

**SCHEDULE OF OPERATING PROGRAM BUDGET PERFORMANCE
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>\$ Variance</u>	<u>% Actual to Budget</u>
Revenues:					
Member Assessments	\$14,558,641	\$14,558,641	\$13,515,144	\$1,043,497	92.8%
Other	646,753	646,754	792,690	(145,936)	122.6%
Total Revenues	<u>\$15,205,394</u>	<u>\$15,205,395</u>	<u>\$14,307,834</u>	<u>\$897,561</u>	<u>94.1%</u>
Expenses:					
Personnel Expense	\$7,890,362	\$8,015,936	\$8,020,489	(\$4,553)	100.1%
Chemicals	1,351,540	1,328,595	1,097,364	231,231	82.6%
Biosolids	248,038	319,952	322,230	(2,278)	100.7%
Utilities	2,282,887	2,235,042	1,964,520	270,522	87.9%
Other Non-Personnel	3,182,568	3,181,445	2,903,231	278,214	91.3%
Contingency	250,000	124,425	-	124,425	0.0%
Total Expenses	<u>\$15,205,395</u>	<u>\$15,205,395</u>	<u>\$14,307,834</u>	<u>\$897,561</u>	<u>94.1%</u>

**SCHEDULE OF OPERATING EXPENSES BY MAJOR CATEGORY
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

	<u>June 30, 2016</u>	<u>June 30, 2015</u>	<u>\$ Variance</u>	<u>% Variance</u>
Personnel Expense	\$8,020,489	\$7,670,282	\$350,207	4.6%
Chemicals	1,097,364	1,312,423	(215,059)	-16.4%
Biosolids	322,230	379,989	(57,759)	-15.2%
Utilities	1,964,520	1,843,218	121,302	6.6%
Other Non-Personnel	2,903,231	2,744,974	158,257	5.8%
Total	<u>\$14,307,834</u>	<u>\$13,950,886</u>	<u>\$356,948</u>	<u>2.6%</u>

See accompanying independent auditor's report.

**SCHEDULE OF PERSONNEL EXPENSE BY PROGRAM
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>\$ Variance</u>	<u>% Actual to Budget</u>
Programs					
EWPCF	\$ 6,068,141	\$ 6,193,715	\$ 6,223,873	\$ (30,158)	100.5%
Source Control	647,052	647,052	576,224	70,828	89.1%
Remote Facilities					
Agua Hedionda Pump Station	171,820	171,820	181,751	(9,931)	105.8%
Buena Vista Pump Station	177,853	177,853	189,163	(11,310)	106.4%
Buena Creek Pump Station	176,140	176,140	182,757	(6,617)	103.8%
Carlsbad Water Reclamation Facility	521,657	521,657	537,520	(15,863)	103.0%
Raceway Basin Pump Station	127,699	127,699	129,201	(1,502)	101.2%
Total Remote Facilities	<u>1,175,169</u>	<u>1,175,169</u>	<u>1,220,392</u>	<u>(45,223)</u>	<u>103.8%</u>
Subtotal Operating Program	<u>7,890,362</u>	<u>8,015,936</u>	<u>8,020,489</u>	<u>(4,553)</u>	<u>100.1%</u>
Capital Program	2,049,098	2,154,972	2,017,281	137,691	93.6%
Total Personnel	<u>\$ 9,939,460</u>	<u>\$ 10,170,908</u>	<u>10,037,770</u>	<u>\$ 133,138</u>	<u>98.7%</u>

See accompanying independent auditor's report.

**SCHEDULE OF CONTINUING CAPITAL IMPROVEMENT PROGRAM APPROPRIATIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

BY PROJECT	CONTINUING APPROPRIATIONS BEGINNING OF YEAR REPORTED	FY 2016 NEW APPROPRIATIONS	TRANSFERS IN(OUT)	ALLOCATED PERSONNEL EXPENSE	TOTAL CAPITAL EXPENSES	APPROPRIATION BALANCES ON JUNE 30, 2016	CONTINUING APPROPRIATIONS JULY 1, 2016
SALARIES & BENEFITS	\$ -	\$ 2,049,098	\$ 105,874	\$ (2,017,281)	\$ -	\$ 137,691	\$ -
EWPCF CAPITAL ACQUISITIONS		491,500	100,127	-	(519,086)	72,541	72,539
AHPS CAPITAL ACQUISITIONS	-	114,000	-	-	(16,417)	97,583	97,583
BVPS CAPITAL ACQUISITIONS	-	127,000	-	-	(95,931)	31,069	31,069
BCPS CAPITAL ACQUISITIONS	-	76,000	-	-	(42,846)	33,154	33,154
CWRF CAPITAL ACQUISITIONS	-	67,233	-	-	(31,541)	35,692	35,692
RBPS CAPITAL ACQUISITIONS	33,000	55,000	-	-	(84,466)	3,534	3,534
PLANNED ASSET REPLACEMENT	-	776,500	(93,360)	603,555	(1,197,277)	89,418	89,418
MAJOR PLANT REHAB PROGRAM							
Liquid Process Improvements	2,306,429	5,656,000	(1,185,259)	296,924	(936,214)	6,137,880	6,137,880
Outfall	111,902		(50,910)	13,093	(41,283)	32,802	32,802
Solids Process Improvements	301	1,753,000	2,428,901	145,541	(458,897)	3,868,846	3,868,846
Energy Management	60,811	388,000	130,194	121,974	(384,590)	316,389	316,389
General Improvements	4,760	994,000	124,753	98,935	(311,946)	910,502	910,502
Engineering Services	3,457,813	2,549,000	(1,413,281)	737,259	(2,324,605)	3,006,186	3,006,186
Professional Services	147,039	-	(147,039)	-	-	-	-
Total Major Plant Rehab Program	6,089,055	11,340,000	(112,641)	1,413,726	(4,457,535)	14,272,605	14,272,605
TOTAL	\$ 6,122,055	\$ 15,096,331	\$ -	\$ -	\$ (6,445,099)	\$ 14,773,287	\$ 14,635,594

Continued

See accompanying independent auditor's report.

SCHEDULE OF CONTINUING CAPITAL IMPROVEMENT PROGRAM APPROPRIATIONS (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2016

<u>BY MEMBER AGENCY</u>	<u>CARLSBAD</u>	<u>VISTA</u>	<u>BUENA</u>	<u>VALLECITOS</u>	<u>LEUCADIA</u>	<u>ENCINITAS</u>	<u>TOTAL</u>
EWPCF CAPITAL ACQUISITIONS	\$ 17,583	\$ 18,280	\$ 5,143	\$ 16,263	\$ 12,187	\$ 3,083	\$ 72,539
AHPS CAPITAL ACQUISITIONS	30,153	67,430	-	-	-	-	97,583
BVPS CAPITAL ACQUISITIONS	3,231	27,838	-	-	-	-	31,069
BCPS CAPITAL ACQUISITIONS	-	-	33,154	-	-	-	33,154
CWRF CAPITAL ACQUISITIONS	35,692	-	-	-	-	-	35,692
RBPS CAPITAL ACQUISITIONS	-	3,534	-	-	-	-	3,534
PLANNED ASSET REPLACEMENT	21,675	22,533	6,340	20,048	15,022	3,800	89,418
MAJOR PLANT REHAB PROGRAM							
Liquid Process Improvements	1,487,821	1,546,746	435,176	1,376,113	1,031,164	260,860	6,137,880
Outfall	16,217	-	2,326	7,354	5,511	1,394	32,802
Solids Process Improvements	937,809	974,949	274,301	867,395	649,966	164,426	3,868,846
Energy Management	76,693	79,730	22,432	70,934	53,153	13,447	316,389
General Improvements	220,705	229,447	64,555	204,135	152,964	38,696	910,502
Engineering Services	728,699	757,559	213,139	673,987	505,039	127,763	3,006,186
Total Major Plant Rehab Program	3,467,944	3,588,431	1,011,929	3,199,918	2,397,797	606,586	14,272,605
TOTAL	<u>\$ 3,576,278</u>	<u>\$ 3,728,046</u>	<u>\$ 1,056,566</u>	<u>\$ 3,236,229</u>	<u>\$ 2,425,006</u>	<u>\$ 613,469</u>	<u>\$ 14,635,594</u>

See accompanying independent auditor's report.