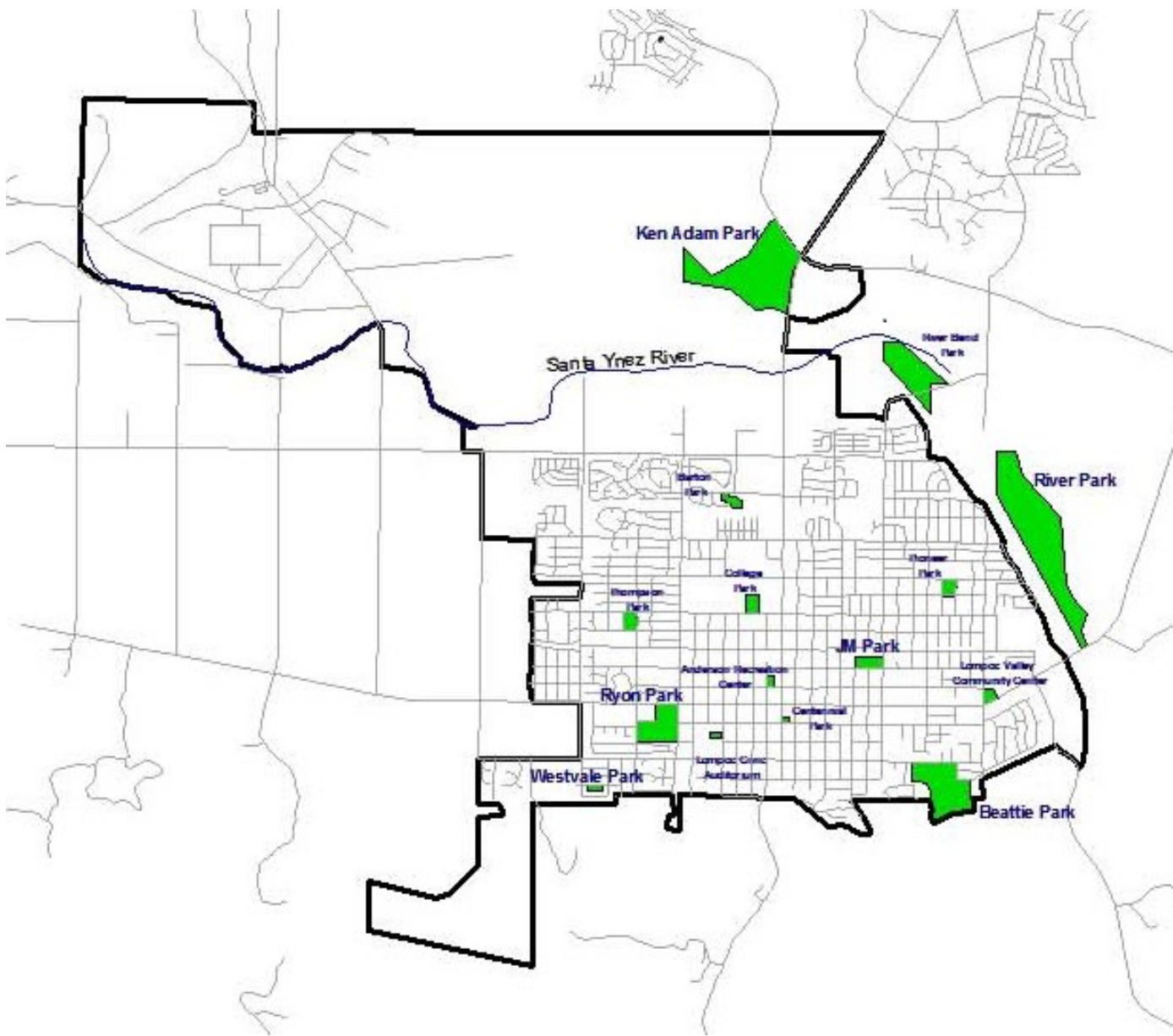


Table of Contents

Introduction	i
Budgeted and Actual Expenditures	1
Engineer's Report Budgeted Expenditures	1
City's Actual Expenditures	2
Assessment District Funds.....	3
Summary of Engineer's Report Budget to Actual Expenditures.....	4
Analysis of Expenditure Categories	5
Aquatic Center Debt Services	5
Aquatic Center Improvements.....	6
Aquatic Center Operations.....	7
River Bend Park Development and Improvements.....	8
Ken Adam Park - Improvements	9
River Park - Improvements	10
Ryon Park Improvements.....	11
Beattie Park - Improvements.....	12
Thompson Park Improvements	13
Westvale Park - Improvements	14
Pioneer Park Improvements.....	15
Civic Auditorium Improvements	16
Anderson Recreation Center Improvements	17
Centennial Park Improvements.....	18
Dick DeWees Community and Senior Center Debt Service	19
Dick DeWees Community and Senior Center Operations	20
Park and Recreation Operations Citywide.....	21
Park Safety and Enhanced Park Maintenance	22
Assessment District Administrative Cost	23



The Park Maintenance and City Pool Assessment District No. 2002-01 ("District") Oversight Committee ("Committee")

In 2002, the voters approved the Park Maintenance and City Pool Assessment District. This measure was to provide the City with a funding source to build a new city pool to include a community swimming area, a family and children's play area, and a warm water therapeutic pool. Funding was also to provide for new sport playfields and recreational improvements, the maintaining of parks and recreation centers, to increase park safety and lighting, and to upgrade playground equipment. As described in the ballot, funds could only be used for a new pool facility, improving neighborhood parks, enhance park safety, acquire park property, and for the continued maintenance of existing parks and recreational facilities.

These funds are safeguarded by the establishing of an Oversight Committee to review the budget and plans to ensure that all funds are spent as intended.

This report provides the background of each particular operational or capital improvement project at the various park locations. This should allow the committee to make an informed appraisal of the expenditures made to benefit and improve the parks and Aquatic Center of the City of Lompoc in preparation for the annual meeting. The items are as follows:

- 1.) The required Summary of Budgeted Expenditures;
- 2.) The required Summary of Actual Expenditures;
- 3.) A summary variance (budget per the Engineers Report vs. actual expenses) report for each category of projects or operations;
- 4.) Individual page summaries of all activity (budgeted and/or actual) providing the following information:
 - a. Whether the item was included in the Engineer's Report;
 - b. The budgeted amount shown on the Engineer's Report (for the current year);
 - c. The actual amount of expenses incurred on that item;
 - d. The general status of the item;
 - e. Supplementary information if necessary to present a more complete picture of the item;
 - f. A listing of the sources and the amount of the source by fund, program or classification of funding source;
 - g. A listing of modifications made to prior year budget or actual information, if any.

The report should provide the Committee members with the information necessary to provide a complete picture of the last fiscal year's activities related to the District and the annual assessment.

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1 OVERSIGHT BOARD FISCAL YEAR 2021-22



FUNDING SOURCES	Fiscal Years							Exhibit
	02-16	16-17	17-18	18-19	19-20	20-21	21-22	Total
ASSESSMENT FUNDS	\$ 3,486,308	\$ 307,657	\$ 319,098	\$ 326,495	\$ 337,114	\$ 357,528	\$ 353,984	\$ 5,488,183
ASSESSMENT BOND PROCEEDS	2,605,000	-	-	-	-	-	-	2,605,000
2010 RDA Bond Proceeds Community Facilities (informational only)	8,385,000	-	-	-	-	-	-	8,385,000
OTHER CITY FUNDS	39,614,679	4,765,606	4,336,059	4,509,296	4,137,326	4,567,268	4,824,456	66,754,691
TOTAL FUNDING SOURCES	45,712,085	5,073,263	4,655,157	4,835,791	4,474,440	4,924,796	5,178,440	\$ 74,853,972
ENDING ASSESSMENT DIST. FUND BALANCE	\$ 117,646	\$ 121,052	\$ 117,697	\$ 123,511	\$ 128,182	\$ 130,385	\$ 129,974	N/A

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22

Budget to Actual Summary

Activity or Program Description	Budget as per Engineer Report for 2021-2022	Actual Expenditures recorded 2021-2022	Budget to Actual Variance	Notations/Comments/Supplemental Information
Aquatic Center - Debt Service obligations	\$ 788,058	\$ 617,862	\$ 170,196	Debt Service for the Aquatic Center is approximately 28% of the 2010 Tab Bond
Aquatic Center - Improvement Projects	-	56,604	(56,604)	Final debt service payment from the Chevron efficiency program
Aquatic Center - Equipment Replacement	83,000	47,856	35,144	Expenditures were lower then budgeted due to pandemic shut downs..
Aquatic Center - Operations	922,979	877,438	45,541	Expenditures were slightly lower then budgeted due to pandemic slow downs
River Bend Park Improvements	211,500	-	211,500	No funding identified for projects.
Ken Adam Park - Improvements	645,000	-	645,000	ADA Parking, sidewalk, and RV campground improvements, funding yet to be identified.
River Park Improvements	729,050	282,055	446,995	Continued campground expansion - including nine new concrete pads, security fence & upgraded elec.
Ryon Park Improvements	115,000	58,218	56,782	Final debt service payment from the Chevron efficiency program; remaining projects funding yet to be identified
Beattie Park - Improvements	420,000	44,331	375,669	Lighting project. Parking lot, and sidewalk improvements, funding yet to be identified.
Thompson Park - Improvements	-	58,218	(58,218)	Final debt service payment from the Chevron efficiency program.
Westvale Park Improvements	550,000	-	550,000	Playground equipment upgrades, funding yet to be identified.
Pioneer Park Improvements	-	14,339	(14,339)	ADA accessibility design survey & upgrade
Civic Auditorium - Improvements	79,783	75,472	4,311	Civic Auditorium associated with the Chevron energy efficiency program slightly less than budgeted
Anderson Recreation Center Improvements	309,837	56,604	253,233	Final debt service payment from the Chevron efficiency program; remaining projects funding yet to be identified
Centennial Park Improvements	8,395	-	8,395	Gazebo improvements, funding yet to be identified.
Dick DeWees Community Center - Debt Service	324,238	262,892	61,346	The portion of the 2010 TAB debt service attributed to the Dick DeWees Community Center.
Dick DeWees Community Center - Operations	138,184	121,507	16,677	Expenditures were slightly lower then budgeted due to pandemic slow downs..
Barbin Park	210,000	-	210,000	ADA Parking and walking path sidewalk, funding yet to be identified.
Park and Recreation Operations Citywide	2,659,020	2,489,964	169,056	Citywide Park and Recreation Operational expenditures slightly lower due to pandemic slow downs..
Park Safety & Enhanced Park Maintenance	77,521	90,502	(12,981)	Expenditures slightly higher than budgeted
Assessment District Administrative Costs	24,000	24,579	(579)	Property assessment charge from SB County.
Total budget and costs	\$ 8,295,565	\$ 5,178,440	\$ 3,117,125	Cumulative variance, negative -37.6%

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22



BUDGETED EXPENDITURES	Fiscal Years						
	02-16	16-17	17-18	18-19	19-20	20-21	21-22
Installation, Maintenance & Servicing Costs							
Aquatic Center - Initial Construction Project	\$ 17,693,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatic Center - Dehumidification Project	6,046,729	-	-	-	-	-	-
Aquatic Center - Debt Service obligations	7,283,961	784,862	788,504	786,267	785,983	789,177	788,058
Aquatic Center - Improvement Projects	423,567	370,842	1,244,421	-	-	-	-
Aquatic Center - Equipment replacement/acquisition	265,158	-	-	-	-	-	83,000
Aquatic Center - Operations	7,048,569	755,497	805,453	833,713	869,852	908,321	922,979
River Bend Park Development & Improvements	1,159,284	39,461	4,016	-	41,000	45,320	211,500
JM Park Improvements	217,570	-	200,000	200,000	84,000	84,000	-
Barton Park Development & Improvements	657,443	-	264,000	180,000	-	-	-
Old Town Pocket Park - Development Costs	2,640,718	-	-	-	-	-	-
Ken Adam Park - Improvements	210,123	-	700,000	200,000	126,000	126,000	645,000
River Park Improvements	891,855	414,461	1,202,116	1,197,000	449,000	693,141	729,050
Ryon Park Improvements	2,714,956	322,387	250,000	256,364	256,365	256,365	115,000
Bike Skills Park Facilities Construction	1,369,347	-	-	-	-	-	-
Beattie Park Improvements	407,513	-	283,116	278,000	267,000	267,000	420,000
Thompson Park Improvements	23,621	215,375	301,920	6,364	6,365	6,365	-
Westvale Park Improvements	3,852	-	110,000	110,000	110,000	110,000	550,000
Pioneer Park Improvements	184,872	181,020	241,000	241,000	84,000	84,000	-
Briar Creek Park Improvements	3,852	-	-	-	-	-	-
Ryon & Thompson Parks - Ball Field Lighting	231,656	-	-	-	-	-	-
Civic Auditorium - Improvements	170,534	-	-	8,250	8,250	8,063	79,783
Anderson Recreation Improvements	175,000	-	170,000	156,188	356,188	356,047	309,837
PAL Youth Center	320,000	-	-	-	-	-	-
Centennial Park Improvements	-	-	7,300	7,300	10,000	10,000	8,395
Fire & Security Alarm Systems (Various Locations)	172,886	-	-	-	-	-	-
Dick DeWees Community & Senior Center Improvements	18,808,900	135,000	799,992	102,667	-	-	-
Dick DeWees Community & Senior Center - Debt Service	798,708	266,259	265,271	270,132	272,831	270,558	324,238
Dick DeWees Community & Senior Center - Operations	876,956	129,500	146,363	150,249	140,201	150,626	138,184
Park and Recreation Citywide	792,440	190,000	2,312,949	2,353,456	2,306,536	2,631,784	2,659,020
Park Safety & Enhanced Park Maintenance	948,739	78,882	80,567	86,730	88,447	86,708	77,521
Barkin Park Improvements							210,000
Totals for Installation, Maint. & Servicing	72,542,089	3,883,546	10,176,987	7,423,680	6,262,016	6,883,475	8,271,565
Less: City Contribution	(67,886,262)	(3,598,639)	(9,884,115)	(7,119,021)	(5,942,865)	(6,560,427)	(7,942,273)
Net Cost of Installation, Maintenance & Servicing	4,655,827	284,907	292,872	304,659	319,152	323,048	329,292
Misc Assess Admin Costs(+Contrib to Res)	368,016	24,000	24,000	24,000	24,000	24,000	24,000
	-						
TOTAL PARK MAINT & REC IMPR DIST BGTs	N/A	\$ 308,907	\$ 316,872	\$ 328,659	\$ 343,152	\$ 347,048	\$ 353,292
RATE PER SINGLE FAMILY EQUIV. UNIT	N/A	\$ 26.24	\$ 26.24	\$ 27.62	\$ 28.44	\$ 28.44	\$ 29.78

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22



ACTUAL EXPENDITURES	Fiscal Years							Exhibit
	02-16	16-17	17-18	18-19	19-20	20-21	21-22	Total
Installation, Maintenance & Servicing Costs								
Aquatic Center - Initial Construction Project	\$ 12,812,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,812,340
Aquatic Center - Dehumidification Project	2,056,395	-	-	-	-	-	-	2,056,395
Aquatic Center - Debt Service obligations	7,947,454	781,771	785,124	782,695	782,147	621,228	617,862	12,318,283
Aquatic Center - Improvement Projects	208,732	693,244	96,054	17,545	6,188	-	56,604	1,078,365
Aquatic Center - Equipment replacement	58,779	-	36,029	-	-	47,700	47,856	190,364
Aquatic Center - Operations	6,717,003	693,513	795,249	945,902	788,540	962,357	877,438	11,780,002
River Bend Park Development & Improvements	722,974	-	-	-	-	-	-	722,974
JM Park Improvements	563,533	-	-	-	-	-	-	563,533
Barton Park Development & Improvements	100,050	-	-	-	-	-	-	100,050
Old Town Pocket Park - Development Costs	179,575	-	-	-	-	-	-	179,575
Ken Adam Park - Improvements	25,181	-	-	-	-	-	-	25,181
River Park Improvements	177,512	73,832	249	8,533	178,431	422,691	282,055	1,143,303
Ryon Park Improvements	496,682	6,532	9,650	6,364	6,364	-	58,218	583,810
Bike Skills Park Facilities Construction	569,347	-	-	-	-	-	-	569,347
Beattie Park Improvements	58,579	868	-	-	-	108,687	44,331	212,465
Thompson Park Improvements	254,084	78,395	563,153	197,244	6,748	-	58,218	1,157,842
Civic Auditorium Improvements	191,446	8,250	8,250	8,250	8,250	8,250	75,472	308,167
Anderson Recreation Improvements	252,655	6,188	6,188	6,188	6,188	6,188	56,604	340,196
Dick DeWees Community & Senior Center Improvements	7,210,593	-	2,203	79,191	-	-	-	7,291,986
Dick DeWees Center - Debt Service obligation	1,063,286	265,267	264,154	262,729	265,256	-	262,892	2,383,583
PAL Youth Center	6,500	-	-	-	-	-	-	6,500
Dick DeWees Community & Senior Center - Operations	872,983	139,785	132,240	142,948	125,969	-	121,507	1,535,431
Park Safety & Enhanced Park Maintenance	829,653	37,823	64,087	84,912	81,179	82,141	90,502	1,270,296
Pioneer Park Improvements	67,623	-	-	263,281	-	45,337	14,339	390,580
Westvale Park Improvements	9,733	-	-	-	-	-	-	9,733
Briar Creek Park Improvements	2,492	-	-	-	-	-	-	2,492
Park and Recreation Operations Citywide	2,012,119	2,264,904	1,869,346	2,006,771	2,195,483	2,580,582	2,489,964	15,419,169
Assessment District administrative costs	244,786	22,891	23,182	23,240	23,698	39,635	24,579	402,010
Totals for Installation, Maint. & Servicing	\$ 45,712,084	\$ 5,073,263	\$ 4,655,157	\$ 4,835,791	\$ 4,474,440	\$ 4,924,796	\$ 5,178,440	\$ 74,853,971

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-1

Aquatic Center - Debt Service obligation

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 788,058
Actual expenditures incurred during 2021-2022 for Capital Improvements	617,862

Status:

Annual debt service to support the 2004 RDA TAB bond issue and the Assessment District bond issue is included here. The amounts budgeted equal the amounts due per the amortization schedules for the two issuances. With the issuance of the 2010 TAB, an additional \$165,922 of debt service is included here. While the 2010 TAB debt service was \$592,579 this year, approximately 28% is attributable to the Aquatic Center Dehumidification project.

Supplementary Information:

The debt service obligation of both the Redevelopment Agency and the Assessment District has increased since the issuance of the debt in 2004. However, debt repayments were scheduled to allow for relief to both the Agency and the District in the earlier years of the issue (to "grow into" the annual debt service obligation). The 2009-2010 fiscal year was the beginning of stable debt repayments of the 2004 issue that will continue until the debt obligation is paid off in 2034. The 2004 bond debt service will fluctuate in a narrow range between \$621,996 and \$633,883 until the debt matures in 2034. The 2010 TAB will add an additional amount of debt but the district is not obligated to pay any of the 2010 TAB debt service. The 2010 TAB debt service included here is in proportion of the Dehumidification Project to the total debt issue.

Debt restrictions of the 2004 Bond require the continuation of the assessment until the bond matures in 2034.

Funding sources:

Former Redevelopment Agency Tax Increment	\$ 617,862
Assessment District 2002-1	-

Adjustments to prior expenditure reports (if any): none

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-2

Aquatic Center - Improvement Projects

Included in Engineer's Report - Figure 2 - Estimate of Costs	No
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ -
Actual expenditures incurred during 2021-2022 for Capital Improvements	104,460

Status:

There was no budgeted expenditures on the Engineers' Report for Aquatic Center Improvements. There was \$47,856 in actuals for repairs to the pool heaters and a debt service payment for \$56,604 from Chevron efficiency improvements.

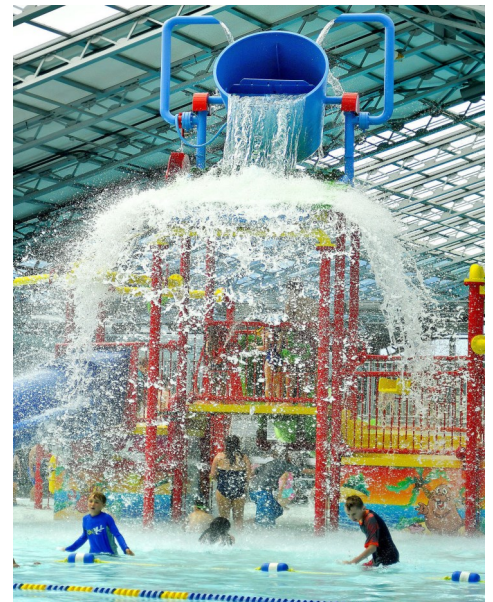
Supplementary Information:

\$56,603.69 of the listed expenditures were for debt service payments on the Chevron efficiency improvement project. All of the Chevron improvement debt service was refinanced in September 2013 from 4.55% to 2.845%. There was a one time saving 2013-14 of \$3,507 and ongoing interest savings. This was due to the debt service being paid off and a new amortization schedule being put into place with the first payment being made in March 2014. Overall lease saving of \$10,490 are projected.

Funding sources:

General Fund	\$	104,460
--------------	----	---------

Adjustments to prior expenditure reports (if any): none



CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1
OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-3

Aquatic Center - Operations

Included in Engineer's Report - Figure 2 - Estimate of Costs		Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$	922,979
Actual expenditures incurred during 2021-2022 for Operations		877,438

Status:

The variance between the estimated costs (for the 2021-22 Engineers' Report) and the actual expenditures of the program during the 2021-22 fiscal year was \$45,541 or 5.2% lower than budgeted. This was mainly attributed to the pandemic economic slow down.

Supplementary Information:

None

Funding sources:

Customer fees, rentals and other operating income	\$	191,655
General Fund - Contribution		531,868
Assessment District - Assessment proceeds		81,250

Adjustments to prior expenditure reports (if any):

None



CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-4

River Bend Park Development and Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$211,500
Actual expenditures incurred during 2021-2022 for Capital Improvements	-

Status:

The Engineer's Report has budgeted park improvements for \$211,500 for engineering design plans and environmental review for possible improvements at River Bend Park (soccer field expansion and addition of restrooms); funding source yet to be identified

Supplementary Information:

The 2014-2015 Engineer's Report includes an estimate of the contribution value of the Bike Skills Park upon its completion which is required to be included in the City's financial reporting. Direct costs plus the Bike Skills Park engineer's estimate of the value of the facilities has been added to the City's financials as park improvements. The 6/30/2016 estimated valuation of \$569,347 for the Bike Skills Park was added to the Engineers' Report for the fiscal year and will be tracked separately, see Bike Skill Park facility construction Exhibit 8-A for more information.

Funding sources:

\$ -

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1
OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-5

Ken Adam Park - Playground Equipment and (other) Renovations

Included in Engineer's Report - Figure 2 - Estimate of Costs (See Supplemental Information)		Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$	645,000
Actual expenditures incurred during 2021-2022 for Capital Improvements		-

Status:

This was on the Engineers' Report for ADA parking and sidewalks improvements along with upgrades to the RV campgrounds. A need was identified during the 2017-19 budget cycle, however a funding source has yet to be identified.

Supplementary Information: None

Funding sources: \$ -

Adjustments to prior expenditure reports (if any): None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-6

River Park - Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs (See Supplemental Information)		Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$	729,050
Actual expenditures incurred during 2021-2022 for Capital Improvements		282,055

Status:

This was on the Engineers' Report for the improvements for a second bathroom, pavement of the parking lot and roadways, perimeter fencing, kiosks, and electrical upgrades to the campground. There was electrical improvements and site improvements to nine spaces totalling \$282,055

Supplementary Information:

None

Funding sources:

Capital Development Fund - AB1600 Park Improvements	\$	241,676
---	----	---------

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1
OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-7

Ryon Park Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 115,000
Actual expenditures incurred during 2021-2022 for Capital Improvements	58,218

Status:

The Engineer's Report included budgeted amounts of \$115,000 for completing a master renovation plan , however a funding source has yet to be identified. The \$58,218 is the debt service from the Chevron efficiency program.

Supplementary Information:

\$6,364 of the listed expenditures were for debt service payment on the Chevron efficiency improvements. All of the Chevron improvements debt was refinanced in September 2013 from 4.55% to 2.845%. There was a one-time savings in 2013-14 for \$3,607 and ongoing interest savings. This was due to the debt service being paid off and a new amortization schedule being put into place with the first payment being made in March 2014. Overall lease savings of \$10,489 are projected.

Funding sources:

Capital Development Fund - AB1600 Park Improvements	\$ 58,218
---	-----------

Adjustments to prior expenditure reports (if any): None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-8

Beattie Park Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 420,000
Actual expenditures incurred during 2021-2022 for Capital Improvements	44,331

Status:

The Engineers' Report included parking lot and sidewalk improvements for Beattie Park. A need was identified during the 2017-19 budget cycle, however a funding source has yet to be identified. There was \$789,393 of grant funds used to improve playground equipment and other renovations. The \$44,331 was used for the lighting project.

Supplementary Information:

None

Funding sources:

\$ -

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-9

Thompson Park Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs (See Supplemental Information)	No
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ -
Actual expenditures incurred during 2021-2022 for Capital Improvements	58,218

Status:

There was no budgeted expenditures on the Engineers' Report for Thompson Park Improvements. There was \$58,218 for a debt service payment from Chevron efficiency improvements.

Supplementary Information:

\$58,218 of the listed expenditures were for debt service payment on the Chevron efficiency improvements. All of the Chevron improvements debt was refinanced in September 2013 from 4.55% to 2.845%. There was a one-time savings in 2013-14 for \$3,607 and ongoing interest savings. This was due to the debt service being paid off and a new amortization schedule being put into place with the first payment being made in March 2014. Overall lease savings of \$10,489 are projected.

Funding sources:

Capital Development Fund - AB1600 Park Improvements	\$ 58,218
---	-----------

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-10

Westvale Park Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs (See Supplemental Information)	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$550,000
Actual expenditures incurred during 2021-2022 for Capital Improvements	-

Status:

This was on the Engineer's Report for playground structure improvements. A need was identified during the 2017-19 budget cycle, however a funding source has yet to be identified.

Supplementary Information:

None

Funding sources:

Capital Development Fund

\$ -

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1
OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-11

Pioneer Park Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs (See Supplemental Information)	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ -
Actual expenditures incurred during 2021-2022 for Capital Improvements	14,339

Status:

There was no budgeted expenditures on the Engineers' Report for Pioneer Park Improvements.
There was \$14,339 in costs for an ADA accessibility design survey & upgrade

Supplementary Information: None

Funding sources:
Capital Development Fund - AB1600 Park Improvements \$ 14,339

Adjustments to prior expenditure reports (if any): None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-12

Civic Auditorium Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 79,783
Actual expenditures incurred during 2021-2022 for Capital Improvements	75,472

Status:

The actual expenditures for the Civic Auditorium were for the debt service relating to the Chevron efficiency project.

Supplementary Information:

\$75,472 of the listed expenditures were for debt payments on the Chevron efficiency improvement project. All of the Chevron improvement debt was refinanced in September 2013 from 4.55% to 2.845%. There was a one-time savings in 2013-14 for \$4,676 and ongoing interest savings. This was due to the debt service being paid off and a new amortization schedule being put into place with the first payment being made in March 2014. Overall lease savings of \$13,986 are projected.

Funding sources:

Capital Development Fund - AB1600 Park Improvements	\$ 75,472
---	-----------

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-13

Anderson Recreation Center Improvements

Included in Engineer's Report - Figure 2 - Estimate of Costs		Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$	309,837
Actual expenditures incurred during 2021-2022 for Capital Improvements		56,604

Status:

The actual expenditures for the Anderson Recreation were for the debt service relating to the Chevron efficiency program. \$309,837 was budgeted on the Engineers' Report for building improvements and ADA accessibility and kitchen upgrades. A need was identified during the 2017-19 budget cycle for the improvements, however a funding source has yet to be identified. There was \$56,604 for debt service to the Chevron efficiency improvements.

Supplementary Information:

\$56,604 of the listed expenditures were for debt service payment on the Chevron efficiency improvements. All of the Chevron improvements debt was refinanced in September 2013 from 4.55% to 2.845%. There was a one-time savings in 2013-14 for \$3,507 and ongoing interest savings. This was due to the debt service being paid off and a new amortization schedule being put into place with the first payment being made in March 2014. Overall lease savings of \$10,490 are projected.

Funding sources:

Capital Development Fund - AB1600 Park Improvements	\$	56,604
---	----	--------

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-14

Centennial Park

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 8,395
Actual expenditures incurred during 2021-2022 for Capital Improvements	-

Status:

This was on the Engineers' Report for gazebo renovations. A need was identified during the 2017-19 budget cycle, however a funding source has yet to be identified.

Supplementary Information:

None

Funding sources:

\$ -

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1
OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-15

Dick DeWees Community and Senior Center - Debt Service

Included in Engineer's Report - Figure 2 - Estimate of Costs		Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$	324,238
Actual expenditures incurred during 2021-2022 for Debt Service		262,892

Status:

The above represents the 2010 TAB Bond debt service portion attributed to the Dick DeWees Community and Senior Center, while the 2010 TAB debt service was \$597,909 this year, approximately 44% is attributed to the Center based on their share of cost to debt.

Supplementary Information:

None

Funding sources:

Former Redevelopment Agency Tax Increment	\$	262,892
---	----	---------

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-16

Dick DeWees Community and Senior Center - Operations

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 138,184
Actual expenditures incurred during 2021-2022 for Operations	121,507

Status:

The 2010-2021 Engineer's Report included expenditures estimated for the operation of the Center and programs. The budgeted expenditures was \$138,184 with actual expenditures lower at \$121,507. This was mainly attributed to reduced programming due to the pandemic.

Supplementary Information:

None

Funding sources:

Community Center Fund fee income	\$ 121,507
----------------------------------	------------

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-17

Parks and Recreation Citywide

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 2,659,020
Actual expenditures incurred during 2021-2022 for Capital Improvements	2,489,964

Status:

The 2021-22 Engineer's Report included expenditure estimates at \$2,659,020 for the Parks and Recreation divisions. The actual expenditures were \$2,489,964 a slight variance of \$169,056. This was mainly attributed to residual impact of the pandemic slow down.

Supplementary Information:

Parks - Personnel Cost	\$ 877,576
Parks - Maintenance and Operation (excluding Utilities)	526,770
Parks - Utilities	335,090
Recreation - Personnel Cost	\$ 519,434
Recreation - Maintenance and Operation (excluding Utilities)	206,340
Recreation - Utilities	24,755

Funding sources:

General Fund - Park Operations	\$ 1,739,435
General Fund - Recreation Operations	750,529

Adjustments to prior expenditure reports (if any): None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-18

Park Safety & Enhanced Park Maintenance

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 77,521
Actual expenditures incurred during 2021-2022	90,502

Status:

The 2021-22 Engineer's Report included expenditures related to one Park Rangers and the costs of park maintenance related to this position. The budgeted estimated cost was slightly higher than the actual expenditures.

Supplementary Information:

None

Funding sources:

Assessment District Funds	\$ 90,502
---------------------------	-----------

Adjustments to prior expenditure reports (if any):

None

CITY OF LOMPOC

PARK MAINTENANCE & CITY POOL ASSESSMENT DISTRICT 2002-1

OVERSIGHT BOARD FISCAL YEAR 2021-22

Exhibit A-19

Assessment District Administrative Costs

Included in Engineer's Report - Figure 2 - Estimate of Costs	Yes
Amount in Engineer's Report - Figure 2 - Estimate of Costs	\$ 24,000
Actual expenditures incurred during 2021-2022	24,579

Status:

The administrative costs of the district include contract costs for the firm that provides the Engineering Report. In addition to the obligation to provide the Engineer's Report, the contracted firm provides administrative support to City staff during budget preparation. More importantly, the firm contracting the delivery of the assessment roll to the County having adjusted the roll to include new construction and to delete (where necessary) assessments. Although this process is not necessarily difficult it does require substantial amounts of time and coordination with the County to obtain APN data from the County, and to return the assessment information to the County with all the required changes in a timely manner.

Supplementary Information:

Santa Barbara County (SB CO) no longer identifies the cost related to the collection of the assessment. SB Co imposes a \$1.00 per parcel fee for collections but does not provide the number of parcels they assess. The estimate is approximately 11,000 to 12,000 assessable parcels. The contractor provides the city with the parcel number information.

Funding sources:

Assessment District Funds	\$ 24,579
---------------------------	-----------

Adjustments to prior expenditure reports (if any):

None