CITY OF SAN DIEGO

Independent Accountant's Report on
Agreed-Upon Procedures
Applied to Use of Water Fund
Bond Proceeds

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Office of the Mayor
City of San Diego

Independent Accountant's Report on Agreed-Upon Procedures
Applied to Use of Water Fund Bond Proceeds

We have applied the procedures enumerated below to the City of San Diego's Water Fund bond proceeds. These procedures, which were agreed to by the City of San Diego were performed solely to assist the City in determining the allowability of the uses of bond proceeds.

This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and the results of those procedures were as follows:

## ANALYSIS OF SOURCES AND USES OF DEBT PROCEEDS
## WATER REVENUE BONDS

1. We reviewed the Official Statement and the Trustees receipt of proceeds for the $286,945,000 Public Facilities Financing Authority of the City of San Diego Subordinated Water Revenue Bonds, Series 2002.

   Results: We summarized the sources and uses of the bonds on the attached schedule (*Schedule 1*).

2. We agreed the total expenditures per the Grant Project Status Report through March 31, 2006 to the bond proceeds available for capital projects per the Trustees Receipt of Proceeds.

   Results: The bond proceeds available for capital projects were $193,606,992. Total eligible project expenditures per the Grant Project Status Report were $198,090,352 through March 31, 2006. Actual expenditures exceeded available bond proceeds due to additional funding from investment earnings of $6,488,166 and transfers of $4,552,797 from other Water Fund bond accounts. As of March 31, 2006, $6,557,603 million of unexpended investment earnings and bond account transfers were available for project expenditures incurred after March 31, 2006. These funds were expended as of May 19, 2006.

3. We reviewed the Master and Supplemental Installment Purchase Agreements to identify the listing of bond approved capital projects. We also reviewed the Master Installment

Purchase Agreement to identify the procedures for modifying the listing of capital projects.

Results: Exhibit A of the 2002 Supplement Installment Purchase Agreement provides a description for each eligible bond project. In certain cases, the project description in Exhibit A references broad groupings of capital projects (annual allocations) authorized in the Water Utility Fund's capital projects ("CIP") budget. The City's CIP Budget provides for sub-projects of annual allocations to be identified at a later date. Accordingly, the annual allocation projects and sub-projects identified in the accompanying Schedule 2 are considered to be authorized uses of debt proceeds.

4. We obtained the Grant Project Status Report that lists actual expenditures by project that were funded with bond proceeds. We compared the list of bond-approved projects to the list of actual expenditures by project (*Schedule 2*).

   Results: Schedule 2 provides the above detail by project. All of the projects represented authorized uses of debt proceeds. Additionally, for 99.8% of the projects summarized, we noted nothing unusual. The following items were noted in the remaining .2% of the projects:

   a. Twelve projects listed on the schedule of projects funded with bond proceeds had negative expenditure amounts totaling $393,183. We selected the largest negative amount, $260,107 for project number 709530 and obtained documentation supporting the negative charge. Project expenditures totaling $371,650 were incorrectly charged to the project in the Water Fund. An adjusting entry reduced the Water Fund charges to $0. The same entry credited the bond fund for 70% of the amount since 70% of the project was eligible to be funded with bond proceeds. This resulted in a negative $260,107 in the bond fund because the bond fund had not previously been charged 70% of the expenditures recorded in the Water Fund.

      Recommendation: A correcting journal entry should be created to eliminate the $260,107 credit in the bond fund. This journal entry will reduce the amount of remaining available bond proceeds. The additional eleven negative charges totaling ($133,076) listed on the bond fund's Grant Project Status Report should be investigated to determine whether adjustments also need to be made.

   b. Six projects listed on the schedule of projects funded with bond proceeds indicated higher expenditures than the expenditures reported on the total CIP project list. This is an indication that another funding source may be reporting a negative expenditure amount. The variance for the six projects totaled $20,129.

5. We selected a sample of 9 projects (accounting for 50% of total expenditures) for additional testing. The sample included all projects with expenditures of over $6 million

and four projects that were judgmentally selected. From the sample of 9 projects, we selected 33 transactions (accounting for $5.6 million and 3% of total bond expenditures) and performed the following procedures:

- We determined that the project description noted on the vendor invoice agreed to the project description noted on the Grant Project Status Report.

- We determined that the amount of bond expenditures per the Grant Project Status Report agreed to the amount the City paid to the vendor.

- We determined that the documentation was sufficient to support the charge to the bond.

We noted the following:

- $1.5 million of project expenditures tested were incurred prior to the issuance of the bonds in October 2002. The expenditures were eligible for reimbursement from bond proceeds.

- The City withheld payment of approximately $1.8 million from a contractor due to a breech of contract. The bond funds were charged the full invoice amounts, not the amounts actually paid to the contractor. The City has created a liability account in Water Fund to account for potential amounts to be paid to the contractor. If the case is settled in the City's favor, the City plans to reduce the charges to the bond fund to the actual amount paid to the contractor.

  Recommendation: We recommend that the bond fund only be charged for expenditures incurred and paid or payable. Generally Accepted Accounting Principles provide that expenditures would only be recorded if the City Attorney's office believed that it was *probable* that the City would have to pay the contractor the $1.8 million. If the Attorney's office believed that the risk of loss was only *possible* or *remote* (as those terms are defined by professional standards), the liability and expenditure would not be recorded in accordance with Generally Accepted Accounting Principles.

- Four transactions tested totaling $70,000 were supported by a detailed vendor invoices from Parson Infrastructure Technologies for construction safety program services for the water department and capital improvements. The invoices did not specify any project numbers. The CIP Analyst created a spreadsheet to allocate charges to all projects in the construction phase based on percentage of completion. The spreadsheets were not attached to the vendor invoices to provide support for the charges to individual projects. Additionally, the spreadsheets do not contain adequate detail to document the allocation methodology.

  Recommendation: We recommend that the CIP Analyst modify the allocation spreadsheets to include the allocation calculations for each project. The

spreadsheets allocating costs across projects should also be retained with the vendor invoice to support project specific charges.

- Seven charges totaling $674,795 were supported by journal vouchers or vendor invoices that were allocated to various projects. The allocation methodology was not documented on the journal voucher or the vendor invoice. We met with the individuals who initiated the journal vouchers or approved the vendor invoices and found that the allocation methodologies for all of the seven charges were reasonable.

  Recommendation: We recommend that the individuals initiating journal entries provide documentation explaining the rationale behind allocations between projects. The documentation should be attached to the journal voucher. Additionally, when a vendor invoice is allocated between projects, the individual preparing the allocation should attach documentation explaining the allocation methodology. The documentation for transactions posted to the general ledger should stand on its own without further explanation from staff.

* * * * *

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the procedures referred to above. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the City of San Diego, California and is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Mayer Hoffman McCann P.C.

Irvine, California
August 2, 2006

CITY OF SAN DIEGO
2002 Water Revenue Bonds
Sources and Uses of Bond Proceeds

| | Per Official Statement | Per Trustee's Receipt | Per Project Status Report |
|---|---|---|---|
| Sources: | | | |
| Principal amount | $286,945,000 | 286,945,000 | |
| Net original issue premium | 18,238,710 | 18,238,710 | |
| Total sources | $305,183,710 | 305,183,710 | |
| Uses: | | | |
| Deposit to acquisition fund | $193,606,992 | 193,606,992 | 198,090,352 |
| Deposit to escrow funds for the advance refunding of a portion of the 1998 Certificate | 86,346,263 | 86,346,263 | |
| Deposit to reserve fund | 21,937,658 | 21,937,658 | |
| Cost of issuance and discount | 3,292,797 | 3,292,797 | |
| Total uses | $305,183,710 | 305,183,710 | |

**CITY OF SAN DIEGO**
**2002 Water Bonds CIP Detail**

| Bond Approved Project ID | Project ID | Description | Total CIP | CIP Funded by Bond Proceeds | Other Sources |
|---|---|---|---|---|---|
| *Items Specifically Listed in Exhibit A:* | | | | | |
| | 709101 | Sorrento Valley Water Main Relocation | $ 4,303,229 | 40,260 | 4,262,969 |
| | 709105 | Miramar Pipeline Improvements - Phase 3 | 1,255,683 | 702,607 | 553,076 |
| | 709106 | Miramar Pipeline Improvements - Phase 4 | 71,331 | 43,948 | 27,383 |
| | 709200 | Bonita Pipeline - Phase 2 | 2,433,362 | 918,832 | 1,514,530 |
| | 709450 | Miramar Road Pipeline | 12,368,770 | 726,216 | 11,642,554 |
| | 709490 | Annual Allocation - Reclaimed Water Extensions | - | 66 | (66) |
| | 709520 | Encanto Park Pipeline | 1,795,722 | 18,981 | 1,776,741 |
| | 709530 | Torrey Pines Rd. / La Jolla Blvd. Water Main Replacement | (260,107) | (260,107) | - |
| | 709540 | North City Reclamation System | - | (4,248) | 4,248 |
| | 709550 | San Pasqual Water Reclamation System | 727,295 | 263,906 | 463,389 |
| | 709560 | South Bay Reclamation System | 1,235,266 | 16,145 | 1,219,121 |
| | 709630 | North City Pipeline Improvements | 159,112 | 108,418 | 50,694 |
| | 729200 | Black Mountain Water Treatment Plant Property Acquisition | 3,056,162 | 29,918 | 3,026,244 |
| | 732160 | Black Mountain Reservoir | 16,739,869 | 1,605,044 | 15,134,825 |
| | 732290 | 65th & Herrick Water Pump Station | 3,028,538 | 1,203 | 3,027,335 |
| | 732460 | Mid City Pipeline | 20,822,860 | 1,359,685 | 19,463,175 |
| | 732480 | Pomerado Pipeline No. 2 | 244,273 | 244,273 | - |
| | 732490 | South San Diego Pipeline No. 2 | 36,144,711 | 5,157,417 | 30,987,294 |
| | 732500 | Otay Water Treatment Plant Clearwell Storage | 17,476,912 | 11,280,609 | 6,196,303 |
| | 732610 | Alvarado Water Treatment Plant Upgrade & Expansion - Phase 1 | 109,869,122 | 4,550,794 | 105,318,328 |
| | 732613 | Alvarado Water Treatment Plant Upgrade & Expansion - Phase 2 | 47,757,984 | 22,415,872 | 25,342,112 |
| | 732614 | Alvarado Water Treatment Plant - Earl Thomas Reservoir | 30,579,697 | 5,522,335 | 25,057,362 |
| | 732650 | Barrett Reservoir Reconstruction | 1,140,244 | 138 | 1,140,106 |
| | 732680 | Deerfield Water Pump Station | 7,527,453 | 31,604 | 7,495,849 |
| | 732720 | Soledad Reservoir Rehabilitation | 1,964,300 | 17,544 | 1,946,756 |
| | 732830 | Raw Water Master Plan | 312,068 | 300 | 311,768 |
| | 732840 | Miramar Water Treatment Plant Upgrade & Expansion | 77,754,465 | 38,492,135 | 39,262,330 |
| | 732841 | Miramar Water Treatment Plant (WTP) Early Start Improvements, Pl | 14,324,679 | 1,992,534 | 12,332,145 |
| | 732842 | Miramar Water Treatment Plant (WTP) Early Start Improvements, Pl | 21,300,085 | 14,747,395 | 6,552,690 |
| | 732850 | Otay Water Treatment Plant Upgrade & Expansion | 4,456,772 | 1,333,590 | 3,123,182 |
| | 732860 | Otay Second Pipeline | 2,498,519 | 34,856 | 2,463,663 |
| | 732910 | Raw Water Reservoir Water Quality System | 651,277 | 18,860 | 632,417 |
| | 733010 | Serra Mesa Pump Station | 641,005 | 19,328 | 621,677 |
| | 733170 | Barrett Reservoir Outlet Tower | 379,093 | 36,231 | 342,862 |
| | 733210 | Morena Reservoir Outlet Tower Upgrade | 322,332 | 24,158 | 298,174 |
| | 733220 | Otay Water Treatment Plant Raw Water Pump Conversion | 740,550 | 427,334 | 313,216 |
| | 733270 | Waring Rd. Pump Station Upgrade | 4,048,051 | 1,589,394 | 2,458,657 |
| | 733280 | Rancho Bernardo Reservoir Upgrade | 511,715 | 293,645 | 218,070 |
| | 733330 | Annual Allocation - Air Valve Adjustments | - | 1,060 | (1,060) |
| | 733380 | Water Department Central Facility | 23,361,585 | 664,566 | 22,697,019 |
| | 733410 | Black Mountain Road Pipelines Project | 21,378,139 | 9,263,077 | 12,115,062 |
| | 733420 | Rancho Bernardo Pump Station No. 2 | 396,948 | 254,760 | 142,188 |
| | 733430 | Lower Otay Reservoir Emergency Outlet Tower Improvement | 303,574 | 18,136 | 285,438 |
| | 733460 | Parkland Pump Station | 430,266 | 62,831 | 367,435 |
| | 733470 | CIP Program Management (Parsons) | 34,857,457 | - | 34,857,457 |
| | 733480 | Telemetry Control Systems (SCADA) - Phase 2 | 12,496,091 | 3,716,457 | 8,779,634 |
| | 733500 | Water Flow Meter Installation | 314,922 | 122,583 | 192,339 |
| | 739000 | Annual Allocation - Pressure Reduction Facility Upgrades | 253 | 253 | - |
| | 759280 | El Capitan Dam Piezometers Replacements | 166,191 | 295 | 165,896 |
| | 759310 | Water Department Security Upgrades | 4,374,967 | 1,645,564 | 2,729,403 |
| | 759320 | Groundwater Asset Development Program | 4,570,239 | 978,552 | 3,591,687 |

| Bond Approved Project ID | Project ID | Description | Total CIP | CIP Funded by Bond Proceeds | Other Sources |
|---|---|---|---|---|---|
| *Items Referenced as Annual Allocations in Exhibit A* | | | | | |
| | 73-327.1 | Adobe Falls Water Pump Station - Upgrade | 47,439 | 33,208 | 14,231 |
| | 73-261.5 | Alvorado Water Treatment Plant - Upgrade and Expansion - Phase I | 40,243 | 28,172 | 12,071 |
| | 73-261.7 | Alvorado Water Treatment Plant - Upgrade and Expansion - Phase I | 1,636 | 1,145 | 491 |
| | 73-261.8 | Alvorado Water Treatment Plant - Upgrade and Expansion - Phase I | 2,164 | 1,515 | 649 |
| | 73-333.1 | Annual Allocation - Air Valve Adjustments and Relocations | 156,994 | 7,440 | 149,554 |
| | 73-333.2 | Annual Allocation - Air Valve Adjustments and Relocations | 37,712 | 25,628 | 12,084 |
| | 74-925.1 | Annual Allocation - Dams and Reservoirs | 2,621,211 | 970,171 | 1,651,040 |
| | 74-925.2 | Annual Allocation - Dams and Reservoirs | 485,274 | 88,999 | 396,275 |
| | 74-925.3 | Annual Allocation - Dams and Reservoirs | 485,274 | 6,813 | 478,461 |
| | 74-925.4 | Annual Allocation - Dams and Reservoirs | 176,628 | 13,478 | 163,150 |
| | 74-925.5 | Annual Allocation - Dams and Reservoirs | 81,092 | 11,865 | 69,227 |
| | 74-925.6 | Annual Allocation - Dams and Reservoirs | 8,510 | 5,958 | 2,552 |
| | 73-900.1 | Annual Allocation - Pressure Reduction Facilities Upgrade | 1,211,131 | 847,791 | 363,340 |
| | 73-900.2 | Annual Allocation - Pressure Reduction Facilities Upgrade | 1,075,141 | 752,348 | 322,793 |
| | 73-900.3 | Annual Allocation - Pressure Reduction Facilities Upgrade | 7,986 | 5,590 | 2,396 |
| | 70-949.1 | Annual Allocation - Reclaimed Water Extension | 990,743 | 569,300 | 421,443 |
| | 70-949.2 | Annual Allocation - Reclaimed Water Extension | 314,743 | 152,395 | 162,348 |
| | 70-949.3 | Annual Allocation - Reclaimed Water Extension | 689,730 | 407,718 | 282,012 |
| | 70-949.4 | Annual Allocation - Reclaimed Water Extension | 8,256 | 5,779 | 2,477 |
| | 70-949.5 | Annual Allocation - Reclaimed Water Extension | 240,043 | 3,753 | 236,290 |
| | 70-949.6 | Annual Allocation - Reclaimed Water Extension | 11,551 | 2,577 | 8,974 |
| | 70-949.8 | Annual Allocation - Reclaimed Water Extension | 11,451 | 2,688 | 8,763 |
| | 73-230.7 | Annual Allocation - Various Lakes and Docks | 150,376 | 1,671 | 148,705 |
| | 73-230.8 | Annual Allocation - Various Lakes and Docks | 593,497 | 830 | 592,667 |
| | 73-230.9 | Annual Allocation - Various Lakes and Docks | 216,021 | 690 | 215,331 |
| | 73-263.2 | Annual Allocation - Water Pump Station Restorations | 10,509 | 438 | 10,071 |
| | 73-263.3 | Annual Allocation - Water Pump Station Restorations | 4,996,041 | 3,210,668 | 1,785,373 |
| | 75-925.1 | Annual Allocation - Water Service Meter Replacements | 63,321 | 165 | 63,156 |
| | 75-925.2 | Annual Allocation - Water Service Meter Replacements | 251,816 | 5,174 | 246,642 |
| | 75-925.3 | Annual Allocation - Water Service Meter Replacements | 141,015 | 38,044 | 102,971 |
| | 75-925.4 | Annual Allocation - Water Service Meter Replacements | 330,978 | 231,685 | 99,293 |
| | 75-925.5 | Annual Allocation - Water Service Meter Replacements | 482,499 | 338,108 | 144,391 |
| | 75-925.6 | Annual Allocation - Water Service Meter Replacements | 112,024 | 78,422 | 33,602 |
| | 75-925.7 | Annual Allocation - Water Service Meter Replacements | 354,740 | 248,319 | 106,421 |
| | 75-925.8 | Annual Allocation - Water Service Meter Replacements | 5,356 | 3,749 | 1,607 |
| | 75-925.9 | Annual Allocation - Water Service Meter Replacements | 93,749 | 65,859 | 27,890 |
| | 73-216.1 | Black Mountain Reservoir | 21,009 | 14,706 | 6,303 |
| | 72-920.1 | Black Mountain Water Treatment Plant | 6,453 | 1,540 | 4,913 |
| | 75-932.1 | Ground Asset Development Program | 120,079 | 84,478 | 35,601 |
| | 75-932.2 | Ground Asset Development Program | - | (702) | 702 |
| | 75-932.8 | Ground Asset Development Program | - | 985 | (985) |
| | 73-246.1 | Mid-City Pipeline | 9,414 | 6,461 | 2,953 |
| | 73-284.3 | Mirimar Water Treatment Plant - Upgrade and Expansion | 56,048 | 38,420 | 17,628 |
| | 73-284.5 | Mirimar Water Treatment Plant - Upgrade and Expansion | 230 | 161 | 69 |
| | 70-954.1 | North Cit Reclamation System | 11,435,341 | 5,533,509 | 5,901,832 |
| | 70-954.2 | North Cit Reclamation System | 5,093,121 | 2,590,881 | 2,502,240 |
| | 70-954.3 | North Cit Reclamation System | 4,253,733 | 1,228,623 | 3,025,110 |
| | 70-954.4 | North Cit Reclamation System | 1,136,994 | 609,072 | 527,922 |
| | 70-954.5 | North Cit Reclamation System | 515,884 | 251,079 | 264,805 |
| | 70-954.6 | North Cit Reclamation System | 3,204,761 | 1,550,178 | 1,654,583 |
| | 70-954.7 | North Cit Reclamation System | 209,721 | 122,571 | 87,150 |
| | 70-954.8 | North Cit Reclamation System | 567,061 | 227,242 | 339,819 |
| | 70-954.9 | North Cit Reclamation System | 117,214 | 84,224 | 32,990 |
| | 73-286.2 | Otay Second Pipeline Improvements | 676,019 | 473,214 | 202,805 |
| | 73-286.3 | Otay Second Pipeline Improvements | 1,516,843 | 768,997 | 747,846 |

| Bond Approved Project ID | Project ID | Description | Total CIP | CIP Funded by Bond Proceeds | Other Sources |
|---|---|---|---|---|---|
| | 73-286.4 | Otay Second Pipeline Improvements | 29,861 | 20,173 | 9,688 |
| | 73-286.5 | Otay Second Pipeline Improvements | 6,937 | 4,722 | 2,215 |
| | 73-286.6 | Otay Second Pipeline Improvements | 1,362,449 | 926,775 | 435,674 |
| | 73-286.7 | Otay Second Pipeline Improvements | 7,883 | 4,316 | 3,567 |
| | 73-286.8 | Otay Second Pipeline Improvements | 526,380 | 364,906 | 161,474 |
| | 73-286.9 | Otay Second Pipeline Improvements | 1,756,277 | 1,032,860 | 723,417 |
| | 73-250.1 | Otay Water Treatment Plant - Mass Grading and Clearwell Storage | 285 | 200 | 85 |
| | 73-285.1 | Otay Water Treatment Plant - Upgrade - Phase II | 591,539 | 367,320 | 224,219 |
| | 73-285.2 | Otay Water Treatment Plant - Upgrade - Phase II | 12,056 | 5,073 | 6,983 |
| | 73-291.1 | Reservoir Water Quality Systems | 25 | 18 | 7 |
| | 70-955.3 | San Pasqual Water Reclamation System | 10,850 | 3,550 | 7,300 |
| | 70-955.4 | San Pasqual Water Reclamation System | 234,495 | 74,815 | 159,680 |
| | 70-955.5 | San Pasqual Water Reclamation System | 87,599 | 102,396 | (14,797) |
| | 70-955.7 | San Pasqual Water Reclamation System | 295,278 | 160,555 | 134,723 |
| | 70-955.8 | San Pasqual Water Reclamation System | 1,636,801 | 1,111,104 | 525,697 |
| | 70-955.9 | San Pasqual Water Reclamation System | 5,445,335 | 3,245,781 | 2,199,554 |
| | 70-956.1 | South Bay Reclaimed Water Pipeline | 1,016,046 | 490,421 | 525,625 |
| | 70-956.2 | South Bay Reclaimed Water Pipeline | 472 | 2,914 | (2,442) |
| | 70-956.3 | South Bay Reclaimed Water Pipeline | 1,331 | 926 | 405 |
| | 70-953.1 | Torrey Pines Road/La Jolla Boulevard Water Main Replacement | 4,780,619 | 1,853,505 | 2,927,114 |
| | 70-953.2 | Torrey Pines Road/La Jolla Boulevard Water Main Replacement | 6,271,003 | 3,633,608 | 2,637,395 |
| | 70-953.3 | Torrey Pines Road/La Jolla Boulevard Water Main Replacement | 841,208 | 42,907 | 798,301 |
| | 70-953.4 | Torrey Pines Road/La Jolla Boulevard Water Main Replacement | 397,396 | 199,918 | 197,478 |
| | 70-953.5 | Torrey Pines Road/La Jolla Boulevard Water Main Replacement | 2,074,837 | 1,438,474 | 636,363 |
| | 73-338.1 | Water Department Central Facility | 144,453 | 98,163 | 46,290 |
| | 75-931.1 | Water Department Security Upgrade | 135,448 | 80,135 | 55,313 |
| | 75-931.2 | Water Department Security Upgrade | 343,421 | 104,028 | 239,393 |
| | 75-931.3 | Water Department Security Upgrade | 48,940 | 34,255 | 14,685 |
| | 75-931.4 | Water Department Security Upgrade | 2,091 | 1,071 | 1,020 |
| | 75-931.5 | Water Department Security Upgrade | 863,111 | 466,092 | 397,019 |
| | 75-931.6 | Water Department Security Upgrade | 208,492 | 141,757 | 66,735 |
| | 75-931.7 | Water Department Security Upgrade | 879 | 615 | 264 |
| | 75-931.8 | Water Department Security Upgrade | 57,208 | 32,332 | 24,876 |
| | 75-931.9 | Water Department Security Upgrade | 1,889 | 160 | 1,729 |
| 73-230.0 | 73-231.0 | BLF - Mirimar Reservoir State Contract | 379,264 | 739 | 378,525 |
| 73-230.0 | 73-231.1 | BLF - Lower Otay Reservoir State Contract | 401,810 | 657 | 401,153 |
| 73-230.0 | 73-231.2 | BLF - San Vicente Reservoir State Contract | 167,069 | 985 | 166,084 |
| 73-230.0 | 73-231.3 | BLF - San Vicente Reservoir State Contract | 160,293 | 903 | 159,390 |
| 73-277.0 | 73-309.2 | Pt Loma Reservoir Rehab | 3,289,820 | 21,157 | 3,268,663 |
| 73-277.0 | 73-309.4 | Chesterton Standpipe Reservoir | 439,174 | 1,284 | 437,890 |
| 73-277.0 | 73-309.7 | Emerald Hills Standpipe Reservoir | 185,975 | 3,803 | 182,172 |
| 73-277.0 | 73-309.8 | Lomita Village Standpipe Reservoir | 565,750 | 1,565 | 564,185 |
| 73-277.0 | 73-400.0 | Encanto Standpipe Reservoir | 309,634 | 4,269 | 305,365 |
| 73-277.0 | 73-400.1 | University Heights Elevated Tank Res. | 5,942 | 292 | 5,650 |
| 73-277.0 | 73-400.2 | La Jolla Country Club Reservoirs | 443,218 | 16,491 | 426,727 |
| 73-277.0 | 73-400.4 | Pomerado Park Reservoir Rehab | 304,800 | 91,808 | 212,992 |
| 73-277.0 | 73-400.5 | Paradise Mesa Standpipe Reservoir | 455,130 | 1,546 | 453,584 |
| 73-277.0 | 73-400.6 | Catalina Standpipe/Reserreno - Ph II | 313,483 | 2,524 | 310,959 |
| 73-277.0 | 73-400.7 | La Jolla View Reservoir Deterd. Stell | 121,315 | 6,959 | 114,356 |
| 73-277.0 | 73-400.8 | La Jolla Exchange Reservoir | 68,768 | 37 | 68,731 |
| 73-083.0 | 73-855.3 | La Jolla Group Job 716 | 1,196 | 1,196 | - |
| 73-083.0 | 73-834.3 | Water Main Repl Group 464A | 935,250 | 3,951 | 931,299 |
| 73-083.0 | 73-836.1 | Water Main Repl. Group #601 | 392,680 | 1,115 | 391,565 |
| 73-083.0 | 73-836.2 | Water Main Repl. Group #490 | 744,193 | 26 | 744,167 |
| 73-083.0 | 73-836.8 | Water Main Repl. Group #486 | 1,098,038 | 64 | 1,097,974 |
| 73-083.0 | 73-837.0 | Water Main Repl. Group #79 | 932,690 | 68,600 | 864,090 |
| 73-083.0 | 73-837.1 | Water Main Repl. Group #76 | 182,804 | 4,402 | 178,402 |

| Bond Approved Project ID | Project ID | Description | Total CIP | CIP Funded by Bond Proceeds | Other Sources |
|---|---|---|---|---|---|
| 73-083.0 | 73-837.8 | Water Main Repl. Group #90 | 728,307 | 61,059 | 667,248 |
| 73-083.0 | 73-838.8 | Water Main Repl. Group #494 | 1,001,563 | 56,971 | 944,592 |
| 73-083.0 | 73-839.2 | Water Main Replacement Group 501 | 1,889,257 | 1,174,227 | 715,030 |
| 73-083.0 | 73-839.6 | Water Main Replacement Group 606 | 1,040,706 | 52 | 1,040,654 |
| 73-083.0 | 73-839.9 | Water Main Replacement Group 505 | 1,012,818 | 286 | 1,012,532 |
| 73-083.0 | 73-840.3 | Lead Service Replacement Group 517 | - | (32,264) | 32,264 |
| 73-083.0 | 73-840.4 | Lead Service Replacement Group 518 | - | (141) | 141 |
| 73-083.0 | 73-840.5 | Lead Service Replacement Group 516 - Construction | 2,358,237 | 1,458,640 | 899,597 |
| 73-083.0 | 73-840.9 | Lead Service Replacement Group 514 | 1,947,979 | 97 | 1,947,882 |
| 73-083.0 | 73-841.3 | Lead Service Replacement Group 608 | 48,696 | 257 | 48,439 |
| 73-083.0 | 73-841.5 | Water Group 515 | 1,337,959 | 46 | 1,337,913 |
| 73-083.0 | 73-842.1 | Replacement Group 522 | 1,510,655 | 10,913 | 1,499,742 |
| 73-083.0 | 73-842.3 | Sewer and Water Group 616 | 60,572 | 1,563 | 59,009 |
| 73-083.0 | 73-842.4 | Del Cerro Highlands Pump Plant | 1,379,583 | 4,898 | 1,374,685 |
| 73-083.0 | 73-842.7 | Water Group 620 | 1,303,432 | 50,220 | 1,253,212 |
| 73-083.0 | 73-842.9 | Water Group 615 | 1,268,687 | 215 | 1,268,472 |
| 73-083.0 | 73-843.1 | Water Main Replacement 489 | 939,758 | 40,970 | 898,788 |
| 73-083.0 | 73-843.6 | Water Main Group 521 | 433,414 | 111,391 | 322,023 |
| 73-083.0 | 73-844.3 | Replacement Group 519 | 2,325,303 | 1,522,479 | 802,824 |
| 73-083.0 | 73-844.4 | Replacement Group 520 | 2,360,089 | 202,263 | 2,157,826 |
| 73-083.0 | 73-844.6 | Water Group 518-B | 562,758 | 216 | 562,542 |
| 73-083.0 | 73-845.1 | Water/Sewer Group 529 & 530 | 2,491,941 | 963 | 2,490,978 |
| 73-083.0 | 73-845.2 | Embarcadero; Water Group Replacement 532 | 358,178 | 28,072 | 330,106 |
| 73-083.0 | 73-845.3 | Water/Sewer Group 604 | 105,442 | 164 | 105,278 |
| 73-083.0 | 73-845.5 | Airport;Water Group Replacement 533 | 169,523 | 9,853 | 159,670 |
| 73-083.0 | 73-845.8 | Group 527A - Water Main Replacement | 1,686,041 | 29,844 | 1,656,197 |
| 73-083.0 | 73-846.0 | Plaza de Panama Fountain-realign the water main | 8,740 | 366 | 8,374 |
| 73-083.0 | 73-846.2 | Water Group 640 | 68,063 | 49,041 | 19,022 |
| 73-083.0 | 73-846.4 | Water Group 524 | 2,469,866 | 1,254,992 | 1,214,874 |
| 73-083.0 | 73-847.0 | Group 530 - Water Main Replacement | 96,581 | 48,945 | 47,636 |
| 73-083.0 | 73-847.1 | Group 530A - Water Main Replacement | 1,381,669 | 766 | 1,380,903 |
| 73-083.0 | 73-847.3 | Harbor Island Water Main-Secondary System | 240,554 | 43,242 | 197,312 |
| 73-083.0 | 73-847.4 | Carmel Valley Road west of I-5 Water Mains | 812 | 214 | 598 |
| 73-083.0 | 73-847.5 | Water Group 638-Penninsula Community | - | (13,481) | 13,481 |
| 73-083.0 | 73-847.8 | Water Group Replacement - Group 637 | 517,540 | 23,773 | 493,767 |
| 73-083.0 | 73-847.9 | Group 649 - Water Main Replacement - Kensington | 82,994 | 46,521 | 36,473 |
| 73-083.0 | 73-848.1 | Group 650 - Water Main Replacement - Kensington | 103,565 | 53,440 | 50,125 |
| 73-083.0 | 73-848.2 | Group 651 - Water Main Replacement - Kensington | 115,985 | 4,267 | 111,718 |
| 73-083.0 | 73-848.3 | Group 652 - Water Main Replacement - Kensington | 23,088 | 181 | 22,907 |
| 73-083.0 | 73-848.4 | El Capitan Pipeline- University Hts - Trestle #12 | 444,758 | 7,835 | 436,923 |
| 73-083.0 | 73-848.7 | Group 658 - Water Main RL - Ocean Beach/Peninsula | 227,126 | 45,570 | 181,556 |
| 73-083.0 | 73-848.9 | Group 661 - Water Main RL - Mission Hills (Presidio) | 312,128 | 339 | 311,789 |
| 73-083.0 | 73-849.0 | Group 662 - Water Main RL - Mission Hills (Heritage) | 356,072 | 34,902 | 321,170 |
| 73-083.0 | 73-849.1 | Group 663 - Water Main RL - Mission Hills (Old Town) | 555,035 | (17,159) | 572,194 |
| 73-083.0 | 73-849.5 | Mirimar 712/N. City 610-Pressure Zones Water Study | 154,109 | 18,189 | 135,920 |
| 73-083.0 | 73-849.7 | Group Job 489A Water Main Replacement | 1,315,133 | 12,277 | 1,302,856 |
| 73-083.0 | 73-849.8 | Group Job 490A Water Main Replacement | 1,040,407 | 19,476 | 1,020,931 |
| 73-083.0 | 73-849.9 | Water Group 668 Ocean Beach - So Mstr Repl | 33,383 | 16,285 | 17,098 |
| 73-083.0 | 73-850.0 | Water Group 667 Ocean Beach - So Mstr Repl | 679,709 | 423,857 | 255,852 |
| 73-083.0 | 73-850.1 | Water Group 669 Ocean Beach - So Mstr Repl | 520,256 | 9,474 | 510,782 |
| 73-083.0 | 73-850.2 | Water Group 666 Ocean Beach - So Mstr Repl | 607,167 | 398,074 | 209,093 |
| 73-083.0 | 73-850.3 | Water Group 670 Ocean Beach - So Mstr Repl | 1,302,351 | 835,098 | 467,253 |
| 73-083.0 | 73-850.4 | Water Group 660 Ocean Beach - So Mstr Repl | 255,042 | 1,596 | 253,446 |
| 73-083.0 | 73-850.5 | Water Grp 473 Golden Hill Water Main Replacement | 1,863,535 | 9,691 | 1,853,844 |
| 73-083.0 | 73-850.6 | Water Group Job 673 | 1,351,603 | 702,939 | 648,664 |
| 73-083.0 | 73-850.7 | Water Group Job 674 Water Main Replacement | 405,091 | 34 | 405,057 |
| 73-083.0 | 73-850.8 | Water Group Job 671 Water Main Replacement | 411,888 | 3,872 | 408,016 |

| Bond Approved Project ID | Project ID | Description | Total CIP | CIP Funded by Bond Proceeds | Other Sources |
|---|---|---|---|---|---|
| 73-083.0 | 73-851.2 | Water Group 680 | 220,241 | 116,693 | 103,548 |
| 73-083.0 | 73-851.3 | Water Group 675 | 1,178,472 | 734,895 | 443,577 |
| 73-083.0 | 73-851.5 | Water Group 676 | 121,292 | 63,212 | 58,080 |
| 73-083.0 | 73-851.6 | Water Group 681 | 52,656 | 837 | 51,819 |
| 73-083.0 | 73-851.7 | Water Group 282 | 69,235 | 39,097 | 30,138 |
| 73-083.0 | 73-851.8 | Suncrest Dr Water Repl. | 1,541,113 | 8 | 1,541,105 |
| 73-083.0 | 73-851.9 | Suncrest Dr Water Repl. | 123,822 | 1,074 | 122,748 |
| 73-083.0 | 73-852.0 | Arroyo Sorrento Rd | 942,226 | 1,551 | 940,675 |
| 73-083.0 | 73-852.1 | Centre City: GRP 535 | 2,277,319 | 1,194,464 | 1,082,855 |
| 73-083.0 | 73-852.2 | Centre City: GRP 536 | 1,584,218 | 796,426 | 787,792 |
| 73-083.0 | 73-852.3 | Centre City: GRP 537 | 2,663,009 | 1,220,319 | 1,442,690 |
| 73-083.0 | 73-852.4 | Centre City: GRP 538 | 1,523,578 | 717,385 | 806,193 |
| 73-083.0 | 73-852.5 | Centre City: GRP 539 | 3,507,160 | 2,311,023 | 1,196,137 |
| 73-083.0 | 73-852.6 | City Heights: GRP 686 | 787,761 | 47,178 | 740,583 |
| 73-083.0 | 73-852.7 | Water Grp Job 525D | 1,409,920 | 807,244 | 602,676 |
| 73-083.0 | 73-852.8 | City Heights: Group 684 | 119,316 | 15,771 | 103,545 |
| 73-083.0 | 73-852.9 | Group Job 525A | 2,054,163 | 998,563 | 1,055,600 |
| 73-083.0 | 73-853.0 | Group Job 525B | 188,379 | 22,286 | 166,093 |
| 73-083.0 | 73-853.1 | Group Job 525C | 107,727 | 25,322 | 82,405 |
| 73-083.0 | 73-853.2 | City Heights Grp: 683 | 360,851 | 230,723 | 130,128 |
| 73-083.0 | 73-853.3 | University Heights GJ 688 | 952,750 | 610,506 | 342,244 |
| 73-083.0 | 73-853.4 | University Heights GJ 690 | 508,636 | 327,764 | 180,872 |
| 73-083.0 | 73-853.5 | Water Main Repl Group 464B | 80,170 | 34,765 | 45,405 |
| 73-083.0 | 73-853.6 | Water Main Repl Group 464C | 2,050,176 | 1,145,509 | 904,667 |
| 73-083.0 | 73-853.7 | Redwood & 31st - Phase II Water Group 694 | 185,045 | 97,016 | 88,029 |
| 73-083.0 | 73-853.8 | Group Job 691 - Northpark | 14,675 | 426 | 14,249 |
| 73-083.0 | 73-853.9 | Group Job 693 - Northpark | 70,387 | 34,033 | 36,354 |
| 73-083.0 | 73-854.0 | Group Job 695 - Southpark | 41,143 | 19,016 | 22,127 |
| 73-083.0 | 73-854.2 | Group Job 702 | 1,004,044 | 633,408 | 370,636 |
| 73-083.0 | 73-854.4 | Talmadge Water Group Repl Job 704 | 1,345,441 | 862,505 | 482,936 |
| 73-083.0 | 73-854.5 | Talmadge Water Group Repl Job 705 | 60,326 | 19,128 | 41,198 |
| 73-083.0 | 73-854.6 | Middletown Group Job 699 | 180,310 | 90,189 | 90,121 |
| 73-083.0 | 73-854.7 | Middletown Group Job 701 | 2,460 | 155 | 2,305 |
| 73-083.0 | 73-854.8 | La Jolla Boulevard Pipeline | 540,907 | 2,715 | 538,192 |
| 73-083.0 | 73-855.0 | Talmadge Water Group Job 703A | 78,565 | 52,407 | 26,158 |
| 73-083.0 | 73-855.1 | La Jolla Group Job 540 | 329,243 | 120,550 | 208,693 |
| 73-083.0 | 73-855.2 | La Jolla Group Job 541 | 134,057 | 10,385 | 123,672 |
| 73-083.0 | 73-855.3 | La Jolla Group Job 716 | 71,694 | 37,509 | 34,185 |
| 73-083.0 | 73-855.5 | N Encanto Wtr Improvement Water Group 543 | 1,322,745 | 801,195 | 521,550 |
| 73-083.0 | 73-855.6 | Group Job 709W | | (141) | 141 |
| 73-083.0 | 73-855.8 | Group Job 711W | 76,768 | (41,369) | 118,137 |
| 73-083.0 | 73-855.9 | Group Job 717 | 360 | 252 | 108 |
| 73-083.0 | 73-856.0 | Group Job 717 | 45,104 | 347 | 44,757 |
| 73-083.0 | 73-856.1 | Group Job 720 | 16,732 | 9,629 | 7,103 |
| 73-083.0 | 73-856.4 | Downtown Enhancements CIP 73-083.0 | 817,837 | 21,826 | 796,011 |
| 73-083.0 | 73-856.5 | Group Job 544 | 237,032 | 118,729 | 118,303 |
| 73-083.0 | 73-856.6 | Group Job 545 | 1,132,264 | 491,375 | 640,889 |
| 73-083.0 | 73-856.7 | Group Job 546 | 153,640 | 27,168 | 126,472 |
| 73-083.0 | 73-857.0 | Group Job 687A | 577 | 168 | 409 |
| 73-083.0 | 73-857.2 | Group Job 548 | 1,752 | 93 | 1,659 |
| 73-083.0 | 73-857.3 | Vista Sorrento Parkway Main Replc | 6,734 | 2,238 | 4,496 |
| 73-083.0 | 73-857.4 | AA-Water & Sewer Group 725 | 186,978 | 61,816 | 125,162 |
| 73-083.0 | 73-857.5 | AA-Water Group 552 | 28,673 | 466 | 28,207 |
| 73-083.0 | 73-857.6 | AA-Water Group 551 | 15,577 | 2 | 15,575 |
| 73-083.0 | 73-857.7 | AA-Water Group 550 | 234,874 | 83,360 | 151,514 |
| 73-083.0 | 73-857.8 | AA-Water Group 549 | 208,312 | 83,409 | 124,903 |
| 73-083.0 | 73-857.9 | Group Job 723 | 119,018 | 55,182 | 63,836 |

| Bond Approved Project ID | Project ID | Description | Total CIP | CIP Funded by Bond Proceeds | Other Sources |
|---|---|---|---|---|---|
| 73-083.0 | 73-858.1 | Water Main Replc Group 661 B | - | (2,512) | 2,512 |
| 73-083.0 | 73-858.3 | Sewer and Water Repl Group 697 | 55,434 | 30,034 | 25,400 |
| 73-083.0 | 73-858.5 | College Area Group Job 553 | 1,923,195 | 1,116,472 | 806,723 |
| 73-083.0 | 73-858.6 | Water & Sewer Group 605A | 112,503 | (3,145) | 115,648 |
| 73-083.0 | 73-858.7 | Water & Sewer Group 644 | 34,165 | 11,777 | 22,388 |
| 73-083.0 | 73-858.8 | Water Group Job 554 | 75,477 | 452 | 75,025 |
| 73-083.0 | 73-858.9 | Water Group Job 555 | 25,543 | 1,220 | 24,323 |
| 73-083.0 | 73-859.0 | Water Group Job 726 | 156,435 | 79,659 | 76,776 |
| 73-083.0 | 73-859.1 | Water Group Job 727 | 136,632 | 79,597 | 57,035 |
| 73-083.0 | 73-859.2 | Water Group Job 728 | 79,268 | 39,321 | 39,947 |
| 73-083.0 | 73-859.3 | Water Group Job 729 | 76,987 | 41,236 | 35,751 |
| 73-083.0 | 73-859.4 | Water Group Job 730 | 65,382 | 35,977 | 29,405 |
| 73-083.0 | 73-859.5 | Water Group Job 731 | 58,245 | 30,692 | 27,553 |
| 73-083.0 | 73-859.6 | Water Group Job 732 | 64,743 | 32,602 | 32,141 |
| 73-083.0 | 73-859.7 | Water Group Job 733 | 632,733 | 410,041 | 222,692 |
| 73-083.0 | 73-859.8 | Water & Sewer Group Job 677 | 160,801 | 90,513 | 70,288 |
| 73-083.0 | 73-859.9 | Jamacha Road Improvements | 947,147 | 607,704 | 339,443 |
| 73-083.0 | 73-860.0 | Lisbon Street Widing | 1,341 | 75 | 1,266 |
| 73-083.0 | 73-860.1 | 16 IN Cast Repl Natural Hist Museum | 166,906 | 1,210 | 165,696 |
| 73-083.0 | 73-860.2 | East Linda Vista TS Ph 2 | 43,649 | 21,429 | 22,220 |
| 73-083.0 | 73-860.3 | Knoxville/Bianca Accel Project | 807,579 | 520,594 | 286,985 |
| 73-083.0 | 73-860.4 | Water & Sewer GJ 718 | - | (17,914) | 17,914 |
| 73-083.0 | 73-860.5 | Sewer & Water Group 735 | 96,822 | 54,018 | 42,804 |
| 73-083.0 | 73-860.7 | Sewer & Water Group 737 | 1,760 | 334 | 1,426 |
| 73-083.0 | 73-860.8 | Water Group 560 | 142 | 2 | 140 |
| 73-083.0 | 73-861.0 | Water Group 561 | 838 | 106 | 732 |
| 73-083.0 | 73-861.2 | Water Group Job 687 | 193,381 | 29,508 | 163,873 |
| 73-083.0 | 73-861.4 | Water Group 740 | 17,597 | 8,853 | 8,744 |
| 73-083.0 | 73-861.5 | Water Group 741 | 41,810 | 17,247 | 24,563 |
| 73-083.0 | 73-861.6 | Sewer & Water Group 665 | 276 | 189 | 87 |
| 73-083.0 | 73-861.7 | Sewer & Water Group Job 742 | 128,654 | 68,925 | 59,729 |
| 73-083.0 | 73-861.8 | Sewer & Water Group Job 743 | 109,983 | 50,614 | 59,369 |
| 73-083.0 | 73-861.9 | Sewer & Water Group Job 744 | 19,390 | 4,315 | 15,075 |
| 73-083.0 | 73-862.0 | Sewer & Water Group Job 745 | 22,016 | 1,578 | 20,438 |
| 73-083.0 | 73-862.1 | Sewer & Water Group Job 746 | 30,600 | 6,254 | 24,346 |
| 73-083.0 | 73-862.2 | Sewer & Water Group Job 747 | 218,975 | 126,603 | 92,372 |
| 73-083.0 | 73-862.3 | Sewer & Water Group Job 748 | 42,493 | 7,620 | 34,873 |
| 73-083.0 | 73-862.4 | Sewer & Water Group Job 749 | 55,934 | 12,013 | 43,921 |
| 73-083.0 | 73-862.5 | Swr & Wtr Group Job 751 | 23,193 | 11,368 | 11,825 |
| 73-083.0 | 73-862.6 | Sewer & Water GJ 752 | 22,665 | 15,527 | 7,138 |
| 73-083.0 | 73-862.7 | Sewer & Water GJ 753 | 100,745 | 65,889 | 34,856 |
| 73-083.0 | 73-862.8 | Sewer & Water Group Job 754 | 65,132 | 43,693 | 21,439 |
| 73-083.0 | 73-862.9 | Water Group 718A | 34,006 | 21,743 | 12,263 |
| 73-083.0 | 73-863.0 | Sewer & Water GJ 756 | 44,559 | 28,982 | 15,577 |
| 73-083.0 | 73-863.1 | Sewer & Water GJ 758 | 28,319 | 17,443 | 10,876 |
| 73-083.0 | 73-863.2 | Water Group Job 637B | 742,864 | 519,946 | 222,918 |
| 73-083.0 | 73-863.3 | Sewer & Water Group Job 759 | 37,873 | 25,434 | 12,439 |
| 73-083.0 | 73-863.4 | Sewer & Water Group 760 | 111,489 | 70,118 | 41,371 |
| 73-083.0 | 73-863.5 | Sewer & Water GJ 764 | 13,330 | 8,701 | 4,629 |
| 73-083.0 | 73-863.6 | Sewer & Water GJ 765 | 29,831 | 20,009 | 9,822 |
| 73-083.0 | 73-863.7 | Sewer & Water GJ 766 | 57,447 | 39,317 | 18,130 |
| 73-083.0 | 73-863.8 | Sewer & Water GJ 761 | 50,253 | 34,826 | 15,427 |
| 73-083.0 | 73-863.9 | Sewer & Water GJ 763 | 39,102 | 27,182 | 11,920 |
| 73-083.0 | 73-864.0 | Sewer & Water Group Job 685 | 46,056 | 27,317 | 18,739 |
| 73-083.0 | 73-864.1 | Sewer & Water Group 707 | 140,928 | 98,165 | 42,763 |
| 73-083.0 | 73-864.2 | Sewer & Water GJ 768 | 198,881 | 132,004 | 66,877 |
| 73-083.0 | 73-864.3 | Sewer & Water GJ 689 | 41,104 | 21,783 | 19,321 |

| Bond Approved Project ID | Project ID | Description | Total CIP | CIP Funded by Bond Proceeds | Other Sources |
|---|---|---|---|---|---|
| 73-083.0 | 73-864.4 | Sewer & Water GJ 764A | 35,172 | 23,636 | 11,536 |
| 73-083.0 | 73-864.5 | Sewer & Water GJ 773 | 42,632 | 29,843 | 12,789 |
| 73-083.0 | 73-864.6 | Sewer & Water GJ 789 | 31,247 | 32,026 | (779) |
| 73-083.0 | 73-864.7 | 43rd St & Nat. Ave Align | 35,557 | 24,889 | 10,668 |
| 73-083.0 | 73-864.8 | Water Group 772 | 39,221 | 25,534 | 13,687 |
| 73-083.0 | 73-864.9 | Sewer & Water Grp 778 | 63,400 | 66 | 63,334 |
| 73-083.0 | 73-865.0 | Sewer & Water Grp 785 | 32,497 | 22,750 | 9,747 |
| 73-083.0 | 73-865.1 | Sewer & Water Grp 776 | 65,962 | 44,530 | 21,432 |
| 73-083.0 | 73-865.2 | Sewer & Water GJ 787 | 3,763 | 2,634 | 1,129 |
| 73-083.0 | 73-865.3 | Sewer & Water GJ 774 | 27,780 | 19,447 | 8,333 |
| 73-083.0 | 73-865.4 | Sewer & Water GJ 775 | 28,667 | 20,067 | 8,600 |
| 73-083.0 | 73-865.5 | Sewer & Water GJ 780 | 2,242 | 1,548 | 694 |
| 73-083.0 | 73-865.6 | Sewer & Water GJ 781 | 17,821 | 3,272 | 14,549 |
| 73-083.0 | 73-865.7 | Sewer & Water GJ 782 | 24,992 | 16,894 | 8,098 |
| 73-083.0 | 73-865.9 | Water Group 807 | 7,493 | 2,767 | 4,726 |
| 73-083.0 | 73-866.0 | Manning Canyon | 67,947 | 41,183 | 26,764 |
| 73-083.0 | 73-866.1 | Annual Allocation - Pressure Reduction Upgrade | 3,828 | 2,445 | 1,383 |
| 73-083.0 | 73-866.2 | Sewer & Water GP 779 | 11,236 | 7,864 | 3,372 |
| 73-083.0 | 73-866.3 | Sewer & Water GP 821 | 3,813 | 2,669 | 1,144 |
| 73-083.0 | 73-866.4 | Sewer & Water Group 770 | 6,762 | 3,594 | 3,168 |
| 73-083.0 | 73-866.5 | Sewer & Water Group 792 | 17,466 | 12,225 | 5,241 |
| 73-083.0 | 73-866.7 | Water Main Replacement Group 464A | 35,089 | 24,561 | 10,528 |
| 73-083.0 | 73-866.8 | Water Group Job 822 | 98,908 | 62,106 | 36,802 |
| 73-083.0 | 73-866.9 | Sewer & Water GP 787 Canyon | 1,041 | 729 | 312 |
| 73-083.0 | 73-867.0 | Sewer & Water GP 799 | 238 | 167 | 71 |
| 73-083.0 | 73-867.1 | Annual Allocation - Pressure Reduction Upgrade | 546 | 382 | 164 |
| 73-083.0 | 73-867.2 | Annual Allocation - Pressure Reduction Upgrade | 1,129 | 790 | 339 |
| 73-083.0 | 73-867.3 | Sewer & Water Group 788 | 16,849 | 11,177 | 5,672 |
| 73-083.0 | 73-867.4 | Annual Allocation - Pressure Reduction Upgrade | 84,112 | 50,331 | 33,781 |
| 73-083.0 | 73-867.5 | Water & Sewer Group 814 | 1,524 | 536 | 988 |
| 73-083.0 | 73-867.6 | La Jolla Group Job 540 | 78,196 | 45,120 | 33,076 |
| 73-083.0 | 73-867.7 | La Jolla Group Job 540 | 8,174 | 372 | 7,802 |
| 73-083.0 | 73-867.8 | La Jolla Group Job 540 | 13,946 | 9,763 | 4,183 |
| 74-925.0 | 74-975.0 | Damn & Reservoirs: Water Level Sensors | 1,691,627 | 24 | 1,691,603 |
| 74-925.0 | 74-975.2 | Lower Otay Bridge/Dam | 89,176 | 7,074 | 82,102 |
| 74-925.0 | 74-975.3 | Lake Southernland Bridge/Damn | 273,874 | 214 | 273,660 |
| 74-925.0 | 74-975.4 | Raw Wtr Pipelines-Valve Mtr Rpl | 434,536 | 302,563 | 131,973 |
| 73-277.0 | 75-910.5 | Catalina Standpipe Navy Pump Sta. A42 | 280,345 | 864 | 279,481 |
| Total | | | $ 728,035,071 | 198,090,352 | 529,944,719 |