

JPA Capital Improvement Project Detail, FY2018-19 - FY2019-20

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2018	FY18-19 Appropriations	FY19-20 Appropriations
10661	A/B Bus Electrical Modification	Korkosz	3 New	Appr. Exp.	\$0 \$0	\$100,000 \$0
	Study the feasibility of reconfiguring the Tapia electrical switch gear and then hire electrical team to make the modifications. Construction cost estimates will be developed following the completion of the feasibility study.					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No
10665	Cordillera Tank Rehabilitation	Olinger	2 New	Appr. Exp.	\$0 \$0	\$1,201,267 \$0
	Rehabilitation including interior and exterior coating, valve and appurtenance upgrades and replacements, restoration of deteriorated asphalt, and work to ensure up-to-date compliance for safety and water quality equipment.					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement		100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No
10666	Calabasas Park Recycled Water Main Extension	Schlageter	2 New	Appr. Exp.	\$0 \$0	\$320,000 \$0
	Install approximately 1,200 LF of 6-8 inch pipeline to loop the existing 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	Anticipated Future Expenditures	No
10667	Tapia Headworks White Room Floor Plate Repair and Steel Framing Replacement	Dingman	2 New	Appr. Exp.	\$0 \$0	\$55,000 \$0
	Modification or replacement is needed for the floor plates and steel framing floor plate supports in the white room located at Tapia's headworks building.					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No

JPA Capital Improvement Project Detail, FY2018-19 - FY2019-20

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2018	FY18-19 Appropriations	FY19-20 Appropriations
10668	Rancho LV Storm Water Diversion Structure Replacement	Dingman	2 New	Appr. Exp.	\$0 \$0	\$30,000 \$0
	Replacement of the two storm water diversion structures at the Rancho Las Virgenes Composting Facility. Increase the size and length of the farm field discharge pipeline.					
	Project Funding:				JPA Share - LV:	JPA Share - TSD:
	Sanitation Replacement		100.00%		70.60%	29.40%
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No
10669	Develop Tour Seating Area at Tapia & Fish Tank Removal	Lippman	3 New	Appr. Exp.	\$0 \$0	\$25,000 \$0
	Develop tour seating area at Tapia adjacent to the control building					
	Project Funding:				JPA Share - LV:	JPA Share - TSD:
	Sanitation Replacement		100.00%		70.60%	29.40%
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No
10670	Centrate 20-Inch Valve Repair	Triplett	2 New	Appr. Exp.	\$0 \$0	\$150,000 \$0
	Repair buried 20-inch Miliken valve at the centrate facility.					
	Project Funding:				JPA Share - LV:	JPA Share - TSD:
	Sanitation Replacement		100.00%		70.60%	29.40%
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No
10680	Rancho Las Virgenes Digester Cleaning and Repair		2 New	Appr. Exp.	\$0 \$0	\$225,000 \$1,300,000
	Clean out and make all necessary repairs to digesters #2. the scope of repairs is based on the recently completed rehabilitation of digester # 1.					
	Project Funding:				JPA Share - LV:	JPA Share - TSD:
	Sanitation Replacement		100.00%		70.60%	29.40%
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No
10682	Rancho Las Virgenes: FOG Receiving Facilities	Dingman	3 New	Appr. Exp.	\$0 \$0	\$30,000 \$0
	To conduct a study to determine the market for local high strength wastes (food waste, fats, oils, and grease (FOG)) that can be fed into the third digester. After completion of the study, the installation of facilities for receiving and conveying fats, oils, and grease (FOG) and food waste into the newly constructed third digester.					
	Project Funding:				JPA Share - LV:	JPA Share - TSD:
	Sanitation Replacement		100.00%		70.60%	29.40%
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	Yes

JPA Capital Improvement Project Detail, FY2018-19 - FY2019-20

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2018	FY18-19 Appropriations	FY19-20 Appropriations
60033	Pavement Restoration Rancho	Dingman	3 New	Appr. Exp.	\$0 \$0	\$0 \$533,320
	Pavement restoration/slurry 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	Anticipated Future Expenditures	No
201808	Tapia Effluent Pump Station 4160 V Feeder Relocation	Korkosz	2 New	Appr. Exp.	\$0 \$0	\$0 \$100,000
	Remove or abandon in place existing 4160 Volt feeders currently encased in the top slab of the Effluent Pump Station Wet Well, underneath the existing MCCs. Perform electrical design and replace with overhead 4160 Volt feeders. Ensure coordination with 480V switchgear improvements					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No
201810	Tapia Tertiary Filters Rehabilitation	Dingman	2 New	Appr. Exp.	\$0 \$0	\$0 \$60,000
	Tertiary Filters concrete rehabilitation. Approximately 25 locations that require a 1 square foot patching with rebar repair. Replace 45 metal plates (2' x 4') on the filter deck and fix concrete around the plates with proper joint sealer. Also include the repair of an electrical panel in the Filter gallery. Replace existing electric actuators at filter structure with new electric actuators. Program plant control system to function with both remote PLC control of actuators and local actuator control. Upgrade local controls to replace old filter annunciator panels which are currently located on the top deck of the filter structure. Potentially provide 1 local control panel for multiple filters. Provide weather protection for existing controls until replacement.					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	Yes
201814	Tapia Building Access Control	Korkosz	2 New	Appr. Exp.	\$0 \$0	\$0 \$50,000
	Add a Fob access control system to the current building alarm system					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No

JPA Capital Improvement Project Detail, FY2018-19 - FY2019-20

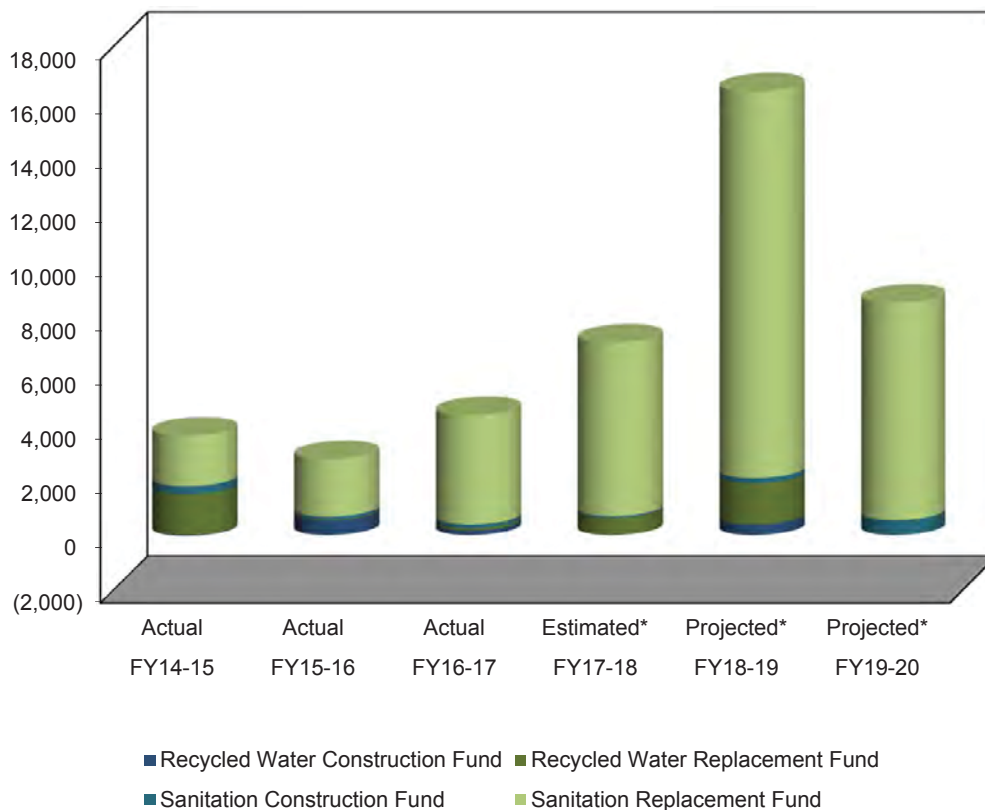
Total Capital Improvement Project Appropriations	\$11,262,467	\$8,552,820
<i>Total Other Funding</i>	<i>\$679,000</i>	
Total Estimated Impact on Annual Operating Expense	(\$237,000)	

Appropriations by Fund	FY 2018-19 Appropriations	JPA Projects TSD Share	Net LVMWD Appropriations
Recycled Water Conservation	\$0	\$0	\$0
Recycled Water Replacement	\$1,521,267	\$447,252	\$1,074,015
Sanitation Construction	\$110,000	\$32,340	\$77,660
Sanitation Replacement	\$9,631,200	\$2,831,573	\$6,799,627
GRAND TOTAL	\$11,262,467	\$3,311,165	\$7,951,302

Proposed Expenditures by Fund	FY 2019-20 Proposed Expenditures	JPA Projects TSD Share	Net LVMWD Expenditures
Recycled Water Conservation	\$0	\$0	\$0
Recycled Water Replacement	\$0	\$0	\$0
Sanitation Construction	\$555,000	\$163,170	\$391,830
Sanitation Replacement	\$7,997,820	\$2,351,359	\$5,646,461
GRAND TOTAL	\$8,552,820	\$2,514,529	\$6,038,291

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

	FY14-15 Actual	FY15-16 Actual	FY16-17 Actual	FY17-18 Estimated*	FY18-19 Projected*	FY19-20 Projected*
Recycled Water Construction Fund	(25)	543	166	3	395	-
Recycled Water Replacement Fund	1,514	33	85	644	1,521	-
Sanitation Construction Fund	295	108	144	56	197	555
Sanitation Replacement Fund	1,873	2,130	4,038	6,393	14,189	7,998
	3,657	2,814	4,433	7,096	16,302	8,553



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

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
EXPENDITURE LISTING by FUND
FY 2017-18 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2017-18 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2017-18 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
Recycled Water Conservation								
10629	Canyon Oaks Park RW Main Extension							
		\$2,967	100.0%	\$2,967	29.4%	\$872	70.6%	\$2,095
10650	Land Acquisition							
		\$2,100,000	0.0%	\$0	29.4%	\$0	70.6%	\$0
Total: Recycled Water Conservation				\$2,967		\$872		\$2,095
Recycled Water Replacement								
10540	Lost Hill Overpass Recycled Water Main Relocation							
		\$621,723	100.0%	\$621,723	29.4%	\$182,787	70.6%	\$438,936
10621	Recycled Water Tank Coating Evaluation and Repair							
		\$22,590	100.0%	\$22,590	29.4%	\$6,641	70.6%	\$15,949
Total: Recycled Water Replacement				\$644,313		\$189,428		\$454,885
Sanitation Construction								
10564	Centrate Equalization Tank							
		\$74,770	25.0%	\$18,693	29.4%	\$5,496	70.6%	\$13,197
10619	Summer Season 2013 TMDL Compliance							
		\$149,760	25.0%	\$37,440	29.4%	\$11,007	70.6%	\$26,433
10626	Process Air Improvements							
		\$304,035	0.0%	\$0	29.4%	\$0	70.6%	\$0
10650	Land Acquisition							
		\$2,100,000	0.0%	\$0	29.4%	\$0	70.6%	\$0
10652	Rancho Las Virgenes: FOG Receiving Facilities							
		\$0	20.0%	\$0	29.4%	\$0	70.6%	\$0
Total: Sanitation Construction				\$56,133		\$16,503		\$39,630
Sanitation Replacement								
10520	SCADA System Communication Upgrades							
		\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10537	Raw Sludge Wet Well Mixing Improvements							
		\$472,105	100.0%	\$472,105	29.4%	\$138,799	70.6%	\$333,306
10564	Centrate Equalization Tank							
		\$74,770	75.0%	\$56,078	29.4%	\$16,487	70.6%	\$39,591
10565	Rancho Las Virgenes Digester Cleaning and Repair							
		\$1,357,505	100.0%	\$1,357,505	29.4%	\$399,106	70.6%	\$958,399
10567	Programmable Logic Controller Upgrades							
		\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10589	WIMS Software Implementation							
		\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10597	Tapia Electrical and Instrumentation Upgrades							
		\$66,000	100.0%	\$66,000	29.4%	\$19,404	70.6%	\$46,596

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
EXPENDITURE LISTING by FUND
FY 2017-18 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2017-18 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2017-18 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
10608	Rancho Amendment Bin and Conveyance Modification Project	\$187,986	100.0%	\$187,986	29.4%	\$55,268	70.6%	\$132,718
10611	Tapia Duct Bank Infrastructure Upgrade	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10617	Flow Meter Replacement - JPA Meters	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10619	Summer Season 2013 TMDL Compliance	\$149,760	75.0%	\$112,320	29.4%	\$33,022	70.6%	\$79,298
10626	Process Air Improvements	\$304,035	100.0%	\$304,035	29.4%	\$89,386	70.6%	\$214,649
10635	Pure Water Project Las Virgenes-Triunfo	\$911,836	100.0%	\$911,836	29.4%	\$268,080	70.6%	\$643,756
10641	Tapia Lighting Efficiency Upgrade	\$469,920	100.0%	\$469,920	29.4%	\$138,156	70.6%	\$331,764
10643	Rancho Reliability Improvements FY 17-18	\$132,000	100.0%	\$132,000	29.4%	\$38,808	70.6%	\$93,192
10646	Tapia Water Reclamation Facility Reliability Improvements FY	\$132,000	100.0%	\$132,000	29.4%	\$38,808	70.6%	\$93,192
10650	Land Acquisition	\$2,100,000	100.0%	\$2,100,000	29.4%	\$617,400	70.6%	\$1,482,600
10652	Rancho Las Virgenes: FOG Receiving Facilities	\$0	80.0%	\$0	29.4%	\$0	70.6%	\$0
10653	Tapia Rehab FY17-18	\$89,249	100.0%	\$89,249	29.4%	\$26,239	70.6%	\$63,010
10654	Hilton Foundation Solar Carport System	\$1,395	100.0%	\$1,395	29.4%	\$410	70.6%	\$985
Total: Sanitation Replacement				\$6,392,429		\$1,879,374		\$4,513,055
GRAND TOTAL				\$7,095,841		\$2,086,177		\$5,009,664

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
WORKING CAPITAL REQUIREMENT by FUND
FY 2018-19**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2018-19 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2018-19 ALLOCATED REQUIREMENT	JOINT POWERS		NET LVMWD REQUIREMENTS
					TSD SHARE		
					RATIO	AMOUNT	
Recycled Water Conservation							
10629	Canyon Oaks Park RW Main Extension	\$394,876	100.0%	\$394,876	29.4%	\$116,094	\$278,782
Total: Recycled Water Conservation				\$394,876		\$116,094	\$278,782
Recycled Water Replacement							
10665	Cordillera Tank Rehabilitation	\$1,201,267	100.0%	\$1,201,267	29.4%	\$353,172	\$848,095
10666	Calabasas Park Recycled Water Main Extension	\$320,000	100.0%	\$320,000	29.4%	\$94,080	\$225,920
Total: Recycled Water Replacement				\$1,521,267		\$447,252	\$1,074,015
Sanitation Construction							
10564	Centrate Equalization Tank	\$296,145	25.0%	\$74,036	29.4%	\$21,767	\$52,270
10619	Summer Season 2013 TMDL Compliance	\$490,240	25.0%	\$122,560	29.4%	\$36,033	\$86,527
10626	Process Air Improvements	\$3,293,418	0.0%	\$0	29.4%	\$0	\$0
Total: Sanitation Construction				\$196,596		\$57,799	\$138,797
Sanitation Replacement							
10564	Centrate Equalization Tank	\$296,145	75.0%	\$222,109	29.4%	\$65,300	\$156,809
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$160,428	100.0%	\$160,428	29.4%	\$47,166	\$113,262
10567	Programmable Logic Controller Upgrades	\$332,850	100.0%	\$332,850	29.4%	\$97,858	\$234,992
10608	Rancho Amendment Bin and Conveyance Modification Project	\$1,447,574	100.0%	\$1,447,574	29.4%	\$425,587	\$1,021,987
10611	Tapia Duct Bank Infrastructure Upgrade	\$160,000	100.0%	\$160,000	29.4%	\$47,040	\$112,960
10619	Summer Season 2013 TMDL Compliance	\$490,240	75.0%	\$367,680	29.4%	\$108,098	\$259,582
10626	Process Air Improvements	\$3,293,418	100.0%	\$3,293,418	29.4%	\$968,265	\$2,325,153
10635	Pure Water Project Las Virgenes-Triunfo	\$4,518,781	100.0%	\$4,518,781	29.4%	\$1,328,522	\$3,190,259
10653	Tapia Rehab FY17-18	\$2,016,451	100.0%	\$2,016,451	29.4%	\$592,837	\$1,423,614

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
WORKING CAPITAL REQUIREMENT by FUND
FY 2018-19**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2018-19 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2018-19 ALLOCATED REQUIREMENT	JOINT POWERS		NET LVMWD REQUIREMENTS
					TSD SHARE		
					RATIO	AMOUNT	
10654	Hilton Foundation Solar Carport System	\$298,605	100.0%	\$298,605	29.4%	\$87,790	\$210,815
10656	Rancho Reliability Improvements	\$100,000	100.0%	\$100,000	29.4%	\$29,400	\$70,600
10657	Tapia Water Reclamation Facility Reliability Improvements	\$100,000	100.0%	\$100,000	29.4%	\$29,400	\$70,600
10658	Tapia Sluice Gate and Drive Replacement	\$556,600	100.0%	\$556,600	29.4%	\$163,640	\$392,960
10661	A/B Bus Electrical Modification	\$100,000	100.0%	\$100,000	29.4%	\$29,400	\$70,600
10667	Tapia Headworks White Room Floor Plate Repair and Steel Fr	\$55,000	100.0%	\$55,000	29.4%	\$16,170	\$38,830
10668	Rancho LV Storm Water Diversion Structure Replacement	\$30,000	100.0%	\$30,000	29.4%	\$8,820	\$21,180
10669	Develop Tour Seating Area at Tapia & Fish Tank Removal	\$25,000	100.0%	\$25,000	29.4%	\$7,350	\$17,650
10670	Centrate 20-Inch Valve Repair	\$150,000	100.0%	\$150,000	29.4%	\$44,100	\$105,900
10680	Rancho Las Virgenes Digester Cleaning and Repair	\$225,000	100.0%	\$225,000	29.4%	\$66,150	\$158,850
10682	Rancho Las Virgenes: FOG Receiving Facilities	\$30,000	100.0%	\$30,000	29.4%	\$8,820	\$21,180
Total: Sanitation Replacement				\$14,189,496		\$4,171,712	\$10,017,784
GRAND TOTAL				\$16,302,235		\$4,792,857	\$11,509,378

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
WORKING CAPITAL REQUIREMENT by FUND
FY 2019-20**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2019-20 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2019-20 ALLOCATED REQUIREMENT	JOINT POWERS TSD SHARE		NET LVMWD REQUIREMENTS
					RATIO	AMOUNT	
Sanitation Construction							
10619	Summer Season 2013 TMDL Compliance	\$2,220,000	25.0%	\$555,000	29.4%	\$163,170	\$391,830
Total: Sanitation Construction				\$555,000		\$163,170	\$391,830
Sanitation Replacement							
10567	Programmable Logic Controller Upgrades	\$376,700	100.0%	\$376,700	29.4%	\$110,750	\$265,950
10619	Summer Season 2013 TMDL Compliance	\$2,220,000	75.0%	\$1,665,000	29.4%	\$489,510	\$1,175,490
10635	Pure Water Project Las Virgenes-Triunfo	\$3,500,000	100.0%	\$3,500,000	29.4%	\$1,029,000	\$2,471,000
10656	Rancho Reliability Improvements	\$100,000	100.0%	\$100,000	29.4%	\$29,400	\$70,600
10657	Tapia Water Reclamation Facility Reliability Improvements	\$100,000	100.0%	\$100,000	29.4%	\$29,400	\$70,600
10658	Tapia Sluice Gate and Drive Replacement	\$212,800	100.0%	\$212,800	29.4%	\$62,563	\$150,237
10680	Rancho Las Virgenes Digester Cleaning and Repair	\$1,300,000	100.0%	\$1,300,000	29.4%	\$382,200	\$917,800
60033	Pavement Restoration Rancho	\$533,320	100.0%	\$533,320	29.4%	\$156,796	\$376,524
201808	Tapia Effluent Pump Station 4160 V Feeder Relocation	\$100,000	100.0%	\$100,000	29.4%	\$29,400	\$70,600
201810	Tapia Tertiary Filters Rehabilitation	\$60,000	100.0%	\$60,000	29.4%	\$17,640	\$42,360
201814	Tapia Building Access Control	\$50,000	100.0%	\$50,000	29.4%	\$14,700	\$35,300
Total: Sanitation Replacement				\$7,997,820		\$2,351,359	\$5,646,461
GRAND TOTAL				\$8,552,820		\$2,514,529	\$6,038,291



Las Virgenes-Triunfo Joint Powers Authority
FY 2018-19 & FY 2019-20 Budget Planning Calendar

Date	Board Activity	Description
2/5/2018	Board Meeting	Budget Process review - distribute Budget Planning Calendar Quarterly Financial Review - Second Quarter
2/10/2018	-	Budget submissions from TSD due to Administering Agent
3/5/2018	Board Workshop	Budget Workshop
Tentative	Board Meeting	IIP Review
3/26/2018	-	Meetings with GM/Department staff, TSD staff
5/7/2018	Board Meeting	Quarterly Financial Review - Third Quarter Preliminary Budget provided to Board
6/4/2018	Board Meeting	Budget Adoption

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.

Drought – A period of drier-than-normal conditions that results in water-related problems.

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 218 – The “Right to Vote on Taxes Act”. Limits the methods by which local governments can create or increase taxes, fees and charges without taxpayer consent. Proposition 218 requires taxpayer approval of property related assessments and fees.

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
BMP	Best Management Practice
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
GPCD	Gallons Per Capita Per Day
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
LIMS	Laboratory Information Management System
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
MLSS	Mixed Liquor Suspended Solids
MOU	Memorandum of Understanding
MS4	Municipal Separate Storm Sewer System
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
PPA	Power Purchase Agreement
PVC	Polyvinylchloride
PW	Potable Water
RAS	Return Activated Sludge
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
SCE	Southern California Edison
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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