

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

Water System:

Buy-in Fee (residential per house, bulk-residential per SFE):	\$5,473.00
Capital Plan Share (per connection):	2,093.00
Water Capacity Charge (all parcels)	<u>\$7,566.00</u>

APN Specific Water Fee (per connection):

Booster Station #4 Service Area	\$537.00
Booster Station #5 Service Area	\$537.00

Water Conservation In-lieu Fee (per SFE): **\$4,300.00**

Wastewater System:

Buy-in Fee (residential per house, bulk-residential per SFE):	\$8,819.00
Capital Plan Share (per connection):	253.00
Wastewater Capacity Charge (all parcels)	<u>\$9,072.00</u>

APN Specific Wastewater Fee (per connection):

Lift Station #1 Service Area	\$567.00
Lift Station #2 Service Area	\$840.00

Date adopted: September 1, 2026

Date in effect: October 31, 2026

Meter Size	Flow Rate (USGPM)	Factor	Water Buy-in	Water Capital	Water Capacity Charge	Wastewater Buy-in	Wastewater Capital	Wastewater Capacity Charge
5/8" x 3/4"	20	1	5,473	2,093	7,566	8,819	253	9,072
3/4"	30	1.5	8,209	2,093	10,302	13,229	253	13,482
1"	50	2.5	13,682	2,093	15,775	22,048	253	22,301
1-1/2"	100	5	27,365	2,093	29,458	44,097	253	44,350
2"	160	8	43,783	2,093	45,876	70,555	253	70,808
3"	350	17.5	95,776	2,093	97,869	154,339	253	154,592
4"	400	20	109,459	2,093	111,552	176,387	253	176,640
6"	900	45	246,282	2,093	248,375	396,871	253	397,124
8"	1200	60	328,376	2,093	330,469	529,161	253	529,414
10"	1500	75	410,470	2,093	412,563	661,451	253	661,704
12"	2000	100	547,294	2,093	549,387	881,935	253	882,188

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

	Water	Wastewater
Capital Assets Replacement Cost	26,406,663	47,400,418
less Depreciation	(12,361,621)	(18,523,366)
less Contributed Capital	(4,554,395)	(14,118,561)
System Buy-In Cost Basis for Consideration (Worksheet B, D)	9,490,648	14,758,492
plus Cash Reserves	3,360,157	10,477,039
less Long-Term Debt	0	(2,223,342)
plus CWIP	573,731	36,480
Adjustments to System Buy-In Cost Basis for Consideration (Worksheet C, E)	3,933,888	8,290,177
Total Cost Basis for Existing Capital Facilities/Equipment (Worksheet C, E)	13,424,536	23,048,669
Percent Allocated to Future Services (Worksheet C, E)	0	0
Amount Allocated to Future Services	832,838	1,342,074
Number of Future Services (Worksheet A)	161	161
Base Fee (Worksheet H, I)	5,173	8,336
Administrative Fee (Worksheet J)	300	483
Total Buy-in Fee (Worksheet K, L)	\$5,473	\$8,819
Total Capital Projects (Worksheet F, G)	5,251,716	823,497
Amount Allocated to Future Services (Worksheet F, G, L, M)	724,959	55,039
less Contributed Capital (Worksheet F, G)	(406,548)	(16,420)
Cost Basis for System Development Charge Component (Worksheet H, I)	318,411	38,620
Number of Future Services (Worksheet A)	161	161
Base Fee (Worksheet H, I)	1,978	240
Administrative Fee (Worksheet J)	115	14
Capital Plan Share (Worksheet K, L)	\$2,093	\$254

Demographic Statistic	Existing Total (2026)	Projected Service Total	Total Change (Cumulative)	Annualized Change (Per Year, 5 Years)
Single Family Equivalent Units:				
Water	2,653 [a]	2,814 [d]	161 6.1%	32 0.3%
Wastewater	2,604 [a]	2,765 [d]	161 6.2%	32 0.3%

Proportionate Allocation Factor	Existing Services	Future Services
Water Equivalent Service Units	94.28%	5.72%
Wastewater Equivalent Svc. Units	94.18%	5.82%

Notes:

[a] Vandenberg Village CSD listing of single family equivalents by development/parcel as of June 2026

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

Single Family Equivalents		Water	Wastewater
<i>Existing</i>	FM-CL-COUN	2,653	2,604
<i>Oak Hills Estates</i>	097-371-010	29	29
<i>Ebberts</i>	097-371-041	21	21
<i>Commercial</i>	097-371-070	1	1
<i>Park and Playground</i>	097-371-071	1	1
<i>Hotel and Housing</i>	097-371-072	24	24
<i>Apollo Road</i>	097-371-075	79	79
<i>Commercial</i>	097-590-003	1	1
<i>Oak Hill Drive</i>	097-720-027	1	1
<i>Villas on Oak Hill</i>	097-730-021	-	-
<i>Oak Hill Drive</i>	097-990-012	1	1
<i>Moonglow Road</i>	098-007-004	1	1
<i>Club House Court</i>	098-016-010	1	1
<i>Falcon Crest Drive</i>	098-017-016	1	1
<i>Future Services</i>		161	161
		2,814	2,765
Count @ 6/11/26			
Residential		2,444	2,444
Commercial		70	35
Irrigation		14	-
School		3	3
Apartments	305 0.25	76	76
Condominiums	185 0.25	46	46
	490	2,653	2,604

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
Land:																
Land at Site 2	2,000	-	-	-	1988	6,152	-	-	6,152	0.00%	94.28%	5.72%	e	-	5,800	352
Land at Lot 54	185,000	-	-	176,613	2016	248,761	-	237,484	11,278	0.00%	94.28%	5.72%	e	-	10,632	645
Land at 3745 Constellation Road	335,000	-	-	37,649	2015	464,061	-	52,153	411,908	0.00%	94.28%	5.72%	e	-	388,341	23,567
Other Land Rights/Easements	100,000	-	-	-	1988	307,614	-	-	307,614	0.00%	94.28%	5.72%	e	-	290,014	17,600
Water Rights	650,000	-	-	-	1988	1,999,489	-	-	1,999,489	0.00%	94.28%	5.72%	e	-	1,885,090	114,399
Source of Supply Plant - Wells & Springs:																
Well 3A - 600 ft	62,252	65,365	62,252	-	1978	311,732	311,732	-	-	0.00%	94.28%	5.72%	e	-	-	-
223 ft outer column	18,246	19,158	18,246	-	2014	25,866	25,866	-	-	0.00%	94.28%	5.72%	e	-	-	-
120 ft inner column	10,300	7,210	7,210	-	2018	12,943	9,060	-	3,883	0.00%	94.28%	5.72%	e	-	3,661	222
120 ft inner column	21,980	7,116	7,116	-	2022	23,491	7,605	-	15,886	0.00%	94.28%	5.72%	e	-	14,977	909
Well 1B - 683 ft	85,889	90,183	85,889	-	1985	284,612	284,612	-	-	0.00%	94.28%	5.72%	e	-	-	-
40 ft SS outer column	6,240	6,552	6,240	-	2000	13,944	13,944	-	-	0.00%	94.28%	5.72%	e	-	-	-
10 ft outer column assembly	1,500	1,575	1,500	-	2012	2,240	2,240	-	-	0.00%	94.28%	5.72%	e	-	-	-
30 ft inner column	992	1,041	992	-	2012	1,481	1,481	-	-	0.00%	94.28%	5.72%	e	-	-	-
40 ft inner column, 40 ft outer column	7,267	5,850	5,850	-	2017	9,408	7,574	-	1,835	0.00%	94.28%	5.72%	e	-	1,730	105
60' Coated Outer Column	8,900	1,113	1,113	-	2024	9,116	1,140	-	7,977	0.00%	94.28%	5.72%	e	-	7,520	456
20' SS Outer Column	8,337	1,042	1,042	-	2024	8,540	1,067	-	7,472	0.00%	94.28%	5.72%	e	-	7,045	428
100' Coated Inner Column	8,662	1,083	1,083	-	2024	8,873	1,109	-	7,764	0.00%	94.28%	5.72%	e	-	7,320	444
Transducer, piping, head nipple	4,355	544	544	-	2024	4,461	558	-	3,903	0.00%	94.28%	5.72%	e	-	3,680	223
Well 3B - 530 ft	79,429	83,400	79,429	-	1987	250,601	250,601	-	-	0.00%	94.28%	5.72%	e	-	-	-
80 ft outer column	5,715	6,001	5,715	-	1994	14,691	14,691	-	-	0.00%	94.28%	5.72%	e	-	-	-
20 ft outer column	3,280	3,444	3,280	-	2004	6,408	6,408	-	-	0.00%	94.28%	5.72%	e	-	-	-
102 ft outer column	24,804	26,044	24,804	-	2008	41,492	41,492	-	-	0.00%	94.28%	5.72%	e	-	-	-
180 ft inner column	15,485	16,259	15,485	-	2014	21,951	21,951	-	-	0.00%	94.28%	5.72%	e	-	-	-
40 ft inner column	15,928	11,428	11,428	-	2018	20,016	14,361	-	5,654	0.00%	94.28%	5.72%	e	-	5,331	324
Descale Well 3B	12,527	8,988	8,988	-	2018	15,742	11,295	-	4,447	0.00%	94.28%	5.72%	e	-	4,193	254
Source of Supply - Standby Power:	-	-	-	-												
Pump Structures & Improvements:																
Site 1 - 250HP Booster Pmp Bldg-Bldg.Rplc.Proj.	4,609	2,890	2,890	-	2000	10,298	6,457	-	3,841	0.00%	94.28%	5.72%	e	-	3,621	220
Site 1 - Booster Sta. 1 Bldg. Repl. Project	181,496	118,351	118,351	-	1999	416,403	271,530	-	144,874	0.00%	94.28%	5.72%	e	-	136,585	8,289
Site 1 - Booster Sta. 1 Rain Gutters	480	40	40	-	2022	513	43	-	470	0.00%	94.28%	5.72%	e	-	443	27
Site 1 - Chemical Pump Room	22,416	6,725	6,725	-	2013	32,639	9,792	-	22,848	0.00%	94.28%	5.72%	e	-	21,540	1,307
Site 1 - Chemical Tank Room	24,837	7,451	7,451	-	2013	36,164	10,849	-	25,315	0.00%	94.28%	5.72%	e	-	23,866	1,448
Site 1 - Chemical Tank Retaining Wall	33,325	9,997	9,997	-	2013	48,523	14,557	-	33,966	0.00%	94.28%	5.72%	e	-	32,023	1,943
Site 1 - Chemical Tank Canopy	2,190	648	648	-	2013	3,189	943	-	2,246	0.00%	94.28%	5.72%	e	-	2,117	128
Site 1 - Generator Building - Bldg Rplcmt Project	1,603	1,005	1,005	-	2000	3,582	2,246	-	1,336	0.00%	94.28%	5.72%	e	-	1,259	76
Site 1 - Generator Building - Roof, Rain Gutters	1,843	154	154	-	2022	1,969	164	-	1,805	0.00%	94.28%	5.72%	e	-	1,702	103
Site 1 - Generator Canopy Footings	2,351	843	843	-	2011	3,604	1,291	-	2,312	0.00%	94.28%	5.72%	e	-	2,180	132
Site 1 - Generator Cover	6,454	2,313	2,313	-	2011	9,891	3,544	-	6,347	0.00%	94.28%	5.72%	e	-	5,984	363
Site 1 - Security System - Booster Sta. 1 Bldg.	2,396	2,396	2,396	-	1999	5,497	5,497	-	-	0.00%	94.28%	5.72%	e	-	-	-
Site 1 - Well 1B Pump Building - Bldg Rplcmt Project	2,218	1,391	1,391	-	2000	4,957	3,109	-	1,848	0.00%	94.28%	5.72%	e	-	1,742	106
Site 1 - Well 1B Pump Building - Roof, Rain Gutter	1,843	154	154	-	2022	1,969	164	-	1,805	0.00%	94.28%	5.72%	e	-	1,702	103
Site 1 - Covered Storage Area	12,845	3,800	3,800	-	2013	18,703	5,533	-	13,170	0.00%	94.28%	5.72%	e	-	12,416	754
Site 3 - Control Building - Bldg.Rplcmt Project	14,248	8,965	8,965	-	2000	31,839	20,032	-	11,807	0.00%	94.28%	5.72%	e	-	11,131	676
Site 3 - Control Building - Roof, Rain Gutter	5,159	430	430	-	2022	5,514	459	-	5,054	0.00%	94.28%	5.72%	e	-	4,765	289
Site 3 - Well 3A Building - Bldg.Rplcmt Project	2,228	1,402	1,402	-	2000	4,978	3,132	-	1,846	0.00%	94.28%	5.72%	e	-	1,740	106
Site 3 - Well 3A Building - Roof, Rain Gutter	1,843	154	154	-	2022	1,969	164	-	1,805	0.00%	94.28%	5.72%	e	-	1,702	103
Site 3 - Well 3B Building - Bldg. Rplcmt Project	2,320	1,460	1,460	-	2000	5,184	3,262	-	1,922	0.00%	94.28%	5.72%	e	-	1,812	110
Site 3 - Well 3B Building - Roof, Rain Gutter	1,843	154	154	-	2022	1,969	164	-	1,805	0.00%	94.28%	5.72%	e	-	1,702	103
B/S 4 - Enclosure, Fencing	7,038	1,804	1,804	-	2015	9,750	2,498	-	7,251	0.00%	94.28%	5.72%	e	-	6,837	415
B/S 5 - Enclosure	3,916	865	865	-	2016	5,266	1,163	-	4,103	0.00%	94.28%	5.72%	e	-	3,868	235
Pumping Equipment:																
Site 1 - Booster Station 1 Pumps/Motors	4,227	3,805	3,805	-	1975	26,567	23,910	-	2,657	0.00%	94.28%	5.72%	e	-	2,505	152
Site 1 - Booster Station 1 Pump & Manifold Replace. Proj.	102,025	91,823	91,823	-	1995	259,232	233,309	-	25,923	0.00%	94.28%	5.72%	e	-	24,440	1,483

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
Site 1 - Booster pump maintenance - 100hp	3,158	872	872	-	2017	4,089	1,128	-	2,960	0.00%	94.28%	5.72%	e	-	2,791	169
Site 1 - Booster pump maintenance - 75hp	8,305	4,285	4,285	-	2011	12,729	6,568	-	6,161	0.00%	94.28%	5.72%	e	-	5,808	352
Site 1 - Booster pump maintenance - 75hp	9,201	4,472	4,472	-	2012	13,741	6,678	-	7,063	0.00%	94.28%	5.72%	e	-	6,659	404
Site 1 - Well 1B motor - 100 HP @ 1800 RPM	4,743	4,269	4,269	-	1985	15,718	14,146	-	1,572	0.00%	94.28%	5.72%	e	-	1,482	90
Site 1 - Well 1B motor - 100 HP @ 1800 RPM Rehab	2,466	111	111	-	2024	2,526	114	-	2,412	0.00%	94.28%	5.72%	e	-	2,274	138
Site 1 - Well 1B SS bowl assembly & impellers	21,093	949	949	-	2024	21,606	972	-	20,634	0.00%	94.28%	5.72%	e	-	19,453	1,181
Site 1 - Soft Start - Booster Pump	4,293	1,172	1,172	-	2017	5,558	1,517	-	4,041	0.00%	94.28%	5.72%	e	-	3,810	231
Site 1 - Soft Start - Booster Pump #2	4,462	924	924	-	2019	5,499	1,138	-	4,361	0.00%	94.28%	5.72%	e	-	4,111	249
Site 1 - Soft Start - Booster Pump #3	4,462	924	924	-	2019	5,499	1,138	-	4,361	0.00%	94.28%	5.72%	e	-	4,111	249
Site 1 - Well 1B Meter	12,381	4,420	4,420	-	2015	17,151	6,123	-	11,028	0.00%	94.28%	5.72%	e	-	10,397	631
Site 1 - Well 1B Soft Start	4,903	1,250	1,250	-	2018	6,162	1,571	-	4,590	0.00%	94.28%	5.72%	e	-	4,328	263
Site 3 - Well 3A Pump - 150hp @ 1800 rpm	34,553	18,482	18,482	-	1983	118,133	63,187	-	54,946	0.00%	94.28%	5.72%	e	-	51,803	3,144
Site 3 - Well 3A Soft Start	13,306	5,109	5,109	-	2014	18,862	7,243	-	11,619	0.00%	94.28%	5.72%	e	-	10,954	665
Site 3 - Well 3A Meter	13,525	4,828	4,828	-	2015	18,736	6,689	-	12,047	0.00%	94.28%	5.72%	e	-	11,358	689
Site 3 - Well 3B Pump	12,038	10,834	10,834	-	1987	37,980	34,182	-	3,798	0.00%	94.28%	5.72%	e	-	3,581	217
Site 3 - Well 3B Extension - 8" epoxy piping	2,956	2,660	2,660	-	1991	8,499	7,649	-	850	0.00%	94.28%	5.72%	e	-	801	49
Site 3 - Well 3B Pump Bowls	9,836	2,420	2,420	-	2018	12,360	3,041	-	9,320	0.00%	94.28%	5.72%	e	-	8,786	533
Site 3 - Well 3B Soft Start	4,396	686	686	-	2021	5,036	786	-	4,251	0.00%	94.28%	5.72%	e	-	4,007	243
Site 3 - Well 3B Soft Start	8,930	750	750	-	2023	9,293	781	-	8,512	0.00%	94.28%	5.72%	e	-	8,025	487
Site 3 - Well 3B Meter	6,763	2,415	2,415	-	2015	9,369	3,345	-	6,024	0.00%	94.28%	5.72%	e	-	5,680	345
B/S 3 - Rehab 100hp 1800rpm motor	3,681	972	972	-	2018	4,626	1,221	-	3,405	0.00%	94.28%	5.72%	e	-	3,210	195
B/S 4 - Pump, Motor, VFD	22,702	8,377	8,377	-	2015	31,448	11,604	-	19,844	0.00%	94.28%	5.72%	e	-	18,708	1,135
B/S 4 - 4" Ultra Mag Flow Meter	3,133	1,899	1,899	-	2008	5,241	3,176	-	2,065	0.00%	94.28%	5.72%	e	-	1,947	118
B/S 5 - 4" Ultra Mag Flow Meter	3,133	1,899	1,899	-	2008	5,241	3,176	-	2,065	0.00%	94.28%	5.72%	e	-	1,947	118
B/S 5 - Pump, Motor, VFD	37,574	11,949	11,949	-	2016	50,525	16,067	-	34,458	0.00%	94.28%	5.72%	e	-	32,486	1,971
B/S 5 - Install transfer switch & connector	2,885	710	710	-	2018	3,625	892	-	2,734	0.00%	94.28%	5.72%	e	-	2,577	156
2 ea Pressure Reducing Stations - contributed capital-Prov Land	79,920	44,116	44,116	79,920	2010	126,261	69,696	126,261	-	0.00%	94.28%	5.72%	e	-	-	-
Cla-val Stainless Steel Upgrade for Pressure Reducing Stations	7,887	2,200	2,200	-	2017	10,211	2,849	-	7,362	0.00%	94.28%	5.72%	e	-	6,941	421
Soft Start (backup)	4,948	297	297	-	2023	5,149	309	-	4,840	0.00%	94.28%	5.72%	e	-	4,563	277
Soft Start (backup)	5,479	296	296	-	2024	5,612	303	-	5,309	0.00%	94.28%	5.72%	e	-	5,005	304
Computer Equipment																
SCADA Controls for Chlorine Analyzer	760	684	684	-	2007	1,326	1,194	-	133	0.00%	94.28%	5.72%	e	-	125	8
SCADA Site 3 Controls	23,954	21,559	21,559	-	2014	33,958	30,562	-	3,396	0.00%	94.28%	5.72%	e	-	3,201	194
SCADA Tank 5 Solar Panel	9,025	7,987	7,987	-	2015	12,502	11,064	-	1,438	0.00%	94.28%	5.72%	e	-	1,355	82
SCADA Radio/Antennas-Site #5	4,293	3,703	3,703	-	2015	5,948	5,130	-	818	0.00%	94.28%	5.72%	e	-	771	47
SCADA Booster Station #4 and #5	37,894	29,273	29,273	-	2016	50,954	39,362	-	11,592	0.00%	25.00%	75.00%	e	-	2,898	8,694
SCADA Microtel Dialer - Model MDS-516 @ 70%	2,881	2,593	2,593	-	1993	7,687	6,918	-	769	0.00%	94.28%	5.72%	e	-	725	44
SCADA Operating System @ 70%	69,981	69,981	69,981	-	2007	122,120	122,120	-	-	0.00%	94.28%	5.72%	e	-	-	-
SCADA WIN 911 Software @ 70%	1,978	1,978	1,978	-	2009	3,208	3,208	-	-	0.00%	94.28%	5.72%	e	-	-	-
SCADA WIN 911 Installation & Setup @ 70%	2,195	2,195	2,195	-	2009	3,560	3,560	-	-	0.00%	94.28%	5.72%	e	-	-	-
SCADA Workstation @ 70%	8,746	8,746	8,746	-	2014	12,399	12,399	-	-	0.00%	94.28%	5.72%	e	-	-	-
SCADA Radio/Antennas-Office @ 70%	6,361	5,486	5,486	-	2015	8,811	7,600	-	1,212	0.00%	94.28%	5.72%	e	-	1,142	69
Pumping Equipment - Standby Power:																
Site 3 - 320kW Multiquip Generator	116,533	84,341	84,341	-	2009	189,024	136,806	-	52,218	0.00%	94.28%	5.72%	e	-	49,230	2,988
Water Treatment Equipment:																
Backwash - 12" Octave Meter	13,826	1,141	1,141	-	2024	14,162	1,168	-	12,993	0.00%	94.28%	5.72%	e	-	12,250	743
Chemical System - NaOCL and NaHSO3 Tanks	39,367	35,430	35,430	-	2013	57,320	51,588	-	5,732	0.00%	94.28%	5.72%	e	-	5,404	328
Chemical System - ProMinent NaOCL Pumps and two-pump wall skid	45,495	6,824	6,824	-	2020	55,157	8,274	-	46,883	0.00%	94.28%	5.72%	e	-	44,201	2,682
Chemical System - ProMinent Gamma NaHS03 Pump	1,851	1,513	1,513	-	1998	4,345	3,553	-	793	0.00%	94.28%	5.72%	e	-	747	45
Chemical System - Eye Wash/Shower Station	1,801	653	653	-	2013	2,622	951	-	1,672	0.00%	94.28%	5.72%	e	-	1,576	96
Chemical System - Chemical transfer pump	3,655	82	82	-	2025	3,655	82	-	3,573	0.00%	94.28%	5.72%	e	-	3,368	204
Chemical System - Backup Chemical pump	6,131	506	506	-	2024	6,280	518	-	5,762	0.00%	94.28%	5.72%	e	-	5,432	330
Chemical System - Sodium Bisulfite pump	1,259	721	721	-	2006	2,258	1,293	-	965	0.00%	94.28%	5.72%	e	-	910	55
Chemical System - Chlorine tank level	1,954	679	679	-	2013	2,845	989	-	1,856	0.00%	94.28%	5.72%	e	-	1,750	106
Chemical System - Bisulfite tank level	1,330	402	402	-	2015	1,843	557	-	1,285	0.00%	94.28%	5.72%	e	-	1,212	74
Filter System - 2 pre-mix vessels/filter vessel	103,153	92,837	92,837	-	1986	333,861	300,475	-	33,386	0.00%	94.28%	5.72%	e	-	31,476	1,910
Filter System - Replicate Filter Control Panel	2,995	2,253	2,253	-	2000	6,692	5,036	-	1,656	0.00%	94.28%	5.72%	e	-	1,562	95
Filter System - APCO Check Valve for Filter Pump/Motor	1,337	939	939	-	2002	2,843	1,998	-	846	0.00%	94.28%	5.72%	e	-	797	48
Filter System - Filter Peerless Pump/25 HP Motor	16,126	11,329	11,329	-	2002	34,288	24,087	-	10,201	0.00%	94.28%	5.72%	e	-	9,617	584

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)			[]	Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services		Exclude from Analysis	Existing Services	Future Services
Filter System - Filter Laterals	23,985	12,892	12,892	-	2007	41,855	22,497	-	19,358	0.00%	94.28%	5.72%	e	-	18,250	1,108
Filter System - VFD Control for Filter Pump motor	4,118	1,050	1,050	-	2017	5,331	1,359	-	3,971	0.00%	94.28%	5.72%	e	-	3,744	227
Filter System - Filter Media - Gravel, Sand & Anthracite	26,742	8,491	8,491	-	2014	37,910	12,036	-	25,873	0.00%	94.28%	5.72%	e	-	24,393	1,480
Filter System - 12" Octave Meter	12,936	3,590	3,590	-	2016	17,394	4,827	-	12,567	0.00%	94.28%	5.72%	e	-	11,848	719
Filter System - Rehab 25hp pump for Iron & Manganese filter	7,853	1,708	1,708	-	2018	9,868	2,146	-	7,722	0.00%	94.28%	5.72%	e	-	7,280	442
Transmission & Distribution Reservoirs/Standpipes:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Site 1 - Water Tank 500,000 Gallons	31,107	31,107	31,107	-	1960	524,774	524,774	-	-	0.00%	94.28%	5.72%	e	-	-	-
Site 1 - Tank 1 Rehabilitation	342,707	22,847	22,847	-	2022	366,268	24,418	-	341,850	0.00%	94.28%	5.72%	e	-	322,292	19,559
Site 1 to site 3 - 16" Pipe	69,611	31,180	31,180	15,000	2007	121,475	54,411	26,176	40,889	0.00%	80.00%	20.00%	g	-	32,711	8,178
Site 3 - Water Tank - 500,000 Gallons	58,480	58,480	58,480	-	1965	837,217	837,217	-	-	0.00%	94.28%	5.72%	e	-	-	-
Site 3 - Reline Tank 3 Interior	154,107	57,790	57,790	-	2010	243,465	91,299	-	152,165	0.00%	94.28%	5.72%	e	-	143,459	8,706
Site 3 - Tank 3 Rehabilitation	257,249	17,150	17,150	-	2022	274,935	18,329	-	256,606	0.00%	94.28%	5.72%	e	-	241,925	14,681
Site 5 - Reservoir 5A - purchased asset portion	293,089	236,303	236,303	-	1993	782,006	630,492	-	151,514	0.00%	94.28%	5.72%	e	-	142,845	8,669
Site 5 - Reservoir 5A - Ebberts contribution	535,420	431,682	431,682	535,420	1993	1,428,581	1,151,793	1,428,581	-	0.00%	94.28%	5.72%	e	-	-	-
Site 5 - Tank 5A Rehabilitation	83,717	5,581	5,581	-	2022	89,472	5,965	-	83,507	0.00%	94.28%	5.72%	e	-	78,730	4,778
Site 5 - Reservoir 5B - purchased asset portion	59,502	39,420	39,420	-	1999	136,514	90,440	-	46,074	0.00%	25.00%	75.00%	g	-	11,518	34,555
Site 5 - Reservoir 5B - developer contribution	212,506	140,785	140,785	212,506	1999	487,549	323,002	487,549	-	0.00%	25.00%	75.00%	g	-	-	-
Site 5 - Recoating Reservoir 5B Rafters	38,649	17,392	17,392	-	2007	67,444	30,350	-	37,094	0.00%	94.28%	5.72%	e	-	34,972	2,122
Site 5 - Tank 5B Rehabilitation	117,950	7,863	7,863	-	2022	126,060	8,404	-	117,656	0.00%	94.28%	5.72%	e	-	110,924	6,732
Transmission & Distribution Mains:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87,110 Mains (1959-1965)	227,025	180,358	180,358	-	1965	3,250,135	2,582,049	-	668,086	0.00%	94.28%	5.72%	e	-	629,862	38,224
9,244 LF Mains (1966-1974)	60,512	40,812	40,812	-	1974	416,425	280,854	-	135,571	0.00%	94.28%	5.72%	e	-	127,815	7,757
20,344 LF Mains (1975-1980)	171,997	102,243	102,243	-	1980	738,628	439,073	-	299,555	0.00%	94.28%	5.72%	e	-	282,416	17,139
12,463 LF Mains (1981-1987)	104,473	52,353	52,353	-	1987	329,616	165,175	-	164,441	0.00%	94.28%	5.72%	e	-	155,033	9,408
1,600 LF Mains Tract 14198 Vand. Patti	20,073	8,653	8,653	19,748	1993	53,557	23,088	52,692	-	0.00%	94.28%	5.72%	e	-	-	-
Valve Replacement Project (southside)	16,744	7,144	7,144	-	1993	44,674	19,061	-	25,613	0.00%	94.28%	5.72%	e	-	24,148	1,465
10.5 LF 8" DI Pipe & Fittings - 12" Rplcmt Proj.	2,459	883	883	-	1998	5,775	2,072	-	3,702	0.00%	94.28%	5.72%	e	-	3,490	212
296' of 12" D.I. Water Line - Site 1 (12" Rplcmt Proj.)	33,184	11,577	11,577	5,461	1999	76,134	26,562	12,529	37,043	0.00%	94.28%	5.72%	e	-	34,923	2,119
4900LF of 16" Water Line (reclass- 11-11171- Res. 5)	265,000	113,950	113,950	-	1993	707,060	304,035	-	403,024	0.00%	94.28%	5.72%	e	-	379,966	23,059
Tank #3 Bypass - Install 6' 10" main	4,265	1,403	1,403	-	2000	9,530	3,134	-	6,396	0.00%	94.28%	5.72%	e	-	6,030	366
Pipe Line Conversion - 8" to 10"	2,882	932	932	-	2001	6,316	2,042	-	4,274	0.00%	94.28%	5.72%	e	-	4,029	245
25LF of 12" bypass, 15LF of 10" for Tie-in to Filter Pump	7,492	2,322	2,322	-	2002	15,929	4,938	-	10,991	0.00%	94.28%	5.72%	e	-	10,362	629
2350 LF PVC Main/6" gate valve-Heritage Seniors	48,145	14,550	14,550	47,763	2002	102,365	30,937	101,552	-	0.00%	94.28%	5.72%	e	-	-	-
12" Water Main at 118 Oakmont Ave	24,961	5,686	5,686	-	2008	41,755	9,511	-	32,244	0.00%	94.28%	5.72%	e	-	30,399	1,845
13,494 LF 8" C900 main, blow-offs, dead-end caps-contributed capital-Prov Land	278,509	56,940	56,940	278,509	2010	440,001	89,956	440,001	-	0.00%	94.28%	5.72%	e	-	-	-
1,406 LF 6" C900 main-contributed capital-Prov Land	25,827	5,280	5,280	-	2010	40,803	8,342	-	32,461	0.00%	94.28%	5.72%	e	-	30,604	1,857
39 ea 8" Gate Valve w/box-contributed capital-Prov Land	34,110	6,974	6,974	-	2010	53,889	11,017	-	42,871	0.00%	94.28%	5.72%	e	-	40,418	2,453
21 ea 6" Gate Valve w/box-contributed capital-Prov Land	15,225	3,113	3,113	-	2010	24,053	4,918	-	19,136	0.00%	94.28%	5.72%	e	-	18,041	1,095
4,522 LF 8" C900 main, blow-offs, dead-end caps-contributed capital-Prov Land	113,971	16,716	16,716	113,971	2014	161,566	23,696	161,566	-	0.00%	94.28%	5.72%	e	-	-	-
1,093 LF 6" C900 main-contributed capital-Prov Land	18,588	2,726	2,726	-	2014	26,350	3,865	-	22,486	0.00%	94.28%	5.72%	e	-	21,199	1,286
18 ea 8" Gate Valve w/box-contributed capital-Prov Land	16,380	2,402	2,402	-	2014	23,220	3,406	-	19,815	0.00%	94.28%	5.72%	e	-	18,681	1,134
13,494 LF 8" C900 main, blow-offs, dead-end caps-Prov Land	9,981	2,041	2,041	-	2010	15,768	3,224	-	12,544	0.00%	94.28%	5.72%	e	-	11,827	718
1,406 LF 6" C900 main-Prov Land	1,040	213	213	-	2010	1,643	336	-	1,307	0.00%	94.28%	5.72%	e	-	1,232	75
4,522 LF 8" C900 main, blow-offs, dead-end caps-Prov Land	1,382	203	203	-	2014	1,960	287	-	1,672	0.00%	94.28%	5.72%	e	-	1,576	96
1,093 LF 6" C900 main-Prov Land	334	49	49	-	2014	474	70	-	404	0.00%	94.28%	5.72%	e	-	381	23
1 EA 8" Bypass Assembly Over CCWA Water Pipeline-contributed capital-Clubhouse Estates	3,325	562	562	3,325	2012	4,966	839	4,966	-	0.00%	94.28%	5.72%	e	-	-	-
3960 LF 8" C900 CL 150 main-Clubhouse Estates	88,639	14,970	14,970	87,120	2012	132,378	22,357	130,110	-	0.00%	94.28%	5.72%	e	-	-	-
360 LF 8" C900 main w/slurry-contributed capital-Clubhouse Estates	20,880	3,526	3,526	20,880	2012	31,183	5,267	31,183	-	0.00%	94.28%	5.72%	e	-	-	-
220 LF 8" C900 CL 200 main-contributed capital-Clubhouse Estates	12,430	2,099	2,099	12,430	2012	18,564	3,135	18,564	-	0.00%	94.28%	5.72%	e	-	-	-
4015 LF 12" C900 CL 150 main-contributed capital-Clubhouse Estates	204,765	34,583	34,583	204,765	2012	305,807	51,647	305,807	-	0.00%	94.28%	5.72%	e	-	-	-
4015 LF 12" C900 CL 150 main-Clubhouse Estates	2,788	471	471	-	2012	4,164	703	-	3,461	0.00%	94.28%	5.72%	e	-	3,263	198
4 ea 8" Gate Valve w/box-contributed capital-Clubhouse Estates	4,080	689	689	4,080	2012	6,093	1,029	6,093	-	0.00%	94.28%	5.72%	e	-	-	-
4 ea 12" Gate Valve w/box-contributed capital-Clubhouse Estates	7,940	1,341	1,341	7,940	2012	11,858	2,003	11,858	-	0.00%	94.28%	5.72%	e	-	-	-
B/S #4 - pipe and fittings	13,778	1,898	1,898	-	2015	19,086	2,630	-	16,456	0.00%	94.28%	5.72%	e	-	15,515	942
1 ea 12" Gate Valve-Aldebaran	3,953	549	549	-	2015	5,477	761	-	4,716	0.00%	94.28%	5.72%	e	-	4,446	270
3 ea 12" Gate Valves-Site #2	12,928	1,796	1,796	-	2015	17,909	2,487	-	15,421	0.00%	94.28%	5.72%	e	-	14,539	882
2 ea 12" Gate Valves-Constellation Road	13,514	1,862	1,862	-	2015	18,721	2,579	-	16,141	0.00%	94.28%	5.72%	e	-	15,218	924
80 LF 12" main-Site #2	18,482	2,567	2,567	14,909	2015	25,602	3,556	20,652	1,394	0.00%	94.28%	5.72%	e	-	1,314	80
CIPP line 865 LF 12" Water Main-Constellation Road	415,906	57,303	57,303	-	2015	576,137	79,379	-	496,758	0.00%	94.28%	5.72%	e	-	468,337	28,421
2 ea 6" Gate Valves	5,547	684	684	-	2016	7,459	920	-	6,539	0.00%	94.28%	5.72%	e	-	6,165	374

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)			[]	Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services		Exclude from Analysis	Existing Services	Future Services
10 ea 12" Gate Valves	40,865	5,040	5,040	-	2016	54,949	6,777	-	48,172	0.00%	94.28%	5.72%	e	-	45,416	2,756
Line #1 - 12" Octave Meter	12,293	3,411	3,411	-	2016	16,530	4,587	-	11,943	0.00%	94.28%	5.72%	e	-	11,260	683
Line #2 - 12" Octave Meter	12,293	3,411	3,411	-	2016	16,530	4,587	-	11,943	0.00%	94.28%	5.72%	e	-	11,260	683
17 ea 1" Air Release Valves	12,193	1,477	1,477	-	2016	16,395	1,986	-	14,409	0.00%	94.28%	5.72%	e	-	13,585	824
5 ea 2" Air Release Valves	6,433	779	779	-	2016	8,650	1,048	-	7,603	0.00%	94.28%	5.72%	e	-	7,168	435
6 ea 6" Gate Valves	17,717	1,930	1,930	-	2017	22,938	2,498	-	20,439	0.00%	94.28%	5.72%	e	-	19,270	1,169
5 ea 8" Gate Valves	16,544	1,802	1,802	-	2017	21,419	2,333	-	19,086	0.00%	94.28%	5.72%	e	-	17,994	1,092
8 ea 12" Gate Valves	37,332	4,067	4,067	-	2017	48,334	5,265	-	43,069	0.00%	94.28%	5.72%	e	-	40,605	2,464
8 ea 12" Gate Valves	46,093	3,995	3,995	-	2019	56,798	4,922	-	51,876	0.00%	94.28%	5.72%	e	-	48,908	2,968
1 ea 10" Gate Valves	6,306	547	547	-	2019	7,771	673	-	7,097	0.00%	94.28%	5.72%	e	-	6,691	406
2 ea 8" Gate Valves	7,179	622	622	-	2019	8,847	767	-	8,080	0.00%	94.28%	5.72%	e	-	7,618	462
9 ea 6" Gate Valves	31,488	2,729	2,729	-	2019	38,801	3,363	-	35,438	0.00%	94.28%	5.72%	e	-	33,411	2,028
2470 LF 6" Water Main/8 ea 6" gate valves-contributed capital (Heritage II)	27,980	2,425	2,425	27,980	2019	34,478	2,988	34,478	-	0.00%	94.28%	5.72%	e	-	-	-
4 ea 12" Gate Valves	21,520	1,698	1,698	-	2019	26,519	2,092	-	24,427	0.00%	94.28%	5.72%	e	-	23,029	1,398
2 ea 8" Gate Valves	6,822	538	538	-	2019	8,406	663	-	7,743	0.00%	94.28%	5.72%	e	-	7,300	443
11 ea 6" Gate Valves	39,404	3,109	3,109	-	2019	48,556	3,831	-	44,725	0.00%	94.28%	5.72%	e	-	42,166	2,559
2 ea 4" Gate Valves	4,249	335	335	-	2019	5,236	413	-	4,823	0.00%	94.28%	5.72%	e	-	4,547	276
4 ea 8" Gate Valves	21,014	1,424	1,424	-	2020	25,476	1,727	-	23,750	0.00%	94.28%	5.72%	e	-	22,391	1,359
5 ea 6" Gate Valves	23,698	1,606	1,606	-	2020	28,730	1,947	-	26,783	0.00%	94.28%	5.72%	e	-	25,251	1,532
1 ea 4" Gate Valves	4,489	304	304	-	2020	5,442	369	-	5,073	0.00%	94.28%	5.72%	e	-	4,783	290
1 ea 6" Gate Valves (booked 1/22)	3,586	203	203	-	2021	4,108	233	-	3,876	0.00%	94.28%	5.72%	e	-	3,654	222
2 ea 4" Gate Valves (booked 1/22)	9,863	559	559	-	2021	11,300	640	-	10,659	0.00%	94.28%	5.72%	e	-	10,050	610
1 ea 1" Air Release Valves	2,870	159	159	-	2024	2,940	163	-	2,776	0.00%	94.28%	5.72%	e	-	2,618	159
Transmission & Distribution Services:																
1,360 Services (1959-1965)	43,047	43,047	43,047	-	1965	616,265	616,265	-	-	0.00%	94.28%	5.72%	e	-	-	-
246 Services (1966-1974)	20,952	20,952	20,952	-	1974	144,187	144,187	-	-	0.00%	94.28%	5.72%	e	-	-	-
260 Services (1975-1980)	35,416	35,416	35,416	-	1980	152,093	152,093	-	-	0.00%	94.28%	5.72%	e	-	-	-
158 Services (1981-1987)	37,001	37,001	37,001	-	1987	116,738	116,738	-	-	0.00%	94.28%	5.72%	e	-	-	-
16 Services Tract 14198 - contributed capital (Vandenberg Patti)	188	188	188	188	1993	501	501	501	-	0.00%	94.28%	5.72%	e	-	-	-
23 ea 1 1/2" /2ea 2" Services-contributed capital (Heritage Seniors)	15,895	12,009	12,009	15,895	2002	33,796	25,534	33,796	-	0.00%	94.28%	5.72%	e	-	-	-
61 ea 3/4" Water Service-contributed capital (Providence Landing)	30,820	15,752	15,752	30,820	2010	48,691	24,886	48,691	-	0.00%	94.28%	5.72%	e	-	-	-
172 ea 1" Water Service-contributed capital (Providence Landing)	78,960	40,357	40,357	78,960	2010	124,745	63,758	124,745	-	0.00%	94.28%	5.72%	e	-	-	-
7 ea 2" Irrigation Service-contributed capital (Providence Landing)	8,150	4,166	4,166	8,150	2010	12,876	6,581	12,876	-	0.00%	94.28%	5.72%	e	-	-	-
1 ea 1" Service Saddle-contributed capital (Clubhouse Estates)	300	127	127	300	2012	448	189	448	-	0.00%	94.28%	5.72%	e	-	-	-
52 ea 1" Water Service-contributed capital (Clubhouse Estates)	44,980	18,992	18,992	44,980	2012	67,176	28,363	67,176	-	0.00%	94.28%	5.72%	e	-	-	-
97 ea 1" Water Service-contributed capital (Providence Landing)	48,075	17,628	17,628	48,075	2014	68,151	24,989	68,151	-	0.00%	94.28%	5.72%	e	-	-	-
1 ea 1 1/2" Water Service-contributed capital (Providence Landing)	495	182	182	495	2014	702	257	702	-	0.00%	94.28%	5.72%	e	-	-	-
3 ea 2" Water Service-contributed capital (Providence Landing)	3,300	1,210	1,210	3,300	2014	4,678	1,715	4,678	-	0.00%	94.28%	5.72%	e	-	-	-
1 ea 4" Water Service-contributed capital (Providence Landing)	435	160	160	435	2014	617	226	617	-	0.00%	94.28%	5.72%	e	-	-	-
1 ea 4" Water Service (Providence Landing)	3,241	1,188	1,188	3,241	2014	4,594	1,684	4,594	-	0.00%	94.28%	5.72%	e	-	-	-
27 ea 1 1/2" /5ea 2" Water Services-contributed capital (Heritage II)	31,400	6,803	6,803	31,400	2019	38,693	8,383	38,693	-	0.00%	94.28%	5.72%	e	-	-	-
Oak Hill Condos Water Service Lines (Tract #11983)	76,155	9,519	9,519	-	2021	87,252	10,907	-	76,346	0.00%	94.28%	5.72%	e	-	71,978	4,368
Transmission & Distribution Hydrants:																
51 Hydrants (1959-1965)	14,336	12,903	12,903	-	1965	205,244	184,720	-	20,524	0.00%	94.28%	5.72%	e	-	19,350	1,174
4 Hydrants (1966-1974)	1,530	1,377	1,377	-	1974	10,530	9,477	-	1,053	0.00%	94.28%	5.72%	e	-	993	60
19 Hydrants (1981-1987)	14,540	12,295	12,295	-	1987	45,873	38,791	-	7,081	0.00%	94.28%	5.72%	e	-	6,676	405
1 Hydrant - Booster Bldg. Repl. Proj.	993	583	583	-	1999	2,279	1,337	-	942	0.00%	94.28%	5.72%	e	-	888	54
2 Hydrants Tract 14198 Vand. Patti (Cont.Cap.)	3,200	2,328	2,328	3,200	1993	8,538	6,211	8,538	-	0.00%	94.28%	5.72%	e	-	-	-
7 Hydrants-Heritage Seniors	19,950	10,175	10,175	19,950	2002	42,418	21,633	42,418	-	0.00%	94.28%	5.72%	e	-	-	-
19 Hydrants-Prov. Landing	46,265	15,961	15,961	46,265	2010	73,091	25,217	73,091	-	0.00%	94.28%	5.72%	e	-	-	-
9 Hydrants-Prov. Landing	24,075	5,959	5,959	24,075	2014	34,129	8,447	34,129	-	0.00%	94.28%	5.72%	e	-	-	-
10 Hydrants-Clubhouse Estates	30,595	8,720	8,720	30,595	2012	45,692	13,022	45,692	-	0.00%	94.28%	5.72%	e	-	-	-
12 Hydrants	16,899	3,137	3,137	-	2017	21,879	4,061	-	17,818	0.00%	94.28%	5.72%	e	-	16,799	1,019
27 Hydrants	44,906	7,410	7,410	-	2018	56,431	9,311	-	47,120	0.00%	94.28%	5.72%	e	-	44,424	2,696
7 Hydrants-Heritage II	18,092	2,646	2,646	18,092	2019	22,294	3,261	22,294	-	0.00%	94.28%	5.72%	e	-	-	-
19 Hydrants	84,354	11,388	11,388	-	2019	103,945	14,033	-	89,913	0.00%	94.28%	5.72%	e	-	84,768	5,144
13 Hydrants	99,723	9,536	9,536	-	2021	114,255	10,926	-	103,330	0.00%	94.28%	5.72%	e	-	97,418	5,912
1 Hydrant	7,852	707	707	-	2021	8,996	810	-	8,186	0.00%	94.28%	5.72%	e	-	7,718	468
General Plant Structures & Improvements:																

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
Site 1 - Shop and Outside	31,785	31,785	31,785	-	1961	521,662	521,662	-	0	0.00%	94.28%	5.72%	e	-	0	0
Site 1 - Access Rd-Culvert Replacement Project	102,226	74,327	74,327	23,855	1996	252,855	183,847	59,005	10,003	0.00%	94.28%	5.72%	e	-	9,430	572
Site 1 - Upgrade Shop Lockers/Restroom	20,374	13,285	13,285	-	1999	46,743	30,480	-	16,263	0.00%	94.28%	5.72%	e	-	15,332	930
Site 1 - Rehabilitation of Shop Roof, Walls & Doors	33,690	20,144	20,144	-	2001	73,835	44,147	-	29,688	0.00%	94.28%	5.72%	e	-	27,989	1,699
Site 1 - Shop Rain Gutters	480	40	40	-	2022	513	43	-	470	0.00%	94.28%	5.72%	e	-	443	27
Site 1 - Heater	1,500	656	656	-	2008	2,509	1,098	-	1,411	0.00%	94.28%	5.72%	e	-	1,331	81
Site 1 - Electric Gate	5,850	4,973	4,973	-	2017	7,574	6,438	-	1,136	0.00%	94.28%	5.72%	e	-	1,071	65
Site 1 & 3 - Pavement Maintenance Project	17,835	6,168	6,168	-	2011	27,334	9,453	-	17,881	0.00%	94.28%	5.72%	e	-	16,858	1,023
Site 1 - Access Road Gate	1,392	1,322	1,322	-	2013	2,026	1,925	-	101	0.00%	94.28%	5.72%	e	-	96	6
Site 5 - Pavement Maintenance Project	2,645	915	915	-	2011	4,054	1,402	-	2,652	0.00%	94.28%	5.72%	e	-	2,500	152
Office - HVAC - 3745 Constellation Road @ 50%	12,549	1,935	1,935	-	2019	15,464	2,384	-	13,080	0.00%	94.28%	5.72%	e	-	12,331	748
Office - Roof - 3745 Constellation Road @ 50%	7,862	1,212	1,212	-	2019	9,688	1,494	-	8,195	0.00%	94.28%	5.72%	e	-	7,726	469
Office - Flooring - 3745 Constellation Road @ 50%	7,023	1,083	1,083	-	2019	8,654	1,334	-	7,320	0.00%	94.28%	5.72%	e	-	6,901	419
Office - Painting - 3745 Constellation Road @ 50%	7,563	1,166	1,166	-	2019	9,320	1,437	-	7,883	0.00%	94.28%	5.72%	e	-	7,432	451
Office - Parking Lot - 3745 Constellation Road @ 50%	2,690	415	415	-	2019	3,315	511	-	2,804	0.00%	94.28%	5.72%	e	-	2,644	160
Office - Antenna pad and conduits - 3745 Constellation Road @ 50%	8,884	1,370	1,370	-	2019	10,947	1,688	-	9,260	0.00%	94.28%	5.72%	e	-	8,730	530
Office - Administrative Office Improvements - 3745 Constellation Road @ 50%	726,925	112,068	112,068	-	2019	895,756	138,096	-	757,660	0.00%	94.28%	5.72%	e	-	714,312	43,349
Site 3 - Access Road Gate/Fence	4,588	1,017	1,017	-	2023	4,775	1,058	-	3,716	0.00%	94.28%	5.72%	e	-	3,504	213
Site 5 - Access Road Gate/Fence	2,250	499	499	-	2023	2,341	519	-	1,822	0.00%	94.28%	5.72%	e	-	1,718	104
Site 5 - Access Road Gate/Fence - Razor wire	8,750	762	762	-	2024	8,963	780	-	8,182	0.00%	94.28%	5.72%	e	-	7,714	468
Burton Mesa - Access Road Gate/Fence	3,914	868	868	-	2023	4,073	903	-	3,170	0.00%	94.28%	5.72%	e	-	2,989	181
General Plant Office Furniture & Equipment:																
Site 1 - Storage Cabinet - Flammable Liquid	762	686	686	-	1999	1,748	1,573	-	175	0.00%	94.28%	5.72%	e	-	165	10
Site 1 - Desk, Table, Chairs - Booster Bldg. Repl. Proj.	650	585	585	-	1999	1,490	1,341	-	149	0.00%	94.28%	5.72%	e	-	140	9
Site 1 - Break room Furniture - Shop Upgrade	2,197	1,977	1,977	-	1999	5,040	4,536	-	504	0.00%	94.28%	5.72%	e	-	475	29
Site 1 - Bins & Shelving	8,365	5,176	5,176	-	2017	10,831	6,701	-	4,129	0.00%	94.28%	5.72%	e	-	3,893	236
Office - Relay 3000 Inserting/Folding Machine, Control tablet, Table	15,932	10,754	10,754	-	2016	21,424	14,461	-	6,963	0.00%	94.28%	5.72%	e	-	6,564	398
Office - Administrative Office Equipment - 3745 Constellation Road @ 50%	5,445	2,518	2,518	-	2019	6,709	3,103	-	3,606	0.00%	94.28%	5.72%	e	-	3,400	206
Office - Administrative Office Furniture - 3745 Constellation Road @ 50%	22,881	10,583	10,583	-	2019	28,196	13,041	-	15,155	0.00%	94.28%	5.72%	e	-	14,288	867
Office - RICOH IM C4500 Copier @50%	4,591	4,515	4,515	-	2020	5,567	5,474	-	93	0.00%	94.28%	5.72%	e	-	87	5
Office - Solar Shades - Conference Room @50%	715	161	161	-	2022	764	172	-	592	0.00%	94.28%	5.72%	e	-	558	34
Office - Solar Shades - Conference Room @50%	675	51	51	-	2024	691	52	-	640	0.00%	94.28%	5.72%	e	-	603	37
Office - Administrative Office Furniture - Ignition Office Chair @ 50%	232	13	13	-	2024	238	13	-	225	0.00%	94.28%	5.72%	e	-	212	13
General Plant Computer Equipment:																
Master Meter #52 Drive-by Vehicle Reading System	24,469	24,469	24,469	5,000	2011	37,502	37,502	7,663	-	0.00%	80.00%	20.00%	e	-	-	-
Meter Reading Touchscreen Tablet & Cradle, mount, screen protector	6,702	6,702	6,702	-	2016	9,012	9,012	-	-	0.00%	94.28%	5.72%	e	-	-	-
Meter Reading Masterlinx software upgrade/training	12,960	12,960	12,960	-	2016	17,427	17,427	-	-	0.00%	94.28%	5.72%	e	-	-	-
Meter Reading DMMR Receiver, Charger, Antenna	3,049	3,049	3,049	-	2016	4,100	4,100	-	0	0.00%	94.28%	5.72%	e	-	0	0
Computer Software/Train. @ 50%	9,834	6,556	6,556	-	2022	10,510	7,007	-	3,503	0.00%	94.28%	5.72%	e	-	3,303	200
CWS Avg. Consumption Program @ 50%	12,292	11,063	11,063	-	1990	36,110	32,499	-	3,611	0.00%	94.28%	5.72%	e	-	3,404	207
CWS Late Notice Program @ 50%	450	405	405	-	1990	1,322	1,190	-	132	0.00%	94.28%	5.72%	e	-	125	8
PVX Upgrade/3 User/Convert Files/GST Phone Calls @ 50%	322	290	290	-	1991	925	833	-	93	0.00%	94.28%	5.72%	e	-	87	5
23" Monitor S/N OU783F-64180-96C-OGOS @ 50%	1,886	1,697	1,697	-	1998	4,428	3,985	-	443	0.00%	94.28%	5.72%	e	-	417	25
Dell 20" Monitor P2014H @ 50%	3,910	2,216	2,216	-	2022	4,179	2,368	-	1,811	0.00%	94.28%	5.72%	e	-	1,707	104
Dell 20" Monitor E2014H @ 50%	33,920	9,328	9,328	-	2022	36,252	9,969	-	26,282	0.00%	94.28%	5.72%	e	-	24,779	1,504
Dell 24" Monitor CN-0524N3-74261-3C4-1MUL @ 50%	89	89	89	-	2009	144	144	-	-	0.00%	94.28%	5.72%	e	-	-	-
Dell 24" Monitor FGJYH92 @ 50%	83	83	83	-	2014	118	118	-	-	0.00%	94.28%	5.72%	e	-	-	-
Monitor stand @ 50%	61	61	61	-	2014	87	87	-	-	0.00%	94.28%	5.72%	e	-	-	-
Dell 24" Monitor (2 ea) DK47SH2, HK47SH2 @ 50%	137	137	137	-	2014	194	194	-	-	0.00%	94.28%	5.72%	e	-	-	-
Dell Optiplex 7060 Computer 9MQDRR2 @ 50%	83	83	83	-	2016	111	111	-	-	0.00%	94.28%	5.72%	e	-	-	-
Dell Optiplex 7060 Computer 9LRCRR2 @ 50%	70	70	70	-	2017	91	91	-	-	0.00%	94.28%	5.72%	e	-	-	-
Dell Optiplex 7070 Computers (3EA) 3MHWG53,3K5PG53,3H9RG53 @50%	166	166	166	-	2017	216	216	-	-	0.00%	94.28%	5.72%	e	-	-	-
OPTIPLEX 3090 WORKSTATION S/N G8QFTH3 @50%	629	629	629	-	2018	791	791	-	-	0.00%	94.28%	5.72%	e	-	-	-
OPTIPLEX 3090 WORKSTATION S/N 3DQFTH3 @50%	651	651	651	-	2018	818	818	-	-	0.00%	94.28%	5.72%	e	-	-	-
OPTIPLEX 3090 WORKSTATION S/N JZWCDH2 @50%	1,619	1,592	1,592	-	2020	1,963	1,930	-	33	0.00%	94.28%	5.72%	e	-	31	2
Meter Reading Radios and Mounts	364	261	261	-	2021	417	299	-	118	0.00%	94.28%	5.72%	e	-	111	7
Network Server @50%	364	261	261	-	2021	417	299	-	118	0.00%	94.28%	5.72%	e	-	111	7
Geographic Information System @50%	450	322	322	-	2021	515	369	-	146	0.00%	94.28%	5.72%	e	-	138	8
OPTIPLEX 3000 WORKSTATION S/N FQTYRT3 @ 50%	414	200	200	-	2023	431	208	-	223	0.00%	94.28%	5.72%	e	-	210	13
OPTIPLEX 3280 ALL-IN-ONE S/N 826HGT3 @ 50%	280	135	135	-	2023	291	141	-	150	0.00%	94.28%	5.72%	e	-	142	9

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
OPTIPLEX 3280 ALL-IN-ONE S/N H36HGT3 @ 50%	280	135	135	-	2023	291	141	-	150	0.00%	94.28%	5.72%	e	-	142	9
OPTIPLEX 7010 S/N HCMZ704 @50%	488	138	138	-	2024	500	142	-	358	0.00%	94.28%	5.72%	e	-	338	21
OPTIPLEX PLUS 7010 S/N GXXLG04 @50%	582	165	165	-	2024	596	169	-	427	0.00%	94.28%	5.72%	e	-	403	24
OPTIPLEX MICRO FORM FACTOR PLUS S/N:6WPSK74 @50%	560	37	37	-	2025	560	37	-	523	0.00%	94.28%	5.72%	e	-	493	30
OPTIPLEX MICRO FORM FACTOR PLUS S/N:42PSK74 @50%	560	37	37	-	2025	560	37	-	523	0.00%	94.28%	5.72%	e	-	493	30
General Plant Transportation Equipment:																
2017 Ford F150 VIN #1FTEX1CF2HKC48483 (Unit #18) @ 50%	15,643	14,079	14,079	-	2017	20,253	18,228	-	2,025	0.00%	94.28%	5.72%	e	-	1,909	116
2018 Ford Explorer VIN 1FN5K8B81JGA73223 (Unit #19) @ 50%	15,328	13,795	13,795	-	2018	19,262	17,336	-	1,926	0.00%	94.28%	5.72%	e	-	1,816	110
2020 Ford F150XL VIN 1FTEX1C87NFA04171 (Unit #22) @ 50%	20,106	10,556	10,556	-	2021	23,036	12,094	-	10,942	0.00%	94.28%	5.72%	e	-	10,316	626
2020 Ford F250 VIN 1FT7X2A66LEE48811 (Unit #23) @ 50%	19,782	10,385	10,385	-	2021	22,664	11,899	-	10,766	0.00%	94.28%	5.72%	e	-	10,150	616
2022 Ford F650 Dump Truck VIN FDNF6DC0NDF09822 (Unit #24) @50%	42,301	11,368	11,368	-	2021	48,465	13,025	-	35,440	0.00%	94.28%	5.72%	e	-	33,412	2,028
2020 Ford F450 VIN 1FD0X4GN6LED69680 (Unit #21)	40,215	10,054	10,054	-	2022	42,979	10,745	-	32,235	0.00%	94.28%	5.72%	e	-	30,390	1,844
2023 Ford F150 VIN 1FTX1E83PKD95848 (Unit #25) @50%	24,799	6,908	6,908	-	2023	25,807	7,189	-	18,618	0.00%	94.28%	5.72%	e	-	17,553	1,065
2024 Ford F150 VIN 1FTEX1K83RKFO4957 (Unit #26) @50%	29,520	2,530	2,530	-	2024	30,237	2,592	-	27,646	0.00%	94.28%	5.72%	e	-	26,064	1,582
General Plant Tools/Shop & Garage Equipment:																
VERMEER 3"Hammerhead Mole Boring Mach	5,124	4,868	4,868	-	1994	13,172	12,513	-	659	0.00%	94.28%	5.72%	e	-	621	38
Pipe Rack	6,132	5,826	5,826	-	2003	12,735	12,098	-	637	0.00%	94.28%	5.72%	e	-	600	36
Valve Operator Body, Adapter, Key, Light, Tool Kits	144,260	22,841	22,841	-	2022	154,178	24,412	-	129,767	0.00%	94.28%	5.72%	e	-	122,342	7,424
General Plant Laboratory Equipment:																
DR3900 Spectrophotometer	4,351	3,916	3,916	-	2014	6,168	5,551	-	617	0.00%	94.28%	5.72%	e	-	581	35
TU5200 Turbidity Meter	3,654	2,302	2,302	-	2018	4,592	2,893	-	1,699	0.00%	94.28%	5.72%	e	-	1,602	97
APFCL Chlorine/pH Analyzer Inline Oxidizer	6,445	725	725	-	2024	6,601	743	-	5,859	0.00%	94.28%	5.72%	e	-	5,523	335
CPH2O Chlorine/pH/Temp/Turbidity Analyzer	21,562	2,426	2,426	-	2024	22,086	2,485	-	19,602	0.00%	94.28%	5.72%	e	-	18,480	1,121
General Plant Power Operated Equipment:																
John Deere JD310J Loader Backhoe @ 50%	45,766	39,816	39,816	-	2011	70,142	61,024	-	9,119	0.00%	94.28%	5.72%	e	-	8,597	522
John Deere Gator 825i Utility Vehicle 1M0825GSAGM11124 @ 50%	7,462	4,030	4,030	-	2016	10,034	5,418	-	4,616	0.00%	94.28%	5.72%	e	-	4,352	264
Ditch Witch C16XB Trencher S/N DWPC16XACR0004018 @ 50%	10,136	608	608	-	2024	10,383	623	-	9,760	0.00%	94.28%	5.72%	e	-	9,201	558
Ditch Witch S3C Tow Trailer VIN 1DSB111F4P1702949 @ 50%	2,426	146	146	-	2024	2,485	149	-	2,336	0.00%	94.28%	5.72%	e	-	2,202	134
General Plant Communication Equipment:																
Radio Tower, 40' antenna @ 50%	3,174	2,857	2,857	-	1981	12,483	11,235	-	1,248	0.00%	94.28%	5.72%	e	-	1,177	71
MAXTRAC 300 Base Sta./5 Mobile Radios/Desk Set @ 50%	2,813	2,532	2,532	-	1998	6,606	5,946	-	661	0.00%	94.28%	5.72%	e	-	623	38
Automatic Meter Reading Radio Transmitters																
AMR Master Meters	524,238	524,238	524,238	104,848	2010	828,215	828,215	165,643	-	0.00%	80.00%	20.00%	e	-	-	-
Total Capital Facilities/Equipment	\$11,169,607	\$4,566,332	\$4,551,140	\$2,448,106		\$26,406,663	\$14,597,273	\$4,554,395	\$9,490,648	0.00%	93.80%	6.20%		\$0	\$8,901,862	\$588,786

Actual Depreciation Deducted after Considering Contributions [d]: 12,361,621

Net Distribution: 93.80% 6.20%

Worksheet B Notes:

[a] Vandenberg Village Community Services District Water Fund Depreciation Schedule for Fiscal Year July 1, 2023 to June 30, 2024 (Supporting schedule to Statement of Net Position - Proprietary Funds, June 30, 2024.)

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

[c] Replication values are calculated by escalating original values from service date to December 2024 using historical cost inflation per Engineering News Record Contruction Cost Index, 20-City Average.

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

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

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

[g] Discrete allocation to future services, per adopted VVCSD Strategic Plan, 1996, 2005

Cost Basis and Adjustments	System Buy-In Cost Basis for Consideration	Allocation Basis (%)				Distribution of Cost Basis (\$)		
		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
System Buy-In Cost Basis for Consideration [a]	9,490,648	0.00%	93.80%	6.20%	a	-	8,901,862	588,786
plus: Available Cash Reserves (Excluding Unspent Capacity Charges) [b]	3,360,157	0.00%	93.80%	6.20%	a	-	3,151,698	208,459
less: Outstanding Long-Term Debt [b]	-	0.00%	0.00%	0.00%	a	-	-	-
less: Cash in Excess of Outstanding Debt [c]	-	0.00%	0.00%	0.00%	a	-	-	-
plus: Accumulated Interest Accrued/Paid on Above Long-Term Debt Issue [d]	-	0.00%	0.00%	0.00%	a	-	-	-
less: Known Capital Contributions Not Accounted for in Eligible Cost Basis [d]	573,731	0.00%	93.80%	6.20%	a	-	538,138	35,593
Total Cost Basis for Existing Capital Facilities/Equipment	\$13,424,536	0.00%	93.80%	6.20%		\$0	\$12,591,698	\$832,838

Worksheet C Notes:

[a] Refer to Worksheet B.

[b] Vandenberg Village Community Services District Statement of Net Position - Proprietary Funds, June 30, 2025. Refer also to Worksheet X.

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

[d] Refer to Worksheet X.

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date (including Salvage)	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
Land:																
Land at Lot 54	185,000	-	-	176,613	2016	248,761	-	237,484	11,278	0.00%	94.18%	5.82%	f	-	10,621	657
Land at 3745 Constellation Road	335,000	-	-	37,649	2015	464,061	-	52,153	411,908	0.00%	94.18%	5.82%	f	-	387,924	23,985
Other Land Rights/Easements	100,000	-	-	-	1988	307,614	-	-	307,614	0.00%	94.18%	5.82%	f	-	289,702	17,912
Capacity Rights																
Lompoc Wastewater Facility	80,400	80,400	80,400	-	1974	553,290	553,290	-	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Interceptor	820,715	820,715	820,715	706,688	1977	4,428,887	4,428,887	3,813,552	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Upgrade [e]	15,441,372	6,617,731	6,617,731	4,116,670	2010	24,394,981	10,454,991	6,503,702	7,436,287	0.00%	94.18%	5.82%	f	-	7,003,288	432,999
LRWRP Upgrade - Blowers [e]	939,105	402,473	402,473	730,787	2010	1,483,640	635,846	1,154,531	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Upgrade - Digesters [e]	783,638	335,845	335,845	295	2010	1,238,027	530,583	467	706,978	0.00%	94.18%	5.82%	f	-	665,812	41,166
LRWRP Floradale Sewer Pipe Relocation	2,179,711	164,343	164,343	-	2023	2,268,317	171,024	-	2,097,293	0.00%	94.18%	5.82%	f	-	1,975,172	122,121
Pump Structures and Improvements																
Site 1 Covered Storage Area @ 50%	12,845	3,800	3,800	-	2013	18,703	5,533	-	13,170	0.00%	94.18%	5.82%	f	-	12,403	767
Site 1 Generator Canopy Footings @ 50%	2,351	843	843	-	2011	3,604	1,291	-	2,312	0.00%	94.18%	5.82%	f	-	2,178	135
Site 1 Generator Cover @ 50%	6,454	2,313	2,313	-	2011	9,891	3,544	-	6,347	0.00%	94.18%	5.82%	f	-	5,977	370
L/S #1 Generator Canopy	1,382	495	495	-	2011	2,118	759	-	1,359	0.00%	94.18%	5.82%	f	-	1,280	79
L/S #1 Generator Canopy Fencing	2,654	951	951	-	2011	4,068	1,458	-	2,610	0.00%	94.18%	5.82%	f	-	2,458	152
Pumping Equipment:																
Lift Station #1	354,813	120,636	120,636	-	2019	437,220	148,655	-	288,565	0.00%	94.18%	5.82%	f	-	271,763	16,803
Lift Station #2	118,566	21,342	21,342	-	2022	126,718	22,809	-	103,908	0.00%	94.18%	5.82%	f	-	97,858	6,050
Lift Station #3	65,960	33,310	33,310	-	2017	85,398	43,126	-	42,272	0.00%	94.18%	5.82%	f	-	39,811	2,461
Lift Station #4	66,960	32,810	32,810	-	2017	86,692	42,479	-	44,213	0.00%	94.18%	5.82%	f	-	41,639	2,574
Pumping Equipment Computer Equipment:																
SCADA Microtel Dialer - Model MDS-516 @ 30%	1,235	1,111	1,111	-	1993	3,294	2,965	-	329	0.00%	94.18%	5.82%	f	-	310	19
SCADA Operating System @ 30%	29,992	29,992	29,992	-	2007	52,337	52,337	-	-	0.00%	94.18%	5.82%	f	-	-	-
SCADA WIN 911 Software @ 30%	848	848	848	-	2009	1,375	1,375	-	-	0.00%	94.18%	5.82%	f	-	-	-
SCADA WIN 911 Installation & Setup @ 30%	941	941	941	-	2009	1,526	1,526	-	-	0.00%	94.18%	5.82%	f	-	-	-
SCADA Workstation @ 30%	3,748	3,748	3,748	-	2014	5,314	5,314	-	-	0.00%	94.18%	5.82%	f	-	-	-
SCADA Radio/Antennas-Office @ 30%	2,726	2,351	2,351	-	2015	3,776	3,257	-	519	0.00%	94.18%	5.82%	f	-	489	30
SCADA Sewer Monitor Radio Study	14,284	12,856	12,856	-	2011	21,893	19,703	-	2,189	0.00%	94.18%	5.82%	f	-	2,062	127
SCADA Radio/Antennas-Lift Station #1	4,293	3,703	3,703	-	2015	5,948	5,130	-	818	0.00%	94.18%	5.82%	f	-	770	48
SCADA Radio/Antennas-Lift Station #2	4,293	3,703	3,703	-	2015	5,948	5,130	-	818	0.00%	94.18%	5.82%	f	-	770	48
SCADA Radio/Antennas-Lift Station #3	4,293	3,703	3,703	-	2015	5,948	5,130	-	818	0.00%	94.18%	5.82%	f	-	770	48
SCADA Radio/Antennas-Lift Station #4	4,293	3,703	3,703	-	2015	5,948	5,130	-	818	0.00%	94.18%	5.82%	f	-	770	48
SCADA Lift Station #3 and #4	10,147	7,534	7,534	-	2017	13,137	9,754	-	3,383	0.00%	94.18%	5.82%	f	-	3,186	197
SCADA Lift Station #1	9,254	4,720	4,720	-	2019	11,404	5,816	-	5,588	0.00%	94.18%	5.82%	f	-	5,262	325
Pumping Standby Power:																
Lift Station #1 Backup Generator	35,031	25,354	25,354	-	2009	56,823	41,125	-	15,697	0.00%	94.18%	5.82%	f	-	14,783	914
Lift Station #3 & #4 Portable Generator	23,547	17,042	17,042	-	2009	38,194	27,643	-	10,551	0.00%	94.18%	5.82%	f	-	9,937	614
Lift Station #3 & #4 Quick Connect	827	744	744	-	1999	1,896	1,707	-	190	0.00%	94.18%	5.82%	f	-	179	11
Transmission & Collection Mains:																
91,485 LF mains/manhole (1960-1974)	294,446	198,588	198,588	-	1974	2,026,293	1,366,623	-	659,670	0.00%	94.18%	5.82%	f	-	621,259	38,411
18,167 LF mains/manholes (1975-1980)	168,326	100,061	100,061	-	1980	722,863	429,703	-	293,160	0.00%	94.18%	5.82%	f	-	276,090	17,070
15,139 LF main/manholes (1981-1987)	64,980	32,562	32,562	-	1987	205,014	102,735	-	102,280	0.00%	94.18%	5.82%	f	-	96,324	5,956
8" mains, manholes, cleanouts-Tract 14198 Vand. Patti	24,288	10,471	10,471	24,070	1993	64,803	27,937	64,222	-	0.00%	94.18%	5.82%	f	-	-	-
Lift Station #2 Force Main	25,199	9,800	9,800	-	1996	62,331	24,240	-	38,091	0.00%	94.18%	5.82%	f	-	35,873	2,218
Manhole Replacement Project-30 ea Lockable Covers	23,935	8,218	8,218	-	1999	54,915	18,854	-	36,061	0.00%	94.18%	5.82%	f	-	33,961	2,100
2,650 LF SDR 35 Mains & 15 ea Manholes-Heritage Seniors	88,027	26,604	26,604	87,368	2002	187,163	56,565	185,760	-	0.00%	94.18%	5.82%	f	-	-	-
Sewer Line Mains Rehab	39,895	11,082	11,082	-	2004	77,946	21,651	-	56,294	0.00%	94.18%	5.82%	f	-	53,016	3,278
Sewer Line Mains Rehab	63,584	15,260	15,260	-	2007	110,957	26,630	-	84,327	0.00%	94.18%	5.82%	f	-	79,417	4,910
10,224 LF 8" PVC main	6,416	1,312	1,312	-	2010	10,136	2,072	-	8,064	0.00%	94.18%	5.82%	f	-	7,594	470
518 LF 12" PVC main	325	66	66	-	2010	513	105	-	408	0.00%	94.18%	5.82%	f	-	385	24
36 ea 48" Manhole	-	-	-	-	2010	-	-	-	-	0.00%	94.18%	5.82%	f	-	-	-
3,592 LF 8" PVC main	192	28	28	-	2014	272	40	-	233	0.00%	94.18%	5.82%	f	-	219	14
1,244 LF 12" PVC main	67	10	10	-	2014	94	14	-	81	0.00%	94.18%	5.82%	f	-	76	5

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date (including Salvage)	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
3,335 LF 15" PVC main	178	26	26	-	2014	253	37	-	216	0.00%	94.18%	5.82%	f	-	203	13
8" & 12" Mains, Manholes (Providence Landing)	401,029	81,988	81,988	401,029	2010	633,564	129,529	633,564	-	0.00%	94.18%	5.82%	f	-	-	-
8", 12", 15" Mains, Manholes (Providence Landing)	329,114	48,270	48,270	329,114	2014	466,554	68,428	466,554	-	0.00%	94.18%	5.82%	f	-	-	-
Manhole rehabilitation	53,050	11,317	11,317	-	2009	86,050	18,357	-	67,693	0.00%	94.18%	5.82%	f	-	63,751	3,942
Sewer Main Rehab	117,336	22,424	22,424	-	2011	179,835	34,368	-	145,466	0.00%	94.18%	5.82%	f	-	136,996	8,470
Reline Sewer Main - Arneb Ave.	19,878	3,468	3,468	-	2012	29,687	5,179	-	24,508	0.00%	94.18%	5.82%	f	-	23,081	1,427
10 LF 10" offsite sewer main	3,030	585	585	2,851	2011	4,644	897	4,369	-	0.00%	94.18%	5.82%	f	-	-	-
35 LF offsite storm culvert with 36" drop inlet	53,206	10,202	10,202	50,056	2011	81,546	15,636	76,718	-	0.00%	94.18%	5.82%	f	-	-	-
3780 LF 8" PVC main (Clubhouse Estates)	96,197	16,247	16,247	94,878	2012	143,665	24,263	141,696	-	0.00%	94.18%	5.82%	f	-	-	-
845 LF 8" PVC offsite main (Clubhouse Estates)	40,875	6,903	6,903	40,560	2012	61,045	10,310	60,574	-	0.00%	94.18%	5.82%	f	-	-	-
1 ea Sewer Cleanout (Clubhouse Estates)	390	66	66	-	2012	582	98	-	484	0.00%	94.18%	5.82%	f	-	456	28
4 ea 48" Manhole (Clubhouse Estates)	19,860	3,354	3,354	-	2012	29,660	5,009	-	24,651	0.00%	94.18%	5.82%	f	-	23,215	1,435
17 ea 48" Offsite Manhole (Clubhouse Estates)	84,405	14,255	14,255	-	2012	126,055	21,289	-	104,766	0.00%	94.18%	5.82%	f	-	98,665	6,100
2,895 LF 6" sewer main, 581 LF 8" sewer main (Heritage II)	31,920	2,766	2,766	-	2019	39,334	3,409	-	35,925	0.00%	94.18%	5.82%	f	-	33,833	2,092
15 ea 48" Manholes (Heritage II)	27,100	2,349	2,349	-	2019	33,394	2,894	-	30,500	0.00%	94.18%	5.82%	f	-	28,724	1,776
61 ea 6" Cleanouts 8 (Heritage II)	12,500	1,083	1,083	-	2019	15,403	1,335	-	14,068	0.00%	94.18%	5.82%	f	-	13,249	819
Manhole #O21 (VVCSD Tract)	10,675	522	522	-	2021	12,231	598	-	11,633	0.00%	94.18%	5.82%	f	-	10,955	677
Manhole Ring Replacement (14 ea)	18,693	582	582	-	2023	19,453	605	-	18,848	0.00%	94.18%	5.82%	f	-	17,751	1,097
20 LF 18" offsite storm culvert at 10" sewer trunk line	14,920	464	464	12,748	2023	15,527	483	13,266	1,778	0.00%	94.18%	5.82%	f	-	1,674	104
26 LF 18" offsite storm culvert at L/S #1	3,741	116	116	2,751	2023	3,893	121	2,863	908	0.00%	94.18%	5.82%	f	-	855	53
Reinforce exposed 10" sewer trunk line	16,609	517	517	15,211	2023	17,284	538	15,829	917	0.00%	94.18%	5.82%	f	-	864	53
Sewer Main Replacement - Constellation/Apollo	130,551	1,596	1,596	-	2024	133,723	1,634	-	132,089	0.00%	94.18%	5.82%	f	-	124,398	7,691
Manhole #84, #85, #86	36,677	448	448	-	2024	37,568	459	-	37,109	0.00%	94.18%	5.82%	f	-	34,948	2,161
Raise Manhole #O65	1,057	9	9	-	2024	1,083	10	-	1,073	0.00%	94.18%	5.82%	f	-	1,010	62
Manhole #O5 (VVCSD Tract)	39,128	304	304	-	2024	40,078	312	-	39,767	0.00%	94.18%	5.82%	f	-	37,451	2,316
General Plant Structures & Improvements:																
Office - HVAC - 3745 Constellation Road @ 50%	12,549	1,935	1,935	-	2019	15,464	2,384	-	13,080	0.00%	94.18%	5.82%	f	-	12,318	762
Office - Roof - 3745 Constellation Road @ 50%	7,862	1,212	1,212	-	2019	9,688	1,494	-	8,195	0.00%	94.18%	5.82%	f	-	7,717	477
Office - Flooring - 3745 Constellation Road @ 50%	7,023	1,083	1,083	-	2019	8,654	1,334	-	7,320	0.00%	94.18%	5.82%	f	-	6,894	426
Office - Painting - 3745 Constellation Road @ 50%	7,563	1,166	1,166	-	2019	9,320	1,437	-	7,883	0.00%	94.18%	5.82%	f	-	7,424	459
Office - Parking Lot - 3745 Constellation Road @ 50%	2,690	415	415	-	2019	3,315	511	-	2,804	0.00%	94.18%	5.82%	f	-	2,641	163
Office - Antenna pad and conduits - 3745 Constellation Road @ 50%	8,884	1,370	1,370	-	2019	10,947	1,688	-	9,260	0.00%	94.18%	5.82%	f	-	8,720	539
Office - Administrative Office Improvements - 3745 Constellation Road @ 50%	726,925	112,068	112,068	-	2019	895,756	138,096	-	757,660	0.00%	94.18%	5.82%	f	-	713,543	44,117
Site 1 - Harben Sewer Jetter Canopy (reassigned from Site 3 - Generator Canopy 2/22)	2,850	1,021	1,021	-	2011	4,368	1,565	-	2,803	0.00%	94.18%	5.82%	f	-	2,639	163
L/S 1 - Access Road Gate and Fence	3,864	857	857	-	2023	4,021	891	-	3,130	0.00%	94.18%	5.82%	f	-	2,947	182
General Plant Office Furniture and Equipment																
Office - Administrative Office Equipment - 3745 Constellation Road @ 50%	5,445	2,518	2,518	-	2019	6,709	3,103	-	3,606	0.00%	94.18%	5.82%	f	-	3,396	210
Office - Administrative Office Furniture - 3745 Constellation Road @ 50%	22,881	10,583	10,583	-	2019	28,196	13,041	-	15,155	0.00%	94.18%	5.82%	f	-	14,273	882
Office - RICOH IM C4500 Copier @50%	4,591	4,515	4,515	-	2020	5,567	5,474	-	93	0.00%	94.18%	5.82%	f	-	87	5
Office - Solar Shades - Conference Room @50%	715	161	161	-	2022	764	172	-	592	0.00%	94.18%	5.82%	f	-	558	34
Office - Solar Shades - Conference Room @50%	675	51	51	-	2024	691	52	-	640	0.00%	94.18%	5.82%	f	-	602	37
Office - Administrative Office Furniture - Ignition Office Chair @ 50%	232	13	13	-	2024	238	13	-	225	0.00%	94.18%	5.82%	f	-	211	13
General Plant Computer Equipment:																
Computer Software/Train. @ 50%	12,292	11,063	11,063	-	1990	36,110	32,499	-	3,611	0.00%	94.18%	5.82%	e	-	3,401	210
CWS Avg. Consumption Program @ 50%	450	405	405	-	1990	1,322	1,190	-	132	0.00%	94.18%	5.82%	e	-	124	8
CWS Late Notice Program @ 50%	322	290	290	-	1991	925	833	-	93	0.00%	94.18%	5.82%	e	-	87	5
PVX Upgrade/3 User/Convert Files/GST Phone Calls @ 50%	1,886	1,697	1,697	-	1998	4,428	3,985	-	443	0.00%	94.18%	5.82%	e	-	417	26
23" Monitor S/N OU783F-64180-96C-OGOS @ 50%	89	89	89	-	2009	144	144	-	-	0.00%	94.18%	5.82%	e	-	-	-
Dell 20" Monitor P2014H @ 50%	83	83	83	-	2014	118	118	-	-	0.00%	94.18%	5.82%	e	-	-	-
Dell 20" Monitor E2014H @ 50%	61	61	61	-	2014	87	87	-	-	0.00%	94.18%	5.82%	e	-	-	-
Dell 24" Monitor CN-0524N3-74261-3C4-1MUL @ 50%	137	137	137	-	2014	194	194	-	-	0.00%	94.18%	5.82%	e	-	-	-
Dell 24" Monitor FGJYH92 @ 50%	83	83	83	-	2016	117	117	-	-	0.00%	94.18%	5.82%	e	-	-	-
Monitor stand @ 50%	70	70	70	-	2017	99	99	-	-	0.00%	94.18%	5.82%	e	-	-	-
Dell 24" Monitor (2 ea) DK47SH2, HK47SH2 @ 50%	166	166	166	-	2017	236	236	-	-	0.00%	94.18%	5.82%	e	-	-	-
Dell Optiplex 7060 Computer 9MQDRR2 @ 50%	629	629	629	-	2018	892	892	-	-	0.00%	94.18%	5.82%	e	-	-	-
Dell Optiplex 7060 Computer 9LRCRR2 @ 50%	651	651	651	-	2018	923	923	-	-	0.00%	94.18%	5.82%	e	-	-	-
Dell Optiplex 7070 Computers (3EA) 3MHWG53,3K5PG53,3H9RG53 @50%	1,619	1,592	1,592	-	2020	2,295	2,257	-	38	0.00%	94.18%	5.82%	e	-	36	2
WinCan software, computer, tablet, accessories	18,599	16,429	16,429	-	2021	26,366	23,290	-	3,076	0.00%	94.18%	5.82%	e	-	2,897	179
OPTIPLEX 3090 WORKSTATION S/N G8QFTH3 @50%	364	261	261	-	2021	516	370	-	146	0.00%	94.18%	5.82%	e	-	138	9

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OPTIPLEX 3090 WORKSTATION S/N 3DQFTH3 @50%	364	261	261	-	2021	516	370	-	146	0.00%	94.18%	5.82%	e	-	138	9
OPTIPLEX 3090 WORKSTATION S/N JZWCDH2 @50%	450	322	322	-	2021	638	457	-	181	0.00%	94.18%	5.82%	e	-	170	11
Network Server @50%	3,910	2,216	2,216	-	2022	5,543	3,141	-	2,402	0.00%	94.18%	5.82%	e	-	2,262	140
Geographic Information System @50%	33,920	9,328	9,328	-	2022	48,085	13,223	-	34,861	0.00%	94.18%	5.82%	e	-	32,832	2,030
OPTIPLEX 3000 WORKSTATION S/N FQTYRT3 @ 50%	414	200	200	-	2023	587	284	-	303	0.00%	94.18%	5.82%	e	-	286	18
OPTIPLEX 3280 ALL-IN-ONE S/N 826HGT3 @ 50%	280	135	135	-	2023	397	192	-	205	0.00%	94.18%	5.82%	e	-	193	12
OPTIPLEX 3280 ALL-IN-ONE S/N H36HGT3 @ 50%	280	135	135	-	2023	397	192	-	205	0.00%	94.18%	5.82%	e	-	193	12
OPTIPLEX 7010 S/N HCMZ704 @50%	488	138	138	-	2024	692	196	-	496	0.00%	94.18%	5.82%	e	-	467	29
OPTIPLEX PLUS 7010 S/N GXXLG04 @50%	582	165	165	-	2024	825	234	-	591	0.00%	94.18%	5.82%	e	-	557	34
OPTIPLEX MICROFORMFACTORPLUS S/N:6WPSK74 @50%	560	37	37	-	2025	794	53	-	741	0.00%	94.18%	5.82%	e	-	698	43
OPTIPLEX MICROFORMFACTORPLUS S/N:42PSK74 @50%	560	37	37	-	2025	794	53	-	741	0.00%	94.18%	5.82%	e	-	698	43
General Plant Transportation Equipment:																
2017 Ford F150 Pickup Truck VIN #1FTEX1CF2HKC48483 (Unit #18) @ 50%	15,643	14,079	14,079	-	2017	20,253	18,228	-	2,025	0.00%	94.18%	5.82%	f	-	1,907	118
2018 Ford Explorer VIN 1FN5K8B81JGA73223 (Unit #19) @ 50%	15,328	13,795	13,795	-	2018	19,262	17,336	-	1,926	0.00%	94.18%	5.82%	f	-	1,814	112
2019 Ford T250 Transit Van VIN 1FTYR3XM4KKA91168 (Unit #20)	93,207	52,929	52,929	-	2021	106,790	60,641	-	46,148	0.00%	94.18%	5.82%	f	-	43,461	2,687
2020 Ford F150XL VIN 1FTEX1C87NFA04171 (Unit #22) @ 50%	20,106	10,556	10,556	-	2021	23,036	12,094	-	10,942	0.00%	94.18%	5.82%	f	-	10,305	637
2020 Ford F250 VIN 1FT7X2a66lee48811 (Unit #23) @ 50%	19,782	10,385	10,385	-	2021	22,664	11,899	-	10,766	0.00%	94.18%	5.82%	f	-	10,139	627
2022 Ford F650 Dump Truck VIN FDNF6DC0NDF09822 @50%	42,301	11,368	11,368	-	2021	48,465	13,025	-	35,440	0.00%	94.18%	5.82%	f	-	33,376	2,064
2023 Ford F150 VIN 1FTX1E83PKD95848 (Unit #25) @50%	24,799	6,908	6,908	-	2023	25,807	7,189	-	18,618	0.00%	94.18%	5.82%	f	-	17,534	1,084
2024 Ford F150 VIN 1FTEX1K83RKF04957 (Unit #26) @50%	29,520	2,530	2,530	-	2024	30,237	2,592	-	27,646	0.00%	94.18%	5.82%	f	-	26,036	1,610
Tools/Shop & Garage Equipment:																
Sewer Lateral Camera and Accessories	8,190	7,781	7,781	-	2002	17,414	16,543	-	871	0.00%	94.18%	5.82%	f	-	820	51
Harben H4018 Sewer Jetter VIN 1H9X15107EC122005	52,123	28,472	28,472	-	2014	73,890	40,363	-	33,528	0.00%	94.18%	5.82%	f	-	31,575	1,952
RCX90 Rovver X camera and accessories	136,469	120,548	120,548	-	2021	156,356	138,114	-	18,242	0.00%	94.18%	5.82%	f	-	17,179	1,062
Confined Space Safety Equipment	11,961	1,395	1,395	-	2023	12,447	1,452	-	10,995	0.00%	94.18%	5.82%	f	-	10,355	640
General Plant Power Operated Equipment:																
John Deere JD310J Loader Backhoe @ 50%	45,766	39,816	39,816	-	2011	70,142	61,024	-	9,119	0.00%	94.18%	5.82%	f	-	8,588	531
John Deere Gator 825i Utility Vehicle 1M0825GSAGM11124 @ 50%	7,462	4,030	4,030	-	2016	10,578	5,712	-	4,866	0.00%	94.18%	5.82%	f	-	4,583	283
Ditch Witch C16XB Trencher S/N DWPC16XACR0004018 @ 50%	10,136	608	608	-	2024	14,369	862	-	13,507	0.00%	94.18%	5.82%	f	-	12,721	787
Ditch Witch S3C Tow Trailer VIN 1DSB111F4P1702949 @ 50%	2,426	146	146	-	2024	3,439	206	-	3,233	0.00%	94.18%	5.82%	f	-	3,045	188
General Plant Communication Equipment:																
Radio Tower, 40' antenna @ 50%	3,174	2,857	2,857	-	1981	12,483	11,235	-	1,248	0.00%	94.18%	5.82%	f	-	1,176	73
MAXTRAC 300 Base Sta./5 Mobile Radios/Desk Set @ 50%	2,813	2,532	2,532	-	1998	6,606	5,946	-	661	0.00%	94.18%	5.82%	f	-	622	38
Lompoc Regional Wastewater Reclamation Plant, Capital Expenditures																
LRWRP Capital Costs - June 30, 1989	258,843	258,843	258,843	51,769	1989	779,672	779,672	155,934	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 1990	38,450	38,450	38,450	7,690	1990	112,955	112,955	22,591	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 1991	62,742	62,742	62,742	12,548	1991	180,389	180,389	36,078	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 1992	124,391	124,391	124,391	24,878	1992	346,874	346,874	69,375	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 1993	236,988	236,988	236,988	47,398	1993	632,319	632,319	126,464	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 1994	65,894	65,894	65,894	13,179	1994	169,377	169,377	33,875	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 1995	15,793	15,793	15,793	3,159	1995	40,127	40,127	8,025	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 1996	21,536	21,177	21,177	4,307	1996	53,269	52,382	10,654	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 1997	68,105	64,700	64,700	13,621	1997	162,501	154,376	32,500	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 1998	27,566	25,269	25,269	5,513	1998	64,729	59,335	12,946	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 1999	75,051	66,295	66,295	15,010	1999	172,189	152,100	34,438	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 2000	19,644	16,697	16,697	3,929	2000	43,896	37,311	8,779	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 2001	30,195	24,659	24,659	6,039	2001	66,173	54,042	13,235	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 2002	34,351	26,909	26,909	6,870	2002	73,038	57,213	14,608	1,217	0.00%	94.18%	5.82%	f	-	1,146	71
LRWRP Capital Costs - June 30, 2003	23,270	17,452	17,452	4,654	2003	48,323	36,242	9,665	2,416	0.00%	94.18%	5.82%	f	-	2,275	141
LRWRP Capital Costs - June 30, 2004	14,866	10,654	10,654	2,973	2004	29,045	20,816	5,809	2,420	0.00%	94.18%	5.82%	f	-	2,280	141
LRWRP Capital Costs - June 30, 2005	15,550	10,626	10,626	3,110	2005	29,031	19,838	5,806	3,387	0.00%	94.18%	5.82%	f	-	3,190	197
LRWRP Capital Costs - June 30, 2006	15,756	10,242	10,242	3,151	2006	28,258	18,368	5,652	4,239	0.00%	94.18%	5.82%	f	-	3,992	247
LRWRP Capital Costs - June 30, 2007	22,559	13,911	13,911	4,512	2007	39,367	24,276	7,873	7,217	0.00%	94.18%	5.82%	f	-	6,797	420
LRWRP Capital Costs - June 30, 2008	76,722	44,754	44,754	15,344	2008	128,341	74,865	25,668	27,807	0.00%	94.18%	5.82%	f	-	26,188	1,619
LRWRP Capital Costs - June 30, 2009	50,292	27,661	27,661	10,058	2009	81,577	44,867	16,315	20,394	0.00%	94.18%	5.82%	f	-	19,207	1,188
LRWRP Capital Costs - June 30, 2010	29,120	15,045	15,045	5,824	2010	46,005	23,769	9,201	13,035	0.00%	94.18%	5.82%	f	-	12,276	759
LRWRP Capital Costs - June 30, 2011	23,787	11,497	11,497	4,757	2011	36,456	17,621	7,291	11,544	0.00%	94.18%	5.82%	f	-	10,872	672

Facility / Equipment [a]	Original Values [a]					Replication Values [c]			System Buy-In Cost Basis for Consideration [d]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
	Asset Cost	Depreciation to Date (including Salvage)	Maximum Depreciation Considered [b]	Contributed Amount	Year in Service	Asset Cost	Maximum Depreciation Considered	Contributed Amount		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
LRWRP Capital Costs - June 30, 2012	1,827	822	822	365	2012	2,729	1,228	546	955	0.00%	94.18%	5.82%	f	-	900	56
LRWRP Capital Costs - June 30, 2013	12,670	5,279	5,279	2,534	2013	18,448	7,687	3,690	7,072	0.00%	94.18%	5.82%	f	-	6,660	412
LRWRP Capital Costs - June 30, 2014	3,768	1,444	1,444	754	2014	5,342	2,048	1,068	2,226	0.00%	94.18%	5.82%	f	-	2,096	130
LRWRP Capital Costs - June 30, 2015	19,054	6,669	6,669	3,811	2015	26,395	9,238	5,279	11,878	0.00%	94.18%	5.82%	f	-	11,186	692
LRWRP Capital Costs - June 30, 2016	7,867	2,491	2,491	1,573	2016	10,578	3,350	2,116	5,113	0.00%	94.18%	5.82%	f	-	4,815	298
LRWRP Capital Costs - June 30, 2017	-	-	-	-	2017	-	-	-	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 2018	6,715	1,679	1,679	1,343	2018	8,438	2,109	1,688	4,641	0.00%	94.18%	5.82%	f	-	4,371	270
LRWRP Capital Costs - June 30, 2019	7,623	1,652	1,652	1,525	2019	9,393	2,035	1,879	5,479	0.00%	94.18%	5.82%	f	-	5,160	319
LRWRP Capital Costs - June 30, 2020	-	-	-	-	2020	-	-	-	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 2021	-	-	-	-	2021	-	-	-	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 2022	-	-	-	-	2022	-	-	-	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 2023	10,613	884	884	2,123	2023	11,045	920	2,209	7,915	0.00%	94.18%	5.82%	f	-	7,454	461
LRWRP Capital Costs - June 30, 2024	-	-	-	-	2024	-	-	-	-	0.00%	94.18%	5.82%	f	-	-	-
LRWRP Capital Costs - June 30, 2025	-	-	-	-	2025	-	-	-	-	0.00%	94.18%	5.82%	f	-	-	-
Total Capital Facilities/Equipment	\$26,865,354	\$11,151,934	\$11,151,934	\$7,113,659		\$47,400,418	\$23,479,374	\$14,118,561	\$14,758,492	0.00%	94.18%	5.82%		\$0	\$13,899,136	\$859,355

Actual Depreciation Deducted after Considering Contributions [d]: \$18,523,366

Net Distribution: 94.18% 5.82%

Worksheet D Notes:

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

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

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

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

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

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

Cost Basis and Adjustments	System Buy-In Cost Basis for Consideration	Allocation Basis (%)				Distribution of Cost Basis (\$)		
		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
System Buy-In Cost Basis for Consideration [a]	14,758,492	0.00%	94.18%	5.82%	a	-	13,899,136	859,355
plus: Available Cash Reserves (Excluding Unspent Capacity Charges) [b]	10,477,039	0.00%	94.18%	5.82%	a	-	9,866,983	610,055
less: Outstanding Long-Term Debt [b]	(2,146,149)	0.00%	94.18%	5.82%	a	-	(2,021,183)	(124,966)
less: Cash in Excess of Outstanding Debt [c]	-	0.00%	0.00%	5.82%	a	-	-	-
plus: Accumulated Interest Accrued/Paid on Above Long-Term Debt Issue [d]	(77,193)	0.00%	94.18%	5.82%	a	-	(72,698)	(4,495)
less: Known Capital Contributions Not Accounted for in Eligible Cost Basis	36,480	0.00%	94.18%	5.82%	a	-	34,356	2,124
Total Cost Basis for Existing Capital Facilities/Equipment	\$23,048,669	0.00%	94.18%	5.82%		\$0	\$21,706,595	\$1,342,074

Worksheet E Notes:

[a] Refer to Worksheet D.

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

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

[d] Refer to Worksheet X.

Final Capacity Charge Cost Basis	Maximum Cost Basis	[]	Policy: Amount to Include	Cost Basis by Policy	[]
<u>System Buy-In Component</u>					
Existing Capital Facilities and Equipment:					
Total Cost Basis	\$ 9,490,648	a		\$ 9,490,648	
Financial Adjustments:					
plus: Cash Reserves (Excluding Unspent Capacity Charges)	3,360,157	b		3,360,157	
less: Outstanding Long-Term Debt	-	b		-	
less: Cash in Excess of Outstanding Debt	-	b		-	
plus: Accrued Interest on Long-Term Debt	-			-	
less: Capital Contributions Not Accounted for in Cost Basis	573,731	b		573,731	
Total Financial Adjustments	3,933,888			3,933,888	
Allocation Adjustments:					
less: Amount Excluded from Analysis	-	a		-	
less: Amount Attributable to Existing Services	(12,591,698)	a		(12,591,698)	
Total Allocation Adjustments	(12,591,698)			(12,591,698)	
Cost Basis for System Buy-In Charge Component	\$ 832,838		100%	\$ 832,838	
<u>System Development Component</u>					
Planned Capital Facilities and Equipment:					
Total Current Cost Estimate	\$ 5,251,716	c		\$ 5,251,716	
Financial Adjustments:					
less: Known External Funding	(408,102)	c		(408,102)	
less: Known Debt Financing	-	c		-	
plus: Interest Payable on Estimated/Known Financing	-			-	
Total Financial Adjustments	(408,102)			(408,102)	
Allocation Adjustments:					
less: Amount Excluded from Analysis	-	c		-	
less: Amount Attributable to Existing Services	(4,498,337)	c		(4,498,337)	
Total Allocation Adjustments	(4,498,337)			(4,498,337)	
APN Specific Projects					
less: APN Specific Projects	(26,866)	d		(26,866)	
Total Credit for APN Specific Projects	(26,866)			(26,866)	
Cost Basis for System Development Charge Component	\$ 318,411		100%	\$ 318,411	
Grand Total Cost Basis for Capacity Charge	\$ 1,151,249			\$ 1,151,249	

Service Basis	Total	[]
Growth to Buildout in Equivalent Service Units	161	e
Adjustment Factor to Estimate Service Population	<u>1.00</u>	
Future Service Population	161	
Total Service Basis in Equivalent Service Units	161	

Unit Cost	Maximum	[]	Amount Included by Policy	Policy Result	[]
System Buy-In Unit Cost per Equivalent Unit	\$ 5,173		100%	\$ 5,173	
System Development Unit Cost per Equivalent Unit	\$ 1,978		100%	\$ 1,978	
Total Unit Cost per Equivalent Service Unit	\$ 7,151		100%	\$ 7,151	

Revenue from Future Development to Buildout	Total by Maximum	[]	Amount Attained by Policy	Total by Policy Result	[]
System Buy-In: For reinvestment in existing assets	\$ 832,838		100%	\$ 832,838	
System Development: For mitigation of planned assets	\$ 318,411		100%	\$ 318,411	
Total Revenue for Capital Facilities and Equipment	\$ 1,151,249		100%	\$ 1,151,249	

Worksheet H Notes:

[a] Refer to Worksheet B.

[b] Refer to Worksheet C.

[c] Refer to Worksheet F.

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

[e] Refer to Worksheet A.

Facility / Equipment [a]	Current Cost Estimate [a]	Discrete Funding Sources			System Development Cost Basis for Consideration [b]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
		External Funding	Debt-Financing	[]		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
Water System Maps (50% Share to Water)	50,000	3,974	-	d	50,000	0.00%	80.00%	20.00%	e	-	40,000	10,000
Automatic Meter Reading Devices -- Complete (deducted from existing as contributed capital)	24,469	2,999	-	d	24,469	0.00%	80.00%	20.00%	e	-	19,575	4,894
Automatic Meter Reading Radio Transmitters (AMR Master meters)	524,238	53,177	-	d	524,238	0.00%	80.00%	20.00%	e	-	419,390	104,848
Water Quality Improvement Project	1,000,000	133,630	-	d	1,000,000	0.00%	80.00%	20.00%	e	-	800,000	200,000
SCADA Controls for B/S #4 and B/S #5 (specific APNs only, see Parcel Fee)	37,894	1,554	-	d	37,894	0.00%	25.00%	75.00%	e	-	9,473	28,420
Second Million-Gallon Tank (Res 5B) -- Complete (deducted from existing as contributed capital)	272,008	167,479	-	d	272,008	0.00%	25.00%	75.00%	e	-	68,002	204,006
16-Inch Pipe from Tank 3 to Site 1 -- Complete (deducted from existing as contributed capital)	69,611	7,938	-	d	69,611	0.00%	80.00%	20.00%	e	-	55,689	13,922
Administrative Office Building (50% Share to Water)	773,497	13,739	-	d	773,497	0.00%	94.28%	5.72%	c	-	729,242	44,255
New Well	2,500,000	23,612	-	d	2,500,000	0.00%	94.28%	5.72%	c	-	2,356,965	143,035
Total Capital Facilities/Equipment	\$5,251,716	\$408,102	\$0		\$5,251,716	0.00%	85.65%	14.35%		\$0	\$4,498,337	\$753,379

Worksheet F Notes:

[a] Vandenberg Village Community Services District Water System Capital Budgets.

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

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

[d] Developers' fees previously received and applied.District Summary Report of Connection Fees 06/30/25

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

Facility / Equipment [a]	Current Cost Estimate [a]	Discrete Funding Sources			System Development Cost Basis for Consideration [b]	Allocation Basis (%)				Distribution of Cost Basis (\$)		
		External Funding	Debt-Financing	[]		Exclude from Analysis	Existing Services	Future Services	[]	Exclude from Analysis	Existing Services	Future Services
Wastewater System Maps (50% Share to Water)	50,000	3,167	-	d	50,000	0.00%	80.00%	20.00%	f	-	40,000	10,000
L/S #1 Wet Well - Complete (specific APNs only, see Parcel Fee)	354,813	11,985	-	e	354,813	0.00%	80.00%	20.00%	e	-	283,851	70,963
L/S #2 Upgrade - Complete (specific APNs only, see Parcel Fee)	118,566	-	-	e	118,566	0.00%	27.00%	73.00%	e	-	32,013	86,553
Administrative Office Building (50% Share to Wastewater)	773,497	13,252	-	d	773,497	0.00%	94.18%	5.82%	c	-	728,457	45,039
Total Capital Facilities/Equipment	\$1,296,876	\$28,404	\$0		\$1,296,876	0.00%	83.61%	16.39%		\$0	\$1,084,321	\$212,555

Worksheet G Notes:

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

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

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

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

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

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

Final Capacity Charge Cost Basis	Maximum Cost Basis	[]	Policy: Amount to Include	Cost Basis by Policy	[]
<u>System Buy-In Component</u>					
Existing Capital Facilities and Equipment:					
Total Cost Basis	\$ 14,758,492	a		\$ 14,758,492	
Financial Adjustments:					
plus: Cash Reserves (Excluding Unspect Capacity Charges)	10,477,039	b		10,477,039	
less: Outstanding Long-Term Debt	(2,146,149)	b		(2,146,149)	
less: Cash in Excess of Outstanding Debt	-	b		-	
plus: Accrued Interest on Long-Term Debt	(77,193)	b		(77,193)	
less: Capital Contributions Not Accounted for in Cost Basis	36,480	b		36,480	
Total Financial Adjustments	8,290,177			8,290,177	
Allocation Adjustments:					
less: Amount Excluded from Analysis	-	a		-	
less: Amount Attributable to Existing Services	(21,706,595)	a		(21,706,595)	
Total Allocation Adjustments	(21,706,595)			(21,706,595)	
Cost Basis for System Buy-In Charge Component	\$ 1,342,074		100%	\$ 1,342,074	
<u>System Development Component</u>					
Planned Capital Facilities and Equipment:					
Total Current Cost Estimate	\$ 1,296,876	c		\$ 1,296,876	
Financial Adjustments:					
less: Known External Funding	(28,404)	c		(28,404)	
less: Known Debt Financing	-	c		-	
plus: Interest Payable on Estimated/Known Financing	-			-	
Total Financial Adjustments	(28,404)			(28,404)	
Allocation Adjustments:					
less: Amount Excluded from Analysis	-	c		-	
less: Amount Attributable to Existing Services	(1,084,321)	c		(1,084,321)	
Total Allocation Adjustments	(1,084,321)			(1,084,321)	
APN Specific Projects					
less: APN Specific Projects	(145,531)	d		(145,531)	
Total Credit for APN Specific Projects	(145,531)			(145,531)	
Cost Basis for System Development Charge Component	\$ 38,620		100%	\$ 38,620	
Grand Total Cost Basis for Capacity Charge	\$ 1,380,694			\$ 1,380,694	

Service Basis	Total	[]
Growth to Buildout in Equivalent Service Units	161	e
Adjustment Factor to Estimate Service Population	<u>1.00</u>	
Future Service Population	161	
Total Service Basis in Equivalent Service Units	161	

Unit Cost	2015 Maximum	[]	Amount Included by Policy	Policy Result	[]
System Buy-In Unit Cost per Equivalent Unit	\$ 8,336		100%	\$ 8,336	
System Development Unit Cost per Equivalent Unit	\$ 240		100%	\$ 240	
Total Unit Cost per Equivalent Service Unit	\$ 8,576		100%	\$ 8,576	

Revenue from Future Development to Buildout	Total by 2015 Maximum	[]	Amount Attained by Policy	Total by Policy Result	[]
System Buy-In: For reinvestment in existing assets	\$ 1,342,074		100%	\$ 1,342,074	
System Development: For mitigation of planned assets	\$ 38,620		100%	\$ 38,620	
Total Revenue for Capital Facilities and Equipment	\$ 1,380,694		100%	\$ 1,380,694	

Worksheet I Notes:

[a] Refer to Worksheet D.

[b] Refer to Worksheet E.

[c] Refer to Worksheet G.

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

[e] Refer to Worksheet A.

Calculation of Eligible Administrative Costs	Total by Maximum	Total by Policy Result	[]
Annual Labor Hours for Fee Administration/Reporting	40.00	40.00	a
Fully-Burdened Hourly Rate	\$ 83.67	\$ 83.67	b
Fully-Burdened Annual Labor Effort	\$ 3,347	\$ 3,347	
Discrete Expenses	\$ 4,000	\$ 4,000	c
Total Annual Costs	\$ 7,347	\$ 7,347	
Projected Revenue from Maximum Fee Bases:			
Water	\$ 1,151,249	\$ 1,151,249	d
Wastewater	\$ 1,380,694	\$ 1,380,694	e
Total Revenue	\$ 2,531,943	\$ 2,531,943	
Annualized Revenue	\$ 126,597	\$ 126,597	f
Fee Program Administration as Percent of Fees	5.80%	5.80%	

Worksheet J Notes:

[a] District estimate of annual workload.

[b] Per District calculations; within range of industry comparables for fully-burdened hourly rates (administrative labor costs and overhead).
Administrative Overhead Fee Calculation Sheet 6/30/26

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

[d] Refer to Worksheet H.

[e] Refer to Worksheet I.

[f] Assumed collection period of 20 years.

Meter Class (Diameter)	Equivalency Factor		Unit Cost		Base Fee
	Maximum Continuous Flow (gpm)	Equivalency to Base Meter Size	Sytem Buy-in per EU		
5/8" x 3/4"	20	1.00	\$ 5,173	\$ 5,173	per meter
3/4"	30	1.50	\$ 5,173	\$ 7,759	per meter
1"	50	2.50	\$ 5,173	\$ 12,932	per meter
1-1/2"	100	5.00	\$ 5,173	\$ 25,865	per meter
2"	160	8.00	\$ 5,173	\$ 41,383	per meter
3"	350	17.50	\$ 5,173	\$ 90,526	per meter
4"	400	20.00	\$ 5,173	\$ 103,458	per meter
6"	900	45.00	\$ 5,173	\$ 232,781	per meter
8"	1,200	60.00	\$ 5,173	\$ 310,374	per meter
10"	1,500	75.00	\$ 5,173	\$ 387,968	per meter
12"	2,000	100.00	\$ 5,173	\$ 517,291	per meter

Administrative Fee: For reimbursement of fee program administration	5.80% of base fee
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Meter Class (Diameter)	Maximum Fee	Existing Fee (2026)
5/8" x 3/4" -- See note regarding single family residential connections.	\$ 7,566 per meter	\$ 8,849
3/4"	\$ 10,302 per meter	\$ 11,789
1"	\$ 15,775 per meter	\$ 17,670
1-1/2"	\$ 29,458 per meter	\$ 32,371
2"	\$ 45,876 per meter	\$ 50,013
3"	\$ 97,869 per meter	\$ 105,879
4"	\$ 111,552 per meter	\$ 120,581
6"	\$ 248,375 per meter	\$ 267,597
8"	\$ 330,469 per meter	\$ 355,807
10"	\$ 412,563 per meter	\$ 444,017
12"	\$ 549,387 per meter	\$ 591,033

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

Meter Class (Diameter)	Equivalency Factor		Unit Cost	Base Fee
	Maximum Continuous Flow (gpm)	Equivalency to Base Meter Size	by 2016 Maximum Cost Basis	
5/8" x 3/4"	20	1.00	\$ 8,336	\$ 8,336 per meter
3/4"	30	1.50	\$ 8,336	\$ 12,504 per meter
1"	50	2.50	\$ 8,336	\$ 20,840 per meter
1-1/2"	100	5.00	\$ 8,336	\$ 41,679 per meter
2"	160	8.00	\$ 8,336	\$ 66,687 per meter
3"	350	17.50	\$ 8,336	\$ 145,878 per meter
4"	400	20.00	\$ 8,336	\$ 166,717 per meter
6"	900	45.00	\$ 8,336	\$ 375,114 per meter
8"	1,200	60.00	\$ 8,336	\$ 500,152 per meter
10"	1,500	75.00	\$ 8,336	\$ 625,190 per meter
12"	2,000	100.00	\$ 8,336	\$ 833,587 per meter

Administrative Fee: For reimbursement of fee program administration	5.80% of base fee
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Meter Class (Diameter)	Maximum Fee	Existing Fee (2026)
5/8" x 3/4" -- See note regarding single family residential connections.	\$ 9,072 per meter	\$ 11,161
3/4"	\$ 13,482 per meter	\$ 16,608
1"	\$ 22,301 per meter	\$ 27,502
1-1/2"	\$ 44,350 per meter	\$ 54,737
2"	\$ 70,808 per meter	\$ 87,419
3"	\$ 154,592 per meter	\$ 190,913
4"	\$ 176,640 per meter	\$ 218,148
6"	\$ 397,124 per meter	\$ 490,499
8"	\$ 529,414 per meter	\$ 653,910
10"	\$ 661,704 per meter	\$ 817,320
12"	\$ 882,188 per meter	\$ 1,089,671

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

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

Applicable Parcels for Above-Listed Facilities/Equipment [b]	Single Family Equivalents Allotted
APN 097-371-010 / Oak Hills Estate	29
APN 097-371-041 / Ebberts	21
Total Capital Facilities/Equipment	50
Paid \$ 1,554	

Parcel-Specific Fee per Single Family Equivalent (in addition to District-Wide Capacity Charge)	\$ 537
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Notes for Worksheet M:

[a] Vandenberg Village Community Services District Wastewater System Capital Plan

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

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

Applicable Parcels for Above-Listed Facilities/Equipment [b]	Single Family Equivalents Allotted
APN 097-371-008 / Clubhouse Estates	54
APN 097-371-010 / Oak Hills Estate	29
APN 097-730-021 / Villas on Oak Hill	-
APN 097-371-041 / Ebberts	21
Total Capital Facilities/Equipment	104
Paid \$ 11,985	

Parcel-Specific Fee per Single Family Equivalent (in addition to District-Wide Capacity Charge)	\$ 567
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Facility / Equipment [a]	Current Cost Estimate [a]	Allocation Basis (%)			Distribution of Cost Basis (\$)	
		Existing Services	Future Services	[]	Existing Services	Future Services
L/S #2 Upgrade	\$ 118,566	27.00%	73.00%	a	\$ 32,013	\$ 86,553
Total Capital Facilities/Equipment	\$ 118,566	27.00%	73.00%		\$ 32,013	\$ 86,553

Applicable Parcels for Above-Listed Facilities/Equipment [b]	Single Family Equivalents Allotted
APN 097-371-075 / Apollo Way	79
APN 097-371-072 / Hotel and Housing	24
Total Capital Facilities/Equipment	103
Paid \$ -	

Parcel-Specific Fee per Single Family Equivalent (in addition to District-Wide Capacity Charge)	\$ 840
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Notes for Worksheet N:

[a] Vandenberg Village Community Services District Wastewater System Capital Plan

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

Cash Reserves	<i>Water</i>	<i>Wastewater</i>
Cash on hand	\$ 400	\$ -
Cash and investments	\$ 3,487,393	\$ 10,479,422
Total cash reserves	\$ 3,487,793	\$ 10,479,422
Cash net of unspent capacity charges	\$ 3,360,157	\$ 10,477,039

Unspent Capacity Charges	<i>Water</i>	<i>Wastewater</i>
Restricted for construction	\$ 127,636	\$ 2,383

Outstanding Long-Term Debt	<i>Water</i>	<i>Wastewater</i>
Due to City of Lompoc		\$ 2,146,149
Total long-term debt	\$ -	\$ 2,146,149

Interest Incurred, Outstanding Long-Term Debt	<i>Water</i>	<i>Wastewater</i>
Wastewater SRF Loan - Total Interest Due		\$ 77,193
Total interest incurred to date	\$ -	\$ 77,193

Additional Capital Contributions	<i>Water</i>	<i>Wastewater</i>
Construction Work In Progress	\$ 573,731	\$ 36,480
Total cash payments	\$ 573,731	\$ 36,480

ENR 20-City Average

https://www.enr.com/economics/historical_indices/construction_cost_index_history

Historical Cost Inflation Index for Water			Historical Cost Inflation Index for Wastewater		
YEAR ENDING	INDEX VALUE	CHANGE	YEAR ENDING	INDEX VALUE	CHANGE
1960	824	1687%	1960	824	1687%
1970	1381	1007%	1970	1381	1007%
1980	3237	429%	1980	3237	429%
1990	4732	294%	1990	4732	294%
2000	6221	223%	2000	6221	223%
2010	8799	158%	2010	8799	158%
2020	11466	121%	2020	11466	121%
2021	12133	115%	2021	12133	115%
2022	13007	107%	2022	13007	107%
2023	13358	104%	2023	13358	104%
2024	13571	102%	2024	13571	102%