City of San Diego Independent Rates Oversight Committee



Annual Report

Fiscal Year 2013

Issued: December 20, 2013



December 20, 2013

Honorable Interim Mayor Gloria and Members of the City Council

In accordance with Section 26.2003(a) (9) of the San Diego Municipal Code, I am pleased to transmit the sixth annual report of the Independent Rates Oversight Committee (IROC).

The report summarizes IROC's work for the fiscal year ended June 30, 2013, and includes observations and recommendations with respect to the operations, investments and planning activities of the Public Utilities Department. It also includes issues that we plan to address, or continue to address in FY2014. We welcome input from the Interim Mayor, City Council, staff, stakeholders and the public.

On behalf of my IROC colleagues, I want to express our appreciation for the opportunity to serve the ratepayers. We hope that this report will contribute to a respectful dialogue on the continuing challenges we face as a region in ensuring a safe and reliable water supply, sound environmental management, reasonable rates, wise investments, efficient operations, a knowledgeable public; all leading to cost effective and sustainable Water and Wastewater systems.

Implementing IROC's role adds a layer of inquiry and accountability to an already challenged staff, and to that end, IROC appreciates the cooperation, patience, and professionalism of the Public Utilities Department in its relationship with IROC.

Respectfully submitted,

GailWelch

Gail M. Welch, Chair Independent Rates Oversight Committee

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IMPORTANT NOTES TO READERS OF THIS REPORT:

The information, recommendations and conclusions stated in this Report are the opinion of IROC as an independent advisory committee and should not be construed as an audit, formal financial review, or as the official position of the City of San Diego. Accordingly, while the source of Appendices 1-6 is the Comprehensive Annual Financial Report (CAFR), IROC has modified these appendices and added calculations for variances and percent changes for purposes of this report. The source of Appendix 7 is the Macias Gini and O'Connell Review of the 2006 Water and Wastewater Utility Funds which has also been modified by IROC for purposes of this report.

It should be noted that even though this report covers the period of July 1, 2012 through June 30, 2013, some of IROC's statements in this report include information that came to light after the end of that reporting period.

IROC'S KEY RECOMMENDATIONS:

- Recommend IROC review the 2014 Wastewater cost of service study (COSS) (including its detailed financial forecast) to determine whether the Wastewater fund needs to adjust planning accordingly, by raising enough cash to meet current expenses, but less than needed to fund new Capital Improvement Projects (CIP) (by drawing down cash levels). IROC requests that the Department complete the 2014 Wastewater COSS by March 2014, and provide IROC the underlying financial model for review prior to that date so that IROC can determine the reasonableness of the assumptions underlying the model. This will allow IROC to determine the reasonableness of the cash/investment levels in the Wastewater fund, and the reasonableness of any rate recommendation contained in the study.
- 2. Recommend that the Department seek to incorporate language in future Master Installment Purchase Agreements, if acceptable to bond purchasers, to allow surplus cash to either be counted toward compliance with debt service coverage (DSC) requirements or be rebated to customers without being counted against the requirement. This would prevent recurrence of the situation which occurred in the 2013 COSS whereby the Department has to recommend a water rate increase to comply with DSC requirements while still maintaining cash levels in excess of those needed for operating and capital needs.
- 3. Recommend that an annual Actual vs. COSS financial variance analysis be produced for both the Water and Wastewater programs in a format similar to the one produced by Macias Gini & O'Connell in the program "Use of Funds" review to ensure that Department's finances are on track with the assumptions contained in the COSS upon which their rates are based. IROC recommends this be done by an independent outside party to ensure credibility with annual reporting to IROC, the NR&C Committee (Committee on the Environment) and the Independent Budget Analyst.
- 4. Recommend that the Department continue to assess the impact on recycled water costs to ratepayers, recognizing that there may be some benefit to potable water users as well, and identify appropriate rate adjustments to achieve greater cost recovery consistent with the twin goal of avoiding major demand disruption. IROC recommends that any adjustments be phased in over a five year period to avoid a large one year rate shock to recycled water users and to give wholesalers time to adjust their business models to the higher rates thereby avoiding major demand disruption.
- 5. Recommend the Department and the Public Works Department develop a plan that will show how the two departments will be able to increase their capacity to fully implement the CIP program over the next five years. This plan should specify what levels of staffing will be required for both departments over the time period and identify the lead times needed to have staff in place by the time they are required. This plan should be presented to IROC, and the City Council's NR&C

Committee (Committee on the Environment) and the Infrastructure Committee. After it is approved, the plan should be periodically reviewed by each of those committees to assure that the capability to fully and expeditiously implement and manage the CIP is being realized. If it is not, the City should consider either moving the implementation and management of the CIP back into the Department, or some other alternative so the CIP can move ahead as needed.

- 6. Recommend the Department report back to IROC with a plan to increase their construction management and contracting capability in order to successfully and expeditiously execute the CIP plan for FY2014 and FY2015.
- 7. Recommend the Department continue aggressive efforts in water conservation messaging and stakeholder engagement.
- 8. Recommend the Department evaluate opportunities for managed competition and present options to IROC.

Important Note: The context for the above recommendations is in the Issues and Observations section of this report. This section identifies each of the three subcommittee's detailed discussions for FY2013.

IROC'S KEY OBSERVATIONS:

- 1. The Department has made major improvements in the overall financial management and transparency of the Water and Wastewater programs during FY 2012-13. This will enable IROC to reduce its financial oversight from previous elevated levels to those levels appropriate when adequate financial management, reporting and transparency are in place, as is now the case with the Department.
- 2. Analysis indicates that from 2007-12 (the period covered by the previous rate case) various factors contributed to lower than projected expenditures as compared to the Department's authorized collection of revenue (via rates). This resulted in elevated and growing unrestricted cash/investment levels and unrestricted fund balances in the water fund, as reported in prior IROC reports. However, for the current 2013 Cost of Service Study (COSS), the Department has recalibrated those revenue and expenditure projections and instead of absorbing the San Diego County Water Authority pass-through rate increases as was done for calendar years 2012 and 2013, now needs to pass them through to ratepayers. The 2013 COSS study is projecting annual cash deficits in FY13-15 to draw down cash levels to more justifiable levels while continuing to meet the three tests of financial sustainability. IROC finds this is consistent with the requirements and Prop 218 by providing funds which are no more than necessary to cover the reasonable cost of providing water services. IROC therefore supports the 2013 COSS because it maintains the Water utility's financial viability while drawing down excess fund levels.
- 3. IROC believes that substantial progress and improvements have been made in Department financial and CIP management, reporting, and transparency for which Department management should be congratulated. This has addressed many of IROC's concerns expressed in prior year reports and is a major improvement made possible by the prior Department Director and the current Departmental business and finance manager and staff, as well as the Public Works Department. IROC hopes this will continue in subsequent administrations.

IROC MISSION OVERVIEW:

Purpose and Intent

The purpose and intent of IROC is defined by section 26.2001 of the San Diego Municipal Code. The current version of the Municipal Code reflects changes that were the result of a joint recommendation of IROC and the San Diego County Taxpayer's Association and were approved by a 3-0 vote at the October 10th, 2012 NR&C Committee meeting. As required, the Municipal Code revision was read and subsequently approved unanimously in two City Council meetings held on November 26th, 2012 and January 8th, 2013.

Major changes included:

- IROC shall present a work plan to the NR&C Committee by May 1 of each year. The work plan will describe activities and tasks IROC anticipates performing in the coming year.
- Elimination of the financial audit requirement.
- Clarification of IROC's role in advising on the priority and scope of audits.
- IROC to recommend at least one performance audit of Water & Wastewater systems annually.
- Review of Water & Wastewater CIP schedules and budgets.
- Added emphasis on the importance of regular reviews of CIP schedules and budgets.
- IROC will prepare annual reports for the Mayor and City Council, and present the reports to NR&C Committee.

Attachment A contains the latest version of the San Diego Municipal Code Section 26.2001 regarding IROC.

IROC ANNUAL WORK-PLAN:

IROC submitted its first FY14 Work-Plan to the NR&C Committee on March 27, 2013. The priority activities and tasks identified for FY2014 included the following:

- Quarterly CIP Review
- Financial Reporting Oversight and Trending of Water and Wastewater Funds
- Cost of Service Study Review
- System Condition Reviews on Infrastructure
- Point Loma Modified Permit Monitoring
- Performance Audit Recommendations and Reviews
- Potable Reuse Outreach and Communication Monitoring
- Water Conservation Messaging
- Proactive Ratepayer Outreach Review
- Customer Service Review

Attachment B contains the complete IROC FY2014 Work-Plan.

IROC MEMBERSHIP:

IROC Members and Officers

Gail Welch, Chair⁽¹⁾ Don Billings, Vice Chair⁽²⁾ Christopher Dull Andrew Hollingworth Jeff Justus Jack Kubota Jim Peugh Irene Stallard-Rodriguez Vacant Vacant Vacant Commercial and Industrial Ratepayer Finance/Municipal Finance Professional Construction Management Professional Audit/Accounting Professional Landscape Architect/Irrigation Professional Engineering Professional Environmental Professional Single-Family Residential Ratepayer Multi-Family Residential Ratepayer Science Professional Law Professional

Ex-Officio Members:

Louis Natividad Jim Peasley Ken Williams Yen Tu Metro Wastewater JPA Representative Metro Wastewater JPA, Alternate SDCWA City 10 Representative SDCWA City 10, Alternate

Attachment C contains more detailed information on IROC Member Appointment Dates, Term Expiration Dates and Council District/Community Representation.

Notes:

- (1) Ms. Gail Welch became IROC Chairwoman on May 21, 2012.
- (2) Mr. Don Billings became IROC Vice-Chairman on May 21, 2012.

IROC SUBCOMMITTEES:

IROC has formed three subcommittees to implement the direction of the Municipal Code: (1) Finance; (2) Infrastructure and Operations, and (3) Outreach and Communications. The subcommittees typically address issues in greater detail than the full IROC and advance issues to the full IROC for action. All actions and recommendations coming from IROC must be approved by a majority of the full IROC and not from one of the subcommittees.

1. Finance Subcommittee

The major issues and areas addressed by this subcommittee in FY2013 included Water and Wastewater Fund Financial Reviews of the following: 1) Long Term Revenue and Expense Trends; 2) Cash and Investment Levels; 3) Operating Surpluses; 4) Department Reporting; 5) Dedicated Reserve for Efficiencies and Savings (DRES) Fund; 6) Water Cost of Service Study; and 7) the CIP Program.

Members

Subcommittee members are: Andrew Hollingworth (FY2013 Chair), Don Billings, Irene Stallard-Rodriguez, Gail Welch and Ken Williams.

2. Infrastructure and Operations Subcommittee

The major issues addressed by this subcommittee in FY2013 were issues that are both environmental and/or technical in nature, potentially having a direct effect on the rates charged to the citizens of San Diego by the City of San Diego Public Utilities Department, on the service provided, and on the region's environment and natural resources. Beginning in FY2013, this subcommittee is also responsible for oversight of the Public Utilities Department's (Department) CIP to ensure it is accomplished on schedule and on budget.

Members

Subcommittee members are Jim Peugh (FY2013 Chair), Jeff Justus, Jack Kubota, Todd Webster (to 7/16/13) and Gail Welch.

3. Outreach and Communications Subcommittee:

The major topics addressed by this subcommittee in FY2013 are those that have the highest impact on ratepayers, both from a service perspective and/or a potentially significant rate impact perspective. These include: 1) Maintaining water conservation efforts; 2) Reviewing water purification demonstration project metrics; 3) Reviewing progress for new Customer Care Solutions (CSS) system; and 4) Enhancing the public's understanding of reasons for water rate increases.

Members

Subcommittee members are: Irene Stallard-Rodriguez (FY2013 Chair), Christopher Dull, Jack Kubota, Luis Natividad and Gail Welch.

FY2013 TOPICS OF DISCUSSION:

During Fiscal Year 2013, IROC discussed numerous topics that span the spectrums of water and wastewater utilities. Most of those topics are on-going in nature and have been addressed in IROC's first five Annual Reports, FY2008, FY2009, FY2010, FY2011 and FY2012. Those Reports can be found on the City of San Diego's website (See web link below):

http://www.sandiego.gov/mwwd/general/commissions/index.shtml

Attachment D of this Report lists a summary of agenda items discussed at IROC and its subcommittees during FY2013.

IROC SUBCOMMITTEE DISCUSSION OF ISSUES AND OBSERVATIONS:

This section of the annual report provides issues, observations, recommendations and future topics of discussion for each of the three subcommittees.

The following FY2013 IROC issues were reviewed by the Finance Subcommittee.

Note: Attachment E at end of this report contains various Appendices referenced in the Finance section of this report.

Long Term Revenue and Expense Trends

Each year IROC reviews both the water and wastewater fund finances to determine:

- 1. Whether water and wastewater rates are too high, too low, or at the correct level to fund operations and capital costs as well as maintain adequate debt service coverage ratios.
- 2. Whether the Department is operating in a cost effective manner with costs that are necessary and justified.

Water and Wastewater rates may be too high if unrestricted cash/investments and fund balances show a steady, unplanned increase, or net income/loss before contributions/transfers shows a consistent surplus, assuming minimum reserve and debt coverage ratios are maintained. They may be too low if the reverse occurs.

However, because the Department also administers large water and wastewater capital programs actual results need to be reviewed in conjunction with financial forecasts (if they are available) to see if financial viability is maintained over the forecast period. In 2013 the Department completed a water cost of service study (COSS) which included financial forecasts for 2014 and 2015 based on 2013 year-end financial estimates. The last COSS was completed in December 2006, and served as the basis for rates beginning in 2007. Therefore, historic actuals need to be considered in conjunction with the COSS financial forecasts to determine whether water rates are at appropriate levels.

The Department had originally forecasted that a wastewater COSS would be completed by March 31, 2014 to determine whether wastewater rates are at appropriate levels. They now indicate that they are evaluating the impact of the industrial waste program and its impact on the Wastewater rates to the various customer classes and that only this update will be completed by the end of March 2014. IROC plans to be involved in the review of both studies.

Reviewing financials can also help determine whether the Department is operating efficiently (and, in the event that there is evidence of any inefficiency, that the costs of any

such inefficiency are not being passed through to ratepayers via higher rates). Unlike most private sector companies, the Department is a public sector monopoly and is therefore not subject to market competition to ensure it operates efficiently. Instead, such organizations may employ internal processes to seek to achieve efficiencies, and benefit from the oversight of bodies such as IROC or the California Public Utilities Commission rather than market competition to ensure they operate efficiently and that costs are reasonable and necessary. At the same time, the Department's rates are approved only by elected officials (specifically, the San Diego City Council), so it is subject to non-market, political pressure that may lead it to under-invest in necessary infrastructure, leading in the short run to lower rates but, in the longer run, to costs and rates that are higher than necessary.

To determine this, IROC analyzes water and wastewater fund financials each year, and benchmarks them against other utilities having broadly similar characteristics, to see whether, prima facie, they are on par with those other utilities. Indications of inefficiency could occur if costs and certain ratios, such as the ratio of total costs to total assets or the ratio of total costs to revenues, shows a consistent upward trend over time without adequate explanation. Such trends, if found, could be unsustainable, and would ultimately necessitate an upward rate adjustment. Another indication of inefficiency would be if the Department's costs were out-of-line when compared to those of peer water utilities without adequate explanation. Finally, inefficiency could occur if water sales are decreasing without some reduction in operating costs so that the organization and its cost structure are "right sized" to the level of service it's providing the public.

<u>Substantial Improvements Made In Overall Department Financial Management and</u> <u>Transparency</u>

The Department made substantial improvements in the overall financial management and transparency of the water and wastewater programs during FY 2013. This was largely due to the hard work of the Department's management team - in particular the Finance Manager and staff who worked weekends to provide IROC information needed to perform their oversight function.

From 2008 and through 2011, it became apparent that the Department was collecting more revenues than needed to fund their operations and capital programs since revenues and expenses were substantially different from the amounts forecasted in the 2006 Cost of Service Study upon which the current rate structure was based. This was confirmed by the Macias Gini & O'Connell Review of Funds of the 2006 Water and Wastewater Rate Cases released in 2013 for the period 2008 thru 2011 as shown in Appendix #7. This caused total restricted and unrestricted cash and investments in both the water and wastewater funds to increase to \$980 million (\$456 million for Water and \$530 million for Wastewater) by the end of FY2012 as shown in Appendix #1. IROC recognizes that the water and wastewater funds are separate enterprise funds that cannot be co-mingled, but for the purpose of this annual report they have been totaled. The "Cash and Investments" amounts include Debt Service Requirements (to fund future debt service payments), Reserves (per City Reserve Policy), Continuing Appropriations (carryover CIP budget), Encumbrances (contractual

commitments) and Undesignated funds (to be applied to future CIP projects). The "undesignated" funds amounted to \$64 million for Water and \$99 million for Wastewater as of June 2012. IROC requested and received several detailed presentations from the Department on the various fund balances in FY13. This included a review of the statement of net assets, revenue and expense statements, as well as projections of anticipated future cash levels. On the basis of the information provided, in its meeting of March 18, 2013, IROC voted in support to send a letter to the NR&C Committee stating that IROC is satisfied that the current cash levels in the water and wastewater funds appear reasonable given the existing debt service ratios, the City Reserve Policy, and projected near-term future cash needs for CIP projects. In the same letter, IROC also communicated its collective opinion that the reserves in place appear reasonable based on current financials and the Department's projections to use undesignated cash balances for future CIP projects, as is being done in the 2013 COSS.

Although the Department collected funds as authorized in the rate case, expenses were well below projections due to a variety of factors, including operating savings achieved by the Department, success in obtaining grant funding, savings due to the refinancing of debt, and lower-than-anticipated project bids due to the economic downturn. At the same time, execution of the CIP program lagged projections, and this raised concerns on IROC's part regarding the management of both CIP programs, which was exacerbated by problems obtaining credible financial and CIP information and other transparency problems from 2009 to 2011. Also, during this period, the Department was implementing the City's new SAP platform, completing an internal re-organization, and transitioning to a new CIP management structure due to the City's decision to remove from the Department critical CIP management functions. Department management worked very closely with IROC from FY2012 to FY 2013 to provide the right look at the data. Key to this progress was the action of the prior Director and the current Finance Manager which included the following:

- The retention of a credible and transparent vendor (Black and Veatch) to perform the 2013 Cost of Service Study,
- Major improvements in Department financial and CIP reporting which will be discussed in more detail in the section on Financial Reporting.
- The retention of a new Department Deputy Director
- A review of CIP program finances from 2008-11 by Macias Gini & O'Connell.
- Review of Cost Allocations in the recycled water and industrial wastewater programs.
- Upcoming audit of indirect overhead rates to ensure ratepayers aren't subsidizing the General Fund.

Observation. The Department has made major improvements in the overall financial management and transparency of the water and wastewater programs during FY 2012-13. This will enable IROC to reduce its financial oversight from previous elevated levels to those levels appropriate when adequate financial management, reporting and transparency are in place as is now the case with the Department.

Water Utility Financial Review

An overall analysis of the combined finances for both the water and wastewater utilities for FY2007-12 is contained in Appendix #1; with an analysis of the financials for the water utility alone for the period 2007-12 contained in Appendix #2 and #3. The 2013 CAFR won't be released until the third quarter of FY2014 which is after the date this report is issued to the NR&C Committee (Committee on the Environment). Therefore, these results are preliminary and will be updated once the FY2013 CAFR is released, with a letter updating our conclusions and recommendations provided to the NR&C Committee (Committee on the Environment). Therefore limited to the six year period from 2007-2012. Also, since a cost of service study was completed during 2013, review of the historic actuals must be considered in conjunction with the COSS financial forecast to form an overall opinion of the water utility's finances.

Consistent with the findings of our 2011 analysis (as reported in IROC's FY2012 Annual Report), Appendix #1 shows the water utility continued to maintain elevated levels of unrestricted cash and investments which grew by \$144M (67%) from 2011 to 2012. There was \$359M of unrestricted cash and investments on the books at June 30, 2012 and \$96M of restricted cash and investments for a total of \$455M. IROC is not concerned with the restricted cash as this is used to fund future debt service payments. Unrestricted cash is used to fund maintenance and operations, wholesale water purchases, and the capital program. It currently comprises 13.7% of total assets, up from the 8.6% it was at in 2011.

Review of the Statement of Cash Flows from 2011 to 2012 shows that the \$144M growth of cash and cash investments was mainly attributed to increased receipts from customer and users (+43M), increased state revolving fund proceeds (+25M), additional revenue bond proceeds (+21M), and \$37M of net additional funds from the sale of investments.

Also, consistent with the findings of our 2011 analysis, Appendix #2 shows that the water utility continued to generate growing net surpluses before capital contributions and transfers to other funds which increased from \$25.1M in 2011 to \$31.6M in 2012 (26%). The 2012 net surplus represented 7.7% of total operating revenues, an increase from 6.8% from the prior year. Capital contributions (which included \$40M of grants that were used to fund CIP) and inter-fund transfers added an additional \$49.9M to the surplus which resulted in Net Assets increasing \$82.2M during 2012, almost double the increase from the prior year. The \$31.6M surplus in FY2012 is consistent with trends over the past five years when the program started showing a consistent surplus each year after the last rate case completed in December 2006 was adopted.



Macias Gini & O'Connell Review of the Water Fund

It is not possible to determine whether revenues and expense levels are justified unless they are considered in conjunction with the assumptions underlying the current rate structure. San Diego Municipal Code Section 26.2001 establishing the Independent Rates Oversight Committee mandated that IROC review reports from staff and an independent audit organization on rate and bond proceed expenditures, and also review independent audits of the water and wastewater systems. The Macias Gini & O'Connell Review of Funds of the 2006 Water and Wastewater rate cases were in response to that mandate.

Two items IROC asked be included in the review's scope were: (1) whether water and wastewater revenues, expenditures, surpluses/deficits and unrestricted cash/investment levels were in line with the assumptions of the 2006 water and wastewater cost of service study upon which current water and wastewater rates were based; and (2) whether water and wastewater CIP program progress as measured by completed projects and expenditures are in line with the progress assumptions in the 2006 water and wastewater cost of service study. Schedules 6 and 8 (pages 21 and 28) of Macias Gini & O'Connell review presented their response to this request and IROC's analysis of this is included as Appendix #7. Bond proceeds used to finance the CIP program were excluded from the analysis by Macias Gini & O'Connell, but entire CIP costs are included.

Appendix #7 provides a variance analysis of actual versus projected revenues and expenses for FY2008 through FY2011 to determine whether actual revenues and expenses

were in line with projections underlying the current rate structure. A cost of service study represents a comprehensive projection of future Department revenues, operating/capital expenditures, debt service costs, and debt coverage ratios; and forms the basis for the water and wastewater rates and rates. This is why the actual versus projected revenue and expense analysis was requested and should be periodically tracked.

The water fund analysis shows that from 2008 through 2011, both operating and capital expenditures were below projected levels in the 2006 COSS. Specifically, cumulative, combined expenditures were \$325M less than projected. This variance was partially offset by revenues which were \$192M below forecast, due largely to exceptional conservation efforts by water customers (driven by, among other factors, the unanticipated and severe economic downturn, the introduction of mandatory water use restrictions, and arguably a demand response to increased rates). The result was that, on a net basis, over this period \$133M more revenues were collected than needed to operate the utility, or \$33M more per year. Since 70% of water funds from 2007 to 2011 came from ratepayer revenues, this implies that 70% of the \$33M annual excess revenues – \$23M per year or \$93M in total - may have come from ratepayers, and will be used on future water fund expenses.

This contributed to a cash build up in the water fund with unrestricted cash and investments totaling \$359M by the end of FY2012 and was reflected in the \$375M of Unrestricted Water Fund Net Assets on the books at that time. The Department reports that \$121M of the \$375M was used to fund reserves, \$93M and \$81M were used to fund continuing appropriations and encumbrances, while \$80M was for Undesignated Net Assets.

The net surpluses run by the water utility from 2007 to 2012 resulted in the Department running elevated debt coverage ratios during the period which averaged 4.14X for the senior lien coverage ratio and 1.95X for the aggregate debt service ratio according to the 2012 CAFR. This was more than the minimum 1.2X and 1.0X minimum ratios mandated by the water bond Master Installment Purchase Agreement. This had implications for the 2013 water and wastewater rate cases because it can result in the City Council having to raise water or wastewater rates to meet minimum debt coverage ratio requirements (as is the case with the water fund) even though sufficient cash may be on hand to meet operating and capital expenditure needs due to lower than anticipated expenses and capital investments in prior years. This occurs because the debt coverage ratio is based on annual revenues, expenditures and debt service payments; but does not consider existing unrestricted cash on hand.

The Department has implicitly recognized this issue in the 2013 COSS by temporarily absorbing the past two County Water Authority rate increases rather than passing them through to customers. It also proposed to fund capital expenditures through FY2015 from existing cash rather than sell new bonds to spend down the excess cash. It also plans to do a cost of service study every two years rather than every five years so it can more tightly manage cash levels.

Nevertheless, the analysis points to the importance of the Department maintaining tight financial management and controls so it can more closely adhere to the cost of service study financial projections to better and more timely align current revenues and costs; and to meet debt coverage ratio targets so it doesn't have to raise rates to meet minimum DSC ratios even though sufficient cash is on hand to meet operating and capital needs.

2013 Cost of Service (COSS) Financial Forecast

During 2013, IROC held hearings and did a detailed review of the financial model underlying the COSS to ensure the assumptions underlying the forecast were reasonable and the forecast accurate.

Specifically, we reviewed the financial model to ensure:

- 1. The 2013-15 CIP expenditure and financing assumptions were reasonable; and the forecast provided sufficient funds to meet CIP financing needs for a reasonable future time period.
- 2. Projected operating revenue and expenditure trends were consistent with actual trends over the past three years;
- 3. The forecast met the three tests of financial sustainability i.e. (a) that it provided adequate cash flow to cover O&M, capital and debt service obligations; (b) that it met debt service coverage covenants, and (c) that it maintained reserve funds at a reasonable level in compliance with the city reserve policies.
- 4. The forecast did not collect revenues that were either more or less than needed, or therefore imposed a reasonable burden on ratepayers.

Based on our analysis, IROC concludes the 2013 COSS met all four tests. We also note the COSS provides an opportunity to recalibrate the revenue and cash build-up which occurred from FY07-12 (for reasons previously mentioned) by running a deficit from FY13-15 which will draw down the fund balance to more justifiable levels while still adhering to minimum debt coverage ratio requirements. This will be discussed in greater detail in the section on the debt coverage ratios.

Specifically, the COSS projects the water utility will run annual cash deficits of \$28.0M, \$51.4M and \$85.0M in FY13-15 which will reduce the unrestricted fund balance from \$331M in FY13 to \$194M by the end of FY15. This drawdown is illustrated in the following graph which shows the trend in unrestricted fund balances from FY07 thru FY15.



To achieve this, the COSS assumes that all CIP costs from 2013 thru 2015 are funded from cash rather than the traditional 80%/20% bond/cash mix. IROC supports this assumption since it will reduce future debt service costs, draws down the fund balance to more reasonable levels, and will provide more flexibility in future years so that rates can be set at levels to more precisely target funding toward meeting operating and capital needs rather than at levels to comply with debt coverage ratio requirements.

The 2013 COSS states that rate-setting procedures in California require agencies responsible for imposing property related charges must demonstrate a nexus between the cost of providing services and the services or benefits received. It further says that the state of California considers water and wastewater services to be property related fees that are subject to these constitutional and statutory requirements.

One of these constitutional requirements is California Constitution Article XIII D, Section 6, which was part of Proposition 218 passed by the voters in 1996. Among other things, Article XIII D, Section 6, requires that revenue from property-related fees and charges not exceed the funds required to provide the service, and that the amount of the fee or charge on any parcel or person not exceed the proportional cost of the service attributable to the parcel.

IROC concludes that the COSS meets this constitutional mandate by demonstrating the funds received are no more than necessary to cover the reasonable costs of service.

Observation. The preceding analysis indicates that the Department collected revenues in accordance with the approved rate case, from 2007-12 which resulted in elevated and growing unrestricted cash/investment levels and unrestricted fund balances in the water fund as reported in prior IROC reports. However, the Department is correcting this by absorbing County Water Authority pass-through rate increases for calendar years 2012 and 2013 rather than passing them through to ratepayers; and the 2013 COSS study continues this by projecting annual cash deficits in FY13-15 to draw down cash levels to more justifiable levels while continuing to meet the three tests of financial sustainability. IROC finds this is consistent with the requirements of Proposition 26 by providing funds which are no more than necessary to cover the reasonable cost of providing water services. IROC therefore supports the 2013 COSS because it maintains the water utility's financial viability while drawing down excess fund levels.

Wastewater Utility Financial Review

IROC's analysis of the financials for the wastewater utility for the period 2007-12 is contained in Appendix #4 and #5. As is the case with the water utility the 2013 CAFR won't be released until the third quarter of FY2014 which is after the date this report is issued. Therefore, these results are preliminary and will be updated once the FY2013 CAFR is released, with a letter updating our conclusions and recommendations provided to the NR&C Committee (Committee on the Environment). The following six-year analysis is therefore limited to the six year period from 2007-2012.

The Department currently plans to complete a study on industrial wastewater by March 2014, though the Department originally estimated it would complete a full wastewater cost of service study by that date. Therefore, this analysis will be updated to include a review of that study, and of any subsequent wastewater COSS financial forecast, if they are completed in time for the NR&C Committee (Committee on the Environment) hearing on this report.

Consistent with the findings of our 2011 analysis (as reported in IROC's FY2012 Annual Report), Appendix #1 shows the wastewater utility continued to maintain elevated levels of unrestricted cash and investments which grew by \$13M (3.2%) from 2011 to 2012. There was \$432M of unrestricted cash and investments on the books at June 30, 2012 and \$90M of restricted cash and investments for a total of \$523M. IROC is not concerned with the restricted cash as this is used to fund future debt service payments. Unrestricted cash is used to fund maintenance and operations and the capital program. It currently comprises 12.9% of total assets, up from the 10.6% it was at in 2011.

The \$432M of unrestricted cash and investments exceeded the \$379M of unrestricted net assets in the wastewater fund by \$53M. A Department analysis of unrestricted net assets shows that \$100M of the \$379M was used to fund reserves, \$147M to fund continuing appropriations, \$87M to fund encumbrances, and \$45M was for undesignated purposes.

Also consistent with the findings of our 2011 analysis, Appendix #4 shows the wastewater utility continued to generate growing net surpluses before capital contributions and

transfers to other funds which increased from \$56.8M in 2011 to \$71.3M in 2012 (25%). The 2012 net surplus represented 19.3% of total operating revenues, an increase from 15.9% the prior year. Capital contributions and inter-fund transfers added an additional \$10.4M to the surplus which resulted in Net Assets increasing \$82.9M during 2012. The \$71.3M surplus in FY2012 is consistent with trends over the past six years when the program started showing a consistent surplus each year after the 2006 rate case was adopted.



Review of the 2012 CAFR shows that the wastewater fund had a senior debt service coverage ratio of 1.85X and an aggregate debt service coverage ratio of 1.75X which are fairly consistent with trends recorded since 2007. These exceeded the 1.20X and 1.1X minimum requirements; but are not elevated as were the water fund ratios.

Macias Gini & O'Connell Review of Wastewater Funds.

Similar to the water fund, it's not possible to determine whether the wastewater revenues and expense levels are justified unless they are considered in conjunction with the assumptions underlying the current rate structure which were contained in the December 2006 wastewater rate case. They also need to be considered in conjunction with the financial projections in a wastewater cost of service study that is still under development. Macias Gini & O'Connell conducted a Review of Funds of the 2006 Water and Wastewater rate cases as discussed in the water section and included a review of: (1) whether water and wastewater revenues, expenditures, surpluses/deficits and unrestricted cash/investment levels were in line with the assumptions of the 2006 water and wastewater cost of service study upon which current water and wastewater rates were based; and (2) whether water and wastewater CIP program progress as measured by completed projects and expenditures are in line with the progress assumptions in the 2006 water and wastewater cost of service study. IROC's analysis of the Macias Gini & O'Connell response is included as Attachment #7 and provides a variance analysis of actual versus projected revenues and expenses for FY2008 through FY2011 to determine whether wastewater actual revenues and expenses were in line with projections underlying the current rate case. Bond proceeds used to finance the CIP program were excluded from the analysis by Macias Gini & O'Connell, but entire CIP costs are included.

The wastewater fund analysis shows that from 2008 thru 2011, both operating and capital expenditures were below projected levels in the 2006 COSS. Specifically, combined expenditures were \$346M below forecast mainly due to CIP expenditures which were \$331M below estimates. This variance was partially offset by revenues which were \$195M below forecast, but not as much as the \$346M expenditure variance. This implies that \$151M more revenues were collected than needed to operate the utility according to plan, or \$49M more per year. Since 78% of wastewater funds from 2007 to 2012 came from rates assessed on customers and participating agencies; this implies that 78% of the \$49M annual excess revenues – \$38M per year or \$117M in total - may have come from customer and participating agency revenue. Although revenues were less than projected, expenditures were considerably less, largely because execution of the CIP program was delayed. This lack of alignment between revenues and expenditures, and questions about the level of unrestricted cash in the wastewater fund point to the need for completion of the wastewater COSS by the end of March 2014 as originally estimated by the Department.

This contributed to the cash build up in the wastewater fund, with unrestricted cash and investment totaling \$432M by the end of FY2012. As noted previously, part of this may have been needed to provide for adequate debt coverage ratios which averaged 1.87X and 1.67X for the senior and aggregate debt coverage ratios from 2008 thru 2012 according to the CAFR.

Both the wastewater fund financial review plus the Macias Gini & O'Connell review of wastewater funds indicate that there were variances between the 2006 COSS and the actual collection from ratepayers from 2007-12. IROC needs to conduct a detailed review of the 2014 Wastewater COSS once the <u>Industrial Wastewater Control Program</u> (IWCP) review is complete. IROC understands that the Department's plan is to continue to cash fund the CIP for FY2014 and FY2015 which will draw down the cash balances.

<u>Recommendation</u>. The elevated cash levels in the wastewater fund from 2007-12 may have been necessary to maintain adequate debt coverage ratio levels which were lower than those recorded in the water fund.

IROC therefore needs to review the 2014 wastewater cost of service study (including its detailed financial forecast) to determine whether this has occurred, and whether the wastewater fund needs to adjust planning accordingly, by raising enough cash to meet current expenses, but less than needed to fund new CIP (by drawing down cash levels). IROC is looking for the Department to complete the 2014 wastewater COSS by March 2014, and to provide IROC the underlying financial model for review prior to that date so that IROC can determine the reasonableness of the assumptions underlying the model. This will allow IROC to determine the reasonableness of the cash/investment levels in the wastewater fund, and the reasonableness of any rate recommendation contained in the study.

Debt Service Coverage Ratios

In the 2013 water cost of service study, the Department proposes water rate increases of 7.25% for FY2014 and 7.50% for FY2015. The main driver of this was the need to maintain minimum debt service coverage ratios (DSCs) rather than the need to fund operating or capital expenditures or maintain required reserve levels. The COSS estimates the water fund will end FY13 with a \$331M fund balance which is \$215.5M more than the amount needed to maintain minimum reserve balances. \$147.7M of this may be needed to fund FY13 carryover appropriations leaving a \$68M fund balance available for other use, such as encumbrances (contractual commitments).

Over the two year forecast period the fund balance will draw down to \$194.5M by the end of FY15 which is \$124.6M more than needed to maintain minimum reserve balances. An unknown amount of this will be needed to fund carryover appropriations; but there will likely be more funds available than needed in the water fund to meet projected operating and capital expenditures, minimum reserve levels and carryover appropriations by the end of FY15.

The main driver behind the recommended rate increase is the need to meet minimum debt coverage ratios. Without the increase senior and aggregate debt coverage ratios were projected to fall to 0.99X and 0.60X respectively by FY15 which is below the 1.2X and 1.0X minimum DSC ratios required to remain in compliance with the water bond Master Installment Purchase Agreement. This could result in a ratings downgrade by one of the three bond rating agencies which could raise interest costs. With the rate increase, the FY15 DSCs are projected to be 2.10X and 1.25X which is above the minimum and will preserve the bond rating. IROC voted in support of the rate increase mainly to preserve the water utility's bond rating even though the cash forecast indicates it provides more funds than necessary to meet operation and capital needs.

This raises the question how there could be more cash than needed to fund operating and capital expenditures while still running the risk of violating minimum DSCs; and why the excess cash could not, for example, be rebated to the ratepayers. This occurs because existing cash isn't considered in the DSC calculations which are based upon adjusted net system revenues and debt service costs. Adjusted net system revenues rose faster than debt

service costs through 2009 which contributed to a cash buildup. However, adjusted net system revenues are projected to decline in FY14 while debt service costs continue to increase which results in a declining debt coverage ratio, and existing cash can't be used to bolster the ratio.

In earlier years, the Department ran elevated DSC ratios through FY12 when revenues were rising faster than costs which built cash and also resulted in elevated debt coverage ratios. In 2012 and 2013, however, the Department absorbed two pass-through rate increases to draw down elevated cash levels which caused expenses to rise faster than revenues. This reduced the debt coverage ratio, but not by enough to draw down all the prior cash accumulation.

The DSC ratio only considers operating revenues and expenses, interest, transfers to the rate stabilization fund, and debt services expenses when calculating the ratio, but ignores cash balances. When the Department runs a surplus and builds cash, the DSC is elevated. The reverse is true when it tries to drawdown cash by absorbing wholesales water rate increases which decreases the DSC ratio. The following chart shows the history of both the actual senior and aggregate DSCs from 2007-2012, as well as projected ratios which incorporate the water rate increase from the COSS. Also included are the minimum DSCs for comparison purposes.



The Independent Budget Analyst said in their analysis of the COSS that: "In discussions with the Office of the City Comptroller, we learned that despite the significant cash balance available at the end of the COSS, this source of funds cannot be used to support debt service coverage requirements. Debt service coverage, per covenant requirements, must come from cash flow generated by the utility's operations. Transferring cash from this balance back to operations would not be counted in the debt service coverage calculation for covenant compliance since it was generated by operations in years prior. Additionally, this fund balance cannot be refunded to customers also due to debt service coverage requirements. If the water fund were to issue refunds to utility customers, the total amount refunded from the fund balance would be counted as an operating expenditure, reducing cash flow, and lowering the fund's debt service coverage".

IROC reviewed the 2009A water bond indenture and prospectus, the 2013 City of San Diego Debt Policy, and the water bond Master Installment Purchase Agreement and found support for the above statement in the Master Installment Purchase Agreement.

<u>Recommendation.</u> IROC recommends that, if acceptable to bond purchasers, the Department seek to incorporate language in future Master Installment Purchase Agreements to allow surplus cash to either be counted toward compliance with debt service coverage (DSC) requirements or be rebated to customers without being counted against the requirement. This would prevent recurrence of the situation which occurred in the 2013 COSS whereby the Department has to recommend a water rate increase to comply with DSC requirements while still maintaining cash levels in excess of those needed for operating and capital needs.

Department Financial Management, Reporting, and Transparency.

IROC is pleased to report that substantial improvement has been made in both the water and the wastewater program's financial management, reporting, and transparency. This is largely the due to the efforts of the prior Director and current Finance Manager. IROC recognizes that the level of transparency is in part a policy decision of both Department management and the Mayor's office, and hopes this will continue in future administrations.

Areas in which substantial progress has been made include the following:

<u>Two year Cost of Service Study</u>. The Department completed a two year COSS for the water program and estimates completing a two year COSS for the wastewater program in the March 2014 timeframe. They also retained a credible vendor – Black and Vetch – to conduct the study. This was a major improvement. IROC believes that due to the inherent volatility in the assumptions underlying financial projections in a COSS; that future studies be conducted for a two year forecast period rather than the five year period used previously

<u>Financial Model Transparency</u>. The Department made the financial model underlying the water COSS available for review so that IROC could examine the sensitivity of the assumptions on projections underlying the COSS and its rate recommendations. This was the first time the Department had done this, and it added substantial credibility to the COSS which a more general "board level" presentation could not. IROC therefore recommends the Department make available the wastewater COSS financial model for IROC review prior to presenting the wastewater COSS to the NR&C Committee (Committee on the Environment).

<u>CIP Budget Reporting</u>. One of the prior major weaknesses of the CIP program was that actual vs. budget financial reporting was only available on a yearly basis; not a life-of-project basis. This was a major weakness since construction projects typically extend over multiple years, and overall financial control of the program was not possible without life-of-project reporting. IROC is pleased to report that this has been corrected, and life-of-project actual vs. budget data is now being reported quarterly.

<u>CIP Schedule Reporting</u>. Both IROC and the Department agreed that there should be a "one-time only" re-baselining of both the water and wastewater CIP program schedules to reflect the reality that the original schedule was no longer relevant. There was also agreement that the re-baselined schedule for a project would not be changed once adopted – even if there was a change in project scope or unforeseen conditions - so that an objective measurement of future progress could be made to facilitate program management and oversight. Previously, the baseline schedule "goal post" was moved at the start of each year, making an objective assessment of progress impossible.

IROC has since amended its request of the Department to present a single schedule rebaselining when a new COSS is done since the construction schedule and budget is usually amended in conjunction with setting new water and wastewater rates to reflect what is realistically attainable and what it will cost. This syncs up the CIP program, with the rates being charged to fund it. As a condition of this, however, a "cross-walk" schedule between the old and new schedules and budgets will be maintained by the Department to show how the program has changed so that schedule and budget can continue to be objectively monitored by IROC. See Appendix 9 at the end of this report for the Department's "Cross-Walk" CIP report.

The Public Utilities Department and the Public Works Department have also created a new report which consolidates both budget and schedule reporting into one consolidated report. This includes both life-of-project actual vs. budget financial reporting by project as recommended by IROC, so that overall cost and budgetary control of the CIP program is possible. It also includes current schedule versus adjusted "lock-down" baseline schedule variance reporting so that an objective measure of overall program progress is possible as recommended by IROC. See Appendix 8 at the end of this report for the Department's latest quarterly CIP report.

In addition, a "project charter" has been established for future projects so that there is agreement between the Department and the Public Works for each project's schedule and

budget. Subsequent amendments to that charter due to either budget or schedule slippages have to be agreed to by both Departments, though that will not change the COSS budget or schedule variances reported to IROC so that program progress and financial management can be monitored. This is a major improvement in CIP administration which IROC believes will contribute to greater progress in keeping the CIP program on schedule and on budget. This, in conjunction with the two year COSS, will also help guard against future unintended cash build caused by current revenues from ratepayers exceeding current needs, due to CIP program schedule and budgetary slippage.

Observation. IROC believes that substantial progress and improvements have been made in Department financial and CIP management, reporting, and transparency for which the Department management should be congratulated. This has addressed many of IROC's concerns expressed in prior year reports and is a major improvement made possible by the prior Department Director and the current Departmental business and budget managers as well as the Public Works Department. IROC hopes this will continue in subsequent administrations.

Actual vs. COSS Variance Reporting

One remaining reporting area that IROC recommends be addressed is Actual vs. COSS financial reporting. The COSS is created on the cash basis whereas the actual water and wastewater fund reporting contained in the annual Comprehensive Annual Financial Report is done on an accrual basis. They are also reported in different formats. This makes it difficult to determine whether actual financial results are on track with the financial projections in the COSS upon which current rates are based.

Without the ability to make this comparison, the Department would find it difficult to know if, in the short term, rates were higher or lower than necessary. Such a comparison was included in the water and wastewater program reviews completed by Macias Gini & O'Connell which IROC found invaluable. The Department maintains that such analysis is conducted annually by the Controller's office, but has not been able to produce it for IROC's review. They also state that the two year COSS should result in revenues and expenditures being more closely matched in the short run, going forward.

IROC notes that it took almost a year to produce the current 2013 COSS and therefore the Department could go almost three years without knowing whether actual financial results are on track with COSS projections upon which their rate structure is based. Therefore, IROC still believes an annual Actual vs. COSS Variance Report for both the water and wastewater programs similar to the one Macias Gini & O'Connell produced is needed to prevent ratepayer over or undercharges and should be reported to the NR&C Committee (Committee on the Environment) and IROC annually.

<u>Recommendation</u>. IROC recommends that an annual actual vs. COSS financial variance analysis be produced for both the water and wastewater program in a format similar to the one produced by Macias Gini & O'Connell in the program financial review to ensure that Department's finances are on track with the assumptions contained in the COSS upon

which their rates are based. Such variance reporting is customary in the private sector and is needed to ensure they are not over or under charging ratepayers. IROC recommends this be done by an independent outside party such as Macias Gini, and O'Connell to ensure credibility with annual reporting to IROC, the NR&C Committee (Committee on the Environment) and the Independent Budget Analyst.

Reviews of Cost Allocations and Citywide Charges

The Department began an important initiative this year to conduct several focused financial reviews in the following areas: (1) recycled water, (2) the industrial wastewater control program (in conjunction with the City Auditor), and (3) indirect overhead charges assessed by non-enterprise funds to the water/wastewater funds (in conjunction with the City Auditor).

<u>Recycled Water Pricing Study.</u> The Department retained Raftelis Financial Consultants to conduct a pricing study of the recycled water distribution systems and all its related costs. This program was established to promote the development of recycled water within the service area as a way to diversify the regional water supply and reduce San Diego's dependence on imported water.

The study recognized that the Department was charging a recycled water rate of \$0.80 per hundred cubic feet (HCF) which was the rate set by the San Diego City Council in July 2001 to encourage businesses, including homeowner associations, to use recycled water. This rate is approximately 20% of the June 2013 irrigation rate of \$4.014/HCF. The study determined that the true all-in non-subsidized cost to produce and distribute recycled water is \$14.12/HCF and continuation of the current rate structure would result in San Diego ratepayers paying approximately \$57M-\$60M/year to continue funding recycled water. IROC recognizes that it is industry standard that the utility assist with recycled water expenses since there is a benefit to the water system and supply for this resource (i.e. promoting recycled water usage reduces dependence on more expensive and scarce potable water resources). Recycled water users also invest in additional infrastructure costs to bring recycled water to their sites.

The Department proposed to increase the recycled commodity rate from 20% to 56% of the portable irrigation rate or from \$0.80/HCF to \$2.241/HCF (an 180% rate increase) beginning January 1, 2014 for the next four years. Complicating the proposal was the need to maintain customer demand in face of the 180% rate shock and protests by the Otay Water District who had made \$200M of infrastructure investments in their recycled water system which the rate increase jeopardized.

The proposed rate increase was heard at IROC's monthly meeting from various ratepayers who would be affected. IROC found that San Diego rate payers were likely to continue to pay some portion of the \$57-60M annual revenue requirement. Since there is a benefit to both the water and wastewater ratepayers, it is appropriate that they contribute to the cost of the recycled water program. IROC concurred with the Department proposal to increase the recycled water rate. IROC suggested the Department do this over a five year phase in

period in consultation with their wholesale customers such as Otay, so they could adjust their business models to accommodate the rate increase.

<u>Industrial Wastewater Control Program</u>. The City Auditor conducted a performance audit of the Industrial Wastewater Control Program (IWCP) to assess the extent to which IWCP and their inspection fees and billing process met legal requirements, achieved appropriate cost recovery, and ensured timely collection. The operational focus of this program is to minimize industrial toxic discharges to the wastewater system.

The Auditor made two findings:

Finding #1 - IWCP fees were outdated and do not achieve adequate cost recovery, Finding #2 - Department has not billed many regulated agencies and businesses for recoverable IWCP costs.

The audit showed that over the three year period from 2010 thru 2012, there were \$9,793,999 of billable expenses, \$8,303,337 of which were unrecovered, for a 15% cost recovery rate. It was noted by OCA that no revenue went unrecovered; the cost was allocated to all wastewater ratepayers in accordance with current rates and fees. The issue was the allocation of costs between general wastewater ratepayers and industrial users. The Department agreed with the eight recommendations the Auditor made to achieve better cost recovery and has agreed to implement them.

IROC also notes that \$8,303,337 of unrecovered costs over a three year period is relatively immaterial for the wastewater program's size. IROC appreciates the Auditor's work on this item.

<u>Indirect Overhead Charges.</u> The 2014 City Auditors work plan includes an audit to review the indirect overhead rates charged by non-enterprise funds to the water/wastewater funds. These totaled \$6.7M in 2012 for the water fund and \$7.5M for the wastewater fund according to the 2012 CAFR. A similar audit of city indirect overhead charges by the San Diego Regional Airport Authority found some minor overcharges occurred which were subsequently recovered.

IROC has been seeking an audit of this sort for several years; since an inappropriate indirect overhead charge assessed to the enterprise funds was a major reason for IROC's establishment back in 2007. IROC looks forward to reviewing the audit, and will make appropriate recommendations based on that review.

Recommendation. IROC applauds the Department and the City Auditor for their general efforts to identify appropriate cost allocations such as the ones identified for the recycled water program and the Industrial Wastewater Control Program. IROC recommends that the Department continue to assess the impact on recycled water costs to ratepayers, recognizing that there may be some benefit to water users as well and identify appropriate rate adjustments to achieve greater cost recovery consistent with the twin goal of avoiding major demand disruption. IROC recommends that any adjustments be phased in over a five year period to avoid a large one year rate shock to recycled water users and to give

wholesalers time to adjust their business models to the higher rates thereby avoiding major demand disruption.

FY2014 Public Utilities Department Budget Request

IROC reviews the Department's annual budget request for reasonableness each year before it goes to the Council's Budget and Finance Committee. In general, the Department conducts its operations in a cost effective and prudent manner based on IROC analysis of the Department's cost structure which shows stable or declining ratios of operating costs to operating revenues and total assets. IROC also notes these ratios have been in the mid-range in the past when compared to those of peer water and wastewater utilities.

One area of concern which revealed itself when reviewing the FY2014 budget was the fringe benefits to base salary ratio. The metro and muni wastewater utilities had fringe benefit ratios of 69% and 71%; while the water utility had a fringe benefit ratio of 72%. This is very high when compared to the private sector where fringe ratios of 20%-40% are common. This also contributed to an average \$98,932 salary and benefit cost per FTE for the 1,563.59 FTEs employed by the Department.

Analysis of personnel costs shows the reason for this is the relatively high retirement and other post-employment benefits costs the utility incurs. Another possible reason is that Department staff is taking more of its compensation in the form of deferred compensation (i.e. retirement and post-employment benefits) than is the case with private sector workers where defined contribution rather than defined benefit retirement plans are the norm.

City pension costs are currently very high in part because prior councils chose to underfund the City's obligations to the retirement system, and in part because of the severe financial contraction of recent years, both of which contributed to the retirement fund's relatively low funding level. In addition, in light of current financial conditions, SDCERS recently voted to reduce the fund's expected returns, which will further increase the funding required in coming years.

The Department has no direct control over this since it has no role in union negotiations. Also, all new city hires, except for public safety personnel, are being placed in defined contribution plans under the requirements of Proposition B rather than defined benefit plans which will reduce future retirement costs, but which for at least the next several years will increase the burden of the City's pension contributions. IROC notes, however, that the fringe benefit ratio and resulting salary and benefit cost per FTE is still high due to these factors, but that Department has no control over them.

The following FY2013 IROC issues were reviewed by the Infrastructure and Operations Subcommittee:

- Potential impacts of the recently announced County Water Authority water rate increase on Capital Improvement Program (CIP) and Operations
- Water CIP Master Plan
- Asbestos Cement Water Pipe Replacement Program (Phase I)
- Condition Assessment Program
- Water System Leak Detection Overview
- Wastewater CIP Master Plan
- Discussion: CIP Financial Review
- Discussion: FY12 IROC Annual Report Preparation
- Public Utilities Department FY13 Strategic Plan linkage to Infrastructure & Operations Subcommittee Responsibilities
- Public Utilities Department SAP Enterprise Asset Management Implementation Update
- Public Utilities Status Update on Performance Audit Activities through September 30, 2012
- FY12 IROC Annual Report Infrastructure & Operations Section Development
- Discussion: sources of financial information on the Department CIP:
 - 2012A Water Bond refunding prospectus information on the Water CIP program
 - 2006 Water and Sewer Cost of Service Studies Section 5 (CIP financial forecast).
- Format for Future CIP Reports
- Sewer Mains Service Life Analysis
- Discussion: Amendment to Mitigated Negative Declaration No. 255100 for Sewer and Water Group 758
- FY12 IROC Annual Report Infrastructure & Operations Section Update
- Recommendations to improve CIP Reporting for IROC (See Appendices 8 and 9 for the Department's latest CIP formats, as previously referenced in the Finance Section Discussion).
- Review draft FY 2012 IROC Annual Report as submitted by the IROC Ad Hoc Sub-Committee
- Infrastructure and Operations Subcommittee (Calendar Year 2013) Planning and Prioritization Discussion. Potential Agenda Items for CY2013
- Results of the Office of the City Auditor conducted Public Utilities Water Valve Maintenance Performance Audit

- Results of the Office of the City Auditor conducted Public Utilities Chemical Usage Performance Audit
- Identification of next round of IROC sponsored Performance Audits
- Department CIP reporting format updates

Of these items, we think it is worth expanding on the following specific key issues.

Asbestos Cement (AC) Pipeline Replacement

In the previous IROC annual report, the Subcommittee expressed concern that the Department was planning to focus on replacing the remaining iron cast iron pipe (~100 miles), at a rate of about 23 miles per year in 2014 and 28 in 2015, until FY 2017. In the meantime the Department would conduct condition assessment studies and develop plans for systematic replacement of the 2100 miles of system's asbestos concrete pipe which would begin after FY 2017. We all agree that the Department should replace the remaining cast iron pipe as quickly as possible as it is the source of an inordinate portion of the current water pipe breaks. Based on the information we have seen IROC feels that the pipe replacement should be accelerated, for the cast iron and for the more vulnerable asbestos concrete pipe. We were particularly concerned that as more and more of these pipes exceed their anticipated service life, the cost of emergency and planned replacement could increase substantially about the time as rate increases due to the MWD rate increases, Desalination Project, early stages of implementing large scale potable reuse of water, and possibly early funds for the Bay Delta Fix.

The subcommittee spent a lot of time trying to find logic to identify an appropriate rate for the replacement of aging pipe. Large quantities of AC pipe were installed from about 1951 to 1990 when the installation shifted to plastic pipe. The service life of AC pipe is estimated to be between 50 and 70 years, so it would seem reasonable that it will need to be replaced something like 50 to 70 years after it was installed. For sake of discussion we will assume 60 years of service life. Hopefully the pending system condition studies will provide a more accurate estimate.



The figure below was requested by the Subcommittee, and provided by the Department.

This chart shows how many miles of AC pipe have been installed each year, in five year bins. The average rate of installation of AC pipe in the period from 1951 to 1980 was about 50 miles per year. That suggests we will need to replace a similar quantity for a few decades starting some time very soon. The later the replacement starts, the larger the replacement rate will need to be. It is difficult to see how affordability and contracting capacity will be able to support this if we procrastinate. It will be made worse by the need to compete with the likely construction of the infrastructure for potable reuse, or secondary, or some combination. It appears to IROC that the Department should aggressively accelerate replacement of AC pipe to reduce the need to do so at the same time as we are constructing other very costly and essential future programs.

Tracking the implementation of the Department's CIP

Early in FY 2013 it was decided that the Infrastructure & Operations Subcommittee would assume the responsibility of tracking the implementation of the CIP from the Financial Subcommittee. Developing the content, format, and frequency for the reports was the subject of many of our meetings during this reporting period. The discussions included the Subcommittee and members of the Public Utilities and Public Works Departments. The Subcommittee feels relatively confident that it will be able to identify specific projects that are experiencing funding, spending, or schedule problems. However, it is not clear if it will be able to identify systemic problems with the implementation of the CIP on a larger scale.

Capacity to implement the CIP

In discussing the ability to substantially increase the rate of capital improvements, we have often been told that the City does not have the capacity to implement a larger level of investment. It appears to the Subcommittee that the City should seriously consider whether returning the engineering and management of the implementation of the CIP to the Department would result in more accountability and better performance. The timely and efficient implementation of the CIP will become even larger and more complex to accomplish the planning and construction of large scale potable reuse system and the acceleration of the rate of replacement of the aging asbestos/concrete water pipe to the 50 miles per year range. It is not clear that the current division of responsibility between the Department and Public Works is the best approach to meeting those challenges.

IROC recommends the Department and the Public Works Department develop a plan that will show how the two departments will be able to increase their capacity to fully implement the CIP program over the next five years. This plan should specify what levels of staffing will be required for both departments over the time period and identify the lead times needed to have staff in place by the time they are required. This plan should be presented to IROC, and the City Council's NR&C Committee (Committee on the Environment) and the Infrastructure Committee. After it is approved, the plan should be periodically reviewed by each of those committees to assure that the capability to fully and expeditiously implement and manage the CIP is being realized. If it is not, the City should consider either moving the implementation and management of the CIP back into the Department, or some other alternative so the CIP can move ahead as needed.

The following FY2013 issues were reviewed by the Outreach and Communications Subcommittee:

- Water Conservation. The City has been very successful in creating a public outreach campaign for water conservation building on the year's "No Time to Waste, No Water to Waste" campaign, to the next phase of the City's water conservation focus and the updated "San Diegans Waste No Water" campaign. IROC will continue to monitor the water usage results and recommends the Department continue aggressive efforts to engage the public in water conservation.
- Water Purification Demonstration Project Outreach. IROC believes that the Water Purification Demonstration Project is crucial to developing regional water sustainability in San Diego. Furthermore, the project will reduce our significant dependence on imported water and the associated inflationary pass-through costs which are out of the City's control. It is imperative that the Department continue its efforts to promote an effective public outreach campaign to ensure stakeholders become fully engaged in understanding the issues and opportunities to best ensure the quality and sustainability of San Diego's essential water resources at a reasonable and affordable cost to all water system ratepayers. IROC will continue to actively monitor the comprehensive community education and outreach efforts conducted by the contractor and the associated nest to ensure funds are adequate and appropriate. The city council has directed the Department to move onto the next phase of testing so the city can evaluate the viability of a full-scale potable reuse project.
- New Customer Advocate and Outreach Program. In April, a New Customer Advocate role was assigned. The advocate's job is to represent and promote a customer-centric perspective including: Focusing on the "big picture" end-to-end customer experience, Helping customers navigate our sometimes complex procedures/organization, Acting as a cross functional go-to person, and Engaging, facilitating and expediting resolution of customer service issues. The advocate is also providing presentations to community and business organizations on key topics relevant to the customer experience: Understanding your water/sewer bill, Overview of fixed and variable fees and charges, Go Green! Online self-service option, Overview of key infrastructure and services, and what you can do when your utility bill is higher than expected.
- **Customer Care Solutions (CCS).** New system went live on July 5th, 2011. The Department continues to focus on fixing the call center operational problems with respect to call center wait times and billing inconsistencies. A new customer services page was launched through the main Public Utilities web page, redesigned for ease of use and higher visibility for web visitors.
- Managed Competition Activities. IROC will review potential managed competition initiatives to identify opportunities for cost savings and efficiency. Recommend the Department present options to IROC at a future meeting.

- **Proactive Public Messaging Campaign Aimed at Educating the Public.** The Public Utilities Department continues to face challenges associated with quality, sustainability and cost of services to ratepayers. These issues must be adequately communicated to ratepayers by the Utilities and by the policy makers overseeing the Public Utility Department.
- External Affairs. The Department has consolidated public information officers into external affairs to ensure a consistent message by promoting the Department as a whole and as a component of the City of San Diego. The "Water Demonstration Project" is not included and will remain in the Long Range Plan.
- Human Resources Management and Formal Analysis of Retention and Recruitment for the Department. The City of San Diego, like most local governments, is going through difficult financial times due to the economic recession. While IROC understands the need to cut costs wisely to minimize future rate increases, it is still important for the Department to provide adequate compensation to its employees in order to attract and retain a skilled and experienced workforce for years to come. This aspect becomes more important as government reduces staffing levels. IROC requests periodic briefings on the Department's Leadership Development efforts programs such as the Management Academy, Field Academy and Mentorship Programs as well as efforts to retain and recruit employees. This should include pertinent performance metrics to verify the Department is within industry standards with respect to injury rates, turnover rates, retention rates, etc.
- **Proactively advise the Mayor and Council Members via reports and periodic communications.** IROC recognizes the need for effective communications exchange with the Mayor, NR&C Committee (Committee on the Environment) and Council Members. IROC plans to conduct a focused outreach to staff.
Other Related Activities:

In FY2013, IROC members participated in the various Departmental Workshops, Special Studies and Initiatives such as:

- 1. **Department's Strategic Initiatives Workshop**. The FY2012-2016 Strategic Business Plan, and the FY2014 Strategic Initiatives developed during the spring of 2013, are updated and modified on an annual basis by the Department to ensure that the Department continues to make positive progress towards its vision of improving operations and providing improved services to customers and the San Diego community.
- 2. Water Cost of Service Study. IROC reviewed the COSS model, assumptions for revenue and expenditures, cost allocations, and rate design.
- 3. Use of Funds Study. IROC participated in defining the scope of work and contractor selection. IROC also reviewed the final Review of Funds report prepared by Macias Gini & O'Connell which looked at the 2006 COSS revenue and expenditure projects and compared it to the actual revenue and expenditures.
- 4. System Condition Study for three pipelines. IROC participated in the contractor selection panel.
- 5. Centrifuge Project at MBC. IROC participated in the contractor section panel.
- 6. System Optimization Study for Water and Wastewater. IROC participated in the contractor selection panel.
- 7. Outreach and Communication for the Indirect Potable Reuse Consultant Contract. IROC participated in the contractor selection panel.
- 8. Long Range Water Resource Planning Workshops. IROC participated in the meetings.

LOOKING AHEAD - IROC'S KEY ISSUES FOR FY2014:

The following are key issues that IROC plans to review in FY2014:

1. FY2014 Areas of Focus for the Finance Subcommittee:

• Department Revenue and Expense Review.

Examine financial trends of water and wastewater funds to determine whether rates are at appropriate levels, and whether the utilities are operating in a cost effective manner, and in accordance with cost of service study projections.

• SDCWA Water Sales Volume and Cost Structure.

Local water rates are dependent upon both the rates charged by the Department for water treatment and delivery and the rates charged for the water that the Department purchases from CWA, its water wholesaler. IROC will examine the San Diego County Water Authority's water sales volume and its cost structure in conjunction with City Staff, City-10 and SDCWA staff to determine whether wholesale and retail cost structure reductions are keeping pace with reduced sales volumes or whether this is driving up wholesale rates.

• New Water Supply Sources Cost of Service Studies.

Recommend and review efforts of city staff (in coordination with City-10 and SDCWA staff) to evaluate wholesaler cost of service studies which encompass new water supply sources (such as Potable Reuse and Desalination) to ensure San Diego is charged fair and defensible rates.

• Performance Audits.

Review all performance audits and formulate recommendations for follow-up action, and recommend subjects for the annual performance audit.

• Finance Reporting Review and Improvement.

Recommend financial reporting enhancements to promote transparency and effective oversight by the Mayor, City Council, and ratepayers.

2. FY2014 Areas of Focus for the Infrastructure and Operations Subcommittee:

- Review upcoming system condition studies and analyses to gauge the current infrastructure needs. Compare infrastructure replacement needs against replacement plans for equipment and CIP. IROC will review metrics such as age of components, frequency of breaks and systems failures, and damage resulting from those failures. IROC will attempt to assess whether current condition assessment planning is adequate and to verify that the results are reflected in the development of subsequent CIPs.
- Monitor the implementation of the ongoing infrastructure replacement plans, including the CIP and its budget and timing. IROC will monitor and identify projects that are behind schedule, or over budget. Of particular interest will be whether or not schedule slippage is leading to cost increases and whether it will delay other improvements.
- Monitor and comment on the ongoing COSS and its assumptions relating to funding needs for operations, maintenance, and infrastructure replacement. IROC will urge that the COSS recommend adequate funds to assure the sustainability of the Department's infrastructure and adequacy of service, especially for the water distribution system. IROC will also urge that any rate recommendations will be fair to ratepayers and support water conservation.
- Evaluate City planning efforts for a sustainable long term water supply. IROC will receive presentations and comment on the City's planning and actions for maintaining a sustainable supply of water long into the future. IROC anticipates continue to advocate that the City move swiftly and aggressively in implementing the reclamation of water for potable use and water conservation efforts.
- **Recommend targeted audits relating to infrastructure and operations.** IROC will continue to recommend various performance audits to identify efficiencies and savings and improve operations.
- Monitor the City's approach and progress toward the next discharge permit for the Point Loma Waste Water Treatment Plant IROC will monitor the progress of the City and the relevant agencies toward the development of the next discharge permit for the PLWWTP. The new policy should protect Ocean water quality; advance cost-effective wastewater treatment; minimize energy use and other environment impacts, and satisfy the requirements of State and national regulations while advancing the development of the infrastructure to provide large quantities of affordable, dependable, and safe potable water.

- Monitor and make recommendations regarding the Department's planning and implementation for potable reuse of water. Since the Recycled Water Study and the Water Purification System Final Report have been approved by the City Council, IROC will monitor the progress of the subsequent planning and implementation for potable reuse with the goal that it provide additional water supply security, be cost effective, provide for public health, improve drinking water quality, and minimize the cost of complying with the Clean Water Act in the long run.
- Review operations of the water and wastewater systems and their impact on system performance, infrastructure sustainability and rates. The subcommittee has focused heavily on infrastructure during the reporting period. We anticipate that the Department's Optimization Study will provide very useful information for improving the efficiency and effectiveness of the operation of the system in FY 2014.

3. FY14 Areas of Focus for Outreach and Communications Subcommittee:

- Review/monitor Department's outreach and communications efforts related to the Advanced Water Purification project. IROC will continue to actively monitor the comprehensive community education and outreach efforts conducted by the contractor and the associated costs to ensure funds are adequate and appropriate. The city council has directed the Department to move onto the next phase of testing so the city can evaluate the viability of a full-scale potable reuse project.
- Ensure the public is informed on the various water and wastewater rate cost drivers through proactive public information. IROC recognizes the need for effective and accurate public information to ensure the Public is informed on the various water and wastewater rate cost drivers.
- Continue to monitor and review the Customer Care Solutions (CCS) system for customer service quality improvements. IROC will continue to review the Department's progress in fixing operational problems with the call center.
- Evaluate the Department's Human Resources Management focus, including programs for the recruitment, development and retention of employees.

IROC will continue to review pertinent performance metrics to verify the Department is within industry standards with respect to injury rates, turnover rates, retention rates, etc.

• Continue to monitor the City's efforts to keep the "water conservation" Campaign at appropriate levels.

IROC will continue to monitor the water usage results and the Department's efforts to engage the public in water conservation.

- **Review the Managed Competition Program's impact on Public Utilities.** IROC will review potential managed competition initiatives to identify opportunities for cost savings and efficiency.
- Proactively advise the Mayor and Council Members via reports and periodic communications.
 IBOC recognizes the need for effective communications exchanges with the second se

IROC recognizes the need for effective communications exchanges with the Mayor, Council Members and plans to continue a focused outreach to staff.

• Encourage the City to reach out to diverse stakeholders in its efforts to conduct Cost of Service Studies.

IROC will continue to monitor the results of the wastewater COSS and urges the Department to ensure that there are timely and appropriate outreach efforts to inform the affected stakeholder groups on the study results, as well as any potential rate changes.

~End of Report ~

ATTACHMENTS TO THE FY2013 IROC ANNUAL REPORT:

Attachment A: IROC Municipal Code (Latest Version)

Attachment B: FY2014 IROC Annual Work Plan

Attachment C: IROC Members Listing

Attachment D: IROC Agenda Topics for FY2013

Attachment E: Finance Subcommittee Appendices 1-9

ATTACHMENT A

IROC Municipal Code (Latest Version)

Item # 50

(O-2013-39)

ORDINANCE NUMBER O- **20233** (NEW SERIES)

DATE OF FINAL PASSAGE JAN **2 3 2013**

AN ORDINANCE AMENDING CHAPTER 2, ARTICLE 6, DIVISION 20 OF THE SAN DIEGO MUNICIPAL CODE BY AMENDING SECTIONS 26.2001, 26.2002, AND 26.2003, AND BY ADDING NEW SECTION 26.2004, ALL RELATING TO THE INDEPENDENT RATES OVERSIGHT COMMITTEE.

WHEREAS, on April 18, 2007, the Independent Rates Oversight Committee (IROC) was established pursuant to Ordinance No. O-19607 to oversee water and wastewater services provided by the City; and

WHEREAS, on June 27, 2012 and October 10, 2012, the Natural Resources and Culture Committee discussed the role and responsibilities of IROC and heard from various stakeholders; and

WHEREAS, on October 10, 2012, the Natural Resources and Culture Committee approved amending the Municipal Code to clarify the role and responsibilities of IROC consistent with this proposed ordinance; and

WHEREAS, the City Council desires to clarify the role and responsibilities of IROC; NOW, THEREFORE,

BE IT ORDAINED, by the Council of the City of San Diego, as follows:

Section 1. That Chapter 2, Article 6, Division 20, of the San Diego Municipal Code is amended by amending sections 26.2001, 26.2002, and 26.2003, and by adding new section 26.2004, to read as follows:

-PAGE 1 OF 8-

Division 20: City of San Diego Independent Rates Oversight Committee

§26.2001 Purpose and Intent

- (a) It is the purpose and intent of the City Council to establish the Independent Rates Oversight Committee (IROC) to serve as an official advisory body to the Mayor and City Council on issues relating to the oversight of the City of San Diego's water and wastewater services. IROC will assist the City in tracking and reviewing the use of rate proceeds to advance the capital improvements related to the rate packages and work programs adopted by the City Council. IROC will also oversee and advise on planning and operations including, but not limited to, resource management, cost effectiveness, planned expenditures, service delivery methods, public awareness and outreach efforts, and the City's efforts to provide high quality and affordable services. It is the vision of the City of San Diego that a high level of public confidence in the City of San Diego's utility services be maintained in the most cost effective and environmentally sensitive way. IROC is formed in support of this vision.
- (b) IROC will independently evaluate information and conduct its work in a manner which considers and balances the interests of both the public utilities department and the ratepayers. IROC will diversify its information sources to promote objectivity and independence, and will solicit information from other City departments and outside sources to supplement public utilities department information in conducting its work.

-PAGE 2 OF 8-

§26.2002 Independent Rates Oversight Committee Established

- (a) IROC shall consist of eleven members, the majority of whom shall be residents of the City of San Diego, who shall serve without compensation. The members shall be appointed by the Mayor and confirmed by the City Council. The four ratepayer classes of single family residential, multifamily residential, commercial and industrial, and temporary irrigation and construction will each have one representative on IROC. In addition to the eleven members, IROC shall also include two ex-officio members, one representing and appointed by the Metropolitan Wastewater Joint Powers Authority, and one representing and appointed by the tenmember City representatives to the San Diego County Water Authority. A majority of the members of IROC shall possess expertise in one or more of the following areas: accounting, auditing, engineering, biology or environmental science, finance or municipal finance, law, and construction management.
- (b) Members shall serve four year terms, and each member shall serve until a successor is duly appointed and confirmed. In accordance with City Charter section 43, members are limited to a maximum of eight consecutive years, and an interval of four years must pass before such persons can be reappointed. Initial members shall be appointed such that the terms of not more than six members shall expire in any one year so as to allow the terms to be staggered. Initial appointments which are less than the full term of four years will be allowed to serve two full terms. The

-PAGE 3 OF 8-

expiration date of all terms shall be May 1. Any vacancy shall be filled for the remainder of the unexpired term. Vacancy appointment recommendations will come from the original recommending body. Any vacancy replacements will be eligible to serve the remaining term of the vacant position and two full terms.

- (c) On or after May 1, IROC shall select a Chair from among its members.The Chair will serve a one year term with the option of reappointment for one additional one year term, with a one year interval between consecutive terms as Chair.
- (d) IROC may adopt rules consistent with the law for the governing of its business and procedures.
- (e) A conflict of interest code shall be adopted for IROC, subject to City Council approval. The members of IROC shall be required to complete and file statements of economic interests in accordance with the conflict of interest code.

§26.2003 Duties and Functions

- (a) IROC shall:
 - (1) Meet at least every other month with additional meetings convened as necessary and as determined by the Chair, and set an attendance policy for IROC members to help ensure a quorum of members is present for all meetings.
 - (2) Present an annual IROC work plan to the Natural Resources and Culture Committee by May 1 of each year for discussion and

comment, but not for approval. IROC may change its work plan to incorporate comments and feedback received from the Natural Resources and Culture Committee. The work plan shall describe the activities and tasks IROC anticipates performing in the coming year. The work plan shall include, as a priority, the following components:

- (A) A quarterly review of the current schedule versus the original schedule for each capital improvement project and project to date expenditures versus the budget for each project funded by the water and wastewater enterprise funds.
- (B) Any duties delegated to IROC by resolution of the City Council.
- (3) Review factors, drivers, and cost structures of any proposed changes to City water or wastewater rates.
- (4) In conjunction with any proposals by the City to increase water or wastewater rates, other than proposed increases attributable solely to increases in the wholesale cost of water, conduct a cumulative review of the project schedules and budgets set forth in Section 26.2003(a)(2)(A) for capital improvement projects initiated or completed since the last City water or wastewater rate increase was implemented.

- (5) Review cost allocation models that may be included in cost of service studies of the water and wastewater systems.
- (6) Oversee departmental savings efforts and deposits to, and withdrawals from, the "Dedicated Reserve from Efficiency and Savings (DRES)" fund.
- (7) Advise on the priority and scope of performance audits of the water and wastewater systems, and review any resulting performance audit reports.
- (8) Provide advice and review of policy and proposals as sought by department leaders and other City staff related, but not limited to budget and finance, environmental issues, technology innovations, system viability, water supply, and public outreach and education efforts.
- (9) Provide an annual public report to the Mayor and City Council discussing the activities, conclusions and recommendations of IROC and addressing the duties and functions of IROC set forth in this Section. The report shall include a discussion of all the components of the work plan, or an explanation as to why any components of the work plan are not included or incomplete. IROC shall present its annual reports at meetings of the Natural Resources and Culture Committee.

 (b) IROC may also provide correspondence, interim reports, and appear at meetings of the City Council and Council Committees, as IROC deems necessary in the performance of its duties and functions.

§26.2004 Coordination with Audit Committee

Any duties or functions of IROC that fall within the oversight responsibilities of the Audit Committee should be fully coordinated with and reported to the Audit Committee. IROC shall recommend at least one performance audit of the water or wastewater system each year for consideration by the City Auditor in time for inclusion in the City's audit plan.

Section 2. That a full reading of this ordinance is dispensed with prior to its passage, a written or printed copy having been made available to the City Council and the public prior to the day of its passage.

Section 3. That this ordinance shall take effect and be in force on the thirtieth day from and after its final passage.

APPROVED: JAN I. GOLDSMITH, City Attorney

By omas C. Zeleny Deputy City Attorne

TCZ:mb 10/25/12 Or.Dept:NR&C Doc No:461824 I hereby certify that the foregoing Ordinance was passed by the Council of the City of San Diego, at its meeting of _____ JAN <u>8 2013</u>_____

Approved: (date)

ELIZABETH S. MALAN City Clerk By Deputy

en B FILNER, Mayor

Vetoed:

(date)

BOB FILNER, Mayor

ATTACHMENT B

FY2014 IROC Annual Work-Plan



March 27, 2013

Councilmember David Alvarez, Chairman Natural Resources & Culture Committee

Subject: Independent Rates Oversight Committee's Annual Work-plan

Dear Councilmember Alvarez:

The Independent Rates Oversight Committee (IROC) is pleased to present its FY2014 Annual Work-plan to the Natural Resources & Culture Committee (NR&C), as called for in San Diego Municipal Code Section 26.2003, which is titled Duties and Responsibilities.

Ordinance (O-2013-39), which became effective on February 22, 2013, states that "IROC shall submit an annual work-plan to the Natural Resources and Culture Committee by May 1 of each year for discussion and comment, but not for approval. IROC may change its work-plan to incorporate comments and feedback received from the Natural Resources and Culture Committee."

IROC voted in its meeting of March 18, 2013 (8 in favor; 0 opposed; 0 abstained; and 1 member not present) to adopt the attached Annual Work-plan for submission to NR&C.

We welcome feedback from your committee on any aspect of the Work-plan, and we are happy to consider additional areas of focus for FY2014.

I also respectfully request that this item be added to your meeting agenda of April 17, 2013, and we look forward to a meaningful dialogue on IROC's goals and objectives for 2014.

Sincerely,

Hail M Welch

Gail M. Welch, Chair Independent Rates Oversight Committee

Attachment: IROC FY2014 Annual Work-plan

cc: Honorable Mayor Filner and Members of the City Council Andrea Tevlin, Independent Budget Analyst Roger Bailey, Director, Public Utilities Department Tom Zeleny, Office of the City Attorney

Independent Rates Oversight Committee

FY2014 Annual Work-Plan - March 13, 2013

1. Purpose of the Annual IROC Work-Plan

In accordance with Ordinance (O-2013-39), which became effective on February 22, 2013, IROC shall submit an annual work-plan to the Natural Resources and Culture Committee by May 1 of each year for discussion and comment, but not for approval. IROC may change its work-plan to incorporate comments and feedback received from the Natural Resources and Culture Committee.

- 1.1. The work-plan shall describe the activities and tasks IROC anticipates performing in the coming year. The work-plan shall include, as a priority, the following components:
 - 1.1.1. A quarterly review of the current schedule versus the original schedule for each capital improvement project and project to date expenditures versus the budget for each project funded by the water and wastewater enterprise funds.
 - 1.1.2. Any duties delegated to IROC by resolution of the City Council.

2. IROC's Anticipated Priority Activities and Tasks for FY2014

I. Quarterly CIP Review

• IROC will review the schedule and expenditures for each capital improvement project quarterly at its regularly scheduled IROC meetings. Concerns or discrepancies will be discussed with department staff.

II. Financial Areas of Focus

- Review all performance audits and formulate recommendations for follow-up action, and recommend subjects for the annual the performance audit.
- Recommend various financial reporting improvements to promote transparency for effective oversight.
- Recommend and review efforts of City staff coordinating with City-10 and SDCWA to evaluate new water supply sources and ensure San Diego is charged fair and defensible rates for new water supply sources by water wholesalers.
- Examine financial trends of water and wastewater funds to determine whether rates are at appropriate levels, and whether the utilities are operating in a cost effective manner, and in accordance with cost of service study projections.

• Recommend and oversee efforts of City staff working with City-10 and the San Diego County Water Authority to evaluate water sales volume and cost structure.

Note: For additional detail on the above areas of focus see Appendix A.

III. Infrastructure and Operations Areas of Focus

- IROC to review upcoming system condition studies and analyses to gauge the current state of infrastructure integrity.
- Monitor the implementation of infrastructure replacement plans and project execution, including the CIP budget and schedules.
- Evaluate City planning efforts for a sustainable long term water supply.
- Recommend targeted audits relating to infrastructure and operations.
- Monitor the City's approach and progress toward the next discharge permit for the Point Loma Waste Water Treatment Plant.
- Review operations of the water and wastewater systems and their impact on system performance and infrastructure sustainability.

Note: For additional detail on the above areas of focus see Appendix A.

IV. Outreach and Communications Areas of Focus:

- Review/monitor Department's outreach and communications efforts related to the Advanced Water Purification project.
- Ensure the public is informed on the various water and wastewater rate cost drivers through proactive public information.
- Continue to monitor and review the Customer Care Solutions (CCS) system for customer service quality improvements.
- Evaluate the Department's Human Resources Management focus, including programs for the recruitment, development and retention of employees.
- Continue to monitor the City's efforts to keep the "water conservation" campaign at appropriate levels.
- Review the Managed Competition Program's impact on Public Utilities.
- Proactively advise the Mayor and Council Members via reports and periodic communications.
- Encourage the City to reach out to diverse stakeholders in its efforts to conduct Cost of Service Studies.

Note: For additional detail on the above areas of focus see Appendix A.

IROC Areas of Focus – Expanded Detail

Financial Areas of Focus:

- Review all performance audits and formulate recommendations for follow-up action, and recommend subjects for the annual the performance audit. Recommend subjects for the annual performance audit to the full IROC committee based on risk analysis.
- Recommend various reporting improvements to promote transparency in financial reporting for effective oversight. Recommend financial reporting enhancements to promote transparency and effective oversight for the Mayor, City Council and the ratepayers.
- Recommend and review efforts of City staff coordinating with City-10 and SDCWA to evaluate new water supply sources and ensure San Diego is charged fair and defensible rates for new water supply sources by water wholesalers. Conduct in-depth due diligence reviews of water and wastewater cost of service studies and resulting rate structures. Recommend and oversee efforts of City staff working with the City-10 and the San Diego County Water Authority's staff to analyze new water supply sources such as Indirect Portable Reuse and desalination to ensure San Diego is charged fair and defensible rates.
- Examine financial trends of water and wastewater funds to determine whether rates are at appropriate levels, and whether the utilities are operated in a cost effective manner, and in accordance with cost of service study projections. Conduct in-depth due diligence of cost of service studies and resulting rate structures to ensure study assumptions, cost allocations and rates are fair, cost effective and will lead to financial stability. IROC will review quarterly financial reports and the annual budget to monitor its financial status, and to identify any unusual trends in water and sewer program revenues and costs.
- Recommend and oversee efforts of City staff working with City-10 and the San Diego County Water Authority to evaluate water sales volume and cost structure. Local water rates are dependent upon the rates charged for water treatment and delivery as well as pass through rates charged by water wholesalers. IROC will recommend and oversee City staff efforts to coordinate with the City-10 and San Diego County water Authority staff to evaluate water sales volume and the Water Authority's cost structure including fixed and variable costs.

Infrastructure and Operations Areas of Focus:

- **IROC to review upcoming system condition studies and analyses to gauge the current state of infrastructure integrity.** Compare infrastructure replacement needs against replacement plans for equipment and Capital Improvement Projects. IROC to review performance metrics such as the frequency of breaks and systems failures, and damage resulting from those failures. IROC will attempt to assess whether current condition assessment planning is adequate.
- Monitor the implementation of infrastructure replacement plans and project execution, including the CIP and its budget and timing. IROC will monitor and identify projects that are behind schedule, or over budget. Of particular interest will be whether or not schedule slippage is leading to cost increases.
- Evaluate City planning efforts for a sustainable long term water supply. IROC will receive presentations and comment on the City's planning and actions for maintaining a sustainable supply of water long into the future. IROC will continue to advocate that the City move swiftly and aggressively in implementing the Advanced Water Purification Program and water conservation efforts.
- **Recommend targeted audits relating to infrastructure and operations.** IROC will continue to recommend various performance audits to identify efficiencies and savings, and improve operations.
- Monitor the City's approach and progress toward the next discharge permit for the Point Loma Waste Water Treatment Plant. IROC will monitor the progress of the City and the relevant agencies toward the development of the next discharge permit for the PLWWTP. The new policy should protect Ocean water quality; advance cost-effective of wastewater treatment; and advance the development of the infrastructure to provide large quantities of affordable and purified potable water.
- Review operations of the water and wastewater systems and their impact on system performance and infrastructure sustainability. IROC will continue to seek opportunities to reduce operating costs in ways that will not reduce service quality or risk infrastructure degradation through inadequate maintenance. Conversely, IROC does not support short term savings that lead to deferring costs to a future generation of San Diegans.

Outreach and Communications Areas of Focus:

- Review/monitor Department's outreach and communications efforts related to the Advanced Water Purification project. IROC believes that the Advanced Water Purification Project is crucial to sustaining regional water resources for future generations. Further, if implemented, the project will reduce the City's significant dependence on imported water. Not only is this critical for water reliability, but it also dampens the impact of future imported water cost increases. It is essential that the City continues its public outreach campaign to ensure stakeholders are engaged in the effort to ensure water reliability and quality for future years. IROC will continue to monitor community education and outreach efforts.
- Ensure the public is informed on the various water and wastewater rate cost drivers through proactive public information. IROC recognizes the need for effective and accurate public information to ensure the Public is informed on the various water and wastewater rate cost drivers.
- Continue to monitor and review the Customer Care Solutions (CCS) system for customer service quality improvements. The City's new customer service system went live on July 5, 2011 with 12.7 million records converted, resulting in a 99.97% data conversion success rate. The Public Utilities Department experienced a variety of customer service issues and responded with increased temporary staff and weekend shifts to handle the increased calls triggered by the billing system change. Over 51,000 users are utilizing the online bill payment system and the system appears to have stabilized, which IROC deemed necessary prior to implementing a future managed competition for the customer billing services. IROC will continue to review the Departments progress in fixing operational problems with the call center.
- Evaluate the Department's Human Resources Management focus, including programs for the recruitment, development and retention of employees. IROC understands the need to carefully manage costs in order to minimize future rate increases. Still it is important for the Department to provide adequate benefits and incentives to its employees in order to attract and retain a skilled and experienced workforce for years to come. IROC requests periodic briefings on the Department's Leadership Development efforts, as well as efforts to retain and recruit employees. This should include pertinent performance metrics to verify the Department is within industry standards.
- Continue to monitor the City's efforts to keep the "water conservation" campaign at appropriate levels. The City has been very successful in creating a public outreach campaign for water conservation building on the prior year's "No Time to Waste, No Water to Waste" campaign, to the next phase of the City's water conservation focus and the new "San Diegans Waste No Water" campaign. Focusing on the wise use of water was instrumental to maintain the public's water conservation momentum. The City's Water Conservation Section continues to focus on conservation programs and initiatives, offering free water surveys and grant funded

rebate programs for commercial landscape, residential water use and enhanced multifamily customers. In addition, the annual water conservation film and poster contests continue to provide excellent outreach to engage students in the conservation message. IROC will continue to monitor the water usage results to assure that water conservation outreach efforts are yielding sufficient results to meet 20x2020 water usage goals.

- **Review the Managed Competition Program's impact on Public Utilities.** IROC will review potential managed competition initiatives to identify opportunities for cost savings and efficiency. Recommend the Department present options to IROC at a future meeting.
- **Proactively advise the Mayor and Council Members via reports and periodic communications.** IROC recognizes the need for effective communications exchange with the Mayor, Council Members and plans to conduct a focused outreach to staff.
- Encourage the City to reach out to diverse stakeholders in its efforts to conduct Cost of Service Studies. IROC will continue to monitor the results of ongoing water and wastewater cost of service studies and urges the Department to ensure there are timely and appropriate outreach efforts to inform the affected stakeholder groups on the study results, as well as any potential rate changes.

ATTACHMENT C

IROC Member Listing



Independent Rates Oversight Committee (IROC)

Committee Member	Council District/Community	Category	Appointment Date	Term Expiration Date
VACANT (Michael Ross)*	District 6 Serra Mesa	Multi-Family Residential Ratepayer	9/28/2011	5/1/2013
VACANT (Todd Webster)*	District 3 Talmadge	Science Professional	6/2/2009 10/18/2007	5/1/2013 5/1/2009
Jack Kubota	Carlsbad	Engineering Professional	6/2/2009 10/18/2007	5/1/2013 5/1/2009
Andrew Hollingworth	District 2 Point Loma	Audit/Accounting Professional	6/2/2009	5/1/2013
Jeff Justus	District 2 Pacific Beach	Temporary Irrigations & Construction Rep.	1/23/2012	5/1/2013
Christopher Dull	Escondido	Construction Management	5/16/2011 10/9/2008	5/1/2015 5/1/2011
Donald Billings	Solana Beach	Finance/Municipal Finance	5/16/2011 10/18/2007	5/1/2015 5/1/2011
VACANT (Noam Glick)*	District 3North Park	Law Professional	11/16/2012	5/1/2015
James Peugh	District 2 Point Loma	Environmental Rep.	5/16/2011 10/18/2007	5/1/2015 5/1/2011
Irene Stallard-Rodriguez	District 7 San Carlos	Single-Family Residential Ratepayer	5/16/2011 10/18/2007	5/1/2015 5/1/2011
Gail Welch	District 1 Carmel Valley	Commercial and Industrial Ratepayer	5/16/2011 10/18/2007	5/1/2015 5/1/2011

*Resigned

11 Members, 4 Year Term Appointed by Mayor, Confirmed by Council San Diego Municipal Code 26.2001 – 26.2003

Members are required to file Statement of Economic Interests

Register Revised 7/23/2013 Last Update 11/16/2012 R-307824

IROC Members

- Gail Welch, Commercial & Industrial Ratepayer Chair
- Donald Billings, Finance/Municipal Finance Professional Vice Chair
- Christopher Dull, Construction Management Professional
- Andrew Hollingworth, Audit/Accounting Professional
- Jeff Justus, Landscape Architect/Irrigation Professional
- Jack Kubota, Engineering Professional
- Jim Peugh, Environmental Professional
- Irene Stallard-Rodriguez, Single-Family Residential Ratepayer
- Luis Natividad, Ex-Officio/ Metropolitan Wastewater JPA
- Jim Peasley, Ex-Officio/Metropolitan Wastewater JPA Alternate
- Ken Williams, Ex-Officio/SDCWA City 10 Representative
- Yen Tu, Ex-Officio/SDCWA City 10 Representative, Alternate

Full IROC meetings are held monthly, every 3rd Monday, at 9:30 a.m. at MOC II - Auditorium (unless otherwise noted on the posted agenda), 9192 Topaz Way, San Diego, CA 92123 Agendas are posted at least 72 hours prior to the scheduled meetings to meet the Brown Act. Meeting Minutes are posted when approved.

IROC Subcommittees

Finance Subcommittee

- Andrew Hollingworth, Chair
- Don Billings
- Irene Stallard-Rodriguez
- Gail Welch
- Ken Williams

Meetings are held monthly, every 3rd Monday at 8:00 a.m.- 9:30 a.m. at MOC II, Conf. Room 1E (unless otherwise noted on Agenda)

Infrastructure and Operations

- Jim Peugh, Chair
- Jeff Justus
- Jack Kubota
- Gail Welch

Meetings are held monthly, every 2rd Monday at 10:00 a.m.- 12:00 p.m. at MOC II, Conf. Room 1E (unless otherwise noted on Agenda)

Outreach and Communications

- Irene Stallard-Rodriguez, Chair
- Christopher Dull
- Jack Kubota
- Luis Natividad
- Gail Welch

Meetings are held monthly, every 2rd Monday at 8:30 a.m.- 10:00 a.m. at MOC II, Conf. Room 1E (unless otherwise noted on Agenda)

ATTACHMENT D

IROC Agenda Topics for FY2013

IROC Agenda Topics for Fiscal Year 2013

JULY, 2012

Full IROC

- Informational Report on Water Budget Based Billing
- Public Utilities FY 2013 Strategic Initiatives
- Results of IROC's Direction Setting Meeting
- CIP Prioritization Criteria Update
- Update on the status of IROC's Proposal to revise its Municipal Code Language
- FY12 Annual Report Preparation Plan
- Selection of IROC Subcommittee Chairpersons; Finance; Infrastructure & Operations; and Outreach and Communications

Finance Subcommittee

• Cancelled

Outreach and Communications Subcommittee

• Cancelled

Infrastructure and Operations Subcommittee

- Potential impacts of the recently announced County Water Authority water rate increase on Capital Improvement Program (CIP) and Operations
- Water Capital Improvement Program (CIP) Master Plan
- Asbestos Cement Water Pipe Replacement Program (Phase I)
- Condition Assessment Program of 6 contracts

AUGUST, 2012

Full IROC

• Cancelled

Finance Subcommittee

Cancelled

Outreach and Communications Subcommittee

• Cancelled

Infrastructure and Operations Subcommittee

• Cancelled

SEPTEMBER, 2012

Full IROC

- Public Utilities Department Asset Management Plan
- Public Utilities Department FY13 Strategic Initiatives
- Fourth Quarter of FY2012 Public Utilities Department Capital Improvement Program (CIP) update
- Awarding of Otay Water Treatment Plant Concrete Work Design Build (Otay Basins Coating Project)
- Application for low interest State loans to fund: MBC Chemical Systems Improvement – Phase II, MBC Storage Silos and MBC Odor Control Facility Upgrades projects; and the University Avenue Pipeline Replacement project
- Approval of revised Municipal Code language regarding the mission and responsibilities of the Independent Rates Oversight Committee
- Selection of IROC Subcommittee members for Infrastructure & Operations; Outreach and Communication
- FY2012 IROC Annual Preparation Plan

Finance Subcommittee

- Discussion: Has the City loaned Water or Wastewater funds to other City funds?
- Discussion: Does the City of San Diego plan on pursuing a water rate increase to pass-through the San Diego County Water Authority water cost increases to City rate payers? If so, what is the projected amount of the increase?
- Presentation: Major assumptions the consultant is planning to use for the Cost of Service Studies for the Water and Wastewater funds. What is the schedule for the COSS process to be completed?
- FY2012 Year-End (Current Year Monitoring) Report
- FY2012 IROC Annual Report Preparation and Subcommittee work-plan (Subcommittee discussion)

Outreach and Communications Subcommittee

• Cancelled

Infrastructure and Operations Subcommittee

- Water System Leak Detection Overview
- Wastewater CIP Master Plan
- Discussion: CIP Financial Review
- Discussion: FY12 IROC Annual Report Preparation

IROC Agenda Topics for Fiscal Year 2013

OCTOBER, 2012

Full IROC

- Cost of Service Study Workshop: Assumptions and Scenarios
- Informational Report: San Diego County Water Authority's participation in the Carlsbad Desalination Project Water Purchase Agreement
- Discussion: Impact of not passing through the January 1, 2013 San Diego County Water Authority water cost increase to City of San Diego Water Rate Payers
- Establish an Ad-hoc committee to develop the FY2012 IROC Annual Report utilizing the individual subcommittee section report drafts

Finance Subcommittee

- Cost of Service Study Workshop: Subcommittee preview: Scenarios and Assumptions
- FY 2012 IROC Annual Report development and Subcommittee work-plan

Outreach and Communications Subcommittee

- Advanced Water Purification Demonstration Project Outreach Metrics
- Public Utilities External Affairs Program Update
- FY12 IROC Annual Report Preparation plan

Infrastructure and Operations Subcommittee

- Public Utilities Department FY13 Strategic Plan linkage to Infrastructure & Operations Subcommittee Responsibilities
- Public Utilities Department SAP Enterprise Asset Management Implementation Update
- Public Utilities Status Update on Performance Audit Activities through September 30, 2012
- FY12 IROC Annual Report Infrastructure & Operations Section Development
- Discussion: sources of financial information on the Public Utilities Department Capital Improvement Program:
 - 2012A Water Bond refunding prospectus information on the Water CIP program: and
 - 2006 Water and Sewer Cost of Service Studies Section 5 (CIP financial forecast).

IROC Agenda Topics for Fiscal Year 2013

NOVEMBER, 2012

Full IROC

- FY 2012 Annual Water Conservation Report
- Water Policy Implementation Task Force Update
- Impacts of not passing through the January1, 2013 San Diego County Water Authority water cost increase to City of San Diego water rate payers.
- FY2012 Strategic Plan Annual report: Summary of FY12 Strategic Initiative Results
- Public Utilities Department 1st Quarter FY2013 Capital Improvements Program (CIP) Update
- Selection of an IROC Member for the Finance Subcommittee
- FY 2012 Draft IROC Annual Report Development Update

Finance Subcommittee

• Cancelled

Special Finance Subcommittee

• Finalize and adopt the Finance portion of the 2012 IROC Annual Report

Outreach and Communications Subcommittee

- Customer Care Update
- Public Utilities External Affairs Program Update
- Water Policy Implementation Task force Update
- FY12 IROC Annual Report Development Update

Infrastructure and Operations Subcommittee

- Discussion: Suggested format for Future CIP Reports
- Sewer Mains Service Life Analysis
- Discussion: Amendment to Mitigated Negative Declaration No. 255100 for Sewer and Water Group 758
- FY12 IROC Annual Report Infrastructure & Operations Section Update

DECEMBER, 2012

Full IROC

- Customer Care Update
- FY2012 Strategic Plan Annual Report: Summary of FY12 Strategic Initiative Results
- Emergency Back-up Generators Project Update
- Adaption of the FY2012 Draft IROC Annual Report

Finance Subcommittee

- Midway area water pipe breaks
- Possible financial strategies to address the difference between rates to maintain reasonable water and sewer fund cash/investment position versus rates to maintain

adequate Senior and Aggregate Debt Service Coverage Ratios to maintain current bond ratings

- Verification of FY2012 \$15 Million transfer from the Water Fund DRES reserve to the Rate Stabilization Reserve
- Update of the County Water Authority Water Purchase Agreement related to the desalinization project; and steps the City will take to ensure San Diego ratepayers receive a fair cost allocation from the project and will not subsidize other local water agencies

Infrastructure and Operations Subcommittee

- Discussion: Recommendations to improve CIP Reporting for IROC
- Review draft FY 2012 IROC Annual Report as submitted by the IROC Ad Hoc Sub-Committee
- Infrastructure and Operations Subcommittee (Calendar Year 2013) Planning and Prioritization Discussion. Potential Agenda Items for CY2013:
 - o Review of Utilities Strategic Plans, Performance Metrics, and Measures;
 - \circ Rate recommendations for infrastructure and operational needs;
 - Recommendations for a sustainable long term water supply;
 - Cost of Service Studies;
 - Water Valve Audit;
 - Chemical Audit;
 - Operations & Maintenance Efficiency Reviews;
 - CIP Rate Case Tracking and Reconciliations;
 - Pt. Loma Permit Waiver Strategies;
 - Water and Wastewater Pipeline Integrity Issues;
 - o Advanced Water Purification Demonstration Project;
 - o Assets Management;
 - Condition Assessments;
 - CIP Master Planning;
 - Managed Competition Program; and
 - o Other Issues

Outreach and Communications Subcommittee

- Advanced Water Purification Demonstration Project Quarter 3 Update
- Results of the public opinion survey conducted this summer regarding the acceptance of drinking purified water
- Public Utilities External Affairs Program Update

JANUARY, 2013

Full IROC

- Results of the Office of the City Auditors conducted Public Utilities Performance Audits:
 - 1. Water Valve Maintenance
 - 2. Chemical Usage
- Identification of FY2014 IROC sponsored Performance Audits
- Update on City of San Diego Rewards and Recognition Programs
- Development of FY2014 IROC Annual Work-Plan
- Seeking IROC Member volunteers to be part of the Public Utilities Department's Strategic Planning Process

Finance Subcommittee

- Review of 2012 CAFR Financial Results for the Public Utilities Department
- Debt coverage ratios and recommendation for Dedicated Reserve from Efficiency Savings (DRES) Rebates
- 2014 Finance Subcommittee Work-Plan

Infrastructure and Operations Subcommittee

- Results of the Office of the City Auditor conducted Public Utilities Water Valve Maintenance Performance Audit
- Results of the Office of the City Auditor conducted Public Utilities Chemical Usage Performance Audit
- Identification of next round of IROC sponsored Performance Audits
- Public Utilities Capital Improvement Program reporting format updates
- Possible future Subcommittee Agenda items

Outreach and Communications Subcommittee

- Planning for formatting the first IROC Annual Work-Plan for FY2014
- Review of the former City Suggestions Awards Program and the Public Utilities Department Rewards and Recognition Tools

FEBRUARY, 2013

Full IROC

- Public Utilities Financial Presentation
- Cost of Service Study (Assumptions and Revenues Requirements) First Draft

Finance Subcommittee

- Subcommittee Discussion: Public Utilities Rate Stabilization Fund transfer and Draft letter to the Natural Resources & Culture Committee
- Status of the Macias financial audit of the Capital Improvement Program CIP
- Status update for the Cost of Service Study
- Finance Subcommittee review of the Public Utilities Department's response to the IROC's FY2012 Annual Report
- Finance Subcommittee planning for IROC's FY2014 Annual Work-Plan
- Finance topics for next Performance Audit by the Office of the City Auditor

Infrastructure & Operations Subcommittee Meeting

- Limnology and Reservoir Detention Study of San Vicente Reservoir (a component of the Water Purification Demonstration Project
- Infrastructure and Operations Subcommittee discussion of the FY2014 Performance Audits to be performed by the Office of the City Auditors
- Infrastructure and Operations Subcommittee planning for IROC's FY2014 Annual Work-Plan
- Overview of the anticipated timing and planning for the next Pt. Loma waiver application and negotiations

Outreach and Communications Subcommittee

- Public Utilities External Affairs Program update
- Planning for tours of Public Utilities Department facilities
- Outreach and Communications Subcommittee contributions to the FY2014 IROC Work-Plan

MARCH, 2013

Full IROC

- City 10 County Water Authority Update
- Comprehensive Annual Financial Report (CAFR) Balances Cash and Investments
- Use of Cash and Debt Coverage Ratios
- Proposal to send a letter to the Natural Resources & Culture Committee (NR&C) responding to questions that were raised during IROC's Annual Report presentation at the February 27, 2013 NR&C meeting
- Adoption of the FY2014 IROC Annual Work-plan
- Public Utilities 2nd Quarterly Capital Improvements Program Report of FY2013
- IROC's recommendations for FY2014 Performance Audits to be performed by the Office of the City Auditor

Special Meeting of IROC

• Discussion of the Public Utilities Department Cost of Service Study

Finance Subcommittee

- FY2014 Work-Plan Adoption Financial Areas of Focus
- Recommendations for FY14 Performance Audits
- FY2013 Current Year Monitoring Month 6, mid-year financial review
- Water and Wastewater Cost of Service Studies Subcommittee discussion

Infrastructure and Operations Subcommittee

- Adoption of the Subcommittee portion of the FY2014 IROC Work-plan
- Subcommittee discussion on performance audit recommendations for FY2014

Outreach and Communications Subcommittee

- Adoption of the Subcommittee portion of the FY2014 IROC Work-plan
- Subcommittee discussion on performance audit recommendations for FY2014

APRIL, 2013

Full IROC

- City 10 County Water Authority update
- Public Utilities 2nd Quarterly Capital Improvements Program Report of FY2013
- Water Purification Demonstration Project Final Project Report
- IROC's recommendations for FY2014 Performance Audits to be performed by the Office of the City Auditor
- Nominations/Elections for Chair and Vice Chair of IROC

Finance Subcommittee

• Cancelled

Infrastructure and Operations Subcommittee

- Water Pipe Condition Assessment method Presentation: "Find it, fix it"
- Water Facilities Master Planning Update
Outreach and Communications Subcommittee

- Update on Call Center Service levels and billing design changes
- Follow-up on a reported \$3,000 single family residence customer billing error
- Discussion on the scope of the upcoming Water Meter Read Accuracy
- Planning for the upcoming 50th Anniversary of the Metropolitan Wastewater System

MAY, 2013

Full IROC

- City 10-Country Water Authority Update
- Public Utilities FY2014 Proposed Budget
- Dedicated Reserve and Efficiency Savings Update (DRES)
- Cost of Service Study (COSS) Scenarios Presentation
- Third Quarter Capital Improvements Program Report

Finance Subcommittee

- COSS Subcommittee Discussion
- Dedicated Reserve for Efficiencies and Savings Update
- Capital Improvement Program report Format Update
- Proposed FY2014 Public Utilities Department Budget
- FY2014 Finance Subcommittee Work-Plan Activity Planning

Infrastructure and Operations Subcommittee

- Recycled Water (Purple Pipe) Infill
- IROC Capital Improvement Program reporting format update
- Wastewater Master Planning updates
- Opening discussions on project execution impediments
- Alternative concept for water and wastewater rates that achieves funding stability and water conservation
- San Ysidro and North Park water pipe breaks update

Outreach and Communications Subcommittee

- Public Utilities Department External Affairs update
- Planning Discussion: FY2013 Key Outreach and Communications Subcommittee Activities and Issues

JUNE, 2013

Full IROC

- County Water Authority (CWA) Presentation and Regional Water Resources and Issues
- Use of Funds: Applying agreed upon procedures to Water and Wastewater Utility Funds
- Presentation: Overview of Metropolitan Water District and Regional Water Supplies

Special IROC Workshop

- Update regarding the June 17 IROC Meeting Public Comment: Relocation and Removal of Construction Meters in San Carlos
- Cost of Service Study (COSS) Rate Design Presentation
- Recycled Water Pricing Study
- Water Budget Based Billing

Finance Subcommittee

- Refine the scope of the proposed FY14 Public Utilities "Financial Overhead" performance audit
- Use of Funds: Applying agreed upon procedures to Water and Wastewater Utility Funds
- Subcommittee review of proposed format revisions to the Capital Improvement Program reports issued periodically to IROC
- Comprehensive Annual Financial Report (CAFR) Reconciliation and Additional Information

Infrastructure and Operations Subcommittee

- IROC Capital Improvement Program reporting format Follow-Up
- Wastewater Master Planning updates
- Discussion: Optimization Contract
- Opening discussions on project execution impediments
- Alternative concept for water and wastewater rates that achieves funding stability and water conservation Based on the City of Davis Model

Outreach and Communications Subcommittee

- Scoping the Customer Service Division performance audit
- Graphs and charts to communicate to the utility ratepayers how rate funds are being utilized; and other outreach efforts
- Planning Item: IROC to consider amending the FY14 Work-Plan based on the NR&C feedback received on May 15, 2013.
- Planning Item: Plan to meet with various Council Members Offices to accomplish IROC requirements

ATTACHMENT E

Finance Subcommittee Appendices 1-9

Appendix #1 Key Statistics and Financial Ratios WATER AND SEWER UTILITY FUNDS Fiscal Years 2007 through 2012 (000s)

		FIS	cal Years 2007	through 2012 (C	100s)			
							Chg	Pct
1 Water Utility	2007	2008	2009	2010	2011	2012	2011-12	2011-12
2 Unres Cash & Inv.	196,510	212,932	225,556	221,585	214,550	359,067	144,517	67% -
3 Res. Cash & Inv.	77,587	196,304	263,883	189,149	161,687	96,832	(64,855)	-40%
4 Total Unres and Res. Cash & Inv.	274,097	409,236	489,439	410,734	376,237	455,899	79,662	21% <
5 Inc-(Loss) Before Contrib & Trans	9,577	15,128	24,168	25,279	25,195	31,629	6,434	26% <
6 Unrest. Net Assets/ Total Assets	6.8%	9.6%	9.6%	9.4%	9.8%	14.4%	4.5%	NA
7 Total Net Assets / Total Assets	65.0%	61.6%	58.5%	59.4%	60.6%	61.2%	0.6%	NA
8 Unrest. Cash & Inv./ Total Assets	9.7%	9.6%	9.3%	8.9%	8.6%	13.7%	5.2%	NA
9 Total Cash & Inv./ Total Assets	13.6%	18.5%	20.1%	16.6%	15.0%	17.5%	2.4%	NA
10 Total Assets	2,022,665	2,217,822	2,432,782	2,477,068	2,503,095	2,611,693	108,598	4%
11 Oper. Exp. to Oper Rev.	90.7%	90.5%	88.3%	86.1%	87.7%	84.9%	-2.8%	NA
12 Oper. Exp to Total Assets	13.9%	13.0%	12.4%	13.1%	13.0%	13.3%	0.3%	NA
13 Surplus/(Deficit) to Oper Rev	3.1%	4.7%	7.1%	6.7%	6.8%	7.7%	1.0%	NA
14							Chg	Pct
15 Sewer Utility	2007	2008	2009	2010	2011	2012	2011-12	2011-12
16 Unres Cash & Inv.	205,229	291,240	345,933	380,774	419,209	432,872	13,663	3%
17 Res. Cash & Inv.	101,168	46,839	231,212	166,647	114,499	90,860	(23,639)	-21%
18 Total Unres & Res. Cash & Inv.	306,397	338,079	577,145	547,421	533,708	523,732	(9,976)	-2%
19 Inc-(Loss) Before Contrib & Trans	6,727	27,118	24,436	62,699	56,837	71,323	14,486	25% -
20 Unrest. Net Assets/ Total Assets	4.7%	7.6%	8.5%	10.1%	11.1%	10.7%	-0.4%	NA
21 Total Net Assets / Total Assets	59.0%	60.3%	57.7%	59.7%	61.3%	62.9%	1.6%	NA
22 Unrest. Cash & Inv./ Total Assets	6.4%	9.1%	10.0%	11.0%	12.0%	12.2%	0.2%	NA
23 Total Cash & Inv./ Total Assets	9.6%	10.5%	16.7%	15.8%	15.3%	14.8%	-0.5%	NA
24 Total Assets	3,207,474	3,216,578	3,453,324	3,474,070	3,495,439	3,540,531	45,092	1%
25 Oper. Exp. to Oper Rev.	85.3%	83.1%	82.9%	74.4%	73.3%	70.1%	-3.1%	NA
26 Oper. Exp to Total Assets	8.1%	8.5%	7.7%	8.2%	7.5%	7.3%	-0.2%	NA
27 Surplus/(Deficit) to Oper Rev	2.2%	8.3%	7.6%	16.4%	15.9%	19.3%	3.4%	NA -
28							Chg	Pct
29 Water & Sewer Utility Combined	2007	2008	2009	2010	2011	2012	2011-12	2011-12
30 Unres Cash & Inv.	401,739	504,172	571,489	602,359	633,759	791,939	158,180	25% -
31 Res. Cash & Inv.	178,755	243,143	495,095	355,796	276,186	187,692	(88,494)	-32%
32 Total Unres & Res. Cash & Inv.	580,494	747,315	1,066,584	958,155	909,945	979,631	69,686	8%
33 Total Assets	5,230,139	5,434,400	5,886,106	5,951,138	5,998,534	6,152,224	153,690	3%
34 Unrest. Cash & Inv./ Total Assets	7.7%	9.3%	9.7%	10.1%	10.6%	12.9%	2.3%	NA
	11.1%	13.8%	18.1%	16.1%	15.2%	15.9%	0.8%	NA
35 Total Cash & Inv./ Total Assets	11.170	15.0%	10.170	10.176	13.2/0	13.570	0.876	110

Source: San Diego City Comprehensive Annual Financial Report FY 2007 -2012*

Appendix #2 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS WATER UTILITY FUND Fiscal Years 2007 through 2012 (000s) (Audited*)

2007	2008	2009	2010			Total Chg	Ann. Chg	% Ar Chg Fro
			2010	2011	2012	2007-12	2007-12	20
	297,225	324,772	354,543	358,747	391,614	102,487	20,497	7.1
1,147	33	-	14,655	3,789	7,822	6,675	1,335	116.
6,162	6,115	5,418	4,431	5,540	6,184	22	4	0.
1,594	1,235	1,272	503	33	34	(1,560)	(312)	-19
	14,018			3,406	2,465	(9,797)	(1,959)	-16
310,292	318,626	342,719	376,461	371,515	408,119	97,827	19,565	6
	100,360	95,979						-4
124,880	121,186	133,499	148,232	143,155	167,104	42,224	8,445	6
163	162	162	1,805	1,755	1,826	1,663	333	204
30,964	36,722	33,258	65,169	65,926	53,619	22,655	4,531	14
27,644	29,870	39,627	38,525	43,054	46,030	18,386	3,677	13
281,472	,	302,525	324,299	325,917	346,687	65,215	13,043	4
28,820	30,326	40,194	52,162	45,598	61,432	32,612	6,522	22
11,461	15,536	12,478	8,914	4,468	4,244	(7,217)	(1,443)	-12
283	1,427	192	1,351	203	442	159	32	11
284	272	1,070	(135)	7,028	372	88	18	6
(5,076)	(3,494)	(2,436)	(2,582)	(1,164)	1,270	6,346	1,269	-25
(26,370)	(29,919)	(28,081)	(38,240)	(34,490)	(36,496)	(10,126)	(2,025)	7
175	980	751	3,809	3,552	365	190	38	21
(19,243)	(15,198)	(16,026)	(26,883)	(20,403)	(29,803)	(10,560)	(2,112)	11
9,577	15,128	24,168	25,279	25,195	31,629	22,052	4,410	46
80,859	31,526	30,277		18,011	56,640	(24,219)	(4,844)	-6
352				113	79	(273)	(55)	-15
	,	,		142	-			
				-	(496)	(262)		22
(1,713)	(834)	(530)	(612)	(222)	(6,312)	(4,599)	(920)	53
79,348	35,044	33,530	23,900	18,044		(29,437)	(5,887)	-7
					686			
88,925	50,172	57,698	49,179	43,239	82,226	(6,699)	(1,340)	-1
1,226,423	1,315,348	1,365,520	1,423,218	1,472,397	1,515,636	289,213	57,843	4
1,315,348	1,365,520	1,423,218	1,472,397	1,515,636	1,597,862	282,514	57,843	4
2007	2008	2009	2010	2011	2012	Average		
2,022,665	2,217,822	2,432,782	2,477,068	2,503,095	2,611,693	2,377,521		
90.7%	90.5%	88.3%	86.1%	87.7%	84.9%	88.0%		
13.9%	13.0%	12.4%	13.1%	13.0%	13.3%	13.1%		
3.1%	4.7%	7.1%	6.7%	6.8%	7.7%	6.0%		
	12,262 310,292 97,821 124,880 163 30,964 27,644 281,472 28,820 11,461 283 284 (5,076) (26,370) 175 (19,243) 9,577 80,859 352 84 (234) (1,713) 79,348 88,925 1,226,423 1,315,348 2007 2,022,665 90.7% 13.9% 3.1%	12,262 14,018 310,292 318,626 97,821 100,360 124,880 121,186 163 162 30,964 36,722 27,644 29,870 281,472 288,300 28,820 30,326 11,461 15,536 283 1,427 284 272 (5,076) (3,494) (26,370) (29,919) 175 980 (19,243) (15,198) 9,577 15,128 80,859 31,526 352 578 84 3,867 (234) (93) (1,713) (834) 79,348 35,044 88,925 50,172 1,226,423 1,315,348 1,315,348 1,365,520 2007 2008 2,022,665 2,217,822 90,7% 90,5% 13.9% 13.0% 3.1% 4	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$					

Appendix #3 STATEMENT OF NET ASSETS WATER UTILITY FUND Fiscal Years 2007 through 2012 (000s) (Audited*)

				gh 2012 (000s)	,,		Total		% Y
							\$ Chg	\$ Yrly	Chg Fr
# Asset/Liability	2007	2008	2009	2010	2011	2012	2007-12	Chg	20
1 ASSETS									
2 Current Assets: 3 Cash & Invest.	196,510	212,932	225,556	221,585	214,550	359,067	162,557	32,511	16.
4 Receivables	190,510	212,932	225,550	221,565	214,550	339,007	102,557	32,511	10
5 Accounts - Net of Allow.	42,697	43,854	43,573	62,048	66,133	62,579	19,882	3,976	9
6 Claims - Net	,	-,	-,	284	222	222	222	44	
7 Contributions									
8 Accrued Interest	2,291	2,040	604	761	868	791	(1,500)	(300)	
9 Grants	1,202	1,572	1,822	1,162	2,596	204	(998)	(200)	-16
10 From Other Funds			-				-	-	
11 Invent. Of Water in Storage	27,556	36,593	36,947	38,303	50,186	51,803	24,247	4,849	17
12 Inventories	414	463	620	700	540	845	431	86	20
13 Prepaid Expenses	737	446	456	467	225.005	475 544	(737)	(147)	-20
14 Total Current Assets 15	271,407	297,900	309,578	325,310	335,095	475,511	204,104	40,821	15
15 16 Non-Current Assets									
17 Restrict. Cash & Invest.	77,587	196,304	263,883	189,149	161,687	96,832	19,245	3,849	5
18 Loans Receivable	-	190,904	203,005	105,145	101,007	686	686	137	-
19 Advances to Other Funds									
20 Deferred Charges	4,704	4,515	6,988	6,840	6,636	5,191	487	97	2
21 Interfund Int Rec.		-							
22 Interfund Loan Rec.			-						
23 Capital Assets - Non-Deprec.	216,124	134,738	240,760	226,299	119,956	131,674	(84,450)	(16,890)	-7
24 Capital Assets - Deprec.	1,452,843	1,584,365	1,611,573	1,729,470	1,879,721	1,901,799	448,956	89,791	e
25 Total Non-Current Assets	1,751,258	1,919,922	2,123,204	2,151,758	2,168,000	2,136,182	384,924	76,985	4
26 Total Assets	2,022,665	2,217,822	2,432,782	2,477,068	2,503,095	2,611,693	589,028	117,806	ļ,
27									
28 LIABILITIES 29 Current Liabilities:									
30 Accounts Payable	30,125	37,556	32,367	43,710	26,350	39,502	9,377	1,875	(
31 Accrued Wage & Benefits	1,925	1,817	2,145	6,253	9,645	9,816	7,891	1,578	82
32 Interest Accured on LTD	11,772	13,236	11,598	15,165	17,617	15,046	3,274	655	
33 LTD Due Within One Year	18,776	76,962	19,705	26,181	27,298	31,427	12,651	2,530	13
34 Due to Other Funds		1,242	558	99			-	-	
35 Due to Other Agencies	4,502	2,571	1,046	1,522	1,520	1,789	(2,713)	(543)	-12
36 Unearned Revenue	1,004	1,143	817	665	539	1,784	780	156	15
37 Contract Deposits	5,569	4,519	4,756	4,670	4,365	4,365	(1,204)	(241)	-4
38 Curr. Liab Pay Rest. Assets:							-	-	
39 Customer Dep. Payable	4,265	4,331	4,566	4,930	5,384	5,422	1,157	231	5
40 Total Current Liabilities	77,938	143,377	77,558	103,195	92,718	109,151	31,213	6,243	٤
41 42 Arbitrage Liability	193	429			25	34	(159)	(32)	-16
43 Compensated Absenses	2,202	2,027	2,036	2,394	2,426	2,317	115	23	-10
44 Liability Claims	5,340	5,534	1,576	3,107	3,088	3,166	(2,174)	(435)	-8
15 Loans Payable	19,385	18,490	17,573	16,634	27,432	62,053	42,668	8,534	
46 Notes Payable	57,000	150,000					(57,000)	(11,400)	
47 Net Revenue Bonds Payable	535,470	521,510	895,146	861,684	838,837	811,842	276,372	55,274	10
18 Pollution Remediation Oblig.			620				-	-	
49 Obligation		2,659	6,578				-	-	
50 Net Other Post Emp Bene Oblig.				11,215	16,423	18,789	18,789	3,758	
51 Net Pension Payable	9,789	8,276	8,477	6,442	6,510	6,479	(3,310)	(662)	-1
52 Total Non-Current Liabilities	629,379	708,925	932,006	901,476	894,741	904,680	275,301	55,060	8
53 Total Liabilities	707,317	852,302	1,009,564	1,004,671	987,459	1,013,831	306,514	61,303	
54 55 Net Assets:									
56 Invest in Capital Assets, Net of									
57 Related Debt	1,175,384	1,151,511	1,186,697	1,235,835	1,264,939	1,218,954	43,570	8,714	(
58 Restricted for Debt Service	2,260	2,164	3,622	3,297	4,731	3,897	1,637	327	14
59 Unrestricted	137,704	211,845	232,899	233,265	245,966	375,011	237,307	47,461	34
50 Total Net Assets	1,315,348	1,365,520	1,423,218	1,472,397	1,515,636	1,597,862	282,514	56,503	4
51 Total Liab & Net Assets	2,022,665	2,217,822	2,432,782	2,477,068	2,503,095	2,611,693	589,028	117,806	5
52									
53 Key Financial Stats & Ratios:	2007	2008	2009	2010	2011	2012			
64 Unres Cash & Inv.	196,510	212,932	225,556	221,585	214,550	359,067			
65 Res. Cash & Inv.	77,587	196,304	263,883	189,149	161,687	96,832			
66 Total Unres and Res. Cash & Inv.	274,097	409,236	489,439	410,734	376,237	455,899			
67 Inc-(Loss) Before Contrib & Trans	9,577	15,128	24,168	25,279	25,195	31,629			
68 Unrest. Net Assets/ Total Assets	6.8%	9.6%	9.6%	9.4%	9.8%	14.4%			
69 Total Net Assets / Total Assets	65.0%	61.6%	58.5%	59.4%	60.6%	61.2%			
70 Unrest. Cash & Inv./ Total Assets	9.7%	9.6%	9.3%	8.9%	8.6%	13.7%			
71 Total Cash & Inv./ Total Assets	13.6%	18.5%	20.1%	16.6%	15.0%	17.5%			

Appendix #4 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS SEWER UTILITY FUND Fiscal Years 2007 through 2012 (000s) (Audited*)

			Fiscal Y	ears 2007 throu	igh 2012 (000s)	(Audited*)				
Line #	Income/Expense	2007	2008	2009	2010	2011	2012	\$ Chg 2007-12	\$ Yrly Chg	% Yrly Chg From 2007
1	Operating Revenues									
2	Sales of Water							-	-	
3	Charges for Services	299,736	325,048	318,474	378,640	354,083	365,887	66,151	13,230	4.4%
4	Revenues from Property Use				184	181	157	157	31	NA
5	Usage Fees									
6	Other	5,013	3,071	4,097	3,301	3,467	4,255	(758)	(152)	-3.0%
7	Subtotal	304,749	328,119	322,571	382,125	357,731	370,299	65,550	13,110	4.3%
8		-								
9	Operating Expenses									
10	Maint & Oper.	111,086	110,492	119,470	136,820	134,696	129,343	18,257	3,651	3.3%
11		,	-, -	-, -		- ,	-,	-, -	-,	
12	Taxes									
13		79,164	91,158	71,300	80,879	63,875	65,191	(13,973)	(2,795)	-3.5%
14	Depreciation	69,696	71,138	76,554	66,523	63,488	65,186	(4,510)	(902)	-1.3%
15	Subtotal	259,946	272,788	267,324	284,222	262,059	259,720	(226)	(45)	0.0%
16	Operating Inc/(Loss)	44,803	55,331	55,247	97,903	95,672	110,579	65,776	13,155	29.4%
17	operating, (2000)		55,551	55)217	57,505	55,672	110,075	00,770	10,100	2011/0
	Nonoper. Rev - (Exp)									
19	Invest. Earnings	12,505	17,757	13,454	10,612	7,454	6,266	(6,239)	(1,248)	-10.0%
20	Federal Grants	65	134	-	175	380	336	271	54	83.4%
20		05	134	167	165		-	2/1	54	05.470 NA
22	Gain (Loss) Sale-Ret Assets	(9,004)	(2,057)	(3,525)	(558)	(1,961)	(1,387)	7,617	1,523	-16.9%
22		(44,735)	(48,571)	(46,151)	(53,348)	(51,112)	(49,586)	(4,851)	(970)	2.2%
23	Other	3,093	4,524	5,244	7,750	6,404	5,115	2,022	404	13.1%
24	Subtotal	(38,076)	(28,213)	(30,811)	(35,204)	(38,835)	(39,256)	(1,180)	(236)	0.6%
25	Subtotal	(38,070)	(20,215)	(50,811)	(55,204)	(38,855)	(59,250)	(1,160)	(250)	0.0%
	Inc. (Loca) Refere Contrib									
	Inc - (Loss) Before Contrib. & Transfers	6,727	27,118	24,436	62,699	56,837	71,323	64,596	12,919	192.0%
20	& Truisjers	0,727	27,110	24,450	02,099	50,857	71,525	04,590	12,919	192.0%
	Conital Contriubtion	59,785	25,359	28,780	21,346	12 245	17 000	(41.002)	(0.200)	-14.0%
30		,	,	,	,	12,345	17,883	(41,902)	(8,380)	
	Trans. From Other Funds	7,738	714 9	616	316	147	130	(7,608)	(1,522)	-19.7%
	Trans. From Govt. Funds	80		1,238				(80)	(16)	NA
33	Trans to Other Funds	(220)	(1,214)	(59)	(119)	(10)	(1,103)	(883)	(177)	80.3%
	Trans. To Govt Funds	(2,162)	(5,585)	(3,550)	(883)	(192)	(6,495)	(4,333)	(867)	40.1%
35	Subtotal	65,221	19,283	27,025	20,660	12,290	10,415	(54,806)	(10,961)	-16.8%
36	Extraordinary Gain						1,180			
37	Chg in Net Assets	71,948	46,401	51,461	83,359	69,127	82,918	10,970	2,194.00	3.0%
38										
	Net Assets Beg of Year	1,821,630	1,893,578	1,939,979	1,991,440	2,074,799	2,143,926	322,296	64,459	3.5%
	Net Assets End of Year	1,893,578	1,939,979	1,991,440	2,074,799	2,143,926	2,226,844	333,266	66,653	3.5%
41										
42	Financial Ratios:	2007	2008	2009	2010	2011	2012	Average		
43	Total Assets	3,207,474	3,216,578	3,453,324	3,474,070	3,495,439	3,540,531	3,397,903		
44	Oper. Exp. to Oper Rev.	85.3%	83.1%	82.9%	74.4%	73.3%	70.1%	78.2%		
45	Oper. Exp to Total Assets	8.1%	8.5%	7.7%	8.2%	7.5%	7.3%	7.9%		
46	Surplus/(Deficit) to Oper Rev	2.2%	8.3%	7.6%	16.4%	15.9%	19.3%	11.6%		

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Source: San Diego City Comprehensive Annual Financial Report FY 2007 -2012*

Appendix #5 STATEMENT OF NET ASSETS SEWER UTILITY FUND Fiscal Years 2007 through 2012 (000s) (Audited*)

							Total		%
# Asset/Liability	2007	2008	2009	2010	2011	2012	\$ Chg 2007-12	\$ Yrly Chg	Chg Fr 2
1 ASSETS									
2 Current Assets:									
3 Cash & Invest.	205,229	291,240	345,933	380,774	419,209	432,872	227,643	45,529	22
4 Receivables									
5 Accounts - Net of Allow.	35,746	37,627	35,172	48,763	43,571	46,699	10,953	2,191	e
6 Claims - Net				305	212	35	35	7	
7 Contributions									
8 Accrued Interest	2,733	1,637	1,420	964	1,164	1,030	(1,703)	(341)	-12
9 Grants	26			137	181	44	18	4	13
0 From Other Funds				-			-	-	
1 Invent. Of Water in Storage				-			-	-	
2 Inventories				-			-	-	
3 Prepaid Expenses	1	8	3	-			(1)	(0)	
4 Total Current Assets	243,735	330,512	382,528	430,943	464,337	480,680	236,945	47,389	19
.5	· · · ·	,	,	,	,	,	,	,	
6 Non-Current Assets									
7 Restrict. Cash & Invest.	101,168	46,839	231,212	166,647	114,499	90,860	(10,308)	(2,062)	-2
8 Advances to Other Funds		,			,	,	(,,	(_//	
9 Deferred Charges	6,436	5,953	7,114	6,631	6,275	5,919	(517)	(103)	-3
20 Loans Receivable	0,150	3,555	7,111	0,001	0,275	1,180	1,180	236	-
1 Interfund Loan Rec.	3,487	3,487	3,487	3,487	3,487	_,100	(3,487)	(697)	-20
2 Capital Assets - Non-Deprec.	140,261	107,309	118,881	138,386	168,524	167,323	27,062	5,412	-20
2 Capital Assets - Deprec.	2,712,387	2,722,478	2,710,102	2,727,976	2,738,317	2,794,569	82,182	16,436	
4 Total Non-Current Assets	2,963,739	2,886,066	3,070,796	3,043,127	3,031,102	3,059,851	96,112	19,222	
25 Total Assets	3,207,474	3,216,578	3,453,324	3,474,070	3,495,439	3,540,531	333,057	66,611	
	3,207,474	5,210,578	3,433,324	3,474,070	3,433,433	3,340,331	555,057	00,011	
26									
28 Current Liabilities:									
29 Accounts Payable	10,800	7,650	11,995	17,999	22,135	24,418	13,618	2,724	2
0 Accrued Wage & Benefits	4,101	9,734	7,682	12,908	13,238	13,291	9,190	1,838	4
1 Interest Accured on LTD	8,010	7,679	6,162	7,867	7,728	7,374	(636)	(127)	-1
2 LTD Due Within One Year	39,061	264,772	54,663	54,807	56,594	57,800	18,739	3,748	9
3 Due to Other Funds		1,206	510	24			-	-	
34 Due to Other Agencies	5,511	2,897	10,262	698	698	11,050	5,539	1,108	20
5 Unearned Revenue				-		953	953	191	
6 Contract Deposits	3,828	3,314	3,503	3,633	3,722	3,765	(63)	(13)	-(
87 Curr. Liab Pay Rest. Assets:							-	-	
88 Customer Dep. Payable				-	-	-	-	-	
9 Total Current Liabilities	71,311	297,252	94,777	97,936	104,115	118,651	47,340	9,468	13
10									
1 Deposits/Advances from Others		250	250	530	497	397	397	79	
Arbitrage Liability	31	157			-	-	(31)	(6)	-20
13 Compensated Absenses	2,673	2,422	2,323	2,954	2,805	2,694	21	4	(
14 Liability Claims	43,917	38,792	27,776	16,337	8,662	4,369	(39,548)	(7,910)	-18
15 Loans Payable	76,490	71,838	67,100	62,274	57,260	55,367	(21,123)	(4,225)	-5
6 Notes Payable	223,830						(223,830)	(44,766)	
7 Net Revenue Bonds Payable	883,356	852,291	1,251,957	1,198,845	1,152,334	1,103,933	220,577	44,115	!
18 Pollution Remediation Oblig.							-	-	
9 Obligation							-	-	
60 Net Other Post Emp Bene Oblig.		3,038	6,916	11,830	17,201	19,672	19,672	3,934	
1 Net Pension Payable	12,288	10,559	10,785	8,565	8,639	8,604	(3,684)	(737)	-1
2 Total Non-Current Liabilities	1,242,585	979,347	1,367,107	1,301,335	1,247,398	1,195,036	(47,549)	(9,510)	-(
3 Total Liabilities	1,313,896	1,276,599	1,461,884	1,399,271	1,351,513	1,313,687	(209)	(42)	
54			. ,				,/	. ,	
5 Net Assets:									
6 Invest in Capital Assets, Net of									
7 Related Debt	1,740,801	1,695,766	1,698,249	1,717,312	1,749,107	1,838,281	97,480	19,496	:
8 Restricted for Debt Service	717	496	750	5,146	6,398	9,449	8,732	1,746	24
9 Unrestricted	150,060	243,717	292,441	352,341	388,421	379,114	229,054	45,811	3
0 Total Net Assets	1,891,578	1,939,979	1,991,440	2,074,799	2,143,926	2,226,844	335,266	67,053	
1 Total Liab & Net Assets	3,205,474	3,216,578	3,453,324	3,474,070	3,495,439	3,540,531	335,057	67,053	
	3,233,474	3,213,370	5,155,524	5,,070	5, 155, 455	5,5.5,551	333,037	0,,000	-
	2007	2000	2000	2010	2014	2012			
3 Financial Ratios:	2007	2008	2009	2010	2011	2012			
4 Unres Cash & Inv.	205,229	291,240	345,933	380,774	419,209	432,872			
5 Res. Cash & Inv.	101,168	46,839	231,212	166,647	114,499	90,860			
6 Total Unres & Res. Cash & Inv.	306,397	338,079	577,145	547,421	533,708	523,732			
57 Inc-(Loss) Before Contrib & Trans	6,727	27,118	24,436	62,699	56,837	71,323			
8 Unrest. Net Assets/ Total Assets	4.7%	7.6%	8.5%	10.1%	11.1%	10.7%			
9 Total Net Assets / Total Assets	59.0%	60.3%	57.7%	59.7%	61.3%	62.9%			
0 Unrest. Cash & Inv./ Total Assets	6.4%	9.1%	10.0%	11.0%	12.0%	12.2%			
o onnest. cash a niv.y rotar Assets	0.170								

Appendix #6 Debt Service Coverage Ratios - Actual and Forecasted WATER AND SEWER BONDS Fiscal Years 2007 through 2012 Actual; 2013 through 2015 Forecasted

1 Debt Coverage Ratios	2007 Act.	2008 Act.	2009 Act.	2010 Act.	2011 Act.	2012 Act.	2013 Est.	2014 Fore.	2015 Fore.
2 Water Bonds:									
3 Senior Debt Service Coverage	3.99%	4.55%	5.27%	4.23%	3.40%	3.42%	2.53%	2.10%	2.09%
4 Minimum Ratio	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%
5 Aggregate Debt Service Coverage	1.99%	2.13%	2.04%	1.89%	1.79%	1.87%	1.54%	1.25%	1.25%
6 Minimum Ratio	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
7									
8 Sewer Bonds:									
9 Senior Debt Service Coverage	1.83%	1.95%	2.03%	1.80%	1.77%	1.85%	1.93%	1.57%	1.47%
10 Minimum Ratio	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%
11 Aggregate Debt Service Coverage	1.47%	1.59%	1.65%	1.70%	1.67%	1.75%	1.82%	1.49%	1.39%
12 Minimum Ratio	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%

Source: FY2012 San Diego Comprehensve Annual Financial Report for 2007-2012 actual data*. 2013 Cost of Service Study

for 2013 - 2015 forecasted data. Forecasted data assumes rate increases proposed in 2013 cost of service study adopted by city council.

				Compa	rison of Actual V	Ap erses Cost of Se	Appendix #7 Service Study Proie	Appendix #7 Comparison of Actual Verses Cost of Service Study Projected Revenues and Expenses	and Expenses						
	2008			2009		Water and FY 2008 throug	Water and Wastewater Funds FY 2008 through FY 2011 (Unaudited) 2010	ids idited)	-	2011			2008-2011	Total	
Water Fund	Actual	coss	Variance	Actual	coss	Variance	Actual	coss	Variance	Actual	coss	Variance	Actuals	coss	Variance
Kevenues: Total Revenue Less: SDCWA Pass-through Revenue	382,731,866 (3.971,531)	356,590,397		486,456,114 (19.131.324)	377,902,300		467,716,982 (42,296,868)	407,115,811		438,075,676 (64.694.066)	431,534,613		1,774,980,638	1,573,143,121 -	
Less IPR related Revenue	(130 608 A78)			(2,484,300) (117 733 862)			(6,731,368) (76,658,381)			(2,373,081) (2,373,081) (2,176,904)			(11,588,749)		
Adjusted Revenues	346,061,907	356,590,397	(10,528,490)	347,106,628	377,902,300	(30,795,672)	342,030,365	407,115,811	(65,085,446)	345,881,625	431,534,613	(85,652,988)	1,381,080,525	1,573,143,121	(192,062,596)
Expenses: Operating and Maintenance Expenses	128,960,102	158,971,992	(30,011,890)	121,885,155	163,825,659	(41,940,504)	135,872,499	179,008,596	(43,136,097) 140,769,137	140,769,137	184,641,378	(43,872,241)	527,486,893	686,447,625	
Water Conservation	2,466,009		2,466,009	2,177,185		2,177,185			. '			. '	4,643,194	. '	
Other Department	389,307	200 000	389,307	1,031,922	000 200 101	1,031,922	390,113 151 216 616	200 326 661	390,113	156 650 004	100 013 001	-	1,811,342	-	
water ruicitases Debt Service	40,101,714	52,821,500	(12,719,786)	47,355,536	61,777,500	(14,421,964)	56,305,785	72,875,400	(16,569,615)	62,264,977	80,677,300	(18,412,323)	206,028,012	400,342,133 268,151,700	
Total Expenses	302,161,988	331,818,918	(29,656,930)	306,300,478	346,631,098	(40,330,620)	343,785,013	374,160,803	(30,375,790)	359,692,138	388,930,699	(29,238,561)	1,311,939,617	1,441,541,518	(129,601,901)
CIP Expenses	55,004,708	154,706,437	(99,701,729)	147,578,789	158,385,406	(10,806,617)	116,648,468	136,108,514		70,298,484	135,857,527	(65,559,043)	389,530,449	585,057,884	(195,527,435)
Total Operating + CIP Expenses Revenue Overcollection/(Undercollection)	357,166,696	486,525,355	(129,358,659) 118.830.169	453,879,267	505,016,504	(51,137,237) 20.341.565	460,433,481	510,269,317	(49,835,836) (15.249.610)	429,990,622	524,788,226	(94,797,604) 9.144.616	(94,797,604) 1,701,470,066 9.144.616	2,026,599,402	(325,129,336) 133.066.740
Average Amual Overcollection/(Undercollection) Source: Comparison of Actual and Projected Revenue and Expenses Water Utility Fund FY 2003 through FY 2011 (Unaudited) Schedule 6, page 21. Independent Accountant's Report on Applying Agred Upon Procedures Source: Comparison of Actual and Projected Revenue and Expenses Water Utility Funds which has been modified by IROC for purposes of this report. The source of Appendix 7 is the Mactia, Gini, and O'Comell Review of the 2006 Water and Wastewater Utility Funds which has been modified by IROC for purposes of this report. Note: Does not include Bond Proceeds used to finance OP program should have been financed 80% bonds, 20% rate revenues. Bond revenues notincluded in analysis but entire OP costs are included	tion) Id Expenses Water Utili Pell Review of the 2006 IP program. Capital pro	ity Fund FY 2008 throi . Water and Wastewa ogram should have be	Jgh FY 2011 (Unaudit ter Utility Funds which en financed 80% bon	ed) Schedule 6, page h has been modified ds, 20% rate revenu	e 21. Independent Ac by IROC for purpose es . Bond revenues n	ccountant's Report c ss of this report. Not included in analy	on Applying Agreed L sis but entire CIP co.	6, page 21. Independent Accountant's Report on Applying Agreed Upon Procedures to the Water and Wastewater Utility Funds odified by IROC for purpose of this report. revenues. Bond revenues not included in analysis but entire CP costs are included.	the Water and Waste	water Utility Funds.					33,266,685
COSS Revenue Reconciliation 2011 Total Revenues (Table 5-6) Less Transfer from Expansion Fund (Table 5-6) Add: Capacity Charges (Table 5-1)										1	459,087,878 (41,959,785) 14,406,520 431,534,613				
Wastewater Fund	2008 Actual	coss	Variance	2009 Actual	coss	Variance	2010 Actual	coss	Variance	2011 Actual	COSS	Variance	2008-2011 Actuals	Total COSS	Variance
Revenues: Total Revenue Less: P.A.Revenue Less Shames Revenue Less Shames Revenue	402,347,634 (65,014,676) (3,069,850) (44,565,218)	308,402,300		386,539,393 (41,977,151) (9,826,873) (34,495,175)	338,107,520		470,171,678 (77,297,462) (9,996,067) (66,470,211)	365,342,969		432,729,283 (66,943,031) (9,902,271) (53,576,316)	392,619,392		1,691,787,988 (251,232,320) (32,795,061) (199,056,920)	1,404,472,181 - -	
Adjusted Revenues	289,697,890	308,402,300	(18,704,410)	300,240,194	338,107,520	(37,867,326)	316,407,938	365,342,969	(48,935,031)	302,357,665	392,619,392	(90,261,727)	1,208,703,687	1,404,472,181	(195,768,494)
Expenses: Operating and Maintenance Expenses Debt Service Total Expenses	191,852,547 93,456,902 285,309,449	212,542,949 77,716,684 290,259,633	(20,690,402) 15,740,218 (4,950,184)	184,092,361 93,250,435 277,342,796	218,809,171 83,584,794 302,393,965	(34,716,810) 9,665,641 (25,051,169)	216,352,185 109,622,305 325,974,490	228,516,479 90,613,292 319,129,771	(12,164,294) 19,009,013 6,844,719	192,651,122 106,060,907 298,712,029	237,192,098 101,945,625 339,137,723	(44,540,976) 4,115,282 (40,425,694)	784,948,215 402,390,549 1,187,338,764	897,060,697 353,860,395 1,250,921,092	(112,112,482) 48,530,154 (63,582,328)
CIP Expenses	29.802.707	95.984.538	(66.181.831)	50.016.290	119.488.802	(69.472.512)	80.104.243	185.475.309	(105.371.066)	93.701.014	184.417.295	(90.716.281)	253.624.254	585.365.944	(331.741.690)
Total Operating + CIP Expenses Revenue Overcollection/(Undercollection)	315,112,156	386,244,171	(71,132,015) 52,427,605	327,359,086	421,882,767	(94,523,681) 56,656,355		504,605,080	(98,526,347) 49,591,316	392,413,043	523,555,018		1,440,963,018	1,836,287,036	(395,324,018) 199,555,524
Average Amual Overcollection Source: comparison of knull and Projected Revenue and Expensive Willy fund FY 2008 through FY 2011 (Unaudited) Schedules, page 281 independent Accountant's Report on Applying Agreed Upon Procedures to the Water and Wastewater Utility Funds. The source comparison of knull and Docomel Revew of the 2008 Water and Wastewater Utility Funds have modified by IROC for purposes of this resport.	rd Expenses Wastewate nell Review of the 2006 'IP program. Capital pro	er Utility Fund FY 2008 \ Water and Wastewa ogram should have be	3 through FY 2011 (Ur ter Utility Funds which en financed 80% bon	naudited) Schedule 8 h has been modified ds, 20% rate revenu	3, page 28. Independ by IROC for purpose es . Bond revenues n	lent Accountant's Re ss of this report. tot included in analy	eport on Applying Ag sis but entire CIP co.	reed Upon Procedur- sts are included.	es to the Water and	Was tewater Utility I	unds.			I	49,888,881

NOTES: Projects are lis	ted from highest to lowest COSS cost					0				
Wastewater pr	rojects are separated into Muni and Metro	Projects with \$1 mil estin	nated project tost change	(increase or decrease)		BL = Baseline				
All post constru	uction/completed projects are listed at the end of the schedule	Projects six or more mon	ths (132 working days) be	hind schedule in design	/construction phases	BO/BU = Benefici	al Occupancy/B	eneficial Use (aka	Substantial Complet	ion)
-TBD are project	ts that are being implemented but have not yet establised a baseline	FV12 baseline was \$0, thi	is is P6 baseline establishe	d after FY12 baseline						
	jects have been moved to the bottom of the spreadsheet					4				
Mill Classes bio)	WATER PROJ	CTS		-	1.0		-	Co	nstruction Phase	
Funded		Baseline Project Cost (FY12 or	COSS Project Cost (as of	and a share of the second s	BL Final Design Approval - End	COSS Final Design Approval - End	Offficence (COSS Inss Baseline) in Working Days	BL BO/BU	COSS BO/BU	Difference (COSS less Baseline) In Working Day
Program	Project Name	per color code)	December 2012)	less Baseline)						
\$11024	Miramar Clearwell Improvements	\$79,000,000	\$79,000,000	ŝo	2/26/2014	4/16/2014	36	10/3/2016	11/19/2018	57
512015	Pacific Beach Pipeline	\$20,530,000	\$21,073,000	\$543,000	3/2/2015		54	6/15/2018	5/15/2018	
511022	Upas Street Pipeline Replacement	\$20,196,326	\$20,196,326	\$0	9/20/2013	4/10/2014	148	5/16/2017	11/1/2017	13
\$11025	Challes Building	\$17,700,000	\$17,700,000	\$0	6/1/2011	6/1/2011	0	9/8/2016	11/8/2016	
\$11026	Mid-City Pipeline - Ph 2 / Montezuma PPL	517,148,485	\$17,200,000	\$51,515	2/18/2016		-21	12/21/2017	5/3/2018	
\$00050	Water Department Security Upgrades	\$16,510,466	\$16,510,465	-51	7/28/2011	7/28/2011	0	4/29/2014	7/7/2014	- 1.
\$10123	Water Group Job 915 (3012)	\$16,012,271	\$16,012,271	ŚO	4/7/2010		0	5/14/2013	5/15/2013	
511021	University Ave Pipeline Replacement	\$15,300,000	\$15,300,000	\$0	2/19/2013	10/18/2013	177	7/28/2015	8/2/2016	23
512019	Scripps Ranch Pump Station (formerly B10070)	\$13,079,000	\$13,079,000	\$0	8/16/2010	8/16/2010	0	8/23/2013	2/18/2014	13
512040	Tierrasanta (Via Dominique) Pump Station (formerly B10006)	\$7,458,000	\$11,228,000	\$3,760,000	4/19/2013	10/24/2013	138	10/29/2014	5/11/2015	- 14
\$12028	Harbor Drive Pipelines Replacement	\$11,540,000	\$10,171,000	\$1,369,000	9/30/2011	9/30/2011	0	9/4/2013	9/26/2013	
B11070	La Jolla View Reservoir	\$9,670,000	\$9,670,000	\$0	12/31/2013	2/10/2014	30	12/11/2015	1/22/2016	
511108	Water Group 787	\$9,236,125	\$9,174,252	-\$61,873	3/1/2011	3/1/2011	0	7/1/2013	7/1/2013	
B11023	College Ranch Hydro Pump Station	\$7,221,000	\$7,429,510	\$208,510	11/14/2013	11/13/2013	-1	1/6/2016	2/8/2016	2
511027	Otay 1st/2nd Pipeline Abandonment East of Highland	\$7,300,000	\$7,221,721	-\$78,279	6/20/2013	7/25/2013	26	7/14/2015	12/3/2014	-18
B00018	Sewer and Water Group 616	\$5,511,854	\$7,129,949	\$1,618,095	12/4/2012	2/19/2013	56	5/7/2014	6/20/2014	3
B10176	Water Group Job 926	\$7,120,332	\$7,120,331	-\$1	7/28/2011	7/28/2011	0	5/28/2014	7/15/2014	3
B11045	Water Group Job 949	\$4,510,598	\$6,496,010	\$1,985,412	5/16/2012	5/16/2012	0	1/12/2015	2/10/2015	2
\$10055	Lindbergh Field 16* Cast Iron Main Replacement	56,820,000	\$6,297,652	-\$522,338	11/30/2011	11/30/2011	0	7/18/2013	7/18/2013	
B11024	La Jolla Country Club Reservoir	\$6,025,000	\$6,025,000	\$0	12/13/2012	10/2/2013	215	31/20/2014	9/10/2015	21
B00125	Water Group 914 CI (PB)	\$5,044,246	\$6,021.478	-\$22,768	2/23/2012	2/23/2012	0	12/13/2013	12/13/2013	
\$10013	Barrett Flume Cover (PUD)	TBD	\$5,992,340	-	TBD	8/4/2016		TBD	5/25/2022	
\$00041	Morena Reservoir Outlet Tower Upgrade	\$5,680,000	\$5,680,000	50	3/4/2013	-	18	1/26/2015	12/15/2014	4
B11137	Water Group Job 958	\$5,156,200	\$5,156,200	SO	10/15/2012	12/14/2012	44	4/1/2014	4/1/2014	
800032	Water Group Job 5250	\$4,889,745	\$4,889,744	-\$1	7/20/2012	2/18/2014	424	2/10/2014	11/5/2015	ne.
B11006	Water Group Job 936	\$4.848,050	\$4,848,050	SO	7/17/2013	7/17/2013	0	6/30/2015	6/30/2015	
\$11105	WDSU - Enclosed Pumps - PH. II	\$2,920,000	\$4,590,000	\$1.676,000	9/20/2011	9/20/2011	0	7/24/2013	8/21/2013	
B11036	Water Group Job 940	\$5,160,250	\$4,586,431	-\$573,819	1/28/2014	1/28/2014	0	4/29/2016	4/29/2016	
811038	Water Group Job 942	\$2,833,458	\$4,418,000	\$1,584,542	5/23/2014	5/23/2014	0	11/5/2015	11/5/2015	

NOTES: Projects are lis	ted from highest to lowest COSS cost									
Wastewater pr	rojects are separated into Muni and Metro	Projects with \$1 millestin	nated project cost change	(increase or decrease)		BL = Baseline				
and the second se	uction/completed projects are listed at the end of the schedule		the (132 working days) be		Construction phases	BO/BU = Benefici	al Occupancy/B	eneficial Use (aka	Substantial Complet	tion)
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- All Closed proj	jects have been moved to the bottom of the spreadsheet WATER PROJ	ECTS		-	1	_			nstruction Phase	
	WATER PROJ					_	-	1.0	Instruction Priase	-
Funded Program	Project Name	Baseline Project Cost (FY12 or per color code)	COSS Project Cost (as of December 2012)	Difference (COSS less Baseline)	BL Final Design Approval - End	COSS Final Design Approval - End	Officience (COSS Inss Baseline) in Working Days	BL BO/BU	COSS BO/BU	Difference (COSS less Baseline) in Working Day
B11042	Water Group Job 946	\$1,337,648	\$4,351,853	\$3,014,205	10/10/2012	10/10/2012	0	2/9/2015	3/5/2015	
B10190	Water and Sewer Group Job 930 (W)	\$3.150,766	\$3,988,025	\$837,259	9/19/2012	12/5/2012	56	2/19/2014	3/18/2014	3
B10172	Water Group Job 922	\$3,617,000	\$3,759,350	\$142,350	5/13/2011	5/13/2011	0	12/24/2013	12/24/2013	
510008	El Monte Raw Water (PUD)	\$2,435,100	\$3,748,000	\$1,312,900	N/A	N/A	-	TBD	N/A	
B00155	Catalina Standpipe Renovation	\$2,540,000	\$3,425,600	\$885,500	10/1/2010	10/1/2010	0	9/25/2013	9/25/2013	
B00108	Water & Sewer Group 814	\$122,741	\$3,328,500	\$3,205,759	5/6/2013	12/2/2014	422	2/17/2016	9/5/2017	4
B11154	Water and Sewer Group Job 957 (W)	\$3,058,228	\$3,058,228	\$0	10/17/2012	12/4/2012	35	3/19/2014	2/27/2014	4
B10188	Water Group Job 928	\$2,322,924	\$2,896,826	\$573,902	9/19/2011	9/19/2011	0	5/29/2013	6/25/2013	2
B11044	Water Group Job 948	51,874,890	\$2,890,500	\$1,015,610	TBD	2/6/2015		TBD	\$/23/2016	
B11040	Water Group Job 944	\$2,450,000	\$2,860,000	\$410,000	12/9/2014	12/9/2014	0	6/27/2016	6/27/2016	
B00102	Sewer & Water Group 809	\$2,836,439	\$2,836,439	\$0	12/14/2012	2/26/2013	54	10/10/2014	10/10/2014	
B11138	Water Group Job 959	\$2,753,188	\$2,807,645	\$54,457	10/15/2012	1/10/2013	64	11/20/2013	12/6/2013	
B10189	Water and Sewer Group Job 929 (W)	\$3,710,443	\$2,705,148	\$1,005,295	2/7/2012	2/7/2012	0	4/19/2013	5/20/2013	2
B11041	Water Group Job 945	\$2,604,610	\$2,604,610	\$0	1/11/2013	3/11/2013	43	5/15/2014	5/15/2014	
B00131	Water Group 525 E	52,583,375	\$2,583,375	\$0	10/23/2012	2/18/2014	354	5/15/2014	11/4/2015	39
B12072	Water Group Job 963	TBD	\$2,572,400		TBD	1/8/2015		TBD	8/25/2016	
S11107	WDSU - Water Tanks & Standpipes - PH. II	\$1,200,000	\$2,402,000	\$1.202,000	9/20/2011	9/20/2011	Ó	7/24/2013	8/21/2013	2
B13011	Sewer & Water GJ Crown Pt s La Playa (W)	\$2,195,550	\$2,195,550	SO	4/8/2013	4/8/2013	0	3/14/2017	3/14/2017	
B11007	Water Group Job 937	\$1,925,795	\$2,144,110	\$218,315	9/3/2013	11/4/2013	45	12/12/2014	12/30/2014	1
B11048	Water Group Job 952	52,100,000	\$2,100,000	\$0	TBD	10/16/2014	-	TBD	12/1/2015	
B12057	Water & Sewer Group 965 (W)	TBD	\$2,031,992	~ ~ ~	TBD	6/4/2014		TBD	12/16/2015	
\$00044	Lower Otay Reservoir Emergency Outlet Improvements	\$2,000,000	\$2,000,000	50	10/21/2011	5/3/2013	411	10/31/2012	3/12/2014	36
B00080	Sewer & Water GJ 761	51,208,356	\$1,997,868	\$789,512	6/28/2012	6/28/2012	Ó	1/8/2014	1/8/2014	5
B12077	Water Group Job 962	51,990,000	\$1,990,000	\$0	TBD	2/26/2014	1	TBD	4/29/2015	
811035	Water Group Job 939	\$1,855,000	\$1,855,000	\$0	TBD	3/6/2014	· · · · · · · ·	TBD	7/31/2015	
S11059	Otay Water Treatment Plant Concrete Work	\$1,000,000	\$1,806,431	\$806,431	4/19/2012	4/19/2012	0	10/21/2013	10/21/2013	
B00110	Sewer & Water Group 820	\$1,037,165	\$1,799,591	\$762,426	9/10/2012	12/4/2012	62	9/30/2014	9/30/2014	
B10187	Water and Sewer Group 954 (W)	\$2,964,650	\$1,746,210	-\$1,218,440	5/14/2015	5/14/2015	0	10/12/2016	10/12/2016	
B11049	Water Group Job 953	\$1,622,000	\$1,698,319	\$76,319	9/11/2012	11/16/2012	48	4/25/2014	5/27/2014	2
B11004	Water and Sewer GJ934 (W)	\$1,585,170	\$1,693,320	\$108,150	9/4/2013	4/15/2013	-104	3/11/2015	10/15/2014	-10

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Wastewater pr	ojects are separated into Muni and Metro	Projects with \$1 millestin	nated project cost change	(increase or decrease)		BL = Baseline				1.1
All post constru	action/completed projects are listed at the end of the schedule	Projects six or more mon	ths (132 working days) be	hind schedule in design	construction phases	BO/BU = Benefici	al Occupancy/8	Beneficial Use (aka	Substantial Complet	ion)
TBD are project	ts that are being implemented but have not yet establised a baseline	FV12 baseline was \$0, thi	is is P6 baseline establishe	d after FY12 baseline						
	ects have been moved to the bottom of the spreadsheet			a processing and a processing		1. ·				
All closed proj	WATER PROJ	ECTS			1	_	-	50	nstruction Phase	
						COSS Final	Difference			Difference
Funded Program	Project Name	Baseline Project Cost (FY12 or per color code)	COSS Project Cost (as of December 2012)	Difference (COSS less Baseline)	BL Final Design Approval - End	Design Approval End	(COSS-less Baseline) in Working Days	BL BO/BU	COSS BO/BU	(COSS less Baueline) To Working Da
B12092	AC Shawnee Road Emergency PPL Replacement	\$1,655,000	\$1,655,000	\$0	5/3/2012	5/3/2012	0	2/8/2013	2/8/2013	
B00161	Pacific Highlands Ranch Recycled Water Pipeline (PUD)	\$1.448,345	\$1,600,000	\$151,655	10/28/2011	10/28/2011	0	6/30/2014	6/30/2014	
800035	Sewer & Water Group 694	\$1,438,490	\$1,548,010	\$109,520	12/6/2013	12/6/2013	0	10/12/2015	10/12/2015	
B11005	Water Group Job 935	\$1,564,977	\$1,447,395	-\$117,582	8/31/2012	8/31/2012	0	9/24/2013	9/4/2013	3
B11153	Water and Sewer Group Job 956 (W)	\$1,230,806	\$1,360,221	\$129,415	9/19/2012	11/1/2012	- 32	2/19/2014	8/19/2013	7
B11043	Water Group Job 947	\$1,757,094	\$1,351,439	-\$405,655	6/27/2013	10/12/2012	-189	11/12/2014	4/2/2014	1
B12051	Water Group 961	\$1,258,655	\$1,258,655	\$0	7/25/2013	7/25/2013	0	9/10/2014	9/10/2014	
B11037	Water Group Job 941	\$1,309,750	\$1,164,503	-\$145,247	8/10/2012	8/10/2012	0	10/16/2013	8/21/2013	
B11101	Juan Street - Water Pipeline Replacement	\$1,100,000	\$1,100,000	\$0	2/15/2012	2/20/2013	272	5/7/2013	6/12/2014	7
B00081	Sewer & Water Group Job 685	\$1,060,245	\$1,060,245	\$0	9/4/2012	10/29/2012	40	5/26/2015	9/24/2014	1
B00044	Sewer & Water Group 711 (CC5) (02)-1	\$1,045,229	\$1,045,230	\$1	10/2/2014	8/19/2015	504	6/1/2016	4/19/2018	t.
\$11106	WDSU - Reservoirs & Dams - PH. II	\$1,000,000	\$1,000,000	\$0	11/1/2011	11/21/2011	15	9/6/2013	7/24/2014	1
B10200	Camino Del Sur Pipeline - North of SRS56	\$992,500	\$992,500	\$0	2/7/2013	10/11/2012	-87	6/5/2014	5/2/2014	-
510010	Recycled Water System Upgrades	\$910,000	\$910,000	\$0	2/1/2012	2/1/2012	0	2/18/2014	9/4/2014	
800095	Manning Canyon Sewer and Water Replacement (W)	\$1,053,278	\$831,638	-\$221,640	2/4/2014	2/4/2014	0	7/15/2015	7/15/2015	
B12098	CI - Palm Ave. Meter Emerg CI Replac. (W)	\$700,000	\$769,452	\$69,452	12/21/2012	12/21/2012	0	5/28/2013	5/28/2013	
B00114	Sewer & Water Group 6878	\$758,338	\$758,338	\$0	6/1/2012	12/6/2012	138	10/15/2014	6/12/2014	5
811066	San Pasqual USGS Monitoring Wells (PUD)	\$742,000	\$742,000	SO	N/A	N/A	1	12/31/2013	12/31/2013	
800099	Sewer & Water Group 770	\$735,159	\$735,159	\$0	8/1/2012	10/29/2012	65	11/12/2013	1/10/2014	
B12110	Caltrans Pacific Beach PPL Central (W)	\$694,500	\$694,500	\$0	9/2/2014	4/25/2014	-95	7/11/2018	8/8/2017	-1
B10165	Scripps Ranch Reservoir Slope Repair & Bracket Rpi	\$518,000	\$633,800	\$115,800	10/10/2012	12/19/2012	51	12/16/2013	1/2/2014	
800074	Sewer & Water Group 758	\$124,028	\$630,411	\$506,383	9/13/2011	9/13/2011	Ó	8/19/2014	7/17/2014	
B00059	Water Group Job 732	\$628,167	\$628,167	SO	11/1/2010	9/27/2012	510	8/20/2012	4/17/2014	- 4
811039	Water Group Job 943	51,520,564	\$619,500	-\$901,064	7/30/2013	7/30/2013	0	9/26/2014	9/26/2014	_
B00037	Sewer and Water GJ 695 (W)	\$1,329,688	\$615,912	\$713,776	2/26/2013	8/7/2013	119	9/22/2014	3/23/2015	1
B13082	Rancho Santa Fe Farm Rd Water Main	\$582,000	\$582,000	\$0	6/10/2013	9/3/2013	52	2/6/2014	5/2/2014	
B12016	Water Group Job 960	\$600,000	\$509,366	-\$90,634	5/24/2012	1/15/2013	173	1/29/2013	11/8/2013	2
800039	Sewer & Water Group 701	\$325,720	\$326,720	\$0	10/17/2012	4/14/2014	399	12/31/2013	9/17/2015	4
B00149	Westview Community Park (PUD)	\$224,687	\$224,687	\$0	8/25/2010	N/A		7/1/2013	N/A	
B00139	Park Village Extension (PUD)	\$160,000	\$165,274	\$5,274	4/26/2013	12/6/2013	164	TBD	N/A	

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All post constru	action/completed projects are listed at the end of the schedule	Projects six or more mor	ths (332 working days) be	hind schedule in desig	n/construction phases	BO/BU = Benefici	al Occupancy/E	Beneficial Use (aka	Substantial Complet	ion)
TBD are project	ts that are being implemented but have not yet establised a baseline	FV12 baseline was \$0, th	is is P6 baseline establishe	d after FY12 baseline						
	ects have been moved to the bottom of the spreadsheet					4				
All closed proj	WATER PROJ	CTS		-	1	_	-	50	nstruction Phase	
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Funded	Project Name	Baseline Project Cost (FY12 or per color code)	COSS Project Cost (as of December 2012)	Difference (COSS less Baseline)	BL Final Design Approval - End	COSS Final Design Approval- End	Officiencia (COSS Inss Baseline) in Working Days	BL BO/BU	COSS BO/BU	Difference (COSS les Baueline) Working Da
B12045	Sewer & Water Group 815 (W)	\$130,500	\$130,500	\$0	10/29/2013	10/29/2013	0	2/11/2015	2/11/2015	
B00148	South Village Park (PUD)	TED	\$10,000		TBD	N/A		TBD	N/A	
513015	Water & Sewer Group Job 816 (W)	\$9,747,900	\$0	-\$9,747.900	2/11/2014	TBD		6/8/2017	TBD	
B13158	Lake Hodges Dam Modification	53.000.000	50	-\$3,000,000	1/16/2015	TBD		5/12/2017	TBD	
B13196	F Street Ci Water Mains	\$1,000,000	\$0	-\$1,000,000	3/6/2013	TBD		5/21/2013	TBD	
B13185	AC Water Group Job Meade Avenue	\$500,000	\$0	-\$500,000	2/26/2013	TBD		5/29/2013	TBD	
B12058	Water and Sewer Group 967 (W)	TED	\$0		TBD	TBD		TBD	TBD	
B12086	CI - Water and Sewer Group Job 966 (W)	TED	\$0		TBD	TBD		TBD	TBD	
813186	Water and Sewer GJ 955 (W)	TBD	\$0	A	TBD	TBD		TBD	TBD	
B13201	Sewer & AC Water Group 764A (W)	TBD	\$0		TBD	TBD		TBD	TBD	
\$00059	WDSU - Pipelines (30"& Larger)	TBD	\$0	1	TBD	TBD		TBD	TBD	
512011	69th & Mohawk Pump Station	TBD	\$0	-	TBD	TBD		TBD	TBD	
513016	Miramar Contract A Roof System Redesign	TBD	50		TED	TBD		TBD	TED	
TBD	AC Main Replacement	TBD	\$0		TBD	T6D		TBD	TBD	
B13202	Willow St. Bridge 48" Steel PPL UA (PUD)	TBD	TBD	-	ТВО	TBD	1	TBD	TBD	
	POST CONSTRUCTION/COMPLETE PROJECTS		Č							
500022	Alvarado WTP-Ozone Improvements (PH IV)	\$61,166,435	\$61,166,485	\$50	9/5/2007	9/5/2007	0	11/16/2010	11/16/2010	
\$00030	Otay Water Treatment Plant Upgrade & Expansion	\$26,702,441	\$26,702,441	SO	10/22/2004	10/22/2004	0	12/8/2010	12/8/2010	
510127	Advanced Water Treatment Demo Plant (IPR/RA) (PUD)	\$7,200,000	\$7,200,000	50	12/23/2010	12/23/2010	0	6/16/2011	6/16/2011	
800105	Sewer & Water Group 799	\$5,695,150	\$5,731,492	\$36,342	10/5/2011	10/5/2011	0	4/4/2013	4/4/2013	
B10174	Water Group Job 924	\$5,596,311	\$5,596,311	\$0			1	9/21/2012	12/5/2012	
800066	Water Group 910	\$5,006,701	\$5,207,964	\$201,263	9/14/2010	9/14/2010	0	6/19/2012	1/2/2013	
B00160	Los Penasquitos Canyon / Camino Ruiz RW Pipeline	56,420,255	\$5,166,739	-\$1,253,516	5/31/2011	5/31/2011	0	10/25/2012	9/29/2012	
800086	Sewer & Water Group 789	\$5,159,940	\$5,159,940	50	11/17/2010	11/17/2010	0	9/6/2012	11/26/2012	
B0002.0	Water Group 532	\$5,307,561	\$5,159,160	\$148,401	6/18/2008	6/18/2008	0	9/16/2011	10/7/2010	8
B10173	Water Group Job 923	\$5,651,295	\$4,911,561	-\$739,734	9/1/2011	9/1/2011	.0	4/12/2013	4/12/2013	
B00031	Group Job 5258	\$4,427,959	\$4,427,958	-\$1	10/11/2010	10/11/2010	0	6/11/2012	12/6/2012	
B10175	Water Group Job 925	\$3,948,135	\$3,938,135	-\$10,000	1/5/2011	1/5/2011	0	1/29/2013	2/28/2013	
B00158	Carmel Valley	\$3,805,170	\$3,805,170	\$0		1	1	10/24/2011	5/11/2012	
500028	Miramar WTP Landscape & Site Improvement	\$3,246,747	\$3,171,746	\$75,001	10/18/2010	10/18/2010	0	11/27/2012	12/21/2012	

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Wastewater pr	rojects are separated into Muni and Metro	Projects with \$1 mil estin	nated project cost change	(increase or decrease)		BL = Baseline				
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Funded Program	Project Name	Baseline Project Cost (FY12 or per color code)	COSS Project Cost (as of December 2012)	Difference (COSS less Baseline)	BL Final Design Approval - End	COSS Final Design Approval End	Officialities (COSS Inss Baseline) ra Workhan Days	BL BO/BU	COSS BO/BU	Difference (COSS less Baseline) In Working Day
B10171	Water Group Job 921	\$3,122,000	\$3,107,000	\$15,000	11/4/2010	11/4/2010	0	10/2/2012	2/27/2013	10
\$00004	Torrey Pines/La Joila Blvd Phase 38	\$3,085,318	\$3,085,318	\$0	3/16/2011	3/16/2011	0	7/2/2012	7/2/2012	
800046	Group Job 544	\$2,614,770	\$2,614,770	\$0	10/29/2008	10/29/2008	0	9/21/2011	9/21/2011]
B00123	Water Group 909 Ci Phase I	52,551,170	\$2,551,169	-51	12/30/2009	12/30/2009	0	11/16/2011	11/15/2011	
B00124	Water Group 909 CI Phase II	\$2,470,268	\$2,470,267	-\$1	12/30/2009	12/30/2009	0	11/18/2011	11/15/2011	
B00130	Water Group 919 Cl	\$3,245,232	\$2,308,708	-\$935,524	7/18/2011	7/18/2011	0	10/5/2012	11/15/2012	3
B00168	Groundwater Pilot Production Wells (PUD)	\$8,165,621	\$2,032,036	\$6,133,585	1/31/2011	1/31/2011	0	6/30/2015	12/31/2013	+40
B10191	Water Group Job 931	\$4,691,923	\$1,938,543	\$2,753,380	12/5/2011	12/5/2011	0	11/30/2012	12/6/2012	-3
B00093	Sewer & Water Group Job 781	\$1,914,199	\$1,914,199	\$0	8/24/2010	8/24/2010	.0	11/19/2012	1/4/2013	. 3
B00077	Group 3013 - Water Group 764	\$1,552,579	\$1,552,579	\$0	9/16/2009	9/16/2009	0	9/6/2011	4/16/2012	16
B00100	Sewer & Water Group 792	\$1,613,162	\$1,511,162	-\$102,000	4/28/2011	4/28/2011	0	8/7/2012	11/30/2012	8
B00098	Group 3013 - Water Group 821	\$1,450,039	\$1,499,825	\$49,786	9/16/2009	9/16/2009	0	9/6/2011	4/16/2012	15
511102	Colony Hill Water Main Relocation	\$1,503,900	\$1,460,250	-\$43,650	1		-	6/6/2012	9/18/2012	7
800103	Sewer & Water Group 822	\$1,366,592	\$1,366,591	-\$1	10/27/2010	10/27/2010	0	5/29/2012	12/31/2012	13
800091	Sewer & Water GJ 774	\$978,624	\$1,352,783	\$374,159	11/18/2010	11/18/2010	0	9/21/2012	11/1/2012	3
B00082	Sewer & Water Group 768	\$1,414,183	\$1,345,275	-\$68,908	10/13/2010	10/13/2010	0	2/20/2012	2/20/2012	- 2
\$10005	El Capitan Pipeline #2	\$716,000	\$1,287,928	\$571.928	3/28/2012	3/28/2012	0	6/4/2013	10/18/2013	10
B00143	San Carlos Reservoir Interior Enhancement	\$1,159,022	\$1,284,022	\$125,000	5/11/2010	5/11/2010	0	3/7/2012	12/31/2012	21
800057	Water Group Job 730	51.264,336	\$1,264,335	-51	2/12/2010	2/12/2010	0	6/8/2011	6/8/2011	
800084	Group 3013 - Water Group 764A	51,185,495	\$1,185,494	-51	9/16/2009	9/16/2009	0	9/6/2011	4/16/2012	15
B00013	Caltrans - Carroll Cnyn Br-115 14** 16** Red Wtr (Completed) (PUD)	\$1,175,522	\$1,175,522	\$0	TBD	1/4/2008		TBD	2/22/2012	
800097	Sewer & Water Group 779	\$736,282	\$847,361	\$111.079	5/31/2011	5/31/2011	Ó	4/4/2012	4/4/2012	
B00050	Group Job 723	\$544,633	5806,680	\$262,047	7/29/2011	7/29/2011	0	7/22/2013	10/16/2013	6
800092	Sewer & Water Group Job 780	\$786,664	\$786,664	50	8/30/2010	8/30/2010	0	6/15/2012	10/22/2012	9
812041	Water Group 964 (W)	\$700,000	\$729,137	\$29,137	4/6/2012	4/6/2012	0	1/9/2013	1/9/2013	
BI1047	Water Group Job 951	\$1,713,686	\$726,378	-\$987,308	3/6/2012	3/6/2012	.0	5/22/2012	7/25/2012	4
B00056	Water Group Job 728	\$675,159	\$675,158	-\$1	1/6/2010	1/6/2010	0	8/1/2011	9/13/2011	3
B10154	Water Group 787M2	\$649,271	5649,271	\$0	9/22/2010	9/22/2010	0	4/19/2012	4/19/2012	
B00106	Sewer & Water Group 788	\$478,223	\$643,964	\$165,741	6/26/2012	6/26/2012	0	5/16/2014	6/13/2014	2
B00120	Water Group 907 Cl	\$798,042	\$598,036	-\$200,006	6/27/2011	6/27/2011	0	2/13/2012	4/10/2012	4

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Wastewater pr	ojects are separated into Muni and Metro	Projects with \$1 mil estin	BL = Baseline								
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Funded Program	Project Name	Baseline Project Cost (FY12 or per color code)	COSS Project Cost (as of December 2012)	Difference (COSS less Baseline)	BL Final Design Approval - End	COSS Final Design Approval End	Officiencia (COSS Inss Baseline) in Working Days	BL BO/BU	COSS BO/BU	Difference (COSS less Baseline) In Working Day	
B11046	Water Group Job 950	\$5,167,375	\$511,000	\$4,656,375	1/20/2012	1/20/2012	0	12/12/2012	10/16/2012	74	
S11109	Otay 2nd Pipeline - Emergency Main Repairs	\$500,000	\$500,000	\$0	1/14/2011	1/14/2011	0	11/7/2011	11/7/2011		
B00169	San Vicente Groundwater Well (PUD)	\$388,794	\$388,794	\$0	1/11/2010	1/14/2011	270	9/7/2012	12/5/2013	33	
800010	Caltrans - 1905 (PUD)	\$344,076	\$344,076	\$0	3/31/2010	3/31/2010	0	3/29/2013	3/29/2013		
B00072	Sewer & Water GJ 754	\$342,673	\$342,673	\$0	3/2/2010	3/2/2010	0	2/2/2012	6/8/2012		
B10199	Caltrans- Hillery Dr. Water Pipeline Relocation Pr (PUD)	\$297,164	\$297,164	\$0	11/10/2011	11/10/2011	0	6/20/2013	6/20/2013		
B00036	Group Job 693 - Northpark	\$271,142	\$271,142	\$0	6/1/2012	6/1/2012	0	7/14/2014	7/18/2014		
500073	SBRWS - Mag Meter Assembly Project (PUD)	\$232,132	\$232,132	\$0	10/1/2011	3/19/2012	125	6/30/2013	3/21/2013		
	CLOSED PROJECTS	1.				1		0			
B00021	3008 - Wtr GJ 533 CI (MH)		0						-		
B00024	Group 3011-Sewer & Water Group 648						1	1			
B00062	Water Group 740		1.								
800067	Water Group 746A										
800069	Water Group 749A										
B00075	Sewer & Water Group Job 759	0.1	Q	1		1	1				
B00085	Sewer & Water GJ 773						1				
B00087	43rd St. & National Ave. Alignment		V.	1			1		1		
800088	Sewer & Water Group 772 (KE)-1						1 - 13				
800096	Sewer & Water Group 785 Canyon						1				
B00121	Water Group 908 Cl		() ()			1 10	1.222.226		-		
B00122	Water Group 906						1				
B00170	Crown Point TS - Wtr Main Replacement		()								
800171	El Capitan Seepage Recovery Pump (Completed)										
B10003	Dulzura Conduit Flume 22 (aka 14)	1					1				
B10143	Capricorn Way RW Connection (Completed)		0			1	1	(T			
B10153	Water Group 787M1				-						
B10155	Water Group 787M3		A		-						
B10170	Water Group Job 920						1				
B11034	Water Group Job 938	P				N	1				

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Funded	Project Name	Baseline Project Cost (FY12 or per color rode)	COSS Project Cost (as of December 2012)	Difference (COSS less Baseline)	BL Final Design Approval - End	COSS Final Design Approval- End	Difficence (COSS Inss Baseline), in Working Days	BL BO/BU	COSS BO/BU	Difference (COSS less Baseline) II Working Da
B11065	Chollas USGS Monitoring Wells	1								
\$00023	Alvarado WTP - Rehab Floc/Sed Basins PH 3									
500031	Otay Water Trtmnt Plant Uprade & Exp - Ph. II			2						
500083	Miramar Pipeline Monitoring								-	
\$10004	Water Group Job 790	1								
S11100	CIS ERP Implementation	1	0	1		(
S11104	WDSU - SECURITY OPERATIONS CENTER PH. II					6				

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FY12 baseline was \$0, this is P6 baseline established after FY12 baseline

	WASTEWATER PROJECTS				Planning/Design/Award Phase			Construction Phase			
Funded Program	Project Name	Baseline Project Cost (FY12 of per color code)	CO55 Project Cost (as of December 2012)	Difference (COSS Jess Baseline)	Bi Final Design Approval - End	DOSS Final Design Approval- End	Gifferense (COSS / Anno Bossiline) //7 Working Gays	BL BO/BU	COSS BO/BU	Difference (CDSS iese Baseline) I Working De	
200-20	METRO FUNDED						1.				
\$00315	Point Loma Grit Processing Improvements	532,922,630	532,922,630	50	9/30/2010	9/30/2010	0	12/17/2013	12/17/2013		
\$00312	PS2 Power Reliability & Surge Protection	\$31,500,000	\$31,200,000	-\$300,000	9/23/2014	3/18/2015	129	11/17/2016	5/12/2017		
\$00339	MBC Dewatering Centrifuges Replacement	\$12,000,000	\$12,000,000	\$0	3/21/2012	3/21/2012	0	8/17/2015	1/12/2016		
500317	South Metro Sewer Rehabilitation Phase 38 (PUD)	TBD	\$9,214,957		TBD	12/8/2015		TBD	11/22/2017		
\$00322	MBC Biosolids Storage Silos	\$7,553,500	\$7,553,500	50		11/15/2012			10/7/2014		
500314	Wet Weather Storage Facility (PUD)	\$112,001,859	\$7,272,127	-5104,729,732	TBD	3/7/2016		TBD	1/24/2018		
B11025	Rose Canyon TS (RCTS) Joint Repair	\$6,233,000	\$6,233.000	50		3/13/2013	h		8/27/2015		
500323	MEC Odor Control Facility Upgrades	\$5,200,000	\$6,200,000	\$1,000,000	12/5/2012	11/19/2013	256	11/28/2014	11/12/2015		
B10178	MBC Chemical System Improvements Phase 2	\$5,070,000	\$5,070,000	50	3/29/2013	10/4/2013	139	9/26/2014	4/8/2015		
B11139	North City Cogeneration Facility Expansion (PUD)	\$4,200,000	\$4,200,000	\$0	7/9/2012	12/16/2011	151	4/30/2013	3/26/2013		
\$00310	58WR Plant Demineralization	\$3.279.133	\$3,279,133	\$0	11/30/2012	11/30/2012	0	10/2/2013	10/2/2013		
L100002	Ovation Upgrade at North City WRP	\$3,076,000	\$3,070,000	50	3/22/2010	3/22/2010	0	6/5/2014	6/5/2014		
500319	EMTES Boat Dock & Steam Line Relocation (PUD)	\$2,304,000	\$2,018,535	-\$285,465	6/30/2013	5/30/2014	245	6/30/2016	12/23/2015	1	
811098	W PTL Intercept & PS 2 FM Siphon Repair (PUD)	\$1.500,000	\$1,500,000	50	12/24/2012	12/24/2012	0	12/31/2013	6/30/2014		
\$00309	NCWRP Sludge Pump Station Upgrade	\$626,294	\$536,294	\$10,000	1/27/2012	1/27/2012	0	2/5/2013	6/5/2013	,	
B11076	PTLWTP PC 6 Transformer Cabinet & Switchboard Repl	\$300,000	\$400,000	\$100,000	1/21/2011	1/21/2011	0	6/14/2012	3/7/2013	-	
	POST CONSTRUCTION - METRO FUNDED									1	
800311	PS 182 ELECTRICAL UPG & NEW BLDG AT PS2	\$9,935,000	\$9,935,000	\$0		11 - A		11/30/2011	3/4/2013		
B10085	PTL Sedimentation Basins Equip Refurbish	58,385,630	\$7,954,500	-\$432,130	5/6/2011	5/6/2011	0	5/2/2013	5/2/2013		
L100001	Ovation Upgrade at Pt Loma Wastewater Trmt Plant	\$4,180,000	\$4,180,000	\$0	3/22/2010	3/22/2010	0	2/6/2013	2/6/2013		
B00528	MBC WATER SYSTEMS IMPROVEMENTS	\$1,179,355	\$1,179,355	50				2/13/2012	2/13/2012		
B00316	MBC ACCESS ROAD DRAINAGE IMPROVEMENTS (A	\$288,154	\$288,184	50	5/25/2011	5/25/2011	0	5/1/2012	5/1/2012		
	METRO/MUNI FUNDED							_	-	· · · · ·	
\$12036	Backup Generators at Sewer PS's, TP, & EMTS (PUD)	\$17,745,600	\$17,745,600	50	10/1/2013	9/23/2013	-6	4/30/2015	10/30/2014	-	
	MUNI FUNDED						11				
\$00308	Pump Station 84 Upgrade & Pump Station 62 Abandon	\$13,265,500	\$9,320,400	-53.945.100	9/21/2011	9/21/2011	0	6/27/2013	6/27/2013	-	
B13012	PIPELINE REHABILITATION U-1	\$7 285.000	\$8,200,800	\$915,800	6/3/2013	2/22/2013	-74	2/19/2015	9/3/2014		
800387	SEWER GROUP JOB 776	\$4,113,888	\$7,922,882	\$3,808,994	TBD	3/6/2015		760	5/9/2017		
813094	PIPELINE REHABILITATION Y-1	\$6,977,380	\$6,977,380	\$0	4/22/2013	4/22/2013	0	5/1/2015	6/1/2015		
810210	Sewer & Water GJ Crown Pt s La Playa (5)	\$6,936,750	\$6,936,750	50	10/3/2013	4/8/2013	-131	\$/11/2017	3/14/2017		
800445	WATER & SEWER GROUP 6878	\$6,748,442	\$6,748,441	-51	6/1/2012	12/6/2012	138	10/15/2014	6/12/2014		
B13013	PIPELINE REHABILITATION V-1	\$6,595,000	\$6,595,000	\$0	5/24/2013	6/24/2013	0	2/10/2015	2/10/2015		
B11074	PIPELINE REHABILITATION Q-1	\$6,543,000	\$6,027,335	-\$315,665	9/6/2011	9/6/2011	0	6/26/2013	6/24/2013		

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	WASTEWATER PROJECTS				Planning/Design/Award Phase			Construction Phase			
Funded Program	Project Name	Baseline Project Cost (FY12 or per color code)	CD55 Project Cost (as of December 2012)	Difference (CO55 Jess Baseline)	Bi Final Design Approval - End	Doss Final Design Approval End	Gifferense (CO)553am Bassiane)37 Werking Gew	BL BO/BU	COSS BO/BU	Difference (CDSS lies Baseline) Working Di	
800306	PS 65 CAPACITY UPGRADE (AA 419270)	\$3,911,508	\$6,000,000	52,088,492	5/1/2012	5/1/2012	0	3/4/2014	3/12/2014		
811120	PIPELINE REHABILITATION T-1	57,155,975	\$5,975,400	-51,180,575	9/28/2012	10/9/2012	8	3/18/2014	4/17/2014		
B00368	SEWER GROUPS 764	55,856,657	\$5,856,656	-\$1	TBD	1/12/2015	j.	TBD	10/24/2016		
800403	SEWER GROUP JOB 807	55,375,708	\$5,375,708	50	TBD	4/14/2017		TBD	9/25/2018		
800365	SEWER & WATER GROUP 758	\$3,445,600	\$5,229,600	\$1,784,000	9/13/2011	9/13/2011	0	4/9/2014	7/17/2014		
811075	PIPELINE REHABILITATION S-1	\$5,390,790	\$5,216,044	-\$174,746	4/2/2012	4/2/2012	0	12/17/2013	11/19/2013		
800333	CITY HEIGHTS: GRP 685	\$5,172,341	\$5,172,339	-\$2	8/1/2012	10/29/2012	65	5/26/2015	9/24/2014		
B00504	Manning Canyon Sewer and Water Replacement	54,108,917	\$4,998,185	5589,265	2/4/2014	2/4/2014	0	7/15/2015	7/15/2015		
B00426	SEWER GROUP 812	\$4,988,826	\$4,988,826	50	TBD	7/6/2015		TBD	3/27/2017		
\$00304	PS Upgrades Group II Enty Wide	54,883,224	\$4,883,223	-51	5/14/2009	5/14/2009	0	1/2.5/2013	6/13/2013		
B00460	SEWER GROUP 721	\$4,983,712	\$4,878,277	-\$105,435	1/28/2014	1/28/2014	0	7/10/2015	7/10/2015		
B00380	SEWER GROUP 764A	\$4,852,242	\$4,852,241	-\$1	TBD	1/12/2015		TBD	10/24/2016		
B11062	PIPELINE REHABILITATION R-1	\$5,710,400	\$4,845,971	\$864,429	3/5/2012	3/6/2012	1	7/26/2013	8/1/2013		
800429	BUCHANAN CANYON SEWER B	53.791.396	\$4,841,396	\$1,050,000	\$/9/2012	2/6/2013	133	12/26/2013	6/24/2014		
B00494	TS #56 & #18 Improvements	\$4.772.935	\$4,772,935	SU	TBD	10/20/2015	1	TBD	4/5/2017		
B00393	SEWER & WATER GJ 787	\$4,643,452	\$4,743,451	\$99,999	5/31/2012	9/4/2012	70	5/2/2014	8/13/2014		
800379	SEWER GROUP JOB 758	\$4,425,026	\$4,721,588	5296,562	6/26/2012	6/26/2012	0	5/16/2014	6/13/2014		
B00413	SEWER GROUP \$21	\$4,606,854	\$4,606,853	-51	TBD	1/12/2015	1.	TBD	10/24/2016		
811060	PIPELINE REHABILITATION - PHASE F-2 (LATERALS)	\$4 600,000	\$4,600,000	50	6/20/2013	6/20/2013	0	9/23/2014	9/23/2014	-	
B00448	SEWER & WATER GROUP 694	\$3,795,800	\$4,597,426	\$801,625	12/6/2013	12/6/2013	0	10/12/2015	10/12/2015		
800459	SEWER GROUP 720	\$4,544,963	\$4,563,856	\$18,893	7/29/2013	7/29/2013	0	10/13/2015	10/13/2015		
800416	Sewer & Water Group Job 809	\$4,518,747	\$4,518,747	50	12/14/2012	2/26/2013	54	10/10/2014	11/28/2014		
B00414	5EWER GROUP 818	\$4,512,692	\$4,512,692	50	TBD	10/29/2015		TBD	7/31/2017		
B00421	SEWER GROUP 786	\$4,144,431	\$4,383,130	\$238,699	TBD	1/20/2015	1	TBD	1/26/2017		
811112	Alvarado Trunk Sewer Phase IIIA	\$2,700,000	\$4,336,646	51,636,646	5/27/2011	3/27/2011	0	5/22/2013	5/22/2013		
800383	Sewer Group 785	\$4,195,977	\$4,195,977	50	TBD	3/27/2015		TBD	9/7/2016		
B00417	SEWER & WATER GJ 810	\$4,145,949	\$4,145,949	\$0	TED	1/28/2015		TBD	11/20/2017		
B12042	Sewer and Water Group Job 940 (Si	\$4,117,660	\$4.117,660	\$0	1/28/2014	1/28/2014	D	4/29/2016	4/29/2016		
800395	Sewer Group 794	\$4,091,924	\$4,091,924	\$0	TED	2/4/2016	5	TBD	8/17/2017		
800388	SEWER & WATER GROUP JOB 778	\$4,010,183	\$4,010,183	50	TBD	10/13/2014	6	TBD	6/30/2016		
B11030	Pipeline Rehabilitation - Phase I-2 (Laterals)	\$4,000,000	\$4,000,000	\$0	3/15/2013	9/27/2013	144	5/4/2014	12/17/2014		
811061	PIPELINE REHABILITATION - PHASE J-2 (LATERALS)	\$4,000,000	\$4,000,000	50	10/14/2014	10/14/2014	0	11/23/2015	11/23/2015		
800382	SEWER GROUP 820	\$3,558,665	\$3,925,483	\$366.818	9/10/2012	12/4/2012	62	9/30/2014	9/30/2014		
800490	Penasquitos North Trunk Sewer	\$3,661,452	\$3,661,452	\$0	TBD	7/8/2015		TBD	12/15/2016		

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FY22 paseline was 50, the to P6 baseline established after FY12 baseline	

WASTEWATER PROJECTS					Planning/Design/Award Phase			Construction Phase		
Funded Program	Project Name	Baseline Project Cost (FY12 or per color code)	CD55 Project Cost (es of December 2012)	Difference (COSS Jess Baseline)	Bi Final Design Approval - End	DOSS Final Design Approval- End	Gifferense (COSS-line Bowline) /m Werking Gewi	BL BO/BU	COSS BO/BU	Difference (CDSS less Baseline) I Working De
800375	SEWER GROUP JOB 784	53,578,809	\$3,578,808	-51	2/15/2011	2/15/2011	0	4/24/2014	5/27/2014	
B00435	SEWER GJ 814	\$2,952,429	\$3,542,029	\$589,600	5/6/2013	12/2/2014	422	2/17/2016	9/5/2017	4
B00372	SEWER & WATER GROUP JOB 761	\$3,777,689	\$3,529,041	-5248,648	6/28/2012	6/28/2012	0	1/8/2014	1/8/2014	
800447	SEWER & WATER GROUP 693 (GP3) (05)	\$3,491,566	\$3,491,566	50	5/22/2012	5/22/2012	0	7/18/2014	7/18/2014	
B13014	PIPELINE REHABILITATION W-1	\$5,035,850	\$3,344,413	-\$1,691,437	4/30/2013	4/30/2013	0	6/30/2014	6/30/2014	
B00442	SEWER GROUP 549	\$4,544,800	\$3,322,949	-51,221,851	1/27/2012	3/26/2012	43	4/24/2014	5/27/2014	
800449	SEWER & WATER GROUP 695	\$3,521,791	\$3,312,927	-\$208,864	2/26/2013	8/7/2013	119	9/22/2014	3/23/2015	1
B00452	SEWER & WATER GROUP 701	53,209,020	\$3,209,020	\$0	3/11/2014	4/14/2014	25	8/14/2015	9/17/2015	
B00433	Mission Center Canyon C Swr	\$3,153,159	\$3,153,159	50	TBD	2/5/2015	4	TBD	6/20/2016	
800461	TALMADGE - GROUP 703A	\$3,645,625	\$3,144,675	-\$500,950	5/10/2012	1/31/2013	195	5/15/2015	6/10/2014	1
B00337	SEWER GROUP JOB 727	\$3,836,901	\$3,055,368	-\$781,533	9/16/2013	10/8/2013	16	3/2/2015	3/2/2015	
B00446	SEWER GROUP 691	\$2,960,655	\$2,907,217	-553,438	11/4/2013	11/4/2013	0	4/20/2015	6/16/2015	1
B12117	PACIFIC BEACH PIPELINE SOUTH (S)	52,788,500	\$2,813,500	\$25,000	3/2/2015	5/14/2015	54	6/15/2018	5/15/2018	
B11077	Sewer Group 767A	\$2,744,345	\$2.744,343	5 50	3/20/2014	3/20/2014	0	6/1/2015	6/1/2015	
800353	Sewer Group 743	\$1,363,300	\$2.704,415	\$1341,115	3/3/2014	7/11/2014	95	2/23/2016	4/25/2016	1.11
B00345	SEWER GROUP 735	\$3,040,971	\$2,492,006	5 -5548,965	9/15/2013	10/8/2013	16	3/2/2015	3/2/2015	
800346	SEWER GROUP 697A	\$2,285,693	\$2,286,693	\$0	TBD	11/16/2015	1	TBD	1/10/2017	
B00410	SEWER G1770	\$2,182,420	\$2,202,415	519,999	8/1/2012	10/29/2012	65	11/12/2013	1/10/2014	
800415	SEWER GJ 815	\$1,975,082	\$1,997,581	\$22,499	10/29/2013	10/29/2013	0	2/11/2015	2/11/2015	
800412	SEWER GROUP 808	\$1,754,216	51,754,216	5 30	12/19/2013	6/16/1014	139	2/13/2015	8/19/2015	- 1
812048	Water and Sewer Group 965 (S)	\$1,716,335	\$1,716,335	5 \$0	TBD	6/4/2014	54	780	12/16/2015	
800500	SKYLARK CNYN SWR PS	\$1,714,046	\$1,714,046	50 50	2/19/2014	3/14/2014	17	7/28/2015	5/20/2015	
B00394	5EWER GJ 793	\$1,604,111	\$1,604,111		TBD	11/21/2014		TBD	2/25/2016	
811022	WATER AND SEWER GROUP JOB 930 (S)	\$760,100	\$1,561,564	5801,464	9/19/2012	12/3/2012	55	2/19/2014	3/5/2014	
B00507	FALSE BAY EMERGENCY	51,424,841	\$1,424,841	50	2/7/2012	5/10/2013	336	4/8/2013	5/2/2014	
B12111	Tyrian Street and Soledad Avenue Sewer Main Raplac	TBD	\$1,395,500		1/3/2014	12/27/2013	-5	12/22/2014	3/23/2015	
800342	SEWER GROUP JOB 732	\$1,378,618	\$1,378,683	+	11/1/2010	9/27/2012	.510	8/20/2012	4/18/2014	
B00331	SEWER GROUP 678	\$1,112,220	\$1,112,220	-	TBD	6/29/2015		TBD	12/8/2016	
B00501	Sewer PS 13, 14 and 16 Dual FM (PUD)	TBD	\$1,100,000		TED	5/15/2015		TBD	11/30/2016	
B12097	Pacific Beach Pipeline Central in West Mission Bay	\$1.028,000	\$1.028.000	-	9/2/2014	6/25/2014	-51		11/7/2017	1
800476	SPS 13 REHAB	\$840,000	\$97.5.500	-	9/6/2012	2/28/2013	128		5/29/2014	
812108	Via Alicante & Crescent Dr SMR (GRC)	\$898.500	5898.500		5/24/2013	5/24/2013	0	2/10/2014	2/10/2014	
B11111	Tecolote Canyon 8-inch CJ Sewer Main	\$\$\$4,260	\$854.160	-	10/15/2013	10/15/2013	0	4/1/2015	4/1/2015	
800458	Sewer & Water Group 711 (CC5) (02)	\$839,156	\$839,156		10/2/2014	8/19/2016	504		4/19/2018	

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FTL2 paseline was S0. this is P6 baseline established after FT12 baseline	

	WASTEWAT	ER PROJECTS			Planning/Design/Award Phase			Construction Phase			
Funded Program	Project Name	Baseline Project Cost (FY12 of per color code)	CD55 Project Cost (as of December 2012)	Difference (COSS less Baseline)	Bi Final Design Approval - End	DOSS Final Design Approval- End	Cifference (COSS Jam Boweine) in Werking Deve	BL BO/BU	COSS BO/BU	Difference (CDSS les Baseline) I Working Da	
811152	Water & Sewer Group Job 957(5)	\$208,750	\$788,760	\$580,010	10/17/2012	12/4/2012	35	3/19/2014	2/27/2014	1	
811021	WATER AND SEWER GROUP JOB 929 (5)	\$544,957	\$771,105	\$226,148	2/7/2012	2/7/2012	0	4/19/2013	5/20/2013		
812071	WATER AND SEWER GROUP JOB 946 (5)	5662,233	\$662,233	50	10/10/2012	10/10/2012	0	2/9/2015	3/5/2015		
B12018	SEWER PUMP STATION 77A GENERATORS (SPS77A)	\$709,133	\$656,000	-\$53,133	10/30/2012	3/5/2013	92	8/5/2013	12/4/2013		
B12107	E St 32nd St & Nutmeg St SMR (GRC)	\$706,500	\$649,000	557,500	6/4/2013	5/21/2013	10	3/4/2014	2/19/2014	1	
811136	WATER & SEWER GROUP JOB 934	\$2,744,345	\$631,314	-52,213,031	9/4/2013	4/15/2013	-104	3/11/2015	10/15/2014	4 3	
811151	Water & Sewer Group Job 956 (5)	\$208,750	\$603,600	\$394,850	9/19/2012	11/1/2012	32	2/19/2014	8/19/2013		
B10209	Lytton St. 6-inch Sewer Replacement	\$544,957	\$544,957	\$0	9/20/2013	5/24/2013	-87	2/10/2015	10/10/2014		
B00396	Sewer Group Job 795	\$455,460	\$536,210	580,750	5/21/2014	9/5/2014	78	3/20/2015	7/10/2015	1	
B13090	24-inch Harbor Dr Sewer Main Replacement	\$500,000	\$310,000	-\$190,000		4/15/2013	1.		11/6/2013		
B11110	Swan Street Sewer Main Replacement Project	\$230,500	\$230,500	50	5/1/2013	5/1/2013	0	1/30/2014	1/30/2014		
B12103	Sevan Court Cyn Sewer Lateral Relocation	\$200,000	\$200,000	50	2/6/2013	2/6/2013	0	11/15/2013	11/15/2013		
B13204	2037 Cypress Avenue (PUD)	TBD	\$98,000	-	TBD	N/A	1	TBD	N/A		
813195	12720 Via Esperta SMR (PUD)	TBD	\$98,000)	TBD	N/A		TBD	TBD		
813194	766 Rosecrans Street SMR (PUD)	TBD	\$98.000	-	TBD	N/A	1.	TBD	N/A		
813193	3939 Mission Blvd SMR (PUD)	TBD	\$98,000	-	TBD	N/A	14	TBD	TBD		
813192	41st & Landis Alley SMR (PUD)	TBD	\$98,000		TED	N/A	1	TBD	N/A	1	
B(10399	SEWER GROUP 798	\$90,000	\$90,000	30	TBD	-	14	TBD	1		
800409	SEWER GJ 798C	TBD	\$90,000		TBD		· · · · ·	TBD			
800398	SEWER GJ 797	\$70,000	\$70,000	50	TBD	1	1 4	TBD			
813099	Sewer Group Job 834	\$4,782,815	\$0	54,782,815	4/30/2014			10/1/2015			
B13157	Sewer Group 835	TBD	SC		TBD	TBD	1	TBD	TBD		
B00436	SEWER GI 827	\$2,955,000	SC	-\$2,955,000	TBD	TBD		TBD	TBD	1.0	
B13169	Sewer & Water Group Job 963 S	TBD	Ść		TBD			TBD	14		
800431	Mission Center Canyon Sewer A	TBD	\$0		TBD	TBD	1	TBD	TBD		
B11026	Pipeline Rehab - Phase K-2 (Laterals)	TBD	50		9/30/2013			11/21/2014			
812085	Water and Sewer Group Job 966(5)	TBD	ŠC		TBD	TBD		TBD	180	-	
813175	Otay Valley Manhole Improvements	TBD	\$0		TBD	TBD		TBD	TBD		
B00443	SEWER GJ 816	TBD	SC		2/11/2014	1	1	6/7/2017			
B13201	Water & Sewer GJ 954	TBD	\$0		6/15/2015	TBD	1	TBD	TBD		
B00437	SEWER GROUP JOB 833	TBD	SC		6/6/2014	1	1	4/2/2015			
813098	Pipeline Rehabilitation X-1	TBD	50		12/16/2013	1	34	10/17/2014			
800422	Sewer GI 672A	TBD	so		9/13/2013	1		1/8/2015	4		
B13173	Boundary St. & Edmonton Ave SMR	TBD	so		3/13/2014	7	1	12/19/2014			

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Funded Program	Project Name	Baseline Project Cost (FY12 or per color-code)	CD55 Project Cost (as of December 2012)	Difference (COSS less Baseline)	81 Final Design Approval - Ind	CIDSS Final Design Approval- End	Gillerente (COSS Jam Bassiline) /// Werking Geve	BL BO/BU	COSS BO/BU	Difference (CDSS lesa Baseline) () Working Date
TBD	NCWRP Influent Pump Station Bridge Cranes / Hoists and Isolation Gate / Valves Upgrades	\$500,000	50	-5500,000	TBO	TBD		TBD	TBD	
TBD	NCWRP Grit Accumulation at the Headworks and DGates Upgrades	\$440,000	\$0	-\$440,000	780	TBD		TBD	160	
B12087	Sorrento Valley Rd T.S Abandonment	TBO	\$0	-	TBO	TBD	1	TBD	TED	
B13209	Pipeline Rehabilitation Z-1	TBD	\$0	-	TBD	TBO		TBD	TBD	
B00434	SEWER GROUP 828	TBD	TBD		TBO	TBD		TBO	TBD	
800364	Sewer GJ 757	TBD	TBD		TEO	TEO		TBD	TBD	
800369	Sewer & Water GJ765	TBD	TBD		TBD	TBD		TBD	TBD	
800374	Sewer GI/63	TBO	TBD		TEO	TBD	1	TBD	TBD	
B00386	SEWER & WATER GROUP JOB 775	TBD	TBD		TBC	TBD		TBD	TBD	
800391	SEWER GROUP JOB 782	TBD	TBD		TEC	TBD	1	TBD	TBD	
B00400	Sewer GI 663A	TBD	TBD		TBC	TBD	1	TBD	TBO	
800405	SEWER GROUP JOB 806	TBD	TBD		TBD			TBD	TBD	
800407	Sewer GI 795 Cyn	TBD	TBD		TBD	TBD	2	TBD	TBD	
800405	Sewer & Water GJ 779	TBD	TBD		TBD	TBD		TBD	TBD	
800424	SEWER GROUP JOB 800	TBD	TBD		TBD	TBD		TBD	TBD	1
B00435	Buchanan Sewer C	TBD	TBD		TBD	TBD		TBD	TBD	
B00439	Buchanan Sewer D	TBD	TBD		TBD	TBD	1	TBD	TBD	
800485	Hillside Sewer (Techite)	TBD	TBD		TBO	TBD	i	TBO	TBD	
800489	La Jolla - Pacific Beach TS	TBD	TBD		TBD	TBD		TBD	TBD	
800492	Cottonwood Road TS (TS#78)	TBD	TBD		TBD	TBD	i	TBD	TED	
811019	SEWER GROUP JOB 830	TBO	TBD		TBD	TBD	1	TBD	TBD	
813177	Citywide Manhole Improvements	TBD	TÉO		TBO	TBD	1	TBD	TBD	
	POST CONSTRUCTION/COMPLETE - MUNI FUNDED									
500302	South Mission Valley Trunk Sewer	\$11,047,151	\$13,943,838	\$1,896,687	4/28/2004	4/28/2004	0	8/10/2011	7/8/2011	3
\$00336	Harbor Drive Trunk Sewer Replacement	\$12,398,748	\$12,398,746	-52	12/29/2010	12/29/2010	0	11/20/2012	10/17/2012	
\$00335	Lake Murray Trunk Sewer	\$10,366,815	\$10,366,815	50	6/16/2009	6/16/2009	0	3/17/2011	3/17/2011	
\$12085	BALBOA TERRACE TRUNK SEWER (formerly 800478)	\$6,387,169	\$9,496,367	\$3,109,198	3/2/2012	3/2/2012	0	4/17/2013	4/17/2013	
\$00303	Pump Station Upgrades Group I North County	\$7,573,838	\$7,573,837	-\$1	1/2/2009	1/2/2009	0	5/2/2011	5/2/2011	-
B00451	SEWER GROUP 698	\$7,851,112	\$7,328,925	-5522,186	8/3/2010	8/3/2010	0	1/30/2013	2/13/2013	1.1
810182	Pipeline Rehabilitation N-1	\$7,995,000	\$7,229,000	-\$766,000	5/4/2011	5/4/2011	0	2/25/2013	12/28/2012	
500334	USIU Trunk Sewer	57,417,639	\$7,030,477	-\$387,162	7/20/2010	7/20/2010	0	3/28/2012	9/28/2012	1
800469	PIPELINE REHAB PH H-1 (PUD)	\$6,585,361	\$6,585,361	50	N/A	N/A		11/1/2011	11/1/2011	
B00521	PIPELINE REHAB PHASE J1D	56,215,351	\$6,215,351	50	9/1/2010	9/1/2010	Ó	8/3/2011	12/27/2012	

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Funded Program	Project Name	Baseline Project Cost (FY12 or per color code)	CO55 Project Cost (as of December 2012)	Difference (COSS less Baseline)	Bi Final Design Approval - End	COSS Final Design Approval- End	Gifferense (COSS Jaw Bawiline) (7 Werkling Devr	BL BO/BU	COSS BO/BU	Difference (CDSS lief Baseline) Working D
810192	Pipeline Rehabilitation P-1	\$6,167,131	\$6,122,409	-\$44.722	4/20/2011	4/20/2011	0	1/10/2013	2/12/2013	
B00479	Pacific Highway Trunk Sewer	56,036,484	\$6,036,483	-\$1	5/5/2010	5/5/2010	0	3/2/2012	11/27/2012	-
\$00352	Montezuma Trunk Sewar	54,039,298	\$5,736,198	51,696,900	2/7/2012	2/7/2012	0	3/21/2013	3/21/2013	
B10185	Pipeline Rehabilitation O-1	\$5,096,000	\$5,352.273	\$2,56,273	7/29/2011	7/29/2011	0	10/15/2012	12/18/2012	
800483	PALM CITY TS	\$5,933,078	\$5,145,105	-\$787,973	4/13/2011	4/13/2011	0	5/22/2012	6/25/2012	
B00482	CROWN PT 15	54,814,072	\$4,814,071	-51	1/10/2008	1/10/2005	0	11/5/2009	11/5/2009	
810184	Pipeline Rehabilitation M-1	\$4,565,000	\$4,732,443	\$167.443	7/27/2011	7/27/2011	0	9/18/2012	12/7/2012	
B10142	PIPELINE REHABILITATION 1-1	54,700,774	\$4,700,774	\$0	12/30/2010	12/30/2010	D	7/30/2012	12/10/2012	
\$00305	PS Upgrades Group III Forcemains	\$6,055,773	\$4,687,622	-\$1,368,151	2/25/2011	2/25/2011	0	8/17/2012	4/12/2013	
B00488	GRANTVILLE TS	54,768,476	\$4,359,430	-\$409.046	6/20/2011	6/20/2011	0	6/29/2012	12/4/2012	
800390	Sewer Group Job 781	\$4,210,025	\$4,210,025	50	8/24/2010	8/24/2010	0	11/19/2012	1/4/2013	
B00481	ALVARADO TRUNK SEWER PHILI	\$3,254,570	\$4,158,634	\$904,064	1/18/2011	1/18/2011	0	6/28/2013	7/1/2013	
800486	Sunset Cliffs Trunk Sewer	\$4,056,506	\$4,056,505	-51	10/9/2009	10/9/2009	0	12/15/2011	12/15/2011	
B10141	PIPELINE REHABILITATION K-I	53.988.630	\$3.988.630	50	9/29/2010	9/29/2010	0	3/5/2012	1/31/2013	
800311	CALTRANS/SR- 905 OTAY MESA TS (PUD)	\$3,904,000	\$3,904,000		3/31/2010	3/31/2010	0	3/29/2013	3/29/2013	
B00370	SEWER GROUP 767	\$4,377,500	\$3,873,012	\$504,488	2/28/2011	2/28/2011	0	10/31/2012	12/17/2012	
800462	SEWER GROUP 723	\$3,118,050	\$3,592,620	5574.570	7/29/2011	7/29/2011	0	7/22/2013	10/16/2013	-
B00329	SEWER GROUP 682	\$3,616,158	\$3,616,158	30	12/23/2009	12/23/2009	0	1/4/2012	11/9/2011	
800338	SEWER GROUP JOB 728	\$3,581,119	\$3.578,792	-\$2.327	1/6/2010	1/6/2010	0	6/15/2011	8/1/2011	
800362	WATER & SEWER GJ 754	\$3,560,417	\$3,560,417	50	3/2/2010	3/2/2010	0	2/2/2012	6/8/2012	
800389	Sewer Group Job 780	\$3,502,926	\$3,502,926		8/30/2010	\$/30/2010	0	6/15/2012	5/30/2012	
800361	SEWER GJ 753	\$3,428,695	\$3,428,694		9/1/2010	9/1/2010	0	2/29/2012	3/29/2012	
B00385	SEWER & WATER GROUP JOB 774	\$3,524,376	\$3.365,118		11/18/2010	11/18/2010	0	9/21/2012	11/1/2012	
500329	East Point Loma Trunk Sewer	\$3,280,973	\$3,280,972		5/24/2010	5/24/2010	Ö	12/22/2011	12/22/2011	
B00404	GROUP 3015-SEWER GROUP 805	\$3,250,155	\$3,250,155		7/1/2010	7/1/2010	0	4/25/2012	5/31/2012	
800326	SEWER GROUP 665	\$2,927,866	\$2,854,169		4/1/2009	4/1/2009	0	7/1/2011	7/15/2011	
800455	SEWER GROUP 714	52,747,272	\$2,747,271		3/26/2010	3/26/2010	0	6/29/2012	10/16/2012	
800503	SEWER PUMP STATION #27 - PHASE 2	\$2,738,632	\$2,738,632	-	6/25/2010	6/25/2010	0	11/2/2012	12/4/2012	
800371	SEWER & WATER GROUP 768	\$2,615,442	\$2,701,671		10/13/2010	10/13/2010	0	2/20/2012	2/20/2012	
800373	GROUP 3015-SEWER GROUP 762	\$2,697,942	\$2,697,940	-	7/1/2010	7/1/2010	0	6/18/2012	6/18/2012	
800495	SEWER GROUP JOB 785A ACCELERATED	\$2,649,967	\$2,649,967		11/15/2010	11/15/2010	0	4/20/2012	12/17/2012	
B00359	SEWER GROUP 750	\$2,472,561	\$2,418,040		12/21/2009	12/21/2009	0	9/13/2011	9/13/2011	
800419	SEWER & WATER GROUP 822	\$2,372,517	\$2,372,516		10/27/2010	10/27/2010	0	6/29/2012	5/30/2012	
800405	SEWER & WATER GROUP 792	\$2,667,193	\$2,334,963		4/28/2011	4/28/2011	0	11/30/2012	11/30/2012	

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Projects are listed from highest to lowest COSS cost

Wastewater projects are separated into Muni and Metro

- All post construction/completed projects are listed at the end of the schedule

-TBD are projects that are being implemented but have not yet establised a baseline

- All Closed projects have been moved to the bottom of the spreadsheet

Projects with \$1 mil estimated project cost change (increase or decrease) BL = Baseline
Projects six or more months (132 working days) behind schedule in design/construction phases
BO/BU = Beneficial Occupancy/Beneficial Use (aka Substantial Completion)
Fr22 baseline was \$0, the is P6 baseline established after Fr22 baseline

	WASTEWATER P	ROJECTS			Planning/D	losign/Award	Phase	Co	onstruction Phase	(
Funded Program	Project Name	Baseline Project Cost (FY12 or per color code)	CO55 Project Cest (as of December 2012)	Difference (COSS less Baseline)	Bi Final Design Approval - End	COSS Final Design Approval- End	Gifference (COSS-Inse Desetine) (7 Weithing Gays	BL BO/BU	COSS BO/BU	Difference (CDSS less Baseline) II Working De
800381	SEWER & WATER GROUP 789	\$2,127,642	\$2,127,642	50	11/17/2010	11/17/2010	0	4/19/2012	13/26/2012	
80042.0	SEWER & WATER GROUP JOB 799	\$1,908,021	\$1,942,197	\$34,176	11/1/2011	11/1/2011	0	4/5/2013	4/5/2013	
B00358	SEWER GROUP JOB 738	51,791,051	\$1,791,051	50	2/3/2011	2/3/2011	0	12/13/2011	3/2/2012	
800340	SEWER GROUP JOB 730	\$1,786,063	\$1,786,061	-\$7	2/12/2010	2/12/2010	0	5/8/2011	6/8/2011	
800344	SEWER &WATER GRP JOB 544	\$1,341,570	\$1,341,570	\$0	10/29/2008	10/29/2008	0	5/27/2010	5/27/2010	
812088	Harbor Dr 481 15 Emerg MH Repl	5700,000	\$700,000	\$0	4/13/2012	4/13/2012	0	7/11/2012	10/17/2012	
810224	Sewer Pump Station 64 Force Main Repair	\$500,000	\$500,000	\$0	12/30/2010	12/30/2010	0	12/7/2011	1/31/2013	
B12116	3144 Canon St Sewer Replacement (PUD)	\$\$0,000	\$140,000	\$60,000	N/A	N/A	4	9/28/2012	N/A	-
812112	2018 Cypress Avenue Sewer Main Replacement (PUD)	580,000	\$100,000	\$20,000	N/A	N/A	1	10/2/2012	N/A	
B13161	3400 Addison Street Sewer Main (PUD)	591.000	\$98,000	50	N/A	N/A		4/2/2013	N/A	
B13162	2129 Yama Street Sewer Main (PUD)	598,000	\$98,000	50	N/A	N/A		4/9/2013	N/A	
B12115	44th St & Fairmount Avenue Sewer Replacement (PUD)	580,000	\$98,000	\$18,000	N/A	N/A		1/25/2013	N/A	· · · · ·
B12102	3742 Mission Blvd Sewer Main Replacement (PUD)	590,000	\$90,000	50	N/A	N/A	1	6/21/2012	N/A	
B12113	2961 K Street Sewer Replacement (PUD)	580,000	\$50,000	50	N/A	N/A		11/9/2012	N/A	-
813025	Oaks North Dr & Pomerado Rd Sewer Main Replacement (PUD)	\$72,000	\$72,000	50	N/A	N/A	1.	3/22/2013	N/A	
B13024	Home Ave and Fairmount Ave Sewer Main Replacement (PUD)	\$46,000	\$66,000	\$20,000	N/A	N/A	14	11/16/2012	N/A	1
813023	47 St and Ocean View Blvd Sewer Main Replacement (PUD)	\$54,000	\$54,000	\$0	N/A	N/A	1	12/21/2012	N/A	1
812104	1760 Soledad Sewer Main Replacement (PUD)	\$40,000	\$40,000	50	N/A	N/A	14	6/28/2012	N/A	-
	CLOSED PROJECTS			1		-				
(0 & M)	Sewer Junction/Diversion Structure Rehab (Closed)	1)		1					
800310	OLD ROSE CYN TS RELOCATION							/		
B00322	GROUP 3011-SEWER & WATER 548					1				
B00327	SEWER GROUP 644		1							
B00325	SEWER GROUP 668					1				
B00336	SEWER GROUP JOB 726	1.								
800339	SEWER GROUP JOB 729	1.1	1.00			h	1			
B00348	GROUP JOB 740			1						
800349	GROUP JOB 739							8		
800354	SEWER GROUP 745	1.1				1	1	1	1	
800356	SEWER GROUP 748	1.1				1		1	1	
800363	SEWER GROUP 756	1.1	1						1	
800366	SEWER & WATER GROUP JOB 759									
800376	Sewer GJ773									

NOTES: Projects are lis	ted from highest to lowest COSS cost									
	ojects are separated into Muni and Metro	Projects with \$1 mil estin	nated project cost chan	ge (increase or decrease)		BL = Baseline				
and the second sec	uction/completed projects are listed at the end of the schedule			behind schedule in design/	construction phases		al Occupancy/P	eneficial Use (ak	a Substantial Comple	tion)
	ts that are being implemented but have not yet establised a baseline	FY12 paseline was SQ Elin			conse de l'on prime e	addine - senen	ner erend parrely s	remaining a section	a second recomple	
Contract Contract		FT12 Deservice was 50, the	S IS FO DESCRIPT ESTACIO	ned after FV12 Dasenne						
All Closed proj	ects have been moved to the bottom of the spreadsheet	DOILCER				-	-	-		
	WASTEWATER P	KOJECIS		~	Planning	/Design/Award	Phase	0	onstruction Phas	e
Funded Program	Project Name	Baseline Project Cost (FY12 or per color code)	CD55 Project Cost (as of December 2012)	Difference (COSS Jess Baseline)	81 Final Desig Approval - En		Gifference (CDSS-Insu Beseline) /// Wwiking Days	BL BO/BU	COSS BO/BU	Difference (COSS less Baseline) In Working Day
800377	Sewer & Water Group 772 (KE)						1			
800401	GROUP JOB 785 CANYON					1 11				
B00411	SEWER GROUP 739A		8							
800432	Mission Center Canyon B Sewer Main Replacement									
800456	SEWER GROUP 715									
B00457	Sewer Group 715									
800527	NCWRP EDR #6									
B00530	Sewer Main Rehabilitation Phase J-1C									
810152	Sewer Group Job 785AM						11			
\$00337	Sewer Pump Station 41 Rehabilitation							-		1
500341	Pipeline Rehabilitation Phase F-1									
\$11100	CIS ERP Implementation						11			

Appendix 9

OTES:			FY12 baseline being re						1	_					
Projects are listed i	rom highest to lowest revised project cost		rejects with 51 million	ance in estimated pr	oject cost change ile	intease in (lectease)			COSS - Cost of S	ervice Shady					CH - Project Charter in place
Waterwater project	tvore superated and Mean and Metro		impertance or representation	the behind schedule	in design/construct	ran phases			BO/BU = Bonefie	ial Occupancy/Ben	erficial Live (aka Sub	stantial Completio	0		CA - Charter Amendment
All post constructio	n/completed projects are listed at the end of the schedula		roperts on the railar						Variance - differ	ence between COS	5 BO/BU and ECP B	O/BU in working d	ave		P = New Chartos. Project was in
TRD are projects th	at are being implemented but have not yet establised a baseline								A - Actual Milest	ione					planning/scope was being defined.
		WATER PROJECTS	5					-	Plannir	ng/Design/Awa	rd Phase	C	onstruction Pha	se	1
Fanded Program	Project Name	COSS Estimated Total Project Cost	Revised Project Cost	Project to Date Expenditures (thru FY13, Period 12)	Encumbrances as of FY13 Period 12	Project Balance (Revised Proj Cost Jeas Expenditures Jeas Encumbrances)	% Spent (Expenditures /Revised Proj Cost)	Start Date	COSS Final Ference Assessed End	Fanal Design Approve/ - End	Hand Design supported - Faul Valuescy	COSS BO/BU	60/80	80/80 Vietnice	Project Charter/Amandraamt
\$3102A	* Minamar Clearwoll Improvements	\$79,000,000	\$79,000,000	\$165,617	-5179,186	\$78,812,568	0.5%	7/1/11	4/16/2014	6/5/2015	304	11/19/2018	10/17/2019	743	
\$12015	* Pacific Beach Pipeliae	\$21,073,000	- \$20,718,000	520,448	\$21	520,697,533	0.1%	3/28/12 /	5/14/2019	6/22/2015	29	5/15/2018	6/15/2018	23	
\$11022	* Upas Street Pipeline Replacement	\$20,196,326	\$20,196,326	\$67,499	50	\$20,128,827	0.3%	10/1/10 4	4/10/2014	1/24/2014	-50	11/1/2017	3/14/2017	-170	
512011	69th & Moleawk Pamp Station		\$18,800,000	\$27,445	50	\$18,772,555	0.1%		380	1/29/2016		COT	4/27/2018	-	
\$11075	* Cholles Building	\$17,700,000	\$17,700,000	50,941	-55,622	517,698,681	0.0%	2/1/10/	6/1/2011	6/1/2011	0	11/8/2016	5/5/2017	13)	
511021	* University Ave Pipeline Replacement	\$15,300,000	\$17,300,000	587,313	-531,690	517,244,377	0.5%	10/1/104	10/18/2013	3/13/2014	- 107	8/2/2016	10/27/2016	63	
511026	Mid-City Pipeline - Ph 2 / Montezuma PPL	517,200,000	\$17,200,000	\$57,493	59,380	\$17,133,127	0.3%	10/22/12	1/20/2010	2/18/2016	21	5/1/2018	12/21/2017	-98	CH
510123	* Water Group Job 915 (3012)	\$16,012,271	\$16,012,271	\$85,146	5248,394	\$15,678,731	0.5%	5/1/07.4	4/7/2010	4/7/2010	0	5/15/2013	5/3/2013	14	1
500050	* Water Department Security Upgrades	\$16,510,465	514,360,465	50	50	514,260,465	0.0%	11/29/00/	7/28/2011	7/28/2011	- 0	7/7/2014	7/7/2014	0	
512019	Scripps Ranch Pump Station (formerly \$10070)	\$13,079,000	\$13,079,000	\$532,275	-5405,660	512,952,385	4.1%	10/5/09 4	8/16/2010	6/16/2010	0	2/18/2014	9/15/2014	153	
\$12040	Tierrasanta (Via Dominique) Pump Station (formerly 810006)	511,228,000	511,208,000	\$97,196	-562,477	\$11,173,281	0.9%	5/3/20 4	10/24/2013	5/23/2014	155	5/11/2015	11/13/2015	130	1
512028	* Harbor Drive Pipelines Replacement	510 171,000	\$10,171,000	51,259,000	5138,912	\$9,250,912	12.4%	3/19/09 /	9/30/2011	9/30/2011	0	9/26/2013	11/26/2013	45	
513015	Water & Sewer Group Job 816 (W)	\$9,747,920	\$9,747,920	\$43,132	50	\$9,704,788	0.4%	9/1/2008	N THE	7/14/2014		TRO	12/1/2017		CH
811070	* La Jolla View Reservoir	\$9,670,000	\$9,667,800	541,110	50	\$9,626,690	0.4%	8/1/114	2/10/2014	11/17/2014	205	1/22/2016	9/12/2016	.172	
511108	* Water Group 787	\$9,174,252	59,174,252	\$33,154	50	59,141,098	0.4%	6/30/03/	3/1/2011	3/1/2011	0	7/1/2013	7/1/2013	0	
811023	* College Ranch Hydro Pump Station	\$7,429,510	57,429,510	\$106,948	-573,543	\$7,396,105	1.4%	10/1/10 4	11/13/2013	4/2/2014	101	2/8/2016	1/27/2015	-144	1990 B
511027	 Otay 1st/2nd Pipeline Abandonment East of Highland 	\$7,221,721	\$7,300,000	\$38,997	50	\$7,261,003	0.5%	3/1/11/	7/25/2013	10/31/2013	72	12/3/2014	12/3/2014	0	
800018	* Sewer and Water Group 616	57,129,949	57,129,946	\$37,245	\$0	\$7,092.704	0.5%	17/1/09 /	2/19/7013	4/9/2013	36	6/20/2014	7/6/2035	7.79	
800125	* Water Group 914 CF(PB)	\$6,021,478	56,305,880	\$507,361	538,291	\$5,836,810	8.0%	5/1/07 4	2/23/2012	2/23/2012	0	12/13/2013	12/13/2013	0	11-
811024	* La Jolla Country Club Reservoir	\$6,025,000	\$6,025,000	589,304	50	55,935,696	1.5%	11/1/10 4	10/2/201	9/25/2014	263	9/10/2015	8/31/2016	261	1
014078	Otay 1st PL University Heights (PUL)	\$6,000,000	\$6,000,000	\$7,437	50	55,997,563	0.1%		9/4/2017	9/4/2013	.0	11/21/2016	11/21/2016	0	
\$10013	Barrett Flume Cover (PUD)	55,992,340	\$5,992,340	578,611	526,508	55,940,237	1.5%	TRU	8/4/2010	8/4/2010	0	5/25/2022	5/25/2022	0	
B11045	* Water Group Job 949	\$6,496,010	\$5,846,735	\$122,711	-\$9,250	\$5,733,274	2.1%	1/14/11/	5/16/2012	5/16/2012	0	2/10/2015	9/24/2014	-102	
800105	* Sewer & Water Group 799	55,731,492	55,731,492	\$155,019	589,819	\$5,265,092	9.7%	5/15/03 /	10/5/2011	10/5/2011	0	4/4/2013	10/4/2013	19	1
810176	* Water Group Job 926	\$7,120,331	\$5,692,999	51,132,779	-5523,088	55,083,308	19.951	1/13/10/	7/28/2011	7//8/2011	.0	7/15/2014	7/15/2014	0	
500041	 Morena Reservoir Outlet Tower Upgrade 	\$5,680,000	\$5,680,000	\$5,740	-50	55,674,260	0.1%	5/2/11/	1/38/3013	1/27/2014	-324	11/16/2014	9/30/3015	211	
800032	* Water Group Job 5250	\$4,889,744	54,889,744			54,889,452	0.0%	6/24/994	2/16/2014	8/22/2014	130	11/5/2015	5/36/2016	142	
811006	* Water Group Job 93h	\$4,848,050	\$4,816,850	\$27,182	50	\$4,794,668	0.5%	9/1/10 4	7/17/2013	11/8/2011	84	6/30/2015	6/30/2015	0	
\$11038	* Water Group Job 942	54,428,000	\$4,699,000		50	\$4,647,770	L1%	11/1/11/	5/23/201/	5/23/2014	0	11/5/2015	11/5/2015	0	
511105	* WDSU - Enclosed Pumps - PH. II	\$4,590,000	54,590,000				15.6%		9/20/201	9/20/2011	0	\$/21/2013	-3/17/2014	153	
B11036	* Water Group Job 940	\$4,586,431	54,588,431			\$4,535,560	1.1%	8/10/11/		1/28/2014	0	4/29/2016	4/29/2036	.0	
800108	* Water & Sewer Group B14	\$3,328,500	\$4,582,391		1	54,514,314	0.6%	9/1/200		5/27/2013	-496		2/23/2016	-614	CH
B11137	* Water Group Job 958	55,156,200	\$4,478,267	\$26,575	53,324,000	51,127,687	0.6%	4/1/114	12/14/2012	1/2/2013	24	4/1/2014	9/10/2014	119	
011042	* Water Group Job 945	\$4,351,853	\$4,132,709			\$4,116,215	0.8%	7/25/11/	10/10/2012	10/10/2017	0	1/5/2015	10/24/2014	-97	
810175	* Water Group Job 925	\$3,938,135	53,930,133				5.8%	2/1/10 /	1/5/2011	1/5/2011	0	2/28/2013	7/31/2013	112	
#13230	AE Water & Sewer Group 1001 (W)	TBD	\$3,841,100			\$3,821,551	0.5%		THE	11/25/2013	-	3/16/2015	3/16/2015	0	CH
800102	* Sewer & Water Group 809	\$2,836,439	53,836,439	520,588			0.5%	6/2/03/	2/26/2013	6/17/2013	81	10/10/2014	12/11/2014	45	
510008	El Moste Raw Water (PDD)	\$3,748,000	\$3,748,000	\$644		\$3,747,356	0.0%	10/14/11/	N/7	N/A		N/A	N/A		
811154	 Water and Sewer Group Job 957 (W) 	\$3.058,228	53,663,285			\$3,654,455	0.2%	6/1/11/	12/4/2012	1/9/2013	26	2/27/2014	8/18/2014	126	
510055	* Lodborgh Field 16" Cast Iron Main Replacement	\$6,297,662	51,581,533	\$12,385 \$237,236	-	\$3,525,015	0.396	3/19/09/ 3/1/10/	12/10/2011	11/30/2011	0	7/18/2013 9/25/2013	7/18/2013	.0	

OTES	And the Annual second	E E	FY12 baseline being re				1		-					i	
	rom lighest to lowest revised project cost		rojects with 51 million	with its estimated pr	nject cost change i in	mease (in (let rease)			COSS - Cost of Se	sovere Shudy					OI - Project Chartor in place
Wantewatter project	tv are separated into Missi and Metro		INVESTIGATION OF FRAME	the behind acledule	e in design/construct	tem phases			80/Bii - Bonefe	ial Occurpancy/Ben	eficial Live (also Sub	stantial Completio	0		CA - Charter Amendment
All post construction	n/completed projects are listed at the and of the schedula	P	meets on the railar						Variance - differ	ence between COS	5 BO/BU and ECP B	O/BU in working d	lays		P = New Charton, Project was in
IBD are projects the	at are being implemented but have not yet establised a baseline	the second second second					-		A - Actual Milest	cone:					planning/scope was being defined
		WATER PROJECTS	6						Plannin	g/Design/Awa	rd Phase	C	onstruction Pha	se	
Funded Program	Project Name	COSS Estimated Total Project Cost	Revised Project Cost	Project to Date Expenditures (thri FY13, Period 12)	Encumbrancas as of FY13 Period 12	Project Balance (Revised Proj Cost Jeas Exponditures Jeas Excumbrances)	% Spent (Expenditures /Itevised Proj Cost)	Start Date	1055 Filmi Filme dependent Filmi	Final Design Approval - End	Tional Design respected - First Valuence	COSS BO/BU	60/80	60/80 Vwmmce	Project Charter/Ammulates
010195	* Water and Sewer Group Job 930 (W)	\$3,988,075	\$3,173,640	\$598,655	-\$126,110	53,101,095	17.7%	4/1/10 A	17/5/2012	11/19/2012	-17	1/18/2014	7/17/2014	89	+
#30172	* Water Group Job 922	\$3,759,350	\$3,318,165	\$224,056	-\$55,599	53,149,708	6.8%	2/1/10 A	5/13/2011	- 5/13/2011	0	12/24/2013	9/11/2013	-76	
611644	* Water Group Job 948	\$2,890,500	\$3,300,000	5588	\$0	\$3,299,412	0.0%	11/1/11 A	2/6/2015	2/27/2015	15	6/23/2016	8/15/2016	39	CH
\$11106	* WDSU - Beservoirs & Dams - PK II	\$1,000,000	53,000,000	\$17,695	50	\$2,982,305	0.5%	6/10/10 A	13/21/2011	10/31/2013	501	7/24/2014	5/9/2015	(35	A =
017159	Lake Hodges Dam Mobilication	\$3,000,000	53,000,000	523,81/	50	52,976,163	0.8%	3/1/2009	100	9/10/2015	1	TRO	1/5/2018		CH
810188	* Water Group Job 928	\$7,896,826	\$2,988,257	\$282,410	-\$33,485	\$2,739,321	9.5%	4/1/10 A	9/19/3011	9/19/2011	0	6/25/2013	11/20/2013	109	
812057	Water & Sewer Group 965 (W)	\$2,031,992	\$2,934,600	510,292	-50	\$2,924,308	0.4%	9/5/12 A	6/4/2014	10/7/2014	92	12/10/2015	4/27/2016	98	CH
812072	Water Group Job 963	\$2,572,400	\$2,865,800	\$39,150	- 50	\$2,826,650	1.4%	9/1/2008	1/8/2015	4/11/2014	-199	8/25/2016	11728/2015	-177	CH
811040	* Water Group Job 944	\$2,850,000	\$2,860,000	529,475	50	\$2,830,525	1.0%	11/1/11 A	12/9/2014	2/18/2015	2	6/27/2016	9/1/2016	48	
611115	* Water Group lob 959	\$2,807,645	52,807,645	\$26,530	\$0	\$2,781,115	0.9%	4/1/11 A	1/10/2013	7/29/2013	347	12/6/2011	5/27/2014	126	
813174	Sodium Hypochlorite at Otay WTP	180	\$2,754,000	\$11,212	50	51,742,788	0.4%		THE	1/24/2014		8/18/2015	8/18/2015	0	
810189	* Water and Sewer Group Job 929 (W)	52,705,148	\$2,705,148	588,934	\$3,642	\$2,619,857	1.3%	4/1/10 A	7/7/2012	2/7/2012	0	5/20/2013	7/10/2013	37	
871041	* Water Group Job 945	\$2,604,610	52,604,610	\$5,180	\$0	\$2,599,430	0,2%	1/5/11 A	3/11/2013	4/24/2013	32	5/15/2014	6/17/2014	24	
B00131	* Water Group 525 E	\$2,583,375	\$2,583,575	\$1,304	50	51,582,271	0.05%	1/25/99 A	2/18/2014	8/22/2014	136	11/4/2015	5/13/2016	140	
\$11107	* WDSU-Water Tanks & Standpipes - PH. II.	\$2,402,000	52,402,000	5118,111	-5329,813	\$2,413,702	13.2%	6/10/10 A	9/20/2011	9/20/2011	0	8/21/2013	12/23/2013	.91	
B13011	Sewer & Water GLCmwn Prs La Playa (W)	\$Z,195,350	52,375,350	540,745	50	\$2,128,805	2.0%	10/1/12 A	4/8/2013	12/6/2013	177	3/14/2017	1/23/2008	281	11.0
500110	Sewer & Water Group 820	51,799,591	\$2,128,633	\$16,765	50	\$2,111,868	0.8%	6/2/03 A	12/4/2012	5/1/2013	109	9/30/2014	3/23/2015	128	
500044	* Lower Otay Reservoir Entergency Outlet Improvements	\$7,000,000	57,000,000	\$11,533	50	51,988,465	0.656	1/1/01 A	5/3/2013	7/4/2014	201	3/12/2014	12/10/2014	200	1
611004	* Water and Server GI934 (W)	\$1,693,320	\$1,951,423	517,101	50	\$1,934,326	0.9%	1/3/11 A	4/15/2013	4/15/2013	ė	10/15/2014	6/4/2014	-98	T I
\$11059	* Otay Water Treatment Plant Concrete Work	\$1,806,431	51,806,431	538,439	50	\$1,767,992	2.1%	7/15/11 4	4/19/2012	4/19/2012	0	TBD	12/12/2013	-	-
510010	* Recycled Water System Upgrades	5010,000	51,782,000	\$128,746	558,000	51,711,251	7.2%	6/1/11 A	2/1/2012	2/1/2012	-0	TBD	7/18/2014	1	
80(689	Sewer & Water GI 761	51,997,868	51,706,651	5107,787	-520,035	51,618,899	0.3%	8/3/09 A	6/28/2032	6/28/2012	0	180	3/17/2014		
B20200	* Carnino Del Sur Pipeline - North of SRS56	\$992,500	\$1,697,300	\$643,613	\$133,227	\$1,186.919	37.9%	8/2/10 A	10/11/2012	10/11/2012	0	TBD	\$8/10/2013		
812092	* AC Shownee Boal Emergency (***: Replacement	\$1,655,000	\$1,655,000	\$57,678	50	\$1,597,322	1.5%	2/16/12 A	5/3/2012	5/3/2012	0	TED	6/25/2013		
800161	* Pacific Highlands Ranch Recycled Water Pipeline (PUD)	- 51,600,000	\$1,600,000	5410	50	51,599,590	0.0%	4/1/11 A	11/18/2011	10/78/2011	-15	6/30/2014	6/30/2014	0	/
000035	* Server & Water Group 694	\$1,548,010	51,548,010	\$39,701	50	\$1,508,300	2.6%	12/1/10 A	12/6/2013	17/6/2013	17	30/12/2015	10/12/2015		1 F
611005	* Water Group Job 935	51,447,395	51,487,877	\$272,494	-5149,387	51,364,770	18.3%	8/16/10 A	8/11/2012	8/31/2012	ü	9/4/2013	7/16/2013	-37	
811049	* Water Group Job 953	\$1,698.319	51,487,098	\$37,705	\$5,150	\$1,450,543	2.5%	1/5/11 A	11/16/2012	11/16/2012	.0	5/27/2014	7/17/2014	37	
811007	* Water Group Job 937	57,144,110	51.340,214	535,210	50	\$1,310,998	2.0%	6/7/11 A	11/4/2013	9/4/2013	-45	12/30/2014	10/27/2014	47	1
800143	* San Earlos Reservoir Interior Enhancement	\$1,284,022	\$1,284,022	\$6,925	50	51,275,097	0.7%	8/25/08 A	5/11/2010	5/11/2010	0	12/31/2012	11/1/2013	224	
B12051	* Water Group 961	\$1,258,655	51,158,655	592,715	\$0	\$1,166,440	7.5%	12/20/11 A	7/25/2013	10/30/2013	71	9/30/2014	11/17/7014	50	
800059	Water Group Jub 732	5628,167	\$1,210,981	526,801	- 50	51,184,180	2.2%	11/17/00 A	9/27/2012	9/27/2012	0	4/17/2014	2/28/2014	-35	
B11043	* Wates Group Job 947	\$1,351,439	\$1,150,563	\$236,076	-5137,566	\$1,052,053	20.5%	1/10/11 A	10/12/2012	10/12/2012	0	4/2/2014	8/7/2013	-125	
011101	* Juan Street - Water Pipeline Replacement	51,100,000	\$1.100,000	535,524	-\$0	51,064,476	3.2%	2/1/10 A	7/20/2013	7/5/2013	-11	6/12/2014	9/9/2014	65	
83.1037	* Water Group Job 941	51,164,503	51,061,100	5171,178	-5121,016	\$1,051,544	15.8%	1/4/10 A	8/10/2012	0/10/2012	0	8/21/2013	7/29/2013	-17	
800044	* Sewer & Water Group 711 (CC5) (02)-1	\$1,045,230	51,045,230	5201	50	\$1,045,029	0.0%	1/21/99 A	8/19/2016	8/19/2016	0	4/19/2018	4/19/2018	0	
813196	F Street Cl Water Mains	\$1,000,000	51,000,000	\$460,082	\$43,699	\$496,219	45.0%	3/1/2009	780	10/3/2013		TED	12/19/2013		
811153	* Wates and Sewer Group Job 956 (W)	\$1,360,221	5989,482	\$158,407	50	\$831,075	36.0%	6/1/11 A	11/1/2012	11/1/2012	0	8/19/2013	18/4/2013	34	
600081	* Sewer & Water Group Job 685	\$1,060,245	\$974,191	\$49,624	50	\$874,567	5.4%	11/14/97 A	10/29/2012	10/29/2012	0	9/24/2014	11/20/2014	42	1.2
600037	* Sewer and Water GE695 (W)	5615,912	\$920,791	\$21,135	\$0	\$899,763	2, 339	2/5/10 A	租/7/2013	10/8/2013	45	3/23/2015	6/19/2015	- 65	
800095	* Manning Canyon Sewer and Water Replacement (W)	5831,638	\$831,638	520,862	50	\$810,778	2.5%	12/0/01 A	2/4/2014	3/13/2014	27	7/15/2015	7/15/2015	0	

OTES:			FY12 baseline being re	placed with Cost of S	service Study (COSS	failmette (1						
Projects are listed fr	rom highest to lowest revised project cost		ments with 51 mil do n	min in estimated pro	nject cost change fil	mease in decrease)			COSS - Cost of Se	score Shuly					CH + Project Charter in place
Mannewatter project	tware separated into Minii and Metrix		rupette six carrieore mon	the behind whedule	in design/construct	tun phases	ľ		BO/BU = Bonefic	al Ocurpancy/Ben	eficial Lise (alex Sub	stantial Completion	ig-		CA - Charter Amendment
	n/completed projects are listed at the end of the schedula		meets no the railar		and the second second				Variance - differ	ence between COS	5 60/6U and ECP 8	O/BU in working d	avs		
	it are being implemented but have not yet establised a baseline								A + Arnual Milest						P - New Charton. Project was in planning/scope was being defined.
tary are projects in	it are period adhesing out only and any fair exacting a second	WATER PROJECTS						1		g/Design/Awa	ed Bharen	0	unstruction Pha		fragming and a state of decision
	1	WATER PROJECTS				-			Plannin	ig/Design/Awa	rg Phase		Unstruction Pha	ie .	
Fanded Program	Project Name	COSS Estimated Total Project Cost	Revised Project Cost	Project to Date Expenditures (thru FY13, Period 12)		Project Balance (Revised Proj Cost Jeas Espenditures Jeas Encumbrances)	% Spent (Expenditures /Revised Proj Cost)	Start Date	1055 Final Frank	Front Design Approved - End	Havel Design supercent - Fant Valuence	COSS BO/BU	60/80	BO/BO Vietnice	Project Charter/Amundoraut
800114	* Sewes & Water Group 6878	\$758,138	\$877,860	\$2,987	50	\$819,873	0.4%	2/26/07 A	17/6/2012	12/6/2012	D	6/12/2014	1114/2015	158	
812110	Caltram Pacific Beach PPL Central (W)	\$694,500	\$765,000	\$2,036	- 51	\$762,964	0.3%	7/9/12 /	4/25/2014	9/2/2014	85	8/B/2017	2/11/2018	247	CH.
811056	* San Pasqual USGS Monitoring Wells (PUD)	\$742,000	5742,000	\$12,879	50	\$729,121	1.3%	11/1/10 A	N/A	N/A		12/11/2013	3/31/2014	66	-
800074	* Sewer & Water Group 758	5630,411	\$690,047	\$17,151	50	\$679,886	1.8%	1/1/2002	9/13/2011	9/13/2011	0	7/17/2014	6/20/2014	-20	h.
800058	 Group. Job 723 	\$800,680	5691,101	535,249	-5419	5055,830	5.2%	8/2/99	7/29/2011	7/29/2011	0	10/16/2013	10/28/2013	9	
812098	CT-Palm Ave. Motor Emurg El Roplac (W)	\$769,452	5680,452	\$208,881	-510,092	\$493,063	30.4%	4/30/12 A	12/21/2012	2/1/2013	31	5/28/2013	8/5/2013	51	
810165	* Scripps Ranch Reservoir Slope Bugair & Bracket Apl	\$633,800	\$633,800	534,570	\$2,375	5601,605	5.5%	4/1/10 4	12/19/2012	7/22/2013	155	1/2/2014	6/26/2014	128	
800899	* Sewei & Water Group 770	\$735,159	5627,825	\$26,532	- 50	\$501,343	4.296	4/7/01 A	10/29/2012	10/29/2012	0	1/10/2014	5/28/2014	101	-
B11039	* Water Group Job 943	\$619,500	\$619,500	\$3,445	50	\$616,055	0.6%	7/1/11 /	7/30/2013	12/19/2013	304	9/26/2014	12/19/2014	62	
612016	* Water Group lob 960	- 5509,366	\$509,366	\$3,194	\$0	\$506,172	0.6%	10/3/11 4	1/15/2013	9/30/2013	109	11/8/2013	6/24/2034	157	-
813185	AC Water Group Job Meade Asense	50	\$500,000	\$10,043	\$283,435	\$206,521	2.0%	3/1/2005	TBD	2/26/2013		TBD	4/23/2013		
812045	* Sewer & Water Group 815 (W)	\$130,500	\$495,533	513,914	50	5481,619	2,8%	6/2/03 A	10/29/2013	10/29/2013	0	2/11/2015	2/11/2015	0	
61,3682	Rancho Santa Fe Farm Rd Water Main	\$582,000	\$396,700	\$23,077	\$0	\$173,023	5.8%	9/24/12 A	9/3/2013	9/3/2013	0	5/2/2014	5/2/2014	0	
800039	* Sewer & Water Group 701	\$326,720	\$322,400	\$2,230	50	\$320,170	0.7%	11/2/10 4	4/14/2014	3/27/2015	254	9/17/2015	4/19/2016	158	CH
800149	Wothview Community Park (PUD)	\$224,687	5224,687	50	-52	\$724,689	0.0%	7/1/2009 A	N/A	N/A	-	N/A	N/A		
B14027	AC Copley Ave Wir Main Replacement (RUD)	\$217,245	5217,245	\$4,540	50	\$212,708	2.1%	1	N/A	N/A	4	TBD	TRO		
800139	Park Village Extension (PUD)	\$165,274	5165,274	5103	50	\$165.171	0.1%	2/1/09 A	4/26/2013	12/6/2013	164	N/A	N/A		
B0014R	South Village Park (PUD)	\$10,000	\$10,000	50	50	\$10,000	0.0%		NOA.	N/A	-	R/A	R/A		
511943	* Water Group Jub 952	52,100,000	180	536,253	50		2 2	2/1/2010	10/16/2014	TWO	1	12/1/2015	TED	-	
\$12077	* Water Group Job 962	\$1,990,000	760	50	50	1		4/2/12/	2/26/2014	CBT		4/29/2015	180	-	
011035	* Water Group Job 039	\$1,855,000	TBD	\$21,611	50			7/1/11 A	3/6/2014	180	-	180	(80		
810187	 Water and Sewer Group 954 (W) 	51,746,210	180	51,040	-50			1/30/12 A	5/14/2015	180		180	160		
TBD	AC Main Replacement	TBD	TBD	\$0	- 50			TRO	-780	OIIT		TBD	TRD		
612086	CI Water and Sewer Group Job 986 (W)	180	180	311,010	50			3/1/2005	180	780		180	. the		
814017	Madison Ave Witr Main Replacement	180	(60)	581,733	50				TBD	180		TBD	TRD		
\$13010	Mitamar Constant & Roof System Bedesign	TBD	780	58,084	51,948	1	S	TRO	780	THO		TRD	TBD		
512016	Oray 1st/2nd PPL Aliandon West of Highland Avenue	180	180	521,060	.\$0		-		780	180	1	16D	180		
813701	Sewer & AC Water Group 764A (W)	180	160	50	50			180	180	1140		TBD	TRU		
#13206	Sewer & AC Water Gmop 785 (W)	180	160		50		1		TBD	THD		10/20/2016	TRD		
613180	Wates and Sesser (3) 955 (W)	160	160					1 1 1	160	TBD		180	180		
812058	Wates and Sewer Group 967 (W)	TRD	TUD		\$0			TRD	THE			TBD	TRD		
B13202	Willow St. Bridge 48" Steel PPL UA (PUD)	TBD	180	50	- 50		-		TBD	TBD		180	180		
	POST CONSTRUCTION/COMPLETE PROJECTS														
500022	* Alvarado W1P-O.cono Improvementa (PH 12)	561,186,485	559,069,821	590,012	-56,837	559,006,646	0.2%	3/6/00 A	9/5/2007	9/5/2007	0	1/16/2010	11/16/2018	0	
500030	* Otay Water Treatment Plant Opgrade & Expansion	526,702,441	\$26,702,441			5,26,702,456	0.0%	2/1/00 A	10/22/2004	10/22/2004	0	12/8/2010	12/8/2010		
510127	 Advanced Water Treatment Dense Plant (IPR/IBA) (PUD) 	\$7,200,000	\$7,200,000		50	57,200,000	0.0%	1/25/10 /	12/23/2010	12/23/2010	0	6/16/2011	6/16/2011	.0	
600070	* Water Group 552	\$5,159,160	55,387,678	-	- 50	55,387,678	0.0%	6/1/94 A	6/18/2008	6/18/2008	0	10/7/2010	10/7/2010	0	
800160	* Los Penasquitos Canyon / Camino Raiz RW Pipeline	\$5,166,739	\$5,166,739		\$0	\$5,166,739	0.0%	10/25/00 4	5/31/2011	5/31/2011	0	9/29/2012	10/1/2012	1	
600086	* Sewer & Water Group 789 * Water Group Juli 923	55,159,940 54,911,561	\$5,159,940 \$5,050,879		-57,189	\$5,075,769 \$5,046,169	1.6%	5/16/02 A 2/1/10 A	11/17/2010 9/1/2011	11/17/2010 9/1/2011		11/26/2012 4/12/2013	1/2/2012	E	4

OTES:			1912 haseline being re	placed with Cost of !	Service Study (COSS	tijuratijs)			17						
rojern are listed fo	con highest to lowest revised project cost		itereds with 51 million	with in estimated pa	oject cost change fir	(seered under seene)			COSS - Cost of S	ervice Shully				1.1.1.1	CH + Project Charter in place
Vannewanni projem	vice separated into Missi and Metro		reports six or recire reco	the behad achedule	in design/construct	Term phases			BO/BU = Bunefa	ial Occurpancy/Ben	eficial Lise (alex Sub	stantial Completion	ų		CA - Charter Amendment
	n/completed protects are listed at the east of the schudula		meets no the radiar		100 Colorester				Variance - differ	ence between COS	S BO/BU and ECP B	O/BU in working da	avs	· · · · ·	a brouth was much as much
	rt are being implemented bit have not yet establised a haseline								A - Arnual Milese						P - New Chartos. Project was in planning/scope was being defined.
arrain project on	the new relation of the static states and the states of states	WATER PROJECTS								g/Design/Awa	ed libora	0	unstruction Phe		the second second second
	1	I I I			-	1		-	Plannin	(g/ DesiBit/Awa	ru rnase		Distruction Pite	e.	a series and the series of the
Funded Program	Projest Neme	COSS Estimated Total Project Cost	Revised Project Cost	Project to Date Expenditures (thru FY13, Period 12)	Encombrances es of FY13 Period 12	Project Balance (Revised Proj Cost Jeas Exponditures Jeas Excumbrances)	% Spent (Expenditures /Revised Proj Cost)	Start Date	1015 Filmi Composite Field	Final Design Approve/ - End	Heal Design suproval - Ent Valuence	COSS BO/BU	80/80	b0/80 Vwtence	Project Charter/Annundoune
800066	* Water Greep 910	\$5,207,964	\$4,907,964	\$85,601	50	\$4,822,363	1.796	\$/28/01/	9/14/2010	9/14/2010	.0	1/2/2013	4/30/2013	87	
830374	* Water Group Job 924	\$5,596,311	54,790,219	5340,020	-523,829	54,474,028	7.1%	2/1/10/			1	12/5/2012	6/19/2013	184	
100031	* Group Joh 5258	\$4,427,958	54,427,958	\$4,578	50	\$4,423,380	0.1%	3/20/987	10/11/2010	10/11/2010	0	12/6/2012	2/19/2013	- 55	1
800158	* Carmel Valley	\$3,805,170	\$3,805,170	50	50	53,805,170	0.0%	4/8/08/	1			5/11/2012	5/11/2012	0	-
500028	* Miramar WTP Landscape & Site Improvement	53,171,746	53,171,740	538,047	5/85	53,134,484	1.2%	11/2/09/	10/18/2010	10/18/2010	0	32/21/2012	3/18/2013	- 64	
810171	* Water Group Inb 921	\$3,107,000	\$3,122,000	\$35,003	-50	\$3,080,977	1.1%	2/2/10 4	11/4/2010	11/4/2010	- 10	2/27/2013	5/6/2013	50	1.2
500004	* Torrey Fines/La Jolla Blvd Phase 38	\$1,085,318	\$3,085,318	50	50	\$3,085,118	0.0%	5/14/097	3/16/2011	3/16/2011	0	7/2/2012	7/2/2012	0	
800046	* Group Job 544	\$2,614,770	52,614,770	50	- 50	\$2,614,770	.0.0%	3/16/99/	10/29/2008	10/29/2008	0	9/21/2011	9/21/2011	0	
800123	* Water Group 909 (J Phase I	\$7,551,169	\$2,551,169	50	50	\$2,551,169	0.0%	3/15/07/	12/30/2009	12/30/2009	- 0	11/15/2011	11/15/2011	0	
800124	* Water Grup 909 Ci Phase 8	\$2,470,267	52,470,267	50	50	52,470,267	0.0%	3/15/077	12/30/2009	17/30/2009	0	11/15/2011	11/15/2011	0	
800130	* Water Group 919 Cl	\$2,308,708	52,308,708	50	50	\$2,308,708	0.0%	7/28/08 /	7/18/2011	7/18/2011	0	11/15/2012	3/1/2013	78	1
000168	* Groundwater Pilot Production Wells (PUD)	\$2,032,036	\$2,032,036	584,175	-514,810	\$1,962,071	4,2%	12/8/20084	3/11/2011	1/31/2011	-29	12/31/2013	12/31/2013	0	1
ND00293	* Sewer & Water Group Job 781	51,914,199	51,914,159	\$7,262	\$0	\$1,906,937	0.2%	10/1/02/	8/24/2010	8/24/2010	D	1/4/2013	1/22/2013	13	1
800036	* Group Job 693 - Northpark	5271,142	51,793,504	545,798	-\$2,865	51,750,571	2.6%	10/16/01	6/1/2012	6/1/2012	0	7/18/2014	9/19/2014	46	
BOONPOI	* Sewer & Water GI 774	\$1,352,783	51,596,177	\$7,007	50	\$1,589,370	0.4%	10/24/02/	11/18/2010	11/18/2010	0	11/1/2012	5/8/2013	138	
BONN77	* Group 3013 - Water Group 764	51,552,579	51,552,979	50	-539,788	\$1,592,367	0.0%	5/16/02 /	9/16/2009	9/16/2009	D	4/16/2012	4/14/2012	0	
\$10191	* Water Group Job 931	51,938,543	\$1,527,039	548,190	\$0	\$1,478,849	3.296	4/1/10.4	12/5/2011	12/5/2011	0	12/6/2012	12/18/2012	9	
800100	* Sewei & Water Group 792	51,511,167	51,511,107	50	50	51,511,167	0.0%	12/2/02/	4/78/7011	4/78/7011	0	11/30/2012	11/30/2017	p	
511102	* Colony Hill Water Main Selocation	\$1,460,250	\$1,504,250	\$1,294	50	\$1,502,956	42.195	10/1/10 /				9/18/2012	9/18/2012	0	
800098	* Group 3013 - Water Group 821	\$1,499,825	51,499,825	50	-513,610	\$1,513,435	0.0%	4/1/042	9/16/2009	9/16/2009	0	4/16/2012	4/16/2012	0	1
100082	* Sewer & Water Group 768	\$1,345,275	51,345,275	\$3,793	50	53,341,487	0.3%	1/3/02/	\$0/11/2010	10/13/2010	-0	1/20/2012	3/20/2012	0	-
\$10005	* El Capitan Pipeline #2	51,267,928	51,287,928	\$9,098	-50	51,278,830	0.7%	4/5/10 /	3/28/2012	3/28/2012	0	10/18/2013	5/9/2013	-119	-
809103	* Sewer & Water Group 822	\$1,366,591	\$1,726,591	-5296	50	\$1,226,797	0.0%	3/16/02/	10/27/2010	10/27/2010	0	12/31/2012	12/6/2012	-18	
800084	* Group 3013 - Water Group 764A	51,185,894	51,185,494	50	\$17,220	\$1,202,714	0.0%	5/16/02 /	9/16/2009	9/16/2009	. 0	4/16/2012	4/16/2012	.0	
800013	Caltrans - Carroll Coyn Br-115 14" 16" Recl Wtr (Completed) (PUD)	- \$1,175,522	51,175,522	50	- 50	\$1,175.524	0.0%		1/4/2008	1/4/2008		2/22/2012	2/02/2012		
COODER -	* Server & Water Group Job 780	\$786,664	51,077,036	\$6,743	50	\$1,070,293	0.6%	10/1/02 2	8/30/2010	8/30/2010	-0	10/22/2012	10/32/3812	0	
612041	* Water Group 964 (W)	\$729,137	\$904,911	\$23,767	50	\$881,148	2.6%	12/13/11/	4/6/2012	4/6/2012	ū.	1/9/2013	5/1/2013	12	
800097	* Sewer & Water Group 779	\$847,361	\$847,361	50	50	\$847,761	0.0%	4/1/10 /	5/31/7011	5/31/2011	.0	4/4/2012	4/4/2012	0	
806057	* Water Group Job 710	51,264,335	\$759,000	50	50	5759,008	0.0%	11/15/00/	2/12/2010	2/12/2010	0	6/8/2011	6/8/2011	0	B
811047	* Water Group Job 951	\$726,378	\$726,378	50	50	\$720,378	0.0%	1/4/112	3/6/2012	3/6/2012	0	7/25/2012	11/27/2012	92	
ROUNISE	* Water Group Job 728	\$675,158	5675,158	50	\$0	\$675,158	0.0%	11/34/007	1/6/2010	1/6/2010	.0	9/13/2011	9/13/7011		
800106	1 -Sower & Water Group 788	5643,964	5669,299	513,705	- 50	5655,594	2.0%	8/23/02	6/26/2012	6/26/2012	0	6/13/2014	6/26/2034	10	
010154	* Water Group 787M2	\$649,271	5649,271	50	\$0	\$649,271	0.0%	2/1/10.4	9/22/2010	9/22/2010	0	4/19/2012	4/19/2012	0	
800120	* Water Group 907 Cl	\$598,036	\$612,610	51,524	-30	5611,086	0.2%	3/1/104	6/27/2011	6/27/2011	0	4/10/2012	4/12/2012	1	
811046	* Water Group Job 950	5511,000	5511,000	\$2,721	.50	\$308,229	0.5%	8/19/11/	1/10/2012	1/20/2012	0	10/16/2012	12/12/2013	41	
511109	* Otay 2nd Pipeline -Emergency Main Repairs	\$500,000	\$500,000	\$7,731	50	\$492,269	1.5%	12/1/10 4	1/14/2011	1/14/2011	- 0	11/7/2011	11/7/2011	0	
100169	* San Vicente Groundwate: Well (PUII)	5388,794	5388,794	\$1,920	51,920	\$188,794	0,5%	6/6/08	3/14/2011	1/14/2011	0	12/5/2013	1/11/2013	-226	
800010	* -Calinzes - 1905 (PUD)	5344,076	\$344,076	50	\$0	\$344,076	0.0%	10/30/07	3/31/2010	3/31/2010	0	3/29/2013	3/29/2013	0	
800072	* Snwer & Water GI 754	\$342,673	\$\$42,673	-512	\$0	\$342,705	0.0%	11/29/01/	3/2/2010	3/2/2010	0	6/8/2017	5/8/2017	0	
610199	Calmans-Hillory Dr. Water Pipeline Relecation Pr (PUD)	\$297,164	5297,164	\$1,555	:\$0	\$295.609	0.5%	5/1/107	12/10/2011	11/10/2011	0	6/20/2013	4/8/2013	-54	
500073	* SERWS - Mag Meter Assembly Project (PUD)	\$232,132	\$237,132	50	50	5232.132	0.0%	1/16/1	1 3/19/2012	3/19/2012	0	3/21/2013	3/28/2013	5	

DIES		L L	FY12 hawking being rep	place with Cost of Sa	rvice Study (DOSS):	any ouny		1.16	-						-
o)ects are liste	ed from highest to lowest revised project cast	8	rojecta with \$1 mil or m	ove in estimated pro	sient cost change [in	Creme or decreme			COSS = Cast of Se	ervice Study			2		OH = Project Charter in place
astewater pro	pjects are separated into Muni and Metro	p i i i i i i i i i i i i i i i i i i i	rojects su or more mon	the behind schedule	an design/constror	turn planes			BO/BU = Benefic	al Occupancy/Beni	eferel Use (aka Sub	stantial Completio	in).		CA = Charter Amendment
li post construi	ction/tompleted projects are listed at the end of the schedule.	-	toper sign the tasks						Variance = differ	ence bet ween COS	5 60/8U and 509 8	0/8U in working t	iayz		F = New Christer, Project was in
80 and project	s that are being implemented but have not yet establised a baseline								A=Actual Milest	one					planning/scope was being defined.
		WASTEWATER PRO	DIFCTS			_		1	Plannin	g/Design/Awa	d Phase		Construction Pha	se	
	E	1		-			-					-		1 2	
Funded Program	Project Name	COSS Estimated Total Project Cost	Revised Project Cost	Project to Data Expenditures (thru PV14, Period 9)	The second se	Project Balance (Revised Proj Cost less Expenditures less Encum brances)	% Spent (Expenditures /Revised Proj Cott)	Start Date	COMP (famil Destion Represed line	filmal Gartigge Approval - End	Final Darian Againmed Final Variance	COSS BO/BU	BO/BU	BO/BU Variance	Project Charter/Amendmen
	METRO FUNDED						5-2-1-1					-			
\$00915	Point Loma Grit Processing Improvements	\$32,922,630	\$34.614.085	51,612,339	-\$538,647	\$33,540,588	4,7%	1/18/00 A	9/30/2010	9/30/2010	0	12/17/2019	8/19/2014	180	
500312	 PS2 Power Saliability & Surge Protection 	531,200,000	\$31,200,000	\$181.586	-\$89,583	\$31,108,076	0.5%	11/1/10 A	3/18/2015	4/27/2015	39	5/12/2017	5/12/2017	0	1
966002	 MBC Deskatering/Gentrifuges Replacement 	\$12,000,000	\$12,442,554	\$28,99E	\$0	\$11,413,558	0,3%	7/1/11 A	3/21/2012	3/21/2012	0	1/12/2018	9/22/2015	-82	
800919	* PS 182 ELECTRICAL UPG & NEW BLDG AT PS2	\$9,995,000	\$9,995,000	\$8,619	\$0.	\$9,926,382	0,1%	11/1/06 A			£	3/4/2013	12/24/2018	216	
500317	South Metro Sewer Rehabilitation Phase 3B (PUD)	\$9,214,957	\$9,214,957	\$0	\$0	\$9,214,957	0.0%	TBD	12/8/2015	12/8/2015	0	11/32/2017	11/22/2017	D	
500322	 MBC Biosolids Storage Silos 	\$7,553,500	\$9,047,638	\$430,647	-\$387,523	\$9,004,713	4.8%	3/1/2006	11/15/2012	11/15/2012	0	10/7/2014	9/30/2014	-5	
B10085	PTL Sedimentation Basins Equip Refurbish	\$7,954,500	37,954,500	\$395,037	-\$103,476	\$7,662,939	5.0%	4/1/10 A	5/6/2011	\$/6/201L	٥	5/2/2013	B/3/2013	68	
500314	* Wet Weather Storage Fecility (PUD)	\$7,272,127	\$7,272,127	\$1,590	50	\$7,270,529	0.0%	TBD	3/7/2016	3/7/2016	D	1/24/2018	1/24/2018	0	r
B11025	Rose Canyon TS (RCTS) Joint Repair	\$6,293,000	\$6,293,000	\$3,206	\$0	\$6,229,794	0.1%	3/1/2009	3/13/2013	12/1/2015	728	B/27/2015	3/29/2017	=25	ы
\$00323	 MSC Odor Control Facility Upgrates 	\$6,200,000	\$6,200,008	\$179,993	\$20,951	\$6,040,959	2.9%	12/1/10 A	11/19/2013	6/24/2014	155	11/12/2015	2/29/2016	90	1
B10178	 MBC Chemical System Improvements Phase 2 	\$5,070,000	\$4,445,000	\$167;578	-\$36,624	\$4,315,045	3.6%	2/14/11	10/4/2013	4/24/2014	146	\$/8/2015	10/21/2015	144	
B11139	 North City Cogeneration Facility Expansion (PUD) 	\$4,200,000	\$4,200,000	\$175,711	-\$16.827	\$4,041,116	4.2%	5/18/11 A	12/16/2011	12/16/2011	0	3/26/2013	1/31/2014	9.28	17
\$00510	38W R Flant Demorrer dilabert	\$3,279,133	\$3,279,133	\$32,217	\$0	\$3,246,916	1,0%	€/1/12 A	1,1/50/2012	11/30/2012	D	-10/2/2019	3/30/2015	3.99	
1100002	Ovation Upgrade at North Oty WRP	\$3,070,000	\$5,070,000	\$10,097	និវា	\$3,059,903	0.3%	10/23/09 A	3/22/2010	3/22/2010	.0	6/5/2014	11/24/2014	126	
\$00319	EMT&S Boat Dock & Steam Line Relocation (PUD)	\$2,018,535	\$2,018,535	50	50	\$2,016,585	0.0%	7/1/2011 A	5/30/2014	5/30/2014	0	12/23/2015	12/23/2015	0	
B11099	W 91L Intercept & PS 2 FM Sphon Repair (PUD)	\$1,500.000	\$3,500,000	\$7.611	\$0	\$1,492,389	0.5%	3/1/7010 A	12/24/3012	12/24/2012	0	6/30/2014	6/30/2014	D	
200309	 NCWRP Sludge Pump Station Upgrade 	\$636,294	\$636,294	\$15,976	\$5,528	\$625,852	2,5%	4/1/10 A	1/27/2012	1/27/2012	0	6/5/2013	2/24/2014	194	7
811076	PTLWTP PC 6 Transformer Cabinet & Switchbaard Repl	\$400,000	\$400,000	\$27,453	-\$29:180	\$392,727	6,9%	3/2/10 A	1/21/2011	1/21/2011	0	3/7/2013	6/7/2013	67	
B13227	Envergency Strobe Lights at MBC, NC, SB	TBD	TBD	\$1,018	\$0				TBD	TED		TBO	TED		
	POST CONSTRUCTION - METRO FUNDED							-							
1100001	* Ovation Upgrade at Pt Loma Wastewater Trint Plant	\$4,180,000	\$4,180,000	\$2,794	\$0	\$4,177,206	0.1%	10/23/09	3/22/2010	3/22/2010	0	2/6/2013	8/3/2013	153	
800528	MBC WATER SYSTEMS IMPROVEMENTS	51,179,355	\$1,179,355	-5309	50	\$1,179,564	0.0%	5/26/09 A	-			2/13/2012	7/13/2012	0	
800316	* MBC ACCESS ROAD DRAINAGE IMPROVEMENTS (A	\$288,104	\$269,194	-\$22	\$0	\$286,205	0,0%	1/5/07 A	5/25/2011	5/25/2011	:D	\$/1/2013	5/1/2012	D	
	METRO/MUM FUNDED			1						5 5 5 J.	0				
\$12030	Backup Generators at Sewer PS's, TP, & EMTS (FLO)	\$17,745,600	\$17,745,600	\$286,093	-510,097	\$17,469,604	1.6%	9/9/11 A	9/23/2019	10/1/2013	E	10/90/2014	10/30/2014	Ð	
	MUNI FUNDED					-	Ó			1	D			1 m 1	
\$00108	 Pump Station B4 Upgrade & Pump Station 62 Abandon 	\$9,320,400	\$12,710,452		\$354,682	\$22,433,774	5,0%	9/11/07 A		9/21/2011	0	E/27/2013	10/16/2013	81	
B10210	Sewer & Water GJ Crown PhsLa Playa [S]	\$6,936,750	\$6,935,250		\$0		0.7%	10/1/12 A		TBD.		3/14/2017	TBD	+	
800445	* WATER & SEWER GROUP 6678	56,748,941	\$6,748,441		50		0.7%	7/76/07 A		12/6/2012	D	5/14/2019	1/14/2015	158	2
B13013	PIRELINE REHABILITATION V-1	56,595,000	\$6,407,014	527,798	- 50	the state of the second s	0.4%	5/4/12 A		6/24/2013	0	2/10/2015	-	D	
B19094	PIPELINE REHABILITATION Y-1	\$6,977,380	\$6,097,227	\$23,467	\$2,576,448		0.4%	9/5/12 A		4/22/2013	ū.	6/1/2015	12/26/2014	-115	
B11074	* PIPELINE REHABILITATION C/1	\$6,027,335	\$6,027,385		\$387,318		5.5%	12/20/10 A		9/6/2011	D	6/24/2019			1.
800416	 Sewar & Water Group Job 809 	\$4,518,747	\$6:018,747		\$1		0.4%	5/2/03 A		6/17/2013	81	11/28/2014		10	
800306	 PS 65 CAPACITY UPGRADE (AA 419370) 	\$6,000,000	\$6,000,000	\$26,514	-5631		0,4%	9/27/07 A	-	5/1/2012	D	3/12/2014	4/16/2015	293	
B00452	* SEWER # WATER GROLP 701	\$3,209,020	55,997,600	\$22,977	\$0		0.4%	11/2/10 A		2/27/2015	234	9/17/2015	3/21/2016	136	04
B11120	PIPELINE REHABILITATION T-3	\$5,975,400	\$5,582,300	\$35,773	\$0		0.6%	10/24/11/	10/9/2012	10/9/2012	D	4/17/2014	5/30/2014	32	
B11078	PIPELINE REHABILITATION 5-1	\$5,216,044	\$5,216,034	\$23,897	\$0	\$5,192,647	0.4%	4/1/11 A	4/3/3013	4/2/2012	0	12/15/2013	11/19/2013	. D	

DIEC			Y12 heading being rep	lace with Cost of Sa	rvice Study (DOSS):	an oury			-						-
o)ects are list	ed from highest to lowest revised project cast	2	ujects with \$1 million m	one in estimated pro	sient cost change (in	trans or detranse			COSS = Cust of Se	ervice Study					OH = Project Charter in place
astewater.pro	pjects are separated into Muni and Metro	p.	ojects su or more more	the behind schedule	an deserviconsuor	tion phones			BO/BU = Benefici	al Occupancy/Ben	eferel Use (aka Sub	stantial Completio	n1		CA = Charter Amendment
post constru	ction/tompleted projects are light at the end of the schedule.		ojact sign this (adam						Virianica ≈ differa	ance bet ween COS	5 80/8U and ECP 8	O/BU in working d	lays		R = New Christer, Project was in
80 and project	s that are being implemented but have not yet establised a baseline								A=Actual Milett	one					planning/scope was being defined
		WASTEWATER PRO	DIECTS					1		g/Design/Awa	rd Phase		onstruction Pha		
	F	I I I	ALCIS				-		1 744141	D. maniful source	Ter o'dat				
Funded Program	Project Name	COSS Estimated Total Project Cost	Revised Project Cost	Project in Date Expenditures (thru FV34, Period 3)	Encumbrances at FY14 Period 3	Project Balance (Revised Proj Cost less Expenditures less Encum brances)	% Spent (Expenditures /Revised Proj Cost)	Start Date	COMP (Seni) Devige Rearrand Invit	final Getige Aquencii - End	Tirel Darian Aggressed Tirel Mentioner	COS5 80/80	80/90	BO/BU Varience	Project Cherter/Amendme
B11062	* PIPELINE REHABILITATION R-1	\$4,845,971	\$5,032,709	\$816,573	·\$489,393	\$4,705,529	16,2%	4/1/11 A	3/8/2012	3/6/2012	B	8/1/2013	10/1/2013	45	
B00504	 Manning Canyon Sewer and Water Replacement 	\$4,998,185	\$\$,028,185	\$44.885	-\$9,260	\$4,992,640	0.9%	31/2/08 A	2/4/2014	5/32/2014	78	7/15/2019	7/15/2015	Ð	
800429	 BUCHANAN CANYON SEWER E 	\$4,841,396	\$4,894,396	\$15,926	\$0	\$4,878,470	0.9%	4/19/04 A	2/6/2013	1/15/2014	250	6/24/2014	L/1/0015	254	
\$00304	* PSUpgrades Group II City Wida	\$4,883,223	\$4,883,223	\$192,678	-\$126,563	\$4,847,108	3.9%	30/1/01 Á	5/14/2009	5/14/2009	D	6/13/2013	8/23/2013	52	
300460	* SEWER GROUP 721	\$4,878,277	\$4,878,277	\$60,018	\$0	\$4,818,259	1.2%	11/2/09 A	1/28/2014	5/14/2014	76	7/10/2015	10/29/2015	77	
B13099	Sewei Group Job 834	54,782,815	\$4,782;815	\$67;357	\$0	\$4,715,458	1.4%	3/1/2009	2/26/2015	2/26/2015	D	10/17/2016	10/17/2016	0	04
800360	Water & Sewer Group Job 752	\$4,779,547	\$4,773,547	\$2,791	50	\$4,770,756	0.1%		10/8/2014	10/3/2014	0	6/9/2016	6/9/2016	0	
813012	RIPELINE REHABILITATION U-1	\$8,200,800	54,747,327	\$12,412	50	\$4,734,615	0.3%	9/4/12 A	2/22/2013	7/5/2013	95	9/3/2014	11/28/2014	63	
B00393	 SEWER & WATER GL787 	\$4,742,451	\$4,739,809	\$89.273	-564,401	\$4,710,049	1.9%	9/1/02 A	9/4/2012	9/4/2012	30	8/13/2014	6/30/2014	-32	-
B11060	PIPELINE REHABILITATION - PHASE F-2 (LATERALS)	\$4,600,000	\$4,600,000	\$17,196	\$0	\$4,582,864	0.4%	7/90/12 A	6/20/2013	6/3/2013	+12	9/23/2014	2/6/2015	100	
800449	SEWER & WATER GROUP 694	\$4,597,426	\$4,587,426	\$55,984	50	\$4,542,042	1,2%	12/1/10 A	12/8/2019	11/27/2013	7	10/12/2015	10/12/2015	i i	
B00459	 SEWER GROUP 720 	\$4,563,856	\$4,563,856	\$25.754	\$0	\$4,538,102	0.6%	1/4/99 A	7/29/2013	10/2/2013	45	10/13/2015	1/9/2013	-103	
B12042	 Sower and Water Group Job 948 (S) 	\$4,117,660	\$4,472,210	\$65;066	\$0	\$4,407,157	1.5%	12/2/12 4	4/28/2014	5/29/2014		4/09/2015	0/29/2016	19	
500365	* SEWERS WATER GROUP 758	\$5,229,800	\$4,369,264	\$24,037	\$0	\$4,365,227	0.5%	2/14/02 A	9/13/2011	9/13/2011	0	7/17/2014	6/20/2014	-20	
B00346	SEWER GROUP 697A	\$2,286,693	\$4,172,995	\$18,037	50	\$4,154,356	0.4%	1/1/01 A	11/16/2015	4/15/2015	158	1/18/2017	6/21/2017	119	CH .
B00382	SEW ER GROUP 820	\$3,925,483	\$4,154,937	\$19,413	50	\$4,145,524	0.5%	6/2/03 A	12/4/2012	5/31/2013	131	9/30/2014	3/23/2015	128	
800395	* Sewer Group 194	\$4,091,924	\$4,091,924	\$465	50	\$4,092,390	0.0%	11/2/09 A	2/4/2016	5/5/2016	67	8/17/2017	11/16/2017	67	
B11030	Pipeline Rehabilitation – Phase I-2 (Laterais)	\$4,000,010	\$4,000,000	\$21,242	\$0	\$3,978,758	0.5%	12/3/12 A	3/27/2013	12/26/2013	55	12/17/2014	11/5/2015	-237	1.1
Bt1061	 PIPELINE REHABILITATION - PHASE J-2 (LATERALS) 	\$4,000,000	\$4,000,000	50	50	1.1	.0.0%	7/5/11 A	10/14/2014	40/14/2014	0	11/23/2015	11/23/2015	0	
800495	* SEWER GJ 814	\$3,542,029	\$3,872,357	\$29,263	\$0		0.8%	9/1/2008	17/2/5014	5/27/2013	406	9/5/2017	2/17/2016	415	сн
214008	SEWERGIB15	\$1,997,581	\$3,825,185	532,916	50	\$3,792,269	0.9%	6/2/03 A	10/29/2018	10/29/2013	0	2/11/2015	2/11/2015	0	1
B00333	 CITY HEIGHTS: GRP 685 	\$5,172,339	\$3,505,413	\$50,231	90	53,453,182	1.4%	11/14/97 A	10/29/2012	10/29/2012	D	9/24/2014	11/20/2014	42	
B13014	FIPELINE REHABILITATION W-1	\$3,344,413	\$3,844,413	\$29,436	\$0	\$3,314,377	0.9%	8/22/12 A	4/80/2013	7/15/2013	56	6/30/2014	8/12/2014	32	
B00353	* Sewer Group 743	\$2,704,415	\$3,334,415	\$84;176	\$0	\$3,250,259	2,5%	9/1/2006	7/11/2014	5/20/2014	1+38	4/25/2016	3/21/2016	-26	04
800461	 TALMADGE - GROUP 703A 	\$3,144,675	\$3,144,675	\$28,845	51		0.9%	11/3/98 A	1/81/2018	5/1/2013	5.6	6/10/2014	6/30/2014	15	
800446	JEWER GROUP 691	\$2,907,217	\$3,102,964	\$50,328	\$0	\$3,0,52,636	1.6%	8/10/98 A	11/4/2013	2/20/2014	75	6/16/2015	4/23/2015	-40	
800378	* SEWER GROUP JOB 784	\$3,5.71,808	\$3,080,863	\$359,670	\$160,269	\$2,989,261	8,4%	9/10/02 A	2/15/2013	3/15/2011	13	3/27/2014	7/17/2014	37	
B00372	* SEWER & WATER GROUP JOB 761	\$3,529,041	\$3,020,110		\$263,405						ß	1/8/2014		7	
B12048	 Water and Sewer Group 965 (5) 	\$1,716,335	\$2,932,600	\$11,035	\$0		0.4%	9/5/12 A		10/7/2014	92			98	он
800442	SEWER GROUP 549	\$8,322,949	\$2,827,454		\$13,597		2.0%	4/20/99 A		3/26/2012	0	5/27/2014		37	
B17117	PACIFIC BEACH PIPEUNE SOUTH (\$)	\$2,813,500	\$2,788,500	\$3,217	\$3	Con contractor	0,1%	8/6/12 A		3/2/2015	-54		6/15/2018	23	
511077	* Sewer Group 767A	\$2,744,345	\$2,764,647	\$20,343	\$0		0.7%	11/1/10/		2/18/2015	246		4/28/2016	#43	
B00449	* SEWER & WATER GROUP 695	\$3,913,927	\$2,730,736	536,482	50		1,3%	11/2/09 A		10/8/2013	45				-
B00337	* SEWER GROUP JOB 727	\$9,055,368	\$2,662,860	\$21,450	\$0		0.8%	11/14/00.A		10/7/2013	4	3/7/2015	3/2/2015	0	
613169	Sewer & Water Group Job 963 5	\$2,596,900	\$2,596,900	\$36,699			1,4%	9/1/2008	4/11/2014	4/11/2014	0	12/28/2015	12/28/2015	0	й
B13178	Otay Valley Manhole improvements	\$1,560,000	\$2,952,940		60		1.7%	3/1/2009				TBD	TBD		
800345	* SEWERIGROUP 735.	\$2,492,006	\$2,143,549	518,499	-50		.0.9%	2/12/014		10/8/2013	0	3/2/2015	3/2/2015	0	
\$11028	Pipeline Rehad - Phase 1. 2 (Laterals)	\$2,054,000	\$2,054,000	\$19,482	\$0	\$2,034,518	0,9%	3/1/2009	11/19/2013	11/19/2015	0	10/27/2014	10/27/2014	0	01

OTES		4	F¥12 baseline beingrei	place with Cost of Se	tviceStudy (CD\$5) :	amount									
ojecto are liste	ed from highest to lowest revised project sast	P	wentsweer \$1miler w	one in estimated pro	oject cost chance (in	icrement desirence) -			COSS - Cest of Se	erwoe Study			1		CH = Project Charter in place
astewater pro	jects are separated into Muni and Metro		niets sa ar more more	this menund schemule	in design/construc	tion mases			BC/BU = Benefic	al Opoupanev/Bene	ficial Use iaka Sub	stantial Completic	ดโ		CA = Charlar Amendmant
	ction/completed projects are listed at the end of the schedule	P	resistant thin eadar			1				mice but ween CBSS					
	s that are being implemented but have not yet establised a baseline								A = Actual Milad						P = New Charten, Frügech was in planning/scope was being defined.
co a e project	a nier ale pend inchienter an par rave not fer acteurses a pasenne	ANACTEMATED DD	SILCTO				-	1	-	g/Design/Awar	d Divers		contraction Dive		patricity scope + as being derived.
		WASTEWATER PRO	JIECIS				-		Planou	g/ Design/Awar	d Pliase	-	Construction Pha	96	
Funded Pragram	Project Name	COSS Estimated Total Project Cost	Revised Projest Cost	Project to Dave Expanditures (thru FY14, Period 3).	and the second	Project Balance (Revised Proj Cost less Expenditures less Encumbrances)	% Spant (Expenditures /Nevised Proj Cost)	Start Date	COM First Direign Augurouit Envi	Finiti De myr Appenant - Enit	Timel Devign Approach Timi Verteinen	COSS BO/BU	BQ/6U	BO/BU Verlance	Project Charts:/Amendment
800412	 SEWER GROUP 808 	\$1,754,216	\$2,007,334	\$14,050	50	\$1,993,284	D.7%	6/2/03 A	5/25/2014	12/5/2019	-149	8/19/2015	10/28/2014	-216	
E00410	* SEWER GJ 770	\$2,702,419	\$1,860.321	\$26,746	\$0	\$1,833,575	L 4N	1/7/05 A	10/29/2012	10/29/2012	D	1/10/2014	5/28/2014	101	
811022	 WATER AND SEWER GROUP JOB 930 (5) 	\$1,561,564	\$1,440,161	56,207	\$0	\$1,433,954	D, 4%	4/1/10 A	\$2/9/2012	11/19/2012	-10	3/5/2014	7/17/2014	98	
800507	* FALSE BAY EMERGENCY	14/4/24/841	51,424,841	\$8.178	\$0	\$1,116,663	0.8%	1/1/05 A	5/10/2013	10/25/2013	1/3	6/2/2014	9/30/2014	jje	-
B12111	Tynan Street and Soledad Avenue Sower Main Beplac	\$1,395,500	\$1,346,500	\$97,713	\$0	\$1,308,787	2.8%	B/27/12 A	12/27/2013	3/14/2014	145	3/23/2015	4/1/2015	7	CH .
B00443	SEWER GJ 516	\$1,290,813	\$1,290,813	\$14,009	\$0	\$1,276,804	1.1%	9/1/2000	7/14/2014	7/14/2014	.0	12/1/2017	12/1/2017	0	сн
800500	SKYLARK DNYN SWRPS	\$1,714,046	\$1,196,764	\$4,465	\$0	\$1,192,299	0.4%	12/28/01 A	3/14/2014	10/16/2013	109	8/20/2015	5/14/2015	-72	
B12071	WATER AND SEWER GROUP JOB 946 (5)	\$662,233	\$1,173,859	\$11,970	-\$2,005	\$1,163,894	1.0%	5/1/12 A	10/10/2012	10/10/2012	0	3/5/2015	10/24/2014	-97	1
B12097	Pacific Beach Pipeline Central in West Mission Bay	\$1,029,000	\$1,169,000	\$2,013	\$1	\$1,165,986	D. 2%	7/9/17 A	6/25/2014	9/2/2014	51	11/7/2017	.7711/2018	110	08
E00501	Sewer PS 13, 14 and 16 Dual FM (PUD)	\$1,100,000	\$1,100,000	\$0	\$0		0.0%	TBD	5/15/2015	5/15/2015	.0,	11/30/2016	11/30/2016	0	
5/10/209	 Lytton St, 6-inch Sever Replacement. 	\$544,957	\$1,076,526	335,388	\$0	\$1,040,530	5.3%	10/21/10 A	5/24/2013	11/1/2019	118	10/10/2014	3/25/2015	122	1
B00475	* SPS IB REHAB	\$975,500	5975,500	-\$91,592	-\$57,102	\$941,070	9.4%	11/1/10 A	2/28/2013	2/19/2013	4	5/29/2014	7/2/2014	- 25	
811192	* Water & Jewer Group Jab 937(5)	\$786,750	\$966,642	\$9,959	\$0		1.0%	E/1/11 A	12/4/2012	1/9/2018	26	.2/27/2014	9/10/2014	125	
600596	* Sewer Group Job 795	\$536,210	\$901,625	\$27,193	\$0		3.0%	11/1/11 A	9/5/2014	4/4/2014	-119	7/10/2015	3/20/2015	-82	CH
B12018	* SEWER PUMP STATION 77A GENERATORS (SP377A)	\$656,000	\$900,000	\$17,004	\$0		1.9%	10/3/11 A	5/5/2013	5/5/2013	0	12/4/2013	3/4/2014	66	
811111	Tessiste Canyon B-Inch () Sawet Main	\$854,160	\$699,100	\$22,768	-\$4,184	\$580,516	2.5%	5/21/12 A	10/15/2013	3/11/2014	108	4/1/2015	6/5/2015	48	
E00458	* Sewer & Water Group 711 (CC5) (02)	\$839,156	\$839,156	\$201	\$0	\$839,955	0.0%	1/21/99 A	8/19/2016	8/19/2016	D	4/19/2018	4/19/2010	0	
800437	SEW ER GROUP JOB 835	\$811.086	\$811,068	\$4,327	\$0	\$806,761	D.5%	3/1/2001	6/6/2014	6/6/2014	Ð	4/2/2015	A/2/2015	0	CH .
813096	Pipeline Rehabilitation X-1	\$796,649	\$796,649	\$35,001	\$23,997		4,4%	3/1/2009	12/16/2013	13/15/2013	0	10/17/2014	10/17/2014	0	DH.
B11021	 WATER AND SEWER GROUP JOB 929 (5) 	5771,105	\$771,105	\$18,567	-51,100	\$753,623	Z.4%	4/1/10 A	2/7/2012	2/7/2012	0	5/20/2013	7/10/2013	37	
B12108	Via Alicante & Crescent Dr SMR (GRC)	\$890,500	\$706,500	\$12,264	\$0	\$696,236	1.7%	7/2/12 A	5/24/2013	5/24/2016	a	2/10/2014	2/26/2014	12	
B00422	Sewer GJ 672A	\$674,000	\$674,000	\$20,602	-\$9,665	\$653,063	4,5%	1/14/09 A	7/11/2013	7/11/2019	<u>n</u>	1/23/2014	1/29/2014	0	CH.
B13173	Birundary St & Edmonton Ave SMR	\$670,500	\$670,500	\$19,226	\$0	\$6\$1,274	2.9%	1/2/2013	3/13/2014	3/13/2014	D	12/19/2014	12/19/2014	0	CH
B11136	* WATER & SEWER GROUP JOB 934	\$631,914	\$657,044	\$3,130	\$0	\$653,914	0.5%	1/3/11 A	4/15/2013	4/15/2013	0	10/15/2014	6/4/2014	-98	
812107	E St 32nd St & Nutmeg St SMR (GRC)	\$649,000	5609,704	\$298.000	-9111,583	\$422.449	49.0N	7/7/13 A	5/71/7013	5/21/2013	1	7/19/2014	9/36/3011	-494	1
B11151	* Water & Sewer Group Job 936 (S)	\$603,600	\$546,826	\$64,343	\$0	1	11.8%	5/1/11 A	11/1/2012	11/1/2012	0	8/19/2013	10/4/2013	34	
B19090	34-Inch Harbor Dr Lewer Main Replacement	\$310,000	\$310,000	\$21.523	-\$17,034	\$305,130	2.1%	10/23/12 A	4/15/2013	9/4/2013	104	11/6/7013	3/20/2014	98	
812109	Sevan Court Cyn Sewer Lateral Relocation	\$200,000	\$200,000					6/11/12 A			67		1/10/2014	41	
B13Z38	AC Water & Sewer Group 1001 (5)	\$178,800	\$178,800	\$14,025	\$0	ice alor	7.8%	000000	11/25/2013	11/25/2018	0	3/18/2015	3/16/2015	0	10
511110	Swiin Street. Sewer Millin Replacement Project	\$230,500 (\$99,000	5162,785	\$79.908	\$0 \$0		49.1%	8/6/12 A	5/1/2013 N/A	5/3/2013 N/A	1	1/50/2014 W/A	9/30/2019	-29	
B13204	2037 Cypress Avenue (PUD)	\$99,000	\$98,000	\$0		10000	0.0%		N/A	N/A N/A	1	TBD	5/22/2013 TBD		
B13195	12720 Via Esperia SMR (PUD)	\$90,000		\$28,462	3U 50		0.0% 30.1%	1	N/A N/A		1	Ieu N/A			
B13194	766 Rosecrans Street SMR (PUD) 3939 Midsion Blvd SMR (PUD)		\$98,000	525,462	50	-	20.1%	-	N/A			TED	2/15/2014 TBD		
E13193 E13192	4 Ist & Landis Alley SMR (PUD)	\$99,000 \$98,000	\$96,000 \$96,000	\$37,423	50		36.2%	-	N/A			N/A	8/22/2013		
813234	41st & Landis Arey SMR (POD) 3695 Beta Street (PUD)	\$98,000	\$98,000	\$568	20		00.2%		N/A			N/A	1/15/2015		
B13234 B13237	2859 Wardlow Avenue (PUD)	\$98,000	\$98,000	\$21,785	50	1-01122			N/A		1	N/A	8/7/2014	1 0	
B13237 B00331	 SEW ER GROUP 678 	\$98,000	598.000 TBD		90 \$0		22.2%	12/2/02 A		TÊD		12/9/2016	8y //2018 7.BD		

OTES:			Fr12 baseline being re	place with Cost of Se	ervice Study (CDSS)	am yund			_					2 I I I I I	
Projects are listed from highest to low est revised project cash Wastewater mojects are separated into Muni and Metro All past construction/completed projects are listed at the end of the schedule TBD are projects that are being implemented but have not yet establised a biseline			Projects withch I will new			CUS1=Domats	ervice Study			GH = Project Charter in place GA = Charter Amendment					
			Project s A nor more mur			BC/BUI = Benefit	al Occupancy/Ben	eficial Use (aka Sul	1						
			Protects out The Labor	1			enke between 006			1	A COLUMN THE REAL PROPERTY OF A COLUMN				
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ou a e projeo.	a uner alle neutil mithementrea mar uavé not ker exemises a finelonne	MACTOMATCO DO	1	A= Actual Milestone						pranning scape was being beines.					
		WASTEWATER PROJECTS							Planning/Design/Award Phase			Construction Phase			
Funded Prayram	Project Name	COSS Estimated Total Project Cost	Revised Project Cass	Project to Date Expenditures (thru FV14, Period 3)	Encumbrances at FY14 Period 3	Project Balance (Revised Proj Cost less Expenditures less Encumbtances)	Scient (Expenditures /Revised Proj Cost)	Start Dote	- 1995 Anno De vous Anno min - Anno	Trailmerics Summed - Erei	Anni Dauno apararal - Era Vanana	CDSS 8D/BU	50/6U	BO/BU Variance	Project Charter/Amendment
800364	Sewer © 757	TBD	TED	\$0	\$0	1		TBD	TBC	D TBD		1		-0	
B00368	* SEWER GROUPS 764	\$5,856,656	TBD	\$891	\$0	1		5/16/02 A	1/12/201	180		10/24/2016	TBD		
B01369	Sewer & Water GI765	TBD	180	\$0	\$0	t.	1	TBD	TBL	TBO				1 0	1
B00374	Sewer GI763	TBD		\$0	\$0	1		TBD	TEX	780				0	
100360	* SEWER GROUP 764A	\$4,052,241	180	\$22,012	\$0			5/16/02 A	1/12/301	5 186		10/24/2016	TBC		
800385	* Sawer Group 785	\$4,195,977	180	\$56,964	50	1		11/2/09 A	3/27/201	5 TBD		9/7/2016	TBC	5	
HED1 HES	SEWER & WATER GROUP ICIE 775	TBD	TRÓ	\$306	\$0	L.		TBD	TEC	TEC			0	0	
BD0387	* SEWER GROUP JOB 776	\$7,922,882	TEXD	\$12,651	\$0	1		9/5/02 A	3/6/201	5 780		5/9/2017	TÉD		
B00 388	* SEWER & WATER GROUP JOB 778	\$4,010,183	TED	\$0	\$8	1		11/2/09 A	10/13/201	160		6/30/2016	ТВС	3	
800391	SEWER GROUP JOB 782	TBD	TBD	\$0	50			TBD	TEC	180			1	0	· · · · · · · · · · · · · · · · · · ·
800394	* SEWER GJ 793	\$1,504.111	TBD	\$0	\$0	1		10/1/02 A	11/21/201	4 TBD		2/25/2016	TBC	-	
800.399	* SEWER-G1797	\$70.00G	180	\$0	\$E			5/1/12 Á	191	780		TED	TBC		
B00.399	* SEWER GROUP 796	590,000	TBO	\$11,099	- 50	I		12/3/12 A	TEX	TBD	1	TBD	TEC		
BEDALED	Sawer GL6634	TBD	TBU	\$0	50	0		TED	TBL	TED				0	
800403	* SEWER GROUP JOB 607	\$5,375,708	180	50	\$0			11/2/09 A	4/14/201	7 TED		9/25/2018	TBE		
800405	SEWER GROUP JOB NDS	78D	180	\$1.478	50	1		tBD	TBL	760			1		
B00407	Sawer GI 795 Cyn	TBD	TBD	\$0	\$0	1	1	TED	TEL	780	-			0	2
EDC/468	Sawer & Water SI 779	TED	TED	\$0	\$0	1		760	TEL	TBD			1		
B00409	SEWER GI 7980	\$90,000	TBD	\$7,092	- \$0			5/1/12.A	TEL	780		TBD	TBD		
800413	* SEWER GROUP B21	\$4,506,853	TBD	\$1,740	.90	1		4/1/04 A	1/12/201	5 7BD		10/24/2015	TBC		
B00414	* SEWER GROUP 818	\$4,512,692	T80	\$13,057	\$0	· · · · · · ·	1	11/2/09 A	10/29/701	5 TBD		7/91/2017	TEC		
B00417	* SEWER & WATER GIBID	\$4,145,949	TBO	\$4,600	20	1		11/2/09 A	1/28/201	5 TED		11/20/2017	TBC		
B00421	* SEWER GROUP 786	\$4,303,130	TBD	\$45,418	50		-	6/16/03 A	1/20/201	5 780		1/26/2017	TBC	-	
B00424	SEWER GROUP JOB 800	TBD	TBD	52,171	- 20			TBD	TBD	160				0	1
B00/426	* SEWER GROUP 612	\$4,988.826	TED	\$6,816	50	1		5/1/03 A	7/6/201	5 180		3/27/2017	TBE		
800431	Mission Center Canyon Sewer A.	\$2,076,141	TED	\$0	\$0			11/14/00 A	TEX	780		TBD	THO		
B00.433	* Mission Center Canyon C.5wr	\$5,153,159	TBD	-\$348	30			11/2/09 A		5 780		6/20/2016	TEC	-	
B00.434	SEWER GROUP 828	Cat	TBD		\$0			TBD					1	0	
BD0.436	SEWER G/827	\$2,955,000	TBD	\$14,434	-			3/1/2009				TBD	TBC		
800.436	Bucharian Sever C	TBD	700	\$0	\$0		-	TBD	TEC	780				0	
B00459	Buchanan Sewer D	TBD	TBD		\$0		-	TBD				-		0	
500.485	Hillside Sewer (Tezhite)	TED	TBE	\$0	50		1	760	-				1.	0	
600489	La John - Pacific Bench TS	TBD	T80		\$0		the second	твр			-			0	
B00490	* Penasquitos North Trunk Sawer	\$3,661,452	DST					11/2/09 A		-		12/16/2016	TBE	-	
BB0492	Cottonwood Road TS (TS#711)	TED	TINC		\$0		-	TBD	-				() · · · · · · · · · · · · · · · · · · ·	Ó	
B00494	* TS #56 & #18 improvements	\$4,772,935	TBD				-	11/2/09 A				4/5/2017	TED		
B11019	SEWER GROUP JOB 830	TBD	TBD		\$0	-		TED	-		-			0	
B11019 B12085	SEWER GROUP JOB 830 Water and Sewer Group Job 966(5)	18D \$1,711.100	TBD TBD		\$0 \$0	-		TBD 3/1/2009	-		-	TBD	TEC	0	

OTES.			Fr12 baseline being rep	place with Cost of Se	rvice Study (COSS)	sm yut #								2.1.1.1.1	
rojerts are liste	an from highest to low est revised project cest		Protects withch I will no w			CUST=Dog at 5	ervice Study					CH=Project Charter in place			
Wattowater initiacts are separated into Muni and Merrn			Projects with: \$1 mill no move in waling and project cost change (increase or decrease). Projects and move months behind schedule in ilerativ Lunctruction phases						BC/EU I = Benefic	al Occupancy/Ben	eficial Use (ake Sut	200 i	1	CA = Eliviter Amendment	
	stion/completed projects are listed at the end of the schedule	Projects on Thea adar							enke between 005						
	O are projects that are being implemented but have not yet establised a biseline										- Depair and Lot p		= New Charter. Project was in Janning/scope was being defined.		
on all hullens			1	A= Actual Milestone Planning/Design/Award Phase Construction Pl						planning scope was deing derheut.					
		NASIEWATERPR	ASTEWATER PROJECTS							Fiamming/Design/Award Finase			Construction Pha		
Funded Program	Project Namis	COSS Estimated Total Project Cost	Revised Project Cost	Project to Date Expenditures (thru FV14, Period 3)	Encumbrances at FY14 Period 3	Project Balance (Revised Proj Cott less Expenditures less Encumbrances)	Spent (Expenditures /Revised Proj Cost)	Start Dots	-1005k (Dyna) We wysa ownerował - kwo	Soulimerics Sourcest-Sou	Anni Davim Imporaval - Imi Vanones	COSS BD/BU	80/80	BO/Bul Variance	Project Charter/Amendment
B12087	Samenta Valley Rd T 5 Abendooment	\$177,000	TBD	\$4,058	\$0		1	3/1/2009	TBO	760	-	TBD	TBD		
B13157	Sewei Graup 835	\$4,712:500	180	\$34,064	\$0		č	1/2/2013	TBD	180		TBD	TBD	1	
B13177	Otywide Manhola Improvements	TBD	180	\$2,869	- \$0	-	1	TED	TBD	TBD	-			30	
B13209	Water & Sewer GI 954	\$1,012,000	TBD	\$651	\$0			3/1/2009	TBD	TBD		TED	TBD	4	
813209	Pipeline Behabilitation 3-1	\$6,146.400	TBD	\$2,364	\$0			TED	CBT	GBE		CLIST CLIST	TBD	-	
B11214	Sawer Group 837	\$1,489,158	061	\$1,249	50		1		TED	TBD		TBD	TED	1 4	
B19715	Water and Sewer Group 962 (S)	TRD	TINC	\$1.190	\$0	/			THO	TBD			1	0	
B13217	Pipeline Rehabilitation AA-1	\$5,756,500	TED	Ş1,853	\$0			-	TBD	780	-	TBD	TÊD		1
B13222	Pipeline Rehabilitation AB-1	\$6,897,982	TBD	\$15,022	\$0		-		TBD	160		TED	TBD	-	
B13232	Sewer Group #36	\$2,275,500	180	\$2,145	\$0				TED	160		TED	TÉD	1	
TBD	NCWRP influent Pump Station Bridge Craries / Hold stand Isolation G	\$500,000		\$0	\$0	\$0	4					1			
TBD	NEW RP Grit Accumulation at the Head works and Bates Upgrades	54.40,000		\$0	50	50	1	-							
	POST CONSTRUCTION/COMPLETE - MUNI FUNDED	7	(a									
208005.	* South Misson Valley Trunk Sever	\$13,943,638	\$13,943,898	\$36,504	50	\$13,907,734	1.3%	3/16/00 A	4/28/2004	4/28/2004	0	7/8/2011	7/8/2011	0	
500396	* Harbor Drive Trunk Sewer Replacement	512,398,746	\$12,39B,746	1393,890	\$75,120	\$12,080,036	3,2%	8/16/00 A	12/29/2010	12/29/2010	0	10/17/2012	10/17/2012	Ó	
100335	* Laks Murray Trunk Sewer	510,366,815	\$10,566:815	\$777	şa	\$10,366.038	0.0%	E/13/01 A	6/16/2009	8/16/2009		3/17/2011	3/25/2011	- e	
-\$12035	BALBOA TERRACE TRUNK SEWER (formarly B00478)	\$9,496,567	\$9,496,367	\$700,319	-\$117,246	\$8,913(294	7.4%	7/11/98 4	3/2/2012	3/2/2012	0	4/17/2013	6/1/2013	78	
500334	* USU Trunk Sewer	\$7,030,477	\$1,602,998	\$14,251	-\$35.720	\$7,623,867	0.2%	10/1/01 A	7/20/2010	7/20/2010	0	9/2E/2012	9/28/2012	0	
500003	Pump Station Upgrades Group (North County	\$7,573,837	\$7,573,897	\$717	- \$0	\$7,578,120	0.0%	9/27/01A	1/2/2009	1/2/2009	Ó	5/2/2011	5/2/2011		1
B10162	* Pipetine Rehabilitation N-1	\$7,229,000	\$7,229,000	\$22,857	.90	\$7,206,143	0,3%	6/1/10 A	5/4/2011	5/4/2011	0	12/28/2012	9/28/2012	-67	
B00469	* PIPELINE REHAB PH H-1 (PUD)	\$6,585,361	\$6,585,361	\$0	.50	\$6,565,361	0.0%	10/8/07 A	N/A	N/A		11/1/2011	14/1/2011	0	
800521	* PIPELINE REHAB PHASE J-10	\$6,215,351	\$6,215,351	\$15,693	\$16,693	\$6,215,351	D,3%	11/2/09 A	9/1/2010	9/1/2010		12/27/2012	12/27/2012	Ó	
510192	* Pipeline Rehabilitation F-1	\$6,122,409	\$6,166,409	\$94,015	-\$6,724	\$6,079,118	1.5%	7/1/10 A	4/20/2011	4/20/2011	Û	2/12/2013	2/12/2018		
B00479	* Pacific Highway Trunk Sewer	\$6,095,483	\$6,036,483	50.	\$0	\$6,036,463	0,0%	7/19/00 A	5/5/2010	5/5/2010	0	11/27/2012	11/27/2012	a	
\$00382	* Montezuma Trunil Sewer	\$5,736,199	55,736,198	\$619,504	-5361.158	\$5,477,352	10.8%	10/31/06 A	2/7/2012	2/7/2012	0	3/21/2013	3/29/2013	118	/
800451	SEWER GROUP 698	\$7,128,926	\$5,68E_174	\$195,750	-\$144;\$17	\$5,695,102	3.4%	0/3/96 A	8/3/2010	8/9/2010	0	2/13/2013	3/25/2013	29	
BUO ABE	* GRANTMELETS	\$4,359,430	55,432,429	\$16,820	50	\$5,412,889	0.4%	10/17/01 A	6/20/2011	6/20/2011	0	12/4/2012	5/14/2013	148	
B10185	* Pipeline Rehabilitation 0-1	\$5,352,273	\$5,352,273	\$124,161						7/29/2011	0	12/18/2012			
800401	* ALVARADO TRUNK SEWER PHIL	\$4,158,634	\$5,276 159	\$458,622	\$45,022		9,7%			1/18/2011	0	7/1/2013	5/18/2019	-10	
BOOARI	* PALM DTy TS	\$\$,145,105	\$\$,145,105	\$2,900	\$0		J.1%	B/22/00 A		4/18/2011	Û	6/25/2012	6/25/2912	3	
800579	* SEWER GROUP JOB 788	\$4,721,588	\$4,985,090	\$401,677	\$\$9,520		6,1%	8/23/02 A		6/26/2012	0	6/19/2014	6/26/2014	10	
B10184	* Pipeline Rehabilitation M-1	\$4,732,443	54,732,443		50		0.2%	4/15/10 A		7/27/2011	0	12/7/2012	12/7/2012	Ü	
B10142	PIPELINE REHABILITATION L-1	\$4,790,774	\$4,701,450	\$426	\$0		0.0%	12/1/09 A	12/30/2010	12/30/2010	- 0	12/10/2012	12/10/2012	0	
\$00305	* PS Upgrades Group III Forcemans	\$4,687,622	54,687.622	57,243	\$0		0.2%	10/1/01 A	1	2/25/2011		4/12/2013	3/28/2013	-11	
800390	 Sewer Group Job 761 	\$4,210,025	\$4,210,025	-\$877	- 50		0.0%	10/1/02 A	8/24/2010	8/74/2010	0	1/4/2013	1/22/2013	13	
B00482	* CROWN PT TS	\$4,814,071	\$4,090,172	\$0	50		0.0%	5/1/00 A	1	1/10/2006	0	11/5/2009	11/5/2009	0	
800365	* SEWER & WATER GROUP JOB 774	\$3,365,418	\$4,081,473	\$17,489	\$0	\$4,063,984	1.4%	10/24/02 A	12/16/2010	11/10/2010	0	11/1/2014	5/A/2011	List	
B11112	* Alvanada Trunk Sawer Phase IIIA	\$4,336,646	\$4,075,646	\$111.502	547,597	\$9,991,741	3,2%	3/11/11 A	5/27/2011	5/27/2011		5/22/2013	5/26/2019	26	

OTES:			FY12 baseline being rep	Nace with Cold of Se	ervice study (COSS).	shuo unt									
Projects are listed from highest to lowest revised project and			rejetts with 51 million m	ore in estimated pro	plast cast change (in	crease or decrease)			COSS = Cost of Se	rvice Study		1	CH = Project Charter in place		
Wastewater projects are separated into Muni and Mehm			nijeci i si) bi motenien	the behind schedule	In design/construct	tion phillies			BO/SU = Beneficia	al Occupancy/Ben	eticial Use Take Sut		CA = Charter Amendment		
	ction/completed projects are listed at the end of the schedule.		elliert rich Trie Lassar				Variance = differe	nice bist water 0.005	S BO/BU and EOP B	1					
	a that are being implemented but have not yet actabilised a baseline								Variance = difference between COSS BO/BU and ECP BO/BU in working days A = Actual Milestone					· · · · ·	P = New Charter. Project was in planning/scope was being defined.
		WASTEWATED DD	DIECTS					rd Phase	Construction Phase			A second second second second			
		WASTEWATER PROJECTS							Planning/Design/Award Phase			Construction Primae			
Funded Program	Project Name	COSS Estimated Total Project Cost	Revised Projett Care	Project to Date Expenditors (thru FV14, Period E)	and the second se	Project Balance (Revised Proj Cost less Expenditures less Encumbrances)	% Spent (Expenditures /Revised Proj Cost)	Start Date	2008 Direi Dengentagen ook Roo	imilition Approval End	(Desil@ssim) Approved Erol Mananes	COSS BO/BU	NO/BU	80/Blu Verlance	Project Charter/Amendmen
B00486	 Sunset Giffs Trunk Søwer 	\$4,056,305	\$4,050,175	ទ័ព	\$0	\$4,050,175	0.0%	12/22/08 A	10/9/2009	10/9/2009	. 0	12/15/2011	12/15/2011		
B00311	 CALTRANS/SR- 905 OTAY MESA TS (PUD) 	\$3,984,600	\$3,954,000	\$0	50	\$3,964,000	0.0%		3/31/2010	3/31/2010	.0	3/29/2013	3/29/2013		
800370	* SEWER GROUP 767	\$3,873,012	53,869,012	\$15,920	50	\$3,852,092	D. #%x	5/16/01A	2/28/2011	2/28/2011	+ 0	12/17/2012	4/23/2013	95	
B00829	* SEWER GROUP 682	\$3,616,156	\$9,616,158	-546	\$0	\$3,616,204	0.0%	3/2/98 A	12/29/2009	12/25/2009	j j	11/9/2011	11/9/2011		1
B10141	PIPELINE REPABILITATION K-L	\$3,988,630	\$3,592,330	\$7,264	50	\$3,565,066	0.24	12/1/09 A	9/29/2010	9/29/2010	-0	1/31/2013	3/4/2013	23	1
800339	 SEWER GROUP JOB 708 	\$1,978,792	\$3,57W,792	\$0	\$0	\$3,578,792	D.0%	11/14/00 A	1/6/2010	1/6/2010		8/1/2011	4/1/2011	1	1.5
B0//362	* WATER & SEWER 01754	\$3,550,417.	\$3,560,417	\$1,994	50	\$3,958,423	-0.1%	-11/09/01 A	3/2/2010	3/2/2010	. 10	6/8/2012	u/8/2012		
B00389	 Sewer Group Job 760. 	\$1,502,926	\$3,502,936	\$45,684	\$35,034	\$3,494,275	1.2%	10/1/02 Å	8/30/2010	8/30/2010		5/90/2012	5/90/2012	L. L	
B00447	* SEWER & WATER GROUP 693 (GP3) (05)	\$3,491,566	\$3,476,593	\$75,556	-\$6,685	\$3,408,722	2.3%	10/16/01 A	5/22/2012	5/22/2012	0	7/18/2014	9/19/2014	. 46	
E00361	 SEWER GJ 759 	\$9,428,694	\$3,420,694	58,391	\$0	\$3,420,903	0.2%	11/29/01 A	9/1/2010	9/1/2010	- 10	3/29/2012	3/29/2012	I	
B00404	. GROUP 3015-SEWER GROUP EQS	\$\$,750,155	\$3,250,795	356	\$0	\$3,250.739	0 8%	5/16/02 A	7/1/2010	7/1/2010	10	5/31/2012	5/31/2012		
800.326	 SEWER GROUP 665 	\$2,854,169	52,974,169	\$2,991		\$2,974,175	0.1%	12/5/96 A	4/1/2009	4/1/2009	0	7/15/2011	7/15/2011	τ	
\$00329	 East Point Lonia Trunx Sewier 	\$3,260,972	\$2,806,855	\$0	50	\$2,606,855	0.0%	2/18/00 A	5/24/2010	5/24/2010	1	12/22/2011	12/22/2011	6	
880462	 SEWER GROUP 723 	88,692,620	\$7,782,389	\$338,419	-\$146,567	\$2,8.90,537	12.2%	0/2/99 A	7/29/2011	7/29/2031		10/16/2013	10/28/2013	9	
B00455	* SEWER GROUP 714	\$2,747,271	52,787,221	\$28	\$0	\$1,747.245	0.0%	1/25/99 A	3/26/2010	3/26/2010	0	10/16/2012	9/21/2012	-16	
800503	SEWER PLIMP STATION #27 – PHASE 2 –	\$2,738,632	\$2,730,692	\$47,437	-\$17,448	\$2,708,641	1.7%	5/21/07 A	6/25/2010	6/25/2010		12/4/2012	7/16/2019	164	
B00371	* SEWER & WATER GROUP 768	\$2,701,671	\$2,701,671	\$6,652	\$0	\$2,695,019	0,2%	1/3/02 A	10/13/2010	10/13/2010	0	3/20/2012	2/20/2012	0	
B00375	BROUP 3015 SEWER BROUP 762	\$2,697,940	\$2,697,940	\$1,005	. Só	\$2,695,937	Q.0%	5/15/024	7/3/2010	7/1/2010	, Ó	6/18/2012	5/18/2012		
800495	* SEWER GROUP JOB 785A ACCELERATED	\$2,649,967	\$2,649,967	\$2,157	\$0	\$2,647,810	.0.1%	4/1/03 A	11/15/2019	11/15/2010		13/17/2012	6/71/2012	-15)	-
800405	* SEWER & WATER GROUP 792	\$2,334,963	\$2,334,963	\$2,824	50	\$2,332,139	D.1%	9/2/2002	4/28/2011	4/28/2011	0	11/30/2012	11/30/2012	1	
200359	* 1EWER GROUP 750	\$2,416,040	\$3,269,499	\$0	50	\$2,269,499	0.0%	10/30/01 A	12/21/2009	12/21/2009		3/13/2011	9/13/2011	τ	
.8003B1	* SEWER & WATER GROUP 769	\$2,127,642	52,127,642	\$4,804	\$0	\$2,122,838	0.2%	5/18/02 A	11/17/2010	11/17/2010	10	11/26/2012	12/7/2012		
800419	* SEWER & WATER GROUP 822	\$2,372,516	\$1,907,516	\$1,090	\$0	\$1,985,426	0.1%	5/16/02 A	10/27/2010	10/27/2010		3/90/2012	9/90/2012		
800342	 SEWER GROUP JOB 732 	\$1,378,683	\$1,943.027	\$385,219	5215,311	\$1.775.110	15.5%	11/17/00 A	9/27/2012	3/27/2012	0	4/18/2014	2/28/2014	-36	
B00420	* SEWER & WATER GROUP JOB 789	\$1,942,197	\$1,942,197	\$24,321	\$0		11%	A E0/31/2	11/J/2011	11/1/2011	, ô	4/5/2013	10/4/2019	11	1
800358	* SEWER GROUP JOB 798	\$1,791.051	\$1,791,051	\$0	\$0	\$1,791,051	0.0%	11/4/02 A	2/3/2011	2/8/2011	ja ja	3/2/2012	3/2/2012	, D	
B00344	* SEWER 8.WATER GRP J CB 544	\$1,341,570	\$1,341,570	50	\$0	\$1,341,570	D.D%	1/16/39 A	10/29/2008	10/29/2008		5/27/2010	5/27/2010		
B00340	* SEWER GROUP JOB 730	\$1,786,061	\$1,307,430	50	-					2/42/2010	0	6/8/2011		I	
817068	 Herbor Dr #E" 1% Emerg/MH Repl 	\$700,000	\$700,000	50	50		0.0%	3/12/12 A		4/13/2012	10	10/17/2012	10/17/2012	6	
AST IT A	 Lewer Romp Station Fill Filme Mann Report 	\$500,000	\$500,000	\$88,713	\$0		17 7%	6/1/10 A		12/38/2010	0	1/31/2013	4/30/2013	65	
B12116	S144 Canon St Sewer Replacement (RUD)	\$140,000	\$140,000	\$0	\$0		0.39%	R/20/17 A		N/A	-	N/A			
B12112	2018 Cypreze Avenue Sewer Main Replacement (PUD)	\$100,000	\$100,000	\$0		C	0.0%	B/20/12 A		N/A	_				
B19161	3400 Addison Street Sewer Main (FUD)	5.96,000	\$98,000	\$0	50	200/000	D.0%	2/1/13A		N/A		N/A			
B13162	2119 Yam & Street Sewar Main (PIJD)	\$98,000	\$98,000	\$0	\$0	1.0.00	D.(8%	1/28/13 A		N/A	-	N/A		-	
B12115	44th St & Fairmount Avenue Server Replacement (PUD)	\$98.000	\$95.000	\$0	50		0.0%	5/1/12 A		N/A		N/A		-	
812102	3742 Mussion Blvd Sewer Main Replacement (PUD)	\$90,000	\$90,000	\$0	50		0.0%	-5/10/12.A		N/A		N/A			
B12113	2961 K Street Sewer Replacement (MUD)	\$80,000	\$80,000	\$0	\$0		0.0%	9/17/12 A		N/A	-	N/A			
R13025	Dalis Nurth Dr & Pomerado Rd Sever Main Replacement (PUD)	\$72,009	\$72,000	\$0	\$0	\$72,000	D:0%8	10/22/12 A	N/A	N/A		N/A	3/22/2013		