

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

3745 Constellation Road • Vandenberg Village • Lompoc, CA 93436
Telephone: (805) 733-2475 • Fax: (805) 733-2109



"Pride in Community Service"

<http://vvcasd.org>

info@vvcasd.org

NOTICE: The Board of Directors of the Vandenberg Village Community Services District will meet at the District Office Conference Room, 3745 Constellation Road, Vandenberg Village, in compliance with [California Government Code § 54954](#).

Regular Board Meeting

AGENDA

Tuesday, September 3, 2024

7:00 p.m.

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE
2. ROLL CALL: Directors Brooks, Bumpass, Gonzales, Heuring, and Stassi
3. ADDITIONS AND DELETIONS TO AGENDA
4. PUBLIC FORUM

The Board will invite public comment on each action item as it is considered during the meeting.

At this time members of the public wishing to address the Board on other matters that are within the jurisdiction of the District may do so when recognized by the President. Please begin by stating your name and place of residence.

5. OPERATIONS REPORT
6. ADMINISTRATION REPORT
7. CONSENT CALENDAR
 - A. Minutes of the Special Meeting on July 9, 2024..... page 1
 - B. Minutes of the Special Meeting on July 24, 2024..... page 7
 - C. Treasurer Report
 - (1) Pro-forma Financial Statements as of June 30, 2024..... page 9

- (2) Pro-forma Financial Statements as of July 31, 2024..... page 21
- (3) Investments as of June 30, 2024 page 33
- (4) Disbursements through August 31, 2024 page 35
- D. Pro-forma Budget v Actual – Fiscal Year Ending 2024 page 47
- E. Public Official Reimbursement Report page 61
- F. Report of Capacity Charges page 63
- G. Exhibit A to Resolution 229-24 (Revised) page 69

8. ACTION ITEMS

- A. **Financial Policies:** Adopt edited Financial Policies presented by the Finance/Budget Committee page 73
- B. **Investments:** Approve transfer of \$1.5 million from Santa Barbara County Treasury to California CLASS..... page 89
- C. **Truck Decals:** Discuss the placement of decals on District utility trucks..... page 91
- D. **Water Tie-in:** Receive an update on the possible project to connect the VVCSD water system to the MHCSD water system..... page 93
- E. **2024 Election:** Discuss the upcoming election for three board seats page 97

9. REPORTS

- A. Committees
 - Ad-hoc Committee..... page 103
- B. District Representatives to External Agencies
- C. Board President
- D. General Manager

10. INFORMATIONAL CORRESPONDENCE

- A. US Drought Monitor: California, August 29, 2024 page 109
- B. Water Pumped vs Sold, July 2023 – June 2024 page 111
- C. Water Pumped vs Sold, August 2023 – July 2024 page 113
- D. CSDA: Voting Receipt – Seat A Coastal Network..... page 115
- E. Lead Service Line Inventory page 117
- F. Notice of Completion – Sewer Main/Manhole Project page 119

11. DIRECTORS FORUM: Any member of the Board may address the Board on any subject within the jurisdiction of the District.

12. ADJOURN

Notice Regarding Public Participation: For those who are unable to attend the meeting in person or electronically but who wish to provide public comment on matters that are within the jurisdiction of the District, please submit any comments and written materials to the District in person or via electronic mail at administration@vvcasd.org. All submittals should indicate the board meeting date and agenda item number. Materials received by the District during and before the meeting will become part of the minutes and will be made available to the public under the Public Records Act.

This agenda was posted on the District website at <https://vvcasd.org> and 3745 Constellation Road, Vandenberg Village, California and notice was delivered under Government Code § 54950 et seq. This Agenda contains a brief general description of each item to be considered. The Board reserves the right to change the order in which items are heard. The full board package with staff reports and other written documentation is available on the District's website at <https://vvcasd.org>. If you need reasonable accommodation due to a disability, please contact the Board Secretary 24 hours before the meeting at (805) 733-2475.

Please silence cell phones during the meeting, as a courtesy to others.

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-1-

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MINUTES Special Meeting

July 9, 2024

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

The meeting was called to order at 7:00 p.m. by President Bumpass who led the Pledge of Allegiance.

2. ROLL CALL: Directors, Brooks, Bumpass, Gonzales, Heuring and Stassi

OTHERS PRESENT

General Manager Cynthia Allen, Operations & Maintenance Manager Jeff Cole, Financial Services Manager Patricia LeCavalier, and Vandenberg Village resident Jimmy Lamont.

3. ADDITIONS AND DELETIONS TO THE AGENDA - None

4. PUBLIC FORUM

President Bumpass invited public comments and there were none.

5. OPERATIONS REPORT

Operations and Maintenance Manager Cole reported the District pumped 43.4 million gallons of water in June with an average daily demand of 1.4 million gallons. This is 23 percent more than last year.

There were 0 inches of rain in June keeping the calendar year total at 15.87 inches.

The District's well levels for May were 1B at 142', 3A at 137', and 3B at 135'.

Mr. Cole reported the VFD from PureFlow was delivered. This order did not come in an enclosure as expected. The Backwash Pump was also received.

The field crew repaired a 12" Transmission Main leak. This was approximately a half mile into the Preserve. A 10" Gate Valve was also replaced. The field crew replaced two service lines and four angle stops and assisted MHCSO repair a 6" mainline break in June. There were no sanitary sewer overflows to report.

Mr. Cole reported that USGS sampled all 3 wells individually on June 12 and June 13 to evaluate regional groundwater quality near oil fields. The testing was free to the District and all results will be provided. The data will then be available if there is any concern about oil production and the safety of the aquifer.

To conclude his report, Stephanie Garner's last day was June 28.

6. ADMINISTRATION REPORT

Financial Services Manager LeCavalier reported the District made our annual payment of \$741K to the City of Lompoc towards the State Revolving Fund loan on the LRWP Upgrade. Our final payment on this obligation is targeted for June 2029.

Mechanics Bank increased the District's investment savings rate from 4.45 percent to 4.55 percent. This is higher than the last reported LAIF average of 4.36 percent.

To conclude her report, Ms. LeCavalier said interviews for the Accountant and Customer Service positions were held last week and is hopeful new employees will have a start date of July 29.

7. CONSENT CALENDAR

A. Corrected minutes from the Special Meeting on June 11, 2024

B. Treasurer Report

- 1) Monthly Financials
- 2) Disbursements through June 24, 2024

C. Water Pumped vs. Sold, 12 months

Motion by Director Stassi, seconded by Director Brooks to accept the consent calendar as presented.

Ayes: Directors Brooks, Bumpass, Heuring, Gonzales, Stassi
Noes: None
Abstain: None
Absent: None

8. ACTION ITEM

A. Resolution 229-24

After much discussion among the staff and Directors, the following motion was made.

Motion by Director Bumpass, seconded by Director Brooks to revise Resolution 229-24 to increase the Capital Water Reserve target to 2.5 million dollars.

Roll Call Vote:

Ayes: Directors Brooks, Bumpass, Heuring
Noes: Directors Gonzales, Stassi
Abstain: None
Absent: None

B. Capital Project Funding

President Bumpass and General Manager Allen agreed to combine Action Items B and C.

C. Financial Policies

After much discussion, it was agreed that Capital Project Funding and Financial Policies will go to the Finance/Budget Committee

D. CSDA Board of Directors Elections

Motion by Director Stassi, seconded by Director Brooks to vote for Elaine Magner for CSDA Board of Directors.

Ayes: Directors Brooks, Bumpass, Gonzales, Heuring, Stassi
Noes: None
Abstain: None
Absent: None

E. Truck Decals

After a discussion among the Directors, it was agreed to table this action item until the next Board meeting.

9. REPORTS

A. Committees

Director Brooks reported that SGMA met on June 26 and there will be a basin-wide meeting in September.

B. District Representatives to External Agencies

There were no external agency meetings in June.

C. President

President Bumpass had no comments.

D. General Manager

General Manager Allen reported that our surveyor has completed his survey of our property boundaries at site #1. New monuments were placed as needed. The survey has been filed with the County and we will begin working on moving the perimeter fence once the ground dries and we can remove some of the vegetation.

The parking lot agreement has been approved by the legal counsel and presented to Mrs. Whirty for her review. Provided all parties involved agree, it will be included on the August agenda.

Dr. Allen reported that our test well agreement was reviewed by our legal counsel who discovered that it states the District will either convey or demolish the Test Well solely at the County's discretion. There is no provision for payment to the District from the County.

Funds left in our vegetation management budget allowed us to purchase a mower that could be towed behind our utility vehicle. The field crew used it to mow Club House Road after the fire department was done with their weed abatement on Lot 54.

10. INFORMATIONAL CORRESPONDENCE

US Drought Monitor: California, June 18, 2024

11. DIRECTORS FORUM

Director Gonzales mentioned the CSDA annual meeting will be coming up September 9-12. He thanked staff for the work done at site #1. At the next meeting, Director Gonzales asked for an update on the intertie project with MHCS D. He showed his appreciation to SB County for their weed abatement and thanked General Manager Allen for purchasing the District's new mower.

Director Heuring questioned whether we as a District have an obligation to maintain our property on lot 54. General Manager Allen informed Director Heuring that we do not have an obligation to do this. Dr. Allen referenced a form on the VVCSD website that homeowners can submit to the District giving the homeowner permission to go onto VVCSD property and cut overgrowth down if they wish.

Director Stassi commented that he would like to have a calendar that shows when different meetings will be held. Director Stassi questioned why the auditors would be returning in August. General Manager Allen answered that the auditors have a preliminary visit near the end of the fiscal year and then return to complete their work in August.

Director Bumpass thanked the Board for the conversation on the Reserve Policy and appreciates that historically the Board has always worked well together. Director Bumpass thanked Mr. Cole for mowing Club House Road.

12. ADJOURN

President Bumpass declared the meeting adjourned at 9:01 p.m.

Attest:

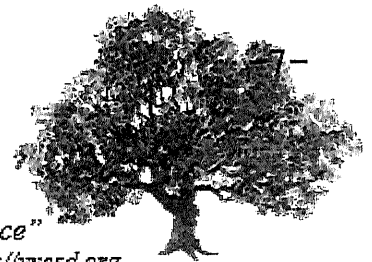
Signed:

Brianna Jennings
Secretary, Board of Directors

Robert Bumpass
President, Board of Directors

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MINUTES Special Meeting

July 24, 2024

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

The meeting was called to order at 5:00 p.m. by President Brooks who led the Pledge of Allegiance.

2. ROLL CALL: Directors Bumpass, Gonzales, Heuring, and Stassi were present. Director Brooks was absent.

OTHERS PRESENT

General Manager Cynthia Allen and Financial Services Manager Patricia LeCavalier.

3. ADDITIONS AND DELETIONS TO AGENDA - None

4. PUBLIC FORUM

President Bumpass invited public comments and there were none.

5. ACTION ITEM

A. Parking Lot Rental

Motion by Director Gonzales, seconded by Director Stassi to accept license agreement with Dawn Whirty to rent the VVCSD parking lot on Saturdays for the Village Treasure Chest, LLC.

Ayes: Directors Bumpass, Gonzales, Heuring, Stassi

Noes: None

Abstain: None

Absent: Director Brooks

6. DIRECTORS FORUM

Director Gonzales wanted to verify that the next Board Meeting would take place as scheduled on September 3, 2024.

Director Stassi mentioned that he attended meetings for the Finance and Budget Committee and SGMA. He is planning on bringing his reports on these meetings to the September Board Meeting.

7. ADJOURN

President Bumpass declared the meeting adjourned at 5:04 p.m.

Attest:

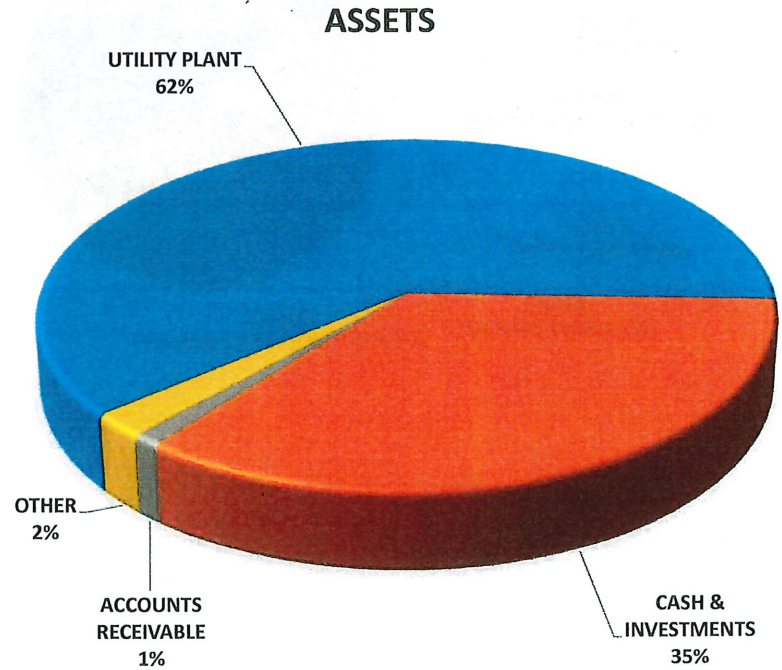
Signed:

Brianna Jennings
Secretary, Board of Directors

Robert Bumpass
President, Board of Directors

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
Statement of Net Position
As of June 30, 2024

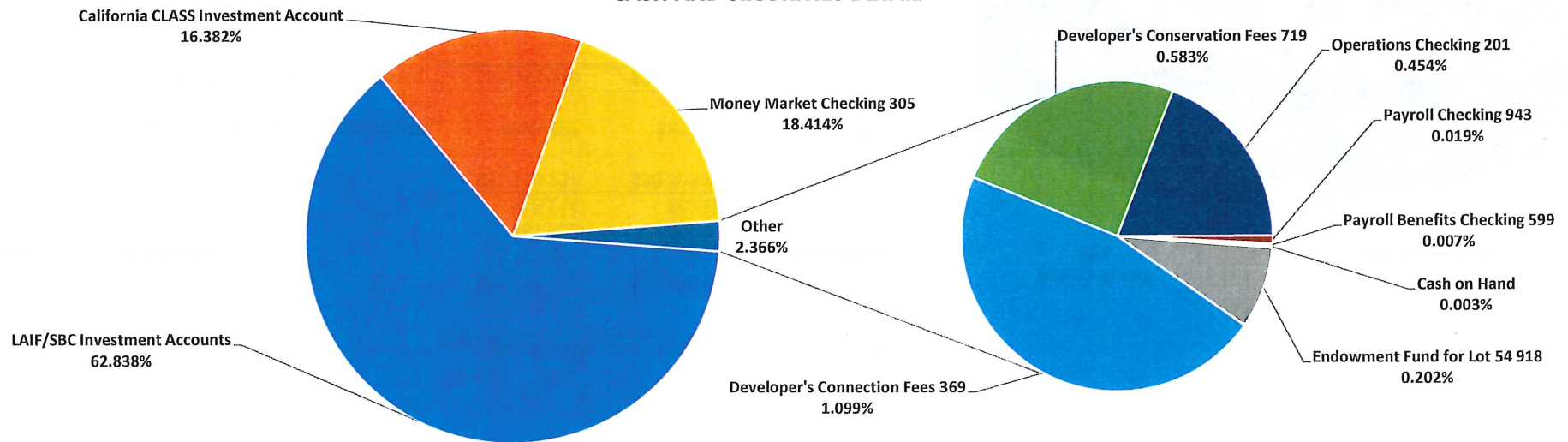
	2024 FYTD	FYE 2023	CHANGE
ASSETS			
UTILITY PLANT	\$23,317,256	\$23,849,953	(\$532,697)
CASH & INVESTMENTS	13,171,241	11,438,344	1,732,897
ACCOUNTS RECEIVABLE	451,526	307,846	143,680
OTHER	816,214	807,667	8,547
TOTAL ASSETS	<u>\$37,756,237</u>	<u>\$36,403,810</u>	<u>\$1,352,427</u>
DEFERRED OUTFLOWS OF RESOURCES-PENSIONS	\$828,399	\$874,314	(\$45,915)
TOTAL ASSETS & DEFERRED OUTFLOWS	<u><u>\$38,584,636</u></u>	<u><u>\$37,278,124</u></u>	<u><u>\$1,306,512</u></u>
LIABILITIES			
CURRENT LIABILITIES	\$1,342,077	\$656,764	\$685,313
UNEARNED REVENUE	139,612	138,688	924
LONG TERM DEBT- LRWRP UPGRADE PROJECT	3,514,781	4,181,122	(666,341)
NET PENSION LIABILITY	1,964,345	1,823,528	140,817
TOTAL LIABILITIES	<u>\$6,960,815</u>	<u>\$6,800,102</u>	<u>\$160,713</u>
DEFERRED INFLOWS OF RESOURCES-PENSIONS	\$60,843	\$103,601	(\$42,758)
EQUITY			
CONTRIBUTED CAPITAL	\$5,520,681	\$5,716,874	(\$196,193)
EQUITY	24,853,741	23,710,437	1,143,304
CURRENT EARNINGS	1,188,556	947,110	241,446
TOTAL EQUITY	<u>\$31,562,978</u>	<u>\$30,374,421</u>	<u>\$1,188,557</u>
TOTAL LIABILITIES, DEFERRED INFLOWS & EQUITY	<u><u>\$38,584,636</u></u>	<u><u>\$37,278,124</u></u>	<u><u>\$1,349,270</u></u>



VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 Cash Position Statement
 As of June 30, 2024

	2024 FYTD	FYE 2023	CHANGE
CASH AND SECURITIES DETAIL			
LAIF/SBC Investment Accounts	\$8,276,528	\$9,785,523	(\$1,508,995)
California CLASS Investment Account	\$2,157,744	\$0	\$2,157,744
Endowment Fund for Lot 54 918	26,567	25,519	\$1,048
Money Market Checking 305	2,425,322	1,202,040	\$1,223,282
Developer's Connection Fees 369	144,740	121,625	\$23,115
Developer's Conservation Fees 719	76,753	173,307	(\$96,554)
SUBTOTAL	\$13,107,655	\$11,308,014	\$1,799,641
Operations Checking 201	\$59,757	\$122,825	(\$63,068)
Payroll Checking 943	2,500	2,500	0
Payroll Benefits Checking 599	929	4,605	(3,676)
Cash on Hand	400	400	0
SUBTOTAL	\$63,586	\$130,330	(\$66,744)
TOTAL CASH AND SECURITIES	\$13,171,241	\$11,438,344	\$1,732,897

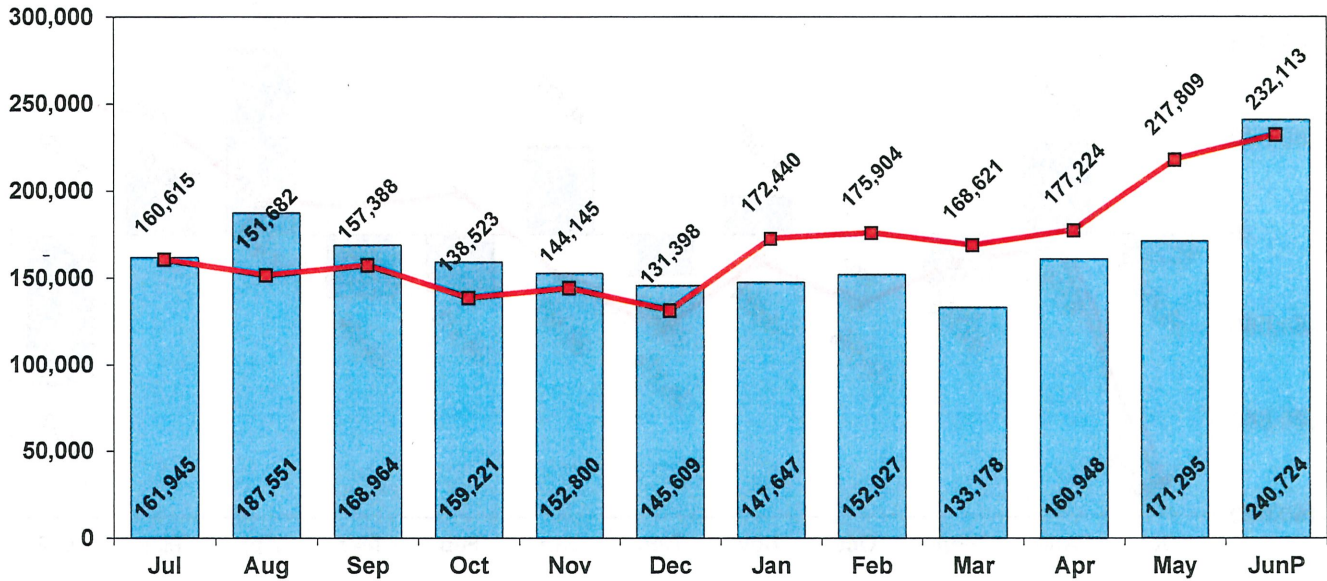
CASH AND SECURITIES DETAIL



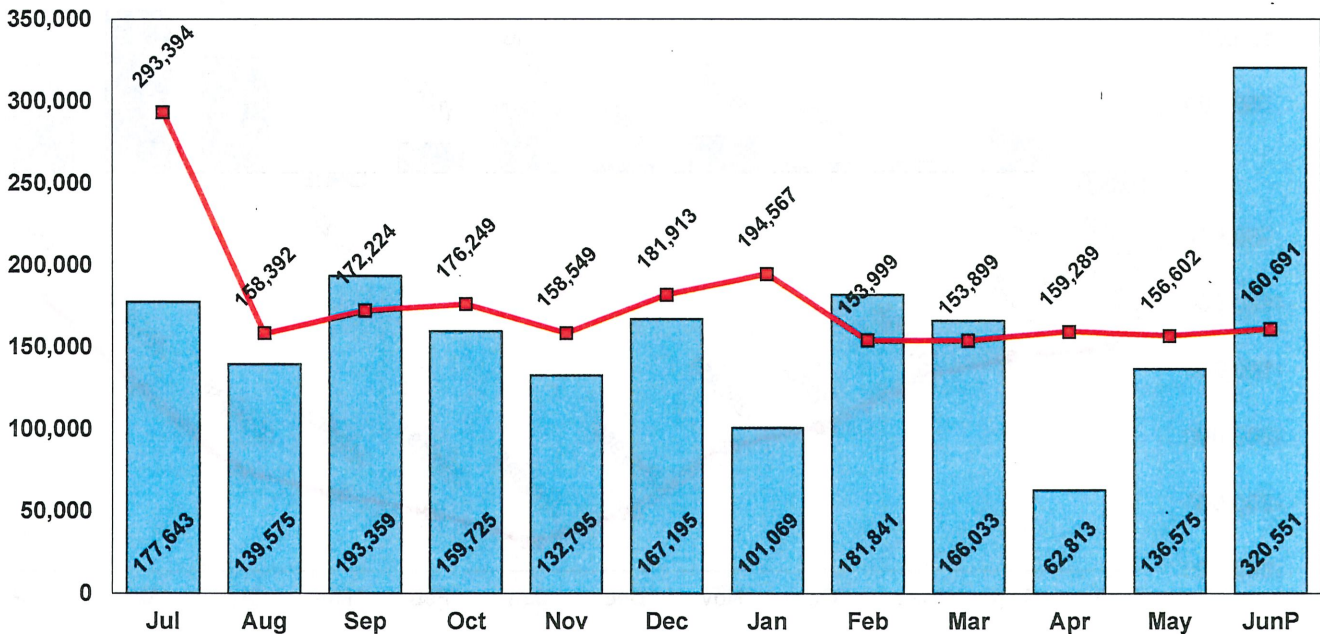
Operating Revenue and Expenses
 Vandenberg Village Community Services District
 July 1, 2023 to June 30, 2024

Monthly Operating Revenue - Water

■ Actual
■ Amended Budget



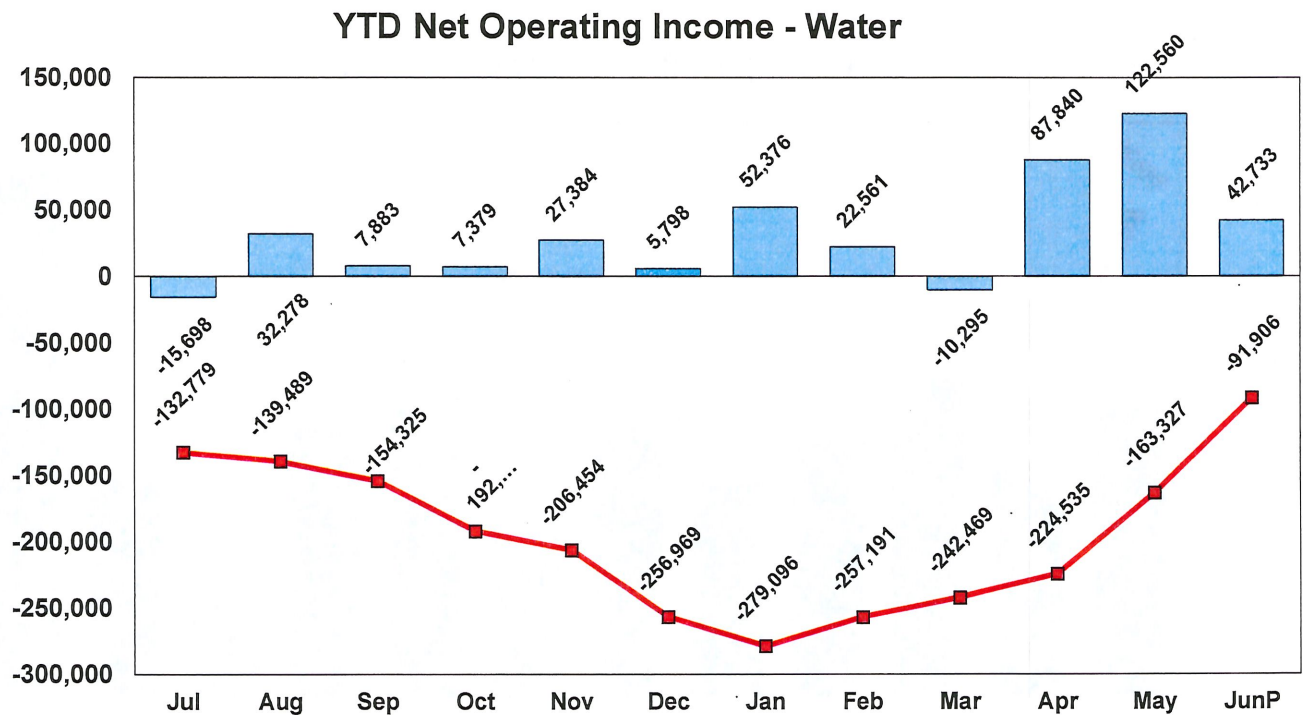
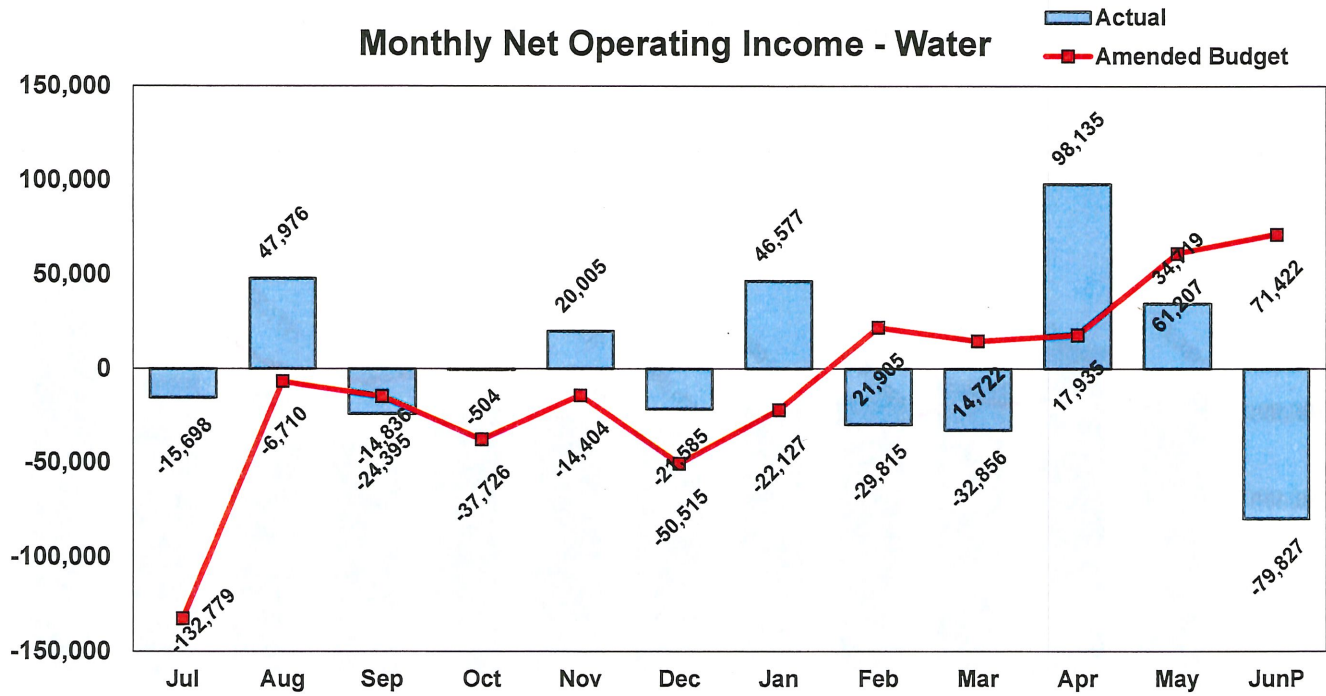
Monthly Operating Expense - Water



Operating Income

Vandenberg Village Community Services District

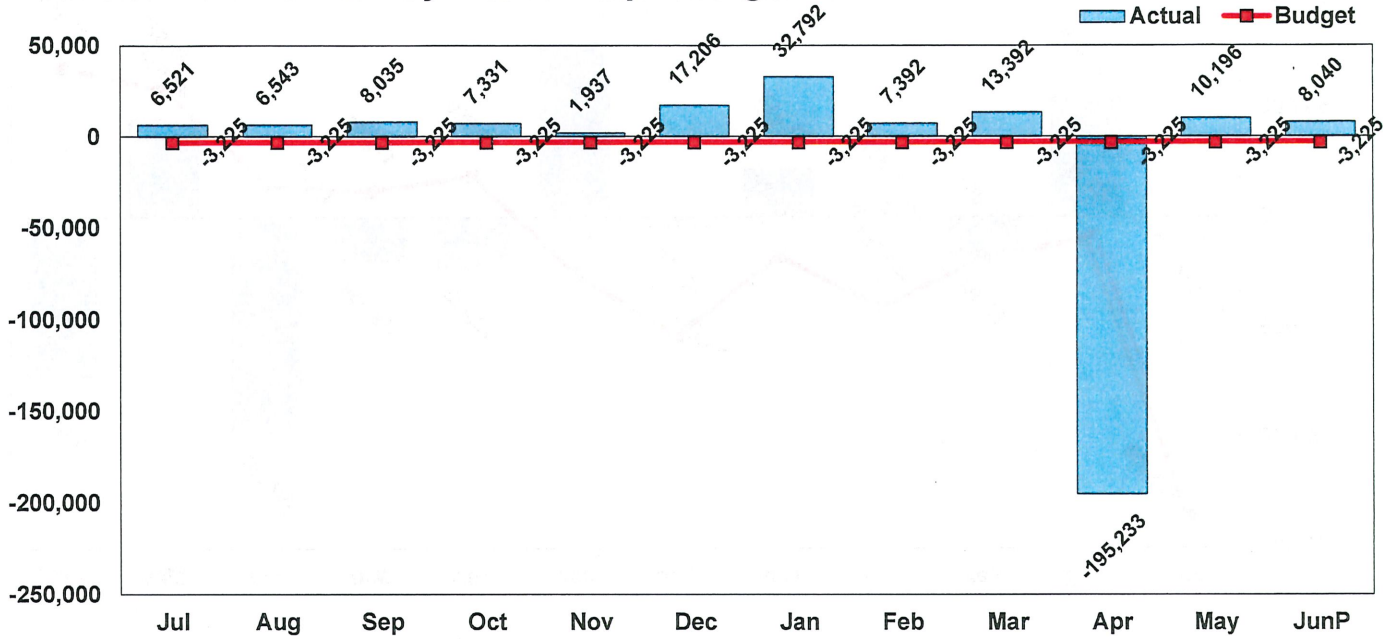
July 1, 2023 to June 30, 2024



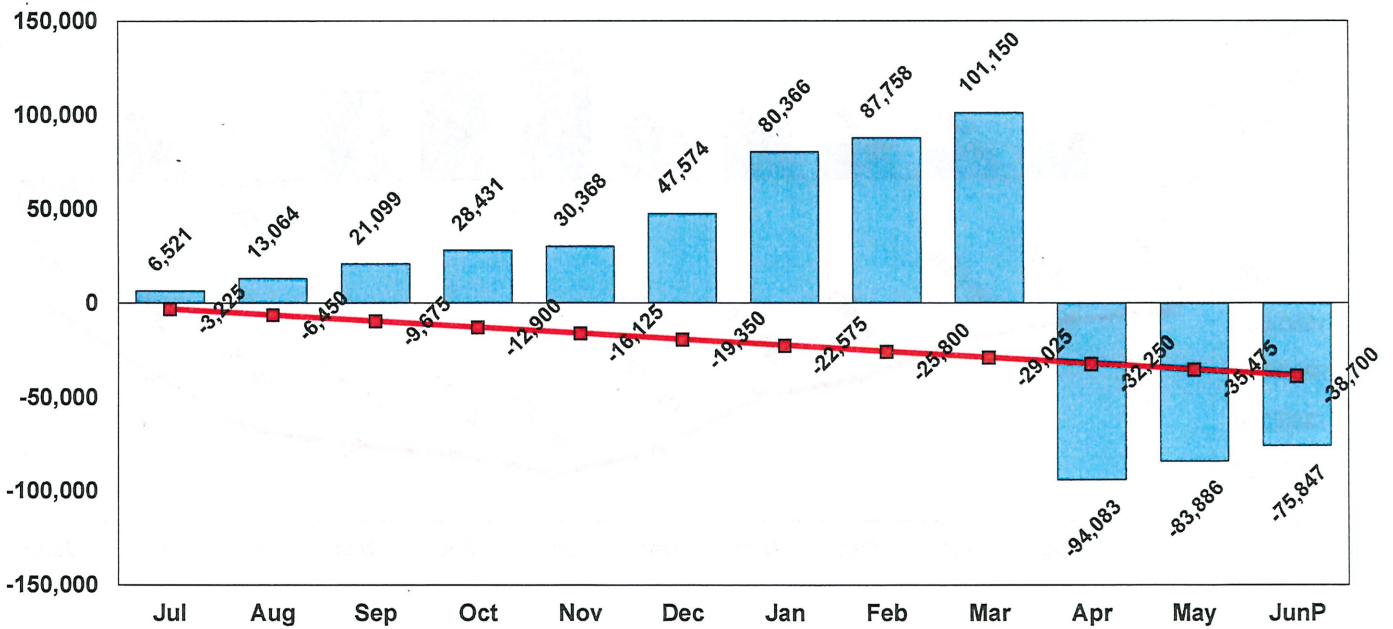
Non-Operating Income

Vandenberg Village Community Services District
July 1, 2023 to June 30, 2024

Monthly Net Non-Operating Income - Water



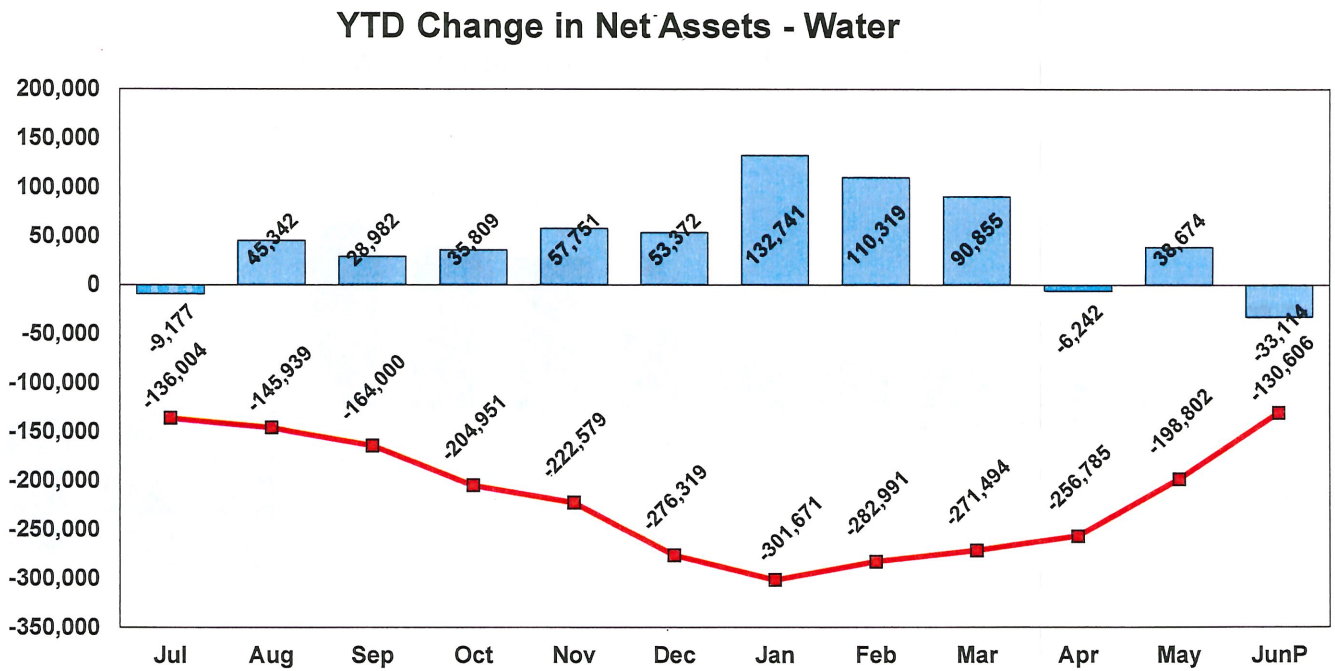
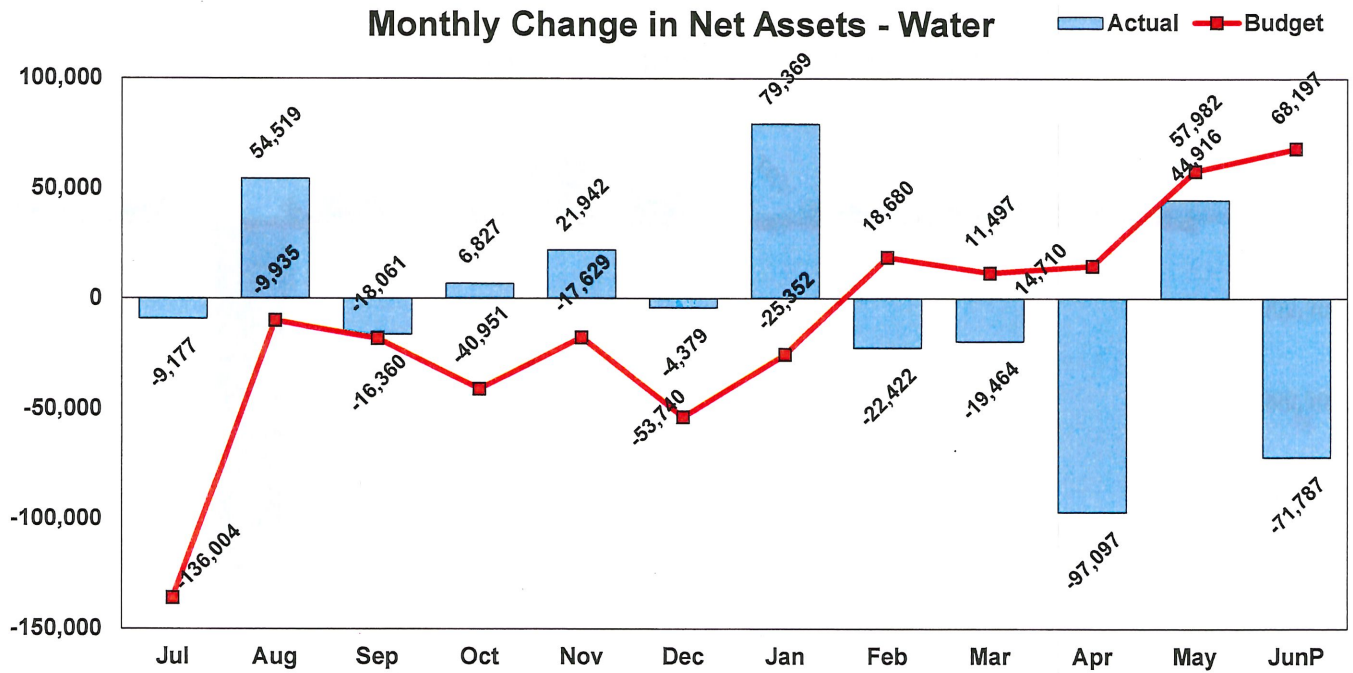
YTD Net Non-Operating Income - Water



Change in Net Assets

Vandenberg Village Community Services District

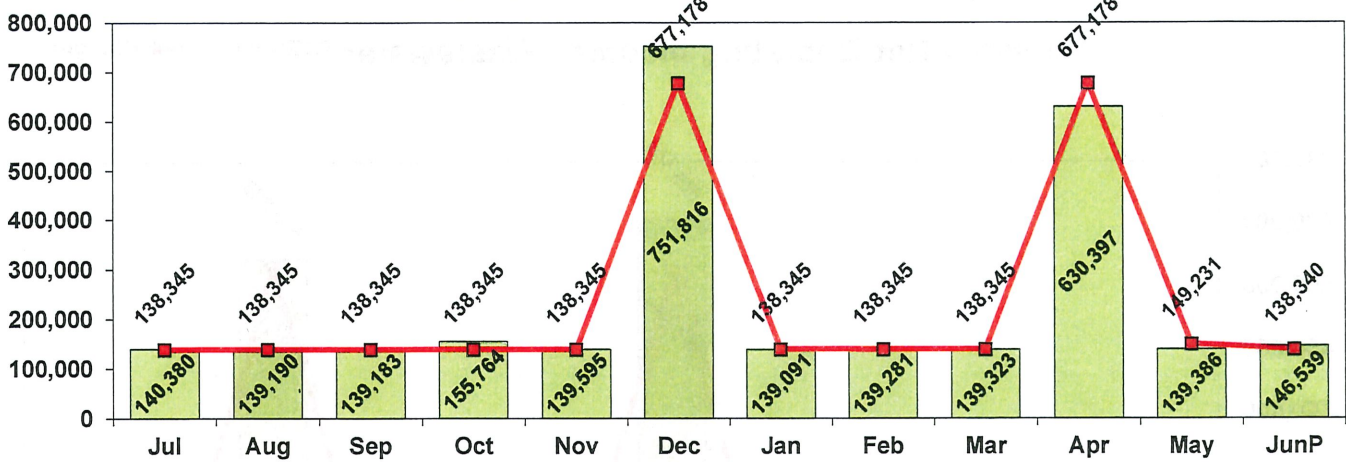
July 1, 2023 to June 30, 2024



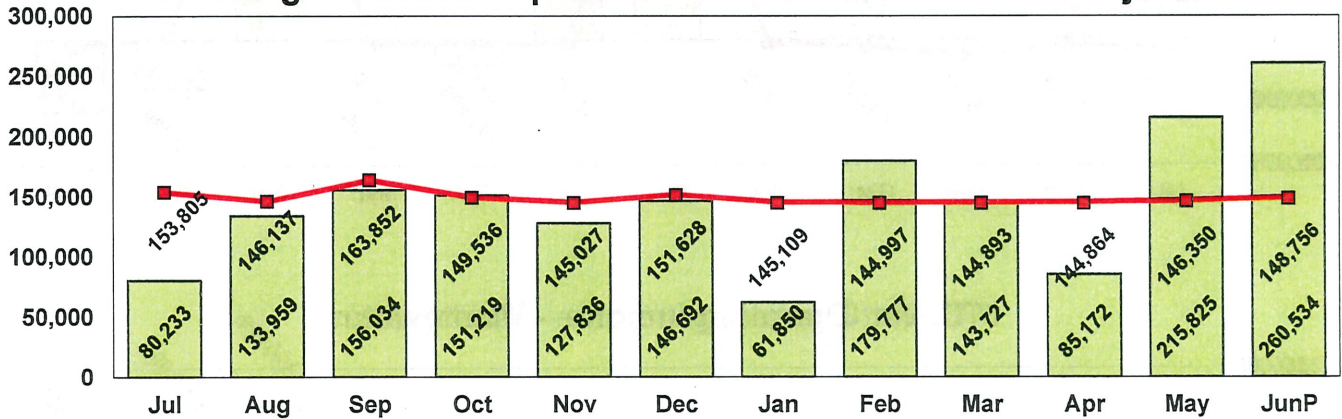
Note: Restricted revenue, \$38,183 in Connection Fees, has also been received this fiscal year.

Operating Revenue and Expenses Vandenberg Village Community Services District July 1, 2023 to June 30, 2024

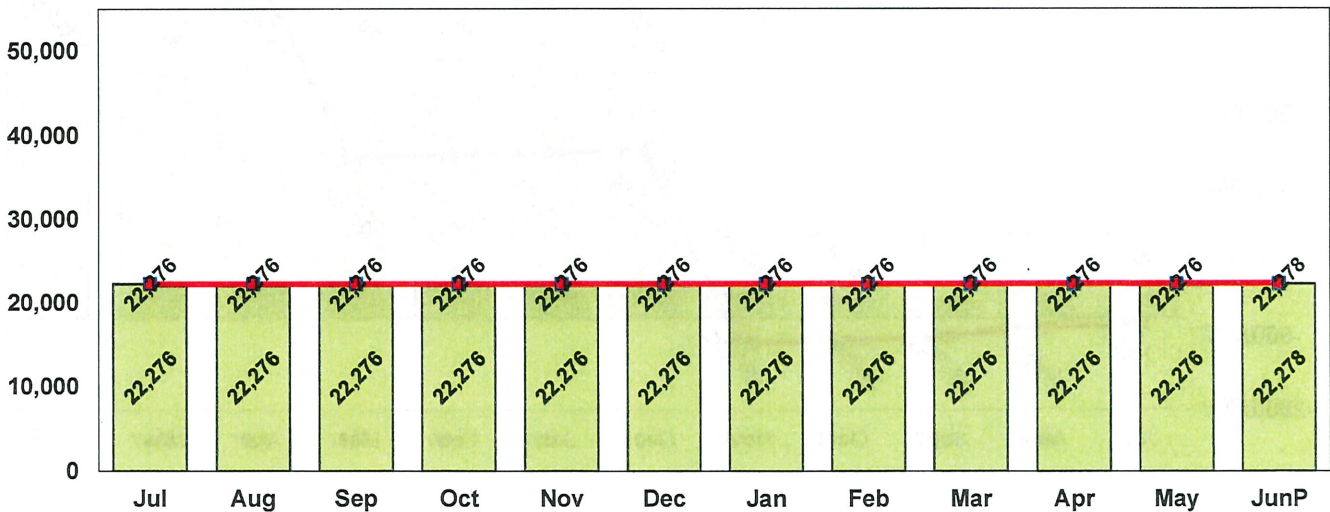
Monthly Operating Revenue - Wastewater



Monthly Operating Expense excluding Unfunded Depreciation and Reserve-Funded Projects



Monthly Operating Expense Unfunded Depreciation and Reserve-Funded Projects

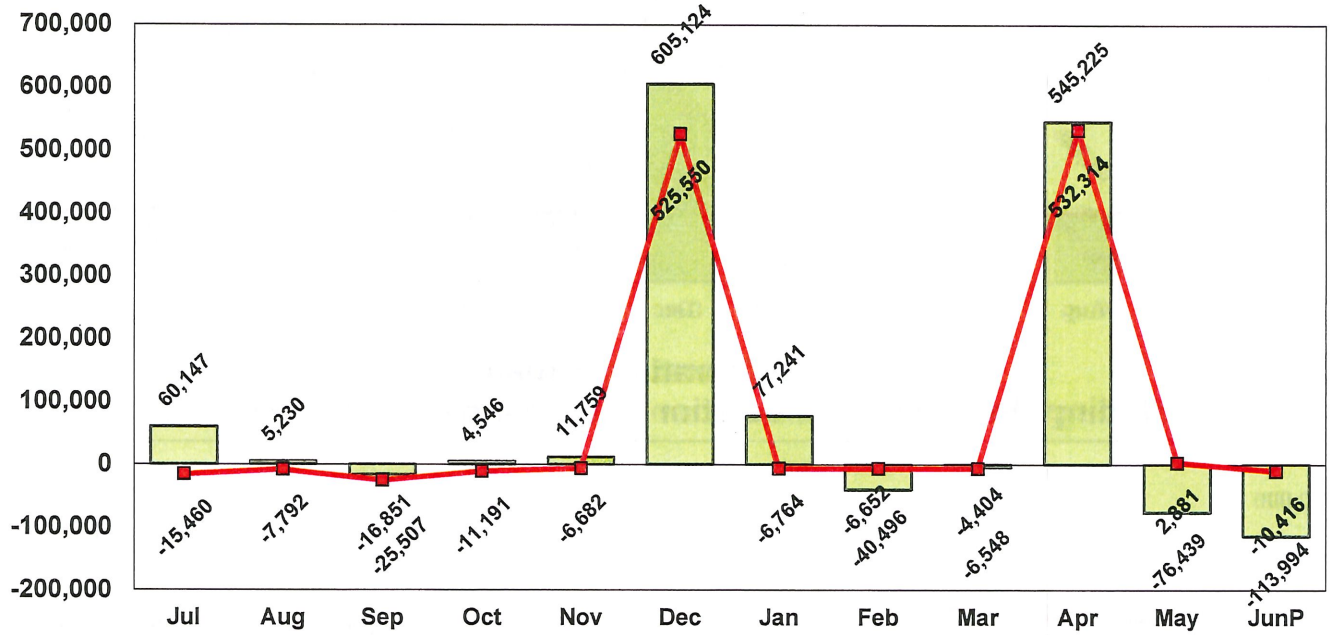


Operating Income

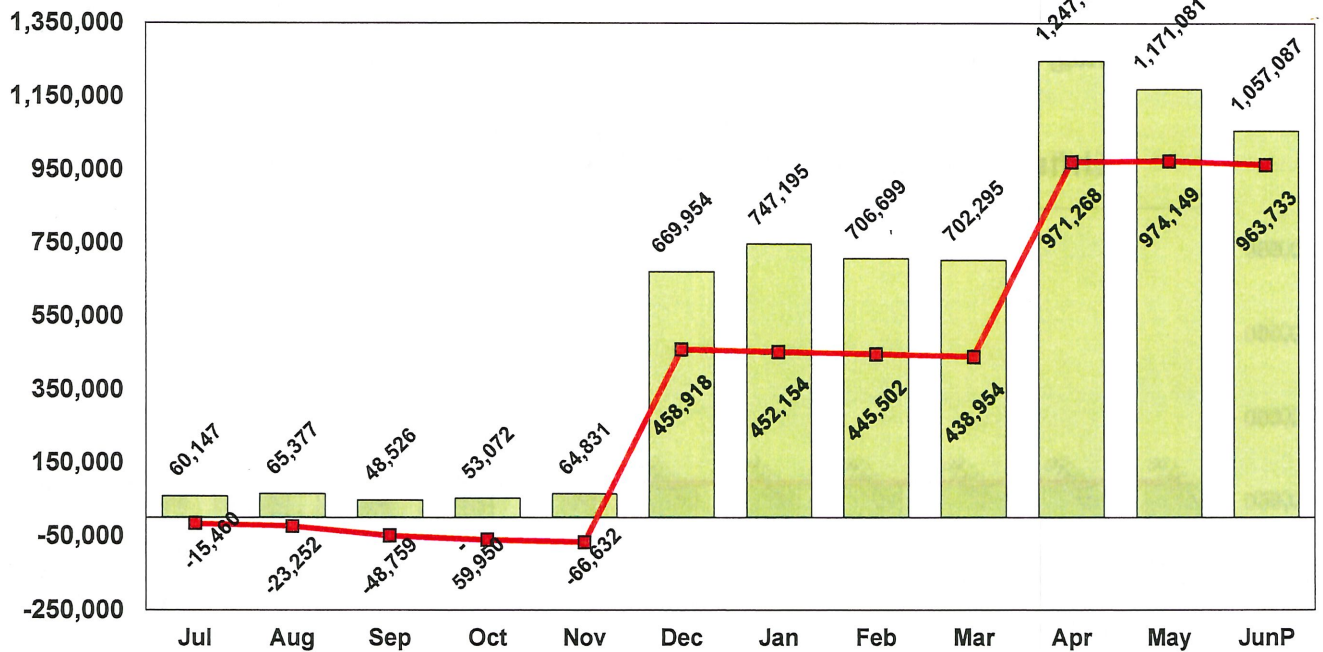
Vandenberg Village Community Services District

July 1, 2023 to June 30, 2024

Monthly Net Operating Income - Wastewater █ Actual —■— Budget

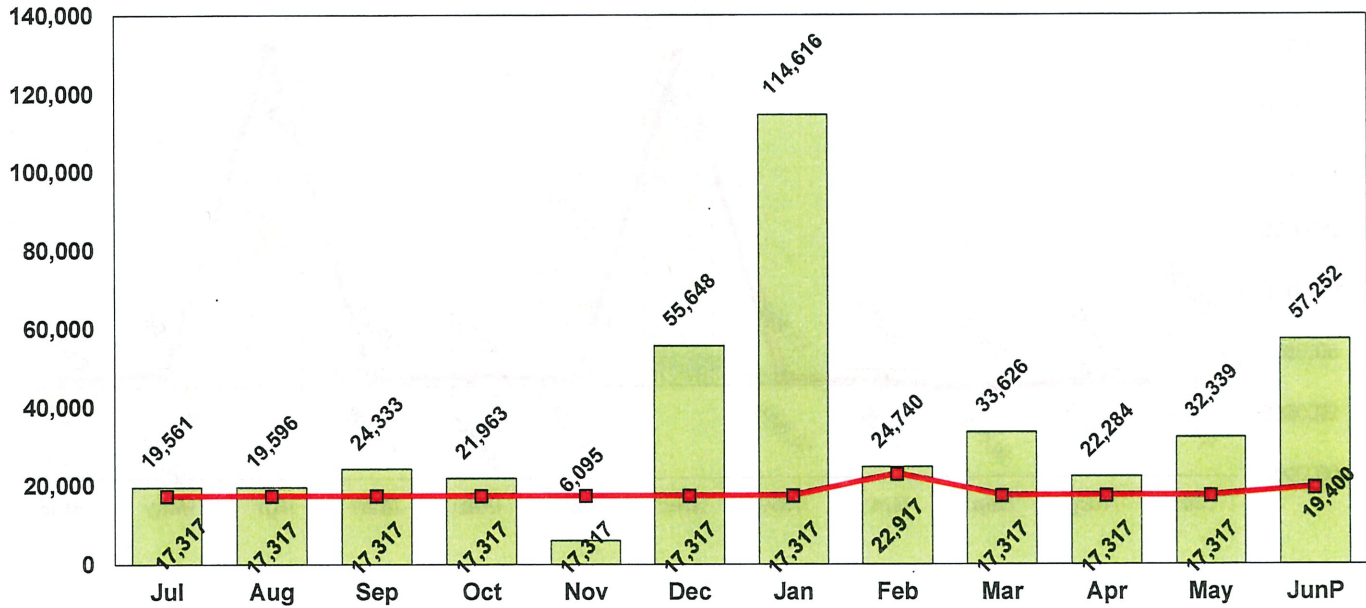


YTD Net Operating Income - Wastewater

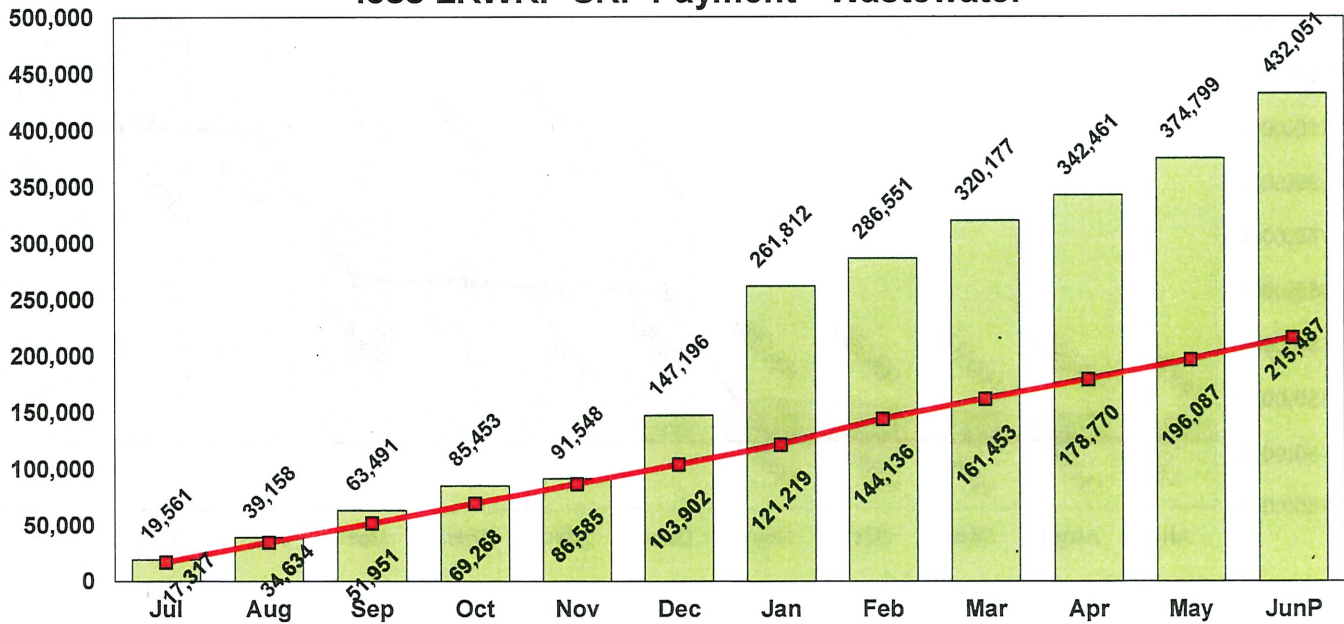


Non-Operating Income
Vandenberg Village Community Services District
July 1, 2023 to June 30, 2024

Monthly Net Non-Operating Income
less LRWRP SRF Payment - Wastewater



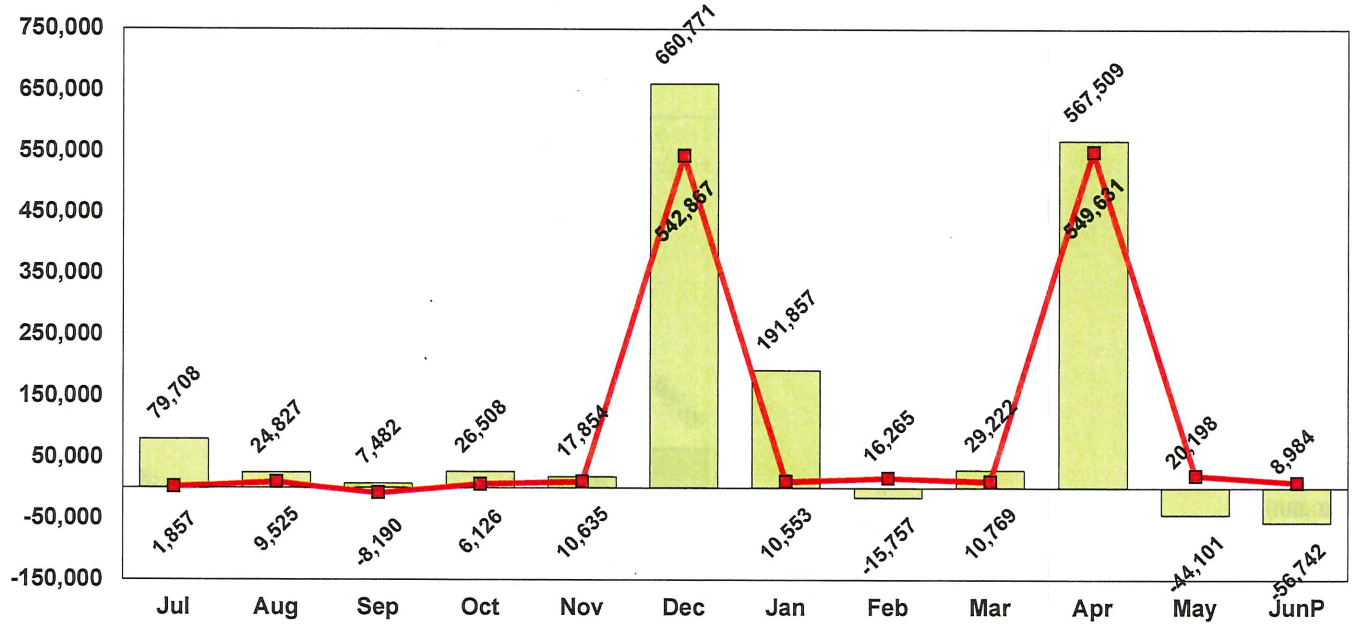
YTD Net Non-Operating Income
less LRWRP SRF Payment - Wastewater



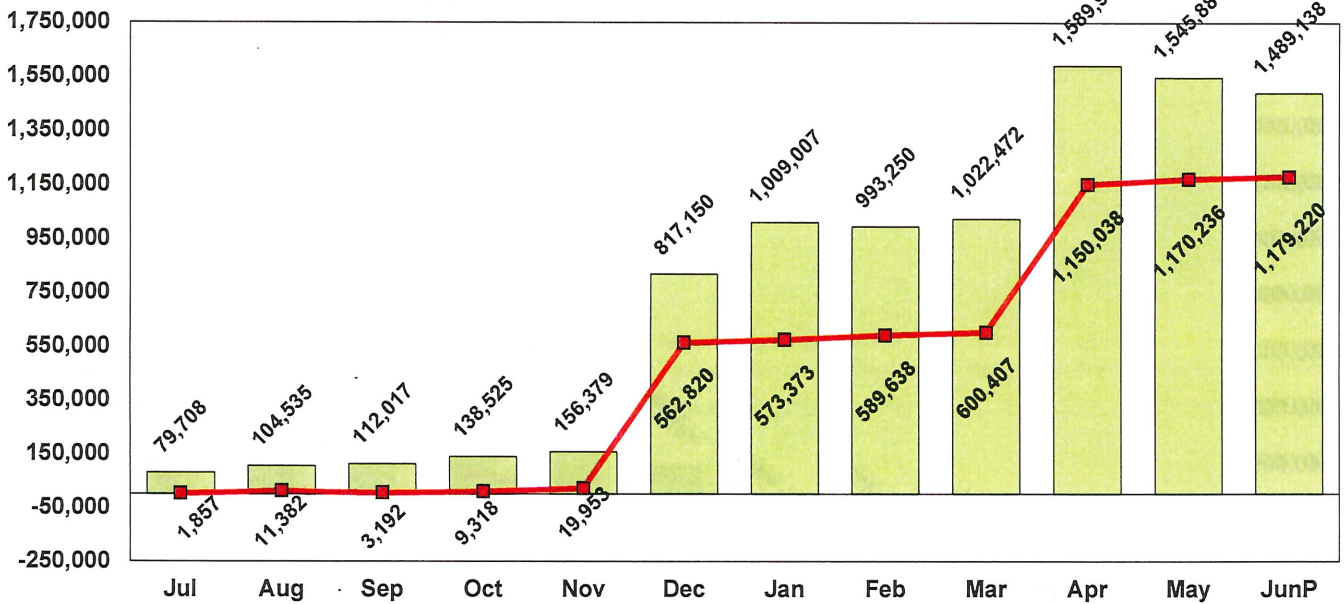
Change in Net Assets Vandenberg Village Community Services District July 1, 2023 to June 30, 2024

Monthly Change in Net Assets - Wastewater

Actual ■ Budget



YTD Change in Net Assets - Wastewater



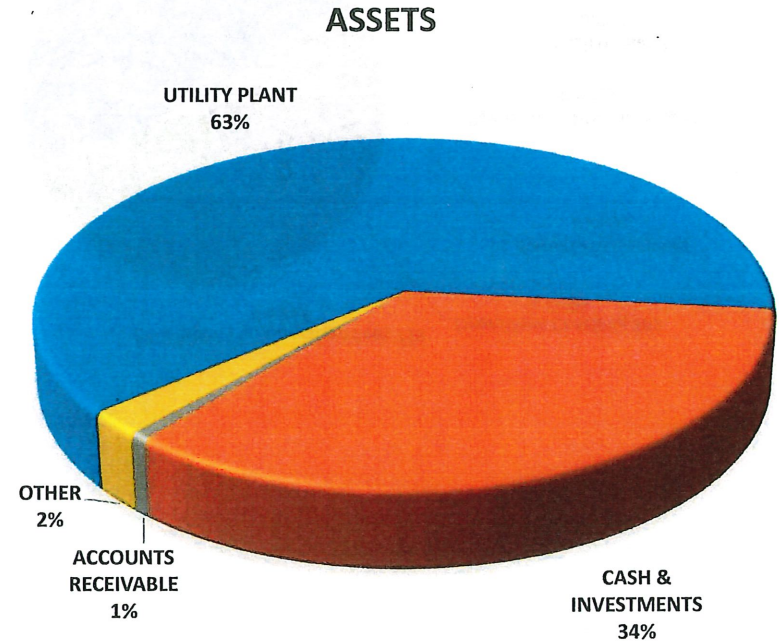
Note: Restricted revenue, \$36,414 in Connection Fees, has also been received this fiscal year.

Statement of Cash Flow
Vandenberg Village Community Services District
For the Period from July 1, 2023 to June 30, 2024

	Water Fund	WW Fund	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers and users	\$ 1,886,821	\$ 2,742,186	
Cash payments for goods and services	(1,094,435)	(230,725)	
Cash payments to employees	(600,775)	(266,869)	
Net Cash Provided by Operating Activities	\$ 191,611	\$ 2,244,591	\$ 2,436,202
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES			
FEMA Reimbursement - 2023 Storm Damage		28,277	
CalOES Reimbursement - 2023 Storm Damage		2,433	
Loan payments for LRWRP		(666,340)	
LRWRP Upgrade Interest Payment		(74,751)	
Connection fees collected	38,183	36,414	
Sale of capital assets	205		
Contributed Capital	-	-	
Purchase of capital assets	(416,929)	(242,755)	
Net Cash Used - Capital & Related Financing Activities			(1,295,262)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income	126,672	465,286	
Net Cash Provided by Investing Activities			591,958
Net Increase (Decrease) in Cash & Cash Equivalents			1,732,897
Cash and cash equivalents, beginning of year	2,987,215	8,451,129	11,438,344
Cash and cash equivalents, year-to-date	2,926,956	10,244,285	\$ 13,171,241
Reconciliation to the Statement of Net Assets:			
Cash on hand	400		\$ 400
Cash and short term investments	2,926,556	10,244,285	\$ 13,171,241
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income (excluding Connection fees)	\$ 42,733	\$ 756,538	
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	\$ 228,476	\$ 714,473	
Change in operating assets and liabilities:			
(Increase) decrease in accounts receivable	(120,524)	(25,449)	
(Increase) decrease in other receivables	18,293		
(Increase) decrease in inventory	(6,593)		
(Increase) decrease in prepaid items	(1,999)	45	
Increase (decrease) in deferred outflows	19,548	26,367	
Increase (decrease) in accounts payable	42,367	772,820	
Increase (decrease) in accrued payroll	(5,721)	(2,623)	
Increase (decrease) in customer deposits	7,145		
Increase (decrease) in deferred revenue		924	
Increase (decrease) in compensated absences	(113,146)	(15,530)	
Increase (decrease) in net pension liability	106,593	34,224	
Increase (decrease) in deferred inflows	(25,561)	(17,197)	
Net Cash Provided by Operating Activities	\$ 191,611	\$ 2,244,591	\$ 2,436,202
Reconciliation to other financial statements			
Net operating income/(loss)	42,733	756,538	
Connection Fees received from developers	38,183	36,414	
Non-operating income (Interest Revenue/Fair Market Value Offset)	142,671	465,286	
Non-operating expenses (Asset retirement/Interest expense)	(218,518)	(74,751)	
Total YTD Net Income (Current Earnings on Statement of Net Position)	5,069	1,183,487	1,188,556
Add back YTD Unfunded Depreciation		267,312	
Add back Interest Expense on LRWRP SRF Loan		74,751	
Less Connection Fees received from developers	(38,183)	(36,414)	
YTD Change in Net Assets on Revenue and Expense charts	(33,114)	1,489,136	1,456,022

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
Statement of Net Position
As of July 31, 2024

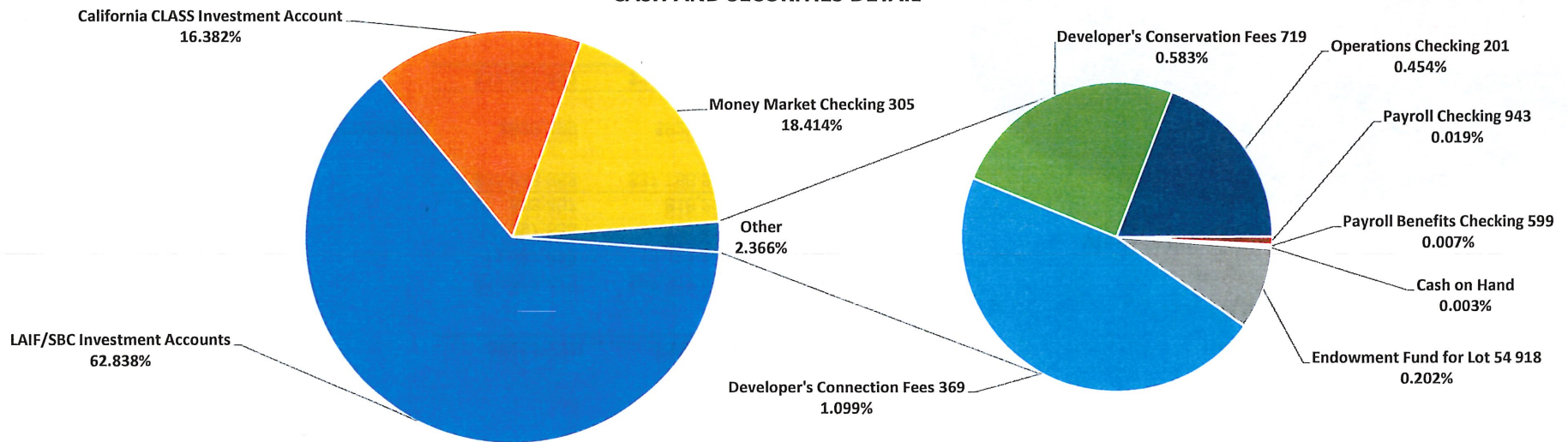
	2025 FYTD	FYE 2024	CHANGE
ASSETS			
UTILITY PLANT	\$23,274,413	\$23,317,256	(\$42,843)
CASH & INVESTMENTS	12,667,678	13,171,241	(503,563)
ACCOUNTS RECEIVABLE	297,555	451,526	(153,971)
OTHER	803,407	816,214	(12,807)
TOTAL ASSETS	<u>\$37,043,053</u>	<u>\$37,756,237</u>	<u>(\$713,184)</u>
DEFERRED OUTFLOWS OF RESOURCES-PENSIONS	\$828,399	\$828,399	\$0
TOTAL ASSETS & DEFERRED OUTFLOWS	<u>\$37,871,452</u>	<u>\$38,584,636</u>	<u>(\$713,184)</u>
LIABILITIES			
CURRENT LIABILITIES	\$467,552	\$1,342,077	(\$874,525)
UNEARNED REVENUE	139,612	139,612	0
LONG TERM DEBT- LRWRP UPGRADE PROJECT	3,514,781	3,514,781	0
NET PENSION LIABILITY	1,964,345	1,964,345	0
TOTAL LIABILITIES	<u>\$6,086,290</u>	<u>\$6,960,815</u>	<u>(\$874,525)</u>
DEFERRED INFLOWS OF RESOURCES-PENSIONS	\$60,843	\$60,843	\$0
EQUITY			
CONTRIBUTED CAPITAL	\$5,504,330	\$5,520,681	(\$16,351)
EQUITY	26,058,647	24,853,741	1,204,906
CURRENT EARNINGS	161,342	1,188,556	(1,027,214)
TOTAL EQUITY	<u>\$31,724,319</u>	<u>\$31,562,978</u>	<u>\$161,341</u>
TOTAL LIABILITIES, DEFERRED INFLOWS & EQUITY	<u>\$37,871,452</u>	<u>\$38,584,636</u>	<u>(\$713,184)</u>



VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 Cash Position Statement
 As of July 31, 2024

	<u>2025 FYTD</u>	<u>FYE 2024</u>	<u>CHANGE</u>
CASH AND SECURITIES DETAIL			
LAIF/SBC Investment Accounts	\$8,385,538	\$8,276,528	\$109,011
California CLASS Investment Account	\$2,167,651	\$2,157,744	\$9,907
Endowment Fund for Lot 54 918	26,678	26,567	\$110
Money Market Checking 305	1,532,009	2,425,322	(\$893,313)
Developer's Connection Fees 369	145,342	144,740	\$602
Developer's Conservation Fees 719	77,072	76,753	\$319
SUBTOTAL	<u>\$12,334,290</u>	<u>\$13,107,655</u>	<u>(\$773,364)</u>
Operations Checking 201	\$329,803	\$59,757	\$270,046
Payroll Checking 943	2,500	2,500	0
Payroll Benefits Checking 599	684	929	(245)
Cash on Hand	400	400	0
SUBTOTAL	<u>\$333,387</u>	<u>\$63,586</u>	<u>\$269,801</u>
TOTAL CASH AND SECURITIES	<u><u>\$12,667,678</u></u>	<u><u>\$13,171,241</u></u>	<u><u>(\$503,563)</u></u>

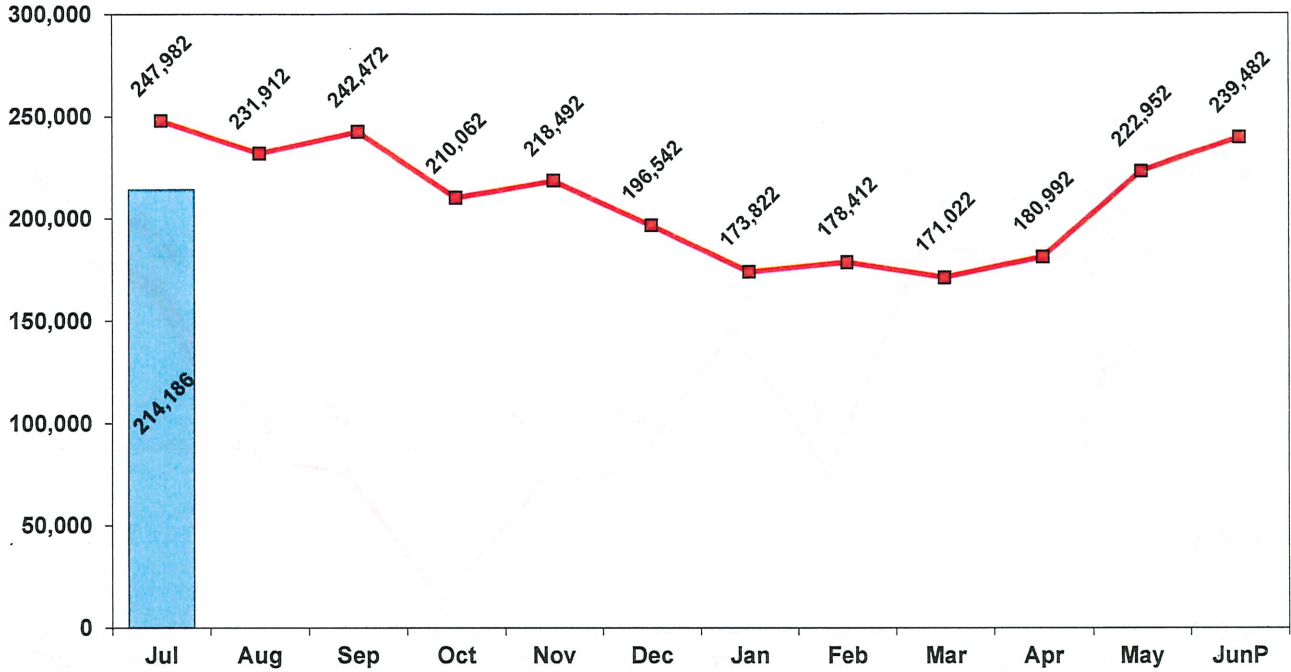
CASH AND SECURITIES DETAIL



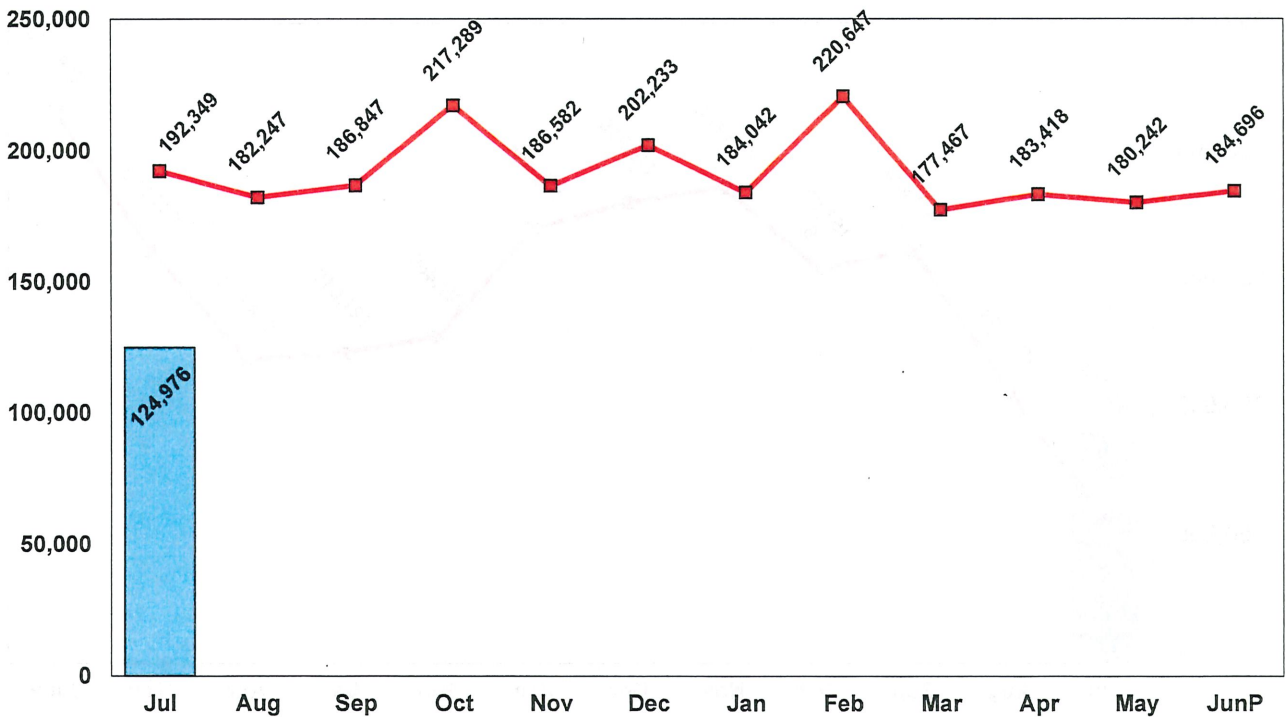
Operating Revenue and Expenses
Vandenberg Village Community Services District
July 1, 2024 to June 30, 2025

Monthly Operating Revenue - Water

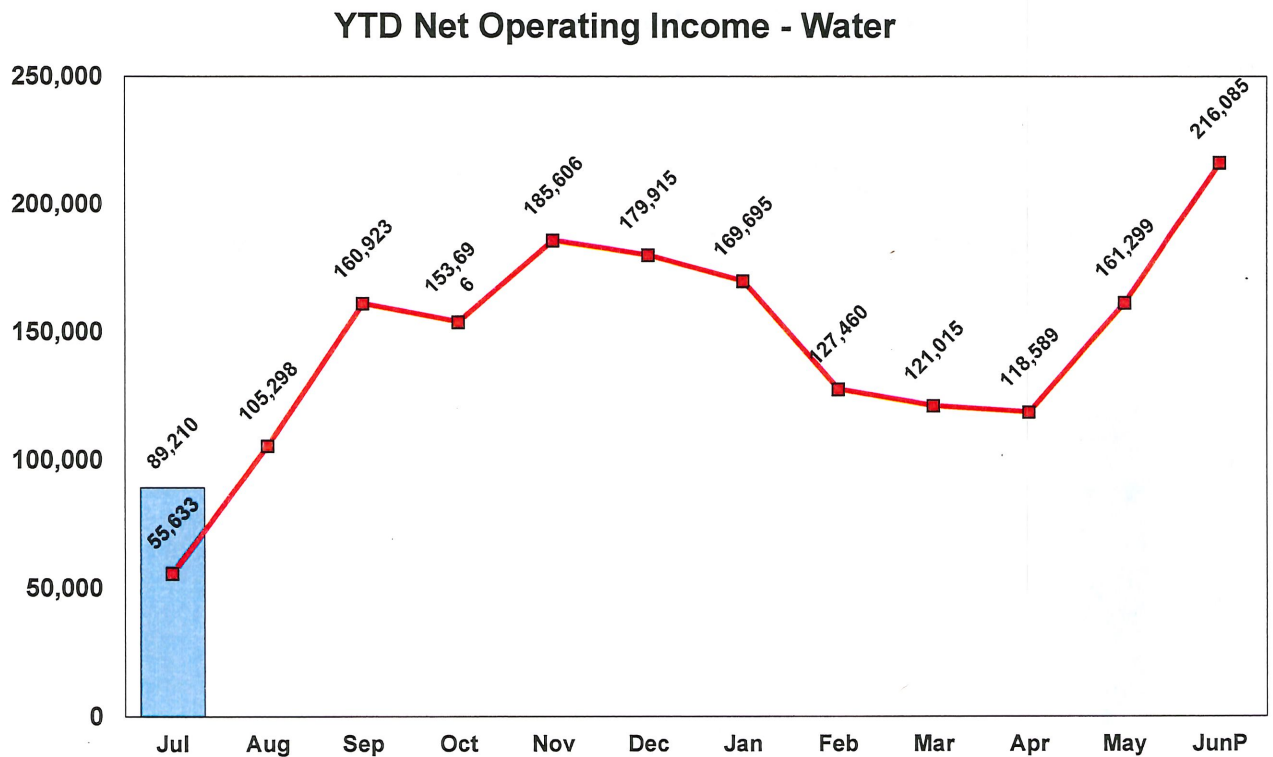
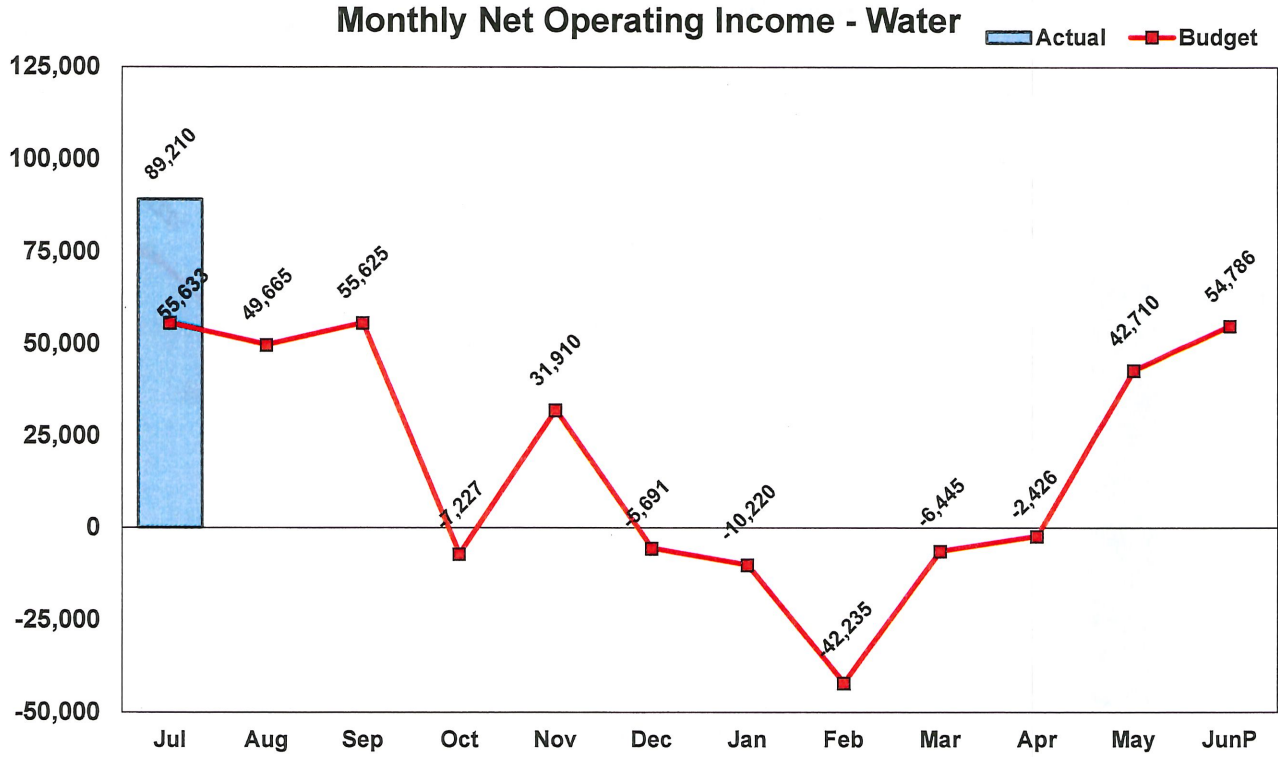
Actual Budget



Monthly Operating Expense - Water



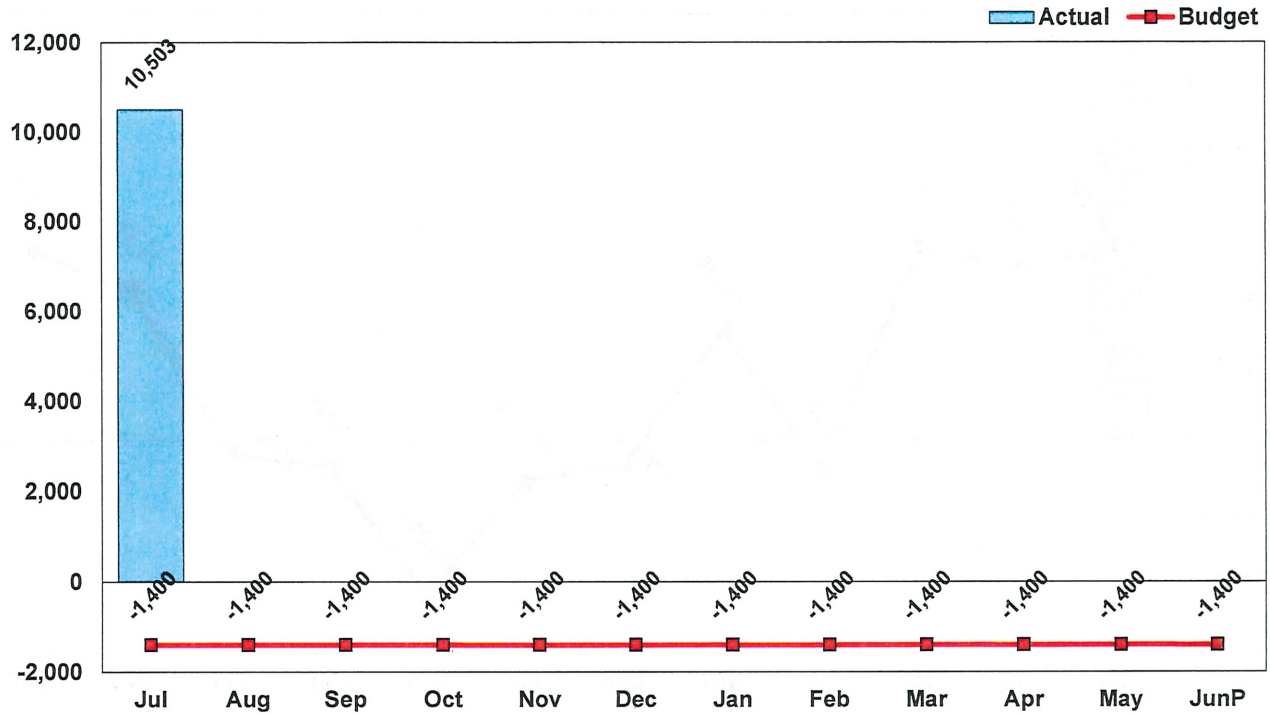
Operating Income Vandenberg Village Community Services District July 1, 2024 to June 30, 2025



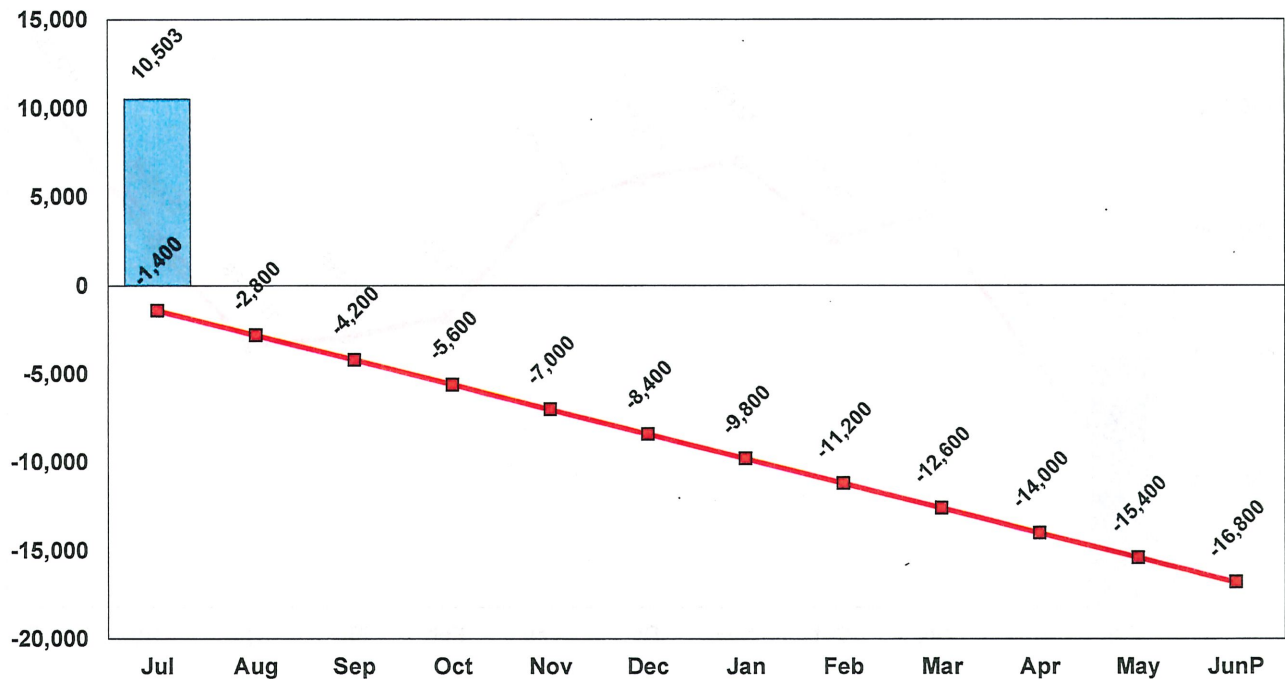
Non-Operating Income

Vandenberg Village Community Services District
July 1, 2024 to June 30, 2025

Monthly Net Non-Operating Income - Water

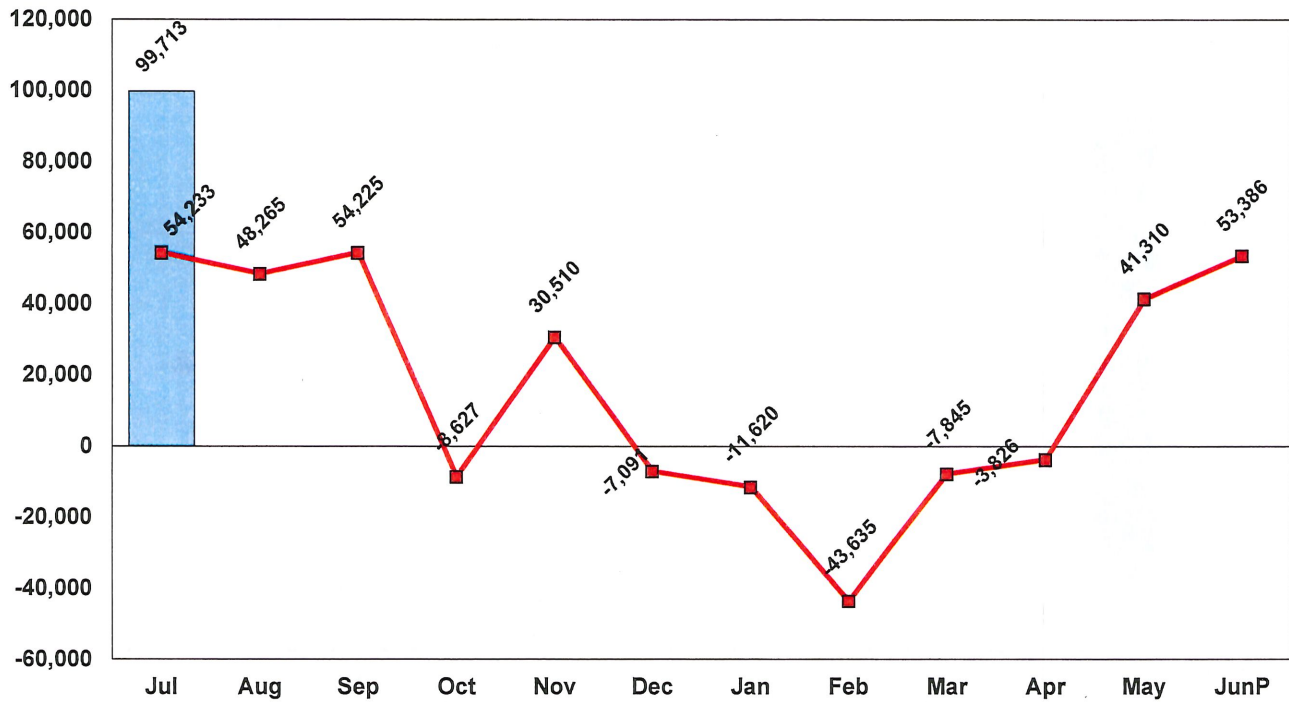


YTD Net Non-Operating Income - Water

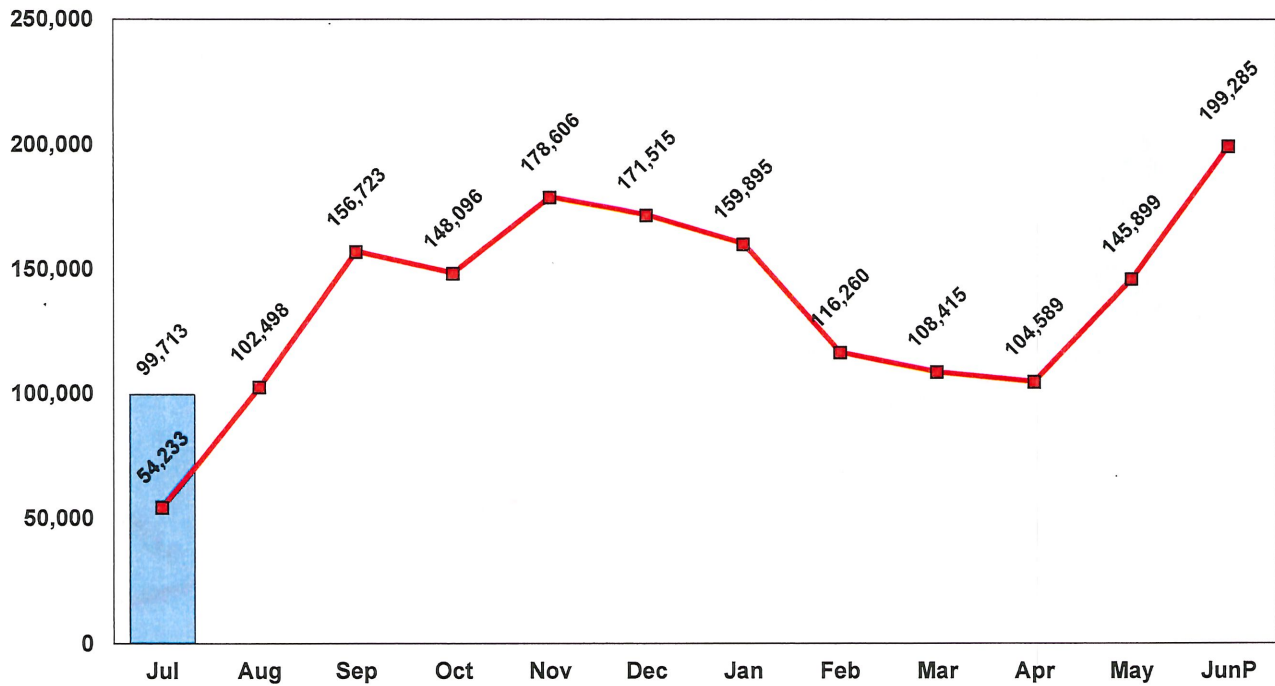


Change in Net Assets Vandenberg Village Community Services District July 1, 2024 to June 30, 2025

Monthly Change in Net Assets - Water



YTD Change in Net Assets - Water

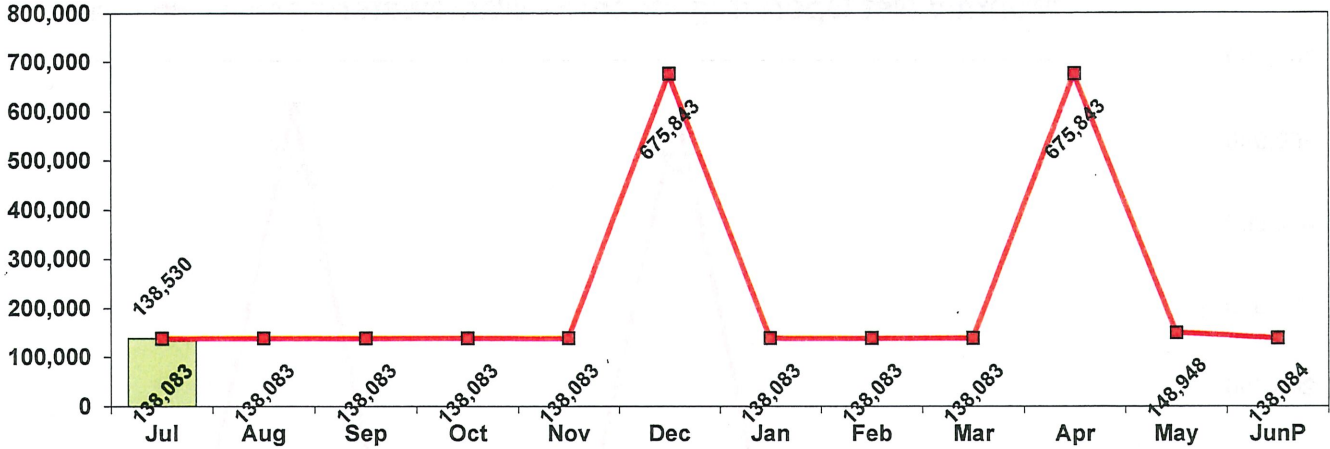


Operating Revenue and Expenses

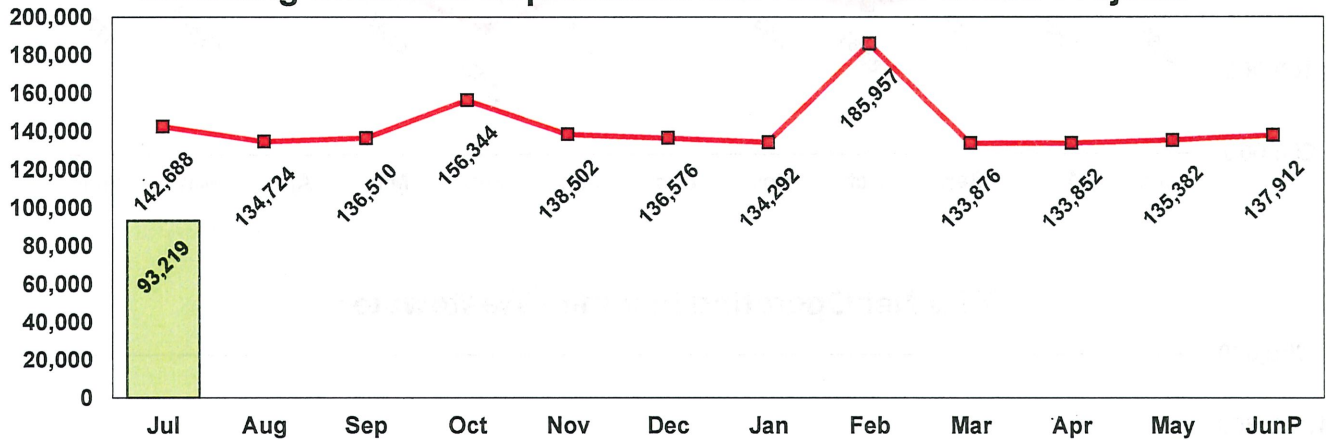
Vandenberg Village Community Services District

July 1, 2024 to June 30, 2025

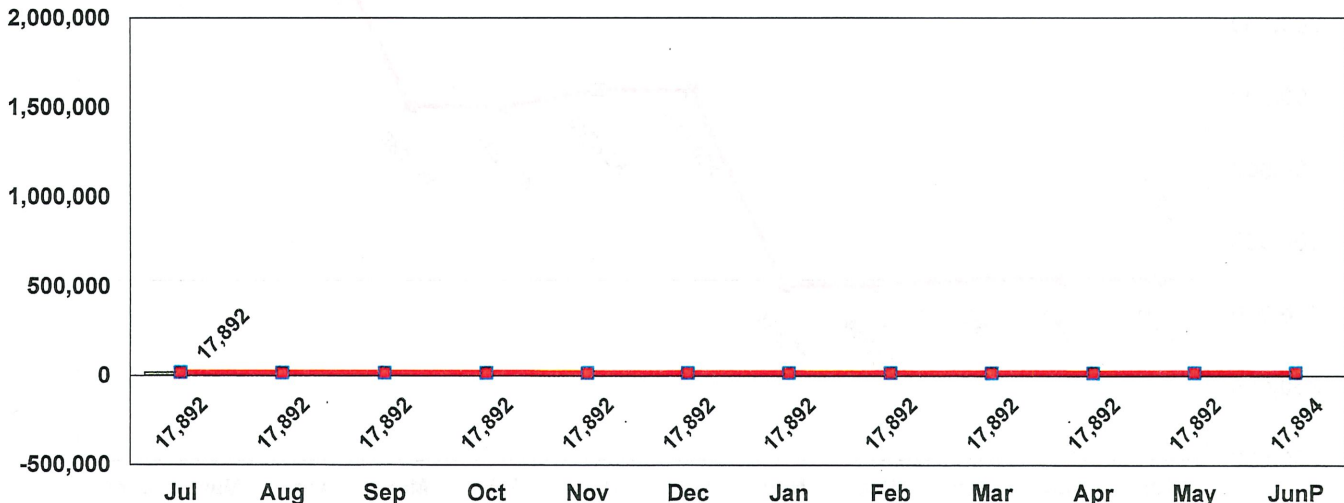
Monthly Operating Revenue - Wastewater



Monthly Operating Expense excluding Unfunded Depreciation and Reserve-Funded Projects

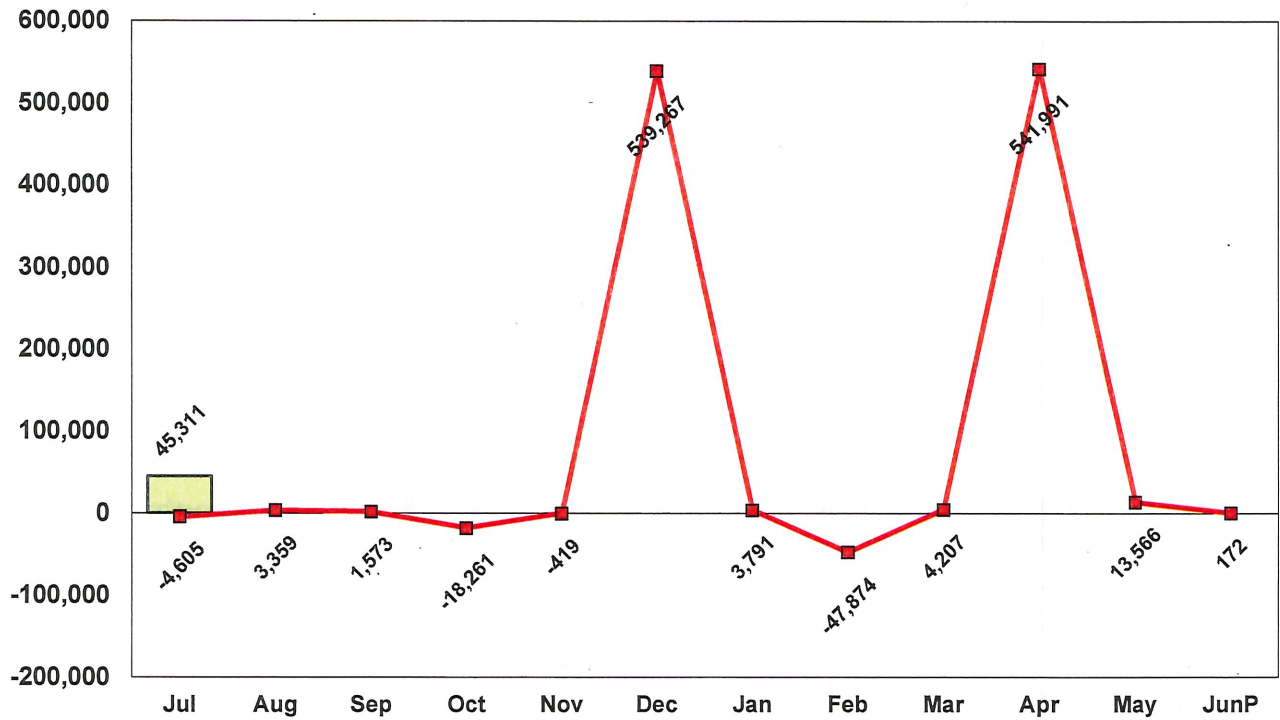


Monthly Operating Expense Unfunded Depreciation and Reserve-Funded Projects

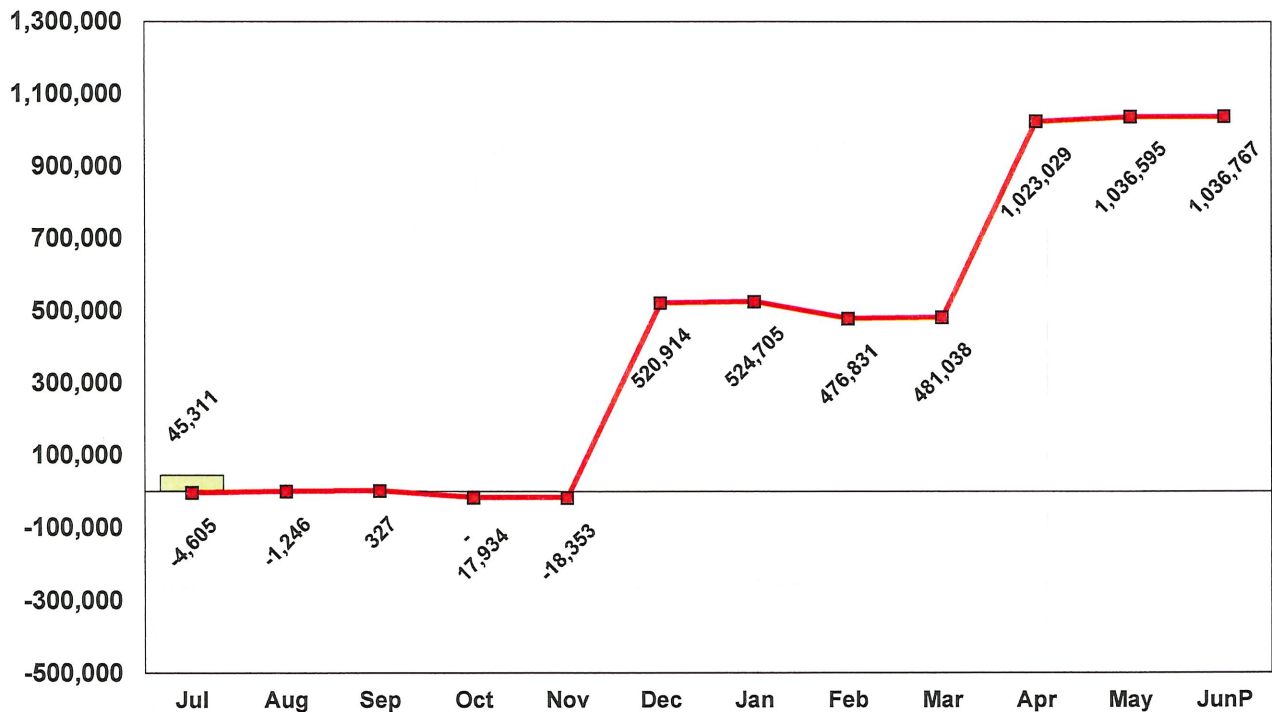


Operating Income Vandenberg Village Community Services District July 1, 2024 to June 30, 2025

Monthly Net Operating Income - Wastewater ■ Actual ■ Budget

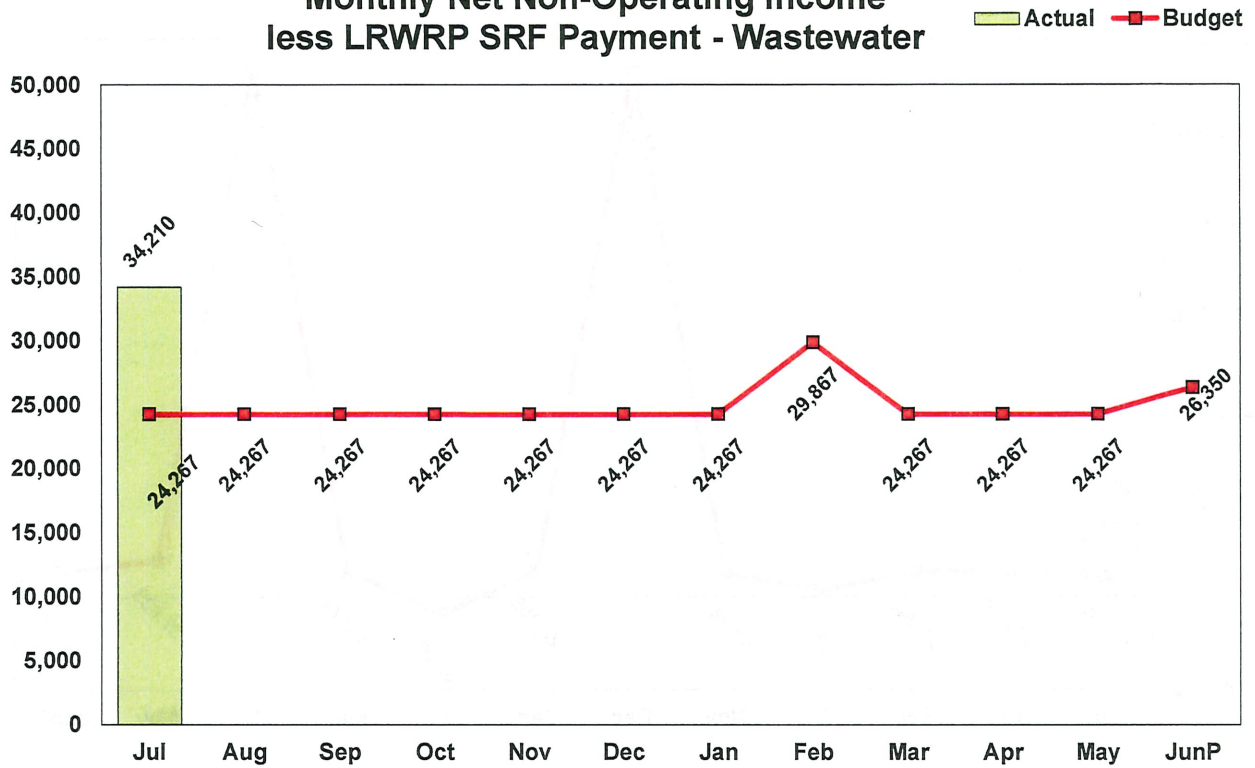


YTD Net Operating Income - Wastewater

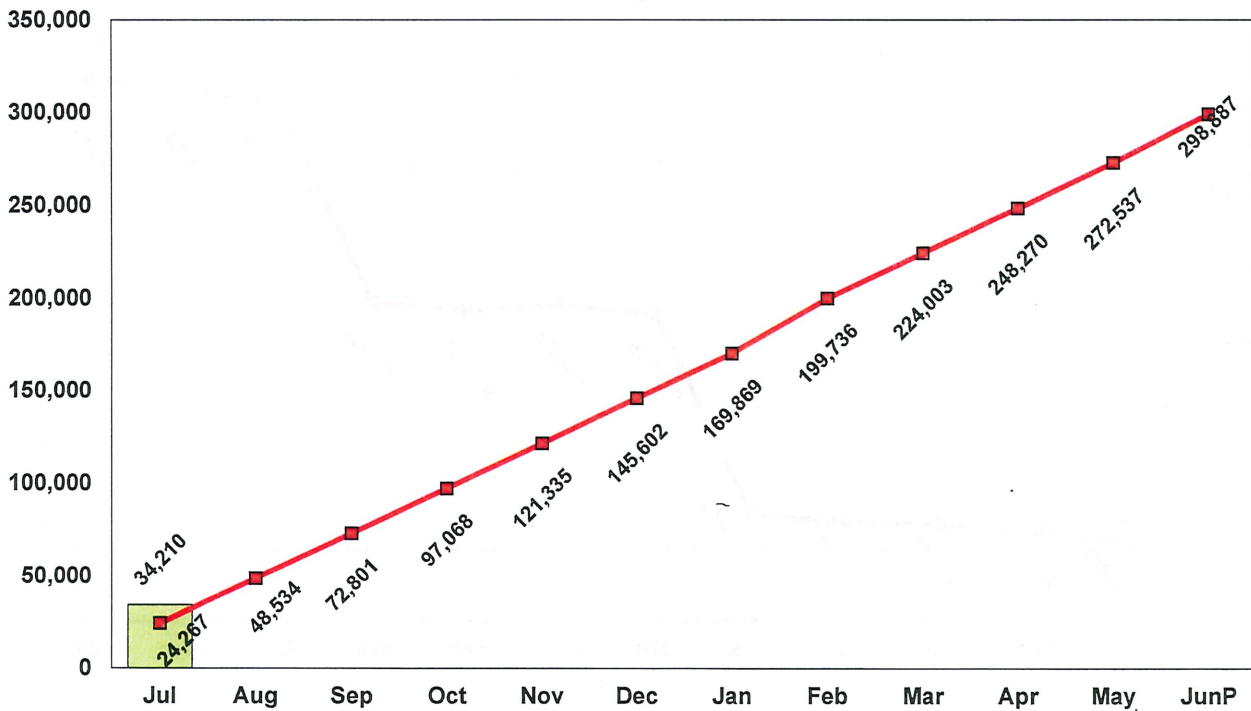


Non-Operating Income
Vandenberg Village Community Services District
July 1, 2024 to June 30, 2025

Monthly Net Non-Operating Income
less LRWRP SRF Payment - Wastewater

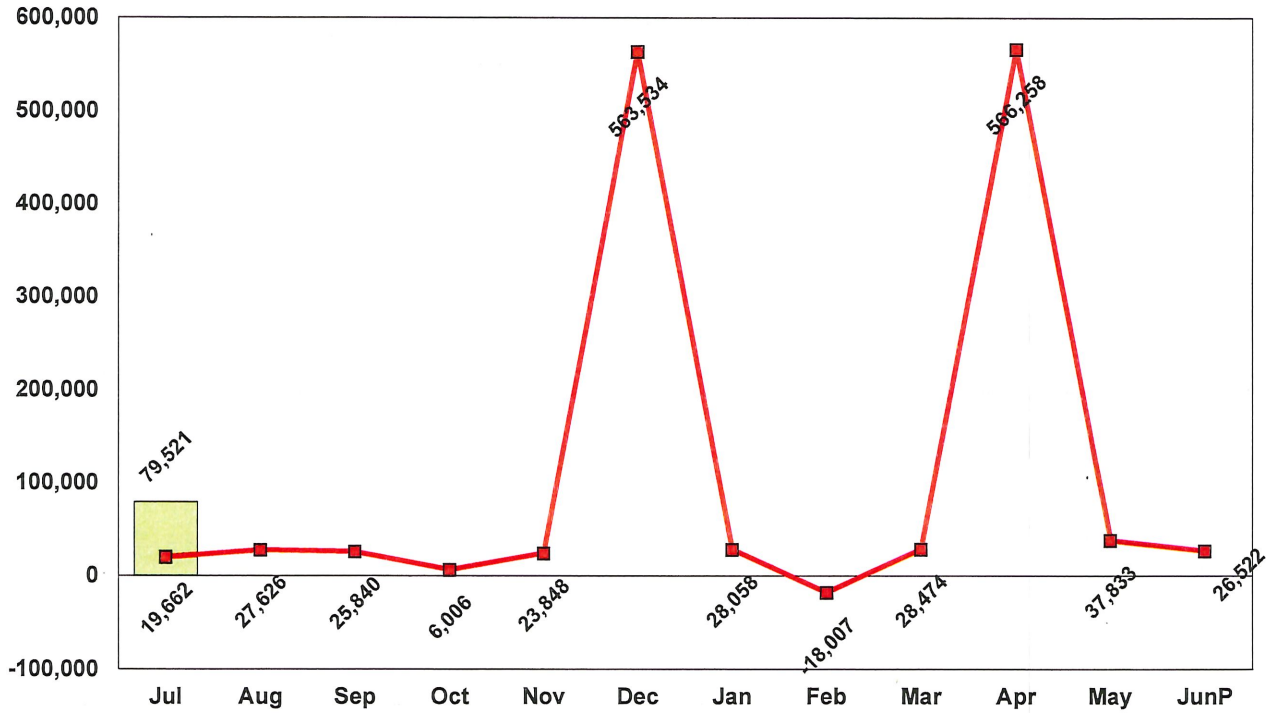


YTD Net Non-Operating Income
less LRWRP SRF Payment - Wastewater

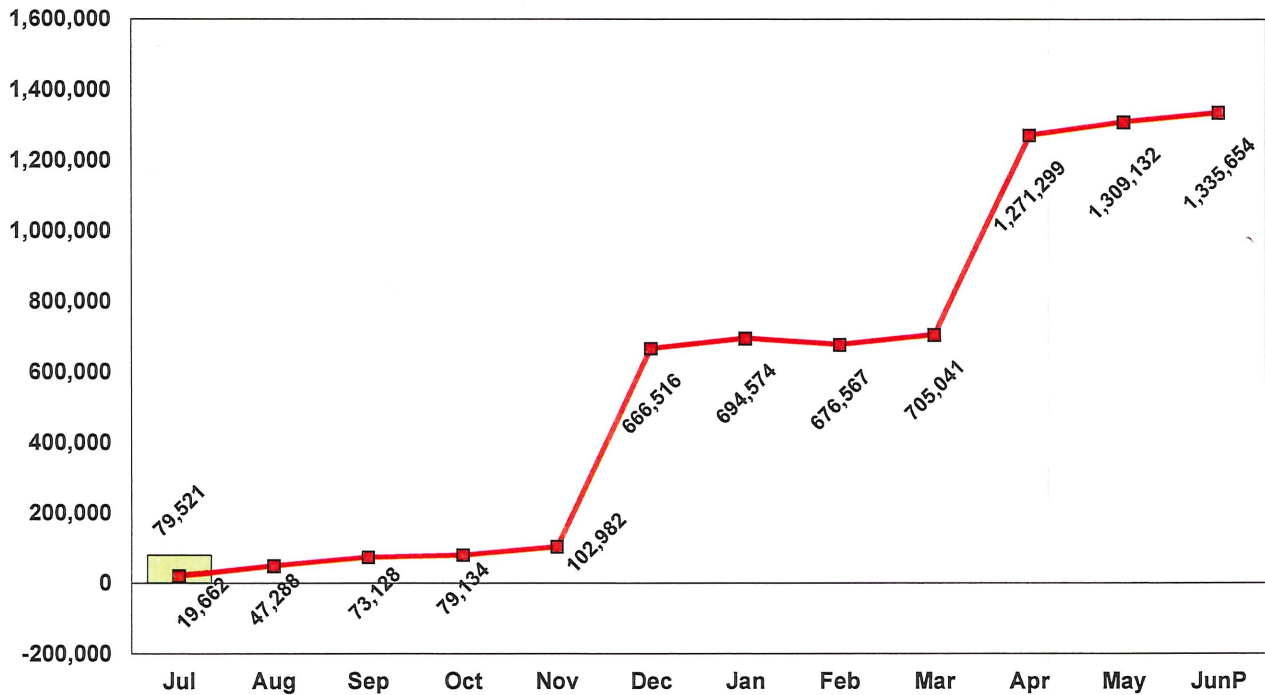


Change in Net Assets Vandenberg Village Community Services District July 1, 2024 to June 30, 2025

Monthly Change in Net Assets - Wastewater ■ Actual ■ Budget



YTD Change in Net Assets - Wastewater

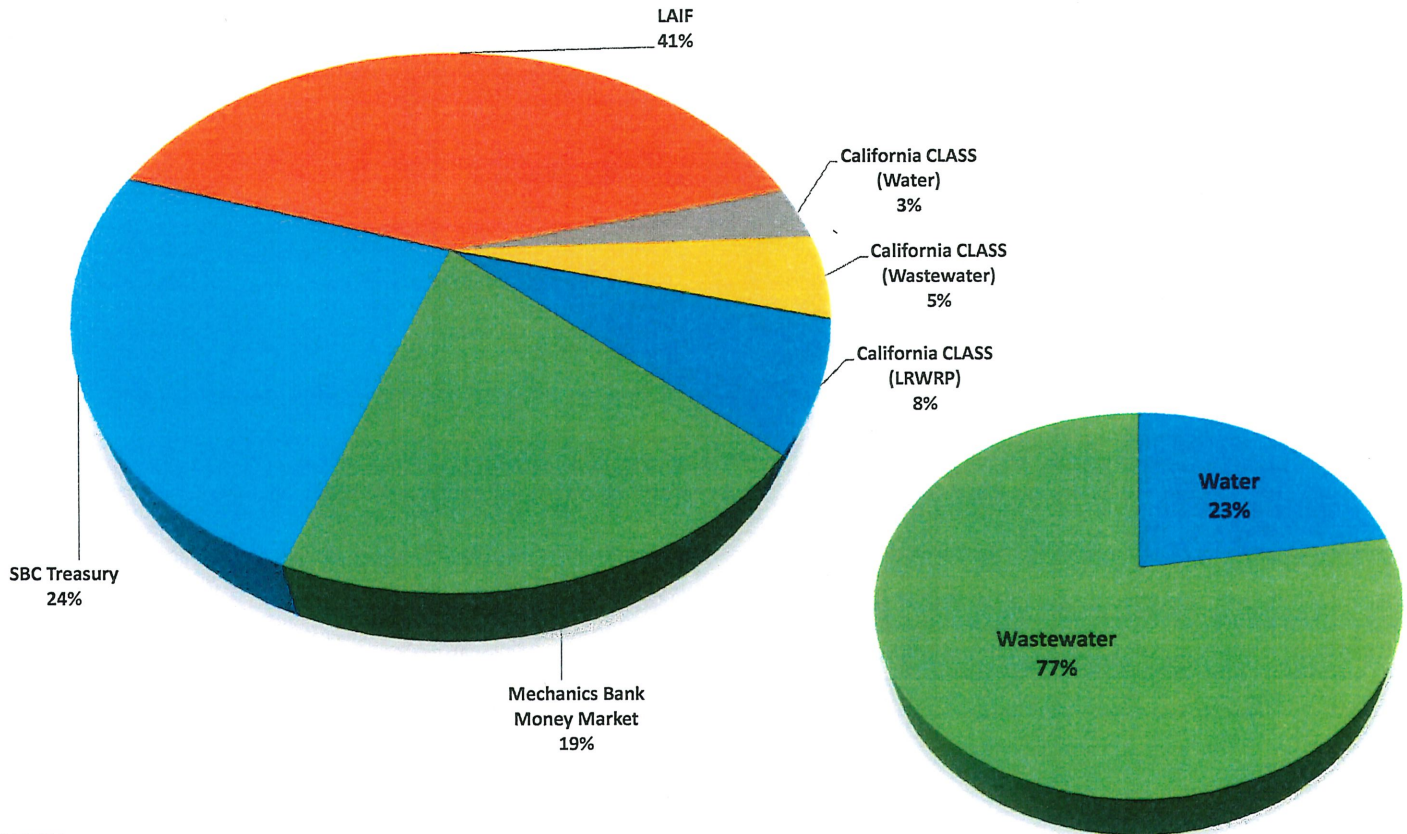


Statement of Cash Flow
 Vandenberg Village Community Services District
 For the Period from July 1, 2024 to July 31, 2024

	Water Fund	WW Fund	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers and users	\$ 262,355	\$ 161,731	
Cash payments for goods and services	(119,192)	(804,842)	
Cash payments to employees	(71,564)	(18,585)	
Net Cash Provided by Operating Activities	\$ 71,599	\$ (661,696)	\$ (590,097)
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES			
Purchase of capital assets	(14,613)	(24,588)	
Net Cash Used - Capital & Related Financing Activities			(39,200)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income	91,524	34,210	
Net Cash Provided by Investing Activities			125,734
Net Increase (Decrease) in Cash & Cash Equivalents			(503,563)
Cash and cash equivalents, beginning of year	2,926,956	10,244,285	13,171,241
Cash and cash equivalents, year-to-date	3,075,466	9,592,211	\$ 12,667,678
Reconciliation to the Statement of Net Assets:			
Cash on hand	400		\$ 400
Cash and short term investments	3,075,066	9,592,211	12,667,278
			\$ 12,667,678
 Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income (excluding Connection fees)	\$ 89,210	\$ 27,419	
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	\$ 18,940	\$ 63,104	
Change in operating assets and liabilities:			
(Increase) decrease in accounts receivable	50,928	23,201	
(Increase) decrease in other receivables	(1,179)		
(Increase) decrease in prepaid items	12,807	-	
Increase (decrease) in accounts payable	(40,232)	(766,852)	
Increase (decrease) in accrued payroll	(24,765)	(8,569)	
Increase (decrease) in customer deposits	(1,580)		
Increase (decrease) in compensated absences	(32,531)	-	
Net Cash Provided by Operating Activities	\$ 71,599	\$ (661,696)	\$ (590,097)
 Reconciliation to other financial statements			
Net operating income/(loss)	89,210	27,419	
Non-operating income (<i>Interest Revenue/Fair Market Value Offset</i>)	10,503	34,210	
Total YTD Net Income (<i>Current Earnings on Statement of Net Position</i>)	99,713	61,629	161,342
Add back YTD Unfunded Depreciation		17,892	
YTD Change in Net Assets on Revenue and Expense charts	99,713	79,521	179,234

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
Schedule of Investments
 As of June 30, 2024

Banking Institution	Certificate/ Account No.	Rate / Term	Beginning Balance	Deposit (Withdrawal)	Interest Earned/ Accrued	Total Principal & Interest	Water	Wastewater	
Santa Barbara County (SBC) Treasury	Fund 3602	2.82% / quarterly	\$3,128,720	\$0	\$22,276	\$3,150,995	\$718,212	\$2,432,783	
Local Agency Investment Fund (LAIF)	16-42-005	4.55% / quarterly	\$5,206,533	\$0	\$58,745	\$5,265,278	\$1,200,125	\$4,065,153	
California CLASS (Water)	01-0153-001	5.40% / monthly	\$2,003,853	\$0 (\$1,583,044)	\$5,674	\$426,483	\$426,483		
California CLASS (Wastewater)	01-0153-002	5.40% / monthly	\$0	\$617,387	\$8,468	\$625,855		\$625,855	
California CLASS (LRWRP)	01-0153-006	5.40% / monthly	\$0	\$965,657	\$12,876	\$978,532		\$978,532	
Mechanics Bank Money Market Savings	9651012305	4.70% APY	\$2,053,882	\$482,361 (\$136,930)	\$26,009	\$2,425,322	\$552,808	\$1,872,514	
				TOTAL		\$134,048	\$12,872,466	\$2,897,628	\$9,974,837



NOTES:

- 1) VVCS D investments are in compliance with the Standard of Investment Policy approved by the Board of Directors.
- 2) Based on projected income and expenses, the District has the ability to meet the next six months of cash flow requirements.
- 3) The market value source documents are statements provided by the respective banking institutions.
- 4) This report is published in accordance with California Government Code 53646(b).

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

Disbursement # 09-24 From 6/25/2024 To 8/31/2024
 Board Meeting Date 9/3/2024 Item: 7C.2

Accounts Payable Amount \$1,265,363.01

Check Numbers 29473-29532, 29534-29587,
29589-29595

Void Checks 29533, 29588

Electronic Vendor Payment Amount \$1,948.81

Confirmation Numbers 424624, 554374, 705280,
898149, 945704

A/P Hand Check Amount _____

Check Numbers _____

Payroll Amount \$219,934.50

Check Numbers electronically transferred, 10093-
10100

Investment Transfers _____

Confirmation Numbers _____

Disbursements/Investments

A/P Checks 1,265,363.01

Electronic Vendor Payments 1,948.81

A/P Hand Checks 0.00

Payroll 219,934.50

Investments 0.00

TOTAL \$1,487,246.32

REPORT.: Aug 27 24 Tuesday
 RUN...: Aug 27 24 Time: 16:05
 Run By.: PATTY LECAVALIER

VANDENBERG VILLAGE CSD
 Cash Disbursement Detail Report
 Check Listing for 06-24 thru 08-24 Bank Account.: 13100

PAGE: 001
 ID #: PY-DP
 CTL.: VAN

Check Number	Check Date	Vendor Number	Name	Net Amount	Invoice #	Description
029473	07/02/24	AMA01	AMAZON CAPITAL SERVICES	36.73	YM4H-6GKW	BUSINESS CARD ORGANIZER, LABELS
029474	07/02/24	AME02	AMERICAN INDUSTRIAL SUPPL	73.73	93772	1/2 X 6' SS RODS (QTY 2)
029475	07/02/24	BOO01	BOOT BARN, INC.	400.00	378453	SAFETY BOOTS FOR J.DURAN, A.GRIFFIN
029476	07/02/24	CLS01	CLINICAL LABS OF SAN	540.00	1006175	BACTERIA, IRON, MANG, SULFATE, BORON, PHYS TESTS 5/24
029477	07/02/24	COM03	COMCAST	360.16	10520624	INTERNET - OFFICE 6/20/24 - 7/19/24
029478	07/02/24	COR01	CORBIN WILLITS' SYSTEM INC	913.73	C406151	SERVICE AND ENHANCEMENT FEE 7/24
029479	07/02/24	COV01	COVERALL MOUNTAIN & PACIF	391.00	553198529	JANITORIAL SERVICE 7/24
029480	07/02/24	DEW02	J B DEWAR	133.90	329640	25.05 GALS DIESEL FUEL FOR DUMP TRUCK
029481	07/02/24	FAM01	FAMCON PIPE & SUPPLY, INC	3431.06	30387.001	12"COUPLINGS/CLAMPS/GASKETS;1"ANGLE VALVES;CHRISTY
029482	07/02/24	FER01	FERGUSON ENTERPRISES INC	2521.35	5068808-1	MA236106100L - 10" GATE VALVE
				3022.39	5068848-1	MA236106120L - 12" GATE VALVE
			Check Total.....:	5543.74		
029483	07/02/24	FLU02	FLUME, INC.	280.15	2152	REBATES FOR FLUME SMART HOME WATER MONITOR (QTY 2)
029484	07/02/24	HOM02	HOME DEPOT	187.26	10020624	BOARDS FOR TRAILER, ARMOR ALL, GLASS CLEANER
029485	07/02/24	IND02	INDUSTRIAL TRUCK BODIES	3590.01	24-17479	TOOL BOXES FOR VEHICLE #25
029486	07/02/24	INK01	INKLINGS PRINTING CO.	314.84	125105	WINDOW ENVELOPES-NO INDICIA(QTY 2,500)
029487	07/02/24	JPI02	ACWA/JPIA	3209.78	V004-0624	WORKERS' COMP PREMIUM 4/24-6/24
029488	07/02/24	LOM01	CITY OF LOMPOC, FINANCE	769951.79	14897	LRWRP SRF PAYMENT;WASTEWATER TREATMENT COSTS 5/24
029489	07/02/24	MID03	MID-STATE CONCRETE, INC.	4712.87	73849	MANHOLE CONES, FLATTOP, SHAFT, RINGS-MAIN REPLACEMENT
029490	07/02/24	MIL01	MILLER LANDSCAPING AND MA	175.00	65543	OFFICE YARD MAINTENANCE 6/24
029491	07/02/24	PGE01	PACIFIC GAS & ELECT. INC.	33504.06	6872-0624	PGE CHARGES 5/16/24-6/13/24
029492	07/02/24	PIT03	PITNEY BOWES	507.00	76730624	POSTAGE FOR METER
029493	07/02/24	REA02	REARDON'S LOCKSMITH SERVI	85.98	32196	DOOR LOCK MAINTENANCE-OFFICE
029494	07/02/24	REE02	REESE WATER & LAND SURVEY	4300.00	2408-01	SITE 1 FIELD SURVEY, MAPPING-NEW WELL SITE
029495	07/02/24	SAN07	SANTA BARBARA COUNTY	150.00	C40702	LEGAL COUNSEL 1/24-6/24

REPORT.: Aug 27 24 Tuesday
 RUN...: Aug 27 24 Time: 16:05
 Run By.: PATTY LECAVALIER

VANDENBERG VILLAGE CSD
 Cash Disbursement Detail Report
 Check Listing for 06-24 thru 08-24 Bank Account.: 13100

PAGE: 002
 ID #: PY-DP
 CTL.: VAN

Check Number	Check Date	Vendor Number	Name	Net Amount	Invoice #	Description
029496	07/02/24	SAN34	SANTA BARBARA COUNTY PUBL	176.00	C40702	PERMIT 24-054T-US-122-0117 SEWER MAIN/MANHOLE
029497	07/02/24	SMA03	SMARTSIGHTS, LLC	1450.00	432332304	WIN-911 PRO SUBSCRIPTION FY25
029498	07/02/24	SOU01	SO.CALIFORNIA GAS CO.INC.	126.23 58.66	79000624 84180624	SO.CALIF GAS-WELL 1B 5/21/24-6/20/24 SO.CALIF GAS-OFFICE 5/21/24-6/20/24
			Check Total.....:	184.89		
029499	07/02/24	STE04	STERICYCLE, INC.	137.13	7476870	DOCUMENT SHREDDING SERVICE 6/5/24
029500	07/02/24	UND01	UNDERGROUND SERVICE ALERT	25.75	620240789	USA TICKETS 6/24
029501	07/02/24	USA01	USA BLUE BOOK	301.59 2975.94	402819 403059	ENCLOSURE FOR ELECTRICAL CONNECTIONS-FILTER REHAB SUBMERSIBLE TRANSMITTERS;CAMERA ENCLOSURE-SITE 5
			Check Total.....:	3277.53		
029502	07/02/24	USB02	U.S.BANK CORPORATE PAYMEN	5620.28	32560624	STARLINK,MOWER,RECRUITMENT AD,FUEL,TONER,AWWA BOOK
029503	07/02/24	VES01	VESTIS	211.65	20585357	CONTINUOUS TOWELS,SHOP TOWELS 6/27/24
029504	07/02/24	WAS01	WASTE MANAGEMENT CORPORAT	50.70 170.98	567571 587568	TRASH COLLECTION-OFFICE 6/24 TRASH COLLECTION-SHOP 6/24
			Check Total.....:	221.68		
029505	07/02/24	WES05	WESTERN EXTERMINATOR CO.	74.85	61726031	GOPHER CONTROL SERVICE 6/24
029506	07/02/24	\A006	JUAN ANAYA	32.64	000C40601	CUSTOMER REFUND-ANA0001-3991 RIGEL AVE.
029507	07/02/24	\K002	CYNTHIA KOEHN	82.05	000C40601	CUSTOMER REFUND-KOE0008-4071 CONSTELLATION RD.
029508	07/02/24	\L008	MAGGIE D. LOPEZ	91.77	000C40601	CUSTOMER REFUND-LOP0027-3976 SATURN AVE.
029509	07/18/24	ACE01	ACECO EQUIPMENT CO., INC.	383.15	186251	RENT CHIPPER FOR VEGETATION MGT;CHAINSAB BLADES
029510	07/18/24	ACW03	ACWA JOINT POWERS INSURAN	12037.36	0703225	GROUP MEDICAL,DENTAL,VISION,LIFE,EAP 8/24
029511	07/18/24	BRE01	BREMER AUTO PARTS	120.91	009262	HYDRAULIC LINE FOR TRACTOR
029512	07/18/24	DEB01	DEBOLT ELECTRIC	302.00	24121	TANK 5 SECURITY CAMERA ELECTRICAL ASSEMBLY
029513	07/18/24	DIT01	DITCH WITCH WEST	25125.35	NM31583S	DITCH WITCH C16XB TRENCHER W/TOW TRAILER-PO#1748
029514	07/18/24	MOS01	MOSS,LEVY & HARTZHEIM	4000.00	4837	FY24 AUDIT CHARGES
029515	07/18/24	NAT01	NATIONAL GROUP TRUST	528.66	23940824	LONG-TERM DISABILITY 8/24

REPORT.: Aug 27 24 Tuesday
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VANDENBERG VILLAGE CSD
 Cash Disbursement Detail Report
 Check Listing for 06-24 thru 08-24 Bank Account.: 13100

PAGE: 003
 ID #: PY-DP
 CTL.: VAN

Check Number	Check Date	Vendor Number	Name	Net Amount	Invoice #	Description
029516	07/18/24	OLI01	OLIN CORP	9225.18	900437353	3,886 GALS NaOCL
029517	07/18/24	PIT02	PITNEY BOWES INC	1528.00	25657829	FOLDER/INSERTER SERVICE AGREEMENT 7/28/23-7/27/24
029518	07/18/24	PIT03	PITNEY BOWES	1036.98	01340624	POSTAGE FOR BILLS 6/24
029519	07/18/24	SAN18	SANTA BARBARA COUNTY SDA	160.00	C40718	SBCCSDA MEETING MEAL-STASSI,GONZALES,ALLEN,COLE
029520	07/18/24	UBE01	UBEO WEST LLC	441.39	4559975	COPIER CONTRACT USAGE 7/7/24-8/6/24,TONER FREIGHT
029521	07/18/24	VAL08	VALLEY ROLL-OFF SERVICE	250.00	12775	EMPTY ROLL-OFF BINS AT SHOP-CONCRETE/ASPHALT
029522	07/18/24	VES01	VESTIS	167.27	20594817	SHOP TOWELS 7/11/24
029523	07/18/24	VJ001	V & J ROCK TRANSPORT INC	85.00	23105	EMPTY ROLL-OFF BINS AT SHOP-ASPHALT/CONCRETE
029524	07/18/24	WES05	WESTERN EXTERMINATOR CO.	74.85	62853724	GOPHER CONTROL SERVICE 7/24
029525	07/25/24	ACE01	ACECO EQUIPMENT CO., INC.	287.00	186366	RENT CHIPPER-VEGETATION MGT;SHARPEN CHAINSAW BLADE
029526	07/25/24	BAN03	BANK OF AMERICA	21.69	54240724	AIR FRESHENERS
029527	07/25/24	COM03	COMCAST	360.21	10520724	INTERNET-OFFICE 7/20/24-8/19/24
029528	07/25/24	COR01	CORBIN WILLITS SYSTEM INC	913.73	C407151	SERVICE AND ENHANCEMENT FEE 8/24
029529	07/25/24	FRO01	FRONTIER	158.04	28850724	FRONTIER 733-2109 7/13/24-8/12/24
				350.04	49050724	FRONTIER 733-3615/3975/SCADA 7/13/24-8/12/24
			Check Total.....:	508.08		
029530	07/25/24	JPI01	ACWA/JPIA	16530.77	260	ACWA/JPIA PROPERTY PREMIUM 7/24-6/25
029531	07/25/24	MIS01	MISSION PAVING, INC.	1950.00	5405	ASPHALT REPAIR-3944 PINEHURST DR.
029532	07/25/24	PGE01	PACIFIC GAS & ELECT. INC.	5913.52	6872-0724	PGE CHARGES 7/1/24-7/15/24
				33071.07	68720624A	PGE CHARGES 6/14/24-6/30/24
			Check Total.....:	38984.59		
029533	07/25/24	SAN01	SANTA YNEZ RIVER	6745.82	50280624	SYRWCD PUMP TAX 1/24-6/24
				-6745.82	50280624u	Ck# 029533 Reversed
			Check Total.....:	.00		
029534	07/25/24	SOU01	SO.CALIFORNIA GAS CO.INC.	80.92	79000724	SO.CALIF GAS-WELL 1B 6/20/24-7/22/24
				25.07	84180724	SO.CALIF GAS-OFFICE 6/20/24-7/22/24
			Check Total.....:	105.99		
029535	07/25/24	STE04	STERICYCLE, INC.	394.40	7777364	DOCUMENT SHREDDING SVC 6/20/24,7/3/24,7/16/24

REPORT.: Aug 27 24 Tuesday
 RUN...: Aug 27 24 Time: 16:05
 Run By.: PATTY LECAVALIER

VANDENBERG VILLAGE CSD
 Cash Disbursement Detail Report
 Check Listing for 06-24 thru 08-24 Bank Account.: 13100

PAGE: 004
 ID #: PY-DP
 CTL.: VAN

Check Number	Check Date	Vendor Number	Name	Net Amount	Invoice #	Description
029536	07/25/24	WEB	PUBLIC UTILITIES WEB CO-O	5184.92	03548	DUPLICATE PAYMENT RECEIVED 7/1/24 & 7/2/24
029537	07/25/24	SAN01	SANTA YNEZ RIVER	7900.00	50280624A	SYRWCD PUMP TAX 1/24-6/24
945704	07/01/24	TIE01	TIERZERO CLOUD COMMUNICAT	399.15	501275	TIERZERO CLOUD COMMUNICATIONS ACCT FEES 7/24
029538	08/08/24	/0001	JASON OBISPO	160.00 50.00	C40808 1C40808	RETROFIT REIMB-1 HE TOILET-130 HERCULES AVE. RETROFIT REIMB-1 RAIN BARREL-130 HERCULES AVE.
Check Total.....:				210.00		
029539	08/08/24	ACW03	ACWA JOINT POWERS INSURAN	12037.36	0703495	GROUP MEDICAL,DENTAL,VISION,LIFE,EAP 9/24
029540	08/08/24	AMA01	AMAZON CAPITAL SERVICES	1038.94	1LDL-9LVN	STARLINK MOUNTING KIT;POLYCOM;HEADSETS,CALCULATORS
029541	08/08/24	CAL28	CALPORTLAND COMPANY	2255.82 1485.55 1144.48	96433571 96433572 96433573	CONCRETE,PENETRON,BIOMIC-MANHOLES-SEWER LINE RPLCM CONCRETE,PENETRON,BIOMIC-MANHOLES-SEWER LINE RPLCM CONCRETE REPAIRS-SEWER LINE REPLACEMENT
Check Total.....:				4885.85		
029542	08/08/24	CLS01	CLINICAL LABS OF SAN	575.00	1006902	BACTERIA,THM,IRON,MANG,HALOACETIC,PHYS TESTS 6/24
029543	08/08/24	COV01	COVERALL MOUNTAIN & PACIF	391.00	553199054	JANITORIAL SERVICE 8/24
029544	08/08/24	FAM01	FAMCON PIPE & SUPPLY, INC	598.13 814.65	33695.001 33699.001	4" & 8" SDR FITTINGS & PLUG-SEWER MAIN REPLACEMENT AS1PJ-1" COMPRESSION ANGLE STOPS (QTY 5)
Check Total.....:				1412.78		
029545	08/08/24	FLU02	FLUME, INC.	2521.35	2183	REBATES FOR FLUME SMART HOME WATER MONITOR(QTY 18)
029546	08/08/24	HOM02	HOME DEPOT	643.83	10020724	MOUNTING HRDWR-SECURITY;TOOL FUEL,MOWER MTC,CONCRT
029547	08/08/24	HPS01	HPS WEST, INC.	4494.00 3368.41	2932 2974	1" METERS & REGISTERS (QTY 12 EA) 5/8X3/4" METERS & REGISTERS (QTY 12 EA)
Check Total.....:				7862.41		
029548	08/08/24	MAR02	MARBORG INDUSTRIES	63.51 179.98	6213800 6213936	TRASH COLLECTION-OFFICE 7/24 TRASH COLLECTION-SHOP 7/24
Check Total.....:				243.49		
029549	08/08/24	MIL01	MILLER LANDSCAPING AND MA	200.00	65727	OFFICE YARD MAINTENANCE 7/24
029550	08/08/24	NAT01	NATIONAL GROUP TRUST	558.04	23940924	LONG-TERM DISABILITY 9/24
029551	08/08/24	OLI01	OLIN CORP	9510.06	900450562	4,006 GALS NaOCL

REPORT.: Aug 27 24 Tuesday
 RUN...: Aug 27 24 Time: 16:05
 Run By.: PATTY LECAVALIER

VANDENBERG VILLAGE CSD
 Cash Disbursement Detail Report
 Check Listing for 06-24 thru 08-24 Bank Account.: 13100

PAGE: 005
 ID #: PY-DP
 CTL.: VAN

Check Number	Check Date	Vendor Number	Name	Net Amount	Invoice #	Description
029552	08/08/24	PIT03	PITNEY BOWES	303.00	76730724	POSTAGE FOR METER
029553	08/08/24	PLA01	PLAN IT SOFTWARE LLC	3000.00	PLAN-142	PLAN-IT!CAPITAL PLAN SOFTWARE SUBSCRIPTION/IMPMTN
029554	08/08/24	ROO01	ROOM MATES	1350.02	26921	SOLAR SHADES-CONFERENCE ROOM
029555	08/08/24	SAN09	SANTA BARBARA COUNTY	3773.00	LAFCO25	VVCSH SHARE OF FY25 LAFCO BUDGET
029556	08/08/24	SYR01	SYRVGB WMA GSA	31250.00	2024-07	WESTERN MANAGEMENT AREA GSA COST SHARE FY25
029557	08/08/24	UBE01	UBEO WEST LLC	498.85	4590009	COPIER CONTRACT USAGE,MONTHLY BILLS,TONER FREIGHT
029558	08/08/24	UND01	UNDERGROUND SERVICE ALERT	22.95	720240781	USA TICKETS 7/24
029559	08/08/24	UNI02	UNIVAR SOLUTIONS USA INC.	3462.31	52291576	795 GALS NaHSO3
029560	08/08/24	USA01	USA BLUE BOOK	3042.86	435386	LOOP POWERED INDICATORS FOR REMOTE READERS AT SHOP
029561	08/08/24	USB02	U.S.BANK CORPORATE PAYMEN	5670.47	32560724	REG-CSDA,CWEA;CARBONITE;STARLINK;COSTCO;FUEL;FB AD
029562	08/08/24	VAL04	VALLEY ROCK READY MIX, IN	498.88 2089.27 2166.31 1311.32	24-32658 24-32750 24-32832 24-32875	SLURRY-SERVICE LINE REPAIR-3944 PINEHURST SLURRY-SEWER MAIN REPLACEMENT SLURRY-SEWER MAIN REPLACEMENT SLURRY-SEWER MAIN REPLACEMENT
Check Total.....:				6065.78		
029563	08/08/24	VES01	VESTIS	211.65	20604472	CONTINUOUS TOWELS,SHOP TOWELS 7/25/24
029564	08/08/24	WEX01	WEX BANK	54.46	98956179	13.9 GALLONS FUEL
029565	08/08/24	\B006	TRACIE J. BAUGHN	132.09	000C40701	CUSTOMER REFUND-BAU0013-4236 SIRIUS AVE.
029566	08/08/24	\H001	WILLIAM HENDERSON	199.97	000C40701	CUSTOMER REFUND-HEN0027-146 OAK HILL DR.
029567	08/08/24	\H008	CHRISTINA HERNANDEZ	77.26	000C40701	CUSTOMER REFUND-HER0143-3843-3 CASSINI CIR.
029568	08/08/24	\K003	CYNTHIA KOEHN	72.16	000C40701	CUSTOMER REFUND-KOE0008-4071 CONSTELLATION RD.
029569	08/08/24	\N001	JOSE NAVARRO	135.73	000C40701	CUSTOMER REFUND-NAV0001-4078 DRACO DR.
029570	08/08/24	\P001	IN KYU PARK	29.34	000C40701	CUSTOMER REFUND-PAR0032-690 MOONGLOW RD.
029571	08/08/24	\T002	KRISTEN A THOMSEN	13.26	000C40701	CUSTOMER REFUND-THO0078-4273 ARCTURUS AVE.
029572	08/22/24	/O001	JASON OBISPO	160.00	C40819	RETROFIT REIMB-1 HE TOILET-130 HERCULES AVE.
029573	08/22/24	ALL08	ALLIED FENCE COMPANY	8750.00	3338	RAZOR WIRE AT SITE #5 ACCESS ROAD GATE-PO#1752

REPORT.: Aug 27 24 Tuesday
 RUN...: Aug 27 24 Time: 16:05
 Run By.: PATTY LECAVALIER

VANDENBERG VILLAGE CSD
 Cash Disbursement Detail Report
 Check Listing for 06-24 thru 08-24 Bank Account.: 13100

PAGE: 006
 ID #: PY-DP
 CTL.: VAN

Check Number	Check Date	Vendor Number	Name	Net Amount	Invoice #	Description
029574	08/22/24	AWA01	AMERICAN WTR WORKS ASSOC	501.00	SO177728	AWWA MEMBERSHIP 11/24-10/25
029575	08/22/24	BLU01	BLUE-WHITE	6131.24	751850	M3S PERISTALTIC PUMP-PO#1751
029576	08/22/24	CAL12	CALIF RURAL WATER ASSOC	1364.00	202409	CRWA MEMBERSHIP 9/24-8/25
029577	08/22/24	COL01	JEFFREY COLE	367.00	C40819	MEALS/INCIDENTAL REIMB-TRI-STATE SEMINAR-COLE
029578	08/22/24	COR01	CORBIN WILLITS SYSTEM INC	913.73	C408151	SERVICE AND ENHANCEMENT FEE 9/24
029579	08/22/24	FRO01	FRONTIER	158.04 350.57	28850824 49050824	FRONTIER 733-2109 8/13/24-9/12/24 FRONTIER 733-3615/3975/SCADA SYS. 8/13/24-9/12/24
Check Total.....:				508.61		
029580	08/22/24	GRI02	AVERY GRIFFIN	367.00	C40819	MEALS/INCIDENTALS-TRI-STATE SEMINAR-GRIFFIN
029581	08/22/24	HPS01	HPS WEST, INC.	3456.20	2975	5/8"X3/4"/3/4"/1" REGISTERS,OCTAVE/XTR ENCODERS
029582	08/22/24	INK01	INKLINGS PRINTING CO.	3371.25 62.35 62.35 1848.75	125232 125498 125499 125507	BILLING STOCK (QTY 30,000) PROMISED PAYMENT NOTES (QTY 1,000) CHANGE ORDERS (QTY 1,000) WINDOW ENVELOPES W/INDICIA (QTY 25,000)
Check Total.....:				5344.70		
029583	08/22/24	JPI01	ACWA/JPIA	1268.56	1000251	CYBER LIABILITY PREMIUM 7/24-6/25
029584	08/22/24	LEE01	LEE WILSON ELECTRIC COMPA	3378.00	2401	REPAIR CAL TRANS LOOP-SEWER LINE REPLACEMENT
029585	08/22/24	LOM01	CITY OF LOMPOC, FINANCE	30639.94 188.50	15214 15268	WASTEWATER TREATMENT COSTS 6/24 LANDFILL CHARGES 7/24
Check Total.....:				30828.44		
029586	08/22/24	LOM06	LOMPOC FIRE EQUIPMENT	487.48	43932	ANNUAL FIRE EXTINGUISHER MAINTENANCE
029587	08/22/24	QUI03	QUINN COMPANY	628.08	28937001	RENT FORKLIFT FOR MATERIALS DELIVERY-FILTER REHAB
029588	08/22/24	RLJ01	RL JOHNSON CONSTRUCTION,	129105.00 -129105.00	6233 6233u	REPLACE SEWER MAIN-CONSTELLATION ROAD & APOLLO WAY Ck# 029588 Reversed
Check Total.....:				.00		
029589	08/22/24	SAN21	SANTA BARBARA COUNTY PUBL	208.19	904	IRWM PLAN SHARE 1/24-6/24
029590	08/22/24	SMI04	SMITHS ALARMS & ELECTRONI	90.00	080647	SECURITY-OFFICE 9/24-11/24
029591	08/22/24	STE04	STERICYCLE, INC.	136.09	8090756	DOCUMENT SHREDDING SERVICE 7/31/24

REPORT.: Aug 27 24 Tuesday
 RUN....: Aug 27 24 Time: 16:05
 Run By.: PATTY LECAVALIER

VANDENBERG VILLAGE CSD
 Cash Disbursement Detail Report
 Check Listing for 06-24 thru 08-24 Bank Account. 13100

PAGE: 007
 ID #: PY-DP
 CTL.: VAN

Check Number	Check Date	Vendor Number	Vendor Name	Net Amount	Invoice #	Description
029592	08/22/24	USA01	USA BLUE BOOK	137.81	452458	LIFTING SLINGS 2" (QTY 2)
				150.83	452479	BLUE MARKING PAINT (WATER ONLY)
				77.47	453656	LIFTING SLINGS 1" (QTY 2)
			Check Total.....:	366.11		
029593	08/22/24	VES01	VESTIS	167.27	20614086	SHOP TOWELS 8/8/24UPPLIES
029594	08/22/24	WES05	WESTERN EXTERMINATOR CO.	74.85	66130149	GOPHER CONTROL SERVICE 8/24
029595	08/27/24	RLJ01	RL JOHNSON CONSTRUCTION,	125424.70	6233A	REPLACE SEWER MAIN-CONSTELLATION/APOLLO
424624	08/19/24	PIT03	PITNEY BOWES	1111.13	01340724	POSTAGE FOR BILLS 7/24
554374	08/19/24	UPS01	UPS	25.02	V85948324	FREIGHT-POWERS ELECTRIC PRODUCTS
705280	08/01/24	TIE01	TIERZERO CLOUD COMMUNICAT	399.15	501758	TIERZERO CLOUD COMMUNICATIONS ACCT FEES 8/24
898149	08/08/24	UPS01	UPS	14.36	V85948314	FREIGHT-APPLIED TECHNOLOGY GROUP
			Cash Account Total.....:	1267311.82		
			Total Disbursements.....:	1267311.82		
			Cash Account Total.....:	.00		

REPORT.: Aug 27 24 Tuesday
 RUN....: Aug 27 24 Time: 16:05
 Run By.: PATTY LECAVALIER

VANDENBERG VILLAGE CSD
 Cash Disbursement Detail Report - Payroll Vendor Payment(s)
 Check Listing for 06-24 thru 08-24 Bank Account.: 13101

PAGE: 008
 ID #: PY-DP
 CTL.: VAN

-44-

Check Number	Check Date	Vendor Number	Name	Net Amount	Invoice #	Description
105610	06/30/24	AFL01	AFLAC	120.96	C40630	AFLAC-PRETAX 6/24
105611	06/30/24	AFL01	AFLAC	2.88	1C40630	AFLAC-AFTER TAX 6/24
372928	06/30/24	COL03	COLONIAL LIFE & ACCIDENT	164.88	C40630	COLONIAL-PRETAX 6/24
705240	06/30/24	PER04	CALPERS 457 PLAN	200.00	C40628	EMPLOYEE PERS457-TERM-SG
705241	06/30/24	EFT01	EFTPS	208.90	1C40628	FICA MEDICARE-PP#TERM-SG
705242	06/30/24	PUB02	PUBLIC EMPLOYEES	123.30	C40628	PERS TDMC-PP#TERM-SG
705243	06/30/24	PUB02	PUBLIC EMPLOYEES	123.29	1C40628	PERS EPMC PP#TERM-SG
705244	06/30/24	PUB02	PUBLIC EMPLOYEES	491.64	2C40628	PERS EMPLR CONTRB-TERM-SG
33130	07/31/24	COL03	COLONIAL LIFE & ACCIDENT	131.74	C40731	COLONIAL LIFE PRETAX 7/24
138070	07/19/24	EFT01	EFTPS	3515.36	C40719	FEDERAL WH TAXES PP#14
138071	07/19/24	EFT01	EFTPS	880.32	1C40719	FICA MEDICARE PP#14
200160	07/19/24	EMP01	EMPLOYMENT DEVELOP.DEPART	1341.67	C40719	STATE WH TAXES PP#14
200161	07/19/24	EMP01	EMPLOYMENT DEVELOP.DEPART	333.92	1C40719	STATE DISABILITY PP#14
500176	07/19/24	EMP01	EMPLOYMENT DEVELOP.DEPART	223.87	2C40719	STATE UI AND ETT TAXES Q2
535970	07/31/24	AFL01	AFLAC	120.96	C40731	AFLAC PRE TAX 7/24
535971	07/31/24	AFL01	AFLAC	2.88	1C40731	AFLAC AFTER TAX 7/24
745890	07/05/24	EFT01	EFTPS	3282.93	C40705	FEDERAL WH TAXES PP#13
745891	07/05/24	EFT01	EFTPS	80.60	1C40705	FICA SOCIAL SECURITY DR#7
745892	07/05/24	EFT01	EFTPS	867.06	2C40705	FICA MEDICARE PP#13
778993	07/05/24	PUB02	PUBLIC EMPLOYEES	12969.00	3C40705	FY25PERS ER CONTRIB-CLSSC
779000	07/05/24	PUB02	PUBLIC EMPLOYEES	1498.92	C40705	PERS TDMC PP#13
779001	07/05/24	PUB02	PUBLIC EMPLOYEES	577.56	1C40705	PERS EPMC PP#13
779002	07/05/24	PUB02	PUBLIC EMPLOYEES	3216.07	2C40705	PERS EMPLR CONTRIB PP#13
779010	07/05/24	PER04	CALPERS 457 PLAN	750.00	C40705	EMPLOYER PERS 457 PP#13
779011	07/05/24	PER04	CALPERS 457 PLAN	1000.00	1C40705	EMPLOYEE PERS 457 PP#13

REPORT.: Aug 27 24 Tuesday
 RUN...: Aug 27 24 Time: 16:05
 Run By.: PATTY LECAVALIER

VANDENBERG VILLAGE CSD
 Cash Disbursement Detail Report - Payroll Vendor Payment(s)
 Check Listing for 06-24 thru 08-24 Bank Account.: 13101

PAGE: 009
 ID #: PY-DP
 CTL.: VAN

Check Number	Check Date	Vendor Number	Name	Net Amount	Invoice #	Description
779034	07/05/24	PUB02	PUBLIC EMPLOYEES	146.67	4C40705	FY25PERS ER CONTRIB-PEPRA
878260	07/19/24	PUB02	PUBLIC EMPLOYEES	1639.92	C40719	PERS TDMC PP#14
878261	07/19/24	PUB02	PUBLIC EMPLOYEES	602.46	1C40719	PERS EPMC PP#14
878262	07/19/24	PUB02	PUBLIC EMPLOYEES	3466.37	2C40719	PERS EMPLR CONTRIB PP#14
878280	07/19/24	PER04	CALPERS 457 PLAN	750.00	C40719	EMPLOYER PERS 457 PP#14
878281	07/19/24	PER04	CALPERS 457 PLAN	1000.00	1C40719	EMPLOYEE PERS 457 PP#14
903200	07/05/24	EMP01	EMPLOYMENT DEVELOP.DEPART	1242.81	C40705	STATE WH TAXES PP#13
903201	07/05/24	EMP01	EMPLOYMENT DEVELOP.DEPART	319.55	1C40705	STATE DISABILITY PP#13
10098	08/16/24	CAL23	STATE OF CALIFORNIA-FRANC	457.87	C40816	WITHHOLDING ORDER-PP#16
10100	08/30/24	CAL23	STATE OF CALIFORNIA-FRANC	457.87	C40830	WITHHOLDING ORDER PP#17
10903	08/02/24	PUB02	PUBLIC EMPLOYEES	12969.00	3C40802	FY25PERS ER CONTRIB-CLSSC
10910	08/02/24	PUB02	PUBLIC EMPLOYEES	1663.65	C40802	PERS TDMC PP15
10911	08/02/24	PUB02	PUBLIC EMPLOYEES	619.36	1C40802	PERS EPMC PP15
10912	08/02/24	PUB02	PUBLIC EMPLOYEES	3540.97	2C40802	PERS EMPLR CONTRIB PP15
10930	08/02/24	PER04	CALPERS 457 PLAN	750.00	C40802	EMPLR PD DEF COMP
10931	08/02/24	PER04	CALPERS 457 PLAN	1000.00	1C40802	EMPLOYEE PERS 457
10944	08/02/24	PUB02	PUBLIC EMPLOYEES	146.67	4C40802	FY25PERS ERCONTRIB-PEPRA
51980	08/30/24	EFT01	EFTPS	3556.72	C40830	FEDERAL WH TAXES PP#17
51981	08/30/24	EFT01	EFTPS	945.68	1C40830	FICA MEDICARE PP#17
78240	08/16/24	EFT01	EFTPS	40.61	C40808	FEDERAL WH TAXES-PP#TERM
78241	08/16/24	EFT01	EFTPS	3761.17	C40816	FEDERAL WH TAXES-PP#16
78242	08/16/24	EFT01	EFTPS	29.96	1C40808	FICA MEDICARE-PP#TERM
78243	08/16/24	EFT01	EFTPS	965.76	1C40816	FICA MEDICARE-PP#16
99890	08/16/24	PUB02	PUBLIC EMPLOYEES	1648.78	C40816	PERS EPMC-PP#16
99891	08/16/24	PUB02	PUBLIC EMPLOYEES	611.33	1C40816	PERS EPMC-PP#16

REPORT.: Aug 27 24 Tuesday
 RUN...: Aug 27 24 Time: 16:05
 Run By.: PATTY LECAVALIER

VANDENBERG VILLAGE CSD
 Cash Disbursement Detail Report - Payroll Vendor Payment(s)
 Check Listing for 06-24 thru 08-24 Bank Account.: 13101

PAGE: 010
 ID #: PY-DP
 CTL.: VAN

Check Number	Check Date	Vendor Number	Name	Net Amount	Invoice #	Description
99892	08/16/24	PUB02	PUBLIC EMPLOYEES	3501.87	2C40816	PERS EMPLR CONTRIB-PP#16
99910	08/16/24	PER04	CALPERS 457 PLAN	750.00	C40816	EMPLOYER PERS 457-PP#16
99911	08/16/24	PER04	CALPERS 457 PLAN	1000.00	1C40816	EMPLOYEE PERS 457-PP#16
207160	08/30/24	PUB02	PUBLIC EMPLOYEES	1648.78	C40830	PERS TDMC PP#17
207161	08/30/24	PUB02	PUBLIC EMPLOYEES	611.33	1C40830	PERS EPMC PP#17
207162	08/30/24	PUB02	PUBLIC EMPLOYEES	3501.87	2C40830	PERS EMPLR CONTRIB PP#17
207180	08/30/24	PER04	CALPERS 457 PLAN	750.00	C40830	EMPLOYER PERS 457 PP#17
207181	08/30/24	PER04	CALPERS 457 PLAN	1000.00	1C40830	EMPLOYEE PERS 457 PP#17
207193	08/30/24	PUB02	PUBLIC EMPLOYEES	350.00	3C40830	PERS GASB68 REPORT-CLASSC
207194	08/30/24	PUB02	PUBLIC EMPLOYEES	350.00	4C40830	PERS GASB68 REPORT-PEPRA
370080	08/16/24	EMP01	EMPLOYMENT DEVELOP.DEPART	9.38	C40808	STATE WH TAXES-PP#TERM
370081	08/16/24	EMP01	EMPLOYMENT DEVELOP.DEPART	1439.33	C40816	STATE WH TAXES-PP#16
370082	08/16/24	EMP01	EMPLOYMENT DEVELOP.DEPART	366.32	1C40816	STATE DISABILITY-PP#16
552160	08/02/24	EMP01	EMPLOYMENT DEVELOP.DEPART	1372.46	C40802	STATE WH TAX
552161	08/02/24	EMP01	EMPLOYMENT DEVELOP.DEPART	339.12	1C40802	STATE DISABILITY
557640	08/30/24	COL03	COLONIAL LIFE & ACCIDENT	197.61	C40830	COLONIAL LIFE PRETAX 8/24
897760	08/30/24	EMP01	EMPLOYMENT DEVELOP.DEPART	1361.56	C40830	STATE WH TAXES PP#17
897761	08/30/24	EMP01	EMPLOYMENT DEVELOP.DEPART	356.51	1C40830	STATE DISABILITY PP#17
923140	08/02/24	EFT01	EFTPS	3584.63	C40802	FEDERAL WH TAX
923141	08/02/24	EFT01	EFTPS	142.60	1C40802	FICA
923142	08/02/24	EFT01	EFTPS	927.40	2C40802	FICA MEDICARE
933090	08/30/24	AFL01	AFLAC	181.44	C40830	AFLAC PRETAX 8/24
933091	08/30/24	AFL01	AFLAC	4.32	1C40830	AFLAC AFTER-TAX 8/24
Cash Account Total.....:				98308.42		
Total Disbursements.....:				98308.42		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WATER OPERATING BUDGET
FISCAL YEAR 2023 - 2024

100% 12 of 12 months completed

20.39" Fiscal YTD rainfall

G/L Number	Description	Actual YTD 6/30/2024	Amended Budget YTD 6/30/2024	Variance YTD 6/30/2024	Amended Budget Approved FY 23/24	Remaining as of 6/30/2024	Percent of budget YTD	
OPERATING REVENUES								
11- 41100	Residential	1,535,175	1,567,611	-2%	1,567,611	32,436	98%	✓
11- 41200	Commercial	122,295	133,321	-8%	133,321	11,026	92%	✓
11- 41300	Bulk Meter Residential	134,411	141,722	-5%	141,722	7,311	95%	✓
11- 41400	Irrigation	174,031	184,194	-6%	184,194	10,164	94%	✓
11- 41700	Temporary Fire Hydrant Meters	731	0	0%	0	(731)	0%	Unbudgeted - Oakhill Partners, Granite Construction
11- 42100	Fire Protection	1,104	1,014	9%	1,014	(90)	109%	✓
11- 42310	Customer Reconnection Charges	300	0	0%	0	(300)	0%	Unbudgeted
11- 42330	CWIP Inspection Fees	3,619	0	0%	0	(3,619)	0%	Unbudgeted
11- 42500	Late Payment Fee	9,267	0	0%	0	(9,267)	0%	Unbudgeted
11- 43100	Rental Fees	975	0	0%	0	(975)	0%	Unbudgeted - Route One Farmers' Market parking lot rental
TOTAL OPERATING REVENUE		1,981,907	2,027,862	-2%	2,027,862	45,955	98%	
OPERATING EXPENSES								
SOURCE OF SUPPLY (WELLS)								
11- 51105	Contract Services	3,786	4,500	-16%	4,500	714	84%	✓
11- 51112	Supplies/Repairs-Well Pumping Equipment	16,727	22,500	-26%	22,500	5,773	74%	Well 1B Inspection.
11- 51405	SYRWCD Pump Tax	17,798	20,000	-11%	20,000	2,202	89%	✓
11- 51415	Groundwater Recharge	40,000	44,500	-10%	44,500	4,500	90%	No cloudseeding costs this year.
TOTAL SOURCE OF SUPPLY (WELLS)		78,311	91,500	-14%	91,500	13,189	86%	
PUMPING (BOOSTERS)								
11- 52105	Contract Services	275	4,000	-93%	4,000	3,725	7%	Contingency budget.
11- 52112	Supplies/Repairs-Pumping Equipment	5,152	8,882	-42%	8,882	3,730	58%	GenSet maintenance not required.
11- 52113	Supplies/Repairs-Pumping Computer Equip.	2,337	17,000	-86%	17,000	14,663	14%	SCADA Filter programming waiting for project completion
11- 52300	Purchased Power	349,689	365,900	-4%	365,900	16,211	96%	✓
11- 52310	Generator Fuel	1,708	1,000	71%	1,000	(708)	171%	Extended power outage at Site 1 required generator use
TOTAL PUMPING (BOOSTERS)		359,161	396,782	-9%	396,782	37,621	91%	
WATER TREATMENT								
11- 53115	Regulatory Fees AB2995	19,858	19,100	4%	19,100	(758)	104%	✓
11- 53118	Chemicals	97,980	132,000	-26%	132,000	34,020	74%	✓
11- 53203	Water Treatment - Filter Media	0	0		0	0	0%	✓
11- 53205	Contract Services	12,299	8,500	45%	8,500	(3,799)	145%	Includes PureFlow Filtration pilot study reclassified from CWIP
11- 53212	Supplies/Repairs	4,815	5,500	-12%	5,500	686	88%	Hach contract added in June
11- 53214	Utility Services	529	525	1%	525	(4)	101%	✓
TOTAL WATER TREATMENT		135,480	165,625	-18%	165,625	30,145	82%	

G/L Number	Description	Actual YTD 6/30/2024	Amended Budget YTD 6/30/2024	Variance YTD 6/30/2024	Amended Budget Approved FY 23/24	Remaining as of 6/30/2024	Percent of budget YTD	
TRANSMISSION & DISTRIBUTION								
11- 54103	Waste Discharge Fee	868	800	9%	800	(68)	109%	✓
11- 54105	Contract Services	867	750	16%	750	(117)	116%	Underground Service Alert Tickets
11- 54132	Supplies/Repairs-Miscellaneous	218	750	-71%	750	532	29%	Purchased as needed.
11- 54205	Contract Services - Distribution Reservoirs	2,130	4,500	-53%	4,500	2,370	47%	Cathodic controller did not need to be replaced yet
11- 54213	Supplies/Repairs-Reservoirs	640	1,000	-36%	1,000	360	64%	Contingency budget only
11- 54222	Supplies/Repairs-Mains	18,043	10,000	80%	10,000	(8,043)	180%	✓
11- 54232	Supplies/Repairs-Service Connections	20,380	25,000	-18%	25,000	4,620	82%	✓
11- 54232 1	Supplies/Repairs-A/P Poly B	0	5,000	-100%	5,000	5,000	0%	Purchased as needed.
11- 54232 2	Supplies/Repairs-A/P Copper	3,480	0	0%	0	(3,480)	0%	Purchased as needed.
11- 54242	Supplies/Repairs-Meters	9,936	5,000	99%	5,000	(4,936)	199%	Purchased four 2" Octave meters
11- 54252	Supplies/Repairs-Hydrants	(622)	5,000	-112%	5,000	5,622	-12%	Annual physical inventory adjustment
TOTAL TRANSMISSION & DISTRIBUTION		55,941	57,800	-3%	57,800	1,859	97%	
CUSTOMER ACCOUNTS								
11- 55102	Operating Supplies	3,671	4,800	-24%	4,800	1,129	76%	Billing Stock not yet purchased
11- 55104	Utility Services	4,426	4,713	-6%	4,713	286	94%	✓
11- 55105	Contract Services	32,061	34,875	-8%	34,875	2,814	92%	✓
11- 55106	Postage	7,104	7,413	-4%	7,413	309	96%	✓
11- 55117	Credit & Collection	280	0	0%	0	(280)	0%	Unbudgeted
11- 55200	Uncollectible Accounts	(2,184)	2,500	-187%	2,500	4,684	-87%	Bad debts offset by uncollectible received. Grant funds received.
TOTAL CUSTOMER ACCOUNTS		45,359	54,300	-16%	54,300	8,941	84%	
INSURANCE								
11- 56301	Property/General Liability Insurance	24,763	23,325	6%	23,325	(1,438)	106%	✓
TOTAL INSURANCE		24,763	23,325	6%	23,325	(1,438)	106%	
ADMINISTRATIVE & GENERAL								
11- 56202	Office Supplies	2,737	2,750	0%	2,750	13	100%	✓
11- 56204	Utility Services-Office	6,550	6,413	2%	6,413	(138)	102%	✓
11- 56205	Contract Services-Office	14,073	11,025	28%	11,025	(3,048)	128%	Added Streamline website hosting and support.
11- 56206	Postage	303	400	-24%	400	97	76%	Purchased as needed.
11- 56208	Professional Services	8,253	9,825	-16%	9,825	1,572	84%	✓
11- 56209	Memberships & Dues	20,437	22,053	-7%	22,053	1,616	93%	✓
11- 56210	Travel Expense	4,012	3,313	21%	6,625	(699)	61%	56210 and 56210-1 combined.
11- 56210 1	Travel Expense - Reimburse Employee		3,313			3,313		ACWA, AWWA, and CRWA water only.
11- 56211	Subscriptions & Books	276	313	-12%	313	37	88%	✓
11- 56213	Office Equipment Rentals	627	750	-16%	750	123	84%	Purchased as needed.
11- 56214	Bank Service Charges	882	2,625	-66%	2,625	1,743	34%	Offset by credit card rebates and customer NSF fees
11- 56215	LAFCO Mandatory Fees - AB2838	2,055	2,750	-25%	2,750	695	75%	✓
11- 56217	Director's Expense	6,608	11,888	-44%	19,875	5,280	33%	56217 and 56217-1 combined. ACWA, AWWA, and CRWA water only. Includes
11- 56217 1	Director's Expense - Reimburse Director		7,988			7,988		Director salary - Low conference attendance
11- 56704	Utility Services-General Plant	4,601	4,375	5%	4,375	(226)	105%	✓
11- 56705	Contract Services-General Plant	15,915	19,970	-20%	19,970	4,055	80%	✓
11- 56712	Supplies and Repairs - General Plant	4,135	3,250	27%	3,250	(885)	127%	Added 2023 Storm debris removal \$648, Lab remodel

G/L Number	Description	Actual	Amended Budget	Variance	Amended Budget	Remaining	Percent of	
		YTD 6/30/2024	YTD 6/30/2024	YTD 6/30/2024	Approved FY 23/24	as of 6/30/2024	budget YTD	
11- 56713	Supplies and Repairs - Computer Equipment	3,927	3,138	25%	3,138	(789)	125%	Added CyberSecurity, IT Room monitoring, and UPS battery backup
11- 56714	Supplies and Repairs - Furniture & Equipment	644	250	158%	250	(394)	258%	Replaced office furniture in laboratory
11- 57110	Depreciation	228,476	250,000	-9%	250,000	21,524	91%	✓
11- 56810	Election Expense	0	0	0%	0	0	0%	✓
TOTAL ADMINISTRATIVE & GENERAL		324,509	366,386	-11%	366,386	41,876	89%	
EMPLOYEE SALARIES AND BENEFITS								
Various	Salaries	481,908	520,500	-7%	520,500	38,592	93%	✓
Benefits								
11- 56401	Sick/Personal Time	(29,159)	39,700	-173%	39,700	68,859	-73%	Reduce sick leave liability for cash out and retirement-offset account.
11- 56402	Vacation	79,096	56,500	40%	56,500	(22,596)	140%	✓
11- 56403	Holiday	39,269	46,100	-15%	46,100	6,831	85%	✓
11- 56403 1	Floating Holiday	4,279	3,600	19%	3,600	(679)	119%	✓
11- 56404	Bereavement	2,399	0	0%	0	(2,399)	0%	✓
11- 56405	Jury Duty	3,089	0	0%	0	(3,089)	0%	✓
11- 56406	Medical Insurance	101,921	114,400	-11%	114,400	12,479	89%	✓
11- 56406	Employee Assistance Plan (EAP)	196	300	-35%	300	104	65%	✓
11- 56407	Long Term Disability	9,101	10,500	-13%	10,500	1,399	87%	✓
11- 56408	Flex Spending	1,200	1,200	0%	1,200	0	100%	✓
11- 56410	Educational	786	3,000	-74%	3,000	2,214	26%	✓
11- 56416	PERS 457	23,050	27,300	-16%	27,300	4,250	84%	✓
11- 56417	PERS	346,479	161,700	114%	161,700	(184,779)	214%	PERS prepayment for Employer share.
11- 56418	Dental Insurance	6,770	7,200	-6%	7,200	430	94%	✓
11- 56419	Life Insurance	3,769	4,500	-16%	4,500	731	84%	✓
11- 56421	Worker's Compensation Insurance	12,866	13,600	-5%	13,600	734	95%	Reverse year end Workers' Comp accrual-Vacation, Sick, Comp Time
11- 56423	Vision Care	1,755	1,900	-8%	1,900	145	92%	✓
11- 56424	Incentive Pay/Suggestion Awards	1,464	2,500	-41%	2,500	1,036	59%	✓
Payroll Taxes								
11- 56430	Employer Medicare	13,388	14,800	-10%	14,800	1,412	90%	Reverse year-end tax liability
11- 56431	Employer SUI	1,120	2,100	-47%	2,100	980	53%	✓
11- 56450	CWIP Contra Account	(4,326)	0	0%	0	4,326	0%	Benefits/Overhead for CWIP/Billable Payroll
11- 57463	Less WW Allocation: Workers' Comp.Ins.	(4,517)	(7,000)	-35%	(7,000)	(2,483)	65%	✓
11- 57464	Less WW Allocation: Employ. Benefits	(201,690)	(203,000)	-1%	(203,000)	(1,310)	99%	✓
11- 57472	Less WW Allocation: Payroll Taxes	(5,358)	(5,500)	-3%	(5,500)	(142)	97%	✓
TOTAL EMPLOYEE SALARIES AND BENEFITS		888,855	815,900	9%	815,900	(72,955)	109%	
OTHER OPERATING EXPENSES								
11- 57302	Transportation (Vehicles)-Supplies/Repairs	3,928	2,750	43%	2,750	(1,178)	143%	Purchased as needed.
11- 57303	Transportation (Vehicles)-Fuel	7,967	10,000	-20%	10,000	2,034	80%	✓
11- 57312	Tool/Work Equipment-Supplies/Repairs	11,366	4,375	160%	4,375	(6,991)	260%	John Deere Tractor Repair scheduled for FYE 2025 was required in FYE 2024
11- 57313	Tool/Work Equipment-Fuel	271	750	-64%	750	479	36%	Purchased as needed.
11- 57320	Uniforms	1,193	825	45%	825	(368)	145%	Uniform shirts purchased for new employees.
11- 57321	Uniform Reimbursement	425	400	6%	400	(25)	106%	✓

G/L Number	Description	Actual YTD 6/30/2024	Amended Budget YTD 6/30/2024	Variance YTD 6/30/2024	Amended Budget Approved FY 23/24	Remaining as of 6/30/2024	Percent of budget YTD	
11- 57350	Safety Supplies	1,193	1,750	-32%	1,750	557	68%	Purchased as needed.
11- 57351	Safety Boot Reimbursement	454	400	13%	400	(54)	113%	✓
TOTAL OTHER OPERATING EXPENSES		26,796	21,250	26%	21,250	(5,546)	126%	
TOTAL OPERATING EXPENSES		1,939,174	1,992,868	-3%	1,992,868	53,693	97%	
TOTAL OPERATING INCOME (LOSS)		42,733	34,995		34,995	(7,738)	122%	
NON-OPERATING REVENUE								
11- 49200	Interest Earnings (In-house)	102,185	61,300	67%	61,300	(40,885)	167%	Interest earnings are above budgeted amount.
11- 49220	GAAP Revenue Offset (for Fair Market Value)	40,486	0	0%	0	(40,486)	0%	Fair Market Value adjustment
11- 49700	State Mandates	0	0	0%	0	0	0%	Unbudgeted
11- 49800	Miscellaneous	0	0	0%	0	0	0%	Unbudgeted
TOTAL NON-OPERATING REVENUE		142,671	61,300		61,300	(81,371)	233%	
NON-OPERATING EXPENSE								
11- 59400	Asset Retirement Loss	218,518	100,000	119%	100,000	(118,518)	219%	Sale amount less remaining depreciation on assets retired year to date. Includes removal of Test Well CWIP, per Moss, Levy, & Hartzheim.
TOTAL NON-OPERATING EXPENSES		218,518	100,000		100,000	(118,518)		
TOTAL NON-OPERATING INCOME (LOSS)		(75,847)	(38,700)		(38,700)	37,147		
NET INCOME (UNRESTRICTED)		(33,114)	(3,705)		(3,706)	29,409	894%	
CAPITAL CONTRIBUTIONS								
11- 42320	Developer Connection Charges	38,183	0	0%	0	(38,183)	0%	Connection Fees (restricted revenue) are not budgeted.
11- 49310	Contributed Capital	0	0	0%	0	0	0%	Unbudgeted
TOTAL CAPITAL CONTRIBUTIONS		38,183	0		0	(38,183)		
CHANGE IN NET POSITION		5,069	(3,705)		(3,706)	(8,774)	-137%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WASTEWATER OPERATING BUDGET
 FISCAL YEAR 2023 - 2024

100% 12 of 12 months completed

20.39" Fiscal YTD rainfall

G/L Number	Description	Actual YTD 6/30/2024	Amended Budget YTD 6/30/2024	Variance YTD 6/30/2024	Amended Budget Approved FY 23/24	Remaining as of 6/30/2024	Percent of budget YTD	
OPERATING REVENUES								
12- 41100	Residential	1,328,809	1,326,598	0%	1,326,598	(2,211)	100%	✓
12- 41200	Commercial/Multi-family Dwelling	329,283	333,537	-1%	333,537	4,254	99%	✓
12- 42330	CWIP Inspection Fees	1,525	0	0%	0	(1,525)	0%	Unbudgeted - Restricted deposit
TOTAL OPERATING REVENUE		1,659,617	1,660,135	0%	1,660,135	518	100%	
OPERATING EXPENSES								
PUMPING								
12- 52112	Supplies/Repairs-Pumping Equipment	8,295	8,878	-7%	8,878	583	93%	✓
12- 52113	Supplies/Repairs - Pumping Computer Equip.	652	3,000	-78%	3,000	2,348	22%	Purchased as needed.
12- 52300	Purchased Power	12,307	10,000	23%	10,000	(2,307)	123%	✓
12- 52310	Generator Fuel	0	750	-100%	750	750	0%	Purchased as needed.
TOTAL PUMPING		21,253	22,628	-6%	22,628	1,375	94%	
WASTEWATER TREATMENT								
12- 53105 1	Wastewater Treatment - LRWRP	533,094	600,000	-11%	600,000	66,906	89%	WW Treatment Cost invoiced through 4/24.
TOTAL WASTEWATER TREATMENT		533,094	600,000	-11%	600,000	66,906	89%	
WASTEWATER COLLECTION								
12- 54103	Waste Discharge Fee	3,808	3,600	6%	3,600	(208)	106%	✓
12- 54222	Supplies/Repairs-Mains	873	27,000	-97%	27,000	26,127	3%	Purchased as needed.
12- 54232	Supplies/Repairs-Services	3,019	2,500	21%	2,500	(519)	121%	Purchased as needed.
TOTAL WASTEWATER COLLECTION		7,700	33,100	-77%	33,100	25,400	23%	
CUSTOMER ACCOUNTS								
12- 55102	Operating Supplies	3,535	4,800	-26%	4,800	1,265	74%	Billing Stock not yet purchased
12- 55104	Utility Services	4,426	4,713	-6%	4,713	286	94%	✓
12- 55105	Contract Services	33,576	29,775	13%	29,775	(3,801)	113%	✓
12- 55106	Postage	7,104	7,413	-4%	7,413	309	96%	✓
12- 55117	Credit & Collection	280		0%		(280)	0%	Unbudgeted
12- 55200	Uncollectible Accounts	(536)	2,500	-121%	2,500	3,036	-21%	Bad debts offset by uncollectible received. Grant funds received.
TOTAL CUSTOMER ACCOUNTS		48,385	49,200	-2%	49,200	815	98%	
INSURANCE								
12- 56301	Property/General Liability Insurance	24,763	23,325	6%	23,325	(1,438)	106%	✓
TOTAL INSURANCE		24,763	23,325	6%	23,325	(1,438)	106%	

G/L Number	Description	Actual YTD 6/30/2024	Amended Budget YTD 6/30/2024	Variance YTD 6/30/2024	Amended Budget Approved FY 23/24	Remaining as of 6/30/2024	Percent of budget YTD	
ADMINISTRATIVE & GENERAL								
12- 56202	Office Supplies	2,737	2,750	0%	2,750	13	100%	✓
12- 56204	Utility Services-Office	6,550	6,413	2%	6,413	(138)	102%	✓
12- 56205	Contract Services - Office	14,073	11,025	28%	11,025	(3,048)	128%	Added Streamline website hosting and support.
12- 56206	Postage	303	400	-24%	400	97	76%	Purchased as needed.
12- 56208	Professional Services	7,998	7,325	9%	7,325	(673)	109%	Purchased as needed.
12- 56209	Memberships & Dues	6,101	6,493	-6%	6,493	392	94%	✓
12- 56210	Travel Expense	3,724	3,463	8%	6,925	(261)	54%	56210 and 56210-1 combined.
12- 56210 1	Travel Expense - Reimburse Employee		3,463			3,463		
12- 56211	Subscriptions & Books	170	313	-46%	313	143	54%	✓
12- 56213	Office Equipment Rentals	627	750	-16%	750	123	84%	✓
12- 56214	Bank Service Charges	857	2,625	-67%	2,625	1,768	33%	Offset by credit card rebates and customer NSF fees
12- 56215	LAFCO Mandatory Fees - AB2838	2,055	2,750	-25%	2,750	695	75%	✓
12- 56217	Director's Expense	6,158	5,938		7,975	(220)	77%	56217 and 56217-1 combined. Includes director salary.
12- 56217 1	Director's Expense - Reimburse Director		2,038	4%		2,038		
12- 56704	Utility Services-General Plant	4,601	4,375	5%	4,375	(226)	105%	✓
12- 56705	Contract Services - General Plant	15,273	19,110	-20%	19,110	3,837	80%	✓
12- 56712	Supplies & Repairs - General Plant	4,135	3,250	27%	3,250	(885)	127%	Added 2023 Storm debris removal \$648, Lab remodel
12- 56713	Supplies & Repairs - Computer Equipment	3,927	3,138	25%	3,138	(789)	125%	Added CyberSecurity, IT Room monitoring, and UPS battery backup
12- 56714	Supplies & Repairs - Furniture & Equipment	644	250	158%	250	(394)	258%	Replaced office furniture in laboratory
12- 57110	Depreciation	224,070	87,500	156%	175,000	(136,570)	128%	✓
12- 56810	Election Expense	0	0	0%	0	0	0%	✓
TOTAL ADMINISTRATIVE & GENERAL		304,002	173,366	75%	260,866	(130,636)	117%	
EMPLOYEE SALARIES AND BENEFITS								
Various	Salaries	292,110	313,400	-7%	313,400	21,290	93%	✓
Benefits								
12- 56410	Educational	0	0	0%	0	0	0%	✓
12- 56450	CWIP Contra Account	(2,649)	0	0%	0	2,649	0%	✓
Payroll Taxes								
12- 57463	Worker's Compensation	4,517	7,000	-35%	7,000	2,483	65%	✓
12- 57464	Employee Benefits	245,084	203,000	21%	203,000	(42,084)	121%	✓
12- 57472	Payroll Taxes	5,358	5,500	-3%	5,500	142	97%	✓
TOTAL EMPLOYEE SALARIES AND BENEFITS		544,419	528,900	3%	528,900	(15,519)	103%	
OTHER OPERATING EXPENSES								
12- 57302	Transportation (Vehicles)-Supplies/Repairs	3,928	2,750	43%	2,750	(1,178)	143%	Purchased as needed.
12- 57303	Transportation (Vehicles)-Fuel	7,967	10,000	-20%	10,000	2,034	80%	✓
12- 57312	Tool/Work Equipment-Supplies/Repairs	10,111	7,375	37%	7,375	(2,736)	137%	John Deere Tractor Repair scheduled for FYE 2025 was required in FYE 2024
12- 57313	Tool/Work Equipment-Fuel	271	750	-64%	750	479	36%	Purchased as needed.
12- 57320	Uniforms	1,193	825	45%	825	(368)	145%	Uniform shirts purchased for new employees.
12- 57321	Uniform Reimbursement	425	400	6%	400	(25)	106%	✓
12- 57350	Safety Supplies	1,193	1,750	-32%	1,750	557	68%	Purchased as needed.

G/L Number	Description	Actual YTD 6/30/2024	Amended Budget YTD 6/30/2024	Variance YTD 6/30/2024	Amended Budget Approved FY 23/24	Remaining as of 6/30/2024	Percent of budget YTD
12- 57351	Safety Boot Reimbursement	454	400	13%	400	(54)	113% ✓
	TOTAL OTHER OPERATING EXPENSES	25,541	24,250	5%	24,250	(1,291)	105%
	TOTAL OPERATING EXPENSES	1,509,157	1,454,769	4%	1,542,269	(54,388)	98%
	TOTAL OPERATING INCOME (LOSS)	150,460	205,367		117,867	54,907	128%
NON-OPERATING REVENUE							
12- 49200	Interest Earnings (In-house)	322,740	232,800	39%	232,800	(89,940)	139% Interest earnings are above budgeted amount.
12- 49201	Interest Earnings (WCRF)	(2,601)	5,600	-146%	5,600	8,201	-46% ✓
12- 49220	GAAP Revenue Offset (for Fair Market Value)	145,146	0	0%	0	(145,146)	0% Fair Market Value adjustment
12- 49700	State Mandates	0	0	0%	0	0	0% Unbudgeted
	TOTAL NON-OPERATING REVENUE	465,286	238,400		238,400	(226,886)	195%
NON-OPERATING EXPENSE							
12- 59400	Asset Retirement Loss	0	0	0%	0	0	0% ✓
	TOTAL NON-OPERATING EXPENSES	0	0		0	0	100%
	TOTAL NON-OPERATING INCOME (LOSS)	465,286	238,400		238,400	(226,886)	195%
	NET INCOME (UNRESTRICTED)	615,746	443,767		356,267	(171,979)	173%
CAPITAL CONTRIBUTIONS							
12- 42320	Developer Connection Charges	36,414	0	0%	0	(36,414)	0% Connection Fees (restricted revenue) are not budgeted.
12- 49310	Contributed Capital	0	0	0%	0	0	0% ✓
	TOTAL CAPITAL CONTRIBUTIONS	36,414	0		0	(36,414)	
	CHANGE IN NET POSITION	652,160	443,767		356,267	(208,393)	183%

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
LRWRP UPGRADE OPERATING BUDGET
 FISCAL YEAR 2023 - 2024

100% 12 of 12 months completed

20.39" Fiscal YTD rainfall

Account Number	Description	Actual YTD 6/30/2024	Budget YTD 6/30/2024	Variance YTD 6/30/2024	Board Approved FY 23/24	Remaining as of 6/30/2024	Percent of budget YTD	
OPERATING REVENUES								
12- 41700	LRWRP Upgrade charges	1,107,095	1,088,752	2%	1,088,752	(18,343)	102%	✓
TOTAL OPERATING REVENUE		1,107,095	1,088,752	2%	1,088,752	(18,343)	102%	
OPERATING EXPENSES								
12- 53105 2	Wastewater Treatment - Plant Lease - WCRF	10,613	50,000	-79%	50,000	39,387	21%	✓
12- 57110	Depreciation	490,403	490,403	0%	490,403	(0)	100%	✓
TOTAL OPERATING EXPENSES		501,017	540,403	-7%	540,403	39,386	93%	
NON-OPERATING EXPENSE/LIABILITY PAYMENT								
12- 25220	LRWRP Debt Service - SRF	666,340	654,637	2%	654,637	(11,704)	102%	SRF Principal Payment in June.
12- 59120	LRWRP Upgrade Interest Expense	74,751	86,454	-14%	86,454	11,703	86%	SRF Interest Payment in June.
TOTAL NON-OPERATING EXPENSES/LIABILITY PAYMENTS		741,091	741,091		741,091	(0)	100%	
NET INCOME		(135,013)	(192,742)		(192,743)	(57,729)	70%	
CHANGE IN NET POSITION		(135,013)	(192,742)		(192,743)	(57,729)	70%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WATER CAPITAL BUDGET
FISCAL YEAR 2023-24**

FYE Approved	Asset G/L	CWIP G/L		BUDGET AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan						
05-06 **	11-11182	11-11208-53	Geographic Information System (GIS) @ 50%	\$50,000	\$33,920	\$3,968
			Sub-Total Capital Improvement Plan	\$50,000	\$33,920	\$3,968
Capital Replacement Plan						
15-16	11-11151/11-11182	11-11218-27	Replace Security Systems at Office, Shop, Booster Building @ 50%	\$12,500	\$9,884	N/A
21-22	11-11152	11-11222-41	SCADA Upgrade @ 70%	\$71,400	\$50,412	N/A
21-22	11-11152	11-11222-42	SCADA Computer @ 70%	\$7,000	\$4,602	N/A
21-22	11-11152		Soft Starter	\$5,000	\$4,948	N/A
22-23	11-11181	11-11223-44	Fence and Gate Repair-Site #1, #3, #5, Burton Mesa	\$37,000	\$10,752	N/A
22-23 **	11-11183	11-11223-45	Ford F-150 Pickup (replace Unit #17, new Unit #25) @ 50%	\$22,750	\$24,799	N/A
23-24 **	11-11140/11152	11-11224-51	Well #1B Rehabilitation	\$33,600	\$64,792	N/A
23-24	11-11152		Soft Starter	\$6,000	\$5,479	N/A
23-24 **	11-11160	11-11224-60	Filter Rehabilitation Project	\$450,000	\$292,005	N/A
23-24	11-11182		Computer Workstation (2 ea) @ 50%	\$1,250	\$1,070	N/A
23-24 **	11-11185	11-11224-61	Lab Equipment	\$30,000	\$28,007	N/A
			Sub-Total Capital Replacement Plan	\$676,500	\$496,750	\$0
Capital Outlay Plan						
12-13 **	11-11140	11-11212-86	Test Well	\$200,000	\$193,982	
12-13 **	11-11140	11-11212-86	Replacement Wells	\$150,000	\$134,902	\$19,456
			Sub-Total Capital Outlay Plan	\$350,000	\$328,884	\$19,456
Total Water Capital Budget				\$1,076,500	\$859,554	\$23,424

** Capital budget item is included in the Strategic Plan.

Cash Reserves in Bank on 5/31/24	Water Reserves \$2,580,459
Less Total Reserve Requirement @ 6/30/24	(\$5,811,954)
Capital Reserve Requirement	(4,188,606)
Operating Reserve Requirement	(529,942)
Emergency Reserve Requirement (including budgeted capital purchases)	(1,093,406)
Net Reserves - available <shortfall>	(\$3,231,495)

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WASTEWATER CAPITAL BUDGET
FISCAL YEAR 2023-24**

FYE Approved	Asset G/L	CWIP G/L		BUDGET AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan						
05-06 **	12-11182	12-11208-53	Geographic Information System (GIS) @ 50%	\$50,000	\$33,920	\$0
			Sub-Total Capital Improvement Plan	\$50,000	\$33,920	\$0
Capital Replacement Plan						
15-16	12-11151/12-11182	12-11218-27	Replace Security Systems at Office, Shop, Booster Building @ 50%	\$12,500	\$9,884	N/A
21-22	12-11152	12-11222-41	SCADA Upgrade @ 30%	\$30,600	\$21,605	N/A
21-22	12-11152	12-11222-42	SCADA Computer @ 30%	\$3,000	\$1,972	N/A
22-23	12-11172	12-11223-46	Sewer Main Replacement-Constellation @ Apollo Way	\$163,000	\$15,896	N/A
22-23	12-11172	12-11223-48	Manhole Ring Replacement (16 ea)	\$32,000	\$18,693	N/A
22-23	12-11172	12-11223-47	Raise Offsite Manholes (2 ea)	\$27,000	\$7,949	N/A
22-23	12-11181	12-11223-44	Fence and Gate Repair L/S #1	\$5,000	\$3,864	N/A
22-23 **	12-11183	12-11223-45	Ford F-150 Pickup (replace Unit #17, new Unit #25) @ 50%	\$22,750	\$24,799	N/A
22-23	12-11184	12-11223-49	Confined Space Safety Equipment	\$10,000	\$11,961	N/A
23-24	12-11182		Computer Workstation (2 ea) @ 50%	\$1,250	\$1,070	N/A
			Sub-Total Capital Replacement Plan	\$307,100	\$117,693	\$0
Capital Outlay Plan						
22-23	12-11136	12-11219-52	Floradale Bridge Transmission Line Construction	\$1,750,000	\$2,179,711	N/A
			Sub-Total Capital Outlay Plan	\$1,750,000	\$2,179,711	\$0
Total Wastewater Capital Budget				\$2,107,100	\$2,331,324	\$0

** Capital budget item is included in the Strategic Plan.

	Total Wastewater Reserves	WVCS Wastewater Reserves	LRWRP Wastewater Reserves
Cash Reserves in Bank on 5/31/24	\$8,899,080	\$2,445,629	\$6,453,451
WCRF held at City of Lompoc	\$742,642	\$0	\$742,642
Less Total Reserve Requirement @ 6/30/24	(\$11,798,588)	(\$2,445,629)	(\$9,352,959)
Capital Reserve Requirement	(8,096,388)	(1,559,532)	(6,536,856)
Operating Reserve Requirement	(547,181)	(385,567)	(161,614)
Emergency Reserve Requirement (including budgeted capital purchases)	(2,412,377)	(500,530)	(1,911,847)
WCRF Debt Requirement (minimum)	(742,642)	0	(742,642)
Net Reserves - available <shortfall>	(\$2,899,508)	\$0	(\$2,899,508)

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

AGENDA MEMORANDUM

TO: Board of Directors ITEM: 7.E
FROM: Cynthia Allen, General Manager *CA*
Patricia LeCavalier, Financial Services Manager *PL*
DATE: September 3, 2024
SUBJECT: Public Official Reimbursement Report

Recommendation: Review reimbursements for Fiscal Year 2023-24

Policy Issues:

- California Government Code § 53065.5 requires special districts to disclose any reimbursement of at least \$100 for each “individual charge” paid to any employee or member of the governing body.
- An “individual charge” includes but is not limited to one meal, lodging for one day, transportation, or a registration fee.
- The disclosure requirement must be fulfilled by publishing the information and making it available for public inspection.

Resource Impact: All of these reimbursements are funded in the District’s annual budget for employee travel expenses and Directors’ expenses.

Discussion: Although only individual charges of \$100 or more are required to be disclosed, the District has chosen to disclose all costs incurred by employees and directors for travel, meals, lodging, and registration. This information is detailed on a computer printout which is available for public inspection at the District Office.

The tables on the next page detail the FY 2023-24 reimbursements subject to disclosure sorted by both individual and conference.

Reimbursement by individual:

Date	Individual	Conference	Amount
Nov-23	Barget	ACWA/JPIA Conference Meal, Incidental Reimbursement	158.00
Feb-24	Cole	Smith & Loveless Pump School Meal, Incidental Reimbursement	153.00
Aug-23	Garner, M.	Tri-State Seminar Meals, Incidental Reimbursement	367.00
Aug-23	Gonzales	CSDA Conference Mileage, Meal Reimbursement	338.60
Feb-24	Perez	Smith & Loveless Pump School Meal, Incidental Reimbursement	153.00
Aug-23	Quinlan	Tri-State Seminar Meals, Incidental Reimbursement	367.00
Aug-23	Stassi	CSDA Conference Mileage, Meal Reimbursement	343.83
Total			\$1,880.43

Reimbursement by conference:

Date	Conference	Individual	Amount
Nov-23	ACWA/JPIA Conference Meal, Incidental Reimbursement	Barget	158.00
Aug-23	CSDA Conference Mileage, Meal Reimbursement	Gonzales	338.60
		Stassi	343.83
Feb-24	Smith & Loveless Pump School Meal, Incidental Reimbursement	Cole	153.00
		Perez	153.00
Aug-23	Tri-State Seminar Meals, Incidental Reimbursement	Garner, M.	367.00
		Quinlan	367.00
Total			\$1,880.43

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

AGENDA MEMORANDUM

TO: Board of Directors ITEM: 7.F
FROM: Cynthia Allen, General Manager *CA*
Patricia LeCavalier, Financial Services Manager *PL*
DATE: September 3, 2024
SUBJECT: Report of Capacity Charge

Recommendation: Review capacity charge activity for Fiscal Year 2023-24

Policy Issues:

- California Government Code § 66013(d) requires the District to provide a public report on the deposits and withdrawals of fees collected for water and sewer connections within 180 days after the last day of the fiscal year.
- District Ordinance § 3.2.1. details when capacity charges are collected.
- District Ordinance § 4.10. sets the rates for water and wastewater capacity charges.

Resource Impact: During this reporting period, the District collected fees for one irrigation (water only) connection and six residential (water and wastewater) connections for a total of \$49,868 in buy-in fees and \$24,729 in developer's fees. Interest earned on the developer's fees was \$5,316.99. Developers also paid a total of \$37,810 in water conservation in-lieu fees in Fiscal Year 2023-24.

Discussion: Capacity charges are collected for every new connection to the water and/or wastewater system. The buy-in portion of the fee is deposited into reserves upon receipt and is used for capital projects. The developer fee portion is kept in a separate fund until the project for which it was collected is commenced. At the end of each fiscal year, the

developer's fees for projects completed or in process are transferred to reserves to offset the cost of those projects.

The capacity charges collected during the reporting period were adopted by the Board of Directors on July 7, 2015 and went into effect on September 5, 2015. The residential capacity charges for the period are \$4,492 for water and \$6,069 for wastewater.

Water Buy-in Fee per house	3,178.00
Water Developer Fee per house	1,314.00
	<u>\$4,492.00</u>
Wastewater Buy-in Fee per house	3,809.00
Wastewater Developer Fee per house	2,260.00
	<u>\$6,069.00</u>

New capacity charges were adopted by the Board of Directors on March 5, 2024 and went into effect in May 4, 2024. No charges have been collected at the new rate.

Attachments: Summary Report of Capacity Charges

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
SUMMARY REPORT OF CAPACITY CHARGES
06/30/2024**

WATER FUND

			Capacity Charges (Effective 9/5/15)	
			Buy-in Fee	\$3,178.00
Capital Improvement Plan (Development Share):			Developer Fee	\$1,314.00
Construct 2nd Million Gallon Tank				
	Date of Expenditure:	01/06/1999		
	Development Share	75%	\$212,506.26	
	Capacity charges applied prior fiscal years		(165,314.08)	
	Capacity charges applied current fiscal year		(1,934.05)	
	Balance remaining to be funded			\$45,258.13
16" pipe from Tank 3 to Site 1				
	Date of Expenditure:	01/24/2008		
	Development Share	20%	\$15,000.00	
	Capacity charges applied prior fiscal years		(7,703.95)	
	Capacity charges applied current fiscal year		(209.10)	
	Balance remaining to be funded			\$7,086.95
Master Plan-Water (Water System Evaluation, AutoCAD Plat Maps)				
	Date of Expenditure:	07/01/2007		
	Development Share	20%	\$10,000.00	
	Capacity charges applied prior fiscal years		(3,915.43)	
	Capacity charges applied current fiscal year		(52.27)	
	Balance remaining to be funded			\$6,032.30
Automatic Meter Reading Devices				
	Date of Expenditure:	01/21/2011		
	Development Share	20%	\$5,000.00	
	Capacity charges applied prior fiscal years		(2,911.48)	
	Capacity charges applied current fiscal year		(78.41)	
	Balance remaining to be funded			\$2,010.11
Automatic Meter Reading Radio Transmitters				
	Date of Expenditure:	06/30/2012		
	Development Share	20%	\$75,000.00	
	Capacity charges applied prior fiscal years		(50,729.00)	
	Capacity charges applied current fiscal year		(2,186.70)	
	Balance remaining to be funded			\$22,084.30
Administrative Building				
	Date of Expenditure:	06/30/2013		
	Development Share	75%	\$852,700.94	
	Capacity charges applied prior fiscal years		(12,012.91)	
	Capacity charges applied current fiscal year		(1,542.00)	
	Balance remaining to be funded			\$839,146.03
New Well				
	Date of Expenditure:	06/30/2015		
	Development Share	20%	\$448,919.00	
	Capacity charges applied prior fiscal years		(20,168.80)	
	Capacity charges applied current fiscal year		(3,075.32)	
	Balance remaining to be funded			\$425,674.88
SCADA Controls for B/S #4 and B/S #5				
	Date of Expenditure:	12/01/2016		
	Development Share	75%	\$28,420.15	
	Capacity charges applied prior fiscal years		(266.67)	
	Capacity charges applied current fiscal year		(1,149.97)	
	Balance remaining to be funded			\$27,003.51

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
SUMMARY REPORT OF CAPACITY CHARGES
06/30/2024**

Water Quality Improvement Project

<i>Date of Expenditure:</i>	<i>Pending</i>	
Development Share	20%	\$200,000.00
Capacity charges applied prior fiscal years		(121,910.66)
Capacity charges applied current fiscal year		(5,919.80)
Balance remaining to be funded		\$72,169.54
		\$1,446,465.75

WATER FUND - Developers' Reserve Beginning Balance	07/01/2023	\$114,694.22
Connection Fees Collected		\$38,183.00
Buy in Fees applied		(\$27,014.00)
Capacity Charges applied to completed projects		(\$10,227.82)
Interest Earned		\$4,978.62
WATER FUND - Developers' Reserve Ending Balance	06/30/2024	\$120,614.02

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
SUMMARY REPORT OF CAPACITY CHARGES
06/30/2024**

WASTEWATER FUND

Capacity Charges (Effective 9/5/15)
Buy-in Fee \$3,809.00
Developer Fee \$2,260.00

Capital Improvement Plan (Development Share):

Lompoc Regional Wastewater Reclamation Plant - Capital Costs

	Date of Expenditure:	12/06/1988		
Development Share	20%		\$356,095.41	
Capacity charges applied prior fiscal years			(175,970.52)	
Capacity charges applied current fiscal year			0.00	
Balance remaining to be funded				\$180,124.89

Lompoc Regional Wastewater Reclamation Plant - Upgrade

	Date of Expenditure:	10/12/2004		
Development Share	20%		\$3,757,000.00	
Capacity charges applied prior fiscal years			(229,592.15)	
Capacity charges applied current fiscal year			(12,096.47)	
Balance remaining to be funded				\$3,515,311.38

Master Plan-Wastewater (Wastewater System Evaluation)

	Date of Expenditure:	07/01/2007		
Development Share	20%		\$10,000.00	
Capacity charges applied prior fiscal years			(3,095.17)	
Capacity charges applied current fiscal year			(61.50)	
Balance remaining to be funded				\$6,843.33

Administrative Building

	Date of Expenditure:	06/30/2013		
Development Share	75%		\$824,464.46	
Capacity charges applied prior fiscal years			(11,487.25)	
Capacity charges applied current fiscal year			(1,506.70)	
Balance remaining to be funded				\$811,470.51

L/S #1 Upgrade (APN 097-371-008 only)

	Date of Expenditure:	01/29/2007		
Development Share	75%		\$22,500.00	
Capacity charges applied prior fiscal years			(11,710.74)	
Capacity charges applied current fiscal year			(233.70)	
Balance remaining to be funded				\$10,555.56

L/S #2 Upgrade (APN 097-371-019 only)

	Date of Expenditure:	07/01/2021		
Development Share	20%		\$18,750.00	
Capacity charges applied prior fiscal years			0.00	
Capacity charges applied current fiscal year			0.00	
Balance remaining to be funded				\$18,750.00
				<u>\$4,545,315.67</u>

WASTEWATER FUND - Developers' Reserve Beginning Balance	07/01/2023	(\$0.00)
Connection Fees Collected		\$36,414.00
Buy in Fees applied		(\$22,854.00)
Capacity Charges applied to completed projects		(\$13,898.37)
Interest Earned		\$338.37
WASTEWATER FUND - Developers' Reserve Ending Balance	06/30/2024	(\$0.00)

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

RESERVE POLICY

EXHIBIT A TO RESOLUTION 229-24 (REVISED)

POLICY STATEMENT

Vandenberg Village Community Services District shall maintain reserve funds from existing unrestricted revenues as designated by this policy. This policy establishes the procedure and level of reserve funding to achieve the following goals:

- Provide economic stability during emergencies; and
- Maintain operational sustainability during periods of economic uncertainty; and
- Fund the Capital Improvement Plan.

This Reserve Policy establishes guidelines and procedures for allocating and reporting fund balances following Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

The adequacy of the targeted reserve balances and/or annual contributions shall be reviewed annually during the budgeting process and may be revised accordingly.

ACCOUNTING GUIDANCE

GASB Statement No. 54 requires the classification of fund balances as non-spendable, restricted, committed, assigned, or unassigned.

- *Non-spendable Fund Balance* – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- *Restricted Fund Balance* – amounts restricted externally by creditors, grantors, contributors, or laws and regulations of other governments or restricted by law through constitutional provisions or enabling legislation.

- *Committed Fund Balance* – amounts that can only be used for specific purposes according to constraints imposed by formal action of the Board of Directors.
- *Assigned Fund Balance* – amounts that are constrained by the Board's intent to be used for specific purposes but are neither restricted nor committed.
- *Unassigned Fund Balance* – amounts that have not been restricted, committed, or assigned to specific purposes.

DEPRECIATION EXPENSE

The District shall establish and maintain a Depreciation Schedule of assets. The Useful Life Guidelines, published by the Office of the State Controller, and the Straight-Line method will be used to calculate monthly depreciation expenses. Depreciation will be included in the annual operating expense budget. The District shall establish rates to generate sufficient revenue to fully fund this depreciation expense and place it in reserves.

RESERVE CONTRIBUTION FACTOR

Depreciation alone is insufficient to fund the replacement of equipment, infrastructure, and facilities. Therefore, the District shall incorporate a reserve contribution factor into its rate structure. This factor, expressed as a percentage of the annual water and wastewater operating expense budgets, will generate revenues specifically for reserves. The District shall consider the amount of money available in reserves relative to the goal, investment performance, the timing of planned and foreseeable capital projects, the strategic plan, and other pertinent considerations in approving the reserve contribution factor each year as part of the annual budget approval process.

RESTRICTED FUND BALANCE

Connection fees, development fees, and funds collected from development agreements paid to the District to serve new development with water and wastewater services are designated as restricted reserves. They will be deposited into a separate, interest-bearing account and be used to expand infrastructure and facilities to serve new development as defined in the capacity charge rate calculations. Funds will be administered and maintained per Government Code § 66013.

ASSIGNED FUND BALANCE

The District shall maintain reserve fund balances in the following order of importance:

Emergency Reserve (Water, Wastewater)

Purpose: This reserve is intended as protection against catastrophic loss and to provide a cushion for inaccuracy in long-range planning.

Target Balance: The minimum balance shall be equal to 10 percent of the audited value of capital assets. The maximum balance shall be equal to 15 percent of the audited value of capital assets.

Operating Reserve (Water, Wastewater)

Purpose: This reserve is intended as a cushion to fund three months of operating expenses.

Target Balance: The target balance shall be equal to 25 percent of the current annual operating expense budget.

Capital Reserve (Water, Wastewater)

Purpose: This reserve is intended to replace assets, fund capital projects, and minimize the impact of capital debt financing on future rates. The District recognizes that Capital Reserves may not be sufficient to fully fund capital asset expenditures and financing may be required.

Target Balance (Water): The target balance shall be equal to \$2.5 million, adjusted for inflation annually.

Target Balance (Wastewater): The target balance shall be equal to 50 percent of the audited accumulated depreciation.

LRWRP Reserve (Lompoc Regional Wastewater Reclamation Plant)

Purpose: This reserve is intended to fund capital projects and to minimize the impact of future debt financing on rates for the contractual obligations at the Lompoc Regional Wastewater Reclamation Plant.

Target Balance: The minimum balance shall be equal to 15 percent of the audited value of the capacity rights of the Lompoc Regional Wastewater Reclamation Plant. The maximum balance shall be equal to 25 percent of the audited value of that asset.

MINIMUM THRESHOLD

The minimum balance for the assigned water and wastewater reserve funds shall be equal to 50 percent of budgeted operating expenses per California Government Code § 53646(b)(3).

EXCESS RESERVES

Fund balances over the cumulative maximum fund balance shall be used to pay down long-term liabilities such as capital plan financing or unfunded pension liabilities.

INTEREST INCOME

Reserves will be segregated from operating funds and invested per the District's investment policy. Interest income shall be allocated to the appropriate fund balance per California Government Code § 53647.

ACCEPTABLE USE OF RESERVES

Reserves should not be used for recurring annual operating costs except when economic conditions require the use of Operating or Emergency Reserves to provide short-term relief.

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

AGENDA MEMORANDUM

TO: Board of Directors ITEM: 8.A

FROM: Finance/Budget Committee
(Director Gonzales & Director Stassi)

BY: Cynthia Allen, General Manager *CA*
Patricia LeCavalier, Financial Services Manager *PL*

DATE: September 3, 2024

SUBJECT: Financial Policies

Recommendations: Adopt edited Financial Policies presented by the Finance/Budget Committee.

Policy Implications:

- California Government Code § 8855(i) requires that local government agencies adopt a debt policy before the issuance of any debt.
- California Government Code § 61040(a) requires the Board of Directors to establish policies for the operation of the District and that implementation is the responsibility of the District General Manager.
- California Government Code § 61045(g) requires the Board of Directors to adopt fiscal policies.

Resource Impacts: None

Alternatives Considered: None

Discussion: The Finance/Budget Committee met on July 19 and discussed the draft Financial Policies presented at the July 9 board meeting. The committee made a few edits and recommends that the board adopt the revised policies. This document incorporates by reference the existing policies for Reserves and Investments and adopts new policies for Revenues, Budgeting and Capital Asset Management,

Debt Issuance and Management, Accounting and Financial Reporting, and Pension and OPEB.

The Government Finance Officers Association (GFOA) recommends the formal adoption of financial policies and formal, written policies:

- Institutionalize good financial management practices.
- Clarify and crystallize strategic intent for financial management.
- Define boundaries.
- Support good bond ratings and thereby reduce the cost of borrowing.
- Promote long-term and strategic thinking.
- Manage risks to financial condition.
- GFOA has recognized financial policies as an essential part of public financial management.

Attachments: Financial Policies dated September 2024.

Vandenberg Village Community Services District

Financial Policies



~~July~~ September 2024

Cynthia Allen, Ph.D.
General Manager

Table of Contents

- 1.0 GENERAL POLICIES 1
 - 1.1. Annual Review 1
 - 1.2. Applicable laws 1
 - 1.3. Administrative procedures..... 1
- 2.0 RESERVE POLICIES 2
 - 2.1. Annual Review 2
 - 2.2. Applicable laws 2
 - 2.3. Reserves (emergency, operating, capital)..... 2
 - 2.4. Reserve Contribution Factor..... 2
- 3.0 REVENUE 3
 - 3.1. Annual Review 3
 - 3.2. Applicable laws 3
 - 3.3. Fees and Charges 3
 - 3.3.1. Setting of Rates and Charges 3
 - 3.3.2. Collection of Fees and Charges 3
 - 3.4. Revenue Forecasting..... 3
 - 3.5. Use of one-time and unpredictable revenues..... 3
- 4.0 BUDGETING AND CAPITAL ASSET MANAGEMENT 4
 - 4.1. Annual Review 4
 - 4.2. Applicable laws 4
 - 4.3. Basis of budgeting 4
 - 4.4. Balanced budget 4
 - 4.5. Budget control 4
 - 4.6. Mid-Year Budget Review..... 5
 - 4.7. Capital outlay, improvement, replacement, and retirement..... 5
 - 4.7.1. Budget for capital maintenance 5
 - 4.7.2. Use of operational fund balance for capital 5
 - 4.7.3. Capitalization threshold..... 5
 - 4.7.4. Capital Improvement Plan..... 5
 - 4.7.5. Funding requirement..... 5

- 5.0 DEBT ISSUANCE AND MANAGEMENT.....6
 - 5.1. Annual Review6
 - 5.2. Applicable laws6
 - 5.3. Use of long-term debt.....6
 - 5.4. Types of debt6
 - 5.5. Length of debt obligations.....6
 - 5.6. Debt service limitation.....6
 - 5.7. Use of credit enhancements.....7
 - 5.8. Bond rating7
 - 5.9. Financial Disclosure7
 - 5.10. Internal controls.....7
- 6.0 INVESTMENTS8
 - 6.1. Annual Review8
 - 6.2. Applicable laws8
 - 6.3. Investment policy8
- 7.0 ACCOUNTING AND FINANCIAL REPORTING.....9
 - 7.1. Accounting policies and procedures.....9
 - 7.2. Applicable laws9
 - 7.3. Annual financial audit9
 - 7.4. Annual financial reporting to the Board of Directors.....9
 - 7.5. Quarterly financial reporting to the Board of Directors9
 - 7.6. Monthly financial reporting to the Board of Directors.....9
- 8.0 PENSION AND OPEB10
 - 8.1. Annual Review10
 - 8.2. Applicable laws10
 - 8.3. Pension Funding, Generally10
 - 8.4. Additional Payments Toward Pension UAL10
 - 8.5. Other Post-Employment Benefits (OPEBs)10

1.0 GENERAL POLICIES

1.1 Annual Review

Vandenberg Village Community Services District's financial policies shall be reviewed annually by the Board.

1.2 Applicable Laws

The District shall comply with all applicable state and federal laws and regulations concerning financial management and reporting, budgeting, investing, and debt administration.

1.3 Administrative Procedures

The General Manager/Treasurer shall establish and maintain appropriate financial and internal control procedures to ensure the integrity of the District's finances in accordance with Government Code § 61051(d).

1.4 Board Oversight

The Finance Officer shall review the internal controls established by management which will include an independent review by an external auditor. The Finance Officer shall oversee the District's finances.

2.0 RESERVE POLICIES

2.1. Annual Review

Vandenberg Village Community Services District's reserve policies shall be reviewed annually by the Board.

2.2. Applicable laws

Designated reserves shall conform to the requirements outlined in California Government Code § 61112.

2.3. Reserves (emergency, operating, capital)

The District shall maintain reserve fund balances per the adopted Reserve Policy Resolution. District reserves shall be invested per the adopted Investment Policy.

2.4. Reserve Contribution Factor

The District expense budget ~~shall~~should contain a reserve contribution factor of no less than 20 percent.

3.0 REVENUE

3.1. Annual Review

Vandenberg Village Community Services District's revenue requirements shall be reviewed annually by the Board to ensure rates and charges are set at appropriate amounts.

3.2. Applicable laws

The establishment of revenues shall conform to the requirements outlined in California Government Code § 61115, California Government Code § 66016 et. seq, and the California Constitution Article XIII D.

3.3. Fees and Charges

3.3.1. Setting of Rates and Charges

Fees and charges shall be set to recover the current operational needs of the District, including the financing of capital improvements following the adopted Capital Improvement Program.

3.3.2. Collection of Fees and Charges

The District shall collect all fees and charges imposed and shall actively pursue and settle delinquent accounts per the District Code of Ordinances.

3.4. Revenue Forecasting

The District shall estimate revenues conservatively, through an objective, analytical process. The District shall regularly report on forecasted vs. actual revenues, and explain significant variances.

3.5. Use of one-time and unpredictable revenues.

One-time resources will not be used to fund ongoing operations. They will be used for one-time uses, including capital and other one-time expenditures, transitional funding of operations (for a limited time with a planned ending date), increasing reserves, or paying down unfunded liabilities. Unpredictable revenues shall not be used to support ongoing operational expenses for a period longer than the revenue can reasonably be expected to support them.

4.0 BUDGETING AND CAPITAL ASSET MANAGEMENT

4.1. Annual Review

Vandenberg Village Community Services District's budget shall be adopted annually by the Board.

4.2. Applicable laws

The annual budget shall be adopted by the Board of Directors before September 1st in compliance with California Government Code § 61110.

4.3. Basis of budgeting

All budgetary procedures shall conform to state regulations and generally accepted accounting principles per California Government Code § 61110(f). As such, the District shall use a modified accrual basis of accounting for reporting on budgeted versus actual expenditures.

4.4. Balanced budget

The District shall maintain a balanced budget, defined as total resources (operating revenue, non-operating revenue) shall equal total requirements (operating expenses, non-operating expenses, reserve contribution factor) including contingencies and depreciation expense. Furthermore, the District considers the budget to be balanced whenever annual operating and non-operating revenues meet or exceed annual operational expenditures. The District is committed to maintaining a balanced budget under normal circumstances and will disclose deviations from a balanced operating budget when it occurs.

4.5. Budget control

The Board of Directors retains the exclusive authority to increase annual budget authority for Operating Expenses. In no case may total operating expenses exceed that which is appropriated by the Board without a budget amendment duly approved by the Board.

The Board of Directors also retains the exclusive authority to increase the annual budget authority for Capital Expenses. In no case may total capital expenses exceed that which is appropriated by the Board without a budget amendment duly approved by the Board.

Only the Board may authorize the transfer of budget authority between Operating Expenses and Capital Expenses. Only the Board may increase the number of authorized positions in the Organizational Chart.

The General Manager has the authority to approve budget transfers between operating categories, to approve budget transfers between capital projects, and to hire employees per the Organizational Chart.

The Financial Services Manager shall be responsible for establishing a budgetary control system to ensure compliance with this policy.

4.6. Mid-Year Budget Review

The District's adopted budget shall be reviewed at the midpoint of the fiscal year by the Board. The Board can take this opportunity to make changes to the capital and/or operating budgets.

4.7. Capital outlay, improvement, replacement, and retirement

4.7.1. Budget for capital maintenance

The District shall budget for the adequate maintenance of capital equipment and facilities to protect public investment and ensure the achievement of their maximum useful life.

4.7.2. Use of operational fund balance for capital

Operating revenues above operating expenses shall be classified as reserves and utilized to fund the capital budget as specified in the District's Reserve Policy.

4.7.3. Capitalization threshold

An asset shall be considered a capital asset when the initial cost of the asset is above the capitalization threshold outlined in Ordinance § 1.6.5.2 and has a useful life of more than one year. The initial cost shall include any costs necessary to put the asset into its intended use. Groups of assets where individual items are less than the capitalization threshold, but when all items added together exceed the threshold, the group shall be capitalized and depreciated (for example, telephone system, computer system).

4.7.4. Capital Improvement Plan

The District shall prepare, adopt, and update a Capital Improvement Plan that identifies and sets priorities for all major capital assets to be acquired, constructed, or replaced by the District. The Capital Improvement Plan shall be included in the Adopted Budget each year.

4.7.5. Funding requirement

The Capital Improvement Plan shall identify adequate funding to support the acquisition, construction, replacement, and improvement of assets identified in the plan, and shall identify projects that the District believes beneficial to the system but funding has not yet been identified. The Capital Improvement Plan shall include and indicate when and for what projects the District intends to finance through the issuance of debt. Additionally, the District shall strive to develop a comprehensive strategy and funding plan for the renewal and replacement of existing capital assets.

5.0 DEBT ISSUANCE AND MANAGEMENT

5.1. Annual Review

Vandenberg Village Community Services District's debt requirements shall be reviewed annually by the Board.

5.2. Applicable laws

Capital financing shall conform to the requirements outlined in California Government Code § 61125 et. seq and California Government Code § 53635.7.

5.3. Use of long-term debt

The District shall have a preference to finance capital improvements using pay-as-you-go financing and shall issue long-term debt only to finance capital improvements that cannot be readily financed from current revenues. Some exceptions to this may be made on a case-by-case basis for no-interest and extremely low-interest loan programs for capital projects.

Debt financing shall be used only for major, non-recurring items or improvements with a minimum of five years of useful life; assets with a shorter useful life shall be financed using pay-as-you-go financing or interfund loans. The intended use of debt shall be described in and integrated into the District's Capital Improvement Plan and any long-range financial forecasts.

5.4. Types of debt

The District, either on its own or through a public benefit corporation, may issue general obligation bonds, certificates of participation, revenue bonds, borrow from a bank, borrow from the State of California through the use of state revolving fund loans, borrow from the Federal Government, or issue any other long or short-term instrument approved by and deemed appropriate by the Board of Directors to meet the capital financing needs of the District and as allowed under California Government Code § 61125 et. seq. Debt may be a fixed or variable rate.

5.5. Length of debt obligations

The District shall repay all debt issued within a period not to exceed the expected useful life of the improvements financed by the debt.

5.6. Debt service limitation

The District shall not issue debt where the debt service amounts exceed its ability to pay current obligations from current revenues. This shall be calculated as follows: current operating revenues, less current operating expenditures, shall be at least 125% of anticipated total annual debt service for all outstanding long-term debt.

5.7. Use of credit enhancements

When issuing long-term debt, credit enhancements (letters of credit, bond insurance, etc.) may be used, but only when net debt service on the debt is reduced by more than the cost of the enhancement, or the enhancement is a requirement for the loan or debt issuance.

5.8. Bond rating

The District shall seek to maintain and, if possible, improve its current bond rating to minimize borrowing costs and preserve access to credit when applicable.

5.9. Financial Disclosure

The District shall fully disclose financial and pertinent credit information as it relates to the District's outstanding securities.

5.10. Internal controls

To ensure debt proceeds are used as intended, the District shall implement internal control procedures that include at least the following:

- Debt proceeds shall be deposited in an account separate from other District accounts, with only revenues and expenditures directly associated with the debt proceeds included in the account.
- At least two approvals from different reviewers will be required on all expenditures of debt proceeds, to review and ensure the expenditure is appropriate to be paid from debt proceeds.
- District accounting staff shall prepare periodic reports on the use of debt proceeds for management review.

6.0 INVESTMENTS

6.1. Annual Review

Vandenberg Village Community Services District's investment policy shall be reviewed annually by the Board per California Government Code § 53646.

6.2. Applicable laws

Investments shall be managed per California Government Code § 53630 et. seq.

6.3. Investment policy

Investments shall be managed with the following priorities, in order: safety of principal, liquidity (availability of cash), and return (yield of investment income). A separate policy on investments and investment management will be adopted by the District Board of Directors.

7.0 ACCOUNTING AND FINANCIAL REPORTING

7.1. Accounting policies and procedures

Management shall develop internal accounting policies and procedures necessary to implement these Financial Policies and to ensure that internal controls, processes, and procedures are adequate to protect the finances of the District.

7.2. Applicable laws

An annual audit shall be conducted per California Government Code § 61118.

7.3. Annual financial audit

The District's financial statements shall be audited annually by an independent, qualified third party per generally accepted auditing standards, and shall complete the audit within eight months of the end of the fiscal year. The audit results and any associated management response shall be presented to the Board of Directors.

7.4. Annual financial reporting to the Board of Directors

The District shall prepare and provide to the Board of Directors financial statements annually, per generally accepted accounting principles for governments in the United States.

7.5. Quarterly financial reporting to the Board of Directors

The District shall prepare and provide to the Board of Directors a quarterly summary report that compares actual revenues and expenditures to budgeted amounts, including relevant information on debt proceeds and debt service payments. The report shall explain significant variances and provide analysis and interpretation of financial information.

7.6. Monthly financial reporting to the Board of Directors

Monthly, the Board of Directors shall be provided a financial report that includes budget-to-actual financial reporting and calculation of existing cash balances. The Board shall also receive a report of disbursements to vendors during the reporting period.

8.0 PENSION AND OPEB

8.1. Annual Review

Vandenberg Village Community Services District's pension policy shall be reviewed annually by the Board.

8.2. Applicable laws

The District's pension program shall be administered under California Government Code § 20000 et. seq.

8.3. Pension Funding, Generally

The District shall be a member of the California Public Employees' Retirement System (CalPERS) and shall budget for and make at least the minimum payments required by CalPERS to fund the normal cost and the annually determined contribution to any unfunded actuarial liability.

The District has two different pension plans that employees currently have vested pension benefits in:

- Classic Plan – employees hired before January 2013 and CalPERS annuitants hired after January 2013;
- Public Employee Pension Reform Act (PEPRA) – enacted by California legislation for new CalPERS entrants beginning in January 2013.

8.4. Additional Payments Toward Pension UAL

The District shall make additional contributions toward the Unfunded Actuarial Liability (UAL) if the most recent Annual Valuation Report identifies a UAL. The source and amount of funding shall be determined and approved by the Board and may include the reserve fund balances over the cumulative maximum fund target.

8.5. Other Post-Employment Benefits (OPEBs)

Vandenberg Village Community Services District has no Other Post-Employment Benefits.

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

AGENDA MEMORANDUM

TO: Board of Directors ITEM: 8.B

FROM: Finance/Budget Committee
(Director Gonzales & Director Stassi) *RH* *CA* *PL*

BY: Cynthia Allen, General Manager
Patricia LeCavalier, Financial Services Manager *PL*

DATE: September 3, 2024

SUBJECT: Investments

Recommendations: Authorize the General Manager/Treasurer to transfer \$1.5 million from the Santa Barbara County Treasury to California CLASS.

Policy Implications:

- District Ordinance § 1.3.1 requires the Finance Officer to recommend the investment of reserve funds per the Investment Policy.
- District Ordinance § 1.3.5 appoints the General Manager as Treasurer under California Government Code § 61053.
- District Ordinance § 1.4.1 requires agreements with external agencies and organizations to be approved by the Board and signed by the Board President.
- District Ordinance § 1.6.3.1 requires the authorized signers for investments to be the Board President, Finance Officer, General Manager/Treasurer, and Administrative Services Manager (now Financial Services Manager).
- District Ordinance § 1.6.7 et seq. sets forth how the District will invest its funds.
- California Government Code § 56301 details the types of investments allowed for district funds.
- California Government Code § 53635 et seq. governs pooled investments.

Resource Impacts: California CLASS pays dividends daily whereas the Santa Barbara County Treasury pays dividends quarterly. Therefore, investments would be compounded more favorably

Alternatives Considered: None

Discussion: The Finance/Budget Committee met on July 19 and reviewed the pro-forma investments as of June 30, 2024 (the Santa Barbara County Treasury statement had not yet been received so the interest earned was estimated at 2.59 percent). In response to the excellent interest earnings with California CLASS (5.40 percent as of June 30), the committee recommends transferring \$1.5 million out of the Santa Barbara Fund and into California CLASS.

The Santa Barbara County Auditor-Controller requires a copy of our minutes approving the transfer of funds from the Santa Barbara Fund.

Attachments: None

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

AGENDA MEMORANDUM

TO: Board of Directors ITEM: 8.C
FROM: Cynthia Allen, General Manager CA
DATE: September 3, 2024
SUBJECT: Truck Decals

Recommendations: Discuss the placement of decals on District utility trucks.

Policy Implications:

- To avoid employee fringe benefit taxation for commuter vehicle usage, IRS regulations state that:
 - The District must require the employee to commute to emergency call-outs in an on-call vehicle.
 - The on-call vehicle is either a truck with a utility bed and toolboxes or a van with permanently affixed shelves.
 - The on-call vehicle has exempt license plates.
 - The on-call vehicle has permanently affixed decals.
- District Ordinance § 1.4.5 sets forth the policy on the use of District-owned vehicles.

Resource Impacts: Moving the decals from the window to the door would increase the cost of the decals and decrease the resale value of the truck.

Alternatives Considered: Do not move the decals from the window to the door.

Discussion: On-call personnel are required to respond to emergency requests within 30 minutes. Because they require tools for after-hours call-outs, during their on-call week, employees are assigned a truck for commuting purposes. In compliance with IRS regulations, all District

vehicles have the VVCS D decal permanently affixed and, since 2003, the VVCS D decals have been adhered to the back window of each new vehicle instead of the door to reduce wear and tear on the paint.

Attachments: None

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

AGENDA MEMORANDUM

TO: Board of Directors ITEM: 8.D

FROM: Finance/Budget Committee
(Director Gonzales & Director Stassi)

BY: Cynthia Allen, General Manager *CA*
Water/Wastewater Committee *RVB*
(Director Heuring & Director Brooks)

DATE: September 3, 2024

SUBJECT: Water Tie-in

Recommendations: Receive an update on the possible project to connect the VVCS D water system with the Mission Hills Community Services District water system.

Policy Implications: The California State Water Resources Control Board requires water purveyors to have a standby source of water. Because VVCS D can supply sufficient water utilizing two wells, the third well is designated as our standby source.

Resource Impacts:

- An engineering study could cost between \$25,000 and \$100,000.
- The project is anticipated to cost between \$1.5 and \$2 million.

Alternatives Considered: None

Discussion:

Water/Wastewater Committee: The Water/Wastewater committee met on April 16 and discussed the history of an emergency tie-in with Mission Hills and/or Lompoc. This issue has been brought before the board on numerous occasions since 1991. At the meeting, former VVCS D director

Jon Picciuolo shared that the 1991 discussion occurred at the same time State Water was being placed on the ballot so the project was put on the back burner until the State Water issue was finalized. After State Water was defeated by the voters, the project was discussed again but money was an issue so it was deferred once again. Mr. Picciuolo still feels that it is a worthwhile project.

General Manager Allen discussed her plan to get the project 'shovel ready' and then apply for grants. Staff expects the project to cost between \$1.5 and \$2 million and will need engineering assistance to select the most efficient design. Staff believes that placing the pipeline down Burton Mesa Blvd would be the most cost-efficient but does not have the expertise to propose specialty fittings, such as pumps, that may be required to get the water to flow in the desired direction.

Mission Hills CSD already has a tie-in with the city of Lompoc and, therefore, would not be expected to contribute to the project. However, Ms. Reynolds from MHCSD stated that they would do what they could to help facilitate any grant applications. The support and participation from Mission Hills CSD and the City of Lompoc would help demonstrate that this is a project with regional benefits which would provide additional points to the application scoring.

Finance/Budget Committee: The Finance/Budget Committee met on July 19 to discuss the options of (1) adopting a budget amendment for Fiscal Year 2024-25 for the engineering study, (2) waiting until Fiscal Year 2025-26 to include the study in the budget, or (3) putting the project on hold and drilling a well at site #1. Staff also discussed a plan to extend the Burton Mesa water main to the Santa Barbara County Burton Mesa Training Center and abandon the troublesome 2" water service from the water treatment plant across the Burton Mesa Chaparral.

Additional Information: The California State Water Resources Control Board requires water purveyors to have a standby source of water. Because VVCSD can supply sufficient water utilizing two wells, the third well is designated as our standby source. It is the opinion of staff that a fourth well would provide the redundancy required when wells are temporarily offline and protect the District should we need to take a well offline permanently.

VVCS D is a member of the Santa Barbara County Integrated Regional Water Management (IRWM) group. As a member, we have received two grants through water bonds approved by the voters of California: \$4 million under Proposition 50 (2002) for the Lompoc Regional Wastewater Reclamation Plant Upgrade Project and \$58,397 under Proposition 84 (2006) for the Lompoc Valley Leak Detection Project. In July, the California Legislature reached an agreement on language in the *Safe Drinking Water, Wildfire Prevention, Drought Preparedness, and Clean Air Bond Act of 2024*, a \$10 billion bond measure slated to go before the voters this November. The grant process is highly competitive, at both the local and state level, but we have plenty of time to prepare a project for submission.

Attachments: None



County of Santa Barbara Elections Division
 School and Special District Offices in Extension

November 5, 2024, Presidential General Election

School Districts

District	District's Governing Board
Allan Hancock Joint Community College District	Trustee Area 4 – 1 Seat – Full Four-Year Term
Cuyama Joint Unified School District	3 Seats Elected At-Large – Full Four-Year Term
Lompoc Unified School District	Trustee Area 4 – 1 Seat – Short Two-Year Term
Montecito Union School District	2 Seats Elected At-Large – Full Four-Year Term 1 Seat Elected At-Large – Short Two-Year Term
Santa Barbara Community College District	Trustee Area 2 – 1 Seat – Full Four-Year Term Trustee Area 3 – 1 Seat – Full Four-Year Term Trustee Area 4 – 1 Seat – Full Four-Year Term
Santa Barbara County Board of Education	Trustee Area 3 – 1 Seat – Full Four-Year Term Trustee Area 4 – 1 Seat – Full Four-Year Term Trustee Area 6 – 1 Seat – Full Four-Year Term
Vista Del Mar Union School District	2 Seats Elected At-Large – Full Four-Year Term

Special Districts

District	District's Governing Board
Carpinteria-Summerland Fire Protection District	1 Seat Elected At-Large – Short Two-Year Term
Casmalia Community Services District	2 Seats Elected At-Large – Short Two-Year Term
Cuyama Community Services District	3 Seats Elected At-Large – Full Four-Year Term
Cuyama Valley Recreation District	3 Seats Elected At-Large – Full Four-Year Term 2 Seats Elected At-Large – Short Two-Year Term
Isla Vista Community Services District	2 Seats Elected At-Large – Full Four-Year Term 1 Seat Elected At-Large – Full Two-Year Term
Isla Vista Recreation and Park District	3 Seats Elected At-Large – Full Four-Year Term
Lompoc Valley Medical Center	2 Seats Elected At-Large – Full Four-Year Term
Los Alamos Community Services District	3 Seats Elected At-Large – Full Four-Year Term
Los Olivos Community Services District	2 Seats Elected At-Large – Full Four-Year Term
Mission Hills Community Services District	3 Seats Elected At-Large – Full Four-Year Term
Montecito Fire Protection District	3 Seats Elected At-Large – Full Four-Year Term
Santa Maria Valley Water Conservation District	1 Seat - Division 2 – Full Four-Year Term 1 Seat - Division 4 – Full Four-Year Term 1 Seat - Division 7 – Full Four-Year Term
Santa Ynez Community Services District	3 Seats Elected At-Large – Full Four-Year Term
Santa Ynez River Water Conservation District	1 Seat - Division 3 – Full Four-Year Term
Summerland Sanitary District	3 Seats Elected At-Large – Full Four-Year Term
Vandenberg Village Community Services District	3 Seats Elected At-Large – Full Four-Year Term

County of Santa Barbara Elections Division

Unofficial Contest/Candidate List for the
November 5, 2024
Presidential General Election



IMPORTANT NOTICE: THIS LIST IS COMPILED AS A CONVENIENT REFERENCE FOR THE PUBLIC AND MAY NOT ACCURATELY REFLECT WHO HAS FILED A DECLARATION OF CANDIDACY BY THE CLOSE OF THE FILING PERIOD ON FRIDAY, AUGUST 9, 2024 AND CLOSE OF THE EXTENSION PERIOD ON WEDNESDAY, AUGUST 14, 2024.

PLEASE CONTACT OUR OFFICE AT (805) 568-2200 OR 1 (800) SBC-VOTE IF YOU HAVE ANY QUESTIONS.

**Contests OFF ballot for the
November 5, 2024,
Presidential
General Election**

Contest

	Res:	Not Authorized to Release	Mail:	1010 E El Camino St Santa Maria, CA 93454	Main:	(805)680-1102	Fax:		
					Alt:		Email:		
5495	Santa Maria Pub Airport Dist Director Div 3							On Ballot: No	Vote For: 1
	Qualified	1 Steven M. Brown			Candidate Stmt Filed?	No			
		Incumbent							
	Res:	Not Authorized to Release	Mail:	3217 Terminal Drive Santa Maria, CA 93455	Main:		Fax:		
					Alt:		Email:		
5501	Santa Maria Val Water Conserv Dist Director Div 1							On Ballot: No	Vote For: 1
	Qualified	1 Ramon Elias			Candidate Stmt Filed?	Yes - 8/07/2024			
		In Review							
	Res:	Not Authorized to Release	Mail:	PO Box 7202 Santa Maria, CA 93456	Main:		Fax:		
					Alt:		Email:		
5551	SY River Water Conserv Dist Director Div 2							On Ballot: No	Vote For: 1
	Qualified	1 Steve Jordan			Candidate Stmt Filed?	No			
		Farmer							
	Res:	Not Authorized to Release	Mail:	P.O. Box 427 Lompoc, CA 93438	Main:		Fax:		
					Alt:		Email:		
5561	SY River Water Conserv Dist Director Div 4 - Short Term							On Ballot: No	Vote For: 1
	Qualified	1 Larry Lahr			Candidate Stmt Filed?	No			
		Appointed Incumbent							
	Res:	Not Authorized to Release	Mail:	PO Box 1949 Buellton CA 93427	Main:		Fax:		
					Alt:		Email:		
5571	SY River Water Conserv Dist ID 1 Trustee Div 1							On Ballot: No	Vote For: 1
	Qualified	2 Mark Moniot			Candidate Stmt Filed?	No			
		Appointed Incumbent							
	Res:	Not Authorized to Release	Mail:	3150 Calkins Rd Los Olivos, CA 93441	Main:		Fax:		
					Alt:		Email:		
5591	SY River Water Conserv Dist ID 1 Trustee Div 4							On Ballot: No	Vote For: 1
	Qualified	1 Michael Burchardi			Candidate Stmt Filed?	No			
		Incumbent							
	Res:	Not Authorized to Release	Mail:	3644 Sagunto St Santa Ynez, CA 93460	Main:	(805)688-6015	Fax:		
					Alt:		Email:	mburchardi@syrwd.org	
							Website:	syrwd.org	
5605	Summerland Sanitary Dist Director							On Ballot: No	Vote For: 3
	Qualified	1 Tricia Thorsell Price			Candidate Stmt Filed?	No			
		(No Ballot Designation)							
	Res:	Not Authorized to Release	Mail:	PO Box 1089 Summerland CA 93067	Main:		Fax:		
					Alt:		Email:		
	Qualified	2 John W. Franklin			Candidate Stmt Filed?	No			
		Incumbent							
	Res:	Not Authorized to Release	Mail:	PO Box 336 Summerland CA 93067	Main:	(805)969-6249	Fax:		
					Alt:		Email:	jfrank12@cox.net	
	Qualified	3 Gary W. Robinson			Candidate Stmt Filed?	No			
		Appointed Incumbent							
	Res:	Not Authorized to Release	Mail:	PO Box 1613 Summerland CA 93067	Main:		Fax:		
					Alt:		Email:		
5621	Vandenberg Vlg Comm Serv Dist Director							On Ballot: No	Vote For: 3
	Qualified	1 Richard Gonzales			Candidate Stmt Filed?	Yes - 7/25/2024			
		Incumbent							

Contest

Res:	Not Authorized to Release	Mail: 3914 Clubhouse Court Lompoc CA 93436	Main: (805)340-4717 Alt:	Fax: Email: rrg001@msn.com
Qualified	2 James Lamont (No Ballot Designation)	Candidate Stmt Filed?	No	
Res:	Not Authorized to Release	Mail: 308 N H St Lompoc, CA 93436	Main: Alt:	Fax: Email: Website: www.lamont.family
Qualified	3 Michael Garner General Manager	Candidate Stmt Filed?	No	
Res:	Not Authorized to Release	Mail: 561 Andromeda Dr Lompoc, CA 93436	Main: (805)717-7066 Alt:	Fax: Email: huntbig63@gmail.com

Total Qualified: 73

Grand Total: 73

-102-

**Vandenberg Village Community Services District
Ad-Hoc Committee Advisory Meeting**

Minutes

Thursday, August 29 , 2024

1. CALL TO ORDER

The meeting was called to order at 11:05 a.m. by Director Heuring.

2. ROLL CALL: Directors Gonzales, Heuring, and Mr. Garner

Others Present: Dr. Cindy Allen, Mr. Mike Prater,

3. ADDITIONS AND DELETIONS TO THE AGENDA – None

4. PUBLIC FORUM - no one from the public attended

5. OPEN SESSION:

A. **LAFCO:** Ad-Hoc Committee received a very informative presentation from Mr. Mike Prater, Executive Officer, Santa Barbara County Local Agency Formation Commission.

B. **Library:** Adding Library Services to Vandenberg Village Services District is no longer being considered as a viable option. Instead, Director Heuring is proposing the idea of asking the Vandenberg Village Association (VVA) to spearhead an effort to create a “Friends of the Vandenberg Village Library” as its own independent 501.c.3 non-profit.

C. **Street Sweeping and D. Parks and Open Space Maintenance:** Committee members discussed these two services at great length and decided that these two remaining items be tabled until the seating of the new VVCSD Board of Directors in January 2025.

6. The next VVCSD, Ad-Hoc Committee Advisory Meeting will meet again at a date & time to be determined in the new year, 2025.

7. ADJOURN: Director Heuring adjourned the meeting at 12:10 p.m.

(Draft) Status Report of VVCSD Ad-Hoc Committee
(Adding services to the VVCSD)
(As of 29 August 2024)

Overview: An Ad-Hoc Committee was formed at the request of Director Steven Heuring, VVCSD, for the purpose of exploring the feasibility and residents desire of adding services provided by the Vandenberg Village Community Services District. The effort was focused on adding Library Services, Street Sweeping, and Parks & Open Space Maintenance.

Village Library: Consider adding Village Library to the services the VVCSD provides.

- a. The main concern about our Village Library is its limited hours of operation. Currently our Library is only opened 24 hours per week. Hours of Operation are from Tuesday thru Friday: 11 AM to 5 PM. and is closed from Saturday thru Monday. It is the Ad-Hoc Committee's contention that these hours are too limited to allow our fellow residents the opportunity to take full advantage of this important asset.
- b. Currently, our Library is managed by the City of Lompoc via an agreement with Santa Barbara County. Due to S. B. County's budget constraints, the amount of per-capita funding (\$8.80) allocated to our Library is not sufficient to fund any additional hours. Efforts to increase the per capita funding amount have failed.
- c. The first option considered is to go through the LAFCO process that would allow our VVCSD to take over management of the Library. If approved, each rate payer would be assessed an amount to be determined that would allow the Library to keep its doors open at least 40 hours per week. Unfortunately, the process of making this happen is extremely onerous, is very expensive (est. \$35K - \$50K) and would take at least two years to complete.
- d. A second option being considered is asking the Vandenberg Village Association (VVA) to spearhead an effort to reconstitute the "***Friends of the Village Library***" as its own 501-c-3, Non-profit and then rely on the generosity of our fellow Village residents to step up with annual "tax deductible" donations to make up the shortfall in County funding.

Street Sweeping: Consider adding Street Sweeping to the services the VVCSD provides.

- a. **Primary reasons to keep streets clean:**
 - Aesthetics: clean streets enhances one's community, which effects home values.
 - Safety: excess debris makes our streets unsafe for Bicyclist, Motorcyclist and vehicles.
 - Maintenance: keeps debris out of our storm drains helping to prevent clogs and flooding.
 - Environmental: helps prevent pollutants from getting into our streams, creeks and ocean.

- b. **Who is currently responsible for cleaning public streets:** No one. S. B. County, Public Services Department does not fund street sweeping. It is up to each individual community to find a way to make it happen. For example: The rate payers of Mission Hills CSD voted to include street sweeping as one of the services the MHCSD provides.
- c. **History of local efforts:** Street Sweeping was previously pursued approximately 35 years ago (early 1990's). Adding Street Sweeping service to the VVCSD made it onto the ballot – but the initiative failed. Following are a few of the concerns residents had at that time:
- yet another fee to pay,
 - an unnecessary expense,
 - a great inconvenience to those having to move their vehicles off the street,
 - VVCSD having to have vehicles removed.
- d. **Why pursue this effort again?:** If you question the need to provide street sweeping, take a moment to walk or drive through our community-at-large and see for yourself. Although I have only lived in Vandenberg Village for 23 years, I have personally witnessed a slow degradation in the aesthetics of our community. Could it be that the original members of our community had a greater sense of pride than our current members, thus not needing street sweeping? I tend to believe there was a much stronger social pressure that existed then that caused residents to be more mindful of the appearance of their properties. Also, enforceable CC&Rs played a significant role in residents behavior.

Of course not all streets in our community are in the same condition in regards to cleanliness. Whereas in some areas the streets, curbs and parkways are rather unsightly (e.g. overgrown weeds, trash, dirt from gopher hills), other streets are clean as a whistle. The various Village HOAs tend to be more proactive in keeping their street area clean. Certain businesses along Constellation Road also include the curb and gutter cleaning as part of their yard maintenance regimen – but not all of them. Overall, street tidiness within the Village is a mix of home/business owners who take great pride in the fronts of their property while many of our neighbors unfortunately do not.

- e. **Frequency:** Based on casual observation, it would appear that “*three to four times a year*” should be sufficient to maintain a clean appearance of our streets. This would be especially true if it were timed to match the seasons – e.g. after the leaves fall. Additionally, the whole width of a street doesn't necessarily need sweeping, as you will notice in many areas that it is the intersections, curbs and gutter areas that tend to collect most of the dirt and debris.
- f. **Should cars be removed?:** In my opinion they should not be, nor should owners be fined. However, a more active enforcement of unlawful street parking should be strongly considered.
- g. **Proposal:** If after a survey of all Village residents has been completed and the result being that street sweeping is desired, then we should initiate the formal process of adding it to the menu of services our VVCSD should provide. As a reminder, each resident will have the opportunity to vote on the final approval/disapproval of adding this service during an election.

Parks & Open Space Maintenance: Consider adding Parks & Open Space maintenance to the services VVCSD provides.

a. **Primary reasons to maintain community parks and open space:**

Parks, playgrounds and open space promote positive mental health by providing access to nature and encouraging recreational and sporting activity. Parks and recreation counters social isolation by connecting people with nature and each other through festivals, parades, social events, performing arts, tours and other programming.

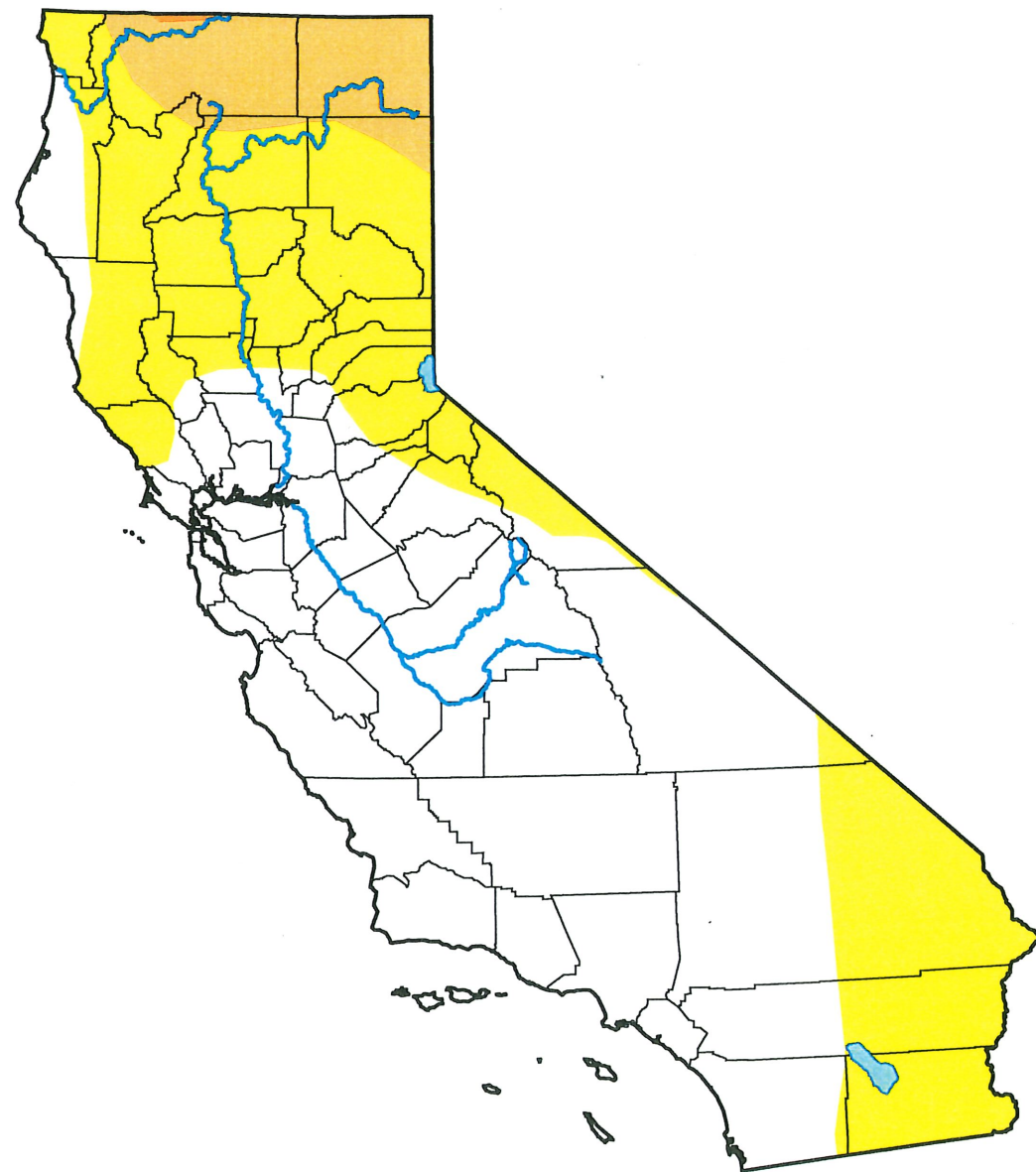
b. **Who is currently responsible for our parks and open space maintenance:**

- **S. B. County Parks Department** currently provides maintenance for **Falcon Park** which is a small park with play equipment & open space and is located in the Northern half of Vandenberg Village.
- **Providence Landing Park**, located in the Southern half of the Vandenberg Village is funded and maintained by an HOA, but shared with the Community-at-large.
- **Vandenberg Village Park & Playground Coalition, (VVP&PC)**, is an ongoing collaborative effort with S. B. County to build a centrally located park and playground – known as **Constellation Park**.
- **Village Hills Little League**, is non-profit who has maintained a multi-ball field complex that has benefited the residents of Vandenberg Village for decades. Each year they struggle to raise funds for grounds maintenance. (*Ownership of property?*).
- **Muffin Hill**, is a preserve whose trails are open to the public. (*Ownership of property?*). Who, if anyone provides Maintenance?
- **Lot 54**, is a multi-acre “open space” parcel that cannot be developed, but does have trails. It was donate to and accepted by our VVCSD.
- **Our Local schools** (*For Info only*), all have open space and recreational /playground equipment. However, they are currently only open to our community when schools are in session. This is not a suggestion we include these areas as part of our responsibility, but rather to work out an better arrangement.

- c. **Proposal:** If after a survey of all Village residents has been completed and the result being that Parks and Open Space Maintenance is desired, then we should initiate the formal process of adding it to the menu of services our VVCSD should provide. As a reminder, each resident will have the opportunity to vote on the final approval/disapproval of adding this service during an election.

U.S. Drought Monitor California

August 27, 2024
(Released Thursday, Aug. 29, 2024)
Valid 8 a.m. EDT



Drought Conditions (Percent Area)

	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	58.11	41.89	6.91	0.10	0.00	0.00
Last Week <i>08-20-2024</i>	66.59	33.41	6.91	0.10	0.00	0.00
3 Months Ago <i>05-28-2024</i>	98.77	1.23	0.00	0.00	0.00	0.00
Start of Calendar Year <i>01-02-2024</i>	96.65	3.35	0.00	0.00	0.00	0.00
Start of Water Year <i>09-26-2023</i>	94.01	5.99	0.07	0.00	0.00	0.00
One Year Ago <i>08-29-2023</i>	93.35	6.65	1.35	0.00	0.00	0.00

Intensity:

- None
- D0 Abnormally Dry
- D1 Moderate Drought
- D2 Severe Drought
- D3 Extreme Drought
- D4 Exceptional Drought

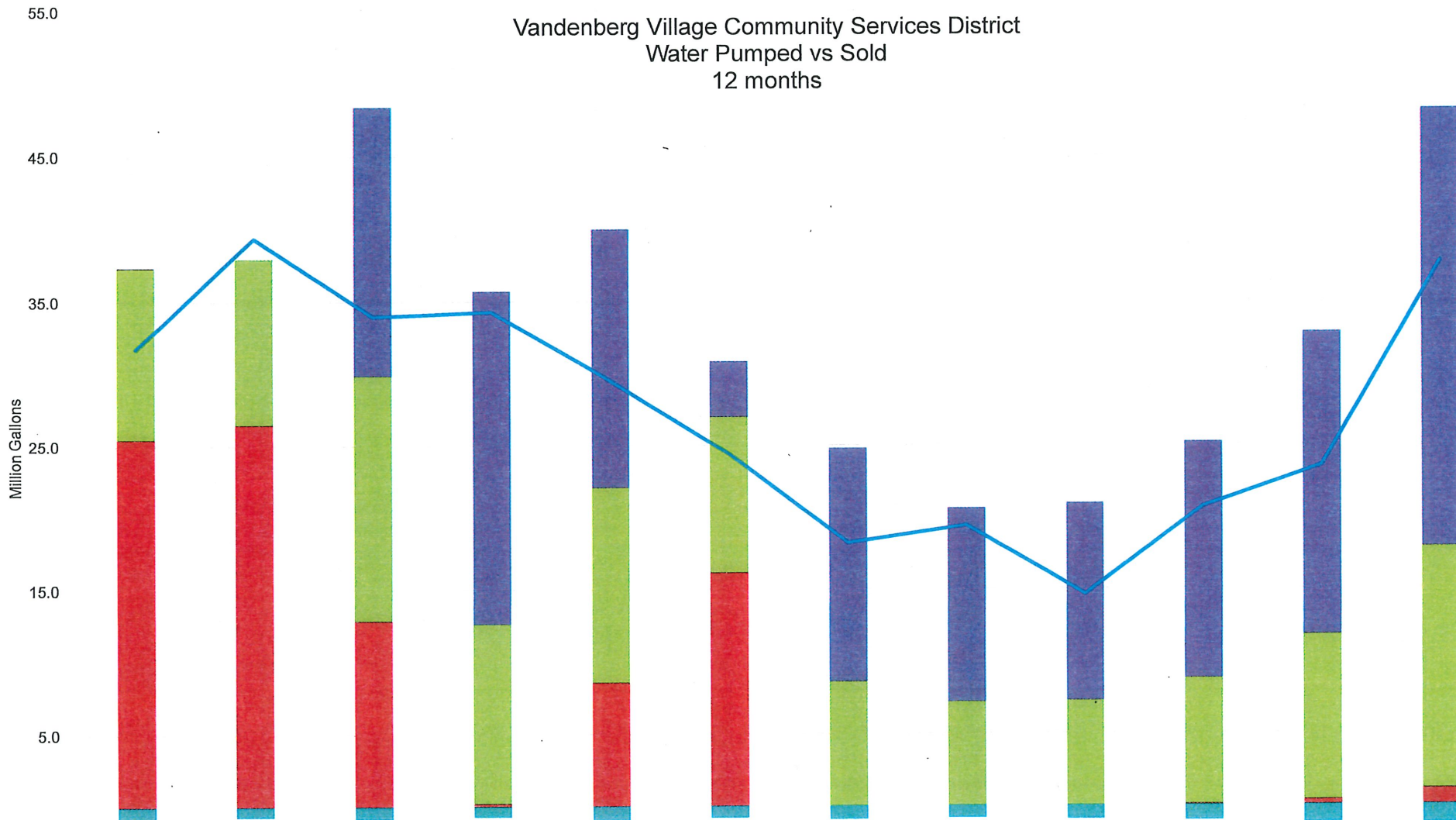
The Drought Monitor focuses on broad-scale conditions. Local conditions may vary. For more information on the Drought Monitor, go to <https://droughtmonitor.unl.edu/About.aspx>

Author:

Richard Heim
NCEI/NOAA



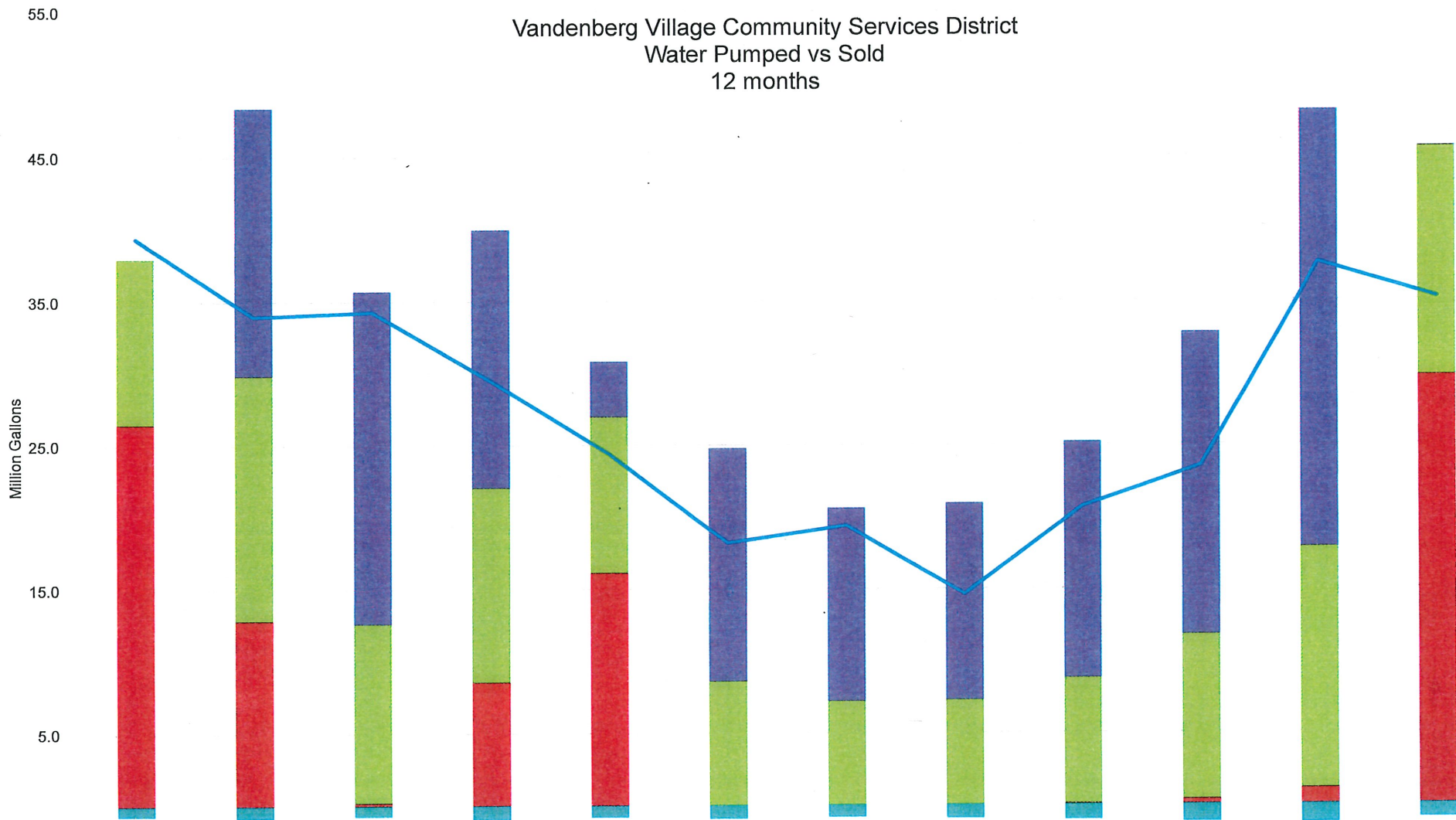
Vandenberg Village Community Services District Water Pumped vs Sold 12 months



(5.0)

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
Filter Loss	(0.9)	(0.7)	(0.9)	(0.7)	(1.0)	(0.8)	(0.9)	(0.9)	(1.0)	(1.1)	(1.2)	(1.3)
Well 3A	0.1	0.0	18.5	23.1	17.9	3.8	16.2	13.4	13.7	16.4	21.0	30.3
Well 3B	11.8	11.5	17.0	12.4	13.5	10.8	8.5	7.2	7.2	8.7	11.4	16.7
Well 1B	25.5	26.5	12.8	0.2	8.5	16.1	0.0	0.0	0.0	0.0	0.3	1.1
Total Sold	31.7	39.4	34.0	34.3	29.5	24.4	18.2	19.4	14.6	20.7	23.5	37.6

Vandenberg Village Community Services District Water Pumped vs Sold 12 months



(5.0)

	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24
Filter Loss	(0.7)	(0.9)	(0.7)	(1.0)	(0.8)	(0.9)	(0.9)	(1.0)	(1.1)	(1.2)	(1.3)	(1.0)
Well 3A	0.0	18.5	23.1	17.9	3.8	16.2	13.4	13.7	16.4	21.0	30.3	0.0
Well 3B	11.5	17.0	12.4	13.5	10.8	8.5	7.2	7.2	8.7	11.4	16.7	15.8
Well 1B	26.5	12.8	0.2	8.5	16.1	0.0	0.0	0.0	0.0	0.3	1.1	29.7
Total Sold	39.4	34.0	34.3	29.5	24.4	18.2	19.4	14.6	20.7	23.5	37.6	35.1

Voting receipt - CSDA 2024 Board of Directors

Receipt code: **P3Q4**

Time of vote: **2024-07-10 08:38:04 America/Los_Angeles**

CSDA Board of Directors Election Ballot - Term 2025 - 2027; Seat A - Coastal Network

Please vote for your choice: **Elaine Magner***



CUSTOMER SERVICE

FREQUENTLY ASKED QUESTIONS

START SERVICE

CLOSE ACCOUNT

DISCONTINUANCE OF SERVICE

PAY BILL

RATES

WATER QUALITY

BACKFLOW PREVENTION

LEAD AND COPPER

LEAD SERVICE LINE INVENTORY

WASTEWATER

WATER CONSERVATION

Lead Service Line Inventory

Vandenberg Village Community Services District has completed the initial lead service line inventory required by U.S. EPA's Lead and Copper Rule Revisions. The deadline for the initial inventories is October 16, 2024.

Through completing a historical records review and field investigations, Vandenberg Village Community Services District has determined it has no lead or galvanized requiring replacement service lines in its distribution system. This includes any privately owned or customer-owned service lines.

Vandenberg Village Community Services District reviewed all applicable sources of information, including:

- All construction and plumbing codes, permits, existing records, and other documentation that indicates the service line materials;
- All water system records, including distribution system maps and drawings, historical records on each service connection, meter installation records, historical capital improvement or master plans, and standard operating procedures; and
- All inspections and records of the distribution system that indicate service line material, including inspections conducted during normal operations (e.g., checking service line materials when reading water meters or performing maintenance activities).

In addition to reviewing the above sources of information, Vandenberg Village Community Services District used an alternative method to develop the inventory that was approved by the State Water Resources Control Board Division of Drinking Water on a case-by-case basis.

Vandenberg Village Community Services District used the interpolation method. The interpolation method is used when the water utility can divide its service area into uniform groups, such as neighborhoods or tracts. Each uniform group shares multiple common characteristics, such as the time period built, location, or contractor. The service line materials for each group are assumed to be similar. Water utilities physically verified a percentage of the homes in that group to interpolate or determine the service line material for the remaining homes.

Vandenberg Village Community Services District created interpolation groups based on tract records and verified a majority of the homes built after January 1, 1986 through construction records or service line replacement reports. All replaced service lines were verified as copper or plastic. No lead or galvanized requiring replacement service lines were identified.

Vandenberg Village Community Services District continues to document service line material information obtained from normal operations, such as service line maintenance or water meter readings, after October 2024 and will update the initial inventory accordingly.

Updated: July 10, 2024

Look up your address by Location ID (located on your paper bill or [online account](#)):

Lead Service Line Inventory : Service Line Inventory

Unique Service Line ID	Street Address	Other Location Identifier	System-Owned Portion Service Line Material Classification	Is there a Lead Connector?	If Non-Lead in Column E, Was Material Ever Previously Lead?	Service Line Installation Date	Service Line Size	System-Owned	
								Bar	Code
1	4013 CAPELLA DRIVE	10034-1	Non-Lead - Copper	No	No	1960	0.75		
2	4023 CAPELLA DRIVE	10034-1	Non-Lead - Copper	No	No	1960	0.75		
3	4033 CAPELLA DRIVE	10034-1	Non-Lead - Copper	No	No	1959	0.75		
4	4034 CAPELLA DRIVE	10034-1	Non-Lead - Copper	No	No	1960	0.75		
5	4024 CAPELLA DRIVE	10034-1	Non-Lead - Copper	No	No	1960	0.75		
6	4012 CAPELLA DRIVE	10034-1	Non-Lead - Copper	No	No	1972	0.75		
7	3568 CONSTELLATION ROAD	10034-1	Non-Lead - Copper	No	No	1960	0.75		
8	3552 CONSTELLATION ROAD	10034-1	Non-Lead - Copper	No	No	1960	0.75		
9	3538 CONSTELLATION ROAD	10034-1	Non-Lead - Copper	No	No	1960	0.75		
10	3526 CONSTELLATION ROAD	10034-1	Non-Lead - Copper	No	No	1961	0.75		
11	3516 CONSTELLATION ROAD	10034-1	Non-Lead - Copper	No	No	1960	0.75		
12	3484 CONSTELLATION ROAD	10034-1	Non-Lead - Copper	No	No	1960	0.75		
13	3468 CONSTELLATION ROAD	10034-1	Non-Lead - Copper	No	No	1960	0.75		
14	3454 CONSTELLATION ROAD	10034-1	Non-Lead - Copper	No	No	1960	0.75		

Service Line Inventory



RECORDING REQUESTED BY:

Vandenberg Village Community Services District

AND WHEN RECORDED RETURN TO:

Vandenberg Village Community Services District
3745 Constellation Road
Lompoc, CA 93436

Exempt from fees under Government Code Section 6103

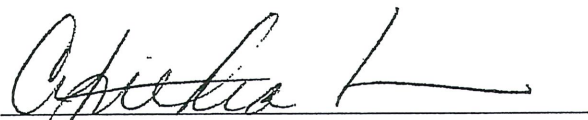
SPACE ABOVE THIS LINE FOR RECORDERS USE

NOTICE OF COMPLETION
Sewer Main/Manhole Replacement Project
APN 097-371-027

NOTICE IS HEREBY GIVEN by Vandenberg Village Community Services District, 3745 Constellation Road, Lompoc, CA 93436, a public body, corporate and politic, which is the owner in fee or of an easement of the following described real property: approximately 480 feet of sewer main and three manholes located on APN 097-371-027.

That on or about March 6, 2024, this District entered into a contract with R. L. Johnson Construction Inc., to replace sewer mains and manholes; that said improvements were completed on August 9, 2024; and accepted by Vandenberg Village Community Services District in Santa Barbara County, CA.

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed on August 21, 2024 at Vandenberg Village, Santa Barbara County, California.

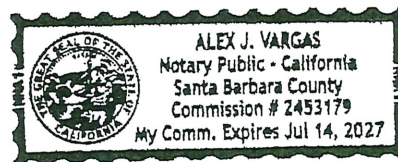


Cynthia Allen, Ph.D.
General Manager
Vandenberg Village Community Services District

JURAT

STATE OF CALIFORNIA, COUNTY OF SANTA BARBARA

Subscribed and sworn to (or affirmed) before me on this 21 day of August, 2024, by Cynthia Allen proved to me on the basis of satisfactory evidence to be the person who appeared before me.



(Signature)

SEAL