	\$2,083,413	\$2,234,374	\$1,906,999
OPERATING EXPENSES						
5400 Labor	118,790	112,206	106,454	155,025	106,357	156,513
5405.1 Energy	7,779	7,705	7,155	10,000	7,544	7,680
5410 Supplies/Material	160	0	0	0	0	0
5420 Permits and Fees	1,796	0	11,138	2,000	7,661	0
Sub-total	\$128,525	\$119,911	\$124,747	\$167,025	\$121,562	\$164,193
MAINTENANCE EXPENSES						
5500 Labor	15,415	2,861	1,831	4,956	0	4,474
5510 Supplies/Material	1,027	261	136	700	788	395
Sub-total	\$16,442	\$3,122	\$1,967	\$5,656	\$788	\$4,869
RESOURCE CONSERVATION						
6790 Back Flow Protection	18,500	8,595	10,225	7,647	6,555	7,691
Sub-total	\$18,500	\$8,595	\$10,225	\$7,647	\$6,555	\$7,691
ADMINISTRATIVE EXPENSES						
6260 Rental Charge - Facility Repl	23,724	17,498	16,790	16,392	16,790	16,696
7225 Allocated Support Services	94,200	80,635	97,163	120,479	90,708	110,426
7226 Allocated Operations Services	258,174	251,788	246,970	258,258	252,101	282,997
Sub-total	\$376,098	\$349,921	\$360,923	\$395,129	\$359,599	\$410,119
TOTAL OPERATING EXPENSES	\$2,000,450	\$1,749,864	\$2,499,043	\$2,658,870	\$2,722,878	\$2,493,871
NET OPERATING INCOME (LOSS)	\$2,232,671	\$2,138,409	\$2,651,709	\$2,040,754	\$2,493,660	\$2,664,919



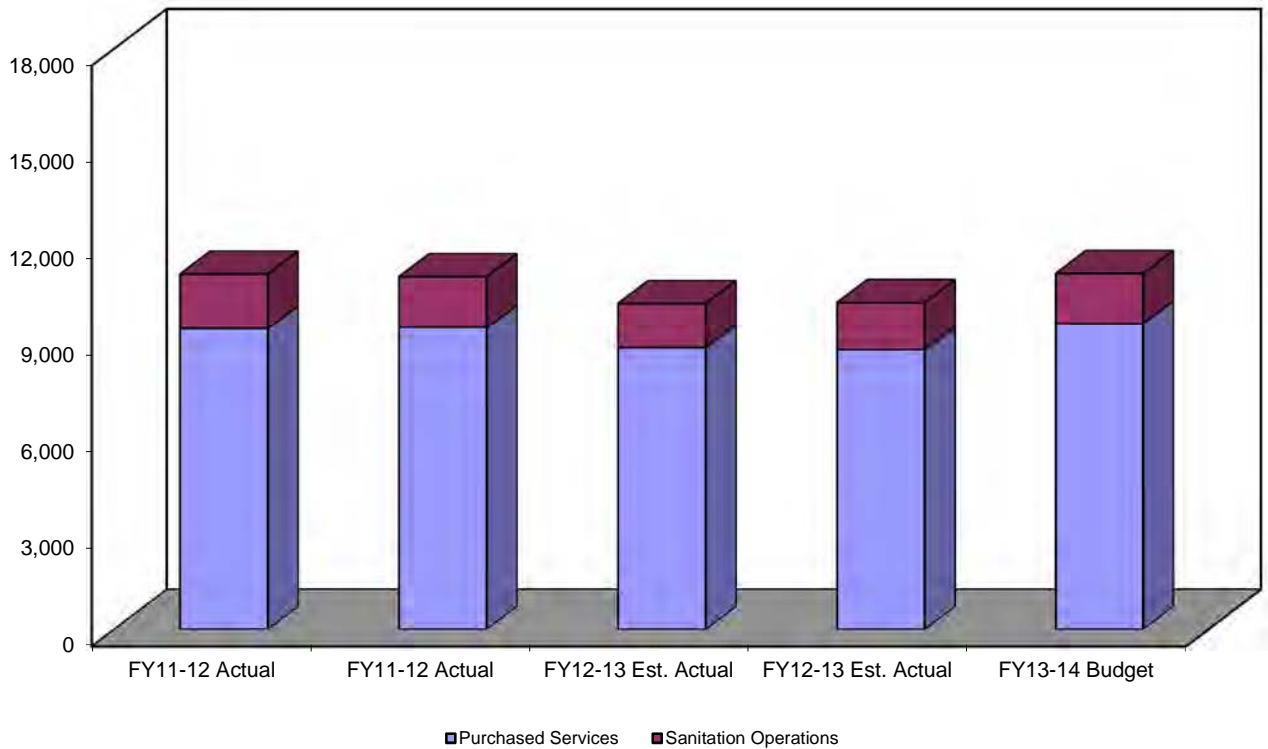
Las Virgenes Municipal Water District
Sanitation Operations Summary
(Dollars in Thousands)

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
Sanitation Revenues	15,473	16,402	16,394	16,559	16,604
Sanitation Expenses	11,015	10,934	10,104	10,133	11,032
Net Operating Income	4,458	5,468	6,290	6,426	5,572



**Las Virgenes Municipal Water District
Sanitation Operating Expense Summary**
(Dollars in Thousands)

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
Purchased Services	9,313	9,340	8,712	8,643	9,476
Sanitation Operations	1,702	1,594	1,392	1,490	1,556
Total Sanitation	11,015	10,934	10,104	10,133	11,032



SANITATION

Operating Revenues – 130000

LINE ITEM EXPLANATIONS

4260 Sanitation Service Fees – Revenues received from residential and commercial customers within the U-1, U-2, U-3, B and D sanitation districts. Service fees provide resources for the operation of the wastewater treatment facilities and for replacement of sanitation capital assets and infrastructure. The net operating income is also used to service the debt on existing sanitation assets.

Revenue from residential customers is projected using the approved rate schedule for each active service. For Commercial customers, the three year average revenue, adjusted to the approved rate schedule and change in Equivalent Residential Units (ERU) is used.

4270 Consolidated Sewer District Fees – Revenues received from Topanga Consolidated Sewer District. These accounts are outside the LVMWD service area and service is provided on a contractual basis.

Operating Expenses – 130100

FUNCTION

To provide wastewater services including sewer maintenance and lift station operations and maintenance to District customers in the U-2, U-3 and B Districts.

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY13-14 that affect the scope or level of service.

PURCHASED SERVICES LINE ITEM EXPLANATIONS

5735 Share of JPA Net Expenses – The District's share of the net operating expenses of the Joint Powers Authority. See details of the JPA revenue and expense allocations in the JPA Operations section.

5740 City of Los Angeles – This is the annual operations and maintenance costs paid to the City of Los Angeles for U-3, B and a portion of U-2 districts. It also includes rental payments for sewage discharge at the El Canon Intertie. Los Angeles provides a cost estimate for the year which is based on flow from previous years. Estimated billings are as follows:

	<u>FY12-13</u>	<u>FY13-14</u>
U-3/B/El Canon Sewage Disposal	\$234,416	\$393,700
Prior Year Reconciliation	(43,720)	(0)
El Canon Rental	0	0
Total	<u>\$190,696</u>	<u>\$393,700</u>

OPERATING EXPENSE LINE ITEM EXPLANATIONS

5400 Labor – Costs involved with operating the Lift Stations by the Reclamation personnel.

5405.1 Electricity – Electrical costs associated with operating the Lift Stations.

5417 Odor Control – Funds for annual replacement of media (carbon) at both Lift Stations.

5420 Permit and Fees – Funds Waste Discharge Requirement (WDR) from the SWRCB for operation of the sewer system, SCAQMD and CUPA permits.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

5500 Labor – Labor costs incurred by the Maintenance Section for operating and maintaining lift stations and sewer lines.

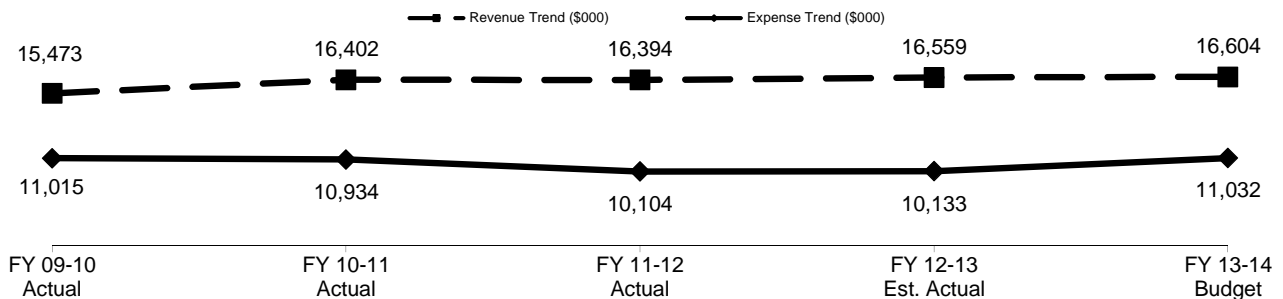
5510 Supplies/Materials – Items in this account are those required to maintain lift stations, force mains and sewers. Increased funds for additional work on rings, covers and odor mitigation.

5515 Outside Services – Funds to provide for contractors and vendors to assist in the maintenance of the system such as pump repairs, sewer cleaning, wetwell maintenance and emergency generator maintenance.

5530 Capital Outlay – FY 13-14 funds for carryover of lift station number 2 slurry seal project (\$12K).

**Las Virgenes Municipal Water District
Sanitation
Operations - 130000/130100**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING REVENUES						
4160 Late Payment Fees	\$34,449	\$30,759	\$31,243	\$30,000	\$30,000	\$30,000
4260 Sanitation Service Fees	15,205,148	16,154,976	16,132,585	16,395,000	16,299,000	16,344,000
4270 Consol Sewer District Fees	233,640	216,648	230,040	230,040	230,040	230,040
4505 Other Income from Operations	50	100	0	0	0	0
TOTAL OPERATING REVENUES	\$15,473,287	\$16,402,483	\$16,393,868	\$16,655,040	\$16,559,040	\$16,604,040
PURCHASED SERVICES						
5735 Share of JPA Net Expenses	8,764,034	9,145,332	8,516,850	9,258,993	8,442,843	9,082,764
5740 City of Los Angeles	548,633	195,085	195,059	335,400	200,000	393,700
Sub-total	\$9,312,667	\$9,340,417	\$8,711,909	\$9,594,393	\$8,642,843	\$9,476,464
OPERATING EXPENSES						
5400 Labor	35,571	33,931	31,260	32,330	31,682	31,205
5405.1 Energy	100,520	98,236	96,632	102,500	101,700	103,680
5405.2 Telephone	18,489	19,236	18,073	19,500	18,706	18,768
5405.4 Water	653	501	496	650	595	600
5417 Odor Control	6,904	2,269	2,439	5,000	2,500	4,000
5420 Permits and Fees	4,207	6,874	5,748	5,500	8,157	5,775
Sub-total	\$166,344	\$161,047	\$154,648	\$165,480	\$163,340	\$164,028
MAINTENANCE EXPENSES						
5500 Labor	165,482	122,968	84,504	84,883	83,547	114,907
5510 Supplies/Material	36,685	29,609	31,399	30,000	40,387	31,000
5515 Outside Services	39,572	34,264	20,242	21,000	24,412	20,201
5525 Consulting Services	3,000	0	0	0	0	0
5530 Capital Outlay	0	0	10,300	30,000	0	12,000
Sub-total	\$244,739	\$186,841	\$146,445	\$165,883	\$148,346	\$178,108
SPECIALTY EXPENSES						
5700 SCADA Services	1,035	1,044	840	6,066	3,911	5,571
5710.2 Tech Services	3,156	0	0	0	167	888
Sub-total	\$4,191	\$1,044	\$840	\$6,066	\$4,078	\$6,459
ADMINISTRATIVE EXPENSES						
6260 Rental Charge - Facility Repl	31,781	31,694	27,422	26,195	27,422	26,175
7225 Allocated Support Services	307,755	301,086	292,842	295,947	234,639	257,682
7226 Allocated Operations Services	947,939	911,704	770,031	770,236	912,625	923,337
Sub-total	\$1,287,475	\$1,244,484	\$1,090,295	\$1,092,378	\$1,174,686	\$1,207,194
TOTAL OPERATING EXPENSES	\$11,015,416	\$10,933,833	\$10,104,137	\$11,024,200	\$10,133,293	\$11,032,253
NET OPERATING INCOME (LOSS)	\$4,457,871	\$5,468,650	\$6,289,731	\$5,630,840	\$6,425,747	\$5,571,787





INTERNAL SERVICES

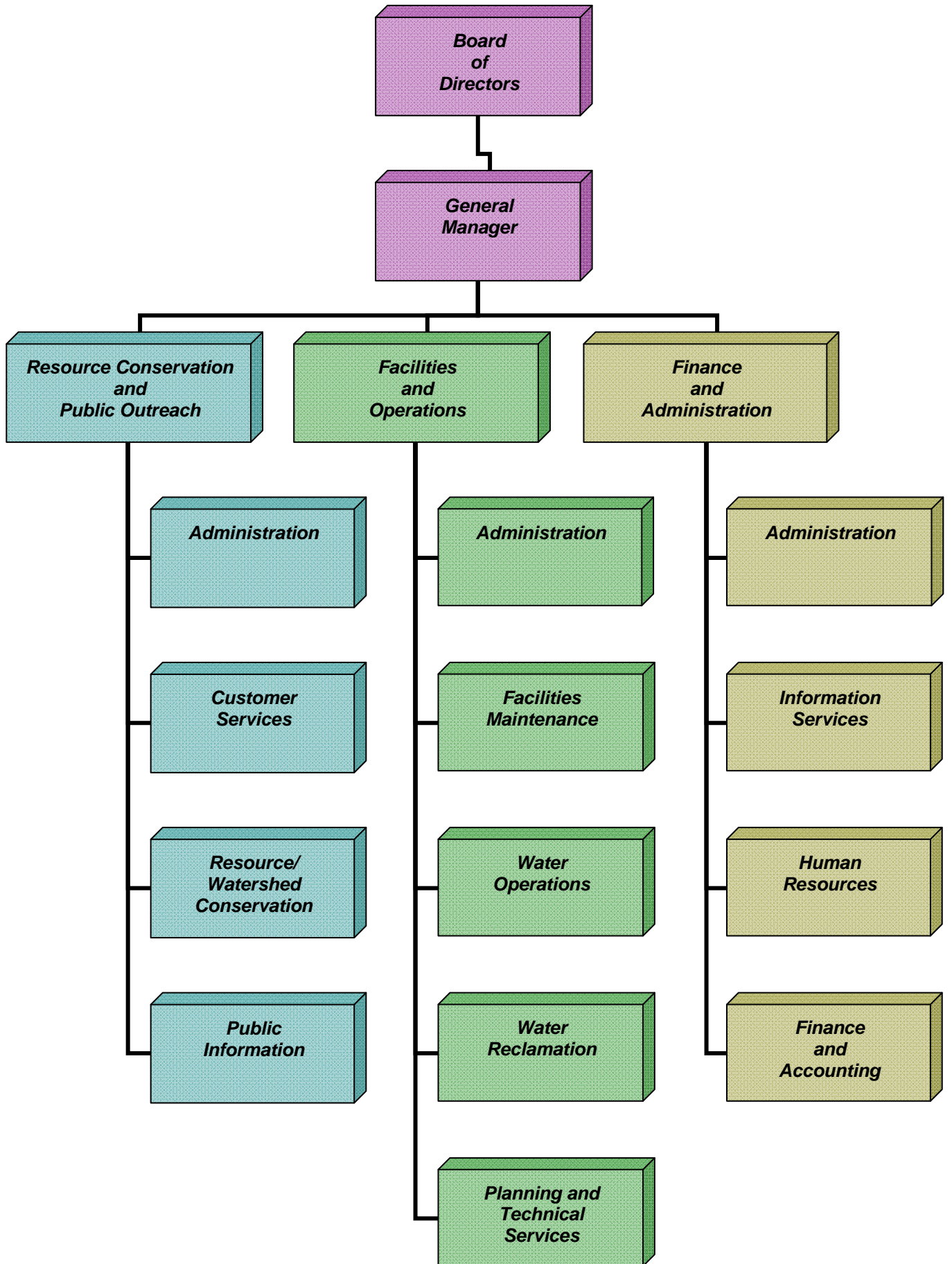
The Internal Service fund is used to account for all costs related to the General Administration of the District. In addition, all personnel related costs, including salaries, benefits, training, etcetera, are administered through the Internal Service fund. Personnel working in the various enterprises 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.

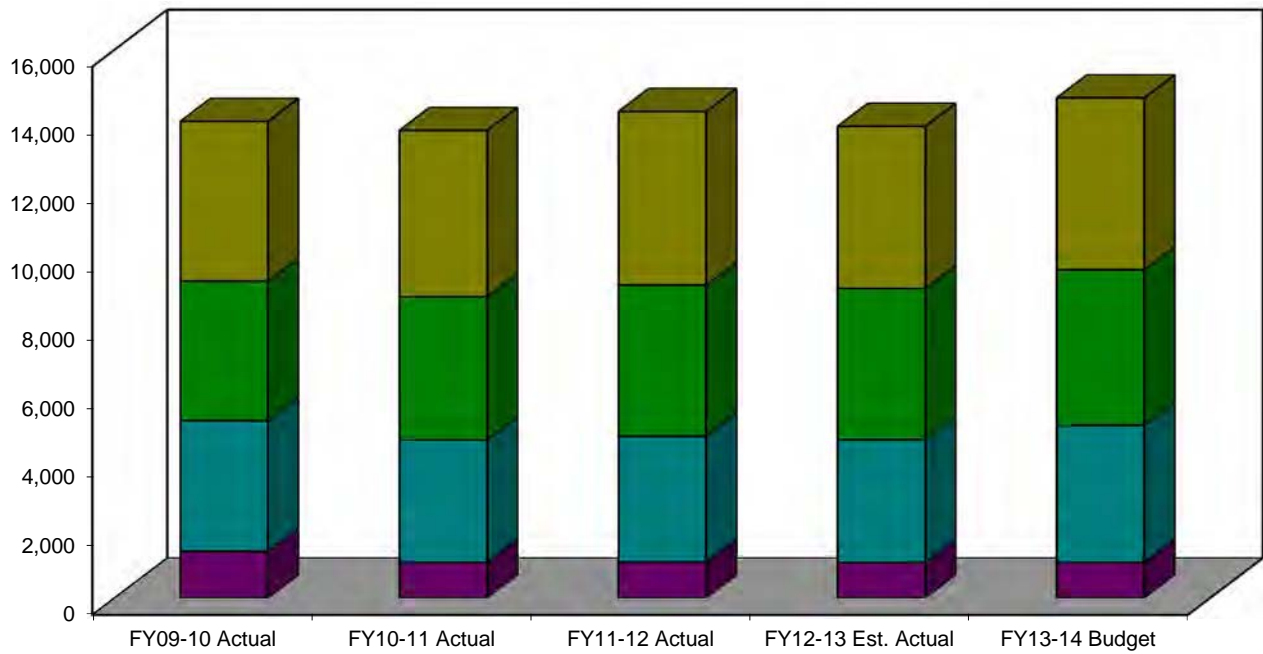
The allocated costs are shown in the budget reports as Allocated Support Services and Allocated Operations Services. Allocated Support Services are costs which originate from cost centers that provide general central service. These cost centers include general management, departmental administration, 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.

DISTRICT ORGANIZATION



Las Virgenes Municipal Water District
Internal Service Summary
(Dollars in Thousands)

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
Board and General Manager	1,364	1,036	1,051	1,036	1,033
Resource Cons./Public Outreach	3,816	3,571	3,680	3,582	4,012
Facilities and Operations	4,096	4,215	4,430	4,443	4,564
Finance and Administration	4,640	4,830	5,040	4,711	4,989
	13,916	13,652	14,201	13,772	14,598



■ Board and General Manager ■ Resource Cons./Public Outreach ■ Facilities and Operations ■ Finance and Administration

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

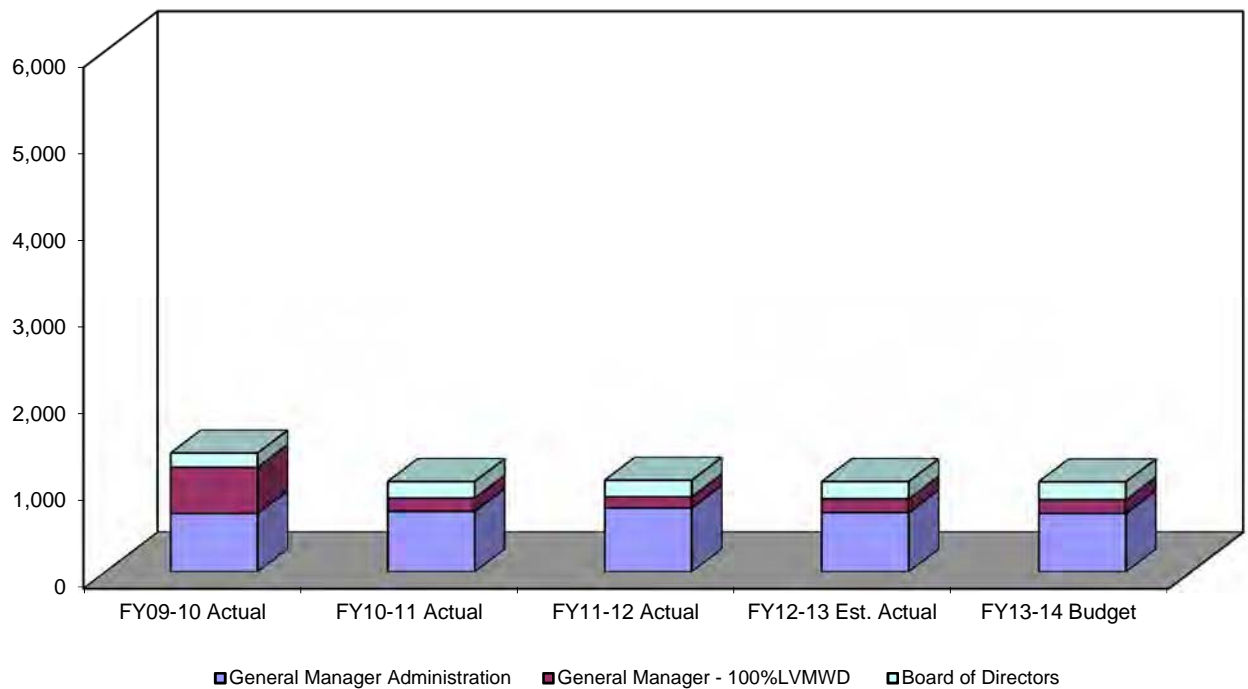
	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
BOARD EXPENSES						
6000 Directors' Fees	\$73,600	\$75,800	\$84,107	\$90,000	\$87,000	\$90,000
6005 Directors' Benefits	63,887	61,748	63,753	59,120	58,992	71,638
6010 Directors' Conference Expenses	17,620	26,999	34,357	25,000	22,000	25,000
6015 Directors' Miscellaneous	768	722	504	700	600	600
6020 Election Expense	0	16,911	0	30,000	21,019	0
Sub-total	\$155,875	\$182,180	\$182,721	\$204,820	\$189,611	\$187,238
PAYROLL EXPENSES						
6100 Staff Salaries	10,297,554	10,078,123	9,663,351	10,008,580	9,771,698	10,012,045
6102 Staff Overtime	328,877	290,962	294,027	210,300	281,520	234,922
6105 Staff Benefits	4,528,027	4,884,349	5,132,943	4,928,847	4,928,117	4,987,644
6110 Staff Taxes	986,732	1,050,342	989,894	1,006,652	936,211	1,014,777
Sub-total	\$16,141,190	\$16,303,776	\$16,080,215	\$16,154,379	\$15,917,546	\$16,249,388
6115 Staff Costs Recovered	(7,372,468)	(7,380,585)	(7,211,066)	(7,225,908)	(7,266,141)	(7,383,701)
Net Payroll Expenses	\$8,768,722	\$8,923,191	\$8,869,149	\$8,928,471	\$8,651,405	\$8,865,687
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	147,955	135,506	95,813	154,110	147,950	153,250
6205 Equipment Rental	9,269	9,679	9,284	10,200	8,200	8,200
6210 Equipment Repairs	470	97	522	1,500	1,000	1,500
6215 Equipment Maintenance	266,084	289,389	331,519	292,500	305,500	306,000
6220 Outside Services	75,107	103,977	114,842	97,800	123,687	102,800
6225 Radio Maintenance Expense	24,247	24,791	25,402	27,500	22,000	22,000
6230 Safety Equipment	14,828	13,415	20,541	16,350	17,130	19,850
6235 Records Management	54,478	50,412	52,917	55,000	50,000	51,000
6250 Equipment Interest Expense	7,857	10,488	8,191	6,300	6,750	6,630
Sub-total	\$600,295	\$637,754	\$659,031	\$661,260	\$682,217	\$671,230
PROFESSIONAL SERVICES						
6500 Legal Services	92,044	182,169	107,462	87,000	76,000	87,000
6505 Legal Advertising	8,416	10,380	8,981	9,500	9,000	9,000
6516 Other Professional Services	193,752	6,833	86,159	73,600	64,705	67,500
6517 Audit Fees	32,125	32,125	34,530	33,400	33,400	33,400
6522 Management Consultant Fees	78,552	53,951	113,107	92,500	51,000	177,500
Sub-total	\$404,889	\$285,458	\$350,239	\$296,000	\$234,105	\$374,400
RES CONSER/PUBLIC OUTREACH						
6602 School Education Program	19,975	7,554	9,123	20,296	20,046	19,976
6604 Public Education Program	85,792	97,344	152,054	174,273	174,998	174,293
6606 Community Group Outreach	5,103	6,659	23,425	25,196	19,984	25,025
6608 Intergovernmental Coordination	3,692	3,126	8,021	10,017	7,501	10,225
Sub-total	\$114,562	\$114,683	\$192,623	\$229,782	\$222,529	\$229,519
HUMAN RESOURCES						
6800 Safety	38,556	21,798	18,010	38,000	20,000	38,000
6810 Recruitment Expenses	31,625	9,510	7,653	10,000	28,000	10,000
6812 Retired Employee Benefits	483,968	572,378	693,717	774,500	789,000	870,572
6815 Employee Recognition Function	7,248	7,423	3,015	9,500	6,500	10,000
6817 Employee Survey Outreach	0	0	204	200	0	0
6820 Employee Assistance Program	3,463	866	0	2,000	0	2,000
6825 Employee Wellness Program	13,660	13,970	11,070	15,000	1,000	10,000
6830 Training & Prof. Development	103,716	76,063	68,109	139,900	73,403	155,675
6840 DOT Testing	980	1,050	1,050	1,050	1,050	1,050
6850 Unemployment Ins. Benefit	9,622	17,585	4,740	20,000	10,000	15,000
6855 Donated Sick Leave	343	(6,492)	4,241	0	0	0
6872 Litigation - Outside Services	474,058	102,732	71,141	100,000	100,000	100,000
Sub-total	\$1,167,239	\$816,883	\$882,950	\$1,110,150	\$1,028,953	\$1,212,297

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OTHER G&A EXPENSES						
7100 Provision for Uncollectible Accts	73,487	82,027	150,207	60,000	163,000	175,000
7105 Dues/Subscriptions/Memberships	92,718	82,504	82,562	86,305	76,430	81,020
7110 Travel/Misc. Expenses	2,207	795	9,393	1,700	1,384	1,795
7135 General Insurance	0	0	0	0	0	0
7135.1 Property Insurance	26,704	26,675	26,839	27,500	30,768	32,350
7135.2 Liability Insurance	255,607	273,082	281,244	288,100	216,905	194,100
7135.3 Automobile Insurance	112,082	87,594	78,810	82,700	20,779	0
7135.4 Earthquake Insurance	55,403	53,288	54,379	53,800	55,052	55,625
7135.5 Excess Liability Insurance	357,089	360,036	355,384	373,000	248,609	216,200
7145 Claims Paid	0	0	0	0	0	0
7152 LAFCO Charges	13,900	12,292	15,144	15,000	13,198	15,000
7155 Other Expense	0	0	0	0	0	0
Sub-total	<u>\$989,197</u>	<u>\$978,293</u>	<u>\$1,053,962</u>	<u>\$988,105</u>	<u>\$826,125</u>	<u>\$771,090</u>
OPERATING EXPENSE						
5400 Labor	275,273	295,790	310,486	279,913	348,606	381,128
5405.1 Utilities - Energy	159,828	141,443	127,023	156,000	128,000	129,800
5405.2 Utilities - Telephone	140,378	122,483	144,741	159,670	127,430	143,158
5405.3 Utilities - Gas	27,221	22,412	21,251	25,500	22,320	23,400
5405.4 Utilities - Water	12,275	12,479	12,770	15,500	12,500	12,714
5410 Supplies/Materials	403	0	0	0	0	0
5415 Outside Services	0	0	0	0	3,752	4,000
5430 Capital Outlay	32,056	64,545	64,246	66,550	65,050	55,625
Sub-total	<u>\$647,434</u>	<u>\$659,152</u>	<u>\$680,517</u>	<u>\$703,133</u>	<u>\$707,658</u>	<u>\$749,825</u>
MAINTENANCE EXPENSE						
5500 Labor	271,957	293,159	245,239	254,184	281,209	332,720
5510 Supplies/Materials	214,539	159,396	519,910	291,030	269,464	563,120
5510.1 Fuel	123,235	120,767	104,484	120,000	128,300	135,658
5515 Outside Services	288,566	279,082	315,445	339,000	363,106	326,918
5520 Permits/Fee	7,443	7,879	9,704	11,800	9,311	9,529
5530 Capital Outlay	13,371	17,238	3,300	49,115	37,700	0
6255 Rental Charge - Vehicles	112,278	109,579	103,150	102,008	102,390	109,744
Sub-total	<u>\$1,031,389</u>	<u>\$987,100</u>	<u>\$1,301,232</u>	<u>\$1,167,137</u>	<u>\$1,191,480</u>	<u>\$1,477,689</u>
INVENTORY EXPENSE						
5536 Inventory Adjustment	8,193	13,353	8,594	13,000	12,000	13,000
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	28,284	53,565	20,560	31,750	25,300	46,970
Sub-total	<u>\$28,284</u>	<u>\$53,565</u>	<u>\$20,560</u>	<u>\$31,750</u>	<u>\$25,300</u>	<u>\$46,970</u>
TOTAL EXPENSES	<u>\$13,916,079</u>	<u>\$13,651,612</u>	<u>\$14,201,578</u>	<u>\$14,333,608</u>	<u>\$13,771,383</u>	<u>\$14,598,945</u>
ALLOCATED EXPENSES						
ALLOCATED TECHNICAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED CUSTOMER INFO SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED LABORATORY EXPENSES	(\$540,975)	(\$593,461)	(\$600,684)	(\$609,370)	(\$535,765)	(\$594,801)
ALLOCATED VEHICLE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED LEGAL EXPENSES	(\$474,058)	(\$102,732)	(\$71,141)	(\$100,000)	(\$100,000)	(\$100,000)
ALLOCATED OPS BLDG EXPENSES	(\$160,882)	(\$174,768)	(\$193,346)	(\$211,784)	(\$192,647)	(\$170,637)
ALLOCATED INTERNAL G&A	\$0	\$0	(\$7)	\$0	\$1	\$1
ALLOCATED SUPPORT SERVICES(G&A)	(\$5,777,091)	(\$5,907,107)	(\$5,953,608)	(\$6,166,080)	(\$5,646,180)	(\$5,914,861)
ALLOCATED OPERATIONS SERVICES(G&A)	(\$6,963,073)	(\$6,873,544)	(\$7,382,792)	(\$7,246,374)	(\$7,296,792)	(\$7,818,647)
TOTAL ALLOCATED EXPENSES	<u>(\$13,916,079)</u>	<u>(\$13,651,612)</u>	<u>(\$14,201,578)</u>	<u>(\$14,333,608)</u>	<u>(\$13,771,383)</u>	<u>(\$14,598,945)</u>

Las Virgenes Municipal Water District
Board of Directors and General Manager Summary
(Dollars in Thousands)

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
General Manager Administration	671	695	733	681	670
General Manager - 100%LVMWD	532	153	129	156	159
Board of Directors	161	188	189	199	204
	1,364	1,036	1,051	1,036	1,033



**Las Virgenes Municipal Water District
Board of Directors and General Manager**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
BOARD EXPENSES						
6000 Directors' Fees	\$73,600	\$75,800	\$84,107	\$90,000	\$87,000	\$90,000
6005 Directors' Benefits	63,887	61,748	63,753	59,120	58,992	71,638
6010 Directors' Conference Expenses	17,620	26,999	34,357	25,000	22,000	25,000
6015 Directors' Miscellaneous	768	722	504	700	600	600
6020 Election Expense	0	16,911	0	30,000	21,019	0
Sub-total	\$155,875	\$182,180	\$182,721	\$204,820	\$189,611	\$187,238
PAYROLL EXPENSES						
6100 Staff Salaries	348,129	349,258	349,358	352,478	339,457	339,789
6105 Staff Benefits	120,069	145,344	146,780	117,936	122,115	109,761
6110 Staff Taxes	23,820	24,698	24,754	25,680	27,108	25,887
Sub-total	\$492,018	\$519,300	\$520,892	\$496,094	\$488,680	\$475,437
Net Payroll Expenses	\$492,018	\$519,300	\$520,892	\$496,094	\$488,680	\$475,437
OFFICE EQUIPMENT & POSTAGE						
6235 Records Management	54,478	50,412	52,917	55,000	50,000	51,000
Sub-total	\$54,478	\$50,412	\$52,917	\$55,000	\$50,000	\$51,000
PROFESSIONAL SERVICES						
6500 Legal Services	72,000	72,000	72,000	72,000	72,000	72,000
6505 Legal Advertising	8,416	10,380	8,981	9,500	9,000	9,000
6516 Other Professional Services	0	580	35,565	5,000	24,360	30,900
Sub-total	\$80,416	\$82,960	\$116,546	\$86,500	\$105,360	\$111,900
RES CONSER/PUBLIC OUTREACH						
6606 Community Group Outreach	485	0	0	0	0	0
Sub-total	\$485	\$0	\$0	\$0	\$0	\$0
HUMAN RESOURCES						
6815 Employee Recognition Function	3,145	3,655	1,327	4,500	4,500	5,000
6830 Training & Prof. Development	11,360	12,266	7,621	10,000	9,000	10,000
6872 Litigation - Outside Services	474,058	102,732	71,141	100,000	100,000	100,000
Sub-total	\$488,563	\$118,653	\$80,089	\$114,500	\$113,500	\$115,000
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	88,674	79,233	79,669	82,500	73,725	76,000
7110 Travel/Misc. Expenses	232	99	1,058	100	70	100
7152 LAFCO Charges	0	0	15,144	15,000	13,198	15,000
Sub-total	\$88,906	\$79,332	\$95,871	\$97,600	\$86,993	\$91,100
OPERATING EXPENSE						
5405.2 Utilities - Telephone	2,897	2,760	1,959	2,400	1,600	1,800
Sub-total	\$2,897	\$2,760	\$1,959	\$2,400	\$1,600	\$1,800
TOTAL EXPENSES	\$1,363,638	\$1,035,597	\$1,050,995	\$1,056,914	\$1,035,744	\$1,033,475
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$4,570	\$5,044	\$4,853	\$5,046	\$5,375	\$5,238
ALLOCATED LEGAL EXPENSES	(\$474,058)	(\$102,732)	(\$71,141)	(\$100,000)	(\$100,000)	(\$100,000)
ALLOCATED INTERNAL G&A	(\$110,129)	(\$132,977)	(\$142,119)	(\$123,651)	(\$127,140)	(\$121,760)
ALLOCATED SUPPORT SERVICES(G&A)	(\$784,021)	(\$804,932)	(\$842,588)	(\$838,309)	(\$813,979)	(\$816,953)
ALLOCATED OPERATIONS SERVICES(G&A)	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALLOCATED EXPENSES	(\$1,363,638)	(\$1,035,597)	(\$1,050,995)	(\$1,056,914)	(\$1,035,744)	(\$1,033,475)

GENERAL MANAGER'S OFFICE

Administration – 701121

FUNCTION

To provide overall direction in the administration of District programs, develop policy in accordance with the Board's direction and maintain an open, positive relationship with the community.

OBJECTIVES

1. To manage the business of the District and provide service to its elected public Board of Directors.
2. To update the District's Action Plan.
3. To support District-wide library and records management programs.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
General Manager	1.0	1.0	1.0
Executive Assistant/Clerk of the Board	1.0	1.0	1.0
TOTAL	2.0	2.0	2.0

The personnel in this section also provide the labor for the General Manager – 100% LVMWD Section (701122).

SIGNIFICANT CHANGES

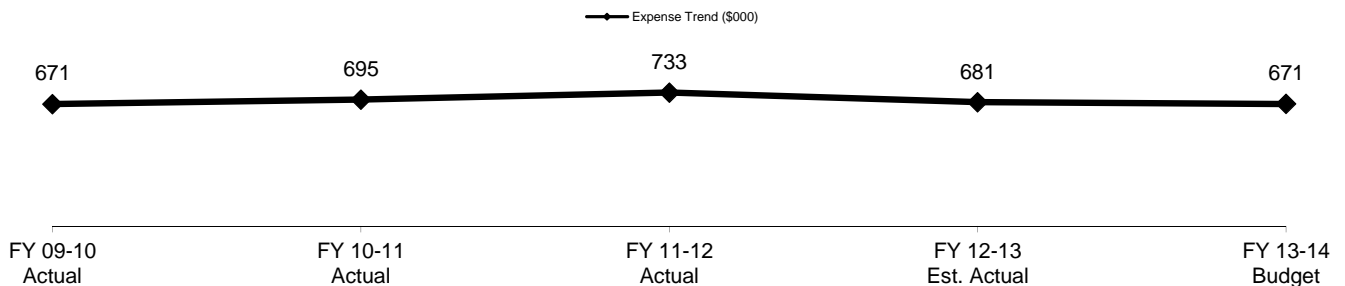
There are no significant changes budgeted for FY13-14, which affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 6235 Records Management – District-wide program (5 facilities), library, and off-site storage.
- 6500 Legal Services – Attorneys' retainer fee.
- 6505 Legal Advertising – Misc. notices, call for bids, etc. that are required to be published in the newspaper.
- 6516 Other Professional Services – For General Manager's assistance.
- 6815 Employee Recognition Function – District-wide recognition functions.
- 6830 Training & Professional Development – Training, conference and seminar costs for General Manager and staff.
- 6872 Litigation Outside Services – All litigation, settlements, attorney fees, court costs and legal costs for general litigation that are allocable to both LVMWD and the Joint Powers Authority.
- 7105 Dues, Subscriptions & Memberships – Funds for District-wide organization memberships, dues and subscriptions.
- 7110 Travel/Miscellaneous Staff Expense – Any costs incurred for indirect personnel expenses that are not associated with Training & Professional Development or that cannot be directly charged to an operations/maintenance business unit.

**Las Virgenes Municipal Water District
General Manager
Administration - 701121**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$348,129	\$349,258	\$349,358	\$352,478	\$339,457	\$339,789
6105 Staff Benefits	120,069	145,344	146,780	117,936	122,115	109,761
6110 Staff Taxes	19,806	20,500	19,815	20,289	22,538	20,496
Sub-total	\$488,004	\$515,102	\$515,953	\$490,703	\$484,110	\$470,046
Net Payroll Expenses	\$488,004	\$515,102	\$515,953	\$490,703	\$484,110	\$470,046
OFFICE EQUIPMENT & POSTAGE						
6235 Records Management	54,478	50,412	52,917	55,000	50,000	51,000
Sub-total	\$54,478	\$50,412	\$52,917	\$55,000	\$50,000	\$51,000
PROFESSIONAL SERVICES						
6500 Legal Services	72,000	72,000	72,000	72,000	72,000	72,000
6505 Legal Advertising	4,739	6,650	7,367	7,500	6,000	6,500
6516 Other Professional Services	0	0	33,558	5,000	20,000	20,000
Sub-total	\$76,739	\$78,650	\$112,925	\$84,500	\$98,000	\$98,500
HUMAN RESOURCES						
6815 Employee Recognition Function	3,145	3,655	1,327	4,500	4,500	5,000
6830 Training & Prof. Development	11,360	12,266	7,621	10,000	9,000	10,000
6872 Litigation Costs	0	0	0	0	0	0
Sub-total	\$14,505	\$15,921	\$8,948	\$14,500	\$13,500	\$15,000
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	36,608	34,848	41,694	36,000	35,225	36,000
7110 Travel/Misc. Expenses	232	99	1,058	100	70	100
Sub-total	\$36,840	\$34,947	\$42,752	\$36,100	\$35,295	\$36,100
TOTAL EXPENSES						
	\$670,566	\$695,032	\$733,495	\$680,803	\$680,905	\$670,646
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$4,570	\$5,044	\$4,853	\$5,046	\$5,375	\$5,238
ALLOCATED INTERNAL G&A	(\$128,841)	(\$142,893)	(\$152,976)	(\$136,625)	(\$139,471)	(\$134,910)
ALLOCATED SUPPORT SERVICES	(\$546,295)	(\$557,183)	(\$585,372)	(\$549,224)	(\$546,809)	(\$540,974)



GENERAL MANAGER'S OFFICE

Administration (100% LVMWD) – 701122

FUNCTION

To accumulate those costs chargeable to the General Manager's Office that are 100% allocable to Las Virgenes Municipal Water District programs.

PERSONNEL

Personnel costs are budgeted in the Administrative Section (701121).

SIGNIFICANT CHANGES

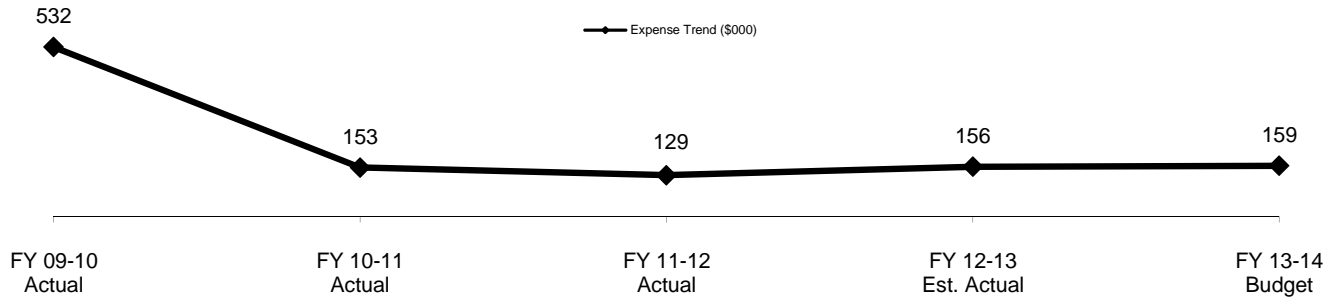
There are no significant changes budgeted for FY13-14, which affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 6505 Legal Advertising – Misc. notices, call for bids, etc. that are required to be published in the newspaper.
- 6872 Litigation – Outside Services - All litigation, settlements, attorney fees, court costs and legal costs which are allocable 100% to Las Virgenes Municipal Water District.
- 7105 Dues, Subscriptions & Memberships - Dues and membership in ACWA, CASA, and POWER.
- 7152 LAFCO Charges – District's share of LAFCO operating expense, costs vary each year depending on LAFCO calculation.

**Las Virgenes Municipal Water District
General Manager
Administration (100% LVMWD) - 701122**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PROFESSIONAL SERVICES						
6505 Legal Advertising	\$3,677	\$3,730	\$1,614	\$2,000	\$3,000	\$2,500
6516 Other Professional Services	0	580	2,007	0	0	0
Sub-total	\$3,677	\$4,310	\$3,621	\$2,000	\$3,000	\$2,500
RES CONSER/PUBLIC OUTREACH						
6606 Community Group Outreach	485	0	0	0	0	0
Sub-total	\$485	\$0	\$0	\$0	\$0	\$0
HUMAN RESOURCES						
6872 Litigation - Outside Services	474,058	102,732	71,141	100,000	100,000	100,000
Sub-total	\$474,058	\$102,732	\$71,141	\$100,000	\$100,000	\$100,000
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	52,066	44,385	37,975	46,500	38,500	40,000
7152 LAFCO Charges	0	0	15,144	15,000	13,198	15,000
Sub-total	\$52,066	\$44,385	\$53,119	\$61,500	\$51,698	\$55,000
OPERATING EXPENSE						
5405.2 Utilities - Telephone	1,813	1,731	1,066	1,500	1,100	1,200
Sub-total	\$1,813	\$1,731	\$1,066	\$1,500	\$1,100	\$1,200
TOTAL EXPENSES	\$532,099	\$153,158	\$128,947	\$165,000	\$155,798	\$158,700
ALLOCATED EXPENSES						
ALLOCATED LEGAL EXPENSES	(\$474,058)	(\$102,732)	(\$71,141)	(\$100,000)	(\$100,000)	(\$100,000)
ALLOCATED INTERNAL G&A	\$13,185	\$3,722	\$3,317	\$5,960	\$5,730	\$6,037
ALLOCATED SUPPORT SERVICES	(\$71,226)	(\$54,148)	(\$61,123)	(\$70,960)	(\$61,528)	(\$64,737)



BOARD OF DIRECTORS

100% LVMWD – 701112

FUNCTION

To provide policy direction to the administration of the District in order to promote the most cost effective, environmentally sensitive management of potable and recycled water and wastewater processes which will serve the best interests of the community and governmental agencies. The Board of Directors also has oversight responsibility for the financial audits of the District. These costs are accounted in the Finance and Administration Department.

DIRECTORS

President	Charles Caspary	Division 1
Vice President,MWD Representative	GlenPeterson	Division 2
Secretary	Barry Steinhardt	Division 5
Treasurer	Leonard Polan	Division 4
Director	Lee Renger	Division 3

SIGNIFICANT CHANGES

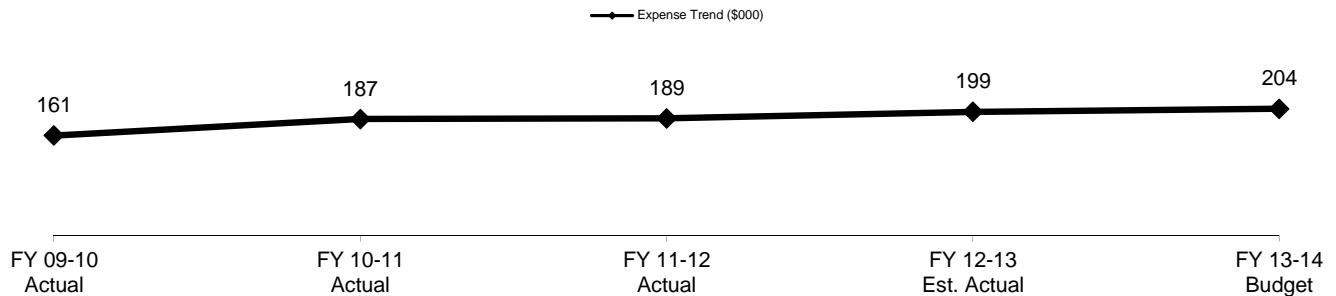
There are no significant changes budgeted for FY 13-14, which affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 6000 Directors' Per Diem – Per Diem for days worked on behalf of LVMWD.
- 6005 Directors' Benefits – Retirement and medical/dental costs.
- 6010 Directors' Conference Expenses – Costs associated with conference attendance.
- 6015 Directors' Miscellaneous – Costs associated with various special meetings and study sessions.
- 6020 Election Expense – Actual cost is determined by County, based on number of elections held. Increase in FY 2012-13 budget request due to November 2012 elections anticipated in Division 1 and Division 4. An election was held in Division 4 only. No elections are scheduled during FY 2013-14.
- 6516 Other Professional Services – Professional Services which do not benefit the Joint Powers Authority. Video recording of twenty (20) Board meetings by a third-party professional, approved March 12, 2013.
- 5405.2 Telephone – Costs associated with fax machines.

**Las Virgenes Municipal Water District
Board of Directors
100% LVMWD - 701112**

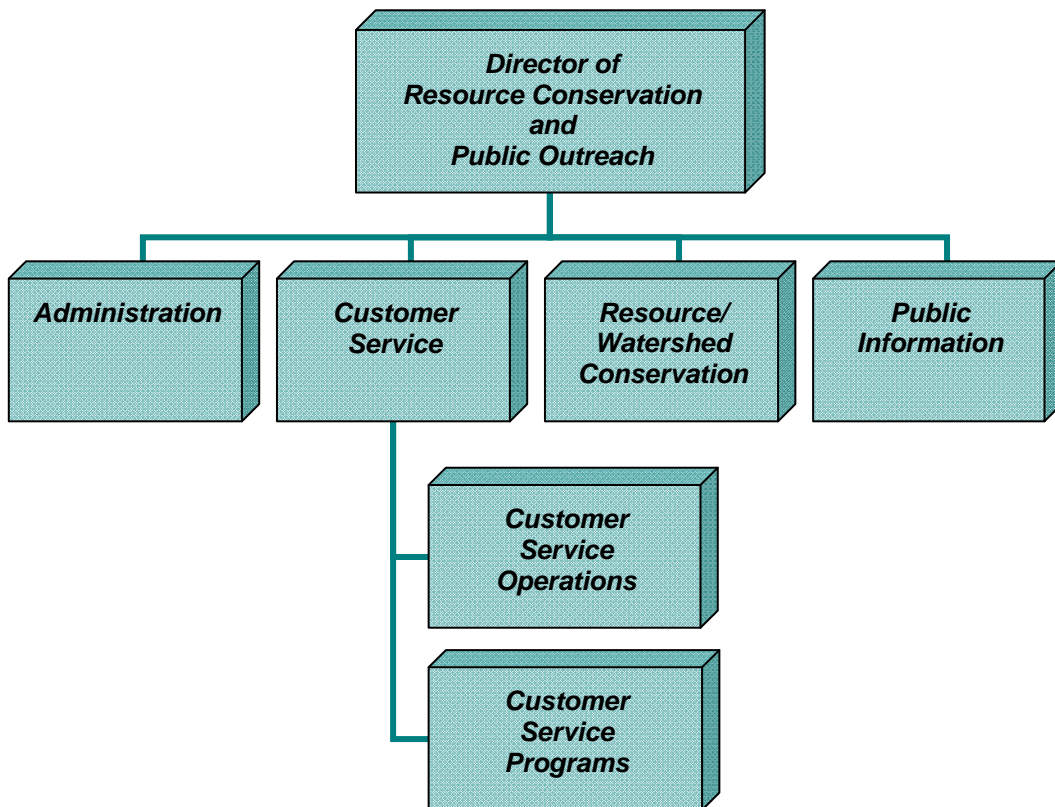
	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
BOARD EXPENSES						
6000 Directors' Fees	\$73,600	\$75,800	\$84,107	\$90,000	\$87,000	\$90,000
6005 Directors' Benefits	63,887	61,748	63,753	59,120	58,992	71,638
6010 Directors' Conference Expenses	17,620	26,999	34,357	25,000	22,000	25,000
6015 Directors' Miscellaneous	768	722	504	700	600	600
6020 Election Expense	0	16,911	0	30,000	21,019	0
Sub-total	\$155,875	\$182,180	\$182,721	\$204,820	\$189,611	\$187,238
PAYROLL EXPENSES						
6110 Staff Taxes	4,014	4,198	4,939	5,391	4,570	5,391
Net Payroll Expenses	\$4,014	\$4,198	\$4,939	\$5,391	\$4,570	\$5,391
PROFESSIONAL SERVICES						
6516 Other Professional Services	0	0	0	0	4,360	10,900
Sub-total	\$0	\$0	\$0	\$0	\$4,360	\$10,900
OPERATING EXPENSE						
5405.2 Utilities - Telephone	1,084	1,029	893	900	500	600
Sub-total	\$1,084	\$1,029	\$893	\$900	\$500	\$600
TOTAL EXPENSES						
	\$160,973	\$187,407	\$188,553	\$211,111	\$199,041	\$204,129
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	\$5,527	\$6,194	\$7,540	\$7,014	\$6,601	\$7,113
ALLOCATED SUPPORT SERVICES	(\$166,500)	(\$193,601)	(\$196,093)	(\$218,125)	(\$205,642)	(\$211,242)





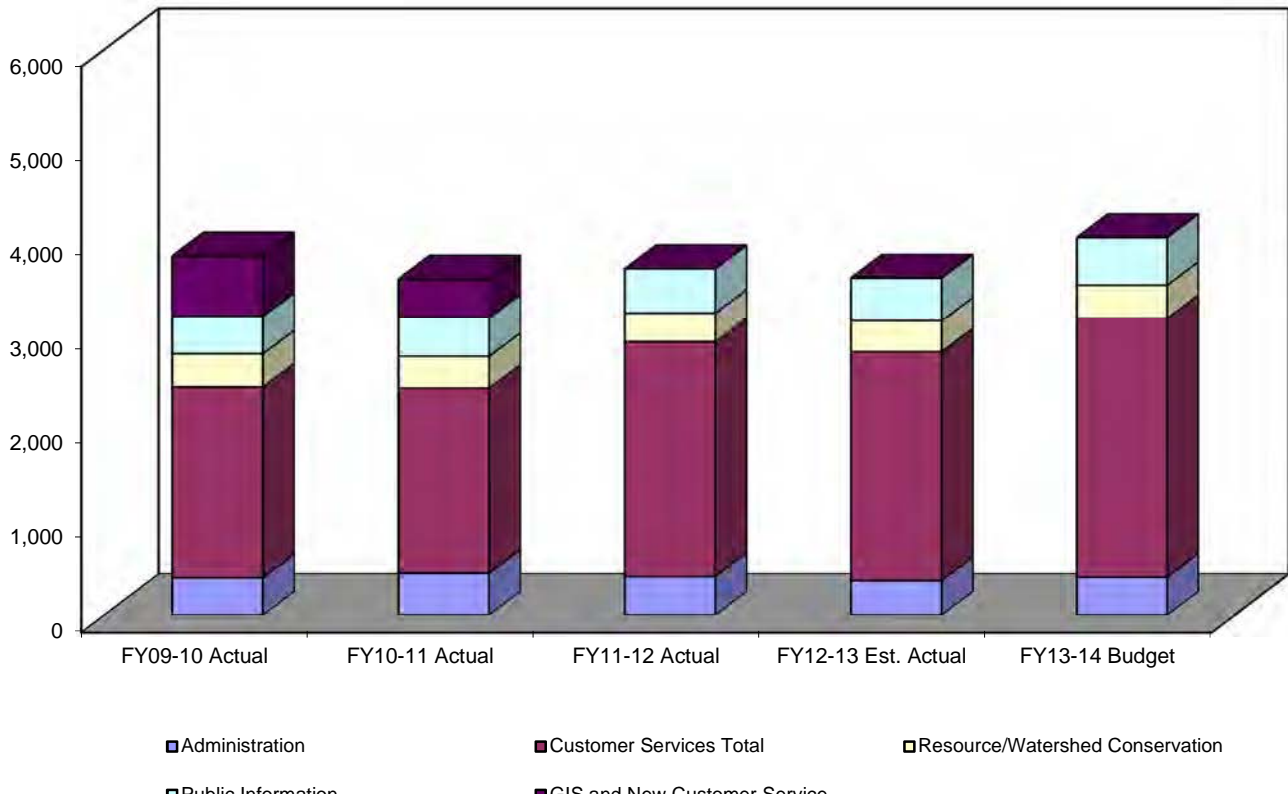
RESOURCE CONSERVATION AND PUBLIC OUTREACH

Mission Statement: To take a leadership role in implementing the District's commitment to Customer Service excellence. To promote customer satisfaction through innovative, quality service; community awareness through participation, communication and education; and environmental sustainability in water, wastewater and recycled water planning efforts. To be a leader and proactive participant in stewardship of the Malibu Creek Watershed, supporting cooperative and science based problem solving.



Las Virgenes Municipal Water District
Resource Conservation and Public Outreach Summary
(Dollars in Thousands)

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
Administration	398	448	412	368	404
Customer Service Administration	357	184	230	193	201
Customer Svc. Operations	1,055	1,136	1,198	1,279	1,285
Meter Service	499	484	810	713	1,065
Customer Service Programs	107	152	248	239	196
Customer Services Total	2,018	1,956	2,486	2,424	2,747
Resource/Watershed Conservation	353	339	310	331	354
Public Information	402	414	472	459	507
GIS and New Customer Service	645	414	0	0	0
	3,816	3,571	3,680	3,582	4,012



**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$2,441,811	\$2,401,685	\$2,102,694	\$2,195,133	\$2,128,313	\$2,180,771
6102 Staff Overtime	50,463	46,754	53,238	38,283	45,789	37,970
6105 Staff Benefits	1,031,906	1,089,917	1,056,158	1,052,243	1,050,947	1,047,831
6110 Staff Taxes	194,994	200,889	168,913	174,274	165,344	174,007
Sub-total	\$3,719,174	\$3,739,245	\$3,381,003	\$3,459,933	\$3,390,393	\$3,440,579
6115 Staff Costs Recovered	(964,523)	(1,045,997)	(1,056,582)	(1,047,611)	(1,120,555)	(1,147,040)
Net Payroll Expenses	\$2,754,651	\$2,693,248	\$2,324,421	\$2,412,322	\$2,269,838	\$2,293,539
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	29,689	36,124	13,555	40,200	40,250	40,200
6210 Equipment Repairs	0	0	0	500	0	500
6215 Equipment Maintenance	604	604	1,349	1,500	15,000	15,000
6220 Outside Services	68,823	84,609	83,365	85,200	85,200	90,200
6230 Safety Equipment	3,981	1,037	1,464	2,500	2,000	2,500
Sub-total	\$103,097	\$122,374	\$99,733	\$129,900	\$142,450	\$148,400
PROFESSIONAL SERVICES						
6516 Other Professional Services	184,440	1,021	41,771	55,000	13,745	20,000
Sub-total	\$184,440	\$1,021	\$41,771	\$55,000	\$13,745	\$20,000
RES CONSER/PUBLIC OUTREACH						
6602 School Education Program	19,975	7,554	9,123	20,296	20,046	19,976
6604 Public Education Program	85,792	97,344	152,054	174,273	174,998	174,293
6606 Community Group Outreach	4,618	6,659	23,425	25,196	19,984	25,025
6608 Intergovernmental Coordination	3,692	3,126	8,021	10,017	7,501	10,225
Sub-total	\$114,077	\$114,683	\$192,623	\$229,782	\$222,529	\$229,519
HUMAN RESOURCES						
6830 Training & Prof. Development	19,304	20,741	19,210	21,000	19,000	28,000
Sub-total	\$19,304	\$20,741	\$19,210	\$21,000	\$19,000	\$28,000
OTHER G&A EXPENSES						
7100 Provision for Uncollectible Accts	73,487	82,027	150,207	60,000	163,000	175,000
7105 Dues/Subscriptions/Memberships	185	67	252	450	150	1,600
7110 Travel/Misc. Expenses	181	90	358	250	200	250
7152 LAFCO Charges	13,900	12,292	0	0	0	0
Sub-total	\$87,753	\$94,476	\$150,817	\$60,700	\$163,350	\$176,850
OPERATING EXPENSE						
5400 Labor	268,035	283,400	301,427	272,133	338,898	376,976
5405.2 Utilities - Telephone	11,325	11,782	15,532	13,700	13,045	16,745
5410 Supplies/Materials	403	0	0	0	0	0
5415 Outside Services	0	0	0	0	3,752	4,000
Sub-total	\$279,763	\$295,182	\$316,959	\$285,833	\$355,695	\$397,721
MAINTENANCE EXPENSE						
5500 Labor	142,510	154,919	91,646	132,122	145,361	185,275
5510 Supplies/Materials	124,317	66,412	407,576	200,000	200,000	475,000
5515 Outside Services	0	3,258	32,974	50,000	46,250	46,000
5530 Capital Outlay	4,650	369	0	0	0	0
Sub-total	\$271,477	\$224,958	\$532,196	\$382,122	\$391,611	\$706,275
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	2,044	4,126	2,515	6,500	3,500	11,500
Sub-total	\$2,044	\$4,126	\$2,515	\$6,500	\$3,500	\$11,500
TOTAL EXPENSES	\$3,816,606	\$3,570,809	\$3,680,245	\$3,583,159	\$3,581,718	\$4,011,804
ALLOCATED EXPENSES						
ALLOCATED TECHNICAL SERVICES	\$0	\$0	\$108,351	\$99,763	\$81,459	\$87,594
ALLOCATED CUSTOMER INFO SYSTEMS	\$267,002	\$296,373	\$330,071	\$272,567	\$310,632	\$276,424
ALLOCATED VEHICLE EXPENSES	\$77,534	\$85,801	\$82,556	\$85,828	\$91,432	\$89,100
ALLOCATED INTERNAL G&A	\$429,916	\$312,372	\$193,418	\$331,954	\$318,777	\$389,194
ALLOCATED SUPPORT SERVICES(G&A)	(\$583,876)	(\$584,798)	(\$613,617)	(\$654,949)	(\$567,103)	(\$630,596)
ALLOCATED OPERATIONS SERVICES(G&A)	(\$4,007,182)	(\$3,680,557)	(\$3,781,024)	(\$3,718,322)	(\$3,816,915)	(\$4,223,520)
TOTAL ALLOCATED EXPENSES	(\$3,816,606)	(\$3,570,809)	(\$3,680,245)	(\$3,583,159)	(\$3,581,718)	(\$4,011,804)

FY 2013-14 Budget

RESOURCE CONSERVATION AND PUBLIC OUTREACH Administration – 701210

FUNCTION

To provide leadership and direction to assure effective and efficient, contemporary customer service, community outreach, public information, education, planning, conservation, cross-connection control, and watershed activities on behalf of the District.

OBJECTIVES

1. Support the district's stewardship commitment and leadership role within the Malibu Creek Watershed and Southern California environmental community.
2. Lead community outreach, stakeholder engagement, and customer education, to build understanding and support of district operations and strategic direction.
3. Develop and lead strategies that build and enhance partnerships and accord with local governmental agencies, homeowner associations, business groups, NGOs and community leaders.
4. Represent the district in diverse public and media forums.
5. Track legislative and regulatory developments at the Federal, State and local levels, for potential impacts for the district. Provide commentary and advocacy of Board issues and positions, on behalf of the district and its customers.
6. Manage the district library and coordinate districtwide memberships, sponsorships, and subscriptions.
7. Represent the district in state and national forums of water, wastewater, water science and water recycling professionals.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Director of Resource Conservation and Public Outreach	1.0	1.0	1.0
Secretary	1.0	1.0	1.0
TOTAL	2.0	2.0	2.0

This budget includes 1 part-time student worker position.

SIGNIFICANT CHANGES

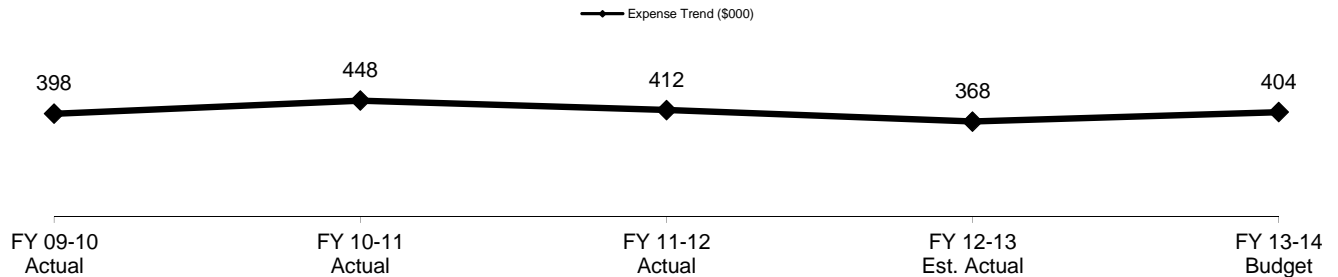
No significant changes are budgeted for FY13-14 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

6830 Training and Professional Development – Includes District share of expenses for staff participation on AWWA Council, ACWA and CASA.

**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach
Administration - 701210**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$280,431	\$290,862	\$275,193	\$276,341	\$258,326	\$266,832
6102 Staff Overtime	61	0	0	1,098	0	1,120
6105 Staff Benefits	101,082	135,309	122,529	114,481	113,368	113,824
6110 Staff Taxes	18,776	19,838	17,902	17,647	11,989	17,084
Sub-total	\$400,350	\$446,009	\$415,624	\$409,567	\$383,683	\$398,860
6115 Staff Costs Recovered	(5,945)	(1,019)	(7,405)	(9,687)	(19,545)	0
Net Payroll Expenses	\$394,405	\$444,990	\$408,219	\$399,880	\$364,138	\$398,860
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	5	0	0	0	0	0
Sub-total	\$5	\$0	\$0	\$0	\$0	\$0
HUMAN RESOURCES						
6830 Training & Prof. Development	1,922	1,807	2,189	3,500	2,000	3,500
Sub-total	\$1,922	\$1,807	\$2,189	\$3,500	\$2,000	\$3,500
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	0	52	133	100	0	100
7110 Travel/Misc. Expenses	109	24	328	250	200	250
Sub-total	\$109	\$76	\$461	\$350	\$200	\$350
OPERATING EXPENSE						
5405.2 Utilities - Telephone	1,495	1,483	1,029	2,000	1,200	1,200
Sub-total	\$1,495	\$1,483	\$1,029	\$2,000	\$1,200	\$1,200
TOTAL EXPENSES	\$397,936	\$448,356	\$411,898	\$405,730	\$367,538	\$403,910
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	(\$147,752)	(\$166,640)	(\$159,732)	(\$155,103)	(\$138,963)	(\$152,330)
ALLOCATED SUPPORT SERVICES	(\$250,184)	(\$281,716)	(\$252,166)	(\$250,627)	(\$228,575)	(\$251,580)



RESOURCE CONSERVATION AND PUBLIC OUTREACH

Customer Service Administration – 701220

FUNCTION

To plan and coordinate field and office customer service and water surveillance functions. Design and implement programs and services to further customer service and conservation goals and objectives, and provide administrative assistance to the department head.

OBJECTIVES

1. Manage projects and initiatives to assess customer service work processes and identify process improvements, including technology based enhancements to work management, routing, billing and customer information systems and automated meter reading.
2. Manage ongoing assessments of customer needs and satisfaction levels through surveys, forums and other customer feedback instruments to ensure high level service and responsiveness to customer needs.
3. Provide assistance and support in the immediate and long term water supply situation both regionally and statewide putting emphasis on customer contacts, communications, and sustainable conservation.
4. Promote to the Customer base the new technology available utilizing e-billing and on-line payment solutions.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Customer Service Manager	1.0	1.0	1.0
TOTAL	1.0	1.0	1.0

SIGNIFICANT CHANGES

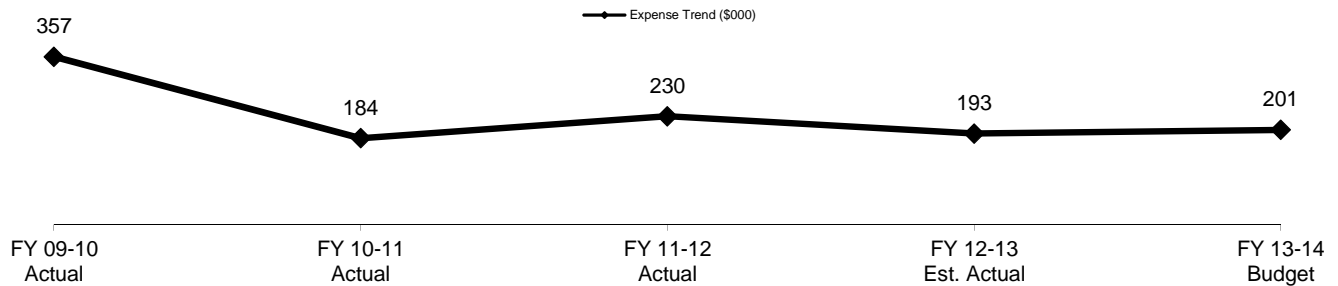
There are no significant changes budgeted for FY 13-14 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 6516 Other Professional Services – Funds for the implementation of enhanced customer products such as consolidated billing, third party notification, and upfront screening of customer applications to prevent fraud and increased uncollectibles.

**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach
Customer Service Administration - 701220**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$126,044	\$130,607	\$131,988	\$134,639	\$132,312	\$134,639
6102 Staff Overtime	0	0	0	0	0	0
6105 Staff Benefits	35,668	42,148	50,022	43,437	45,913	42,465
6110 Staff Taxes	9,452	9,736	9,302	9,353	8,534	9,576
Sub-total	\$171,164	\$182,491	\$191,312	\$187,429	\$186,759	\$186,680
6115 Staff Costs Recovered	0	0	0	0	0	0
Net Payroll Expenses	\$171,164	\$182,491	\$191,312	\$187,429	\$186,759	\$186,680
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	0	204	0	200	0	200
Sub-total	\$0	\$204	\$0	\$200	\$0	\$200
PROFESSIONAL SERVICES						
6516 Other Professional Services	183,927	0	36,943	30,000	6,245	10,000
Sub-total	\$183,927	\$0	\$36,943	\$30,000	\$6,245	\$10,000
HUMAN RESOURCES						
6830 Training & Prof. Development	1,523	474	1,681	4,000	0	4,000
Sub-total	\$1,523	\$474	\$1,681	\$4,000	\$0	\$4,000
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	0	0	0	0	0	0
Sub-total	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSE						
5405.2 Utilities - Telephone	336	343	244	300	300	300
Sub-total	\$336	\$343	\$244	\$300	\$300	\$300
TOTAL EXPENSES	\$356,950	\$183,512	\$230,180	\$221,929	\$193,304	\$201,180
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	(\$356,950)	(\$183,512)	(\$230,180)	(\$221,929)	(\$193,304)	(\$201,180)
ALLOCATED OPERATIONS SERVICES	\$0	\$0	\$0	\$0	\$0	\$0



RESOURCE CONSERVATION AND PUBLIC OUTREACH

Customer Service Operations – 701221

FUNCTION

Provide exceptional customer service within our District by efficiently answering telephone calls and offering effective and efficient on-site resolution to customer issues and concerns. Mail approximately 150,000 statements per year. Process over \$50 million in customer payments. Process requests to initiate and end service, ensuring all customer orders are completed and satisfactorily resolved. Provide emergency notifications to customers when required.

OBJECTIVES

1. Enhance use of the Customer Service Information and Billing system to provide enhanced automated services such as e-billing, on-line payment options, and water usage data.
2. Strengthen delivery and efficiency of Customer Service through process improvements for better coordination between office and field functions, as well as other District units, and providing training for staff.
3. Utilize the District's CIS Collection Process, handling of bad debt accounts, and verification of new customers using Internet services and the capabilities of our CIS.
4. Inform and educate customers on issues of importance using Customer Welcome Packets, Water-Use Surveys and coordination with Public Outreach staff.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Customer Service Operations Supervisor	1.0	1.0	1.0
Customer Service Representative	4.0	4.0	4.0
Receptionist/Office Assistant	1.0	1.0	1.0
Senior Field Customer Service Representative	1.0	1.0	1.0
Field Customer Service Representative I, II	8.0	8.0	8.0
TOTAL	15.0	15.0	15.0

SIGNIFICANT CHANGES

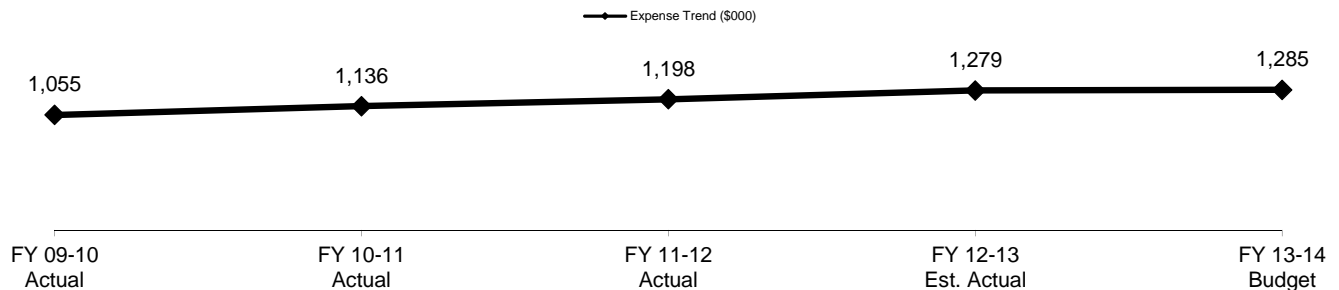
There are no significant changes budgeted for FY 13-14 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 5400 Labor – Charges for other divisions who provide assistance for coverage in Customer Service, including the cost of standby calls charged to this account by other units.
- 6200 Forms, Supplies and Postage – Includes bill stock, overdue and disconnection notices, Welcome Packets, Water Survey Packets, Customer Service Satisfaction Surveys, and miscellaneous customer notifications, supplies related to the remittance processor and banking. Postage increase has been allowed for in Budget.
- 6215 Equipment Maintenance – Yearly maintenance contracts for equipment used in bill and remittance processing, time stamps and other customer service functions.
- 6220 Outside Services – Annual contract to fold, stuff, post and mail bills and delinquent notices, as well as customer newsletters and notifications at the current unit cost. Yearly cost of contract services and online subscriptions used to locate, identify and collect on bad debt accounts. Broadcast notification through an outside vendor to provide immediate notification of emergency situations for either district customers or staff.
- 6516 Other Professional Services – No professional services will be contracted for during this budget period.
- 6830 Training and Professional Development – Datamatic Training for the AMR/AMI implementation and attendance at training courses including preparation for Backflow Certification training and/or professional meetings.

**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach
Customer Service Operations- 701221**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$812,047	\$886,716	\$816,243	\$900,947	\$846,018	\$884,851
6102 Staff Overtime	30,859	41,702	46,057	23,927	39,965	23,535
6105 Staff Benefits	415,378	436,907	480,748	501,813	493,143	499,729
6110 Staff Taxes	68,592	77,068	70,907	75,503	73,872	74,042
Sub-total	\$1,326,876	\$1,442,393	\$1,413,955	\$1,502,190	\$1,452,998	\$1,482,157
6115 Staff Costs Recovered	(491,720)	(547,034)	(504,406)	(498,034)	(519,014)	(570,767)
Net Payroll Expenses	\$835,156	\$895,359	\$909,549	\$1,004,156	\$933,984	\$911,390
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	25,382	34,756	13,555	40,000	40,000	40,000
6210 Equipment Repairs	0	0	0	500	0	500
6215 Equipment Maintenance	604	604	1,349	1,500	15,000	15,000
6220 Outside Services	68,755	84,425	83,365	85,000	85,000	90,000
6230 Safety Equip	3,718	1,037	1,263	2,000	2,000	2,000
Sub-total	\$98,459	\$120,822	\$99,532	\$129,000	\$142,000	\$147,500
HUMAN RESOURCES						
6830 Training & Prof. Development	6,181	4,405	3,766	8,000	8,000	10,000
Sub-total	\$6,181	\$4,405	\$3,766	\$8,000	\$8,000	\$10,000
OTHER G&A EXPENSES						
7100 Provision for Uncollectible Accts	73,487	82,027	150,207	60,000	163,000	175,000
7110 Travel/Misc. Expenses	24	0	0	0	0	0
Sub-total	\$73,511	\$82,027	\$150,207	\$60,000	\$163,000	\$175,000
OPERATING EXPENSE						
5400 Labor	35,721	23,727	23,893	24,855	21,561	21,870
5405.2 Telephone	5,826	6,019	10,838	8,000	8,000	12,000
5410 Supplies/Material	403	0	0	0	0	0
Sub-total	\$41,950	\$29,746	\$34,731	\$32,855	\$29,561	\$33,870
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	44	3,569	664	2,500	2,500	7,500
Sub-total	44	3,569	664	2,500	2,500	7,500
TOTAL EXPENSES	\$1,055,301	\$1,135,928	\$1,198,449	\$1,236,511	\$1,279,045	\$1,285,260
ALLOCATED EXPENSES						
ALLOCATED TECHNICAL SERVICES	\$0	\$0	\$108,351	\$99,763	\$81,459	\$87,594
ALLOCATED CUSTOMER INFO SYSTEMS	\$267,002	\$296,373	\$330,071	\$272,567	\$310,632	\$276,424
ALLOCATED VEHICLE EXPENSES	\$61,429	\$70,669	\$67,996	\$70,691	\$75,307	\$73,386
ALLOCATED INTERNAL G&A	\$532,911	\$348,806	\$353,866	\$543,208	\$436,624	\$503,936
ALLOCATED OPERATIONS SERVICES	(\$1,916,643)	(\$1,851,776)	(\$2,058,733)	(\$2,222,740)	(\$2,183,067)	(\$2,226,600)



RESOURCE CONSERVATION AND PUBLIC OUTREACH

Meter Service – 701224

FUNCTION

To obtain accurate meter readings from all meters in the District for billing and conservation purposes, to verify proper operation of those meters and to maintain all meters and appurtenances in the field.

OBJECTIVES

1. To install additional Automated Meter Reading (AMR) equipment on new and problem service meters, for safe and efficient recording of water use.
2. To enhance meter reading efficiency.
3. To work with Office Customer Service staff to strengthen coordination in resolving customer issues.
4. To verify that the meters and small regulators in service are working properly and accurately.

PERSONNEL

Personnel costs are budgeted in the Customer Service Operations unit. Through the payroll process, staff charges time worked on meter reading to the 5400-Labor account number or time worked on meter maintenance to the 5500-Labor account, as applicable.

SIGNIFICANT CHANGES

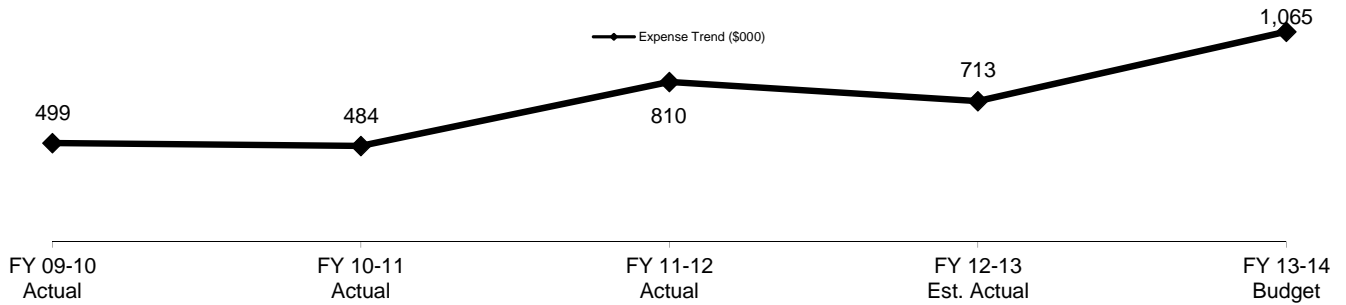
There are no significant changes budgeted for 13-14 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 5400 Labor – This account is used to accumulate labor costs associated with meter reading.
- 5415 Outside Services – Cost of hosting AMI meter data service.
- 5500 Labor – This account is used to accumulate labor costs to maintain a reliable meter infrastructure for the district through activities such as the meter, (regulators 500 for FY13/14 as part of regulator program), meter box replacement and vault inspection program.
- 5510 Supplies/Materials – This account covers purchase of supplies which include parts for incidental repairs of meter and vault services, including meter boxes, ball valves, and pressure regulators from 1” thru 2”, AMR/AMI repair material. Meter purchases for change program are included in the CIP , cost to purchase meters for replacing damaged, non-functional, etc. are charged to this account.
- 5515 Outside Services – Funds to hire a contractor to assist in the repairs of vault lids which could include painting, welding or fabrication to bring to OSHA standards, and painting of above ground meters. This account will also cover the testing and replacement process for larger meters within the district. Also charged to this account is the hosting of AMI meters by Datamatic.

**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach
Meter Service - 701224**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING EXPENSE						
5400 Labor	\$232,314	\$259,673	\$277,534	\$247,278	\$317,337	\$355,106
5415 Outside Services	\$0	\$0	\$0	\$0	\$3,752	\$4,000
Sub-total	\$232,314	\$259,673	\$277,534	\$247,278	\$321,089	\$359,106
MAINTENANCE EXPENSE						
5500 Labor	142,510	154,919	91,646	132,122	145,361	185,275
5510 Supplies/Materials	124,317	66,412	407,576	200,000	200,000	475,000
5515 Outside Services	0	3,258	32,974	50,000	46,250	46,000
Sub-total	\$266,827	\$224,589	\$532,196	\$382,122	\$391,611	\$706,275
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	106	0	0	0	0	0
Sub-total	\$106	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$499,247	\$484,262	\$809,730	\$629,400	\$712,700	\$1,065,381
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	\$77,104	\$93,836	\$97,008	\$94,446	\$109,827	\$133,892
ALLOCATED OPERATIONS SERVICES	(\$576,351)	(\$578,098)	(\$906,738)	(\$723,846)	(\$822,527)	(\$1,199,273)



RESOURCE CONSERVATION AND PUBLIC OUTREACH

Customer Service Programs – 701226

FUNCTION

To provide project management for a variety of programs that directly relate to customer service functions, District compliance requirements, and analytical responsibilities for data supporting customer service. This would include Backflow Prevention, management of the Automated Meter Reading, emergency and scheduled shutdown coordination, support of the District CIS program, data collection, and analysis of customer service functions.

OBJECTIVES

1. Maintain and test backflow prevention throughout the district.
2. Manage and coordinate the implementation of AMR/AMI throughout the district.
3. Work closely with IS to utilize and improve customer service using the CIS system and new technology.
4. Assist in identifying potential and required changes to business/operations practices and procedures, assists in analyzing and determining how existing jobs and workflow will change, define strategies for transition from old to new procedures, advise and assist personnel in the transition to new software applications or procedures.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Customer Service Programs Supervisor	1.0	1.0	1.0
Compliance Inspector	1.0	1.0	1.0
Cross Connection Inspector	1.0	1.0	1.0
TOTAL	3.0	3.0	3.0

SIGNIFICANT CHANGES

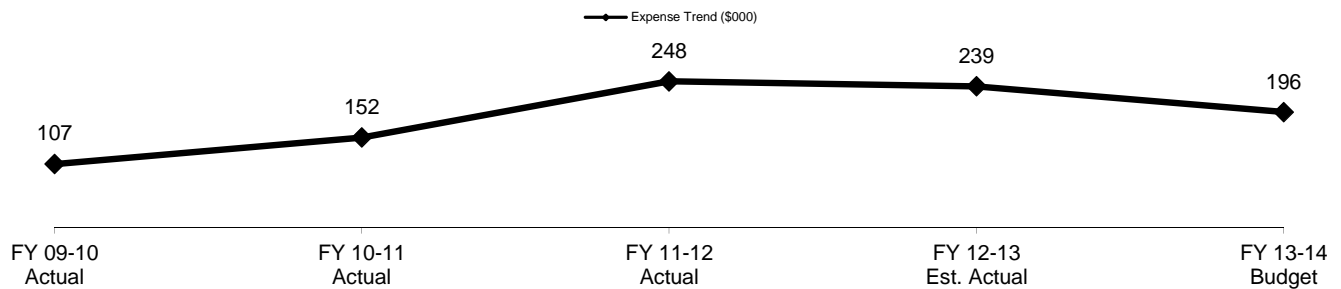
There are no significant changes budgeted for FY 13-14 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 5725 Small Tools and Supplies – Funds for purchase of replacement tools used for programming AMR equipment and repair of backflow prevention assemblies owned by the district.
- 6220 Outside Services - Cost to annually calibrate equipment used to test backflow prevention assemblies.
- 6830 Training and Professional Development – Attendance at training courses/professional meetings.

**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach
Customer Service Programs - 701226**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$174,312	\$196,252	\$247,077	\$249,471	\$247,550	\$250,714
6102 Staff Overtime	446	222	692	6,986	135	7,043
6105 Staff Benefits	69,623	84,982	113,782	108,403	109,535	109,290
6110 Staff Taxes	14,244	17,299	22,709	23,873	23,054	23,949
Sub-total	\$258,625	\$298,755	\$384,260	\$388,733	\$380,274	\$390,996
6115 Staff Costs Recovered	(154,033)	(147,996)	(140,203)	(201,885)	(143,122)	(203,053)
Net Payroll Expenses	\$104,592	\$150,759	\$244,057	\$186,848	\$237,152	\$187,943
OFFICE EQUIPMENT & POSTAGE						
6220 Outside Services	68	184	0	200	200	200
6230 Safety Equip	122	0	0	500	0	500
Sub-total	\$190	\$184	\$0	\$700	\$200	\$700
HUMAN RESOURCES						
6830 Training & Prof. Development	0	136	1,064	2,000	0	2,000
Sub-total	\$0	\$136	\$1,064	\$2,000	\$0	\$2,000
OPERATING EXPENSE						
5400 Labor	0	0	0	0	0	0
5405.2 Utilities - Telephone	770	773	829	1,000	1,000	1,000
5410 Supplies/Materials	0	0	0	0	0	0
Sub-total	\$770	\$773	\$829	\$1,000	\$1,000	\$1,000
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	1,894	557	1,851	4,000	1,000	4,000
Sub-total	\$1,894	\$557	\$1,851	\$4,000	\$1,000	\$4,000
TOTAL EXPENSES						
	\$107,446	\$152,409	\$247,801	\$194,548	\$239,352	\$195,643
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$6,965	\$6,398	\$9,707	\$10,091	\$10,750	\$10,476
ALLOCATED INTERNAL G&A	\$70,293	\$69,196	\$122,530	\$106,756	\$109,595	\$103,246
ALLOCATED OPERATIONS SERVICES	(\$184,704)	(\$228,003)	(\$380,038)	(\$311,395)	(\$359,697)	(\$309,365)



RESOURCE CONSERVATION AND PUBLIC OUTREACH

Resource/Watershed Conservation – 701223

FUNCTION

The Resource Conservation Unit has three primary functions: (1) to develop and implement programs that help customers use water efficiently; (2) to advance the district's watershed stewardship mission; and (3) to operate the district's recycled water sprayfields. The unit also provides scientific review and strategic analysis to support scientifically-based watershed management and regulatory compliance.

OBJECTIVES

1. Support district efforts to obtain a fair, scientifically-sound nutrient TMDL and Tapia NPDES permit.
2. Partner with other public agencies and community-based organizations advance watershed stewardship.
3. Create and implement progressive, effective conservation programs to meet IRP and UWMP targets.
4. Provide scientific analysis and strategic guidance for district operations, programs and projects.
5. Ensure district sprayfields are responsibly managed to comply with regulatory requirements.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Resource Conservation Manager	1.0	1.0	1.0
Environmental Analyst I/II	1.0	1.0	1.0
Water Conservation Coordinator	1.0	1.0	1.0
TOTAL	3.0	3.0	3.0

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY12-13 that affect the scope or level of service.

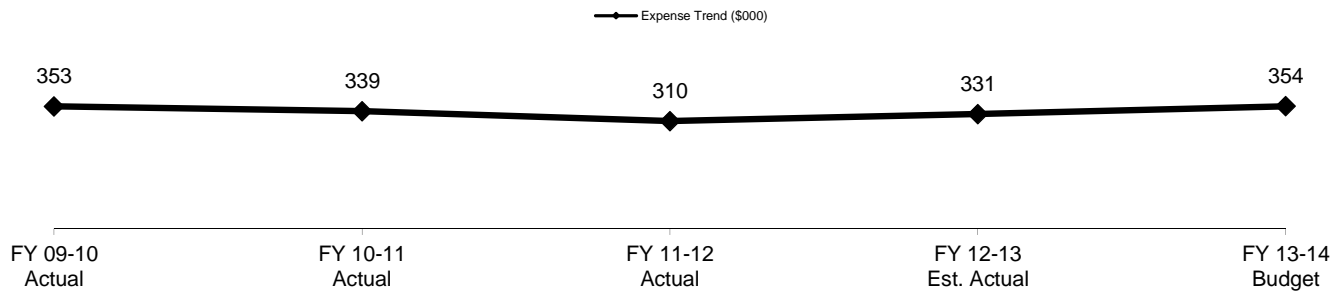
LINE ITEM EXPLANATIONS

6830 Training and Professional Development – Attendance at training courses/professional meetings.

7105 Dues/Subscriptions/Memberships. Includes up to \$1,500 for subscription service for online retrieval of professional and scientific journal articles.

**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach
Resource and Watershed Conservation - 701223**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$318,283	\$320,579	\$326,163	\$327,986	\$330,772	\$327,986
6102 Staff Overtime	17,030	3,645	2,164	3,226	5,464	3,226
6105 Staff Benefits	124,153	141,898	131,888	148,943	149,274	146,976
6110 Staff Taxes	24,788	24,557	24,476	24,665	24,680	24,888
Sub-total	\$484,254	\$490,679	\$484,691	\$504,820	\$510,190	\$503,076
6115 Staff Costs Recovered	(134,280)	(155,700)	(176,663)	(175,852)	(182,750)	(155,919)
Net Payroll Expenses	\$349,974	\$334,979	\$308,028	\$328,968	\$327,440	\$347,157
OFFICE EQUIPMENT & POSTAGE						
6230 Safety Equipment	141	0	201	0	0	0
Sub-total	\$141	\$0	\$201	\$0	\$0	\$0
HUMAN RESOURCES						
6830 Training & Prof. Development	1,229	2,141	482	3,500	1,500	3,500
Sub-total	\$1,229	\$2,141	\$482	\$3,500	\$1,500	\$3,500
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	185	15	20	350	150	1,500
Sub-total	\$185	\$15	\$20	\$350	\$150	\$1,500
OPERATING EXPENSE						
5405.2 Utilities - Telephone	1,525	1,886	1,703	1,400	1,700	1,400
Sub-total	\$1,525	\$1,886	\$1,703	\$1,400	\$1,700	\$1,400
TOTAL EXPENSES	\$353,054	\$339,021	\$310,434	\$334,218	\$330,790	\$353,557
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$4,570	\$5,044	\$4,853	\$5,046	\$5,375	\$5,238
ALLOCATED INTERNAL G&A	\$108,571	\$109,010	\$120,228	\$121,077	\$115,459	\$129,487
ALLOCATED OPERATIONS SERVICES	(\$466,195)	(\$453,075)	(\$435,515)	(\$460,341)	(\$451,624)	(\$488,282)



RESOURCE CONSERVATION AND PUBLIC OUTREACH

Public Information – 701230

FUNCTION

Increase and maintain community awareness and involvement with issues and challenges related to the reliable delivery of potable water, recycled water and wastewater treatment services. Also includes elevating the knowledge of ratepayers, stakeholders and government agencies to the District's conservation and environmental activities.

OBJECTIVES

1. Enhance community awareness of the District's educational and conservation initiatives with significant focus on water supply and related issues consistent with the District's adopted BMPs. Continue public outreach and educational efforts in support of the District's stewardship for the Malibu Creek watershed and in conservation programs.
2. Continuation of community "grass roots" efforts through outreach to homeowner organizations, service clubs, chambers, civic groups, NGOs and others. Includes continuation and updating of District's tour, school and public education programs and building community understanding and support.
3. Maintain strong commitment to media relations, to ensure a clear understanding of the District's efforts and challenges. Includes print and electronic media, with new emphasis on emerging media formats.
4. Continued expansion of intergovernmental relations with local city, school district, county, state and federal governments, keyed to exploring and expanding partnerships and collaborative efforts.
5. Closely monitor, and where appropriate participate in, legislative and regulatory matters important to the District.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Public Affairs and Communications Manager	1.0	1.0	1.0
Communications and Media Coordinator	1.0	1.0	1.0
Public Affairs Associate	1.0	1.0	1.0
TOTAL	3.0	3.0	3.0

SIGNIFICANT CHANGES

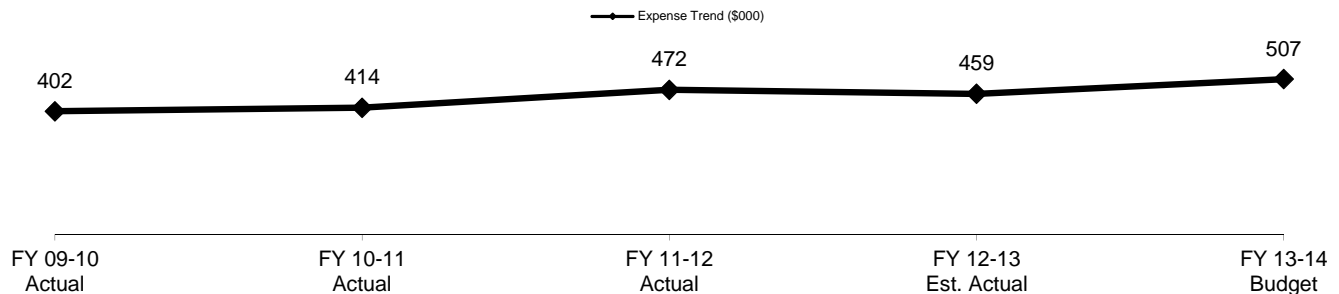
Per direction received from the Board, expand the school education program for LVUSD's 4/5 Science Team.

LINE ITEM EXPLANATIONS

- 6516 Other Professional Services – Reflects restructuring of allocations for programs. Technical support through photography and video services, technical writing services, business related exhibits and artwork.
- 6602 School Education Program – Staff support for Outdoor Education, including educational materials. See page AP-2
- 6604 Public Education Program – Includes community outreach (\$15,000); events and activities (\$50,000); printing and production of customer newsletters (\$30,000); web site costs; District brochures and handout materials (\$15,000). See page AP-3
- 6606 Community Group Outreach – Includes funding for community forums and workshops (\$10,000); meetings and fees for speaker's bureau, chamber events and luncheons (\$2,000) and community liaison expenses (\$1,000). See page AP-4
- 6608 Intergovernmental Coordination – Programmed funds include support for 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

**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach
Public Information - 701230**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$305,895	\$306,130	\$306,030	\$305,749	\$313,335	\$315,749
6102 Staff Overtime	2,067	1,185	4,325	3,046	225	3,046
6105 Staff Benefits	123,070	151,554	157,189	135,166	139,714	135,547
6110 Staff Taxes	23,306	24,049	23,617	23,233	23,215	24,468
Sub-total	\$454,338	\$482,918	\$491,161	\$467,194	\$476,489	\$478,810
6115 Staff Costs Recovered	(173,132)	(194,248)	(227,905)	(162,153)	(256,124)	(217,301)
Net Payroll Expenses	\$281,206	\$288,670	\$263,256	\$305,041	\$220,365	\$261,509
PROFESSIONAL SERVICES						
6516 Other Professional Services	513	1,021	4,828	25,000	7,500	10,000
Sub-total	\$513	\$1,021	\$4,828	\$25,000	\$7,500	\$10,000
RES CONSER/PUBLIC OUTREACH						
6602 School Education Program	19,975	7,554	9,123	20,296	20,046	19,976
6604 Public Education Program	85,792	97,344	152,054	174,273	174,998	174,293
6606 Community Group Outreach	4,618	6,659	23,425	25,196	19,984	25,025
6608 Intergovernmental Coordination	3,692	3,126	8,021	10,017	7,501	10,225
Sub-total	\$114,077	\$114,683	\$192,623	\$229,782	\$222,529	\$229,519
HUMAN RESOURCES						
6830 Training & Prof. Development	4,802	8,151	10,028	0	7,500	5,000
Sub-total	\$4,802	\$8,151	\$10,028	\$0	\$7,500	\$5,000
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	0	0	99	0	0	0
7110 Travel/Misc. Expenses	48	66	30	0	0	0
Sub-total	\$48	\$66	\$129	\$0	\$0	\$0
OPERATING EXPENSE						
5405.2 Utilities - Telephone	1,028	989	889	1,000	845	845
Sub-total	\$1,028	\$989	\$889	\$1,000	\$845	\$845
TOTAL EXPENSES						
	\$401,674	\$413,580	\$471,753	\$560,823	\$458,989	\$506,873
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	(\$67,982)	(\$110,498)	(\$110,302)	(\$156,501)	(\$120,461)	(\$127,857)
ALLOCATED SUPPORT SERVICES	(\$333,692)	(\$303,082)	(\$361,451)	(\$404,322)	(\$338,528)	(\$379,016)



RESOURCE CONSERVATION AND PUBLIC OUTREACH

GIS and New Customer Service – 701240

FUNCTION

Coordinate requirements for new development forecasting and processing. Coordinate and manage new customer connections for water and sewer services. Verify commercial account billing for water and sewer service. Manage and administer the District's GIS program and application development. Provide drafting and technical graphics support, maintain record drawings. Administer district programs for expansion of recycled water system; water and sewer annexations; environmental document preparation, review and comment; and project management and contract administration services.

OBJECTIVES

1. Coordinate new customer service and new development requirements for district water and sanitation services.
2. Administer, manage, and provide training to expand application of GIS throughout the district.
3. Coordinate water resource planning with MWD and other agencies for district services.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Civil Engineering Associate	-	-	-
Planning/New Development Technician	-	-	-
Compliance Inspector	-	-	-
GIS Technician	-	-	-
Drafting Technician I	-	-	-
TOTAL	-	-	-

SIGNIFICANT CHANGES

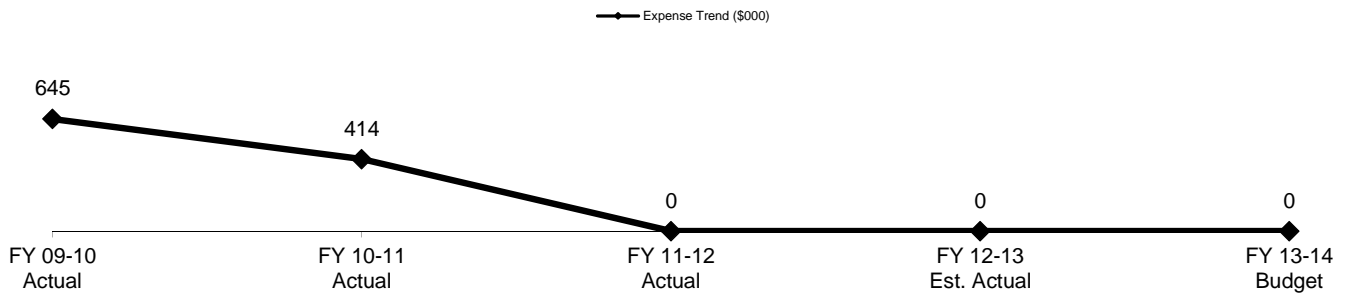
As of March 7, 2011, the position of Civil Engineering Associate is deleted. All other positions and activities are transferred to other Business Units. The functions of this unit will be assumed by the Planning and Technical Services unit, Customer Service Programs unit, and the Information Systems unit.

LINE ITEM EXPLANATIONS

- 6115 Staff Costs Recovered – Includes labor charges made to other accounts, such as capital projects and developer deposits.
- 6200 Forms, Supplies & Postage – Includes costs for drafting supplies, reproduction supplies and services, plotter and reproduction equipment costs, and GIS materials and supplies.
- 6830 Training and Professional Development – Includes on-site and off-site GIS training, centrally managed for employees throughout the District. Also includes professional development seminars and training for Planning staff.
- 7152 LAFCO Operating Expense – District's share of LAFCO membership, costs vary each year depending on LAFCO calculation.
- 5530 Capital Outlay – Covers the costs of the GIS Base Map Subscription (parcel data). Other GIS costs (licenses and maintenance) are budgeted by Information Systems under Finance and Administration.

**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach
GIS and New Customer Service - 701240**

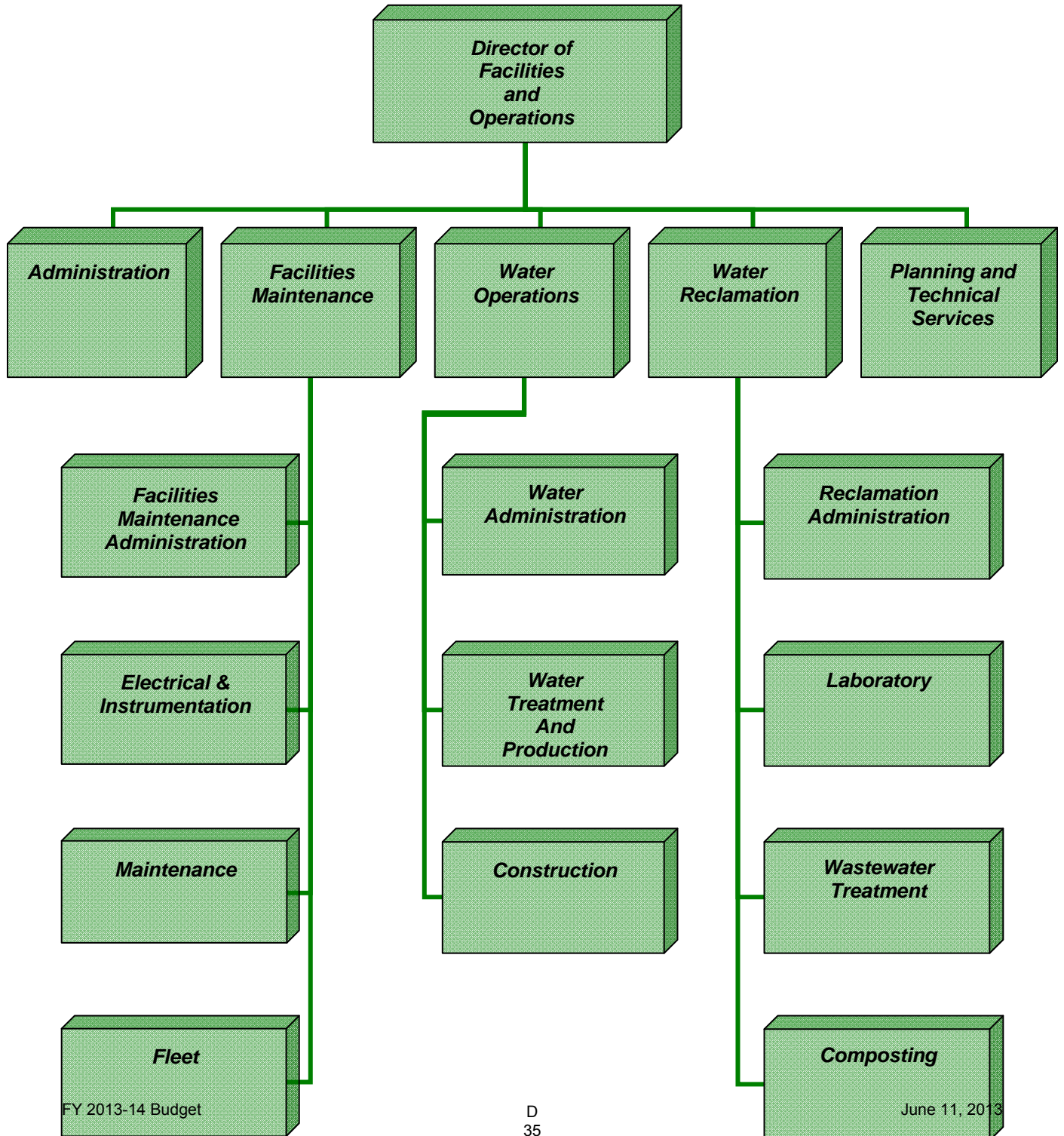
	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$424,799	\$270,539	\$0	\$0	\$0	\$0
6102 Staff Overtime	0	0	0	0	0	0
6105 Staff Benefits	162,932	97,119	0	0	0	0
6110 Staff Taxes	35,836	28,342	0	0	0	0
Sub-total	\$623,567	\$396,000	\$0	\$0	\$0	\$0
6115 Staff Costs Recovered	(5,413)	0	0	0	0	0
Net Payroll Expenses	\$618,154	\$396,000	\$0	\$0	\$0	\$0
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	4,302	1,164	0	0	0	0
Sub-total	\$4,302	\$1,164	\$0	\$0	\$0	\$0
HUMAN RESOURCES						
6830 Training & Prof. Development	3,647	3,627	0	0	0	0
Sub-total	\$3,647	\$3,627	\$0	\$0	\$0	\$0
OTHER G&A EXPENSES						
7152 LAFCO Charges	13,900	12,292	0	0	0	0
Sub-total	\$13,900	\$12,292	\$0	\$0	\$0	\$0
OPERATING EXPENSE						
5405.2 Utilities - Telephone	345	289	0	0	0	0
Sub-total	\$345	\$289	\$0	\$0	\$0	\$0
MAINTENANCE EXPENSE						
5530 Capital Outlay	4,650	369	0	0	0	0
Sub-total	\$4,650	\$369	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$644,998	\$413,741	\$0	\$0	\$0	\$0
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$4,570	\$3,690	\$0	\$0	\$0	\$0
ALLOCATED INTERNAL G&A	\$213,721	\$152,174	\$0	\$0	\$0	\$0
ALLOCATED OPERATIONS SERVICES	(\$863,289)	(\$569,605)	\$0	\$0	\$0	\$0





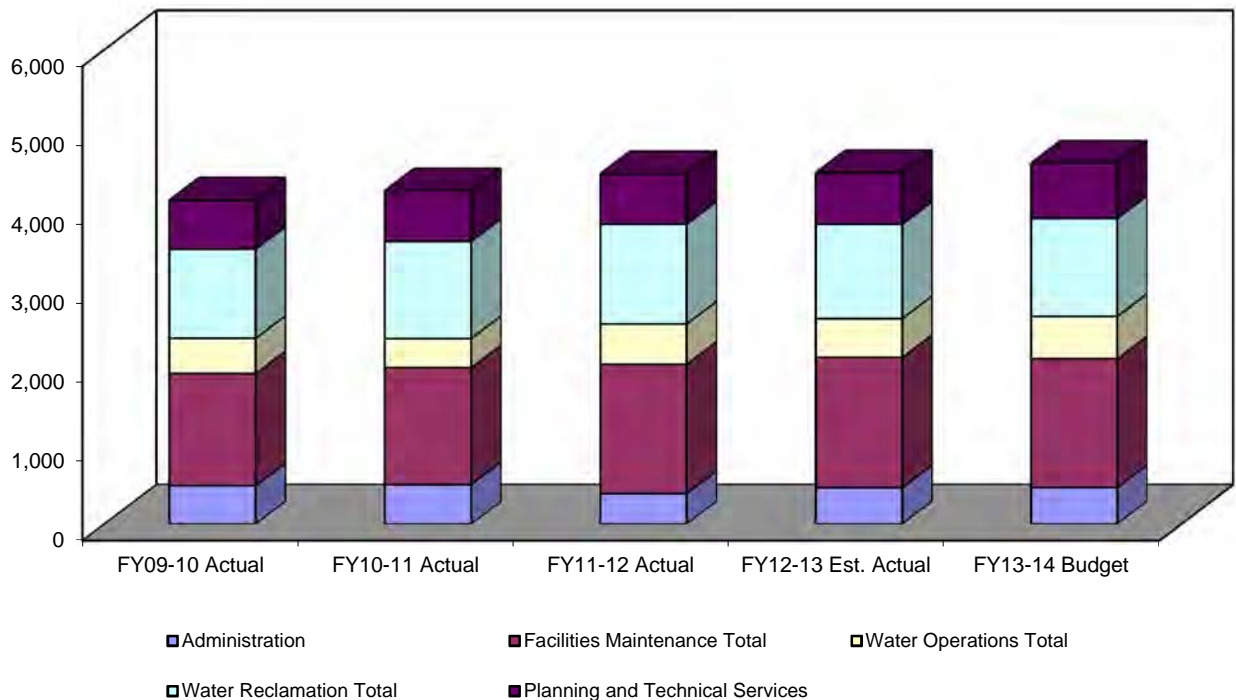
FACILITIES AND OPERATIONS

Mission Statement: To promote public health and safety, to protect the natural environment within the District through the management of water resources, wastewater and biosolids; to cost-effectively operate, maintain and enhance the infrastructure and vehicle fleet; and to provide engineering and project management services for construction of new facilities and renovation of existing facilities.



**Las Virgenes Municipal Water District
Facilities and Operations Summary**
(Dollars in Thousands)

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
Administration	484	498	384	457	460
Fac. Maintenance Admin.	224	205	186	200	210
Electrical/Instrumentation Maint.	99	148	271	266	164
Maintenance	-4	49	106	73	152
Building 8 Maintenance	446	372	370	354	381
Building 7 Maintenance	161	175	193	193	171
Fleet Maintenance	482	520	500	554	540
Facilities Maintenance Total	1,408	1,469	1,626	1,640	1,618
Water Administration	112	118	114	116	122
Water Treatment & Production	220	132	304	252	262
Construction	114	118	91	122	152
Water Operations Total	446	368	509	490	536
Reclamation Administration	416	443	464	462	475
Laboratory	532	583	591	525	584
Wastewater Treatment Facility	109	117	106	137	124
Composting Facility	82	97	112	80	66
Water Reclamation Total	1,139	1,240	1,273	1,204	1,249
Planning and Technical Services	619	640	638	652	701
	4,096	4,215	4,430	4,443	4,564



**Las Virgenes Municipal Water District
Facilities and Operations**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$5,723,803	\$5,590,083	\$5,476,311	\$5,689,762	\$5,583,401	\$5,719,826
6102 Staff Overtime	\$275,960	\$243,338	\$240,345	\$147,133	\$233,765	\$172,190
6105 Staff Benefits	\$2,615,495	\$2,809,781	\$3,010,203	\$2,916,936	\$2,897,375	\$2,987,111
6110 Staff Taxes	\$629,385	\$682,468	\$654,425	\$663,362	\$608,001	\$671,275
Sub-total	\$9,244,643	\$9,325,670	\$9,381,284	\$9,417,193	\$9,322,542	\$9,550,402
6115 Staff Costs Recovered	(6,302,941)	(6,241,396)	(6,043,763)	(6,040,042)	(6,012,652)	(6,123,286)
Net Payroll Expenses	\$2,941,702	\$3,084,274	\$3,337,521	\$3,377,151	\$3,309,890	\$3,427,116
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	0	20	445	0	0	100
6220 Outside Services	0	0	0	0	20,987	0
6225 Radio Maintenance Expense	24,247	24,791	25,402	27,500	22,000	22,000
6230 Safety Equipment	10,622	12,378	19,077	13,850	15,130	17,350
Sub-total	\$34,869	\$37,189	\$44,924	\$41,350	\$58,117	\$39,450
HUMAN RESOURCES						
6830 Training & Prof. Development	33,037	18,943	18,486	32,200	17,653	39,375
Sub-total	\$33,037	\$18,943	\$18,486	\$32,200	\$17,653	\$39,375
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	1,547	479	763	950	450	795
Sub-total	\$1,547	\$479	\$763	\$950	\$450	\$795
OPERATING EXPENSE						
5405.1 Utilities - Energy	159,828	141,443	127,023	156,000	128,000	129,800
5405.2 Utilities - Telephone	99,175	86,397	80,192	103,370	72,545	84,363
5405.3 Utilities - Gas	27,221	22,412	21,251	25,500	22,320	23,400
5405.4 Utilities - Water	12,275	12,479	12,770	15,500	12,500	12,714
Sub-total	\$298,499	\$262,731	\$241,236	\$300,370	\$235,365	\$250,277
MAINTENANCE EXPENSE						
5500 Labor	129,447	138,240	153,593	122,062	135,848	147,445
5510 Supplies/Materials	90,222	92,984	112,334	91,030	69,464	88,120
5510.1 Fuel	123,235	120,767	104,484	120,000	128,300	135,658
5515 Outside Services	288,566	275,824	282,471	289,000	316,856	280,918
5520 Permits/Fee	7,443	7,879	9,704	11,800	9,311	9,529
5530 Capital Outlay	8,721	16,869	3,300	49,115	37,700	0
6255 Rental Charge - Vehicles	112,278	109,579	103,150	102,008	102,390	109,744
Sub-total	\$759,912	\$762,142	\$769,036	\$785,015	\$799,869	\$771,414
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	26,240	49,439	18,045	25,250	21,800	35,470
Sub-total	26,240	49,439	18,045	25,250	21,800	35,470
TOTAL EXPENSES	\$4,095,806	\$4,215,197	\$4,430,011	\$4,562,286	\$4,443,144	\$4,563,897
ALLOCATED EXPENSES						
ALLOCATED TECHNICAL SERVICES	\$0	\$0	(\$108,351)	(\$99,763)	(\$81,459)	(\$87,594)
ALLOCATED LABORATORY EXPENSES	(\$540,975)	(\$593,461)	(\$600,684)	(\$609,370)	(\$535,765)	(\$594,801)
ALLOCATED VEHICLE EXPENSES	(\$86,674)	(\$95,889)	(\$92,262)	(\$95,920)	(\$102,182)	(\$99,576)
ALLOCATED OPS BLDG EXPENSES	(\$160,882)	(\$174,768)	(\$193,346)	(\$211,784)	(\$192,647)	(\$170,637)
ALLOCATED INTERNAL G&A	\$526,615	\$710,726	\$890,308	\$830,818	\$774,402	\$833,524
ALLOCATED SUPPORT SERVICES(G&A)	(\$877,999)	(\$868,818)	(\$723,908)	(\$848,215)	(\$825,616)	(\$849,686)
ALLOCATED OPERATIONS SERVICES(G&A)	(\$2,955,891)	(\$3,192,987)	(\$3,601,768)	(\$3,528,052)	(\$3,479,877)	(\$3,595,127)
TOTAL ALLOCATED EXPENSES	(\$4,095,806)	(\$4,215,197)	(\$4,430,011)	(\$4,562,286)	(\$4,443,144)	(\$4,563,897)

FACILITIES AND OPERATIONS

Administration – 701310

FUNCTION

To provide direction in the administration of department programs; to oversee the functions of the Water, Reclamation, Facilities Maintenance and Technical Services divisions. This oversight includes day-to-day operations; strategic planning and goal setting; operations, maintenance and capital improvements budgeting; resolution of technical issues and review of capital facilities planning, design and construction.

OBJECTIVES

1. Meet all regulatory requirements while providing reliable and high quality service.
2. Provide for on-going fiscal and performance evaluation of operations and maintenance activities.
3. Develop and implement programs that provide for the preservation and replacement of district assets.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Director of Facilities and Operations	1.0	1.0	1.0
Administrative Services Coordinator	1.0	1.0	1.0
TOTAL	2.0	2.0	2.0

SIGNIFICANT CHANGES

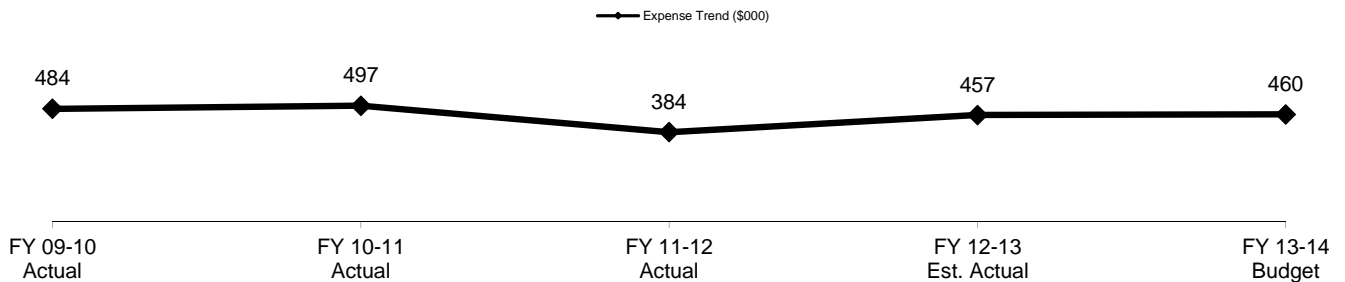
There are no significant changes budgeted for FY13-14.

LINE ITEM EXPLANATIONS

- 6830 Training & Professional Development – Funds to attend conferences and seminars.
- 5405.2 Telephone – Funds for Department Head’s cellular phone.
- 6220 FY 12-13 Outside Services expenditure was for temporary filing and clerical support.

**Las Virgenes Municipal Water District
Facilities and Operations
Administration - 701310**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$324,170	\$321,666	\$241,289	\$301,409	\$296,448	\$301,409
6102 Staff Overtime	0	0	0	0	0	0
6105 Staff Benefits	122,135	142,024	109,268	129,154	130,898	129,888
6110 Staff Taxes	25,410	27,331	24,376	19,506	22,265	19,729
Sub-total	\$471,715	\$491,021	\$374,933	\$450,069	\$449,611	\$451,026
6115 Staff Costs Recovered	0	0	0	0	0	0
Net Payroll Expenses	\$471,715	\$491,021	\$374,933	\$450,069	\$449,611	\$451,026
OFFICE EQUIPMENT & POSTAGE						
6220 Outside Services	0	0	0	0	1,440	0
Sub-total	\$0	\$0	\$0	\$0	\$1,440	\$0
HUMAN RESOURCES						
6830 Training & Prof. Development	10,180	5,229	7,672	8,500	5,000	7,645
Sub-total	\$10,180	\$5,229	\$7,672	\$8,500	\$5,000	\$7,645
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	750	260	348	500	250	420
Sub-total	\$750	\$260	\$348	\$500	\$250	\$420
OPERATING EXPENSE						
5405.2 Utilities - Telephone	1,271	937	1,155	1,000	1,050	1,008
Sub-total	\$1,271	\$937	\$1,155	\$1,000	\$1,050	\$1,008
TOTAL EXPENSES	\$483,916	\$497,447	\$384,108	\$460,069	\$457,351	\$460,099
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$4,570	\$5,044	\$4,853	\$5,046	\$5,375	\$5,238
ALLOCATED INTERNAL G&A	\$111,667	\$110,280	\$97,115	\$113,787	\$107,384	\$113,524
ALLOCATED SUPPORT SERVICES	(\$600,153)	(\$612,771)	(\$486,076)	(\$578,902)	(\$570,110)	(\$578,861)



FACILITIES AND OPERATIONS

Facilities Maintenance Administration – 701320

FUNCTION

To provide administrative, fiscal and budgeting direction and support to the Facilities Maintenance, Electrical/Instrumentation and Fleet Maintenance sections including scheduling, goal setting, project and program management and development.

OBJECTIVES

1. Focus on infrastructure management, provide day to day oversight and management of the facilities maintenance crews including maintenance, electrical/instrumentation and fleet maintenance activities; manage the Facilities sections' budgets utilizing various methods, including computerized maintenance manager system reports and other financial reports.
2. Provide long range planning of various projects including CIP and "in-house" projects as the District nears build-out and focus shifts to infrastructure and equipment maintenance.
3. Continue to implement CIP Maintenance Programs and preventive maintenance activities.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Water System and Facilities Manager	0.7	0.7	0.7
Secretary	0.5	0.5	0.5
TOTAL	1.2	1.2	1.2

SIGNIFICANT CHANGES

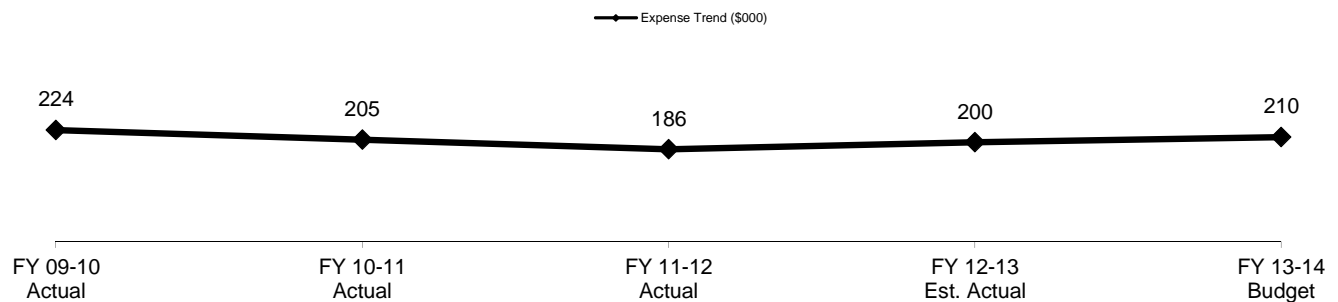
There are no significant changes budgeted for FY13-14 that affects the scope or level of service.

LINE ITEM EXPLANATIONS

6830 Training & Prof. Development – Funds to attend conferences and seminars.

**Las Virgenes Municipal Water District
Facilities and Operations
Facilities Maintenance Administration - 701320**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$133,151	\$130,610	\$119,635	\$133,187	\$130,131	\$134,134
6102 Staff Overtime	0	0	0	549	0	565
6105 Staff Benefits	53,701	60,667	53,479	63,517	58,267	63,955
6110 Staff Taxes	12,647	13,076	12,419	10,840	11,204	10,919
Sub-total	\$199,499	\$204,353	\$185,533	\$208,093	\$199,602	\$209,573
6115 Staff Costs Recovered	0	0	0	0	0	0
Net Payroll Expenses	\$199,499	\$204,353	\$185,533	\$208,093	\$199,602	\$209,573
OFFICE EQUIPMENT & POSTAGE						
6225 Radio Maintenance Expense	24,247	0	0	0	0	0
Sub-total	\$24,247	\$0	\$0	\$0	\$0	\$0
HUMAN RESOURCES						
6830 Training & Prof. Development	193	511	134	500	150	500
Sub-total	\$193	\$511	\$134	\$500	\$150	\$500
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	119	33	0	0	0	0
Sub-total	\$119	\$33	\$0	\$0	\$0	\$0
OPERATING EXPENSE						
5405.2 Utilities - Telephone	276	240	171	300	140	150
Sub-total	\$276	\$240	\$171	\$300	\$140	\$150
TOTAL EXPENSES	\$224,334	\$205,137	\$185,838	\$208,893	\$199,892	\$210,223
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$3,928	\$3,536	\$3,402	\$3,537	\$3,768	\$3,672
ALLOCATED INTERNAL G&A	\$49,584	\$47,374	\$48,592	\$56,883	\$51,846	\$56,930
ALLOCATED SUPPORT SERVICES	(\$277,846)	(\$256,047)	(\$237,832)	(\$269,313)	(\$255,506)	(\$270,825)



FACILITIES AND OPERATIONS

Electrical and Instrumentation – 701326

FUNCTION

To provide proactive maintenance support and planning for all District physical assets, including the wastewater treatment facilities, potable water treatment facilities, potable water pumping and storage facilities, recycled water pumping and storage facilities, sanitary sewer pumping and transmission facilities, administrative facilities and fleet.

OBJECTIVES

1. Continue the implementation of an automated maintenance management system (AMMS).
2. Provide cross training, technical training and work or project team opportunities for staff to build employee skills and competencies.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Electrical/Instrumentation Maintenance Supervisor	1.0	1.0	1.0
Senior Electrical/Instrumentation Technician	1.0	-	1.0
Electrical/Instrumentation Technician I, II	4.0	5.0	4.0
TOTAL	6.0	6.0	6.0

SIGNIFICANT CHANGES

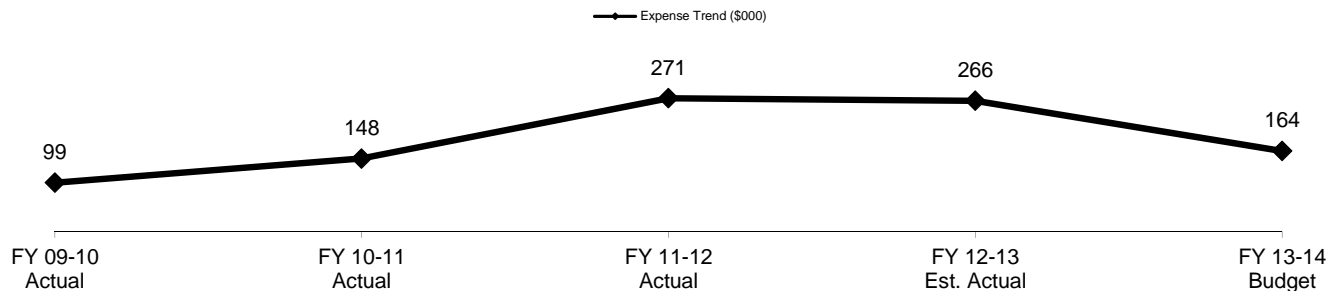
The Senior Electrical/Instrumentation Technician may be underfilled at the Electrical/Instrumentation Technician classification during FY13-14.

LINE ITEM EXPLANATIONS

- 6225 Radio Maintenance – Responsibility and funding for radio maintenance was transferred to this section in January 2010.
- 6230 Safety Equipment – Used to purchase and maintain safety equipment and electrical safety equipment.
- 6830 Training & Professional Development – Funds to provide training for section employees. Training also includes funds to bring trainers to the District on various maintenance issues. FY13-14 funds include Ovation system and Limitorque actuator training.
- 5725 Supplies and Small Tools – Funds to purchase small tools and various consumables used by the staff which need to be allocated to both Las Virgenes and Joint Powers Authority budgets. In addition to status quo purchases, the FY13-14 request includes funding for a 5 KV megger (insulation test equipment).
- 5405.2 Telephone – Funds for cellular phone equipment and pagers and associated service charges.

**Las Virgenes Municipal Water District
Facilities and Operations
Electrical/Instrumentation Maintenance - 701326**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$282,046	\$562,927	\$568,285	\$530,331	\$528,289	\$530,331
6102 Staff Overtime	7,605	18,635	11,058	16,944	10,244	16,944
6105 Staff Benefits	182,307	283,140	315,244	268,827	276,297	295,406
6110 Staff Taxes	31,797	72,043	67,546	66,606	66,852	65,819
Sub-total	\$503,755	\$936,745	\$962,133	\$882,708	\$881,682	\$908,500
6115 Staff Costs Recovered	(411,333)	(830,625)	(730,944)	(669,789)	(648,548)	(793,131)
Net Payroll Expenses	\$92,422	\$106,120	\$231,189	\$212,919	\$233,134	\$115,369
OFFICE EQUIPMENT & POSTAGE						
6225 Radio Maintenance Expense	0	24,791	25,402	27,500	22,000	22,000
6230 Safety Equipment	0	711	3,791	3,000	3,000	2,475
Sub-total	\$0	\$25,502	\$29,193	\$30,500	\$25,000	\$24,475
HUMAN RESOURCES						
6830 Training & Prof. Development	4,248	1,511	3,218	5,000	1,000	13,500
Sub-total	\$4,248	\$1,511	\$3,218	\$5,000	\$1,000	\$13,500
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	0	0	80	0	50	75
Sub-total	\$0	\$0	\$80	\$0	\$50	\$75
OPERATING EXPENSE						
5405.2 Utilities - Telephone	1,059	2,751	2,188	3,000	1,900	1,920
Sub-total	\$1,059	\$2,751	\$2,188	\$3,000	\$1,900	\$1,920
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	1,660	12,492	5,539	5,000	5,000	8,500
Sub-total	\$1,660	\$12,492	\$5,539	\$5,000	\$5,000	\$8,500
TOTAL EXPENSES						
	\$99,389	\$148,376	\$271,407	\$256,419	\$266,084	\$163,839
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$19,347	\$45,397	\$43,679	\$45,411	\$48,375	\$47,142
ALLOCATED INTERNAL G&A	\$372	(\$5,316)	\$12,517	\$58,782	\$31,137	\$3,371
ALLOCATED OPERATIONS SERVICES	(\$119,108)	(\$188,457)	(\$327,603)	(\$360,612)	(\$345,596)	(\$214,352)



FACILITIES AND OPERATIONS

Maintenance – 701321

FUNCTION

To provide proactive maintenance support and planning for all District physical assets, including the wastewater treatment facilities, potable water treatment facilities, potable water pumping and storage facilities, recycled water pumping and storage facilities, sanitary sewer pumping and transmission facilities, administrative facilities and fleet.

OBJECTIVES

1. Continue the optimization of the automated maintenance management system (AMMS).
2. Provide cross training, technical training and work or project team opportunities for staff to build employee skills and competencies.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Facilities Maintenance Supervisor	1.0	1.0	1.0
Senior Maintenance Mechanic	-	-	1.0
Maintenance Mechanic I,II	6.0	6.0	5.0
Facilities Maintenance Worker	1.0	1.0	1.0
TOTAL	8.0	8.0	8.0

SIGNIFICANT CHANGES

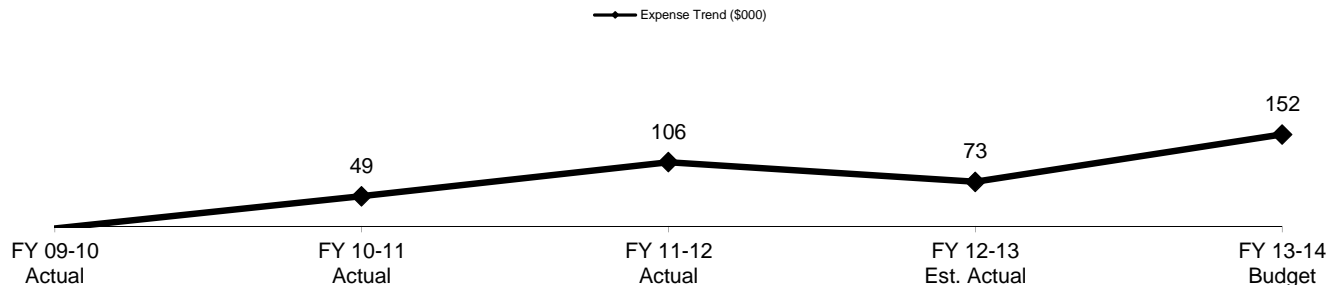
The Senior Maintenance Mechanic was re-authorized for the fiscal year 2013-2014 budget. The change will result in an approximate 8% increase in salaries for the business unit.

LINE ITEM EXPLANATIONS

- 6230 Safety Equipment – Used to purchase and maintain safety equipment such as crane slings.
- 6830 Training & Professional Development – Funds to provide training for section employees. Training also includes funds to bring trainers to the District on various maintenance issues. FY13-14 funds are for CWEA seminar (3 @ \$500); engine training (\$2,500); and crane certification training (\$4,000).
- 5725 Supplies and Small Tools – Funds to purchase small tools and various consumables used by the maintenance staff which need to be allocated to both Las Virgenes and Joint Powers Authority budgets. In addition to usual purchases, for FY 13-14 this line item includes \$5,000 for a magnetic based drill and \$1,500 for a shop drill/mill combo press.
- 5405.2 Telephone – Funds for cellular phone equipment and pagers and associated service charges.

**Las Virgenes Municipal Water District
Facilities and Operations
Maintenance - 701321**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$818,643	\$483,372	\$567,253	\$601,977	\$601,066	\$617,158
6102 Staff Overtime	20,254	13,227	7,773	19,332	9,519	19,871
6105 Staff Benefits	349,170	275,030	344,215	333,285	341,841	363,903
6110 Staff Taxes	94,255	60,925	68,775	76,219	67,823	78,176
Sub-total	\$1,282,322	\$832,554	\$988,016	\$1,030,813	\$1,020,249	\$1,079,108
6115 Staff Costs Recovered	(1,315,014)	(809,035)	(896,985)	(952,112)	(960,155)	(953,887)
Net Payroll Expenses	(\$32,692)	\$23,519	\$91,031	\$78,701	\$60,094	\$125,221
OFFICE EQUIPMENT & POSTAGE						
6230 Safety Equipment	2,775	5,954	4,247	3,000	3,820	4,350
Sub-total	\$2,775	\$5,954	\$4,247	\$3,000	\$3,820	\$4,350
HUMAN RESOURCES						
6830 Training & Prof. Development	5,792	4,235	2,646	5,000	2,300	8,000
Sub-total	\$5,792	\$4,235	\$2,646	\$5,000	\$2,300	\$8,000
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	0	0	0	0	0	0
Sub-total	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSE						
5405.2 Utilities - Telephone	4,292	2,269	2,096	3,000	2,164	2,172
Sub-total	\$4,292	\$2,269	\$2,096	\$3,000	\$2,164	\$2,172
MAINTENANCE EXPENSE						
5500 Labor	0	0	888	0	0	0
Sub-total	\$0	\$0	\$888	\$0	\$0	\$0
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	15,743	13,285	4,964	5,000	4,850	12,000
Sub-total	\$15,743	\$13,285	\$4,964	\$5,000	\$4,850	\$12,000
TOTAL EXPENSES	(\$4,090)	\$49,262	\$105,872	\$94,701	\$73,228	\$151,743
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$102,148	\$75,765	\$72,899	\$75,788	\$80,736	\$78,678
ALLOCATED INTERNAL G&A	\$9,865	\$22,257	\$22,217	\$309	\$2,540	\$22,269
ALLOCATED OPERATIONS SERVICES	(\$107,923)	(\$147,284)	(\$200,988)	(\$170,798)	(\$156,504)	(\$252,690)



FACILITIES AND OPERATIONS

Building 8 Maintenance – 701001

FUNCTION

To provide operations and maintenance services for Building 8 (Headquarters).

SIGNIFICANT CHANGES

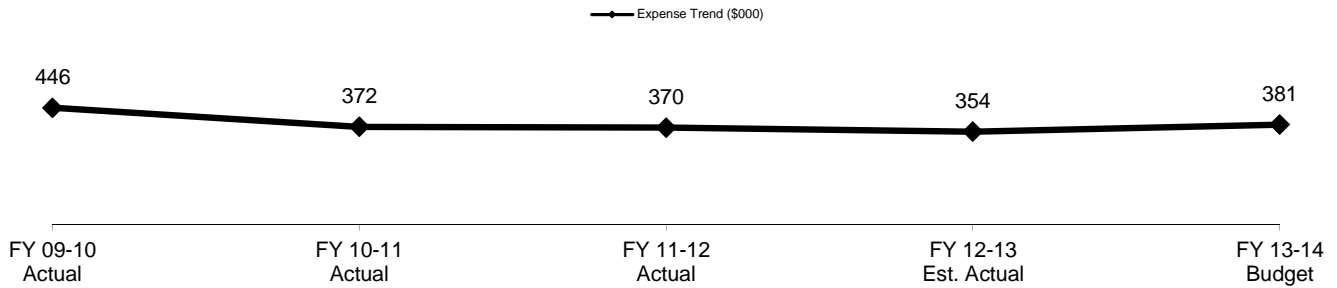
There are no significant changes budgeted for FY13-14 that affects the scope or level of service.

LINE ITEM EXPLANATIONS

- 5510 Supplies/Materials – Funds to purchase items necessary to maintain headquarters building.
- 5515 Outside Services – Funds to provide for janitorial service, air conditioning maintenance, computerized building management systems, refuse collection and other services required to maintain the building.
- 5530 Capital Outlay – FY12-13 proposed capital improvements include underground HVAC wiring (\$3,265); and the building's share of transfer switch maintenance costs (\$5,000).

**Las Virgenes Municipal Water District
Facilities and Operations
Building 8 Maintenance - 701001**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING EXPENSE						
5405.1 Utilities - Energy	\$123,153	\$110,097	\$102,607	\$116,000	\$103,000	\$105,000
5405.2 Utilities - Telephone	79,934	69,236	65,750	85,000	59,054	71,033
5405.3 Utilities - Gas	20,416	16,809	15,938	19,000	16,500	17,400
5405.4 Utilities - Water	12,275	6,868	3,852	6,500	3,500	3,630
Sub-total	\$235,778	\$203,010	\$188,147	\$226,500	\$182,054	\$197,063
MAINTENANCE EXPENSE						
5500 Labor	79,953	64,550	69,454	62,019	69,465	71,638
5510 Supplies/Materials	16,614	8,602	13,955	15,000	5,400	13,120
5515 Outside Services	104,463	95,915	98,128	100,000	97,000	99,364
5520 Permits/Fee	0	225	0	0	0	0
5530 Capital Outlay	8,721	0	0	8,265	0	0
Sub-total	\$209,751	\$169,292	\$181,537	\$185,284	\$171,865	\$184,122
TOTAL EXPENSES	\$445,529	\$372,302	\$369,684	\$411,784	\$353,919	\$381,185
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	(\$200,872)	(\$165,513)	(\$173,430)	(\$191,039)	(\$162,213)	(\$174,710)
ALLOCATED OPERATIONS SERVICES	(\$244,657)	(\$206,789)	(\$196,254)	(\$220,745)	(\$191,706)	(\$206,475)



FACILITIES AND OPERATIONS

Building 7 and Yard Maintenance – 701002

FUNCTION

To provide operations and maintenance services for Building 7 (Operations) and the Operations Yard.

SIGNIFICANT CHANGES

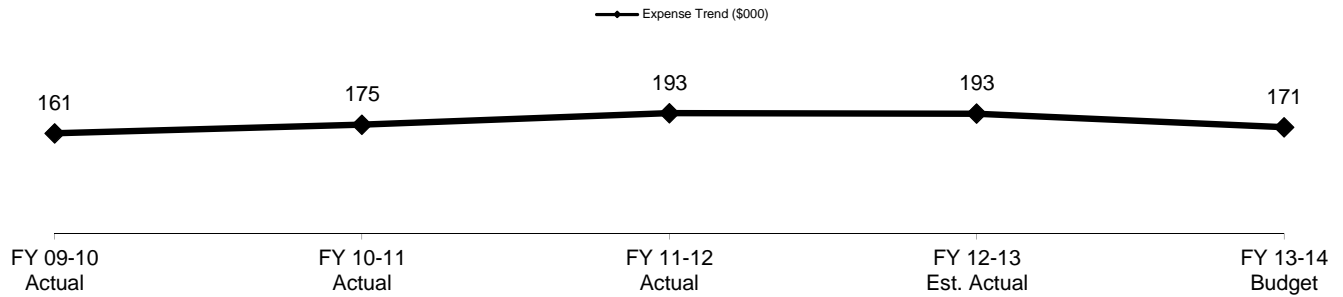
There are no significant changes budgeted for FY13-14 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 5510 Supplies/Materials – Funds to purchase items necessary to maintain the Operations building and yard. Unanticipated expenditures in FY11-12 were for air conditioner repair and maintenance.
- 5515 Outside Services – Funds to provide for janitor, air conditioning maintenance, refuse collection and other services required to maintain the building.
- 5520 Permits/Fee – South Coast Air Quality Management District (SCAQMD) fees for internal combustion engine (ICE) backup generators, spray booth, and fuel dispensing system.
- 5530 Capital Outlay – In FY10-11, funds were included to repair the second floor balcony (\$15,496). FY12-13 proposal includes funding for upgrades to HVAC controls (\$16,235); replacement of obsolete breakers (\$9,115); motion sensor lighting (\$5,000); and the building's share of the maintenance expense for the transfer switch (\$5,000). FY13-14 funds are for a replacement boiler.

**Las Virgenes Municipal Water District
Facilities and Operations
Building 7 and Yard Maintenance - 701002**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING EXPENSE						
5405.1 Utilities - Energy	\$36,675	\$31,346	\$24,416	\$40,000	\$25,000	\$24,800
5405.2 Utilities - Telephone	1,833	587	808	950	950	504
5405.3 Utilities - Gas	6,805	5,603	5,313	6,500	5,820	6,000
5405.4 Utilities - Water	0	5,611	8,918	9,000	9,000	9,084
Sub-total	\$45,313	\$43,147	\$39,455	\$56,450	\$40,770	\$40,388
MAINTENANCE EXPENSE						
5500 Labor	39,020	46,951	55,784	39,984	44,927	50,811
5510 Supplies/Materials	7,650	11,555	25,960	10,000	8,350	15,000
5515 Outside Services	65,932	53,522	69,972	65,000	61,400	62,220
5520 Permits/Fee	2,967	4,096	2,175	5,000	2,200	2,218
5530 Capital Outlay	0	15,496	0	35,350	35,000	0
Sub-total	\$115,569	\$131,620	\$153,891	\$155,334	\$151,877	\$130,249
TOTAL EXPENSES	\$160,882	\$174,767	\$193,346	\$211,784	\$192,647	\$170,637
ALLOCATED EXPENSES						
ALLOCATED OPS BLDG EXPENSES	(\$160,882)	(\$174,768)	(\$193,346)	(\$211,784)	(\$192,647)	(\$170,637)
ALLOCATED INTERNAL G&A	\$49,879	\$52,408	\$79,068	\$53,246	\$64,393	\$67,271
ALLOCATED OPERATIONS SERVICES	(\$49,879)	(\$52,407)	(\$79,068)	(\$53,246)	(\$64,393)	(\$67,271)



FACILITIES AND OPERATIONS

Fleet Maintenance – 701325

FUNCTION

To coordinate and provide preventive maintenance and emergency repairs to the District's fleet of vehicles, motorized equipment and emergency equipment.

OBJECTIVES

1. Continue to periodically field test emergency equipment such as portable generators to assure readiness.
2. Enhance the use of the computerized fleet maintenance system to allow scheduling of routine maintenance and track costs associated with fleet maintenance.
3. Properly inspect and maintain the district's fuel systems.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Fleet Technician	1.0	1.0	1.0
TOTAL	1.0	1.0	1.0

SIGNIFICANT CHANGES

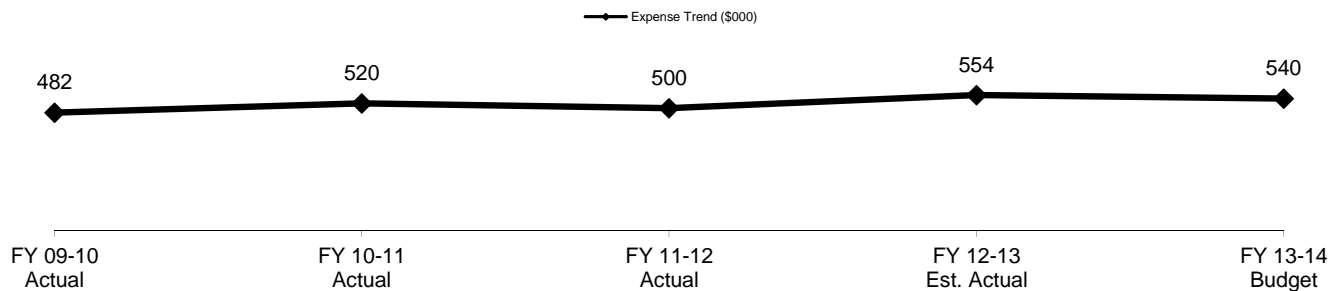
There are no significant changes budgeted for FY13-14 that affects the scope or level of service.

LINE ITEM EXPLANATIONS

- 6115 Staff Cost Recovered – This account is used to accrue direct charges time by the Fleet Technician when performing service for operating business units.
- 5500 Labor – This account is used to accrue the time general unit employees spend assisting the Fleet Technician, such as chauffeuring vehicles to vendors.
- 5510 Supplies/Materials – Funds are used to purchase supplies and parts, such as oil filters, windshield wipers and tires used on all District vehicles.
- 5510.1 Fuel – Funds are used to purchase gasoline and diesel fuel for District vehicles and equipment. Increased fuel costs reflect retail fuel purchase cost differential while underground fuel tanks are being repaired.
- 5515 Outside Services – Costs for vendors to repair major work on vehicles, such as engine repairs, upholstery, window glass, lifts and compressors, etc. FY12-13 expenditures included major maintenance on the loader (Rancho) and significant services related to the repair of underground fuel tanks.
- 5520 Permits/Fees – Underground storage tank fees, California Highway Patrol vehicle inspections, and vehicle smog tests. This account also includes Los Angeles County Certified Unified Program Agency (CUPA) permit fees).
- 6255 Rental Charge – Vehicles – Internal charge to set aside funds for replacement of District vehicles and radio equipment.

**Las Virgenes Municipal Water District
Facilities and Operations
Fleet Maintenance - 701325**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$71,029	\$70,779	\$70,779	\$70,996	\$70,508	\$70,996
6102 Staff Overtime	280	331	0	2,523	0	2,523
6105 Staff Benefits	24,020	32,375	41,671	41,385	38,090	42,201
6110 Staff Taxes	7,932	8,574	8,238	8,806	8,039	8,806
Sub-total	\$103,261	\$112,059	\$120,688	\$123,710	\$116,637	\$124,526
6115 Staff Costs Recovered	(363)	0	0	0	0	0
Net Payroll Expenses	\$102,898	\$112,059	\$120,688	\$123,710	\$116,637	\$124,526
OFFICE EQUIPMENT & POSTAGE						
6230 Safety Equipment	0	225	81	0	0	225
Sub-total	\$0	\$225	\$81	\$0	\$0	\$225
HUMAN RESOURCES						
6830 Training & Prof. Development	0	0	0	0	0	0
Sub-total	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSE						
5405.2 Utilities - Telephone	345	343	340	360	345	348
Sub-total	\$345	\$343	\$340	\$360	\$345	\$348
MAINTENANCE EXPENSE						
5500 Labor	10,474	26,739	27,467	20,059	21,456	24,996
5510 Supplies/Materials	16,958	27,059	25,527	26,530	23,000	25,000
5510.1 Fuel	123,235	120,767	104,484	120,000	128,300	135,658
5515 Outside Services	114,040	122,491	110,580	120,000	155,000	115,000
5520 Permits/Fee	1,665	747	4,718	4,000	4,300	4,500
5530 Capital Outlay	0	0	3,300	3,500	2,700	0
6255 Rental Charge - Vehicles	112,278	109,579	103,150	102,008	102,390	109,744
Sub-total	\$378,650	\$407,382	\$379,226	\$396,097	\$437,146	\$414,898
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	0	0	0	0	0	0
Sub-total	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$481,893	\$520,009	\$500,335	\$520,167	\$554,128	\$539,997
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	(\$481,893)	(\$520,009)	(\$500,335)	(\$520,167)	(\$554,128)	(\$539,997)
ALLOCATED INTERNAL G&A	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED OPERATIONS SERVICES	\$0	\$0	\$0	\$0	\$0	\$0



FACILITIES AND OPERATIONS

Water Administration – 701330

FUNCTION

To provide administrative direction and support to the Water Treatment and Production Section and the Construction Section including scheduling, goal setting, and research and project development.

OBJECTIVES

1. Manage operation and maintenance of the potable and recycled water distribution systems, Las Virgenes Reservoir, Westlake Filtration Plant, trunk sewers and associated District facilities.
2. Manage District-wide efforts to ensure compliance with the Malibu Creek discharge prohibition requirements in the NPDES permit.
3. Maintain compliance with existing DPH regulations and manage compliance with new regulations such as the Stage 2 Disinfection By-Products Rule and the Long Term 2 Enhanced Surface Water Treatment Rule.
4. Update documentation required for the water system such as the Operations and Maintenance Manual.
5. Continue efforts to maximize energy management efficiency.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Water System and Facilities Manager	0.3	0.3	0.3
Secretary	0.5	0.5	0.5
TOTAL	0.8	0.8	0.8

SIGNIFICANT CHANGES

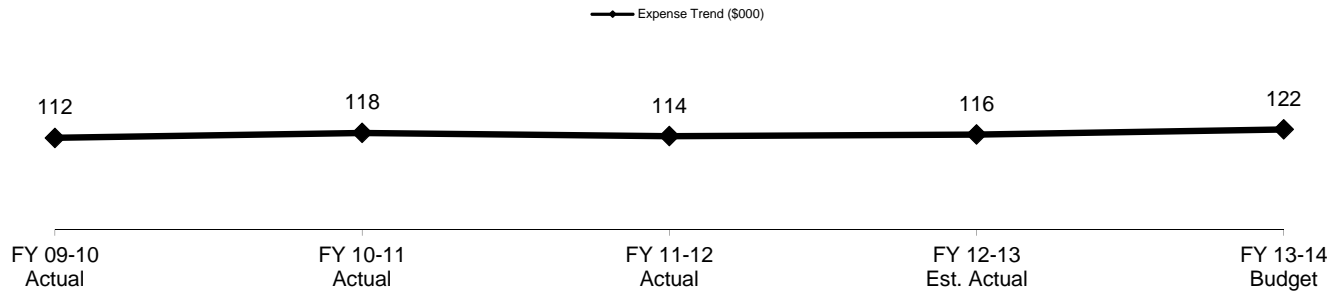
There are no significant changes budgeted for FY13-14 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 6800 Safety – Funds for safety related videos and other safety training materials for water system and maintenance employees.
- 6830 Training and Professional Development – Funds to attend AWWA and other conferences.
- 7110 Travel/Misc. Expenses – Funds for items such as meals and parking fees incurred by staff.

**Las Virgenes Municipal Water District
Facilities and Operations
Water Administration - 701330**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$67,164	\$73,569	\$71,064	\$74,999	\$73,311	\$75,946
6102 Staff Overtime	0	0	0	549	0	565
6105 Staff Benefits	40,653	39,118	35,688	38,990	38,801	39,480
6110 Staff Taxes	5,324	7,000	8,153	6,140	4,380	6,219
Sub-total	\$113,141	\$119,687	\$114,905	\$120,678	\$116,492	\$122,210
6115 Staff Costs Recovered	(1,285)	(1,982)	(990)	0	(639)	0
Net Payroll Expenses	\$111,856	\$117,705	\$113,915	\$120,678	\$115,853	\$122,210
HUMAN RESOURCES						
6830 Training & Prof. Development	55	270	215	1,500	200	200
Sub-total	\$55	\$270	\$215	\$1,500	\$200	\$200
OPERATING EXPENSE						
5405.2 Utilities - Telephone	78	103	73	110	60	60
Sub-total	\$78	\$103	\$73	\$110	\$60	\$60
TOTAL EXPENSES						
	\$111,989	\$118,078	\$114,203	\$122,288	\$116,113	\$122,470
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$1,840	\$1,508	\$1,451	\$1,508	\$1,607	\$1,566
ALLOCATED INTERNAL G&A	\$25,591	\$27,860	\$31,674	\$31,248	\$29,286	\$32,397
ALLOCATED OPERATIONS SERVICES	(\$139,420)	(\$147,446)	(\$147,328)	(\$155,044)	(\$147,006)	(\$156,433)



FACILITIES AND OPERATIONS

Water Treatment and Production – 701331

FUNCTION

To properly operate the potable and recycled water distribution systems and Westlake Filtration Plant, to perform maintenance as needed to enhance system reliability and preserve District assets, to meet the needs of District customers for sufficient supplies of potable and recycled water and to meet and maintain water quality standards that comply with regulatory requirements governing potable and recycled water distribution systems.

OBJECTIVES

1. Coordinate District-wide efforts to ensure compliance with the Malibu Creek discharge prohibition requirements in the NPDES permit.
2. Perform preventive maintenance as scheduled for main line valves, fire hydrants, air vacuum valves, pressure reducing stations, pump stations, storage reservoirs, Westlake Filter Plant and associated District facilities.
3. Enhance employee success by providing opportunities for cross training, technical training and team development and work projects in distribution system operation and water treatment.
4. Conduct distribution system training to assist water system Operation and Maintenance.
5. Continue efforts to maximize energy management efficiency through various pumping and storage strategies.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Water Production and Treatment Supervisor	1.0	1.0	1.0
Senior Water Plant Operator	1.0	1.0	1.0
Water Treatment Plant Operator III	1.0	1.0	1.0
Senior Water Distribution Operator	1.0	1.0	1.0
Water Treatment Plant Operator II	1.0	1.0	1.0
Water Worker III	1.0	1.0	1.0
Water Worker I, II	5.0	5.0	5.0
TOTAL	11.0	11.0	11.0

SIGNIFICANT CHANGES

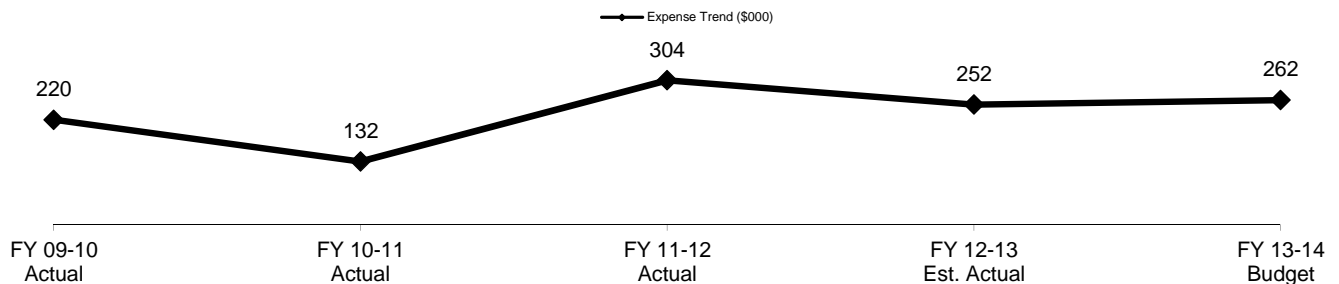
No significant changes are proposed for FY13-14.

LINE ITEM EXPLANATIONS

- 6230 Safety Equipment – Funds used to purchase safety equipment such as rain gear, road signs, respiratory equipment, and other safety items.
- 6830 Training & Professional Development – Funds for conferences, seminars, and training for section employees.
- 5405.2 Telephone – Funds for cellular phone equipment and pagers and associated service charges.
- 5725 Supplies and Small Tools – Funds for miscellaneous small hand tools, which cannot be directly charged to operating/maintenance business units.

**Las Virgenes Municipal Water District
Facilities and Operations
Water Treatment & Production - 701331**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$816,320	\$808,119	\$821,666	\$813,762	\$825,349	\$818,228
6102 Staff Overtime	55,742	29,066	38,877	25,994	43,871	26,048
6105 Staff Benefits	399,741	418,206	472,624	450,200	456,210	454,277
6110 Staff Taxes	98,037	100,731	96,845	100,582	102,726	101,123
Sub-total	\$1,369,840	\$1,356,122	\$1,430,012	\$1,390,538	\$1,428,156	\$1,399,676
6115 Staff Costs Recovered	(1,161,334)	(1,241,533)	(1,138,370)	(1,276,055)	(1,185,841)	(1,149,760)
Net Payroll Expenses	\$208,506	\$114,589	\$291,642	\$114,483	\$242,315	\$249,916
OFFICE EQUIPMENT & POSTAGE						
6230 Safety Equipment	1,834	1,894	2,459	2,000	975	1,026
Sub-total	\$1,834	\$1,894	\$2,459	\$2,000	\$975	\$1,026
HUMAN RESOURCES						
6830 Training & Prof. Development	3,121	2,929	2,853	5,000	1,700	2,725
Sub-total	\$3,121	\$2,929	\$2,853	\$5,000	\$1,700	\$2,725
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	183	98	0	0	0	0
Sub-total	\$183	\$98	\$0	\$0	\$0	\$0
OPERATING EXPENSE						
5405.2 Utilities - Telephone	3,826	4,716	3,465	4,500	3,000	3,240
Sub-total	\$3,826	\$4,716	\$3,465	\$4,500	\$3,000	\$3,240
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	3,029	8,099	3,181	5,000	4,250	4,770
Sub-total	\$3,029	\$8,099	\$3,181	\$5,000	\$4,250	\$4,770
TOTAL EXPENSES	\$220,499	\$132,325	\$303,600	\$130,983	\$252,240	\$261,677
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$75,162	\$85,854	\$82,605	\$85,880	\$91,487	\$89,153
ALLOCATED INTERNAL G&A	\$65,642	\$52,040	\$101,860	\$55,482	\$83,137	\$90,455
ALLOCATED OPERATIONS SERVICES	(\$361,303)	(\$270,219)	(\$488,065)	(\$272,345)	(\$426,864)	(\$441,285)



FACILITIES AND OPERATIONS

Construction – 701322

FUNCTION

To provide preventive maintenance, emergency response, repair and new facility installation to the District's potable and recycled water distribution and transmission systems and trunk sewers and other piping systems. In addition, this section handles Underground Service Alert locations, large leak detection, trunk sewer oversight and maintenance, and provides specialized construction support to all other operating and maintenance sections.

OBJECTIVES

1. Provide cross training, technical training and work or project team opportunities for staff to build employee skills and competencies.
2. Provide construction services for the maintenance of distribution system appurtenances identified by Water Operation Division's valve maintenance program.
3. Provide specialized construction support for the facility maintenance and operating divisions.
4. Provide oversight and maintenance to the trunk sewer system.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Construction Supervisor	1.0	1.0	1.0
Senior Water Worker	2.0	2.0	2.0
Water Worker I,II	3.0	2.0	3.0
Collection Systems Technician	1.0	1.0	1.0
TOTAL	7.0	6.0	7.0

SIGNIFICANT CHANGES

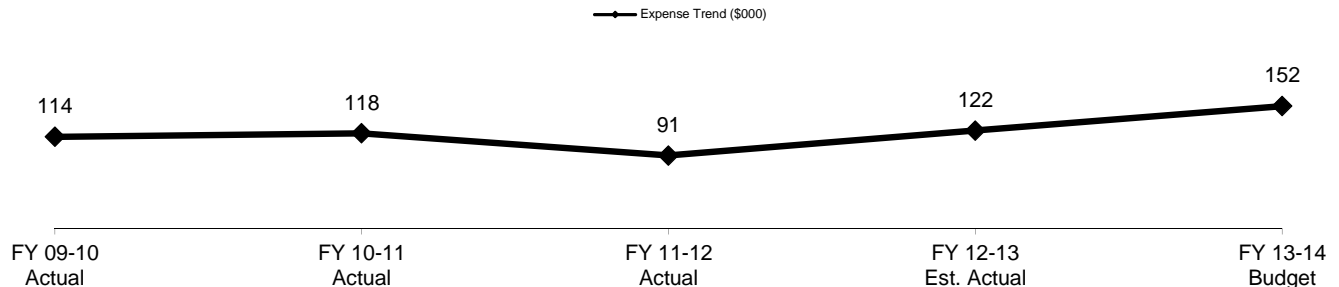
No significant changes are proposed for FY13-14.

LINE ITEM EXPLANATIONS

- 5725 Supplies and Small Tools – Funds for purchase of materials and tools, which cannot be directly charged to an operating and maintenance business unit. The FY13-14 budget request includes funding for small tools and trash pumps.
- 6230 Safety Equipment – Funds necessary to purchase safety equipment unique to the section. Typical expenditures in this category include: respirators and cartridges and other miscellaneous safety equipment.
- 6830 Training & Professional Development – Funds to provide training for staff members. Training also includes funds to bring trainers to the District on various maintenance issues.
- 5405.2 Telephone – Funds for cellular phone equipment and pagers and associated service charges.

**Las Virgenes Municipal Water District
Facilities and Operations
Construction - 701322**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$520,940	\$514,925	\$413,386	\$510,544	\$449,193	\$505,092
6102 Staff Overtime	41,898	38,816	33,808	15,733	38,555	15,759
6105 Staff Benefits	248,588	261,355	230,958	275,970	239,353	278,857
6110 Staff Taxes	61,285	66,642	51,669	63,035	54,955	62,385
Sub-total	\$872,711	\$881,738	\$729,821	\$865,282	\$782,056	\$862,093
6115 Staff Costs Recovered	(768,987)	(785,530)	(648,068)	(709,662)	(671,268)	(725,574)
Net Payroll Expenses	\$103,724	\$96,208	\$81,753	\$155,620	\$110,788	\$136,519
OFFICE EQUIPMENT & POSTAGE						
6230 Safety Equipment	1,322	1,422	2,484	1,500	1,100	2,700
Sub-total	\$1,322	\$1,422	\$2,484	\$1,500	\$1,100	\$2,700
HUMAN RESOURCES						
6830 Training & Prof. Development	500	3,039	666	1,200	575	1,200
Sub-total	\$500	\$3,039	\$666	\$1,200	\$575	\$1,200
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	54	0	0	0	0	0
Sub-total	\$54	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSE						
5405.2 Utilities - Telephone	2,662	2,524	1,820	2,500	1,574	1,584
Sub-total	\$2,662	\$2,524	\$1,820	\$2,500	\$1,574	\$1,584
MAINTENANCE EXPENSE						
5515 Outside Services	0	0	0	0	0	0
Sub-total	\$0	\$0	\$0	\$0	\$0	\$0
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	5,457	14,854	3,785	10,000	7,500	10,000
Sub-total	\$5,457	\$14,854	\$3,785	\$10,000	\$7,500	\$10,000
TOTAL EXPENSES						
	\$113,719	\$118,047	\$90,508	\$170,820	\$121,537	\$152,003
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$123,199	\$136,398	\$131,238	\$136,439	\$145,348	\$141,640
ALLOCATED INTERNAL G&A	\$37,439	\$39,812	\$39,481	\$57,310	\$43,311	\$53,206
ALLOCATED OPERATIONS SERVICES	(\$274,357)	(\$294,257)	(\$261,227)	(\$364,569)	(\$310,196)	(\$346,849)



FACILITIES AND OPERATIONS

Reclamation Administration – 701340

FUNCTION

To provide administrative direction and support to the Wastewater Treatment and Composting Facility Section and the Laboratory including scheduling, goal setting, research and project development.

OBJECTIVES

1. Manage compliance with all regulatory permits.
2. Support District-wide planning and compliance with the Tapia NPDES Permit.
3. Manage District-wide efforts to ensure compliance with the Malibu Creek discharge prohibition requirements in the NPDES permit.
4. Ensure odor removal facilities are operated efficiently and effectively.
5. Optimize labor, energy and chemical usage at both Tapia and Rancho.
6. Continue the successful and efficient operation of the nutrient reduction facilities.
7. Continue efforts to maximize energy management efficiency.
8. Facilitate the design, construction and operation of an alternative disinfection method to achieve NPDES permit compliance.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Water Reclamation Manager	1.0	1.0	1.0
Secretary	1.0	1.0	1.0
Management Analyst II	1.0	1.0	1.0
TOTAL	3.0	3.0	3.0

SIGNIFICANT CHANGES

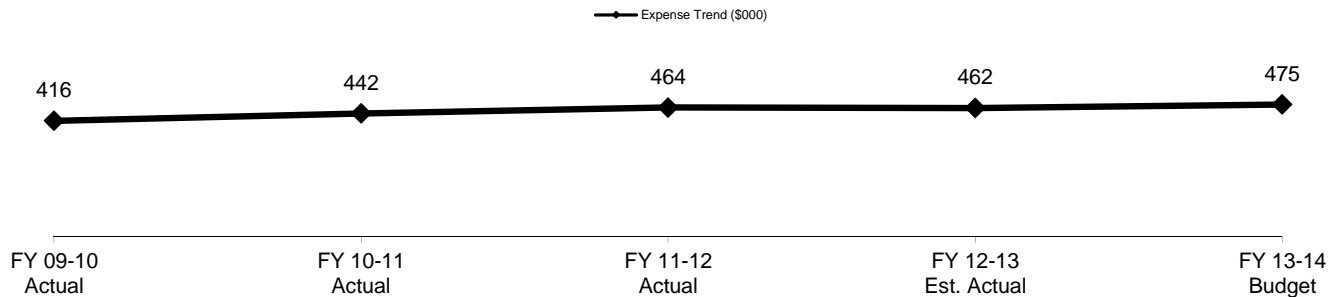
There are no significant changes budgeted for FY13-14 that affects the scope or level of service.

LINE ITEM EXPLANATIONS

- 6200 Forms, Supplies and Postage – Funds to purchase miscellaneous needs of the division.
- 6220 Outside Services – FY13 expenses were from short term utilization of temporary services firm to backfill the vacant Secretary position.
- 6830 Training & Prof. Development – Funds for attending CWEA, WEF, US Composting Council, miscellaneous biosolids treatment specialty conferences and administrative skills training classes.
- 7110 Travel/Misc. Expenses – Funds for expenses associated with attending meetings of the LA RWQCB, SCAQMD, CalRecycle, SCAP and other wastewater treatment-related organizations.

**Las Virgenes Municipal Water District
Facilities and Operations
Reclamation Administration - 701340**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$268,726	\$289,919	\$298,490	\$301,183	\$281,003	\$302,419
6102 Staff Overtime	1,124	690	322	2,755	0	2,777
6105 Staff Benefits	131,922	143,704	147,622	146,984	140,409	147,870
6110 Staff Taxes	25,655	29,005	29,460	29,675	25,197	30,000
Sub-total	\$427,427	\$463,318	\$475,894	\$480,597	\$446,609	\$483,066
6115 Staff Costs Recovered	(11,849)	(21,397)	(12,073)	(6,736)	(4,423)	(8,657)
Net Payroll Expenses	\$415,578	\$441,921	\$463,821	\$473,861	\$442,186	\$474,409
OFFICE EQUIPMENT & POSTAGE						
6220 Outside Services	0	0	0	0	17,634	0
Sub-total	\$0	\$0	\$0	\$0	\$17,634	\$0
HUMAN RESOURCES						
6830 Training & Prof. Development	241	145	0	1,500	2,070	565
Sub-total	\$241	\$145	\$0	\$1,500	\$2,070	\$565
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	88	13	44	0	0	0
Sub-total	\$88	\$13	\$44	\$0	\$0	\$0
OPERATING EXPENSE						
5405.2 Utilities - Telephone	316	345	249	0	200	204
Sub-total	\$316	\$345	\$249	\$0	\$200	\$204
TOTAL EXPENSES	\$416,223	\$442,424	\$464,114	\$475,361	\$462,090	\$475,178
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$5,768	\$5,044	\$4,853	\$5,046	\$5,375	\$5,238
ALLOCATED INTERNAL G&A	(\$190,260)	(\$198,930)	(\$220,007)	(\$222,874)	(\$214,255)	(\$220,189)
ALLOCATED OPERATIONS SERVICES	(\$231,731)	(\$248,538)	(\$248,960)	(\$257,533)	(\$253,210)	(\$260,227)



FACILITIES AND OPERATIONS

Laboratory – 701341

FUNCTION

To provide certified laboratory services in support of operations, compliance and source control (pre-treatment program) activities in potable water, recycled water, wastewater and watershed programs.

OBJECTIVES

1. Enhance laboratory operations and services through the on-going implementation of the Laboratory Information Management System (LIMS).
2. Continue to train and assist the Water and Reclamation Divisions in utilizing the LIMS to optimize operation.
3. Continue to provide support for District special projects and studies.
4. Maintain laboratory certification.
5. Maintain the pre-treatment program coordination and compliance activities.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Laboratory Supervisor	1.0	1.0	1.0
Laboratory Technician I, II	3.0	3.0	3.0
Laboratory Assistant	2.0	2.0	2.0
TOTAL	6.0	6.0	6.0

SIGNIFICANT CHANGES

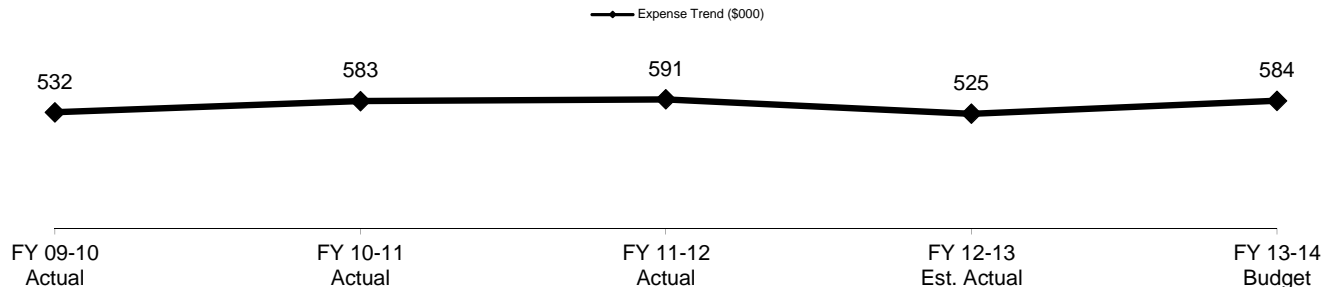
There are no significant changes budgeted for FY13-14 that affects the scope or level of service.

LINE ITEM EXPLANATIONS

- 6830 Training & Prof. Development – Funds for attending CWEA, CWEA/AWWA Specialty Conferences/Workshops and special skills (including computer) training classes.
- 7110 Travel/Misc. Expenses – Funds for expenses associated with attending MWD meetings and workshops.
- 5510 Supplies/Materials – Funds to purchase supplies (including safety items such as goggles and gloves), chemicals and glassware used in the laboratory.
- 5515 Outside Services – Funds for laboratory equipment calibration and maintenance.
- 5520 Permits/Fees – Fees associated with the annual California Department of Public Health permit (\$3,200).
- 5530 Capital Outlay – Funds purchase of miscellaneous field instruments.

**Las Virgenes Municipal Water District
Facilities and Operations
Laboratory - 701341**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$386,617	\$419,273	\$436,200	\$439,779	\$430,631	\$448,161
6102 Staff Overtime	13,739	14,969	16,465	13,726	18,032	13,895
6105 Staff Benefits	190,589	199,537	228,726	215,150	207,547	218,080
6110 Staff Taxes	45,890	55,185	58,943	59,449	47,149	60,570
Sub-total	\$636,835	\$688,964	\$740,334	\$728,104	\$703,359	\$740,706
6115 Staff Costs Recovered	(166,194)	(159,991)	(203,816)	(178,525)	(217,900)	(199,610)
Net Payroll Expenses	\$470,641	\$528,973	\$536,518	\$549,579	\$485,459	\$541,096
OFFICE EQUIPMENT & POSTAGE						
6230 Safety Equipment	332	0	660	450	225	450
Sub-total	\$332	\$0	\$660	\$450	\$225	\$450
HUMAN RESOURCES						
6830 Training & Prof. Development	4,580	135	60	500	150	330
Sub-total	\$4,580	\$135	\$60	\$500	\$150	\$330
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	21	75	0	100	0	100
Sub-total	\$21	\$75	\$0	\$100	\$0	\$100
OPERATING EXPENSE						
5405.2 Utilities - Telephone	345	343	244	350	200	204
Sub-total	\$345	\$343	\$244	\$350	\$200	\$204
MAINTENANCE EXPENSE						
5510 Supplies/Materials	49,000	45,768	46,892	39,500	32,714	35,000
5515 Outside Services	4,131	3,896	3,791	4,000	3,456	4,334
5520 Permits/Fee	2,811	2,811	2,811	2,800	2,811	2,811
5530 Capital Outlay	0	1,373	0	2,000	0	0
Sub-total	\$55,942	\$53,848	\$53,494	\$48,300	\$38,981	\$42,145
TOTAL EXPENSES	\$531,861	\$583,374	\$590,976	\$599,279	\$525,015	\$584,325
ALLOCATED EXPENSES						
ALLOCATED LABORATORY EXPENSES	(\$540,975)	(\$593,461)	(\$600,684)	(\$609,370)	(\$535,765)	(\$594,801)
ALLOCATED VEHICLE EXPENSES	\$9,114	\$10,088	\$9,707	\$10,091	\$10,750	\$10,476
ALLOCATED INTERNAL G&A	\$324,290	\$364,663	\$415,620	\$468,535	\$369,657	\$422,259
ALLOCATED OPERATIONS SERVICES	(\$324,290)	(\$364,664)	(\$415,619)	(\$468,535)	(\$369,657)	(\$422,259)



FACILITIES AND OPERATIONS

Wastewater Treatment Facility – 701342

FUNCTION

To properly operate and maintain wastewater treatment processes which meet the needs and requirements of the environment, public, staff, Joint Powers Authority, and regulatory agencies. The section is dedicated to providing technical support necessary to achieve reliable efficiency goals, troubleshoot problems and develop efficient and cost-effective solutions.

OBJECTIVES

1. Ensure compliance with the NPDES permit.
2. Continue to seek ways to minimize energy, chemical and labor cost.
3. Collaborate with District staff to ensure compliance with creek discharge prohibition requirements.
4. Efficiently operate the nutrient reduction facilities at Tapia and the centrate treatment facilities at Rancho.
5. Continue efforts to maximize energy management efficiency.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Chief Water Reclamation Plant Operator	1.0	1.0	1.0
Senior Water Reclamation Plant Operator	1.0	1.0	1.0
Water Reclamation Plant Operator OIT, I, II	7.0	7.0	7.0
TOTAL	9.0	9.0	9.0

SIGNIFICANT CHANGES

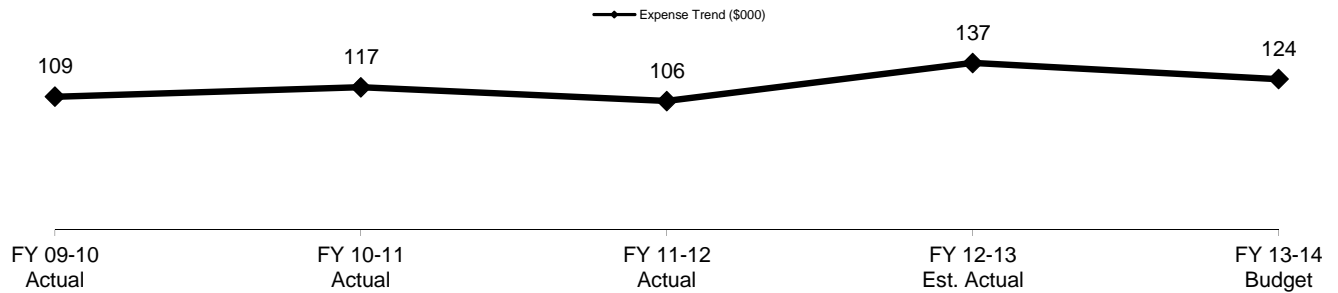
There are no significant changes budgeted for FY13-14 that affects the scope or level of service.

LINE ITEM EXPLANATIONS

- 6230 Safety Equipment – Funds used to purchase safety equipment such as rain gear, respirators, filter cartridges, dust masks, etc.
- 6830 Training and Professional Development – Funds for attending CWEA, specialty conferences and workshops, and operational skills training classes.

**Las Virgenes Municipal Water District
Facilities and Operations
Wastewater Treatment Facility - 701342**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$710,839	\$743,027	\$697,523	\$694,612	\$726,486	\$715,406
6102 Staff Overtime	95,363	81,119	81,770	22,361	82,027	46,908
6105 Staff Benefits	318,908	344,772	388,020	346,718	362,442	346,666
6110 Staff Taxes	90,285	105,550	99,568	93,987	83,394	99,930
Sub-total	\$1,215,395	\$1,274,468	\$1,266,881	\$1,157,678	\$1,254,349	\$1,208,910
6115 Staff Costs Recovered	(1,108,014)	(1,158,986)	(1,163,965)	(1,097,648)	(1,122,688)	(1,090,258)
Net Payroll Expenses	\$107,381	\$115,482	\$102,916	\$60,030	\$131,661	\$118,652
OFFICE EQUIPMENT & POSTAGE						
6230 Safety Equipment	774	711	2,583	1,000	2,634	2,750
Sub-total	\$774	\$711	\$2,583	\$1,000	\$2,634	\$2,750
HUMAN RESOURCES						
6830 Training & Prof. Development	700	612	50	1,000	2,600	2,200
Sub-total	\$700	\$612	\$50	\$1,000	\$2,600	\$2,200
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	26	0	0	100	0	0
Sub-total	\$26	\$0	\$0	\$100	\$0	\$0
OPERATING EXPENSE						
5405.2 Utilities - Telephone	518	361	244	450	198	204
Sub-total	\$518	\$361	\$244	\$450	\$198	\$204
TOTAL EXPENSES	\$109,399	\$117,166	\$105,793	\$62,580	\$137,093	\$123,806
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$18,229	\$20,177	\$19,413	\$20,182	\$21,500	\$20,952
ALLOCATED INTERNAL G&A	\$79,631	\$84,188	\$86,916	\$56,211	\$104,017	\$98,126
ALLOCATED OPERATIONS SERVICES	(\$207,259)	(\$221,531)	(\$212,122)	(\$138,973)	(\$262,610)	(\$242,884)



FACILITIES AND OPERATIONS

Composting Facility – 701343

FUNCTION

To properly operate and maintain solids handling and compost processes which meet the needs and requirements of the environment, public, staff, Joint Powers Authority, and regulatory agencies. The section is dedicated to providing technical support necessary to achieve reliable efficiency goals, troubleshoot problems and develop efficient and cost-effective solutions.

OBJECTIVES

1. Continue to seek ways to minimize energy, chemical and labor cost.
2. Operate Rancho odor control facilities efficiently and effectively.
3. Continue to support expansion of the Community Compost Program and compost sales.
4. Continue efforts to maximize energy management efficiency.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Compost Operations Supervisor	1.0	1.0	1.0
Water Reclamation Plant Operator OIT, I, II	5.0	5.0	5.0
TOTAL	6.0	6.0	6.0

SIGNIFICANT CHANGES

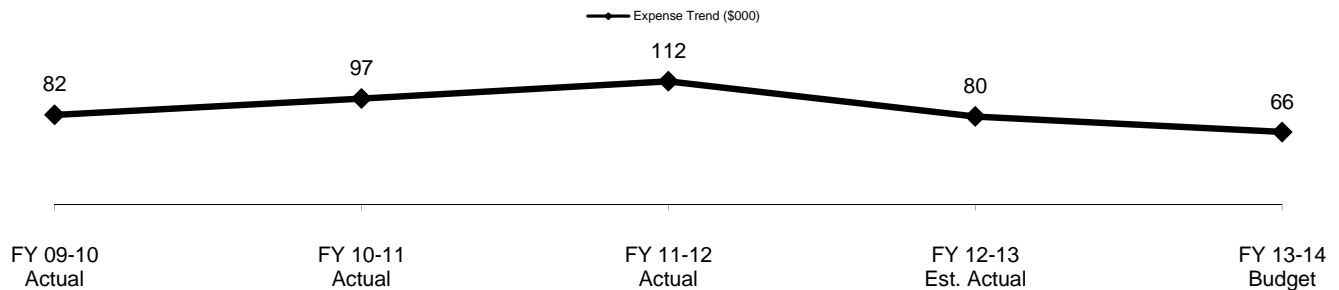
There are no significant changes budgeted for FY13-14 that affects the scope or level of service.

LINE ITEM EXPLANATIONS

- 6230 Safety Equipment – Funds used to purchase safety equipment such as rain gear, respirators, filter cartridges, dust masks, etc.
- 6830 Training and Professional Development – Funds for attending CWEA, specialty conferences and workshops, and operational skills training classes.

**Las Virgenes Municipal Water District
Facilities and Operations
Composting Facility - 701343**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$510,730	\$488,071	\$463,584	\$452,314	\$445,267	\$449,359
6102 Staff Overtime	35,880	38,975	22,429	14,134	\$20,109	14,029
6105 Staff Benefits	234,947	249,395	271,891	254,250	\$254,362	255,519
6110 Staff Taxes	62,900	66,903	64,171	61,146	\$50,268	60,745
Sub-total	\$844,457	\$843,344	\$822,075	\$781,844	\$770,006	\$779,652
6115 Staff Costs Recovered	(770,195)	(749,086)	(713,256)	(747,637)	(694,699)	(719,063)
Net Payroll Expenses	\$74,262	\$94,258	\$108,819	\$34,207	\$75,307	\$60,589
OFFICE EQUIPMENT & POSTAGE						
6230 Safety Equipment	3,380	1,066	2,282	2,500	2,926	2,840
Sub-total	\$3,380	\$1,066	\$2,282	\$2,500	\$2,926	\$2,840
HUMAN RESOURCES						
6830 Training & Prof. Development	3,016	0	87	1,500	800	1,500
Sub-total	\$3,016	\$0	\$87	\$1,500	\$800	\$1,500
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	9	0	0	0	0	0
Sub-total	\$9	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSE						
5405.2 Utilities - Telephone	843	830	900	850	1,027	1,032
Sub-total	\$843	\$830	\$900	\$850	\$1,027	\$1,032
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	104	482	315	0	75	0
Sub-total	\$104	\$482	\$315	\$0	\$75	\$0
TOTAL EXPENSES	\$81,614	\$96,636	\$112,403	\$39,057	\$80,135	\$65,961
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$18,229	\$20,177	\$19,413	\$20,182	\$21,500	\$20,952
ALLOCATED INTERNAL G&A	(\$30,222)	\$69,157	\$33,288	\$23,257	\$24,532	\$9,276
ALLOCATED OPERATIONS SERVICES	(\$69,621)	(\$185,970)	(\$165,104)	(\$82,496)	(\$126,167)	(\$96,189)



FACILITIES AND OPERATIONS

Planning and Technical Services – 701350

FUNCTION

To provide technical and engineering support, facility inspection and project management services in support of all District functions.

OBJECTIVES

1. Implement, design and construct potable and recycled water facilities identified in the district's Infrastructure Investment Report and funded in current budgets.
2. Provide technical support to the operating units to accomplish budgeted maintenance and operation capital improvement and outlay projects.
3. Provide design services; plan review, construction inspection, and related administrative services for new development.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Principal Engineer	1.0	1.0	1.0
Assistant, Associate Civil Engineer	2.0	1.0	2.0
Junior Engineer	1.0	1.0	1.0
Civil Engineering Assistant	1.0	1.0	1.0
Facilities Inspector	1.0	1.0	1.0
Planning/New Development Technician	1.0	1.0	1.0
Drafting Technician I	1.0	1.0	1.0
TOTAL	8.0	7.0	8.0

SIGNIFICANT CHANGES

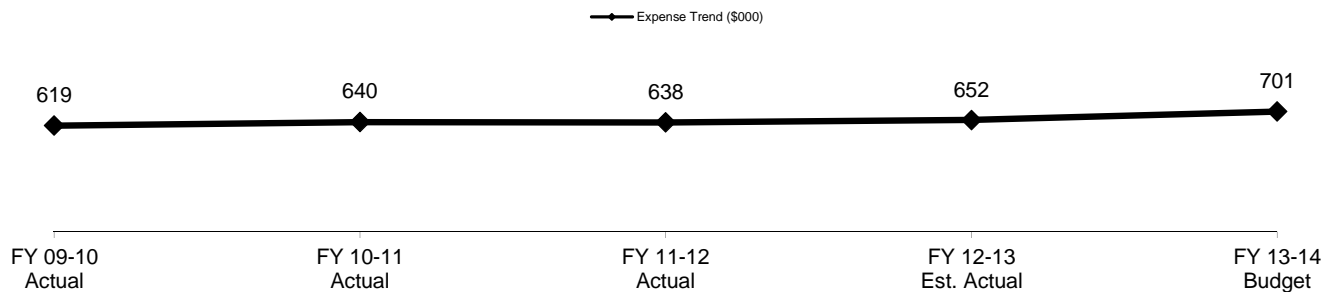
No significant changes are proposed for FY 13-14.

LINE ITEM EXPLANATIONS

- 6115 Staff Cost Recovered – Direct charge time for managing capital improvement and developer funded projects.
- 6220 Outside Services – FY13 expenditures were for temporary services (staffing).
- 6830 Training & Prof. Development – Training and professional development related activities.
- 5405.2 Telephone – Funds for cellular phone equipment.
- 5725 Supplies and Small Tools – Funds to purchase or rent miscellaneous equipment required by the inspectors.

**Las Virgenes Municipal Water District
Facilities and Operations
Planning and Technical Services - 701350**

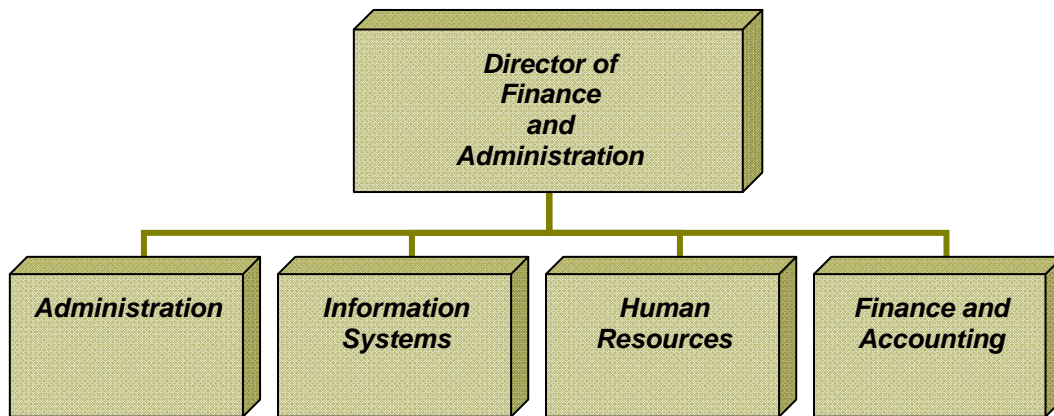
	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$813,428	\$683,826	\$707,157	\$764,669	\$725,719	\$751,187
6102 Staff Overtime	4,075	7,510	27,843	12,533	11,408	12,306
6105 Staff Benefits	318,814	360,458	370,797	352,506	352,858	351,009
6110 Staff Taxes	67,968	69,503	64,262	67,371	63,749	66,854
Sub-total	\$1,204,285	\$1,121,297	\$1,170,059	\$1,197,079	\$1,153,734	\$1,181,356
6115 Staff Costs Recovered	(588,373)	(483,231)	(535,296)	(401,878)	(506,491)	(483,346)
Net Payroll Expenses	\$615,912	\$638,066	\$634,763	\$795,201	\$647,243	\$698,010
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	0	20	445	0	0	100
6220 Outside Services	0	0	0	0	1,913	0
6230 Safety Equipment	205	395	490	400	450	534
Sub-total	\$205	\$415	\$935	\$400	\$2,363	\$634
HUMAN RESOURCES						
6830 Training & Prof. Development	411	327	885	1,000	1,108	1,010
Sub-total	\$411	\$327	\$885	\$1,000	\$1,108	\$1,010
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	297	0	291	250	150	200
Sub-total	\$297	\$0	\$291	\$250	\$150	\$200
OPERATING EXPENSE						
5405.2 Utilities - Telephone	1,577	812	689	1,000	683	700
Sub-total	\$1,577	\$812	\$689	\$1,000	\$683	\$700
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	247	227	261	250	125	200
Sub-total	\$247	\$227	\$261	\$250	\$125	\$200
TOTAL EXPENSES	\$618,649	\$639,847	\$637,824	\$798,101	\$651,672	\$700,754
ALLOCATED EXPENSES						
ALLOCATED TECHNICAL SERVICES	\$0	\$0	(\$108,351)	(\$99,763)	(\$81,459)	(\$87,594)
ALLOCATED VEHICLE EXPENSES	\$13,685	\$15,132	\$14,560	\$15,137	\$16,125	\$15,714
ALLOCATED INTERNAL G&A	\$194,009	\$210,446	\$315,397	\$269,681	\$239,630	\$259,339
ALLOCATED OPERATIONS SERVICES	(\$826,343)	(\$865,425)	(\$859,430)	(\$983,156)	(\$825,968)	(\$888,213)





FINANCE AND ADMINISTRATION

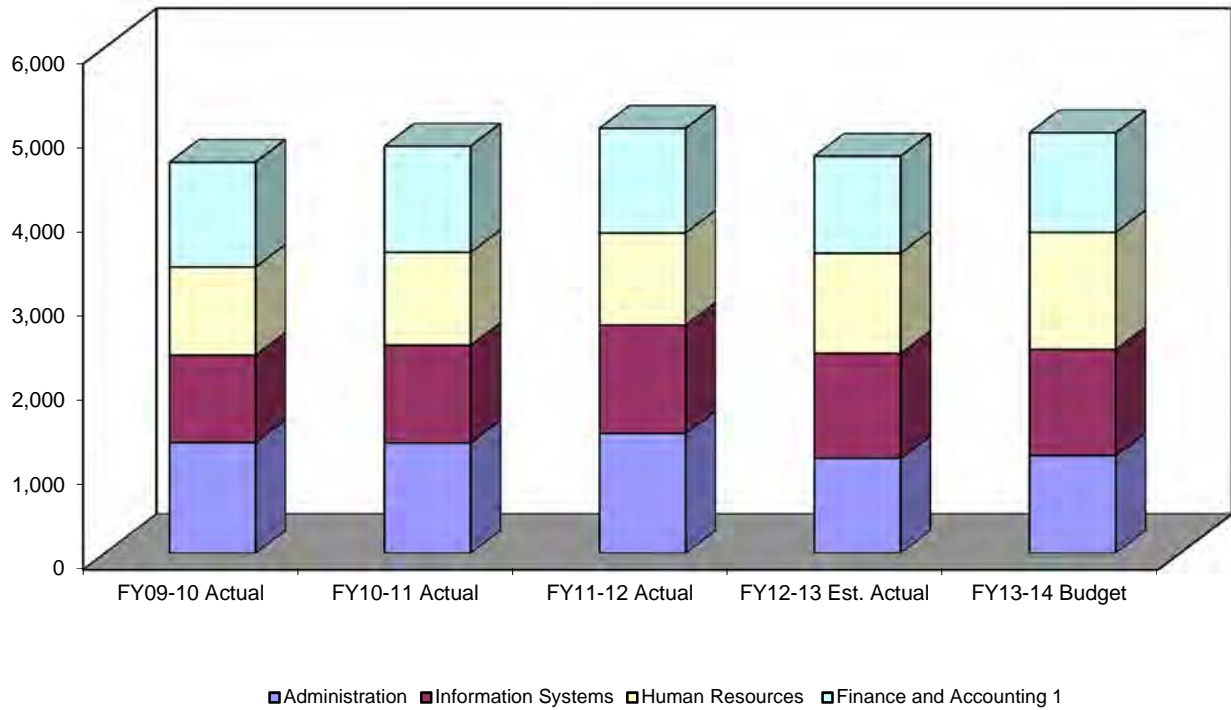
Mission Statement: To manage the financial affairs of the District and Joint Powers Authority and to provide services in the area of accounting, information systems, human resources and risk management in an efficient and cost effective manner.



**Las Virgenes Municipal Water District
Finance and Administration Summary**
(Dollars in Thousands)

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
Administration	1,312	1,306	1,413	1,124	1,159
Information Systems	1,031	1,153	1,286	1,238	1,250
Human Resources	1,058	1,114	1,105	1,200	1,400
Finance and Accounting ¹	1,239	1,257	1,236	1,149	1,179
	4,640	4,830	5,040	4,711	4,989

¹ includes Inventory Adjustment



**Las Virgenes Municipal Water District
Finance and Administration**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$1,783,811	\$1,737,097	\$1,734,988	\$1,771,207	\$1,720,527	\$1,771,659
6102 Staff Overtime	2,454	870	444	24,884	1,966	24,762
6105 Staff Benefits	760,557	839,307	919,802	841,732	857,680	842,941
6110 Staff Taxes	138,533	142,287	141,802	143,336	135,758	143,608
Sub-total	\$2,685,355	\$2,719,561	\$2,797,036	\$2,781,159	\$2,715,931	\$2,782,970
6115 Staff Costs Recovered	(105,004)	(93,192)	(110,721)	(138,255)	(132,934)	(113,375)
Net Payroll Expenses	\$2,580,351	\$2,626,369	\$2,686,315	\$2,642,904	\$2,582,997	\$2,669,595
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	118,266	99,362	81,813	113,910	107,700	112,950
6205 Equipment Rental	9,269	9,679	9,284	10,200	8,200	8,200
6210 Equipment Repairs	470	97	522	1,000	1,000	1,000
6215 Equipment Maintenance	265,480	288,785	330,170	291,000	290,500	291,000
6220 Outside Services	6,284	19,368	31,477	12,600	17,500	12,600
6230 Safety Equipment	225	0	0	0	0	0
6250 Equipment Interest Expense	7,857	10,488	8,191	6,300	6,750	6,630
Sub-total	\$407,851	\$427,779	\$461,457	\$435,010	\$431,650	\$432,380
PROFESSIONAL SERVICES						
6500 Legal Services	20,044	110,169	35,462	15,000	4,000	15,000
6516 Other Professional Services	9,312	5,232	8,823	13,600	26,600	16,600
6517 Audit Fees	32,125	32,125	34,530	33,400	33,400	33,400
6522 Management Consultant Fees	78,552	53,951	113,107	92,500	51,000	177,500
Sub-total	\$140,033	\$201,477	\$191,922	\$154,500	\$115,000	\$242,500
HUMAN RESOURCES						
6800 Safety	38,556	21,798	18,010	38,000	20,000	38,000
6810 Recruitment Expenses	31,625	9,510	7,653	10,000	28,000	10,000
6812 Retired Employee Benefits	483,968	572,378	693,717	774,500	789,000	870,572
6815 Employee Recognition Function	4,103	3,768	1,688	5,000	2,000	5,000
6817 Employee Survey Outreach	0	0	204	200	0	0
6820 Employee Assistance Program	3,463	866	0	2,000	0	2,000
6825 Employee Wellness Program	13,660	13,970	11,070	15,000	1,000	10,000
6830 Training & Prof. Development	40,015	24,113	22,792	76,700	27,750	78,300
6840 DOT Testing	980	1,050	1,050	1,050	1,050	1,050
6850 Unemployment Ins. Benefit	9,622	17,585	4,740	20,000	10,000	15,000
6855 Donated Sick Leave	343	(6,492)	4,241	0	0	0
Sub-total	\$626,335	\$658,546	\$765,165	\$942,450	\$878,800	\$1,029,922
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	3,859	3,204	2,641	3,355	2,555	3,420
7110 Travel/Misc. Expenses	247	127	7,214	400	664	650
7135.1 Property Insurance	26,704	26,675	26,839	27,500	30,768	32,350
7135.2 Liability Insurance	255,607	273,082	281,244	288,100	216,905	194,100
7135.3 Automobile Insurance	112,082	87,594	78,810	82,700	20,779	0
7135.4 Earthquake Insurance	55,403	53,288	54,379	53,800	55,052	55,625
7135.5 Excess Liability Insurance	357,089	360,036	355,384	373,000	248,609	216,200
Sub-total	\$810,991	\$804,006	\$806,511	\$828,855	\$575,332	\$502,345
OPERATING EXPENSE						
5400 Labor	7,238	12,390	9,059	7,780	9,708	4,152
5405.2 Utilities - Telephone	26,981	21,544	47,058	40,200	40,240	40,250
5430 Capital Outlay	32,056	64,545	64,246	66,550	65,050	55,625
Sub-total	\$66,275	\$98,479	\$120,363	\$114,530	\$114,998	\$100,027
INVENTORY EXPENSE						
5536 Inventory Adjustment	8,193	13,353	8,594	13,000	12,000	13,000
TOTAL EXPENSES	\$4,640,029	\$4,830,009	\$5,040,327	\$5,131,249	\$4,710,777	\$4,989,769
ALLOCATED EXPENSES						
ALLOCATED CUSTOMER INFO SYSTEMS	(\$267,002)	(\$296,373)	(\$330,071)	(\$272,567)	(\$310,632)	(\$276,424)
ALLOCATED VEHICLE EXPENSES	\$4,570	\$5,044	\$4,853	\$5,046	\$5,375	\$5,238
ALLOCATED INTERNAL G&A	(\$846,402)	(\$890,121)	(\$941,614)	(\$1,039,121)	(\$966,038)	(\$1,100,957)
ALLOCATED SUPPORT SERVICES(G&A)	(\$3,531,195)	(\$3,648,559)	(\$3,773,495)	(\$3,824,607)	(\$3,439,482)	(\$3,617,626)
ALLOCATED OPERATIONS SERVICES(G&A)	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALLOCATED EXPENSES	(\$4,640,029)	(\$4,830,009)	(\$5,040,327)	(\$5,131,249)	(\$4,710,777)	(\$4,989,769)

FINANCE AND ADMINISTRATION

Administration – 701410

FUNCTION

To support the District's mission and General Manager's initiatives and to provide overall supervision and staff assistant support services to accounting, information systems, human resources and risk management.

OBJECTIVES

1. Provide periodic status reports to the Board, including finance, information systems, human resources and risk management.
2. Coordinate administrative services throughout the District.
3. Explore innovations and alternatives in administrative functions that can provide economy, efficiency, integrity or improved customer service for the District.
4. Support other departments and programs in achieving their objectives.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Director of Finance and Administration	1.0	1.0	1.0
Secretary	1.0	1.0	1.0
TOTAL	2.0	2.0	2.0

SIGNIFICANT CHANGES

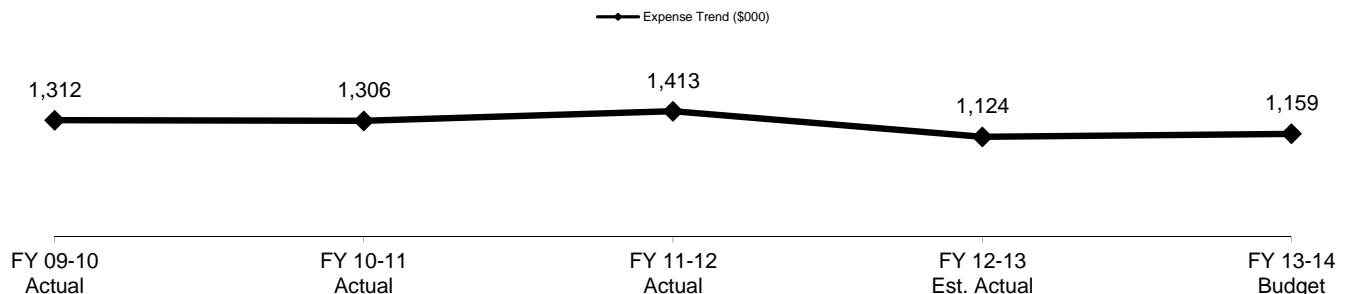
There are no significant changes budgeted for FY13-14 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 6200 Forms, Supplies & Postage – All general District supplies and postage costs are funded from this account.
- 6205 Equipment Rental – Pitney Bowes mail machine rental including maintenance fee.
- 6220 Outside Services – Includes armored car service for taking receipts to the bank.
- 6517 Audit Fees – Annual Las Virgenes MWD financial audit expenses.
- 6522 Management Consulting Fees – Consultation with management consultants; including arbitrage calculations, post-employment benefits actuarial study and fixed assets valuation study.
- 7135 General Insurance – Total insurance premium for general liability, auto and property insurance is projected to be \$1,044,260. Headquarter share of insurance premium is \$802,320, which includes \$721,100 for general and auto liabilities, and \$81,220 for property and earthquake insurance. Potable Water Administrative Division (101900) and Joint Powers Authority Administrative Division (751840) also pay a portion of property and earthquake insurance for \$74,860 and \$167,080 respectively.

**Las Virgenes Municipal Water District
Finance and Administration
Administration - 701410**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$247,227	\$252,574	\$250,174	\$250,141	\$254,044	\$251,132
6102 Staff Overtime	288	553	0	1,098	0	1,120
6105 Staff Benefits	98,063	104,867	120,951	101,976	105,833	102,586
6110 Staff Taxes	15,237	15,714	15,208	15,574	12,377	15,859
Sub-total	\$360,815	\$373,708	\$386,333	\$368,789	\$372,254	\$370,697
6115 Staff Costs Recovered	0	0	(175)	0	0	0
Net Payroll Expenses	\$360,815	\$373,708	\$386,158	\$368,789	\$372,254	\$370,697
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	88,655	78,181	64,574	90,000	90,000	95,000
6205 Equipment Rental	4,919	5,172	5,133	5,200	5,200	5,200
6215 Equipment Maintenance	142	714	579	1,000	500	1,000
6220 Outside Services	3,374	3,404	3,473	3,500	3,500	3,500
Sub-total	\$97,090	\$87,471	\$73,759	\$99,700	\$99,200	\$104,700
PROFESSIONAL SERVICES						
6516 Other Professional Services	1,640	1,494	1,593	1,600	1,600	1,600
6517 Audit Fees	32,125	32,125	34,530	33,400	33,400	33,400
6522 Management Consultant Fees	4,800	0	113,107	55,000	35,000	140,000
Sub-total	\$38,565	\$33,619	\$149,230	\$90,000	\$70,000	\$175,000
HUMAN RESOURCES						
6830 Training & Prof. Development	7,467	9,513	6,456	9,500	9,500	9,500
Sub-total	\$7,467	\$9,513	\$6,456	\$9,500	\$9,500	\$9,500
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	591	545	708	655	655	670
7110 Travel/Misc. Expenses	143	72	195	200	200	250
7135.1 Property Insurance	26,704	26,675	26,839	27,500	30,768	32,350
7135.2 Liability Insurance	255,607	273,082	281,244	288,100	216,905	194,100
7135.3 Automobile Insurance	112,082	87,594	78,810	82,700	20,779	0
7135.4 Earthquake Insurance	55,403	53,288	54,379	53,800	55,052	55,625
7135.5 Excess Liability Insurance	357,089	360,036	355,384	373,000	248,609	216,200
Sub-total	\$807,619	\$801,292	\$797,559	\$825,955	\$572,968	\$499,195
OPERATING EXPENSE						
5405.2 Utilities - Telephone	625	0	0	0	0	0
Sub-total	\$625	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$1,312,181	\$1,305,603	\$1,413,162	\$1,393,944	\$1,123,922	\$1,159,092
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	(\$225,178)	(\$221,555)	(\$286,295)	(\$261,227)	(\$250,554)	(\$300,955)
ALLOCATED SUPPORT SERVICES	(\$1,087,003)	(\$1,084,048)	(\$1,126,867)	(\$1,132,717)	(\$873,368)	(\$858,137)



FINANCE AND ADMINISTRATION

Information Systems – 701420

FUNCTION

To provide support and advisory services for all District automated information systems and communication systems. The Division provides systems planning, design and programming for the enhancement of existing systems as well as the development and implementation of new systems. District-wide support of financial software, customer information software, Internet services, office automation, local and wide area networks is an on-going responsibility. The Information Systems Division also provides development and maintenance services for process automation including process control software, process computer specifications, process data communication and archiving in collaboration with operating and engineering personnel.

OBJECTIVES

1. Coordinate IT functions and services throughout the District.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Information Systems Manager	1.0	1.0	1.0
Systems Analyst	2.0	2.0	2.0
SCADA Systems Specialist	1.0	1.0	1.0
GIS Technician	1.0	1.0	1.0
Computer Support Specialist	1.0	1.0	1.0
TOTAL	6.0	6.0	6.0

SIGNIFICANT CHANGES

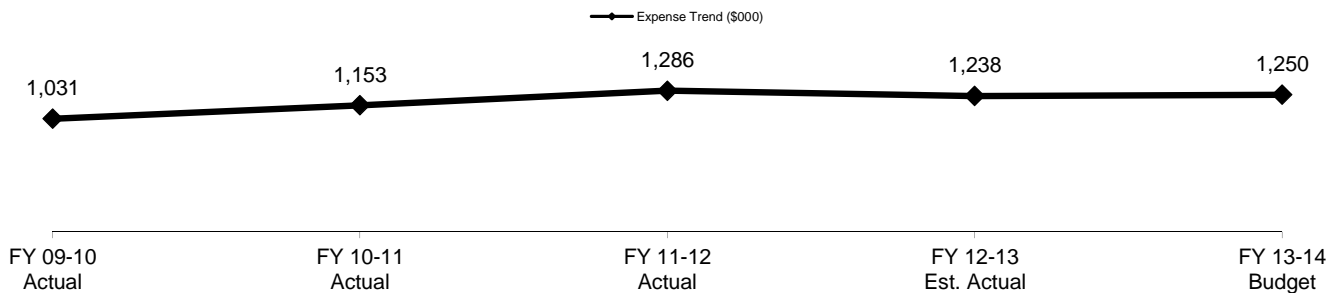
There are no significant changes budgeted for FY13-14 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 6200 Forms, Supplies & Postage – Computer related supplies. Largest item is the usage charge for Xerox copiers.
- 6205 Equipment Rental – Lease of personal computers, servers, printers, and copiers.
- 6210 Equipment Repairs – Miscellaneous repair of equipment not on lease.
- 6215 Equipment Maintenance – License and maintenance agreements for software and hardware. Largest items are maintenance for GIS software (\$28,000); Utility Billing software (\$56,000); disaster recovery for financial and customer information systems (\$35,400); and for Financial, Payroll, HR, Inventory, Payables, and Job Cost software (\$62,000).
- 6250 Equipment Interest – Interest paid on computer related leased equipment, and copiers.
- 6516 Other Professional Services – Technical assistance associated with the implementation of system changes.
- 5405.2 Telephone – Includes cost for Internet, and connections to remote sites.
- 5430 Capital Outlay – Computer Equipment. Funds replacement of printers, and computers, servers, and phone equipment.

**Las Virgenes Municipal Water District
Finance and Administration
Information Systems - 701420**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$508,570	\$532,300	\$579,278	\$586,208	\$583,626	\$587,494
6102 Staff Overtime	0	156	0	10,770	342	10,800
6105 Staff Benefits	214,023	251,665	287,710	273,478	282,661	275,678
6110 Staff Taxes	41,323	45,377	47,843	50,059	47,776	50,358
Sub-total	\$763,916	\$829,498	\$914,831	\$920,515	\$914,405	\$924,330
6115 Staff Costs Recovered	(103,117)	(93,192)	(110,546)	(138,255)	(130,699)	(113,375)
Net Payroll Expenses	\$660,799	\$736,306	\$804,285	\$782,260	\$783,706	\$810,955
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	27,206	19,644	14,508	22,000	16,000	16,000
6205 Equipment Rental	4,350	4,507	4,151	5,000	3,000	3,000
6210 Equipment Repairs	470	97	522	1,000	1,000	1,000
6215 Equipment Maintenance	265,338	288,071	329,591	290,000	290,000	290,000
6250 Equipment Interest Expense	7,857	10,488	8,191	6,300	6,750	6,630
Sub-total	\$305,221	\$322,807	\$356,963	\$324,300	\$316,750	\$316,630
PROFESSIONAL SERVICES						
6516 Other Professional Services	7,672	3,738	7,230	12,000	25,000	15,000
Sub-total	\$7,672	\$3,738	\$7,230	\$12,000	\$25,000	\$15,000
HUMAN RESOURCES						
6830 Training & Prof. Development	0	5,649	6,337	14,000	8,000	14,000
Sub-total	\$0	\$5,649	\$6,337	\$14,000	\$8,000	\$14,000
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	0	0	0	100	200	200
Sub-total	\$0	\$0	\$0	\$100	\$200	\$200
OPERATING EXPENSE						
5405.2 Utilities - Telephone	26,011	21,201	46,814	40,000	40,000	40,000
5430 Capital Outlay	31,303	63,615	64,095	64,050	64,050	53,125
Sub-total	\$57,314	\$84,816	\$110,909	\$104,050	\$104,050	\$93,125
TOTAL EXPENSES	\$1,031,006	\$1,153,316	\$1,285,724	\$1,236,710	\$1,237,706	\$1,249,910
ALLOCATED EXPENSES						
ALLOCATED CUSTOMER INFO SYSTEMS	(\$267,002)	(\$296,373)	(\$330,071)	(\$272,567)	(\$310,632)	(\$276,424)
ALLOCATED VEHICLE EXPENSES	\$4,570	\$5,044	\$4,853	\$5,046	\$5,375	\$5,238
ALLOCATED INTERNAL G&A	(\$248,964)	(\$236,744)	(\$249,517)	(\$318,888)	(\$284,418)	(\$318,425)
ALLOCATED SUPPORT SERVICES	(\$519,610)	(\$625,243)	(\$710,989)	(\$650,301)	(\$648,031)	(\$660,299)



FINANCE AND ADMINISTRATION

Human Resources – 701430

FUNCTION

To attract, motivate and retain highly qualified staff by providing a competitive compensation and benefits program; to offer quality training, development and recognition programs; to ensure consistent application of and compliance with District policies and procedures and applicable laws and regulations; to ensure a safe, productive and injury free worksite; and to foster a collaborative work place and positive labor relations.

OBJECTIVES

1. Promote employment at the District through targeted advertising and participation in career and job fairs.
2. Coordinate and ensure the District's Safety and Health Program meets compliance standards through remaining current on changes in legislature, updating of policies, new training approaches including intranet based training.
3. Negotiate successor MOU's to promote positive labor relations and sustainable employee benefits.
4. Continue workforce development through improved cross-training and mentorship programs.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Human Resources Manager	1.0	1.0	1.0
Human Resources Coordinator	1.0	1.0	1.0
TOTAL	2.0	2.0	2.0

This budget includes 1 part-time Intern position.

SIGNIFICANT CHANGES

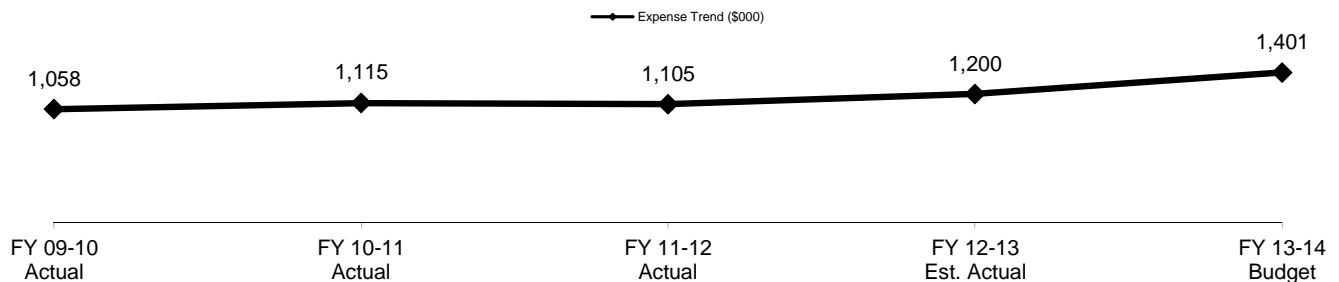
There are no significant changes budgeted for FY 13-14 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 6220 Outside Services – Funds for benefits administration such as FSA and COBRA and temporary labor as needed.
- 6522 Management Consultant – FY 13-14 maintain same level of budget for FY 12-13 due to need of labor negotiator.
- 6800 Safety – Maintain the same level of budget for FY 13-14 to continue assessment and updating of policies, practices and to conduct training.
- 6810 Recruitment Expense – Increased in FY 12-13 due to hiring of a General Manager executive search firm. Project FY 13-14 will return to FY 11-12 level.
- 6812 Retired Employee Benefits – Separated from staff benefits; increase in cost & number of retirees in FY 13-14.
- 6825 Employee Wellness – Includes cost of pulmonary testing, audiograms etc.
- 6830 Training & Professional Development – Maintain the same level of budget in FY 13-14 as in FY 12-13 to focus on succession training and specialized training for managers and supervisors.
- 5430 Capital Outlay – Employee Ergonomic Workstation Equipment program.

**Las Virgenes Municipal Water District
Finance and Administration
Human Resources - 701430**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$234,048	\$197,280	\$180,800	\$222,744	\$198,411	\$224,605
6102 Staff Overtime	0	0	0	1,305	547	1,305
6105 Staff Benefits	89,179	88,050	96,815	96,345	94,257	97,061
6110 Staff Taxes	17,041	18,288	14,950	16,837	19,686	17,095
Sub-total	\$340,268	\$303,618	\$292,565	\$337,231	\$312,901	\$340,066
6115 Staff Costs Recovered	0	0	0	0	0	0
Net Payroll Expenses	\$340,268	\$303,618	\$292,565	\$337,231	\$312,901	\$340,066
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	754	195	861	500	300	500
6220 Outside Services	2,910	3,158	16,256	2,600	8,000	2,600
6230 Safety Equipment	225	0	0	0	0	0
Sub-total	\$3,889	\$3,353	\$17,117	\$3,100	\$8,300	\$3,100
PROFESSIONAL SERVICES						
6500 Legal Services	20,044	110,169	35,462	15,000	4,000	15,000
6522 Management Consultant Fees	73,752	53,951	0	37,500	16,000	37,500
Sub-total	\$93,796	\$164,120	\$35,462	\$52,500	\$20,000	\$52,500
HUMAN RESOURCES						
6800 Safety	38,556	21,798	18,010	38,000	20,000	38,000
6810 Recruitment Expenses	31,625	9,510	7,653	10,000	28,000	10,000
6812 Retired Employee Benefits	483,968	572,378	693,717	774,500	789,000	870,572
6815 Employee Recognition Function	4,103	3,768	1,688	5,000	2,000	5,000
6817 Employee Survey Outreach	0	0	204	200	0	0
6820 Employee Assistance Program	3,463	866	0	2,000	0	2,000
6825 Employee Wellness Program	13,660	13,970	11,070	15,000	1,000	10,000
6830 Training & Prof. Development	30,699	6,240	9,557	50,000	6,000	50,000
6840 DOT Testing	980	1,050	1,050	1,050	1,050	1,050
6850 Unemployment Ins. Benefit	9,622	17,585	4,740	20,000	10,000	15,000
6855 Donated Sick Leave	343	(6,492)	4,241	0	0	0
Sub-total	\$617,019	\$640,673	\$751,930	\$915,750	\$857,050	\$1,001,622
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	2,079	1,839	891	1,500	800	1,500
7110 Travel/Misc. Expenses	33	0	7,007	0	64	0
Sub-total	\$2,112	\$1,839	\$7,898	\$1,500	\$864	\$1,500
OPERATING EXPENSE						
5430 Capital Outlay	753	930	151	2,500	1,000	2,500
Sub-total	\$753	\$930	\$151	\$2,500	\$1,000	\$2,500
TOTAL EXPENSES						
	\$1,057,837	\$1,114,533	\$1,105,123	\$1,312,581	\$1,200,115	\$1,401,288
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	(\$315,784)	(\$344,368)	(\$355,290)	(\$415,774)	(\$382,433)	(\$446,631)
ALLOCATED SUPPORT SERVICES	(\$742,053)	(\$770,165)	(\$749,833)	(\$896,807)	(\$817,682)	(\$954,657)



FINANCE AND ADMINISTRATION

Finance and Accounting – 701440

FUNCTION

To maintain financial oversight of all District funds and accounts and to provide accounting, financial, purchasing and warehouse services throughout the District. The Accounting Division is responsible for the processing of accounts payable and payroll, managing cash flow and investments, producing financial reports, performing purchasing and warehousing functions, as well as coordinating the budget process and the annual financial audit.

OBJECTIVES

1. Continue to provide internal and external financial reporting and receive "Certificate of Achievement for Excellence in Financial Reporting" from Government Finance Officers Association.
2. Continue to submit budget document to receive award from the California Society of Municipal Finance Officers and Government Finance Officers Association.
3. Continue to provide investment service and support other District financial functions, such as updating financial model.

PERSONNEL

Position Title	2012-13 Authorized Positions	Filled as of 4/15/2013	2013-14 Proposed Positions
Finance Manager	1.0	1.0	1.0
Financial Analyst	1.0	1.0	1.0
Senior Accountant	1.0	1.0	1.0
Senior Accounting Technician	1.0	1.0	1.0
Accounting Technician	2.0	2.0	2.0
Account Clerk I, II	1.0	1.0	1.0
Senior Buyer	1.0	-	-
Buyer	-	-	1.0
Storekeeper	1.0	1.0	1.0
TOTAL	9.0	8.0	9.0

SIGNIFICANT CHANGES

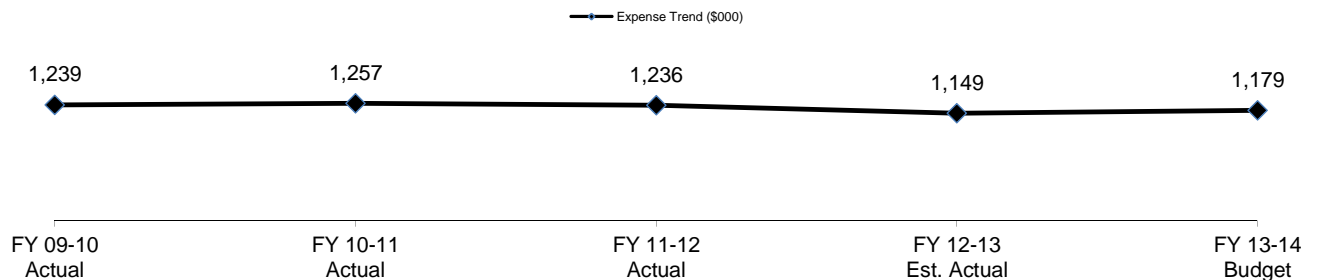
On January 8, 2013, the Board of Directors approved the re-classification of the Senior Buyer position to Buyer. No significant changes are budgeted for FY 13-14.

LINE ITEM EXPLANATIONS

- 6200 Forms, Supplies & Postage – General accounting, accounts payable and payroll related supplies.
- 6220 Outside Services – Funds used to provide temporary and part-time personnel for this division.
- 5400 Labor – Support provided by other units for annual inventory and for warehouse receiving.
- 5405.2 Telephone – Includes cell phone and pager for warehouse function.

**Las Virgenes Municipal Water District
Finance and Administration
Finance and Accounting - 701440**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$793,966	\$754,943	\$724,736	\$712,114	\$684,446	\$708,428
6102 Staff Overtime	2,166	161	444	11,711	1,077	11,537
6105 Staff Benefits	359,292	394,725	414,326	369,933	374,929	367,616
6110 Staff Taxes	64,932	62,908	63,801	60,866	55,919	60,296
Sub-total	\$1,220,356	\$1,212,737	\$1,203,307	\$1,154,624	\$1,116,371	\$1,147,877
6115 Staff Costs Recovered	(1,887)	0	0	0	(2,235)	0
Net Payroll Expenses	\$1,218,469	\$1,212,737	\$1,203,307	\$1,154,624	\$1,114,136	\$1,147,877
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	1,651	1,342	1,870	1,410	1,400	1,450
6220 Outside Services	0	12,806	11,748	6,500	6,000	6,500
Sub-total	\$1,651	\$14,148	\$13,618	\$7,910	\$7,400	\$7,950
HUMAN RESOURCES						
6830 Training & Prof. Development	1,849	2,711	442	3,200	4,250	4,800
Sub-total	\$1,849	\$2,711	\$442	\$3,200	\$4,250	\$4,800
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	1,189	820	1,042	1,200	1,100	1,250
7110 Travel/Misc. Expenses	71	55	12	100	200	200
Sub-total	\$1,260	\$875	\$1,054	\$1,300	\$1,300	\$1,450
OPERATING EXPENSE						
5400 Labor	7,238	12,390	9,059	7,780	9,708	4,152
5405.2 Utilities - Telephone	345	343	244	200	240	250
Sub-total	\$7,583	\$12,733	\$9,303	\$7,980	\$9,948	\$4,402
INVENTORY EXPENSE						
5536 Inventory Adjustment	8,193	13,353	8,594	13,000	12,000	13,000
TOTAL EXPENSES	\$1,239,005	\$1,256,557	\$1,236,318	\$1,188,014	\$1,149,034	\$1,179,479
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	(\$56,476)	(\$87,454)	(\$50,512)	(\$43,232)	(\$48,633)	(\$34,946)
ALLOCATED SUPPORT SERVICES	(\$1,182,529)	(\$1,169,103)	(\$1,185,806)	(\$1,144,782)	(\$1,100,401)	(\$1,144,533)





CAPITAL IMPROVEMENT PROJECTS

Each year the District prepares a Five-Year Infrastructure Investment Plan as a planning document used to identify the future facility improvements or replacement projects required by the District to maintain and improve the level of service to customers, or to achieve regulatory compliance. Annual funding approval is requested based on funding availability, priority of need and overall justification. Many projects span multiple fiscal years from design through construction and to the acceptance and ultimate use of the facility. The District appropriates funds as needed on an annual basis for the length of a project. If unforeseen delays in work result in an appropriation remaining unspent on a continuing project at the end of the fiscal year, that unspent appropriation will continue to be available for that project until the project is completed or cancelled. The projected annual expenditures shown in the following pages represent the total working capital requirements needed to complete the projects as scheduled. The FY13-14 Appropriations amounts represent additional funds needed in the upcoming year.

Each project is funded by one or more Capital Funds. A description of each of the Capital Funds is:

- Potable Water Construction Fund – Provides for increases in capacity/size/capability of component facilities or new systems required to support new development, new demands, or new customers of the potable water system. Primary source of revenue for this Fund is the component of the Water Capacity Fees for new development related to potable water.
- Potable Water Replacement Fund – Provides for the orderly replacement, upgrade, and repair of existing facilities serving present customers of the potable water system. Sources of revenue for this Fund are Potable Water Rates and the Potable Water Standby Charge.
- Recycled Water Conservation Fund – Similar to the Potable Water Construction Fund in nature and use. Provides for construction of new facilities or services to support new users, as well as conservation programs, such as low flow toilet rebates. Source of revenue for this Fund is a component of the Water Capacity Fee for the Water Conservation Fund.
- Recycled Water Replacement Fund – This fund is similar to the Potable Water Replacement Fund. It provides for the repair, upgrade, and replacement of component facilities in the existing recycled water system. Source of revenue for this Fund is Recycled Water Rates.
- Sanitation Construction Fund – Similar to other construction funds, it provides for construction projects related to the Sanitation System to support new demands or requirements. Source of revenue for this Fund is the Sewer Capacity Fee.
- Sanitation Replacement Fund – Similar to other replacement funds, it provides for projects to repair, upgrade and replace component facilities in the Sanitation System. Source of revenue for this Fund is Sewer Rates.

Many of the projects identified in the Recycled Water Funds and Sanitation Funds have shared funding responsibility of the District and Triunfo Sanitation District consistent with the Joint Powers Authority Agreement. Allocation of costs between the two agencies for Joint Powers Authority

construction or replacement costs is typically governed by the JPA agreement and is based on capacity rights, flow amounts and other defined criteria.

Each project is assigned a priority in order to develop a vocabulary of time and need sensitivity of projects relative to each other. The higher priority projects reflect projects that typically are driven by external needs, events, or regulation, rather than district needs. It is not the intent to fund only Priority 1 or Priority 2 projects and defer the Priority 3 projects. Rather the intent is to achieve a blend of projects in all Priorities consistent with fund availability.

Priority 1 – Essential Projects

- Required by law, regulation or court mandate to be accomplished immediately.
- Disaster recovery work needed to restore service.
- Emergency repairs to maintain/restore service reliability, or to resolve or correct a hazardous situation.

Priority 2 – Necessary Projects

- High need for scheduled repair, replacement or upgrade to maintain or improve service reliability.
- Safety improvement to protect life or property.
- Improvement to protect facilities, equipment and structures.
- Cost related efficiency improvements.
- Conservation of resources.
- Water quality improvement – no regulatory requirement.
- Matching funding available (like grants).
- Current demand related improvements.

Priority 3 – Desirable or Deferrable Projects

- Routine improvements or repairs to systems.
- No direct cost benefit.
- Cosmetic improvements.
- Future demand related improvements.

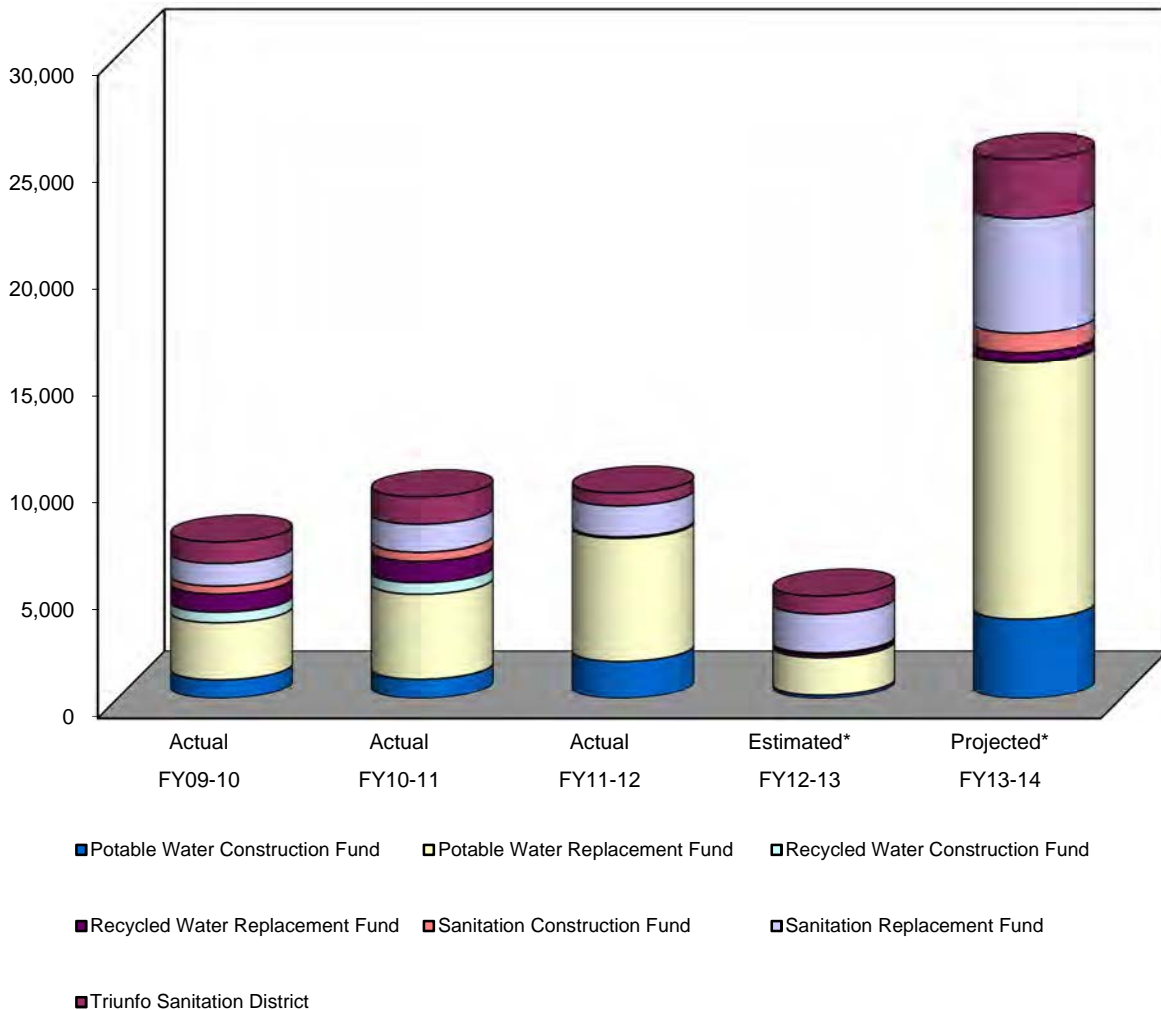
Over the last several years the District has made a significant financial commitment in the maintenance and replacement of its existing infrastructure. This focus is a result in the shift of capital planning from construction of facilities to meet new service demands, to the maintenance of infrastructure that serves existing customers. In addition, the nutrient reduction plans consistent with the current adopted NPDES Permit required significant, high-cost projects in recent years. Successful completion of the projects is accomplished by the coordination of project managers (engineers or operation managers) and outside contractors.

Replacing aging/ailing equipment and facilities, especially when there have been advances in technology and design, can reduce or defer annual maintenance and repair expenses. The Combined Heat and Power project is anticipated to provide \$40,000 annual savings in electrical utility costs through increased cogeneration capacity. The Solar Energy Project will provide an estimated savings of \$40,000 in FY 2013-14 and up to \$120,000 annually.

The District has actively pursued funding for capital projects from various Federal, State and County government agencies. However, there are no grant funds currently approved for the proposed capital improvements.

**Las Virgenes Municipal Water District
Capital Improvement Projects
Annual Expenditures
(Dollars in Thousands)**

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Estimated*	FY13-14 Projected*
Potable Water Construction Fund	855	883	1,711	144	3,678
Potable Water Replacement Fund	2,660	3,960	5,706	1,750	11,939
Recycled Water Construction Fund	495	538	18	-	93
Recycled Water Replacement Fund	847	995	1	140	405
Sanitation Construction Fund	365	424	51	75	916
Sanitation Replacement Fund	1,056	1,277	1,441	1,816	5,362
Total LVMWD Funds	6,278	8,077	8,928	3,925	22,393
Triunfo Sanitation District (share of JPA Projects)	972	1,274	604	837	2,738
Total all Funds	7,250	9,351	9,532	4,762	25,131



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

**FY 2013-14
CAPITAL PROJECT
WORKING CAPITAL
SUMMARY by FUND**

FUND	FY 2013-14 ALLOCATED REQUIREMENTS	JOINT POWERS		NET LVMWD REQUIREMENTS
		TSD SHARE RATIO	AMOUNT	
Potable Water Construction				
Total: Potable Water Construction	\$3,678,163		\$0	\$3,678,163
Potable Water Replacement				
Total: Potable Water Replacement	\$11,938,875		\$0	\$11,938,875
Recycled Water Conservation				
Total: Recycled Water Conservation	\$92,951		\$0	\$92,951
Recycled Water Replacement				
Total: Recycled Water Replacement	\$572,892		\$168,430	\$404,462
Sanitation Construction				
Total: Sanitation Construction	\$1,271,305		\$355,545	\$915,760
Sanitation Replacement				
Total: Sanitation Replacement	\$7,576,785		\$2,214,419	\$5,362,366
GRAND TOTAL	\$25,130,971		\$2,738,395	\$22,392,576

**FY 2012-13
CAPITAL PROJECT
ESTIMATED ACTUAL
EXPENDITURE SUMMARY by FUND**

FUND	FY 2012-13 ALLOCATED EXPENDITURES	JOINT POWERS		NET LVMWD EXPENDITURES
		TSD SHARE		
		RATIO	AMOUNT	
Potable Water Construction				
Total: Potable Water Construction	\$143,636		\$0	\$143,636
Potable Water Replacement				
Total: Potable Water Replacement	\$1,750,494		\$0	\$1,750,494
Recycled Water Conservation				
Total: Recycled Water Conservation	\$277		\$0	\$277
Recycled Water Replacement				
Total: Recycled Water Replacement	\$197,609		\$58,097	\$139,512
Sanitation Construction				
Total: Sanitation Construction	\$106,414		\$31,231	\$75,183
Sanitation Replacement				
Total: Sanitation Replacement	\$2,563,162		\$747,583	\$1,815,579
GRAND TOTAL	\$4,761,592		\$836,912	\$3,924,680

Working Capital Requirements

Capital Improvement Projects

FY12-13 and FY13-14

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY12-13	Projected Carryover July 1, 2013	FY13-14 Appropriations	FY13-14 Working Capital Requirement
10236	Raise Air Vacuum Valves and Abandon Protective Structures	\$197,166	\$22,166	\$0	\$175,000	\$25,000	\$200,000
10257	Combined Heat and Power (CHP) Project	\$280,000	\$195,423	\$12,077	\$0	\$0	\$0
10344	E/W Transmission Facilities: Calabasas Rd. to Las Virgenes Rd.	\$3,707,975	\$448,997	\$122,317	\$3,136,661	\$3,580,000	\$6,716,661
10372	Calabasas Park Estates System Rehabilitation (cost tracking only)	\$385,000	\$440,774	\$42,999	\$0	\$0	\$0
10384	Integration of Telephone and Computer Networks	\$225,000	\$91,727	\$0	\$133,273	\$0	\$133,273
10387	Rancho Material Handling Improvements	\$116,000	\$13,340	\$1,068	\$0	\$0	\$0
10391	Rancho Las Virgenes: Compost Reactor Building Roof Repair	\$556,030	\$506,559	\$13,403	\$0	\$0	\$0
10393	Recycled Water Storage Study	\$570,715	\$259,956	\$923	\$309,836	\$0	\$309,836
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$185,000	\$1,548	\$69,447	\$114,005	\$50,000	\$164,005
10419	E/W Transmission Facilities: Cornell to Thousand Oaks Blvd.	\$4,550,428	\$5,472,200	\$135,612	\$0	\$0	\$0
10430	Twin Lakes Pump Station Pipeline Project	\$1,700,000	\$19,931	\$0	\$0	\$0	\$0
10443	Rambla Pacifica Main Break (cost tracking only)	\$0	\$241,834	\$145,356	\$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	\$6,936	\$49,403	\$0	\$0	\$0
10451	Tapia Gate and Drive Replacement	\$420,000	\$335,769	\$70,275	\$0	\$0	\$0
10453	Tapia and Rancho Vulnerability Assessment	\$50,000	\$0	\$0	\$0	\$0	\$0
10457	Tapia Alternative Disinfection Improvements	\$1,718,532	\$338,756	\$1,015,200	\$364,576	\$0	\$364,576
10462	Tapia: 20 and 24" Influent Force Main Upgrade	\$827,770	\$562,716	\$481,945	\$0	\$0	\$0
10463	Building 1 Tenant Improvements	\$227,380	\$11,205	\$100,411	\$115,764	\$0	\$115,764
10474	Woodland Hills Golf Course RW Pipeline Extension	\$400,000	\$23,638	\$0	\$0	\$0	\$0
10476	5-MG Tank near Las Virgenes Reservoir	\$818,453	\$211,834	\$177,332	\$429,287	\$4,000,000	\$4,429,287

Working Capital Requirements

Capital Improvement Projects

FY12-13 and FY13-14

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY12-13	Projected Carryover July 1, 2013	FY13-14 Appropriations	FY13-14 Working Capital Requirement
10487	Construct 3rd Digester at Rancho	\$6,841,790	\$276,031	\$519,070	\$6,046,689	\$0	\$6,046,689
10488	Vehicle Replacement Program, FY 11-12	\$110,000	\$0	\$106,638	\$0	\$0	\$0
10489	Rancho Digester Heating System Evaluation	\$0	\$0	\$0	\$0	\$0	\$0
10490	Upgrade Radio System	\$141,840	\$0	\$144,495	\$0	\$0	\$0
10491	Groundwater Supplement Study - Potable Water	\$25,000	\$0	\$0	\$0	\$0	\$0
10492	Groundwater Supplement Study - Recycled Water	\$25,000	\$0	\$0	\$0	\$0	\$0
10493	Tapia: Sludge Screening	\$385,000	\$0	\$0	\$0	\$0	\$0
10494	Malibu Bowl	\$150,000	\$60,446	\$269,641	\$0	\$0	\$0
10499	Tapia Grit Cyclone Conveyor System	\$150,000	\$0	\$0	\$0	\$0	\$0
10502	Rancho Miscellaneous Equipment - FY 11-12	\$35,000	\$7,375	\$9,429	\$0	\$0	\$0
10504	Westlake Miscellaneous Equipment	\$30,000	\$8,009	\$18,984	\$0	\$0	\$0
10505	Easements Geodatabase	\$70,540	\$33,000	\$32,560	\$0	\$0	\$0
10506	GIS Aerial Photos	\$50,000	\$0	\$0	\$0	\$0	\$0
10507	Long Valley Water Line	\$350,000	\$381,646	\$9,112	\$0	\$0	\$0
10508	Tank Renovation: Calabasas Tank	\$976,000	\$0	\$50,733	\$925,267	\$0	\$925,267
10509	Medea Valley RW Pipeline Extension	\$50,000	\$0	\$0	\$0	\$0	\$0
10510	Potable Master Plan Update	\$178,319	\$0	\$100,598	\$77,721	\$0	\$77,721
10511	Vehicle Replacement Program	\$110,000	\$0	\$110,000	\$0	\$0	\$0
10512	Tapia: Primary Tank Rehabilitation	\$343,000	\$0	\$0	\$343,000	\$342,000	\$685,000
10513	Tapia Gate and Drive Replacement	\$160,000	\$0	\$0	\$160,000	\$182,000	\$342,000
10514	Automatic Meter Reading Implementation	\$1,200,000	\$0	\$0	\$0	\$0	\$0

Working Capital Requirements

Capital Improvement Projects

FY12-13 and FY13-14

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY12-13	Projected Carryover July 1, 2013	FY13-14 Appropriations	FY13-14 Working Capital Requirement
10515	Sanitation Master Plan Update	\$62,500	\$0	\$35,660	\$26,840	\$0	\$26,840
10516	Recycled Water Master Plan	\$62,500	\$0	\$44,763	\$17,737	\$0	\$17,737
10517	Distribution System Improvements	\$80,000	\$0	\$70,237	\$0	\$0	\$0
10518	Lift Station No. 2 Suction Line Repair (LV Only)	\$45,000	\$0	\$0	\$45,000	\$0	\$45,000
10519	Miscellaneous CIP (Bandsaw)	\$10,000	\$0	\$10,000	\$0	\$0	\$0
10520	SCADA System Communication Upgrades	\$46,550	\$0	\$0	\$46,550	\$46,550	\$93,100
10521	SCADA System Communication Upgrades (LV Only)	\$198,450	\$0	\$0	\$198,450	\$250,000	\$448,450
10522	Reservoir #2 Improvements (Lining Cover)	\$50,000	\$0	\$49,549	\$0	\$0	\$0
10523	Rancho Las Virgenes: Ovation Upgrade	\$750,000	\$0	\$431,500	\$0	\$0	\$0
10524	Conduit Engine Controls	\$25,490	\$0	\$21,151	\$0	\$0	\$0
10525	Twin Lakes Pump Station	\$25,000	\$0	\$18,321	\$0	\$0	\$0
10526	Westlake Filtration Plant	\$25,000	\$0	\$20,025	\$0	\$0	\$0
10527	Security System Upgrades	\$32,000	\$0	\$36,481	\$0	\$0	\$0
10528	Fuel Tank Lid Overhaul	\$30,000	\$0	\$0	\$30,000	\$0	\$30,000
10529	Meter Service - Firefly Conversion	\$75,000	\$0	\$0	\$75,000	\$0	\$75,000
10530	Westlake Filtration Plant - D.E. Handling Improvements	\$35,000	\$0	\$35,000	\$0	\$0	\$0
10531	Building 8 HVAC	\$85,000	\$0	\$85,206	\$0	\$0	\$0
10532	Miscellaneous Computer Equipment	\$42,500	\$0	\$40,921	\$0	\$0	\$0
10533	Replace Roof - Lift Station #2	\$0	\$0	\$19,900	\$0	\$0	\$0
10534	Rancho Solar Project	\$50,000	\$0	\$33,850	\$16,150	\$20,000	\$36,150
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road	\$0	\$0	\$0	\$0	\$0	\$0

Working Capital Requirements Capital Improvement Projects FY12-13 and FY13-14

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY12-13	Projected Carryover July 1, 2013	FY13-14 Appropriations	FY13-14 Working Capital Requirement
10537	Raw Sludge Wet Well Mixing Improvements	\$0	\$0	\$0	\$0	\$100,000	\$100,000
10538	Tapia Channel Mixing Improvements	\$0	\$0	\$0	\$0	\$454,000	\$454,000
10539	Saddletree Tank Improvements	\$0	\$0	\$0	\$0	\$274,165	\$274,165
10540	Lost Hills Overpass Recycled Water Main Relocation	\$0	\$0	\$0	\$0	\$355,000	\$355,000
10541	Building 8 Computer Center Upgrades	\$0	\$0	\$0	\$0	\$70,000	\$70,000
10542	Vault Lid Replacement	\$0	\$0	\$0	\$0	\$166,750	\$166,750
10543	Building 7 & 8 HVAC Integration	\$0	\$0	\$0	\$0	\$257,000	\$257,000
10544	Centrate Tank Cathodic Protection (CP) System Replacement	\$0	\$0	\$0	\$0	\$110,000	\$110,000
10545	Westlake Pump Station Fire Control System Upgrade	\$0	\$0	\$0	\$0	\$15,000	\$15,000
10546	Lift Station #1 Wet Well Improvements	\$0	\$0	\$0	\$0	\$20,000	\$20,000
10547	Building 7 Boiler Replacement	\$0	\$0	\$0	\$0	\$15,000	\$15,000
10548	Tapia Roof Replacement	\$0	\$0	\$0	\$0	\$25,000	\$25,000
10549	Rancho Agitator Control Upgrade	\$0	\$0	\$0	\$0	\$14,000	\$14,000
10550	Rancho Reactor Room Door Replacement	\$0	\$0	\$0	\$0	\$20,000	\$20,000
10551	Centrate System - New Pump Impellers	\$0	\$0	\$0	\$0	\$35,000	\$35,000
10552	Miscellaneous Information Technology Capital Purchases	\$0	\$0	\$0	\$0	\$52,700	\$52,700
10553	Potable Water System Rehabilitation	\$0	\$0	\$0	\$0	\$240,000	\$240,000
10554	Automatic Meter Reading Implementation	\$0	\$0	\$0	\$0	\$1,200,000	\$1,200,000
10555	Vehicle Replacement Program	\$0	\$0	\$0	\$0	\$175,000	\$175,000
Total CIP Budget		\$30,417,928	\$9,971,816	\$4,761,592	\$13,036,806	\$12,094,165	\$25,130,971

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10236	Raise Air Vacuum Valves and Abandon Protective Structures Installation of air-vacuum valves above ground, including piping modifications on the arterial 30" main in West Hills, dismantling the old air vacuum valves inside protective structures and abandonment of these facilities.	Zhao	2 Continuing	Appr. \$197,166 Exp. \$22,166	\$25,000
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10257	Combined Heat and Power (CHP) Project To implement a feasible power purchase agreement that would utilize available digester gas at Rancho.	Zhao	2 Completed	Appr. \$280,000 Exp. \$207,500	\$0
	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		(\$40,000)		
10344	E/W Transmission Facilities: Calabasas Rd. to Las Virgenes Rd. Following the results of the 1235' Backbone Improvement Study, construct an east-west transmission pipeline from the existing 30-inch potable transmission main on Mureau Road to the existing 30-inch main near the intersection of Agoura Road and Las Virgenes Road.	Cao	2 Continuing	Appr. \$3,707,975 Exp. \$571,314	\$3,580,000
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Construction	33.00%	0.00%	0.00%	
	Potable Water Replacement	67.00%			
	Estimated Impact on Annual Operating Expense		\$0		
10372	Calabasas Park Estates System Rehabilitation (cost tracking only) Project consists of CEQA reviews, engineering design and construction for the project. In addition, an undetermined amount of expenditure may be necessary for additional inclinometer installation that would provide ground movement information necessary for detailed engineering designs. Planning cost includes on-going and potential legal issues as well as outreach to the residents.	Zhao	2 Admin	Appr. \$385,000 Exp. \$483,773	\$0
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10384	Integration of Telephone and Computer Networks	Matthews	3 Continuing	Appr. \$225,000 Exp. \$91,727	\$0
	This project is to increase the network speed to remote sites. Also, to install the equipment necessary for a phased implementation of voice over IP (VoIP) over 3 years while making efficient use of the existing phone infrastructure. FY13-14 planned improvements include installation of CISCO Power over Ethernet (POE) switches.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10387	Rancho Material Handling Improvements	Zhao	2 Deferred	Appr. \$116,000 Exp. \$14,408	\$0
	Install canopy and perform grading and paving at the site.				
	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 Completed	Appr. \$556,030 Exp. \$519,962	\$0
	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		
10393	Recycled Water Storage Study	Zhao	2 Continuing	Appr. \$570,715 Exp. \$260,879	\$0
	To perform a study for potential recycled water storage area identified in 2006 TEA and 2007 RW Master Plan update. The study would include but not be limited to geological, environmental, CEQA, water quality and any regulatory constraints.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Conservation	30.00%	0.00%	0.00%	
	Sanitation Construction	20.00%			
	Sanitation Replacement	50.00%			
	Estimated Impact on Annual Operating Expense		\$0		

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway) Rehabilitation of 18" RW pipe between Tapia and Mulholland Highway due to excessive failure rate. Cost estimates are based on slip lining.	Zhao	3 Continuing	Appr. \$185,000 Exp. \$70,995	\$50,000
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10419	E/W Transmission Facilities: Cornell to Thousand Oaks Blvd. Installation of 1,850 feet of 18 inch pipeline in Agoura Road from Cornell Pump Station to Kanan Road and 9,900 feet of 12 inch pipe in Agoura Road/Reyes Adobe from Kanan to Thousand Oaks Blvd.	Zhao	2 Completed	Appr. \$4,550,428 Exp. \$5,607,812	\$0
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Construction	33.00%	0.00%	0.00%	
	Potable Water Replacement	67.00%			
	Estimated Impact on Annual Operating Expense		\$0		
10430	Twin Lakes Pump Station Pipeline Project Construct a new 2,900 foot 14" steel pipeline from the 30" pipeline at Devonshire and Andora Street through Chatsworth Park to the Twin Lakes pump station.	Zhao	2 Deferred	Appr. \$1,700,000 Exp. \$19,931	\$0
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Construction	67.00%	0.00%	0.00%	
	Potable Water Replacement	33.00%			
	Estimated Impact on Annual Operating Expense		\$0		
10443	Rambla Pacifica Main Break (cost tracking only) Project tracks the cost of repairs to the water main following the earth slide in 2010.	Zhao	2 Completed	Appr. \$0 Exp. \$387,190	\$0
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10446	Buffer Land at Rancho Potential land acquisition of additional buffer land around Rancho.	Zhao	3 Continuing	Appr. \$250,000 Exp. \$0	\$0
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	50.00%	50.00%	
	Estimated Impact on Annual Operating Expense		\$0		

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10448	Rancho Polymer Feed System Rehabilitation	Dingman	2 Deferred	Appr. \$121,000 Exp. \$56,339	\$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		
10451	Tapia Gate and Drive Replacement	Dingman	2 Completed	Appr. \$420,000 Exp. \$406,044	\$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		
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		
10457	Tapia Alternative Disinfection Improvements	Dingman	1 Continuing	Appr. \$1,718,532 Exp. \$1,353,956	\$0
	The installation of tanks and chemical feed pumps to convert from chlorination disinfection into chloramination disinfection.				
	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 Completed	Appr. \$827,770 Exp. \$1,044,661	\$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).				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10463	Building 1 Tenant Improvements	Zhao	2 Continuing	Appr. \$227,380 Exp. \$111,616	\$0
	To provide necessary improvements that may include, but not limited to, painting, minor mechanical electrical work and cosmetic upgrades. Budgeted work is estimated on 2012 architect estimate.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10474	Woodland Hills Golf Course RW Pipeline Extension	Zhao	1 Deferred	Appr. \$400,000 Exp. \$23,638	\$0
	Installation of 10,000 feet of 12 inch PVC pipeline from Mulholland Highway and Mulholland Drive to Woodland Hills Golf Course. A 9,000 foot 12 inch PVC pipeline will be looped back from the intersection of Mulholland Highway and Mulholland Drive to connect to the existing RW pipeline near the Motion Picture Hospital.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Conservation	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10476	5-MG Tank near Las Virgenes Reservoir	Zhao	2 Continuing	Appr. \$818,453 Exp. \$389,166	\$4,000,000
	5 mg concrete reservoir and appurtenances with grading and site work and 300 feet of 24 inch inlet/outlet piping. Planning included in the 1235' Backbone Master Plan.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Construction	33.00%	0.00%	0.00%	
	Potable Water Replacement	67.00%			
	Estimated Impact on Annual Operating Expense		\$0		
10487	Construct 3rd Digester at Rancho	Zhao	2 Continuing	Appr. \$6,841,790 Exp. \$795,101	\$0
	Construct a third anaerobic digester at the Rancho Composting Facility including heating, mixing and gas collection. Convert the two existing digesters from steam injection heating to hot water heat exchangers.				
	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		

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10488	Vehicle Replacement Program, FY 11-12	Miller	2 Annual	Appr. \$110,000 Exp. \$106,638	\$0
	Systematic replacement of district fleet based on age and condition of vehicles.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10490	Upgrade Radio System	Miller	2 Completed	Appr. \$141,840 Exp. \$144,495	\$0
	Replace district's land mobile radio system.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10491	Groundwater Supplement Study - Potable Water	Zhao	2 Deferred	Appr. \$25,000 Exp. \$0	\$0
	A preliminary analysis of the quantity and quality of available groundwater that could be used to supplement the potable water system on an emergency basis.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10492	Groundwater Supplement Study - Recycled Water	Zhao	2 Deferred	Appr. \$25,000 Exp. \$0	\$0
	A preliminary analysis of the quantity and quality of available groundwater that could be used to supplement the recycled water system on an emergency basis.				
	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 Deferred	Appr. \$385,000 Exp. \$0	\$0
	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		

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10494	Malibu Bowl	Cao	2 Completed	Appr. \$150,000 Exp. \$330,087	\$0
	Complete Potable Water pipeline loop at Malibu Lake.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10499	Tapia Grit Cyclone Conveyor System	Miller	2 Deferred	Appr. \$150,000 Exp. \$0	\$0
	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		
10502	Rancho Miscellaneous Equipment - FY 11-12	Miller	2 Annual	Appr. \$35,000 Exp. \$16,804	\$0
	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		
10504	Westlake Miscellaneous Equipment	Miller	2 Annual	Appr. \$30,000 Exp. \$26,993	\$0
	Replace clearwell inspection ladders; replace raw water chemical feed line; purchase replacement exhaust catalylists on Raw Water engine.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10505	Easements Geodatabase	Matthews	3 Completed	Appr. \$70,540 Exp. \$65,560	\$0
	Conversion of easements documents to GIS format. Collect and scan documents from District Potable Water, Recycled Water and Sewer easement files, including legal deeds and maps.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10506	GIS Aerial Photos	Matthews	3 Deferred	Appr. \$50,000 Exp. \$0	\$0
	Development of irrigated/non-irrigated and permeable/non-permeable areas for all parcels within the District using existing 1-ft resolution imagery. Data will be used in conjunction with future rates and water budgets.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10507	Long Valley Water Line	Zhao	1 Completed	Appr. \$350,000 Exp. \$390,758	\$0
	Long Valley water main replacement on Long Valley from Old Farm Rd to Saddle Creek Rd on west side.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10508	Tank Renovation: Calabasas Tank	Zhao	2 Continuing	Appr. \$976,000 Exp. \$50,733	\$0
	This project includes structural work, coating repairs, and inlet/outlet piping and other mechanical improvements to promote water circulation and reduce the potential for nitrification.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10509	Medea Valley RW Pipeline Extension	Zhao	1 Deferred	Appr. \$50,000 Exp. \$0	\$0
	Installation of 11,000 feet of 4 - 12 inch PVC pipe that will be connected to a developer funded 10,000 feet of pipe from the Indian Hills tank to the Triangle Ranch Development. Provide a market study in the Medea Valley to identify potential recycled water customers in the single-family estate sized parcels as identified in the 2007 Recycled Water Master Plan update.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Conservation	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10510	Potable Master Plan Update	Zhao	2 Continuing	Appr. \$178,319 Exp. \$100,598	\$0
	Develop updated facility Master Plan for potable water transmission, storage and distribution systems. Use demand analysis from the 2010 UWMP, TEA study and other special studies to develop facility needs.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10511	Vehicle Replacement Program	Miller	2 Annual	Appr. \$110,000 Exp. \$110,000	\$0
	Systematic replacement of district fleet based on age and condition of vehicles.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10512	Tapia: Primary Tank Rehabilitation	Dingman	2 Continuing	Appr. \$343,000 Exp. \$0	\$342,000
	Concrete repair and the installation of a protective coating in the tanks. Also the replacement of existing aluminum launders with fiberglass launders, new coatings for inlet diffusers and gate replacement.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10513	Tapia Gate and Drive Replacement	Zhao	2 Continuing	Appr. \$160,000 Exp. \$0	\$182,000
	Replaces existing gates in the tanks and channels at Tapia as well as drive mechanisms for 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		
10514	Automatic Meter Reading Implementation	Palma	2 Annual	Appr. \$1,200,000 Exp. \$0	\$0
	Install Automated Meter Reading/Advanced Metering Infrastructure (AMR/AMI).				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10515	Sanitation Master Plan Update	Zhao	2 Continuing	Appr. \$62,500 Exp. \$35,660	\$0
	To provide an update to the 2008 Sanitation Master plan taking into account the numerous regulatory and operation changes and usage patterns since the last update.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10516	Recycled Water Master Plan	Zhao	2 Continuing	Appr. \$62,500 Exp. \$44,763	\$0
	To provide an update to the 2007 Recycled Water Master Plan taking into account the changes in recycled water demand as well as regulatory changes impacting the future expansion of the recycled water system.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10517	Distribution System Improvements	Zhao	2 Completed	Appr. \$80,000 Exp. \$70,237	\$0
	Replace 10" main line valve at Park Center and 2" C900 pipe at Jim Bridger in Hidden Hills.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10518	Lift Station No. 2 Suction Line Repair (LV Only)	Miller	2 Continuing	Appr. \$45,000 Exp. \$0	\$0
	Repair corrosion on pump suction lines similar to Lift Station No.1 (repairs performed several years ago).				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10519	Miscellaneous CIP (Bandsaw)	Miller	3 Completed	Appr. \$10,000 Exp. \$10,000	\$0
	Purchase replacement bandsaw.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10520	SCADA System Communication Upgrades	Matthews	2 Continuing	Appr. \$46,550 Exp. \$0	\$46,550
	Migration of the existing communication system from a serial radio network to an Ethernet based radio network. Provide redundant data paths for uninterrupted communication. Eliminate need to rely on telephone company equipment.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10521	SCADA System Communication Upgrades (LV Only)	Matthews	2 Continuing	Appr. \$198,450 Exp. \$0	\$250,000
	Migration of the existing communication system from a serial radio network to an Ethernet based radio network. Provide redundant data paths for uninterrupted communication. Eliminate need to rely on telephone company equipment.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10522	Reservoir #2 Improvements (Lining Cover)	Dingman	1 Completed	Appr. \$50,000 Exp. \$49,549	\$0
	This project provides funding for a study to examine methods and materials to be used to line the earthen sides and cover the water surface of recycled water reservoir #2. The bottom of the reservoir is concrete.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10523	Rancho Las Virgenes: Ovation Upgrade	Miller	2 Completed	Appr. \$750,000 Exp. \$431,500	\$0
	This project provides funding for Siemens to upgrade the software and computer hardware for the Ovation distributed control system 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		
10524	Conduit Engine Controls	Miller	1 Completed	Appr. \$25,490 Exp. \$21,151	\$0
	Replace Conduit pump station controller and instrument panel.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10525	Twin Lakes Pump Station	Miller	1 Completed	Appr. \$25,000 Exp. \$18,321	\$0
	Rebuild Twin Lakes Pump #1.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10526	Westlake Filtration Plant	Miller	2 Completed	Appr. \$25,000 Exp. \$20,025	\$0
	Installation of microprocessor based gas monitor for combustible gasses, toxic gasses and oxygen deficiency.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10527	Security System Upgrades	Miller	2 Completed	Appr. \$32,000 Exp. \$36,481	\$0
	This project includes two components:				
	1) Installation of web based security control and monitoring of District facilities; and				
	2) Addition of security cameras for monitoring areas around building 7.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10528	Fuel Tank Lid Overhaul	Johnson	1 Continuing	Appr. \$30,000 Exp. \$0	\$0
	Overhaul of underground fuel tank lids.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10529	Meter Service - Firefly Conversion	Palma	3 Continuing	Appr. \$75,000 Exp. \$0	\$0
	Conversion of the 716 legacy firefly services to the new AMR/AMI Mosaic firefly in Books 91, 92, 94, and 47.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10530	Westlake Filtration Plant - D.E. Handling Improvements	Reed	2 Completed	Appr. \$35,000 Exp. \$35,000	\$0
	This project includes the following components: Upgrade Oberline Filter Press (\$15,000): Replace old relay controls with programmable logic controllers (PLCs). Body Feeder Automation (\$20,000): Replace old relay controls with PLCs.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10531	Building 8 HVAC	Johnson	2 Completed	Appr. \$85,000 Exp. \$85,206	\$0
	Replace and upgrade the terminal system manager including 57 variable actuated valves and 57 thermostats.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10532	Miscellaneous Computer Equipment	Matthews	2 Completed	Appr. \$42,500 Exp. \$40,921	\$0
	Upgrade existing IBM AS-400 (\$22,500); LTO-5 Tape Drive (\$10,000); SAN Disk array storage (\$10,000)				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10533	Replace Roof - Lift Station #2			Appr. \$0 Completed Exp. \$19,900	\$0
	Administrative project to track expenditures. Project was budgeted in FY12-13 Sanitation operations acct. 130100.5530.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense		\$0		
10534	Rancho Solar Project	Zhao	2 Continuing	Appr. \$50,000 Exp. \$33,850	\$20,000
	Cost 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:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		(\$120,000)		

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations	
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road Construct 5,000 feet of PVC recycled water main extension along Agoura Road from Ladyface Drive to Cornell Road.	Zhao	2 New	Appr. Exp.	\$0 \$0	\$0
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Conservation	100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0		
10537	Raw Sludge Wet Well Mixing Improvements Replace the existing centrifugal mixing pump with a pump which is more appropriate for sludge mixing.	Johnson	2 New	Appr. Exp.	\$0 \$0	\$100,000
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0		
10538	Tapia Channel Mixing Improvements Replaces the channel mixing air system at Tapia with new air piping and diffusers.	Dingman	2 New	Appr. Exp.	\$0 \$0	\$454,000
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0		
10539	Saddletree Tank Improvements Twenty (20) year rehabilitation of Saddletree Tank.	Zhao	2 New	Appr. Exp.	\$0 \$0	\$274,165
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%		0.00%	0.00%	
	Estimated Impact on Annual Operating Expense			\$0		
10540	Lost Hills Overpass Recycled Water Main Relocation Relocate the existing 10" recycled water pipeline in the Lost Hills overpass to the new overpass that will be under construction beginning December 2013.	Zhao	2 New	Appr. Exp.	\$0 \$0	\$355,000
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0		

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations	
10541	Building 8 Computer Center Upgrades	McIntyre	2 New	Appr. Exp.	\$0 \$0	\$70,000
	Reconfigure existing computer/telephone center in Building 8 to provide protection of equipment and data. Project includes: 1) enhancing fire system to be compatible with electronic equipment (\$25,000); 2) cabling, electrical, air conditioning changes, moving and reconfiguring existing equipment (\$45,000).					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Potable Water Replacement	100.00%	0.00%	0.00%		
	Estimated Impact on Annual Operating Expense		\$0			
10542	Vault Lid Replacement	Palma	2 New	Appr. Exp.	\$0 \$0	\$166,750
	Replacement of 118 vault lids for large meters and detector check vaults. The lid replacement will provide the ability to safely read these meters and provide easy access for maintenance.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Potable Water Replacement	100.00%	0.00%	0.00%		
	Estimated Impact on Annual Operating Expense		\$0			
10543	Building 7 & 8 HVAC Integration	Miller	New	Appr. Exp.	\$0 \$0	\$257,000
	Upgrade and replace the twenty (20) year old campus air conditioning and chiller system (Building 8) with a single unit that will be shared between buildings 7 & 8.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Potable Water Replacement	100.00%	0.00%	0.00%		
	Estimated Impact on Annual Operating Expense		\$0			
10544	Centrate Tank Cathodic Protection (CP) System Replacement	Cao	2 New	Appr. Exp.	\$0 \$0	\$110,000
	Construction of impressed current cathodic protection system for centrate treatment and storage tanks at the Rancho Las Virgenes Compost Facility.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10545	Westlake Pump Station Fire Control System Upgrade	Johnson	2 New	Appr. Exp.	\$0 \$0	\$15,000
	Existing pump station fire control system is outdated and needs replacement.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Potable Water Replacement	100.00%	0.00%	0.00%		
	Estimated Impact on Annual Operating Expense		\$0			

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations	
10546	Lift Station #1 Wet Well Improvements	Olney	2 New	Appr. Exp.	\$0 \$0	\$20,000
	Install a new grinder pump in Lift Station #1 (wet well) to prevent clogging from debris and solid materials in sewer system.					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%		0.00%	0.00%	
	Estimated Impact on Annual Operating Expense			\$0		
10547	Building 7 Boiler Replacement	Johnson	2 New	Appr. Exp.	\$0 \$0	\$15,000
	Purchase and install a replacement boiler for Building 7.					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%		0.00%	0.00%	
	Estimated Impact on Annual Operating Expense			\$0		
10548	Tapia Roof Replacement	Johnson	2 New	Appr. Exp.	\$0 \$0	\$25,000
	Replace leaking roof sections at the Tapia Water Reclamation Facility.					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0		
10549	Rancho Agitator Control Upgrade	Stangle	2 New	Appr. Exp.	\$0 \$0	\$14,000
	During the FY11-12 shutdown of the Rancho Compost Facility, repairs were made to the agitator #1 control system. This project will implement a similar upgrade to the agitator #2 control system.					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0		
10550	Rancho Reactor Room Door Replacement	Johnson	2 New	Appr. Exp.	\$0 \$0	\$20,000
	Replacement of two roll-up doors at the Rancho reactor room.					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0		

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations	
10551	Centrate System - New Pump Impellers	Johnson	2 New	Appr. Exp.	\$0 \$0	\$35,000
	Upgrade centrate system pump impellers to handle solids in the system.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10552	Miscellaneous Information Technology Capital Purchases	Matthews	2 New	Appr. Exp.	\$0 \$0	\$52,700
	Purchase of Information Technology related software and equipment. Proposed purchases for FY 13-14 include six (6) servers (\$30K); billing printer (\$12K); LIMS disposal monitoring report (DMR) database module(\$10.7K).					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Potable Water Replacement	100.00%	0.00%	0.00%		
	Estimated Impact on Annual Operating Expense		\$0			
10553	Potable Water System Rehabilitation	Cao	2 New	Appr. Exp.	\$0 \$0	\$240,000
	Based on an analysis of break history, facility age, pipe material, locaiton, and other distribution system indictors, this project will fund specific repair and/or replacement projects					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Potable Water Replacement	100.00%	0.00%	0.00%		
	Estimated Impact on Annual Operating Expense		\$0			
10554	Automatic Meter Reading Implementation	Palma	3 Annual	Appr. Exp.	\$0 \$0	\$1,200,000
	Install Automated Meter Reading/Advanced Metering Infrastructure (AMR/AMI).					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Potable Water Replacement	100.00%	0.00%	0.00%		
	Estimated Impact on Annual Operating Expense		\$0			
10555	Vehicle Replacement Program	Miller	2 Annual	Appr. Exp.	\$0 \$0	\$175,000
	Systematic replacement of district fleet based on age and condition of vehicles.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Potable Water Replacement	100.00%	0.00%	0.00%		
	Estimated Impact on Annual Operating Expense		\$0			

Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
Total Capital Improvement Project Appropriations					\$12,094,165
			<i>Total Other Funding</i>	\$0	
Total Estimated Impact on Annual Operating Expense			(\$160,000)		
Appropriations by Fund		FY 2013-14 Appropriations	JPA Projects TSD Share	Net LVMWD Appropriations	
Potable Water Construction		\$2,501,400	\$0	\$2,501,400	
Potable Water Replacement		\$7,819,215	\$0	\$7,819,215	
Recycled Water Conservation		\$0	\$0	\$0	
Recycled Water Replacement		\$425,000	\$124,950	\$300,050	
Sanitation Replacement		\$1,348,550	\$390,594	\$957,956	
GRAND TOTAL		\$12,094,165	\$515,544	\$11,578,621	



Budget Worksheets



Las Virgenes Municipal Water District

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET
OPERATIONS SUMMARY**

ACCT #	DESCRIPTION	2012-13 Est. Actual	2012-13 Budgeted	2013-14 BUDGET			
				2013-14 TOTALS	POTABLE WATER	RECYCLED WATER	SANI OPS
Operating Revenues							
400	Water Sales	29,060,000	28,080,000	31,965,000	31,965,000	-	
40X9	Excess Use Surcharge	-	-	-			
4050	Temporary Meter Charge	-	1,800	1,800		1,800	
4155	Temporary Meter Installation Fees	2,000	2,600	2,600	2,500	100	
4160	Late Payment Fees	113,000	115,000	115,000	75,000	10,000	30,000
4170	Water Usage-Accidents	22,000	20,100	20,100	20,000	100	
4175	PW Supplement to RW	142,400	100,000	100,000	100,000		
4215	Rclm Water Sales - Calabasas	585,000	513,000	578,340		578,340	
4220	Rclm Water Sales - LV Valley	214,000	189,000	220,320		220,320	
4225	Rclm Water Sales - Calab MWD	1,490,000	1,361,000	1,492,260		1,492,260	
4230	Rclm Water Sales - Western	2,317,000	2,057,000	2,259,300		2,259,300	
4260	Sanitation Service Fees	16,299,000	16,395,000	16,344,000			16,344,000
4270	Consol Sewer District Fees	230,040	230,040	230,040			230,040
4275	Pepperdine Sewage Fees	-	-	-			-
4400	MWD Conserv Credit - ULFT	20,700	44,000	86,000	86,000		
4421	Prop 50 IRWMP	5,200	11,000	11,000	11,000		
4505	Other Income from Operations	759,538	727,624	756,570	160,000	596,570	
	Operating Revenues	51,259,878	49,847,164	54,182,330	32,419,500	5,158,790	16,604,040
Source of Supply							
5000	Purchased Water - MWD	18,111,095	18,493,126	19,483,871	19,483,871		
5050	Purchased Water - WLR	1,082,044	910,055	1,318,800	1,318,800		
5100	Purchased Water - JPA RWtr	2,091,974	1,983,413	1,806,999		1,806,999	
5105	Purchased Water - Ventura County	265,000	197,531	280,000	280,000		
5110	Purchased Water - Simi Dist #8	60,000	59,372	64,400	64,400		
5115	Purchased Wtr - LV Potable Supp	142,400	100,000	100,000	-	100,000	
5125	Water Supply - WLR Adjustment	205,000	90,000	115,000	115,000		
	Sub-Total	21,957,513	21,833,497	23,169,070	21,262,071	1,906,999	-
Operating Expenses							
5400	Labor	1,322,296	1,411,943	1,264,983	1,077,265	156,513	31,205
5405.1	Utility - Energy	1,072,876	930,800	898,411	787,051	7,680	103,680
5405.2	Utility - Telephone	67,581	71,700	67,825	49,057		18,768
5405.3	Utility - Gas	52,429	80,000	46,692	46,692		
5405.4	Utility - Water	11,859	8,850	11,478	10,878		600
5410	Supplies / Material	149,283	151,000	151,537	151,537	-	
5410.10	Supl/Matrl. - Hypochlorite	13,285	15,000	13,896	13,896		
5410.12	Supl/Matrl. - Septum	22,500	25,000	3,000	3,000		
5415	Outside Services	113,550	110,700	99,495	99,495	-	
5417	Odor Control	2,500	5,000	4,000			4,000
5420	Permits / Fees	67,100	69,200	54,748	48,973	-	5,775
5425	Consulting Services	22,833	20,000	-	-		-
5430	Capital Outlay	-	-	-	-		-
	Sub-Total	2,918,092	2,899,193	2,616,065	2,287,844	164,193	164,028
Maintenance Expenses							
5500	Labor	834,433	927,981	953,690	834,309	4,474	114,907
5510	Supplies / Material	171,667	155,300	157,208	125,813	395	31,000
5515	Outside Services	241,200	160,100	202,472	182,271	-	20,201
5518	Building Maintenance	15,094	15,000	20,500	20,500		
5520	Permits / Fees	9,882	20,000	16,169	16,169		
5525	Consulting Services	-	30,000	-	-		-
5530	Capital Outlay	18,700	49,600	16,000	4,000		12,000
	Sub-Total	1,290,976	1,357,981	1,366,039	1,183,062	4,869	178,108

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET
OPERATIONS SUMMARY**

ACCT #	DESCRIPTION	2012-13 Est. Actual	2012-13 Budgeted	2013-14 BUDGET			
				2013-14 TOTALS	POTABLE WATER	RECYCLED WATER	SANI OPS
Inventory Expenses							
5536	Inventory Adjustment	-	-	-	-	-	-
Gen'l Specialty Expenses							
5700	SCADA Services	141,814	153,427	109,702	104,131	-	5,571
5710.2	Tech Services - All Other	62,153	41,146	55,113	54,225	-	888
5715.2	Other Laboratory Services	10,287	14,800	10,260	10,260	-	-
5715.3	Tapia Laboratory Services	79,276	60,105	66,901	66,901	-	-
5725	General Supplies/Small Tool	27,585	30,000	30,000	30,000	-	-
7202	Allocated Laboratory Expenses	176,803	201,092	196,284	196,284	-	-
	Sub-Total	497,918	500,570	468,260	461,801	-	6,459
Purchased Services							
5735	Purchased Serv - Share of JPA net	8,442,843	9,258,993	9,082,764	-	-	9,082,764
5740	Purchased Serv - City of LA	200,000	335,400	393,700	-	-	393,700
	Sub-Total	8,642,843	9,594,393	9,476,464	-	-	9,476,464
Public Information							
6602	School Education Program	150,720	149,605	150,012	150,012	-	-
6604	Public Education Program	84,902	100,193	105,209	105,209	-	-
6606	Community Group Outreach	19,996	44,918	24,765	24,765	-	-
6608	Intergovernmental Coordination	5,000	14,954	15,005	15,005	-	-
	Sub-Total	260,618	309,670	294,991	294,991	-	-
6629-6714	Field Conservation	36,976	60,092	121,335	121,335	-	-
6725-6760	Community Cons Education	42,346	65,613	66,287	66,287	-	-
6772-6778	School Cons Education	-	-	-	-	-	-
Resource Conservation							
6785	Watershed Programs	27,762	20,023	13,064	13,064	-	-
6787	Incentive Program	-	-	-	-	-	-
6790	Back Flow Protection	41,821	53,530	53,839	46,148	7,691	-
	Sub-Total	69,583	73,553	66,903	59,212	7,691	-
Administrative Expenses							
6230	Safety Equipment	-	-	-	-	-	-
6260	Rental Charge - Facility Repl.	294,032	287,157	289,072	246,201	16,696	26,175
6872	Litigation - Outside Services	-	-	-	-	-	-
7110	Travel/Misc Staff Expense	-	-	-	-	-	-
7135.1	Property Insurance	28,358	25,400	29,800	29,800	-	-
7135.4	Earthquake Insurance	50,740	49,600	51,185	51,185	-	-
7145	Claim Paid	15,793	-	-	-	-	-
7160	Direct Charged Supplies & Services	-	-	-	-	-	-
7203	Allocated Expenses-Op Bldg.	96,324	105,892	85,319	85,319	-	-
7205	Allocated Expenses-Legal	100,000	100,000	100,000	100,000	-	-
7206/7208	Allocated Expenses-G&A	-	-	-	-	-	-
7225	Allocated Support Services	1,872,502	2,109,174	1,924,236	1,556,128	110,426	257,682
7226	Allocated Operations Services	5,230,600	5,169,008	5,732,696	4,526,362	282,997	923,337
	Sub-Total	7,688,349	7,846,231	8,212,308	6,594,995	410,119	1,207,194
Total Operating Expenses		43,405,214	44,540,793	45,857,722	32,331,598	2,493,871	11,032,253
Net Operating Income (Expense)		7,854,664	5,306,371	8,324,608	87,902	2,664,919	5,571,787

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET
POTABLE WATER OPERATIONS**

ACCT #	DESCRIPTION	2012-13 Estimated Actual	2012-13 Budget	2013-14 Budget	101000 Revenue / Source Supply	101100 Pump Stations	101200 Tanks/Reserv Wells
Operating Revenues							
400	Water Sales	29,060,000	28,080,000	31,965,000	31,965,000		
4155	Temporary Meter Fees	2,000	2,500	2,500	2,500		
4160	Late Payment Fees	75,000	75,000	75,000	75,000		
4170	Water Usage-Accidents	22,000	20,000	20,000	20,000		
4175	PW Supplement to RW	142,400	100,000	100,000	100,000		
4400	MWD Conservation Credit	20,700	44,000	86,000	-		
4421	Prop 50 - IRWMP	5,200	11,000	11,000	-		
4505	Other Income from Operations	157,000	160,000	160,000	160,000		
	Sub-Total	<u>29,484,300</u>	<u>28,492,500</u>	<u>32,419,500</u>	<u>32,322,500</u>		
Source of Supply							
5000	Purchased Water - MWD	18,111,095	18,493,126	19,483,871	19,483,871		
5054	Purchased Water - WLR	1,082,044	910,055	1,318,800	1,318,800		
5105	Purchased Water - Ventura County	265,000	197,531	280,000	280,000		
5110	Purchased Water - Simi Dist #8	60,000	59,372	64,400	64,400		
5115	Purchased Wtr - LV Potable Supp	-	-	-	-		
5125	Water Supply - WLR Adjustment	205,000	90,000	115,000	115,000		
	Sub-Total	<u>19,723,139</u>	<u>19,750,084</u>	<u>21,262,071</u>	<u>21,262,071</u>		
Operating Expenses							
5400	Labor	1,184,257	1,224,588	1,077,265		267,717	102,862
5405.1	Utility - Energy	963,632	818,300	787,051		713,889	3,370
5405.2	Utility - Telephone	48,875	52,200	49,057		22,988	384
5405.3	Utility - Gas	52,429	80,000	46,692		20,000	-
5405.4	Utility - Water	11,264	8,200	10,878		252	3,144
5410	Supplies / Material	149,283	151,000	151,537		60,444	9,972
5410.10	Supl/Matrl. - Hypochlorite	13,285	15,000	13,896			
5410.12	Supl/Matrl. - Septum	22,500	25,000	3,000			
5415	Outside Services	113,550	110,700	99,495		15,000	28,795
5420	Permits / Fees	51,282	61,700	48,973		2,399	-
5425	Consulting Services	22,833	20,000	-		-	-
5430	Capital Outlay	-	-	-		-	-
	Sub-Total	<u>2,633,190</u>	<u>2,566,688</u>	<u>2,287,844</u>		<u>1,102,689</u>	<u>148,527</u>
Maintenance Expenses							
5500	Labor	750,886	838,142	834,309		261,554	27,657
5510	Supplies / Material	130,492	124,600	125,813		27,500	405
5515	Outside Services	216,788	139,100	182,271		20,000	4,848
5518	Building Maintenance	15,094	15,000	20,500		-	-
5520	Permits / Fees	9,882	20,000	16,169		-	-
5525	Consulting Services	-	-	-		-	-
5530	Capital Outlay	18,700	49,600	4,000		4,000	-
	Sub-Total	<u>1,141,842</u>	<u>1,186,442</u>	<u>1,183,062</u>		<u>313,054</u>	<u>32,910</u>
Inventory Expenses							
5536	Inventory Adjustment	-	-	-			
Gen'l Specialty Expenses							
5700	SCADA Services	137,903	147,361	104,131		-	-
5710.2	Tech Services - All Other	61,986	41,146	54,225		-	242
5715.2	Other Laboratory Services	10,287	14,800	10,260		-	-
5715.3	Tapia Laboratory Services	79,276	60,105	66,901		-	-
5725	General Supplies/Small Tool	27,585	30,000	30,000		-	-
7202	Allocated Laboratory Expenses	176,803	201,092	196,284		-	-
	Sub-Total	<u>493,840</u>	<u>494,504</u>	<u>461,801</u>		<u>-</u>	<u>242</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET
POTABLE WATER OPERATIONS**

ACCT #	DESCRIPTION	101300 System Operation	101600 Treatment	101700 Distribution System	101800 Water Conservation	101900 Administrative Expenses
Operating Revenues						
400	Water Sales					
4155	Temporary Meter Fees					
4160	Late Payment Fees					
4170	Water Usage-Accidents					
4175	PW Supplement to RW					
4400	MWD Conservation Credit				86,000	
4421	Prop 50 - IRWMP				11,000	
4505	Other Income from Operations					
	Sub-Total				97,000	
Source of Supply						
5000	Purchased Water - MWD					
5054	Purchased Water - WLR					
5105	Purchased Water - Ventura County					
5110	Purchased Water - Simi Dist #8					
5115	Purchased Wtr - LV Potable Supp					
5125	Water Supply - WLR Adjustment					
	Sub-Total					
Operating Expenses						
5400	Labor	162,702	319,849	224,135		-
5405.1	Utility - Energy		67,200	2,592		
5405.2	Utility - Telephone	13,812	11,873			
5405.3	Utility - Gas		26,692			
5405.4	Utility - Water		5,064	-		2,418
5410	Supplies / Material	150	43,471	37,500		
5410.10	Supl/Matrl. - Hypochlorite		13,896			
5410.12	Supl/Matrl. - Septum		3,000			
5415	Outside Services	12,700	25,000	18,000		
5420	Permits / Fees	18,604	27,970	-		
5425	Consulting Services	-	-	-		
5430	Capital Outlay	-	-	-		
	Sub-Total	207,968	544,015	282,227	-	2,418
Maintenance Expenses						
5500	Labor	1,606	82,716	454,663		6,113
5510	Supplies / Material	1,266	36,443	60,000		199
5515	Outside Services	-	29,991	125,000		2,432
5518	Building Maintenance		20,500			
5520	Permits / Fees			16,169		
5525	Consulting Services			-		
5530	Capital Outlay		-	-		-
	Sub-Total	2,872	169,650	655,832	-	8,744
Inventory Expenses						
5536	Inventory Adjustment				-	-
Gen'l Specialty Expenses						
5700	SCADA Services	67,473	36,658			
5710.2	Tech Services - All Other	14,363	-	39,620		
5715.2	Other Laboratory Services	8,160	2,100			
5715.3	Tapia Laboratory Services	59,840	7,061			
5725	General Supplies/Small Tool					30,000
7202	Allocated Laboratory Expenses	154,648	41,636			
	Sub-Total	304,484	87,455	39,620	-	30,000

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET
POTABLE WATER OPERATIONS**

ACCT #	DESCRIPTION	2012-13 Estimated Actual	2012-13 Budget	2013-14 Budget	101000 Revenue / Source Supply	101100 Pump Stations	101200 Tanks/Reserv Wells
Public Information							
6602	School Education Program	150,720	149,605	150,012			
6604	Public Education Program	84,902	100,193	105,209			
6606	Community Group Outreach	19,996	44,918	24,765			
6608	Intergovernmental Coordination	5,000	14,954	15,005			
	Sub-Total	260,618	309,670	294,991		-	-
Field Conservation							
6629	Customer Water Budgets	-	-	-			
6634	Weather Stations	-	-	-			
6636	Optimal Irrigation Brochure	-	-	-			
6639	Turf Removal Program	30,976	60,092	65,962			
6652	Field Conservation - General	-	-	-			
6661	Surveys - Large Landscape	-	-	-			
6672	Irrigation Scheduling	-	-	-			
6681	Brochures	-	-	-			
6704	ULFT Rebates	-	-	-			
6662	Sprinkler Nozzle	6,000	-	55,373			
6708	MWD Clothes Washer	-	-	-			
6709	ET Irrigation Controller	-	-	-			
	Sub-Total	36,976	60,092	121,335		-	-
Community Cons Education							
6742	Garden Program	1,102	15,395	2,922			
6748	Professional Landscape & Irr Wkshp	7,288	4,000	6,951			
6749	Residential Customer Training	33,956	46,218	56,414			
	Sub-Total	42,346	65,613	66,287		-	-
School Cons Education							
	Sub-Total	-	-	-		-	-
Resource Conservation							
6785	Watershed Programs	27,762	20,023	13,064			
6790	Back Flow Protection	35,266	45,883	46,148			
	Sub-Total	63,028	65,906	59,212		-	-
Administrative Expenses							
6260	Rental Charge - Facility Repl.	249,820	244,570	246,201			
6872	Litigation - Outside Services	-	-	-			
7135.1	Property Insurance	28,358	25,400	29,800			
7135.4	Earthquake Insurance	50,740	49,600	51,185			
7203	Allocated Expenses-Op Bldg.	96,324	105,892	85,319			
7205	Allocated Expenses-Legal	100,000	100,000	100,000			
7225	Allocated Support Services	1,547,155	1,692,748	1,556,128		301,149	67,941
7226	Allocated Operations Services	4,065,874	4,140,514	4,526,362		279,701	55,586
	Sub-Total	6,154,064	6,358,724	6,594,995		580,850	123,527
Total Expenses		30,549,043	30,857,723	32,331,598	21,262,071	1,996,593	305,206
Net Operating Income (Expense)		(1,064,743)	(2,365,223)	87,902	11,060,429	(1,996,593)	(305,206)

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET
POTABLE WATER OPERATIONS**

ACCT #	DESCRIPTION	101300 System Operation	101600 Treatment	101700 Distribution System	101800 Water Conservation	101900 Administrative Expenses
Public Information						
6602	School Education Program					150,012
6604	Public Education Program					105,209
6606	Community Group Outreach					24,765
6608	Intergovernmental Coordination					15,005
	Sub-Total	-	-	-	-	294,991
Field Conservation						
6629	Customer Water Budgets					-
6634	Weather Stations					-
6636	Optimal Irrigation Brochure					-
6639	Turf Removal Program				65,962	
6652	Field Conservation - General					
6661	Surveys - Large Landscape				-	-
6672	Irrigation Scheduling					-
6681	Brochures					-
6704	ULFT Rebates				-	
6662	Sprinkler Nozzle				55,373	
6708	MWD Clothes Washer				-	
6709	ET Irrigation Controller				-	
	Sub-Total	-	-	-	121,335	-
Community Cons Education						
6742	Garden Program					2,922
6748	Professional Landscape & Irr Wkshp					6,951
6749	Residential Customer Training					56,414
	Sub-Total	-	-	-	-	66,287
School Cons Education						
	Sub-Total	-	-	-	-	-
Resource Conservation						
6785	Watershed Programs			-		13,064
6790	Back Flow Protection			46,148		
	Sub-Total	-	-	46,148	-	13,064
Administrative Expenses						
6260	Rental Charge - Facility Repl.					246,201
6872	Litigation - Outside Services					
7135.1	Property Insurance					29,800
7135.4	Earthquake Insurance					51,185
7203	Allocated Expenses-Op Bldg.					85,319
7205	Allocated Expenses-Legal					100,000
7225	Allocated Support Services	84,374	220,608	319,683	19,460	542,913
7226	Allocated Operations Services	413,626	284,203	283,757	147,964	3,061,525
	Sub-Total	498,000	504,811	603,440	167,424	4,116,943
	Total Expenses	<u>1,013,324</u>	<u>1,305,931</u>	<u>1,627,267</u>	<u>288,759</u>	<u>4,532,447</u>
	Net Operating Income (Expense)	<u>(1,013,324)</u>	<u>(1,305,931)</u>	<u>(1,627,267)</u>	<u>(191,759)</u>	<u>(4,532,447)</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET
RECYCLED WATER OPERATIONS**

ACCT #	DESCRIPTION	2012-13 Estimated Actual	2012-13 Budget	2013-14 Budget	102000 Revenue / Source Supply	102100 Water System
Operating Revenues						
4050	Temporary Meter Charge	-	1,800	1,800	1,800	
4155	Temporary Meter Installation Fee	-	100	100	100	
4160	Late Payment Fees	8,000	10,000	10,000	10,000	
4170	Water Usage-Accidents	-	100	100	100	
4215	Rclm Water Sales - Calabasas	585,000	513,000	578,340	578,340	
4220	Rclm Water Sales - LV Valley	214,000	189,000	220,320	220,320	
4225	Rclm Water Sales - Calab MWD	1,490,000	1,361,000	1,492,260	1,492,260	
4230	Rclm Water Sales - Western	2,317,000	2,057,000	2,259,300	2,259,300	
4505	Other Income from Operations	602,538	567,624	596,570	596,570	
	Sub-Total	<u>5,216,538</u>	<u>4,699,624</u>	<u>5,158,790</u>	<u>5,158,790</u>	
Source of Supply						
5100	Purchased Water - JPA RWtr	2,091,974	1,983,413	1,806,999	1,806,999	
5115	Purchased Wtr - LV Potable Supp	142,400	100,000	100,000	100,000	
	Sub-Total	<u>2,234,374</u>	<u>2,083,413</u>	<u>1,906,999</u>	<u>1,906,999</u>	
Operating Expenses						
5400	Labor	106,357	155,025	156,513		156,513
5405.1	Utility - Energy	7,544	10,000	7,680		7,680
5410	Supplies / Material	-	-	-		-
5415	Outside Services	-	-	-		-
5420	Permits / Fees	7,661	2,000	-		-
	Sub-Total	<u>121,562</u>	<u>167,025</u>	<u>164,193</u>		<u>164,193</u>
Maintenance Expenses						
5500	Labor	-	4,956	4,474		4,474
5510	Supplies / Material	788	700	395		395
5515	Outside Services	-	-	-		-
	Sub-Total	<u>788</u>	<u>5,656</u>	<u>4,869</u>		<u>4,869</u>
Resource Conservation						
6787	Incentive Program	-	-	-		-
6790	Back Flow Protection	6,555	7,647	7,691		7,691
	Sub-Total	<u>6,555</u>	<u>7,647</u>	<u>7,691</u>		<u>7,691</u>
Administrative Expenses						
6260	Rental Charge - Facility Repl.	16,790	16,392	16,696		16,696
7145	Claims Paid	-	-	-		-
7160	Direct Charged Supplies & Services	-	-	-		-
7206/7208	Allocated Expenses-G&A	-	-	-		-
7225	Allocated Support Services	90,708	120,479	110,426		110,426
7226	Allocated Operations Services	252,101	258,258	282,997		282,997
	Sub-Total	<u>359,599</u>	<u>395,129</u>	<u>410,119</u>		<u>410,119</u>
	Total Expenses	<u>2,722,878</u>	<u>2,658,870</u>	<u>2,493,871</u>	<u>1,906,999</u>	<u>586,872</u>
	Net Operating Income (Expense)	<u>2,493,660</u>	<u>2,040,754</u>	<u>2,664,919</u>	<u>3,251,791</u>	<u>(586,872)</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET
SANITATION OPERATIONS**

ACCT #	DESCRIPTION	2012-13 Estimated Actual	2012-13 Budget	2013-14 Budget	130000 Revenue / Purch Serv	130100 Sewer Expenses
Operating Revenues						
4160	Late Payment Fees	30,000	30,000	30,000	30,000	
4260	Sanitation Service Fees	16,299,000	16,395,000	16,344,000	16,344,000	
4270	Consol Sewer District Fees	230,040	230,040	230,040	230,040	
4275	Pepperdine Sewage Fees	-	-	-	-	
	Sub-Total	<u>16,559,040</u>	<u>16,655,040</u>	<u>16,604,040</u>	<u>16,604,040</u>	
Operating Expenses						
5400	Labor	31,682	32,330	31,205		31,205
5405.1	Utility - Energy	101,700	102,500	103,680		103,680
5405.2	Utility - Telephone	18,706	19,500	18,768		18,768
5405.4	Utility - Water	595	650	600		600
5417	Odor Control	2,500	5,000	4,000		4,000
5420	Permits / Fees	8,157	5,500	5,775		5,775
5425	Consulting Services	-	-	-		-
5430	Capital Outlay	-	-	-		-
	Sub-Total	<u>163,340</u>	<u>165,480</u>	<u>164,028</u>		<u>164,028</u>
Maintenance Expenses						
5500	Labor	83,547	84,883	114,907		114,907
5510	Supplies / Material	40,387	30,000	31,000		31,000
5515	Outside Services	24,412	21,000	20,201		20,201
5525	Consulting Services	-	-	-		-
5530	Capital Outlay	-	30,000	12,000		12,000
	Sub-Total	<u>148,346</u>	<u>165,883</u>	<u>178,108</u>		<u>178,108</u>
Gen'l Specialty Expenses						
5700	SCADA Services	3,911	6,066	5,571		5,571
5710.2	Tech Services	167	-	888		888
	Sub-Total	<u>4,078</u>	<u>6,066</u>	<u>6,459</u>		<u>6,459</u>
Purchased Services						
5735	Purchased Serv - Share of JPA net	8,442,843	9,258,993	9,082,764		9,082,764
5740	Purchased Serv - City of LA	200,000	335,400	393,700		393,700
	Sub-Total	<u>8,642,843</u>	<u>9,594,393</u>	<u>9,476,464</u>		<u>9,476,464</u>
Administrative Expenses						
6260	Rental Charge - Facility Repl.	27,422	26,195	26,175		26,175
7160	Direct Charged Supplies & Services	-	-	-		-
7205	Allocated Expenses-Legal	-	-	-		-
7206/7208	Allocated Expenses-G&A	-	-	-		-
7225	Allocated Support Services	234,639	295,947	257,682		257,682
7226	Allocated Operations Services	912,625	770,236	923,337		923,337
	Sub-Total	<u>1,174,686</u>	<u>1,092,378</u>	<u>1,207,194</u>		<u>1,207,194</u>
	Total Expenses	<u>10,133,293</u>	<u>11,024,200</u>	<u>11,032,253</u>	<u>-</u>	<u>11,032,253</u>
	Net Operating Income (Expense)	<u>6,425,747</u>	<u>5,630,840</u>	<u>5,571,787</u>	<u>16,604,040</u>	<u>(11,032,253)</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET
INTERNAL SERVICE SUMMARY**

ACCT #	DESCRIPTION	2012-13 Est. Actual	2012-13 Budgeted	FY 2013-14 BUDGET					G & A JPA Share
				2013-14 TOTALS	General Manager	Res Cons/Pub Outreach	Facilities Management	Finance & Administration	
Operating Expenses									
5400	Labor	348,606	279,913	381,128		376,976		4,152	2,249
5405.1	Utility - Energy	128,000	156,000	129,800			129,800		69,275
5405.2	Utility - Telephone	127,430	159,670	143,158	1,800	16,745	84,363	40,250	66,367
5405.3	Utility - Gas	22,320	25,500	23,400			23,400		12,425
5405.4	Utility - Water	12,500	15,500	12,714			12,714		6,508
5410	Supplies / Material	-	-	-		-			-
5415	Outside Services	3,752	-	4,000		4,000			1,108
5430	Capital Outlay	65,050	66,550	55,625				55,625	27,252
	Sub-Total	707,658	703,133	749,825	1,800	397,721	250,277	100,027	185,184
Maintenance Expenses									
5500	Labor	281,209	254,184	332,720		185,275	147,445		75,578
5510	Supplies / Material	269,464	291,030	563,120		475,000	88,120		49,427
5510.1	Fuel	128,300	120,000	135,658			135,658		61,698
5515	Outside Services	363,106	339,000	326,918		46,000	280,918		140,140
5520	Permits / Fees	9,311	11,800	9,529			9,529		5,039
5525	Consulting Services	-	-	-		-	-		-
5530	Capital Outlay	37,700	49,115	-		-	-		-
	Sub-Total	1,089,090	1,065,129	1,367,945	-	706,275	661,670	-	331,882
Inventory Expenses									
5536	Inventory Adjustment	12,000	13,000	13,000	-	-	-	13,000	7,042
Gen'l Specialty Expenses									
5725	General Supplies/Small Tool	25,300	31,750	46,970	-	11,500	35,470	-	19,200
Board Expenses									
6000	Director's Fees	87,000	90,000	90,000	90,000				
6005	Director's Benefits	58,992	59,120	71,638	71,638				
6010	Director's Conference Expenses	22,000	25,000	25,000	25,000				
6015	Director's Miscellaneous	600	700	600	600				
6020	Election Expense	21,019	30,000	-	-				
	Sub-Total	189,611	204,820	187,238	187,238	-	-	-	-
Payroll Expenses									
6100	Staff Salaries	9,771,698	10,008,580	10,012,045	339,789	2,180,771	5,719,826	1,771,659	4,494,394
6102	Staff Overtime	281,520	210,300	234,922		37,970	172,190	24,762	108,501
6105	Staff Benefits	4,928,117	4,928,847	4,987,644	109,761	1,047,831	2,987,111	842,941	2,239,851
6110	Staff Taxes	936,211	1,006,652	1,014,777	25,887	174,007	671,275	143,608	472,035
6115	Staff Costs Recovered	(7,266,141)	(7,225,908)	(7,383,701)		(1,147,040)	(6,123,286)	(113,375)	(3,476,522)
	Sub-Total	8,651,405	8,928,471	8,865,687	475,437	2,293,539	3,427,116	2,669,595	3,838,259
Office Equipment & Supplies									
6200	Forms, Supplies & Postage	147,950	154,110	153,250	-	40,200	100	112,950	60,369
6205	Equipment Rental	8,200	10,200	8,200				8,200	4,279
6210	Equipment Repairs	1,000	1,500	1,500		500		1,000	487
6215	Equipment Maintenance	326,487	292,500	306,000		15,000	-	291,000	102,646
6220	Outside Services	102,700	97,800	102,800		90,200		12,600	6,825
6225	Radio Maintenance Expense	22,000	27,500	22,000			22,000		11,917
6230	Safety Equipment	17,130	16,350	19,850		2,500	17,350		9,400
6235	Records Management	50,000	55,000	51,000	51,000				27,627
6250	Equipment Interest Expense	6,750	6,300	6,630				6,630	3,591
	Sub-Total	682,217	661,260	671,230	51,000	148,400	39,450	432,380	227,141
Vehicle Maintenance									
6255	Rental Charge - Vehicles	102,390	102,008	109,744			109,744		49,912
Professional Services									
6500	Legal Services	76,000	87,000	87,000	72,000			15,000	47,127
6505	Legal Advertising	9,000	9,500	9,000	9,000				3,521
6516	Other Professional Services	64,705	73,600	67,500	30,900	20,000	-	16,600	25,243
6517	Audit Fees	33,400	33,400	33,400				33,400	18,092
6522	Management Consultant Fees	51,000	92,500	177,500	-			177,500	96,146
	Sub-Total	234,105	296,000	374,400	111,900	20,000	-	242,500	190,129
Res Conser/Public Outreach									
6602	School Education Program	20,046	20,296	19,976		19,976			10,821
6604	Public Education Program	174,998	174,273	174,293		174,293			94,415
6606	Community Group Outreach	19,984	25,196	25,025	-	25,025			13,556
6608	Intergovernmental Coordination	7,501	10,017	10,225		10,225			5,539
	Sub-Total	222,529	229,782	229,519	-	229,519	-	-	124,331

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET
INTERNAL SERVICE SUMMARY**

ACCT #	DESCRIPTION	2012-13 Est. Actual	2012-13 Budgeted	FY 2013-14 BUDGET					G & A JPA Share
				2013-14 TOTALS	General Manager	Res Cons/Pub Outreach	Facilities Management	Finance & Administration	
Human Resources									
6800	Safety	20,000	38,000	38,000		-	-	38,000	20,583
6805	Haz-Mat	-	-	-				-	-
6810	Recruitment Expense	28,000	10,000	10,000				10,000	5,417
6812	Retired Employee Benefits	789,000	774,500	870,572				870,572	471,559
6815	Employee Recognition Function	6,500	9,500	10,000	5,000			5,000	5,417
6817	Employee Survey Outreach	-	200	-				-	-
6820	Employee Assistance Program	-	2,000	2,000				2,000	1,083
6825	Employee Wellness Program	1,000	15,000	10,000				10,000	5,417
6830	Training & Professional Development	73,403	139,900	155,675	10,000	28,000	39,375	78,300	72,977
6835	Emergency Preparedness Mat'l & Sup	-	-	-				-	-
6840	DOT Testing	1,050	1,050	1,050				1,050	569
6845	Miscellaneous Personnel Expense	-	-	-				-	-
6850	Unemployment Insurance Benefit	10,000	20,000	15,000				15,000	8,125
6855	Donated Sick Leave	-	-	-				-	-
6872	Litigation - Outside Services	100,000	100,000	100,000	100,000			-	-
6874	Litigation - District	-	-	-				-	-
	Sub-Total	1,028,953	1,110,150	1,212,297	115,000	28,000	39,375	1,029,922	591,147
Other G&A Expenses									
7100	Provision for Uncollectible Accts	163,000	60,000	175,000		175,000			-
7105	Dues, Subscriptions & Memberships	76,430	86,305	81,020	76,000	1,600		3,420	21,407
7110	Travel/Misc Staff Expense	1,384	1,700	1,795	100	250	795	650	960
7135	General Insurance	572,113	825,100	498,275				498,275	269,898
7145	Claims Paid	-	-	-				-	-
7152	LAFCO Charges	13,198	15,000	15,000	15,000			-	-
7155	Other Expenses	-	-	-				-	-
	Sub-Total	826,125	988,105	771,090	91,100	176,850	795	502,345	292,265
	Total Expenses	13,771,383	14,333,608	14,598,945	1,033,475	4,011,804	4,563,897	4,989,769	5,856,491
Allocated Expenses									
7200	Allocated Technical Services-LV	-	-	-		87,594	(87,594)		-
7201	Allocated Information Systems	-	-	-		276,424		(276,424)	
7202	Allocated Laboratory Services	(535,765)	(609,370)	(594,801)			(594,801)		(398,517)
7204	Allocated Expenses (Vehicle)	-	-	-	5,238	89,100	(99,576)	5,238	(1,079)
	Allocated Legal Services	(100,000)	(100,000)	(100,000)	(100,000)				
	Allocated Operations Bldg Maint	(192,647)	(211,784)	(170,637)			(170,637)		(85,319)
	Allocated G&A (Internal)	1		1	(121,760)	389,194	833,524	(1,100,957)	
	Sub-Total	(828,411)	(921,154)	(865,437)	(216,522)	842,312	(119,084)	(1,372,143)	(484,914)
	Net Expenses	12,942,972	13,412,454	13,733,508	816,953	4,854,116	4,444,813	3,617,626	5,371,576
G & A Allocation:									
	Potable Water	5,613,029	5,833,262	6,082,490	300,344	3,346,332	1,625,158	810,656	
	Recycled Water	342,809	378,737	393,423	28,242	276,201	44,812	44,168	
	Sanitation	1,147,264	1,066,183	1,181,019	114,895	683,030	280,529	102,565	
	Joint Powers Authority	5,139,671	5,392,919	5,371,510	366,100	493,341	1,956,171	2,555,898	
	Developer Deposits	-	-	-	-	-	-	-	
	Standby Charge	-	-	-	-	-	-	-	
	Capital Projects	700,199	741,353	705,066	7,372	55,212	538,143	104,339	
	TOTAL ALLOCATIONS	12,942,972	13,412,454	13,733,508	816,953	4,854,116	4,444,813	3,617,626	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET**

INTERNAL SERVICE - BOARD OF DIRECTORS AND GENERAL MANAGER

ACCT #	DESCRIPTION	2012-13 Estimated Actual	2012-13 Budget	2013-14 Budget	701112 Board 100% LV	Total General Mgr
Operating Expenses						-
5405.2	Utility/Telephone	1,600	2,400	1,800	600	1,200
	Sub-Total	1,600	2,400	1,800	600	1,200
Board Expenses						
6000	Directors' Fees	87,000	90,000	90,000	90,000	-
6005	Directors' Benefits	58,992	59,120	71,638	71,638	-
6010	Directors' Conference Expenses	22,000	25,000	25,000	25,000	-
6015	Directors' Miscellaneous	600	700	600	600	-
6020	Election Expense	21,019	30,000	-	-	-
	Sub-Total	189,611	204,820	187,238	187,238	-
Payroll Expenses						
6100	Staff Salaries	339,457	352,478	339,789		339,789
6105	Staff Benefits	122,115	117,936	109,761		109,761
6110	Staff Taxes	27,108	25,680	25,887	5,391	20,496
	Sub-Total	488,680	496,094	475,437	5,391	470,046
Office Equipment & Supplies						
6235	Records Management	50,000	55,000	51,000		51,000
	Sub-Total	50,000	55,000	51,000	-	51,000
Professional Services						
6500	Legal Services	72,000	72,000	72,000		72,000
6505	Legal Advertising	9,000	9,500	9,000		9,000
6516	Other Professional Services	24,360	5,000	30,900	10,900	20,000
6522	Management Consultant Fees	-	-	-		-
	Sub-Total	105,360	86,500	111,900	10,900	101,000
Res Conser/Public Outreach						
6606	Community Group Outreach	-	-	-		-
	Sub-Total	-	-	-	-	-
Human Resources						
6815	Employee Recognition Function	4,500	4,500	5,000		5,000
6830	Training & Professional Development	9,000	10,000	10,000		10,000
6872	Litigation - Outside Services	100,000	100,000	100,000		100,000
6874	Litigation - District	-	-	-		-
	Sub-Total	113,500	114,500	115,000	-	115,000
Other G&A Expenses						
7105	Dues, Subscriptions & Memberships	73,725	82,500	76,000		76,000
7110	Travel/Misc Staff Expense	70	100	100		100
7145	Claims Paid	-	-	-		-
7152	LAFCO Charges	13,198	15,000	15,000		15,000
	Sub-Total	86,993	97,600	91,100	-	91,100
Total Expenses						
		1,035,744	1,056,914	1,033,475	204,129	829,346
Allocated Expenses						
7204	Allocated Expenses (Vehicle)	5,375	5,046	5,238		5,238
	Allocated Legal Services	(100,000)	(100,000)	(100,000)		(100,000)
	Allocated G&A (Internal)	(127,140)	(123,651)	(121,760)	7,113	(128,873)
	Sub-Total	(221,765)	(218,605)	(216,522)	7,113	(223,635)
Net Expenses						
		813,979	838,309	816,953	211,242	605,711
G&A Allocations:						
	Potable Water	296,706	314,693	300,344	139,424	
	Recycled Water	26,869	29,336	28,242	13,277	
	Sanitation	111,684	119,095	114,895	58,541	
	Joint Powers Authority	371,736	367,666	366,100	-	
	Capital Projects	6,984	7,519	7,372	-	
	Total	813,979	838,309	816,953	211,242	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET
INTERNAL SERVICE - BOARD OF DIRECTORS AND GENERAL MANAGER**

ACCT #	DESCRIPTION	701121 General Manager	701122 Gen'l Manager 100% LV	701124 Gen'l Manager 100% JV	G & A JPA Share
Operating Expenses					
5405.2	Utility/Telephone	-	1,200		-
	Sub-Total	-	1,200	-	-
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	339,789			184,064
6105	Staff Benefits	109,761			59,458
6110	Staff Taxes	20,496			11,103
	Sub-Total	470,046	-	-	254,625
Office Equipment & Supplies					
6235	Records Management	51,000			27,627
	Sub-Total	51,000	-	-	27,627
Professional Services					
6500	Legal Services	72,000			39,002
6505	Legal Advertising	6,500	2,500		3,521
6516	Other Professional Services	20,000	-		10,834
6522	Management Consultant Fees	-			-
	Sub-Total	98,500	2,500	-	53,357
Res Conser/Public Outreach					
6606	Community Group Outreach	-			-
	Sub-Total	-	-	-	-
Human Resources					
6815	Employee Recognition Function	5,000			2,709
6830	Training & Professional Development	10,000			5,417
6872	Litigation - Outside Services	-	100,000		-
6874	Litigation - District	-	-		-
	Sub-Total	15,000	100,000	-	8,126
Other G&A Expenses					
7105	Dues, Subscriptions & Memberships	36,000	40,000		19,501
7110	Travel/Misc Staff Expense	100	-	-	54
7145	Claims Paid	-	-		-
7152	LAFCO Charges		15,000		-
	Sub-Total	36,100	55,000	-	19,555
Total Expenses		670,646	158,700	-	363,290
Allocated Expenses					
7204	Allocated Expenses (Vehicle)	5,238			2,837
	Allocated Legal Services	-	(100,000)		
	Allocated G&A (Internal)	(134,910)	6,037		
	Sub-Total	(129,672)	(93,963)	-	2,837
Net Expenses		540,974	64,737	-	366,127
G&A Allocations:					
	Potable Water	118,192	42,728		
	Recycled Water	10,896	4,069		
	Sanitation	38,414	17,940		
	Joint Powers Authority	366,100	-		
	Capital Projects	7,372	-		
	Total	540,974	64,737		

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET**

INTERNAL SERVICE - RESOURCE CONSERVATION / PUBLIC OUTREACH

ACCT #	DESCRIPTION	2012-13	2012-13	2013-14	701210	701220	701221
		Estimated Actual	Budget	Budget	Res Co/Pb Ou Administration	Just. Svc. Admi 100% LV	Cust. Svc. Ops 100% LV
Operating Expenses							
5400	Labor	338,898	272,133	376,976			21,870
5405.2	Utility/Telephone	13,045	13,700	16,745	1,200	300	12,000
5415	Outside Services	3,752	-	4,000			-
	Sub-Total	355,695	285,833	397,721	1,200	300	33,870
Maintenance Expenses							
5500	Labor	145,361	132,122	185,275			-
5510	Supplies / Material	200,000	200,000	475,000			-
5515	Outside Services	46,250	50,000	46,000			-
	Sub-Total	391,611	382,122	706,275	-	-	-
Gen'l Specialty Expenses							
5725	General Supplies/Small Tool	3,500	6,500	11,500			7,500
	Sub-Total	3,500	6,500	11,500	-	-	7,500
Payroll Expenses							
6100	Staff Salaries	2,128,313	2,195,133	2,180,771	266,832	134,639	884,851
6102	Staff Overtime	45,789	38,283	37,970	1,120		23,535
6105	Staff Benefits	1,050,947	1,052,243	1,047,831	113,824	42,465	499,729
6110	Staff Taxes	165,344	174,274	174,007	17,084	9,576	74,042
6115	Staff Costs Recovered	(1,120,555)	(1,047,611)	(1,147,040)	-		(570,767)
	Sub-Total	2,269,838	2,412,322	2,293,539	398,860	186,680	911,390
Office Equipment & Supplies							
6200	Forms, Supplies & Postage	40,250	40,200	40,200	-	200	40,000
6210	Equipment Repairs	-	500	500			500
6215	Equipment Maintenance	15,000	1,500	15,000			15,000
6220	Outside Services	85,200	85,200	90,200			90,000
6230	Safety Equipment	2,000	2,500	2,500			2,000
	Sub-Total	142,450	129,900	148,400	-	200	147,500
Professional Services							
6516	Other Professional Services	13,745	55,000	20,000		10,000	-
	Sub-Total	13,745	55,000	20,000	-	10,000	-
Res Conser/Public Outreach							
6602	School Education Program	20,046	20,296	19,976			-
6604	Public Education Program	174,998	174,273	174,293			-
6606	Community Group Outreach	19,984	25,196	25,025			-
6608	Intergovernmental Coordination	7,501	10,017	10,225			-
	Sub-Total	222,529	229,782	229,519	-	-	-
Human Resources							
6830	Training & Professional Development	19,000	21,000	28,000	3,500	4,000	10,000
	Sub-Total	19,000	21,000	28,000	3,500	4,000	10,000
Other G&A Expenses							
7100	Provision for Uncollectible Accts	163,000	60,000	175,000			175,000
7105	Dues, Subscriptions & Memberships	150	450	1,600	100		-
7110	Travel/Misc Staff Expense	200	250	250	250	-	-
	Sub-Total	163,350	60,700	176,850	350	-	175,000
Total Expenses		3,581,718	3,583,159	4,011,804	403,910	201,180	1,285,260
Allocated Expenses							
7200	Allocated Technical Services-LV	-	99,763	87,594			87,594
7201	Allocated Information Systems	310,632	272,567	276,424			276,424
7204	Allocated Expenses (Vehicle)	91,432	85,828	89,100			73,386
	Allocated G&A (Internal)	318,777	331,954	389,194	(152,330)	(201,180)	503,936
	Sub-Total	402,064	790,112	842,312	(152,330)	(201,180)	941,340
Net Expenses		3,983,782	4,373,271	4,854,116	251,580	-	2,226,600
G&A Allocations:							
	Potable Water	2,993,335	2,945,305	3,346,332	22,612	-	1,706,083
	Recycled Water	249,423	252,054	276,201	2,340	-	52,609
	Sanitation	644,234	604,728	683,030	7,842	-	459,302
	Joint Powers Authority	447,703	518,136	493,341	218,786	-	-
	Capital Projects	49,323	53,048	55,212	-	-	8,606
	Total	4,384,018	4,373,271	4,854,116	251,580	-	2,226,600

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET**

INTERNAL SERVICE - RESOURCE CONSERVATION / PUBLIC OUTREACH

ACCT #	DESCRIPTION	701223 Resource/Water Conservation	701224 Meter Service 1st Serv.-100%	701226 Customer Svc Programs	701230 Res Co/Pb Public Informati	701240 OutGIS/New Cust. 1st Serv.-100%	G & A JPA Share
Operating Expenses							
5400	Labor		355,106			-	-
5405.2	Utility/Telephone	1,400		1,000	845	-	1,108
5415	Outside Services		4,000				-
	Sub-Total	1,400	359,106	1,000	845	-	1,108
Maintenance Expenses							
5500	Labor		185,275				-
5510	Supplies / Material		475,000				-
5515	Outside Services		46,000				-
	Sub-Total	-	706,275	-	-	-	-
Gen'l Specialty Expenses							
5725	General Supplies/Small Tool			4,000			-
	Sub-Total	-	-	4,000	-	-	-
Payroll Expenses							
6100	Staff Salaries	327,986		250,714	315,749	-	315,584
6102	Staff Overtime	3,226		7,043	3,046	-	2,257
6105	Staff Benefits	146,976		109,290	135,547	-	135,084
6110	Staff Taxes	24,888		23,949	24,468	-	22,509
6115	Staff Costs Recovered	(155,919)		(203,053)	(217,301)	-	(117,712)
	Sub-Total	347,157	-	187,943	261,509	-	357,722
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				10,000	-	5,417
	Sub-Total	-	-	-	10,000	-	5,417
Res Conser/Public Outreach							
6602	School Education Program				19,976		10,821
6604	Public Education Program				174,293		94,415
6606	Community Group Outreach				25,025		13,556
6608	Intergovernmental Coordination				10,225		5,539
	Sub-Total	-	-	-	229,519	-	124,331
Human Resources							
6830	Training & Professional Development	3,500		2,000	5,000	-	4,604
	Sub-Total	3,500	-	2,000	5,000	-	4,604
Other G&A Expenses							
7100	Provision for Uncollectible Accts						
7105	Dues, Subscriptions & Memberships	1,500				-	54
7110	Travel/Misc Staff Expense						135
	Sub-Total	1,500	-	-	-	-	189
Total Expenses							
		353,557	1,065,381	195,643	506,873	-	493,371
Allocated Expenses							
7200	Allocated Technical Services-LV						-
7201	Allocated Information Systems						-
7204	Allocated Expenses (Vehicle)	5,238		10,476			-
	Allocated G&A (Internal)	129,487	133,892	103,246	(127,857)		-
	Sub-Total	134,725	133,892	113,722	(127,857)		-
Net Expenses							
		488,282	1,199,273	309,365	379,016	-	493,371
G&A Allocations:							
	Potable Water	281,133	1,164,777	96,383	75,344	-	
	Recycled Water	177,556	34,496	2,855	6,345	-	
	Sanitation	-	-	210,127	5,759	-	
	Joint Powers Authority	-	-	-	274,555	-	
	Capital Projects	29,593	-	-	17,013	-	
	Total	488,282	1,199,273	309,365	379,016	-	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	2012-13 Estimated Actual	2012-13 Budget	2013-14 Budget	701001 Headquarter Building	701002 Operation Building
Operating Expenses						
5405.1	Utility - Energy	128,000	156,000	129,800	105,000	24,800
5405.2	Utility - Telephone	72,545	103,370	84,363	71,033	504
5405.3	Utility - Gas	22,320	25,500	23,400	17,400	6,000
5405.4	Utility - Water	12,500	15,500	12,714	3,630	9,084
	Sub-Total	235,365	300,370	250,277	197,063	40,388
Maintenance Expenses						
5500	Labor	135,848	122,062	147,445	71,638	50,811
5510	Supplies / Material	69,464	91,030	88,120	13,120	15,000
5510.1	Fuel	128,300	120,000	135,658		
5515	Outside Services	316,856	289,000	280,918	99,364	62,220
5520	Permits / Fees	9,311	11,800	9,529	-	2,218
5530	Capital Outlay	37,700	49,115	-	-	-
	Sub-Total	697,479	683,007	661,670	184,122	130,249
Gen'l Specialty Expenses						
5725	General Supplies/Small Tool	21,800	25,250	35,470		
	Sub-Total	21,800	25,250	35,470	-	-
Payroll Expenses						
6100	Staff Salaries	5,583,401	5,689,762	5,719,826		
6102	Staff Overtime	233,765	147,133	172,190		
6105	Staff Benefits	2,897,375	2,916,936	2,987,111		
6110	Staff Taxes	608,001	663,362	671,275		
6115	Staff Costs Recovered	(6,012,652)	(6,040,042)	(6,123,286)		
	Sub-Total	3,309,890	3,377,151	3,427,116	-	-
Office Equipment & Supplies						
6200	Forms, Supplies & Postage	-	-	100		
6220	Outside Services	20,987	-	-		
6225	Radio Maintenance Expense	22,000	27,500	22,000		
6230	Safety Equipment	15,130	13,850	17,350		
	Sub-Total	58,117	41,350	39,450	-	-
Vehicle Maintenance						
6255	Rental Charge - Vehicles	102,390	102,008	109,744		
	Sub-Total	102,390	102,008	109,744	-	-
Human Resources						
6830	Training & Professional Development	17,653	32,200	39,375		
	Sub-Total	17,653	32,200	39,375	-	-
Other G&A Expenses						
7110	Travel/Misc Staff Expense	450	950	795		
	Sub-Total	450	950	795	-	-
Total Expenses		4,443,144	4,562,286	4,563,897	381,185	170,637
Allocated Expenses						
7200	Allocated Technical Services-LV	-	-	(87,594)		
7202	Allocated Laboratory Expenses	(535,765)	(609,370)	(594,801)		
7204	Allocated Expenses (Vehicle)	(102,182)	(95,920)	(99,576)		
	Allocated Operations Bldg Maint	(192,647)	(211,784)	(170,637)		(170,637)
	Allocated G&A (Internal)	774,402	830,818	833,524	(174,710)	67,271
	Sub-Total	(56,192)	(86,256)	(119,084)	(174,710)	(103,366)
Net Expenses		4,386,952	4,476,030	4,444,813	206,475	67,271
G&A Allocations:						
	Potable Water	1,518,338	1,655,741	1,625,158	-	67,270
	Recycled Water	28,198	42,679	44,812	-	-
	Sanitation	294,690	198,386	280,529	-	-
	Joint Powers Authority	1,912,678	1,899,823	1,956,171	206,475	1
	Capital Projects	551,589	579,638	538,143	-	-
	Total	4,305,493	4,376,267	4,444,813	206,475	67,271

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 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	1,008	150	2,172	1,584	348
5405.3	Utility - Gas					
5405.4	Utility - Water					
	Sub-Total	<u>1,008</u>	<u>150</u>	<u>2,172</u>	<u>1,584</u>	<u>348</u>
Maintenance Expenses						
5500	Labor			-	-	24,996
5510	Supplies / Material					25,000
5510.1	Fuel					135,658
5515	Outside Services					115,000
5520	Permits / Fees					4,500
5530	Capital Outlay			-		-
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>305,154</u>
Gen'l Specialty Expenses						
5725	General Supplies/Small Tool			12,000	10,000	
	Sub-Total	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>10,000</u>	<u>-</u>
Payroll Expenses						
6100	Staff Salaries	301,409	134,134	617,158	505,092	70,996
6102	Staff Overtime	-	565	19,871	15,759	2,523
6105	Staff Benefits	129,888	63,955	363,903	278,857	42,201
6110	Staff Taxes	19,729	10,919	78,176	62,385	8,806
6115	Staff Costs Recovered			(953,887)	(725,574)	-
	Sub-Total	<u>451,026</u>	<u>209,573</u>	<u>125,221</u>	<u>136,519</u>	<u>124,526</u>
Office Equipment & Supplies						
6200	Forms, Supplies & Postage					
6220	Outside Services			-		
6225	Radio Maintenance Expense		-			
6230	Safety Equipment			4,350	2,700	225
	Sub-Total	<u>-</u>	<u>-</u>	<u>4,350</u>	<u>2,700</u>	<u>225</u>
Vehicle Maintenance						
6255	Rental Charge - Vehicles					109,744
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,744</u>
Human Resources						
6830	Training & Professional Development	7,645	500	8,000	1,200	
	Sub-Total	<u>7,645</u>	<u>500</u>	<u>8,000</u>	<u>1,200</u>	<u>-</u>
Other G&A Expenses						
7110	Travel/Misc Staff Expense	420	-	-	-	-
	Sub-Total	<u>420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses		<u>460,099</u>	<u>210,223</u>	<u>151,743</u>	<u>152,003</u>	<u>539,997</u>
Allocated Expenses						
7200	Allocated Technical Services-LV					
7202	Allocated Laboratory Expenses					
7204	Allocated Expenses (Vehicle)	5,238	3,672	78,678	141,640	(539,997)
	Allocated Operations Bldg Maint					
	Allocated G&A (Internal)	113,524	56,930	22,269	53,206	-
	Sub-Total	<u>118,762</u>	<u>60,602</u>	<u>100,947</u>	<u>194,846</u>	<u>(539,997)</u>
Net Expenses		<u>578,861</u>	<u>270,825</u>	<u>252,690</u>	<u>346,849</u>	<u>-</u>
G&A Allocations:						
	Potable Water	235,501	111,671	105,872	161,731	-
	Recycled Water	19,897	9,434	594	13,664	-
	Sanitation	18,058	8,563	21,413	12,401	-
	Joint Powers Authority	252,058	115,861	124,811	159,053	-
	Capital Projects	53,347	25,296	-	-	-
	Total	<u>578,861</u>	<u>270,825</u>	<u>252,690</u>	<u>346,849</u>	<u>-</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 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	1,920	60	3,240	204	204
5405.3	Utility - Gas					
5405.4	Utility - Water					
	Sub-Total	<u>1,920</u>	<u>60</u>	<u>3,240</u>	<u>204</u>	<u>204</u>
Maintenance Expenses						
5500	Labor	-				
5510	Supplies / Material					35,000
5510.1	Fuel					
5515	Outside Services					4,334
5520	Permits / Fees					2,811
5530	Capital Outlay					-
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,145</u>
Gen'l Specialty Expenses						
5725	General Supplies/Small Tool	8,500		4,770		-
	Sub-Total	<u>8,500</u>	<u>-</u>	<u>4,770</u>	<u>-</u>	<u>-</u>
Payroll Expenses						
6100	Staff Salaries	530,331	75,946	818,228	302,419	448,161
6102	Staff Overtime	16,944	565	26,048	2,777	13,895
6105	Staff Benefits	295,406	39,480	454,277	147,870	218,080
6110	Staff Taxes	65,819	6,219	101,123	30,000	60,570
6115	Staff Costs Recovered	(793,131)		(1,149,760)	(8,657)	(199,610)
	Sub-Total	<u>115,369</u>	<u>122,210</u>	<u>249,916</u>	<u>474,409</u>	<u>541,096</u>
Office Equipment & Supplies						
6200	Forms, Supplies & Postage				-	
6220	Outside Services					
6225	Radio Maintenance Expense	22,000	-			
6230	Safety Equipment	2,475		1,026		450
	Sub-Total	<u>24,475</u>	<u>-</u>	<u>1,026</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	13,500	200	2,725	565	330
	Sub-Total	<u>13,500</u>	<u>200</u>	<u>2,725</u>	<u>565</u>	<u>330</u>
Other G&A Expenses						
7110	Travel/Misc Staff Expense	75	-	-	-	100
	Sub-Total	<u>75</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>
Total Expenses		<u>163,839</u>	<u>122,470</u>	<u>261,677</u>	<u>475,178</u>	<u>584,325</u>
Allocated Expenses						
7200	Allocated Technical Services-LV					
7202	Allocated Laboratory Expenses					(594,801)
7204	Allocated Expenses (Vehicle)	47,142	1,566	89,153	5,238	10,476
	Allocated Operations Bldg Maint					
	Allocated G&A (Internal)	3,371	32,397	90,455	(220,189)	422,259
	Sub-Total	<u>50,513</u>	<u>33,963</u>	<u>179,608</u>	<u>(214,951)</u>	<u>(162,066)</u>
Net Expenses		<u>214,352</u>	<u>156,433</u>	<u>441,285</u>	<u>260,227</u>	<u>422,259</u>
G&A Allocations:						
	Potable Water	93,518	89,247	249,279	-	422,259
	Recycled Water	310	-	16	-	-
	Sanitation	5,410	-	-	-	-
	Joint Powers Authority	114,283	67,186	190,034	260,227	-
	Capital Projects	831	-	1,956	-	-
	Total	<u>214,352</u>	<u>156,433</u>	<u>441,285</u>	<u>260,227</u>	<u>422,259</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 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				69,275
5405.2	Utility - Telephone	204	1,032	700	45,624
5405.3	Utility - Gas				12,425
5405.4	Utility - Water				6,508
	Sub-Total	204	1,032	700	133,832
Maintenance Expenses					
5500	Labor				75,578
5510	Supplies / Material				49,427
5510.1	Fuel				61,698
5515	Outside Services				140,140
5520	Permits / Fees				5,039
5530	Capital Outlay				-
	Sub-Total	-	-	-	331,882
Gen'l Specialty Expenses					
5725	General Supplies/Small Tool	-	-	200	19,200
	Sub-Total	-	-	200	19,200
Payroll Expenses					
6100	Staff Salaries	715,406	449,359	751,187	3,098,744
6102	Staff Overtime	46,908	14,029	12,306	94,001
6105	Staff Benefits	346,666	255,519	351,009	1,618,582
6110	Staff Taxes	99,930	60,745	66,854	366,091
6115	Staff Costs Recovered	(1,090,258)	(719,063)	(483,346)	(3,309,681)
	Sub-Total	118,652	60,589	698,010	1,867,737
Office Equipment & Supplies					
6200	Forms, Supplies & Postage			100	54
6220	Outside Services				-
6225	Radio Maintenance Expense				11,917
6230	Safety Equipment	2,750	2,840	534	9,400
	Sub-Total	2,750	2,840	634	21,371
Vehicle Maintenance					
6255	Rental Charge - Vehicles				49,912
	Sub-Total	-	-	-	49,912
Human Resources					
6830	Training & Professional Development	2,200	1,500	1,010	21,302
	Sub-Total	2,200	1,500	1,010	21,302
Other G&A Expenses					
7110	Travel/Misc Staff Expense	-	-	200	430
	Sub-Total	-	-	200	430
Total Expenses		123,806	65,961	700,754	2,445,665
Allocated Expenses					
7200	Allocated Technical Services-LV			(87,594)	-
7202	Allocated Laboratory Expenses				(398,517)
7204	Allocated Expenses (Vehicle)	20,952	20,952	15,714	(6,753)
	Allocated Operations Bldg Maint				(85,319)
	Allocated G&A (Internal)	98,126	9,276	259,339	-
	Sub-Total	119,078	30,228	187,459	(490,588)
Net Expenses		242,884	96,189	888,213	1,955,076
G&A Allocations:					
	Potable Water	-	-	88,810	
	Recycled Water	-	-	897	
	Sanitation	164,475	49,113	1,096	
	Joint Powers Authority	78,409	47,076	340,697	
	Capital Projects	-	-	456,713	
	Total	242,884	96,189	888,213	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET
INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	2012-13 Estimated Actual	2012-13 Budget	2013-14 Budget	701410 Fin & Adm Admin	701420 Fin & Adm Info Systems	701430 Fin & Adm Human Res
Operating Expenses							
5400	Labor	9,708	7,780	4,152			
5405.2	Utility - Telephone	40,240	40,200	40,250	-	40,000	
5430	Capital Outlay	65,050	66,550	55,625		53,125	2,500
	Sub-Total	114,998	114,530	100,027	-	93,125	2,500
Inventory Expenses							
5536	Inventory Adjustment	12,000	13,000	13,000			
Payroll Expenses							
6100	Staff Salaries	1,720,527	1,771,207	1,771,659	251,132	587,494	224,605
6102	Staff Overtime	1,966	24,884	24,762	1,120	10,800	1,305
6105	Staff Benefits	857,680	841,732	842,941	102,586	275,678	97,061
6110	Staff Taxes	135,758	143,336	143,608	15,859	50,358	17,095
6115	Staff Costs Recovered	(132,934)	(138,255)	(113,375)	-	(113,375)	
	Sub-Total	2,582,997	2,642,904	2,669,595	370,697	810,955	340,066
Office Equipment & Supplies							
6200	Forms, Supplies & Postage	107,700	113,910	112,950	95,000	16,000	500
6205	Equipment Rental	8,200	10,200	8,200	5,200	3,000	
6210	Equipment Repairs	1,000	1,000	1,000		1,000	
6215	Equipment Maintenance	290,500	291,000	291,000	1,000	290,000	
6220	Outside Services	17,500	12,600	12,600	3,500		2,600
6250	Equipment Interest Expense	6,750	6,300	6,630		6,630	
	Sub-Total	431,650	435,010	432,380	104,700	316,630	3,100
Professional Services							
6500	Legal Services	4,000	15,000	15,000			15,000
6516	Other Professional Services	26,600	13,600	16,600	1,600	15,000	
6517	Audit Fees	33,400	33,400	33,400	33,400		
6522	Management Consultant Fees	51,000	92,500	177,500	140,000		37,500
	Sub-Total	115,000	154,500	242,500	175,000	15,000	52,500
Human Resources							
6800	Safety	20,000	38,000	38,000			38,000
6810	Recruitment Expense	28,000	10,000	10,000			10,000
6812	Retired Employee Benefits	789,000	774,500	870,572			870,572
6815	Employee Recognition Function	2,000	5,000	5,000			5,000
6817	Employee Survey Outreach	-	200	-			-
6820	Employee Assistance Program	-	2,000	2,000			2,000
6825	Employee Wellness Program	1,000	15,000	10,000			10,000
6830	Training & Professional Development	27,750	76,700	78,300	9,500	14,000	50,000
6840	DOT Testing	1,050	1,050	1,050			1,050
6850	Unemployment Insurance Benefit	10,000	20,000	15,000			15,000
6855	Donated Sick Leave	-	-	-			-
6874	Litigation - District	-	-	-			-
	Sub-Total	878,800	942,450	1,029,922	9,500	14,000	1,001,622
Other G&A Expenses							
7105	Dues, Subscriptions & Memberships	2,555	3,355	3,420	670	-	1,500
7110	Travel/Misc Staff Expense	664	400	650	250	200	-
7135.1	Property Insurance	30,768	825,100	32,350	32,350		
7135.2	Liability Insurance	216,905	-	194,100	194,100		
7135.3	Auto Insurance	20,779	-	-	-		
7135.4	Earthquake Insurance	55,052	-	55,625	55,625		
7135.5	Excess	248,609	-	216,200	216,200		
7145	Claims Paid	-	-	-			-
7155	Other Expenses	-	-	-			-
	Sub-Total	575,332	828,855	502,345	499,195	200	1,500
Total Expenses		4,710,777	5,131,249	4,989,769	1,159,092	1,249,910	1,401,288
FY 2013-14 Budget			F				June 11, 2013

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET
INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	701440 Fin & Adm Accounting	701004 Fin & Adm Warehouse	Total JPA Share
Operating Expenses				
5400	Labor	-	4,152	2,249
5405.2	Utility - Telephone	250		19,635
5430	Capital Outlay			27,252
	Sub-Total	250	4,152	49,136
Inventory Expenses				
5536	Inventory Adjustment		13,000	7,042
Payroll Expenses				
6100	Staff Salaries	708,428		896,002
6102	Staff Overtime	11,537		12,243
6105	Staff Benefits	367,616		426,727
6110	Staff Taxes	60,296		72,332
6115	Staff Costs Recovered	-		(49,129)
	Sub-Total	1,147,877	-	1,358,175
Office Equipment & Supplies				
6200	Forms, Supplies & Postage	1,450		60,315
6205	Equipment Rental			4,279
6210	Equipment Repairs			487
6215	Equipment Maintenance			102,646
6220	Outside Services	6,500		6,825
6250	Equipment Interest Expense			3,591
	Sub-Total	7,950	-	178,143
Professional Services				
6500	Legal Services			8,125
6516	Other Professional Services			8,992
6517	Audit Fees			18,092
6522	Management Consultant Fees			96,146
	Sub-Total	-	-	131,355
Human Resources				
6800	Safety			20,583
6810	Recruitment Expense			5,417
6812	Retired Employee Benefits			471,559
6815	Employee Recognition Function			2,708
6817	Employee Survey Outreach			-
6820	Employee Assistance Program			1,083
6825	Employee Wellness Program			5,417
6830	Training & Professional Development	4,800		41,654
6840	DOT Testing			569
6850	Unemployment Insurance Benefit			8,125
6855	Donated Sick Leave			-
6874	Litigation - District			-
	Sub-Total	4,800	-	557,115
Other G&A Expenses				
7105	Dues, Subscriptions & Memberships	1,250		1,852
7110	Travel/Misc Staff Expense	200		341
7135.1	Property Insurance			17,523
7135.2	Liability Insurance			105,137
7135.3	Auto Insurance			-
7135.4	Earthquake Insurance			30,130
7135.5	Excess			117,108
7145	Claims Paid			-
7155	Other Expenses			-
	Sub-Total	1,450	-	272,091
Total Expenses		1,162,327	17,152	2,553,057

FY 2013-14 Budget

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2013-14 BUDGET WORKSHEET
INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	2012-13 Estimated Actual	2012-13 Budget	2013-14 Budget	701410 Fin & Adm Admin	701420 Fin & Adm Info Systems	701430 Fin & Adm Human Res
Allocated Expenses				-			
7201	Allocated Information Systems	(310,632)	(272,567)	(276,424)		(276,424)	
7204	Allocated Expenses (Vehicle)	5,375	5,046	5,238		5,238	
	Allocated G&A (Internal)	(966,038)	(1,039,121)	(1,100,957)	(300,955)	(318,425)	(446,631)
	Sub-Total	<u>(1,271,295)</u>	<u>(1,306,642)</u>	<u>(1,372,143)</u>	<u>(300,955)</u>	<u>(589,611)</u>	<u>(446,631)</u>
	Net Expenses	<u>3,439,482</u>	<u>3,824,607</u>	<u>3,617,626</u>	<u>858,137</u>	<u>660,299</u>	<u>954,657</u>

G&A Allocations:

Potable Water	804,650	917,523	810,656	158,395	93,877	141,098
Recycled Water	38,319	54,668	44,168	12,454	7,906	11,883
Sanitation	96,656	143,974	102,565	59,447	7,176	10,785
Joint Powers Authority	2,407,554	2,607,294	2,555,898	627,841	530,142	759,031
Capital Projects	92,303	101,148	104,339	-	21,198	31,860
Total	<u>3,439,482</u>	<u>3,824,607</u>	<u>3,617,626</u>	<u>858,137</u>	<u>660,299</u>	<u>954,657</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
 FY 2013-14 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)			2,837
	Allocated G&A (Internal)	(17,794)	(17,152)	-
	Sub-Total	<u>(17,794)</u>	<u>(17,152)</u>	<u>2,837</u>
	Net Expenses	<u>1,144,533</u>	<u>-</u>	<u>2,555,894</u>

G&A Allocations:

Potable Water	417,286	-
Recycled Water	11,925	-
Sanitation	25,157	-
Joint Powers Authority	638,884	-
Capital Projects	51,281	-
Total	<u>1,144,533</u>	<u>-</u>



G & A Allocations for Budget - FY 2013-14

I Labor Hour Ratio

Division	Hours	Ratio (Formula)	Ratio (Value)
LV	36,143	39.6666%	39.66%
JPA	49,355	54.1666%	54.17%
CIP's	5,619	6.1668%	6.17%
Total	91,117	100.0000%	100.00%

II Allocation Ratio for Vehicle Expenses (701325)

Total Expenses in "701325"			539,997	
Alloc To:	Bus Unit	Ratio	Allocated \$	JPA Share
	701121	0.0097	5,238	0.005255
	701221	0.1359	73,386	
	701223	0.0097	5,238	
	701226	0.0194	10,476	
	701240	0.0000	0	
	701310	0.0097	5,238	0.005255
	701320	0.0068	3,672	0.003684
	701321	0.1457	78,678	0.078926
	701322	0.2623	141,640	0.142087
	701326	0.0873	47,142	0.047291
	701330	0.0029	1,566	0.001571
	701331	0.1651	89,153	0.089434
	701340	0.0097	5,238	0.005255
	701341	0.0194	10,476	0.012998
	701342	0.0388	20,952	0.021018
	701343	0.0388	20,952	0.021018
	701350	0.0291	15,714	0.015764
	701420	0.0097	5,238	0.005255
	Total	1.0000	539,997	0.454808

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

Obj. A/C	Amount	Ratio	Allocated \$
5400~5530	93,125	0.10	9,313
6100~6115	810,955	0.20	162,191
6215	290,000	0.35	101,500
6200~6210	20,000	0.10	2,000
6800~7155	14,200	0.10	1,420
	Total		276,424

IV. Allocating Lab (701341) costs:

Total Expenses in "701341"			594,801	
Alloc To:	Bus Unit	Ratio	Allocated \$	
	101300	0.2600	154,648	
	101600	0.0700	41,636	
	751810	0.6100	362,829	} 0.6700 398,517
	751820	0.0200	11,896	
	751830	0.0400	23,792	
	Total	1.0000	594,801	
JPA %		0.6700		

V. Allocating Op. Building (701002) costs:

Total Expenses in "701002"			170,637
Alloc To:	Bus Unit	Ratio	Allocated \$
	101900	0.5000	85,319
	751840	0.5000	85,318
	Total	1.0000	170,637

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

Total Expenses in "701350"			700,754
Obj. A/C	Amount	Ratio	Allocated \$
	700,754	0.125	87,594
	Total		87,594

LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
FY 2013-14 BUDGET WORKSHEET
JPA OPERATIONS

ACCT #	DESCRIPTION	2012-13 Estimated Actual	2012-13 Budget	2013-14 Budget	751000 Revenues	751800 Sewers	751810 Treatment Reclamation	751820 Treatment Composting
Operating Revenues								
4235	RW Sales - LVMWD	2,091,974	1,983,413	1,806,999	1,806,999			
4240	RW Sales - TSD	705,955	656,702	612,127	612,127			
4245	MWD Incentive - Local Projects	194,055	107,800	107,800	107,800			
4505	Other Income from Operations	60,000	60,000	60,000	60,000			
4510	Compost Sales	12,000	7,500	37,500	37,500			
	Sub-Total	3,063,984	2,815,415	2,624,426	2,624,426			
Source of Supply								
5115	Purchased Wtr - LV Potable Supp	-	-	-				
Operating Expenses								
5400	Labor	1,855,271	1,932,217	1,852,968			1,039,468	721,955
5405.1	Utility - Energy	2,308,179	2,564,275	2,249,345		300	827,627	269,875
5405.2	Utility - Telephone	14,137	26,880	14,295			9,396	4,443
5405.3	Utility - Gas	8,367	12,300	10,950			9,950	1,000
5405.4	Utility - Water	12,388	12,740	12,968		246	4,440	7,527
5410	Supplies / Material	72,993	85,500	86,966			32,000	39,008
5410.1	Supl/Matrl. - Fuel	11,877	14,000	16,371			4,000	9,744
5410.10	Supl/Matrl. - Sodium Hypochlorite	300,000	305,000	335,685			335,685	
5410.11	Supl/Matrl. - Sodium Bisulfite	172,748	250,000	171,660			171,660	
5410.13	Supl/Matrl. - Aqua Ammonia	32,066	50,000	60,939			60,939	
5410.5	Supl/Matrl. - Ferrous Chloride	80,000	90,000	84,480			84,480	
5410.6	Supl/Matrl. - Defoamer/Deodorizer	6,004	7,000	6,373			6,373	
5410.7	Supl/Matrl. - Polymer	128,023	130,000	126,898				126,898
5410.8	Supl/Matrl. - Amendment	182,042	205,000	208,980				208,980
5410.9	Supl/Matrl. - Alum	28,276	33,000	24,830			24,830	
5415	Outside Services	38,797	60,500	44,151			14,000	21,651
5417	Odor Control	99,300	115,000	136,000			62,000	74,000
5420	Permits / Fees	160,478	156,900	160,771		1,725	90,558	14,941
5425	Consulting Services	32,390	-	5,000			5,000	-
5430	Capital Outlay	-	46,500	43,000			43,000	-
	Sub-Total	5,543,336	6,096,812	5,652,630		2,271	2,825,406	1,500,022
Maintenance Expenses								
5500	Labor	1,246,383	1,222,087	1,334,777		82,000	557,940	603,626
5510	Supplies / Material	356,311	367,500	347,215		2,586	165,000	163,380
5515	Outside Services	487,631	435,800	269,182		39,506	149,093	60,799
5518	Building Maintenance Services	117,692	110,000	126,427			49,916	76,511
5520	Permits / Fees	560	1,000	700				
5525	Consulting Services	-	20,000	-				
5530	Capital Outlay	-	-	81,500			22,500	59,000
	Sub-Total	2,208,577	2,156,387	2,159,801		124,092	944,449	963,316
Inventory Expenses								
5536	Inventory Adjustment	3,000	3,100	3,100				
Gen'l Specialty Expenses								
5700	SCADA Services	83,935	111,028	94,173			66,773	25,129
5710.2	Tech Services - All Other	24,727	4,579	11,539		10,651	888	-
5712	Compost Sales/Use Tax	4,000	4,000	4,000				4,000
5715.2	Other Laboratory Services	84,084	154,600	118,000			105,000	6,100
5715.3	Tapia Laboratory Services	138,241	118,420	132,491			123,537	1,529
7202	Allocated Laboratory Expenses	358,962	408,278	398,517			362,829	11,896
	Sub-Total	693,949	800,905	758,720		10,651	659,027	48,654
Public Information								
6602	School Education Program	5,012	7,068	6,006				
6604	Public Education Program	25,014	35,175	34,686				
6606	Community Group Outreach	5,000	10,046	10,001				
6608	Intergovernmental Coordination	9,992	16,178	16,018				
	Sub-Total	45,018	68,467	66,711				
Resource Conservation								
6785	Watershed Programs	96,921	72,455	88,475				
6788	District Sprayfield	281,307	284,461	284,997			284,997	
6789	005 Discharge	47,216	64,000	10,360			10,360	
	Sub-Total	425,444	420,916	383,832			295,357	
Administrative Expenses								
6260	Rental Charge - Facility Repl.	355,496	346,820	355,823				
6516	Other Professional Services	-	-	50,000				
6517	Audit Fees	5,300	4,650	5,300				
6872	Litigation - Outside Services	50,000	-	50,000				
6874	Litigation - District	-	-	-				
7110	Travel/Misc Staff Expense	-	-	-				
7135.1	Property Insurance	59,731	75,330	56,825				
7135.4	Earthquake Insurance	92,878	91,750	93,700				
7153	TSD Staff Services	-	-	5,000				
7203	Allocated Expenses-Op. Bldg.	96,323	105,892	85,318				
7225	Allocated Support Services	3,587,953	3,856,309	3,783,258		96,430	1,946,549	1,452,212
7226	Allocated Operations Services	1,551,718	1,536,610	1,588,252		40,484	817,176	609,655
	Sub-Total	5,799,399	6,017,361	6,073,476		136,914	2,763,725	2,061,867
Total Expenses		14,718,723	15,563,948	15,098,270		273,928	7,487,964	4,573,859
Net Operating Expenses		11,654,739	12,748,533	12,473,844	(2,624,426)	273,928	7,487,964	4,573,859
Non-Operating Revenue								
8200	Interest Income & Other	20,000	20,000	20,000	20,000			
	Sub-Total	20,000	20,000	20,000	20,000			
Net Expenses		11,634,739	12,728,533	12,453,844	(2,644,426)	273,928	7,487,964	4,573,859

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LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
FY 2013-14 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	16,550	28,298	23,414	7,189	2,135	13,959	
5405.1	Utility - Energy	69,411	1,065,386	16,746				
5405.2	Utility - Telephone	-		456				
5405.3	Utility - Gas							
5405.4	Utility - Water	755						
5410	Supplies / Material	-	13,362	1,800	-	796		
5410.1	Supl/Matrl. - Fuel	2,627						
5410.10	Supl/Matrl. - Sodium Hypochlorite							
5410.11	Supl/Matrl. - Sodium Bisulfite							
5410.13	Supl/Matrl. - Aqua Ammonia							
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	53,359		100	88			
5425	Consulting Services	-						
5430	Capital Outlay	-						
	Sub-Total	142,702	1,107,046	51,016	7,277	2,931	13,959	-
Maintenance Expenses								
5500	Labor	15,428	44,292	1,191	3,120	27,180		
5510	Supplies / Material	5,100	7,312	500	-	3,337		
5515	Outside Services	12,440	3,996	348	-	3,000		
5518	Building Maintenance Services							
5520	Permits / Fees					700		
5525	Consulting Services							
5530	Capital Outlay	-	-					
	Sub-Total	32,968	55,600	2,039	3,120	34,217	-	-
Inventory Expenses								
5536	Inventory Adjustment	-	-	-	-	-	-	3,100
Gen'l Specialty Expenses								
5700	SCADA Services				2,271			
5710.2	Tech Services - All Other				-			
5712	Compost Sales/Use Tax							
5715.2	Other Laboratory Services	6,900						
5715.3	Tapia Laboratory Services	7,425						
7202	Allocated Laboratory Expenses	23,792						
	Sub-Total	38,117	-	-	2,271	-	-	-
Public Information								
6602	School Education Program						6,006	
6604	Public Education Program						34,686	
6606	Community Group Outreach						10,001	
6608	Intergovernmental Coordination						16,018	
	Sub-Total	-	-	-	-	-	66,711	-
Resource Conservation								
6785	Watershed Programs						88,475	
6788	District Sprayfield							
6789	005 Discharge							
	Sub-Total	-	-	-	-	-	88,475	-
Administrative Expenses								
6260	Rental Charge - Facility Repl.						355,823	
6516	Other Professional Services						50,000	
6517	Audit Fees						5,300	
6872	Litigation - Outside Services						50,000	
6874	Litigation - District						-	
7110	Travel/Misc Staff Expense						-	
7135.1	Property Insurance						56,825	
7135.4	Earthquake Insurance						93,700	
7153	TSD Staff Services						5,000	
7203	Allocated Expenses-Op. Bldg.						85,318	
7225	Allocated Support Services	42,236	75,583	28,057	13,033	30,965	98,193	-
7226	Allocated Operations Services	17,733	31,730	11,778	5,471	13,002	41,223	-
	Sub-Total	59,969	107,313	39,835	18,504	43,967	841,382	-
	Total Expenses	273,756	1,269,959	92,890	31,172	81,115	1,010,527	3,100
	Net Operating Expenses	273,756	1,269,959	92,890	31,172	81,115	1,010,527	3,100
Non-Operating Revenue								
8200	Interest Income & Other							
	Sub-Total	-	-	-	-	-	-	-
	Net Expenses	273,756	1,269,959	92,890	31,172	81,115	1,010,527	3,100

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June 11, 2013

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 ESTIMATED ACTUAL WORKSHEET
OPERATIONS SUMMARY**

ACCT #	DESCRIPTION	2012-13 BUDGET	2012-13 EST. ACTUAL	POTABLE WATER	RECYCLED WATER	SANI OPS
Operating Revenues						
400	Water Sales	28,080,000	29,060,000	29,060,000		
40X9	Excess Use Surcharge	-	-	-		
4050	Temporary Meter Charge	1,800	-			
4155	Temporary Meter Installation Fee	2,600	2,000	2,000		
4160	2% Late Fees	115,000	113,000	75,000	8,000	30,000
4170	Water Usage-Accidents	20,100	22,000	22,000		
4175	PW Supplement to RW	100,000	142,400	142,400		
4215	Rclm Water Sales - Calabasas	513,000	585,000		585,000	
4220	Rclm Water Sales - LV Valley	189,000	214,000		214,000	
4225	Rclm Water Sales - Calab MWD	1,361,000	1,490,000		1,490,000	
4230	Rclm Water Sales - Western	2,057,000	2,317,000		2,317,000	
4260	Sanitation Service Fees	16,395,000	16,299,000			16,299,000
4270	Consol Sewer District Fees	230,040	230,040			230,040
4400	MWD Conserv Credit - SFR ULFT	44,000	20,700	20,700		
4421	Prop 50 - IRWMP	11,000	5,200	5,200		
4505	Other Income from Operations	727,624	752,652	157,000	595,652	
Operating Revenues		49,847,164	51,252,992	29,484,300	5,209,652	16,559,040
Source of Supply						
5000	Purchased Water - MWD	18,493,126	18,111,095	18,111,095		
5050	Purchased Water - WLR	910,055	1,082,044	1,082,044		
5100	Purchased Water - JV RWtr	1,983,413	2,091,974		2,091,974	
5105	Purchased Water - Ventura County	197,531	265,000	265,000		
5110	Purchased Water - Simi Dist #8	59,372	60,000	60,000		
5115	Purchased Wtr - LV Potable Supp	100,000	142,400		142,400	
5125	Water Supply - LVR Adjustment	90,000	205,000	205,000		
Sub-Total		21,833,497	21,957,513	19,723,139	2,234,374	-
Operating Expenses						
5400	Labor	1,411,943	1,322,296	1,184,257	106,357	31,682
5405.1	Utility - Energy	930,800	1,072,876	963,632	7,544	101,700
5405.2	Utility - Telephone	71,700	67,581	48,875		18,706
5405.3	Utility - Gas	80,000	52,429	52,429		
5405.4	Utility - Water	8,850	11,859	11,264		595
5410	Supplies / Material	151,000	149,283	149,283		
5410.10	Supl/Matrl. - Hypochlorite	15,000	13,285	13,285		
5410.12	Supl/Matrl. - Septum	25,000	22,500	22,500		
5415	Outside Services	110,700	113,550	113,550		
5417	Odor Control	5,000	2,500			2,500
5420	Permits / Fees	69,200	67,100	51,282	7,661	8,157
5425	Consulting Services	20,000	22,833	22,833		
5430	Capital Outlay	-	-	-		
Sub-Total		2,899,193	2,918,092	2,633,190	121,562	163,340
Maintenance Expenses						
5500	Labor	927,981	834,433	750,886		83,547
5510	Supplies / Material	155,300	171,667	130,492	788	40,387
5515	Outside Services	160,100	241,200	216,788		24,412
5518	Building Maintenance	15,000	15,094	15,094		
5520	Permits / Fees	20,000	9,882	9,882		
5525	Consulting Services	-	-	-		
5530	Capital Outlay	49,600	18,700	18,700		
Sub-Total		1,327,981	1,290,976	1,141,842	788	148,346
Inventory Expenses						
5535	Inventory Adjustment	-	-	-		

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 ESTIMATED ACTUAL WORKSHEET
OPERATIONS SUMMARY**

ACCT #	DESCRIPTION	2012-13 BUDGET	2012-13 EST. ACTUAL	POTABLE WATER	RECYCLED WATER	SANI OPS
Gen'l Specialty Expenses						
5700	SCADA Services	153,427	141,814	137,903		3,911
5710.2	Tech Services - All Other	41,146	62,153	61,986		167
5715.2	Other Laboratory Services	14,800	10,287	10,287		
5715.3	Tapia Laboratory Services	60,105	79,276	79,276		
5725	General Supplies/Small Tool	30,000	27,585	27,585		
7202	Allocated Laboratory Expenses	201,092	176,803	176,803		
	Sub-Total	500,570	497,918	493,840	-	4,078
Purchase Services						
5735	Purchase Serv - Share of JV net	9,258,993	8,435,958			8,435,958
5740	Purchase Serv - City of LA	335,400	200,000			200,000
	Sub-Total	9,594,393	8,635,958	-	-	8,635,958
Public Information						
6602	School Education Program	149,605	150,720	150,720		
6604	Public Education Program	100,193	84,902	84,902		
6606	Community Group Outreach	44,918	19,996	19,996		
6608	Intergovernmental Coordination	14,954	5,000	5,000		
	Sub-Total	309,670	260,618	260,618	-	-
6629~6714	Field Conservation	60,092	36,976	36,976		
6725~6760	Community Cons Education	65,613	42,346	42,346		
6772~6778	School Cons Education	-	-	-		
Resource Conservation						
6785	Watershed Programs	20,023	27,762	27,762		
6787	Incentive Program	-	-	-		
6790	Back Flow Protection	53,530	41,821	35,266	6,555	
	Sub-Total	73,553	69,583	63,028	6,555	-
Administrative Expenses						
6230	Safety Equipment	-	-	-		
6260	Rental Charge - Facility Repl.	287,157	294,032	249,820	16,790	27,422
6872	Litigation - Outside Services	-	-	-		
7110	Travel/Misc Staff Expense	-	-	-		
7135.1	Property Insurance	25,400	28,358	28,358		
7135.4	Earthquake Insurance	-	50,740	50,740		
7145	Claim Paid	-	15,793	15,793		
7160	Direct Charged Supplies & Services	-	-	-		
7203	Allocated Expenses-Op Bldg.	105,892	96,324	96,324		
7205	Allocated Expenses-Legal	100,000	100,000	100,000		
7206/7208	Allocated Expenses-G&A	-	-	-		
7225	Allocated Support Services	2,109,174	1,872,502	1,547,155	90,708	234,639
7226	Allocated Operations Services	5,169,008	5,230,600	4,065,874	252,101	912,625
	Sub-Total	7,796,631	7,688,349	6,154,064	359,599	1,174,686
Total Operating Expenses		44,461,193	43,398,329	30,549,043	2,722,878	10,126,408
Net Operating Income (Expense)		5,385,971	7,854,663	(1,064,743)	2,486,774	6,432,632

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 ESTIMATED ACTUAL WORKSHEET
POTABLE WATER OPERATIONS**

ACCT #	DESCRIPTION	2012-13 Budget	2012-13 Estimated Actual	101000 Revenue / Source Supply	101100 Pump Stations	101200 Tanks/Reserv Wells
Operating Revenues						
400	Water Sales	28,080,000	29,060,000	29,060,000		
40X9	Excess Use Surcharge	-	-	-		
4155	Temporary Meter Fees	2,500	2,000	2,000		
4160	2% Late Fees	75,000	75,000	75,000		
4170	Water Usage-Accidents	20,000	22,000	22,000		
4175	PW Supplement to RW	100,000	142,400	142,400		
4400	MWD Conservation Cred	44,000	20,700	-		
4421	Prop 50 - IRWMP	11,000	5,200	-		
4505	Other Income from Operations	160,000	157,000	157,000		
	Sub-Total	<u>28,492,500</u>	<u>29,484,300</u>	<u>29,458,400</u>		
Source of Supply						
5000	Purchased Water - MWD	18,493,126	18,111,095	18,111,095		
5050	Purchased Water - WLR	910,055	1,082,044	1,082,044		
5105	Purchased Water - Ventura County	197,531	265,000	265,000		
5110	Purchased Water - Simi Dist #8	59,372	60,000	60,000		
5115	Purchased Wtr - LV Potable Supp	-	-	-		
5125	Water Supply - LVR Adjustment	90,000	205,000	205,000		
	Sub-Total	<u>19,750,084</u>	<u>19,723,139</u>	<u>19,723,139</u>		
Operating Expenses						
5400	Labor	1,224,588	1,184,257		307,825	133,691
5405.1	Utility - Energy	818,300	963,632		875,376	2,934
5405.2	Utility - Telephone	52,200	48,875		22,596	378
5405.3	Utility - Gas	80,000	52,429		12,978	
5405.4	Utility - Water	8,200	11,264		242	3,856
5410	Supplies / Material	151,000	149,283		48,262	10,670
5410.10	Supl/Matrl. - Hypoclorite	15,000	13,285			
5410.12	Supl/Matrl. - Septum	25,000	22,500			
5415	Outside Services	110,700	113,550		28,506	25,044
5420	Permits / Fees	61,700	51,282		2,556	-
5425	Consulting Services	20,000	22,833		-	22,833
5430	Capital Outlay	-	-		-	-
	Sub-Total	<u>2,566,688</u>	<u>2,633,190</u>		<u>1,298,341</u>	<u>199,406</u>
Maintenance Expenses						
5500	Labor	838,142	750,886		203,577	11,531
5510	Supplies / Material	124,600	130,492		17,658	40
5515	Outside Services	139,100	216,788		14,756	4,740
5518	Building Maintenance	15,000	15,094		-	-
5520	Permits / Fees	20,000	9,882		-	-
5525	Consulting Services	-	-		-	-
5530	Capital Outlay	49,600	18,700		18,700	-
	Sub-Total	<u>1,186,442</u>	<u>1,141,842</u>		<u>254,691</u>	<u>16,311</u>
Inventory Expenses						
5536	Inventory Adjustment	-	-			
Gen'l Specialty Expenses						
5700	SCADA Services	147,361	137,903			
5710.2	Tech Services - All Other	41,146	61,986		585	-
5715.2	Other Laboratory Services	14,800	10,287			
5715.3	Tapia Laboratory Services	60,105	79,276			
5725	General Supplies/Small Tool	30,000	27,585			
7202	Allocated Laboratory Expenses	201,092	176,803			
	Sub-Total	<u>494,504</u>	<u>493,840</u>		<u>585</u>	<u>-</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 ESTIMATED ACTUAL WORKSHEET
POTABLE WATER OPERATIONS**

ACCT #	DESCRIPTION	101300 System Operation	101600 Treatment	101700 Distribution System	101800 Water Conservation	101900 Administrative Expenses
Operating Revenues						
400	Water Sales					
40X9	Excess Use Surcharge					
4155	Temporary Meter Fees					
4160	2% Late Fees					
4170	Water Usage-Accidents					
4175	PW Supplement to RW					
4400	MWD Conservation Cred				20,700	
4421	Prop 50 - IRWMP				5,200	
4505	Other Income from Operations					
	Sub-Total				<u>25,900</u>	
Source of Supply						
5000	Purchased Water - MWD					
5050	Purchased Water - WLR					
5105	Purchased Water - Ventura County					
5110	Purchased Water - Simi Dist #8					
5115	Purchased Wtr - LV Potable Supp					
5125	Water Supply - LVR Adjustment					
	Sub-Total					
Operating Expenses						
5400	Labor	218,870	316,459	207,412		-
5405.1	Utility - Energy	-	82,833	2,489		
5405.2	Utility - Telephone	13,734	12,167			
5405.3	Utility - Gas	-	39,451			
5405.4	Utility - Water	-	4,753			2,413
5410	Supplies / Material	229	53,309	36,813		
5410.10	Supl/Matrl. - Hypoclorite		13,285			
5410.12	Supl/Matrl. - Septum		22,500			
5415	Outside Services	12,700	29,500	17,800		
5420	Permits / Fees	20,726	28,000			
5425	Consulting Services	-	-	-		
5430	Capital Outlay	-	-	-		
	Sub-Total	<u>266,259</u>	<u>602,257</u>	<u>264,514</u>	<u>-</u>	<u>2,413</u>
Maintenance Expenses						
5500	Labor	2,526	106,172	423,943		3,137
5510	Supplies / Material	557	48,984	63,153		100
5515	Outside Services	-	31,012	166,280		-
5518	Building Maintenance	-	15,094			-
5520	Permits / Fees			9,882		
5525	Consulting Services	-	-	-		-
5530	Capital Outlay	-	-	-		-
	Sub-Total	<u>3,083</u>	<u>201,262</u>	<u>663,258</u>	<u>-</u>	<u>3,237</u>
Inventory Expenses						
5536	Inventory Adjustment					-
Gen'l Specialty Expenses						
5700	SCADA Services	98,782	39,121			
5710.2	Tech Services - All Other	9,106	-	52,295		
5715.2	Other Laboratory Services	8,160	2,127			
5715.3	Tapia Laboratory Services	71,905	7,371			
5725	General Supplies/Small Tool					27,585
7202	Allocated Laboratory Expenses	139,299	37,504			
	Sub-Total	<u>327,252</u>	<u>86,123</u>	<u>52,295</u>	<u>-</u>	<u>27,585</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 ESTIMATED ACTUAL WORKSHEET
POTABLE WATER OPERATIONS**

ACCT #	DESCRIPTION	2012-13 Budget	2012-13 Estimated Actual	101000 Revenue / Source Supply	101100 Pump Stations	101200 Tanks/Reserv Wells
Public Information						
6602	School Education Program	149,605	150,720			
6604	Public Education Program	100,193	84,902			
6606	Community Group Outreach	44,918	19,996			
6608	Intergovernmental Coordination	14,954	5,000			
	Sub-Total	<u>309,670</u>	<u>260,618</u>		<u>-</u>	<u>-</u>
Field Conservation						
6629	Customer Water Budgets	-	-			
6634	Weather Stations	-	-			
6636	Optimal Irrigation Brochure	-	-			
6639	Turf Removal Program	60,092	30,976			
6652	Field Conservation - General	-	-			
6661	Surveys - Large Landscape	-	-			
6681	Brochures	-	-			
6704	ULFT Rebates	-	-			
6662	Sprinkler Nozzles	-	6,000			
6708	MWD Clothes Washer	-	-			
6709	ET Irrigation Controller	-	-			
	Sub-Total	<u>60,092</u>	<u>36,976</u>		<u>-</u>	<u>-</u>
Community Cons Education						
6742	Garden Program	15,395	1,102			
6748	Professional Landscape & Irr Wkshp	4,000	7,288			
6749	Residential Customer Training	46,218	33,956			
	Sub-Total	<u>65,613</u>	<u>42,346</u>		<u>-</u>	<u>-</u>
Resource Conservation						
6785	Watershed Programs	20,023	27,762			
6790	Back Flow Protection	45,883	35,266			
	Sub-Total	<u>65,906</u>	<u>63,028</u>		<u>-</u>	<u>-</u>
Adminstrative Expenses						
6260	Rental Charge - Facility Repl.	244,570	249,820			
6872	Litigation - Outside Services	-	-			
7110	Travel/Misc Staff Expense	-	-			
7135.1	Property Insurance	25,400	28,358			
7135.4	Earthquake Insurance	49,600	50,740			
7145	Claim Paid	-	15,793			
7203	Allocated Expenses-Op Bldg.	105,892	96,324			
7205	Allocated Expenses-Legal	100,000	100,000			
7225	Allocated Support Services	1,692,748	1,547,155		287,786	72,401
7226	Allocated Operations Services	4,140,514	4,065,874		300,080	57,498
	Sub-Total	<u>6,358,724</u>	<u>6,154,064</u>		<u>587,866</u>	<u>129,899</u>
	Total Expenses	<u>30,857,723</u>	<u>30,549,043</u>	<u>19,723,139</u>	<u>2,141,483</u>	<u>345,616</u>
	Net Operating Income (Expense)	<u>(2,365,223)</u>	<u>(1,064,743)</u>	<u>9,735,261</u>	<u>(2,141,483)</u>	<u>(345,616)</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 ESTIMATED ACTUAL WORKSHEET
POTABLE WATER OPERATIONS**

ACCT #	DESCRIPTION	101300 System Operation	101600 Treatment	101700 Distribution System	101800 Water Conservation	101900 Administrative Expenses
Public Information						
6602	School Education Program					150,720
6604	Public Education Program					84,902
6606	Community Group Outreach					19,996
6608	Intergovernmental Coordination					5,000
	Sub-Total	-	-	-	-	260,618
Field Conservation						
6629	Customer Water Budgets					-
6634	Weather Stations					-
6636	Optimal Irrigation Brochure					-
6639	Turf Removal Program				30,976	-
6652	Field Conservation - General					-
6661	Surveys - Large Landscape				-	-
6681	Brochures					-
6704	ULFT Rebates				-	-
6662	Sprinkler Nozzles				6,000	-
6708	MWD Clothes Washer				-	-
6709	ET Irrigation Controller				-	-
	Sub-Total	-	-	-	36,976	-
Community Cons Education						
6742	Garden Program					1,102
6748	Professional Landscape & Irr Wkshp					7,288
6749	Residential Customer Training					33,956
	Sub-Total	-	-	-	-	42,346
Resource Conservation						
6785	Watershed Programs					27,762
6790	Back Flow Protection			35,266		-
	Sub-Total	-	-	35,266	-	27,762
Administrative Expenses						
6260	Rental Charge - Facility Repl.					249,820
6872	Litigation - Outside Services					
7110	Travel/Misc Staff Expense					
7135.1	Property Insurance					28,358
7135.4	Earthquake Insurance					50,740
7145	Claim Paid					15,793
7203	Allocated Expenses-Op Bldg.					96,324
7205	Allocated Expenses-Legal					100,000
7225	Allocated Support Services	106,508	223,993	293,491	17,934	545,042
7226	Allocated Operations Services	369,671	268,614	199,876	137,067	2,733,068
	Sub-Total	476,179	492,607	493,367	155,001	3,819,145
	Total Expenses	<u>1,072,773</u>	<u>1,382,249</u>	<u>1,508,700</u>	<u>191,977</u>	<u>4,183,106</u>
	Net Operating Income (Expense)	<u>(1,072,773)</u>	<u>(1,382,249)</u>	<u>(1,508,700)</u>	<u>(166,077)</u>	<u>(4,183,106)</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 ESTIMATED ACTUAL WORKSHEET
RECYCLED WATER OPERATIONS**

ACCT #	DESCRIPTION	2012-13 Budget	2012-13 Estimated Actual	102000 Revenue / Source Supply	102100 Water System
Operating Revenues					
4050	Temporary Meter Charge	1,800	-	-	
4155	Temporary Meter Installation Fee	100	-	-	
4160	2% Late Fees	10,000	8,000	8,000	
4170	Water Usage-Accidents	100	-	-	
4215	Rclm Water Sales - Calabasas	513,000	585,000	585,000	
4220	Rclm Water Sales - LV Valley	189,000	214,000	214,000	
4225	Rclm Water Sales - Calab MWD	1,361,000	1,490,000	1,490,000	
4230	Rclm Water Sales - Western	2,057,000	2,317,000	2,317,000	
4505	Other Income from Operations	567,624	595,652	595,652	
	Sub-Total	<u>4,699,624</u>	<u>5,209,652</u>	<u>5,209,652</u>	
Source of Supply					
5100	Purchased Water - JV RWtr	1,983,413	2,091,974	2,091,974	
5115	Purchased Wtr - LV Potable Supp	100,000	142,400	142,400	
	Sub-Total	<u>2,083,413</u>	<u>2,234,374</u>	<u>2,234,374</u>	
Operating Expenses					
5400	Labor	155,025	106,357		106,357
5405.1	Utility - Energy	10,000	7,544		7,544
5410	Supplies / Material	-	-		-
5415	Outside Services	-	-		-
5420	Permits / Fees	2,000	7,661		7,661
	Sub-Total	<u>167,025</u>	<u>121,562</u>		<u>121,562</u>
Maintenance Expenses					
5500	Labor	4,956	-		-
5510	Supplies / Material	700	788		788
5515	Outside Services	-	-		-
	Sub-Total	<u>5,656</u>	<u>788</u>		<u>788</u>
Resource Conservation					
6787	Incentive Program	-	-		-
6790	Back Flow Protection	7,647	6,555		6,555
	Sub-Total	<u>7,647</u>	<u>6,555</u>		<u>6,555</u>
Administrative Expenses					
6260	Rental Charge - Facility Repl.	16,392	16,790		16,790
7145	Claims Paid	-	-		-
7160	Direct Charged Supplies & Services	-	-		-
7206/7208	Allocated Expenses-G&A	-	-		-
7225	Allocated Support Services	120,479	90,708		90,708
7226	Allocated Operations Services	258,258	252,101		252,101
	Sub-Total	<u>395,129</u>	<u>359,599</u>		<u>359,599</u>
	Total Expenses	<u>2,658,870</u>	<u>2,722,878</u>	<u>2,234,374</u>	<u>488,504</u>
	Net Operating Income (Expense)	<u>2,040,754</u>	<u>2,486,774</u>	<u>2,975,278</u>	<u>(488,504)</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 ESTIMATED ACTUAL WORKSHEET
SANITATION OPERATIONS**

ACCT #	DESCRIPTION	2012-13 Budget	2012-13 Estimated Actual	130000 Revenue / Purch Serv	130100 Sewer Expenses
Operating Revenues					
4160	2% Late Fee	30,000	30,000	30,000	
4260	Sanitation Service Fees	16,395,000	16,299,000	16,299,000	
4270	Consol Sewer District Fees	230,040	230,040	230,040	
4275	Pepperdine Sewage Fees	-	-	-	
	Sub-Total	<u>16,655,040</u>	<u>16,559,040</u>	<u>16,559,040</u>	
Operating Expenses					
5400	Labor	32,330	31,682		31,682
5405.1	Utility - Energy	102,500	101,700		101,700
5405.2	Utility - Telephone	19,500	18,706		18,706
5405.4	Utility - Water	650	595		595
5417	Odor Control	5,000	2,500		2,500
5420	Permits / Fees	5,500	8,157		8,157
5425	Consulting Services	-	-		-
5430	Capital Outlay	-	-		-
	Sub-Total	<u>165,480</u>	<u>163,340</u>		<u>163,340</u>
Maintenance Expenses					
5500	Labor	84,883	83,547		83,547
5510	Supplies / Material	30,000	40,387		40,387
5515	Outside Services	21,000	24,412		24,412
5525	Consulting Services	-	-		-
5530	Capital Outlay	30,000	-		-
	Sub-Total	<u>165,883</u>	<u>148,346</u>		<u>148,346</u>
Gen'l Specialty Expenses					
5700	SCADA Services	6,066	3,911		3,911
5710.2	Tech Services - All Other	-	167		167
	Sub-Total	<u>6,066</u>	<u>4,078</u>		<u>4,078</u>
Purchase Services					
5735	Purchase Serv - Share of JV net	9,258,993	8,435,958		8,435,958
5740	Purchase Serv - City of LA	335,400	200,000		200,000
	Sub-Total	<u>9,594,393</u>	<u>8,635,958</u>		<u>8,635,958</u>
Administrative Expenses					
6260	Rental Charge - Facility Repl.	26,195	27,422		27,422
7160	Direct Charged Supplies & Services	-	-		-
7205	Allocated Expenses-Legal (TSD)	-	-		-
7206/7208	Allocated Expenses-G&A	-	-		-
7225	Allocated Support Services	295,947	234,639		234,639
7226	Allocated Operations Services	770,236	912,625		912,625
	Sub-Total	<u>1,092,378</u>	<u>1,174,686</u>		<u>1,174,686</u>
Total Expenses		<u>11,024,200</u>	<u>10,126,408</u>	-	<u>10,126,408</u>
Net Operating Income (Expense)		<u>5,630,840</u>	<u>6,432,632</u>	<u>16,559,040</u>	<u>(10,126,408)</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - SUMMARY**

ACCT #	DESCRIPTION	2012-13 Budgeted	2012-13 Est. Actual	General Manager	Resource Cons Public Outreach	Facilities & Operations	Finance & Administration	JPA Share
Operating Expenses								
5400	Labor	279,913	348,606		338,898		9,708	5,259
5405.1	Utility - Energy	156,000	128,000			128,000		68,295
5405.2	Utility - Telephone	159,670	127,430	1,600	13,045	72,545	40,240	59,947
5405.3	Utility - Gas	25,500	22,320			22,320		11,848
5405.4	Utility - Water	15,500	12,500			12,500		6,396
5410	Supplies / Material	-	-		-			-
5415	Outside Services	-	3,752		3,752			1,108
5430	Capital Outlay	66,550	65,050				65,050	31,768
	Sub-Total	703,133	707,658	1,600	355,695	235,365	114,998	184,621
Maintenance Expenses								
5500	Labor	254,184	281,209		145,361	135,848		69,851
5510	Supplies / Material	291,030	269,464		200,000	69,464		39,479
5510.1	Fuel	120,000	128,300			128,300		58,352
5515	Outside Services	339,000	363,106		46,250	316,856		156,056
5520	Permits / Fees	11,800	9,311			9,311		4,939
5525	Consulting Services	-	-		-	-		-
5530	Capital Outlay	49,115	37,700		-	37,700		18,728
	Sub-Total	1,065,129	1,089,090	-	391,611	697,479	-	347,405
Inventory Expenses								
5536	Inventory Adjustment	13,000	12,000	-	-	-	12,000	6,500
Gen'l Specialty Expenses								
5725	General Supplies/Small Tool	31,750	25,300	-	3,500	21,800	-	11,800
Board Expenses								
6000	Director's Fees	90,000	87,000	87,000				
6005	Director's Benefits	59,120	58,992	58,992				
6010	Director's Conference Expenses	25,000	22,000	22,000				
6015	Director's Miscellaneous	700	600	600				
6020	Election Expense	30,000	21,019	21,019				
	Sub-Total	204,820	189,611	189,611	-	-	-	-
Payroll Expenses								
6100	Staff Salaries	10,008,580	9,771,698	339,457	2,128,313	5,583,401	1,720,527	4,386,844
6102	Staff Overtime	210,300	281,520		45,789	233,765	1,966	129,321
6105	Staff Benefits	4,928,847	4,928,117	122,115	1,050,947	2,897,375	857,680	2,206,159
6110	Staff Taxes	1,006,652	936,211	27,108	165,344	608,001	135,758	430,031
6115	Staff Costs Recovered	(7,225,908)	(7,266,141)		(1,120,555)	(6,012,652)	(132,934)	(3,457,894)
	Sub-Total	8,928,471	8,651,405	488,680	2,269,838	3,309,890	2,582,997	3,694,461
Office Equipment & Supplies								
6200	Forms, Supplies & Postage	154,110	147,950	-	40,250	-	107,700	57,609
6205	Equipment Rental	10,200	8,200				8,200	4,279
6210	Equipment Repairs	1,500	1,000		-		1,000	488
6215	Equipment Maintenance	292,500	326,487		15,000	20,987	290,500	113,750
6220	Outside Services	97,800	102,700		85,200		17,500	9,480
6225	Radio Maintenance Expense	27,500	22,000			22,000		11,917
6230	Safety Equipment	16,350	17,130		2,000	15,130		8,194
6235	Records Management	55,000	50,000	50,000				27,085
6250	Equipment Interest Expense	6,300	6,750				6,750	3,656
	Sub-Total	661,260	682,217	50,000	142,450	58,117	431,650	236,458
Vehicle Maintenance								
6255	Rental Charge - Vehicles	102,008	102,390			102,390		46,568
Professional Services								
6500	Legal Services	87,000	76,000	72,000			4,000	41,169
6505	Legal Advertising	9,500	9,000	9,000				3,250
6516	Other Professional Services	73,600	64,705	24,360	13,745	-	26,600	29,306
6517	Audit Fees	33,400	33,400				33,400	18,093
6522	Management Consultant Fees	92,500	51,000	-			51,000	27,627
	Sub-Total	296,000	234,105	105,360	13,745	-	115,000	119,445
Res Conser/Public Outreach								
6602	School Education Program	20,296	20,046		20,046			10,859
6604	Public Education Program	174,273	174,998		174,998			94,796
6606	Community Group Outreach	25,196	19,984	-	19,984			10,825
6608	Intergovernmental Coordination	10,017	7,501		7,501			4,063
	Sub-Total	229,782	222,529	-	222,529	-	-	120,543

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - SUMMARY**

ACCT #	DESCRIPTION	2012-13 Budgeted	2012-13 Est. Actual	General Manager	Resource Cons Public Outreach	Facilities & Operations	Finance & Administration	JPA Share
Human Resources								
6800	Safety	38,000	20,000		-	-	20,000	10,834
6805	Haz-Mat	-	-				-	-
6810	Recruitment Expense	10,000	28,000				28,000	15,168
6812	Retired Employee Benefits	774,500	789,000				789,000	427,400
6815	Employee Recognition Function	9,500	6,500	4,500			2,000	3,521
6817	Employee Survey Outreach	200	-				-	-
6820	Employee Assistance Program	2,000	-				-	-
6825	Employee Wellness Program	15,000	1,000				1,000	542
6830	Training & Professional Development	139,900	73,403	9,000	19,000	17,653	27,750	34,127
6835	Emergency Preparedness Mat'l & Sup	-	-				-	-
6840	DOT Testing	1,050	1,050				1,050	569
6845	Miscellaneous Personnel Expense	-	-				-	-
6850	Unemployment Insurance Benefit	20,000	10,000				10,000	5,417
6855	Donated Sick Leave	-	-				-	-
6872	Litigation - Outside Services	100,000	100,000	100,000			-	-
6874	Litigation - District	-	-	-			-	-
	Sub-Total	1,110,150	1,028,953	113,500	19,000	17,653	878,800	497,578
Other G&A Expenses								
7100	Provision for Uncollectible Accts	60,000	163,000		163,000			-
7105	Dues, Subscriptions & Memberships	86,305	76,430	73,725	150	-	2,555	20,465
7110	Travel/Misc Staff Expense	1,700	1,384	70	200	450	664	740
7135	General Insurance	825,100	572,113				572,113	309,913
7145	Claims Paid	-	-	-			-	-
7152	LAFCO Charges	15,000	13,198	13,198	-		-	-
7155	Other Expenses	-	-	-			-	-
	Sub-Total	988,105	826,125	86,993	163,350	450	575,332	331,118
	Total Expenses	14,333,608	13,771,383	1,035,744	3,581,718	4,443,144	4,710,777	5,596,497
Allocated Expenses								
7200	Allocated Technical Services	-	-	-	81,459	(81,459)	-	-
7201	Allocated Information Systems	-	-		310,632		(310,632)	-
7202	Allocated Laboratory Services	(609,370)	(535,765)			(535,765)		(358,963)
7204	Allocated Expenses (Vehicle)	-	-	5,375	91,432	(102,182)	5,375	(1,090)
	Allocated Legal Services	(100,000)	(100,000)	(100,000)				
	Allocated Operations Bldg Maint	(211,784)	(192,647)			(192,647)		(96,324)
	Allocated G&A (Internal)	-	1	(127,140)	318,777	774,402	(966,038)	
	Sub-Total	(921,154)	(828,411)	(221,765)	802,300	(137,651)	(1,271,295)	(456,376)
	Net Expenses	13,412,454	12,942,972	813,979	4,384,018	4,305,493	3,439,482	5,140,121
G & A Allocation:								
	Potable Water	5,833,262	5,613,029	296,706	2,993,335	1,518,338	804,650	
	Recycled Water	378,737	342,809	26,869	249,423	28,198	38,319	
	Sanitation	1,066,183	1,147,264	111,684	644,234	294,690	96,656	
	Joint Powers Authority	5,392,919	5,139,671	371,736	447,703	1,912,678	2,407,554	
	Capital Projects	741,353	700,199	6,984	49,323	551,589	92,303	
	TOTAL ALLOCATIONS	13,412,454	12,942,972	813,979	4,384,018	4,305,493	3,439,482	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - BOARD OF DIRECTORS AND GENERAL MANAGER**

ACCT #	DESCRIPTION	2012-13 Budget	2012-13 Estimated Actual	701112 Board 100% LV	Total General Mgr
Operating Expenses					
5405.2	Utility/Telephone	2,400	1,600	500	1,100
	Sub-Total	2,400	1,600	500	1,100
Board Expenses					
6000	Director's Per Diem	90,000	87,000	87,000	-
6005	Director's Benefits	59,120	58,992	58,992	-
6010	Director's Conference Expenses	25,000	22,000	22,000	-
6015	Director's Miscellaneous	700	600	600	-
6020	Election Expense	30,000	21,019	21,019	-
	Sub-Total	204,820	189,611	189,611	-
Payroll Expenses					
6100	Staff Salaries	352,478	339,457		339,457
6105	Staff Benefits	117,936	122,115		122,115
6110	Staff Taxes	25,680	27,108	4,570	22,538
	Sub-Total	496,094	488,680	4,570	484,110
Office Equipment & Supplies					
6235	Records Management	55,000	50,000		50,000
	Sub-Total	55,000	50,000	-	50,000
Professional Services					
6500	Legal Services	72,000	72,000		72,000
6505	Legal Advertising	9,500	9,000		9,000
6516	Other Professional Services	5,000	24,360	4,360	20,000
6522	Management Consultant Fees	-	-		-
	Sub-Total	86,500	105,360	4,360	101,000
Human Resources					
6815	Employee Recognition Function	4,500	4,500		4,500
6830	Training & Professional Development	10,000	9,000		9,000
6872	Litigation - Outside Services	100,000	100,000		100,000
6874	Litigation - District	-	-		-
	Sub-Total	114,500	113,500	-	113,500
Other G&A Expenses					
7105	Dues, Subscriptions & Memberships	82,500	73,725		73,725
7110	Travel/Misc Staff Expense	100	70		70
7145	Claims Paid	-	-		-
7152	LAFCO Charges	15,000	13,198		13,198
	Sub-Total	97,600	86,993	-	86,993
Total Expenses					
		1,056,914	1,035,744	199,041	836,703
Allocated Expenses					
7204	Allocated Expenses (Vehicle)	5,046	5,375		5,375
	Allocated Legal Services	(100,000)	(100,000)		(100,000)
	Allocated G&A (Internal)	(123,651)	(127,140)	6,601	(133,741)
	Sub-Total	(218,605)	(221,765)	6,601	(228,366)
Net Expenses					
		838,309	813,979	205,642	608,337
G&A Allocations:					
	Potable Water	314,693	296,706	135,728	
	Recycled Water	29,336	26,869	12,925	
	Sanitation	119,095	111,684	56,989	
	Joint Powers Authority	367,666	371,736	-	
	Capital Projects	7,519	6,984	-	
	Total	838,309	813,979	205,642	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 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	-	1,100	-	-
	Sub-Total	-	1,100	-	-
Board Expenses					
6000	Director's Per Diem				
6005	Director's Benefits				
6010	Director's Conference Expenses				
6015	Director's Miscellaneous				
6020	Election Expense				
	Sub-Total	-	-	-	-
Payroll Expenses					
6100	Staff Salaries	339,457			183,884
6105	Staff Benefits	122,115			66,150
6110	Staff Taxes	22,538			12,209
	Sub-Total	484,110	-	-	262,243
Office Equipment & Supplies					
6235	Records Management	50,000			27,085
	Sub-Total	50,000	-	-	27,085
Professional Services					
6500	Legal Services	72,000			39,002
6505	Legal Advertising	6,000	3,000		3,250
6516	Other Professional Services	20,000	-		10,834
6522	Management Consultant Fees	-			-
	Sub-Total	98,000	3,000	-	53,086
Human Resources					
6815	Employee Recognition Function	4,500			2,438
6830	Training & Professional Development	9,000			4,875
6872	Litigation - Outside Services	-	100,000		-
6874	Litigation - District		-		-
	Sub-Total	13,500	100,000	-	7,313
Other G&A Expenses					
7105	Dues, Subscriptions & Memberships	35,225	38,500		19,081
7110	Travel/Misc Staff Expense	70	-	-	38
7145	Claims Paid		-		-
7152	LAFCO Charges		13,198		
	Sub-Total	35,295	51,698	-	19,119
Total Expenses					
		680,905	155,798	-	368,846
Allocated Expenses					
7204	Allocated Expenses (Vehicle)	5,375			2,912
	Allocated Legal Services	-	(100,000)		
	Allocated G&A (Internal)	(139,471)	5,730		
	Sub-Total	(134,096)	(94,270)	-	2,912
Net Expenses					
		546,809	61,528	-	371,758
G&A Allocations:					
	Potable Water	120,368	40,610		
	Recycled Water	10,077	3,867		
	Sanitation	37,644	17,051		
	Joint Powers Authority	371,736	-		
	Capital Projects	6,984	-		
	Total	546,809	61,528		

LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - RESOURCE CONSERVATION / PUBLIC OUTREACH

ACCT #	DESCRIPTION	2012-13 Budget	2012-13 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	272,133	338,898			21,561	
5405.2	Utility/Telephone	13,700	13,045	1,200	300	8,000	1,700
5415	Outside Services	-	3,752				
	Sub-Total	285,833	355,695	1,200	300	29,561	1,700
Maintenance Expenses							
5500	Labor	132,122	145,361				
5510	Supplies / Material	200,000	200,000			-	
5515	Outside Services	50,000	46,250				
	Sub-Total	382,122	391,611	-	-	-	-
Gen'l Specialty Expenses							
5725	General Supplies/Small Tool	6,500	3,500			2,500	
	Sub-Total	6,500	3,500	-	-	2,500	-
Payroll Expenses							
6100	Staff Salaries	2,195,133	2,128,313	258,326	132,312	846,018	330,772
6102	Staff Overtime	38,283	45,789	-		39,965	5,464
6105	Staff Benefits	1,052,243	1,050,947	113,368	45,913	493,143	149,274
6110	Staff Taxes	174,274	165,344	11,989	8,534	73,872	24,680
6115	Staff Costs Recovered	(1,047,611)	(1,120,555)	(19,545)		(519,014)	(182,750)
	Sub-Total	2,412,322	2,269,838	364,138	186,759	933,984	327,440
Office Equipment & Supplies							
6200	Forms, Supplies & Postage	40,200	40,250	-	-	40,000	
6210	Equipment Repairs	500	-			-	
6215	Equipment Maintenance	1,500	15,000			15,000	
6220	Outside Services	85,200	85,200			85,000	
6230	Safety Equipment	2,500	2,000			2,000	
	Sub-Total	129,900	142,450	-	-	142,000	-
Professional Services							
6516	Other Professional Services	55,000	13,745		6,245	-	
	Sub-Total	55,000	13,745	-	6,245	-	-
Res Conser/Public Outreach							
6602	School Education Program	20,296	20,046				
6604	Public Education Program	174,273	174,998				
6606	Community Group Outreach	25,196	19,984				
6608	Intergovernmental Coordination	10,017	7,501				
	Sub-Total	229,782	222,529	-	-	-	-
Human Resources							
6830	Training & Professional Development	21,000	19,000	2,000	-	8,000	1,500
	Sub-Total	21,000	19,000	2,000	-	8,000	1,500
Other G&A Expenses							
7100	Provision for Uncollectible Accts	60,000	163,000			163,000	
7105	Dues, Subscriptions & Memberships	450	150	-	-	-	150
7110	Travel/Misc Staff Expense	250	200	200	-	-	-
7152	LAFCO Charges	-	-				
	Sub-Total	60,700	163,350	200	-	163,000	150
Total Expenses		3,583,159	3,581,718	367,538	193,304	1,279,045	330,790
Allocated Expenses							
7200	Allocated Technical Services-LV	99,763	81,459			81,459	
7201	Allocated Information Systems	272,567	310,632			310,632	
7204	Allocated Expenses (Vehicle)	85,828	91,432			75,307	5,375
	Allocated G&A (Internal)	331,954	318,777	(138,963)	(193,304)	436,624	115,459
	Sub-Total	790,112	802,300	(138,963)	(193,304)	904,022	120,834
Net Expenses		4,373,271	4,384,018	228,575	-	2,183,067	451,624
G&A Allocations:							
	Potable Water	2,945,305	2,993,335	20,339	-	1,681,815	260,025
	Recycled Water	252,054	249,423	2,106	-	50,802	164,228
	Sanitation	604,728	644,234	7,045	-	442,497	-
	Joint Powers Authority	518,136	447,703	199,085	-	-	-
	Capital Projects	53,048	49,323	-	-	7,953	27,371
	Total	4,373,271	4,384,018	228,575	-	2,183,067	451,624

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 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	317,337		-		-
5405.2	Utility/Telephone		1,000	845	-	1,108
5415	Outside Services	3,752				-
	Sub-Total	<u>321,089</u>	<u>1,000</u>	<u>845</u>	<u>-</u>	<u>1,108</u>
Maintenance Expenses						
5500	Labor	145,361				-
5510	Supplies / Material	200,000				-
5515	Outside Services	46,250	-			-
	Sub-Total	<u>391,611</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Gen'l Specialty Expenses						
5725	General Supplies/Small Tool		1,000			-
	Sub-Total	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Payroll Expenses						
6100	Staff Salaries		247,550	313,335	-	309,669
6102	Staff Overtime		135	225	-	122
6105	Staff Benefits		109,535	139,714	-	137,095
6110	Staff Taxes		23,054	23,215	-	19,070
6115	Staff Costs Recovered		(143,122)	(256,124)	-	(149,330)
	Sub-Total	<u>-</u>	<u>237,152</u>	<u>220,365</u>	<u>-</u>	<u>316,626</u>
Office Equipment & Supplies						
6200	Forms, Supplies & Postage			250	-	135
6210	Equipment Repairs					-
6215	Equipment Maintenance					-
6220	Outside Services		200			-
6230	Safety Equipment		-			-
	Sub-Total	<u>-</u>	<u>200</u>	<u>250</u>	<u>-</u>	<u>135</u>
Professional Services						
6516	Other Professional Services			7,500	-	4,063
	Sub-Total	<u>-</u>	<u>-</u>	<u>7,500</u>	<u>-</u>	<u>4,063</u>
Res Conser/Public Outreach						
6602	School Education Program			20,046		10,859
6604	Public Education Program			174,998		94,796
6606	Community Group Outreach			19,984		10,825
6608	Intergovernmental Coordination			7,501		4,063
	Sub-Total	<u>-</u>	<u>-</u>	<u>222,529</u>	<u>-</u>	<u>120,543</u>
Human Resources						
6830	Training & Professional Development		-	7,500	-	5,146
	Sub-Total	<u>-</u>	<u>-</u>	<u>7,500</u>	<u>-</u>	<u>5,146</u>
Other G&A Expenses						
7100	Provision for Uncollectible Accts					-
7105	Dues, Subscriptions & Memberships			-	-	-
7110	Travel/Misc Staff Expense			-	-	108
7152	LAFCO Charges					-
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108</u>
Total Expenses		<u>712,700</u>	<u>239,352</u>	<u>458,989</u>	<u>-</u>	<u>447,729</u>
Allocated Expenses						
7200	Allocated Technical Services-LV					-
7201	Allocated Information Systems					-
7204	Allocated Expenses (Vehicle)		10,750		-	-
	Allocated G&A (Internal)	109,827	109,595	(120,461)	-	-
	Sub-Total	<u>109,827</u>	<u>120,345</u>	<u>(120,461)</u>	<u>-</u>	<u>-</u>
Net Expenses		<u>822,527</u>	<u>359,697</u>	<u>338,528</u>	<u>-</u>	<u>447,729</u>
G&A Allocations:						
	Potable Water	798,868	163,287	69,001	-	
	Recycled Water	23,659	4,836	3,792	-	
	Sanitation	-	191,574	3,118	-	
	Joint Powers Authority	-	-	248,618	-	
	Capital Projects	-	-	13,999	-	
	Total	<u>822,527</u>	<u>359,697</u>	<u>338,528</u>	<u>-</u>	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	2012-13 Budget	2012-13 Estimated Actual	701001 Headquarter Building	701002 Operation Building	701310 Facilities Management
Operating Expenses						
5405.1	Utility - Energy	156,000	128,000	103,000	25,000	
5405.2	Utility - Telephone	103,370	72,545	59,054	950	1,050
5405.3	Utility - Gas	25,500	22,320	16,500	5,820	
5405.4	Utility - Water	15,500	12,500	3,500	9,000	
	Sub-Total	300,370	235,365	182,054	40,770	1,050
Maintenance Expenses						
5500	Labor	122,062	135,848	69,465	44,927	
5510	Supplies / Material	91,030	69,464	5,400	8,350	
5510.1	Fuel	120,000	128,300			
5515	Outside Services	289,000	316,856	97,000	61,400	
5520	Permits / Fees	11,800	9,311	-	2,200	
5530	Capital Outlay	49,115	37,700	-	35,000	
	Sub-Total	683,007	697,479	171,865	151,877	-
Gen'l Specialty Expenses						
5725	General Supplies/Small Tool	25,250	21,800			
	Sub-Total	25,250	21,800	-	-	-
Payroll Expenses						
6100	Staff Salaries	5,689,762	5,583,401			296,448
6102	Staff Overtime	147,133	233,765			-
6105	Staff Benefits	2,916,936	2,897,375			130,898
6110	Staff Taxes	663,362	608,001			22,265
6115	Staff Costs Recovered	(6,040,042)	(6,012,652)			
	Sub-Total	3,377,151	3,309,890	-	-	449,611
Office Equipment & Supplies						
6200	Forms, Supplies & Postage	-	-			
6220	Outside Services	-	20,987			1,440
6225	Radio Maintenance Expense	27,500	22,000			
6230	Safety Equipment	13,850	15,130			
	Sub-Total	41,350	58,117	-	-	1,440
Vehicle Maintenance						
6255	Rental Charge - Vehicles	102,008	102,390			
	Sub-Total	102,008	102,390	-	-	-
Human Resources						
6830	Training & Professional Development	32,200	17,653			5,000
	Sub-Total	32,200	17,653	-	-	5,000
Other G&A Expenses						
7105	Dues, Subscriptions & Memberships	-	-			
7110	Travel/Misc Staff Expense	950	450			250
	Sub-Total	950	450	-	-	250
Total Expenses		4,562,286	4,443,144	353,919	192,647	457,351
Allocated Expenses						
7200	Allocated Technical Services-LV	(99,763)	(81,459)			
7202	Allocated Laboratory Expenses	(609,370)	(535,765)			
7204	Allocated Expenses (Vehicle)	(95,920)	(102,182)			5,375
	Allocated Operations Bldg Maint	(211,784)	(192,647)		(192,647)	
	Allocated G&A (Internal)	830,818	774,402	(162,213)	64,393	107,384
	Sub-Total	(186,019)	(137,651)	(162,213)	(128,254)	112,759
Net Expenses		4,376,267	4,305,493	191,706	64,393	570,110
G&A Allocations:						
	Potable Water	1,655,741	1,518,338	-	64,392	245,077
	Recycled Water	42,679	28,198	-	-	13,491
	Sanitation	198,386	294,690	-	-	11,094
	Joint Powers Authority	1,899,823	1,912,678	191,706	1	250,644
	Capital Projects	579,638	551,589	-	-	49,804
	Total	4,376,267	4,305,493	191,706	64,393	570,110

FY 2013-14 Budget

June 11, 2013

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	701320	701321	701322	701325	701326
		Facilities Fac Mnt Adm	Facilities Maintenance	Facilities Construction	Fleet Maintenance	Electrical/ Instrumentation
Operating Expenses						
5405.1	Utility - Energy					
5405.2	Utility - Telephone	140	2,164	1,574	345	1,900
5405.3	Utility - Gas					
5405.4	Utility - Water					
	Sub-Total	<u>140</u>	<u>2,164</u>	<u>1,574</u>	<u>345</u>	<u>1,900</u>
Maintenance Expenses						
5500	Labor		-	-	21,456	-
5510	Supplies / Material				23,000	
5510.1	Fuel				128,300	
5515	Outside Services				155,000	
5520	Permits / Fees				4,300	
5530	Capital Outlay		-		2,700	
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>334,756</u>	<u>-</u>
Gen'l Specialty Expenses						
5725	General Supplies/Small Tool		4,850	7,500		5,000
	Sub-Total	<u>-</u>	<u>4,850</u>	<u>7,500</u>	<u>-</u>	<u>5,000</u>
Payroll Expenses						
6100	Staff Salaries	130,131	601,066	449,193	70,508	528,289
6102	Staff Overtime	-	9,519	38,555	-	10,244
6105	Staff Benefits	58,267	341,841	239,353	38,090	276,297
6110	Staff Taxes	11,204	67,823	54,955	8,039	66,852
6115	Staff Costs Recovered		(960,155)	(671,268)	-	(648,548)
	Sub-Total	<u>199,602</u>	<u>60,094</u>	<u>110,788</u>	<u>116,637</u>	<u>233,134</u>
Office Equipment & Supplies						
6200	Forms, Supplies & Postage					
6220	Outside Services		-			
6225	Radio Maintenance Expense	-				22,000
6230	Safety Equipment		3,820	1,100		3,000
	Sub-Total	<u>-</u>	<u>3,820</u>	<u>1,100</u>	<u>-</u>	<u>25,000</u>
Vehicle Maintenance						
6255	Rental Charge - Vehicles				102,390	
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,390</u>	<u>-</u>
Human Resources						
6830	Training & Professional Development	150	2,300	575		1,000
	Sub-Total	<u>150</u>	<u>2,300</u>	<u>575</u>	<u>-</u>	<u>1,000</u>
Other G&A Expenses						
7105	Dues, Subscriptions & Memberships					
7110	Travel/Misc Staff Expense	-	-	-	-	50
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50</u>
Total Expenses		<u>199,892</u>	<u>73,228</u>	<u>121,537</u>	<u>554,128</u>	<u>266,084</u>
Allocated Expenses						
7200	Allocated Technical Services-LV					
7202	Allocated Laboratory Expenses					
7204	Allocated Expenses (Vehicle)	3,768	80,736	145,348	(554,128)	48,375
	Allocated Operations Bldg Maint					
	Allocated G&A (Internal)	51,846	2,540	43,311	-	31,137
	Sub-Total	<u>55,614</u>	<u>83,276</u>	<u>188,659</u>	<u>(554,128)</u>	<u>79,512</u>
Net Expenses		<u>255,506</u>	<u>156,504</u>	<u>310,196</u>	<u>-</u>	<u>345,596</u>
G&A Allocations:						
	Potable Water	111,382	62,461	150,531	-	160,989
	Recycled Water	6,131	-	8,286	-	290
	Sanitation	5,042	10,645	6,814	-	13,274
	Joint Powers Authority	110,316	83,398	144,565	-	170,332
	Capital Projects	22,635	-	-	-	711
	Total	<u>255,506</u>	<u>156,504</u>	<u>310,196</u>	<u>-</u>	<u>345,596</u>
FY 2013-14 Budget						

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 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	60	3,000	200	200	198
5405.3	Utility - Gas					
5405.4	Utility - Water					
	Sub-Total	<u>60</u>	<u>3,000</u>	<u>200</u>	<u>200</u>	<u>198</u>
Maintenance Expenses						
5500	Labor					
5510	Supplies / Material				32,714	
5510.1	Fuel					
5515	Outside Services				3,456	
5520	Permits / Fees				2,811	
5530	Capital Outlay				-	
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,981</u>	<u>-</u>
Gen'l Specialty Expenses						
5725	General Supplies/Small Tool		4,250		-	-
	Sub-Total	<u>-</u>	<u>4,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
Payroll Expenses						
6100	Staff Salaries	73,311	825,349	281,003	430,631	726,486
6102	Staff Overtime	-	43,871	-	18,032	82,027
6105	Staff Benefits	38,801	456,210	140,409	207,547	362,442
6110	Staff Taxes	4,380	102,726	25,197	47,149	83,394
6115	Staff Costs Recovered	(639)	(1,185,841)	(4,423)	(217,900)	(1,122,688)
	Sub-Total	<u>115,853</u>	<u>242,315</u>	<u>442,186</u>	<u>485,459</u>	<u>131,661</u>
Office Equipment & Supplies						
6200	Forms, Supplies & Postage			-		
6220	Outside Services			17,634		
6225	Radio Maintenance Expense	-				
6230	Safety Equipment		975		225	2,634
	Sub-Total	<u>-</u>	<u>975</u>	<u>17,634</u>	<u>225</u>	<u>2,634</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	200	1,700	2,070	150	2,600
	Sub-Total	<u>200</u>	<u>1,700</u>	<u>2,070</u>	<u>150</u>	<u>2,600</u>
Other G&A Expenses						
7105	Dues, Subscriptions & Memberships					
7110	Travel/Misc Staff Expense	-	-	-	-	-
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses		<u>116,113</u>	<u>252,240</u>	<u>462,090</u>	<u>525,015</u>	<u>137,093</u>
Allocated Expenses						
7200	Allocated Technical Services-LV					
7202	Allocated Laboratory Expenses				(535,765)	
7204	Allocated Expenses (Vehicle)	1,607	91,487	5,375	10,750	21,500
	Allocated Operations Bldg Maint					
	Allocated G&A (Internal)	29,286	83,137	(214,255)	369,657	104,017
	Sub-Total	<u>30,893</u>	<u>174,624</u>	<u>(208,880)</u>	<u>(155,358)</u>	<u>125,517</u>
Net Expenses		<u>147,006</u>	<u>426,864</u>	<u>253,210</u>	<u>369,657</u>	<u>262,610</u>
G&A Allocations:						
	Potable Water	83,242	240,679	-	369,657	-
	Recycled Water	-	-	-	-	-
	Sanitation	-	-	-	-	176,706
	Joint Powers Authority	63,764	186,185	253,210	-	85,904
	Capital Projects	-	-	-	-	-
	Total	<u>147,006</u>	<u>426,864</u>	<u>253,210</u>	<u>369,657</u>	<u>262,610</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 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			68,295
5405.2	Utility - Telephone	1,027	683	39,208
5405.3	Utility - Gas			11,848
5405.4	Utility - Water			6,396
	Sub-Total	1,027	683	125,747
Maintenance Expenses				
5500	Labor			69,851
5510	Supplies / Material			39,479
5510.1	Fuel			58,352
5515	Outside Services			156,056
5520	Permits / Fees			4,939
5530	Capital Outlay			18,728
	Sub-Total	-	-	347,405
Gen'l Specialty Expenses				
5725	General Supplies/Small Tool	75	125	11,800
	Sub-Total	75	125	11,800
Payroll Expenses				
6100	Staff Salaries	445,267	725,719	3,024,512
6102	Staff Overtime	20,109	11,408	128,171
6105	Staff Benefits	254,362	352,858	1,568,933
6110	Staff Taxes	50,268	63,749	330,388
6115	Staff Costs Recovered	(694,699)	(506,491)	(3,250,714)
	Sub-Total	75,307	647,243	1,801,290
Office Equipment & Supplies				
6200	Forms, Supplies & Postage		-	-
6220	Outside Services		1,913	11,369
6225	Radio Maintenance Expense			11,917
6230	Safety Equipment	2,926	450	8,194
	Sub-Total	2,926	2,363	31,480
Vehicle Maintenance				
6255	Rental Charge - Vehicles			46,568
	Sub-Total	-	-	46,568
Human Resources				
6830	Training & Professional Development	800	1,108	9,507
	Sub-Total	800	1,108	9,507
Other G&A Expenses				
7105	Dues, Subscriptions & Memberships			-
7110	Travel/Misc Staff Expense		150	234
	Sub-Total	-	150	234
Total Expenses		80,135	651,672	2,374,031
Allocated Expenses				
7200	Allocated Technical Services-LV		(81,459)	-
7202	Allocated Laboratory Expenses			(358,963)
7204	Allocated Expenses (Vehicle)	21,500	16,125	(6,914)
	Allocated Operations Bldg Maint			(96,324)
	Allocated G&A (Internal)	24,532	239,630	-
	Sub-Total	46,032	174,296	(462,200)
Net Expenses		126,167	825,968	1,911,831
G&A Allocations:				
	Potable Water	-	29,928	
	Recycled Water	-	-	
	Sanitation	71,115	-	
	Joint Powers Authority	55,052	317,601	
	Capital Projects	-	478,439	
	Total	126,167	825,968	

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 ESTIMATED ACTUAL WORKSHEET
INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	2012-13 Budget	2012-13 Estimated Actual	701410 Fin & Adm Admin	701420 Fin & Adm Info Systems	701430 Fin & Adm Human Res
Operating Expenses						
5400	Labor	7,780	9,708			
5405.2	Utility - Telephone	40,200	40,240	-	40,000	
5430	Capital Outlay	66,550	65,050		64,050	1,000
	Sub-Total	114,530	114,998	-	104,050	1,000
Inventory Expenses						
5536	Inventory Adjustment	13,000	12,000			
Payroll Expenses						
6100	Staff Salaries	1,771,207	1,720,527	254,044	583,626	198,411
6102	Staff Overtime	24,884	1,966	-	342	547
6105	Staff Benefits	841,732	857,680	105,833	282,661	94,257
6110	Staff Taxes	143,336	135,758	12,377	47,776	19,686
6115	Staff Costs Recovered	(138,255)	(132,934)	-	(130,699)	
	Sub-Total	2,642,904	2,582,997	372,254	783,706	312,901
Office Equipment & Supplies						
6200	Forms, Supplies & Postage	113,910	107,700	90,000	16,000	300
6205	Equipment Rental	10,200	8,200	5,200	3,000	
6210	Equipment Repairs	1,000	1,000		1,000	
6215	Equipment Maintenance	291,000	290,500	500	290,000	
6220	Outside Services	12,600	17,500	3,500		8,000
6250	Equipment Interest Expense	6,300	6,750		6,750	
	Sub-Total	435,010	431,650	99,200	316,750	8,300
Professional Services						
6500	Legal Services	15,000	4,000			4,000
6516	Other Professional Services	13,600	26,600	1,600	25,000	
6517	Audit Fees	33,400	33,400	33,400		
6522	Management Consultant Fees	92,500	51,000	35,000		16,000
	Sub-Total	154,500	115,000	70,000	25,000	20,000
Human Resources						
6800	Safety	38,000	20,000			20,000
6810	Recruitment Expense	10,000	28,000			28,000
6812	Retired Employee Benefits	774,500	789,000			789,000
6815	Employee Recognition Function	5,000	2,000			2,000
6817	Employee Survey Outreach	200	-			-
6820	Employee Assistance Program	2,000	-			-
6825	Employee Wellness Program	15,000	1,000			1,000
6830	Training & Professional Development	76,700	27,750	9,500	8,000	6,000
6840	DOT Testing	1,050	1,050			1,050
6850	Unemployment Insurance Benefit	20,000	10,000			10,000
6855	Donated Sick Leave	-	-			-
6874	Litigation - District	-	-			-
	Sub-Total	942,450	878,800	9,500	8,000	857,050
Other G&A Expenses						
7105	Dues, Subscriptions & Memberships	3,355	2,555	655		800
7110	Travel/Misc Staff Expense	400	664	200	200	64
7135	Property Insurance	825,100	30,768	30,768		
7135	Liability Insurance	-	216,905	216,905		
7135	Auto Insurance	-	20,779	20,779		
7135	Earthquake Insurance	-	55,052	55,052		
7135	Excess	-	248,609	248,609		
7145	Claims Paid	-	-			-
7155	Other Expenses	-	-			-
	Sub-Total	828,855	575,332	572,968	200	864
Total Expenses		5,131,249	4,710,777	1,123,922	1,237,706	1,200,115

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FY 2012-13 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	-	9,708	5,259
5405.2	Utility - Telephone	240		19,631
5430	Capital Outlay			31,768
	Sub-Total	240	9,708	56,658
Inventory Expenses				
5536	Inventory Adjustment		12,000	6,500
Payroll Expenses				
6100	Staff Salaries	684,446		868,779
6102	Staff Overtime	1,077		1,028
6105	Staff Benefits	374,929		433,981
6110	Staff Taxes	55,919		68,364
6115	Staff Costs Recovered	(2,235)		(57,850)
	Sub-Total	1,114,136	-	1,314,302
Office Equipment & Supplies				
6200	Forms, Supplies & Postage	1,400		57,474
6205	Equipment Rental			4,279
6210	Equipment Repairs			488
6215	Equipment Maintenance			102,381
6220	Outside Services	6,000		9,480
6250	Equipment Interest Expense			3,656
	Sub-Total	7,400	-	177,758
Professional Services				
6500	Legal Services			2,167
6516	Other Professional Services			14,409
6517	Audit Fees			18,093
6522	Management Consultant Fees			27,627
	Sub-Total	-	-	62,296
Human Resources				
6800	Safety			10,834
6810	Recruitment Expense			15,168
6812	Retired Employee Benefits			427,400
6815	Employee Recognition Function			1,083
6817	Employee Survey Outreach			-
6820	Employee Assistance Program			-
6825	Employee Wellness Program			542
6830	Training & Professional Development	4,250		14,599
6840	DOT Testing			569
6850	Unemployment Insurance Benefit			5,417
6855	Donated Sick Leave			-
6874	Litigation - District			-
	Sub-Total	4,250	-	475,612
Other G&A Expenses				
7105	Dues, Subscriptions & Memberships	1,100		1,384
7110	Travel/Misc Staff Expense	200		360
7135	Property Insurance			16,667
7135	Liability Insurance			117,497
7135	Auto Insurance			11,256
7135	Earthquake Insurance			29,822
7135	Excess			134,671
7145	Claims Paid			-
7155	Other Expenses			-
	Sub-Total	1,300	-	311,657
Total Expenses		1,127,326	21,708	2,404,783

**LAS VIRGENES MUNICIPAL WATER DISTRICT
 FY 2012-13 ESTIMATED ACTUAL WORKSHEET
 INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	2012-13 Budget	2012-13 Estimated Actual	701410 Fin & Adm Admin	701420 Fin & Adm Info Systems	701430 Fin & Adm Human Res
	Allocated Expenses	-	-			
7201	Allocated Information Systems	(272,567)	(310,632)		(310,632)	
7204	Allocated Expenses (Vehicle)	5,046	5,375		5,375	
	Allocated G&A (Internal)	(1,039,121)	(966,038)	(250,554)	(284,418)	(382,433)
	Sub-Total	<u>(1,306,642)</u>	<u>(1,271,295)</u>	<u>(250,554)</u>	<u>(589,675)</u>	<u>(382,433)</u>
	Net Expenses	<u>3,824,607</u>	<u>3,439,482</u>	<u>873,368</u>	<u>648,031</u>	<u>817,682</u>

G&A Allocations:

Potable Water	917,523	804,650	181,727	93,422	128,635
Recycled Water	54,668	38,319	17,345	5,134	7,070
Sanitation	143,974	96,656	65,503	4,222	5,814
Joint Powers Authority	2,607,294	2,407,554	608,793	526,299	650,064
Capital Projects	101,148	92,303	-	18,954	26,099
Total	<u>3,824,607</u>	<u>3,439,482</u>	<u>873,368</u>	<u>648,031</u>	<u>817,682</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT
 FY 2012-13 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)			2,912
	Allocated G&A (Internal)	(26,925)	(21,708)	
	Sub-Total	<u>(26,925)</u>	<u>(21,708)</u>	<u>2,912</u>
	Net Expenses	<u>1,100,401</u>	<u>-</u>	<u>2,407,695</u>

G&A Allocations:

Potable Water	400,866	-
Recycled Water	8,770	-
Sanitation	21,117	-
Joint Powers Authority	622,398	-
Capital Projects	47,250	-
Total	<u>1,100,401</u>	<u>-</u>



G & A Allocations Estimated Actual - FY 2012-13

I Labor Hour Ratio

Division	Hours	Ratio (Formula)	Ratio (Value)
LV	36,380	40.5271%	40.53%
JPA	48,624	54.1669%	54.17%
CIP's	4,763	5.3060%	5.30%
Total	89,767	100.0000%	100.00%

II Allocation Ratio for Vehicle Expenses (701325)

Total Expenses in "701325"				
			554,128	
Alloc To:	Bus Unit	Ratio	Allocated \$	JPA Share
	701121	0.0097	5,375	0.005254
	701221	0.1359	75,307	
	701223	0.0097	5,375	
	701226	0.0194	10,750	
	701240	0.0000	0	
	701310	0.0097	5,375	0.005254
	701320	0.0068	3,768	0.003684
	701321	0.1457	80,736	0.078926
	701322	0.2623	145,348	0.142088
	701326	0.0873	48,375	0.047290
	701330	0.0029	1,607	0.001571
	701331	0.1651	91,487	0.089435
	701340	0.0097	5,375	0.005254
	701341	0.0194	10,750	0.012998
	701342	0.0388	21,500	0.021018
	701343	0.0388	21,500	0.021018
	701350	0.0291	16,125	0.015763
	701420	0.0097	5,375	0.005254
	Total	1.0000	554,128	0.454809

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

Obj. A/C	Amount	Ratio	Allocated \$
5400~5530	104,050	0.10	10,405
6100~6115	783,706	0.25	195,927
6215	290,000	0.35	101,500
6200~6210	20,000	0.10	2,000
6830	8,000	0.10	800
Total			310,632

IV. Allocating Lab (701341) costs:

Total Expenses in "701341"				
			535,765	
Alloc To:	Bus Unit	Ratio	Allocated \$	
	101300	0.2600	139,299	
	101600	0.0700	37,504	
	751810	0.6100	326,816	} 0.6700 358,962
	751820	0.0200	10,715	
	751830	0.0400	21,431	
	Total	1.0000	535,765	
JPA %			0.6700	

V. Allocating Op. Building (701002) costs:

Total Expenses in "701002"				
			192,647	
Alloc To:	Bus Unit	Ratio	Allocated \$	
	101900	0.5000	96,324	
	751840	0.5000	96,323	
	Total	1.0000	192,647	

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

Total Expenses in "701350"				
			651,672	
Obj. A/C	Amount	Ratio	Allocated \$	
	651,672	0.125	81,459	
		Total	81,459	

LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
FY 2012-13 ESTIMATED ACTUAL WORKSHEET
JPA OPERATIONS

ACCT #	DESCRIPTION	2012-13 Budget	2012-13 Estimated Actual	751000 Revenues	751800 Sewers	751810 Treatment Reclamation	751820 Treatment Composting	751830 Treatment Centrate	751100 Pump Stations
Operating Revenues									
4235	RW Sales - LVMWD	1,983,413	2,091,974	2,091,974					
4240	RW Sales - TSD	656,702	705,955	705,955					
4245	MWD Incentive - Local Projects	107,800	194,055	194,055					
4505	Other Income from Operations	60,000	60,000	60,000					
4510	Compost Sales	7,500	12,000	12,000					
	Sub-Total	2,815,415	3,063,984	3,063,984	-	-	-	-	-
Source of Supply									
5115	Purchased Wtr - LV Potable Supp	-	-						
Operating Expenses									
5400	Labor	1,932,217	1,855,271		71	1,041,033	719,570	26,478	27,176
5405.1	Utility - Energy	2,564,275	2,308,179		273	817,500	343,786	61,374	1,065,700
5405.2	Utility - Telephone	26,880	14,137			9,200	4,489	-	
5405.3	Utility - Gas	12,300	8,367			7,400	967		
5405.4	Utility - Water	12,740	12,388		242	3,900	7,567	679	-
5410	Supplies / Material	85,500	72,993		-	32,000	37,797	10	1,680
5410.1	Supl/Matrl. - Fuel	14,000	11,877			4,000	6,551	1,326	
5410.10	Supl/Matrl. - Sodium Hypochlorite	305,000	300,000			300,000			
5410.11	Supl/Matrl. - Sodium Bisulfite	250,000	172,748			172,748			
5410.13	Supl/Matrl. - Aqua Ammonia	50,000	32,066			32,066			
5410.5	Supl/Matrl. - Ferric Chloride	90,000	80,000			80,000			
5410.6	Supl/Matrl. - Defoamer/Deodorizer	7,000	6,004			6,004			
5410.7	Supl/Matrl. - Polymer	130,000	128,023				128,023		
5410.8	Supl/Matrl. - Amendment	205,000	182,042				182,042		
5410.9	Supl/Matrl. - Alum	33,000	28,276			28,276			
5415	Outside Services	60,500	38,797			19,453	12,574	-	-
5417	Odor Control	115,000	99,300			43,300	56,000	-	-
5420	Permits / Fees	156,900	160,478		3,390	90,500	14,000	52,500	
5425	Consulting Services	-	32,390		-	20,000	-	12,390	
5430	Capital Outlay	46,500	-			-	-	-	
	Sub-Total	6,096,812	5,543,336	-	3,976	2,707,380	1,513,366	154,757	1,094,556
Maintenance Expenses									
5500	Labor	1,222,087	1,246,383		80,095	504,222	585,248	27,941	24,787
5510	Supplies / Material	367,500	356,311		270	165,000	157,779	24,944	5,896
5515	Outside Services	435,800	487,631		225,000	173,098	51,549	23,770	720
5518	Building Maintenance Services	110,000	117,692			41,692	76,000		
5520	Permits / Fees	1,000	560						
5525	Consulting Services	20,000	-			-	-	-	-
5530	Capital Outlay	-	-			-	-	-	-
	Sub-Total	2,156,387	2,208,577	-	305,365	884,012	870,576	76,655	31,403
Inventory Expenses									
5536	Inventory Adjustment	3,100	3,000						
Gen'l Specialty Expenses									
5700	SCADA Services	111,028	83,935			77,758	5,269		
5710.2	Tech Services - All Other	4,579	24,727		24,727	-	-		
5712	Compost Sales/Use Tax	4,000	4,000				4,000		
5715.2	Other Laboratory Services	154,600	84,084		-	71,083	6,500	6,501	
5715.3	Tapia Laboratory Services	118,420	138,241			129,500	70	8,671	
7202	Allocated Laboratory Expenses	408,278	358,962			326,816	10,715	21,431	
	Sub-Total	800,905	693,949	-	24,727	605,157	26,554	36,603	-
Public Information									
6602	School Education Program	7,068	5,012						
6604	Public Education Program	35,175	25,014						
6606	Community Group Outreach	10,046	5,000						
6608	Intergovernmental Coordination	16,178	9,992						
	Sub-Total	68,467	45,018	-	-	-	-	-	-
Resource Conservation									
6785	Watershed Programs	72,455	96,921						
6788	District Sprayfield	284,461	281,307			281,307			
6789	005 Discharge	64,000	47,216			47,216			
	Sub-Total	420,916	425,444	-	-	328,523	-	-	-
Administrative Expenses									
6260	Rental Charge - Facility Repl.	346,820	355,496						
6516	Other Professional Services	-	-						
6517	Audit Fees	4,650	5,300						
6872	Litigation - Outside Services	-	50,000						
6874	Litigation - District	-	-						
7110	Travel/Misc Staff Expense	-	-						
7135.1	Property Insurance	75,330	59,731						
7135.4	Earthquake Insurance	91,750	92,878						
7203	Allocated Expenses-Op. Bldg.	105,892	96,323						
7225	Allocated Support Services	3,856,309	3,587,953		103,896	1,831,680	1,384,147	66,339	55,564
7226	Allocated Operations Services	1,536,610	1,551,718		44,932	792,168	598,618	28,689	24,028
	Sub-Total	6,017,361	5,799,399	-	148,828	2,623,848	1,982,765	95,028	79,592
Total Expenses		15,563,948	14,718,723	-	482,896	7,148,920	4,393,261	363,043	1,205,551
Net Operating Expenses		12,748,533	11,654,739	(3,063,984)	482,896	7,148,920	4,393,261	363,043	1,205,551
Non-Operating Revenue									
8200	Interest Income & Other	20,000	20,000	20,000					
	Sub-Total	20,000	20,000	20,000	-	-	-	-	-
Net Expenses		12,728,533	11,634,739	(3,083,984)	482,896	7,148,920	4,393,261	363,043	1,205,551
FY 2013-14 Budget									

LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
FY 2012-13 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	17,930	10,919	667	11,427	
5405.1	Utility - Energy	19,546				
5405.2	Utility - Telephone	448				
5405.3	Utility - Gas					
5405.4	Utility - Water					
5410	Supplies / Material	1,056	-	450		
5410.1	Supl/Matr. - Fuel					
5410.10	Supl/Matr. - Sodium Hypochlorite					
5410.11	Supl/Matr. - Sodium Bisulfite					
5410.13	Supl/Matr. - Aqua Ammonia					
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	6,770		-		
5417	Odor Control					
5420	Permits / Fees	-	88			
5425	Consulting Services	-		-		
5430	Capital Outlay	-				
	Sub-Total	45,750	11,007	1,117	11,427	-
Maintenance Expenses						
5500	Labor	144	3,898	20,048		
5510	Supplies / Material	-	-	2,422		
5515	Outside Services	294	-	13,200		
5518	Building Maintenance Services					
5520	Permits / Fees			560		
5525	Consulting Services				-	
5530	Capital Outlay				-	
	Sub-Total	438	3,898	36,230	-	-
Inventory Expenses						
5536	Inventory Adjustment					3,000
Gen'l Specialty Expenses						
5700	SCADA Services		908			
5710.2	Tech Services - All Other	-	-	-		
5712	Compost Sales/Use Tax					
5715.2	Other Laboratory Services					
5715.3	Tapia Laboratory Services					
7202	Allocated Laboratory Expenses					
	Sub-Total	-	908	-	-	-
Public Information						
6602	School Education Program				5,012	
6604	Public Education Program				25,014	
6606	Community Group Outreach				5,000	
6608	Intergovernmental Coordination				9,992	
	Sub-Total	-	-	-	45,018	-
Resource Conservation						
6785	Watershed Programs				96,921	
6788	District Sprayfield					
6789	005 Discharge					
	Sub-Total	-	-	-	96,921	-
Administrative Expenses						
6260	Rental Charge - Facility Repl.				355,496	
6516	Other Professional Services				-	
6517	Audit Fees				5,300	
6872	Litigation - Outside Services				50,000	
6874	Litigation - District				-	
7110	Travel/Misc Staff Expense				-	
7135.1	Property Insurance				59,731	
7135.4	Earthquake Insurance				92,878	
7203	Allocated Expenses-Op. Bldg.				96,323	
7225	Allocated Support Services	19,996	16,901	21,252	88,178	
7226	Allocated Operations Services	8,648	7,309	9,190	38,136	
	Sub-Total	28,644	24,210	30,442	786,042	-
Total Expenses						
		74,832	40,023	67,789	939,408	3,000
Net Operating Expenses						
		74,832	40,023	67,789	939,408	3,000
Non-Operating Revenue						
8200	Interest Income & Other					
	Sub-Total	-	-	-	-	-
Net Expenses						
		74,832	40,023	67,789	939,408	3,000
FY 2013-14 Budget						
		74,832	40,023	67,789	939,408	3,000

**FY 2013-14
CAPITAL PROJECT
WORKING CAPITAL
REQUIREMENT by FUND**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2013-14 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2013-14 ALLOCATED REQUIREMENTS	JOINT POWERS		NET LVMWD REQUIREMENTS
					TSD SHARE		
					RATIO	AMOUNT	
Potable Water Construction							
10344	E/W Transmission Facilities: Calabasas Rd. to Las Virgenes R	\$6,716,661	33.0%	\$2,216,498	0.0%	\$0	\$2,216,498
10476	5-MG Tank near Las Virgenes Reservoir	\$4,429,287	33.0%	\$1,461,665	0.0%	\$0	\$1,461,665
Total: Potable Water Construction				\$3,678,163		\$0	\$3,678,163
Potable Water Replacement							
10236	Raise Air Vacuum Valves and Abandon Protective Structures	\$200,000	100.0%	\$200,000	0.0%	\$0	\$200,000
10344	E/W Transmission Facilities: Calabasas Rd. to Las Virgenes R	\$6,716,661	67.0%	\$4,500,163	0.0%	\$0	\$4,500,163
10384	Integration of Telephone and Computer Networks	\$133,273	100.0%	\$133,273	0.0%	\$0	\$133,273
10463	Building 1 Tenant Improvements	\$115,764	100.0%	\$115,764	0.0%	\$0	\$115,764
10476	5-MG Tank near Las Virgenes Reservoir	\$4,429,287	67.0%	\$2,967,622	0.0%	\$0	\$2,967,622
10508	Tank Renovation: Calabasas Tank	\$925,267	100.0%	\$925,267	0.0%	\$0	\$925,267
10510	Potable Master Plan Update	\$77,721	100.0%	\$77,721	0.0%	\$0	\$77,721
10521	SCADA System Communication Upgrades (LV Only)	\$448,450	100.0%	\$448,450	0.0%	\$0	\$448,450
10528	Fuel Tank Lid Overhaul	\$30,000	100.0%	\$30,000	0.0%	\$0	\$30,000
10529	Meter Service - Firefly Conversion	\$75,000	100.0%	\$75,000	0.0%	\$0	\$75,000
10539	Saddletree Tank Improvements	\$274,165	100.0%	\$274,165	0.0%	\$0	\$274,165
10541	Building 8 Computer Center Upgrades	\$70,000	100.0%	\$70,000	0.0%	\$0	\$70,000
10542	Vault Lid Replacement	\$166,750	100.0%	\$166,750	0.0%	\$0	\$166,750
10543	Building 7 & 8 HVAC Integration	\$257,000	100.0%	\$257,000	0.0%	\$0	\$257,000
10545	Westlake Pump Station Fire Control System Upgrade	\$15,000	100.0%	\$15,000	0.0%	\$0	\$15,000
10547	Building 7 Boiler Replacement	\$15,000	100.0%	\$15,000	0.0%	\$0	\$15,000
10552	Miscellaneous Information Technology Capital Purchases	\$52,700	100.0%	\$52,700	0.0%	\$0	\$52,700

**FY 2013-14
CAPITAL PROJECT
WORKING CAPITAL
REQUIREMENT by FUND**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2013-14 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2013-14 ALLOCATED REQUIREMENTS	JOINT POWERS		NET LVMWD REQUIREMENTS	
					TSD SHARE			
					RATIO	AMOUNT		
10553	Potable Water System Rehabilitation	\$240,000	100.0%	\$240,000	0.0%	\$0	\$240,000	
10554	Automatic Meter Reading Implementation	\$1,200,000	100.0%	\$1,200,000	0.0%	\$0	\$1,200,000	
10555	Vehicle Replacement Program	\$175,000	100.0%	\$175,000	0.0%	\$0	\$175,000	
Total: Potable Water Replacement				\$11,938,875		\$0	\$11,938,875	
Recycled Water Conservation								
10393	Recycled Water Storage Study	\$309,836	30.0%	\$92,951	0.0%	\$0	\$92,951	
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road	\$0	100.0%	\$0	29.4%	\$0	\$0	
Total: Recycled Water Conservation				\$92,951		\$0	\$92,951	
Recycled Water Replacement								
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$164,005	100.0%	\$164,005	29.4%	\$48,217	\$116,243	
10516	Recycled Water Master Plan	\$17,737	100.0%	\$17,737	29.4%	\$5,215	\$12,522	
10534	Rancho Solar Project	\$36,150	100.0%	\$36,150	29.4%	\$10,628	\$25,522	
10540	Lost Hills Overpass Recycled Water Main Relocation	\$355,000	100.0%	\$355,000	29.4%	\$104,370	\$250,630	
Total: Recycled Water Replacement				\$572,892		\$168,430	\$404,462	
Sanitation Construction								
10393	Recycled Water Storage Study	\$309,836	20.0%	\$61,967	0.0%	\$0	\$61,967	
10487	Construct 3rd Digester at Rancho	\$6,046,689	20.0%	\$1,209,338	29.4%	\$355,545	\$870,023	
Total: Sanitation Construction				\$1,271,305		\$355,545	\$915,760	
Sanitation Replacement								
10393	Recycled Water Storage Study	\$309,836	50.0%	\$154,918	0.0%	\$0	\$154,918	
10446	Buffer Land at Rancho	\$250,000	100.0%	\$250,000	50.0%	\$125,000	\$125,000	

**FY 2013-14
CAPITAL PROJECT
WORKING CAPITAL
REQUIREMENT by FUND**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2013-14 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2013-14 ALLOCATED REQUIREMENTS	JOINT POWERS		NET LVMWD REQUIREMENTS
					TSD SHARE		
					RATIO	AMOUNT	
10457	Tapia Alternative Disinfection Improvements	\$364,576	100.0%	\$364,576	29.4%	\$107,185	\$356,985
10487	Construct 3rd Digester at Rancho	\$6,046,689	80.0%	\$4,837,351	29.4%	\$1,422,181	\$3,480,092
10512	Tapia: Primary Tank Rehabilitation	\$685,000	100.0%	\$685,000	29.4%	\$201,390	\$483,610
10513	Tapia Gate and Drive Replacement	\$342,000	100.0%	\$342,000	29.4%	\$100,548	\$241,452
10515	Sanitation Master Plan Update	\$26,840	100.0%	\$26,840	29.4%	\$7,891	\$18,949
10518	Lift Station No. 2 Suction Line Repair (LV Only)	\$45,000	100.0%	\$45,000	0.0%	\$0	\$45,000
10520	SCADA System Communication Upgrades	\$93,100	100.0%	\$93,100	29.4%	\$27,371	\$65,729
10537	Raw Sludge Wet Well Mixing Improvements	\$100,000	100.0%	\$100,000	29.4%	\$29,400	\$70,600
10538	Tapia Channel Mixing Improvements	\$454,000	100.0%	\$454,000	29.4%	\$133,476	\$320,524
10544	Centrate Tank Cathodic Protection (CP) System Replacement	\$110,000	100.0%	\$110,000	29.4%	\$32,340	\$77,660
10546	Lift Station #1 Wet Well Improvements	\$20,000	100.0%	\$20,000	0.0%	\$0	\$20,000
10548	Tapia Roof Replacement	\$25,000	100.0%	\$25,000	29.4%	\$7,350	\$17,650
10549	Rancho Agitator Control Upgrade	\$14,000	100.0%	\$14,000	29.4%	\$4,116	\$9,884
10550	Rancho Reactor Room Door Replacement	\$20,000	100.0%	\$20,000	29.4%	\$5,880	\$14,120
10551	Centrate System - New Pump Impellers	\$35,000	100.0%	\$35,000	29.4%	\$10,290	\$24,710
Total: Sanitation Replacement					\$7,576,785	\$2,214,419	\$5,362,366
GRAND TOTAL					\$25,130,971	\$2,738,395	\$22,392,576

**FY 2012-13
CAPITAL PROJECT
ESTIMATED ACTUAL
EXPENDITURE LISTING by FUND**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2012-13 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2012-13 ALLOCATED EXPENDITURES	JOINT POWERS		NET LVMWD EXPENDITURES
					TSD SHARE		
					RATIO	AMOUNT	
Potable Water Construction							
10344	E/W Transmission Facilities: Calabasas Rd. to Las Virgenes R	\$122,317	33.0%	\$40,365	0.0%	\$0	\$40,365
10419	E/W Transmission Facilities: Cornell to Thousand Oaks Blvd.	\$135,612	33.0%	\$44,752	0.0%	\$0	\$44,752
10430	Twin Lakes Pump Station Pipeline Project	\$0	67.0%	\$0	0.0%	\$0	\$0
10476	5-MG Tank near Las Virgenes Reservoir	\$177,332	33.0%	\$58,520	0.0%	\$0	\$58,520
Total: Potable Water Construction				\$143,636		\$0	\$143,636
Potable Water Replacement							
10236	Raise Air Vacuum Valves and Abandon Protective Structures	\$0	100.0%	\$0	0.0%	\$0	\$0
10344	E/W Transmission Facilities: Calabasas Rd. to Las Virgenes R	\$122,317	67.0%	\$81,952	0.0%	\$0	\$81,952
10372	Calabasas Park Estates System Rehabilitation (cost tracking o	\$42,999	100.0%	\$42,999	0.0%	\$0	\$42,999
10384	Integration of Telephone and Computer Networks	\$0	100.0%	\$0	0.0%	\$0	\$0
10419	E/W Transmission Facilities: Cornell to Thousand Oaks Blvd.	\$135,612	67.0%	\$90,860	0.0%	\$0	\$90,860
10430	Twin Lakes Pump Station Pipeline Project	\$0	33.0%	\$0	0.0%	\$0	\$0
10443	Rambla Pacifica Main Break (cost tracking only)	\$145,356	100.0%	\$145,356	0.0%	\$0	\$145,356
10463	Building 1 Tenant Improvements	\$100,411	100.0%	\$100,411	0.0%	\$0	\$100,411
10476	5-MG Tank near Las Virgenes Reservoir	\$177,332	67.0%	\$118,812	0.0%	\$0	\$118,812
10488	Vehicle Replacement Program, FY 11-12	\$106,638	100.0%	\$106,638	0.0%	\$0	\$106,638
10490	Upgrade Radio System	\$144,495	100.0%	\$144,495	0.0%	\$0	\$144,495
10491	Groundwater Supplement Study - Potable Water	\$0	100.0%	\$0	0.0%	\$0	\$0
10494	Malibu Bowl	\$269,641	100.0%	\$269,641	0.0%	\$0	\$269,641
10504	Westlake Miscellaneous Equipment	\$18,984	100.0%	\$18,984	0.0%	\$0	\$18,984
10505	Easements Geodatabase	\$32,560	100.0%	\$32,560	0.0%	\$0	\$32,560

**FY 2012-13
CAPITAL PROJECT
ESTIMATED ACTUAL
EXPENDITURE LISTING by FUND**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2012-13 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2012-13 ALLOCATED EXPENDITURES	JOINT POWERS		NET LVMWD EXPENDITURES
					TSD SHARE		
					RATIO	AMOUNT	
10506	GIS Aerial Photos	\$0	100.0%	\$0	0.0%	\$0	\$0
10507	Long Valley Water Line	\$9,112	100.0%	\$9,112	0.0%	\$0	\$9,112
10508	Tank Renovation: Calabasas Tank	\$50,733	100.0%	\$50,733	0.0%	\$0	\$50,733
10510	Potable Master Plan Update	\$100,598	100.0%	\$100,598	0.0%	\$0	\$100,598
10511	Vehicle Replacement Program	\$110,000	100.0%	\$110,000	0.0%	\$0	\$110,000
10514	Automatic Meter Reading Implementation	\$0	100.0%	\$0	0.0%	\$0	\$0
10517	Distribution System Improvements	\$70,237	100.0%	\$70,237	0.0%	\$0	\$70,237
10521	SCADA System Communication Upgrades (LV Only)	\$0	100.0%	\$0	0.0%	\$0	\$0
10524	Conduit Engine Controls	\$21,151	100.0%	\$21,151	0.0%	\$0	\$21,151
10525	Twin Lakes Pump Station	\$18,321	100.0%	\$18,321	0.0%	\$0	\$18,321
10526	Westlake Filtration Plant	\$20,025	100.0%	\$20,025	0.0%	\$0	\$20,025
10527	Security System Upgrades	\$36,481	100.0%	\$36,481	0.0%	\$0	\$36,481
10528	Fuel Tank Lid Overhaul	\$0	100.0%	\$0	0.0%	\$0	\$0
10529	Meter Service - Firefly Conversion	\$0	100.0%	\$0	0.0%	\$0	\$0
10530	Westlake Filtration Plant - D.E. Handling Improvements	\$35,000	100.0%	\$35,000	0.0%	\$0	\$35,000
10531	Building 8 HVAC	\$85,206	100.0%	\$85,206	0.0%	\$0	\$85,206
10532	Miscellaneous Computer Equipment	\$40,921	100.0%	\$40,921	0.0%	\$0	\$40,921
Total: Potable Water Replacement				\$1,750,494		\$0	\$1,750,494
Recycled Water Conservation							
10393	Recycled Water Storage Study	\$923	30.0%	\$277	0.0%	\$0	\$277
10474	Woodland Hills Golf Course RW Pipeline Extension	\$0	100.0%	\$0	0.0%	\$0	\$0
10509	Medea Valley RW Pipeline Extension	\$0	100.0%	\$0	0.0%	\$0	\$0

**FY 2012-13
CAPITAL PROJECT
ESTIMATED ACTUAL
EXPENDITURE LISTING by FUND**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2012-13 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2012-13 ALLOCATED EXPENDITURES	JOINT POWERS		NET LVMWD EXPENDITURES
					TSD SHARE		
					RATIO	AMOUNT	
Total: Recycled Water Conservation				\$277		\$0	\$277
Recycled Water Replacement							
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$69,447	100.0%	\$69,447	29.4%	\$20,417	\$49,030
10492	Groundwater Supplement Study - Recycled Water	\$0	100.0%	\$0	29.4%	\$0	\$0
10516	Recycled Water Master Plan	\$44,763	100.0%	\$44,763	29.4%	\$13,160	\$31,603
10522	Reservoir #2 Improvements (Lining Cover)	\$49,549	100.0%	\$49,549	29.4%	\$14,567	\$34,982
10534	Rancho Solar Project	\$33,850	100.0%	\$33,850	29.4%	\$9,952	\$23,898
Total: Recycled Water Replacement				\$197,609		\$58,097	\$139,512
Sanitation Construction							
10257	Combined Heat and Power (CHP) Project	\$12,077	20.0%	\$2,415	29.4%	\$710	\$1,705
10393	Recycled Water Storage Study	\$923	20.0%	\$185	0.0%	\$0	\$185
10487	Construct 3rd Digester at Rancho	\$519,070	20.0%	\$103,814	29.4%	\$30,521	\$73,293
Total: Sanitation Construction				\$106,414		\$31,231	\$75,183
Sanitation Replacement							
10257	Combined Heat and Power (CHP) Project	\$12,077	80.0%	\$9,662	29.4%	\$2,841	\$6,821
10387	Rancho Material Handling Improvements	\$1,068	100.0%	\$1,068	29.4%	\$314	\$754
10391	Rancho Las Virgenes: Compost Reactor Building Roof Repair	\$13,403	100.0%	\$13,403	29.4%	\$3,940	\$9,463
10393	Recycled Water Storage Study	\$923	50.0%	\$462	0.0%	\$0	\$462
10446	Buffer Land at Rancho	\$0	100.0%	\$0	50.0%	\$0	\$0
10448	Rancho Polymer Feed System Rehabilitation	\$49,403	100.0%	\$49,403	29.4%	\$14,524	\$34,879
10451	Tapia Gate and Drive Replacement	\$70,275	100.0%	\$70,275	29.4%	\$20,661	\$49,614
10453	Tapia and Rancho Vulnerability Assessment	\$0	100.0%	\$0	29.4%	\$0	\$0

**FY 2012-13
CAPITAL PROJECT
ESTIMATED ACTUAL
EXPENDITURE LISTING by FUND**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2012-13 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2012-13 ALLOCATED EXPENDITURES	JOINT POWERS		NET LVMWD EXPENDITURES
					TSD SHARE		
					RATIO	AMOUNT	
10457	Tapia Alternative Disinfection Improvements	\$1,015,200	100.0%	\$1,015,200	29.4%	\$298,469	\$716,731
10462	Tapia: 20 and 24" Influent Force Main Upgrade	\$481,945	100.0%	\$481,945	29.4%	\$141,692	\$340,253
10487	Construct 3rd Digester at Rancho	\$519,070	80.0%	\$415,256	29.4%	\$122,085	\$293,171
10493	Tapia: Sludge Screening	\$0	100.0%	\$0	29.4%	\$0	\$0
10499	Tapia Grit Cyclone Conveyor System	\$0	100.0%	\$0	29.4%	\$0	\$0
10502	Rancho Miscellaneous Equipment - FY 11-12	\$9,429	100.0%	\$9,429	29.4%	\$2,772	\$6,657
10512	Tapia: Primary Tank Rehabilitation	\$0	100.0%	\$0	29.4%	\$0	\$0
10513	Tapia Gate and Drive Replacement	\$0	100.0%	\$0	29.4%	\$0	\$0
10515	Sanitation Master Plan Update	\$35,660	100.0%	\$35,660	29.4%	\$10,484	\$25,176
10518	Lift Station No. 2 Suction Line Repair (LV Only)	\$0	100.0%	\$0	0.0%	\$0	\$0
10519	Miscellaneous CIP (Bandsaw)	\$10,000	100.0%	\$10,000	29.4%	\$2,940	\$7,060
10520	SCADA System Communication Upgrades	\$0	100.0%	\$0	29.4%	\$0	\$0
10523	Rancho Las Virgenes: Ovation Upgrade	\$431,500	100.0%	\$431,500	29.4%	\$126,861	\$304,639
10533	Replace Roof - Lift Station #2	\$19,900	100.0%	\$19,900	0.0%	\$0	\$19,900
Total: Sanitation Replacement				\$2,563,162		\$747,583	\$1,815,579
GRAND TOTAL				\$4,761,592		\$836,912	\$3,924,680



Las Virgenes – Triunfo Joint Powers Authority

Adopted Budget
FY 2013-14

June 3, 2013

Las Virgenes – Triunfo Joint Powers Authority

Fiscal Year 2013-14

Triunfo Sanitation District

Steven Iceland

Michael McReynolds – Chair

Janna Orkney

Michael Paule

James Wall

Mark Norris – District Manager

Las Virgenes Municipal Water District

Leonard Polan

Charles Caspary – Vice Chair

Glen Peterson

Lee Renger

Barry Steinhardt

David Pedersen – General Manager

Administering Agency:
Las Virgenes Municipal Water District
4232 Las Virgenes Road
Calabasas, CA 91302-1994
818.251.2100
www.lvmwd.com

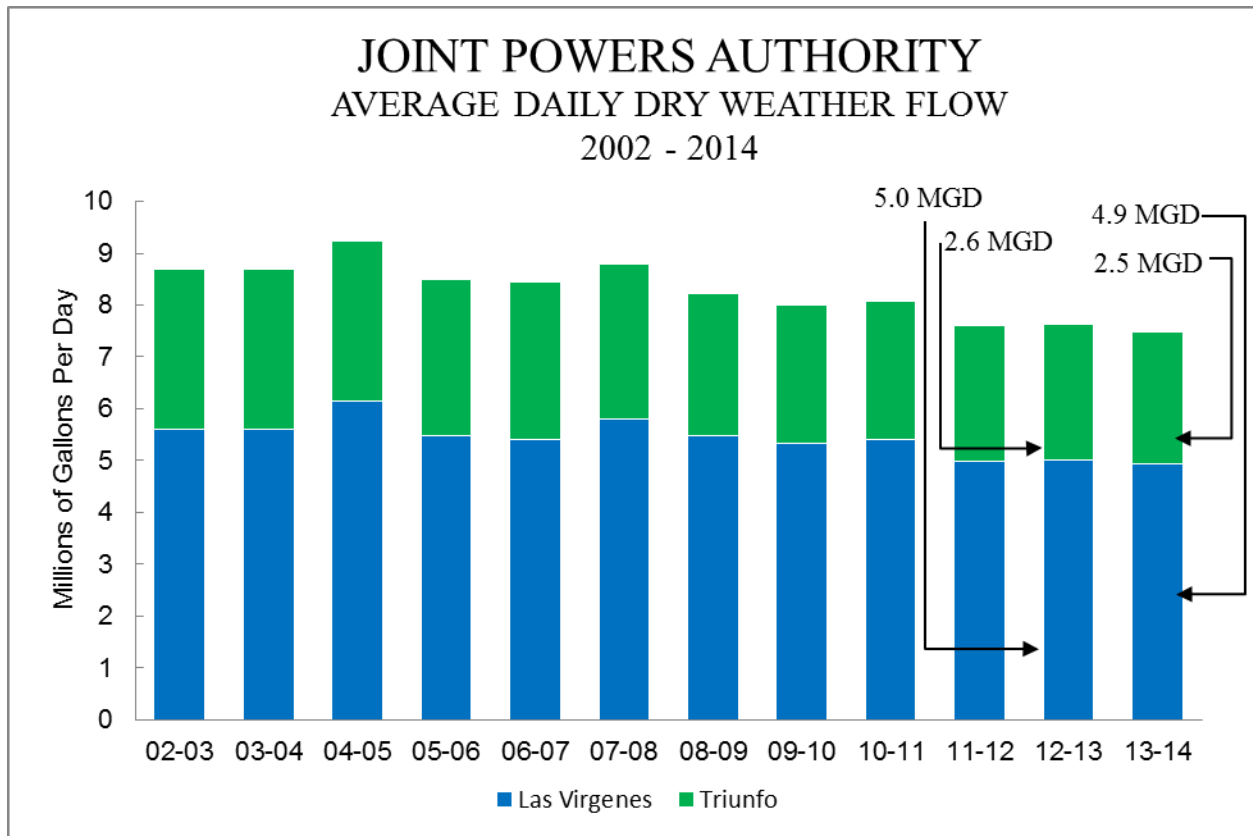


DATE: June 3, 2013

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) 2013/14. 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.

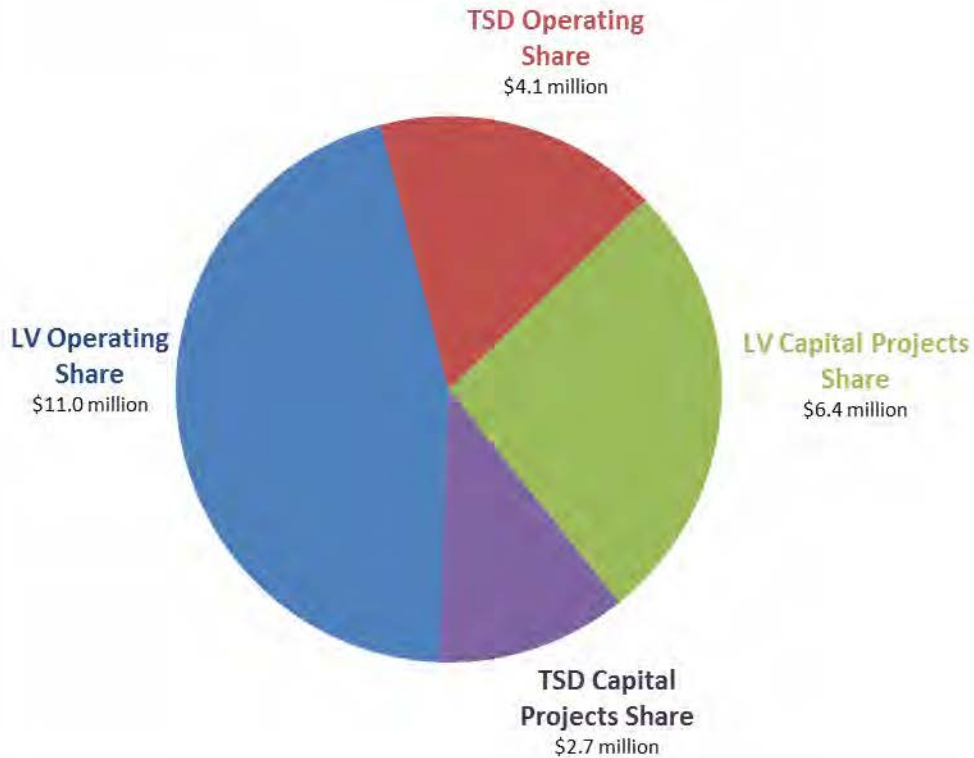
The following graph shows the participant's sewage flows since FY02/03. The reduction in flows reflects low growth policies of cities within the watershed, diversion of some sewage to the City of Los Angeles and water allocations to customers within the respective sewer service areas of the Joint Powers Authority partners for the last three years.



Use of Joint Powers Authority Funds

For operations and capital improvement projects, the use of funds in the proposed budget for FY13/14 is \$24.2 million, as shown below.

**JOINT POWERS AUTHORITY
FY 2013-14 USES OF FUNDS
\$24.2 million**



The proposed operating expense for FY13/14 is lower than the adopted budget for FY12/13. The proposed capital improvement project (CIP) budget for FY12/13 is higher than the budget for FY12/13 because some of the major projects appropriated in the prior year as getting near the construction phase and new projects with current appropriations have been added. Overall the total budget is 5.2% higher than FY12/13 approved budget due to the increases in capital project budgets.

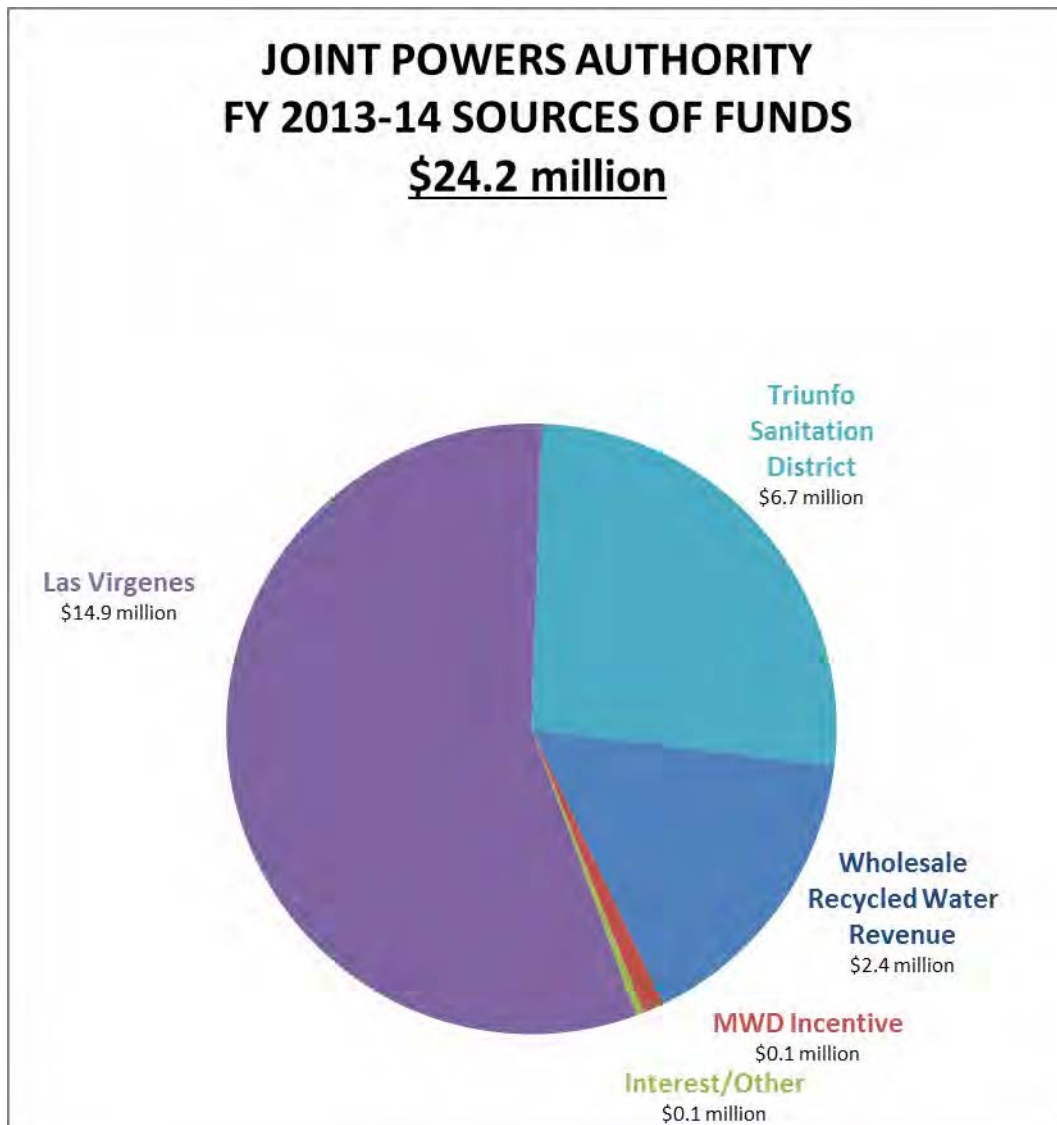
The following table shows uses of funds.

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

	FY2009-10 ACTUAL	FY2010-11 ACTUAL	FY2011-12 ACTUAL	FY2012-13 BUDGET	FY2012-13 EST. ACTUAL	FY2013-14 BUDGET
Operating Expenses						
Las Virgenes Municipal Water District	10,112,633	10,379,286	9,793,440	11,314,990	10,671,074	11,006,639
Triunfo Sanitation District	4,613,912	4,795,109	4,629,889	4,248,958	4,047,649	4,091,631
Total Operating Expenses	14,726,545	15,174,395	14,423,329	15,563,948	14,718,723	15,098,270
Capital Projects						
Las Virgenes Municipal Water District	2,335,113	3,058,497	1,450,805	5,271,566	2,009,727	6,400,702
Triunfo Sanitation District	972,413	1,273,652	604,160	2,195,241	836,912	2,738,395
Total Capital Projects	3,307,526	4,332,149	2,054,965	7,466,807	2,846,639	9,139,097
Total Uses of Funds	18,034,071	19,506,544	16,478,294	23,030,755	17,565,362	24,237,367

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.



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 \$0.5 million less than budgeted in FY12/13 for operations and \$1.67 million more in capital projects.

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

	FY2009-10 ACTUAL	FY2010-11 ACTUAL	FY2011-12 ACTUAL	FY2012-13 BUDGET	FY2012-13 EST. ACTUAL	FY2013-14 BUDGET
Operating Revenue						
Recycled Water Revenue						
Las Virgenes Municipal Water District	1,237,285	1,213,215	1,911,981	1,983,413	2,091,974	1,806,999
Triunfo Sanitation District	411,782	387,888	686,030	656,702	705,955	612,127
Total Recycled Water Revenue	1,649,067	1,601,103	2,598,011	2,640,115	2,797,929	2,419,126
MWD Incentive - Local Projects	143,651	107,800	-	107,800	194,055	107,800
Other	72,586	80,414	70,797	67,500	72,000	97,500
Total Operating Revenue	1,865,304	1,789,317	2,668,808	2,815,415	3,063,984	2,624,426
Interest & Other Revenue	942,723	1,063,817	14,101	20,000	20,000	20,000
Participant's Contribution						
Las Virgenes Municipal Water District						
Operations	8,764,035	9,145,329	7,974,215	8,691,369	7,840,306	8,486,194
Capital Projects	1,700,380	2,366,534	1,450,805	5,271,566	2,009,727	6,400,702
Total Las Virgenes	10,464,415	11,511,863	9,425,020	13,962,935	9,850,033	14,886,896
Triunfo Sanitation District						
Operations	4,053,539	4,156,049	3,766,206	4,037,164	3,794,433	3,967,650
Capital Projects	708,090	985,498	604,159	2,195,241	836,912	2,738,395
Total Triunfo	4,761,629	5,141,547	4,370,365	6,232,405	4,631,345	6,706,045
Total Sources of Funds	18,034,071	19,506,544	16,478,294	23,030,755	17,565,362	24,237,367

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, used the operating costs and added the administrative overhead for recycled water operations and a depreciation expense for recycled water capital assets. The July 1, 2013 wholesale rate for recycled water with pumping is \$407.27 per acre foot, which is lower than the previous rate of \$454.76 per acre foot. For wholesale recycled water delivered to the Las Virgenes Valley, which does not require additional pumping, the rate changes to \$269.39 per acre foot from \$314.06 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 FY13/14 Las Virgenes Municipal Water District budget for general and administrative expenses (otherwise known as Internal Services) is \$14.6 million. Of this total, \$5.85 million 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,



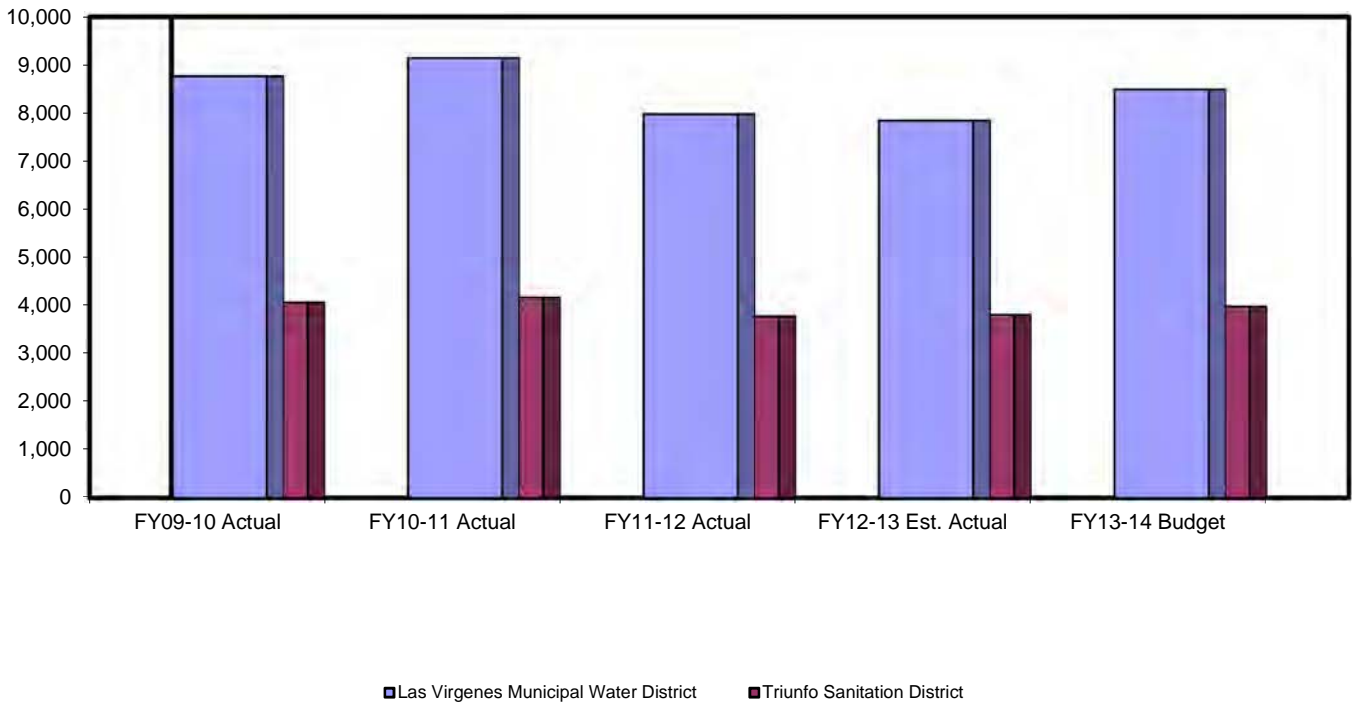
David W. Pedersen
General Manager



Sandra Hicks
Director of Finance and Administration

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

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
JPA Revenues	1,865	1,789	2,669	3,064	2,624
JPA Expenses	14,726	15,174	14,423	14,719	15,098
Net Operating Expense	12,861	13,385	11,754	11,655	12,474
Non-Operating Revenue	43	84	14	20	20
Net Expenses	12,818	13,301	11,740	11,635	12,454
Las Virgenes Municipal Water District	8,764	9,145	7,974	7,840	8,486
Triunfo Sanitation District	4,054	4,156	3,766	3,795	3,968
Total Allocated Expenses	12,818	13,301	11,740	11,635	12,454



PROJECTION FOR 2013-14 FISCAL YEAR
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	273,928	0	0	0	0	273,928
TREATMENT RECLAMATION	0	4,600,778	2,887,186	0	0	7,487,964
TREATMENT COMPOSTING	0	2,843,417	1,730,442	0	0	4,573,859
TREATMENT INJECTION	0	153,670	120,086	0	0	273,756
PUMP STATIONS	0	1,269,959	0	0	0	1,269,959
TANKS/RESERVOIR WELLS	0	92,890	0	0	0	92,890
SYSTEM OPERATION	0	31,172	0	0	0	31,172
WATER SYSTEM	0	81,115	0	0	0	81,115
ADMINISTRATIVE EXPENSES	0	1,005,227	0	5,300	0	1,010,527
TAPIA WAREHOUSE	0	3,100	0	0	0	3,100
REVENUES	0	(2,624,426)	0	0	(20,000)	(2,644,426)
TOTAL EXPENSES	273,928	7,456,902	4,737,714	5,300	(20,000)	12,453,844
	A	B	C	D	E	TOTAL

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	%	\$	%	\$	%	\$	%	\$	%	\$		
U-1 SANITATION DISTRICT	36.3%	99,436	53.1%	4,408,310	47.1%	2,231,463	25.0%	1,325	79.2%	(15,848)	54.0%	6,724,686
U-2 SANITATION DISTRICT	3.1%	8,492	17.5%	1,452,833	18.9%	895,428	25.0%	1,325	0.0%	0	18.9%	2,358,078
RECYCLED WATER FUND			(596,570)									(596,570)
TOTAL LVMWD	39.4%	107,928	70.6%	5,264,573	66.0%	3,126,891	50.0%	2,650	79.2%	(15,848)	72.9%	8,486,194
TRIUNFO SANITATION DISTRICT	60.6%	166,000	29.4%	2,192,329	34.0%	1,610,823	50.0%	2,650	20.8%	(4,152)	27.1%	3,967,650
TOTAL ALLOCATION	100.0%	273,928	100.0%	7,456,902	100.0%	4,737,714	100.0%	5,300	100.0%	(20,000)	100.0%	12,453,844
	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 2013-14

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	3.53	1,288	47.1%	6,724,686	5,221	51.5%	18,500	191
U-2 SANITATION DISTRICT	1.41	515	18.9%	2,358,078	4,579	18.1%	6,755	209
LVMWD	4.94	1,803	66.0%	9,082,764	5,038	69.6%	25,255	196
TRIUNFO SANITATION DISTRICT	2.55	929	34.0%	3,967,650	4,271	30.4%	12,245	208
TOTAL ALL PARTICIPANTS	7.48	2,732	100.0%	13,050,414 *	4,777	100.0%	37,500	200
RETURN FLOWS	0.86	315						
WESTLAKE WELLS	0.21	77						
	8.56	3,124						

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

**ESTIMATED ACTUAL FOR 2012-13 FISCAL YEAR
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS**

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	482,896	0	0	0	0	482,896
TREATMENT RECLAMATION	0	4,380,538	2,768,382	0	0	7,148,920
TREATMENT COMPOSTING	0	2,738,889	1,654,372	0	0	4,393,261
TREATMENT INJECTION	0	195,437	167,606	0	0	363,043
PUMP STATIONS	0	1,205,551	0	0	0	1,205,551
TANKS/RESERVOIR WELLS	0	74,832	0	0	0	74,832
SYSTEM OPERATION	0	40,023	0	0	0	40,023
WATER SYSTEM	0	67,789	0	0	0	67,789
ADMINISTRATIVE EXPENSES	0	934,108	0	5,300	0	939,408
TAPIA WAREHOUSE	0	3,000	0	0	0	3,000
REVENUES	0	(3,063,984)	0	0	(20,000)	(3,083,984)
TOTAL EXPENSES	482,896	6,576,183	4,590,360	5,300	(20,000)	11,634,739

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	A		B		C		D		E		TOTAL	
	%	\$	%	\$	%	\$	%	\$	%	\$		
U-1 SANITATION DISTRICT	36.3%	175,291	53.1%	3,945,137	47.0%	2,157,469	25.0%	1,325	79.2%	(15,848)	53.8%	6,263,374
U-2 SANITATION DISTRICT	3.1%	14,970	17.5%	1,300,186	18.8%	862,988	25.0%	1,325	0.0%	0	18.7%	2,179,469
RECYCLED WATER FUND				(602,538)								(602,538)
LVMWD	39.4%	190,261	70.6%	4,642,785	65.8%	3,020,457	50.0%	2,650	79.2%	(15,848)	72.6%	7,840,305
TRIUNFO SANITATION DISTRICT	60.6%	292,635	29.4%	1,933,398	34.1%	1,569,903	50.0%	2,650	20.8%	(4,152)	27.4%	3,794,434
TOTAL ALLOCATION	100.0%	482,896	100.0%	6,576,183	99.9%	4,590,360	100.0%	5,300	100.0%	(20,000)	100.0%	11,634,739

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 2013-14**

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	3.53	1,288	47.1%	6,724,686	5,221	51.5%	18,500	191
U-2 SANITATION DISTRICT	1.41	515	18.9%	2,358,078	4,579	18.1%	6,755	209
LVMWD	4.94	1,803	66.0%	9,082,764	5,038	69.6%	25,255	196
TRIUNFO SANITATION DISTRICT	2.55	929	34.0%	3,967,650	4,271	30.4%	12,245	208
TOTAL ALL PARTICIPANTS	7.48	2,732	100.0%	13,050,414 *	4,777	100.0%	37,500	200
RETURN FLOWS	0.86	315						
WESTLAKE WELLS	0.21	77						
	8.56	3,124						

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

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING REVENUES						
4235 RW Sales - LVMWD	\$1,237,285	\$1,213,215	\$1,911,981	\$1,983,413	\$2,091,974	\$1,806,999
4240 RW Sales - TSD	411,782	387,888	686,030	656,702	705,955	612,127
4245 MWD Incentive - Local Projects	143,651	107,800	0	107,800	194,055	107,800
4505 Other Income from Operations	58,409	59,270	60,371	60,000	60,000	60,000
4510 Compost Sales	14,177	21,144	10,426	7,500	12,000	37,500
TOTAL OPERATING REVENUES	\$1,865,304	\$1,789,317	\$2,668,808	\$2,815,415	\$3,063,984	\$2,624,426
SOURCE OF SUPPLY						
5115 Purchased Water - Potable Suppl	67,000	0	0	0	0	0
OPERATIONS DIVISION EXPENSE						
5400 Labor	1,974,627	1,965,416	1,930,622	1,932,217	1,855,271	1,852,968
5405.1 Electricity	2,226,009	2,402,134	1,989,189	2,564,275	2,308,179	2,249,345
5405.2 Telephone	26,447	27,901	19,599	26,880	14,137	14,295
5405.3 Natural Gas	11,733	12,434	11,512	12,300	8,367	10,950
5405.4 Water	12,391	12,858	10,976	12,740	12,388	12,968
5410 Supplies/Material	104,683	132,174	91,987	85,500	72,993	86,966
5410.1 Fuel	9,998	11,919	18,587	14,000	11,877	16,371
5410.5 Ferric Chloride	75,340	113,952	86,187	90,000	80,000	84,480
5410.6 Defoamer/Deodorant	5,607	0	22,600	7,000	6,004	6,373
5410.7 Polymer	125,416	123,660	122,423	130,000	128,023	126,898
5410.8 Amendment	166,720	257,854	111,041	205,000	182,042	208,980
5410.9 Alum	25,561	40,282	19,557	33,000	28,276	24,830
5410.10 Sodium Hypochlorite	313,167	304,441	294,835	305,000	300,000	335,685
5410.11 Sodium Bisulfite	244,391	215,421	173,106	250,000	172,748	171,660
5410.13 Aqua Ammonia	0	0	0	50,000	32,066	60,939
5415 Outside Services	55,887	27,493	250,089	60,500	38,797	44,151
5417 Odor Control	106,341	108,753	87,651	115,000	99,300	136,000
5420 Permits and Fee	106,494	140,400	155,009	156,900	160,478	160,771
5425 Consulting Services	16,684	37,883	2,335	0	32,390	5,000
5430 Capital Outlay	85,853	62,541	43,723	46,500	0	43,000
Sub-total	\$5,693,349	\$5,997,516	\$5,441,028	\$6,096,812	\$5,543,336	\$5,652,630
MAINTENANCE DIVISION EXPENSE						
5500 Labor	1,333,926	1,293,113	1,141,118	1,222,087	1,246,383	1,334,777
5510 Supplies/Material	322,889	369,696	328,874	367,500	356,311	347,215
5515 Outside Services	286,583	210,377	302,636	435,800	487,631	269,182
5518 Building Maintenance	133,027	127,599	98,982	110,000	117,692	126,427
5520 Permits and Fee	404	800	280	1,000	560	700
5525 Consulting Services	0	18,760	0	20,000	0	0
5530 Capital Outlay	0	38,431	20,142	0	0	81,500
Sub-total	\$2,076,829	\$2,058,776	\$1,892,032	\$2,156,387	\$2,208,577	\$2,159,801
INVENTORY EXPENSES						
5536 Inventory Adjustment	2,469	2,807	2,393	3,100	3,000	3,100
PUBLIC INFORMATION						
6602 School Education Program	2,798	8,308	4,066	7,068	5,012	6,006
6604 Public Education Program	24,397	33,483	20,011	35,175	25,014	34,686
6606 Community Group Outreach	2,679	1,647	187	10,046	5,000	10,001
6608 Intergovernmental Coordination	14,691	15,922	8,973	16,178	9,992	16,018
Sub-total	\$44,565	\$59,360	\$33,237	\$68,467	\$45,018	\$66,711
RESOURCE CONSERVATION						
6788 District Sprayfield	261,642	277,619	264,468	284,461	281,307	284,997
6789 005 Discharge	36,509	60,039	51,768	64,000	47,216	10,360
6785 Watershed Programs	61,373	77,846	59,600	72,455	96,921	88,475
Sub-total	\$359,524	\$415,504	\$375,836	\$420,916	\$425,444	\$383,832

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
SPECIALTY EXPENSES						
5700 SCADA Services	86,081	64,484	103,920	111,028	83,935	94,173
5710.2 Technical Services	4,712	1,644	17,495	4,579	24,727	11,539
5712 Compost Sales/Use Tax	6,071	6,839	2,973	4,000	4,000	4,000
5715.2 Other Lab Services	158,312	180,721	151,858	154,600	84,084	118,000
5715.3 Tapia Lab Sampling	113,453	111,815	134,990	118,420	138,241	132,491
7202 Allocated Lab Expense	362,454	397,618	402,459	408,278	358,962	398,517
Sub-total	\$731,083	\$763,121	\$813,695	\$800,905	\$693,949	\$758,720
ADMINISTRATIVE EXPENSES						
6872 Litigation/Outside Services	0	0	605	0	50,000	50,000
6516 Other Professional Services	115,317	16,326	0	0	0	50,000
6517 Audit Fees	4,435	8,545	6,275	4,650	5,300	5,300
7110 Travel/Misc Staff Expense	20	0	0	0	0	0
7135 General Insurance	0	0	0	0	0	0
7135.1 Property Insurance	71,381	71,307	75,323	75,330	59,731	56,825
7135.4 Earthquake Insurance	93,471	89,903	91,743	91,750	92,878	93,700
7153 TSD Staff Services	0	0	0	0	0	5,000
6260 Rental Charge - Facility Repl	356,749	354,020	331,945	346,820	355,496	355,823
7203 Allocated Building Maint	80,441	87,384	96,673	105,892	96,323	85,318
7225 Allocated Support Services	3,607,349	3,783,538	3,692,475	3,856,309	3,587,953	3,783,258
7226 Allocated Operations Services	1,422,561	1,466,291	1,570,069	1,536,610	1,551,718	1,588,252
Sub-total	\$5,751,724	\$5,877,314	\$5,865,108	\$6,017,361	\$5,799,399	\$6,073,476
TOTAL EXPENSES	\$14,726,543	\$15,174,398	\$14,423,329	\$15,563,948	\$14,718,723	\$15,098,270
NET OPERATING EXPENSE	\$12,861,239	\$13,385,081	\$11,754,521	\$12,748,533	\$11,654,739	\$12,473,844

RW WHOLESALE RATE COMPUTATIONS

FY 2013-14 Budgeted Costs	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,269,959	470,920	799,039.50	
Reservoirs	92,890	92,890		
System Operations	31,172	31,172		
Distribution	81,115	81,115		
Administration	99,034	99,034		
subtotal:Operations & Admin	<u>1,574,170</u>	<u>775,131</u>		
Depreciation FY11-12	845,000	845,000	-	
Total Cost	<u>\$ 2,419,170</u>	<u>\$ 1,620,131</u>	<u>\$ 799,040</u>	
Costs per Acre Foot		<u>\$ 269.39</u>	<u>\$ 137.88</u>	<u>\$ 407.27</u>

FY 2013-14 Estimated Deliveries (avg. prior 3 years)

	Acre Feet	Rate	
LV Valley	219	\$ 269.39 /AF	\$ 58,996.41
LVMWD East	1,914	\$ 407.27 /AF	\$ 779,514.78
LVMWD West	2,378	\$ 407.27 /AF	\$ 968,488.06
Total LVMWD	<u>4,511</u>		<u>\$ 1,806,999.25</u>
TSD	1,503	\$ 407.27 /AF	\$ 612,126.81
	<u>6,014</u>		<u>\$ 2,419,126.06</u>

RW WHOLESALE COMPUTATIONS

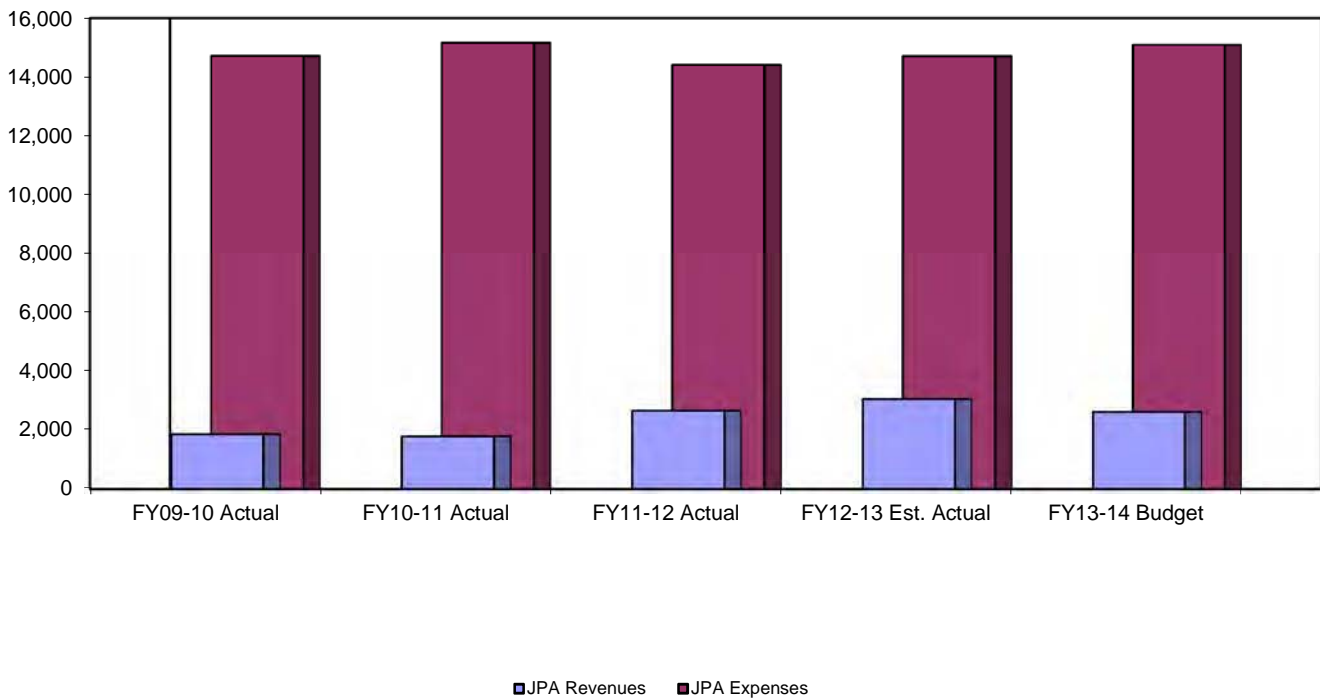
FY 2012-13 Estimated Actual Costs	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,205,551	407,342	798,209	
Reservoirs	74,832	74,832		
System Operations	40,023	40,023		
Distribution	67,789	67,789		
Administration	88,600	88,600		
subtotal:Operations & Admin	<u>1,476,795</u>	<u>678,586</u>		
Depreciation FY10-11	804,000	804,000	-	
Total Cost	<u>\$ 2,280,795</u>	<u>\$ 1,482,586</u>		
Costs per Acre Foot		<u>\$ 237.98</u>	<u>\$ 133.55</u>	<u>\$ 371.52</u>

FY 2012-13 Estimated Deliveries

	Acre Feet	Rate	
LV Valley	253	\$ 314.06 /AF	\$ 79,457.18
LVMWD East	1,952	\$ 454.76 /AF	\$ 887,691.52
LVMWD West	2,473	\$ 454.76 /AF	\$ 1,124,621.48
Total LVMWD	<u>4,678</u>		<u>\$ 2,091,770.18</u>
TSD	1,552	\$ 454.76 /AF	\$ 705,787.52
	<u>6,230</u>		<u>\$ 2,797,557.70</u>

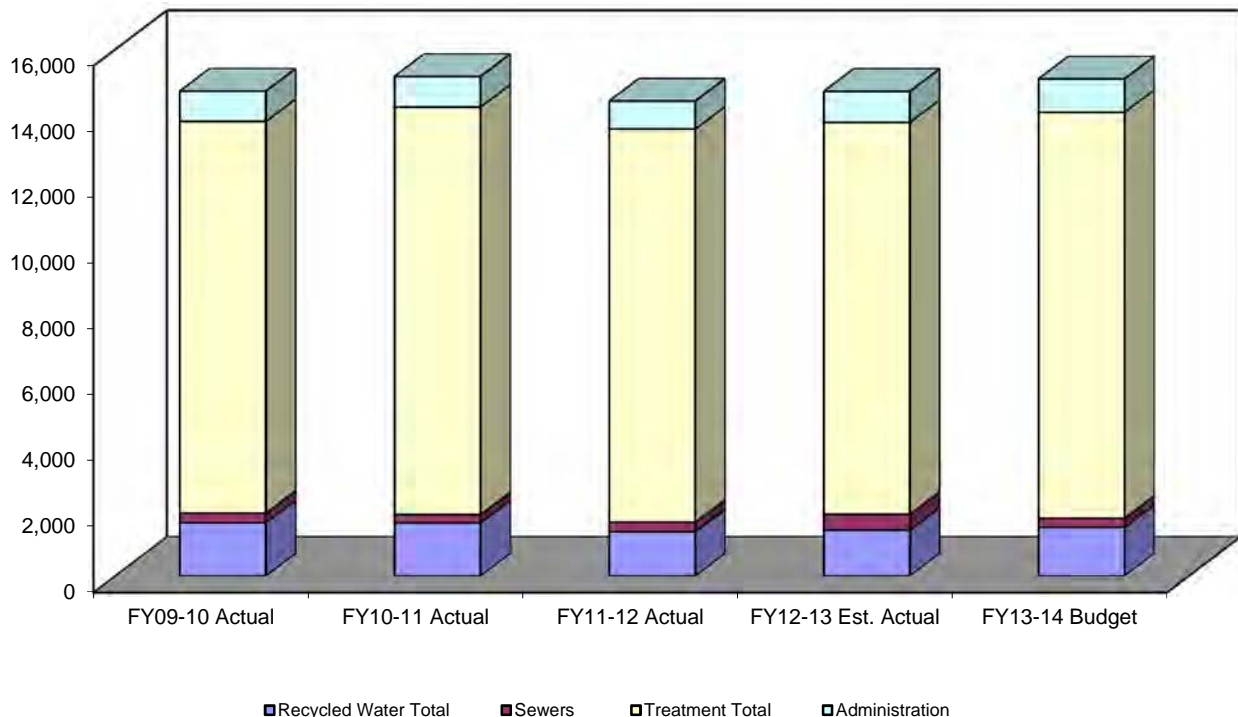
**Las Virgenes - Triunfo
Joint Powers Authority
Operations Summary**
(Dollars in Thousands)

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
JPA Revenues	1,865	1,789	2,669	3,064	2,624
JPA Expenses	14,726	15,174	14,423	14,719	15,098
Net Operating Expense	12,861	13,385	11,754	11,655	12,474



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

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
Pump Stations	1,248	1,329	1,185	1,206	1,270
Tank, Res, Wells	266	107	74	75	93
System Ops	67	39	34	40	31
Distribution	28	132	47	68	81
Recycled Water Total	1,609	1,607	1,340	1,389	1,475
Sewers	293	253	288	483	274
Reclamation	7,158	7,582	7,207	7,149	7,488
Composting	4,529	4,573	4,453	4,393	4,574
Injection & Centrate Treatment	215	230	284	363	274
Treatment Total	11,902	12,385	11,944	11,905	12,336
Administration	922	929	851	942	1,013
Total JPA Operations	14,726	15,174	14,423	14,719	15,098



JOINT POWERS AUTHORITY

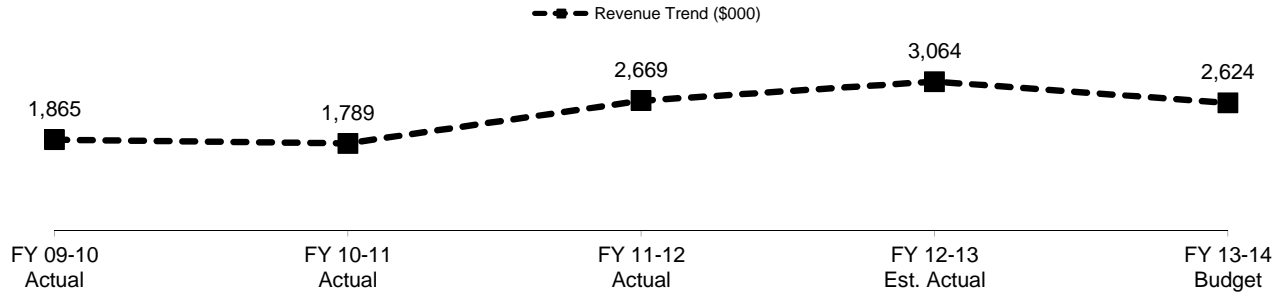
Operating Revenues – 751000

LINE ITEM EXPLANATIONS

- 4235 Recycled Water Sales - LVMWD – Wholesale recycled water sales to Las Virgenes Municipal Water District (4,511 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 (1,503 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.

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATING REVENUES						
4235 RW Sales - LVMWD	\$1,237,285	\$1,213,215	\$1,911,981	\$1,983,413	\$2,091,974	\$1,806,999
4240 RW Sales - TSD	411,782	387,888	686,030	656,702	705,955	612,127
4245 MWD Incentive - Local Projects	143,651	107,800	0	107,800	194,055	107,800
4505 Other Income from Operations	58,409	59,270	60,371	60,000	60,000	60,000
4510 Compost Sales	14,177	21,144	10,426	7,500	12,000	37,500
TOTAL OPERATING REVENUES	\$1,865,304	\$1,789,317	\$2,668,808	\$2,815,415	\$3,063,984	\$2,624,426



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 FY13-14.

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

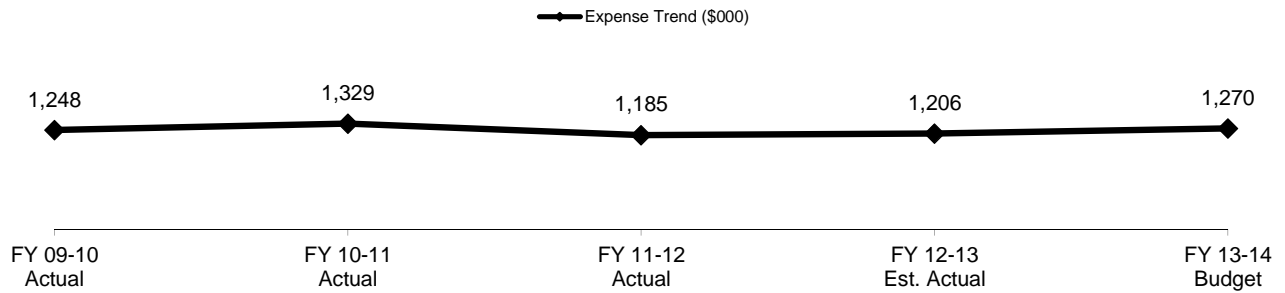
5500 Labor – Primarily labor hours worked by Maintenance Section personnel to perform major maintenance and repair tasks to pumps, motors, and other equipment at Joint Powers Authority (JPA) recycled water pump stations.

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. Expense is primarily related to pest control activities at JPA RW pump stations.

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$48,111	\$38,540	\$27,792	\$37,437	\$27,176	\$28,298
5405.1 Electricity	1,017,989	1,091,773	971,031	1,250,000	1,065,700	1,065,386
5410 Supplies/Material	15,943	12,948	17,270	11,500	1,680	13,362
Sub-total	\$1,082,043	\$1,143,261	\$1,016,093	\$1,298,937	\$1,094,556	\$1,107,046
MAINTENANCE DIVISION EXPENSE						
5500 Labor	32,347	48,968	43,726	48,704	24,787	44,292
5510 Supplies/Material	1,814	5,664	10,376	6,000	5,896	7,312
5515 Outside Services	17,348	10,369	899	0	720	3,996
Sub-total	\$51,509	\$65,001	\$55,001	\$54,704	\$31,403	\$55,600
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	82,238	87,107	80,148	87,196	55,564	75,583
7226 Allocated Operations Services	32,431	33,759	34,080	34,745	24,028	31,730
Sub-total	\$114,669	\$120,866	\$114,228	\$121,941	\$79,592	\$107,313
TOTAL EXPENSES	\$1,248,221	\$1,329,128	\$1,185,322	\$1,475,582	\$1,205,551	\$1,269,959



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 including erosion/runoff control and maintenance supplies.

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. Includes expenditures related to weed abatement, landscape maintenance, and septic service.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

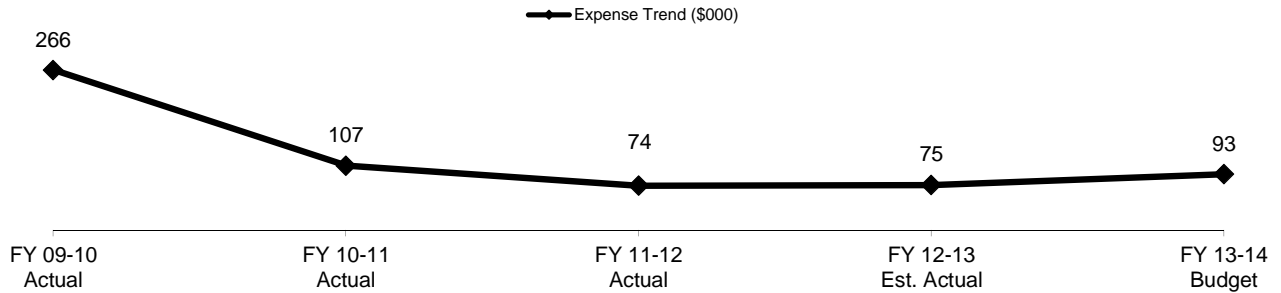
5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance.

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 and pest control.

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
SOURCE OF SUPPLY						
5115 Purchased Water - Potable Suppl	\$67,000	\$0	\$0	\$0	0	\$0
OPERATIONS DIVISION EXPENSE						
5400 Labor	37,630	27,141	19,309	29,718	17,930	23,414
5405.1 Electricity	34,059	20,133	10,559	20,000	19,546	16,746
5405.2 Telephone	327	362	400	380	448	456
5410 Supplies/Material	16,983	1,483	2,902	1,000	1,056	1,800
5415 Outside Services	10,305	16,992	6,682	8,500	6,770	8,500
5420 Permits and Fee	100	100	100	100	0	100
5425 Consulting Services	7,701	0	0	0	0	0
Sub-total	\$107,105	\$66,211	\$39,952	\$59,698	\$45,750	\$51,016
MAINTENANCE DIVISION EXPENSE						
5500 Labor	10,190	1,016	288	2,652	144	1,191
5510 Supplies/Material	7,012	0	0	1,000	0	500
5515 Outside Services	88	323	353	300	294	348
Sub-total	\$17,290	\$1,339	\$641	\$3,952	\$438	\$2,039
SPECIALTY EXPENSES						
5710.2 Technical Services	1,884	0	0	0	0	0
Sub-total	\$1,884	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	52,420	28,543	23,229	36,875	19,996	28,057
7226 Allocated Operations Services	20,670	11,060	9,876	14,694	8,648	11,778
Sub-total	\$73,090	\$39,603	\$33,105	\$51,569	\$28,644	\$39,835
TOTAL EXPENSES	\$266,369	\$107,153	\$73,698	\$115,219	\$74,832	\$92,890



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 FY13-14.

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. This line item also includes bridge rental fees from the County of Los Angeles.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

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

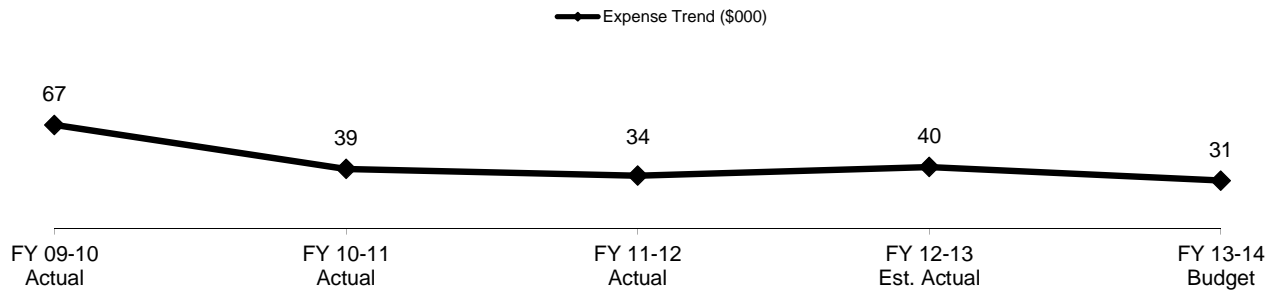
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$26,266	\$11,796	\$7,821	\$15,680	\$10,919	\$7,189
5420 Permits and Fee	88	88	88	100	88	88
Sub-total	\$26,354	\$11,884	\$7,909	\$15,780	\$11,007	\$7,277
MAINTENANCE DIVISION EXPENSE						
5500 Labor	554	3,648	1,861	2,168	3,898	3,120
5510 Supplies/Material	0	0	0	500	0	0
5515 Outside Services	0	0	8,327	500	0	0
Sub-total	\$554	\$3,648	\$10,188	\$3,168	\$3,898	\$3,120
SPECIALTY EXPENSES						
5700 SCADA Services	0	0	0	2,766	908	2,271
Sub-total	\$0	\$0	\$0	\$2,766	\$908	\$2,271
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	29,102	16,796	11,461	22,251	16,901	13,033
7226 Allocated Operations Services	11,477	6,509	4,873	8,865	7,309	5,471
Sub-total	\$40,579	\$23,305	\$16,334	\$31,116	\$24,210	\$18,504
TOTAL EXPENSES	\$67,487	\$38,837	\$34,431	\$52,830	\$40,023	\$31,172



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 FY13-14.

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.

5415 Outside Services – Funds for raising valve boxes, manhole covers, and maintaining appurtenances.

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. FY13 expenditures included approximately \$9,400 to repair leak at farm recycled water pump station.

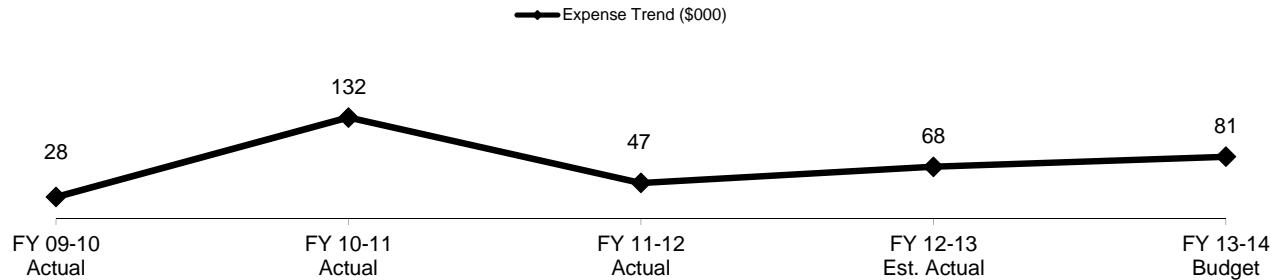
5520 Permits/Fees – Funds to pay for various public works encroachment permits for repairs and inspections required by the cities and other regulatory agencies.

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 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$2,378	\$1,892	\$2,266	\$2,609	\$667	\$2,135
5410 Supplies/Material	96	603	1,398	1,000	450	796
5415 Outside Services	0	0	0	10,000	0	0
Sub-total	\$2,474	\$2,495	\$3,664	\$13,609	\$1,117	\$2,931
MAINTENANCE DIVISION EXPENSE						
5500 Labor	8,672	48,033	9,599	23,202	20,048	27,180
5510 Supplies/Material	843	5,511	2,078	5,000	2,422	3,337
5515 Outside Services	0	975	12,725	3,000	13,200	3,000
5520 Permits and Fee	404	800	280	1,000	560	700
Sub-total	\$9,919	\$55,319	\$24,682	\$32,202	\$36,230	\$34,217
SPECIALTY EXPENSES						
5710.2 Technical Services	0	0	0	0	0	0
Sub-total	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	11,463	53,740	12,922	27,835	21,252	30,965
7226 Allocated Operations Services	4,519	20,826	5,495	11,090	9,190	13,002
Sub-total	\$15,982	\$74,566	\$18,417	\$38,925	\$30,442	\$43,967
TOTAL EXPENSES	\$28,375	\$132,380	\$46,763	\$84,736	\$67,789	\$81,115



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 FY13-14.

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 – Anticipated fees include County of Los Angeles pipeline rental fee (\$500) and state water board permit fees (\$1,250).

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. FY12-13 funding (approximately \$200,000) included the completion of the sewer bridge project that was initiated in FY11-12 (painting and repair of 11 sewer bridges; total project amount was approximately \$245,000). Included in this account for FY13-14 are sewer flow monitoring costs (\$24,000), JPA sewer line cleaning, manhole raising and video inspection services (\$8,000). Also for FY13-14 is erosion repair on F2 sewer at Triunfo Canyon Road (\$7,500).

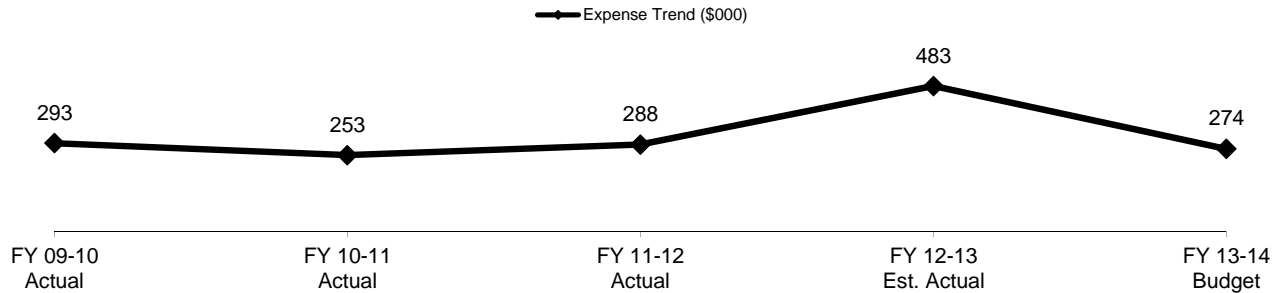
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$0	\$0	\$0	\$0	\$71	\$0
5405.1 Electricity	248	265	268	275	273	300
5405.4 Water	224	233	242	240	242	246
5420 Permits and Fee	6,063	6,063	472	6,100	3,390	1,725
Sub-total	<u>\$6,535</u>	<u>\$6,561</u>	<u>\$982</u>	<u>\$6,615</u>	<u>\$3,976</u>	<u>\$2,271</u>
MAINTENANCE DIVISION EXPENSE						
5500 Labor	100,014	83,930	69,030	55,712	80,095	82,000
5510 Supplies/Material	956	6,191	1,298	5,000	270	2,586
5515 Outside Services	41,521	28,849	73,259	202,000	225,000	39,506
Sub-total	<u>\$142,491</u>	<u>\$118,970</u>	<u>\$143,587</u>	<u>\$262,712</u>	<u>\$305,365</u>	<u>\$124,092</u>
SPECIALTY EXPENSES						
5710.2 Technical Services	0	270	17,495	4,227	24,727	10,651
Sub-total	<u>\$0</u>	<u>\$270</u>	<u>\$17,495</u>	<u>\$4,227</u>	<u>\$24,727</u>	<u>\$10,651</u>
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	103,020	91,671	88,225	65,261	103,896	96,430
7226 Allocated Operations Services	40,627	35,526	37,513	26,004	44,932	40,484
Sub-total	<u>\$143,647</u>	<u>\$127,197</u>	<u>\$125,738</u>	<u>\$91,265</u>	<u>\$148,828</u>	<u>\$136,914</u>
TOTAL EXPENSES	<u>\$292,673</u>	<u>\$252,998</u>	<u>\$287,802</u>	<u>\$364,819</u>	<u>\$482,896</u>	<u>\$273,928</u>



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 FY13-14.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked by treatment personnel to operate and maintain the plant.
- 5410.10 Sodium Hypochlorite – Usage expected to be at same levels.
- 5410.11 Sodium Bisulfite – Usage contingent upon discharge flows to Malibu Creek.
- 5410.13 Aqua Ammonia – Previously included in line item 5410.6.
- 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 – Carbon replacement - Four units at \$15,500 each.
- 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. FY13-14 budget proposal reflects the September 2011 State Water Resource Control Board increase in regulatory program fee schedule.
- 5425 Consulting Services – Update of O&M deferred to approval of new NPDES permit . Funds for consultants' assistance during permit process.
- 5430 Capital Outlay – FY13-14 proposal includes funds to turbidity meters (5 @ \$2,500 ea.); one tertiary turbidity meter (\$4,000); aerator replacement (\$15,000); twelve air boot replacements (\$2,500); and a primary sludge blanket level sensor (\$4,000).

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 – Funding for repair and maintenance of mechanical equipment including generators, blowers. FY13-14 request includes roots blower motor protection (\$13K); switchgear maintenance (\$20K).
- 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.
- 5530 FY13-14 request includes trunk sewer fan (\$5K); grit pump water lines (\$10K); annual roots main. (\$10K); roof repair (\$25K); replacement grit pump (\$17.5K); facility repair (flooring - \$4K).

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. FY12-13 amount includes spare cone valve internals. Electrical savings of approximately \$40,000 is anticipated due to implementation of photovoltaic electrical generation facility during the final four months of FY13-14.

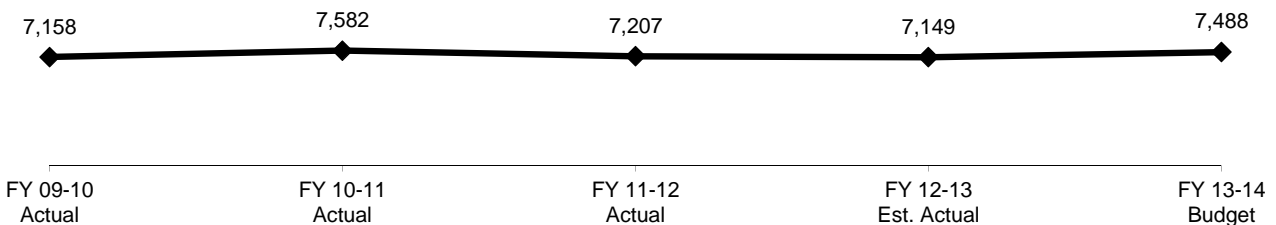
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

- 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 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$1,079,187	\$1,117,865	\$1,098,137	\$1,056,954	\$1,041,033	\$1,039,468
5405.1 Electricity	816,796	882,958	675,638	950,000	817,500	827,627
5405.2 Telephone	16,216	16,962	12,594	16,500	9,200	9,396
5405.3 Natural Gas	10,939	11,691	10,772	11,500	7,400	9,950
5405.4 Water	3,519	3,327	3,432	4,500	3,900	4,440
5410 Supplies/Material	42,266	77,065	31,264	32,000	32,000	32,000
5410.1 Fuel	3,244	2,554	7,623	5,000	4,000	4,000
5410.5 Ferric Chloride	75,340	113,952	86,187	90,000	80,000	84,480
5410.6 Defoamer/Deodorant	5,607	0	22,600	7,000	6,004	6,373
5410.9 Alum	25,561	40,282	19,557	33,000	28,276	24,830
5410.10 Sodium Hypochlorite	313,167	304,441	294,835	305,000	300,000	335,685
5410.11 Sodium Bisulfite	244,391	215,421	173,106	250,000	172,748	171,660
5410.13 Aqua Ammonia	0	0	0	50,000	32,066	60,939
5415 Outside Services	3,990	7,181	13,331	12,000	19,453	14,000
5417 Odor Control	32,470	31,601	30,864	40,000	43,300	62,000
5420 Permits and Fee	47,977	81,805	91,020	90,000	90,500	90,558
5425 Consulting Services	8,983	34,585	2,335	0	20,000	5,000
5430 Capital Outlay	85,853	62,541	35,099	31,500	0	43,000
Sub-total	\$2,815,506	\$3,004,231	\$2,608,394	\$2,984,954	\$2,707,380	\$2,825,406
MAINTENANCE DIVISION EXPENSE						
5500 Labor	570,502	536,677	470,622	548,137	504,222	557,940
5510 Supplies/Material	130,163	168,770	161,482	165,000	165,000	165,000
5515 Outside Services	127,214	95,457	121,216	160,000	173,098	149,093
5518 Building Maintenance	56,255	55,306	40,936	50,000	41,692	49,916
5525 Consulting Services	0	0	0	20,000	0	0
5530 Capital Outlay	0	38,431	20,142	0	0	22,500
Sub-total	\$884,134	\$894,641	\$814,398	\$943,137	\$884,012	\$944,449
EFFLUENT DISPOSAL						
6788 District Sprayfield	261,642	277,619	264,468	284,461	281,307	284,997
6789 005 Discharge	36,509	60,039	51,768	64,000	47,216	10,360
Sub-total	\$298,151	\$337,658	\$316,236	\$348,461	\$328,523	\$295,357
SPECIALTY EXPENSES						
5700 SCADA Services	56,907	43,842	78,151	85,963	77,758	66,773
5710.2 Technical Services	2,828	1,374	0	352	0	888
5715.2 Other Lab Services	145,235	171,108	137,338	140,800	71,083	105,000
5715.3 Tapia Lab Sampling	105,218	99,869	126,530	110,477	129,500	123,537
7202 Allocated Lab Expense	329,995	362,011	366,418	371,716	326,816	362,829
Sub-total	\$640,183	\$678,204	\$708,437	\$709,308	\$605,157	\$659,027
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	1,807,040	1,922,595	1,936,570	1,999,078	1,831,680	1,946,549
7226 Allocated Operations Services	712,608	745,091	823,446	796,568	792,168	817,176
Sub-total	\$2,519,648	\$2,667,686	\$2,760,016	\$2,795,646	\$2,623,848	\$2,763,725
TOTAL EXPENSES	\$7,157,622	\$7,582,420	\$7,207,481	\$7,781,506	\$7,148,920	\$7,487,964

◆ 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 SCAQMD 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. FY13-14 expenditures are anticipated to be reduced by approximately \$42,000 due to lower cost electricity from cogeneration facility.
- 5410 Supplies/Material – Funds for miscellaneous chemicals and supplies required to operate the Composting Facility. Significant increase in citric acid cost as well as additional dewatering due to an increase in solids.
- 5410.7 Polymer – Polymer usage increased due to extended dewatering times.
- 5410.8 Amendment – Amendment usage increased due to extended dewatering and centrifuge run time. Amendment cost based on purchase of materials from new vendor.
- 5415 Outside Services – FY13-14 expenses include biennial bio filter emission testing (\$12K), boiler, water treatment services (\$4K) and weed abatement services (\$5K).
- 5417 Odor Control – Biofilter media changes out annually.
- 5420 Permits/Fees – SCAQMD permit fees for general plant operation and LA County Department of Public Health solid waste fees.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

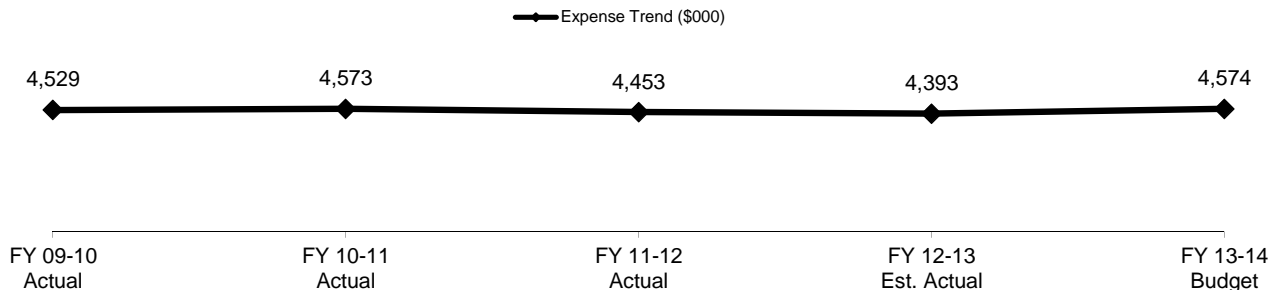
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services. Includes hours for RCPO staff to manage landscape contract.
- 5510 Supplies/Materials – Items required for staff to maintain plant facilities and equipment. FY13-14 budget includes funding to maintain facilities at current levels.
- 5515 Outside Services – Funds to hire any maintenance providers to assist in maintaining plant facilities.
- 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.
- 5530 Actuator replacement (\$29K); agitator spare parts (\$30K).

SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

- 5700 SCADA Services – Labor and materials costs for services provided by Information Systems to maintain the DCS system.
- 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 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$769,461	\$749,670	\$720,814	\$743,423	\$719,570	\$721,955
5405.1 Electricity	293,406	328,815	263,023	259,000	343,786	269,875
5405.2 Telephone	9,904	10,577	6,605	10,000	4,489	4,443
5405.3 Natural Gas	794	743	740	800	967	1,000
5405.4 Water	8,024	7,868	7,145	8,000	7,567	7,527
5410 Supplies/Material	25,950	40,075	39,153	40,000	37,797	39,008
5410.1 Fuel	3,435	5,522	10,246	5,500	6,551	9,744
5410.7 Polymer	125,416	123,660	122,423	130,000	128,023	126,898
5410.8 Amendment	166,720	257,854	111,041	205,000	182,042	208,980
5415 Outside Services	39,966	3,320	230,076	30,000	12,574	21,651
5417 Odor Control	71,171	77,152	56,787	75,000	56,000	74,000
5420 Permits and Fee	8,456	8,809	9,986	8,600	14,000	14,941
5430 Capital Outlay	0	0	8,624	0	0	0
Sub-total	\$1,522,703	\$1,614,065	\$1,586,663	\$1,515,323	\$1,513,366	\$1,500,022
MAINTENANCE DIVISION EXPENSE						
5500 Labor	602,400	567,265	533,369	533,350	585,248	603,626
5510 Supplies/Material	178,955	183,297	149,573	180,000	157,779	163,380
5515 Outside Services	90,701	48,387	82,462	60,000	51,549	60,799
5518 Building Maintenance	76,772	72,293	58,046	60,000	76,000	76,511
5525 Consulting Services	0	18,760	0	0	0	0
5530 Capital Outlay	0	0	0	0	0	59,000
Sub-total	\$948,828	\$890,002	\$823,450	\$833,350	\$870,576	\$963,316
SPECIALTY EXPENSES						
5700 SCADA Services	29,174	20,642	25,769	22,299	5,269	25,129
5712 Compost Sales/Use Tax	6,071	6,839	2,973	4,000	4,000	4,000
5715.2 Other Lab Services	7,025	2,464	8,814	7,100	6,500	6,100
5715.3 Tapia Lab Sampling	1,307	6,984	564	1,646	70	1,529
7202 Allocated Lab Expense	10,820	11,869	12,014	12,187	10,715	11,896
Sub-total	\$54,397	\$48,798	\$50,134	\$47,232	\$26,554	\$48,654
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	1,436,841	1,455,732	1,398,551	1,475,499	1,384,147	1,452,212
7226 Allocated Operations Services	566,621	564,165	594,674	587,936	598,618	609,655
Sub-total	\$2,003,462	\$2,019,897	\$1,993,225	\$2,063,435	\$1,982,765	\$2,061,867
TOTAL EXPENSES	\$4,529,390	\$4,572,762	\$4,453,472	\$4,459,340	\$4,393,261	\$4,573,859



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 FY13-14.

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 were 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 FY13-14.
- 5420 Permits and Fees – RWQCB permit fees for biosolids injection and SCAQMD permits for the generator, carbon scrubber, and biofilter. FY13-14 budget proposal includes SWRQCB fees of approximately \$50,000.
- 5425 FY12-13 expenditure for cathodic protection investigation by for centrate tank (HDR Consultants).

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

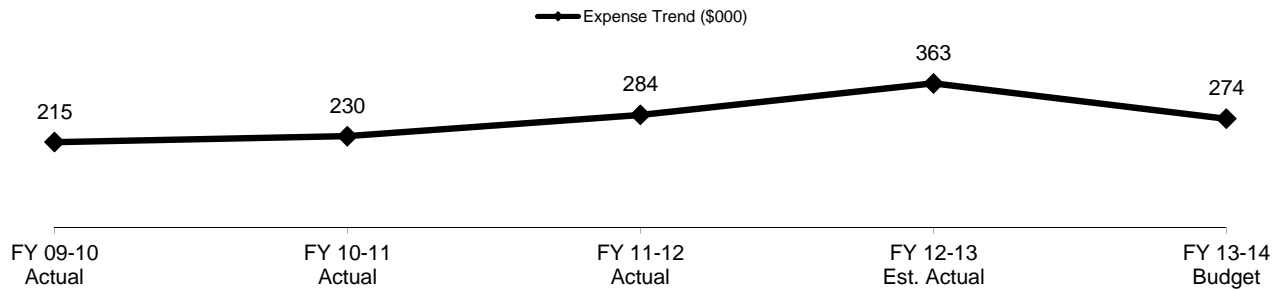
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services.
- 5510 Supplies/Materials – Items required for maintenance of equipment associated with centrate treatment. Unanticipated purchase in FY13 was for Sulzer impeller.
- 5515 Outside Services – Funds 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 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$6,503	\$8,027	\$27,629	\$12,448	\$26,478	\$16,550
5405.1 Electricity	63,511	78,190	68,670	85,000	61,374	69,411
5405.4 Water	624	1,430	157	0	679	755
5410 Supplies/Material	3,445	0	0	0	10	0
5410.1 Fuel	3,319	3,843	718	3,500	1,326	2,627
5415 Outside Services	1,626	0	0	0	0	0
5417 Odor Control	2,700	0	0	0	0	0
5420 Permits and Fee	43,810	43,535	53,343	52,000	52,500	53,359
5425 Consulting Services	0	3,298	0	0	12,390	0
Sub-total	\$125,538	\$138,323	\$150,517	\$152,948	\$154,757	\$142,702
MAINTENANCE DIVISION EXPENSE						
5500 Labor	9,247	3,576	12,623	8,162	27,941	15,428
5510 Supplies/Material	3,146	263	4,067	5,000	24,944	5,100
5515 Outside Services	9,711	26,017	3,395	10,000	23,770	12,440
Sub-total	\$22,104	\$29,856	\$20,085	\$23,162	\$76,655	\$32,968
SPECIALTY EXPENSES						
5715.2 Other Lab Services	6,052	7,149	5,706	6,700	6,501	6,900
5715.3 Tapia Lab Sampling	6,928	4,962	7,896	6,297	8,671	7,425
7202 Allocated Lab Expense	21,639	23,738	24,027	24,375	21,431	23,792
Sub-total	\$34,619	\$35,849	\$37,629	\$37,372	\$36,603	\$38,117
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	23,428	18,737	52,915	30,898	66,339	42,236
7226 Allocated Operations Services	9,237	7,260	22,502	12,314	28,689	17,733
Sub-total	\$32,665	\$25,997	\$75,417	\$43,212	\$95,028	\$59,969
TOTAL EXPENSES	\$214,926	\$230,025	\$283,648	\$256,694	\$363,043	\$273,756



JOINT POWERS AUTHORITY

Administration – 751840

FUNCTION

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

SIGNIFICANT CHANGES

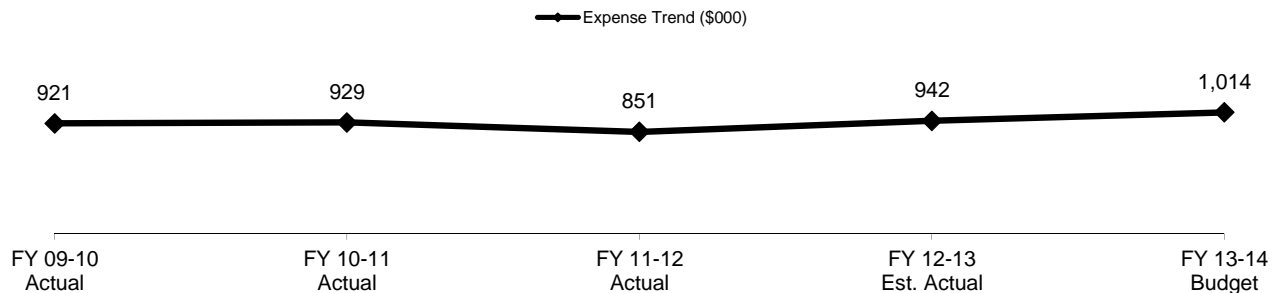
No significant changes are anticipated for FY13-14.

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); JPA activities and display advertising related to watershed, compost promotion, pharmaceutical disposal education, etc. (\$10,000). See page AP-3
- 6606 Community Group Outreach – JPA related publications and community group outreach related to watershed stewardship and NPDES permit (\$6,000), and speaker’s bureau expenses (\$1,000). See page AP-4
- 6608 Intergovernmental Coordination – Programmed funds include support for 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. 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. FY 12-13 and FY 13-14 costs are estimated to cover legal services related to the Malibu Creek TMDL issue.
- 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. FY 13-14 Budget is requested to fund Collaborative Research projects related to the Malibu Creek TMDL issue.
- 6517 Audit Fees – Joint Powers Authority’s share of costs related to financial statement audit.
- 7110 Travel/Misc. Staff Expense – Travel and other expenses directly incurred in support of JPA issues.
- 7135 General Insurance – Property insurance costs.
- 6260 Rental Charge – Facilities Replacement – Internal charge to set aside funds for future facilities replacement.

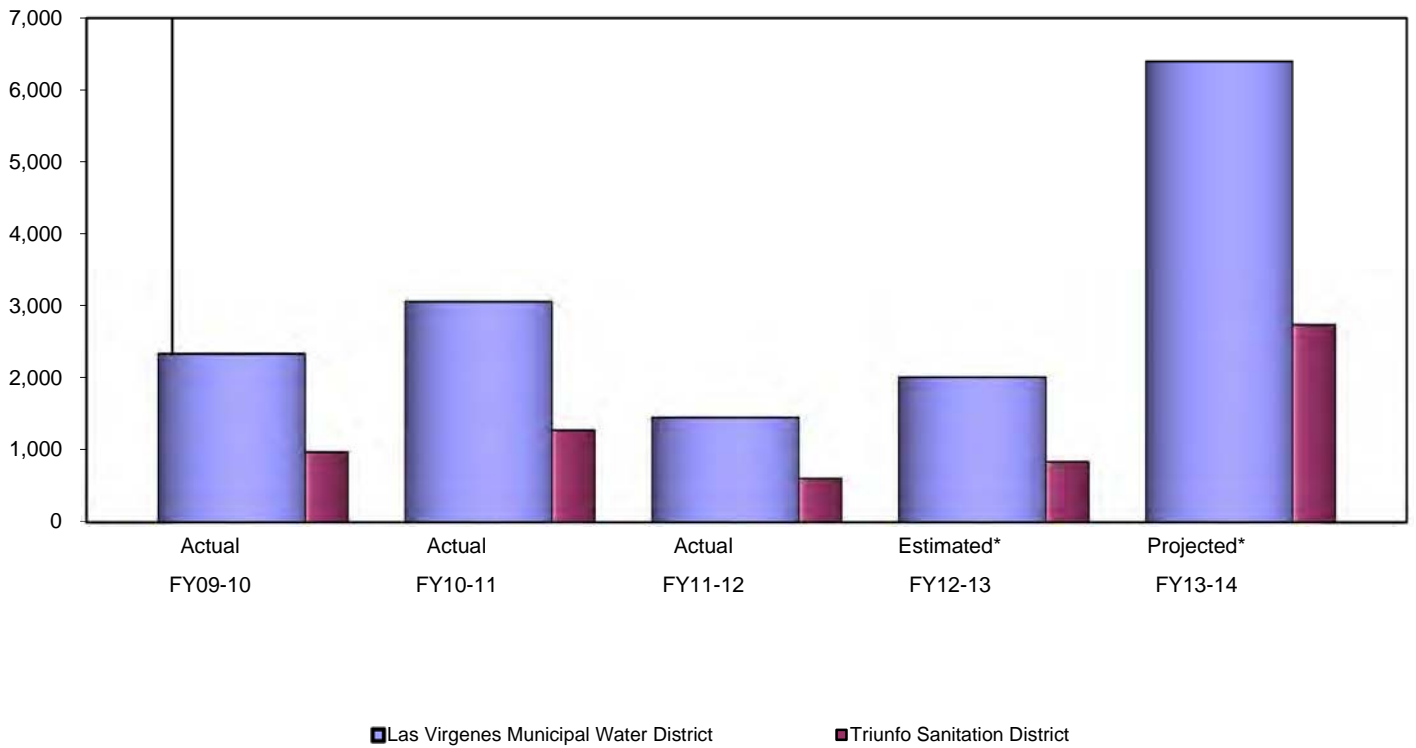
**Las Virgenes - Triunfo
Joint Powers Authority
Administration - 751840**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$5,091	\$10,485	\$26,854	\$33,948	\$11,427	\$13,959
5430 Capital Outlay	0	0	0	15,000	0	0
Sub-total	\$5,091	\$10,485	\$26,854	\$48,948	\$11,427	\$13,959
INVENTORY EXPENSES						
5536 Inventory Adjustment	2,469	2,807	2,393	3,100	3,000	3,100
Sub-total	\$2,469	\$2,807	\$2,393	\$3,100	\$3,000	\$3,100
PUBLIC INFORMATION						
6602 School Education Program	2,798	8,308	4,066	7,068	5,012	6,006
6604 Public Education Program	24,397	33,483	20,011	35,175	25,014	34,686
6606 Community Group Outreach	2,679	1,647	187	10,046	5,000	10,001
6608 Intergovernmental Coordination	14,691	15,922	8,973	16,178	9,992	16,018
Sub-total	\$44,565	\$59,360	\$33,237	\$68,467	\$45,018	\$66,711
RESOURCE CONSERVATION						
6785 Watershed Programs	61,373	77,846	59,600	72,455	96,921	88,475
Sub-total	\$61,373	\$77,846	\$59,600	\$72,455	\$96,921	\$88,475
ADMINISTRATIVE EXPENSES						
6872 Litigation/Outside Services	0	0	605	0	50,000	50,000
6516 Other Professional Services	115,317	16,326	0	0	0	50,000
6517 Audit Fees	4,435	8,545	6,275	4,650	5,300	5,300
7110 Travel/Misc Staff Expense	20	0	0	0	0	0
7135 General Insurance	0	0	0	0	0	0
7135.1 Property Insurance	71,381	71,307	75,323	75,330	59,731	56,825
7135.4 Earthquake Insurance	93,471	89,903	91,743	91,750	92,878	93,700
7153 TSD Staff Services	0	0	0	0	0	5,000
6260 Rental Charge - Facility Repl	356,749	354,020	331,945	346,820	355,496	355,823
7203 Allocated Building Maint	80,441	87,384	96,673	105,892	96,323	85,318
7225 Allocated Support Services	61,797	108,617	88,454	111,416	88,178	98,193
7226 Allocated Operations Services	24,371	42,095	37,610	44,394	38,136	41,223
Sub-total	\$807,982	\$778,197	\$728,628	\$780,252	\$786,042	\$841,382
TOTAL EXPENSES	\$921,480	\$928,695	\$850,712	\$973,222	\$942,408	\$1,013,627



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

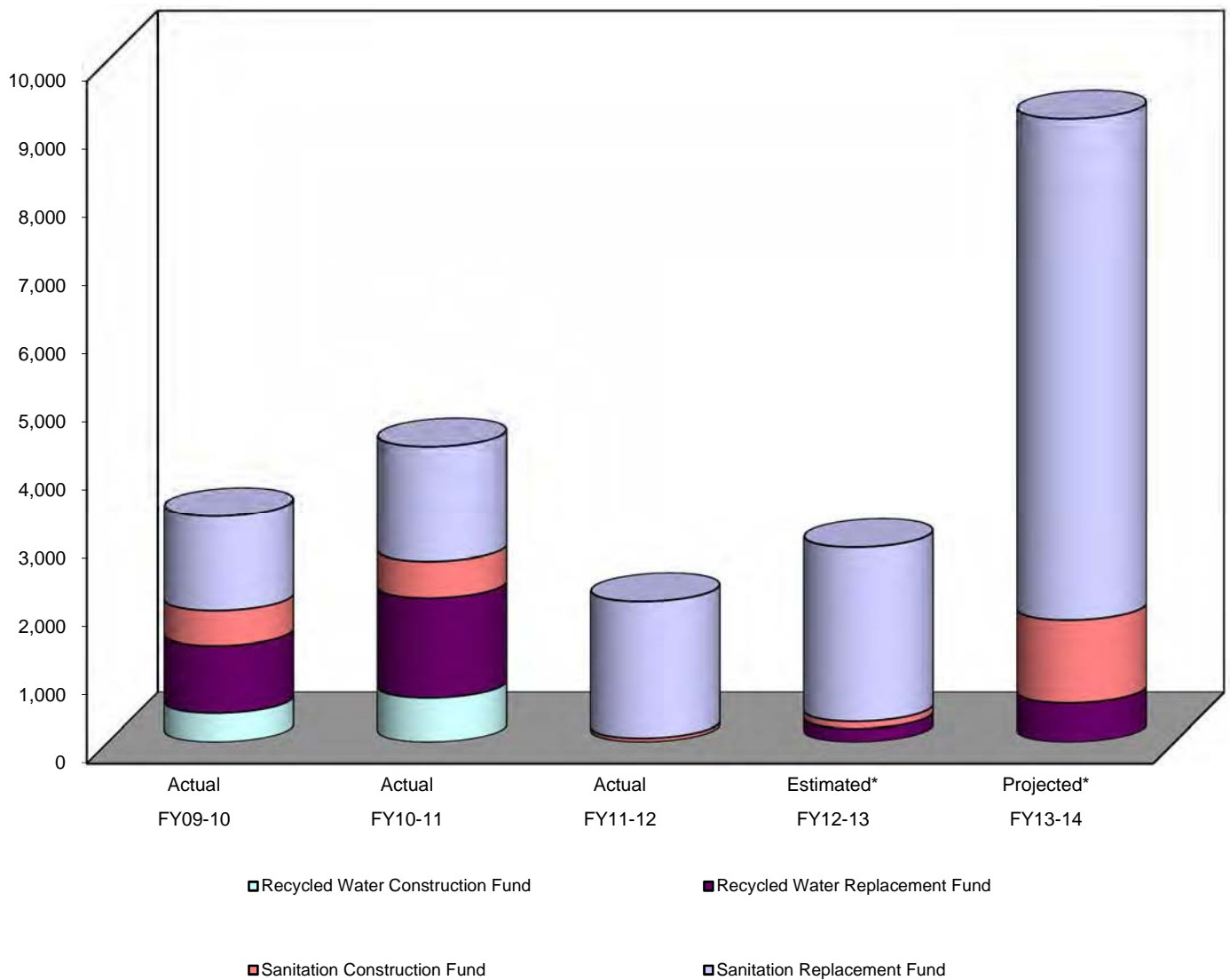
	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Estimated*	FY13-14 Projected*
Las Virgenes Municipal Water District	2,335	3,058	1,451	2,010	6,401
Triunfo Sanitation District	972	1,274	604	837	2,738
	3,307	4,332	2,055	2,847	9,139



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

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

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Estimated*	FY13-14 Projected*
Recycled Water Construction Fund	425	649	-	-	-
Recycled Water Replacement Fund	983	1,455	2	198	573
Sanitation Construction Fund	514	537	55	106	1,209
Sanitation Replacement Fund	1,385	1,691	1,998	2,543	7,357
	3,307	4,332	2,055	2,847	9,139



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

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY12-13 and FY13-14

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY12-13	Projected Carryover July 1, 2013	FY13-14 Appropriations	FY13-14 Working Capital Requirement
10257	Combined Heat and Power (CHP) Project	\$280,000	\$195,423	\$12,077	\$0	\$0	\$0
10387	Rancho Material Handling Improvements	\$116,000	\$13,340	\$1,068	\$0	\$0	\$0
10391	Rancho Las Virgenes: Compost Reactor Building Roof Repair	\$556,030	\$506,559	\$13,403	\$0	\$0	\$0
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$185,000	\$1,548	\$69,447	\$114,005	\$50,000	\$164,005
10446	Buffer Land at Rancho	\$250,000	\$0	\$0	\$250,000	\$0	\$250,000
10448	Rancho Polymer Feed System Rehabilitation	\$121,000	\$6,936	\$49,403	\$0	\$0	\$0
10451	Tapia Gate and Drive Replacement	\$420,000	\$335,769	\$70,275	\$0	\$0	\$0
10453	Tapia and Rancho Vulnerability Assessment	\$50,000	\$0	\$0	\$0	\$0	\$0
10457	Tapia Alternative Disinfection Improvements	\$1,718,532	\$338,756	\$1,015,200	\$364,576	\$0	\$364,576
10462	Tapia: 20 and 24" Influent Force Main Upgrade	\$827,770	\$562,716	\$481,945	\$0	\$0	\$0
10487	Construct 3rd Digester at Rancho	\$6,841,790	\$276,031	\$519,070	\$6,046,689	\$0	\$6,046,689
10489	Rancho Digester Heating System Evaluation	\$0	\$0	\$0	\$0	\$0	\$0
10492	Groundwater Supplement Study - Recycled Water	\$25,000	\$0	\$0	\$0	\$0	\$0
10493	Tapia: Sludge Screening	\$385,000	\$0	\$0	\$0	\$0	\$0
10499	Tapia Grit Cyclone Conveyor System	\$150,000	\$0	\$0	\$0	\$0	\$0
10502	Rancho Miscellaneous Equipment - FY 11-12	\$35,000	\$7,375	\$9,429	\$0	\$0	\$0
10512	Tapia: Primary Tank Rehabilitation	\$343,000	\$0	\$0	\$343,000	\$342,000	\$685,000
10513	Tapia Gate and Drive Replacement	\$160,000	\$0	\$0	\$160,000	\$182,000	\$342,000
10515	Sanitation Master Plan Update	\$62,500	\$0	\$35,660	\$26,840	\$0	\$26,840
10516	Recycled Water Master Plan	\$62,500	\$0	\$44,763	\$17,737	\$0	\$17,737
10519	Miscellaneous CIP (Bandsaw)	\$10,000	\$0	\$10,000	\$0	\$0	\$0

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY12-13 and FY13-14

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY12-13	Projected Carryover July 1, 2013	FY13-14 Appropriations	FY13-14 Working Capital Requirement
10520	SCADA System Communication Upgrades	\$46,550	\$0	\$0	\$46,550	\$46,550	\$93,100
10522	Reservoir #2 Improvements (Lining Cover)	\$50,000	\$0	\$49,549	\$0	\$0	\$0
10523	Rancho Las Virgenes: Ovation Upgrade	\$750,000	\$0	\$431,500	\$0	\$0	\$0
10534	Rancho Solar Project	\$50,000	\$0	\$33,850	\$16,150	\$20,000	\$36,150
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road	\$0	\$0	\$0	\$0	\$0	\$0
10537	Raw Sludge Wet Well Mixing Improvements	\$0	\$0	\$0	\$0	\$100,000	\$100,000
10538	Tapia Channel Mixing Improvements	\$0	\$0	\$0	\$0	\$454,000	\$454,000
10540	Lost Hills Overpass Recycled Water Main Relocation	\$0	\$0	\$0	\$0	\$355,000	\$355,000
10544	Centrate Tank Cathodic Protection (CP) System Replacement	\$0	\$0	\$0	\$0	\$110,000	\$110,000
10548	Tapia Roof Replacement	\$0	\$0	\$0	\$0	\$25,000	\$25,000
10549	Rancho Agitator Control Upgrade	\$0	\$0	\$0	\$0	\$14,000	\$14,000
10550	Rancho Reactor Room Door Replacement	\$0	\$0	\$0	\$0	\$20,000	\$20,000
10551	Centrate System - New Pump Impellers	\$0	\$0	\$0	\$0	\$35,000	\$35,000
Total CIP Budget		\$13,495,672	\$2,244,453	\$2,846,639	\$7,385,547	\$1,753,550	\$9,139,097

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
WORKING CAPITAL REQUIREMENT by FUND
FY 2013-14**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2013-14 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2013-14 ALLOCATED REQUIREMENTS	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
Recycled Water Conservation								
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road	\$0	100.0%	0	29.4%	0	70.6%	0
Total: Recycled Water Conservation				0		0		0
Recycled Water Replacement								
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$164,005	100.0%	164,005	29.4%	48,217	70.6%	115,788
10516	Recycled Water Master Plan	\$17,737	100.0%	17,737	29.4%	5,215	70.6%	12,522
10534	Rancho Solar Project	\$36,150	100.0%	36,150	29.4%	10,628	70.6%	25,522
10540	Lost Hills Overpass Recycled Water Main Relocation	\$355,000	100.0%	355,000	29.4%	104,370	70.6%	250,630
Total: Recycled Water Replacement				572,892		168,430		404,462
Sanitation Construction								
10487	Construct 3rd Digester at Rancho	\$6,046,689	20.0%	1,209,338	29.4%	355,545	70.6%	853,792
Total: Sanitation Construction				1,209,338		355,545		853,792
Sanitation Replacement								
10446	Buffer Land at Rancho	\$250,000	100.0%	250,000	50.0%	125,000	50.0%	125,000
10457	Tapia Alternative Disinfection Improvements	\$364,576	100.0%	364,576	29.4%	107,185	70.6%	257,391
10487	Construct 3rd Digester at Rancho	\$6,046,689	80.0%	4,837,351	29.4%	1,422,181	70.6%	3,415,170
10512	Tapia: Primary Tank Rehabilitation	\$685,000	100.0%	685,000	29.4%	201,390	70.6%	483,610
10513	Tapia Gate and Drive Replacement	\$342,000	100.0%	342,000	29.4%	100,548	70.6%	241,452
10515	Sanitation Master Plan Update	\$26,840	100.0%	26,840	29.4%	7,891	70.6%	18,949
10520	SCADA System Communication Upgrades	\$93,100	100.0%	93,100	29.4%	27,371	70.6%	65,729
10537	Raw Sludge Wet Well Mixing Improvements	\$100,000	100.0%	100,000	29.4%	29,400	70.6%	70,600

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
WORKING CAPITAL REQUIREMENT by FUND
FY 2013-14**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2013-14 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2013-14 ALLOCATED REQUIREMENTS	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
10538	Tapia Channel Mixing Improvements	\$454,000	100.0%	454,000	29.4%	133,476	70.6%	320,524
10544	Centrate Tank Cathodic Protection (CP) System Replacement	\$110,000	100.0%	110,000	29.4%	32,340	70.6%	77,660
10548	Tapia Roof Replacement	\$25,000	100.0%	25,000	29.4%	7,350	70.6%	17,650
10549	Rancho Agitator Control Upgrade	\$14,000	100.0%	14,000	29.4%	4,116	70.6%	9,884
10550	Rancho Reactor Room Door Replacement	\$20,000	100.0%	20,000	29.4%	5,880	70.6%	14,120
10551	Centrate System - New Pump Impellers	\$35,000	100.0%	35,000	29.4%	10,290	70.6%	24,710
Total: Sanitation Replacement				7,356,867		2,214,419		5,142,448
GRAND TOTAL				9,139,097		2,738,395		6,400,702

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
EXPENDITURE LISTING by FUND
FY 2012-13 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2012-13 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2012-13 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
Recycled Water Replacement								
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$69,447	100.0%	\$69,447	29.4%	\$20,417	70.6%	\$49,030
10492	Groundwater Supplement Study - Recycled Water	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10516	Recycled Water Master Plan	\$44,763	100.0%	\$44,763	29.4%	\$13,160	70.6%	\$31,603
10522	Reservoir #2 Improvements (Lining Cover)	\$49,549	100.0%	\$49,549	29.4%	\$14,567	70.6%	\$34,982
10534	Rancho Solar Project	\$33,850	100.0%	\$33,850	29.4%	\$9,952	70.6%	\$23,898
Total: Recycled Water Replacement				\$197,609		\$58,097		\$139,512
Sanitation Construction								
10257	Combined Heat and Power (CHP) Project	\$12,077	20.0%	\$2,415	29.4%	\$710	70.6%	\$1,705
10487	Construct 3rd Digester at Rancho	\$519,070	20.0%	\$103,814	29.4%	\$30,521	70.6%	\$73,293
Total: Sanitation Construction				\$106,229		\$31,231		\$74,998
Sanitation Replacement								
10257	Combined Heat and Power (CHP) Project	\$12,077	80.0%	\$9,662	29.4%	\$2,841	70.6%	\$6,821
10387	Rancho Material Handling Improvements	\$1,068	100.0%	\$1,068	29.4%	\$314	70.6%	\$754
10391	Rancho Las Virgenes: Compost Reactor Building Roof Repair	\$13,403	100.0%	\$13,403	29.4%	\$3,940	70.6%	\$9,463
10446	Buffer Land at Rancho	\$0	100.0%	\$0	50.0%	\$0	50.0%	\$0
10448	Rancho Polymer Feed System Rehabilitation	\$49,403	100.0%	\$49,403	29.4%	\$14,524	70.6%	\$34,879
10451	Tapia Gate and Drive Replacement	\$70,275	100.0%	\$70,275	29.4%	\$20,661	70.6%	\$49,614
10453	Tapia and Rancho Vulnerability Assessment	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10457	Tapia Alternative Disinfection Improvements	\$1,015,200	100.0%	\$1,015,200	29.4%	\$298,469	70.6%	\$716,731
10462	Tapia: 20 and 24" Influent Force Main Upgrade	\$481,945	100.0%	\$481,945	29.4%	\$141,692	70.6%	\$340,253
10487	Construct 3rd Digester at Rancho	\$519,070	80.0%	\$415,256	29.4%	\$122,085	70.6%	\$293,171
10493	Tapia: Sludge Screening	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10499	Tapia Grit Cyclone Conveyor System	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
EXPENDITURE LISTING by FUND
FY 2012-13 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2012-13 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2012-13 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
10502	Rancho Miscellaneous Equipment - FY 11-12	\$9,429	100.0%	\$9,429	29.4%	\$2,772	70.6%	\$6,657
10512	Tapia: Primary Tank Rehabilitation	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10513	Tapia Gate and Drive Replacement	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10515	Sanitation Master Plan Update	\$35,660	100.0%	\$35,660	29.4%	\$10,484	70.6%	\$25,176
10519	Miscellaneous CIP (Bandsaw)	\$10,000	100.0%	\$10,000	29.4%	\$2,940	70.6%	\$7,060
10520	SCADA System Communication Upgrades	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10523	Rancho Las Virgenes: Ovation Upgrade	\$431,500	100.0%	\$431,500	29.4%	\$126,861	70.6%	\$304,639
Total: Sanitation Replacement				\$2,542,801		\$747,583		\$1,795,217
GRAND TOTAL				\$2,846,639		\$836,912		\$2,009,727



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	2012-13 Adopted Budget	2012-13 Estimated Actual	2013-14 Proposed Budget
Program Expenses				
701230.6602	School Education	20,296	20,046	19,976
101900.6602	School Education - 100% LVMWD	149,605	150,720	150,012
751840.6602	School Education - 100% JPA	7,068	5,012	6,006
	Total Expenses	\$ 176,969	\$ 175,778	\$ 175,994

PROGRAM DESCRIPTION

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

701230.6602 Staff support for Outdoor Education including educational materials.

101900.6602 Includes LVUSD water science education school initiative (\$107,000); annual primary school poster contest and related calendar (\$7,500); elementary school theatrical presentations 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	2012-13 Adopted Budget	2012-13 Estimated Actual	2013-14 Proposed Budget
	Program Expenses			
701230.6604	Public Education	174,273	174,998	174,293
101900.6604	Public Education - 100% LVMWD	100,193	84,902	105,209
751840.6604	Public Education - 100% JPA	35,175	25,014	34,686
	Total Expenses	\$ 309,641	\$ 284,914	\$ 314,188

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), website costs; District brochures and handout materials (\$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 for potable water (\$4,000), production and mailing of the annual water quality report, production of the annual "Popular Budget", construction project notifications and outreach (variable), rate change notifications.
- 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, pharmaceutical disposal education, etc. (\$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	2012-13 Adopted Budget	2012-13 Estimated Actual	2013-14 Proposed Budget
Program Expenses				
701230.6606	Community Group Outreach	25,196	19,984	25,025
101900.6606	Community Group Outreach - 100% LVMWD	44,918	19,996	24,765
751840.6606	Community Group Outreach - 100% JPA	10,046	5,000	10,001
	Total Expenses	\$ 80,160	\$ 44,980	\$ 59,791

PROGRAM DESCRIPTION

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

- 701230.6606 Includes funding for community forums and workshops (\$10,000); 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 permit (\$6,000) 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	2012-13 Adopted Budget	2012-13 Estimated Actual	2013-14 Proposed Budget
Program Expenses				
701230.6608	Intergovernmental Coordination	10,017	7,501	10,225
101900.6608	Intergovernmental Coordination - 100% LVMWD	14,954	5,000	15,005
751840.6608	Intergovernmental Coordination - 100% JPA	16,178	9,992	16,018
	Total Expenses	\$ 41,149	\$ 22,493	\$ 41,248

PROGRAM DESCRIPTION

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

Budget includes funds for responses to legislative or regulatory issues that emerge during the year.

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Water Conservation Operations

FUNDING SOURCES

Potable Water (LVMWD) - 100% 101800

ACCT #	DESCRIPTION	2012-13 Adopted Budget	2012-13 Estimated Actual	2013-14 Proposed Budget
Program Revenue				
4400	MWD Conservation Credit	44,000	20,700	86,000
4421	Prop. 50 IRWMP	11,000	5,200	11,000
	Total Revenues	\$ 55,000	\$ 25,900	\$ 97,000
Program Expenses				
6639	Turf Removal Program	60,092	30,976	65,962
6662	Sprinkler Nozzles	-	6,000	55,373
	Total Expenses	\$ 60,092	\$ 30,976	\$ 65,962

PROGRAM DESCRIPTION

This program, which receives varying levels of monetary offsets from MWD and other agencies, provides quantifiable, cost-effective water savings through hardware, retrofits and changes in water use practices.

LINE ITEM EXPLANATIONS

- 4400 Reimbursement for Local Conservation Credits Program.
- 4421 Reimbursement for Prop 50 Grant for landscape water runoff elimination program.
- 6639 Turf Replacement Program – Incentives provided for removal of turfgrass. Program does not allow for replacement with impermeable hardscape, synthetic turf or any turf-like plant materials. Program is administered in-house and funded by MWD as a Member Agency Administered.
- 6662 FreeSprinklerNozzles.com – This fixed spray nozzle retrofit program provides up to 50 free high efficiency sprinkler nozzles for single family residential customers. (Contractor administered, MWD funded)
- 6785 Runoff Elimination (Prop. 50) – Funding for elimination of landscape water runoff. This program is a supplemental component of the Turf Removal Program.

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Conservation Education Programs

FUNDING SOURCES

Potable Water (LVMWD), MWD CPP program – 101900

ACCT #	DESCRIPTION	2012-13 Adopted Budget	2012-13 Estimated Actual	2013-14 Proposed Budget
Program Expenses				
6742	Garden Program	15,395	1,102	2,922
6748	Professional Landscape & Irr Wkshp	4,000	7,288	6,951
6749	Residential Customer Landscape & Irr Training	46,218	33,956	56,414
	Total Expenses	\$ 65,613	\$ 42,346	\$ 66,287

PROGRAM DESCRIPTION

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

LINE ITEM EXPLANATIONS

- 6742 Garden Program – This program funds water efficient landscape and irrigation demonstration gardens in public areas.
- 6748 Professional Landscape and Irrigation Workshops - Pursuing linkages with established programs operated by MWD and others..
- 6749 Homeowner Landscape and Irrigation Workshops – Popular landscape and irrigation design and maintenance classes for single-family and multi-family homeowners. Additional classes, added in response to customer interest, will continue to be developed and offered. The expanded and refocused curriculum will continue to concentrate on sustainable gardening practices that can be easily and affordably implemented to improve garden health, reduce chemical and water use, and realize additional benefits from our irrigation water dollars.

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Watershed Programs

FUNDING SOURCES

Potable Water/Grants	101900
Joint Powers Authority/Grants	751840

ACCT #	DESCRIPTION	2012-13 Adopted Budget	2012-13 Estimated Actual	2013-14 Proposed Budget
Program Expenses				
101900.6785	Watershed	20,023	27,762	13,064
751840.6785	Watershed	72,455	96,921	88,475
	Total Expenses	\$ 92,478	\$ 124,683	\$ 101,539

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 and aquatic life (emphasis on water quality).

SIGNIFICANT CHANGES

In FY2013-14 we anticipate significant new work with (1) state / federal regulatory agencies on the TMDL for benthic macroinvertebrates and sedimentation, and 2013-14 updates to the 303(d) list of impaired waterbodies; (2) work with MS4 permittees to coordinate water quality monitoring; (3) On-going study of Monterey Formation impacts on local water quality; (4) Submission of District / JPA projects for Prop. 84 planning and implementation grants (IRWMP).

LINE ITEM EXPLANATION

Watershed Programs

- 101900.6785 Staff support and leadership in the Integrated Regional Water Management Plan (IRWMP), including participation on the Regional Leadership Committee, Regional Management Group, and subregional steering committee. The objective of this effort is to coordinate water management efforts across the greater Los Angeles County region and secure grant funds for District initiatives through the Prop. 50, Prop. 84 and Prop 1e bond programs.
- 751840.6785 Staff participation and technical assistance managing water resources (primarily surface water quality) in the Malibu Creek and upper Los Angeles River watersheds. Includes \$20,000 for water quality testing by field instruments (data sonde) and laboratory assays for ionic composition of Malibu Creek and major tributaries.

Las Virgenes Municipal Water District

FY 2013-14 Budget Planning Calendar

Date Scheduled	Date Completed	BM - Board Meeting	BW - Board Workshop
1/23/2013	1/23/2013		Budget Kickoff Meeting Distribute Manual YTD reports through December available
1/22/2013	1/22/2013	BM	Financial Status Report - Second Quarter
2/4/2013	2/4/2013	BM	Financial Status Report JPA - Second Quarter
	5/14/2013	BM	Financial Policies Reviewed & Adopted
2/10/2013			JPA Budget submissions due to Administering Agent
2/11/2013			FY2012-13 estimated actuals/FY2013-14 proposed budget to Accounting, including CIP project budgets
2/19/2013			Line item explanations to Accounting
2/25/2013	3/26/2013	BM	IIP to LV Board for review
2/28/2013			Draft budgets (LV & JPA) to departments
3/4/2013		BW	Budget Workshop - JPA
	4/1/2013	BM	IIP Review - JPA
	4/24/2013	BW	Action Plan Workshop
3/11/2013			Dept comments on drafts back to Accounting, including CIP budget comments
3/21/2013			Drafts to Departments, GM & TSD staff
4/3/2013			Meetings with GM/Department staff, TSD staff
4/8/2013			Budget Letter, Goals, Objectives due to Accounting
4/8/2013			Final Department changes to Accounting, including CIP changes
4/17/2013			Distribute Preliminary Budgets (LV & JPA)
4/23/2013	4/23/2013 5/14/2013	BM	Financial Status Report - 3rd Quarter LV Preliminary Budget to Board
5/6/2013	5/6/2013 5/6/2013	BM	Financial Status Report JPA - Third Quarter JPA Preliminary Budget to Board
4/29/2013			Final changes to Accounting, including CIP - Typos/error correction only Figures ready for Working Capital schedule
5/13/2013			Final drafts to General Manager
5/28/2013	6/11/2013	BM	LV Budget Adoption
6/3/2013	6/3/2013	BM	JPA Budget Adoption



OPERATING REVENUES

The District uses a variety of methods to estimate the Operating Revenues generated by its various enterprises. Major sources of income are reviewed closely, to allow current trends and activities to appropriately influence each estimate. These sources are detailed in the following paragraphs. Known contractual receipts, such as rental income, are estimated at their current known value. Other minor receipts are estimated based on the average collection for the previous three year period.

Potable Water

Potable water sales are projected using the prior three years' retail sales volume, adjusted for growth and approved rates. Weather is a primary factor in the demand for potable water. Consequently, the actual sales volume may differ significantly from the projection in any fiscal period. For FY 2009-10 and again for FY 2010-11 the District was allocated a specific amount of water from the supplier, Metropolitan Water District of Southern California (MWD). Water purchases from MWD in excess of the District's allocation would have resulted in significant financial penalties charged by MWD to the District. The District implemented a Water Shortage Response Plan to encourage water conservation. Due to improved water supply resulting from the winter of 2010-11, MWD discontinued the allocation program in April 2011. The schedules on the following pages detail the method used for estimated water sales in FY 2013-14 and projected water purchase costs for the next five fiscal years. The District has adopted a series of rate adjustments which will be projected to eliminate operating and capital fund deficits over a three period.

Recycled Water

Recycled water sales are estimated using the prior three years' retail sales volume, adjusted for distribution system growth and approved rates, similar to the Potable water delivery estimates. Weather is the primary factor in the demand for recycled water. The District is currently unable to distribute all of the recycled water available and has not implemented use restrictions due to the water shortage. However, customers appear to be responding to water conservation requests by reducing use of recycled water as well as potable water.

Sanitation

Sanitation revenues are derived primarily from a fixed bi-monthly customer charge. The number of Equivalent Residential Units (ERUs) does not vary significantly from one period to the next. Past history has shown the change in ERUs to be less than 1% annually. The increase in ERUs is projected to be 0.1% for FY 2013-14. In January 2013, the District implemented a revised rate structure to adjust single family residential rates to correlate to winter water usage.

Joint Powers Authority

The Joint Powers Authority (JPA) treats wastewater collected from the District and from Triunfo Sanitation District (TSD). The tertiary treatment of wastewater results in a high quality recycled water, which is made available to each agency in proportion to the volume of wastewater collected from each district. Wholesale rates are set to recover the operations and maintenance costs of the JPA's recycled water backbone distribution system. Beginning in July 2011, the rate changed to recover costs related to the administration of, and depreciation on, the JPA recycled water system. Projected demand from each district is based on the prior three years' average demand. The JPA also produces high quality garden compost which is available to the public at no cost and may be sold for commercial applications.

Las Virgenes Municipal Water District

FY 2012-13 Potable Water Sales & Revenues - Estimated Actual

		July - Dec.					Jan.-June					Total
Block Tier Shift Points			Adjusted			Adjusted			Adjusted			Calculated Revs
Tier	Bottom	Top	Block Rate	2012 Sales (Hcf)	Zone surcharges	Calculated Revs (incd Zones)	Block Rate	2012 Sales (Hcf)	Zone surcharges	Calculated Revs (incd Zones)	Calculated Revs (incd Zones)	
Residential Single-family Dwelling Customers												
1	0	16	\$1.78	856,497	\$0	\$1,524,565	\$1.98	834,819	\$0	\$1,652,942		
2	17	67	\$2.15	1,790,191	\$0	\$3,848,911	\$2.37	1,298,206	\$0	\$3,076,748		
3	68	200	\$3.02	1,275,438	\$0	\$3,851,823	\$3.29	510,471	\$0	\$1,679,449		
4	201	na	\$4.35	468,026	\$0	\$2,035,913	\$4.68	92,562	\$0	\$433,192		
Subtotal Commodity				4,390,152	\$883,652	\$11,261,211		2,736,059	\$513,935	\$6,842,332	\$18,103,543	
Base Meter Service Charges						\$1,612,307				\$1,635,233	\$3,247,540	
Total Revenues						\$13,757,170				\$8,991,500	\$22,748,670	
Commercial Customers												
1	0	16	\$1.78	114,873	\$0	\$204,474	\$1.98	112,705	\$0	\$223,155		
2	17	67	\$2.15	187,305	\$0	\$402,706	\$2.37	165,086	\$0	\$391,253		
3	68	200	\$3.02	144,932	\$0	\$437,695	\$3.29	104,584	\$0	\$344,082		
4	201	na	\$4.35	121,787	\$0	\$529,773	\$4.68	28,013	\$0	\$131,101		
Subtotal Commodity				568,897	\$105,347	\$1,574,648		410,387	\$39,098	\$1,089,591	\$2,664,239	
Base Meter Service Charges						\$199,529				\$204,733	\$404,262	
Total Revenues						\$1,879,524				\$1,333,422	\$3,212,946	
Multi-family Dwelling Customers (a)												
1	0	12	\$1.78	228,176	\$0	\$406,153	\$1.98	228,384	\$0	\$452,201		
2	13	14	\$2.15	20,526	\$0	\$44,131	\$2.37	17,593	\$0	\$41,695		
3	15	24	\$3.02	50,083	\$0	\$151,251	\$3.29	34,262	\$0	\$112,723		
4	25	na	\$4.35	31,170	\$0	\$135,590	\$4.68	7,906	\$0	\$37,001		
Subtotal Commodity				329,955	\$81,126	\$737,124		288,146	\$62,643	\$643,621	\$1,380,745	
Base Meter Service Charges						\$137,420				\$142,099	\$279,519	
Total Revenues						\$955,670				\$848,363	\$1,804,033	
Irrigation Customers												
1	0	16	\$1.78	23,790	\$0	\$42,346	\$1.98	22,045	\$0	\$43,649		
2	17	67	\$2.15	53,526	\$0	\$115,081	\$2.37	41,621	\$0	\$98,642		
3	68	200	\$3.02	69,876	\$0	\$211,026	\$3.29	33,872	\$0	\$111,438		
4	201	na	\$4.35	55,443	\$0	\$241,177	\$4.68	5,272	\$0	\$24,672		
Subtotal Commodity				202,635	\$31,290	\$609,630		102,810	\$15,855	\$278,402	\$888,032	
Base Meter Service Charges						\$38,160				\$39,818	\$77,978	
Total Revenues						\$679,080				\$334,075	\$1,013,155	
Temporary Customers												
1		na	\$6.53	0	\$0	\$0	\$7.02	0	\$0	\$0		
2		na	\$6.53	0	\$0	\$0	\$7.02	0	\$0	\$0		
3		na	\$6.53	0	\$0	\$0	\$7.02	0	\$0	\$0		
4		na	\$6.53	19,797	\$0	\$129,175	\$7.02	8,907	\$0	\$62,524		
Subtotal Commodity Sales				19,797	\$13,131	\$129,175		8,907	\$3,562	\$62,524	\$191,700	
Base Meter Charges						\$37,839				\$37,429	\$75,268	
Total Agricultural Charges						\$180,145				\$103,516	\$283,661	
Total Potable Customers												
1			\$1.78	1,223,336	\$0	\$2,177,538	\$1.98	1,197,953	\$0	\$2,371,948		
2			\$2.15	2,051,548	\$0	\$4,410,828	\$2.37	1,522,506	\$0	\$3,608,338		
3			\$3.02	1,540,329	\$0	\$4,651,794	\$3.29	683,189	\$0	\$2,247,693		
4			\$4.35	696,223	\$0	\$3,071,629	\$4.68	142,660	\$0	\$688,491		
Total Potable Water Sales (Hcf)				5,511,436	\$1,114,546	\$14,311,788		3,546,309	\$635,094	\$8,916,470	\$23,228,258	
Base Meter Charges						\$2,025,255				\$2,059,313	\$4,084,568	
Grand Total Water Charges					Calculated	\$17,451,589			Calculated	\$11,610,876	\$29,062,465	

Las Virgenes Municipal Water District

FY 2013-14 Potable Water Sales & Revenues - Projected

July - Dec.							Jan.-June				Total
Block Tier Shift Points			Adjusted				Adjusted				Calculated Revs (incd Zones)
Tier	Bottom	Top	Block Rate	2012 Sales (Hcf)	Zone surcharges	Calculated Revs (incd Zones)	Block Rate	2012 Sales (Hcf)	Zone surcharges	Calculated Revs (incd Zones)	
Residential Single-family Dwelling Customers											
1	0	16	\$1.98	808,944	\$0	\$1,601,710	\$2.19	947,410	\$0	\$2,074,828	
2	17	67	\$2.37	1,690,800	\$0	\$4,007,195	\$2.60	1,473,293	\$0	\$3,830,562	
3	68	200	\$3.29	1,204,626	\$0	\$3,963,218	\$3.56	579,317	\$0	\$2,062,369	
4	201	na	\$4.68	442,041	\$0	\$2,068,753	\$5.02	105,046	\$0	\$527,332	
Subtotal Commodity				4,146,411	\$933,897	\$11,640,876		3,105,067	\$513,935	\$8,495,091	\$20,135,967
Base Meter Service Charges						\$1,692,922				\$1,716,995	\$3,409,917
Total Revenues						\$14,267,695				\$10,726,021	\$24,993,716
Commercial Customers											
1	0	16	\$1.98	108,495	\$0	\$214,821	\$2.19	127,905	\$0	\$280,112	
2	17	67	\$2.37	176,906	\$0	\$419,267	\$2.60	187,350	\$0	\$487,111	
3	68	200	\$3.29	136,885	\$0	\$450,353	\$3.56	118,689	\$0	\$422,535	
4	201	na	\$4.68	115,025	\$0	\$538,319	\$5.02	31,791	\$0	\$159,591	
Subtotal Commodity				537,312	\$112,013	\$1,622,759		465,736	\$41,341	\$1,349,349	\$2,972,108
Base Meter Service Charges						\$209,505				\$214,970	\$424,475
Total Revenues						\$1,944,277				\$1,605,660	\$3,549,937
Multi-family Dwelling Customers (a)											
1	0	12	\$1.98	215,508	\$0	\$426,705	\$2.19	259,186	\$0	\$567,617	
2	13	14	\$2.37	19,386	\$0	\$45,946	\$2.60	19,966	\$0	\$51,911	
3	15	24	\$3.29	47,302	\$0	\$155,625	\$3.56	38,883	\$0	\$138,425	
4	25	na	\$4.68	29,439	\$0	\$137,777	\$5.02	8,973	\$0	\$45,042	
Subtotal Commodity				311,636	\$85,342	\$766,052		327,008	\$65,922	\$802,995	\$1,569,047
Base Meter Service Charges						\$144,291				\$149,204	\$293,495
Total Revenues						\$995,686				\$1,018,120	\$2,013,806
Irrigation Customers											
1	0	16	\$1.98	22,469	\$0	\$44,489	\$2.19	25,018	\$0	\$54,790	
2	17	67	\$2.37	50,554	\$0	\$119,814	\$2.60	47,235	\$0	\$122,810	
3	68	200	\$3.29	65,996	\$0	\$217,128	\$3.56	38,440	\$0	\$136,847	
4	201	na	\$4.68	52,365	\$0	\$245,067	\$5.02	5,983	\$0	\$30,034	
Subtotal Commodity				191,385	\$33,039	\$626,498		116,676	\$16,698	\$344,481	\$970,979
Base Meter Service Charges						\$40,068				\$41,809	\$81,877
Total Revenues						\$699,605				\$402,988	\$1,102,593
Temporary Customers											
1		na	\$7.02	0	\$0	\$0	\$7.53	0	\$0	\$0	
2		na	\$7.02	0	\$0	\$0	\$7.53	0	\$0	\$0	
3		na	\$7.02	0	\$0	\$0	\$7.53	0	\$0	\$0	
4		na	\$7.02	18,698	\$0	\$131,259	\$7.53	10,108	\$0	\$76,112	
Subtotal Commodity Sales				18,698	\$13,856	\$131,259		10,108	\$3,749	\$76,112	\$207,371
Base Meter Charges						\$39,731				\$39,301	\$79,032
Total Agricultural Charges						\$184,846				\$119,162	\$304,007
Total Potable Customers											
1			\$1.98	1,155,416	\$0	\$2,287,724	\$2.19	1,359,520	\$0	\$2,977,348	
2			\$2.37	1,937,646	\$0	\$4,592,221	\$2.60	1,727,844	\$0	\$4,492,394	
3			\$3.29	1,454,810	\$0	\$4,786,325	\$3.56	775,330	\$0	\$2,760,175	
4			\$4.68	657,569	\$0	\$3,121,175	\$5.02	161,901	\$0	\$838,111	
Total Potable Water Sales (Hcf)				5,205,441	\$1,178,146	\$14,787,445		4,024,594	\$641,645	\$11,068,027	\$25,855,472
Base Meter Charges						\$2,126,518				\$2,162,278	\$4,288,796
Grand Total Water Charges					Calculated	\$18,092,109			Calculated	\$13,871,950	\$31,964,059

Las Virgenes Municipal Water District

Projected Demands & MWD Supply Costs

Description	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Water Customer Demands & Supply Requirements							
Customer Metered Sales (Hcf/Year)							
Customer Metered Sales (AF/Year)	20,794	21,189	21,592	22,002	22,420	22,846	23,280
Estimated Unbilled Water	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%
Subtotal Water Supply Needs	21,854	22,270	22,693	23,124	23,563	24,011	24,467
Recycled Water System Supplemer	142	100	100	100	100	100	100
Plus Tank Inventories	0	0	0	0	0	0	0
Plus LV Reservoir Filling	1,556	2,000	2,000	2,000	2,000	2,000	2,000
Less LV Reservoir Draw	(1,723)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Less Non-MWD Supplies (a)	(123)	(125)	(127)	(129)	(131)	(133)	(136)
MWD Purchases (AF)	21,706	22,245	22,666	23,095	23,532	23,978	24,431
MWD Water Purchase Units							
Water Supply (AF per year)	21,706	22,245	22,666	23,095	23,532	23,978	24,431
Tier 1	21,087	20,698	20,698	20,698	20,698	20,698	20,698
Tier 2	619	1,547	1,968	2,397	2,834	3,280	3,733
MWD Unit Rates (\$/AF) - Annualized Weighted Average							
System Access Rate (SAR)	\$220	\$232	\$252	\$271	\$292	\$312	\$331
Water Stewardship	\$42	\$41	\$42	\$43	\$44	\$45	\$45
System Power	\$160	\$176	\$165	\$173	\$181	\$191	\$202
Water Transfer/Delta Surcharge	\$32	\$0	\$0	\$0	\$0	\$0	\$0
Treatment Surcharge	\$243	\$273	\$304	\$317	\$326	\$338	\$355
Total Unit Rate	\$697	\$723	\$762	\$804	\$842	\$886	\$933
Tier 1 Supply Rate (\$/AF)	\$118	\$144	\$151	\$158	\$166	\$176	\$192
Tier 2 Supply Rate (\$/AF)	\$290	\$290	\$290	\$300	\$307	\$314	\$324
Cap Reserv Charge (CRC, \$/cfs)	\$6,900	\$7,500	\$8,050	\$7,650	\$7,950	\$8,300	\$8,700
MWD Supply Charges							
Variable Charges	\$17,785,469	\$19,498,162	\$20,966,914	\$22,541,422	\$24,131,905	\$25,918,457	\$27,958,908
Capacity Reservation Charge	\$308,090	\$337,500	\$362,250	\$344,250	\$357,750	\$373,500	\$391,500
Readiness to Serve Charge	\$1,335,468	\$1,428,209	\$1,595,142	\$1,711,068	\$1,850,180	\$2,003,202	\$2,114,491
Total MWD Charges	\$19,429,027	\$21,263,871	\$22,924,306	\$24,596,740	\$26,339,835	\$28,295,159	\$30,464,899
Reservoir Filling	(1,317,932)	(1,780,000)	(1,882,000)	(1,972,000)	(2,072,000)	(2,188,000)	(2,322,000)
Reservoir Draw (\$/AF)	\$628	\$659	\$692	\$727	\$763	\$809	\$858
Reservoir Draw	1,082,044	1,318,800	1,384,740	1,453,977	1,526,676	1,618,276	1,715,373
Ventura Co Water Works	265,000	280,000	294,000	308,700	324,135	343,583	364,198
City of Simi Valley	60,000	64,400	67,620	71,001	74,551	79,024	83,766
Net Purchased Expense	19,518,139	21,147,071	22,788,666	24,458,418	26,193,197	28,148,042	30,306,236
Reservoir Adjustment	205,000	115,000	\$120,750	\$126,788	\$133,127	\$141,114	\$149,581
Total Cost of Water	\$19,723,139	\$21,262,071	\$22,909,416	\$24,585,206	\$26,326,324	\$28,289,157	\$30,455,817

MWD Water Supply Rates

Description	CY 2013	CY 2014	CY 2015 Est. (a)	CY 2016 Est. (a)	CY 2017 Est. (a)	CY 2018 Est. (a)
Calendar Year Rates						
Tier 1 Supply Rate (\$/AF)	\$140	\$148	\$154	\$162	\$171	\$183
Tier 2 Supply Rate (\$/AF)	\$290	\$290	\$300	\$307	\$314	\$324
System Access Rate (SAR, \$/AF)	\$223	\$243	\$262	\$283	\$303	\$323
Water Stewardship Rate (\$/AF)	\$41	\$41	\$43	\$43	\$45	\$45
System Power Rate (\$/AF)	\$189	\$161	\$169	\$177	\$186	\$197
Water Transfer/Delta Surcharge (\$/AF)	\$0	\$0	\$0	\$0	\$0	\$0
Treatment Surcharge (\$/AF)	\$254	\$297	\$313	\$321	\$331	\$346
Cap Reservation Charge (CRC, \$/cfs)	\$6,400	\$8,600	\$7,500	\$7,800	\$8,100	\$8,500
RTS Revenues (\$M, b)	\$142	\$166	\$178	\$191	\$208	\$224

Fiscal Year-based Rates	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Tier 1 Supply Rate (\$/AF)	\$118	\$144	\$151	\$158	\$166	\$176
Tier 2 Supply Rate (\$/AF)	\$290	\$290	\$290	\$300	\$307	\$314
System Access Rate (SAR, \$/AF)	\$220	\$232	\$252	\$271	\$292	\$312
Water Stewardship Rate (\$/AF)	\$42	\$41	\$42	\$43	\$44	\$45
System Power Rate (\$/AF)	\$160	\$176	\$165	\$173	\$181	\$191
Water Transfer/Delta Surcharge (\$/AF)	\$32	\$0	\$0	\$0	\$0	\$0
Treatment Surcharge (\$/AF)	\$243	\$273	\$304	\$317	\$326	\$338
Cap Reservation Charge (CRC, \$/cfs)	\$6,900	\$7,500	\$8,050	\$7,650	\$7,950	\$8,300
RTS Revenues (\$M, b)	\$144	\$154	\$172	\$185	\$200	\$216

Source: The Metropolitan Water District of Southern California

All rates are per Acre-foot

a. The estimate of 2015 through 2018 from MWD Long-Term Estimated Rate Increases.

b. RTS: Readiness to Serve. Values are shown as the total MWDSC charge in millions.

CAPACITY FEES

The District imposes capacity fees when a customer requests a new service connection or connections to the potable water and/or sanitation system. Capacity Fee funds are used by the District to plan, design and construct new facilities to support the additional demand placed on the water and sanitation systems by the new service connections. Fees received are held on deposit until the District determines that the service has commenced. Determination of a service commencement may be triggered by the acceptance by the District of a developer-installed water system, installation of a water meter for new service, or commencement of sewer service. Collected fees are transferred to the appropriate water or sanitation construction fund at this time.

Capacity Fees for the water system contain components for the Potable Water Construction Fund and the Water Conservation Fund. Capacity Fees for the sanitation system connections contain the component for the Sanitation Construction Fund for growth-related improvements in the wastewater treatment system, including Tapia Water Reclamation Facility and Rancho Las Virgenes Biosolids Handling and Composting Facility.

Water capacity fees are collected to fund the costs of installing additional water treatment, transmission, distribution, and storage projects identified in the District's 20-year Master Plan. Funds from Capacity Fees provide for future additions to the system, and pay any Debt Service costs of previous expansions of the system.

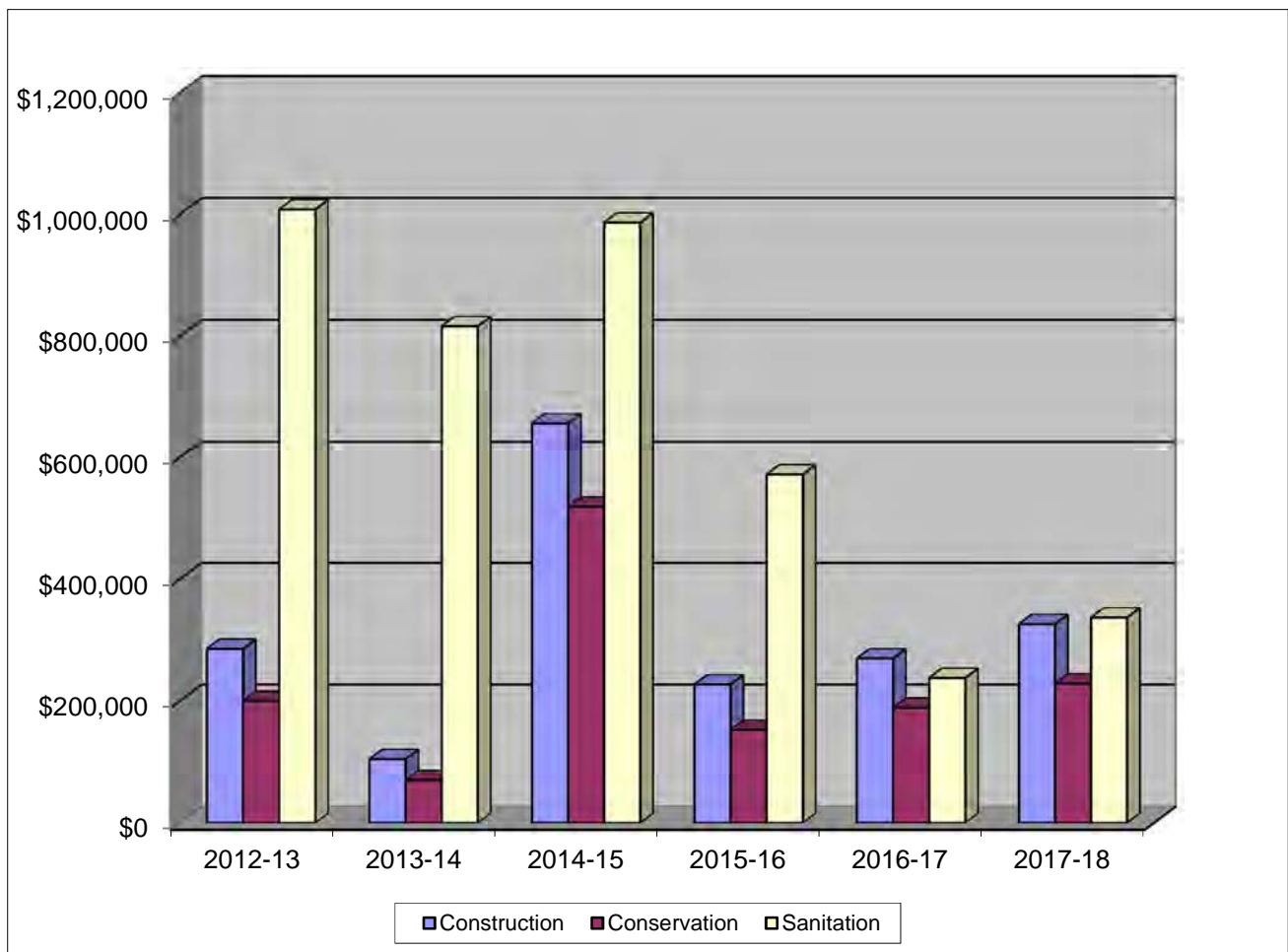
The Water Conservation fee funds water conservation measures and extensions to the Recycled Water System. Developers are required to extend and/or build new recycled water systems to relieve the demand that landscape irrigation places on the potable water system. Developers may apply for cost reimbursement by the District, up to half the Water Conservation fees component of the Water Capacity Fee paid to the District. The District anticipates reimbursement to developers of \$27,951 in FY 2012-13. The District does not anticipate any reimbursement to developers in FY 2013-14.

Sanitation Capacity Fees are collected to fund the costs of expanding the sanitary, water reclamation treatment facilities, and bio-solids handling and composting facilities. Debt service on previous expansions, and projected capacity requirements in the 20-year Master Plan determine the projected capital needs of the systems. Sanitation Capacity Fees are imposed based on Equivalent Residential Units (ERUs) to standardize the commercial and industrial connections with residential connections for new services.

The recognition of capacity fee revenue is dependent upon the rate of real property development occurring in the District. While it is possible to recognize long-term development trends, the completion of individual projects is at the discretion of the property owner or developer. The District reviews service applications, development plans, and construction activity to project capacity fee revenue for the current and next five fiscal years.

Anticipated Capacity Fee Revenue

	Construction	Conservation	Sanitation	Totals
2012-13	\$285,650.00	\$200,278.00	\$1,008,000.00	\$1,493,928.00
2013-14	\$104,550.00	\$70,162.00	\$816,300.00	\$991,012.00
2014-15	\$657,175.00	\$518,717.00	\$986,500.00	\$2,162,392.00
2015-16	\$227,000.00	\$152,433.00	\$571,600.00	\$951,033.00
2016-17	\$269,700.00	\$189,097.00	\$237,500.00	\$696,297.00
2017-18	\$326,250.00	\$228,749.00	\$336,800.00	\$891,799.00
	\$1,870,325.00	\$1,359,436.00	\$3,956,700.00	\$7,186,461.00



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.

**Las Virgenes Municipal Water District
Summary of Allocated Internal Service Costs
FY 2013-14 Budget**

				Cost Recipient				
	Total Costs	Direct Allocations	Allocated G&A Costs	JPA	Total LVMWD Operations	Capital Projects	Internal G&A Allocated/ (Received)	Total Allocations
Central Service Provider								
General Manager	670,646	5,238	675,884	366,100	167,502	7,372	134,910	675,884
General Manager-100% LVMWD	158,700	(100,000)	58,700	-	64,737	-	(6,037)	58,700
Board of Directors	204,129	-	204,129	-	211,242	-	(7,113)	204,129
Board of Directors & GM	1,033,475	(94,762)	938,713	366,100	443,481	7,372	121,760	938,713
RCPO Administration	403,910	-	403,910	218,786	32,794	-	152,330	403,910
Customer Service Admin	201,180	-	201,180	-	-	-	201,180	201,180
Customer Service Operations	1,285,260	437,404	1,722,664	-	2,217,994	8,606	(503,936)	1,722,664
Meter Service	1,065,381	-	1,065,381	-	1,199,273	-	(133,892)	1,065,381
Customer Service Programs	195,643	10,476	206,119	-	309,365	-	(103,246)	206,119
Resource/Watershed Conservation	353,557	5,238	358,795	-	458,689	29,593	(129,487)	358,795
Public Information	506,873	-	506,873	274,555	87,448	17,013	127,857	506,873
GIS & New Customer Svc	-	-	-	-	-	-	-	-
RCPO	4,011,804	453,118	4,464,922	493,341	4,305,563	55,212	(389,194)	4,464,922
Facilities & Operations Admin	460,099	5,238	465,337	252,058	273,456	53,347	(113,524)	465,337
Facilities Maint/Const Admin	210,223	3,672	213,895	115,861	129,668	25,296	(56,930)	213,895
Electrical	163,839	47,142	210,981	114,283	99,238	831	(3,371)	210,981
Maintenance	151,743	78,678	230,421	124,811	127,879	-	(22,269)	230,421
Building 8 Maintenance	381,185	-	381,185	206,475	-	-	174,710	381,185
Building 7 Maintenance	170,637	(170,637)	-	1	67,270	-	(67,271)	-
Construction	152,003	141,640	293,643	159,053	187,796	-	(53,206)	293,643
Fleet Maintenance	539,997	(539,997)	-	-	-	-	-	-
Water Administration	122,470	1,566	124,036	67,186	89,247	-	(32,397)	124,036
Water Treatment & Production	261,677	89,153	350,830	190,034	249,295	1,956	(90,455)	350,830
Reclamation Administration	475,178	5,238	480,416	260,227	-	-	220,189	480,416
Laboratory	584,325	(584,325)	-	-	422,259	-	(422,259)	-
Wastewater Treatment Facility	123,806	20,952	144,758	78,409	164,475	-	(98,126)	144,758
Composting Facility	65,961	20,952	86,913	47,076	49,113	-	(9,276)	86,913
Planning & Technical Services	700,754	(71,880)	628,874	340,697	90,803	456,713	(259,339)	628,874
Facilities & Operations	4,563,897	(952,608)	3,611,289	1,956,171	1,950,499	538,143	(833,524)	3,611,289
Finance & Administration Admin	1,159,092	-	1,159,092	627,841	230,296	-	300,955	1,159,092
Information Systems	1,249,910	(271,186)	978,724	530,142	108,959	21,198	318,425	978,724
Human Resources	1,401,288	-	1,401,288	759,031	163,766	31,860	446,631	1,401,288
Finance & Accounting	1,179,479	-	1,179,479	638,884	454,368	51,281	34,946	1,179,479
Finance & Administration	4,989,769	(271,186)	4,718,583	2,555,898	957,389	104,339	1,100,957	4,718,583
Total Allocated G&A Costs	14,598,945	(865,438)	13,733,507	5,371,510	7,656,932	705,066	(1)	13,733,507
Direct Allocations								
Allocated Laboratory Expenses				398,517	196,284	-	-	594,801
Allocated Ops Bldg Expenses				85,318	85,319	-	-	170,637
Allocated Legal Expenses				-	100,000	-	-	100,000
Total Direct Allocations				483,835	381,603	-	-	865,438
Total all Allocated Costs				5,855,345	8,038,535	705,066	(1)	14,598,945

**Las Virgenes Municipal Water District
Summary of Allocated Internal Service Costs
FY 2012-13 Estimated Actual**

				Cost Recipient				
	Total Costs	Direct Allocations	Allocated G&A Costs	JPA	Total LVMWD Operations	Capital Projects	Internal G&A Allocated/ (Received)	Total Allocations
Central Service Provider								
General Manager	680,905	5,375	686,280	371,736	168,089	6,984	139,471	686,280
General Manager-100% LVMWD	155,798	(100,000)	55,798	-	61,528	-	(5,730)	55,798
Board of Directors	199,041	-	199,041	-	205,642	-	(6,601)	199,041
Board of Directors & GM	1,035,744	(94,625)	941,119	371,736	435,259	6,984	127,140	941,119
RCPO Administration	367,538	-	367,538	199,085	29,490	-	138,963	367,538
Customer Service Admin	193,304	-	193,304	-	-	-	193,304	193,304
Customer Service Operations	1,279,045	467,398	1,746,443	-	2,175,114	7,953	(436,624)	1,746,443
Meter Service	712,700	-	712,700	-	822,527	-	(109,827)	712,700
Customer Service Programs	239,352	10,750	250,102	-	359,697	-	(109,595)	250,102
Resource/Watershed Conservation	330,790	5,375	336,165	-	424,253	27,371	(115,459)	336,165
Public Information	458,989	-	458,989	248,618	75,911	13,999	120,461	458,989
GIS & New Customer Svc	-	-	-	-	-	-	-	-
RCPO	3,581,718	483,523	4,065,241	447,703	3,886,992	49,323	(318,777)	4,065,241
Facilities & Operations Admin	457,351	5,375	462,726	250,644	269,662	49,804	(107,384)	462,726
Facilities Maint/Const Admin	199,892	3,768	203,660	110,316	122,555	22,635	(51,846)	203,660
Electrical	266,084	48,375	314,459	170,332	174,553	711	(31,137)	314,459
Maintenance	73,228	80,736	153,964	83,398	73,106	-	(2,540)	153,964
Building 8 Maintenance	353,919	-	353,919	191,706	-	-	162,213	353,919
Building 7 Maintenance	192,647	(192,647)	-	1	64,392	-	(64,393)	-
Construction	121,537	145,348	266,885	144,565	165,631	-	(43,311)	266,885
Fleet Maintenance	554,128	(554,128)	-	-	-	-	-	-
Water Administration	116,113	1,607	117,720	63,764	83,242	-	(29,286)	117,720
Water Treatment & Production	252,240	91,487	343,727	186,185	240,679	-	(83,137)	343,727
Reclamation Administration	462,090	5,375	467,465	253,210	-	-	214,255	467,465
Laboratory	525,015	(525,015)	-	-	369,657	-	(369,657)	-
Wastewater Treatment Facility	137,093	21,500	158,593	85,904	176,706	-	(104,017)	158,593
Composting Facility	80,135	21,500	101,635	55,052	71,115	-	(24,532)	101,635
Planning & Technical Services	651,672	(65,334)	586,338	317,601	29,928	478,439	(239,630)	586,338
Facilities & Operations	4,443,144	(912,053)	3,531,091	1,912,678	1,841,226	551,589	(774,402)	3,531,091
Finance & Administration Admin	1,123,922	-	1,123,922	608,793	264,575	-	250,554	1,123,922
Information Systems	1,237,706	(305,257)	932,449	526,299	102,778	18,954	284,418	932,449
Human Resources	1,200,115	-	1,200,115	650,064	141,519	26,099	382,433	1,200,115
Finance & Accounting	1,149,034	-	1,149,034	622,398	430,753	47,250	48,633	1,149,034
Finance & Administration	4,710,777	(305,257)	4,405,520	2,407,554	939,625	92,303	966,038	4,405,520
Total Allocated G&A Costs	13,771,383	(828,412)	12,942,971	5,139,671	7,103,102	700,199	(1)	12,942,971
Direct Allocations								
Allocated Laboratory Expenses				358,962	176,803	-	-	535,765
Allocated Ops Bldg Expenses				96,323	96,324	-	-	192,647
Allocated Legal Expenses				-	100,000	-	-	100,000
Total Direct Allocations				455,285	373,127	-	-	828,412
Total all Allocated Costs				5,594,956	7,476,229	700,199	(1)	13,771,383

WORKING CAPITAL SUMMARY

FY12-13 - FY17-18

	ENTERPRISE			ENTERPRISE			ENTERPRISE			Policy	LVMWD
	OPERATIONS			REPLACEMENT			CONSTRUCTION			Restricted	
	Potable Water	Recycled Water	Sanitation	Potable Water	Recycled Water	Sanitation	Potable Water	Recycled Water	Sanitation	Reserve (Ins/Stab/Bond)	
	101	102	130	301	302	330	201	203	230		TOTAL
	ALL FUNDS										
Working Capital 6/30/2012	14,807,407	2,667,957	7,635,646	20,868,223	1,416,284	7,198,217	2,523,810	0	2,811,105	14,880,387	74,809,036
Operating Revenues(Expenses):											
Operating Revenues	29,484,300	5,216,538	16,559,040								51,259,878
Rental Income				1,333			667				2,000
Operating Expenses	(30,549,043)	(2,722,878)	(10,133,293)								(43,405,214)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				509,640		358,106					867,746
Interest Income	130,000	32,600	74,400	203,700	13,000	39,100	26,000	0	8,400	158,100	685,300
Other	(43,125)			689,317		(6,000)	(8,333)		(1,000)		630,859
Contributed Capital:											
Connection Fees							285,650	200,278	1,008,000		1,493,928
Other:	890,544									(890,544)	0
Debt Service Principal Payment				0	0	(646,360)	0	0	(1,078,640)		(1,725,000)
Debt Service Interest Expense				0	0	(384,365)	0	0	(641,585)		(1,025,950)
Capital Projects				(1,750,494)	(139,512)	(1,815,579)	(143,636)	(277)	(75,183)		(3,924,681)
Transfer to Replacement	0	0	(4,257,737)	0	0	4,257,737					0
Transfer to Construction		0						0			0
Working Capital 6/30/2013	14,720,083	5,194,217	9,878,056	20,521,719	1,289,772	9,000,856	2,684,158	200,001	2,031,097	14,147,943	79,667,902
Operating Revenues(Expenses):											
Operating Revenues	32,419,500	5,158,790	16,604,040								54,182,330
Rental Income				0			0				0
Operating Expenses	(32,331,598)	(2,493,871)	(11,032,253)								(45,857,722)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				781,346		88,803					870,149
Interest Income	68,696	12,595	71,436	102,609	6,449	45,000	8,220	720	9,764	83,872	409,361
Other	(31,299)			711,110		0					679,811
Contributed Capital:											
Connection Fees							104,550	70,162	816,300		991,012
Other:										0	0
Debt Service Principal Payment				0	0	(661,246)	0	0	(1,103,754)		(1,765,000)
Debt Service Interest Expense				0	0	(368,283)	0	0	(614,742)		(983,025)
Capital Projects				(11,938,875)	(404,462)	(5,362,366)	(3,678,163)	(92,951)	(915,760)		(22,392,577)
Transfer to Replacement	(12,722,091)	0	(5,759,591)	12,722,091	0	5,759,591					0
Transfer to Construction	(881,235)	0	0				881,235	0	0		0
Working Capital 6/30/2014	1,242,056	7,871,731	9,761,688	22,900,000	891,759	8,502,355	0	177,932	222,905	14,231,815	65,802,241
Operating Revenues(Expenses):											
Operating Revenues	34,860,384	5,248,777	16,930,920								57,040,081
Rental Income				0			0				0
Operating Expenses	(34,393,638)	(2,537,099)	(11,343,753)								(48,274,490)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				804,786		91,467					896,253
Interest Income	3,114	13,561	46,241	114,500	4,459	42,500	0	0	0	86,764	311,139
Other	0			735,242		0					735,242
Contributed Capital:											
Connection Fees							657,175	518,717	986,500		2,162,392
Other:	0									0	0
Debt Service Principal Payment				0	0	(689,344)	0	0	(1,150,656)		(1,840,000)
Debt Service Interest Expense				0	0	(342,770)	0	0	(572,155)		(914,925)
Capital Projects				(4,536,020)	(105,900)	(1,710,560)	(1,225,759)	(278,870)	(232,274)		(8,089,383)
Transfer to Replacement	0	0	(2,608,707)	0	0	2,608,707					0
Transfer to Construction	0	0	(968,585)	(568,584)			568,584	0	968,585		0
Working Capital 6/30/2015	1,711,916	10,596,970	11,817,804	19,449,924	790,318	8,502,354	0	417,779	222,906	14,318,579	67,828,550

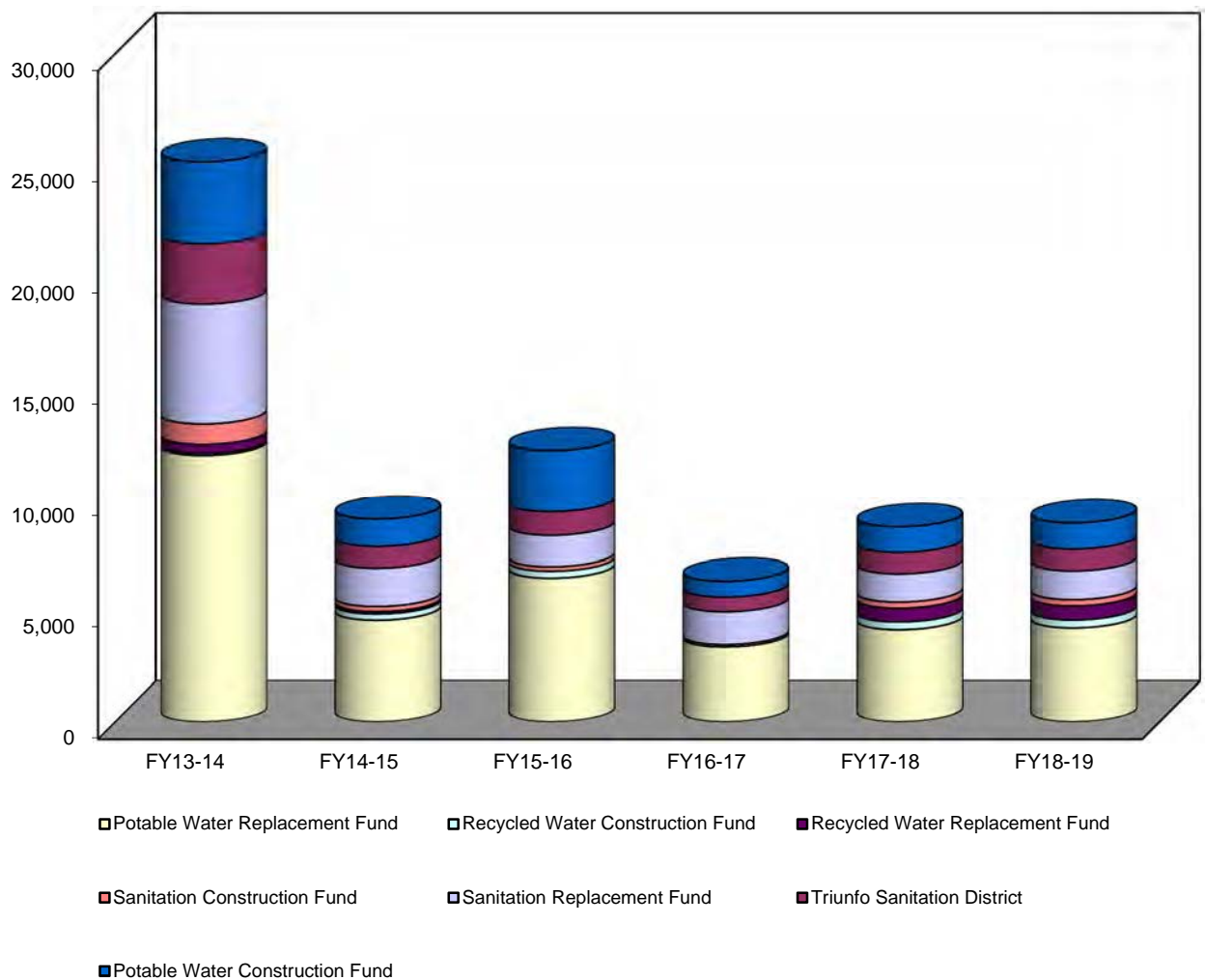
WORKING CAPITAL SUMMARY

FY12-13 - FY17-18

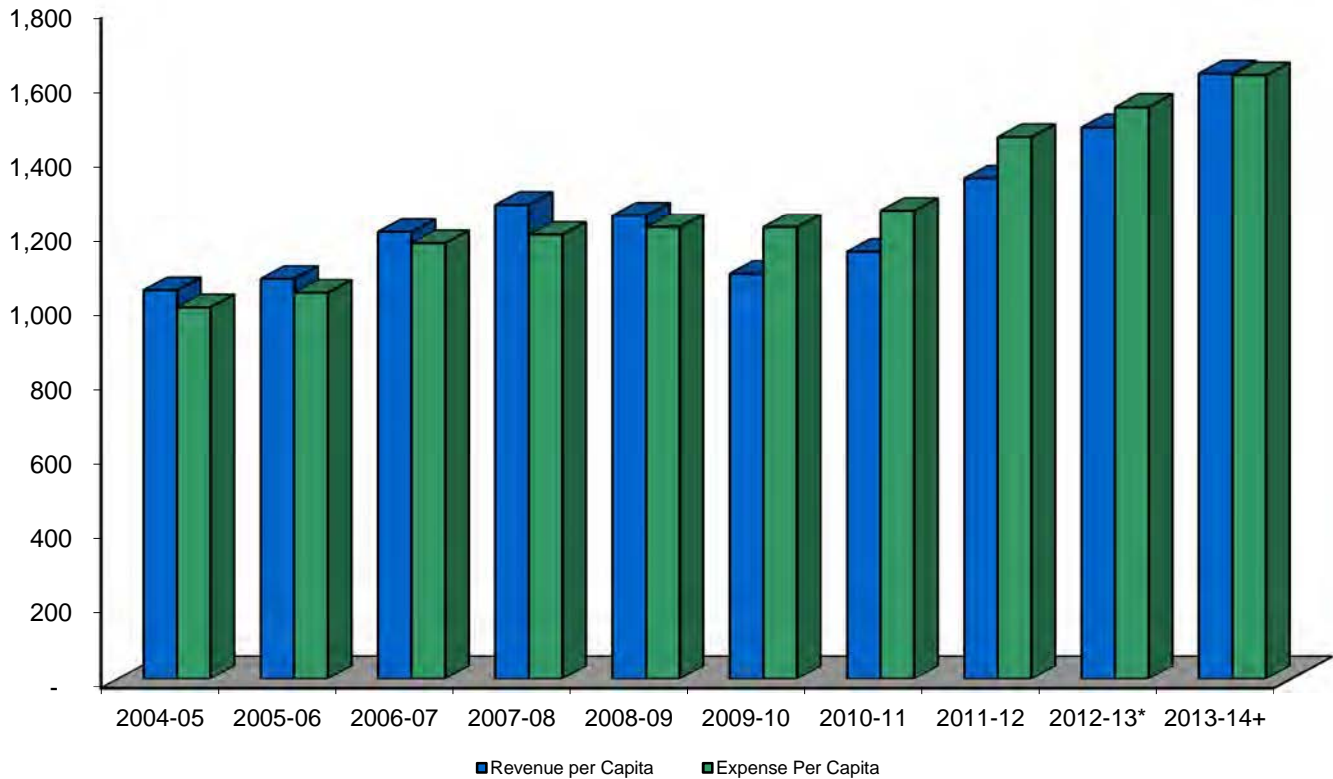
	ENTERPRISE			ENTERPRISE			ENTERPRISE			Policy	LVMWD
	OPERATIONS			REPLACEMENT			CONSTRUCTION			Restricted	
	Potable Water	Recycled Water	Sanitation	Potable Water	Recycled Water	Sanitation	Potable Water	Recycled Water	Sanitation	Reserve (Ins/Stab/Bond)	TOTAL
	101	102	130	301	302	330	201	203	230		ALL FUNDS
Operating Revenues(Expenses):											
Operating Revenues	37,360,862	5,344,600	16,940,214								59,645,676
Rental Income				0			0				0
Operating Expenses	(36,427,944)	(2,609,176)	(11,648,051)								(50,685,171)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				826,516		93,936					920,452
Interest Income	0	13,626	56,522	114,500	3,952	42,500	0	1,199	0	126,262	358,561
Other				758,779		0					758,779
Contributed Capital:											
Connection Fees							227,000	152,433	571,600		951,033
Other:	0									0	0
Debt Service Principal Payment				0	0	(721,160)	0	0	(1,203,840)		(1,925,000)
Debt Service Interest Expense				0	0	(310,954)	0	0	(519,046)		(830,000)
Capital Projects				(6,415,250)	0	(1,402,831)	(2,757,250)	(314,170)	(198,387)		(11,087,888)
Transfer to Replacement	0	0	(2,298,509)	0	0	2,298,509					0
Transfer to Construction	0	0	(1,349,597)	(2,530,250)			2,530,250	0	1,349,597		0
Working Capital 6/30/2016	2,644,834	13,346,020	13,518,383	12,204,219	794,270	8,502,355	0	257,241	222,829	14,444,841	65,934,992
Operating Revenues(Expenses):											
Operating Revenues	39,272,168	5,442,293	16,940,214								61,654,675
Rental Income				0			0				0
Operating Expenses	(38,538,274)	(2,684,381)	(11,986,685)								(53,209,340)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				843,873		95,908					939,781
Interest Income	0	13,745	65,025	114,500	3,971	42,500	0	397	0	112,270	352,408
Other	0			782,827		0					782,827
Contributed Capital:											
Connection Fees							269,700	189,097	237,500		696,297
Other:	0									0	0
Debt Service Principal Payment				0	0	(758,624)	0	0	(1,266,376)		(2,025,000)
Debt Service Interest Expense				0	0	(273,958)	0	0	(457,292)		(731,250)
Capital Projects				(3,338,750)	0	(1,473,634)	(701,250)	0	(103,924)		(5,617,558)
Transfer to Replacement	0	0	(2,367,339)	0	0	2,367,339					0
Transfer to Construction	0		(1,589,235)	(431,550)			431,550	0	1,589,235		0
Working Capital 6/30/2017	3,378,728	16,117,677	14,580,363	10,175,119	798,241	8,501,886	0	446,735	221,972	14,557,111	68,777,832
Operating Revenues(Expenses):											
Operating Revenues	41,406,041	5,541,896	16,940,214								63,888,151
Rental Income				0			0				0
Operating Expenses	(40,874,822)	(2,764,008)	(12,318,704)								(55,957,534)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				860,750		97,827					958,577
Interest Income	0	13,858	70,335	114,500	3,991	42,500	0	1,344	0	112,270	358,798
Other	0			807,637		0					807,637
Contributed Capital:											
Connection Fees							326,250	228,749	336,800		891,799
Other:	0									0	0
Debt Service Principal Payment				0	0	(796,088)	0	0	(1,328,912)		(2,125,000)
Debt Service Interest Expense				0	0	(235,088)	0	0	(392,412)		(627,500)
Capital Projects				(4,108,432)	(614,593)	(1,257,971)	(1,149,358)	(350,278)	(280,053)		(7,760,685)
Transfer to Replacement	0	(312,361)	(2,149,758)	0	312,361	2,149,758					0
Transfer to Construction	0		(1,666,063)	(823,108)			823,108	0	1,666,063		0
Working Capital 6/30/2018	3,909,947	18,597,062	15,456,387	7,026,466	500,000	8,502,823	0	326,550	223,459	14,669,381	69,212,075

**Las Virgenes Municipal Water District
Capital Improvement Projects
Projected Future Annual Expenditures**
(Dollars in Thousands)

	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
Potable Water Construction Fund	3,678	1,226	2,757	701	1,150	1,173
Potable Water Replacement Fund	11,939	4,536	6,415	3,339	4,109	4,191
Recycled Water Construction Fund	93	279	314	-	350	357
Recycled Water Replacement Fund	405	106	-	-	614	627
Sanitation Construction Fund	916	232	199	104	280	286
Sanitation Replacement Fund	5,362	1,711	1,403	1,474	1,258	1,283
Total LVMWD Funds	22,393	8,090	11,088	5,618	7,761	7,916
Triunfo Sanitation District (share of JPA Projects)	2,738	969	1,063	657	950	969
Total all Funds	25,131	9,059	12,151	6,275	8,711	8,885



**Las Virgenes Municipal Water District
FY2013-14 Budget
Potable Water Revenue/Operating Expense Per Capita**



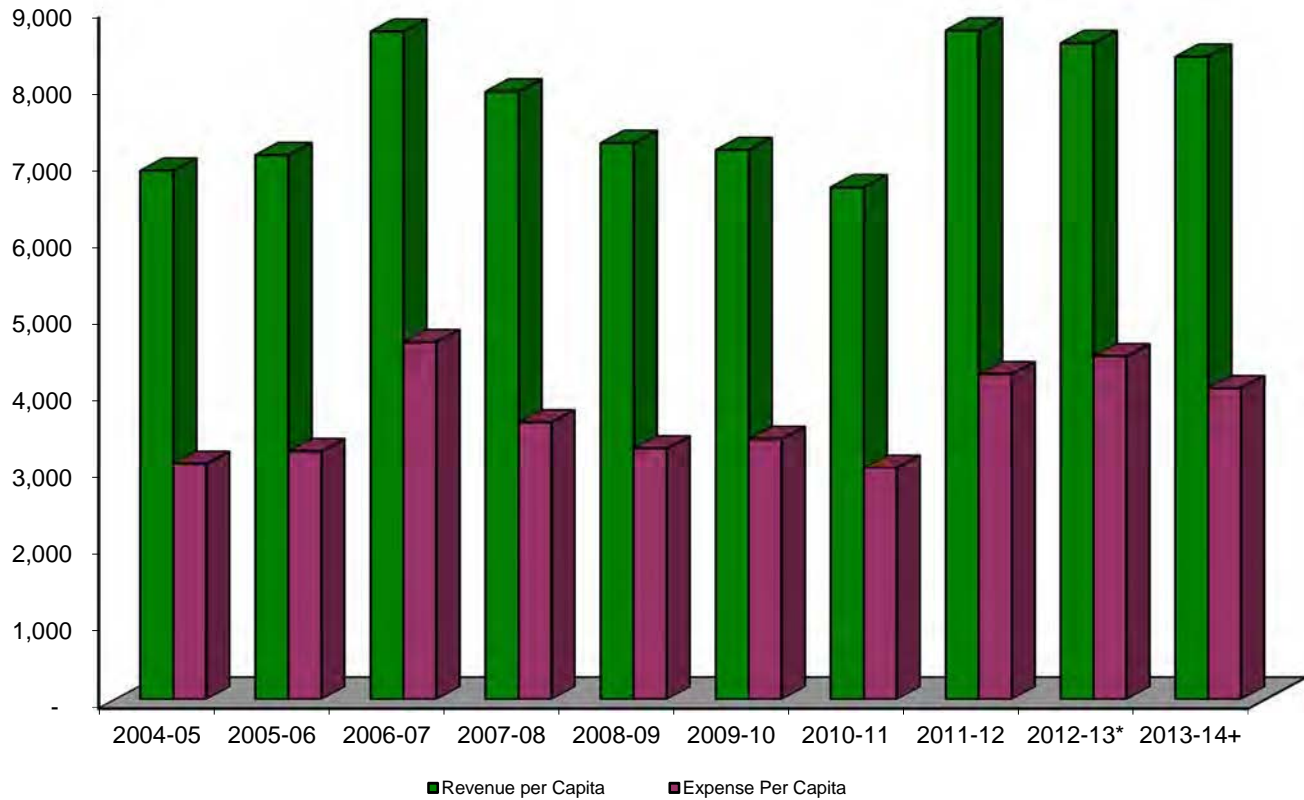
Fiscal Year	Customers	Operating Revenue (000)	Revenue per Capita	Operating Expense (000)	Expense Per Capita
2004-05	19,611	20,473	1,044	19,574	998
2005-06	20,104	21,604	1,075	20,851	1,037
2006-07	20,216	24,274	1,201	23,663	1,171
2007-08	20,255	25,828	1,275	24,170	1,193
2008-09	20,308	25,308	1,246	24,648	1,214
2009-10	20,259	22,050	1,088	24,591	1,214
2010-11	20,240	23,220	1,147	25,487	1,259
2011-12	19,868	26,754	1,347	28,955	1,457
2012-13*	19,876	29,484	1,483	30,550	1,537
2013-14+	19,933	32,419	1,626	32,331	1,622

Source: LVMWD Accounting Department

* Estimated

+ Budget

**Las Virgenes Municipal Water District
FY2013-14 Budget
Recycled Water Revenue/Operating Expense Per Capita**



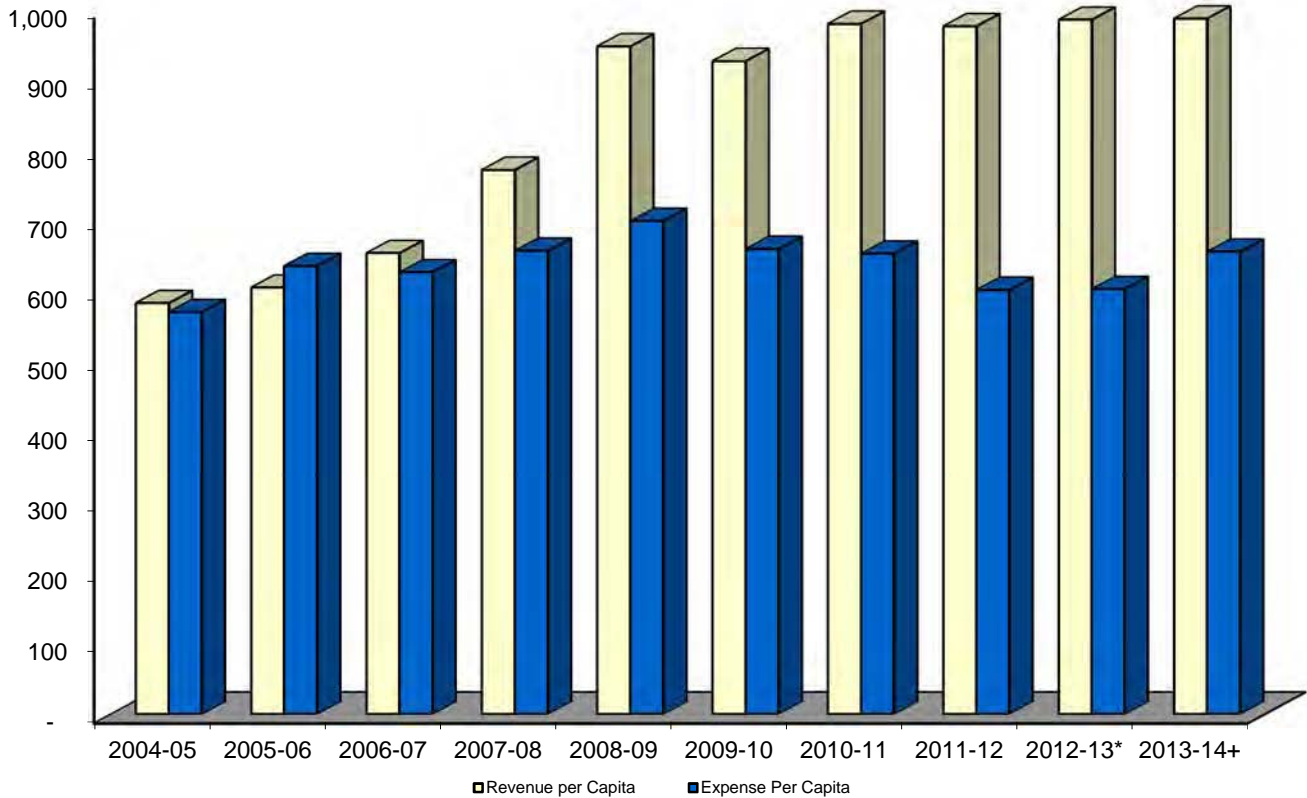
Fiscal Year	Customers	Operating Revenue (000)	Revenue per Capita	Operating Expense (000)	Expense Per Capita
2004-05	576	3,971	6,894	1,764	3,063
2005-06	592	4,202	7,098	1,909	3,225
2006-07	597	5,194	8,700	2,775	4,648
2007-08	609	4,824	7,922	2,194	3,603
2008-09	621	4,504	7,253	2,026	3,262
2009-10	591	4,233	7,162	2,000	3,384
2010-11	582	3,888	6,680	1,750	3,007
2011-12	591	5,151	8,716	2,499	4,228
2012-13*	610	5,217	8,552	2,723	4,464
2013-14+	616	5,159	8,374	2,494	4,048

Source: LVMWD Accounting Department

* Estimated

+ Budget

**Las Virgenes Municipal Water District
FY2013-14 Budget
Sanitation Revenue/Operating Expense Per Capita**



Fiscal Year	Customers	Operating Revenue (000)	Revenue per Capita	Operating Expense (000)	Expense Per Capita
2004-05	16,150	9,416	583	9,213	570
2005-06	16,610	10,049	605	10,557	636
2006-07	16,694	10,918	654	10,464	627
2007-08	16,727	12,937	773	10,994	657
2008-09	16,720	15,847	948	11,721	701
2009-10	16,692	15,473	927	11,015	660
2010-11	16,740	16,402	980	10,934	653
2011-12	16,791	16,394	976	10,104	602
2012-13*	16,801	16,559	986	10,133	603
2013-14+	16,818	16,604	987	11,032	656

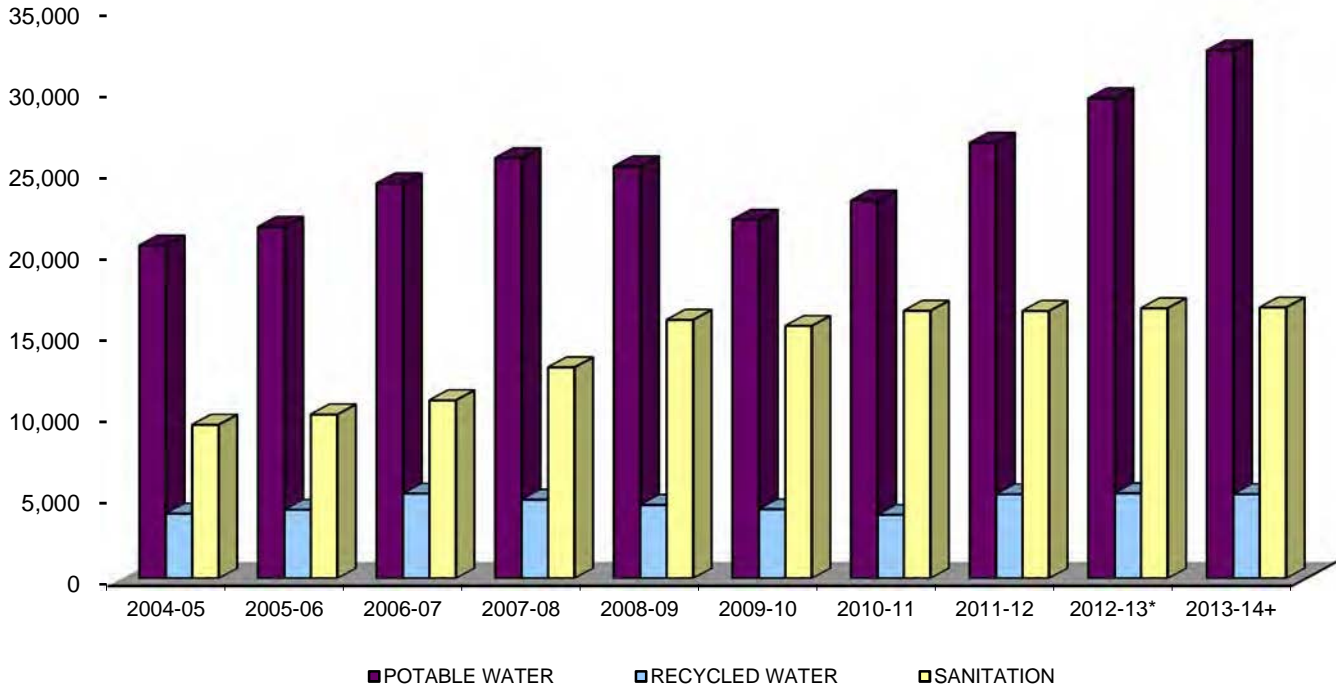
Source: LVMWD Accounting Department

* Estimated

+ Budget

**Las Virgenes Municipal Water District
FY2013-14 Budget
Financial Trend Information
Operating Revenues by Source**

(Dollars in Thousands)



OPERATING REVENUE

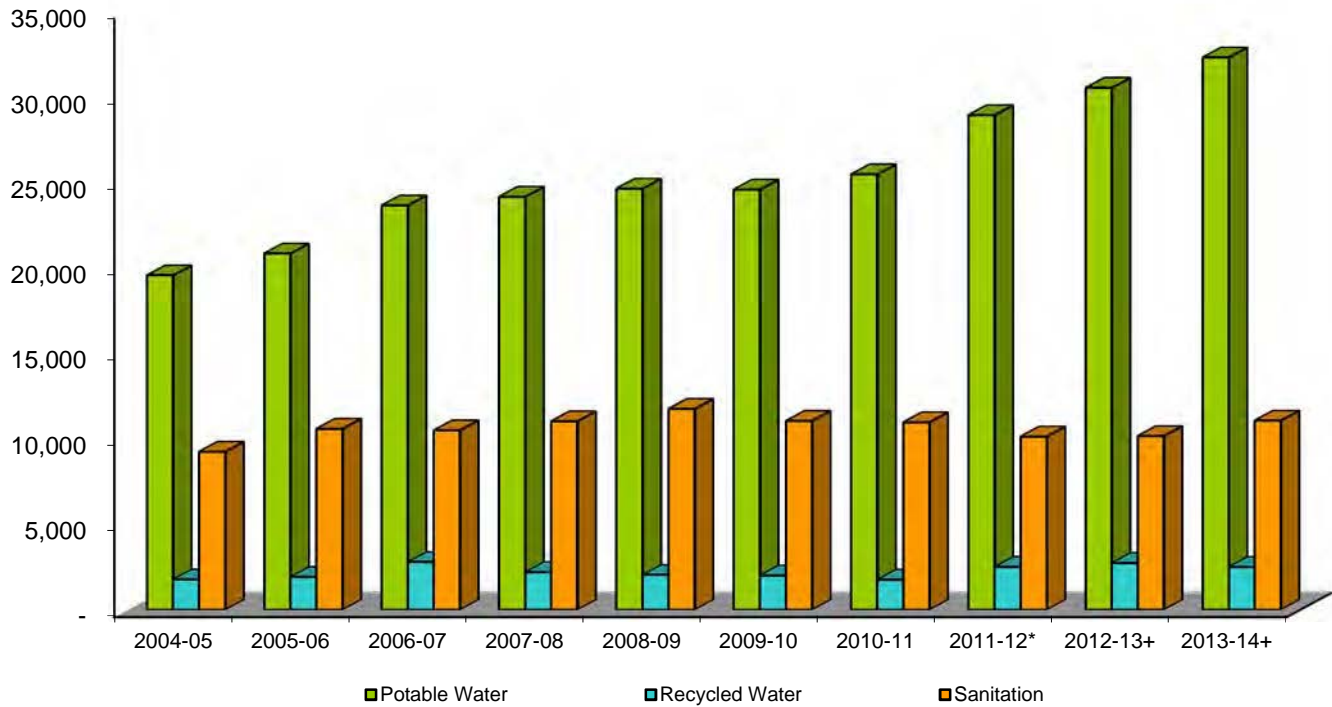
FISCAL YEAR	POTABLE WATER	RECYCLED WATER	SANITATION	TOTAL
2004-05	20,473	3,971	9,416	33,860
2005-06	21,604	4,202	10,049	35,855
2006-07	24,274	5,194	10,918	40,386
2007-08	25,828	4,824	12,937	43,589
2008-09	25,308	4,504	15,847	45,659
2009-10	22,050	4,233	15,473	41,756
2010-11	23,220	3,888	16,402	43,510
2011-12	26,754	5,151	16,394	48,299
2012-13*	29,484	5,217	16,559	51,260
2013-14+	32,419	5,159	16,604	54,182

*Estimated
+Budget

Source: LVMWD Accounting Department

**Las Virgenes Municipal Water District
FY2013-14 Budget
Financial Trend Information
Operating Expenses by Source**

(Dollars in Thousands)



OPERATING EXPENSE

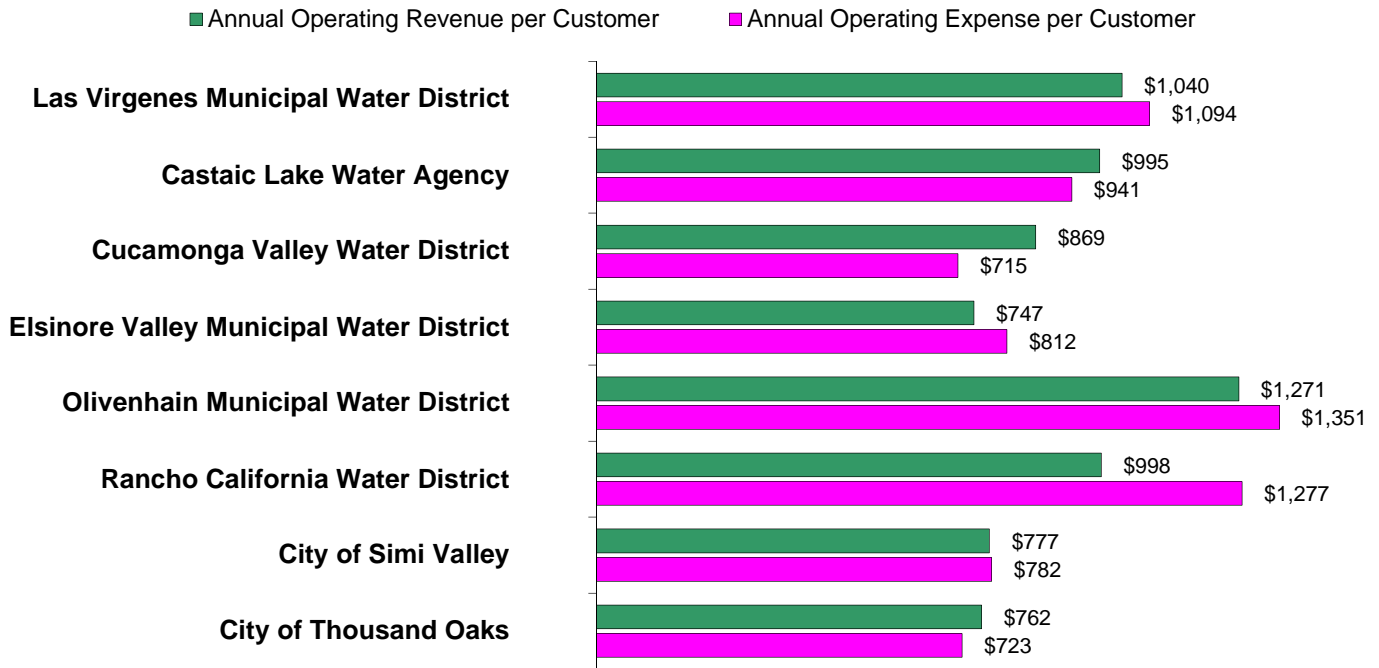
FISCAL YEAR	POTABLE WATER	RECYCLED WATER	SANITATION	TOTAL
2004-05	19,574	1,764	9,213	30,551
2005-06	20,851	1,909	10,557	33,317
2006-07	23,663	2,775	10,464	36,902
2007-08	24,170	2,194	10,994	37,358
2008-09	24,648	2,026	11,721	38,395
2009-10	24,591	2,000	11,015	37,606
2010-11	25,487	1,750	10,934	38,171
2011-12*	28,955	2,499	10,104	41,558
2012-13+	30,550	2,723	10,133	43,406
2013-14+	32,331	2,494	11,032	45,857

Source: LVMWD Accounting Department

*Estimated

+Budget

Las Virgenes Municipal Water District Comparison of Operating Revenue and Expense Water and Sanitation Services



	Annual Operating Revenue ¹ (thousands)	Annual Operating Expense ² (thousands)	Number of Accounts Served (water)	Number of Accounts Served ³ (sanitation)	Number of Accounts Served (combined)
Las Virgenes Municipal Water District	\$ 48,347	\$ 50,866	19,854	26,639	46,493
Castaic Lake Water Agency	28,697	27,114	28,829	-	28,829
Cucamonga Valley Water District	74,705	61,487	49,488	36,488	85,976
Elsinore Valley Municipal Water District	61,952	67,369	41,285	41,685	82,970
Olivenhain Municipal Water District	43,642	46,388	27,514	6,823	34,337
Rancho California Water District	60,481	77,367	43,488	17,089	60,577
City of Simi Valley	47,933	48,200	25,059	36,604	61,663
City of Thousand Oaks	41,919	39,802	16,974	38,053	55,027

Source: FY 2011-12 CAFR

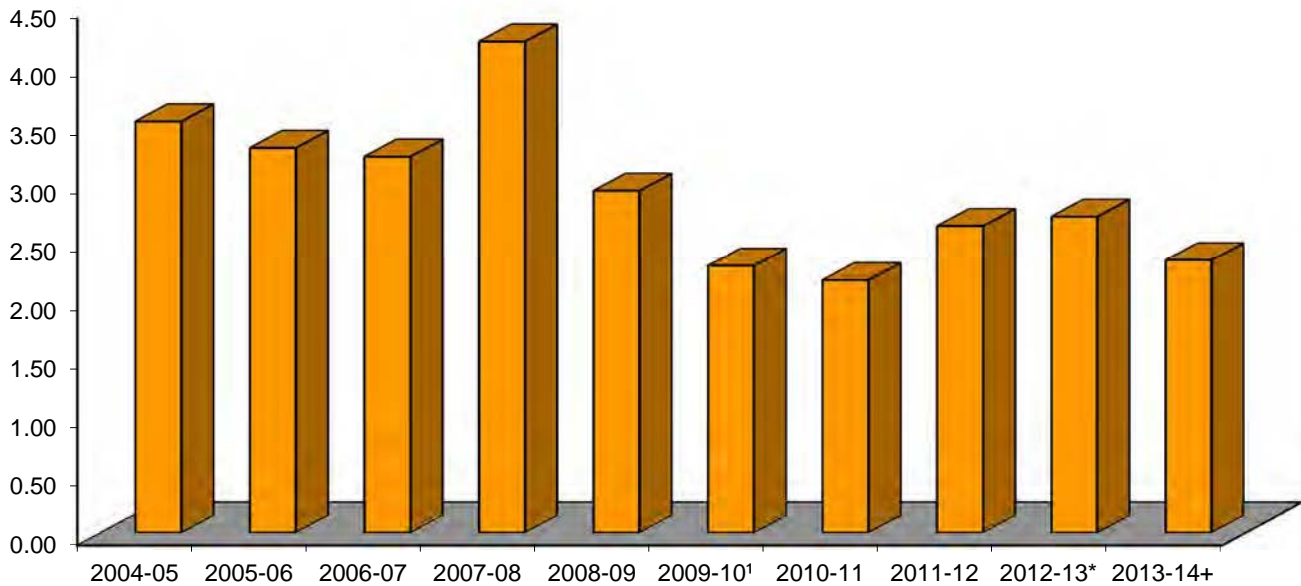
¹ Excluding capital contributions

² Accrual basis of accounting

³ Equivalent Residential Units

**Las Virgenes Municipal Water District
FY2013-14 Budget
Ratio of Annual Debt Service**

(Dollars in Thousands)



Fiscal Year	Principal	Interest	Total Debt Service	Net Available Revenue	Coverage
2004-05	\$ 1,505	\$ 2,317	\$ 3,822	\$ 13,424	3.51
2005-06	\$ 1,570	\$ 2,253	\$ 3,823	\$ 12,560	3.29
2006-07	\$ 1,640	\$ 2,185	\$ 3,825	\$ 12,283	3.21
2007-08	\$ 1,710	\$ 2,113	\$ 3,823	\$ 16,038	4.20
2008-09	\$ 1,785	\$ 2,036	\$ 3,821	\$ 11,151	2.92
2009-10 ¹	\$ 2,025	\$ 731	\$ 2,756	\$ 6,263	2.27
2010-11	\$ 1,650	\$ 1,103	\$ 2,753	\$ 5,916	2.15
2011-12	\$ 1,690	\$ 1,065	\$ 2,755	\$ 7,209	2.62
2012-13*	\$ 1,725	\$ 1,031	\$ 2,756	\$ 7,434	2.70
2013-14+	\$ 1,765	\$ 987	\$ 2,752	\$ 6,388	2.32

*Estimated

+Budget

¹1998 Installment Purchase Refunding Revenue Bonds was refunded by 2009 Sanitation System Refunding Revenue Bonds, along with a contribution from the District to pay off water funds' obligation. Net Available Revenue from January 2010 and going forward includes sanitation system revenue only.

Source: LVMWD Accounting Department

**Las Virgenes Municipal Water District
FY2013-14 Budget
Trend Information
Summary of District Customers**

<u>Year</u>	<u>Water</u>					<u>Sewer</u>		
	<u>Residential</u>	<u>Commercial</u>	<u>Irrigation</u>	<u>Total</u>	<u>Recycled Water</u>	<u>Residential</u>	<u>Commercial</u>	<u>Total</u>
2005	18,703	662	246	19,611	576	15,540	610	16,150
2006	19,179	672	253	20,104	592	15,987	623	16,610
2007	19,276	685	255	20,216	597	16,055	639	16,694
2008	19,303	694	258	20,255	609	16,089	638	16,727
2009	19,308	725	275	20,308	621	16,084	636	16,720
2010	19,204	792	263	20,259	591	16,053	639	16,692
2011	19,184	802	254	20,240	582	16,050	690	16,740
2012	18,799	814	255	19,868	591	16,093	698	16,791
2013*	18,804	817	255	19,876	610	16,100	701	16,801
2014*	18,860	818	255	19,933	616	16,116	702	16,818

Source: LVMWD Accounting Department

* Estimated

**Las Virgenes Municipal Water District
FY2013-14 Budget
Trend Information
Sanitation System - Average Daily Dry Weather Flow
(In Millions of Gallons Per Day)**

<u>Year</u>	<u>Total Tapia Flow</u>	<u>District Flow*</u>	<u>Triunfo Flow</u>
2005	9.246	6.144	3.102
2006	8.506	5.486	3.020
2007	8.446	5.397	3.049
2008	8.755	5.814	2.971
2009	8.219	5.488	2.731
2010	8.001	5.322	2.679
2011	8.100	5.450	2.670
2012	7.610	4.983	2.627
2013#	7.619	5.019	2.600
2014+	7.485	4.940	2.545

Source: LVMWD Operations Department

* Some flow diverted to City of Los Angeles

Estimated

+ Budget

**Las Virgenes Municipal Water District
FY2013-14 Budget
Trend Information
History of Potable Water Connections and Deliveries**

<u>Fiscal Year</u>	<u>Connections</u>	<u>Potable Water Deliveries (acre-feet)</u>	<u>Potable Water Deliveries/Connection (acre-feet)</u>
2004-05	19,611	21,951	1.119
2005-06	20,104	22,738	1.131
2006-07	20,216	25,772	1.275
2007-08	20,255	25,449	1.256
2008-09	20,308	23,427	1.154
2009-10	20,259	19,072	0.941
2010-11	20,240	18,988	0.938
2011-12	19,868	20,806	1.047
2012-13*	19,876	21,706	1.092
2013-14+	19,933	22,270	1.117

**Las Virgenes Municipal Water District
FY2013-14 Budget
Trend Information
Realized Water and Sanitation Capacity Fees**

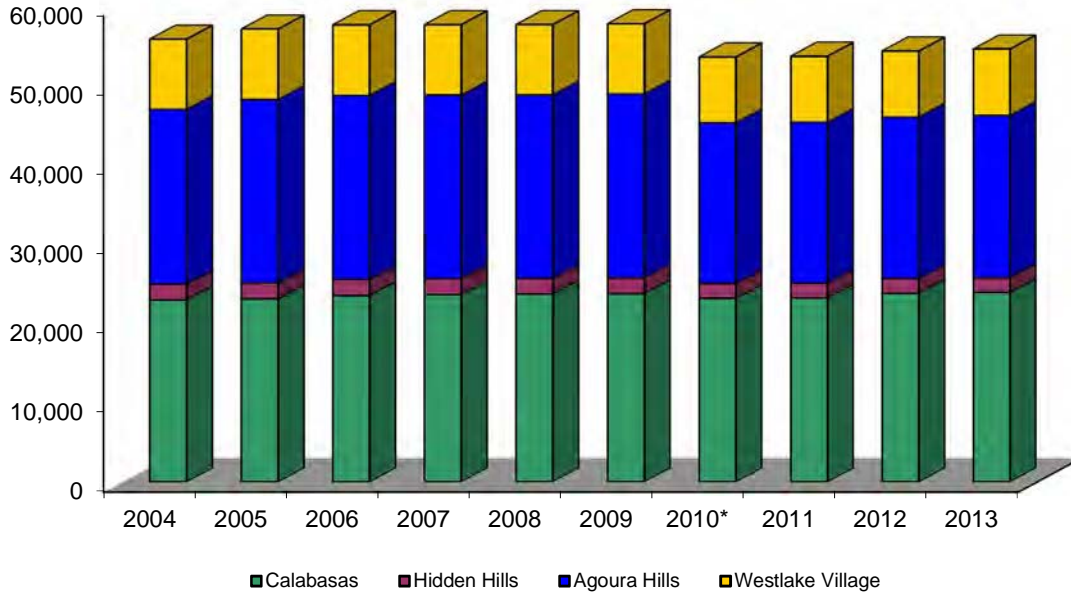
<u>Fiscal Year</u>	<u>Water Capacity Fees</u>	<u>Sanitation Capacity Fees</u>	<u>Total</u>
2004-05	3,359,794	3,472,850	6,832,644
2005-06	3,110,930	2,886,800	5,997,730
2006-07	1,286,210	1,912,750	3,198,960
2007-08	1,153,072	2,161,700	3,314,772
2008-09	772,170	282,250	1,054,420
2009-10	823,836	537,800	1,361,636
2010-11	283,662	448,350	732,012
2011-12	282,454	918,600	1,201,054
2012-13*	485,928	1,008,000	1,493,928
2013-14+	174,712	816,300	991,012

Source: LVMWD Accounting Department

* Estimated

+ Budget

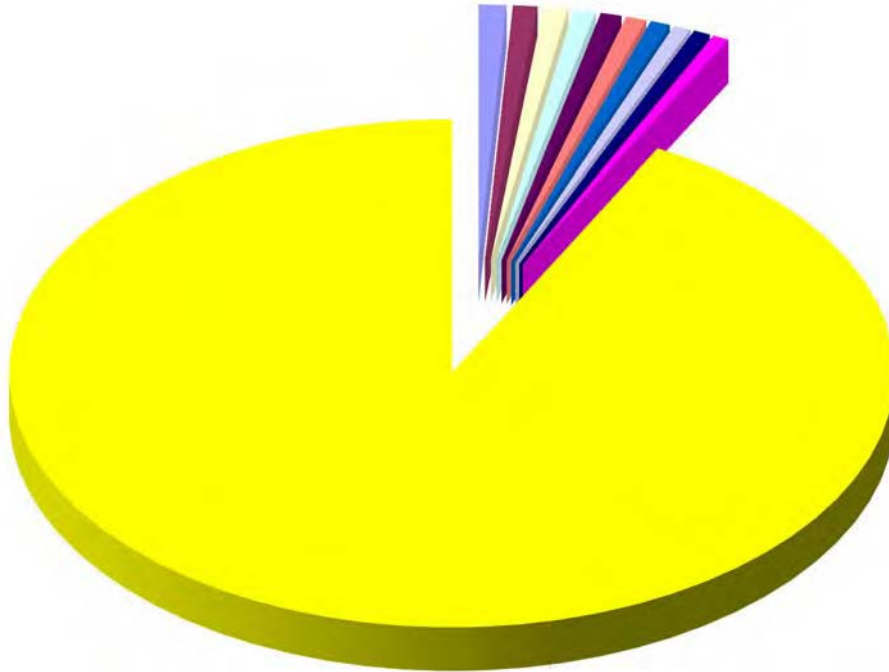
**Las Virgenes Municipal Water District
FY2013-14 Budget
Demographic Statistics - Population**



	City of Calabasas	City of Hidden Hills	City of Agoura Hills	City of Westlake Village
2004	22,855	2,014	22,093	8,822
2005	22,985	2,026	23,191	8,852
2006	23,416	2,038	23,262	8,872
2007	23,521	2,027	23,208	8,845
2008	23,590	2,003	23,203	8,814
2009	23,645	2,007	23,250	8,825
2010*	23,072	1,857	20,342	8,276
2011	23,109	1,868	20,371	8,284
2012	23,695	1,870	20,424	8,304
2013	23,802	1,887	20,516	8,341

Source: California Department of Finance, Demographic Research Unit
*2010 estimates were revised to incorporate 2010 Census counts.

**Las Virgenes Municipal Water District
 FY2013-14 Budget
 Principal Customers
 For Fiscal Year Ended June 30, 2012**



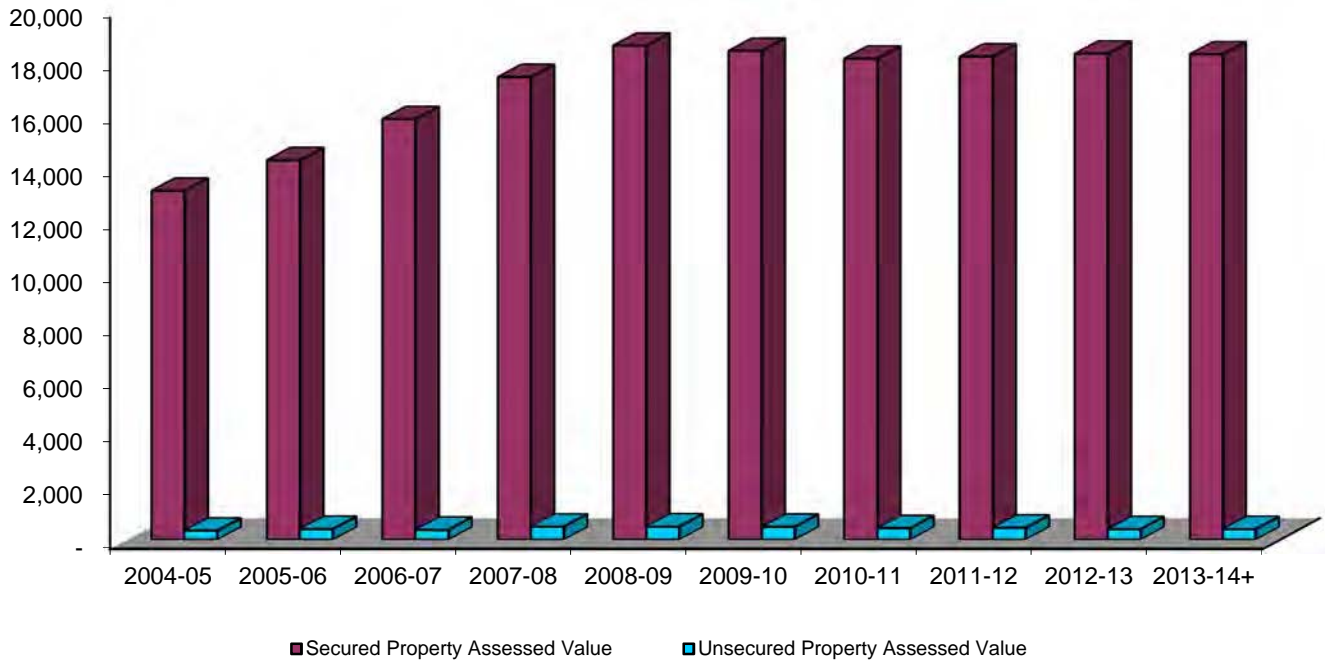
- WESTLAKE WELLBEING PROPERTIES LLC
- CITY OF CALABASAS
- L V U S D
- MALIBU CANYON APTS
- KNIGHT CALABASAS LLC
- ARCHSTONE COMMUNITIES CALABASAS
- MALIBU GOLF CLUB, LLC
- THE CHEESCAKE FACTORY
- THE OAKS OF CALABASAS
- CITY OF WESTLAKE VILLAGE
- ALL OTHERS

Customer Name	Total Revenue	% of Total Operating Revenue
WESTLAKE WELLBEING PROPERTIES LLC	\$ 468,070	1.01%
CITY OF CALABASAS	\$ 416,806	0.90%
L V U S D	\$ 415,755	0.89%
MALIBU CANYON APTS	\$ 375,551	0.81%
KNIGHT CALABASAS LLC	\$ 354,948	0.76%
ARCHSTONE COMMUNITIES CALABASAS	\$ 350,139	0.75%
MALIBU GOLF CLUB, LLC	\$ 337,398	0.72%
THE CHEESCAKE FACTORY	\$ 295,606	0.64%
THE OAKS OF CALABASAS	\$ 284,285	0.61%
CITY OF WESTLAKE VILLAGE	\$ 280,363	0.60%
ALL OTHERS	\$ 42,969,421	92.31%
TOTAL	\$ 46,548,342	100.00%

Source: LVMWD Accounting Department

**Las Virgenes Municipal Water District
FY2013-14 Budget
Trend Information
Assessed and Estimated Actual Value of Taxable Property**

(Dollars in Millions)



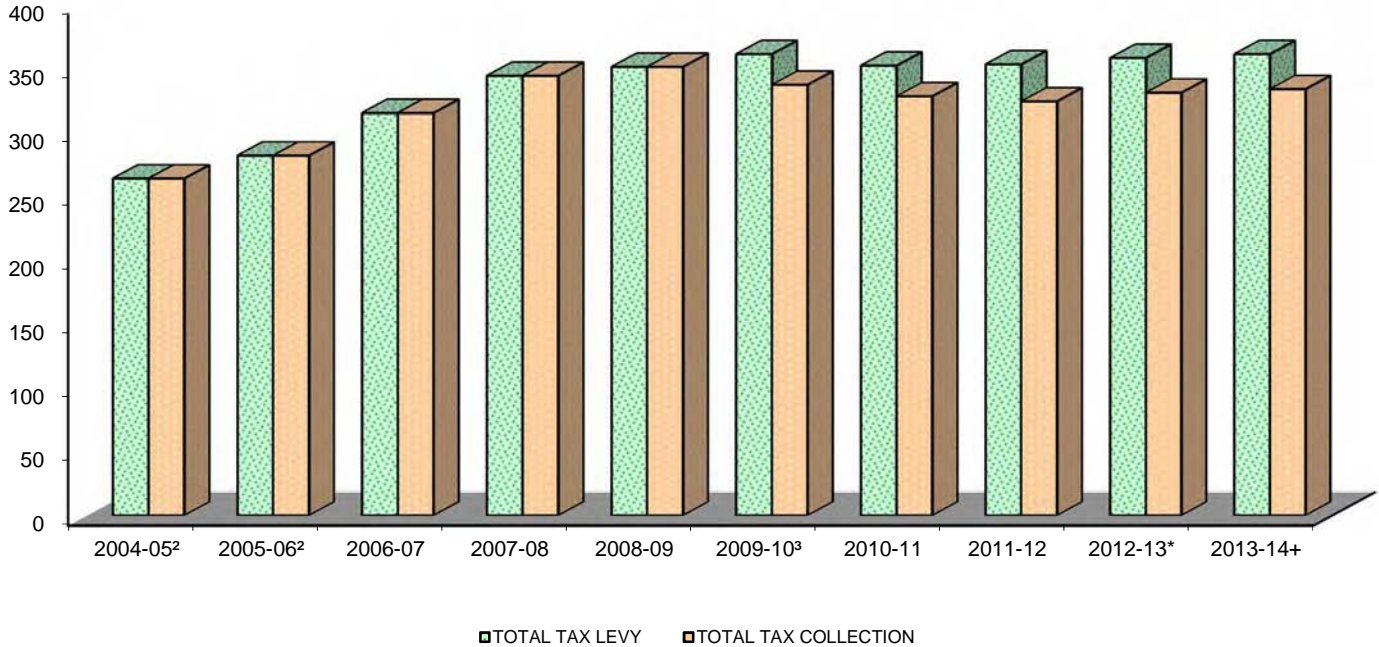
FISCAL YEAR	SECURED PROPERTY		UNSECURED PROPERTY		TOTALS		% OF TOTAL ASSESSED TO EST VALUE
	ASSESSED VALUE	EST ACTUAL VALUE	ASSESSED VALUE	EST ACTUAL VALUE	ASSESSED VALUE	EST ACTUAL VALUE	
2004-05	13,146	13,146	336	336	13,482	13,482	100%
2005-06	14,301	14,301	396	396	14,697	14,697	100%
2006-07	15,830	15,830	367	367	16,197	16,197	100%
2007-08	17,413	17,413	484	484	17,897	17,897	100%
2008-09	18,604	18,604	489	489	19,093	19,093	100%
2009-10	18,408	18,408	476	476	18,884	18,884	100%
2010-11	18,107	18,107	426	426	18,533	18,533	100%
2011-12	18,184	18,184	444	444	18,628	18,628	100%
2012-13	18,296	18,296	391	391	18,687	18,687	100%
2013-14+	18,273	18,273	393	393	18,666	18,666	100%

+Budget

Source: Los Angeles County Assessor

**Las Virgenes Municipal Water District
FY2013-14 Budget
Trend Information
Property Tax Levies and Collections**

(Dollars in Thousands)



FISCAL YEAR	TOTAL TAX LEVY	COLLECTED IN FISCAL YEAR OF LEVY	% OF LEVY COLLECTED	COLLECTED IN SUBSEQUENT YEARS	TOTAL TAX COLLECTION ¹	% OF TOTAL TAX COLLECTION TO LEVY
2004-05 ²	264	255	96.59%	9	264	100.00%
2005-06 ²	282	254	90.07%	28	282	100.00%
2006-07	315	291	92.38%	24	315	100.00%
2007-08	344	314	91.28%	30	344	100.00%
2008-09	351	322	91.74%	29	351	100.00%
2009-10 ³	361	333	92.24%	4	337	93.35%
2010-11	352	328	93.18%	-	328	93.18%
2011-12	353	324	91.78%	-	324	91.78%
2012-13*	358	331	92.39%	-	331	92.39%
2013-14+	361	334	92.40%	-	334	92.40%

*Estimated

+Budget

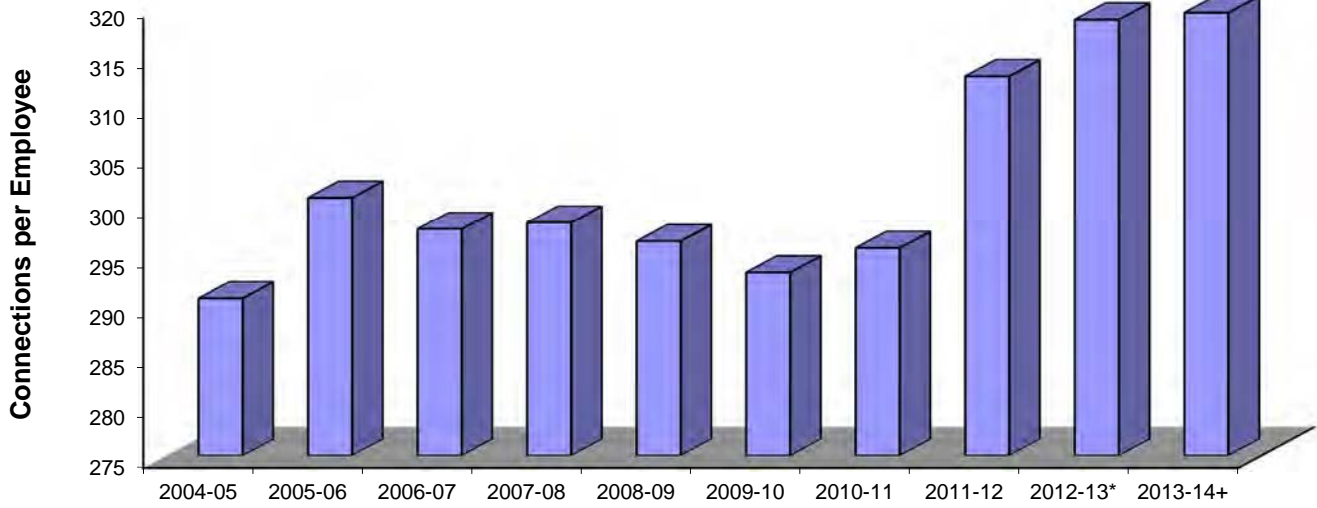
¹Total tax collection does not include standby charge direct assessments.

²Tax Levy and Collection amounts before ERAF adjustment, (\$156K) annually.

³Tax Levy and Collection amounts before Prop 1A Borrowing, (\$30K).

Source: County of Los Angeles Auditor-Controller's Office

**Las Virgenes Municipal Water District
 FY2013-14 Budget
 Trend Information
 Service Connections per Employee**

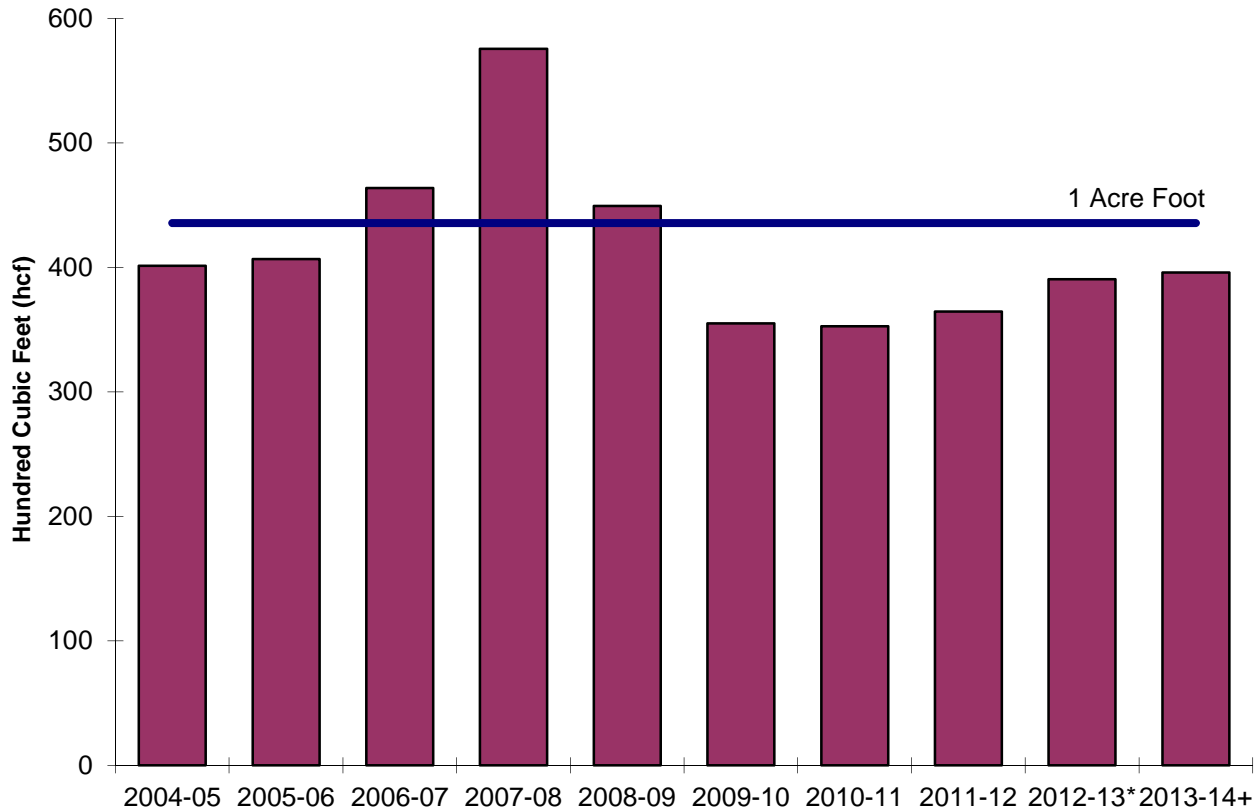


<u>Fiscal Year</u>	<u>Connections-all Services</u>	<u>Authorized Positions</u>	<u>Connections per Employee</u>
2004-05	36,337	125	290.70
2005-06	37,306	124	300.85
2006-07	37,507	126	297.67
2007-08	37,591	126	298.34
2008-09	37,649	127	296.45
2009-10	37,542	128	293.30
2010-11	37,562	127	295.76
2011-12	37,250	119	313.03
2012-13*	37,287	117	318.69
2013-14+	37,367	117	319.38

*Estimated
 +Budget

Source: LVMWD Accounting Department

**Las Virgenes Municipal Water District
FY2013-14 Budget
Trend Information
Single Family Residential Water Annual Usage per Household**



<u>Fiscal Year</u>	<u>Connections</u>	<u>Potable Water Deliveries (hcf)</u>	<u>Potable Water Deliveries/Connection (hcf)</u>
2004-05	17,614	7,069,352	401.348
2005-06	18,055	7,345,645	406.848
2006-07	18,166	8,427,269	463.903
2007-08	18,200	10,477,967	575.712
2008-09	18,181	8,172,684	449.518
2009-10	18,170	6,453,475	355.172
2010-11	18,235	6,432,393	352.750
2011-12	18,246	6,654,719	364.722
2012-13*	18,251	7,126,211	390.456
2013-14+	18,307	7,251,478	396.095

Source: LVMWD Accounting Department

* Estimated

+ Budget

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
AMR/AMI	Automated Meter Reading/Advanced Metering Infrastructure
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
CSMFO	California Society of Municipal Finance Officers
CWEA	California Water Environment Association
DCDA	Double Check Detector Assembly
DCS	Distributed Control System
DE	Diatomaceous Earth
DPH	Department of Public Health
DMP	Digital Map Products
DWR	Department of Water Resources
EAP	Emergency Action Plan
EPA	United States Environmental Protection Agency
ERU	Equivalent Residential Unit
FOG	Fats, Oils and Grease disposal
FSA	Flexible Spending Allowance
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
Geosmin/MIB	Geosmin/Methylisoborneol

GFOA	Government Finance Officers Association
GIS	Geographical Information Systems
GPS	Global Positioning System
HAA5	Haloacetic acids five
HCF	Hundred Cubic Feet
HECW	High Efficiency Clothes Washer
HET	High Efficiency Toilet
HOA	Home Owners Association
HVAC	Heating, Ventilation and Air Conditioning
IIP	Infrastructure Investment Plan
IRP	Integrated Resources Plan
IRWMP	Integrated Regional Water Management Plan
JPA	Joint Powers Authority
JPIA	Joint Powers Insurance Authority
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LVMWD	Las Virgenes Municipal Water District
LVR	Las Virgenes Reservoir
LVUSD	Las Virgenes Unified School District
MCRC	Malibu Creek Runoff Control Project
MGD	Million gallons per day
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
OSHA	Occupational Safety and Health Administration
PERS	Public Employees Retirement System
PLC	Programmable Logic Controller
POWER	Political Officials for Water and Environmental Reform
PW	Potable Water
RCPO	Resource Conservation and Public Outreach
RLV	Rancho Las Virgenes
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

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