

**SCHEDULE OF OPERATING PROGRAM BUDGET PERFORMANCE
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>\$ Variance</u>	<u>% Actual to Budget</u>
Revenues:					
Member Assessments	\$14,152,686	\$14,152,686	\$13,637,230	\$515,456	96.4%
Other	381,200	401,350	313,656	87,694	78.2%
Total Revenues	<u>\$14,533,886</u>	<u>\$14,554,036</u>	<u>\$13,950,886</u>	<u>\$603,150</u>	<u>95.9%</u>
Expenses:					
Personnel Expense	\$7,565,645	\$7,565,645	\$7,646,681	(\$81,036)	101.1%
Chemicals	1,392,463	1,387,955	1,312,423	75,532	94.6%
Biosolids	293,172	402,451	379,989	22,462	94.4%
Utilities	2,047,899	1,950,760	1,843,218	107,542	94.5%
Other Non-Personnel	2,970,707	2,983,225	2,768,575	214,650	92.8%
Contingency	264,000	264,000	-	264,000	0.0%
Total Expenses	<u>\$14,533,886</u>	<u>\$14,554,036</u>	<u>\$13,950,886</u>	<u>\$603,150</u>	<u>95.9%</u>

**SCHEDULE OF OPERATING EXPENSES BY MAJOR CATEGORY
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014**

	<u>June 30, 2015</u>	<u>June 30, 2014</u>	<u>\$ Variance</u>	<u>% Variance</u>
Personnel Expense	\$7,646,681	\$7,248,435	\$398,246	5.5%
Chemicals	1,312,423	1,214,614	97,809	8.1%
Biosolids	379,989	282,316	97,673	34.6%
Utilities	1,843,218	2,090,927	(247,709)	-11.8%
Other Non-Personnel	2,768,575	2,610,332	158,243	6.1%
Total	<u>\$13,950,886</u>	<u>\$13,446,624</u>	<u>\$504,262</u>	<u>3.8%</u>

**SCHEDULE OF PERSONNEL EXPENSE BY PROGRAM
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>\$ Variance</u>	<u>% Actual to Budget</u>
Programs					
EWPCF	\$ 5,788,153	\$ 5,788,153	\$ 6,011,582	\$ (223,429)	-3.7%
Source Control	622,897	622,897	527,992	94,905	18.0%
Remote Facilities					
Agua Hedionda Pump Station	168,940	168,940	156,799	12,141	7.7%
Buena Vista Pump Station	178,374	178,374	166,307	12,067	7.3%
Buena Creek Pump Station	173,747	173,747	155,399	18,348	11.8%
Carlsbad Water Reclamation Facilities	509,336	509,336	519,588	(10,252)	-2.0%
Raceway Basin Pump Station	124,198	124,198	109,014	15,184	13.9%
Total Remote Facilities	<u>1,154,595</u>	<u>1,154,595</u>	<u>1,107,107</u>	<u>47,488</u>	<u>4.3%</u>
Subtotal Operating Program	<u>7,565,645</u>	<u>7,565,645</u>	<u>7,646,681</u>	<u>(81,036)</u>	<u>-1.1%</u>
Capital Program	2,013,213	2,013,213	1,912,042	101,171	5.3%
Total Personnel	<u>\$ 9,578,858</u>	<u>\$ 9,578,858</u>	<u>\$ 9,558,723</u>	<u>\$ 20,135</u>	<u>0.2%</u>

**SCHEDULE OF CONTINUING CAPITAL IMPROVEMENT PROGRAM APPROPRIATIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2015**

BY PROJECT	CONTINUING APPROPRIATIONS BEGINNING OF YEAR REPORTED	FY 2015 NEW APPROPRIATIONS	TRANSFERS IN(OUT)	ALLOCATED PERSONNEL EXPENSE	TOTAL CAPITAL EXPENSES	APPROPRIATION BALANCES ON JUNE 30, 2015	CONTINUING APPROPRIATIONS JULY 1, 2015
SALARIES & BENEFITS	\$ -	\$ 2,013,213	\$ -	\$ (1,915,493)	\$ -	\$ 97,720	\$ -
EWPCF CAPITAL ACQUISITIONS	8,694	660,235	(46,742)	-	(523,401)	98,786	-
AHPS CAPITAL ACQUISITIONS	-	36,000	-	-	(45,953)	(9,953) *	-
BVPS CAPITAL ACQUISITIONS	-	79,520	-	-	(64,821)	14,699	-
BSD CAPITAL ACQUISITIONS	-	77,000	-	-	(49,570)	27,430	-
CWRF CAPITAL ACQUISITIONS	-	18,500	-	-	(7,547)	10,953	-
RBPS CAPITAL ACQUISITIONS	-	33,000	-	-	-	33,000	33,000
PLANNED ASSET REPLACEMENT	163,492	831,350	61,591	741,457	(1,566,867)	231,023	-
MAJOR PLANT REHAB PROGRAM							
Liquid Process Improvements	6,242,755	2,240,000	(2,245,114)	536,544	(4,467,756)	2,306,429	2,306,429
Outfall	-	255,000	-	19,530	(162,628)	111,902	111,902
Solids Process Improvements	301	-	-	-	-	301	301
Energy Management	-	740,000	2,240,530	398,493	(3,318,212)	60,811	60,811
General Improvements	24,986	15,000	(21,585)	1,862	(15,503)	4,760	4,760
Engineering Services	1,118,000	3,864,000	24,764	211,307	(1,759,537)	3,458,534	3,457,813
Professional Services	206,639	-	(13,444)	6,300	(52,456)	147,039	147,039
Total Major Plant Rehab Program	7,592,681	7,114,000	(14,849)	1,174,036	(9,776,092)	6,089,776	6,089,055
TOTAL	\$ 7,764,867	\$ 10,862,818	\$ -	\$ -	\$ (12,034,251)	\$ 6,593,434	\$ 6,122,055

* Overage resulted from emergency drive replacement

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SCHEDULE OF CONTINUING CAPITAL IMPROVEMENT PROGRAM APPROPRIATIONS (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

<u>BY MEMBER AGENCY</u>	<u>VISTA</u>	<u>CARLSBAD</u>	<u>BUENA</u>	<u>VALLECITOS</u>	<u>LEUCADIA</u>	<u>ENCINITAS</u>	<u>TOTAL</u>
RACEWAY BASIN PS	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000
MAJOR PLANT REHAB PROGRAM							
Liquid Process Improvements	581,220	559,079	163,526	517,101	387,480	98,023	2,306,429
Outfall	28,199	27,125	7,934	25,088	18,800	4,756	111,902
Solids Process Improvements	76	73	21	67	51	13	301
Energy Management	15,324	14,742	4,311	13,634	10,216	2,584	60,811
General Improvements	1,200	1,154	337	1,067	800	202	4,760
Engineering Services	871,369	838,173	245,159	775,242	580,913	146,957	3,457,813
Professional Services	37,054	35,642	10,425	32,966	24,703	6,249	147,039
Total Major Plant Rehab Program	1,534,442	1,475,988	431,713	1,365,165	1,022,963	258,784	6,089,055
TOTAL	<u>\$ 1,567,442</u>	<u>\$ 1,475,988</u>	<u>\$ 431,713</u>	<u>\$ 1,365,165</u>	<u>\$ 1,022,963</u>	<u>\$ 258,784</u>	<u>\$ 6,122,055</u>