

**SUPPLEMENTARY SCHEDULE OF OPERATING PROGRAM BUDGET PERFORMANCE
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>\$ Variance</u>	<u>% Actual to Budget</u>
Revenues:					
Member Assessments	\$ 15,283,515	\$ 15,358,515	\$ 14,718,859	\$ 639,656	95.8%
Other	510,000	510,000	548,067	(38,067)	107.5%
Total Revenues	<u>\$ 15,793,515</u>	<u>\$ 15,868,515</u>	<u>\$ 15,266,926</u>	<u>\$ 601,589</u>	<u>96.2%</u>
Expenses:					
Personnel Expense	\$ 8,583,279	\$ 8,583,279	\$ 8,579,460	\$ 3,819	100.0%
Chemicals	1,243,380	1,261,909	1,220,334	41,575	96.7%
Biosolids	319,500	377,301	376,695	606	99.8%
Utilities	2,007,350	2,002,350	2,128,873	(126,523)	106.3%
Other Non-Personnel	3,390,006	3,393,676	2,961,564	432,112	87.3%
Contingency	250,000	250,000	-	250,000	0.0%
Total Expenses	<u>\$ 15,793,515</u>	<u>\$ 15,868,515</u>	<u>\$ 15,266,926</u>	<u>\$ 601,589</u>	<u>96.2%</u>

**SUPPLEMENTARY SCHEDULE OF OPERATING EXPENSES BY MAJOR CATEGORY
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>\$ Variance</u>	<u>% Variance</u>
Personnel Expense	\$ 8,579,460	\$ 8,073,909	\$ 505,551	6.3%
Chemicals	1,220,334	1,077,817	142,517	13.2%
Biosolids	376,695	326,253	50,442	15.5%
Utilities	2,128,873	1,881,243	247,630	13.2%
Other Non-Personnel	2,961,564	2,815,099	146,465	5.2%
Total	<u>\$ 15,266,926</u>	<u>\$ 14,174,321</u>	<u>\$ 1,092,605</u>	<u>7.7%</u>

See accompanying report of independent auditors.

SUPPLEMENTARY SCHEDULE OF PERSONNEL EXPENSE BY PROGRAM
FOR THE YEAR ENDED JUNE 30, 2018

Programs	Adopted Budget	Revised Budget	Actual	\$ Variance	% Actual to Budget
EWPCF	\$ 6,599,596	\$ 6,599,596	\$ 6,569,392	\$ 30,204	99.5%
Source Control	620,884	620,884	640,857	(19,973)	103.2%
Remote Facilities					
Agua Hedionda Pump Station	191,279	191,279	177,301	13,978	92.7%
Buena Vista Pump Station	203,478	203,478	311,864	(108,386)	153.3%
Buena Creek Pump Station	183,811	183,811	170,088	13,723	92.5%
Carlsbad Water Reclamation Facility	638,796	638,796	583,919	54,877	91.4%
Raceway Basin Pump Station	145,435	145,435	126,039	19,396	86.7%
Total Remote Facilities	1,362,799	1,362,799	1,369,211	(6,412)	100.5%
Subtotal Operating Program	<u>8,583,279</u>	<u>8,583,279</u>	<u>8,579,460</u>	<u>3,819</u>	<u>100.0%</u>
Capital Program	2,402,012	2,402,012	2,341,663	60,349	97.5%
Total Personnel	<u>\$ 10,985,291</u>	<u>\$ 10,985,291</u>	<u>\$ 10,921,123</u>	<u>\$ 64,168</u>	<u>99.4%</u>

See accompanying report of independent auditors.

SCHEDULE OF CONTINUING CAPITAL IMPROVEMENT PROGRAM APPROPRIATIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

BY PROJECT	CONTINUING APPROPRIATIONS		TRANSFERS IN(OUT)	ALLOCATED		ACTUAL	TOTAL	APPROPRIATION	CONTINUING
	BEGINNING OF YEAR REPORTED	FY 2018 NEW APPROPRIATIONS		PERSONNEL	EXPENSE	DIRECT COSTS AS OF JUNE 30, 2018	CAPITAL EXPENSES	BALANCES ON JUNE 30, 2018	APPROPRIATIONS JULY 1, 2018
SALARIES & BENEFITS	\$ -	\$ 2,402,012	\$ -	\$ (2,341,663)	\$ -	\$ -	\$ 60,349	\$ -	
EWPCF CAPITAL ACQUISITIONS	11,417	303,500	(8,357)	-	286,195	(286,195)	20,365	20,300	
AHPS CAPITAL ACQUISITIONS	-	144,900	105,000 *	-	150,127	(150,127)	99,773	55,800	
BVPS CAPITAL ACQUISITIONS	-	118,000	52,287	-	170,287	(170,287)	-	-	
BCPS CAPITAL ACQUISITIONS	-	72,000	31,752	-	103,752	(103,752)	-	-	
CWRF CAPITAL ACQUISITIONS	-	70,500	-	-	33,238	(33,238)	37,262	-	
RBPS CAPITAL ACQUISITIONS	-	61,000	-	-	50,894	(50,894)	10,106	-	
PLANNED ASSET REPLACEMENT	57,728	736,600	(30,680)	643,845	686,526	(1,330,371)	77,122	28,200	
MAJOR PLANT REHAB PROGRAM									
Liquid Process Improvements	2,874,874	3,111,000	3,841,107	895,065	6,800,240	(7,695,305)	3,026,741	3,026,741	
Outfall	99,951	165,000	(74,769)	5,435	41,294	(46,729)	148,888	148,888	
Solids Process Improvements	1,292,275	1,080,000	1,833,222	381,224	2,896,343	(3,277,567)	1,309,154	1,309,154	
Energy Management	52,343	1,222,000	61,996	39,028	296,511	(335,539)	1,039,828	1,039,828	
General Improvements	715,637	1,155,500	780,808	82,700	628,312	(711,012)	2,023,633	2,023,633	
Engineering Services	10,802,948	4,240,000	(10,076,405)	125,460	953,176	(1,078,636)	4,013,367	4,013,367	
Technology Master Plan	-	-	3,584,994	158,329	1,202,900	(1,361,229)	2,382,094	2,382,094	
Remotes	76,316	-	4,045	10,577	80,361	(90,938)	-	-	
Total Major Plant Rehab Program	15,914,344	10,973,500	(45,002)	1,697,818	12,899,137	(14,596,955)	13,943,705	13,943,705	
TOTAL	\$ 15,983,489	\$ 14,882,012	\$ 105,000	\$ -	\$ 14,380,156	\$ (16,721,819)	\$ 14,248,682	\$ 14,048,005	

Continued

* Resolution 2018-01, adopted by the Board of Directors on February 28, 2018, added an additional \$105,000 to the budget for SCADA improvements at the Agua Hedionda Pump Station.

See accompanying report of independent auditors.

SCHEDULE OF CONTINUING CAPITAL IMPROVEMENT PROGRAM APPROPRIATIONS (CONTINUED)

AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

<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	\$ 4,921	\$ 5,116	\$ 1,439	\$ 4,551	\$ 3,410	\$ 863	\$ 20,300
AHPS CAPITAL ACQUISITIONS	17,242	38,558	-	-	-	-	55,800
PLANNED ASSET REPLACEMENT	6,836	7,106	1,999	6,322	4,738	1,199	28,200
MAJOR PLANT REHAB PROGRAM							
Liquid Process Improvements	733,683	762,739	214,596	678,595	508,492	128,636	3,026,741
Outfall	73,610	-	10,556	33,381	25,013	6,328	148,888
Solids Process Improvements	317,339	329,907	92,819	293,512	219,938	55,639	1,309,154
Energy Management	252,054	262,037	73,724	233,129	174,691	44,193	1,039,828
General Improvements	490,528	509,956	143,476	453,699	339,970	86,004	2,023,633
Engineering Services	972,840	1,011,368	284,548	899,797	674,246	170,568	4,013,367
Technology Master Plan	577,420	600,288	168,890	534,065	400,192	101,239	2,382,094
Total Major Plant Rehab Program	<u>3,417,474</u>	<u>3,476,295</u>	<u>988,609</u>	<u>3,126,178</u>	<u>2,342,542</u>	<u>592,607</u>	<u>13,943,705</u>
TOTAL	<u>\$ 3,446,473</u>	<u>\$ 3,527,075</u>	<u>\$ 992,047</u>	<u>\$ 3,137,051</u>	<u>\$ 2,350,690</u>	<u>\$ 594,669</u>	<u>\$ 14,048,005</u>

See accompanying report of independent auditors.