

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 breach 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.

Maya Hoffman Melann P.C.

Irvine, California
August 2, 2006

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

	<u>Per Official Statement</u>	<u>Per Trustee's Receipt</u>	<u>Per Project Status Report</u>
Sources:			
Principal amount	\$ 286,945,000	286,945,000	
Net original issue premium	<u>18,238,710</u>	<u>18,238,710</u>	
Total sources	<u>\$ 305,183,710</u>	<u>305,183,710</u>	
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	<u>3,292,797</u>	<u>3,292,797</u>	
Total uses	<u>\$ 305,183,710</u>	<u>305,183,710</u>	

CITY OF SAN DIEGO
2002 Water Bonds CIP Detail

Bond Approved				CIP Funded by	
Project ID	Project ID	Description	Total CIP	Bond Proceeds	Other Sources
<i>Items Specifically Listed in Exhibit A:</i>					
	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, P†	14,324,679	1,992,534	12,332,145
	732842	Miramar Water Treatment Plant (WTP) Early Start Improvements, P†	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		Description	Total CIP	CIP Funded by	
Project ID	Project ID			Bond Proceeds	Other Sources
<i>Items Referenced as Annual Allocations in Exhibit A</i>					
	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		Description	Total CIP	CIP Funded by	
Project ID	Project ID			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	Miramar 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		Description	Total CIP	CIP Funded by	
Project ID	Project ID			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 GI 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		Description	Total CIP	CIP Funded by	
Project ID	Project ID			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 Widening	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