

# VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

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



## REGULAR MEETING

Tuesday, February 4, 2020

7:00 p.m.

## AGENDA

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE
2. ROLL CALL: Directors Brooks, Bumpass, Redmon, Stewart and Wyckoff
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. ADMINISTRATIVE REPORT
7. CONSENT CALENDAR

- A. Minutes of the Regular Meeting on January 7, 2020 ..... page 1
- B. Treasurer Report
  - 1) Monthly Financials ..... page 7
  - 2) Disbursements through January 31, 2020 ..... page 19
  - 3) Schedule of Investments..... page 25

8. ACTION ITEMS

**Mid-Year Budget Review:** Consider approving the review ..... page 27

9. REPORTS

A. Committees

B. District Representatives to External Agencies

C. Board President

D. General Manager

10. INFORMATIONAL CORRESPONDENCE

Draft Work Plan – Club House Road Entrance Beautification ..... page 47

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

12. ADJOURN

*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 §54954.2 of the Government Code of the State of California.*

*If you need reasonable accommodations due to a disability, please contact the Board Secretary 24 hours prior to the meeting at (805) 733-2475.*

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

*Board package is available at the Vandenberg Village Public Library and on the District's website at <http://www.vvcasd.org>.*

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*"Pride in Community Service"*

<http://vvcasd.org>

[info@vvcasd.org](mailto:info@vvcasd.org)

## **MINUTES Regular Meeting**

**January 7, 2020**

### **1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE**

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

2. ROLL CALL: Directors Brooks, Bumpass, Redmon, Stewart and Wyckoff were present.

### **OTHERS PRESENT**

General Manager Joe Barget, Administrative Services (AS) Manager Cynthia Allen, Operations & Maintenance (O&M) Manager Mike Garner, and 4 members of the public.

### **3. ADDITIONS AND DELETIONS TO AGENDA**

There were none.

### **4. PUBLIC FORUM**

President Stewart invited public comments and there none.

### **5. OPERATIONS REPORT**

O&M Manager Garner reported the District pumped 21.3 million gallons of water for the month of December with an average daily demand of 690,000 gallons. This is four percent less than last December. Vandenberg Village received 4.0 inches of rain during the month, bringing the calendar year total to 18.68 inches.

Well levels (below ground surface) for January were 1B-143', 3A-144', and 3B-137'. No changes from previous months.

Ingrid Salazar, from the State Water Resources Control Board, was here and performed the triennial sanitary survey on December 20. She inspected the District's water infrastructure, finding a couple of discrepancies but no violations. Ms. Salazar asked about tank repairs and was satisfied knowing an invitation for bid package is being prepared for the project. Overall, the District had a great report.

Loch Dreizler, Mission Hills CSD General Manager, contacted O&M Manager Garner on Sunday December 15 for assistance with a sanitary sewer overflow (SSO) on Lewis Drive in Mesa Oaks. Jim Levingston and O&M Manager Garner responded to clear a blocked sewer main and stop the spill. The following day the District's field crew filmed the line, cut out large tree roots, and thoroughly cleaned it with the sewer jetter. O&M Manager Garner was impressed by how the field crew worked together and used the new equipment.

Jeff Cole and other field crew have completed maintenance on a third of the Districts older sewer lines on the south side of the village. A few cracks were found but nothing significant.

There were three angle stops repaired in December and no sanitary sewer overflows to report.

To conclude his report, O&M Manager Garner said the staff will have the annual safety dinner on January 10, and thanked the board for this yearly event.

## 6. ADMINISTRATION REPORT

AS Manager Allen thanked the board on behalf of the office staff for closing the office during the holidays. One staff member was required to work at least one day during the closure to support the field crew.

The contractor for the Villas on Oak Hill (the 10 units under construction on the former Stoker property) met with AS Manager Allen and O&M Manager Garner this week to get preliminary information about water and sewer connections. Both managers advised the contractors that the owner would need to negotiate with the golf course to get permission (an easement) to connect a new sewer main to the District's manhole on the golf course.

Williams Homes is finishing up the Falcon Heights development and indicated the remaining houses should be sold out by spring.

To conclude her report, AS Manager Allen received two biographies with photos to post on the District's website. She reminded the Directors they can have just a biography or just a photo, and if a Director does not want either, please send her an email.

## 7. CONSENT CALENDAR

A. Minutes from the Special Board Meeting on December 10, 2019

B. Treasurer Report

1) Monthly Financials

2) Disbursements through December 31, 2019

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

**Ayes: Directors Brooks, Bumpass, Redmon, Stewart and Wyckoff**

**Noes: None**

**Abstain: None**

**Absent: None**

## 8. ACTION ITEMS

### A. Sustainable Groundwater Management Act (SGMA)

General Manager Barget introduced the Water Resource Manager from Santa Ynez River Water Conservation District, Bill Buelow who gave an update about SGMA funding and future meetings.

**Motion by Director Redmon, seconded by Director Brooks to approve the Intra-Basin Administrative Agreement for the implementation of the SGMA in the Santa Ynez River Valley Groundwater Basin**

**Ayes: Directors Brooks, Bumpass, Redmon, Stewart and Wyckoff**  
**Noes: None**  
**Abstain: None**  
**Absent: None**

**B. Geographic Information System (GIS)**

AS Manager Allen reported she has been working on this project for about 10 years and explained the need for this type of software. O&M Manager Garner confirmed this would help the District maintain accurate recordings of fire hydrants, man holes, water meters and other infrastructure.

**Motion by Director Brooks, seconded by Director Bumpass to approve \$25,248 purchase order to iWater Inc., for GIS software and \$5,081.88 purchase order to MoringTech for GIS hardware.**

**Ayes: Directors Brooks, Bumpass, Redmon, Stewart and Wyckoff**  
**Noes: None**  
**Abstain: None**  
**Absent: None**

**C. Committees and Agencies**

**Motion by Director Redmon, seconded by Director Wyckoff to confirm Board President Stewart’s appointments to standing committees and external agencies.**

**Ayes: Directors Brooks, Bumpass, Redmon, Stewart and Wyckoff**  
**Noes: None**  
**Abstain: None**  
**Absent: None**

**9. REPORTS**

#### A. Committees

President Brooks attended a SGMA meeting on January 23 at the city of Lompoc.

#### B. District Representatives to External Agencies

The Directors had nothing to report.

#### C. President

President Stewart said she is very proud to be nominated as Board President and hopes to have VVCSD host an ACWA Region 5 event in spring 2020. This event would be a tour of the NASA facility on south base and talk about the how their satellites are used to monitor the water from space.

#### D. General Manager Report

General Manager Barget said the Club House Road entrance coalition has raised \$6,675 and are ready for the golf course staff and District's field crew to start shaping the area and get ready to plant the trees. The District will issue a check to the Lions Club for \$2,200 received from the insurance company.

O&M Manager Garner and General Manager Barget have been working on a Request for Quote (RFQ) for the tank project. Tank 1 will be painted inside and out and Tanks 2 and 3 only the outside.

### 10. INFORMATIONAL CORRESPONDENCE

Director Stewart's ACWA Fall Conference Trip Report.

### 11. DIRECTORS FORUM

Director Bumpass said including all the tanks in the RFQ would be beneficial if the District receives competitive bids.

Director Brooks said he was pleased to hear AS Manager Allen give a report about the District's interns.

12. ADJOURN

**President Stewart declared the meeting adjourned at 8:20 p.m.**

**Attest:**

**Signed:**

\_\_\_\_\_  
**Stephanie Garner**  
**Secretary, Board of Directors**

\_\_\_\_\_  
**Katherine A. Stewart**  
**President, Board of Directors**

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VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 Combined Balance Sheet  
 As of December 31, 2019

	2020 FYTD	FYE 2019	CHANGE
<b>ASSETS</b>			
UTILITY PLANT	\$23,007,631	\$23,042,190	(\$34,559)
CASH & INVESTMENTS	11,629,187	10,964,897	664,290
ACCOUNTS RECEIVABLE	216,505	250,704	(34,199)
OTHER	782,414	799,006	(16,592)
TOTAL ASSETS	\$35,635,737	\$35,056,797	\$578,940

<b>DEFERRED OUTFLOWS OF RESOURCES-PENSIONS</b>	\$447,987	\$447,987	\$0
<b>TOTAL ASSETS &amp; DEFERRED OUTFLOWS</b>	\$36,083,724	\$35,504,784	\$578,940

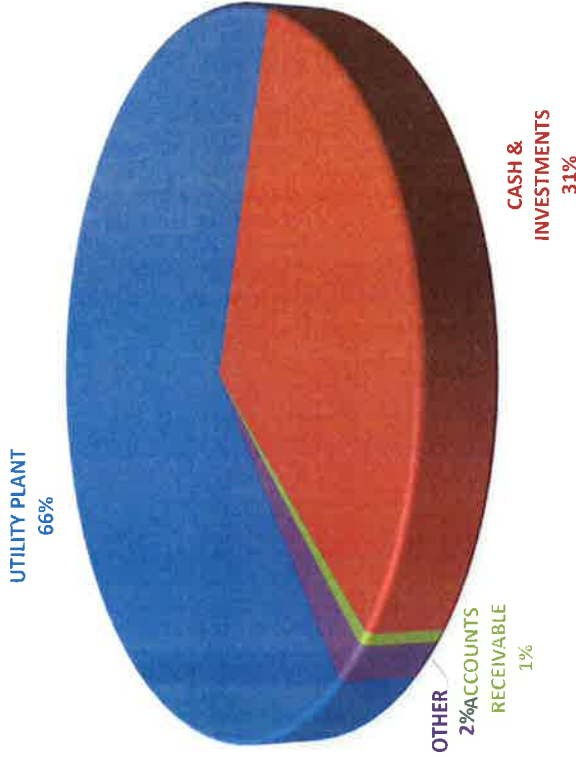
<b>LIABILITIES</b>			
CURRENT LIABILITIES	\$465,625	\$551,204	(\$85,579)
UNEARNED REVENUE	140,214	140,214	0
LONG TERM DEBT- LRWRP UPGRADE PROJECT	6,731,484	6,731,484	0
NET PENSION LIABILITY	1,238,381	1,238,381	0
TOTAL LIABILITIES	\$8,575,704	\$8,661,283	(\$85,579)

<b>DEFERRED INFLOWS OF RESOURCES-PENSIONS</b>	\$51,283	\$51,283	\$0
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<b>EQUITY</b>			
CONTRIBUTED CAPITAL	\$6,404,427	\$6,502,541	(\$98,114)
EQUITY	20,387,791	18,647,667	1,740,124
CURRENT EARNINGS	664,519	1,642,010	(977,491)
TOTAL EQUITY	\$27,456,737	\$26,792,218	\$664,519

<b>TOTAL LIABILITIES, DEFERRED INFLOWS &amp; EQUITY</b>	\$36,083,724	\$35,504,784	\$578,940
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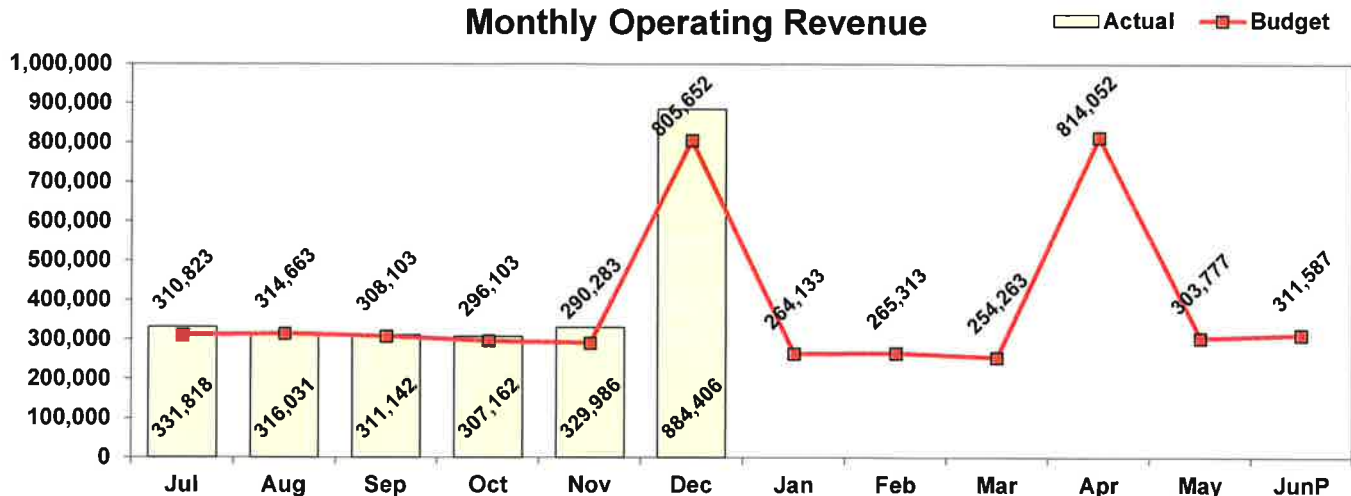
**ASSETS**



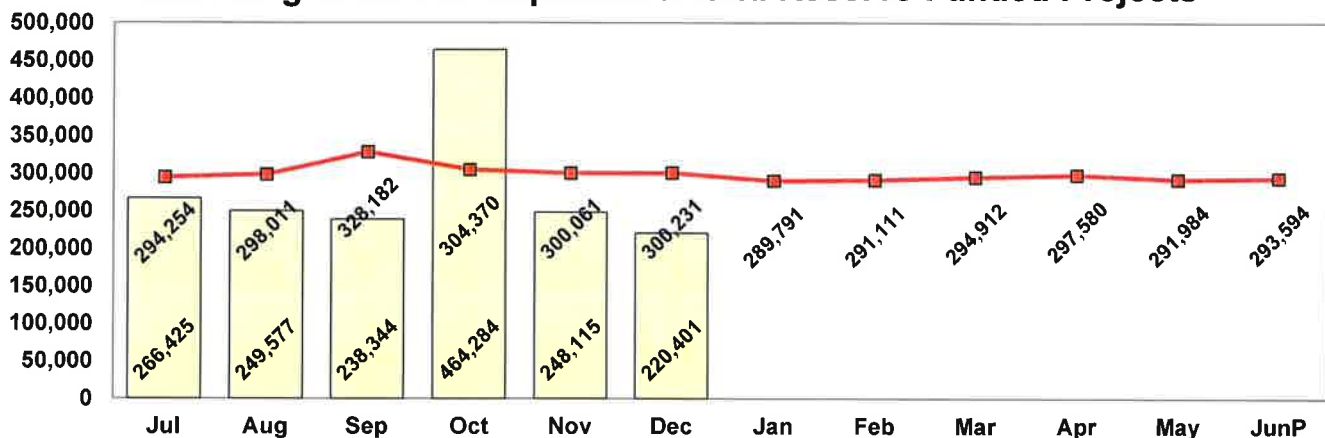


## Operating Revenue and Expenses Vandenberg Village Community Services District July 1, 2019 to June 30, 2020

### Monthly Operating Revenue

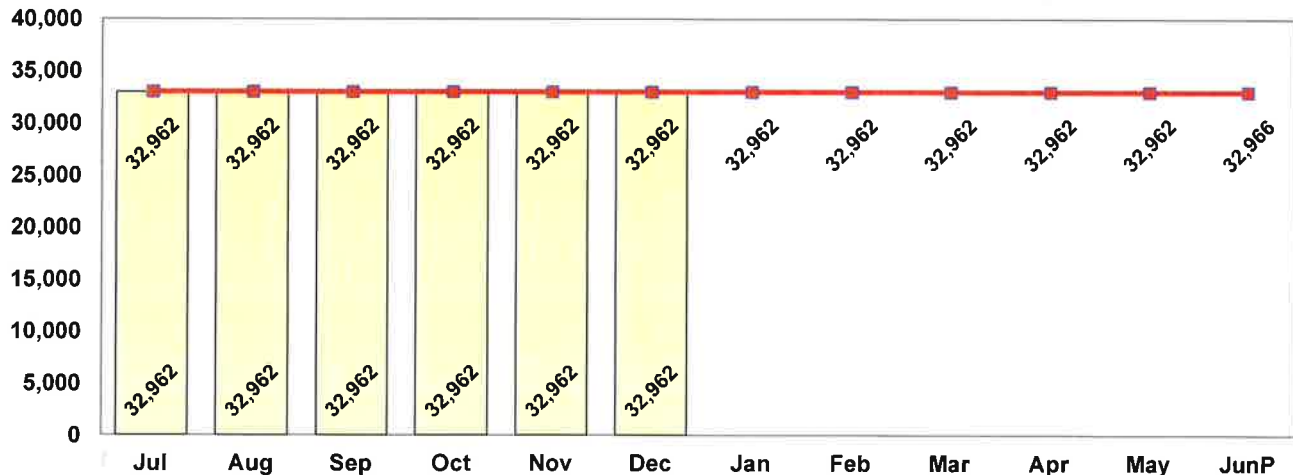


### Monthly Operating Expense excluding Unfunded Depreciation and Reserve-Funded Projects



Oct'19 - City of Lompoc FY19 Wastewater Treatment Shortfall \$100,641, FY19 WCRF Paid Outs \$54,061

### Monthly Operating Expense Unfunded Depreciation and Reserve-Funded Projects



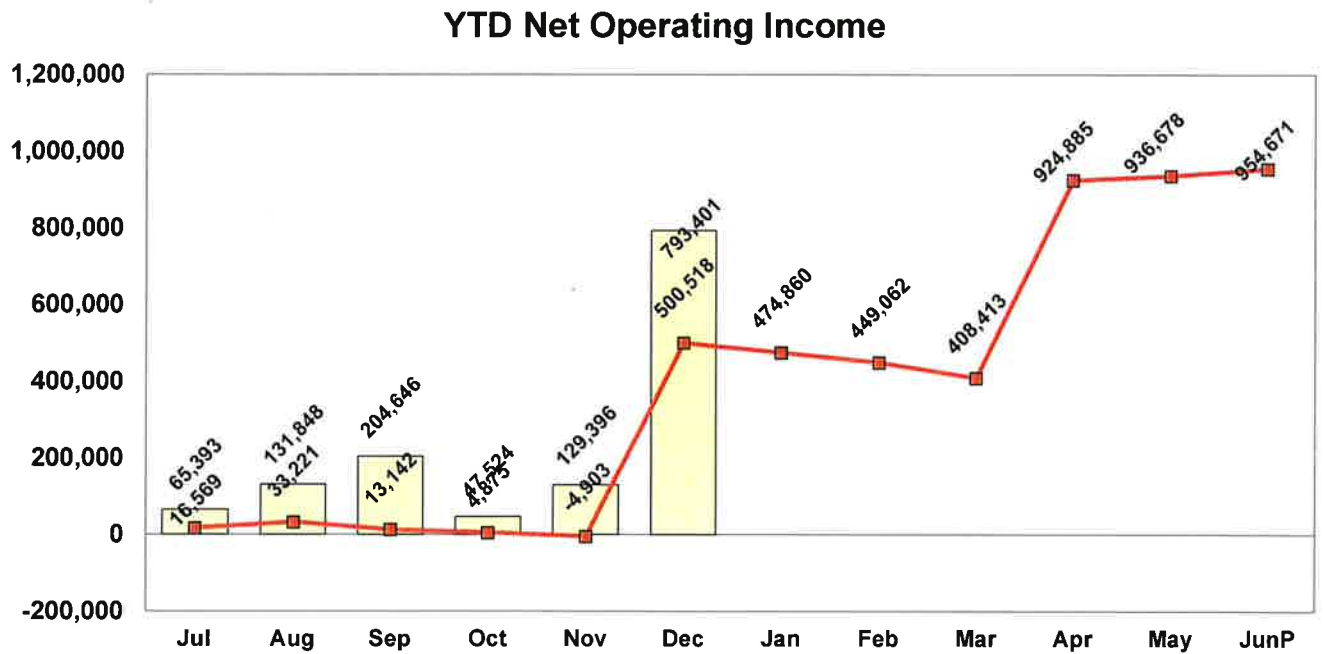
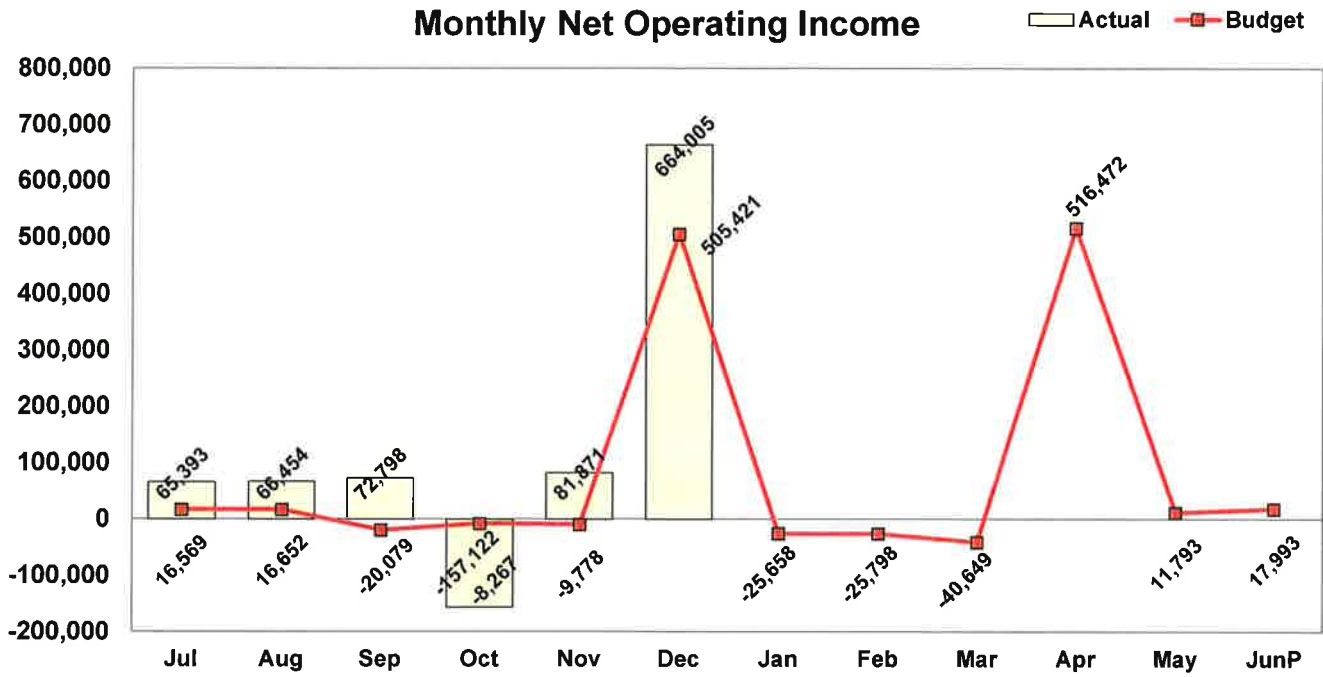
Note: The LRWRP Upgrade Charge revenue will be deposited by Santa Barbara County in December, April and May.



## Operating Income

### Vandenberg Village Community Services District

July 1, 2019 to June 30, 2020

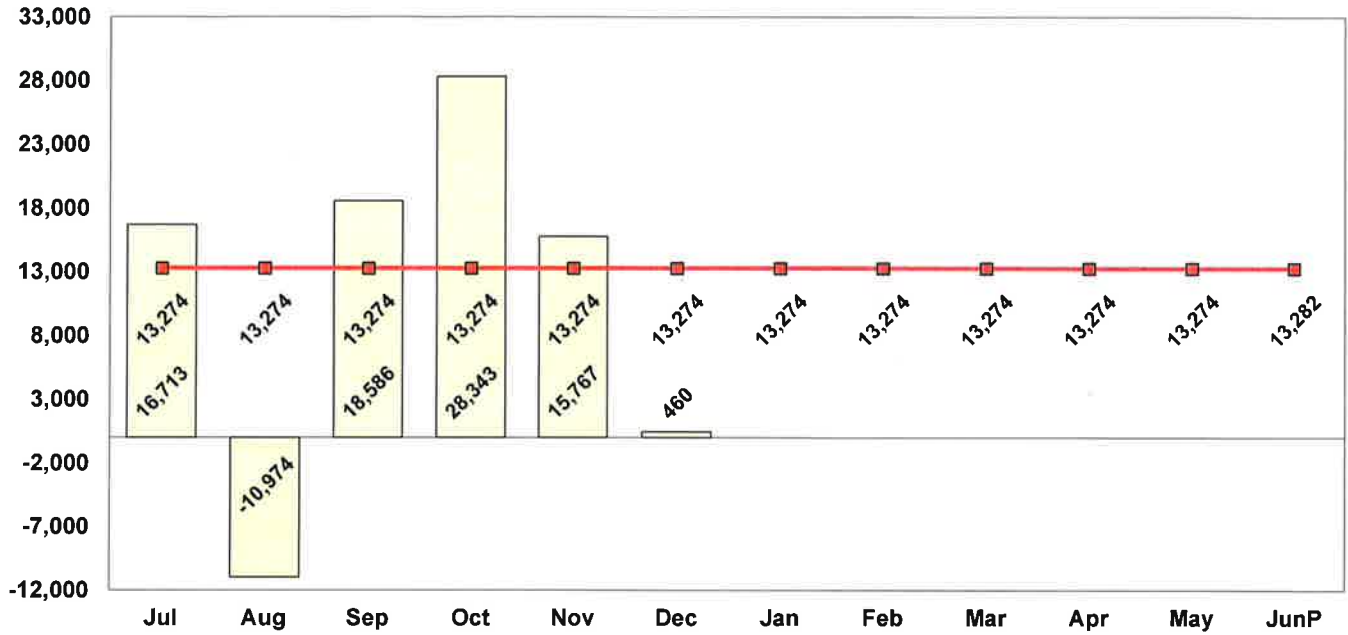




## Non-Operating Income Vandenberg Village Community Services District July 1, 2019 to June 30, 2020

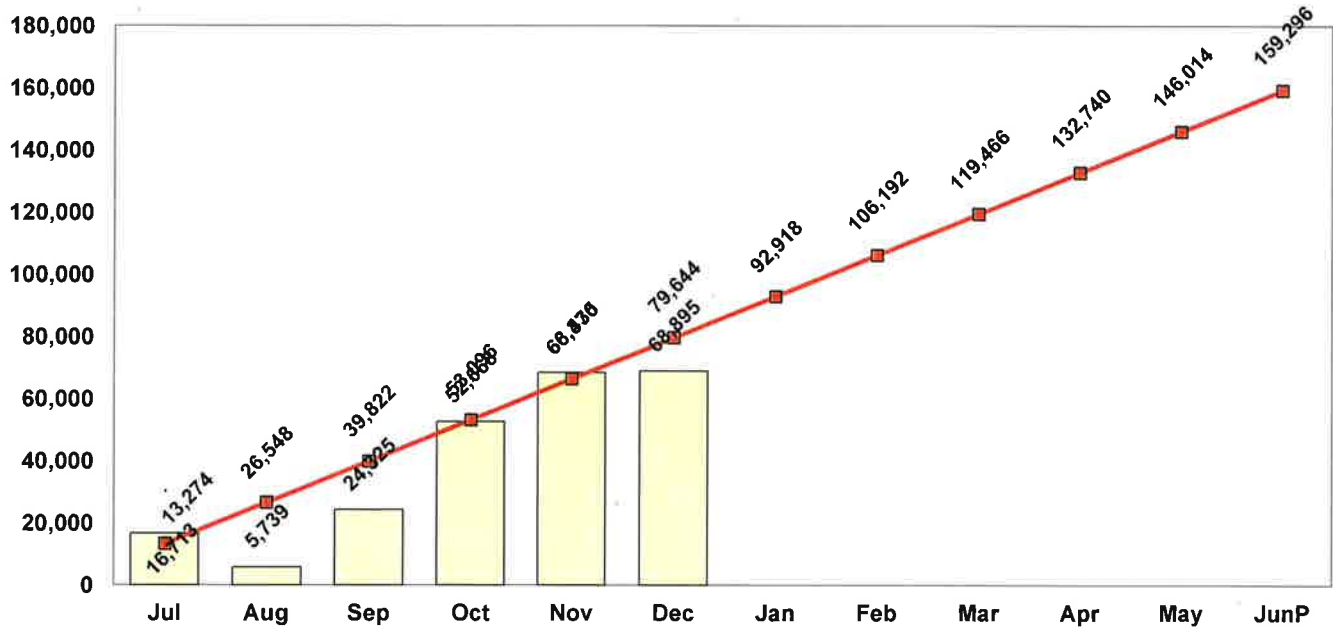
### Monthly Net Non-Operating Income

□ Actual    ■ Budget



Aug 19 - Retire Assets below \$5,000 Capitalization Threshold  
 Oct 19 - City of Lompoc FY19 Audited WCRF Interest Earned \$17,043  
 Sep 19, Dec 19 - Fair Market Value adjustment

### YTD Net Non-Operating Income







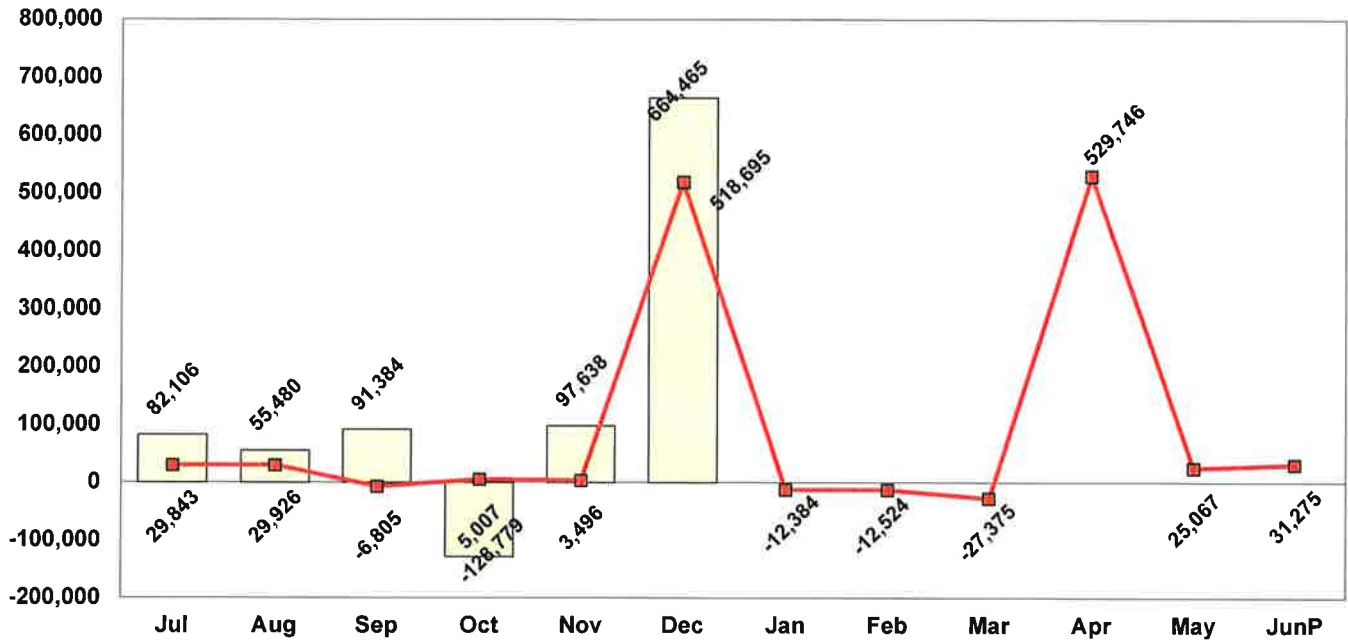
## Change in Net Assets

### Vandenberg Village Community Services District

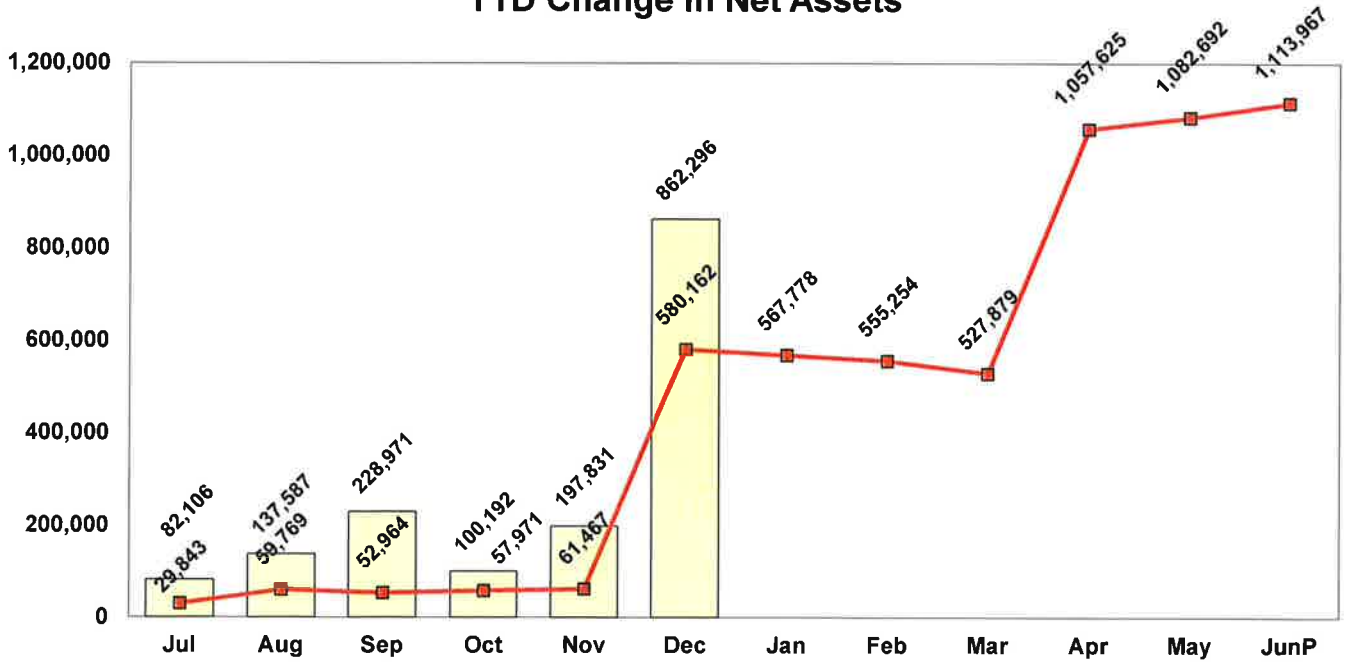
#### July 1, 2019 to June 30, 2020

### Monthly Change in Net Assets

Actual ■ Budget



### YTD Change in Net Assets





Vandenberg Village Community Services District  
 For the Period from July 1, 2019 to December 31, 2019

	Water Fund	WW Fund	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash received from customers and users	\$ 1,011,871	\$ 1,450,127	
Cash payments for goods and services	(612,768)	(583,376)	
Cash payments to employees	(234,730)	(136,537)	
Net Cash Provided by Operating Activities			\$ 894,585
<b>CASH FLOWS FROM CAPITAL &amp; RELATED FINANCING ACTIVITIES</b>			
Sale of capital assets	247	-	
Purchase of capital assets	67,252	(446,357)	
Net Cash Used - Capital & Related Financing Activities			(378,858)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investment income	71,978	76,585	
Net Cash Provided by Investing Activities			148,563
Net Increase (Decrease) in Cash & Cash Equivalents			<u>664,290</u>
Cash and cash equivalents, beginning of year			10,964,897
Cash and cash equivalents, year-to-date			<u>\$ 11,629,187</u>
<b>Reconciliation to the Statement of Net Assets:</b>			
Cash on hand	400		\$ 400
Cash and short term investments	3,658,509	7,970,278	<u>11,628,787</u>
			<u>\$ 11,629,187</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$ 165,187	\$ 430,438	
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	\$ 24,944	\$ 355,938	
<b>Change in operating assets and liabilities:</b>			
(Increase) decrease in accounts receivable	(2,780)	(10,155)	
(Increase) decrease in prepaid items	15,846	746	
Increase (decrease) in accounts payable	(36,997)	(41,710)	
Increase (decrease) in accrued payroll	39,331	(5,044)	
Increase (decrease) in customer deposits	(5,611)		
Increase (decrease) in compensated absences	(35,548)		
Net Cash Provided by Operating Activities	<u>\$ 164,372</u>	<u>\$ 730,213</u>	<u>\$ 894,585</u>



# VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

Disbursement # 02-20 From 1/1/2020 To 1/31/2020  
 Board Meeting Date 2/4/2020 Item: 8B.2

Accounts Payable Amount	<u>\$138,037.26</u>	
Check Numbers <u>26807-26847</u> Void Checks <u>26435, 26505</u>		
Electronic Vendor Payment Amount	<u>\$2,551.77</u>	
Confirmation Numbers	<u>92020, 106607,</u> <u>749881, 749905</u>	
A/P Hand Check Amount		
Check Numbers		
Payroll Amount	<u>\$88,469.58</u>	
Wire Transfers		
Check Numbers	<u>electronically transferred</u>	
Wire Numbers		
Disbursements/Investments		
A/P Checks	<u>138,037.26</u>	
Electronic Vendor Payments	<u>2,551.77</u>	
A/P Hand Checks	<u>0.00</u>	
Payroll	<u>88,469.58</u>	
Investments	<u>0.00</u>	
TOTAL	<u><u>\$229,058.61</u></u>	



REPORT: Jan 29 20 Wednesday  
 RUN: Jan 29 20 Time: 14:36  
 Run By: PATTY LECAVALIER

VANDEBERG VILLAGE CSD  
 Cash Disbursement Detail Report  
 Check Listing for 01-20 Bank Account.: 13100

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

Check Number	Check Date	Vendor Number	Vendor Name	Check Number	Gross Amount	Discount Amount	Net Amount	Invoice #	Payment Information Description
026435	01/29/20	M013	ROBERT MACAULAY		-10.89	.00	-10.89	000B90501u	Ck# 026435 Reversed
026505	01/29/20	CON02	THE HONORABLE SALUD O. CA		-100.30	.00	-100.30	B90717u	Ck# 026505 Reversed
026807	01/09/20	ACW03	ACWA JOINT POWERS INSURAN		13215.62	.00	13215.62	06399550	GROUP MEDICAL, DENTAL, VI SION, LIFE, EAP 02/20
026808	01/09/20	ARA01	ARAMARK UNIFORM SERV. INC.		223.00	.00	223.00	534812332	SHOP TOWELS 1/2/20
026809	01/09/20	BIG02	BIG BRAND TIRE CO.		831.02	.00	831.02	03-643383	UNIT #18-TIRES,BALANCE,AL IGNMENT
026810	01/09/20	CLS01	CLINICAL LABS OF SAN		387.00	.00	387.00	972345	BACTERIA, IRON, MN, HALO ACI D, THM, PHYSICAL TEST 11/19
026811	01/09/20	COV01	COVERALL MOUNTAIN & PACIF		391.00	.00	391.00	553164619	JANITORIAL SERVICE 1/20
026812	01/09/20	HAC01	HACH COMPANY		220.05	.00	220.05	11771815	CHLORINE REAGENT SETS (QT Y 3)
026813	01/09/20	HEA01	HEALTH SANITATION SERVICE		123.23	.00	123.23	0467685	TRASH COLLECTION - SHOP 1 2/19
Check Total.....					172.14	.00	172.14		
026814	01/09/20	HOM02	HOME DEPOT		462.60	.00	462.60	10021219	HOLIDAY DECOR, SILICON, PAI NT STRIPPER, HARBEN MTC.
026815	01/09/20	ICO01	ICONIX WATERWORKS INC.		538.75	.00	538.75	913056081	REED PUMP STICK CORDLESS PUMPS, BATTERIES, CASES
026816	01/09/20	INK01	INKLINGS PRINTING CO.		9.70	.00	9.70	114281	OAK HILLS ESTATES OFFSITE LANDSCAPE PLANS
026817	01/09/20	MAS01	MASTER METER, INC.		1500.00	.00	1500.00	212140	VEHICLE READING SOFTWARE SUPPORT 2/20-1/21
026818	01/09/20	MIL01	MILLER LANDSCAPING AND MA		150.00	.00	150.00	56044	OFFICE YARD MAINTENANCE 1 2/19
026819	01/09/20	NAT01	NATIONAL GROUP TRUST		896.56	.00	896.56	23940220	LONG-TERM DISABILITY 2/20
026820	01/09/20	SAN11	SANTA BARBARA COUNTY		95.00	.00	95.00	20A122	SPECIAL ANNUAL PERMIT FEE #20A122
026821	01/09/20	SOU01	SO. CALIFORNIA GAS CO. INC.		83.32	.00	83.32	79001219	SO. CALIF GAS-WELL 1B 11/2 1/19-12/21/19

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VANDENBERG VILLAGE CSD  
 Cash Disbursement Detail Report  
 Check Listing for 01-20 Bank Account.: 13100

PAGE: 002  
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 CTL.: VAN

Check Number	Check Date	Vendor Number	Vendor Name	Gross Amount	Discount Amount	Net Amount	Invoice #	Payment Information Description
026821	01/09/20	SOU01	SO.CALIFORNIA GAS CO.INC.	185.75	.00	185.75	84181219	SO. CALIF GAS-OFFICE 11/2 0/19-12/21/19
Check Total.....:				269.07	.00	269.07		
026822	01/09/20	UND01	UNDERGROUND SERVICE ALERT	10.44	.00	10.44	FEE1219	DIG SAFE BOARD REGULATORY FEE 12/19
				18.25	.00	18.25	122019760	USA TICKETS 12/19
Check Total.....:				28.69	.00	28.69		
026823	01/09/20	USA01	USA BLUE BOOK	499.63	.00	499.63	099058	MANGANESE REAGENT SETS (Q TY 5)
026824	01/09/20	USB02	U.S.BANK CORPORATE PAYMEN	853.51	.00	853.51	84081219	FLAGS,TIERZERO,VERIO,MEAL , LODGING-HARBEN REPAIR
026825	01/23/20	ACE01	ACECO EQUIPMENT CO., INC.	50.00	.00	50.00	161899	RENT CONCRETE VIBRATOR FO R L/S #1 REPAIR
026826	01/23/20	ARA01	ARAMARK UNIFORM SERV.INC.	136.12	.00	136.12	534846404	CONTINUOUS TOWELS 1/16/20
026827	01/23/20	CAL24	CALIFORNIA SPECIAL DISTRI	25.00	.00	25.00	C00113	CSDA-SLO COUNTY CHAPTER-M EETING MEAL-BARGET
026828	01/23/20	COR01	CORBIN WILLITS SYSTEM INC	739.27	.00	739.27	C001151	SERVICE AND ENHANCEMENT F EE 2/20
026829	01/23/20	DEB01	DEBOLT ELECTRIC	120.00	.00	120.00	1003-L	INSTALL 50 AMP RECEPTACLE FOR WELDER-LABOR
				117.00	.00	117.00	1003-M	INSTALL 50 AMP RECEPTACLE FOR WELDER-MATERIALS
Check Total.....:				237.00	.00	237.00		
026830	01/23/20	FAS01	FASTENAL COMPANY	22.79	.00	22.79	LOM24843	6" GRINDING WHEEL
026831	01/23/20	FER01	FERGUSON ENTERPRISES INC	1118.45	.00	1118.45	8248819	ANGLE STOPS, SADDLE
026832	01/23/20	FRO01	FRONTIER	95.08	.00	95.08	28850120	FRONTIER 733-2109 1/13/20 -2/12/20
				261.76	.00	261.76	49050120	FRONTIER 733-3615/3975/SC ADA 1/13/20-2/12/20
Check Total.....:				356.84	.00	356.84		
026833	01/23/20	HYD01	HYDRAFLO, INC.	1705.60	.00	1705.60	38348	HYDRANT VALVE PLATES, RIN GS, VALVES, GASKETS



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VANDENBERG VILLAGE CSD  
 Cash Disbursement Detail Report  
 Check Listing for 01-20 Bank Account.: 13100

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

Check Number	Check Date	Vendor Number	Vendor Name	Gross Amount	Discount Amount	Net Amount	Invoice #	Payment Information Description
026834	01/23/20	IC001	ICONIX WATERWORKS INC.	98.43	.00	98.43	13000219	FLANGE, GASKETS
026835	01/23/20	JPI02	ACWA/JPIA	4318.47	.00	4318.47	C00123	WORKERS' COMP PREMIUM 10/19-12/19
026836	01/23/20	LOM01	CITY OF LOMPOC, FINANCE	43480.02	.00	43480.02	2374	12/19 M&O
026837	01/23/20	PER01	PERRY'S ELECTRIC MOTORS &	1251.88	.00	1251.88	23833	REPAIR L/S#1 20HP PUMP
026838	01/23/20	RAY01	RAY MORGAN COMPANY	410.70	.00	410.70	2819327	COPIER-CONTRACT USAGE,BIL LS,FREIGHT ON TONER 12/19
026839	01/23/20	SAN01	SANTA YNEZ RIVER	18100.98	.00	18100.98	C00113	SYRWCD PUMP TAX 7/19-12/19
026840	01/23/20	SAN01	SANTA YNEZ RIVER	43000.00	.00	43000.00	SGMAL920	WESTERN MANAGEMENT AREA G SA COST SHARE (SGMA)
026841	01/23/20	SHR01	SHRED-IT USA	271.38	.00	271.38	129000046	DOC SHREDDING SERVICE 12/17/19,12/31/19,1/14/20
026842	01/23/20	STA09	STAPLES CREDIT PLAN	326.74	.00	326.74	53690120	RECEIPT BOOKS,CALC.TAPE,R IBBON,TAPE,HIGHLIGHTERS
026843	01/23/20	SYN01	SYNCB/AMAZON	876.48	.00	876.48	865347993	SEWER CAMERA TABLET & ACC ESSORIES
026844	01/23/20	USA01	USA BLUE BOOK	628.23	.00	628.23	109577	LOOP POWERED INDICATOR TR ANSMITTER FOR SHOP METERS
026845	01/23/20	WES05	WESTERN EXTERMINATOR CO.	63.00	.00	63.00	7688513	GOPHER CONTROL SERVICE 12 /19
026846	01/24/20	UPS01	UPS	48.62	.00	48.62	447AY6449	UPS COLLECT SHIPMENT
				2.92	.00	2.92	447AY6489	UPS LATE PAYMENT FEE
			Check Total.....:	51.54	.00	51.54		
026847	01/29/20	CAL24	CALIFORNIA SPECIAL DISTRI	25.00	.00	25.00	C00129	CSDA SLO CHAPTER DINNER M EETING-K.STEWART
092020	01/09/20	WEX01	WEX BANK	1182.95	.00	1182.95	63315464	303.34 GALS FUEL
106607	01/23/20	PIT03	PITNEY BOWES	835.54	.00	835.54	01341219	POSTAGE FOR BILLS 12/19
749881	01/09/20	PIT01	PITNEY BOWES GLOBAL FINAN	324.29	.00	324.29	103648274	PB METER & MACHINE RENTAL 10/30/19-1/29/20
749905	01/09/20	PIT03	PITNEY BOWES	208.99	.00	208.99	40081219	POSTAGE FOR METER
			Cash Account Total.....:	140477.84	.00	140477.84		
			Total Disbursements.....:	140477.84	.00	140477.84		

REPORT.: Jan 29 20 Wednesday  
 RUN....: Jan 29 20 Time: 14:36  
 Run By.: PATTY LECAVALIER

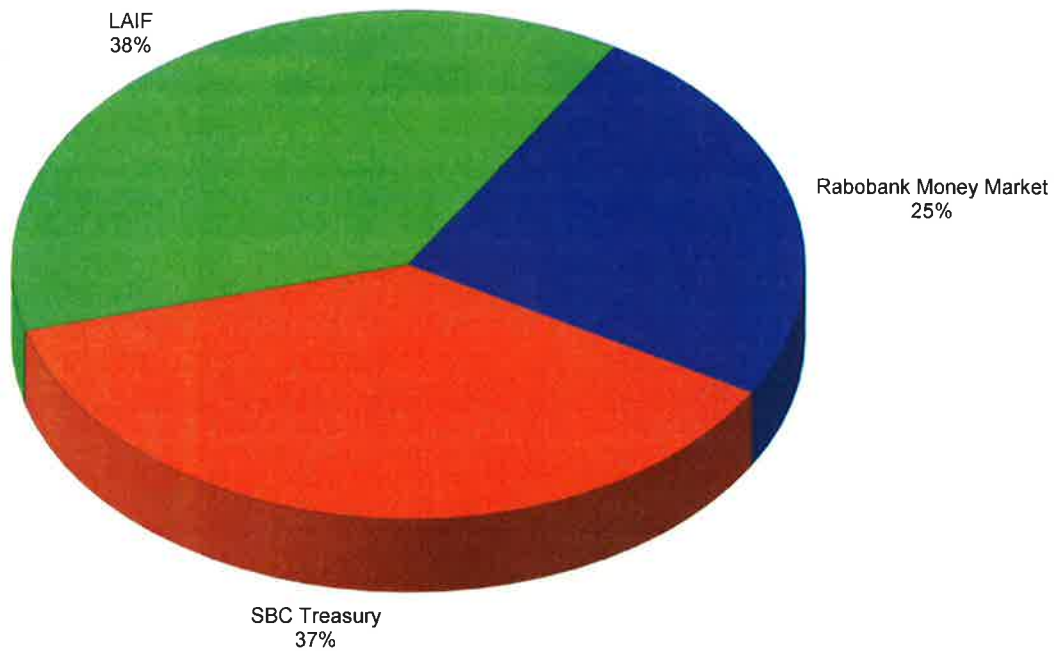
VANDENBERG VILLAGE CSD  
 Cash Disbursement Detail Report - Payroll Vendor Payment (s)  
 Check Listing for 01-20 Bank Account.: 13101

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

Check Number	Check Date	Vendor Number	Vendor Name	Gross Amount	Discount Amount	Net Amount	Invoice #	Payment Information- Description
138230	01/24/20	EFT01	EFTPS	2826.83	.00	2826.83	C00124	FEDERAL WH TAXES PP#2
138231	01/24/20	EFT01	EFTPS	1054.58	.00	1054.58	1C00124	FICA MEDICARE PP#2
510400	01/24/20	EMP01	EMPLOYMENT DEVELOP.DEPART	1368.23	.00	1368.23	C00124	STATE WH TAXES PP#2
510401	01/24/20	EMP01	EMPLOYMENT DEVELOP.DEPART	363.63	.00	363.63	1C00124	STATE DISABILITY PP#2
562000	01/10/20	EFT01	EFTPS	2563.80	.00	2563.80	C00110	FEDERAL WH TAXES PP#1
562001	01/10/20	EFT01	EFTPS	62.00	.00	62.00	1C00110	FICA SOCIAL SECURITY DR#1
562002	01/10/20	EFT01	EFTPS	1044.04	.00	1044.04	2C00110	FICA MEDICARE PP#1
768320	01/10/20	EMP01	EMPLOYMENT DEVELOP.DEPART	1237.78	.00	1237.78	C00110	STATE WH TAXES PP#1
768321	01/10/20	EMP01	EMPLOYMENT DEVELOP.DEPART	354.99	.00	354.99	1C00110	STATE DISABILITY PP#1
802920	01/10/20	PER04	CALPERS 457 PLAN	3620.00	.00	3620.00	C00110	EMPLOYER PERS 457 PP#1
802921	01/10/20	PER04	CALPERS 457 PLAN	6870.00	.00	6870.00	1C00110	EMPLOYEE PERS 457 PP#1
802930	01/10/20	PUB02	PUBLIC EMPLOYEES	1179.19	.00	1179.19	C00110	PERS EPMC PP#1
802931	01/10/20	PUB02	PUBLIC EMPLOYEES	1502.08	.00	1502.08	1C00110	PERS TDMC PP#1
802932	01/10/20	PUB02	PUBLIC EMPLOYEES	4220.17	.00	4220.17	2C00110	PERS EMPLR CONTRIB PP#1
888730	01/24/20	PER04	CALPERS 457 PLAN	1020.00	.00	1020.00	C00124	EMPLOYER PERS 457 PP#2
888731	01/24/20	PER04	CALPERS 457 PLAN	6870.00	.00	6870.00	1C00124	EMPLOYEE PERS 457 PP#2
888740	01/24/20	PUB02	PUBLIC EMPLOYEES	1179.53	.00	1179.53	C00124	PERS EPMC PP#2
888741	01/24/20	PUB02	PUBLIC EMPLOYEES	1502.42	.00	1502.42	1C00124	PERS TDMC PP#2
888742	01/24/20	PUB02	PUBLIC EMPLOYEES	4221.30	.00	4221.30	2C00124	PERS EMPLR CONTRIB PP#2
Cash Account Total.....:				43060.57	.00	43060.57		
Total Disbursements.....:				43060.57	.00	43060.57		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
**Schedule of Investments**  
 As of December 31, 2019

Banking Institution	Certificate/ Account No.	Rate /Term	Beginning Balance	Deposit (Withdrawal)	Interest Earned/ Accrued	Total Principal & Interest
Santa Barbara County (SBC) Treasury	Fund 3602	1.94% /quarterly	\$4,178,156	\$0	\$18,207	\$4,196,363
Local Agency Investment Fund (LAIF)	16-42-005	2.29% /quarterly	\$4,218,599	\$0	\$24,235	\$4,242,833
Rabobank Money Market Savings	9651012305	0.20% APY	\$2,272,918	\$494,399	\$1,154	\$2,768,471
TOTAL						\$11,207,667



NOTES:



- 1) VVCSD 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

AGENDA MEMORANDUM

TO: Board of Directors ITEM: 8

FROM: Joe Barget, General Manager   
Cynthia Allen, Administrative Services Manager  
Patricia LeCavalier, Finance Administrator 

DATE: February 4, 2020

SUBJECT: Mid-Year Budget Review

**Recommendation:** Approve the attached mid-year budget review.

**Policy Issues:**

- The Board reviews the status of annual budgets at the midpoint of the fiscal year.
- The Board approves the addition (and cancellation) of projects in the capital budget.

**Resource Impacts:** The Board adopted the FY 2019-20 Operating Expense Budget totaling \$4,720,719. Midway through the budget year, operating expenditures are on track and the District is within budget on the capital budget.

**Alternatives Considered:** None.

**Discussion:** Staff offers the following information on the status of the Capital Budget, Operating Budget, and Reserves as of December 31, 2019.

### Capital Budget

There has been significant progress on capital projects between July and December 2019.

The Lift Station #1 replacement project came in 27% over the estimated budget amount, mainly due to the addition of a manhole to the scope of the project and redesign of the wet well.

The Sewer Camera Truck and Soft Starters have been purchased.

The Valve Truck, Chlorine (NaOCL) Pump System, Valve Replacement, and Geographic Information System (GIS) projects are in progress.

An invitation for bid package is being prepared for the Water Tank Rehabilitation project.

### Operating Budget

#### Water Fund

Summary of Revenue & Expenses  
July 1, 2019 – December 31, 2019

	Actual	Budget	Variance	Percent
Operating Revenue (Unrestricted)	1,020,262	960,192	60,070	6%
Non-Operating Revenue	24,845	28,698	(3,853)	(13%)
Operating Expenses	(852,782)	(954,470)	101,688	(11%)
Non-Operating Expenses	(29,366)	(10,002)	(19,364)	194%
Net Income (Unrestricted)	\$162,958	\$24,419	\$138,540	

#### Wastewater Fund

Summary of Revenue & Expenses  
July 1, 2019 – December 31, 2019

	Actual	Budget	Variance	Percent
Operating Revenue (Unrestricted)	834,499	827,430	7,069	1%
Non-Operating Revenue	76,585	60,948	15,637	26%
Operating Expenses	(732,874)	(698,214)	(34,661)	5%
Non-Operating Expenses	(3,170)	0	(3,170)	0%
Net Income (Unrestricted)	\$175,041	\$190,165	(\$15,124)	

**LRWRP Upgrade**  
 Summary of Revenue & Expenses  
 July 1, 2019 – December 31, 2019

	Actual	Budget	Variance	Percent
LRWRP Upgrade Charges (Unrestricted)	625,783	537,544	88,239	16%
Operating Expenses	(299,263)	(370,200)	70,937	(19%)
Net Income (Unrestricted)	\$326,520	\$167,345	\$159,175	

**Combined**  
 Summary of Revenue & Expenses  
 July 1, 2019 – December 31, 2019

	Actual	Budget	Variance	Percent
Operating Revenue (Unrestricted)	2,480,543	2,325,166	155,377	7%
Non-Operating Revenue	101,430	89,646	11,784	13%
Operating Expenses	(1,884,918)	(2,022,883)	137,964	(7%)
Non-Operating Expenses	(32,536)	(10,002)	(22,534)	225%
Net Income (Unrestricted)	\$664,519	\$381,928	\$282,591	

Combined operating revenues are about 7% higher than projected year to date. Operating expenses are about 7% lower than budgeted, mainly due to the Floradale Bridge Project not being invoiced yet.

Total Non-Operating Revenue is above the projected amount due to slightly higher Interest Earnings (which makes up most of this category); however, it's a very small category relative to the overall budget.

The District is currently showing a Net Income for the Water and Wastewater Funds. This is excellent and an indication we have the funds to keep our assets in good condition to best serve our customers.

**Reserves**

The District continues to rebuild its reserves from a low of \$1.4 million in 2005. The table below shows that we have accumulated \$11.3 million in reserves; however, reserves are still below the goal for each fund.

	Water	Wastewater	LRWRP	Total
<b>Cash Reserves in Bank on 12/31/19</b>	<b>\$3,335,308</b>	<b>\$1,741,449</b>	<b>\$6,228,829</b>	<b>\$11,305,586</b>
<b>Total Reserve Goal @ 6/30/20</b>	<b>\$5,558,035</b>	<b>\$1,741,449</b>	<b>\$7,361,191</b>	<b>\$14,660,675</b>
Capital Reserve Goal	4,169,451	1,096,036	5,274,406	10,539,893
Operating Reserve Goal	488,328	321,628	370,374	1,180,330
Emergency Reserve Goal	900,256	323,785	1,716,411	2,940,452
<b>Net Reserves – available (shortfall)</b>	<b>(\$2,222,727)</b>	<b>\$0</b>	<b>(\$1,132,362)</b>	<b>(\$3,355,089)</b>

Detailed information on actual and budget figures is provided in the attachments.

**Attachments:**

1. Water Capital Budget
2. Wastewater Capital Budget
3. Water Operating Budget
4. Wastewater Operating Budget
5. LRWRP Operating Budget



**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
WATER CAPITAL BUDGET  
FISCAL YEAR 2019-20**

FYE Approved	Asset G/L	CWIP G/L		BUDGET AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
<b>Capital Improvement Plan</b>						
05-06 **	11-11171	11-11208-53	Geographic Information System (GIS) @ 50%	\$50,000	\$2,216	\$3,903
17-18	11-11171	11-11218-23	Rehabilitate Tank 1	\$285,000		
17-18	11-11171	11-11218-24	Rehabilitate Tank 3	\$15,000		
18-19	11-11171	11-11219-28	Rehabilitate Tank 5A	\$200,000		
18-19	11-11171	11-11219-29	Rehabilitate Tank 5B	\$200,000		
Sub-Total Capital Improvement Plan				\$750,000	\$2,216	\$3,903
<b>Capital Replacement Plan</b>						
15-16	11-11151/11-11182	11-11218-27	Replace Security Systems at Office, Shop, Booster Building	\$25,000	\$10,148	
15-16 **	11-11181	11-11214-96	Administrative Office Remodel @ 50%	\$925,000	\$1,101,748	\$11,655
17-18	11-11160	11-11218-32	NaOCl Pumps (2 ea)	\$36,000	\$37,144	
18-19	11-11172	11-11215-04	Valve Replacement Project (Various)	\$105,000	\$70,109	
18-19	11-11175	11-11217-16	Hydrant Replacement Project (Various)	\$130,000	\$83,541	
19-20	11-11172	11-11215-04	Valve Replacement Project (10 each)	\$86,000		
19-20	11-11182		Computer Workstation (1 ea)	\$1,000		
19-20	11-11182		Computer Network Server	\$10,000		
19-20	11-11152		Soft Starters (2 ea)	\$12,500	\$8,925	
19-20	11-11183	11-11220-31	Valve Operator and Truck	\$220,000		
Sub-Total Capital Replacement Plan				\$1,550,500	\$1,311,616	\$11,655
<b>Capital Outlay Plan</b>						
12-13 **	11-11140	11-11212-86	New Wells/Test Well	\$350,000	\$297,981	\$19,455
19-20	11-11172		Hydrant Diffuser (Move to 11-54252 - Under Capitalization Threshold)	\$5,000	\$4,218	
Sub-Total Capital Outlay Plan				\$350,000	\$297,981	\$19,455
<b>Total Water Capital Budget</b>				<b>\$2,650,500</b>	<b>\$1,611,812</b>	<b>\$35,014</b>

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

<b>Cash Reserves in Bank on 12/31/19</b>	<b>\$3,335,308</b>
<b>Less Total Reserve Requirement @ 6/30/20</b>	<b>(\$5,558,035)</b>
Capital Reserve Requirement	(4,169,451)
Operating Reserve Requirement	(488,328)
Emergency Reserve Requirement (including budgeted capital purchases)	(900,256)
<b>Net Reserves - available &lt;shortfall&gt;</b>	<b><u>(\$2,222,727)</u></b>

Capital Reserve Requirement = Accumulated depreciation + 25% combined operating budget

Operating Reserve Requirement = 25% combined operating budget

Emergency Reserve Requirement = 10% capital assets



**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
WASTEWATER CAPITAL BUDGET  
FISCAL YEAR 2019-20**

FYE Approved	Asset G/L	CWIP G/L		BUDGET AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
<b>Capital Improvement Plan</b>						
05-06 **	12-11171	12-11208-53	Geographic Information System (GIS) @ 50%	\$50,000	\$2,201	\$3,075
06-07 **	12-11152	12-11209-60	L/S #1 Replacement	\$275,000	\$348,550	\$11,634
Sub-Total Capital Improvement Plan				\$325,000	\$350,751	\$14,709
<b>Capital Replacement Plan</b>						
15-16 **	12-11181	11-11214-96	Administrative Office Remodel @ 50%	\$925,000	\$1,101,748	\$10,993
Sub-Total Capital Replacement Plan				\$925,000	\$1,101,748	\$10,993
<b>Capital Outlay Plan</b>						
19-20	12-11172/12-11184	12-11220-30	Camera Truck	\$300,000	\$244,584	\$0
Sub-Total Capital Outlay Plan				\$300,000	\$244,584	\$0
<b>Total Wastewater Capital Budget</b>				<b>\$1,550,000</b>	<b>\$1,697,083</b>	<b>\$25,702</b>

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

	Wastewater	Less Wastewater	LRWRP
<b>Cash Reserves in Bank on 12/31/19</b>	<b>\$7,970,278</b>	<b>\$1,741,449</b>	<b>\$6,228,829</b>
<b>Less Total Reserve Requirement @ 6/30/20</b>	<b>(\$9,102,640)</b>	<b>(\$1,741,449)</b>	<b>(\$7,361,191)</b>
Capital Reserve Requirement	(6,370,442)	(1,096,036)	(5,274,406)
Operating Reserve Requirement	(692,002)	(321,628)	(370,374)
Emergency Reserve Requirement (including budgeted capital purchases)	(2,040,196)	(323,785)	(1,716,411)
<b>Net Reserves - available &lt;shortfall&gt;</b>	<b>(\$1,132,362)</b>	<b>\$0</b>	<b>(\$1,132,362)</b>

Capital Reserve Requirement = Accumulated depreciation + 25% combined operating budget  
 Operating Reserve Requirement = 25% combined operating budget  
 Emergency Reserve Requirement = 10% capital assets



VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
**WATER OPERATING BUDGET**  
 FISCAL YEAR 2019 - 2020

50% 6 of 12 months completed

Account Number	Description	Actual YTD 12/31/2019	Budget YTD 12/31/2019	Variance YTD 12/31/2019	Board Approved FY 19/20	Remaining as of 12/31/2019	5.13" Fiscal YTD rainfall	
							Percent of budget YTD	Percent of budget YTD
<b>OPERATING REVENUES</b>								
11- 41100	Residential	758,188	722,090	5%	1,378,610	620,422	55%	✓
11- 41200	Commercial	84,408	77,040	10%	136,200	51,792	62%	✓
11- 41300	Bulk Meter Residential	62,587	62,690	0%	118,250	55,663	53%	✓
11- 41400	Irrigation	109,539	97,880	12%	162,970	53,431	67%	Usage is up 6.9% year-to-date over last year.
11- 41700	Temporary Fire Hydrant Meters	1,134	0	0%	0	0	0%	WH Falcon 28, Oakhill Partners
11- 42100	Fire Protection	493	492	0%	984	491	50%	✓
11- 42310	Customer Reconnection Charges	250	0	0%	0	0	0%	Unbudgeted
11- 42330	CWIP Inspection Fees	0	0	0%	0	0	0%	Unbudgeted
11- 42500	Late Payment Fee	3,186	0	0%	0	0	0%	Unbudgeted
11- 43100	Rental Fees	475	0	0%	0	0	0%	Unbudgeted - Route One Farmers' Market parking lot rental
<b>TOTAL OPERATING REVENUE</b>		<b>1,020,262</b>	<b>960,192</b>		<b>1,797,014</b>	<b>781,798</b>	<b>57%</b>	

<b>OPERATING EXPENSES</b>								
SOURCE OF SUPPLY (WELLS)								
11- 51105	Contract Services	4,054	4,000	1%	4,000	0	101%	USGS Groundwater Monitoring paid for year.
11- 51112	Supplies/Repairs-Well Pumping Equipment	0	4,998	-100%	10,000	10,000	0%	Contingency budget.
11- 51405	SYRWCD Pump Tax	18,101	20,948	-14%	40,000	21,899	45%	✓
11- 51415	Groundwater Recharge	116	24,998	-100%	46,500	46,384	0%	SCGMA billed in January 2020.
<b>TOTAL SOURCE OF SUPPLY (WELLS)</b>		<b>22,271</b>	<b>54,944</b>	<b>-59%</b>	<b>100,500</b>	<b>78,283</b>	<b>22%</b>	
PUMPING (BOOSTERS)								
11- 52105	Contract Services	734	1,998	-63%	4,000	3,266	18%	Contingency budget.
11- 52112	Supplies/Repairs-Pumping Equipment	2,030	2,520	-19%	5,045	3,014	40%	✓
11- 52113	Supplies/Repairs-Pumping Computer Equip.	1,080	4,374	-75%	8,750	7,670	12%	SCADA maintenance as needed.
11- 52300	Purchased Power	129,977	162,900	-20%	325,800	195,823	40%	✓
11- 52310	Generator Fuel	250	378	-34%	750	500	33%	Purchased as needed.
<b>TOTAL PUMPING (BOOSTERS)</b>		<b>134,071</b>	<b>172,170</b>	<b>-22%</b>	<b>344,345</b>	<b>210,273</b>	<b>39%</b>	

Account Number	Description	Actual YTD 12/31/2019	Budget YTD 12/31/2019	Variance YTD 12/31/2019	Board Approved FY 19/20	Remaining as of 12/31/2019	Percent of budget YTD
<b>WATER TREATMENT</b>							
11- 53115	Regulatory Fees AB2995	12,552	6,300	99%	12,800	248	98% SWRCB Water System Fees paid for year.
11- 53118	Chemicals	31,943	33,150	-4%	66,300	34,357	48% ✓
11- 53203	Water Treatment - Filter Media	0	2,502	-28%	5,000	5,000	0% Filter inspection not complete yet.
11- 53205	Contract Services	1,953	2,700	-28%	5,400	3,447	36% Purchased as needed.
11- 53212	Supplies/Repairs	5,347	4,224	27%	8,450	3,103	63% Hach annual support contract paid for year.
11- 53214	Utility Services	209	264	-21%	525	316	40% ✓
	<b>TOTAL WATER TREATMENT</b>	<b>52,004</b>	<b>49,140</b>	<b>6%</b>	<b>98,475</b>	<b>46,471</b>	<b>53%</b>
<b>TRANSMISSION &amp; DISTRIBUTION</b>							
11- 54103	Waste Discharge Fee	624	276	126%	550	0	113% SWRCB NPDES Drinking Water Discharge Fee paid for year.
11- 54105	Contract Services	207	138	50%	275	68	75% USA tickets as needed.
11- 54132	Supplies/Repairs-Miscellaneous	95	750	-87%	1,500	1,405	6% Purchased as needed.
11- 54205	Contract Services - Distribution Reservoirs	0	1,248	-100%	2,500	2,500	0% Cathodic Protection testing not complete yet.
11- 54213	Supplies/Repairs-Reservoirs	238	498	-52%	1,000	762	24% Contingency budget only
11- 54222	Supplies/Repairs-Mains	130	4,998	-97%	10,000	9,870	1% Purchased as needed.
11- 54232	Supplies/Repairs-Service Connections	8,744	12,498	-30%	25,000	16,256	35% Purchased as needed.
11- 54232 1	Supplies/Repairs-AP Poly B	759	2,502	-70%	5,000	4,241	15% Purchased as needed.
11- 54242	Supplies/Repairs-Meters	31,148	19,002	64%	38,000	6,852	82% \$20K ytd for meter replacement registers. (budget \$25K)
11- 54252	Supplies/Repairs-Hydrants	4,473	3,000	49%	6,000	1,527	75% Hydrant diffusers \$4,218 (under \$5,000 capitalization threshold)
	<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>46,419</b>	<b>44,910</b>	<b>3%</b>	<b>89,825</b>	<b>43,480</b>	<b>52%</b>
<b>CUSTOMER ACCOUNTS</b>							
11- 55102	Operating Supplies	1,483	2,934	-49%	5,870	4,387	25% Billing stock not yet purchased.
11- 55104	Utility Services	2,211	2,298	-4%	4,600	2,389	48% ✓
11- 55105	Contract Services	11,667	14,400	-19%	28,800	17,133	41% ✓
11- 55106	Postage	2,450	4,182	-41%	8,363	5,913	29% Purchased as needed.
11- 55117	Credit & Collection	0	0	0%	0	0	
11- 55200	Uncollectible Accounts	158	1,248	-87%	2,500	2,342	6% Bad debts offset by uncollectible received.
	<b>TOTAL CUSTOMER ACCOUNTS</b>	<b>17,968</b>	<b>25,062</b>	<b>-28%</b>	<b>50,133</b>	<b>32,164</b>	<b>36%</b>
<b>INSURANCE</b>							
11- 56301	Property/General Liability Insurance	16,045	13,950	15%	16,100	55	100% Property insurance paid for year.
	<b>TOTAL INSURANCE</b>	<b>16,045</b>	<b>13,950</b>	<b>15%</b>	<b>16,100</b>	<b>55</b>	<b>100%</b>

Account Number	Description	Actual YTD 12/31/2019	Budget YTD 12/31/2019	Variance YTD 12/31/2019	Board Approved FY 19/20	Remaining as of 12/31/2019	Percent of budget YTD	
<b>ADMINISTRATIVE &amp; GENERAL</b>								
11- 56202	Office Supplies	869	1,500	-42%	3,000	2,131	29% Purchased as needed.	
11- 56204	Utility Services-Office	2,414	2,670	-10%	5,338	2,923	45% ✓	
11- 56205	Contract Services-Office	3,931	3,768	4%	7,530	3,599	52% ✓	
11- 56206	Postage	124	198	-37%	400	276	31% Purchased as needed.	
11- 56208	Professional Services	2,185	6,702	-67%	13,408	11,223	16% Legal counsel contingency.	
11- 56209	Memberships & Dues	17,634	17,896	-1%	18,515	882	95% Follows membership renewal schedule.	
11- 56210	Travel Expense	4,419	2,094	111%	8,375	3,956	53% 56210 and 56210-1 combined. ACWA,AWWA,and CRWA water only.	
11- 56210 1	Travel Expense - Reimburse Employee		2,094					
11- 56211	Subscriptions & Books	128	246	-48%	488	360	26% Purchased as needed.	
11- 56213	Office Equipment Rentals	319	448	-29%	895	576	36% Purchased as needed.	
11- 56214	Bank Service Charges	996	1,314	-24%	2,625	1,629	38% Purchased as needed.	
11- 56215	LAFCO Mandatory Fees - AB2838	1,305	2,550	-49%	2,550	1,246	51% LAFCO fee paid for year.	
11- 56217	Director's Expense	4,641	7,245	-36%	19,175	14,534	24% 56217 and 56217-1 combined. ACWA,AWWA,and CRWA water only.	
11- 56217 1	Director's Expense - Reimburse Director		4,532					
11- 56704	Utility Services-General Plant	1,939	2,400	-19%	4,800	2,861	40% ✓	
11- 56705	Contract Services-General Plant	6,170	8,790	-30%	17,583	11,412	35% Purchased as needed.	
11- 56712	Supplies and Repairs - General Plant	2,197	4,128	-47%	8,250	6,053	27% Purchased as needed.	
11- 56713	Supplies and Repairs - Computer Equipment	1,601	1,830	-13%	2,625	1,024	61% Purchased as needed.	
11- 56714	Supplies and Repairs - Furniture & Equipment	154	624	-75%	1,250	1,096	12% Purchased as needed.	
11- 57110	Depreciation	24,944	92,502	-73%	185,000	160,056	13% Water/Wastewater reallocation; capitalization threshold increase.	
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>		<b>75,968</b>	<b>163,531</b>	<b>-54%</b>	<b>301,805</b>	<b>225,837</b>	<b>25%</b>	
<b>EMPLOYEE SALARIES AND BENEFITS</b>								
Various	Salaries	238,514	251,502	-5%	503,000	264,486	47% ✓	
<b>Benefits</b>								
11- 56401	Sick/Personal Time	21,285	18,948	12%	37,900	16,615	56%	
11- 56402	Vacation	36,711	27,150	35%	54,300	17,589	68%	
11- 56403	Holiday	17,032	20,202	-16%	40,400	23,368	42%	
11- 56403 1	Floating Holiday	412	1,752	-77%	3,500	3,088	12%	
11- 56404	Bereavement	0	0	0%	0	0	0%	
11- 56405	Jury Duty	0	0	0%	0	0	0%	
11- 56406	Medical Insurance	71,394	59,148	21%	118,300	46,907	60%	
11- 56406	Employee Assistance Plan (EAP)	165	150	10%	300	136	55%	

Account Number	Description	Actual YTD 12/31/2019	Budget YTD 12/31/2019	Variance YTD 12/31/2019	Board Approved FY 19/20	Remaining as of 12/31/2019	Percent of budget YTD
11- 56407	Long Term Disability	6,289	450	1298%	900	0	699% Formula error. Annual budget should have been \$10,800.
11- 56408	Flex Spending	600	600	0%	1,200	600	50%
11- 56410	Educational	1,895	1,500	13%	3,000	1,305	57%
11- 56416	PERS 457	8,260	12,000	-31%	24,000	15,740	34%
11- 56417	PERS	148,721	110,352	35%	220,700	71,979	67% Includes total annual PERS Employer Contribution.
11- 56418	Dental Insurance	5,008	3,750	34%	7,500	2,492	67%
11- 56419	Life Insurance	2,748	2,598	6%	5,200	2,452	53%
11- 56421	Worker's Compensation Insurance	3,594	7,850	-54%	15,700	12,105	23%
11- 56423	Vision Care	1,205	1,050	15%	2,100	895	57%
11- 56424	Incentive Pay/Suggestion Awards	2,500	1,248	100%	2,500	0	100%
<b>Payroll Taxes</b>							
11- 56430	Employer Medicare	6,819	6,948	-2%	13,900	7,081	49%
11- 56431	Employer SUI	0	1,050	-100%	2,100	2,100	0%
11- 56450	CWIP Contra Account	0	0	0%	0	0	0%
11- 57463	Less WW Allocation: Workers' Comp. Ins.	(2,806)	(4,002)	-30%	(8,000)	0	35%
11- 57464	Less WW Allocation: Employ. Benefits	(93,121)	(98,952)	-6%	(197,900)	0	47%
11- 57472	Less WW Allocation: Payroll Taxes	(2,758)	(3,000)	-8%	(6,000)	0	46%
<b>TOTAL EMPLOYEE SALARIES AND BENEFITS</b>		<b>474,263</b>	<b>422,294</b>	<b>12%</b>	<b>844,600</b>	<b>488,940</b>	<b>56%</b>
<b>OTHER OPERATING EXPENSES</b>							
11- 57302	Transportation (Vehicles)-Supplies/Repairs	938	1,374	-32%	2,750	1,812	34% Purchased as needed.
11- 57303	Transportation (Vehicles)-Fuel	4,893	4,050	21%	8,100	3,207	60% ✓
11- 57312	Tool/Work Equipment-Supplies/Repairs	6,147	1,500	310%	3,000	0	205% Leak detection listening device \$4,174.
11- 57313	Tool/Work Equipment-Fuel	296	198	49%	400	104	74% Purchased as needed.
11- 57320	Uniforms	366	513	-29%	513	147	71% Purchased for field crew.
11- 57321	Uniform Reimbursement	187	252	-26%	500	313	37% Reimbursed as receipts are submitted.
11- 57350	Safety Supplies	755	384	97%	1,250	495	60% ✓
11- 57351	Safety Boot Reimbursement	191	198	-4%	400	209	48% ✓
<b>TOTAL OTHER OPERATING EXPENSES</b>		<b>13,773</b>	<b>8,469</b>	<b>63%</b>	<b>16,913</b>	<b>6,287</b>	<b>81%</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>852,782</b>	<b>954,470</b>	<b>-11%</b>	<b>1,862,695</b>	<b>1,131,792</b>	<b>46%</b>
<b>TOTAL OPERATING INCOME (LOSS)</b>		<b>167,480</b>	<b>5,723</b>	<b>-255%</b>	<b>(65,681)</b>	<b>(349,994)</b>	<b>-255%</b>



Account Number	Description	Actual YTD 12/31/2019	Budget YTD 12/31/2019	Variance YTD 12/31/2019	Board Approved FY 19/20	Remaining as of 12/31/2019	Percent of budget YTD
<b>NON-OPERATING REVENUE</b>							
11- 49200	Interest Earnings (In-house)	26,849	28,698	-6%	57,400	30,551	47% ✓
11- 49220	GAAP Revenue Offset (for Fair Market Value)	(2,004)	0	0%	0	2,004	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
	<b>TOTAL NON-OPERATING REVENUE</b>	<b>24,845</b>	<b>28,698</b>		<b>57,400</b>	<b>32,555</b>	<b>43%</b>
<b>NON-OPERATING EXPENSE</b>							
11- 59400	Asset Retirement Loss	29,366	10,002	194%	20,000	0	147% Capitalization threshold increase.
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>29,366</b>	<b>10,002</b>		<b>20,000</b>	<b>0</b>	
	<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<b>(4,522)</b>	<b>18,696</b>		<b>37,400</b>	<b>32,555</b>	
	<b>NET INCOME (UNRESTRICTED)</b>	<b>162,958</b>	<b>24,419</b>		<b>(28,281)</b>	<b>(317,439)</b>	<b>-576%</b>
<b>CAPITAL CONTRIBUTIONS</b>							
11- 42320	Developer Connection Charges	0	0	0%	0	0	0% Connection Fees (restricted revenue) are not budgeted.
11- 49310	Contributed Capital	0	0	0%	0	0	0%
	<b>TOTAL CAPITAL CONTRIBUTIONS</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
	<b>CHANGE IN NET POSITION</b>	<b>162,958</b>	<b>24,419</b>		<b>(28,281)</b>	<b>(317,439)</b>	<b>-576%</b>



VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
**WASTEWATER OPERATING BUDGET**  
 FISCAL YEAR 2019 - 2020

50% 6 of 12 months completed

Account Number	Description	Actual YTD 12/31/2019	Budget YTD 12/31/2019	Variance YTD 12/31/2019	Board Approved FY 19/20	Remaining as of 12/31/2019	5.13" Fiscal YTD rainfall	
							Percent of budget YTD	Percent of budget YTD
<b>OPERATING REVENUES</b>								
12- 41100	Residential	661,524	654,498	1%	1,308,997	647,473	51%	✓
12- 41200	Commercial/Multi-family Dwelling	172,975	172,932	0%	345,864	172,888	50%	✓
12- 42330	CWIP Inspection Fees	0	0	0%	0	0	0%	
<b>TOTAL OPERATING REVENUE</b>		<b>834,499</b>	<b>827,430</b>		<b>1,654,861</b>	<b>820,361</b>	<b>50%</b>	
<b>OPERATING EXPENSES</b>								
<b>PUMPING</b>								
12- 52112	Supplies/Repairs-Pumping Equipment	1,771	1,170	51%	2,341	570	76%	Contingency budget.
12- 52113	Supplies/Repairs - Pumping Computer Equip.	463	1,878	-75%	3,750	3,287	12%	Contingency budget.
12- 52300	Purchased Power	4,069	4,002	2%	8,000	3,931	51%	✓
12- 52310	Generator Fuel	250	252	-1%	500	250	50%	✓
<b>TOTAL PUMPING</b>		<b>6,552</b>	<b>7,302</b>	<b>-10%</b>	<b>14,591</b>	<b>8,038</b>	<b>45%</b>	
<b>WASTEWATER TREATMENT</b>								
12- 53105 1	Wastewater Treatment - LRWRP	302,019	300,000	1%	600,000	297,981	50%	
<b>TOTAL WASTEWATER TREATMENT</b>		<b>302,019</b>	<b>300,000</b>	<b>1%</b>	<b>600,000</b>	<b>297,981</b>	<b>50%</b>	
<b>WASTEWATER COLLECTION</b>								
12- 54103	Waste Discharge Fee	2,381	2,300	4%	2,300	0	104%	SWRCB Waste Discharge Fee paid for year.
12- 54222	Supplies/Repairs-Mains	72	15,000	-100%	30,000	29,928	0%	Purchased as needed.
12- 54232	Supplies/Repairs-Services	0	1,248	-100%	2,500	2,500	0%	Purchased as needed.
<b>TOTAL WASTEWATER COLLECTION</b>		<b>2,453</b>	<b>18,548</b>	<b>-87%</b>	<b>34,800</b>	<b>32,428</b>	<b>7%</b>	
<b>CUSTOMER ACCOUNTS</b>								
12- 55102	Operating Supplies	1,483	2,922	-49%	5,840	4,357	25%	Billing stock not yet purchased.
12- 55104	Utility Services	2,211	2,298	-4%	4,600	2,389	48%	✓
12- 55105	Contract Services	11,664	13,548	-14%	27,100	15,436	43%	✓
12- 55106	Postage	2,450	4,104	-40%	8,213	5,763	30%	Purchased as needed.
12- 55117	Credit & Collection	0	0	0%	0	0	0%	
12- 55200	Uncollectible Accounts	937	1,248	-25%	2,500	1,563	37%	Bad debts offset by uncollectible received.
<b>TOTAL CUSTOMER ACCOUNTS</b>		<b>18,744</b>	<b>24,120</b>	<b>-22%</b>	<b>48,253</b>	<b>29,508</b>	<b>39%</b>	

Account Number	Description	Actual YTD 12/31/2019	Budget YTD 12/31/2019	Variance YTD 12/31/2019	Board Approved FY 19/20	Remaining as of 12/31/2019	Percent of budget YTD
12- 56301	INSURANCE	16,045	13,950	15%	16,100	55	100%
	Property/General Liability Insurance	16,045	13,950	15%	16,100	55	100%
	TOTAL INSURANCE	16,045	13,950	15%	16,100	55	100%
	ADMINISTRATIVE & GENERAL						
12- 56202	Office Supplies	869	1,500	-42%	3,000	2,131	29% Purchased as needed.
12- 56204	Utility Services-Office	2,411	2,670	-10%	5,338	2,927	45% ✓
12- 56205	Contract Services - Office	3,931	3,768	4%	7,530	3,599	52% ✓
12- 56206	Postage	124	198	-37%	400	276	31% Purchased as needed.
12- 56208	Professional Services	2,185	5,706	-62%	11,408	9,223	19% Legal counsel contingency.
12- 56209	Memberships & Dues	4,890	3,710	32%	5,420	531	90% Follows membership renewal schedule.
12- 56210	Travel Expense	5,633	2,166	160%	8,675	3,043	65% 56210 and 56210-1 combined.
12- 56210 1	Travel Expense - Reimburse Employee		2,166				
12- 56211	Subscriptions & Books	128	246	-48%	488	360	26% Purchased as needed.
12- 56213	Office Equipment Rentals	319	448	-29%	895	576	36% Purchased as needed.
12- 56214	Other	996	1,314	-24%	2,625	1,629	38% Purchased as needed.
12- 56215	LAFCO Mandatory Fees - AB2838	1,305	1,700	-23%	1,700	396	77% LAFCO fee paid for year.
12- 56217	Director's Expense	1,974	4,036	-51%	9,975	8,001	20% 56217 and 56217-1 combined. Includes director salary.
12- 56217 1	Director's Expense - Reimburse Director		1,889				
12- 56704	Utility Services-General Plant	1,939	2,400	-19%	4,800	2,861	40% ✓
12- 56705	Contract Services - General Plant	5,900	8,610	-31%	17,223	11,322	34% Purchased as needed.
12- 56712	Supplies & Repairs - General Plant	2,197	4,128	-47%	8,250	6,053	27% Purchased as needed.
12- 56713	Supplies & Repairs - Computer Equipment	1,601	1,314	22%	2,625	1,024	61% Purchased as needed.
12- 56714	Supplies & Repairs - Furniture & Equipment	154	624	-75%	1,250	1,096	12% Purchased as needed.
12- 57110	Depreciation	110,736	25,250	339%	50,500	0	219% Water/Wastewater reallocation; capitalization threshold increase.
	TOTAL ADMINISTRATIVE & GENERAL	147,289	73,843	99%	142,100	55,047	104%
	EMPLOYEE SALARIES AND BENEFITS						
Various	Salaries	131,493	144,498	-9%	289,000	157,507	45% ✓
	Benefits						
12- 56410	Educational	0	0	0%	0	0	0%
12- 56450	CWIP Contra Account	0	0	0%	0	0	0%
	Payroll Taxes						
12- 57463	Worker's Compensation	2,806	4,002	-30%	8,000	5,194	35%
12- 57464	Employee Benefits	93,121	98,952	-6%	197,900	104,779	47%
12- 57472	Payroll Taxes	2,758	3,000	-8%	6,000	3,242	46%
	TOTAL EMPLOYEE SALARIES AND BENEFITS	230,179	250,452	-8%	500,900	270,721	46%

Account Number	Description	Actual YTD 12/31/2019	Budget YTD 12/31/2019	Variance YTD 12/31/2019	Board Approved FY 19/20	Remaining as of 12/31/2019	Percent of budget YTD
<b>OTHER OPERATING EXPENSES</b>							
12- 57302	Transportation (Vehicles)-Supplies/Repairs	938	1,374	-32%	2,750	1,812	34% Purchased as needed.
12- 57303	Transportation (Vehicles)-Fuel	4,893	4,050	21%	8,100	3,207	60% ✓
12- 57312	Tool/Work Equipment-Supplies/Repairs	2,053	3,000	-32%	6,000	3,947	34% Purchased as needed.
12- 57313	Tool/Work Equipment-Fuel	296	138	114%	275	0	107% Purchased as needed.
12- 57320	Uniforms	366	513	-29%	513	147	71% Purchased for field crew.
12- 57321	Uniform Reimbursement	100	252	-60%	500	400	20% Reimbursed as receipts are submitted.
12- 57350	Safety Supplies	755	474	59%	1,250	1,495	60% ✓
12- 57351	Safety Boot Reimbursement	191	198	-4%	400	209	48% ✓
	<b>TOTAL OTHER OPERATING EXPENSES</b>	<b>9,592</b>	<b>9,999</b>	<b>-4%</b>	<b>19,788</b>	<b>10,216</b>	<b>48%</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>732,874</b>	<b>698,214</b>		<b>1,376,531</b>	<b>703,994</b>	<b>53%</b>
	<b>TOTAL OPERATING INCOME (LOSS)</b>	<b>101,625</b>	<b>129,217</b>		<b>278,330</b>	<b>116,367</b>	<b>37%</b>
	<b>NON-OPERATING REVENUE</b>						
12- 49200	Interest Earnings (In-house)	63,837	56,598	13%	113,200	49,363	56% ✓
12- 49201	Interest Earnings (WCRF)	17,043	4,350	292%	8,700	(8,343)	196% FY19 WCRF Interest earned.
12- 49220	GAAP Revenue Offset (for Fair Market Value)	(4,294)	0	0%	0	4,294	0% Fair Market Value adjustment.
12- 49700	State Mandates	0	0	0%	0	0	0% Unbudgeted
	<b>TOTAL NON-OPERATING REVENUE</b>	<b>76,585</b>	<b>60,948</b>		<b>121,900</b>	<b>45,315</b>	<b>63%</b>
	<b>NON-OPERATING EXPENSE</b>						
12- 59400	Asset Retirement Loss	3,170	0	0%	0	(3,170)	0% Unbudgeted. Retirement of assets offset by sale income.
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>3,170</b>	<b>0</b>		<b>0</b>	<b>(3,170)</b>	<b>100%</b>
	<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<b>73,415</b>	<b>60,948</b>		<b>121,900</b>	<b>48,485</b>	<b>60%</b>
	<b>NET INCOME (UNRESTRICTED)</b>	<b>175,041</b>	<b>190,165</b>		<b>400,230</b>	<b>164,852</b>	<b>44%</b>

Account Number	Description	Actual YTD 12/31/2019	Budget YTD 12/31/2019	Variance YTD 12/31/2019	Board Approved FY 19/20	Remaining as of 12/31/2019	Percent of budget YTD
<b>CAPITAL CONTRIBUTIONS</b>							
12- 42320	Developer Connection Charges	0	0	0%	0	0	0%
12- 49310	Contributed Capital	0	0	0%	0	0	0%
<b>TOTAL CAPITAL CONTRIBUTIONS</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>CHANGE IN NET POSITION</b>		<b>175,041</b>	<b>190,165</b>		<b>400,230</b>	<b>164,852</b>	<b>44%</b>

0% Connection Fees (restricted revenue) are not budgeted.

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 LRWRP UPGRADE OPERATING BUDGET  
 FISCAL YEAR 2019 - 2020

50% 6 of 12 months completed

5.13" Fiscal YTD rainfall

Account Number	Description	Actual YTD 12/31/2019	Budget YTD 12/31/2019	Variance YTD 12/31/2019	Board Approved FY 19/20	Remaining as of 12/31/2019	Percent of budget YTD	
<b>OPERATING REVENUES</b>								
12- 41700	LRWRP Upgrade charges	625,783	537,544	16%	1,085,947	460,164	58%	58% Now collected through Santa Barbara County: December, April, June.
<b>TOTAL OPERATING REVENUE</b>		<b>625,783</b>	<b>537,544</b>		<b>1,085,947</b>	<b>460,164</b>	<b>58%</b>	
<b>OPERATING EXPENSES</b>								
12- 53105 2	Wastewater Treatment - Plant Lease - WCRF	54,061	124,998	-57%	250,000	195,939	22%	Floradale Bridge Transmission Line Design not yet invoiced
12- 25220	LRWRP Debt Service - SRF	0	0	0%	741,091	741,091	0%	
12- 57110	Depreciation	245,202	245,202	0%	490,403	245,201	50%	✓
<b>TOTAL OPERATING EXPENSES</b>		<b>299,263</b>	<b>370,200</b>		<b>1,481,494</b>	<b>1,182,231</b>	<b>20%</b>	
<b>NON-OPERATING EXPENSE</b>								
12- 59120	LRWRP Upgrade Interest Expense	0	0	0%	0	0	0%	Unbudgeted.
<b>TOTAL NON-OPERATING EXPENSES</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>100%</b>	
<b>NET INCOME</b>		<b>326,520</b>	<b>167,345</b>		<b>(395,547)</b>	<b>(722,067)</b>	<b>-83%</b>	
<b>CHANGE IN NET POSITION</b>		<b>326,520</b>	<b>167,345</b>		<b>(395,547)</b>	<b>(722,067)</b>	<b>-83%</b>	





## DRAFT Work Plan – Club House Road Entrance Beautification

PHASE	RESPONSIBLE PARTIES	SOURCE OF FUNDS	BUDGET
<b>1 Preliminary Site Work</b> - Grading - Rocks - Water service	Rudge & The Mission Club grounds crew Garner & VVCSD field crew Mostly labor and equipment	VVCSD (Insurance settlement)	\$500
<b>2 Wall Work</b> - Stucco and color - Cap stone	The Mission Club contractor (Michael Zazueta) and grounds crew	The Mission Club	\$8,000
<b>3 Letters</b> - Cast aluminum 10" & 8" - Duranodic Bronze color - Palatino Semi Bold font	Stassi, Barget Signs of Success, Inc.	Donations	\$4,000
<b>4 Landscaping</b> Conceptual Native Landscape Plan prepared by Althouse and Meade	Contrerases, Rudge, Glasgow, Redmon, & Stassi - Add topsoil - Purchase trees and plants from Manzanita Nursery - Prepare and fertilize soil - Plant trees and plants	Donations	\$4,000
<b>5 Initial Maintenance</b> Through 12/31/2021	Contrerases, Rudge, Glasgow, Redmon, & Stassi - Ensure adequate water - Fertilize, as needed - Remove weeds and rake area - Prune vegetation	VVCSD (Insurance settlement)	\$1,700
<b>6 Future Maintenance</b> After 1/1/2022	The Mission Club grounds crew VVCSD field crew	The Mission Club VVCSD	— —
		<b>Total</b>	<b>\$18,200</b>

