

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WATER AND WASTEWATER CAPACITY CHARGES**

Water System:

Buy-in Fee (residential per house, bulk-residential per SFE):	\$5,366.00
Capital Plan Share (per connection):	2,382.00
Water Capacity Charge (all parcels)	\$7,748.00

APN Specific Water Fee (per connection):

Booster Station #4 Service Area	\$722.00
Booster Station #5 Service Area	\$722.00

Wastewater System:

Buy-in Fee (residential per house, bulk-residential per SFE):	\$8,827.00
Capital Plan Share (per connection):	267.00
Wastewater Capacity Charge (all parcels)	\$9,094.00

APN Specific Wastewater Fee (per connection):

Lift Station #1 Service Area	\$637.00
Lift Station #2 Service Area	\$300.00

Date revised: March 5, 2024
Date in effect: May 4, 2024

Meter Size	Flow Rate (USGPM)	Factor	Water			Wastewater		Wastewater Capacity Charge
			Water Buy-in	Water Capital	Water Capacity Charge	Wastewater Buy-in	Wastewater Capital	
5/8" x 3/4"	20	1	5,366	2,382	7,748	8,827	267	9,094
3/4"	30	1.5	8,049	2,382	10,431	13,241	267	13,508
1"	50	2.5	13,415	2,382	15,797	22,069	267	22,336
1-1/2"	100	5	26,830	2,382	29,212	44,137	267	44,404
2"	160	8	42,928	2,382	45,310	70,620	267	70,887
3"	350	17.5	93,905	2,382	96,287	154,480	267	154,747
4"	400	20	107,320	2,382	109,702	176,549	267	176,816
6"	900	45	241,470	2,382	243,852	397,235	267	397,502
8"	1200	60	321,961	2,382	324,343	529,647	267	529,914
10"	1500	75	402,451	2,382	404,833	662,059	267	662,326
12"	2000	100	536,601	2,382	538,983	882,745	267	883,012

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WATER AND WASTEWATER CAPACITY CHARGES**

	Water	Wastewater
Capital Assets Replacement Cost	25,443,072	37,694,642
less Depreciation	(10,953,419)	(11,905,047)
less Contributed Capital	(4,445,895)	(9,963,277)
System Buy-In Cost Basis for Consideration (Worksheet B, D)	10,043,758	15,826,317
plus Cash Reserves	2,870,149	8,446,569
less Long-Term Debt	-	(3,514,782)
plus CWIP	357,404	2,039,736
Adjustments to System Buy-In Cost Basis for Consideration (Worksheet C, E)	3,227,553	6,971,523
Total Cost Basis for Existing Capital Facilities/Equipment (Worksheet C, E)	13,271,311	22,797,841
Percent Allocated to Future Services (Worksheet C, E)	5.73%	5.48%
Amount Allocated to Future Services	760,058	1,250,348
Number of Future Services (Worksheet A)	150	150
Base Fee (Worksheet H, I)	5,067	8,336
Administrative Fee (Worksheet J)	299	492
Total Buy-in Fee (Worksheet K, L)	\$ 5,366	\$ 8,827
Total Capital Projects (Worksheet F, G)	5,251,716	823,497
Amount Allocated to Future Services (Worksheet F, G, L, M)	724,710	52,422
less Contributed Capital (Worksheet F, G)	(387,512)	(14,582)
Cost Basis for System Development Charge Component (Worksheet H, I)	337,198	37,840
Number of Future Services (Worksheet A)	150	150
Base Fee (Worksheet H, I)	2,248	252
Administrative Fee (Worksheet J)	133	15
Capital Plan Share (Worksheet K, L)	\$ 2,381	\$ 267

Demographic Statistic	Existing Total (2023)	Projected Service Total	Total Change (Cumulative)	Annualized Change (Per Year, 10 Years)
Single Family Equivalent Units:				
Water	2,633 [a]	2,783 [d]	150 5.7%	15 0.3%
Wastewater	2,585 [a]	2,735 [d]	150 5.8%	15 0.3%

Proportionate Allocation Factor	Existing Services	Future Services
Water Equivalent Service Units	94.61%	5.39%
Wastewater Equivalent Svc. Units	94.52%	5.48%

Notes:

[a] Vandenberg Village CSD listing of single family equivalents by development/parcel as of December 2022.

[d] Per adopted District standards, based on maximum continuous flow rate by meter size.

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
Land:																
Land at Site 2	\$ 2,000	\$ -	\$ -	\$ -	1988	\$ 5,757	\$ -	\$ -	\$ 5,757	0.00%	94.61%	5.39%	e	\$ -	\$ 5,446	\$ 310
Land at Lot 54	\$ 185,000	\$ -	\$ -	\$ 176,613	2016	\$ 245,390	\$ -	\$ 234,265	\$ 11,125	0.00%	94.61%	5.39%	e	\$ -	\$ 10,525	\$ 600
Land at 3745 Constellation Road	\$ 335,000	\$ -	\$ -	\$ 37,649	2015	\$ 444,355	\$ -	\$ 49,938	\$ 394,417	0.00%	94.61%	5.39%	e	\$ -	\$ 373,158	\$ 21,259
Other Land Rights/Easements																
	\$ 100,000	\$ -	\$ -	\$ -	1988	\$ 287,829	\$ -	\$ -	\$ 287,829	0.00%	94.61%	5.39%	e	\$ -	\$ 272,316	\$ 15,514
Water Rights																
	\$ 650,000	\$ -	\$ -	\$ -	1988	\$ 1,870,890	\$ -	\$ -	\$ 1,870,890	0.00%	94.61%	5.39%	e	\$ -	\$ 1,770,051	\$ 100,838
Source of Supply Plant - Wells & Springs:																
Well 3A - 600 ft																
223 ft outer column	\$ 18,246	\$ 18,200	\$ 18,200	\$ -	2014	\$ 24,202	\$ 24,142	\$ -	\$ 60	0.00%	94.61%	5.39%	e	\$ -	\$ 57	\$ 3
120 ft inner column	\$ 10,300	\$ 5,047	\$ 5,047	\$ -	2018	\$ 13,662	\$ 6,695	\$ -	\$ 6,968	0.00%	94.61%	5.39%	e	\$ -	\$ 6,592	\$ 376
120 ft inner column	\$ 21,980	\$ 2,500	\$ 2,500	\$ -	2022	\$ 29,155	\$ 3,316	\$ -	\$ 25,838	0.00%	94.61%	5.39%	e	\$ -	\$ 24,446	\$ 1,393
Well 1B - 683 ft																
60 ft outer column	\$ 6,559	\$ 6,887	\$ 6,559	\$ -	1985	\$ 20,336	\$ 20,336	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
20 ft outer column	\$ 3,120	\$ 3,276	\$ 3,120	\$ -	2000	\$ 6,523	\$ 6,523	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
170 ft inner column, 70 ft outer column	\$ 21,073	\$ 22,126	\$ 21,073	\$ -	2012	\$ 29,447	\$ 29,447	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
40 ft inner column, 40 ft outer column	\$ 7,267	\$ 4,324	\$ 4,324	\$ -	2017	\$ 9,639	\$ 5,735	\$ -	\$ 3,904	0.00%	94.61%	5.39%	e	\$ -	\$ 3,693	\$ 210
Well 3B - 530 ft																
80 ft outer column	\$ 5,715	\$ 6,001	\$ 5,715	\$ -	1994	\$ 13,746	\$ 13,746	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
20 ft outer column	\$ 3,280	\$ 3,444	\$ 3,280	\$ -	2004	\$ 5,995.50	\$ 5,996	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
102 ft outer column	\$ 24,804	\$ 26,044	\$ 24,804	\$ -	2008	\$ 38,823.86	\$ 38,824	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
180 ft inner column	\$ 15,485	\$ 15,040	\$ 15,040	\$ -	2014	\$ 20,539.61	\$ 19,949	\$ -	\$ 591	0.00%	94.61%	5.39%	e	\$ -	\$ 559	\$ 32
40 ft inner column	\$ 15,928	\$ 8,083	\$ 8,083	\$ -	2018	\$ 21,127.42	\$ 10,722	\$ -	\$ 10,405	0.00%	94.61%	5.39%	e	\$ -	\$ 9,844	\$ 561
Descale Well 3B	\$ 12,527	\$ 6,357	\$ 6,357	\$ -	2018	\$ 16,616.22	\$ 8,433	\$ -	\$ 8,183	0.00%	94.61%	5.39%	e	\$ -	\$ 7,742	\$ 441
Source of Supply - Standby Power:																
Pump Structures & Improvements:																
Site 1 - 250HP Booster Pmp Bldg-Bldg.Rplc.Proj.	\$ 4,609	\$ 2,659	\$ 2,659	\$ -	2000	\$ 9,635.72	\$ 5,560	\$ -	\$ 4,075	0.00%	94.61%	5.39%	e	\$ -	\$ 3,856	\$ 220
Site 1 - Booster Sta. 1 Bldg. Repl. Project	\$ 181,496	\$ 109,276	\$ 109,276	\$ -	1999	\$ 389,622	\$ 234,585	\$ -	\$ 155,037	0.00%	94.61%	5.39%	e	\$ -	\$ 146,681	\$ 8,356
Site 1 - Booster Sta. 1 Rain Gutters	\$ 480	\$ 16	\$ 16	\$ -	2022	\$ 637	\$ 21	\$ -	\$ 615	0.00%	94.61%	5.39%	e	\$ -	\$ 582	\$ 33
Site 1 - Chemical Pump Room	\$ 22,416	\$ 5,604	\$ 5,604	\$ -	2013	\$ 30,540	\$ 7,635	\$ -	\$ 22,905	0.00%	94.61%	5.39%	e	\$ -	\$ 21,671	\$ 1,235
Site 1 - Chemical Tank Room	\$ 24,837	\$ 6,209	\$ 6,209	\$ -	2013	\$ 33,838	\$ 8,460	\$ -	\$ 25,378	0.00%	94.61%	5.39%	e	\$ -	\$ 24,011	\$ 1,368
Site 1 - Chemical Tank Retaining Wall	\$ 33,325	\$ 8,331	\$ 8,331	\$ -	2013	\$ 45,402	\$ 11,351	\$ -	\$ 34,052	0.00%	94.61%	5.39%	e	\$ -	\$ 32,216	\$ 1,835
Site 1 - Chemical Tank Canopy	\$ 2,190	\$ 538	\$ 538	\$ -	2013	\$ 2,984	\$ 733	\$ -	\$ 2,250	0.00%	94.61%	5.39%	e	\$ -	\$ 2,129	\$ 121
Site 1 - Generator Building - Bldg Rplcmt Project	\$ 1,603	\$ 925	\$ 925	\$ -	2000	\$ 3,351	\$ 1,934	\$ -	\$ 1,417	0.00%	94.61%	5.39%	e	\$ -	\$ 1,341	\$ 76
Site 1 - Generator Building - Roof, Rain Gutters	\$ 1,843	\$ 61	\$ 61	\$ -	2022	\$ 2,444	\$ 81	\$ -	\$ 2,363	0.00%	94.61%	5.39%	e	\$ -	\$ 2,235	\$ 127
Site 1 - Generator Canopy Footings	\$ 2,351	\$ 725	\$ 725	\$ -	2011	\$ 3,372	\$ 1,040	\$ -	\$ 2,332	0.00%	94.61%	5.39%	e	\$ -	\$ 2,207	\$ 126
Site 1 - Generator Cover	\$ 6,454	\$ 1,990	\$ 1,990	\$ -	2011	\$ 9,255	\$ 2,854	\$ -	\$ 6,402	0.00%	94.61%	5.39%	e	\$ -	\$ 6,057	\$ 345
Site 1 - Security System - Booster Sta. 1 Bldg.	\$ 2,396	\$ 2,396	\$ 2,396	\$ -	1999	\$ 5,144	\$ 5,144	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Site 1 - Well 1B Pump Building - Bldg Rplcmt Project	\$ 2,218	\$ 1,280	\$ 1,280	\$ -	2000	\$ 4,638	\$ 2,677	\$ -	\$ 1,961	0.00%	94.61%	5.39%	e	\$ -	\$ 1,855	\$ 106
Site 1 - Well 1B Pump Building - Roof, Rain Gutter	\$ 1,843	\$ 61	\$ 61	\$ -	2022	\$ 2,444	\$ 81	\$ -	\$ 2,363	0.00%	94.61%	5.39%	e	\$ -	\$ 2,235	\$ 127
Site 1 - Covered Storage Area	\$ 12,845	\$ 3,158	\$ 3,158	\$ -	2013	\$ 17,500	\$ 4,302	\$ -	\$ 13,198	0.00%	94.61%	5.39%	e	\$ -	\$ 12,487	\$ 711
Site 3 - Control Building - Bldg.Rplcmt Project	\$ 14,248	\$ 8,252	\$ 8,252	\$ -	2000	\$ 29,791	\$ 17,254	\$ -	\$ 12,537	0.00%	94.61%	5.39%	e	\$ -	\$ 11,861	\$ 676
Site 3 - Control Building - Roof, Rain Gutter	\$ 5,159	\$ 172	\$ 172	\$ -	2022	\$ 6,843	\$ 228	\$ -	\$ 6,615	0.00%	94.61%	5.39%	e	\$ -	\$ 6,259	\$ 357
Site 3 - Paving Project (reclass from 11-11181)	\$ 26,863	\$ 21,658	\$ 21,658	\$ -	1991	\$ 72,267	\$ 58,265	\$ -	\$ 14,002	0.00%	94.61%	5.39%	e	\$ -	\$ 13,247	\$ 755
Site 3 - Well 3A Building - Bldg.Rplcmt Project	\$ 2,228	\$ 1,290	\$ 1,290	\$ -	2000	\$ 4,658	\$ 2,697	\$ -	\$ 1,960	0.00%	94.61%	5.39%	e	\$ -	\$ 1,854	\$ 106
Site 3 - Well 3A Building - Roof, Rain Gutter	\$ 1,843	\$ 61	\$ 61	\$ -	2022	\$ 2,444	\$ 81	\$ -	\$ 2,363	0.00%	94.61%	5.39%	e	\$ -	\$ 2,235	\$ 127
Site 3 - Well 3B Building - Bldg. Rplcmt Project	\$ 2,320	\$ 1,344	\$ 1,344	\$ -	2000	\$ 4,851	\$ 2,809	\$ -	\$ 2,041	0.00%	94.61%	5.39%	e	\$ -	\$ 1,931	\$ 110
Site 3 - Well 3B Building - Roof, Rain Gutter	\$ 1,843	\$ 61	\$ 61	\$ -	2022	\$ 2,444	\$ 81	\$ -	\$ 2,363	0.00%	94.61%	5.39%	e	\$ -	\$ 2,235	\$ 127
B/S 4 - Enclosure, Fencing	\$ 7,038	\$ 1,452	\$ 1,452	\$ -	2015	\$ 9,336	\$ 1,926	\$ -	\$ 7,410	0.00%	94.61%	5.39%	e	\$ -	\$ 7,011	\$ 399
B/S 5 - Enclosure	\$ 3,916	\$ 669	\$ 669	\$ -	2016	\$ 5,195	\$ 887	\$ -	\$ 4,307	0.00%	94.61%	5.39%	e	\$ -	\$ 4,075	\$ 232

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
Pumping Equipment:																
Site 1 - Booster Station 1 Pumps/Motors	\$ 4,227	\$ 3,805	\$ 3,805	\$ -	1975	\$ 24,858	\$ 22,372	\$ -	\$ 2,486	0.00%	94.61%	5.39%	e	\$ -	\$ 2,352	\$ 134
Site 1 - Booster Station 1 Pump & Manifold Replace. Proj.	\$ 102,025	\$ 91,823	\$ 91,823	\$ -	1995	\$ 242,559	\$ 218,303	\$ -	\$ 24,256	0.00%	94.61%	5.39%	e	\$ -	\$ 22,949	\$ 1,307
Site 1 - Well 1B motor - 100 HP @ 1800 RPM	\$ 4,743	\$ 4,269	\$ 4,269	\$ -	1985	\$ 14,707	\$ 13,236	\$ -	\$ 1,471	0.00%	94.61%	5.39%	e	\$ -	\$ 1,391	\$ 79
Site 1 - Well 1B Replace bowl assembly	\$ 12,208	\$ 4,798	\$ 4,798	\$ -	2012	\$ 17,059	\$ 6,704	\$ -	\$ 10,355	0.00%	94.61%	5.39%	e	\$ -	\$ 9,797	\$ 558
Site 1 - Well 1B Rehabilitate bowl assembly	\$ 10,622	\$ 2,167	\$ 2,167	\$ -	2017	\$ 14,089	\$ 2,874	\$ -	\$ 11,215	0.00%	94.61%	5.39%	e	\$ -	\$ 10,611	\$ 604
Site 1 - Soft Start - Booster Pump	\$ 4,293	\$ 863	\$ 863	\$ -	2017	\$ 5,695	\$ 1,145	\$ -	\$ 4,550	0.00%	94.61%	5.39%	e	\$ -	\$ 4,305	\$ 245
Site 1 - Soft Start - Booster Pump #2	\$ 4,462	\$ 602	\$ 602	\$ -	2019	\$ 5,919	\$ 799	\$ -	\$ 5,120	0.00%	94.61%	5.39%	e	\$ -	\$ 4,844	\$ 276
Site 1 - Soft Start - Booster Pump #3	\$ 4,462	\$ 602	\$ 602	\$ -	2019	\$ 5,919	\$ 799	\$ -	\$ 5,120	0.00%	94.61%	5.39%	e	\$ -	\$ 4,844	\$ 276
Site 1 - Booster pump maintenance - 100hp	\$ 3,158	\$ 644	\$ 644	\$ -	2017	\$ 4,189	\$ 855	\$ -	\$ 3,335	0.00%	94.61%	5.39%	e	\$ -	\$ 3,155	\$ 180
Site 1 - Booster pump maintenance - 75hp	\$ 8,305	\$ 3,687	\$ 3,687	\$ -	2011	\$ 11,910	\$ 5,288	\$ -	\$ 6,622	0.00%	94.61%	5.39%	e	\$ -	\$ 6,265	\$ 357
Site 1 - Booster pump maintenance - 75hp	\$ 9,201	\$ 3,809	\$ 3,809	\$ -	2012	\$ 12,857	\$ 5,323	\$ -	\$ 7,534	0.00%	94.61%	5.39%	e	\$ -	\$ 7,128	\$ 406
Site 1 - Well 1B Meter	\$ 12,381	\$ 3,529	\$ 3,529	\$ -	2015	\$ 16,423	\$ 4,681	\$ -	\$ 11,742	0.00%	94.61%	5.39%	e	\$ -	\$ 11,110	\$ 633
Site 1 - Well 1B Soft Start	\$ 4,903	\$ 897	\$ 897	\$ -	2018	\$ 6,504	\$ 1,190	\$ -	\$ 5,314	0.00%	94.61%	5.39%	e	\$ -	\$ 5,027	\$ 286
Site 3 - Well 3A Pump - 150hp @ 1800 rpm	\$ 14,360	\$ 12,924	\$ 12,924	\$ -	1983	\$ 45,938	\$ 41,344	\$ -	\$ 4,594	0.00%	94.61%	5.39%	e	\$ -	\$ 4,346	\$ 248
Site 3 - Well 3A Bowls	\$ 16,106	\$ 2,706	\$ 2,706	\$ -	2018	\$ 21,364	\$ 3,589	\$ -	\$ 17,774	0.00%	94.61%	5.39%	e	\$ -	\$ 16,816	\$ 958
Site 3 - Well 3A Head	\$ 4,087	\$ 1,398	\$ 1,398	\$ -	2014	\$ 5,421	\$ 1,854	\$ -	\$ 3,567	0.00%	94.61%	5.39%	e	\$ -	\$ 3,375	\$ 192
Site 3 - Well 3A Soft Start	\$ 13,306	\$ 4,151	\$ 4,151	\$ -	2014	\$ 17,649	\$ 5,507	\$ -	\$ 12,143	0.00%	94.61%	5.39%	e	\$ -	\$ 11,488	\$ 654
Site 3 - Well 3A Meter	\$ 13,525	\$ 3,855	\$ 3,855	\$ -	2015	\$ 17,940	\$ 5,113	\$ -	\$ 12,827	0.00%	94.61%	5.39%	e	\$ -	\$ 12,136	\$ 691
Site 3 - Well 3B Pump	\$ 12,038	\$ 10,834	\$ 10,834	\$ -	1987	\$ 35,537	\$ 31,983	\$ -	\$ 3,554	0.00%	94.61%	5.39%	e	\$ -	\$ 3,362	\$ 192
Site 3 - Well 3B Extension - 8" epoxy piping	\$ 2,956	\$ 2,660	\$ 2,660	\$ -	1991	\$ 7,952	\$ 7,157	\$ -	\$ 795	0.00%	94.61%	5.39%	e	\$ -	\$ 752	\$ 43
Site 3 - Well 3B Pump Bowls	\$ 9,836	\$ 1,711	\$ 1,711	\$ -	2018	\$ 13,047	\$ 2,270	\$ -	\$ 10,777	0.00%	94.61%	5.39%	e	\$ -	\$ 10,196	\$ 581
Site 3 - Well 3B Soft Start	\$ 4,396	\$ 369	\$ 369	\$ -	2021	\$ 5,831	\$ 490	\$ -	\$ 5,341	0.00%	94.61%	5.39%	e	\$ -	\$ 5,053	\$ 288
Site 3 - Well 3B Soft Start	\$ 8,379	\$ 75	\$ 75	\$ -	2023	\$ 11,114	\$ 100	\$ -	\$ 11,014	0.00%	94.61%	5.39%	e	\$ -	\$ 10,420	\$ 594
Site 3 - Well 3B Meter	\$ 6,763	\$ 1,928	\$ 1,928	\$ -	2015	\$ 8,971	\$ 2,557	\$ -	\$ 6,414	0.00%	94.61%	5.39%	e	\$ -	\$ 6,069	\$ 346
B/S 3 - Rehab 100hp 1800rpm motor	\$ 3,681	\$ 707	\$ 707	\$ -	2018	\$ 4,883	\$ 938	\$ -	\$ 3,946	0.00%	94.61%	5.39%	e	\$ -	\$ 3,733	\$ 213
B/S 4 - Pump, Motor, VFD	\$ 22,702	\$ 6,742	\$ 6,742	\$ -	2015	\$ 30,113	\$ 8,943	\$ -	\$ 21,169	0.00%	94.61%	5.39%	e	\$ -	\$ 20,028	\$ 1,141
B/S 4 - 4" Ultra Mag Flow Meter	\$ 3,133	\$ 1,673	\$ 1,673	\$ -	2008	\$ 4,904	\$ 2,619	\$ -	\$ 2,285	0.00%	94.61%	5.39%	e	\$ -	\$ 2,162	\$ 123
B/S 5 - 4" Ultra Mag Flow Meter	\$ 3,133	\$ 1,673	\$ 1,673	\$ -	2008	\$ 4,904	\$ 2,619	\$ -	\$ 2,285	0.00%	94.61%	5.39%	e	\$ -	\$ 2,162	\$ 123
B/S 5 - Pump, Motor, VFD	\$ 37,574	\$ 9,243	\$ 9,243	\$ -	2016	\$ 49,840	\$ 12,261	\$ -	\$ 37,579	0.00%	94.61%	5.39%	e	\$ -	\$ 35,554	\$ 2,025
B/S 5 - Install transfer switch & connector	\$ 2,885	\$ 502	\$ 502	\$ -	2018	\$ 3,827	\$ 666	\$ -	\$ 3,161	0.00%	94.61%	5.39%	e	\$ -	\$ 2,991	\$ 170
2 ea Pressure Reducing Stations - contributed capital-Prov Land	\$ 79,920	\$ 38,362	\$ 38,362	\$ 79,920	2010	\$ 118,141	\$ 56,708	\$ 118,141	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Cla-val Stainless Steel Upgrade for Pressure Reducing Stations	\$ 7,887	\$ 1,633	\$ 1,633	\$ -	2017	\$ 10,461	\$ 2,165	\$ -	\$ 8,296	0.00%	94.61%	5.39%	e	\$ -	\$ 7,849	\$ 447
Computer Equipment																
SCADA Controls for Chlorine Analyzer	\$ 760	\$ 684	\$ 684	\$ -	2007	\$ 1,241	\$ 1,117	\$ -	\$ 124	0.00%	94.61%	5.39%	e	\$ -	\$ 117	\$ 7
SCADA Site 3 Controls	\$ 23,954	\$ 18,684	\$ 18,684	\$ -	2014	\$ 31,774	\$ 24,783	\$ -	\$ 6,990	0.00%	94.61%	5.39%	e	\$ -	\$ 6,613	\$ 377
SCADA Tank 5 Solar Panel	\$ 9,025	\$ 6,363	\$ 6,363	\$ -	2015	\$ 11,971	\$ 8,439	\$ -	\$ 3,531	0.00%	94.61%	5.39%	e	\$ -	\$ 3,341	\$ 190
SCADA Radio/Antennas-Site #5	\$ 4,293	\$ 2,930	\$ 2,930	\$ -	2015	\$ 5,695	\$ 3,887	\$ -	\$ 1,808	0.00%	94.61%	5.39%	e	\$ -	\$ 1,711	\$ 97
SCADA Booster Station #4 and #5	\$ 37,894	\$ 22,452	\$ 22,452	\$ -	2016	\$ 50,263	\$ 29,781	\$ -	\$ 20,482	0.00%	25.00%	75.00%	e	\$ -	\$ 5,121	\$ 15,362
SCADA Microtel Dialer - Model MDS-516 @ 70%	\$ 2,881	\$ 2,593	\$ 2,593	\$ -	1993	\$ 7,192	\$ 6,473	\$ -	\$ 719	0.00%	94.61%	5.39%	e	\$ -	\$ 680	\$ 39
SCADA Operating System @ 70%	\$ 69,981	\$ 69,981	\$ 69,981	\$ -	2007	\$ 114,266	\$ 114,266	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
SCADA WIN 911 Software @ 70%	\$ 1,978	\$ 1,978	\$ 1,978	\$ -	2009	\$ 3,001	\$ 3,001	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
SCADA WIN 911 Installation & Setup @ 70%	\$ 2,195	\$ 2,195	\$ 2,195	\$ -	2009	\$ 3,331	\$ 3,331	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
SCADA Workstation @ 70%	\$ 8,746	\$ 8,746	\$ 8,746	\$ -	2014	\$ 11,601	\$ 11,601	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
SCADA Radio/Antennas-Office @ 70%	\$ 6,361	\$ 4,341	\$ 4,341	\$ -	2015	\$ 8,437	\$ 5,758	\$ -	\$ 2,679	0.00%	94.61%	5.39%	e	\$ -	\$ 2,534	\$ 144
Pumping Equipment - Standby Power:																
Site 3 - 320kW Multiquip Generator	\$ 116,533	\$ 73,853	\$ 73,853	\$ -	2009	\$ 176,866	\$ 112,089	\$ -	\$ 64,777	0.00%	94.61%	5.39%	e	\$ -	\$ 61,286	\$ 3,491
Water Treatment Equipment:																
Backwash - 6" Octave Meter	\$ 5,395	\$ 1,160	\$ 1,160	\$ -	2016	\$ 7,156	\$ 1,539	\$ -	\$ 5,617	0.00%	94.61%	5.39%	e	\$ -	\$ 5,315	\$ 303
Chemical System - NaOCL and NaHSO3 Tanks	\$ 39,367	\$ 35,430	\$ 35,430	\$ -	2013	\$ 53,634	\$ 48,270	\$ -	\$ 5,363	0.00%	94.61%	5.39%	e	\$ -	\$ 5,074	\$ 289
Chemical System - ProMinent NaOCL Pumps and two-pump wall skid	\$ 45,495	\$ 4,095	\$ 4,095	\$ -	2020	\$ 60,346	\$ 5,431	\$ -	\$ 54,915	0.00%	94.61%	5.39%	e	\$ -	\$ 51,955	\$ 2,960

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
4,522 LF 8" C900 main, blow-offs, dead-end caps-contributed capital-Prov Land	\$ 113,971	\$ 13,676	\$ 13,676	\$ 113,971	2014	\$ 151,174	\$ 18,141	\$ 151,174	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
1,093 LF 6" C900 main-contributed capital-Prov Land	\$ 18,588	\$ 2,231	\$ 2,231	\$ 18,588	2014	\$ 24,656	\$ 2,959	\$ 24,656	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
18 ea 8" Gate Valve w/box-contributed capital-Prov Land	\$ 16,380	\$ 1,966	\$ 1,966	\$ 16,380	2014	\$ 21,727	\$ 2,607	\$ 21,727	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
13,494 LF 8" C900 main, blow-offs, dead-end caps-Prov Land	\$ 9,981	\$ 1,774	\$ 1,774		2010	\$ 14,754	\$ 2,623	\$ -	\$ 12,131	0.00%	94.61%	5.39%	e	\$ -	\$ 11,477	\$ 654
1,406 LF 6" C900 main-Prov Land	\$ 1,040	\$ 185	\$ 185		2010	\$ 1,537	\$ 273	\$ -	\$ 1,264	0.00%	94.61%	5.39%	e	\$ -	\$ 1,196	\$ 68
4,522 LF 8" C900 main, blow-offs, dead-end caps-Prov Land	\$ 1,382	\$ 166	\$ 166		2014	\$ 1,834	\$ 220	\$ -	\$ 1,614	0.00%	94.61%	5.39%	e	\$ -	\$ 1,527	\$ 87
1,093 LF 6" C900 main-Prov Land	\$ 334	\$ 40	\$ 40		2014	\$ 443	\$ 53	\$ -	\$ 390	0.00%	94.61%	5.39%	e	\$ -	\$ 369	\$ 21
1 EA 8" Bypass Assembly Over CCWA Water Pipeline-contributed capital-Clubhouse Estates	\$ 3,325	\$ 473	\$ 473	\$ 3,325	2012	\$ 4,646	\$ 661	\$ 4,646	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
3960 LF 8" C900 CL 150 main-contributed capital-Clubhouse Estates	\$ 87,120	\$ 12,390	\$ 12,390	\$ 87,120	2012	\$ 121,741	\$ 17,314	\$ 121,741	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
3960 LF 8" C900 CL 150 main-Clubhouse Estates	\$ 1,519	\$ 216	\$ 216	\$ -	2012	\$ 2,122	\$ 302	\$ -	\$ 1,820	0.00%	94.61%	5.39%	e	\$ -	\$ 1,722	\$ 98
360 LF 8" C900 main w/slurry-contributed capital-Clubhouse Estates	\$ 20,880	\$ 2,970	\$ 2,970	\$ 20,880	2012	\$ 29,178	\$ 4,150	\$ 29,178	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
220 LF 8" C900 CL 200 main-contributed capital-Clubhouse Estates	\$ 12,430	\$ 1,768	\$ 1,768	\$ 12,430	2012	\$ 17,370	\$ 2,470	\$ 17,370	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
4015 LF 12" C900 CL 150 main-contributed capital-Clubhouse Estates	\$ 204,765	\$ 29,122	\$ 29,122	\$ 204,765	2012	\$ 286,139	\$ 40,695	\$ 286,139	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
4015 LF 12" C900 CL 150 main-Clubhouse Estates	\$ 2,788	\$ 397	\$ 397	\$ -	2012	\$ 3,896	\$ 554	\$ -	\$ 3,342	0.00%	94.61%	5.39%	e	\$ -	\$ 3,162	\$ 180
4 ea 8" Gate Valve w/box-contributed capital-Clubhouse Estates	\$ 4,080	\$ 580	\$ 580	\$ 4,080	2012	\$ 5,701	\$ 811	\$ 5,701	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
4 ea 12" Gate Valve w/box-contributed capital-Clubhouse Estates	\$ 7,940	\$ 1,129	\$ 1,129	\$ 7,940	2012	\$ 11,095	\$ 1,578	\$ 11,095	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
B/S #4 - pipe and fittings	\$ 13,778	\$ 1,531	\$ 1,531	\$ -	2015	\$ 18,275	\$ 2,031	\$ -	\$ 16,245	0.00%	94.61%	5.39%	e	\$ -	\$ 15,369	\$ 876
1 ea 12" Gate Valve-Aldebaran	\$ 3,953	\$ 444	\$ 444	\$ -	2015	\$ 5,244	\$ 588	\$ -	\$ 4,656	0.00%	94.61%	5.39%	e	\$ -	\$ 4,405	\$ 251
3 ea 12" Gate Valves-Site #2	\$ 12,928	\$ 1,451	\$ 1,451	\$ -	2015	\$ 17,148	\$ 1,924	\$ -	\$ 15,224	0.00%	94.61%	5.39%	e	\$ -	\$ 14,403	\$ 821
2 ea 12" Gate Valves-Constellation Road	\$ 13,514	\$ 1,502	\$ 1,502	\$ -	2015	\$ 17,926	\$ 1,992	\$ -	\$ 15,934	0.00%	94.61%	5.39%	e	\$ -	\$ 15,075	\$ 859
80 LF 12" main-Site #2	\$ 3,573	\$ 401	\$ 401	\$ -	2015	\$ 4,740	\$ 532	\$ -	\$ 4,208	0.00%	94.61%	5.39%	e	\$ -	\$ 3,981	\$ 227
80 LF 12" main-Site #2-contributed capital (Prop 84)	\$ 14,909	\$ 1,673	\$ 1,673	\$ 14,909	2015	\$ 19,775	\$ 2,219	\$ 19,775	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
CIPP line 865 LF 12" Water Main-Constellation Road	\$ 415,906	\$ 46,212	\$ 46,212	\$ -	2015	\$ 551,672	\$ 61,297	\$ -	\$ 490,375	0.00%	94.61%	5.39%	e	\$ -	\$ 463,944	\$ 26,431
2 ea 6" Gate Valves	\$ 5,547	\$ 536	\$ 536	\$ -	2016	\$ 7,357	\$ 711	\$ -	\$ 6,646	0.00%	94.61%	5.39%	e	\$ -	\$ 6,288	\$ 358
10 ea 12" Gate Valves	\$ 40,865	\$ 3,950	\$ 3,950	\$ -	2016	\$ 54,204	\$ 5,240	\$ -	\$ 48,964	0.00%	94.61%	5.39%	e	\$ -	\$ 46,325	\$ 2,639
Line #1 - 12" Octave Meter	\$ 12,293	\$ 2,674	\$ 2,674	\$ -	2016	\$ 16,306	\$ 3,547	\$ -	\$ 12,760	0.00%	94.61%	5.39%	e	\$ -	\$ 12,072	\$ 688
Line #2 - 12" Octave Meter	\$ 12,293	\$ 2,674	\$ 2,674	\$ -	2016	\$ 16,306	\$ 3,547	\$ -	\$ 12,760	0.00%	94.61%	5.39%	e	\$ -	\$ 12,072	\$ 688
17 ea 1" Air Release Valves	\$ 12,193	\$ 1,152	\$ 1,152	\$ -	2016	\$ 16,173	\$ 1,527	\$ -	\$ 14,645	0.00%	94.61%	5.39%	e	\$ -	\$ 13,856	\$ 789
5 ea 2" Air Release Valves	\$ 6,433	\$ 608	\$ 608	\$ -	2016	\$ 8,533	\$ 806	\$ -	\$ 7,727	0.00%	94.61%	5.39%	e	\$ -	\$ 7,311	\$ 416
6 ea 6" Gate Valves	\$ 17,717	\$ 1,457	\$ 1,457	\$ -	2017	\$ 23,500	\$ 1,933	\$ -	\$ 21,567	0.00%	94.61%	5.39%	e	\$ -	\$ 20,405	\$ 1,162
5 ea 8" Gate Valves	\$ 16,544	\$ 1,361	\$ 1,361	\$ -	2017	\$ 21,944	\$ 1,805	\$ -	\$ 20,139	0.00%	94.61%	5.39%	e	\$ -	\$ 19,054	\$ 1,085
8 ea 12" Gate Valves	\$ 37,332	\$ 3,071	\$ 3,071	\$ -	2017	\$ 49,519	\$ 4,073	\$ -	\$ 45,445	0.00%	94.61%	5.39%	e	\$ -	\$ 42,996	\$ 2,449
8 ea 12" Gate Valves	\$ 46,093	\$ 2,766	\$ 2,766	\$ -	2019	\$ 61,139	\$ 3,668	\$ -	\$ 57,471	0.00%	94.61%	5.39%	e	\$ -	\$ 54,373	\$ 3,098
1 ea 10" Gate Valves	\$ 6,306	\$ 378	\$ 378	\$ -	2019	\$ 8,365	\$ 502	\$ -	\$ 7,863	0.00%	94.61%	5.39%	e	\$ -	\$ 7,439	\$ 424
2 ea 8" Gate Valves	\$ 7,179	\$ 431	\$ 431	\$ -	2019	\$ 9,523	\$ 571	\$ -	\$ 8,951	0.00%	94.61%	5.39%	e	\$ -	\$ 8,469	\$ 482
9 ea 6" Gate Valves	\$ 31,488	\$ 1,889	\$ 1,889	\$ -	2019	\$ 41,766	\$ 2,506	\$ -	\$ 39,260	0.00%	94.61%	5.39%	e	\$ -	\$ 37,144	\$ 2,116
2470 LF 6" Water Main/8 ea 6" gate valves-contributed capital (Heritage II)	\$ 27,980	\$ 1,679	\$ 1,679	\$ 27,980	2019	\$ 37,114	\$ 2,227	\$ 37,114	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
4 ea 12" Gate Valves	\$ 21,520	\$ 1,124	\$ 1,124	\$ -	2019	\$ 28,545	\$ 1,491	\$ -	\$ 27,055	0.00%	94.61%	5.39%	e	\$ -	\$ 25,596	\$ 1,458
2 ea 8" Gate Valves	\$ 6,822	\$ 356	\$ 356	\$ -	2019	\$ 9,048	\$ 473	\$ -	\$ 8,576	0.00%	94.61%	5.39%	e	\$ -	\$ 8,114	\$ 462
11 ea 6" Gate Valves	\$ 39,404	\$ 2,058	\$ 2,058	\$ -	2019	\$ 52,267	\$ 2,730	\$ -	\$ 49,537	0.00%	94.61%	5.39%	e	\$ -	\$ 46,867	\$ 2,670
2 ea 4" Gate Valves	\$ 4,249	\$ 222	\$ 222	\$ -	2019	\$ 5,636	\$ 294	\$ -	\$ 5,342	0.00%	94.61%	5.39%	e	\$ -	\$ 5,054	\$ 288
4 ea 8" Gate Valves	\$ 21,014	\$ 864	\$ 864	\$ -	2020	\$ 27,873	\$ 1,146	\$ -	\$ 26,727	0.00%	94.61%	5.39%	e	\$ -	\$ 25,287	\$ 1,441
5 ea 6" Gate Valves	\$ 23,698	\$ 974	\$ 974	\$ -	2020	\$ 31,433	\$ 1,292	\$ -	\$ 30,141	0.00%	94.61%	5.39%	e	\$ -	\$ 28,517	\$ 1,625
1 ea 4" Gate Valves	\$ 4,489	\$ 185	\$ 185	\$ -	2020	\$ 5,954	\$ 245	\$ -	\$ 5,709	0.00%	94.61%	5.39%	e	\$ -	\$ 5,402	\$ 308
1 ea 6" Gate Valves (booked 1/22)	\$ 3,586	\$ 108	\$ 108	\$ -	2021	\$ 4,756	\$ 143	\$ -	\$ 4,614	0.00%	94.61%	5.39%	e	\$ -	\$ 4,365	\$ 249
2 ea 4" Gate Valves (booked 1/22)	\$ 9,863	\$ 296	\$ 296	\$ -	2021	\$ 13,082	\$ 392	\$ -	\$ 12,690	0.00%	94.61%	5.39%	e	\$ -	\$ 12,006	\$ 684
Transmission & Distribution Services:																
1,360 Services (1959-1965)	\$ 43,047	\$ 43,047	\$ 43,047	\$ -	1965	\$ 576,630	\$ 576,630	\$ -	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -
246 Services (1966-1974)	\$ 20,952	\$ 20,952	\$ 20,952	\$ -	1974	\$ 134,913	\$ 134,913	\$ -	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -
312 Services (1975-1980)	\$ 35,416	\$ 35,416	\$ 35,416	\$ -	1980	\$ 142,311	\$ 142,311	\$ -	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -
158 Services (1981-1987)	\$ 37,001	\$ 37,001	\$ 37,001	\$ -	1987	\$ 109,230	\$ 109,229.87	\$ -	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -
16 Services Tract 14198 - contributed capital (Vandenberg Patti)	\$ 188	\$ 188	\$ 188	\$ 188	1993	\$ 468	\$ 468	\$ 468	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -
23 ea 1 1/2" /2ea 2" Services-contributed capital (Heritage Seniors)	\$ 15,895	\$ 10,950	\$ 10,950	\$ 15,895	2002	\$ 31,622	\$ 21,784	\$ 31,622	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -
61 ea 3/4" Water Service-contributed capital (Providence Landing)	\$ 30,820	\$ 13,698	\$ 13,698	\$ 30,820	2010	\$ 45,559	\$ 20,248	\$ 45,559	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -

Data prepared by: Cynthia Allen, VVCSO
Spreadsheet tool created by: NBS - Local Government Solutions

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
172 ea 1" Water Service-contributed capital (Providence Landing)	\$ 78,960	\$ 35,093	\$ 35,093	\$ 78,960	2010	\$ 116,722	\$ 51,876	\$ 116,722	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -
7 ea 2" Irrigation Service-contributed capital (Providence Landing)	\$ 8,150	\$ 3,622	\$ 3,622	\$ 8,150	2010	\$ 12,048	\$ 5,355	\$ 12,048	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -
1 ea 1" Service Saddle-contributed capital (Clubhouse Estates)	\$ 300	\$ 107	\$ 107	\$ 300	2012	\$ 419	\$ 149	\$ 419	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -
52 ea 1" Water Service-contributed capital (Clubhouse Estates)	\$ 44,980	\$ 15,993	\$ 15,993	\$ 44,980	2012	\$ 62,855	\$ 22,348	\$ 62,855	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -
97 ea 1" Water Service-contributed capital (Providence Landing)	\$ 48,075	\$ 14,423	\$ 14,423	\$ 48,075	2014	\$ 63,768	\$ 19,130	\$ 63,768	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -
1 ea 1 1/2" Water Service-contributed capital (Providence Landing)	\$ 495	\$ 149	\$ 149	\$ 495	2014	\$ 657	\$ 197	\$ 657	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -
3 ea 2" Water Service-contributed capital (Providence Landing)	\$ 3,300	\$ 990	\$ 990	\$ 3,300	2014	\$ 4,377	\$ 1,313	\$ 4,377	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -
1 ea 4" Water Service-contributed capital (Providence Landing)	\$ 435	\$ 131	\$ 131	\$ 435	2014	\$ 577	\$ 173.10	\$ 577	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -
1 ea 4" Water Service (Providence Landing)	\$ 3,241	\$ 972	\$ 972	\$ 3,241	2014	\$ 4,298	\$ 1,290	\$ 4,298	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -
27 ea 1 1/2" /5ea 2" Water Services-contributed capital (Heritage II)	\$ 31,400	\$ 4,710	\$ 4,710	\$ 31,400	2019	\$ 41,650	\$ 6,248	\$ 41,650	\$ -	100.00%	0.00%	0.00%	f	\$ -	\$ -	\$ -
Oak Hill Condos Water Service Lines (Tract #11983)	\$ 76,155	\$ 4,442	\$ 4,442	\$ -	2021	\$ 101,014	\$ 5,892	\$ -	\$ 95,122	100.00%	0.00%	0.00%	f	\$ 95,122	\$ -	\$ -
Transmission & Distribution Hydrants:																
51 Hydrants (1959-1965)	\$ 14,336	\$ 12,903	\$ 12,903	\$ -	1965	\$ 192,044	\$ 172,839	\$ -	\$ 19,204	0.00%	94.61%	5.39%	e	\$ -	\$ 18,169	\$ 1,035
4 Hydrants (1966-1974)	\$ 1,530	\$ 1,377	\$ 1,377	\$ -	1974	\$ 9,853	\$ 8,868	\$ -	\$ 985	0.00%	94.61%	5.39%	e	\$ -	\$ 932	\$ 53
19 Hydrants (1981-1987)	\$ 14,540	\$ 11,641	\$ 11,641	\$ -	1987	\$ 42,922	\$ 34,365	\$ -	\$ 8,558	0.00%	94.61%	5.39%	e	\$ -	\$ 8,096	\$ 461
1 Hydrant - Booster Bldg. Repl. Proj.	\$ 993	\$ 538	\$ 538	\$ -	1999	\$ 2,133	\$ 1,155	\$ -	\$ 977	0.00%	94.61%	5.39%	e	\$ -	\$ 925	\$ 53
2 Hydrants Tract 14198 Vand. Patti (Cont.Cap.)	\$ 3,200	\$ 2,184	\$ 2,184	\$ 3,200	1993	\$ 7,989	\$ 5,452	\$ 7,989	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
7 Hydrants-Heritage Seniors	\$ 19,950	\$ 9,277	\$ 9,277	\$ 19,950	2002	\$ 39,689	\$ 18,456	\$ 39,689	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
19 Hydrants-Prov. Landing	\$ 46,265	\$ 13,879	\$ 13,879	\$ 46,265	2010	\$ 68,390	\$ 20,517	\$ 68,390	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
9 Hydrants-Prov. Landing	\$ 24,075	\$ 4,875	\$ 4,875	\$ 24,075	2014	\$ 31,934	\$ 6,467	\$ 31,934	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
10 Hydrants-Clubhouse Estates	\$ 30,595	\$ 7,343	\$ 7,343	\$ 30,595	2012	\$ 42,753	\$ 10,261	\$ 42,753	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
12 Hydrants	\$ 16,899	\$ 2,377	\$ 2,377		2017	\$ 22,416	\$ 3,152	\$ -	\$ 19,264	0.00%	94.61%	5.39%	e	\$ -	\$ 18,225	\$ 1,038
27 Hydrants	\$ 44,906	\$ 5,389	\$ 5,389		2018	\$ 59,565	\$ 7,148	\$ -	\$ 52,417	0.00%	94.61%	5.39%	e	\$ -	\$ 49,592	\$ 2,825
7 Hydrants-Heritage II	\$ 18,092	\$ 1,832	\$ 1,832	\$ 18,092	2019	\$ 23,998	\$ 2,430	\$ 23,998	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
19 Hydrants	\$ 84,354	\$ 7,592	\$ 7,592		2019	\$ 111,890	\$ 10,070	\$ -	\$ 101,819	0.00%	94.61%	5.39%	e	\$ -	\$ 96,332	\$ 5,488
13 Hydrants	\$ 99,723	\$ 5,048	\$ 5,048		2021	\$ 132,276	\$ 6,696	\$ -	\$ 125,580	0.00%	94.61%	5.39%	e	\$ -	\$ 118,811	\$ 6,769
1 Hydrant	\$ 7,852	\$ 353	\$ 353		2021	\$ 10,415	\$ 469	\$ -	\$ 9,946	0.00%	94.61%	5.39%	e	\$ -	\$ 9,410	\$ 536
General Plant Structures & Improvements:																
Site 1 - Shop and outside	\$ 31,785	\$ 31,785	\$ 31,785	\$ -	1961	\$ 488,111	\$ 488,111	\$ -	\$ 0	0.00%	94.61%	5.39%	e	\$ -	\$ 0	\$ 0
Site 1 - Access Rd-Culvert Replmnt Proj.	\$ 78,371	\$ 53,064	\$ 53,064	\$ -	1996	\$ 181,382	\$ 122,811	\$ -	\$ 58,571	0.00%	94.61%	5.39%	e	\$ -	\$ 55,414	\$ 3,157
Site 1 - Contributed Equity FEMA/OES	\$ 23,855	\$ 16,152	\$ 16,152	\$ 23,855	1996	\$ 55,210	\$ 37,382	\$ 55,210	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Site 1 - Upgrade Shop Lockers/Restroom	\$ 20,374	\$ 12,267	\$ 12,267	\$ -	1999	\$ 43,737	\$ 26,333	\$ -	\$ 17,404	0.00%	94.61%	5.39%	e	\$ -	\$ 16,466	\$ 938
Site 1 - Electric Gate	\$ 5,850	\$ 18,460	\$ 5,850	\$ -	2017	\$ 7,760	\$ 7,760	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Site 1 - Rehabilitation of Shop Roof, Walls & Doors	\$ 33,690	\$ 16	\$ 16	\$ -	2001	\$ 69,086	\$ 33	\$ -	\$ 69,053	0.00%	94.61%	5.39%	e	\$ -	\$ 65,331	\$ 3,722
Site 1 - Shop Rain Gutters	\$ 480	\$ 581	\$ 480	\$ -	2022	\$ 637	\$ 637	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Site 1 - Shop Heater	\$ 1,500	\$ 3,803	\$ 1,500	\$ -	2008	\$ 2,348	\$ 2,348	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Site 1 & 3 - Pavement Maintenance Project	\$ 17,835	\$ 5,276	\$ 5,276	\$ -	2011	\$ 25,576	\$ 7,566	\$ -	\$ 18,010	0.00%	94.61%	5.39%	e	\$ -	\$ 17,039	\$ 971
Site 1 - Access Road Gates	\$ 1,392	\$ 1,322	\$ 1,322	\$ -	2013	\$ 1,896	\$ 1,801	\$ -	\$ 95	0.00%	94.61%	5.39%	e	\$ -	\$ 90	\$ 5
Site 3 - Access Road Gates	\$ 4,588	\$ 145	\$ 145	\$ -	2023	\$ 6,086	\$ 193	\$ -	\$ 5,893	0.00%	94.61%	5.39%	e	\$ -	\$ 5,575	\$ 318
Site 5 - Pavement Maintenance Project	\$ 2,645	\$ 783	\$ 783	\$ -	2011	\$ 3,794	\$ 1,122	\$ -	\$ 2,671	0.00%	94.61%	5.39%	e	\$ -	\$ 2,527	\$ 144
Site 5 - Access Road Gate	\$ 2,250	\$ 71	\$ 71	\$ -	2023	\$ 2,984	\$ 94	\$ -	\$ 2,890	0.00%	94.61%	5.39%	e	\$ -	\$ 2,734	\$ 156
Burton Mesa - Access Road Gate	\$ 3,914	\$ 124	\$ 124	\$ -	2023	\$ 5,192	\$ 164	\$ -	\$ 5,027	0.00%	94.61%	5.39%	e	\$ -	\$ 4,756	\$ 271
Office - Administrative Office	\$ 773,497	\$ 80,573	\$ 80,573	\$ -	2019	\$ 1,025,991	\$ 106,874	\$ -	\$ 919,117	0.00%	94.61%	5.39%	e	\$ -	\$ 869,578	\$ 49,539
General Plant Office Furniture & Equipment:																
Site 1 - Storage Cabinet - Flammable Liquid	\$ 762	\$ 686	\$ 686	\$ -	1999	\$ 1,635	\$ 1,472	\$ -	\$ 164	0.00%	94.61%	5.39%	e	\$ -	\$ 155	\$ 9
Site 1 - Desk, Table, Chairs - Booster Bldg. Repl. Proj.	\$ 650	\$ 585	\$ 585	\$ -	1999	\$ 1,394	\$ 1,255	\$ -	\$ 139	0.00%	94.61%	5.39%	e	\$ -	\$ 132	\$ 8
Site 1 - Break room Furniture - Shop Upgrade	\$ 2,197	\$ 1,977	\$ 1,977	\$ -	1999	\$ 4,716	\$ 4,245	\$ -	\$ 472	0.00%	94.61%	5.39%	e	\$ -	\$ 446	\$ 25
Site 1 - Bins & Shelving	\$ 8,365	\$ 3,921	\$ 3,921	\$ -	2017	\$ 11,096	\$ 5,201	\$ -	\$ 5,895	0.00%	94.61%	5.39%	e	\$ -	\$ 5,577	\$ 318
Office - Relay 3000 Inserting/Folding Machine, Control tablet, Table	\$ 15,932	\$ 8,365	\$ 8,365	\$ -	2016	\$ 21,133	\$ 11,095	\$ -	\$ 10,038	0.00%	94.61%	5.39%	e	\$ -	\$ 9,497	\$ 541
Office - Administrative Office Equipment - 3745 Constellation Road @ 50%	\$ 5,445	\$ 1,701	\$ 1,701	\$ -	2019	\$ 7,222	\$ 2,257	\$ -	\$ 4,965	0.00%	94.61%	5.39%	e	\$ -	\$ 4,698	\$ 268
Office - Administrative Office Furniture - 3745 Constellation Road @ 50%	\$ 22,993	\$ 7,185	\$ 7,185	\$ -	2019	\$ 30,499	\$ 9,531	\$ -	\$ 20,968	0.00%	94.61%	5.39%	e	\$ -	\$ 19,838	\$ 1,130
Office - RICOH IM C4500 Copier @50%	\$ 4,591	\$ 2,678	\$ 2,678	\$ -	2020	\$ 6,090	\$ 3,553	\$ -	\$ 2,538	0.00%	94.61%	5.39%	e	\$ -	\$ 2,401	\$ 137

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
Office - Solar Shades - Conference Room @50%	\$ 715	\$ 54	\$ 54	\$ -	2022	\$ 948	\$ 71	\$ -	\$ 877	0.00%	94.61%	5.39%	e	\$ -	\$ 830	\$ 47
General Plant Computer Equipment:																
Master Meter #52 Drive-by Vehicle Reading System	\$ 19,469	\$ 19,469	\$ 19,469	\$ -	2011	\$ 27,920	\$ 27,920	\$ -	\$ -	0.00%	80.00%	20.00%	e	\$ -	\$ -	\$ -
Master Meter #52 Drive-by Vehicle Reading System-contributed capital (Developers Fees)	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,894	2011	\$ 7,170	\$ 7,170	\$ 7,018	\$ -	0.00%	80.00%	20.00%	e	\$ -	\$ -	\$ -
Meter Reading Touchscreen Tablet & Cradle, mount, screen protector	\$ 6,702	\$ 6,702	\$ 6,702	\$ -	2016	\$ 8,890	\$ 8,890	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Meter Reading Masterlinx software upgrade/training	\$ 12,960	\$ 12,960	\$ 12,960	\$ -	2016	\$ 17,191	\$ 17,191	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Meter Reading DMMR Receiver, Charger, Antenna	\$ 3,049	\$ 3,049	\$ 3,049	\$ -	2016	\$ 4,044	\$ 4,044	\$ -	\$ 0	0.00%	94.61%	5.39%	e	\$ -	\$ 0	\$ 0
Computer Software/Train. @ 50%	\$ 12,292	\$ 11,063	\$ 11,063	\$ -	1990	\$ 33,788	\$ 30,409	\$ -	\$ 3,379	0.00%	94.61%	5.39%	e	\$ -	\$ 3,197	\$ 182
CWS Avg. Consumption Program @ 50%	\$ 450	\$ 405	\$ 405	\$ -	1990	\$ 1,237	\$ 1,113	\$ -	\$ 124	0.00%	94.61%	5.39%	e	\$ -	\$ 117	\$ 7
CWS Late Notice Program @ 50%	\$ 322	\$ 290	\$ 290	\$ -	1991	\$ 866	\$ 779	\$ -	\$ 87	0.00%	94.61%	5.39%	e	\$ -	\$ 82	\$ 5
PVX Upgrade/3 User/Convert Files/GST Phone Calls @ 50%	\$ 1,886	\$ 1,697	\$ 1,697	\$ -	1998	\$ 4,143	\$ 3,729	\$ -	\$ 414	0.00%	94.61%	5.39%	e	\$ -	\$ 392	\$ 22
Laptop - Dell Precision M65-S/N 519JMC1 @ 50%	\$ 1,195	\$ 1,195	\$ 1,195	\$ -	2007	\$ 1,951	\$ 1,951	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
23" Monitor S/N OU783F-64180-96C-OGOS @ 50%	\$ 89	\$ 89	\$ 89	\$ -	2009	\$ 135	\$ 135	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Dell 20" Monitor P2014H @ 50%	\$ 83	\$ 83	\$ 83	\$ -	2014	\$ 110	\$ 110	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Dell 20" Monitor E2014H @ 50%	\$ 61	\$ 61	\$ 61	\$ -	2014	\$ 81	\$ 81	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Dell Inspiron 3847 Computer 82QVG02 @ 50%	\$ 269	\$ 269	\$ 269	\$ -	2014	\$ 357	\$ 357	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Dell 24" Monitor CN-0524N3-74261-3C4-1MUL @ 50%	\$ 137	\$ 137	\$ 137	\$ -	2014	\$ 182	\$ 182	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Dell Optiplex 9090M Workstation 2XCSS52 @ 50%	\$ 689	\$ 689	\$ 689	\$ -	2015	\$ 914	\$ 914	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Dell Optiplex 9090M Workstation 2XCRS52 @ 50%	\$ 689	\$ 689	\$ 689	\$ -	2015	\$ 914	\$ 914	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Dell Optiplex 3040 Desktop Computer DYVQJB2 @ 50%	\$ 568	\$ 568	\$ 568	\$ -	2016	\$ 754	\$ 754	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Dell Optiplex 5040 Desktop Computer 1CBGZC2 @ 50%	\$ 595	\$ 595	\$ 595	\$ -	2016	\$ 789	\$ 789	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Dell 24" Monitor FGJYH92 @ 50%	\$ 83	\$ 83	\$ 83	\$ -	2016	\$ 110	\$ 110	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Dell Optiplex 5040 Desktop Computer GJQY5K2 @ 50%	\$ 575	\$ 575	\$ 575	\$ -	2017	\$ 763	\$ 763	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Monitor stand @ 50%	\$ 70	\$ 70	\$ 70	\$ -	2017	\$ 93	\$ 93	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Dell 24" Monitor (2 ea) DK47SH2, HK47SH2 @ 50%	\$ 166	\$ 166	\$ 166	\$ -	2017	\$ 221	\$ 221	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Dell Inspiron 3455 All-in-one Computer 63WX872 @ 50%	\$ 330	\$ 330	\$ 330	\$ -	2017	\$ 437	\$ 437	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Dell Inspiron 3475 All-in-one Computer @ 50%	\$ 242	\$ 242	\$ 242	\$ -	2018	\$ 322	\$ 322	\$ -	\$ -	0.00%	94.61%	5.39%	e	\$ -	\$ -	\$ -
Dell Optiplex 7060 Computer 9MQDRR2 @ 50%	\$ 629	\$ 598	\$ 598	\$ -	2018	\$ 835	\$ 793	\$ -	\$ 42	0.00%	94.61%	5.39%	e	\$ -	\$ 40	\$ 2
Dell Optiplex 7060 Computer 9LRCRR2 @ 50%	\$ 651	\$ 618	\$ 618	\$ -	2018	\$ 863	\$ 820	\$ -	\$ 43	0.00%	94.61%	5.39%	e	\$ -	\$ 41	\$ 2
Dell Optiplex 7070 Computers (3EA) 3MHWG53,3K5PG53,3H9RG53 @50%	\$ 1,619	\$ 944	\$ 944	\$ -	2020	\$ 2,147	\$ 1,253	\$ -	\$ 895	0.00%	94.61%	5.39%	e	\$ -	\$ 846	\$ 48
OPTIPLEX 3090 WORKSTATION S/N G8QFTH3 @50%	\$ 364	\$ 115	\$ 115	\$ -	2021	\$ 483	\$ 153	\$ -	\$ 330	0.00%	94.61%	5.39%	e	\$ -	\$ 312	\$ 18
OPTIPLEX 3090 WORKSTATION S/N 3DQFTH3 @50%	\$ 364	\$ 115	\$ 115	\$ -	2021	\$ 483	\$ 153	\$ -	\$ 330	0.00%	94.61%	5.39%	e	\$ -	\$ 312	\$ 18
OPTIPLEX 3090 WORKSTATION S/N JZWC DH2 @50%	\$ 450	\$ 142	\$ 142	\$ -	2021	\$ 597	\$ 189	\$ -	\$ 408	0.00%	94.61%	5.39%	e	\$ -	\$ 386	\$ 22
Meter Reading Radios and Mounts	\$ 9,834	\$ 2,622	\$ 2,622	\$ -	2022	\$ 13,044	\$ 3,478	\$ -	\$ 9,565	0.00%	94.61%	5.39%	e	\$ -	\$ 9,050	\$ 516
Network Server @50%	\$ 3,910	\$ 652	\$ 652	\$ -	2022	\$ 5,186	\$ 864	\$ -	\$ 4,322	0.00%	94.61%	5.39%	e	\$ -	\$ 4,089	\$ 233
Geographic Information System @50%	\$ 33,920	\$ 2,544	\$ 2,544	\$ -	2022	\$ 44,992	\$ 3,374	\$ -	\$ 41,618	0.00%	94.61%	5.39%	e	\$ -	\$ 39,375	\$ 2,243
OPTIPLEX 3000 WORKSTATION S/N FQTYRT3 @ 50%	\$ 414	\$ 35	\$ 35	\$ -	2023	\$ 549	\$ 46	\$ -	\$ 503	0.00%	94.61%	5.39%	e	\$ -	\$ 476	\$ 27
OPTIPLEX 3280 ALL-IN-ONE S/N 826HGT3 @ 50%	\$ 280	\$ 23	\$ 23	\$ -	2023	\$ 371	\$ 31	\$ -	\$ 340	0.00%	94.61%	5.39%	e	\$ -	\$ 322	\$ 18
OPTIPLEX 3280 ALL-IN-ONE S/N H36HGT3 @ 50%	\$ 280	\$ 23	\$ 23	\$ -	2023	\$ 371	\$ 31	\$ -	\$ 340	0.00%	94.61%	5.39%	e	\$ -	\$ 322	\$ 18
General Plant Transportation Equipment:																
2017 Ford F150 VIN #1FTEX1CF2HKC48483 (Unit #18) @ 50%	\$ 15,643	\$ 12,738	\$ 12,738	\$ -	2017	\$ 20,749	\$ 16,896	\$ -	\$ 3,853	0.00%	94.61%	5.39%	e	\$ -	\$ 3,646	\$ 208
2018 Ford Explorer VIN 1FN5K8B81JGA73223 (Unit #19) @ 50%	\$ 15,328	\$ 10,511	\$ 10,511	\$ -	2018	\$ 20,332	\$ 13,942	\$ -	\$ 6,390	0.00%	94.61%	5.39%	e	\$ -	\$ 6,045	\$ 344
2020 Ford F150XL VIN 1FTEX1C87NFA04171 (Unit #22) @ 50%	\$ 20,106	\$ 5,386	\$ 5,386	\$ -	2021	\$ 26,669	\$ 7,144	\$ -	\$ 19,526	0.00%	94.61%	5.39%	e	\$ -	\$ 18,473	\$ 1,052
2020 Ford F250 VIN 1FT7X2A66LEE48811 (Unit #23) @ 50%	\$ 19,782	\$ 5,299	\$ 5,299	\$ -	2021	\$ 26,239	\$ 7,028	\$ -	\$ 19,211	0.00%	94.61%	5.39%	e	\$ -	\$ 18,175	\$ 1,035
2022 Ford F650 Dump Truck VIN FDNF6DC0NDF09822 (Unit #24) @50%	\$ 42,301	\$ 5,023	\$ 5,023	\$ -	2021	\$ 56,109	\$ 6,663	\$ -	\$ 49,446	0.00%	94.61%	5.39%	e	\$ -	\$ 46,781	\$ 2,665
2020 Ford F450 VIN 1FD0X4GN6LED69680 (Unit #21)	\$ 40,215	\$ 4,021	\$ 4,021	\$ -	2022	\$ 53,342	\$ 5,334	\$ -	\$ 48,008	0.00%	94.61%	5.39%	e	\$ -	\$ 45,420	\$ 2,588
2023 Ford F150 VIN 1FTX1E83PKD95848 (Unit #25) @50%	\$ 24,799	\$ 531	\$ 531	\$ -	2023	\$ 32,895	\$ 705	\$ -	\$ 32,190	0.00%	94.61%	5.39%	e	\$ -	\$ 30,455	\$ 1,735
General Plant Tools/Shop & Garage Equipment:																
VERMEER 3"Hammerhead Mole Boring Mach	\$ 5,124	\$ 4,868	\$ 4,868	\$ -	1994	\$ 12,325	\$ 11,708	\$ -	\$ 616	0.00%	94.61%	5.39%	e	\$ -	\$ 583	\$ 33
Pipe Rack	\$ 6,132	\$ 5,802	\$ 5,802	\$ -	2003	\$ 11,916	\$ 11,273	\$ -	\$ 643	0.00%	94.61%	5.39%	e	\$ -	\$ 608	\$ 35
Valve Operator Body, Adapter, Key, Light, Tool Kits	\$ 144,260	\$ 9,136	\$ 9,136	\$ -	2022	\$ 191,352	\$ 12,119	\$ -	\$ 179,233	0.00%	94.61%	5.39%	e	\$ -	\$ 169,572	\$ 9,660

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
General Plant Laboratory Equipment:																
Ph Analyzer/Controler	\$ 3,692	\$ 3,083	\$ 3,083	\$ -	2009	\$ 5,603	\$ 4,679	\$ -	\$ 925	0.00%	94.61%	5.39%	e	\$ -	\$ 875	\$ 50
DR3900 Spectrophotometer	\$ 4,351	\$ 2,306	\$ 2,306	\$ -	2014	\$ 5,771	\$ 3,059	\$ -	\$ 2,712	0.00%	94.61%	5.39%	e	\$ -	\$ 2,566	\$ 146
TU5300 Flow-thru Turbidity Meter	\$ 2,610	\$ 783	\$ 783	\$ -	2018	\$ 3,462	\$ 1,039	\$ -	\$ 2,423	0.00%	94.61%	5.39%	e	\$ -	\$ 2,293	\$ 131
TU5200 Turbidity Meter	\$ 3,654	\$ 1,096	\$ 1,096	\$ -	2018	\$ 4,847	\$ 1,454	\$ -	\$ 3,393	0.00%	94.61%	5.39%	e	\$ -	\$ 3,210	\$ 183
General Plant Power Operated Equipment:																
John Deere JD310J Loader Backhoe @ 50%	\$ 45,766	\$ 34,324	\$ 34,324	\$ -	2011	\$ 65,631	\$ 49,223	\$ -	\$ 16,408	0.00%	94.61%	5.39%	e	\$ -	\$ 15,523	\$ 884
John Deere Gator 825i Utility Vehicle 1M0825GSAGM11124 @ 50%	\$ 7,462	\$ 3,134	\$ 3,134	\$ -	2016	\$ 9,898	\$ 4,157	\$ -	\$ 5,741	0.00%	94.61%	5.39%	e	\$ -	\$ 5,431	\$ 309
General Plant Communication Equipment:																
Radio Tower, 40' antenna @ 50%	\$ 3,174	\$ 2,857	\$ 2,857	\$ -	1981	\$ 11,680	\$ 10,512	\$ -	\$ 1,168	0.00%	94.61%	5.39%	e	\$ -	\$ 1,105	\$ 63
MAXTRAC 300 Base Sta./5 Mobile Radios/Desk Set @ 50%	\$ 2,813	\$ 2,532	\$ 2,532	\$ -	1998	\$ 6,182	\$ 5,563	\$ -	\$ 618	0.00%	94.61%	5.39%	e	\$ -	\$ 585	\$ 33
Automatic Meter Reading Radio Transmitters																
AMR Master Meters	\$ 524,238	\$ 340,755	\$ 340,755	\$ 104,848	2010	\$ 774,948	\$ 503,716	\$ 154,990	\$ 116,242	0.00%	80.00%	20.00%	e	\$ -	\$ 92,994	\$ 23,248
Total Capital Facilities/Equipment	\$ 11,100,890	\$ 3,999,418	\$ 3,969,799	\$ 2,558,130		\$ 25,443,072	\$ 12,797,664	\$ 4,445,895	\$ 10,043,758	0.95%	93.34%	5.71%		\$ 95,122	\$ 9,374,757	\$ 573,879

Actual Depreciation Deducted after Considering Contributions [d]: \$ 10,953,419

Net Distribution: 94.23% 5.77%

Worksheet B Notes:

[a] Vandenberg Village Community Services District Water Fund Depreciation Schedule for Fiscal Year July 1, 2022 to June 30, 2023 (Supporting schedule to Statement of Net Position - Proprietary Funds, June 30, 2023.)

[b] Considers depreciation up to the original cost of the asset. (District records account for a salvage value when computing depreciation.)

[c] Replication values are calculated by escalating original values from service date to December 2022 using historical cost inflation per Engineering News Record Construction Cost Index, 20-City Average.

[d] Cost basis for consideration is calculated as replication value less maximum depreciation considered and contributed amount, unless contributed amount is equal to or greater than replication value, in which case the basis for consideration is set at zero. (Depreciation tracked for assets with a contributed amount equal to or greater than replication value is ignored to avoid a total deduction greater than the value of the asset.)

[e] Refer to Worksheet A: proportionate allocation between existing and future users.

[f] Assume these values represent meters/individual installations; thus, District should recover costs through a meter installation fee.

[g] Discrete allocation to future services, per adopted VVCS Strategic Plan 05/10/2005.

Cost Basis and Adjustments	System Buy-In Cost Basis for Consideration	Allocation Basis (%)				Distribution of Cost Basis (\$)		
		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
System Buy-In Cost Basis for Consideration [a]	\$ 10,043,758	0.95%	93.34%	5.71%	a	\$ 95,122	\$ 9,374,757	\$ 573,879
plus: Available Cash Reserves (Excluding Unspent Capacity Charges) [b]	\$ 2,870,149	0.00%	94.23%	5.77%	a	\$ -	\$ 2,704,587	\$ 165,562
less: Outstanding Long-Term Debt [b]	\$ -	0.00%	0.00%	0.00%	a	\$ -	\$ -	\$ -
less: Cash in Excess of Outstanding Debt [c]	\$ -	0.00%	0.00%	0.00%	a	\$ -	\$ -	\$ -
plus: Accumulated Interest Accrued/Paid on Above Long-Term Debt Issue [d]	\$ -	0.00%	0.00%	0.00%	a	\$ -	\$ -	\$ -
less: Known Capital Contributions Not Accounted for in Eligible Cost Basis [d]	\$ 357,404	0.00%	94.23%	5.77%	a	\$ -	\$ 336,787	\$ 20,617
Total Cost Basis for Existing Capital Facilities/Equipment	\$ 13,271,311	0.72%	93.56%	5.73%		\$ 95,122	\$ 12,416,132	\$ 760,058

Worksheet C Notes:

[a] Refer to Worksheet B.

[b] Vandenberg Village Community Services District Statement of Net Position - Proprietary Funds, June 30, 2023. Refer also to Worksheet X.

[c] Cash is used only to off-set the amount of long-term debt deducted from the eligible cost basis.

[d] Refer to Worksheet X.

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)			Distribution of Cost Basis (\$)			
	Asset Cost	Depreciation to Date (including Salvage)	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	Exclude from Analysis	Existing Services	Future Services	
Land:																
Land at Lot 54	\$ 185,000	\$ -	\$ -	\$ 176,613	2016	\$ 245,390	\$ -	\$ 234,265	\$ 11,125	0.00%	94.52%	5.48%	f	\$ -	\$ 10,515	\$ 610
Land at 3745 Constellation Road	\$ 335,000	\$ -	\$ -	\$ 37,649	2015	\$ 444,355	\$ -	\$ 49,938	\$ 394,417	0.00%	94.52%	5.48%	f	\$ -	\$ 372,785	\$ 21,632
Other Land Rights/Easements																
	\$ 100,000	\$ -	\$ -	\$ -	1988	\$ 287,829	\$ -	\$ -	\$ 287,829	0.00%	94.52%	5.48%	f	\$ -	\$ 272,043	\$ 15,786
Capacity Rights																
LRWRP Upgrade [e]	\$ 11,324,702	\$ 4,206,318	\$ 4,206,318		2010	\$ 16,740,583	\$ 6,217,931	\$ -	\$ 10,522,653	0.00%	94.52%	5.48%	f	\$ -	\$ 9,945,542	\$ 577,111
LRWRP Upgrade [e] - Contributed Capital	\$ 4,116,670	\$ 1,529,049	\$ 1,529,049	\$ 4,116,670	2010	\$ 6,085,411	\$ 2,260,295	\$ 6,085,411	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Upgrade - Blowers [e]	\$ 208,318	\$ 77,375	\$ 77,375		2010	\$ 307,943	\$ 114,379	\$ -	\$ 193,564	0.00%	94.52%	5.48%	f	\$ -	\$ 182,948	\$ 10,616
LRWRP Upgrade - Blowers [e] - Contributed Capital	\$ 730,787	\$ 271,435	\$ 271,435	\$ 730,787	2010	\$ 1,080,276	\$ 401,245	\$ 1,080,276	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Upgrade - Digesters [e]	\$ 783,343	\$ 290,956	\$ 290,956		2010	\$ 1,157,966	\$ 430,102	\$ -	\$ 727,864	0.00%	94.52%	5.48%	f	\$ -	\$ 687,945	\$ 39,919
LRWRP Upgrade - Digesters [e] - Contributed Capital	\$ 295	\$ 110	\$ 110	\$ 295	2010	\$ 437	\$ 162	\$ 437	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
Pump Structures and Improvements																
Site 1 Covered Storage Area @ 50%	\$ 12,845	\$ 3,158	\$ 3,158	\$ -	2013	\$ 17,500	\$ 4,302	\$ -	\$ 13,198	0.00%	94.52%	5.48%	f	\$ -	\$ 12,474	\$ 724
Site 1 Generator Canopy Footings @ 50%	\$ 2,351	\$ 725	\$ 725	\$ -	2011	\$ 3,372	\$ 1,040	\$ -	\$ 2,332	0.00%	94.52%	5.48%	f	\$ -	\$ 2,204	\$ 128
Site 1 Generator Cover @ 50%	\$ 6,454	\$ 1,990	\$ 1,990	\$ -	2011	\$ 9,255	\$ 2,854	\$ -	\$ 6,402	0.00%	94.52%	5.48%	f	\$ -	\$ 6,050	\$ 351
L/S #1 Generator Canopy	\$ 1,382	\$ 426	\$ 426	\$ -	2011	\$ 1,981	\$ 611	\$ -	\$ 1,371	0.00%	94.52%	5.48%	f	\$ -	\$ 1,295	\$ 75
L/S #1 Generator Canopy Fencing	\$ 2,654	\$ 818	\$ 818	\$ -	2011	\$ 3,806	\$ 1,174	\$ -	\$ 2,632	0.00%	94.52%	5.48%	f	\$ -	\$ 2,488	\$ 144
Pumping Equipment:																
Lift Station #1	\$ 354,813	\$ 113,540	\$ 113,540	\$ -	2019	\$ 470,636	\$ 150,603	\$ -	\$ 320,032	0.00%	94.52%	5.48%	f	\$ -	\$ 302,480	\$ 17,552
Lift Station #2	\$ 118,566	\$ 18,971	\$ 18,971	\$ -	2022	\$ 157,270	\$ 25,163	\$ -	\$ 132,107	0.00%	94.52%	5.48%	f	\$ -	\$ 124,862	\$ 7,245
Lift Station #3	\$ 65,960	\$ 31,991	\$ 31,991	\$ -	2017	\$ 87,492	\$ 42,433	\$ -	\$ 45,058	0.00%	94.52%	5.48%	f	\$ -	\$ 42,587	\$ 2,471
Lift Station #4	\$ 66,960	\$ 31,471	\$ 31,471	\$ -	2017	\$ 88,818	\$ 41,744	\$ -	\$ 47,073	0.00%	94.52%	5.48%	f	\$ -	\$ 44,492	\$ 2,582
Pumping Equipment Computer Equipment:																
SCADA Microtel Dialer - Model MDS-516 @ 30%	\$ 1,235	\$ 1,235	\$ 1,235	\$ -	1993	\$ 3,082	\$ 3,082	\$ -	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
SCADA Operating System @ 30%	\$ 29,992	\$ 29,992	\$ 29,992	\$ -	2007	\$ 48,971	\$ 48,971	\$ -	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
SCADA WIN 911 Software @ 30%	\$ 848	\$ 848	\$ 848	\$ -	2009	\$ 1,286	\$ 1,286	\$ -	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
SCADA WIN 911 Installation & Setup @ 30%	\$ 941	\$ 941	\$ 941	\$ -	2009	\$ 1,428	\$ 1,428	\$ -	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
SCADA Workstation @ 30%	\$ 3,748	\$ 3,748	\$ 3,748	\$ -	2014	\$ 4,972	\$ 4,972	\$ -	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
SCADA Radio/Antennas-Office @ 30%	\$ 2,726	\$ 2,133	\$ 2,133	\$ -	2015	\$ 3,616	\$ 2,829	\$ -	\$ 786	0.00%	94.52%	5.48%	f	\$ -	\$ 743	\$ 43
SCADA Sewer Monitor Radio Study	\$ 14,284	\$ 14,284	\$ 14,284	\$ -	2011	\$ 20,485	\$ 20,485	\$ -	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
SCADA Radio/Antennas-Lift Station #1	\$ 4,293	\$ 3,360	\$ 3,360	\$ -	2015	\$ 5,695	\$ 4,456	\$ -	\$ 1,239	0.00%	94.52%	5.48%	f	\$ -	\$ 1,171	\$ 68
SCADA Radio/Antennas-Lift Station #2	\$ 4,293	\$ 3,360	\$ 3,360	\$ -	2015	\$ 5,695	\$ 4,456	\$ -	\$ 1,239	0.00%	94.52%	5.48%	f	\$ -	\$ 1,171	\$ 68
SCADA Radio/Antennas-Lift Station #3	\$ 4,293	\$ 3,360	\$ 3,360	\$ -	2015	\$ 5,695	\$ 4,456	\$ -	\$ 1,239	0.00%	94.52%	5.48%	f	\$ -	\$ 1,171	\$ 68
SCADA Radio/Antennas-Lift Station #4	\$ 4,293	\$ 3,360	\$ 3,360	\$ -	2015	\$ 5,695	\$ 4,456	\$ -	\$ 1,239	0.00%	94.52%	5.48%	f	\$ -	\$ 1,171	\$ 68
SCADA Lift Station #3 and #4	\$ 10,147	\$ 6,722	\$ 6,722	\$ -	2017	\$ 13,459	\$ 8,917	\$ -	\$ 4,543	0.00%	94.52%	5.48%	f	\$ -	\$ 4,293	\$ 249
SCADA Lift Station #1	\$ 9,254	\$ 3,979	\$ 3,979	\$ -	2019	\$ 12,275	\$ 5,278	\$ -	\$ 6,997	0.00%	94.52%	5.48%	f	\$ -	\$ 6,613	\$ 384
Pumping Standby Power:																
Lift Station #1 Backup Generator	\$ 35,031	\$ 25,704	\$ 25,704	\$ -	2009	\$ 53,168	\$ 39,012	\$ -	\$ 14,156	0.00%	94.52%	5.48%	f	\$ -	\$ 13,380	\$ 776
Lift Station #3 & #4 Portable Generator	\$ 23,547	\$ 17,277	\$ 17,277	\$ -	2009	\$ 35,738	\$ 26,222	\$ -	\$ 9,515	0.00%	94.52%	5.48%	f	\$ -	\$ 8,993	\$ 522
Lift Station #3 & #4 Quick Connect	\$ 827	\$ 827	\$ 827	\$ -	1999	\$ 1,774	\$ 1,774	\$ -	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
Transmission & Collection Mains:																
91,485 LF mains/manhole (1960-1974)	\$ 294,640	\$ 190,861	\$ 190,861	\$ -	1974	\$ 1,897,218	\$ 1,228,975	\$ -	\$ 668,242	0.00%	94.52%	5.48%	f	\$ -	\$ 631,593	\$ 36,649
18,167 LF mains/manholes (1975-1980)	\$ 168,326	\$ 95,572	\$ 95,572	\$ -	1980	\$ 676,372	\$ 384,030	\$ -	\$ 292,342	0.00%	94.52%	5.48%	f	\$ -	\$ 276,309	\$ 16,033
15,139 LF main/manholes (1981-1987)	\$ 68,498	\$ 32,498	\$ 32,498	\$ -	1987	\$ 202,213	\$ 95,938	\$ -	\$ 106,274	0.00%	94.52%	5.48%	f	\$ -	\$ 100,446	\$ 5,829
8" mains, manholes, cleanouts-Tract 14198 Vand. Patti	\$ 218	\$ 88	\$ 88	\$ -	1993	\$ 543	\$ 220	\$ -	\$ 324	0.00%	94.52%	5.48%	f	\$ -	\$ 306	\$ 18
1,020 LF 8" mains Tract 14198-contributed capital (Vandenberg Patti)	\$ 17,670	\$ 7,147	\$ 7,147	\$ 17,670	1993	\$ 44,114	\$ 17,842	\$ 44,114	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
4 ea 48" Manhole Tract 14198-contributed capital (Vandenberg Patti)	\$ 5,200	\$ 2,103	\$ 2,103	\$ 5,200	1993	\$ 12,982	\$ 5,250	\$ 12,982	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
2 ea Cleanouts Tract 14198-contributed capital (Vandenberg Patti)	\$ 1,200	\$ 485	\$ 485	\$ 1,200	1993	\$ 2,996	\$ 1,212	\$ 2,996	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
Lift Station #2 Force Main	\$ 25,199	\$ 9,128	\$ 9,128	\$ -	1996	\$ 58,321.95	\$ 21,125	\$ -	\$ 37,197	0.00%	94.52%	5.48%	f	\$ -	\$ 35,157	\$ 2,040
Manhole Replacement Project-30 ea Lockable Covers	\$ 23,935	\$ 7,580	\$ 7,580	\$ -	1999	\$ 51,382.76	\$ 16,271	\$ -	\$ 35,111	0.00%	94.52%	5.48%	f	\$ -	\$ 33,186	\$ 1,926
2,650 LF SDR 35 Mains & Manholes-Heritage Seniors	\$ 660	\$ 182	\$ 182	\$ -	2002	\$ 1,312	\$ 361	\$ -	\$ 951	0.00%	94.52%	5.48%	f	\$ -	\$ 899	\$ 52
2,650 LF SDR 35 Mains-contributed capital (Heritage Seniors)	\$ 56,618	\$ 15,601	\$ 15,601	\$ 56,618	2002	\$ 112,637	\$ 31,038	\$ 112,637	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)			Distribution of Cost Basis (\$)			
	Asset Cost	Depreciation to Date (including Salvage)	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	[1]	Exclude from Analysis	Existing Services	Future Services
15 ea 48" manholes-contributed capital (Heritage Seniors)	\$ 30,750	\$ 8,473	\$ 8,473	\$ 30,750	2002	\$ 61,175	\$ 16,857	\$ 61,175	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
Sewer Line Mains Rehab	\$ 39,895	\$ 10,018	\$ 10,018	\$ -	2004	\$ 72,932	\$ 18,314	\$ -	\$ 54,618	0.00%	94.52%	5.48%	f	\$ -	\$ 51,623	\$ 2,996
Sewer Line Mains Rehab	\$ 63,584	\$ 13,565	\$ 13,565	\$ -	2007	\$ 103,820.87	\$ 22,149	\$ -	\$ 81,672	0.00%	94.52%	5.48%	f	\$ -	\$ 77,193	\$ 4,479
10,224 LF 8" PVC main-Prov Landing	\$ 6,416	\$ 1,141	\$ 1,141	\$ -	2010	\$ 9,484	\$ 1,686	\$ -	\$ 7,798	0.00%	94.52%	5.48%	f	\$ -	\$ 7,370	\$ 428
518 LF 12" PVC main-Prov Landing	\$ 325	\$ 58	\$ 58	\$ -	2010	\$ 480	\$ 85	\$ -	\$ 395	0.00%	94.52%	5.48%	f	\$ -	\$ 373	\$ 22
3,592 LF 8" PVC main-Prov Landing	\$ 192	\$ 23	\$ 23	\$ -	2014	\$ 255	\$ 30	\$ -	\$ 224	0.00%	94.52%	5.48%	f	\$ -	\$ 212	\$ 12
1,244 LF 12" PVC main-Prov Landing	\$ 67	\$ 8	\$ 8	\$ -	2014	\$ 88	\$ 11	\$ -	\$ 78	0.00%	94.52%	5.48%	f	\$ -	\$ 73	\$ 4
3,335 LF 15" PVC main-Prov Landing	\$ 178	\$ 21	\$ 21	\$ -	2014	\$ 236	\$ 28	\$ -	\$ 208	0.00%	94.52%	5.48%	f	\$ -	\$ 197	\$ 11
8" & 12" Mains, Manholes-contributed capital (Providence Landing)	\$ 401,029	\$ 71,294	\$ 71,294	\$ 401,029	2010	\$ 592,816	\$ 105,389	\$ 592,816	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
8", 12", 15" Mains, Manholes-contributed capital (Providence Landing)	\$ 329,114	\$ 39,494	\$ 39,494	\$ 329,114	2014	\$ 436,547	\$ 52,386	\$ 436,547	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
Manhole rehabilitation	\$ 53,050	\$ 9,903	\$ 9,903	\$ -	2009	\$ 80,516	\$ 15,030	\$ -	\$ 65,486	0.00%	94.52%	5.48%	f	\$ -	\$ 61,895	\$ 3,592
Sewer Main Rehab	\$ 117,336	\$ 19,295	\$ 19,295	\$ -	2011	\$ 168,268	\$ 27,671	\$ -	\$ 140,598	0.00%	94.52%	5.48%	f	\$ -	\$ 132,887	\$ 7,711
Reline Sewer Main - Arneb Ave.	\$ 19,878	\$ 2,938	\$ 2,938	\$ -	2012	\$ 27,778	\$ 4,105	\$ -	\$ 23,673	0.00%	94.52%	5.48%	f	\$ -	\$ 22,374	\$ 1,298
10 LF 10" offsite sewer main	\$ 179	\$ 30	\$ 30	\$ -	2011	\$ 257	\$ 43	\$ -	\$ 214	0.00%	94.52%	5.48%	f	\$ -	\$ 203	\$ 12
10 LF 10" offsite sewer main-contributed capital (FEMA/Cal-EMA)	\$ 2,851	\$ 474	\$ 474	\$ 2,851	2011	\$ 4,088	\$ 680	\$ 4,088	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
35 LF offsite storm culvert with 36" drop inlet	\$ 3,150	\$ 520	\$ 520	\$ -	2011	\$ 4,517	\$ 746	\$ -	\$ 3,771	0.00%	94.52%	5.48%	f	\$ -	\$ 3,565	\$ 207
35 LF offsite storm culvert with 36" drop inlet-contributed capital (FEMA/Cal-EMA)	\$ 50,056	\$ 8,263	\$ 8,263	\$ 50,056	2011	\$ 71,784	\$ 11,850	\$ 71,784	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
3780 LF 8" PVC main-contributed capital (Clubhouse Estates)	\$ 94,878	\$ 13,494	\$ 13,494	\$ 94,878	2012	\$ 132,583	\$ 18,856	\$ 132,583	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
8" PVC main-Clubhouse Estates	\$ 1,319	\$ 188	\$ 188	\$ -	2012	\$ 1,843	\$ 262	\$ -	\$ 1,581	0.00%	94.52%	5.48%	f	\$ -	\$ 1,494	\$ 87
845 LF 8" PVC offsite main-contributed capital (Clubhouse Estates)	\$ 40,560	\$ 5,769	\$ 5,769	\$ 40,560	2012	\$ 56,679	\$ 8,061	\$ 56,679	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
8" PVC offsite main-Clubhouse Estates	\$ 315	\$ 45	\$ 45	\$ -	2012	\$ 440.39	\$ 63	\$ -	\$ 378	0.00%	94.52%	5.48%	f	\$ -	\$ 357	\$ 21
1 ea Sewer Cleanout-Contributed Capital (Clubhouse Estates)	\$ 390	\$ 55	\$ 55	\$ 390	2012	\$ 544.99	\$ 78	\$ 544.99	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
4 ea 48" Manhole-contributed capital (Clubhouse Estates)	\$ 19,860	\$ 2,825	\$ 2,825	\$ 19,860	2012	\$ 27,752	\$ 3,947	\$ 27,752	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
17 ea 48" Offsite Manhole-contributed capital (Clubhouse Estates)	\$ 84,405	\$ 12,004	\$ 12,004	\$ 84,405	2012	\$ 117,948	\$ 16,775	\$ 117,948	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
2,895 LF 6" sewer main, 581 LF 8" sewer main-contributed capital (Heritage II)	\$ 31,920	\$ 1,915	\$ 1,915	\$ 31,920	2019	\$ 42,340	\$ 2,540	\$ 42,340	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
15 ea 48" Manholes-contributed capital (Heritage II)	\$ 27,100	\$ 1,626	\$ 1,626	\$ 27,100	2019	\$ 35,946	\$ 2,157	\$ 35,946	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
61 ea 6" Cleanouts 8-contributed capital (Heritage II)	\$ 12,500	\$ 750	\$ 750	\$ 12,500	2019	\$ 16,580.41	\$ 995	\$ 16,580.41	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
Manhole #O21 (VVCS)	\$ 10,675	\$ 237	\$ 237	\$ -	2021	\$ 14,160	\$ 315	\$ -	\$ 13,845	0.00%	94.52%	5.48%	f	\$ -	\$ 13,086	\$ 759
Manhole Ring Replacement (14 ea)	\$ 18,693	\$ 83	\$ 83	\$ -	2023	\$ 24,796	\$ 110	\$ -	\$ 24,685	0.00%	94.52%	5.48%	f	\$ -	\$ 23,332	\$ 1,354
General Plant Structures & Improvements:																
Office - Administrative Office Improvements - 3745 Constellation Road @ 50%	\$ 773,497	\$ 80,573	\$ 80,573	\$ -	2019	\$ 1,025,991	\$ 106,874	\$ -	\$ 919,117	0.00%	94.52%	5.48%	f	\$ -	\$ 868,708	\$ 50,409
Site 1 - Harben Sewer Jetter Canopy (reassigned from Site 3 - Generator Canopy 2/22)	\$ 2,850	\$ 879	\$ 879	\$ -	2011	\$ 4,087	\$ 1,260	\$ -	\$ 2,827	0.00%	94.52%	5.48%	f	\$ -	\$ 2,672	\$ 155
L/S 1 - Access Road Gate and Fence	\$ 3,864	\$ 316	\$ 316	\$ -	2023	\$ 5,125	\$ 419	\$ -	\$ 4,707	0.00%	94.52%	5.48%	f	\$ -	\$ 4,449	\$ 258
General Plant Office Furniture and Equipment																
Office - Administrative Office Equipment - 3745 Constellation Road @ 50%	\$ 5,445	\$ 2,246	\$ 2,246	\$ -	2019	\$ 7,222	\$ 2,979	\$ -	\$ 4,243	0.00%	94.52%	5.48%	f	\$ -	\$ 4,010	\$ 233
Office - Administrative Office Furniture - 3745 Constellation Road @ 50%	\$ 22,993	\$ 9,485	\$ 9,485	\$ -	2019	\$ 30,499	\$ 12,581	\$ -	\$ 17,918	0.00%	94.52%	5.48%	f	\$ -	\$ 16,936	\$ 983
Office - RICOH IM C4500 Copier @50%	\$ 4,591	\$ 2,678	\$ 2,678	\$ -	2020	\$ 6,090	\$ 3,553	\$ -	\$ 2,538	0.00%	94.52%	5.48%	f	\$ -	\$ 2,398	\$ 139
Office - Solar Shades - Conference Room @50%	\$ 715	\$ 125	\$ 125	\$ -	2022	\$ 948	\$ 166	\$ -	\$ 782	0.00%	94.52%	5.48%	f	\$ -	\$ 740	\$ 43
General Plant Computer Equipment:																
Computer Software/Train. @ 50%	\$ 12,292	\$ 12,292	\$ 12,292	\$ -	1995	\$ 29,224	\$ 29,224	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
CWS Avg. Consumption Program @ 50%	\$ 450	\$ 450	\$ 450	\$ -	1990	\$ 1,237	\$ 1,237	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
CWS Late Notice Program @ 50%	\$ 322	\$ 322	\$ 322	\$ -	1991	\$ 866	\$ 866	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
PVX Upgrade/3 User/Convert Files/GST Phone Calls @ 50%	\$ 1,886	\$ 1,886	\$ 1,886	\$ -	1998	\$ 4,143	\$ 4,143	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
Laptop - Dell Precision M65-S/N 519JMC1 @ 50%	\$ 1,195	\$ 1,195	\$ 1,195	\$ -	2007	\$ 1,951	\$ 1,951	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
23" Monitor S/N OU783F-64180-96C-OGOS @ 50%	\$ 89	\$ 89	\$ 89	\$ -	2009	\$ 135	\$ 135	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
Dell 20" Monitor P2014H @ 50%	\$ 83	\$ 83	\$ 83	\$ -	2014	\$ 110	\$ 110	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
Dell 20" Monitor E2014H @ 50%	\$ 61	\$ 61	\$ 61	\$ -	2014	\$ 81	\$ 81	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
Dell Inspiron 3847 Computer 82QVG02 @ 50%	\$ 269	\$ 269	\$ 269	\$ -	2014	\$ 357	\$ 357	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
Dell 24" Monitor CN-0524N3-74261-3C4-1MUL @ 50%	\$ 137	\$ 137	\$ 137	\$ -	2014	\$ 182	\$ 182	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
Dell Optiplex 9090M Workstation 2XCSS52 @ 50%	\$ 689	\$ 689	\$ 689	\$ -	2015	\$ 914	\$ 914	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
Dell Optiplex 9090M Workstation 2XCRS52 @ 50%	\$ 689	\$ 689	\$ 689	\$ -	2015	\$ 914	\$ 914	\$ -	\$ -	0.00%	80.00%	20.00%	e	\$ -	\$ -	\$ -
Dell Optiplex 3040 Desktop Computer DYVQJB2 @ 50%	\$ 568	\$ 568	\$ 568	\$ -	2016	\$ 754	\$ 754	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
Dell Optiplex 5040 Desktop Computer 1CBGZC2 @ 50%	\$ 595	\$ 595	\$ 595	\$ -	2016	\$ 789	\$ 789	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
Dell 24" Monitor FGJYH92 @ 50%	\$ 83	\$ 83	\$ 83	\$ -	2016	\$ 110	\$ 110	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
Dell Optiplex 5040 Desktop Computer GJQY5K2 @ 50%	\$ 575	\$ 575	\$ 575	\$ -	2017	\$ 763	\$ 763	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
Monitor stand @ 50%	\$ 70	\$ 70	\$ 70	\$ -	2017	\$ 93	\$ 93	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date (including Salvage)	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	[1]	Exclude from Analysis	Existing Services	Future Services
Dell 24" Monitor (2 ea) DK47SH2, HK47SH2 @ 50%	\$ 166	\$ 166	\$ 166	\$ -	2017	\$ 221	\$ 221	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
Dell Inspiron 3455 All-in-one Computer 63WX872 @ 50%	\$ 330	\$ 330	\$ 330	\$ -	2017	\$ 437	\$ 437	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
Dell Inspiron 3475 All-in-one Computer @ 50%	\$ 242	\$ 242	\$ 242	\$ -	2018	\$ 322	\$ 322	\$ -	\$ -	0.00%	94.52%	5.48%	e	\$ -	\$ -	\$ -
Dell Optiplex 7060 Computer 9MQDRR2 @ 50%	\$ 629	\$ 598	\$ 598	\$ -	2018	\$ 835	\$ 793	\$ -	\$ 42	0.00%	94.52%	5.48%	e	\$ -	\$ 39	\$ 2
Dell Optiplex 7060 Computer 9LRCRR2 @ 50%	\$ 651	\$ 618	\$ 618	\$ -	2018	\$ 863	\$ 820	\$ -	\$ 43	0.00%	80.00%	20.00%	e	\$ -	\$ 35	\$ 9
Dell Optiplex 7070 Computers (3EA) 3MHWG53,3K5PG53,3H9RG53 @50%	\$ 1,619	\$ 944	\$ 944	\$ -	2020	\$ 2,147	\$ 1,253	\$ -	\$ 895	0.00%	94.52%	5.48%	e	\$ -	\$ 846	\$ 49
WinCan software, computer, tablet, accessories	\$ 18,599	\$ 8,990	\$ 8,990	\$ -	2021	\$ 24,671	\$ 11,924	\$ -	\$ 12,746	0.00%	94.52%	5.48%	e	\$ -	\$ 12,047	\$ 699
OPTIPLEX 3090 WORKSTATION S/N G8QFTH3 @50%	\$ 364	\$ 115	\$ 115	\$ -	2021	\$ 483	\$ 153	\$ -	\$ 330	0.00%	94.52%	5.48%	e	\$ -	\$ 312	\$ 18
OPTIPLEX 3090 WORKSTATION S/N 3DQFTH3 @50%	\$ 364	\$ 115	\$ 115	\$ -	2021	\$ 483	\$ 153	\$ -	\$ 330	0.00%	94.52%	5.48%	e	\$ -	\$ 312	\$ 18
OPTIPLEX 3090 WORKSTATION S/N JZWCDDH2 @50%	\$ 450	\$ 142	\$ 142	\$ -	2021	\$ 597	\$ 189	\$ -	\$ 408	0.00%	94.52%	5.48%	e	\$ -	\$ 385	\$ 22
Network Server @50%	\$ 3,910	\$ 652	\$ 652	\$ -	2022	\$ 5,186	\$ 864	\$ -	\$ 4,322	0.00%	94.52%	5.48%	e	\$ -	\$ 4,085	\$ 237
Geographic Information System @50%	\$ 33,920	\$ 2,544	\$ 2,544	\$ -	2022	\$ 44,992	\$ 3,374	\$ -	\$ 41,618	0.00%	94.52%	5.48%	e	\$ -	\$ 39,335	\$ 2,283
OPTIPLEX 3000 WORKSTATION S/N FQTYRT3 @ 50%	\$ 414	\$ 35	\$ 35	\$ -	2023	\$ 549	\$ 46	\$ -	\$ 503	0.00%	94.52%	5.48%	e	\$ -	\$ 476	\$ 28
OPTIPLEX 3280 ALL-IN-ONE S/N 826HGT3 @ 50%	\$ 280	\$ 23	\$ 23	\$ -	2023	\$ 371	\$ 31	\$ -	\$ 340	0.00%	94.52%	5.48%	e	\$ -	\$ 321	\$ 19
OPTIPLEX 3280 ALL-IN-ONE S/N H36HGT3 @ 50%	\$ 280	\$ 23	\$ 23	\$ -	2023	\$ 371	\$ 31	\$ -	\$ 340	0.00%	94.52%	5.48%	e	\$ -	\$ 321	\$ 19
General Plant Transportation Equipment:																
2017 Ford F150 Pickup Truck VIN #1FTEX1CF2HKC48483 (Unit #18) @ 50%	\$ 15,643	\$ 14,302	\$ 14,302	\$ -	2017	\$ 20,749	\$ 18,971	\$ -	\$ 1,779	0.00%	94.52%	5.48%	f	\$ -	\$ 1,681	\$ 98
2018 Ford Explorer VIN 1FN5K8B81JGA73223 (Unit #19) @ 50%	\$ 15,328	\$ 12,043	\$ 12,043	\$ -	2018	\$ 20,332	\$ 15,975	\$ -	\$ 4,357	0.00%	94.52%	5.48%	f	\$ -	\$ 4,118	\$ 239
2019 Ford T250 Transit Van VIN 1FTYR3XM4KKA91168 (Unit #20)	\$ 93,207	\$ 38,282	\$ 38,282	\$ -	2021	\$ 123,633	\$ 50,778	\$ -	\$ 72,855	0.00%	94.52%	5.48%	f	\$ -	\$ 68,860	\$ 3,996
2020 Ford F150XL VIN 1FTEX1C87NFA04171 (Unit #22) @ 50%	\$ 20,106	\$ 7,396	\$ 7,396	\$ -	2021	\$ 26,669	\$ 9,811	\$ -	\$ 16,859	0.00%	94.52%	5.48%	f	\$ -	\$ 15,934	\$ 925
2020 Ford F250 VIN 1FT7X2a66lee48811 (Unit #23) @ 50%	\$ 19,782	\$ 7,277	\$ 7,277	\$ -	2021	\$ 26,239	\$ 9,652	\$ -	\$ 16,587	0.00%	94.52%	5.48%	f	\$ -	\$ 15,677	\$ 910
2022 Ford F650 Dump Truck VIN FDNF6DC0NDF09822 @50%	\$ 42,301	\$ 9,253	\$ 9,253	\$ -	2021	\$ 56,109	\$ 12,274	\$ -	\$ 43,835	0.00%	94.52%	5.48%	f	\$ -	\$ 41,431	\$ 2,404
2023 Ford F150 VIN 1FTX1E83PKD95848 (Unit #25) @50%	\$ 24,799	\$ 3,011	\$ 3,011	\$ -	2023	\$ 32,895	\$ 3,994	\$ -	\$ 28,900	0.00%	94.52%	5.48%	f	\$ -	\$ 27,315	\$ 1,585
Tools/Shop & Garage Equipment:																
Sewer Lateral Camera and Accessories	\$ 8,190	\$ 8,190	\$ 8,190	\$ -	2002	\$ 16,294	\$ 16,294	\$ -	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
Harben H4018 Sewer Jetter VIN 1H9X15107EC122005	\$ 52,123	\$ 26,127	\$ 26,127	\$ -	2014	\$ 69,138	\$ 34,655	\$ -	\$ 34,483	0.00%	94.52%	5.48%	f	\$ -	\$ 32,591	\$ 1,891
RCX90 Rovver X camera and accessories	\$ 136,469	\$ 65,960	\$ 65,960	\$ -	2021	\$ 181,017	\$ 87,492	\$ -	\$ 93,526	0.00%	94.52%	5.48%	f	\$ -	\$ 88,396	\$ 5,129
Confined Space Safety Equipment	\$ 11,961	\$ 202	\$ 202	\$ -	2023	\$ 15,865	\$ 268	\$ -	\$ 15,597	0.00%	94.52%	5.48%	f	\$ -	\$ 14,742	\$ 855
General Plant Power Operated Equipment:																
John Deere JD310J Loader Backhoe @ 50%	\$ 45,766	\$ 38,901	\$ 38,901	\$ -	2011	\$ 65,631	\$ 55,786	\$ -	\$ 9,845	0.00%	94.52%	5.48%	f	\$ -	\$ 9,305	\$ 540
John Deere Gator 825i Utility Vehicle 1M0825GSAGM11124 @ 50%	\$ 7,462	\$ 3,880	\$ 3,880	\$ -	2016	\$ 9,898	\$ 5,147	\$ -	\$ 4,751	0.00%	94.52%	5.48%	f	\$ -	\$ 4,491	\$ 261
General Plant Communication Equipment:																
Radio Tower, 40' antenna @ 50%	\$ 3,174	\$ 3,174	\$ 3,174	\$ -	1981	\$ 11,680	\$ 11,680	\$ -	\$ 0	0.00%	94.52%	5.48%	f	\$ -	\$ 0	\$ 0
MAXTRAC 300 Base Sta./5 Mobile Radios/Desk Set @ 50%	\$ 2,813	\$ 2,813	\$ 2,813	\$ -	1998	\$ 6,182	\$ 6,182	\$ -	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
Lompoc Regional Wastewater Reclamation Plant, Capital Expenditures																
LRWRP Capital Costs - June 30, 1989	\$ 258,843	\$ 258,843	\$ 258,843	\$ 51,769	1989	\$ 729,527	\$ 729,527	\$ 145,905	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Capital Costs - June 30, 1990	\$ 38,450	\$ 38,450	\$ 38,450	\$ 7,690	1990	\$ 105,690	\$ 105,690	\$ 21,138	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Capital Costs - June 30, 1991	\$ 62,742	\$ 62,742	\$ 62,742	\$ 12,548	1991	\$ 168,787	\$ 168,787	\$ 33,757	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Capital Costs - June 30, 1992	\$ 124,391	\$ 124,391	\$ 124,391	\$ 24,878	1992	\$ 324,564	\$ 324,564	\$ 64,913	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Capital Costs - June 30, 1993	\$ 236,988	\$ 236,988	\$ 236,988	\$ 47,398	1993	\$ 591,650	\$ 591,650	\$ 118,330	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Capital Costs - June 30, 1994	\$ 65,894	\$ 64,796	\$ 64,796	\$ 13,179	1994	\$ 158,484	\$ 155,842	\$ 31,697	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Capital Costs - June 30, 1995	\$ 15,793	\$ 15,003	\$ 15,003	\$ 3,159	1995	\$ 37,546	\$ 35,669	\$ 7,509	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Capital Costs - June 30, 1996	\$ 21,536	\$ 19,741	\$ 19,741	\$ 4,307	1996	\$ 49,843	\$ 45,690	\$ 9,969	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Capital Costs - June 30, 1997	\$ 68,105	\$ 60,159	\$ 60,159	\$ 13,621	1997	\$ 152,049	\$ 134,310	\$ 30,410	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Capital Costs - June 30, 1998	\$ 27,566	\$ 23,431	\$ 23,431	\$ 5,513	1998	\$ 60,566	\$ 51,481	\$ 12,113	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Capital Costs - June 30, 1999	\$ 75,051	\$ 61,292	\$ 61,292	\$ 15,010	1999	\$ 161,114	\$ 131,577	\$ 32,223	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Capital Costs - June 30, 2000	\$ 19,644	\$ 15,388	\$ 15,388	\$ 3,929	2000	\$ 41,072	\$ 32,173	\$ 8,214	\$ 685	0.00%	94.52%	5.48%	f	\$ -	\$ 647	\$ 38
LRWRP Capital Costs - June 30, 2001	\$ 30,195	\$ 22,646	\$ 22,646	\$ 6,039	2001	\$ 61,917	\$ 46,438	\$ 12,383	\$ 3,096	0.00%	94.52%	5.48%	f	\$ -	\$ 2,926	\$ 170
LRWRP Capital Costs - June 30, 2002	\$ 34,351	\$ 24,619	\$ 24,619	\$ 6,870	2002	\$ 68,340	\$ 48,977	\$ 13,668	\$ 5,695	0.00%	94.52%	5.48%	f	\$ -	\$ 5,383	\$ 312
LRWRP Capital Costs - June 30, 2003	\$ 23,270	\$ 15,901	\$ 15,901	\$ 4,654	2003	\$ 45,215	\$ 30,897	\$ 9,043	\$ 5,275	0.00%	94.52%	5.48%	f	\$ -	\$ 4,986	\$ 289
LRWRP Capital Costs - June 30, 2004	\$ 14,866	\$ 9,663	\$ 9,663	\$ 2,973	2004	\$ 27,177	\$ 17,665	\$ 5,435	\$ 4,077	0.00%	94.52%	5.48%	f	\$ -	\$ 3,853	\$ 224
LRWRP Capital Costs - June 30, 2005	\$ 15,550	\$ 9,589	\$ 9,589	\$ 3,110	2005	\$ 27,164	\$ 17,751	\$ 5,433	\$ 4,980	0.00%	94.52%	5.48%	f	\$ -	\$ 4,707	\$ 273
LRWRP Capital Costs - June 30, 2006	\$ 15,756	\$ 9,191	\$ 9,191	\$ 3,151	2006	\$ 26,441	\$ 15,424	\$ 5,288	\$ 5,729	0.00%	94.52%	5.48%	f	\$ -	\$ 5,415	\$ 314
LRWRP Capital Costs - June 30, 2007	\$ 22,559	\$ 12,408	\$ 12,408	\$ 4,512	2007	\$ 36,835	\$ 20,259	\$ 7,367	\$ 9,209	0.00%	94.52%	5.48%	f	\$ -	\$ 8,704	\$ 505

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date (including Salvage)	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	[1]	Exclude from Analysis	Existing Services	Future Services
LRWRP Capital Costs - June 30, 2008	\$ 76,722	\$ 39,639	\$ 39,639	\$ 15,344	2008	\$ 120,086	\$ 62,044	\$ 24,017	\$ 34,025	0.00%	94.52%	5.48%	f	\$ -	\$ 32,158	\$ 1,866
LRWRP Capital Costs - June 30, 2009	\$ 50,292	\$ 24,308	\$ 24,308	\$ 10,058	2009	\$ 76,331	\$ 36,893	\$ 15,266	\$ 24,171	0.00%	94.52%	5.48%	f	\$ -	\$ 22,846	\$ 1,326
LRWRP Capital Costs - June 30, 2010	\$ 29,120	\$ 13,104	\$ 13,104	\$ 5,824	2010	\$ 43,046	\$ 19,371	\$ 8,609	\$ 15,066	0.00%	94.52%	5.48%	f	\$ -	\$ 14,240	\$ 826
LRWRP Capital Costs - June 30, 2011	\$ 23,787	\$ 9,911	\$ 9,911	\$ 4,757	2011	\$ 34,112	\$ 14,213	\$ 6,822	\$ 13,076	0.00%	94.52%	5.48%	f	\$ -	\$ 12,359	\$ 717
LRWRP Capital Costs - June 30, 2012	\$ 1,827	\$ 700	\$ 700	\$ 365	2012	\$ 2,553	\$ 979	\$ 511	\$ 1,064	0.00%	94.52%	5.48%	f	\$ -	\$ 1,006	\$ 58
LRWRP Capital Costs - June 30, 2013	\$ 12,670	\$ 4,434	\$ 4,434	\$ 2,534	2013	\$ 17,262	\$ 6,042	\$ 3,452	\$ 7,768	0.00%	94.52%	5.48%	f	\$ -	\$ 7,342	\$ 426
LRWRP Capital Costs - June 30, 2014	\$ 3,768	\$ 1,193	\$ 1,193	\$ 754	2014	\$ 4,998	\$ 1,583	\$ 1,000	\$ 2,416	0.00%	94.52%	5.48%	f	\$ -	\$ 2,283	\$ 132
LRWRP Capital Costs - June 30, 2015	\$ 19,054	\$ 5,399	\$ 5,399	\$ 3,811	2015	\$ 25,274	\$ 7,161	\$ 5,055	\$ 13,058	0.00%	94.52%	5.48%	f	\$ -	\$ 12,342	\$ 716
LRWRP Capital Costs - June 30, 2016	\$ 7,867	\$ 1,967	\$ 1,967	\$ 1,573	2016	\$ 10,435	\$ 2,609	\$ 2,087	\$ 5,739	0.00%	94.52%	5.48%	f	\$ -	\$ 5,425	\$ 315
LRWRP Capital Costs - June 30, 2017	\$ -	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Capital Costs - June 30, 2018	\$ 6,715	\$ 1,231	\$ 1,231	\$ 1,343	2018	\$ 8,906	\$ 1,633	\$ 1,781	\$ 5,492	0.00%	94.52%	5.48%	f	\$ -	\$ 5,191	\$ 301
LRWRP Capital Costs - June 30, 2019	\$ 7,623	\$ 1,143	\$ 1,143	\$ 23,149	2019	\$ 10,111	\$ 1,517	\$ 30,706	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Capital Costs - June 30, 2020	\$ -	\$ -	\$ -	\$ 10,688	2020	\$ -	\$ -	\$ 14,177	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Capital Costs - June 30, 2021	\$ -	\$ -	\$ -	\$ 10,703	2021	\$ -	\$ -	\$ 14,197	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
LRWRP Capital Costs - June 30, 2022	\$ -	\$ -	\$ -	\$ 30,880	2022	\$ -	\$ -	\$ 40,961	\$ -	0.00%	94.52%	5.48%	f	\$ -	\$ -	\$ -
Total Capital Facilities/Equipment	\$ 23,495,026	\$ 8,846,188	\$ 8,846,188	\$ 6,624,210		\$ 37,694,642	\$ 15,397,040	\$ 9,963,277	\$ 15,826,317	0.00%	94.52%	5.48%		\$ -	\$ 14,958,323	\$ 867,994

Actual Depreciation Deducted after Considering Contributions [a]: \$ 11,905,047

Net Distribution: 94.52% 5.48%

Worksheet D Notes:

[a] Vandenberg Village Community Services District Wastewater Fund Depreciation Schedule for Fiscal Year July 1, 2022 to June 30, 2023 (Supporting schedule to Statement of Net Position - Proprietary Funds, June 30, 2023 Exception: accumulated capital expenditures for Lompoc Regional Wastewater Reclamation Plant since Fiscal Year 1988-1989, per District record "City of Lompoc Wastewater Annual Capital Improvements Summary," with straight-line depreciation estimated by this study using a 30-year useful life. Also see Note [e] below for additional data.

[b] Considers depreciation up to the original cost of the asset. (District records account for a salvage value when computing depreciation.)

[c] Replication values are calculated by escalating original values from service date to December 2022 using historical cost inflation per Engineering News Record Construction Cost Index, 20-City Average.

[d] Cost basis for consideration is calculated as replication value less maximum depreciation considered and contributed amount, unless contributed amount is equal to or greater than replication value, in which case the basis for consideration is set at zero. (Depreciation tracked for assets with a contributed amount equal to or greater than replication value is ignored to avoid a total deduction greater than the value of the asset.)

[e] Remaining Construction Work in Progress assumed to include projects listed on Worksheet G and is thus excluded from this worksheet. Also refer to Worksheet X.

[f] Refer to Worksheet A: proportionate allocation between existing and future users.

Cost Basis and Adjustments	System Buy-In Cost Basis for Consideration	Allocation Basis (%)				Distribution of Cost Basis (\$)		
		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
System Buy-In Cost Basis for Consideration [a]	\$ 15,826,317	0.00%	94.52%	5.48%	a	\$ -	\$ 14,958,323	\$ 867,994
plus: Available Cash Reserves (Excluding Unspent Capacity Charges) [b]	\$ 8,446,569	0.00%	94.52%	5.48%	a	\$ -	\$ 7,983,317	\$ 463,252
less: Outstanding Long-Term Debt [b]	\$ (3,514,782)	0.00%	94.52%	5.48%	a	\$ -	\$ (3,322,014)	\$ (192,768)
less: Known Capital Contributions Not Accounted for in Eligible Cost Basis	\$ 2,039,736	0.00%	94.52%	5.48%	a	\$ -	\$ 1,927,867	\$ 111,869
Total Cost Basis for Existing Capital Facilities/Equipment	\$ 22,797,841	0.00%	94.52%	5.48%		\$ -	\$ 21,547,493	\$ 1,250,348

Worksheet E Notes:

[a] Refer to Worksheet D.

[b] Vandenberg Village Community Services District Statement of Net Position - Proprietary Funds, June 30, 2023. Refer also to Worksheet X.

[c] Cash is used only to off-set the amount of long-term debt deducted from the eligible cost basis.

[d] Refer to Worksheet X.

Facility / Equipment [a]	Current Cost Estimate [a]	Discrete Funding Sources			System Development Cost Basis for Consideration [b]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
		External Funding	Debt-Financing	[]		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
Water System Maps (50% Share to Water)	\$ 50,000	\$ 3,915	\$ -	d	\$ 50,000	0.00%	80.00%	20.00%	e	\$ -	\$ 40,000	\$ 10,000
Automatic Meter Reading Devices -- Complete (deducted from existing as contributed capital)	\$ 24,469	\$ 2,911	\$ -	d	\$ 24,469	0.00%	80.00%	20.00%	e	\$ -	\$ 19,575	\$ 4,894
Automatic Meter Reading Radio Transmitters (AMR Master meters)	\$ 524,238	\$ 50,729	\$ -	d	\$ 524,238	0.00%	80.00%	20.00%	e	\$ -	\$ 419,390	\$ 104,848
Water Quality Improvement Project	\$ 1,000,000	\$ 124,757	\$ -	d	\$ 1,000,000	0.00%	80.00%	20.00%	e	\$ -	\$ 800,000	\$ 200,000
SCADA Controls for B/S #4 and B/S #5 (specific APNs only, see Parcel Fee)	\$ 37,894	\$ 267	\$ -	d	\$ 37,894	0.00%	25.00%	75.00%	e	\$ -	\$ 9,473	\$ 28,420
Second Million-Gallon Tank (Res 5B) -- Complete (deducted from existing as contributed capital)	\$ 272,008	\$ 165,314	\$ -	d	\$ 272,008	0.00%	25.00%	75.00%	e	\$ -	\$ 68,002	\$ 204,006
16-Inch Pipe from Tank 3 to Site 1 -- Complete (deducted from existing as contributed capital)	\$ 69,611	\$ 7,704	\$ -	d	\$ 69,611	0.00%	80.00%	20.00%	e	\$ -	\$ 55,689	\$ 13,922
Administrative Office Building (50% Share to Water)	\$ 773,497	\$ 12,013	\$ -	d	\$ 773,497	0.95%	93.34%	5.71%	c	\$ 7,326	\$ 721,975	\$ 44,196
New Well	\$ 2,500,000	\$ 20,169	\$ -	d	\$ 2,500,000	0.95%	93.34%	5.71%	c	\$ 23,677	\$ 2,333,478	\$ 142,845
Total Capital Facilities/Equipment	\$ 5,251,716	\$ 387,779	\$ -		\$ 5,251,716	0.59%	85.07%	14.34%		\$ 31,002	\$ 4,467,583	\$ 753,130

Worksheet F Notes:

[a] Vandenberg Village Community Services District Water System Capital Plan Fiscal Year 2023-2024.

[b] Cost basis for consideration is calculated as current cost estimate less any known, discrete external funding sources (e.g., grants, contributions) and any amount expected to be debt-financed, repaid through user rates.

[c] Refer to Worksheet A: proportionate allocation between existing and future users.

[d] Developers' fees previously received and applied. District Summary Report of Connection Fees 06/30/23

[e] Discrete development impact identified in VVCS Strategic Plan 5/10/2005.

Facility / Equipment [a]	Current Cost Estimate [a]	Discrete Funding Sources			System Development Cost Basis for Consideration [b]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
		External Funding	Debt-Financing [c]			Exclude from Analysis	Existing Services	Future Services		Exclude from Analysis	Existing Services	Future Services
Wastewater System Maps (50% Share to Water)	\$ 50,000	\$ 3,095	\$ -	d	\$ 50,000	0.00%	80.00%	20.00%	f	\$ -	\$ 40,000	\$ 10,000
L/S #1 Wet Well - Complete (specific APNs only, see Parcel Fee)	\$ 354,813	\$ 11,711	\$ -	e	\$ 354,813	0.00%	80.00%	20.00%	e	\$ -	\$ 283,851	\$ 70,963
L/S #2 Upgrade - Complete (specific APNs only, see Parcel Fee)	\$ 118,566	\$ -	\$ -	e	\$ 118,566	0.00%	80.00%	20.00%	e	\$ -	\$ 94,853	\$ 23,713
Administrative Office Building (50% Share to Wastewater)	\$ 773,497	\$ 11,487	\$ -	d	\$ 773,497	0.00%	94.52%	5.48%	c	\$ -	\$ 731,074	\$ 42,422
Total Capital Facilities/Equipment	\$ 1,296,876	\$ 26,293	\$ -		\$ 1,296,876	0.00%	88.66%	11.34%		\$ -	\$ 1,149,778	\$ 147,098

Worksheet G Notes:

[a] Vandenberg Village Community Services District Wastewater System Capital Plan Fiscal Year 2023-2024. Excludes LRWRP expenditures, which are shown on Worksheet D, with only remaining costs listed here.

[b] Cost basis for consideration is calculated as current cost estimate less any known, discrete external funding sources (e.g., grants, contributions) and any amount expected to be debt-financed, repaid through user rates.

[c] Refer to Worksheet A: proportionate allocation between existing and future users.

[d] Developers' fees previously received and applied. District Summary Report of Connection Fees 06/30/23

[e] Applicable costs to be imposed on project-specific parcels only. Refer to Worksheet M.

[f] Discrete development impact identified in VVCS Strategic Plan 5/10/2005.

Final Capacity Charge Cost Basis	Maximum Cost Basis	[]	Policy: Amount to Include	Cost Basis by Policy	[]
<u>System Buy-In Component</u>					
Existing Capital Facilities and Equipment:					
Total Cost Basis	\$ 10,043,758	a		\$ 10,043,758	
Financial Adjustments:					
plus: Cash Reserves (Excluding Unspent Capacity Charges)	2,870,149	b		2,870,149	
less: Outstanding Long-Term Debt	-	b		-	
less: Cash in Excess of Outstanding Debt	-	b		-	
plus: Accrued Interest on Long-Term Debt	-			-	
less: Capital Contributions Not Accounted for in Cost Basis	357,404	b		357,404	
Total Financial Adjustments	3,227,553			3,227,553	
Allocation Adjustments:					
less: Amount Excluded from Analysis	(95,122)	a		(95,122)	
less: Amount Attributable to Existing Services	(12,416,132)	a		(12,416,132)	
Total Allocation Adjustments	(12,511,254)			(12,511,254)	
Cost Basis for System Buy-In Charge Component	\$ 760,058		100%	\$ 760,058	
<u>System Development Component</u>					
Planned Capital Facilities and Equipment:					
Total Current Cost Estimate	\$ 5,251,716	c		\$ 5,251,716	
Financial Adjustments:					
less: Known External Funding	(387,779)	c		(387,779)	
less: Known Debt Financing	-	c		-	
plus: Interest Payable on Estimated/Known Financing	-			-	
Total Financial Adjustments	(387,779)			(387,779)	
Allocation Adjustments:					
less: Amount Excluded from Analysis	(31,002)	c		(31,002)	
less: Amount Attributable to Existing Services	(4,467,583)	c		(4,467,583)	
Total Allocation Adjustments	(4,498,585)			(4,498,585)	
APN Specific Projects					
less: APN Specific Projects	(28,153)	d		(28,153)	
Total Credit for APN Specific Projects	(28,153)			(28,153)	
Cost Basis for System Development Charge Component	\$ 337,198		100%	\$ 337,198	
Grand Total Cost Basis for Capacity Charge	\$ 1,097,256			\$ 1,097,256	

Service Basis	Total	[]
Growth to Buildout in Equivalent Service Units	150	e
Adjustment Factor to Estimate Service Population	<u>1.00</u>	
Future Service Population	150	
Total Service Basis in Equivalent Service Units	150	

Unit Cost	Maximum	[]	Amount Included by Policy	Policy Result	[]
System Buy-In Unit Cost per Equivalent Unit	\$ 5,067		100%	\$ 5,067	
System Development Unit Cost per Equivalent Unit	\$ 2,248		100%	\$ 2,248	
Total Unit Cost per Equivalent Service Unit	\$ 7,315		100%	\$ 7,315	

Revenue from Future Development to Buildout	Total by Maximum	[]	Amount Attained by Policy	Total by Policy Result	[]
System Buy-In: For reinvestment in existing assets	\$ 760,058		100%	\$ 760,058	
System Development: For mitigation of planned assets	\$ 337,198		100%	\$ 337,198	
Total Revenue for Capital Facilities and Equipment	\$ 1,097,256		100%	\$ 1,097,256	

Worksheet H Notes:

[a] Refer to Worksheet B.

[b] Refer to Worksheet C.

[c] Refer to Worksheet F.

[d] Vandenberg Village Community Services District Statement of Net Position - Proprietary Funds.

[e] Refer to Worksheet A.

Final Capacity Charge Cost Basis	2015 Maximum Cost Basis	[]	Policy: Amount to Include	Cost Basis by Policy	[]
<u>System Buy-In Component</u>					
Existing Capital Facilities and Equipment:					
Total Cost Basis	\$ 15,826,317	a		\$ 15,826,317	
Financial Adjustments:					
plus: Cash Reserves (Excluding Unspect Capacity Charges)	8,446,569	b		8,446,569	
less: Outstanding Long-Term Debt	(3,514,782)	b		(3,514,782)	
less: Cash in Excess of Outstanding Debt	-	b		-	
plus: Accrued Interest on Long-Term Debt	-	b		-	
less: Capital Contributions Not Accounted for in Cost Basis	2,039,736	b		2,039,736	
Total Financial Adjustments	6,971,523			6,971,523	
Allocation Adjustments:					
less: Amount Excluded from Analysis	-	a		-	
less: Amount Attributable to Existing Services	(21,547,493)	a		(21,547,493)	
Total Allocation Adjustments	(21,547,493)			(21,547,493)	
Cost Basis for System Buy-In Charge Component	\$ 1,250,348		100%	\$ 1,250,348	
<u>System Development Component</u>					
Planned Capital Facilities and Equipment:					
Total Current Cost Estimate	\$ 1,296,876	c		\$ 1,296,876	
Financial Adjustments:					
less: Known External Funding	(26,293)	c		(26,293)	
less: Known Debt Financing	-	c		-	
plus: Interest Payable on Estimated/Known Financing	-			-	
Total Financial Adjustments	(26,293)			(26,293)	
Allocation Adjustments:					
less: Amount Excluded from Analysis	-	c		-	
less: Amount Attributable to Existing Services	(1,149,778)	c		(1,149,778)	
Total Allocation Adjustments	(1,149,778)			(1,149,778)	
APN Specific Projects					
less: APN Specific Projects	(82,965)	d		(82,965)	
Total Credit for APN Specific Projects	(82,965)			(82,965)	
Cost Basis for System Development Charge Component	\$ 37,840		100%	\$ 37,840	
Grand Total Cost Basis for Capacity Charge	\$ 1,288,188			\$ 1,288,188	

Service Basis	Total	[]
Growth to Buildout in Equivalent Service Units	150	e
Adjustment Factor to Estimate Service Population	<u>1.00</u>	
Future Service Population	150	
Total Service Basis in Equivalent Service Units	150	

Unit Cost	2015 Maximum	[]	Amount Included by Policy	Policy Result	[]
System Buy-In Unit Cost per Equivalent Unit	\$ 8,336		100%	\$ 8,336	
System Development Unit Cost per Equivalent Unit	\$ 252		100%	\$ 252	
Total Unit Cost per Equivalent Service Unit	\$ 8,588		100%	\$ 8,588	

Revenue from Future Development to Buildout	Total by 2015 Maximum	[]	Amount Attained by Policy	Total by Policy Result	[]
System Buy-In: For reinvestment in existing assets	\$ 1,250,348		100%	\$ 1,250,348	
System Development: For mitigation of planned assets	\$ 37,840		100%	\$ 37,840	
Total Revenue for Capital Facilities and Equipment	\$ 1,288,188		100%	\$ 1,288,188	

Worksheet I Notes:

[a] Refer to Worksheet D.

[b] Refer to Worksheet E.

[c] Refer to Worksheet G.

[d] Vandenberg Village Community Services District Statement of Net Position - Proprietary Funds, June 30, 2014

[e] Refer to Worksheet A.

Calculation of Eligible Administrative Costs	Total by 2016 Maximum	Total by Policy Result	[]
Annual Labor Hours for Fee Administration/Reporting	40.00	40.00	a
Fully-Burdened Hourly Rate	\$ 77.00	\$ 77.00	b
Fully-Burdened Annual Labor Effort	\$ 3,080	\$ 3,080	
Discrete Expenses	\$ 4,000	\$ 4,000	c
Total Annual Costs	\$ 7,080	\$ 7,080	
Projected Revenue from Maximum Fee Bases:			
Water	\$ 1,097,256	\$ 1,097,256	d
Wastewater	\$ 1,288,188	\$ 1,288,188	e
Total Revenue	\$ 2,385,443	\$ 2,385,443	
Annualized Revenue	\$ 119,272	\$ 119,272	f
Fee Program Administration as Percent of Fees	5.90%	5.90%	

Worksheet J Notes:

[a] District estimate of annual workload.

[b] Per District calculations; within range of industry comparables for fully-burdened hourly rates (administrative labor costs and overhead).

[c] Estimated and amortized cost of fee external updates every five years. / Assumes \$20,000 every five years.

[d] Refer to Worksheet H.

[e] Refer to Worksheet I.

[f] Assumed collection period of 20 years.

Meter Class (Diameter)	Equivalency Factor		Unit Cost		Base Fee
	Maximum Continuous Flow (gpm)	Equivalency to Base Meter Size	Sytem Buy-in per EU		
5/8" x 3/4"	20	1.00	\$ 5,067	\$ 5,067	per meter
3/4"	30	1.50	\$ 5,067	\$ 7,601	per meter
1"	50	2.50	\$ 5,067	\$ 12,668	per meter
1-1/2"	100	5.00	\$ 5,067	\$ 25,335	per meter
2"	160	8.00	\$ 5,067	\$ 40,536	per meter
3"	350	17.50	\$ 5,067	\$ 88,673	per meter
4"	400	20.00	\$ 5,067	\$ 101,341	per meter
6"	900	45.00	\$ 5,067	\$ 228,017	per meter
8"	1,200	60.00	\$ 5,067	\$ 304,023	per meter
10"	1,500	75.00	\$ 5,067	\$ 380,029	per meter
12"	2,000	100.00	\$ 5,067	\$ 506,705	per meter

Administrative Fee: For reimbursement of fee program administration 5.90% of base fee

Meter Class (Diameter)	Maximum Fee
5/8" x 3/4" -- See note regarding single family residential connections.	\$ 7,748 per meter
3/4"	\$ 10,431 per meter
1"	\$ 15,797 per meter
1-1/2"	\$ 29,212 per meter
2"	\$ 45,310 per meter
3"	\$ 96,287 per meter
4"	\$ 109,702 per meter
6"	\$ 243,852 per meter
8"	\$ 324,343 per meter
10"	\$ 404,833 per meter
12"	\$ 538,983 per meter

Existing Fee (2023)
\$ 4,492
\$ 6,738
\$ 11,231
\$ 22,461
\$ 35,938
\$ 78,614
\$ 89,845
\$ 202,151
\$ 269,534
\$ 336,918
\$ 449,224

Buy-in Fee	Capital Plan	Maximum Fee (all parcels)	APN Specific Share	
5,366.00	2,382.00	7,748.00	722.00	8,470.00
8,049.00	2,382.00	10,431.00	722.00	11,153.00
13,415.00	2,382.00	15,797.00	722.00	16,519.00
26,830.00	2,382.00	29,212.00	722.00	29,934.00
42,928.00	2,382.00	45,310.00	722.00	46,032.00
93,905.00	2,382.00	96,287.00	722.00	97,009.00
107,320.00	2,382.00	109,702.00	722.00	110,424.00
241,470.00	2,382.00	243,852.00	722.00	244,574.00
321,961.00	2,382.00	324,343.00	722.00	325,065.00
402,451.00	2,382.00	404,833.00	722.00	405,555.00
536,601.00	2,382.00	538,983.00	722.00	539,705.00

Note: Single family residential connections up to 1" may be eligible for the 5/8" x 3/4" fee, per District policy. Additional fees may be owed if expected consumption exceeds the District's established single family equivalency rate for the appropriate meter class.

Meter Class (Diameter)	Equivalency Factor		Unit Cost	Base Fee
	Maximum Continuous Flow (gpm)	Equivalency to Base Meter Size	by 2016 Maximum Cost Basis	
5/8" x 3/4"	20	1.00	\$ 8,336	\$ 8,336 per meter
3/4"	30	1.50	\$ 8,336	\$ 12,503 per meter
1"	50	2.50	\$ 8,336	\$ 20,839 per meter
1-1/2"	100	5.00	\$ 8,336	\$ 41,678 per meter
2"	160	8.00	\$ 8,336	\$ 66,685 per meter
3"	350	17.50	\$ 8,336	\$ 145,874 per meter
4"	400	20.00	\$ 8,336	\$ 166,713 per meter
6"	900	45.00	\$ 8,336	\$ 375,104 per meter
8"	1,200	60.00	\$ 8,336	\$ 500,139 per meter
10"	1,500	75.00	\$ 8,336	\$ 625,174 per meter
12"	2,000	100.00	\$ 8,336	\$ 833,565 per meter

Administrative Fee: For reimbursement of fee program administration 5.90% of base fee

Meter Class (Diameter)	Maximum Fee	Existing Fee (2023)
5/8" x 3/4" -- See note regarding single family residential connections.	\$ 9,094 per meter	\$ 6,069
3/4"	\$ 13,508 per meter	\$ 9,104
1"	\$ 22,336 per meter	\$ 15,173
1-1/2"	\$ 44,404 per meter	\$ 30,347
2"	\$ 70,887 per meter	\$ 48,554
3"	\$ 154,747 per meter	\$ 106,213
4"	\$ 176,816 per meter	\$ 121,386
6"	\$ 397,502 per meter	\$ 273,119
8"	\$ 529,914 per meter	\$ 364,158
10"	\$ 662,326 per meter	\$ 455,198
12"	\$ 883,012 per meter	\$ 606,930

Buy-in Fee	Capital Plan	Maximum Fee (all parcels)	APN Specific Share
8,827.00	267.00	9,094.00	937.00
13,241.00	267.00	13,508.00	937.00
22,069.00	267.00	22,336.00	937.00
44,137.00	267.00	44,404.00	937.00
70,620.00	267.00	70,887.00	937.00
154,480.00	267.00	154,747.00	937.00
176,549.00	267.00	176,816.00	937.00
397,235.00	267.00	397,502.00	937.00
529,647.00	267.00	529,914.00	937.00
662,059.00	267.00	662,326.00	937.00
882,745.00	267.00	883,012.00	937.00

Note: Single family residential connections up to 1" may be eligible for the 5/8" x 3/4" fee, per District policy. Additional fees may be owed if expected consumption exceeds the District's established single family equivalency rate for the appropriate meter class.

Facility / Equipment	Current Cost Estimate [a]	Allocation Basis (%)			Distribution of Cost Basis (\$)	
		Existing Services	Future Services	[]	Existing Services	Future Services
SCADA Controls for B/S #4 and B/S #5	\$ 37,894	25.00%	75.00%		\$ 9,473	\$ 28,420
Total Capital Facilities/Equipment	\$ 37,894	25.00%	75.00%		\$ 9,473	\$ 28,420

Applicable Parcels for Above-Listed Facilities/Equipment [b]	Single Family Equivalents Allotted
APN 097-371-010 / Oak Hills Estate	29
APN 097-730-021 / Villas on Oak Hill	10
APN 097-371-041 / Ebberts	-
Total Capital Facilities/Equipment	39

Parcel-Specific Fee per Single Family Equivalent (in addition to District-Wide Capacity Charge)	\$ 722
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Notes for Worksheet N:

[a] Vandenberg Village Community Services District Wastewater System Capital Plan Fiscal Year 2015-2016.

[b] Vandenberg Village Community Services District listing of remaining single family equivalents by development/parcel as of December 2023.

Facility / Equipment [a]	Current Cost Estimate [a]	Allocation Basis (%)			Distribution of Cost Basis (\$)	
		Existing Services	Future Services	[]	Existing Services	Future Services
L/S #1 Wet Well	\$ 354,813	80.00%	20.00%	a	\$ 283,851	\$ 70,963
Total Capital Facilities/Equipment	\$ 354,813	80.00%	20.00%		\$ 283,851	\$ 70,963

Applicable Parcels for Above-Listed Facilities/Equipment [b]	Single Family Equivalents Allotted
APN 097-371-008 / Clubhouse Estates	54
APN 097-371-010 / Oak Hills Estate	29
APN 097-730-021 / Villas on Oak Hill	10
APN 097-371-041 / Ebberts	-
Total Capital Facilities/Equipment	93

Paid \$ 11,711

Parcel-Specific Fee per Single Family Equivalent (in addition to District-Wide Capacity Charge)	\$ 637
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Facility / Equipment [a]	Current Cost Estimate [a]	Allocation Basis (%)			Distribution of Cost Basis (\$)	
		Existing Services	Future Services	[]	Existing Services	Future Services
L/S #2 Upgrade	\$ 118,566	80.00%	20.00%	a	\$ 94,853	\$ 23,713
Total Capital Facilities/Equipment	\$ 118,566	80.00%	20.00%		\$ 94,853	\$ 23,713

Applicable Parcels for Above-Listed Facilities/Equipment [b]	Single Family Equivalents Allotted
APN 097-371-075 / Apollo Way	79
Total Capital Facilities/Equipment	79

Parcel-Specific Fee per Single Family Equivalent (in addition to District-Wide Capacity Charge)	\$ 300
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Notes for Worksheet M:

[a] Vandenberg Village Community Services District Wastewater System Capital Plan Fiscal Year 2015-2016.

[b] Vandenberg Village Community Services District listing of remaining single family equivalents by development/parcel as of April 2015.