



SPECIAL DISTRICT – ENTERPRISE FUNDS  
County of Ventura – State of California



**COUNTY OF VENTURA  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY  
 (ENTERPRISE FUNDS)  
 FOR FISCAL YEAR 2014-15**

GOVERNING BOARD:  
 BOARD OF SUPERVISORS

DISTRICT NAME	TOTAL FINANCING SOURCES				TOTAL FINANCING USES			
	FUND BALANCE AVAILABLE JUNE 30, 2014	DECREASES TO OBLIGATED FUND BALANCES	ADDITIONAL FINANCING SOURCES	TOTAL FINANCING SOURCES	FINANCING USES	INCREASES TO OBLIGATED FUND BALANCES	TOTAL FINANCING USES	
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<b>WATERWORKS DISTRICT</b>								
WW#1 - MOORPARK	2000	0	0	22,626,200	22,626,200	22,404,500	221,700	22,626,200
WW#1-DIV#1 IMP ZN#1 D/S	2015	0	0	0	0	0	0	0
WW#1-DIV#3 IMP ZN #1 D/S	2030	0	0	0	0	0	0	0
WW#1-DIV#4 IMP ZN #1 D/S	2035	0	0	0	0	0	0	0
WW#16 - PIRU	2100	0	0	4,149,558	4,149,558	642,000	3,507,558	4,149,558
WW#16 - DEBT SERVICE	2110	0	0	0	0	0	0	0
WW#17 BELL CANYON	2150	0	268,800	2,249,500	2,518,300	2,518,300	0	2,518,300
WW#19 - SOMIS	2200	0	0	10,114,500	10,114,500	3,164,000	6,950,500	10,114,500
WW#19 1994 REF BD D/S	2202	0	0	0	0	0	0	0
CAM AIR WTR/SWR SYS-ENT	2400	0	0	701,800	701,800	277,200	424,600	701,800
WASTEWATER CAP RESERVE FUNC	2402	0	0	0	0	0	0	0
<b>TOTAL WATERWORKS DISTRICT</b>		<b>0</b>	<b>268,800</b>	<b>39,841,558</b>	<b>40,110,358</b>	<b>29,006,000</b>	<b>11,104,358</b>	<b>40,110,358</b>
<b>COMMUNITY SERVICE DISTRICT</b>								
LAKE SHERWOOD CSD	2300	0	234,700	2,282,900	2,517,600	2,517,600	0	2,517,600
LAKE SHERWOOD DEBT SERV	7325	0	0	0	0	0	0	0
<b>TOTAL COMMUNITY SERVICE DISTRICT</b>		<b>0</b>	<b>234,700</b>	<b>2,282,900</b>	<b>2,517,600</b>	<b>2,517,600</b>	<b>0</b>	<b>2,517,600</b>
<b>TOTAL SPECIAL DIST ENTERPRISE FUNDS</b>		<b>0</b>	<b>503,500</b>	<b>42,124,458</b>	<b>42,627,958</b>	<b>31,523,600</b>	<b>11,104,358</b>	<b>42,627,958</b>

**COUNTY OF VENTURA  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICT BUDGET UNIT DETAIL  
 FOR FISCAL YEAR 2014-2015**

**FUND:** 2000- WW#1 - MOORPARK  
 GOVERNING BOARD:  
 BOARD OF SUPERVISORS

**WW#1-MOORPARK WATER - 6400**

**BUDGET OVERVIEW:**

	FINAL BUDGET FY 2013-14	ACTUAL PRIOR YEAR FY 2013-14	REQUESTED BUDGET FY 2014-15	RECOMMENDED BUDGET FY 2014-15	ADOPTED BUDGET FY 2014-15
TOTAL APPROPRIATIONS	22,298,194	17,093,865	21,764,600	21,764,600	21,764,600
TOTAL REVENUES	<u>15,486,900</u>	<u>18,658,242</u>	<u>15,931,900</u>	<u>15,931,900</u>	<u>15,931,900</u>
NET COUNTY COST	6,811,294	(1,564,377)	5,832,700	5,832,700	5,832,700

AUTH POSITIONS  
 FTE POSITIONS

**BUDGET UNIT DESCRIPTION:**

Performs necessary administrative, engineering, operations and maintenance functions to provide uninterrupted water for domestic, industrial, commercial, and fire protection in and around the City of Moorpark. Interruptible agricultural water service is also provided. Water is pumped from wells and purchased from the Calleguas Municipal Water District for resale. The District operates and maintains wells, pipelines, pump stations, pressure reducing stations, reservoirs, meters and related appurtenances. Revenue for operation and maintenance is generated from water sales. Revenue for Capital construction is generated from capital improvement charges. Planned improvement projects include: General water system improvements; Walnut Acres Tract 4" water line replacement; Park Springs Apt service replacement; Stockton Reservoir replacement; Service Replacements - Leaking Water Service; Reservoir Repairs-Safety; Interconnection 757 & 920 Zones; College Reservoir Access Road. Planned construction projects include: 757 Reservoir South of Home Acres - grading, reservoir & pipeline; Moorpark Desalter - design, pilot test, EIR; 994/1291 Connection; Conversion of Chemical Feed System to Chloramines. These projects may change based on operational needs, identification of higher priority projects, or unplanned loss of offsetting revenue.

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
 OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2000  
 SERVICE ACTIVITY: UNCLASSIFIED  
 UNIT 6400  
 WW#1 - MOORPARK  
 UNCLASSIFIED  
 WW#1-MOORPARK WATER

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>OPERATING INCOME</b>				
PENALTIES/COSTS-DEL TAXES	8841	0	0	0
TOTAL FINES, FORFEITURES & PENALTY	0	0	0	0
RENTS AND CONCESSIONS	8931	338,898	352,225	365,800
TOTAL REV- USE OF MONEY & PROPERTY	338,898	352,225	365,800	365,800
SPECIAL ASSESSMENTS	9424	0	0	0
PLANNING/ENG SERV - FEES	9481	83,607	206,134	40,000
PERMIT FEES	9613	1,680	945	2,400
LINE EXTENSION FEE	9614	360	400	300
METER SALES & INSTALL FEE	9615	8,795	108,132	14,900
WATER SALES	9616	15,331,178	17,399,485	15,052,100
CAPITAL IMPROVE CHARGES	9617	703,886	33,446	23,900
WATER STAND-BY CHARGES	9618	1,732	2,083	2,000
TOTAL CHARGES FOR SERVICES	16,131,238	17,750,626	15,135,600	15,135,600
OTHER SALES	9761	77,738	82,640	82,000
OTHER REVENUE - MISC	9772	317,353	431,151	302,700
OTHER GRANT REVENUE	9779	100,629	0	0
CONTRIBUTIONS/DONATIONS-IN	9796	199,900	0	0
TOTAL MISCELLANEOUS REVENUES	695,620	513,790	384,700	384,700
<b>TOTAL OPERATING INCOME</b>	<b>17,165,756</b>	<b>18,616,642</b>	<b>15,886,100</b>	<b>15,886,100</b>

<b>OPERATING EXPENSE</b>				
VOICE/DATA - ISF	2033	13,702	10,815	10,200
REFUSE DISPOSAL	2056	0	788	200
GENERAL INSUR ALLOCATION - ISF	2071	44,825	35,514	34,200
OTHER EQUIP. MAINTENANCE	2105	3,194	11,200	1,500
MAINTENANCE SUPPLIES	2107	356,065	272,701	220,000
MAINTENANCE CONTRACTS	2108	412,302	366,667	260,200
BUILDING MAINTENANCE	2121	0	0	2,000
IMPROVEMENTS-MAINTENANCE	2123	32,506	1	470,000
GROUNDS-MAINTENANCE	2124	23,610	27,465	23,000
LAB SUPPLIES & EXPENSE	2134	12,392	3,963	12,000
MEMBERSHIPS & DUES	2141	150	7,426	6,000

COUNTY OF VENTURA  
 STATE OF CALIFORNIA

OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND  
 OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2000  
 SERVICE ACTIVITY: UNCLASSIFIED  
 UNIT 6400  
 WW#1 - MOORPARK  
 UNCLASSIFIED  
 WW#1-MOORPARK WATER

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
<b>OPERATING EXPENSE</b>					
CASH SHORTAGE	2151	180	211	0	0
INDIRECT COST RECOVERY	2158	16,464	15,964	22,300	22,300
MISC. PAYMENTS	2159	36,032	15,214	9,000	9,000
PRINTING/BINDING-NOT ISF	2171	4,330	1,754	1,500	1,500
MAIL CENTER - ISF	2174	69,557	67,086	78,000	78,000
PURCHASING CHARGES - ISF	2176	16,428	20,854	17,100	17,100
GRAPHICS CHARGES - ISF	2177	51,081	61,322	50,300	50,300
STORES - ISF	2181	0	11,974	0	0
MANAGEMENT & ADMIN SURVEY	2193	155,800	172,600	187,800	187,800
ENGR. & TECH. SURVEYS	2194	23,913	11,046	120,000	120,000
COMPUTER SERVICES NON ISF	2195	1,083	714	0	0
PUBLIC WORKS - CHARGES	2197	2,643,277	2,637,105	2,455,600	2,455,600
OTHER PROF & SPEC SERVICE	2199	60,265	4,251	71,500	71,500
COLLECTION & BILLING SVCS	2201	20,362	21,626	31,800	31,800
ATTORNEY SERVICES	2202	5,656	17,826	9,300	9,300
COUNTY GIS EXPENSE	2214	0	220	3,100	3,100
PUBLIC AND LEGAL NOTICES	2261	0	0	500	500
RENT/LEASES EQUIP-NOT ISF	2271	8,988	13,014	8,000	8,000
GROUND FACILITY LEASE&RNT	2282	0	1,400	0	0
SMALL TOOLS & INSTRUMENTS	2291	0	0	1,000	1,000
MINOR EQUIPMENT-OTHER	2292	0	16,381	4,000	4,000
COMPUTER EQUIP <5000	2293	0	0	1,500	1,500
FURNITURE/FIXTURES <5000	2294	0	0	1,000	1,000
SPECIAL DEPT. EXP. - 01	2301	17,682	16,449	27,900	27,900
SPECIAL DEPT. EXP. - 09	2309	39,650	39,200	40,100	40,100
SPECIAL DEPT. EXP. - 21	2321	92,144	217,904	250,000	250,000
SPECIAL DEPT. EXP. - 22	2322	0	0	1,000	1,000
SPECIAL DEPT. EXP. - 23	2323	32,340	7,228	18,000	18,000
SPECIAL DEPT. EXP. - 24	2324	17,856	17,856	17,900	17,900
SPECIAL DEPT. EXP. - 25	2325	11,183	14,077	9,000	9,000
SPECIAL DEPT. EXP. - 26	2326	6,592	5,091	4,000	4,000
SPECIAL DEPT. EXP. - 30	2330	0	0	2,000	2,000
TRANS. CHARGES - ISF	2521	3,067	1,900	3,600	3,600
WATER PURCHASE	2546	10,512,246	11,241,553	11,071,800	11,071,800
WATER SYSTEM POWER	2547	527,927	684,629	446,500	446,500

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2000      WW#1 - MOORPARK  
SERVICE ACTIVITY: UNCLASSIFIED  
UNIT 6400      WW#1-MOORPARK WATER

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>OPERATING EXPENSE</b>				
WATER SYSTEM MAINT SUPPLY      2548	82,645	124,479	80,000	80,000
TOTAL SERVICES AND SUPPLIES	15,355,495	16,197,471	16,084,400	16,084,400
DEPRECIATION EXPENSE      3611	779,272	803,097	804,400	804,400
TOTAL OTHER CHARGES	779,272	803,097	804,400	804,400
<b>TOTAL OPERATING EXPENSE</b>	<b>16,134,767</b>	<b>17,000,569</b>	<b>16,888,800</b>	<b>16,888,800</b>
<b>OPERATING INCOME (LOSS)</b>	<b>1,030,989</b>	<b>1,616,073</b>	<b>(1,002,700)</b>	<b>(1,002,700)</b>

<b>NON-OPERATING REVENUE(EXPENSE)</b>				
INTEREST EARNINGS      8911	54,433	41,601	45,800	45,800
TOTAL REV- USE OF MONEY & PROPERTY	54,433	41,601	45,800	45,800
<b>TOTAL NON-OPERATING REVENUE(EXPENSE)</b>	<b>54,433</b>	<b>41,601</b>	<b>45,800</b>	<b>45,800</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>1,085,422</b>	<b>1,657,674</b>	<b>(956,900)</b>	<b>(956,900)</b>

<b>OPERATING TRANSFERS</b>				
CONTRIB TO OTHER FUNDS      5118	(93,296)	(93,296)	(205,800)	(205,800)
TOTAL OTHER FINANCING USES	(93,296)	(93,296)	(205,800)	(205,800)
<b>TOTAL OPERATING TRANSFERS</b>	<b>(93,296)</b>	<b>(93,296)</b>	<b>(205,800)</b>	<b>(205,800)</b>

<b>CHANGE IN NET ASSETS</b>	<b>992,126</b>	<b>1,564,377</b>	<b>(1,162,700)</b>	<b>(1,162,700)</b>
NET ASSETS - BEGINNING BALANCE				
NET ASSETS - ENDING BALANCE				

<b>FIXED ASSETS</b>				
LAND PURCHASED      4011	0	0	200,000	200,000
WATER SYSTEM IMPROVEMENT      4034	48,681	104,143	2,700,000	2,700,000
WATER CONSTRUCTION PROJ      4037	907,772	218,563	1,550,000	1,550,000
COMPUTER EQUIPMENT      4862	0	0	75,000	75,000
COMPUTER SOFTWARE      4863	0	0	145,000	145,000

COUNTY OF VENTURA  
 STATE OF CALIFORNIA

OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND  
 OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2000      WW#1 - MOORPARK  
 SERVICE ACTIVITY: UNCLASSIFIED  
 UNIT 6400      WW#1-MOORPARK WATER

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>FIXED ASSETS</b>				
STRUCTURES & IMPROV. CONTRA      4992	(955,615)	(322,706)	0	0
TOTAL FIXED ASSETS	839	0	4,670,000	4,670,000
<b>TOTAL FIXED ASSETS</b>	<b>839</b>	<b>0</b>	<b>4,670,000</b>	<b>4,670,000</b>

**COUNTY OF VENTURA  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICT BUDGET UNIT DETAIL  
 FOR FISCAL YEAR 2014-2015**

**FUND:** 2000- WW#1 - MOORPARK  
 GOVERNING BOARD:  
 BOARD OF SUPERVISORS

**WW#1-MOORPARK SANITATION - 6402**

**BUDGET OVERVIEW:**

	FINAL BUDGET FY 2013-14	ACTUAL PRIOR YEAR FY 2013-14	REQUESTED BUDGET FY 2014-15	RECOMMENDED BUDGET FY 2014-15	ADOPTED BUDGET FY 2014-15
TOTAL APPROPRIATIONS	15,654,317	4,137,879	14,267,400	14,267,400	14,267,400
TOTAL REVENUES	<u>6,632,600</u>	<u>5,073,382</u>	<u>6,694,300</u>	<u>6,694,300</u>	<u>6,694,300</u>
NET COUNTY COST	9,021,717	(935,503)	7,573,100	7,573,100	7,573,100
AUTH POSITIONS					
FTE POSITIONS					

**BUDGET UNIT DESCRIPTION:**

Performs necessary administrative, engineering, and operational and maintenance functions to provide unobstructed sewer collection, treatment and disposal services within the District. Operations and maintenance costs are offset by sewer service charges. Revenue for capital improvements is generated from sewer connection fees. Planned construction and improvements include: General Sewer System Improvements; MWTP Landscaping; Arroyo Simi Embankment Repair; Colonial Drive Stabilizer Repair; Condor Drive Stabilizer Repair; Manholes 60-61 at Nogales/Science; Expansion to 5.0 MGD - Phase II; Reclaimed Water Distribution System - Phase II; Solar Photovoltaic System; SCADA System Improvements; Paving @ Reclamation Reservoir; Left Turn Lane @ Hwy 118; Pump Replacements @ Arroyo Lift Station and Effluent Pump #2. These projects may change based on operational needs, identification of higher priority projects, or unplanned loss of offsetting revenue.



**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2000  
SERVICE ACTIVITY: UNCLASSIFIED  
UNIT 6402  
WW#1 - MOORPARK  
UNCLASSIFIED  
WW#1-MOORPARK SANITATION

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>OPERATING INCOME</b>				
RENTS AND CONCESSIONS	8931	14,125	15,915	12,400
TOTAL REV- USE OF MONEY & PROPERTY		14,125	15,915	12,400
STATE AID-DISASTERS	9191	(2,006)	0	0
STATE AID-OTHER	9247	0	0	2,000,000
FEDERAL AID FOR DISASTER	9301	(2,068)	0	0
TOTAL INTERGOVERNMENTAL REVENUE		(4,074)	0	2,000,000
PLANNING/ENG SERV - FEES	9481	72,051	65,517	20,000
SEWER CONNECTION FEES	9611	457,030	479,718	188,400
SANITATION SERVICES	9612	3,619,413	3,704,907	3,647,900
PERMIT FEES	9613	0	60	300
LINE EXTENSION FEE	9614	80	160	0
WATER SALES	9616	358,087	457,514	463,400
TOTAL CHARGES FOR SERVICES		4,506,660	4,707,876	4,320,000
OTHER REVENUE - MISC	9772	143,932	321,024	330,000
CONTRIBUTIONS/DONATIONS-IN	9796	110,400	0	0
TOTAL MISCELLANEOUS REVENUES		254,332	321,024	330,000
<b>TOTAL OPERATING INCOME</b>		4,771,043	5,044,815	6,662,400

<b>OPERATING EXPENSE</b>				
SAFETY CLOTH & SUPPLIES	2023	0	0	800
VOICE/DATA - ISF	2033	2,747	2,752	2,600
REFUSE DISPOSAL	2056	33,224	33,748	25,000
GENERAL INSUR ALLOCATION - ISF	2071	38,240	31,042	30,700
OTHER EQUIP. MAINTENANCE	2105	0	0	5,000
MAINTENANCE SUPPLIES	2107	88,899	98,595	133,000
MAINTENANCE CONTRACTS	2108	508,424	650,897	504,100
BUILDING MAINTENANCE	2121	0	0	1,000
IMPROVEMENTS-MAINTENANCE	2123	24,964	220,948	550,000
GROUNDS-MAINTENANCE	2124	37,796	56,569	50,000
FACIL/MATLS SQ FT ALLOC-ISF	2125	0	4,245	0
OTHER MAINTENANCE - ISF	2128	0	3,555	0
LAB SUPPLIES & EXPENSE	2134	25,729	23,000	25,000
MEMBERSHIPS & DUES	2141	0	0	2,500

COUNTY OF VENTURA  
STATE OF CALIFORNIA

OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2000  
SERVICE ACTIVITY: UNCLASSIFIED  
UNIT 6402  
WW#1 - MOORPARK  
UNCLASSIFIED  
WW#1-MOORPARK SANITATION

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS	
1	2	3	4	5	
<b>OPERATING EXPENSE</b>					
INDIRECT COST RECOVERY	2158	12,421	11,450	12,000	12,000
MISC. PAYMENTS	2159	0	0	1,500	1,500
PRINTING/BINDING-NOT ISF	2171	1,026	543	500	500
PURCHASING CHARGES - ISF	2176	12,813	15,592	10,700	10,700
COPY MACHINE CHGS - ISF	2178	298	302	300	300
MANAGEMENT & ADMIN SURVEY	2193	96,900	107,100	119,100	119,100
ENGR. & TECH. SURVEYS	2194	0	0	65,000	65,000
PUBLIC WORKS - CHARGES	2197	1,312,455	1,254,030	1,733,200	1,733,200
OTHER PROF & SPEC SERVICE	2199	1,163	8,200	80,000	80,000
COLLECTION & BILLING SVCS	2201	15,195	16,620	28,500	28,500
ATTORNEY SERVICES	2202	4,706	138	10,300	10,300
PUBLIC AND LEGAL NOTICES	2261	0	0	200	200
RENT/LEASES EQUIP-NOT ISF	2271	8,147	16,744	19,000	19,000
SMALL TOOLS & INSTRUMENTS	2291	0	0	2,000	2,000
MINOR EQUIPMENT-OTHER	2292	5,536	0	5,000	5,000
COMPUTER EQUIP <5000	2293	1,002	0	2,000	2,000
FURNITURE/FIXTURES <5000	2294	0	0	50,000	50,000
SPECIAL DEPT. EXP. - 01	2301	45,616	55,362	48,000	48,000
SPECIAL DEPT. EXP. - 09	2309	39,650	39,200	40,100	40,100
SPECIAL DEPT. EXP. - 22	2322	0	0	2,000	2,000
SPECIAL DEPT. EXP. - 23	2323	32,441	28,512	24,000	24,000
SPECIAL DEPT. EXP. - 28	2328	11,660	1,620	20,000	20,000
SPECIAL DEPT. EXP. - 30	2330	0	0	8,000	8,000
TRANS. CHARGES - ISF	2521	9,565	16,755	8,100	8,100
GAS/DIESEL FUEL	2525	169	665	200	200
SEWAGE SYSTEM POWER	2543	252,280	209,311	391,600	391,600
SEWAGE SYSTEM MAINT SUPPLY	2544	0	0	6,000	6,000
SEWAGE TREATMENT COSTS	2545	129,647	158,452	140,000	140,000
TOTAL SERVICES AND SUPPLIES		2,752,713	3,065,948	4,157,000	4,157,000

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2000      WW#1 - MOORPARK  
SERVICE ACTIVITY: UNCLASSIFIED  
UNIT 6402      WW#1-MOORPARK SANITATION

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>OPERATING EXPENSE</b>				
DEPRECIATION EXPENSE                      3611	909,705	1,071,857	1,086,400	1,086,400
TOTAL OTHER CHARGES	909,705	1,071,857	1,086,400	1,086,400
<b>TOTAL OPERATING EXPENSE</b>	<b>3,662,419</b>	<b>4,137,804</b>	<b>5,243,400</b>	<b>5,243,400</b>
<b>OPERATING INCOME (LOSS)</b>	<b>1,108,625</b>	<b>907,011</b>	<b>1,419,000</b>	<b>1,419,000</b>

<b>NON-OPERATING REVENUE(EXPENSE)</b>				
INTEREST EARNINGS                      8911	33,285	28,567	31,900	31,900
TOTAL REV- USE OF MONEY & PROPERTY	33,285	28,567	31,900	31,900
CY CASH PROCEEDS FA SALE                      9821	7,600	0	0	0
GAIN/LOSS DISP FIXED ASST                      9822	(249,109)	0	0	0
TOTAL OTHER FINANCING SOURCES	(241,509)	0	0	0
<b>TOTAL NON-OPERATING REVENUE(EXPENSE)</b>	<b>(208,225)</b>	<b>28,567</b>	<b>31,900</b>	<b>31,900</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>900,400</b>	<b>935,578</b>	<b>1,450,900</b>	<b>1,450,900</b>

<b>OPERATING TRANSFERS</b>				
CONTRIB TO OTHER FUNDS                      5118	(114,795)	0	(66,500)	(66,500)
TOTAL OTHER FINANCING USES	(114,795)	0	(66,500)	(66,500)
PROCEEDS OF LT DEBT                      9843	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0
<b>TOTAL OPERATING TRANSFERS</b>	<b>(114,795)</b>	<b>0</b>	<b>(66,500)</b>	<b>(66,500)</b>

<b>CHANGE IN NET ASSETS</b>	<b>785,605</b>	<b>935,578</b>	<b>1,384,400</b>	<b>1,384,400</b>
NET ASSETS - BEGINNING BALANCE				
NET ASSETS - ENDING BALANCE				

<b>FIXED ASSETS</b>				
SEWER SYSTEM IMPROVEMENT                      4036	29,658	75	1,440,000	1,440,000
SEWER CONSTRUCTION PROJ 1099                      4038	5,065,362	262,379	7,300,000	7,300,000
CONSTRUCTION EQUIPMENT                      4820	0	0	160,000	160,000
COMPUTER EQUIPMENT                      4862	0	0	7,500	7,500
OTHER EQUIPMENT                      4889	0	0	50,000	50,000

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
 OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2000      WW#1 - MOORPARK  
 SERVICE ACTIVITY: UNCLASSIFIED  
 UNIT 6402      WW#1-MOORPARK SANITATION

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>FIXED ASSETS</b>				
STRUCTURES & IMPROV. CONTRA      4992	(5,092,909)	(262,379)	0	0
TOTAL FIXED ASSETS	2,111	75	8,957,500	8,957,500
<b>TOTAL FIXED ASSETS</b>	2,111	75	8,957,500	8,957,500

**COUNTY OF VENTURA  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICT BUDGET UNIT DETAIL  
 FOR FISCAL YEAR 2014-2015**

**FUND:** 2030- WW#1-DIV#3 IMP ZN #1 D/S  
 GOVERNING BOARD:  
 BOARD OF SUPERVISORS

WW#1-DIV#3 IMP ZN #1 D/S - 6416

**BUDGET OVERVIEW:**

	FINAL BUDGET FY 2013-14	ACTUAL PRIOR YEAR FY 2013-14	REQUESTED BUDGET FY 2014-15	RECOMMENDED BUDGET FY 2014-15	ADOPTED BUDGET FY 2014-15
TOTAL APPROPRIATIONS	0	0	0	0	0
TOTAL REVENUES	0	5	0	0	0
NET COUNTY COST	0	(5)	0	0	0

AUTH POSITIONS  
 FTE POSITIONS

**BUDGET UNIT DESCRIPTION:**

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
 OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2030 WW#1-DIV#3 IMP ZN #1 D/S  
 SERVICE ACTIVITY: UNCLASSIFIED  
 UNIT 6416 WW#1-DIV#3 IMP ZN #1 D/S

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>NON-OPERATING REVENUE(EXPENSE)</b>				
INTEREST EARNINGS	8911	7	5	0
TOTAL REV- USE OF MONEY & PROPERTY		7	5	0
<b>TOTAL NON-OPERATING REVENUE(EXPENSE)</b>		7	5	0
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>		7	5	
<b>CHANGE IN NET ASSETS</b>		7	5	

NET ASSETS - BEGINNING BALANCE  
 NET ASSETS - ENDING BALANCE

**COUNTY OF VENTURA  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICT BUDGET UNIT DETAIL  
 FOR FISCAL YEAR 2014-2015**

**FUND:** 2035- WW#1-DIV#4 IMP ZN #1 D/S  
 GOVERNING BOARD:  
 BOARD OF SUPERVISORS

WW#1-DIV#4 IMP ZN #1 D/S - 6417

**BUDGET OVERVIEW:**

	FINAL BUDGET FY 2013-14	ACTUAL PRIOR YEAR FY 2013-14	REQUESTED BUDGET FY 2014-15	RECOMMENDED BUDGET FY 2014-15	ADOPTED BUDGET FY 2014-15
TOTAL APPROPRIATIONS	0	0	0	0	0
TOTAL REVENUES	0	9	0	0	0
NET COUNTY COST	0	(9)	0	0	0

AUTH POSITIONS  
 FTE POSITIONS

**BUDGET UNIT DESCRIPTION:**

The purpose of the debt service budget unit is to accumulate the resources necessary to meet bonded indebtedness obligations. The amounts recommended are in accordance with the Auditor-Controller's financial schedule for this budget unit. The revenue sources are property taxes and interest earnings. This debt service was paid off July 15, 2003.





**COUNTY OF VENTURA  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICT BUDGET UNIT DETAIL  
 FOR FISCAL YEAR 2014-2015**

**FUND:** 2100- WW#16 - PIRU  
 GOVERNING BOARD:  
 BOARD OF SUPERVISORS

**WW#16-PIRU-WATER - 6420**

**BUDGET OVERVIEW:**

	FINAL BUDGET FY 2013-14	ACTUAL PRIOR YEAR FY 2013-14	REQUESTED BUDGET FY 2014-15	RECOMMENDED BUDGET FY 2014-15	ADOPTED BUDGET FY 2014-15
TOTAL APPROPRIATIONS	27,100	19,217	0	0	0
TOTAL REVENUES	<u>12,500</u>	<u>(198,230)</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET COUNTY COST	14,600	217,448	0	0	0

AUTH POSITIONS  
 FTE POSITIONS

**BUDGET UNIT DESCRIPTION:**

Performs necessary administrative, engineering, operations and maintenance functions to provide uninterrupted water for domestic and fire protection services along Pacific Avenue in the community of Piru. Water is purchased from Warring Water Service for resale. Revenue for operations and maintenance is generated from water sales.

COUNTY OF VENTURA  
STATE OF CALIFORNIA

OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2100 WW#16 - PIRU  
SERVICE ACTIVITY: UNCLASSIFIED  
UNIT 6420 WW#16-PIRU-WATER

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>OPERATING INCOME</b>				
WATER SALES 9616	12,104	7,379	0	0
TOTAL CHARGES FOR SERVICES	12,104	7,379	0	0
OTHER REVENUE - MISC 9772	312	143	0	0
TOTAL MISCELLANEOUS REVENUES	312	143	0	0
<b>TOTAL OPERATING INCOME</b>	<b>12,415</b>	<b>7,523</b>	<b>0</b>	<b>0</b>
<b>OPERATING EXPENSE</b>				
GENERAL INSUR ALLOCATION - ISF 2071	20	34	0	0
MAINTENANCE CONTRACTS 2108	0	913	0	0
INDIRECT COST RECOVERY 2158	827	692	0	0
MISC. PAYMENTS 2159	0	238	0	0
MANAGEMENT & ADMIN SURVEY 2193	1,000	900	0	0
PUBLIC WORKS - CHARGES 2197	0	1,087	0	0
ATTORNEY SERVICES 2202	272	3,496	0	0
WATER PURCHASE 2546	10,263	6,701	0	0
TOTAL SERVICES AND SUPPLIES	12,381	14,060	0	0
DEPRECIATION EXPENSE 3611	9,868	5,001	0	0
TOTAL OTHER CHARGES	9,868	5,001	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>22,250</b>	<b>19,061</b>	<b>0</b>	<b>0</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(9,835)</b>	<b>(11,539)</b>		
<b>NON-OPERATING REVENUE(EXPENSE)</b>				
GAIN/LOSS DISP FIXED ASST 9822	0	(205,753)	0	0
TOTAL OTHER FINANCING SOURCES	0	(205,753)	0	0
<b>TOTAL NON-OPERATING REVENUE(EXPENSE)</b>	<b>0</b>	<b>(205,753)</b>	<b>0</b>	<b>0</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>(9,835)</b>	<b>(217,292)</b>		
<b>OPERATING TRANSFERS</b>				

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
 OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2100      WW#16 - PIRU  
 SERVICE ACTIVITY: UNCLASSIFIED  
 UNIT 6420      WW#16-PIRU-WATER

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5

<b>OPERATING TRANSFERS</b>				
CONTRIB TO OTHER FUNDS	5118	(78)	(156)	0
TOTAL OTHER FINANCING USES		(78)	(156)	0
<b>TOTAL OPERATING TRANSFERS</b>		(78)	(156)	0

<b>CHANGE IN NET ASSETS</b>	(9,913)	(217,448)		
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NET ASSETS - BEGINNING BALANCE  
 NET ASSETS - ENDING BALANCE

**COUNTY OF VENTURA  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICT BUDGET UNIT DETAIL  
 FOR FISCAL YEAR 2014-2015**

**FUND:** 2100- WW#16 - PIRU  
 GOVERNING BOARD:  
 BOARD OF SUPERVISORS

**WW#16-PIRU-SANITATION - 6422**

**BUDGET OVERVIEW:**

	FINAL BUDGET FY 2013-14	ACTUAL PRIOR YEAR FY 2013-14	REQUESTED BUDGET FY 2014-15	RECOMMENDED BUDGET FY 2014-15	ADOPTED BUDGET FY 2014-15
TOTAL APPROPRIATIONS	4,585,800	765,476	4,402,600	4,402,600	4,402,600
TOTAL REVENUES	<u>4,184,400</u>	<u>677,861</u>	<u>4,149,558</u>	<u>4,149,558</u>	<u>4,149,558</u>
NET COUNTY COST	401,400	87,615	253,042	253,042	253,042

AUTH POSITIONS  
 FTE POSITIONS

**BUDGET UNIT DESCRIPTION:**

Provides the necessary administrative, maintenance and operational functions to provide sewer collection, treatment and disposal services to the District customers in the community of Piru. Revenue is generated from sewer service charges collected from the customers. Planned capital projects include: reclamation project, force main replacement, and solar power. Planned improvements include: Percolation Pond improvements and Raising Manholes. These projects may change based on operational needs, identification of higher priority projects, or unplanned loss of offsetting revenue.

COUNTY OF VENTURA  
STATE OF CALIFORNIA

OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2100 WW#16 - PIRU  
SERVICE ACTIVITY: UNCLASSIFIED  
UNIT 6422 WW#16-PIRU-SANITATION

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>OPERATING INCOME</b>				
PENALTIES/COSTS-DEL TAXES 8841	12,460	6,010	0	0
TOTAL FINES, FORFEITURES & PENALTY	12,460	6,010	0	0
STATE AID-OTHER 9247	50,717	108,905	3,600,000	3,600,000
TOTAL INTERGOVERNMENTAL REVENUE	50,717	108,905	3,600,000	3,600,000
SPECIAL ASSESSMENTS 9424	505,937	535,646	513,400	513,400
PLANNING/ENG SERV - FEES 9481	6,750	0	2,000	2,000
SEWER CONNECTION FEES 9611	0	0	8,400	8,400
SANITATION SERVICES 9612	19,467	23,006	21,236	21,236
PERMIT FEES 9613	0	0	200	200
LINE EXTENSION FEE 9614	40	0	0	0
SEWER STAND-BY CHARGES 9619	2,575	2,622	2,622	2,622
TOTAL CHARGES FOR SERVICES	534,769	561,274	547,858	547,858
OTHER REVENUE - MISC 9772	904	0	100	100
TOTAL MISCELLANEOUS REVENUES	904	0	100	100
<b>TOTAL OPERATING INCOME</b>	<b>598,849</b>	<b>676,188</b>	<b>4,147,958</b>	<b>4,147,958</b>

<b>OPERATING EXPENSE</b>				
REFUSE DISPOSAL 2056	5,188	2,214	0	0
GENERAL INSUR ALLOCATION - ISF 2071	2,007	1,624	1,600	1,600
MAINTENANCE SUPPLIES 2107	11,436	63,707	25,000	25,000
MAINTENANCE CONTRACTS 2108	17,904	83,876	40,000	40,000
IMPROVEMENTS-MAINTENANCE 2123	291	2,967	5,000	5,000
FACIL/MATLS SQ FT ALLOC-ISF 2125	0	3,071	0	0
LAB SUPPLIES & EXPENSE 2134	1,379	5,046	300	300
INDIRECT COST RECOVERY 2158	3,948	1,108	1,700	1,700
MISC. PAYMENTS 2159	598	(23)	500	500
PRINTING/BINDING-NOT ISF 2171	15	0	200	200
PURCHASING CHARGES - ISF 2176	468	568	500	500
MANAGEMENT & ADMIN SURVEY 2193	43,100	44,400	49,200	49,200
PUBLIC WORKS - CHARGES 2197	134,994	176,156	108,200	108,200
OTHER PROF & SPEC SERVICE 2199	40,606	2,234	20,000	20,000
COLLECTION & BILLING SVCS 2201	1,436	1,479	1,300	1,300

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
 OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2100      WW#16 - PIRU  
 SERVICE ACTIVITY: UNCLASSIFIED  
 UNIT 6422      WW#16-PIRU-SANITATION

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>OPERATING EXPENSE</b>				
ATTORNEY SERVICES      2202	1,493	2,898	1,000	1,000
COUNTY GIS EXPENSE      2214	0	55	0	0
PUBLIC AND LEGAL NOTICES      2261	0	0	100	100
BUILD LEASES & RENTALS      2281	340	0	300	300
GROUND FACILITY LEASE&RNT      2282	340	0	0	0
SPECIAL DEPT. EXP. - 01      2301	12,929	16,366	21,800	21,800
SPECIAL DEPT. EXP. - 09      2309	13,200	13,000	13,400	13,400
SPECIAL DEPT. EXP. - 23      2323	14,581	11,272	15,000	15,000
SPECIAL DEPT. EXP. - 29      2329	0	213	0	0
SEWAGE SYSTEM POWER      2543	59,830	59,379	58,000	58,000
SEWAGE TREATMENT COSTS      2545	0	334	1,600	1,600
TOTAL SERVICES AND SUPPLIES	<u>366,083</u>	<u>491,944</u>	<u>364,700</u>	<u>364,700</u>
DEPRECIATION EXPENSE      3611	<u>221,900</u>	<u>221,903</u>	<u>221,900</u>	<u>221,900</u>
TOTAL OTHER CHARGES	221,900	221,903	221,900	221,900
<b>TOTAL OPERATING EXPENSE</b>	<b>587,984</b>	<b>713,847</b>	<b>586,600</b>	<b>586,600</b>
<b>OPERATING INCOME (LOSS)</b>	<b>10,865</b>	<b>(37,659)</b>	<b>3,561,358</b>	<b>3,561,358</b>
<b>NON-OPERATING REVENUE(EXPENSE)</b>				
INT ON OTHER LONG-TERM DT      3455	<u>(56,395)</u>	<u>(51,086)</u>	<u>(55,300)</u>	<u>(55,300)</u>
TOTAL OTHER CHARGES	(56,395)	(51,086)	(55,300)	(55,300)
INTEREST EARNINGS      8911	<u>2,903</u>	<u>1,673</u>	<u>1,600</u>	<u>1,600</u>
TOTAL REV- USE OF MONEY & PROPERTY	2,903	1,673	1,600	1,600
<b>TOTAL NON-OPERATING REVENUE(EXPENSE)</b>	<b>(53,492)</b>	<b>(49,414)</b>	<b>(53,700)</b>	<b>(53,700)</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>(42,627)</b>	<b>(87,072)</b>	<b>3,507,658</b>	<b>3,507,658</b>
<b>OPERATING TRANSFERS</b>				

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2100      WW#16 - PIRU  
SERVICE ACTIVITY: UNCLASSIFIED  
UNIT 6422      WW#16-PIRU-SANITATION

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>OPERATING TRANSFERS</b>				
CONTRIB TO OTHER FUNDS                      5118	(29)	(58)	(100)	(100)
TOTAL OTHER FINANCING USES	(29)	(58)	(100)	(100)
<b>TOTAL OPERATING TRANSFERS</b>	<b>(29)</b>	<b>(58)</b>	<b>(100)</b>	<b>(100)</b>
<b>CHANGE IN NET ASSETS</b>				
	(42,656)	(87,131)	3,507,558	3,507,558
NET ASSETS - BEGINNING BALANCE				
NET ASSETS - ENDING BALANCE				
<b>RETIREMENT OF LONG TERM DEBT</b>				
OTHER LOAN PAYMENTS-PRINC                      3312	159,511	159,002	160,600	160,600
DEBT CONTRA    3992	(159,511)	(159,002)	0	0
TOTAL OTHER CHARGES	0	0	160,600	160,600
<b>TOTAL RETIREMENT OF LONG TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>160,600</b>	<b>160,600</b>
<b>FIXED ASSETS</b>				
SEWER SYSTEM IMPROVEMENT                      4036	37,858	132,452	3,600,000	3,600,000
STRUCTURES & IMPROV. CONTRA                      4992	(34,040)	(131,968)	0	0
TOTAL FIXED ASSETS	3,818	485	3,600,000	3,600,000
<b>TOTAL FIXED ASSETS</b>	<b>3,818</b>	<b>485</b>	<b>3,600,000</b>	<b>3,600,000</b>

**COUNTY OF VENTURA  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICT BUDGET UNIT DETAIL  
 FOR FISCAL YEAR 2014-2015**

**FUND:** 2110- WW#16 - DEBT SERVICE  
 GOVERNING BOARD:  
 BOARD OF SUPERVISORS

**WW#16-DEBT SERVICE - 6427**

**BUDGET OVERVIEW:**

	FINAL BUDGET FY 2013-14	ACTUAL PRIOR YEAR FY 2013-14	REQUESTED BUDGET FY 2014-15	RECOMMENDED BUDGET FY 2014-15	ADOPTED BUDGET FY 2014-15
TOTAL APPROPRIATIONS	0	0	0	0	0
TOTAL REVENUES	0	771	0	0	0
NET COUNTY COST	0	(771)	0	0	0

AUTH POSITIONS  
 FTE POSITIONS

**BUDGET UNIT DESCRIPTION:**



**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
 OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2110      WW#16 - DEBT SERVICE  
 SERVICE ACTIVITY: UNCLASSIFIED  
 UNIT 6427      WW#16-DEBT SERVICE

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>NON-OPERATING REVENUE(EXPENSE)</b>				
INTEREST EARNINGS                      8911	1,035	771	0	0
TOTAL REV- USE OF MONEY & PROPERTY	1,035	771	0	0
<b>TOTAL NON-OPERATING REVENUE(EXPENSE)</b>	<b>1,035</b>	<b>771</b>	<b>0</b>	<b>0</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>1,035</b>	<b>771</b>		
<b>CHANGE IN NET ASSETS</b>	<b>1,035</b>	<b>771</b>		

NET ASSETS - BEGINNING BALANCE  
 NET ASSETS - ENDING BALANCE

**COUNTY OF VENTURA  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICT BUDGET UNIT DETAIL  
 FOR FISCAL YEAR 2014-2015**

**FUND:** 2150- WW#17 BELL CANYON  
 GOVERNING BOARD:  
 BOARD OF SUPERVISORS

**WW#17-BELL CANYON WATER - 6430**

**BUDGET OVERVIEW:**

	FINAL BUDGET FY 2013-14	ACTUAL PRIOR YEAR FY 2013-14	REQUESTED BUDGET FY 2014-15	RECOMMENDED BUDGET FY 2014-15	ADOPTED BUDGET FY 2014-15
TOTAL APPROPRIATIONS	3,993,325	2,184,179	3,928,300	3,928,300	3,928,300
TOTAL REVENUES	<u>2,246,400</u>	<u>2,564,648</u>	<u>2,249,500</u>	<u>2,249,500</u>	<u>2,249,500</u>
NET COUNTY COST	1,746,925	(380,469)	1,678,800	1,678,800	1,678,800

AUTH POSITIONS  
 FTE POSITIONS

**BUDGET UNIT DESCRIPTION:**

Performs administrative, engineering, operations and maintenance functions to provide water for domestic, commercial and fire protection purposes in the community of Bell Canyon and Rocketdyne. Water is purchased for resale from Waterworks District No. 8 (the City of Simi Valley). The District operates and maintains transmission and distribution pipelines, a pumping station, two storage reservoirs and seven pressure reducing stations. Revenue is generated from water sales. Planned water system construction and improvement projects include: Flintlock booster pump station upgrade; general water systems improvements; reservoir safety improvements; and connection between two pressure zones. These projects may change based on operational needs, identification of higher priority projects, or unplanned loss of offsetting revenue.

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2150      WW#17 BELL CANYON  
SERVICE ACTIVITY: UNCLASSIFIED  
UNIT 6430      WW#17-BELL CANYON WATER

OPERATING DETAIL		2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1		2	3	4	5
<b>OPERATING INCOME</b>					
PENALTIES/COSTS-DEL TAXES	8841	153	42	0	0
TOTAL FINES, FORFEITURES & PENALTY		153	42	0	0
SPECIAL ASSESSMENTS	9424	8,502	8,158	8,400	8,400
PERMIT FEES	9613	240	210	100	100
LINE EXTENSION FEE	9614	0	40	100	100
METER SALES & INSTALL FEE	9615	1,015	665	400	400
WATER SALES	9616	2,330,158	2,508,609	2,191,000	2,191,000
TOTAL CHARGES FOR SERVICES		2,339,915	2,517,681	2,200,000	2,200,000
OTHER SALES	9761	0	0	200	200
OTHER REVENUE - MISC	9772	25,196	29,207	25,000	25,000
TOTAL MISCELLANEOUS REVENUES		25,196	29,207	25,200	25,200
<b>TOTAL OPERATING INCOME</b>		<b>2,365,264</b>	<b>2,546,931</b>	<b>2,225,200</b>	<b>2,225,200</b>

<b>OPERATING EXPENSE</b>					
VOICE/DATA - ISF	2033	757	691	700	700
REFUSE DISPOSAL	2056	0	53	0	0
GENERAL INSUR ALLOCATION - ISF	2071	3,438	2,688	2,700	2,700
OTHER EQUIP. MAINTENANCE	2105	0	0	500	500
MAINTENANCE SUPPLIES	2107	43,980	10,573	22,000	22,000
MAINTENANCE CONTRACTS	2108	4,437	21,905	87,100	87,100
IMPROVEMENTS-MAINTENANCE	2123	0	0	90,000	90,000
LAB SUPPLIES & EXPENSE	2134	0	0	200	200
INDIRECT COST RECOVERY	2158	3,119	2,737	2,300	2,300
MISC. PAYMENTS	2159	1,381	10,755	1,000	1,000
PRINTING/BINDING-NOT ISF	2171	221	97	0	0
MAIL CENTER - ISF	2174	153	0	200	200
PURCHASING CHARGES - ISF	2176	1,401	553	1,200	1,200
GRAPHICS CHARGES - ISF	2177	122	145	0	0
MANAGEMENT & ADMIN SURVEY	2193	57,800	62,100	66,000	66,000
ENGR. & TECH. SURVEYS	2194	0	0	15,000	15,000
PUBLIC WORKS - CHARGES	2197	169,702	164,399	265,700	265,700
OTHER PROF & SPEC SERVICE	2199	0	41	9,000	9,000
COLLECTION & BILLING SVCS	2201	1,258	1,565	2,200	2,200

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2150 WW#17 BELL CANYON  
SERVICE ACTIVITY: UNCLASSIFIED  
UNIT 6430 WW#17-BELL CANYON WATER

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>OPERATING EXPENSE</b>				
ATTORNEY SERVICES 2202	1,358	552	900	900
COUNTY GIS EXPENSE 2214	0	110	0	0
RENT/LEASES EQUIP-NOT ISF 2271	465	117	2,500	2,500
SPECIAL DEPT. EXP. - 01 2301	4,260	4,302	5,000	5,000
SPECIAL DEPT. EXP. - 09 2309	6,600	6,500	6,700	6,700
SPECIAL DEPT. EXP. - 21 2321	6,941	18,517	42,500	42,500
SPECIAL DEPT. EXP. - 23 2323	756	256	800	800
SPECIAL DEPT. EXP. - 24 2324	440	440	600	600
SPECIAL DEPT. EXP. - 26 2326	0	0	2,000	2,000
WATER PURCHASE 2546	1,688,906	1,831,840	1,838,600	1,838,600
WATER SYSTEM POWER 2547	0	0	3,500	3,500
TOTAL SERVICES AND SUPPLIES	1,997,496	2,140,937	2,468,900	2,468,900
DEPRECIATION EXPENSE 3611	41,887	41,887	42,000	42,000
TOTAL OTHER CHARGES	41,887	41,887	42,000	42,000
<b>TOTAL OPERATING EXPENSE</b>	<b>2,039,383</b>	<b>2,182,823</b>	<b>2,510,900</b>	<b>2,510,900</b>
<b>OPERATING INCOME (LOSS)</b>	<b>325,881</b>	<b>364,107</b>	<b>(285,700)</b>	<b>(285,700)</b>

<b>NON-OPERATING REVENUE(EXPENSE)</b>				
INTEREST EARNINGS 8911	21,543	17,717	24,300	24,300
TOTAL REV- USE OF MONEY & PROPERTY	21,543	17,717	24,300	24,300
GAIN/LOSS DISP FIXED ASST 9822	(40,041)	0	0	0
TOTAL OTHER FINANCING SOURCES	(40,041)	0	0	0
<b>TOTAL NON-OPERATING REVENUE(EXPENSE)</b>	<b>(18,498)</b>	<b>17,717</b>	<b>24,300</b>	<b>24,300</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>307,382</b>	<b>381,825</b>	<b>(261,400)</b>	<b>(261,400)</b>

**OPERATING TRANSFERS**

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
 OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2150 WW#17 BELL CANYON  
 SERVICE ACTIVITY: UNCLASSIFIED  
 UNIT 6430 WW#17-BELL CANYON WATER

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>OPERATING TRANSFERS</b>				
CONTRIB TO OTHER FUNDS                      5118	(19,183)	0	(7,400)	(7,400)
TOTAL OTHER FINANCING USES	(19,183)	0	(7,400)	(7,400)
<b>TOTAL OPERATING TRANSFERS</b>	<b>(19,183)</b>	<b>0</b>	<b>(7,400)</b>	<b>(7,400)</b>
<b>CHANGE IN NET ASSETS</b>				
	288,199	381,825	(268,800)	(268,800)
NET ASSETS - BEGINNING BALANCE				
NET ASSETS - ENDING BALANCE				
<b>FIXED ASSETS</b>				
WATER SYSTEM IMPROVEMENT                      4034	63	0	110,000	110,000
WATER CONSTRUCTION PROJ                      4037	16,725	54,002	1,300,000	1,300,000
STRUCTURES & IMPROV. CONTRA                      4992	(9,922)	(52,647)	0	0
TOTAL FIXED ASSETS	6,866	1,356	1,410,000	1,410,000
<b>TOTAL FIXED ASSETS</b>	<b>6,866</b>	<b>1,356</b>	<b>1,410,000</b>	<b>1,410,000</b>

**COUNTY OF VENTURA  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICT BUDGET UNIT DETAIL  
 FOR FISCAL YEAR 2014-2015**

**FUND:** 2200- WW#19 - SOMIS  
 GOVERNING BOARD:  
 BOARD OF SUPERVISORS

**WW#19-SOMIS - 6440**

**BUDGET OVERVIEW:**

	FINAL BUDGET FY 2013-14	ACTUAL PRIOR YEAR FY 2013-14	REQUESTED BUDGET FY 2014-15	RECOMMENDED BUDGET FY 2014-15	ADOPTED BUDGET FY 2014-15
TOTAL APPROPRIATIONS	8,754,783	3,360,068	10,595,900	10,595,900	10,595,900
TOTAL REVENUES	<u>7,899,400</u>	<u>3,419,584</u>	<u>10,114,500</u>	<u>10,114,500</u>	<u>10,114,500</u>
NET COUNTY COST	855,383	(59,515)	481,400	481,400	481,400

AUTH POSITIONS  
 FTE POSITIONS

**BUDGET UNIT DESCRIPTION:**

Performs necessary administrative, engineering, operations and maintenance functions to provide water for domestic, agricultural, and fire protection use in and around the community of Somis. Water is pumped from local wells and purchased from Calleguas Municipal Water District for resale. The District operates and maintains wells, transmission and distribution pipelines, pressure reducing stations, pump stations and storage reservoirs. Revenue for operations and maintenance is derived from water sales. Planned water system construction and improvement projects include: Donlon Water Line, 104/105 transmission line, 860 reservoir replacement, Sand Canyon water line, pipeline replacement program and SCADA system improvements. These projects may change based on operational needs, identification of higher priority projects, or unplanned loss of offsetting revenue.

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2200      WW#19 - SOMIS  
SERVICE ACTIVITY: UNCLASSIFIED  
UNIT 6440      WW#19-SOMIS

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED ●	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>OPERATING INCOME</b>				
PLANNING/ENG SERV - FEES	9481	0	200	200
PERMIT FEES	9613	1,035	1,000	1,000
LINE EXTENSION FEE	9614	80	100	100
METER SALES & INSTALL FEE	9615	745	1,500	1,500
WATER SALES	9616	3,188,878	2,712,500	2,712,500
CAPITAL IMPROVE CHARGES	9617	8,000	12,000	12,000
TOTAL CHARGES FOR SERVICES		3,198,738	2,727,300	2,727,300
OTHER SALES	9761	3,121	3,000	3,000
OTHER REVENUE - MISC	9772	43,118	140,000	140,000
TOTAL MISCELLANEOUS REVENUES		46,239	143,000	143,000
<b>TOTAL OPERATING INCOME</b>		<b>3,244,977</b>	<b>2,870,300</b>	<b>2,870,300</b>

<b>OPERATING EXPENSE</b>				
VOICE/DATA - ISF	2033	5,604	4,700	4,700
REFUSE DISPOSAL	2056	740	0	0
GENERAL INSUR ALLOCATION - ISF	2071	4,724	3,900	3,900
OTHER EQUIP. MAINTENANCE	2105	0	1,000	1,000
MAINTENANCE SUPPLIES	2107	135,205	95,000	95,000
MAINTENANCE CONTRACTS	2108	114,126	123,500	123,500
IMPROVEMENTS-MAINTENANCE	2123	1,322	275,000	275,000
LAB SUPPLIES & EXPENSE	2134	5,066	0	0
INDIRECT COST RECOVERY	2158	10,668	8,900	8,900
MISC. PAYMENTS	2159	22,904	1,000	1,000
PRINTING/BINDING-NOT ISF	2171	1,347	500	500
OFFICE SUPPLIES	2173	1,505	0	0
MAIL CENTER - ISF	2174	164	0	0
PURCHASING CHARGES - ISF	2176	6,177	3,700	3,700
GRAPHICS CHARGES - ISF	2177	125	500	500
MANAGEMENT & ADMIN SURVEY	2193	73,300	88,200	88,200
ENGR. & TECH. SURVEYS	2194	385	25,000	25,000
PUBLIC WORKS - CHARGES	2197	575,661	834,800	834,800
OTHER PROF & SPEC SERVICE	2199	0	13,000	13,000

COUNTY OF VENTURA  
STATE OF CALIFORNIA

OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2200 WW#19 - SOMIS  
SERVICE ACTIVITY: UNCLASSIFIED  
UNIT 6440 WW#19-SOMIS

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>OPERATING EXPENSE</b>				
COLLECTION & BILLING SVCS 2201	1,875	2,028	3,600	3,600
ATTORNEY SERVICES 2202	5,385	47,912	7,300	7,300
COUNTY GIS EXPENSE 2214	0	1,540	0	0
RENT/LEASES EQUIP-NOT ISF 2271	3,634	8,768	5,800	5,800
SMALL TOOLS & INSTRUMENTS 2291	0	0	1,500	1,500
MINOR EQUIPMENT-OTHER 2292	0	0	4,000	4,000
COMPUTER EQUIP <5000 2293	0	0	22,000	22,000
SPECIAL DEPT. EXP. - 01 2301	4,858	10,760	11,000	11,000
SPECIAL DEPT. EXP. - 02 2302	543	561	600	600
SPECIAL DEPT. EXP. - 09 2309	33,000	32,600	33,900	33,900
SPECIAL DEPT. EXP. - 21 2321	9,870	12,736	73,000	73,000
SPECIAL DEPT. EXP. - 23 2323	10,479	8,926	12,500	12,500
SPECIAL DEPT. EXP. - 24 2324	5,059	5,059	5,200	5,200
SPECIAL DEPT. EXP. - 25 2325	10,845	8,760	7,800	7,800
SPECIAL DEPT. EXP. - 26 2326	0	0	7,000	7,000
TRANS. CHARGES - ISF 2521	2,892	1,386	0	0
WATER PURCHASE 2546	453,300	1,268,565	687,500	687,500
WATER SYSTEM POWER 2547	511,051	554,677	485,300	485,300
WATER SYSTEM MAINT SUPPLY 2548	40,399	53,063	25,000	25,000
TOTAL SERVICES AND SUPPLIES	2,052,213	3,242,011	2,871,700	2,871,700
DEPRECIATION EXPENSE 3611	99,924	99,898	99,500	99,500
TOTAL OTHER CHARGES	99,924	99,898	99,500	99,500
<b>TOTAL OPERATING EXPENSE</b>	<b>2,152,138</b>	<b>3,341,909</b>	<b>2,971,200</b>	<b>2,971,200</b>
<b>OPERATING INCOME (LOSS)</b>	<b>1,092,840</b>	<b>74,200</b>	<b>(100,900)</b>	<b>(100,900)</b>

**NON-OPERATING REVENUE(EXPENSE)**

INT ON OTHER LONG-TERM DT 3455	(1,357)	(879)	(170,100)	(170,100)
TOTAL OTHER CHARGES	(1,357)	(879)	(170,100)	(170,100)



**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2200 WW#19 - SOMIS  
SERVICE ACTIVITY: UNCLASSIFIED  
UNIT 6440 WW#19-SOMIS

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>NON-OPERATING REVENUE(EXPENSE)</b>				
INTEREST EARNINGS 8911	5,655	3,475	4,200	4,200
TOTAL REV- USE OF MONEY & PROPERTY	5,655	3,475	4,200	4,200
<b>TOTAL NON-OPERATING REVENUE(EXPENSE)</b>	<b>4,298</b>	<b>2,595</b>	<b>(165,900)</b>	<b>(165,900)</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>1,097,138</b>	<b>76,796</b>	<b>(266,800)</b>	<b>(266,800)</b>

<b>OPERATING TRANSFERS</b>				
CONTRIB TO OTHER FUNDS 5118	(9,834)	(9,834)	(22,700)	(22,700)
TOTAL OTHER FINANCING USES	(9,834)	(9,834)	(22,700)	(22,700)
CONTRIB FROM OTHER FUNDS 9831	0	0	0	0
PROCEEDS OF LT DEBT 9843	0	0	7,240,000	7,240,000
TOTAL OTHER FINANCING SOURCES	0	0	7,240,000	7,240,000
<b>TOTAL OPERATING TRANSFERS</b>	<b>(9,834)</b>	<b>(9,834)</b>	<b>7,217,300</b>	<b>7,217,300</b>

<b>CHANGE IN NET ASSETS</b>	<b>1,087,304</b>	<b>66,962</b>	<b>6,950,500</b>	<b>6,950,500</b>
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NET ASSETS - BEGINNING BALANCE  
NET ASSETS - ENDING BALANCE

<b>RETIREMENT OF LONG TERM DEBT</b>				
OTHER LOAN PAYMENTS-PRINC 3312	13,579	14,038	75,400	75,400
DEBT CONTRA 3992	(13,579)	(14,038)	0	0
TOTAL OTHER CHARGES	0	0	75,400	75,400
<b>TOTAL RETIREMENT OF LONG TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>75,400</b>	<b>75,400</b>

<b>FIXED ASSETS</b>				
WATER SYSTEM IMPROVEMENT 4034	75,717	99,557	110,000	110,000
WATER CONSTRUCTION PROJ 4037	754,208	2,290,302	7,240,000	7,240,000
OTHER EQUIPMENT 4889	0	0	6,500	6,500

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
 OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2200      WW#19 - SOMIS  
 SERVICE ACTIVITY: UNCLASSIFIED  
 UNIT 6440      WW#19-SOMIS

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED ●	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>FIXED ASSETS</b>				
STRUCTURES & IMPROV. CONTRA      4992	(813,130)	(2,382,412)	0	0
<b>TOTAL FIXED ASSETS</b>	<b>16,795</b>	<b>7,447</b>	<b>7,356,500</b>	<b>7,356,500</b>
<b>TOTAL FIXED ASSETS</b>	<b>16,795</b>	<b>7,447</b>	<b>7,356,500</b>	<b>7,356,500</b>

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**SPECIAL DISTRICT BUDGET UNIT DETAIL**  
 FOR FISCAL YEAR 2014-2015

**FUND:** 2300- LAKE SHERWOOD CSD  
 GOVERNING BOARD:  
 BOARD OF SUPERVISORS

**LAKE SHERWOOD CSD - 6450**

**BUDGET OVERVIEW:**

	FINAL BUDGET FY 2013-14	ACTUAL PRIOR YEAR FY 2013-14	REQUESTED BUDGET FY 2014-15	RECOMMENDED BUDGET FY 2014-15	ADOPTED BUDGET FY 2014-15
TOTAL APPROPRIATIONS	2,648,400	2,617,617	2,692,600	2,692,600	2,692,600
TOTAL REVENUES	<u>2,209,000</u>	<u>2,504,065</u>	<u>2,282,900</u>	<u>2,282,900</u>	<u>2,282,900</u>
NET COUNTY COST	439,400	113,552	409,700	409,700	409,700

AUTH POSITIONS  
 FTE POSITIONS

**BUDGET UNIT DESCRIPTION:**

Performs administrative, engineering, operational and maintenance functions to provide uninterrupted water supply for domestic, commercial and fire protection use for residents of the District and existing community. Water is purchased for resale from the Calleguas Municipal Water District. The District operates and maintains transmission and distribution pipelines, two pumping stations and two storage reservoirs. The District also provides customer service, water quality monitoring and water reading. Revenue is generated from water sales. Planned water system construction and improvement projects include general water system improvements and Pressure Reducing Station between Zones I and II. These projects may change based on operational needs, identification of higher priority projects, or unplanned loss of offsetting revenue.

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
 OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2300 LAKE SHERWOOD CSD  
 SERVICE ACTIVITY: UNCLASSIFIED  
 UNIT 6450 LAKE SHERWOOD CSD

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>OPERATING INCOME</b>				
PLANNING/ENG SERV - FEES	9481	3,329	6,066	1,000
PERMIT FEES	9613	2,590	940	500
LINE EXTENSION FEE	9614	200	640	200
METER SALES & INSTALL FEE	9615	9,570	2,795	3,000
WATER SALES	9616	2,121,981	2,427,735	2,215,500
TOTAL CHARGES FOR SERVICES	2,137,670	2,438,176	2,220,200	2,220,200
OTHER SALES	9761	19,808	20,027	18,000
OTHER REVENUE - MISC	9772	22,876	28,471	25,000
TOTAL MISCELLANEOUS REVENUES	42,683	48,498	43,000	43,000
<b>TOTAL OPERATING INCOME</b>	<b>2,180,354</b>	<b>2,486,675</b>	<b>2,263,200</b>	<b>2,263,200</b>

<b>OPERATING EXPENSE</b>				
REFUSE DISPOSAL	2056	0	52	0
GENERAL INSUR ALLOCATION - ISF	2071	2,926	2,376	2,300
OTHER EQUIP. MAINTENANCE	2105	0	0	1,000
MAINTENANCE SUPPLIES	2107	13,431	18,709	17,000
MAINTENANCE CONTRACTS	2108	42,027	54,851	52,000
IMPROVEMENTS-MAINTENANCE	2123	0	0	70,000
LAB SUPPLIES & EXPENSE	2134	0	0	1,000
MEMBERSHIPS & DUES	2141	0	1,828	0
INDIRECT COST RECOVERY	2158	1,963	1,800	3,900
MISC. PAYMENTS	2159	506	167	1,000
PRINTING/BINDING-NOT ISF	2171	206	12	500
MAIL CENTER - ISF	2174	136	172	200
PURCHASING CHARGES - ISF	2176	227	441	200
GRAPHICS CHARGES - ISF	2177	116	141	100
MANAGEMENT & ADMIN SURVEY	2193	54,100	46,500	54,500
ENGR. & TECH. SURVEYS	2194	0	0	15,000
PUBLIC WORKS - CHARGES	2197	145,650	210,921	226,600
OTHER PROF & SPEC SERVICE	2199	27,832	6,549	29,000
COLLECTION & BILLING SVCS	2201	1,161	1,272	2,100
ATTORNEY SERVICES	2202	6,109	17,848	4,500

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2300 LAKE SHERWOOD CSD  
SERVICE ACTIVITY: UNCLASSIFIED  
UNIT 6450 LAKE SHERWOOD CSD

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>OPERATING EXPENSE</b>				
RENT/LEASES EQUIP-NOT ISF	2271	225	914	1,000
SMALL TOOLS & INSTRUMENTS	2291	0	0	4,000
MINOR EQUIPMENT-OTHER	2292	0	0	1,500
SPECIAL DEPT. EXP. - 01	2301	5,337	5,341	5,100
SPECIAL DEPT. EXP. - 21	2321	10,245	106,357	23,000
SPECIAL DEPT. EXP. - 23	2323	806	256	1,500
SPECIAL DEPT. EXP. - 24	2324	1,724	1,724	1,800
SPECIAL DEPT. EXP. - 26	2326	0	0	4,500
WATER PURCHASE	2546	1,643,782	1,999,620	1,847,900
WATER SYSTEM POWER	2547	21,810	24,820	25,000
TOTAL SERVICES AND SUPPLIES	1,980,319	2,502,671	2,396,200	2,396,200
DEPRECIATION EXPENSE	3611	114,224	114,946	114,300
TOTAL OTHER CHARGES	114,224	114,946	114,300	114,300
<b>TOTAL OPERATING EXPENSE</b>	<b>2,094,543</b>	<b>2,617,617</b>	<b>2,510,500</b>	<b>2,510,500</b>
<b>OPERATING INCOME (LOSS)</b>	<b>85,811</b>	<b>(130,943)</b>	<b>(247,300)</b>	<b>(247,300)</b>

<b>NON-OPERATING REVENUE(EXPENSE)</b>				
INTEREST EARNINGS	8911	22,821	17,390	19,700
TOTAL REV- USE OF MONEY & PROPERTY	22,821	17,390	19,700	19,700
<b>TOTAL NON-OPERATING REVENUE(EXPENSE)</b>	<b>22,821</b>	<b>17,390</b>	<b>19,700</b>	<b>19,700</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>108,632</b>	<b>(113,552)</b>	<b>(227,600)</b>	<b>(227,600)</b>

<b>OPERATING TRANSFERS</b>				
CONTRIB TO OTHER FUNDS	5118	(18,273)	0	(7,100)
TOTAL OTHER FINANCING USES	(18,273)	0	(7,100)	(7,100)
<b>TOTAL OPERATING TRANSFERS</b>	<b>(18,273)</b>	<b>0</b>	<b>(7,100)</b>	<b>(7,100)</b>

<b>CHANGE IN NET ASSETS</b>	<b>90,359</b>	<b>(113,552)</b>	<b>(234,700)</b>	<b>(234,700)</b>
NET ASSETS - BEGINNING BALANCE				
NET ASSETS - ENDING BALANCE				

**FIXED ASSETS**

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
 OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2300 LAKE SHERWOOD CSD  
 SERVICE ACTIVITY: UNCLASSIFIED  
 UNIT 6450 LAKE SHERWOOD CSD

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>FIXED ASSETS</b>				
WATER SYSTEM IMPROVEMENT                      4034	0	0	175,000	175,000
<b>TOTAL FIXED ASSETS</b>	<u>0</u>	<u>0</u>	<u>175,000</u>	<u>175,000</u>
<b>TOTAL FIXED ASSETS</b>	<b>0</b>	<b>0</b>	<b>175,000</b>	<b>175,000</b>

**COUNTY OF VENTURA  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICT BUDGET UNIT DETAIL  
 FOR FISCAL YEAR 2014-2015**

**FUND:** 2400- CAM AIR WTR/SWR SYS-ENT  
 GOVERNING BOARD:  
 BOARD OF SUPERVISORS

**CAMARILLO AIRPORT SANITATION - 6462**

**BUDGET OVERVIEW:**

	FINAL BUDGET FY 2013-14	ACTUAL PRIOR YEAR FY 2013-14	REQUESTED BUDGET FY 2014-15	RECOMMENDED BUDGET FY 2014-15	ADOPTED BUDGET FY 2014-15
TOTAL APPROPRIATIONS	827,000	175,490	848,200	848,200	848,200
TOTAL REVENUES	<u>703,400</u>	<u>202,615</u>	<u>701,800</u>	<u>701,800</u>	<u>701,800</u>
NET COUNTY COST	123,600	(27,125)	146,400	146,400	146,400
AUTH POSITIONS					
FTE POSITIONS					

**BUDGET UNIT DESCRIPTION:**

The Camarillo Utility Enterprise (Sanitation) performs necessary administrative, engineering, operational and maintenance functions within the Camarillo Airport for Sewer collection, and pumping sewage to the Camarillo Sanitation District for treatment and disposal. Operational and maintenance costs are offset by sewer service charges. Planned construction and improvement projects include sewer force main replacement and improvements to lift station controls. These projects may change based on operational needs, identification of higher priority projects, or unplanned loss of offsetting revenue.

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2400 CAM AIR WTR/SWR SYS-ENT  
SERVICE ACTIVITY: UNCLASSIFIED  
UNIT 6462 CAMARILLO AIRPORT SANITATION

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>OPERATING INCOME</b>				
PLANNING/ENG SERV - FEES	9481	0	0	100
SEWER CONNECTION FEES	9611	0	60	0
SANITATION SERVICES	9612	188,600	198,378	198,500
PERMIT FEES	9613	0	310	100
LINE EXTENSION FEE	9614	0	120	0
TOTAL CHARGES FOR SERVICES	188,600	198,868	198,700	198,700
OTHER REVENUE - MISC	9772	1,109	1,916	1,000
TOTAL MISCELLANEOUS REVENUES	1,109	1,916	1,000	1,000
<b>TOTAL OPERATING INCOME</b>	<b>189,709</b>	<b>200,784</b>	<b>199,700</b>	<b>199,700</b>

<b>OPERATING EXPENSE</b>				
VOICE/DATA - ISF	2033	542	549	500
GENERAL INSUR ALLOCATION - ISF	2071	271	212	200
OTHER EQUIP. MAINTENANCE	2105	0	0	1,000
MAINTENANCE SUPPLIES	2107	239	857	7,000
MAINTENANCE CONTRACTS	2108	2,335	1,339	24,600
IMPROVEMENTS-MAINTENANCE	2123	478	489	5,500
INDIRECT COST RECOVERY	2158	1,402	979	1,000
MISC. PAYMENTS	2159	0	4	0
PRINTING/BINDING-NOT ISF	2171	0	19	0
PURCHASING CHARGES - ISF	2176	31	31	100
MANAGEMENT & ADMIN SURVEY	2193	22,700	19,800	22,000
ENGR. & TECH. SURVEYS	2194	0	0	25,000
PUBLIC WORKS - CHARGES	2197	21,187	35,144	67,800
OTHER PROF & SPEC SERVICE	2199	22,702	9,828	15,000
COLLECTION & BILLING SVCS	2201	107	114	200
SPECIAL DEPT. EXP. - 01	2301	1,521	1,944	1,100
SPECIAL DEPT. EXP. - 23	2323	0	0	500
UTILITIES - POWER PUMPING	2542	1,616	1,396	1,800
SEWAGE TREATMENT COSTS	2545	54,563	49,978	52,100
TOTAL SERVICES AND SUPPLIES	129,694	122,682	225,400	225,400



**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2400 CAM AIR WTR/SWR SYS-ENT  
SERVICE ACTIVITY: UNCLASSIFIED  
UNIT 6462 CAMARILLO AIRPORT SANITATION

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>OPERATING EXPENSE</b>				
DEPRECIATION EXPENSE 3611	34,242	34,244	34,300	34,300
TOTAL OTHER CHARGES	34,242	34,244	34,300	34,300
<b>TOTAL OPERATING EXPENSE</b>	<b>163,936</b>	<b>156,926</b>	<b>259,700</b>	<b>259,700</b>
<b>OPERATING INCOME (LOSS)</b>	<b>25,773</b>	<b>43,859</b>	<b>(60,000)</b>	<b>(60,000)</b>

<b>NON-OPERATING REVENUE(EXPENSE)</b>				
INT ON OTHER LONG-TERM DT 3455	(20,190)	(18,564)	(16,900)	(16,900)
TOTAL OTHER CHARGES	(20,190)	(18,564)	(16,900)	(16,900)
INTEREST EARNINGS 8911	2,580	1,831	2,100	2,100
TOTAL REV- USE OF MONEY & PROPERTY	2,580	1,831	2,100	2,100
<b>TOTAL NON-OPERATING REVENUE(EXPENSE)</b>	<b>(17,609)</b>	<b>(16,734)</b>	<b>(14,800)</b>	<b>(14,800)</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>8,163</b>	<b>27,125</b>	<b>(74,800)</b>	<b>(74,800)</b>

<b>OPERATING TRANSFERS</b>				
CONTRIB TO OTHER FUNDS 5118	(8,311)	0	(600)	(600)
TOTAL OTHER FINANCING USES	(8,311)	0	(600)	(600)
PROCEEDS OF LT DEBT 9843	0	0	500,000	500,000
TOTAL OTHER FINANCING SOURCES	0	0	500,000	500,000
<b>TOTAL OPERATING TRANSFERS</b>	<b>(8,311)</b>	<b>0</b>	<b>499,400</b>	<b>499,400</b>

<b>CHANGE IN NET ASSETS</b>	<b>(148)</b>	<b>27,125</b>	<b>424,600</b>	<b>424,600</b>
NET ASSETS - BEGINNING BALANCE				
NET ASSETS - ENDING BALANCE				

<b>RETIREMENT OF LONG TERM DEBT</b>				
OTHER LOAN PAYMENTS-PRINC 3312	67,734	69,360	71,000	71,000

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
 OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2400 CAM AIR WTR/SWR SYS-ENT  
 SERVICE ACTIVITY: UNCLASSIFIED  
 UNIT 6462 CAMARILLO AIRPORT SANITATION

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5

<b>RETIREMENT OF LONG TERM DEBT</b>					
DEBT CONTRA	3992	(67,734)	(69,360)	0	0
TOTAL OTHER CHARGES		0	0	71,000	71,000
<b>TOTAL RETIREMENT OF LONG TERM DEBT</b>		0	0	71,000	71,000

<b>FIXED ASSETS</b>					
SEWER CONSTRUCTION PROJ 1099	4038	0	0	500,000	500,000
TOTAL FIXED ASSETS		0	0	500,000	500,000
<b>TOTAL FIXED ASSETS</b>		0	0	500,000	500,000

**COUNTY OF VENTURA  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICT BUDGET UNIT DETAIL  
 FOR FISCAL YEAR 2014-2015**

**FUND: 2402- WASTEWATER CAP RESERVE FUND**  
 GOVERNING BOARD:  
 BOARD OF SUPERVISORS

**WASTEWATER CAP RESERVE FUND - 6466**

**BUDGET OVERVIEW:**

	FINAL BUDGET FY 2013-14	ACTUAL PRIOR YEAR FY 2013-14	REQUESTED BUDGET FY 2014-15	RECOMMENDED BUDGET FY 2014-15	ADOPTED BUDGET FY 2014-15
TOTAL APPROPRIATIONS	0	0	0	0	0
TOTAL REVENUES	0	288	0	0	0
NET COUNTY COST	0	(288)	0	0	0

AUTH POSITIONS  
 FTE POSITIONS

**BUDGET UNIT DESCRIPTION:**

The Camarillo Airport Wastewater System Upgrade Project was funded by the State Revolving Fund (SRF) Loan. The State Water Resources Control Board administers this SRF. The purpose of this budget unit, as required by the State, is to record the transactions to build up the Wastewater Capital Reserve Fund for the future expansion, major repairs or replacement costs. The revenue will be generated from the Camarillo Utilities Enterprise (Sanitation) sewer service charges.

**COUNTY OF VENTURA**  
**STATE OF CALIFORNIA**  
**OPERATION OF SPECIAL DISTRICT ENTERPRISE FUND**  
 OPERATIONAL STATEMENT FOR FISCAL YEAR 2014-15

FUND 2402 WASTEWATER CAP RESERVE FUND  
 SERVICE ACTIVITY: UNCLASSIFIED  
 UNIT 6466 WASTEWATER CAP RESERVE FUND

OPERATING DETAIL	2012-13 ACTUAL	2013-14 ACTUAL ESTIMATED	2014-15 RECOMMENDED	2014-15 ADOPTED BY THE BOARD OF SUPERVISORS
1	2	3	4	5
<b>NON-OPERATING REVENUE(EXPENSE)</b>				
INTEREST EARNINGS 8911	357	288	0	0
TOTAL REV- USE OF MONEY & PROPERTY	357	288	0	0
<b>TOTAL NON-OPERATING REVENUE(EXPENSE)</b>	<b>357</b>	<b>288</b>	<b>0</b>	<b>0</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>357</b>	<b>288</b>		

<b>OPERATING TRANSFERS</b>				
CONTRIB FROM OTHER FUNDS 9831	7,500	0	0	0
TOTAL OTHER FINANCING SOURCES	7,500	0	0	0
<b>TOTAL OPERATING TRANSFERS</b>	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>CHANGE IN NET ASSETS</b>	<b>7,857</b>	<b>288</b>		
NET ASSETS - BEGINNING BALANCE				
NET ASSETS - ENDING BALANCE				

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