

**CITY OF SAN DIEGO PUBLIC UTILITIES
DEPARTMENT**

Independent Accountant's Report on Applying Agreed-Upon
Procedures to the Schedule of Allocation for Billing to
Metropolitan Wastewater Utility

For the Fiscal Year Ended June 30, 2020

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Independent Accountant's Report

To the Honorable Mayor and City Council
City of San Diego California

We have performed the procedures enumerated below on the accompanying modified cash basis Schedule of Allocation for Billing to Metropolitan Wastewater Utility (Schedule) (attached as Attachment A) prepared by the City of San Diego Public Utilities Department (PUD) for the year ended June 30, 2020. The Metropolitan Wastewater Utility is an enterprise fund within the City of San Diego's (City) Sewer Utility Enterprise Fund which accounts for sewer services to both the City and participants of the Metropolitan Wastewater Joint Power Authority (Metro JPA). PUD's management is responsible for the Schedule and compliance with the Regional Wastewater Disposal Agreement filed on May 18, 1998, and amended on May 15, 2000, and June 30, 2010 (Agreements).

The City and Metro JPA have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the allocations reported in the Schedule for the year ended June 30, 2020. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. Inquire and confirm any changes in the Agreements.

Results:

We inquired of PUD management and confirmed that there were no amendments to the Agreements and no new agreements during the fiscal year ended June 30, 2020.

2. Inquire and confirm any changes in the Exhibit E billing process.

Results:

We inquired of PUD management and confirmed that there were no changes in the Exhibit E of Strength Based Billing (SBB) process during the fiscal year ended June 30, 2020.

3. Calculate the change in line-item balances in the Schedule of Allocation for Billing to Metropolitan Wastewater Utility (**Attachment A**) between the year ended June 30, 2020, and the prior year and inquire about changes greater than 10%.

Results:

We noted two line-items with changes greater than 10% from the prior year:

- Capital improvement expenses under Metropolitan System increased by 15% (\$6.4 million). Per inquiry with the PUD accountant, the change was due to construction in progress of three projects at the Metropolitan System facilities:
 - Metropolitan Biosolids Center colling water system chiller upgrade
 - Ultraviolet disinfection system replacement
 - Pump Station 1 and Pump Station 2 cooling tower replacement
 - Release of 2009 Series A&B Bond Reserves under Metropolitan System decreased by 100% (\$37.4 million). Per inquiry with the PUD accountant, the 2009 Series A&B bonds were retired and the reserve was and used to pay off remaining debt services. There was no other release of bond reserves in the current fiscal year.
4. Inquire and confirm changes in the monitoring process over the sewer flow measurement.

Results:

We inquired of PUD management and confirmed that there were no changes in the sewer flow monitoring process.

5. Inquire and confirm any changes in the process and criteria for capturing and summarizing sewer flow data reported in the Flow Metering Section Monthly Reports.

Results:

We inquired of PUD management and confirmed that there were no changes in process and criteria for capturing and summarizing sewer flow data in the Flow Metering Section Monthly Report.

6. Obtain the Flow Metering Section Monthly Reports (FMS Reports) (excel workbook: FY20 FMS Report) for the fiscal year for each Participating Agency (PA) of Metro JPA and the City both which participate in the Metropolitan Wastewater Collection System (the Metropolitan System). Recalculate the Summary tab of the FMS Reports workbook using each individual monthly tab.

Result:

Procedure performed without exception.

7. Obtain the Strength Based Billing schedule of percentages (SBB schedule) for each PA and the City under the Metropolitan System and recalculate mathematical accuracy of the schedule.

Result:

Procedure performed without exception. Refer to **Attachment B** for the SBB schedule for each PA and the City of the Metropolitan System.

8. Agree the individual sewer flow schedules in the FMS Reports workbook and SBB schedule for each PA and the City to the allocation schedule prepared to aggregate and summarize all PA's and City sewer flows allocations. Recalculate the mathematical accuracy of the summary schedule.

Result:

Procedure performed without exception. Refer to **Attachment B** for the allocation schedule for each PA and the City under the Metropolitan System.

9. Recalculate the mathematical accuracy of the amount billed to each PA. Agree each PA's final adjustment to the PA invoices.

Result:

We obtained the summary of invoices submitted to each PA and the schedule of allocation of costs by flow, suspended solids and chemical oxygen demand. We traced the allocated cost to each PA to the Schedule to compare to the invoiced amount to verify mathematical accuracy of the adjustment amount. Refer to **Attachment C**.

10. Compare that the Schedule, generated from the City's SAP GL system utilized to compile and prepare the City's fiscal year ended June 30, 2020 Annual Comprehensive Financial Report (ACFR), to the Schedule to confirm completeness of the Exhibit E expense population used to select individual transactions samples.

Result:

We obtained a reconciliation from the operating expenses reported in the City's fiscal year ended June 30, 2020 ACFR to the total expenses in the Schedule to verify the completeness of the population of expenses.

11. From the transaction detail of the Schedule, select 95 transactions using the following stratifications:
 - a) Five (5) transactions exceeding \$15,000 related to chemical purchases
 - b) 45 transactions exceeding \$15,000 and less than \$50,000
 - c) 45 transactions exceeding \$50,000.

For each transaction selected perform the following procedures:

- a) Agree transaction to original source documentation and inclusion in the Schedule.
- b) Confirm the transaction is in compliance with the City and PA's contractual agreements.

Result:

We selected 95 expense transactions from the Metropolitan System fund and performed the procedures. Refer to **Attachment D** for the summary of findings.

12. Select 100 transactions from a transaction report extracting a listing of all expense transactions in excess of \$15,000. For each transactions selected, confirm transactions was excluded from the total allocation for billing purpose of Metropolitan system.

Result:

We selected 100 expense transactions from the Municipal System fund and performed the procedures. Procedures performed without exception.

13. Obtain 100 transactions selected by the Metro Commission/Metro TAC representative from the Metropolitan fund described above, consisting of Pure Water transactions of \$2,500 or more and non-Pure Water transactions of \$15,000 or more.
 - a) For each Pure Water transaction, confirm the purchase order allocation percentage in the SAP system agrees with the agreements between the City and PA.
 - b) For each non-Pure Water transactions agreed to original source documentation and inclusion in the total allocation for the billing purpose of the Metro system.
 - c) For each transaction confirm compliance with the City and PA's contractual agreements.

Result:

We obtained 100 transactions selected by the Metro Commission/Metro TAC representative and performed the procedures. Procedures performed without exception.

14. The City will provide Metro Commission/Metro TAC representatives with the detailed annual capital projects report (WBS Summary workbook) and the Debt Service Allocation workbook that support the capital improvement expense and debt service allocation line items, respectively in the Schedule. Agree WBS Summary workbook and Debt Service Allocation workbook to the CIP and debt service reconciliations and agree the reconciliations to respective line-item captions on the Schedule.

Result:

Procedure performed without exception.

15. Obtain supporting documents for 25 transactions (related to capital projects and income credits and other fund contributions) agree amounts to the Revenue Ledger maintained by the City. Metro Commission/Metro TAC representatives are to select and provide the 25 transactions.

Result:

We obtained the supporting documents for 25 transactions selected by the Metro Commission/Metro TAC representative and agreed amounts to the Revenue Ledger maintained by the City. Refer to **Attachment D** for the summary of findings.

16. Agree the debt service allocation agreed to by the City and Metro JPA to the Debt Service Allocation workbook and trace the actual transaction records in the SAP GL system. Ascertain that benefits and credits, if any, associated with bond financing have been reported in accordance with the agreed upon allocation percentages. Confirm that the methodology used in billing the PA's for debt services payments are in accordance with the agreed upon allocation.

Result:

Procedure performed without exception.

17. Obtain the listing of legal expense transactions recorded in the Metropolitan System fund for the period July 1, 2019 through June 30, 2020. For transactions greater than \$15,000, obtain supporting documentation and confirm that transactions relate to the activities of the Metropolitan System fund and recalculate the allocation between the Municipal System and Metropolitan System.

Result:

Procedure performed without exception.

18. Obtain the listing of charges allocated from the City Attorney's Office (Internal Order) recorded in the Metropolitan System fund for the period July 1, 2019 through June 30, 2020. Summarize the transactions by program description and recalculate the allocation of expenses, based on the allocation methodology defined in the Internal Order, between the Municipal System and Metropolitan System.

Result:

No exceptions noted as a result of the procedure.

19. Recalculate the operating reserve and debt service coverage ratio and compare to the thresholds outlined in the Administrative Protocol document dated April 19, 2010.
- If the operating reserve is less than 45 days, confirm that the City calculated and billed the PA's for additional funding.
 - If the debt service coverage ratio is less than 1.2, confirm that the City calculated and billed the PA's for additional funding.

Result:

We recalculated the operating reserve and debt service coverage ratio without exception and noted that these amounts exceeded the minimum thresholds defined in the Administrative Protocol of 45 day and 1.2 respectively. Refer to **Attachment E** for the operating reserve contribution and operating reserve balance as of June 30, 2020, by PA.

20. Obtain a schedule of operating and maintenance (O&M) and capital expenditures incurred on Pure Water projects from July 1, 2019 through June 30, 2020, and agree amounts to the SAP system.

Result:

Procedure performed without exception. Refer to **Attachment F** for the summary schedule of Pure Water project costs.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Schedule. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the PUD and the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management of the City and PUD, the Metro Commission and the participant agencies of Metropolitan System, and is not intended to be and should not be used by anyone other than these specified parties

Macias Gini & O'Connell LLP

San Diego, California
November 6, 2025

Attachment A

CITY OF SAN DIEGO PUBLIC UTILITIES DEPARTMENT Schedule of Allocation for Billing to Metropolitan Wastewater Utility For the Fiscal Year Ended June 30, 2020

	Operating Expenses		
	Municipal System	Metropolitan System	Total
Transmission			
Main Cleaning	11,541,804	-	11,541,804
Sewer Pump Stations.....	5,621,193	-	5,621,193
Other Pump Stations.....	5,091,621	934,004	6,025,625
Pump Station 1.....	-	2,123,175	2,123,175
Pump Station 2.....	-	6,583,379	6,583,379
Other Muni Agencies.....	3,025,643	-	3,025,643
Pipeline Maintenance & Repair.....	14,085,031	-	14,085,031
Wastewater Collection (WWC) Engineering & Planning.....	2,687,730	-	2,687,730
Total Transmission.....	42,053,022	9,640,558	51,693,580
Treatment and Disposal			
Point Loma Wastewater Treatment Plan (PTLWWTP).....	-	26,318,830	26,318,830
North City Water Reclamation Plant (NCWRP).....	-	10,075,220	10,075,220
South Bay Water Reclamation Plant (SBWRP).....	-	8,707,056	8,707,056
Metropolitan Biosolids Center (MBC).....	-	15,949,652	15,949,652
Cogeneration Facilities.....	-	1,286,266	1,286,266
Gas Utilization Facility (GUF).....	-	1,375,023	1,375,023
Wastewater Treatment and Disposal (WWTD) Plant Engineering.....	-	441,173	441,173
Total Treatment and Disposal.....	-	64,153,220	64,153,220
Quality Control			
Sewage Testing & Control.....	292,118	499,880	791,998
Marine Biology & Ocean Operations.....	-	6,146,960	6,146,960
Wastewater Chemistry Services.....	1,248,125	6,737,179	7,985,304
Industrial Permitting & Compliance.....	4,893,182	-	4,893,182
Total Quality Control.....	6,433,425	13,384,019	19,817,444
Engineering			
Program Management & Review.....	3,115,502	12,918,058	16,033,560
Environmental Support.....	1,352,448	194,673	1,547,121
Total Engineering.....	4,467,950	13,112,731	17,580,681
Operational Support			
Central Support: Clean Water Operations Management Network (Comnet)...	186,373	3,886,237	4,072,610
Operational Support.....	1,047,756	4,817,272	5,865,028
Total Operational Support.....	1,234,129	8,703,509	9,937,638
General & Administrative			
Business Support Admin.....	21,811,527	21,847,578	43,659,105
Operating Division Admin.....	6,801,032	5,094,784	11,895,816
Total General & Administrative.....	28,612,559	26,942,362	55,554,921
TOTAL EXPENSES.....	82,801,085	135,936,399	218,737,484
CAPITAL IMPROVEMENT EXPENSE.....	88,440,343	49,041,093	137,481,436
DEBT SERVICE ALLOCATION.....	32,980,615	73,271,985	106,252,600
METROPOLITAN SYSTEM INCOME CREDITS.....			
Operating Revenue.....	-	(24,511,576)	(24,511,576)
CIP - Revenue Bond	-	-	-
Operating - Grant Revenue.....	-	-	-
CIP - Grant/SRF Revenue.....	-	(22,953,082)	(22,953,082)
TOTAL METROPOLITAN SYSTEM INCOME CREDITS.....	-	(47,464,658)	(47,464,658)
TOTAL ALLOCATION FOR BILLING PURPOSES.....	204,222,043	210,784,819	415,006,862
AMOUNT INVOICED IN FY20 FOR FY20 SERVICES.....		79,999,996	
(OVER) / UNDER BILLED REVENUE FOR THE YEAR ENDED 06/30/2020		(6,605,188)	

Attachment B

CITY OF SAN DIEGO PUBLIC UTILITIES DEPARTMENT System Wastewater Characteristics in Quantities and in Percentages by Participating Agencies For the Fiscal Year Ended June 30, 2020

AGENCY	WASTEWATER CHARACTERISTICS			UNADJUSTED ANNUAL USE			ADJUSTED ANNUAL USE					Expressed in Percents		
	AVERAGE FLOW - mgd (a)	SS mg/l (b)	COD mg/l (b)	2020 FLOWS million gallons	SS thousand pounds	COD thousand pounds	2020 FLOWS million gallons	Flow Difference (c)	FY 2020 Billing Flows	SS thousand pounds	COD thousand pounds	Flow	SS	COD
CHULA VISTA	16.613	316.236	803.145	6,080.481	16,045.446	40,750.620	6,489.198	(82.200)	6,406.997	20,495.187	40,250	10.41%	10.90%	10.88%
CORONADO	1.391	311.702	664.615	509.272	1,324.621	2,824.372	543.504	(6.885)	536.619	1,691.966	2,790	0.87%	0.90%	0.75%
DEL MAR	(0.003)	297.340	487.831	(1.064)	(2.640)	(4.332)	(1.136)	0.014	(1.121)	(3.373)	(4)	0.00%	0.00%	0.00%
EAST OTAY MESA	0.276	265.520	680.753	101.001	223.782	573.742	107.790	(1.365)	106.425	285.842	567	0.17%	0.15%	0.15%
EL CAJON	7.335	447.127	911.276	2,684.582	10,016.361	20,414.054	2,865.034	(36.292)	2,828.742	12,794.109	20,163	4.60%	6.80%	5.45%
IMPERIAL BEACH	2.057	233.321	622.816	752.871	1,465.809	3,912.758	803.477	(10.178)	793.299	1,872.309	3,865	1.29%	1.00%	1.04%
LA MESA	4.892	251.637	673.200	1,790.540	3,759.765	10,058.432	1,910.896	(24.206)	1,886.690	4,802.427	9,935	3.07%	2.55%	2.68%
LAKESIDE/ALPINE	2.980	279.909	696.938	1,090.780	2,547.747	6,343.564	1,164.099	(14.746)	1,149.354	3,254.291	6,266	1.87%	1.73%	1.69%
LEMON GROVE	1.926	270.527	668.856	705.032	1,591.556	3,934.993	752.423	(9.531)	742.891	2,032.929	3,887	1.21%	1.08%	1.05%
NATIONAL CITY	4.328	253.446	800.449	1,584.166	3,350.336	10,581.248	1,690.650	(21.416)	1,669.234	4,279.455	10,451	2.71%	2.28%	2.82%
OTAY	0.310	688.280	805.733	113.365	651.096	762.204	120.985	(1.533)	119.452	831.659	753	0.19%	0.44%	0.20%
PADRE DAM	2.682	1,061.409	1,534.402	981.586	8,693.881	12,568.115	1,047.566	(13.270)	1,034.297	11,104.878	12,414	1.68%	5.90%	3.35%
POWAY	2.844	222.562	606.663	1,040.842	1,933.030	5,269.081	1,110.805	(14.071)	1,096.734	2,469.100	5,204	1.78%	1.31%	1.41%
SPRING VALLEY	4.449	258.993	677.127	1,628.435	3,519.338	9,201.168	1,737.895	(22.014)	1,715.880	4,495.325	9,088	2.79%	2.39%	2.46%
WINTERGARDENS	0.937	307.186	665.252	342.986	879.185	1,903.993	366.041	(4.637)	361.404	1,123.002	1,881	0.59%	0.60%	0.51%
SUBTOTAL PARTICIPATING AGENCIES	53.019	345.835	797.247	19,404.874	55,999.313	129,094.013	20,709.227	(262.329)	20,446.899	71,529.105	127,508.538	33.2338%	38.0315%	34.4598%
SAN DIEGO	106.514	280.493	754.767	38,984.014	91,245.271	245,528.402	41,604.434	(527.013)	41,077.421	116,549.511	242,512.931	66.77%	61.97%	65.54%
REGIONAL SLUDGE RETURNS	10.723	268.809	190.055	3,924.773	8,803.618	6,224.377								
FLOW DIFFERENCE	(2.157)			(789.342)	32,030.415	(10,825.323)								
TOTAL	168.099	366.345	720.738	61,524.320	188,078.616	370,021.469	62,313.661	(789.342)	61,524.320	188,078.616	370,021.469	100.0000%	100.0000%	100.000%

(a) Flows based on metered, housecounts and inter-agency flow, adjustment to City of San Diego flow for centrate, chemical additions reduction, plus an addition for recycled water.

(b) SS and COD characteristics based on samples taken by PUD's Environmental Monitoring and Technical Services Division through June 30, 2020 - proportionate share of return flow loadings calculated in the "ADJUSTED ANNUAL USE" BOX.

(c) Flow difference between metered/housecount and facility totals.

Attachment C

CITY OF SAN DIEGO PUBLIC UTILITIES DEPARTMENT
System Wastewater Characteristics Allocation by Participating Agencies
For the Fiscal Year Ended June 30, 2020

AGENCY	ALLOCATION OF COSTS BY FLOW, SUSPENDED SOLIDS AND CHEMICAL OXYGEN DEMAND				TOTAL PAID FOR FY 2020	DIFFERENCE
	FLOW (a)	SS (a)	COD (a)	TOTAL FLOW, SS & COD		
CHULA VISTA	\$ 10,758,698	\$ 6,179,309	\$ 5,522,296	\$ 22,460,303	\$ 24,144,148	\$ (1,683,845)
CORONADO	901,097	510,129	382,743	1,793,969	2,809,604	(1,015,635)
DEL MAR	(1,883)	(1,017)	(587)	(3,487)	45,960	(49,447)
EAST OTAY MESA	178,709	86,181	77,750	342,641	369,572	(26,931)
EL CAJON	4,750,054	3,857,430	2,766,399	11,373,882	11,751,112	(377,230)
IMPERIAL BEACH	1,332,117	564,502	530,235	2,426,854	2,956,336	(529,482)
LA MESA	3,168,150	1,447,934	1,363,063	5,979,146	6,125,448	(146,302)
LAKESIDE/ALPINE	1,930,007	981,170	859,644	3,770,821	4,960,152	(1,189,331)
LEMON GROVE	1,247,471	612,929	533,248	2,393,648	2,789,176	(395,528)
NATIONAL CITY	2,802,996	1,290,258	1,433,912	5,527,166	5,635,936	(108,770)
OTAY	200,585	250,746	103,290	554,620	733,532	(178,912)
PADRE DAM	1,736,802	3,348,126	1,703,161	6,788,089	5,365,192	1,422,897
POWAY	1,841,648	744,435	714,036	3,300,119	4,057,532	(757,413)
SPRING VALLEY	2,881,324	1,355,343	1,246,891	5,483,558	6,802,256	(1,318,698)
WINTERGARDENS	606,874	338,586	258,019	1,203,478	1,454,040	(250,562)
SUBTOTAL PARTICIPATING AGENCIES	\$ 34,334,648	\$ 21,566,060	\$ 17,494,100	\$ 73,394,808	\$ 79,999,996	\$ (6,605,188)
SAN DIEGO	68,977,639	35,139,734	33,272,638	137,390,011		
TOTAL	\$ 103,312,287	\$ 56,705,795	\$ 50,766,738	\$ 210,784,819		

(a) Allocations based on annual flows and strength loadings - See Attachment B

Attachment D

CITY OF SAN DIEGO PUBLIC UTILITIES EPARTMENT

Summary of Findings over Cost Allocation

For the Fiscal Year Ended June 30, 2020

<u>Finding #</u>	<u>Procedure #</u>	<u>Amount</u>	<u>Finding Explanation</u>	<u>Metro Fund</u>	<u>Muni Fund</u>	<u>Water Fund</u>	<u>Other Departments</u>
1	10	\$ 138,717	One time cost applied to GUF in error. Should be NCWRP. Reclassification within Metro Fund. This finding doesn't impact to the Schedule of Attachment A.	\$ -	\$ -	\$ -	\$ -
2	11	\$ 1,090,079	Water/Sewer Acct 141000000268 belongs to the Miramar Water Treatment Plant. The accounting was changed in error, from Water Fund 700011 to Metro Fund 700001. All expenditure was accounted for from FY19 thru FY20. Decrease Metro and Increase Water by \$1,090,079.20.	(1,090,079)	-	1,090,079	-
3	11	\$ 25,652	Invoice was for AMI, so the allocation should have been 30/70 Muni/ Water. Decrease Muni and Increase Water by \$25,652.	-	(25,652)	25,652	-
4	15	\$ 119	Print Shop document ST00011295 charged B-18031 (SBWRP) \$119.30 in error. Should be B-16165 (MBC). Both CIP projects are under Metro Fund 700009, so no change to Fund is needed.	-	-	-	-
				<u>\$ (1,090,079)</u>	<u>\$ (25,652)</u>	<u>\$ 1,115,731</u>	<u>\$ -</u>

Attachment E

CITY OF SAN DIEGO PUBLIC UTILITIES DEPARTMENT
 Participating Agencies Reserve Contribution by Participating Agencies
 For the Fiscal Year Ended June 30, 2020

Agency	FY 2020 Flow Percentage (1)	FY 2020 Reserve Beginning Balance	FY 2020 Reserve Interest Allocation (2)	FY 2020 Fund Balance Interest Allocation (3)	FY 2020 Reserve Ending Balance	FY 2020 PA Contribution to meet minimum	FY 2020 Adjusted Reserve Ending Balance
CHULA VISTA	31.335%	\$ 1,691,821	\$ 35,905	\$ 108,518	\$ 1,836,244	\$ -	\$ 1,836,244
CORONADO	2.624%	192,433	3,007	9,089	204,529	-	204,529
DEL MAR	-0.005%	59,151	(6)	(19)	59,126	-	59,126
EAST OTAY MESA	0.520%	2,131	596	1,803	4,530	-	4,530
EL CAJON	13.835%	885,825	15,852	47,912	949,589	-	949,589
IMPERIAL BEACH	3.880%	222,054	4,446	13,436	239,936	-	239,936
LA MESA	9.227%	521,721	10,573	31,956	564,250	-	564,250
LAKESIDE/ALPINE	5.621%	320,068	6,441	19,467	345,976	-	345,976
LEMON GROVE	3.633%	215,175	4,163	12,583	231,921	-	231,921
NATIONAL CITY	8.164%	448,584	9,354	28,272	486,210	-	486,210
OTAY	0.584%	29,059	670	2,022	31,751	-	31,751
PADRE DAM	5.058%	302,631	5,796	17,518	325,945	-	325,945
POWAY	5.364%	334,110	6,146	18,576	358,832	-	358,832
SPRING VALLEY	8.392%	602,506	9,616	29,063	641,185	-	641,185
WINTERGARDENS	1.768%	91,826	2,025	6,121	99,972	-	99,972
TOTAL	100.00%	\$ 5,919,095	\$ 114,584	\$ 346,317	\$ 6,379,996	\$ -	\$ 6,379,996

NOTES

- (1) FY2020 Audited PA Flow percentage used to determine allocation
- (2) FY2020 Interest earned on Reserve account added to reserve
- (3) FY2020 Interest earned on undesignated fund balance added to reserve

Attachment F
CITY OF SAN DIEGO PUBLIC UTILITIES DEPARTMENT
Pure Water Project Program Costs to the Metropolitan System
For the Fiscal Year Ended June 30, 2020

	FY2020 Pure Water Program Costs
Total operating and maintenance costs	<u>\$ 5,580,481</u>
Capital improvement costs:	
Morena Blvd. Pump Station and Pipelines	3,042,564
North City Water Reclamation Plant Expansion	12,406,242
Metropolitan Biosolids Center (MBC) Improvements	168,248
Total capital improvement costs	<u>15,617,054</u>
Total Pure Water Program – Metropolitan Wastewater Fund costs	<u><u>\$ 21,197,535</u></u>