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, 2021

MGO. Certified Public Accountants

CITY OF SAN DIEGO PUBLIC UTILITIES DEPARTMENT
Independent Accountant's Report on Applying Agreed-Upon
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Metropolitan Wastewater Utility
For the Fiscal Year Ended June 30, 2021

Table of Contents

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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, 2021. 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, 2021. 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, 2021.

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, 2021.

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, 2021, and the prior year and inquire about changes greater than 10%.

Macias Gini & O'Connell LLP
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Results:
We noted four line-items with changes greater than 10% from the prior year:

- Transmission Main Cleaning under Municipal System increased by 10.5% ($1.2 million). Per inquiry with the PUD accountant, the change was related to the following: 1) increase of $542 thousand in payroll expenses due to a 2% salary increase, which raised both overtime rates and retirement contribution requirements, as well as higher base salaries increased the cost of leave usage, overtime rates, retirement contributions, and related benefits compared to FY20; 2) increase of $173 thousand in claims - general property due to remediation and cleanup services required for damages to private property resulting from sewer backups; and 3) increase of $300 thousand in misc prof/tech services for the emergency repair of citywide sewer siphons, inspections, and cleaning.
- Transmission Sewer Pump Stations under Municipal System increased by 10.1% ($568 thousand). Per inquiry with the PUD accountant, the change was related to the following: 1) increase of salaried wages of $168 thousand due to the addition of one Full Time Equivalent (FTE) combined with the citywide 2% salary increase, which elevated overall base pay costs; 2) increase of $211 thousand in equipment rental - motive assign due to changes in the methodology used to calculate and bill assignment fees in FY21, which resulted in higher charges compared to FY20; and 3) increase of $84 thousand in pumps-non capitalized due to the purchase of critical spare pumps and parts in FY21 to support necessary inventory levels.
- Transmission Other Pump Stations under Municipal System increased by 16.8% ($853 thousand). Per inquiry with the PUD accountant, the change was mainly due to city services billed increase of $1.1 million related to Wastewater Treatment (WWT) receiving an increased amount of support from other city divisions/departments, offset by a decrease of $339 thousand in salaried wages.
- Transmission Other Pump Stations under Metropolitan System increased by 18.9% ($176 thousand). Per inquiry with the PUD accountant, the change was related to the following: 1) increase of $110 thousand in filter media due to the pump station biofilter media replacement project was done over multiple years and completed in FY21; 2) increase of $25 thousand in misc prof/tech services due to raw sewage pump #4 Variable Frequency Drive (VFD) upgrade completed in FY21.
- Transmission Pump Station 1 under Metropolitan System increased by 11.1% ($236 thousand). Per inquiry with the PUD accountant, the change was related to the following: 1) increase of $91 thousand in electric services due to delayed billing in FY20 charged in FY21; 2) increase of $60 thousand in salaried wages due to increase in staff assisting with Pump Station 1's daily operations; and 3) increase of $54 thousand in city services billed driven by emergency repairs to pump #5 and #6.
- Transmission Pump Station 2 under Metropolitan System increased by 14.6% ($962 thousand). Per inquiry with the PUD accountant, the change was mainly due to increase of $286 thousand in misc prof/tech services, increase of $190 thousand in repair & maintenance services, and increase $267 thousand in auto repair supplies driven by an overhaul of engine #5 at Pump Station 2.
- Transmission Wastewater Collection (WWC) Engineering & Planning under Municipal System increased by 10.4% ($281 thousand). Per inquiry with the PUD accountant, the change was related to the following: 1) increase of $200 thousand in payroll expenses primarily driven by the citywide 2% salary increase, which elevated retirement contribution requirements and benefit-related costs; 2) increase of $27 thousand in equipment rental - motive assign due to changes in the methodology used to calculate and bill assignment fees in FY21, which resulted in higher charges compared to FY20.

- Treatment and Disposal Metropolitan Biosolids Center (MBC) under Metropolitan System increased by 14.5% ($2.3 million). Per inquiry with the PUD accountant, the change was mainly due to more payment to San Diego Landfill Systems for waste removal.
- Treatment and Disposal Wastewater Treatment and Disposal (WWTD) Plant Engineering under Metropolitan System increased by 55.1% ($243 thousand). Per inquiry with the PUD accountant, the change was related to the following: 1) increase of $107 thousand in salaried wages and increase of $13 thousand in reg pay for engineers due to an increase in WWT assignments compared to specific facilities projects 2) increase of $21 thousand in infrastructure registration pay and increase of $19 thousand in flexible benefit plan due to an additional engineer being added in Q4, special salary and benefit increases in FY21; and 3) increase of $64 thousand in general retirement due to additional pension contributions from one employee.
- Quality Control Sewage Testing & Control under Municipal System decreased by 36.2% ($106 thousand). Per inquiry with the PUD accountant, the change was mainly due to decrease in various labor accounts due to a decrease of FTE from 1.05 to 0.96.
- Quality Control Sewage Testing & Control under Metropolitan System decreased by 23.2% ($116 thousand). Per inquiry with the PUD accountant, the change was mainly due to decrease of $257 thousand in FY21 related to a vendor refund from HDR for consulting services for PO 4200002408. This is offset by an increase in labor/fringe costs of $140 thousand due to no positions allocated in FY20.
- Quality Control Industrial Permitting & Compliance under Municipal System increased by 27.9% ($1.4 million). Per inquiry with the PUD accountant, the change was related to the following: 1) increase of $316 thousand in Salaried Wages primarily due to Admin Aide II being filled in p12 of FY20 and 5.0 Wastewater Pretreatment Inspector 1 vacancies being filled in different periods of FY21; and 2) increase of $587 thousand in City Services Billed due to the Household Hazardous Waste (HHW) Service Level Agreement PUD has with Environmental Services and is tied to regulatory requirements diverting HHW from the sewer, solid waste, and storm drain systems, and this agreement began in FY21.
- Engineering Program Management & Review under Municipal System increased by 10.4% ($323 thousand). Per inquiry with the PUD accountant, the change was mainly due to multiple condition assessments completed for integrated master plans and the work continually increasing.
- Engineering Environmental Support under Municipal System decreased by 13.3% ($180 thousand). Per inquiry with the PUD accountant, the change was mainly due to decrease of $168 thousand in environmental impact services due to the environmental support team being a team that reports to emergencies and as needed work based on those emergencies. There were fewer emergencies to respond to in FY21.
- Engineering Environmental Support under Metropolitan System increased by 17.3% ($34 thousand). Per inquiry with the PUD accountant, the change was mainly due to In FY20, journal entry was done to move prior year (FY19 & FY20) costs from Metro to Water. This was a $45 thousand decrease, and no costs were recorded in FY21, so a variance increase in FY21 of $45 thousand occurred.
- Operational Support Central Support: Clean Water Operations Management Network (Comnet) under Municipal System decreased by 32.7% ($61 thousand). Per inquiry with the PUD accountant, the change was mainly due to decrease of $78 thousand in IT app services FY21 due to the application portfolio consisting of all custom software that are used for operations. This contract tends to have volatility year over year from an allocation perspective due to the nature of the methodology, which is the actual hours worked by the vendor per application the prior year.

This is offset by an increase in FY21 of $20 thousand related to professional IT services due to an increase in CGI Comnet staffing.

- Operational Support Central Support: Clean Water Operations Management Network (Comnet) under Metropolitan System decreased by 21.7% ($843 thousand). Per inquiry with the PUD accountant, the change was mainly due to decrease of $1.8 million in IT app services in FY21 due to the application portfolio consisting of all custom software that are used for operations. This contract tends to have volatility year over year from an allocation perspective due to the nature of the methodology, which is the actual hours worked by the vendor per application the prior year. This is offset by an increase of $1.1 million in professional IT services due to an increase in CGI Comnet staffing.
- Operational Support under Metropolitan System increased by 17.4% ($837 thousand). Per inquiry with the PUD accountant, the change was mainly due to increase of $750 thousand in insurance-fire primarily driven by heightened wildfire risk across California, leading to higher fire insurance premiums statewide.
- General & Administrative Business Support Admin under Municipal System increased by 11.9% ($2.6 million). Per inquiry with the PUD accountant, the change was related to the following: 1) increase of $854 thousand in information technology due to increase in non-discretionary IT services transfer; 2) increase of $174 thousand in misc prof/tech services for Ariba Contract C1545 with Frank DeSanti and Coastal Health LLC for the (CW2232485) full-service solution infection control and monitoring services agreement. Frank DeSanti provided various goods, covid testing, and decontamination services for PUD in FY21 to help prevent the spread of Covid 19 ; 3) increase of $502 thousand in IT ERP support due to SAP modules use in PUD; (4) increase of $437 thousand in misc prof/tech services due to the CSD implementation of SEW: San Diego's "MyWaterSD" platform—handling online water and sewer billing, payments, usage tracking, and notifications via secure mobile and web tools; and (5) increase of $425 thousand in equipment rental- motive assign due to field services vehicles being moved to the division in FY21 and expenditures associated with vehicle usage.
- General & Administrative Operating Division Admin under Municipal System increased by 16.8% ($1.1 million). Per inquiry with the PUD accountant, the change was mainly due to increase of $1.3 million in negotiated settlement to the State Water Resources Control Board (SWRCB) for a violation of a waste discharge requirement.
- General & Administrative Operating Division Admin under Metropolitan System increased by 26.7% ($1.4 million). Per inquiry with the PUD accountant, the change was related to the following: 1) increase of $817 thousand due to increase in costs associated with both running and maintaining Environmental Monitoring and Technical Services (EMTS) Naval Training Center (NTC) and Alvarado Joint Laboratory Facilities; 2) increase of $254 thousand in personnel expenses due to increase of FTEs in FY21; and 3) increase of $45 thousand in programming from vendor CGI to address reporting deficiencies in new labworks laboratory information management system (LIMS).
- Capital improvement expense under Municipal System decreased by 17.4% ($15.4 million). Per inquiry with the PUD accountant, the change was mainly due to the following projects had significant decreases in expenses in FY21 when compared to FY20: B00403 ($2.5 million), B16018 ($3.8 million), B16056 ($2.7 million), & B18120 ($3 million), CIP projects had higher costs in FY20, when compared to FY21.
- Capital improvement expense under Metropolitan System decreased by 35.7% ($17.5 million). Per inquiry with the PUD accountant, the change was due to decrease in construction in FY21 for CIP S-00312 ($12.9 million) and B15142 ($6 million).

- Operating revenue under Metropolitan System decreased by 37.1% ($9.1 million). Per inquiry with the PUD accountant, the change was mainly due to the $10 million in BOR Water Grant revenue that was received in F20 but not in FY21.
- CIP – Grant/SRF Revenue under Metropolitan System decreased by 64.3% ($14.7 million). Per inquiry with the PUD accountant, the change was due to smaller amount of SRF Reimbursement revenue received in FY21.

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: FY21 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 City's SAP GL system utilized to compile and prepare the City's fiscal year ended June 30, 2021 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 of the operating expenses reported in the City's fiscal year ended June 30, 2021 ACFR to the total expenses in the Schedule to verify the completeness of the population of expenses.

11. From the transaction details of the Schedule, select 55 transactions using the following stratifications:

    a) Five (5) transactions exceeding $15,000 related to chemical purchases.
    b) 25 transactions exceeding $15,000 and less than $50,000.
    c) 25 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 55 expense transactions from the Metropolitan System fund and performed the procedures. Refer to **Attachment D** for the summary of findings.

12. Select 50 transactions from a transaction report extracting a listing of all expense transactions in excess of $15,000. For each transaction selected, confirm the transaction was excluded from the total allocation for billing purpose of Metropolitan system.

    Result:
    We selected 50 expense transactions from the Municipal System fund and performed the procedures. Refer to **Attachment D** for the summary of findings.

13. Obtain 50 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 50 transactions selected by the Metro Commission/Metro TAC representative and performed the procedures. Refer to **Attachment D** for the summary of findings.

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 PAs 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, 2020 through June 30, 2021. 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, 2020 through June 30, 2021. 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.

    a) If the operating reserve is less than 45 days, confirm that the City calculated and billed the PAs for additional funding.

    b) If the debt service coverage ratio is less than 1.2, confirm that the City calculated and billed the PAs 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, 2021, by PA.

20. Obtain a schedule of operating and maintenance (O&M) and capital expenditures incurred on Pure Water projects from July 1, 2020 through June 30, 2021, 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
July 27, 2026

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, 2021

	Operating Expenses		
	Municipal System	Metropolitan System	Total
Transmission			
Main Cleaning	$ 12,756,547	$ -	$ 12,756,547
Sewer Pump Stations	6,189,344	-	6,189,344
Other Pump Stations	5,944,317	1,110,028	7,054,345
Pump Station 1	-	2,359,615	2,359,615
Pump Station 2	-	7,544,904	7,544,904
Other Muni Agencies	2,757,212	-	2,757,212
Pipeline Maintenance & Repair	13,109,291	-	13,109,291
Wastewater Collection (WWC) Engineering & Planning	2,968,364	-	2,968,364
Total Transmission	43,725,075	11,014,547	54,739,622
Treatment and Disposal			
Point Loma Wastewater Treatment Plan (PTLWWTP)	-	28,549,626	28,549,626
North City Water Reclamation Plant (NCWRP)	-	9,778,334	9,778,334
South Bay Water Reclamation Plant (SBWRP)	-	8,975,750	8,975,750
Metropolitan Biosolids Center (MBC)	-	18,262,967	18,262,967
Cogeneration Facilities	-	1,404,180	1,404,180
Gas Utilization Facility (GUF)	-	1,272,187	1,272,187
Wastewater Treatment and Disposal (WWTD) Plant Engineering	-	684,389	684,389
Total Treatment and Disposal	-	68,927,433	68,927,433
Quality Control			
Sewage Testing & Control	186,402	384,110	570,512
Marine Biology & Ocean Operations	-	6,279,300	6,279,300
Wastewater Chemistry Services	1,318,097	6,588,529	7,906,626
Industrial Permitting & Compliance	6,258,531	-	6,258,531
Total Quality Control	7,763,030	13,251,939	21,014,969
Engineering			
Program Management & Review	3,438,610	11,874,629	15,313,239
Environmental Support	1,172,374	228,409	1,400,783
Total Engineering	4,610,984	12,103,038	16,714,022
Operational Support			
Central Support: Clean Water Operations Management Network (Comnet)	125,470	3,043,405	3,168,875
Operational Support	1,030,236	5,654,609	6,684,845
Total Operational Support	1,155,706	8,698,014	9,853,720
General & Administrative			
Business Support Admin	24,407,566	20,787,897	45,195,463
Operating Division Admin	7,943,711	6,452,717	14,396,428
Total General & Administrative	32,351,277	27,240,614	59,591,891
TOTAL EXPENSES	89,606,072	141,235,585	230,841,657
CAPITAL IMPROVEMENT EXPENSE	72,992,912	31,553,836	104,546,748
DEBT SERVICE ALLOCATION	32,993,998	72,418,110	105,412,108
METROPOLITAN SYSTEM INCOME CREDITS			
Operating Revenue	-	(15,408,292)	(15,408,292)
CIP - Grant/SRF Revenue	-	(8,203,614)	(8,203,614)
TOTAL METROPOLITAN SYSTEM INCOME CREDITS	-	(23,611,906)	(23,611,906)
TOTAL ALLOCATION FOR BILLING PURPOSES	$ 195,592,982	$ 221,595,625	$ 417,188,607
AMOUNT INVOICED IN FY21 FOR FY21 SERVICES		**$ 79,999,996**	
(OVER) / UNDER BILLED REVENUE FOR THE YEAR ENDED 06/30/2021		$ (965,211)	

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, 2021

	WASTEWATER CHARACTERISTICS			UNADJUSTED ANNUAL USE			ADJUSTED ANNUAL USE					Expressed in Percents		
AGENCY	AVERAGE FLOW - mgd (a)	SS mg/l (b)	COD mg/l (b)	2021 FLOWS million gallons	SS thousand pounds	COD thousand pounds	2021 FLOWS million gallons	Flow Difference (c)	FY 2021 Billing Flows	SS thousand pounds	COD thousand pounds	Flow	SS	COD
CHULA VISTA	16.200	313	822	5,913.080	15,422	40,546	6,264.178	35.913	6,300.090	20,132	39,238	10.71%	11.46%	11.43%
CORONADO	1.223	306	708	446.561	1,140	2,638	473.076	2.712	475.789	1,488	2,553	0.81%	0.85%	0.74%
DEL MAR	-0.006	297	488	(2.087)	(5)	(8)	(2.211)	(0.013)	(2.224)	(7)	(8)	0.00%	0.00%	0.00%
EAST OTAY MESA	0.277	266	690	101.189	224	582	107.197	0.615	107.812	293	564	0.18%	0.17%	0.16%
EL CAJON	6.685	446	888	2,439.879	9,086	18,075	2,584.750	14.818	2,599.569	11,861	17,492	4.42%	6.75%	5.09%
IMPERIAL BEACH	2.016	246	610	735.719	1,511	3,743	779.403	4.468	783.871	1,972	3,622	1.33%	1.12%	1.05%
LA MESA	4.633	245	670	1,691.184	3,454	9,453	1,791.601	10.271	1,801.872	4,509	9,148	3.06%	2.57%	2.66%
LAKESIDE/ALPINE	3.144	281	676	1,147.742	2,689	6,477	1,215.891	6.971	1,222.862	3,511	6,269	2.08%	2.00%	1.83%
LEMON GROVE	1.871	271	674	682.875	1,544	3,838	723.421	4.147	727.569	2,016	3,714	1.24%	1.15%	1.08%
NATIONAL CITY	4.090	266	826	1,493.009	3,313	10,293	1,581.659	9.068	1,590.727	4,325	9,961	2.70%	2.46%	2.90%
OTAY	0.496	552	794	181.150	835	1,200	191.906	1.100	193.006	1,090	1,161	0.33%	0.62%	0.34%
PADRE DAM	1.973	1,082	1,902	720.265	6,504	11,432	763.032	4.374	767.406	8,490	11,064	1.30%	4.83%	3.22%
POWAY	2.357	201	482	860.209	1,440	3,463	911.285	5.224	916.509	1,880	3,351	1.56%	1.07%	0.98%
SPRING VALLEY	5.497	259	687	2,006.458	4,335	11,496	2,125.595	12.186	2,137.781	5,659	11,125	3.63%	3.22%	3.24%
WINTERGARDENS	0.927	303	806	338.380	857	2,275	358.471	2.055	360.527	1,119	2,201	0.61%	0.64%	0.64%
SUBTOTAL PARTICIPATING AGENCIES	**51.385**	**334**	**802**	**18,755.611**	**52,351**	**125,502**	**19,869.254**	**113.911**	**19,983.166**	**68,336**	**121,455**	**33.9750%**	**38.8946%**	**35.3726%**
SAN DIEGO	99.859	270	754	36,448.614	82,246	229,299	38,612.806	221.369	38,834.175	107,360	221,904	66.03%	61.11%	64.63%
REGIONAL SLUDGE RETURNS	8.980	540	275	3,277.836	14,759	7,517								
FLOW DIFFERENCE	0.919			335.280	26,340	(18,959)								
TOTAL	**161.143**	**358**	**700**	**58,817.341**	**175,697**	**343,359**	**58,482.061**	**335.280**	**58,817.341**	**175,697**	**343,359**	**100.0000%**	**100.0000%**	**100.0000%**

(a) Flows based on metered, housecounts and inter-agency flow, adjustment to City of San Diego flow for centrate, chemical additons 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, 2021 - 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, 2021

AGENCY	ALLOCATION OF COSTS BY FLOW, SUSPENDED SOLIDS AND CHEMICAL OXYGEN DEMAND					
	FLOW (a)	SS (a)	COD (a)	TOTAL FLOW, SS & COD	TOTAL PAID FOR FY 2021	DIFFERENCE
CHULA VISTA	$ 11,434,774	$ 6,971,004	$ 6,171,312	$ 24,577,089	$ 24,503,256	$ 73,833
CORONADO	863,565	515,291	401,536	1,780,392	2,757,508	(977,116)
DEL MAR	(4,037)	(2,341)	(1,293)	(7,671)	45,716	(53,387)
EAST OTAY MESA	195,680	101,338	88,629	385,647	454,548	(68,901)
EL CAJON	4,718,262	4,107,098	2,751,110	11,576,470	11,897,976	(321,506)
IMPERIAL BEACH	1,422,740	682,840	569,635	2,675,215	3,022,096	(346,881)
LA MESA	3,270,430	1,561,387	1,438,798	6,270,615	6,710,128	(439,513)
LAKESIDE/ALPINE	2,219,515	1,215,621	985,907	4,421,043	4,709,064	(288,021)
LEMON GROVE	1,320,550	698,036	584,194	2,602,780	2,745,888	(143,108)
NATIONAL CITY	2,887,196	1,497,625	1,566,673	5,951,494	5,769,028	182,466
OTAY	350,310	377,344	182,589	910,243	563,944	346,299
PADRE DAM	1,392,856	2,939,935	1,740,072	6,072,863	5,372,724	700,139
POWAY	1,663,480	650,893	527,018	2,841,391	3,462,076	(620,685)
SPRING VALLEY	3,880,110	1,959,514	1,749,690	7,589,314	6,469,168	1,120,146
WINTERGARDENS	654,362	387,319	346,219	1,387,900	1,516,876	(128,976)
SUBTOTAL PARTICIPATING AGENCIES	$ 36,269,793	$ 23,662,904	$ 19,102,088	$ 79,034,785	$ 79,999,996	$ (965,211)
SAN DIEGO	70,484,702	37,175,671	34,900,467	142,560,840		
TOTAL	$ 106,754,495	$ 60,838,575	$ 54,002,555	$ 221,595,625		

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

Attachment D

CITY OF SAN DIEGO PUBLIC UTILITIES DEPARTMENT

Summary of Findings over Cost Allocation

For the Fiscal Year Ended June 30, 2021

Finding #	Procedure #	Amount	Finding Explanation	Muni Fund	Metro Fund	Water Fund	Other Departments
1	13, 12	$ 432,662	Project consists of 1 siphon location funded by Muni and 4 siphon locations funded by Metro. All expenditures were reviewed and it was found that Muni was over-expended and Metro was under-expended. Decrease Muni and Increase Metro by $212,911.15.	$ (212,911)	$ 212,911	$ -	$ -
2	11	141,750	PO 4000074634 is for ECS Lab Equipment. Fund allocation should be 95% Metro and 5% Muni. All expenditures on the PO have been accounted for, not just this Sample. Increase Muni and Decrease Metro by $9,769.19.	9,769	(9,769)	-	-
3	11	15,897	PO was opened using the Department Allocation (23/30/47) for each invoice paid. However, each invoice was for a particular facility. All invoices were analysed and recalculated, using the specific Fund, or Fund Allocation, for the specific facility. Decrease Muni by ($5,082.67), Increase Metro by $27,528.64, and Decrease Water by ($22,445.97).	(5,083)	27,529	(22,446)	-
4	15	10,982	PO was originally opened with an allocation of 78% Metro and 22% Water. Should be 83/17 since only Conveyance and no PS. Increase Metro and Decrease Water by $703.95.	-	704	(704)	-
				$ (208,225)	$ 231,375	$ (23,150)	$ -

Attachment E

CITY OF SAN DIEGO PUBLIC UTILITIES DEPARTMENT
Participating Agencies Reserve Contribution by Participating Agencies
For the Fiscal Year Ended June 30, 2021

Agency	FY 2021 Flow Percentage (1)	FY 2021 Reserve Beginning Balance	FY 2021 Reserve Interest Allocation (2)	FY 2021 Fund Balance Interest Allocation (3)	FY 2021 Reserve Ending Balance	FY 2021 PA Contribution to meet minimum	FY 2021 Adjusted Reserve Ending Balance
CHULA VISTA	31.527%	$ 1,836,244	$ 10,498	$ 38,242	$ 1,884,984	$ -	$ 1,884,984
CORONADO	2.381%	204,529	793	2,888	208,210	-	208,210
DEL MAR	-0.011%	59,126	(4)	(14)	59,109	-	59,109
EAST OTAY MESA	0.540%	4,530	180	654	5,364	-	5,364
EL CAJON	13.009%	949,589	4,332	15,780	969,700	-	969,700
IMPERIAL BEACH	3.923%	239,936	1,306	4,758	246,000	-	246,000
LA MESA	9.017%	564,250	3,002	10,938	578,190	-	578,190
LAKESIDE/ALPINE	6.119%	345,976	2,038	7,423	355,437	-	355,437
LEMON GROVE	3.641%	231,921	1,212	4,416	237,550	-	237,550
NATIONAL CITY	7.960%	486,210	2,651	9,656	498,517	-	498,517
OTAY	0.966%	31,751	322	1,172	33,244	-	33,244
PADRE DAM	3.840%	325,945	1,279	4,658	331,882	-	331,882
POWAY	4.586%	358,832	1,527	5,563	365,922	-	365,922
SPRING VALLEY	10.698%	641,185	3,562	12,977	657,724	-	657,724
WINTERGARDENS	1.804%	99,972	601	2,188	102,761	-	102,761
TOTAL	100.00%	$ 6,379,996	$ 33,298	$ 121,300	$ 6,534,594	$ -	$ 6,534,594

NOTES
(1) FY2021 Audited PA Flow percentage used to determine allocation
(2) FY2021 Interest earned on Reserve account added to reserve
(3) FY2021 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, 2021

	FY2021 Pure Water Program Costs
Total Operating and Maintenance Costs	$ 4,807,744
Capital Improvement Costs:	
Morena Conveyance	2,379,223
North City Water Reclamation Plant (NCWRP) Expansion - Early Site Work	6,332,292
Metropolitan Biosolids Center (MBC) Improvements	543,730
North City Water Reclamation Plant (NCWRP) Flow Equalization	132,891
North City Water Reclamation Plant (NCWRP) Expansion	1,742,658
Morena Wastewater Pump Station	2,996,637
Total Capital Improvement Costs	14,127,431
Total Pure Water Program - Metropolitan Wastewater Fund Costs	$ 18,935,175