

**SUPPLEMENTARY SCHEDULE OF OPERATING PROGRAM BUDGET PERFORMANCE  
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>\$ Variance</u>	<u>% Actual to Budget</u>
<b>Revenues:</b>					
Member Assessments	\$15,043,385	\$15,043,385	\$13,613,755	\$1,429,630	90.5%
Other	562,970	562,970	560,566	2,404	99.6%
<b>Total Revenues</b>	<u>\$15,606,355</u>	<u>\$15,606,355</u>	<u>\$14,174,321</u>	<u>\$1,432,034</u>	<u>90.8%</u>
<b>Expenses:</b>					
Personnel Expense	\$8,244,323	\$8,244,323	\$8,073,909	\$170,414	97.9%
Chemicals	1,332,710	1,269,285	1,077,817	191,468	84.9%
Biosolids	315,000	321,700	326,253	(4,553)	101.4%
Utilities	2,196,110	2,228,910	1,881,243	347,667	84.4%
Other Non-Personnel	3,268,212	3,292,137	2,815,099	477,038	85.5%
Contingency	250,000	250,000	-	250,000	0.0%
<b>Total Expenses</b>	<u>\$15,606,355</u>	<u>\$15,606,355</u>	<u>\$14,174,321</u>	<u>\$1,432,034</u>	<u>90.8%</u>

**SUPPLEMENTARY SCHEDULE OF OPERATING EXPENSES BY MAJOR CATEGORY  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>\$ Variance</u>	<u>% Variance</u>
Personnel Expense	\$8,073,909	\$8,020,489	\$53,420	0.7%
Chemicals	1,077,817	1,097,364	(19,547)	-1.8%
Biosolids	326,253	322,230	4,023	1.2%
Utilities	1,881,243	1,964,520	(83,277)	-4.2%
Other Non-Personnel	2,815,099	2,903,231	(88,132)	-3.0%
<b>Total</b>	<u>\$14,174,321</u>	<u>\$14,307,834</u>	<u>(\$133,513)</u>	<u>-0.9%</u>

See accompanying independent auditors' report.

**SUPPLEMENTARY SCHEDULE OF PERSONNEL EXPENSE BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>\$ Variance</u>	<u>% Actual to Budget</u>
<b>Programs</b>					
EWPCF	\$6,358,488	\$6,358,488	\$6,196,407	\$162,081	97.5%
Source Control	596,705	596,705	634,389	(37,684)	106.3%
Remote Facilities					
Agua Hedionda Pump Station	184,265	184,265	173,498	10,767	94.2%
Buena Vista Pump Station	188,330	188,330	179,149	9,181	95.1%
Buena Creek Pump Station	188,822	188,822	179,222	9,600	94.9%
Carlsbad Water Reclamation Facility	590,057	590,057	580,618	9,439	98.4%
Raceway Basin Pump Station	137,656	137,656	130,626	7,030	94.9%
Total Remote Facilities	<u>1,289,130</u>	<u>1,289,130</u>	<u>1,243,113</u>	<u>46,017</u>	<u>96.4%</u>
<b>Subtotal Operating Program</b>	<u>8,244,323</u>	<u>8,244,323</u>	<u>8,073,909</u>	<u>170,414</u>	<u>97.9%</u>
<b>Capital Program</b>	2,322,497	2,322,497	2,241,920	80,577	96.5%
<b>Total Personnel</b>	<u><u>\$10,566,820</u></u>	<u><u>\$10,566,820</u></u>	<u><u>\$10,315,829</u></u>	<u><u>\$250,991</u></u>	<u><u>97.6%</u></u>

See accompanying independent auditors' report.

**SCHEDULE OF CONTINUING CAPITAL IMPROVEMENT PROGRAM APPROPRIATIONS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

BY PROJECT	CONTINUING	FY 2017 NEW	TRANSFERS IN(OUT)	ALLOCATED		ACTUAL	TOTAL	APPROPRIATION	CONTINUING
	APPROPRIATIONS			PERSONNEL	EXPENSE	DIRECT COSTS			
	BEGINNING OF YEAR	APPROPRIATIONS				AS OF	EXPENSES	JUNE 30, 2017	JULY 1, 2017
	REPORTED					JUNE 30, 2016			
SALARIES & BENEFITS	\$ -	\$ 2,322,497	\$ -	\$ (2,241,920)	\$ -	\$ -	\$ -	\$ 80,577	\$ -
EWPCF CAPITAL ACQUISITIONS	72,539	160,400	6,702	-	207,360	(207,360)	32,281	11,417	
AHPS CAPITAL ACQUISITIONS	97,583	43,000	(13,000)	-	46,395	(46,395)	81,188	-	
BVPS CAPITAL ACQUISITIONS	31,069	91,000	(35,431)	-	65,249	(65,249)	21,389	-	
BCPS CAPITAL ACQUISITIONS	33,154	66,000	(31,628)	-	67,526	(67,526)	-	-	
CWRF CAPITAL ACQUISITIONS	35,692	70,600	(2)	-	135,875	(135,875)	(29,585) *	-	
RBPS CAPITAL ACQUISITIONS	3,534	110,000	(29,044)	-	52,377	(52,377)	32,113	-	
PLANNED ASSET REPLACEMENT	89,418	698,400	(11,086)	631,456	663,346	(1,294,802)	113,386	57,728	
<b>MAJOR PLANT REHAB PROGRAM</b>									
Liquid Process Improvements	6,137,880	-	508,815	714,778	3,771,821	(4,486,599)	2,874,874	2,874,874	
Outfall	32,802	100,000	(32,802)	9	49	(58)	99,951	99,951	
Solids Process Improvements	3,868,846	975,000	(2,292,812)	238,541	1,258,759	(1,497,300)	1,292,275	1,292,275	
Energy Management	316,389	325,000	(238,871)	66,360	350,175	(416,535)	52,343	52,343	
General Improvements	910,502	825,000	(609,089)	77,844	410,776	(488,620)	715,637	715,637	
Engineering Services	3,006,186	7,379,000	2,667,760	426,385	2,249,998	(2,676,383)	10,802,948	10,802,948	
Remotes	-	-	110,488	6,476	34,172	(40,648)	76,316	76,316	
Total Major Plant Rehab Program	<u>14,272,605</u>	<u>9,604,000</u>	<u>113,489</u>	<u>1,530,393</u>	<u>8,075,750</u>	<u>(9,606,143)</u>	<u>15,914,344</u>	<u>15,914,344</u>	
<b>TOTAL</b>	<u>\$ 14,635,594</u>	<u>\$ 13,165,897</u>	<u>\$ -</u>	<u>\$ (80,071) *</u>	<u>\$ 9,313,878</u>	<u>\$ (11,475,727)</u>	<u>\$ 16,245,693</u>	<u>\$ 15,983,489</u>	

Continued

\* Cost overrun resulted from unanticipated personnel expenses on behalf of CWRF Ultrafiltration System

See accompanying independent auditors' report.

**SCHEDULE OF CONTINUING CAPITAL IMPROVEMENT PROGRAM APPROPRIATIONS (CONTINUED)**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

<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	\$ 2,768	\$ 2,877	\$ 809	\$ 2,560	\$ 1,918	\$ 485	\$ 11,417
PLANNED ASSET REPLACEMENT	13,994	14,547	4,093	12,943	9,698	2,453	57,728
MAJOR PLANT REHAB PROGRAM							
Liquid Process Improvements	696,869	724,468	203,829	644,547	482,979	122,182	2,874,874
Outfall	49,415	-	7,087	22,409	16,792	4,248	99,951
Solids Process Improvements	313,248	325,653	91,622	289,728	217,102	54,922	1,292,275
Energy Management	12,688	13,190	3,711	11,735	8,794	2,225	52,343
General Improvements	173,469	180,341	50,739	160,446	120,227	30,415	715,637
Engineering Services	2,618,635	2,722,343	765,929	2,422,021	1,814,895	459,125	10,802,948
Remotes	4,789	47,501	24,026	-	-	-	76,316
Total Major Plant Rehab Program	<u>3,869,113</u>	<u>4,013,496</u>	<u>1,146,943</u>	<u>3,550,886</u>	<u>2,660,789</u>	<u>673,117</u>	<u>15,914,344</u>
 TOTAL	 <u>\$ 3,885,875</u>	 <u>\$ 4,030,920</u>	 <u>\$ 1,151,845</u>	 <u>\$ 3,566,389</u>	 <u>\$ 2,672,405</u>	 <u>\$ 676,055</u>	 <u>\$ 15,983,489</u>

See accompanying independent auditors' report.