

# ***ALAMEDA COUNTY WATER DISTRICT***

## ***MEMORANDUM***

**DATE:** September 11, 2025  
**TO:** Ed Stevenson  
**FROM:** Jonathan Wunderlich *JW*  
**SUBJECT:** Connection Fee and Capacity Charge Accounting and Reporting

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California Government Code Section 66013 amendments in 1998 imposed more stringent accounting and reporting requirements for fees collected for water connection and capacity charges. Capacity charge is defined as a charge for facilities in existence at the time a charge is imposed or charges for new facilities to be constructed in the future that are of benefit to the person or property being charged. The equity buy-in component is defined as a charge to ensure new customers pay a share of the cost for the benefit of existing facilities.

The accounting requirements provide that the District deposit its Facilities Connection Charges (FCC) and related interest earned into a separate Facilities Improvement Fund (FIF), as well as to deposit its Equity Buy-In Component (EBIC) of the FCC and related interest earned into a separate Facilities Renewal Fund (FRF), and to account for those charges in a manner to avoid commingling with other monies of the District and to expend those charges only for the purposes for which the charges were collected.

The law also requires that this information simply be made available to the public within 180 days after the end of the fiscal year. Attached for information only is a copy of the District's annual Revenue and Expenditure Report for the fiscal year ended June 30, 2025 and report of Capital Projects budgeted for FY 2025/26 that fully comply with the accounting and reporting provisions of Government Code Section 66013.

CC: Rekha Ippagunta - Project Engineering Manager

**ALAMEDA COUNTY WATER DISTRICT  
REVENUE & EXPENDITURES  
MONTH ENDED 6/30/2025**

Description	FIF %	FRF %	FRF Eligible (Y/N)	YTD Total	FIF	FRF	GF
<b>Beginning GF, FIF, &amp; FRF Cash Balance</b>				<b>174,691,039</b>	<b>73,152,730</b>	-	<b>101,538,309</b>
<b>Revenue</b>							
Water Revenue	0%	0%		128,807,995	-	-	128,807,995
Ground Water Revenue	0%	0%		356,758	-	-	356,758
Countywide 1% Tax Allocation	0%	0%		8,969,884	-	-	8,969,884
State Water Contract Levy	0%	0%		7,481,635	-	-	7,481,635
Interest	40%	0%		3,062,026	1,221,640	-	1,840,385
FCC-FIF	100%	0%		781,336	781,336	-	-
FCC-FRF	0%	100%		377,666	-	377,666	-
Customer Jobs Revenue	0%	0%		2,413,995	-	-	2,413,995
Grants, Reimbursements	0%	0%		1,556,184	-	-	1,556,184
Other Revenue	0%	0%		7,722,536	-	-	7,722,536
<b>Total Revenue</b>	<b>1%</b>	<b>0%</b>		<b>161,530,015</b>	<b>2,002,976</b>	<b>377,666</b>	<b>159,149,373</b>
<b>Expenditures</b>							
<b>Distribution System Capital</b>							
10 MM8007 - MAIN RENEWAL - MR1 DRISCOLL	23%	2%	yes	15,966,905	3,608,521	273,140	12,085,245
11 MM8008 - MAIN RENEWAL - MR3 CENTRAL NEW	23%	2%	yes	5,458,340	1,233,585	101,476	4,123,279
14 MM8006 - ALVARADO NILES PIPELINE SEISMI	23%	0%	yes	143,536	32,439	-	111,097
15 MN0101B - CATHODIC PROTECTION IMPROVEMEN	23%	0%	no	60,312	13,630	-	46,681
17 SR0650 - PATTERSON RESERVOIR REMEDIATIO	23%	0%	no	323,254	73,055	-	250,199
19 ST0551B - MSJ TANK IMPROVEMENTS	23%	0%	no	3,742	846	-	2,897
23 BB0203B - CURTNER ROAD BOOSTER STATION U	23%	0%	no	20,398	4,610	-	15,788
28 MD0101 - SERVICE LINE EMERGENCY REPLACE	0%	0%	no	1,717,151	-	-	1,717,151
29 MD0102 - SERVICE LINE INCIDENTAL REPLAC	0%	0%	no	147,786	-	-	147,786
30 MD6005 - ADVANCED METERING INFRASTRUCTU	10%	0%	no	5,452,515	545,251	-	4,907,263
32 MD0201 - WATER METER REPLACEMENT PROGRA	0%	0%	no	5,493	-	-	5,493
34 MD5001B - DISTRIBUTION SYSTEM LARGE VALV	0%	0%	no	115,677	-	-	115,677
39 PH0251B - DESAL FACILITY IMPROVEMENTS /	0%	0%	no	388,044	-	-	388,044
42 PJ0251C - WTP NO.2 IMPROVEMENTS AND EQUI	0%	0%	no	506,668	-	-	506,668
43 PW0351B - MOWRY & PT WELLFIELD REPLACEME	0%	0%	no	340,762	-	-	340,762
44 PW5001B - WELLFIELD GENERAL IMPROVEMENTS	10%	0%	no	27,705	2,771	-	24,935
47 YI0102B - DISTRIBUTION PLC UPGRADE	0%	0%	no	299,846	-	-	299,846
50 BB0851 - WASHINGTON BOOSTER IMPROVEMENT	23%	0%	no	7,365	1,665	-	5,701
57 PJ0150 - MSJWTP IMPROVEMENTS & EQUIPMEN	0%	0%	no	23,520	-	-	23,520
59 YI0106 - DESAL PLC UPGRADE	0%	0%	no	36,440	-	-	36,440
65 MM8013 - PASEO PADRE 680 OVERPASS	23%	0%	no	65,735	14,856	-	50,879
67 SR8001B - BF TANK & RESERVOIR SEISMIC UP	23%	0%	no	426,598	96,411	-	330,187
68 AK0352 - WATER QUALITY LABORATORY EQUIP	0%	0%	no	33,221	-	-	33,221
69 BB1602 - B16 WTP2 ZONE 3 BOOSTER DISCHA	0%	0%	no	97,830	-	-	97,830
70 BB5001 - BOOSTER STATIONS FACILITY IMPR	0%	0%	no	130,852	-	-	130,852
73 MM8011 - MAIN RENEWAL - SMALL DIAMETER	23%	0%	yes	260,809	58,943	-	201,866
74 MM8012 - LINDSAY TRACT RDWY GREEN INFRA	23%	0%	yes	1,162,034	262,620	-	899,414
77 MM8020 - QUARRY LAKES PARKWAY IMPROVEME	50%	50%	yes	838	419	419	-
80 SR0101 - ALAMEDA RESERVOIR ROOF REPLACE	23%	0%	no	2,874,488	649,634	-	2,224,854
81 SR0201 - DECOTO RESERVOIR ROOF REPLACEM	23%	0%	no	178,601	40,364	-	138,237
88 YI0204 - SOLAR POWER AT WHITFIELD	0%	0%	no	598,336	-	-	598,336
89 YI0204A - CLEAN ENERGY IMPLEMENTATION	23%	0%	no	62,388	14,100	-	48,289
90 MM8021 - CENTRAL AVE GRADE SEPERATION	23%	77%	yes	3,399	768	2,631	-
91 SR0101A - VINEYARD HEIGHTS TANK SITE STA	0%	0%	no	1,000	-	-	1,000
92 MM8022 - SMALL DIAMETER MAIN RENEWAL -	23%	0%	yes	1,959,289	442,799	-	1,516,490
94 DD0001 - MAIN RENEWAL - OLD TOWN STREET	0%	0%	no	18,684	-	-	18,684
<b>Total Distribution System Capital</b>	<b>18%</b>	<b>1%</b>		<b>38,919,565</b>	<b>7,097,287</b>	<b>377,666</b>	<b>31,444,612</b>
<b>Groundwater Capital</b>							
01 GG0302B - KAISER POND DIVERSION IMPROVEM	23%	0%	no	10,372	2,344	-	8,028
04 GG1301B - SHINN POND FISH SCREEN	23%	0%	no	173	39	-	134
05 GG4103B - RUBBER DAM 1 - FISH LADDER	0%	0%	no	30,451	-	-	30,451

**ALAMEDA COUNTY WATER DISTRICT  
REVENUE & EXPENDITURES  
MONTH ENDED 6/30/2025**

Description	FIF %	FRF %	FRF Eligible (Y/N)	YTD Total	FIF	FRF	GF
10 GA0901 - NEW AQUIFER RECLAMATION PROGRA	23%	0%	no	636,310	143,806	-	492,504
12 GG5001 - GW SUPPLY FACILITIES IMPROV/EQ	23%	0%	no	19,613	4,433	-	15,181
17 GG4101B - BF RUBBER DAM #1 BAG REPLACEME	23%	0%	no	11,930	2,696	-	9,234
20 GA5007 - BRACKISH GROUNDWATER RECLAMATI	23%	0%	no	48,965	11,066	-	37,899
26 YI0104 - HO2-FOUNDATION FIELDBUS REPLAC	23%	0%	no	1,284	290	-	994
<b>Total Groundwater Capital</b>	<b>22%</b>	<b>0%</b>		<b>759,099</b>	<b>164,674</b>	<b>-</b>	<b>594,424</b>
<b>Vehicle Capital</b>							
01 AV0101 - VEHICLE CAPITAL - AIR QUALITY	0%	0%	no	136,627	-	-	136,627
02 AV0102 - VEHICLE CAPITAL - LIGHT DUTY V	0%	0%	no	176,768	-	-	176,768
03 AV0104 - VEHICLE CAPITAL - HEAVY DUTY V	0%	0%	no	603,177	-	-	603,177
10 AV0103 - VEHICLE CAPITAL - CONSTRUCTION	0%	0%	no	36,026	-	-	36,026
11 AV0170 - ZERO EMISSION FLEET TRANSITION	0%	0%	no	64,685	-	-	64,685
<b>Total Vehicle Capital</b>	<b>0%</b>	<b>0%</b>		<b>1,017,283</b>	<b>-</b>	<b>-</b>	<b>1,017,283</b>
<b>Headquarter Facility Capital</b>							
02 AQ0103 - HEADQUARTER FACILITY -HVAC UPG	0%	0%	no	202,760	-	-	202,760
<b>Total Headquarter Facility Capital</b>	<b>0%</b>	<b>0%</b>		<b>202,760</b>	<b>-</b>	<b>-</b>	<b>202,760</b>
<b>Engineering Capital</b>							
03 AK0109 - IT INFRASTRUCTURE UPGRADES - C	0%	0%	no	150,752	-	-	150,752
14 AK0164 - IT ENTERPRISE UPGRADE CAYENTA	0%	0%	no	77,110	-	-	77,110
<b>Total Engineering Capital</b>	<b>0%</b>	<b>0%</b>		<b>227,862</b>	<b>-</b>	<b>-</b>	<b>227,862</b>
<b>Operations Capital</b>							
06 YI0101 - SCADA SYSTEMS REPLACEMENTS	10%	0%	no	1,837,326	183,733	-	1,653,593
07 YI0101B - SCADA REPLACEMENTS & UPGRADES	0%	0%	no	40,214	-	-	40,214
13 YI5004 - PHYSICAL SECURITY UPGRADES AT	10%	0%	no	180,963	18,096	-	162,867
15 PH0108A - PFAS TREATMENT CIP	19%	0%	no	11,546,109	2,193,761	-	9,352,348
18 GG0501B - VALLECITOS CHANNEL STORM DAMAG	0%	0%	no	1,991,639	-	-	1,991,639
<b>Total Operations Capital</b>	<b>15%</b>	<b>0%</b>		<b>15,596,251</b>	<b>2,395,590</b>	<b>-</b>	<b>13,200,662</b>
<b>Grand Total - Capital Expenditures</b>	<b>17%</b>	<b>1%</b>		<b>56,722,820</b>	<b>9,657,551</b>	<b>377,666</b>	<b>46,687,603</b>
<b>Customer Jobs</b>				<b>3,162,270</b>			<b>3,162,270</b>
<b>Grand Total - Operating Expenses (includes Extraordinary Exp)</b>	<b>0%</b>	<b>0%</b>		<b>132,494,717</b>	<b>-</b>	<b>-</b>	<b>132,494,717</b>
<b>Debt Service</b>				<b>5,927,889</b>	<b>-</b>	<b>-</b>	<b>5,927,889</b>
<b>Total Expenditures (Capital, Expense &amp; Debt)</b>	<b>5%</b>	<b>0%</b>		<b>198,307,695</b>	<b>9,657,551</b>	<b>377,666</b>	<b>188,272,478</b>
<b>Debt Proceeds</b>				<b>35,000,000</b>			<b>35,000,000</b>
<b>Ending Balance</b>	<b>38%</b>	<b>0%</b>		<b>172,913,358</b>	<b>65,498,155</b>	<b>-</b>	<b>107,415,203</b>
Reconciling Time Difference				(1,615,638)	-	-	(1,615,638)
<b>Ending Cash Balance</b>				<b>171,297,720</b>	<b>65,498,155</b>	<b>-</b>	<b>105,799,566</b>

**General Definitions**

**Facilities Connection Charge (FCC)**

The Facilities Connection Charge applies to all new meter installations. For residential development, the charge is based on the number and type of dwelling unit(s). For nonresidential development, the charge is based on meter size. The charge is meant to help recover cost from growth related capital projects tied to the District's water delivery capacity.

**ALAMEDA COUNTY WATER DISTRICT  
REVENUE & EXPENDITURES  
MONTH ENDED 6/30/2025**

Description	FIF %	FRF %	FRF Eligible (Y/N)	YTD Total	FIF	FRF	GF
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**Facilities Improvement Fund (FIF)**

Fund designated to track revenues and expenditures of growth related facilities.

**Facilities Renewal Fund (FRF)**

Fund designated to track revenues and expenditures for capital projects that refurbish or replace existing facilities.

**General Fund (G/F)**

General group designation for all other funds to account for non-growth related activities including revenues, operating expenses, capital expenditures and debt service.

**ALAMEDA COUNTY WATER DISTRICT  
FYE 26 ADOPTED BUDGET - CAPITAL PROJECTS**

Description	FIF %	FRF %	FRF Eligible (Y/N)	YTD Total	FIF	FRF	GF
<b>Distribution System Capital</b>							
01 MM8028 - Main Renewal - Mission 680 S	23%	3%	yes	604,000	136,504	15,338	452,158
02 BB0602B - SEVEN HILLS BOOSTER STATION ST	10%	0%	no	17,000	1,700	-	15,300
03 MM8030 - Main Renewal - Peralta Blvd	23%	3%	yes	566,000	127,916	14,373	423,711
04 MM8026 - Main Renewal MissionTamarack N	23%	3%	yes	239,000	54,014	6,069	178,917
05 SR0651 - Patterson Lining Structure Mec	23%	0%	no	100,000	22,600	-	77,400
06 MM8025 - Old Town Streetscape ACWD Wate	0%	0%	no	292,000	-	-	292,000
11 MM8008 - MAIN RENEWAL - MR3 CENTRAL NEW	23%	3%	yes	5,576,000	1,260,176	141,601	4,174,223
14 MM8006 - ALVARADO NILES PIPELINE SEISMI	23%	3%	yes	9,543,000	2,156,718	242,341	7,143,941
15 MN0101B - CATHODIC PROTECTION IMPROVEMEN	23%	0%	no	170,000	38,420	-	131,580
17 SR0650 - PATTERSON RESERVOIR REMEDIATIO	23%	0%	no	544,000	122,944	-	421,056
19 ST0551B - MSJ TANK IMPROVEMENTS	23%	0%	no	381,000	86,106	-	294,894
21 MD0203 - WATER METER REPLACEMENT SMALL	23%	0%	no	26,000	5,876	-	20,124
27 GA5005 - DESAL PRODUCTION WELL EQUIPMEN	0%	0%	no	75,000	-	-	75,000
28 MD0101 - SERVICE LINE EMERGENCY REPLACE	0%	0%	no	1,562,000	-	-	1,562,000
29 MD0102 - SERVICE LINE INCIDENTAL REPLAC	0%	0%	no	146,000	-	-	146,000
30 MD6005 - ADVANCED METERING INFRASTRUCTU	10%	0%	no	13,000	1,300	-	11,700
32 MD0201 - WATER METER REPLACEMENT PROGRA	0%	0%	no	41,000	-	-	41,000
33 MD0202 - WATER METER REPLACEMENT PROGRA	0%	0%	no	6,000	-	-	6,000
34 MD5001B - DISTRIBUTION SYSTEM LARGE VALV	0%	0%	no	36,000	-	-	36,000
35 MU5002 - REGULATOR SITE IMPROVEMENTS AN	0%	0%	no	17,000	-	-	17,000
37 PH0151B - PT BLENDING FACILITY IMPROV &	0%	0%	no	190,000	-	-	190,000
38 MD6004 - Meter Test Bench Upgrades	23%	0%	no	105,000	23,730	-	81,270
39 PH0251B - DESAL FACILITY IMPROVEMENTS /	0%	0%	no	260,000	-	-	260,000
42 PJ0251C - WTP NO.2 IMPROVEMENTS AND EQUI	0%	0%	no	667,000	-	-	667,000
43 PW0351B - MOWRY & PT WELLFIELD REPLACEME	0%	0%	no	266,000	-	-	266,000
44 PW5001B - WELLFIELD GENERAL IMPROVEMENTS	10%	0%	no	30,000	3,000	-	27,000
46 MU0101B - FR1 UPGRADE	10%	0%	no	102,000	10,200	-	91,800
57 PJ0150 - MSJWTP IMPROVEMENTS & EQUIPMEN	0%	0%	no	20,000	-	-	20,000
59 YI0106 - DESAL PLC UPGRADE	0%	0%	no	969,000	-	-	969,000
65 MM8013 - PASEO PADRE 680 OVERPASS	23%	3%	yes	193,000	43,618	4,901	144,481
67 SR8001B - BF TANK & RESERVOIR SEISMIC UP	23%	0%	no	784,000	177,184	-	606,816
68 AK0352 - WATER QUALITY LABORATORY EQUIP	0%	0%	no	206,000	-	-	206,000
69 BB1602 - B16 WTP2 ZONE 3 BOOSTER DISCHA	0%	0%	no	78,000	-	-	78,000
70 BB5001 - BOOSTER STATIONS FACILITY IMPR	0%	0%	no	385,000	-	-	385,000
71 MD0112 - DISTRIBUTION LEAK DETECTION SY	10%	0%	no	135,000	13,500	-	121,500
72 MD5001 - DISTRIBUTION SYSTEM LARGE VALV	0%	0%	no	73,000	-	-	73,000
73 MM8011 - MAIN RENEWAL - SMALL DIAMETER	23%	3%	yes	3,964,000	895,864	100,664	2,967,472
74 MM8012 - LINDSAY TRACT RDWY GREEN INFRA	23%	3%	yes	6,908,000	1,561,208	175,426	5,171,366
77 MM8020 - QUARRY LAKES PARKWAY IMPROVEME	50%	3%	yes	25,000	12,500	635	11,865
78 PJ0208B - WTP2 PROCESS BASIN CONCRETE GR	23%	0%	no	89,000	20,114	-	68,886
79 ST0801 - TAMARACK KNOLLS TANK	100%	0%	no	88,000	88,000	-	-
80 SR0101 - ALAMEDA RESERVOIR ROOF REPLACE	23%	0%	no	125,000	28,250	-	96,750
81 SR0201 - DECOTO RESERVOIR ROOF REPLACEM	23%	0%	no	13,000	2,938	-	10,062
84 SR0503 - MIDDLEFIELD RESERVOIR ROOF IMP	0%	0%	no	288,000	-	-	288,000
86 SR5001 - RESERVOIR FACILITY IMPROVEMENT	10%	0%	no	18,000	1,800	-	16,200
87 ST5001 - TANKS - FACILITY IMPROVEMENTS	10%	0%	no	17,000	1,700	-	15,300
89 YI0204A - CLEAN ENERGY IMPLEMENTATION	0%	0%	no	248,000	-	-	248,000
90 MM8021 - CENTRAL AVE GRADE SEPERATION	23%	3%	yes	488,000	110,288	12,393	365,319
92 MM8022 - SMALL DIAMETER MAIN RENEWAL -	23%	3%	yes	3,598,250	813,205	91,376	2,693,669
95 MM8060 - Decoto Lux Tie-In	23%	0%	no	125,000	28,250	-	96,750
98 MM0808 - Blender Mains Reconfiguration	23%	0%	no	14,000	3,164	-	10,836
99 MM8029 - Main Renewal - Mission 680 N	23%	3%	yes	586,000	132,436	14,881	438,683
<b>Total Distribution System Capital</b>	<b>19%</b>	<b>2%</b>		<b>41,011,250</b>	<b>7,985,223</b>	<b>820,000</b>	<b>32,206,027</b>
<b>Groundwater Capital</b>							
01 GG0302B - KAISER POND DIVERSION IMPROVEM	23%	0%	no	200,000	45,200	-	154,800
02 GG0305 - PIT T-2 SLOPE REHABILITATION	0%	0%	no	25,000	-	-	25,000
03 GG0501 - VALLECITOS CHANNEL BETTERTMENTS	23%	0%	no	38,000	8,588	-	29,412
05 GG4103B - RUBBER DAM 1 - FISH LADDER	0%	0%	no	20,000	-	-	20,000
09 DD0003 - ACWD GROUNDWATER ALTERNATIVE D	23%	0%	no	2,910,000	657,660	-	2,252,340
10 GA0901 - NEW AQUIFER RECLAMATION PROGRA	23%	0%	no	2,790,250	630,597	-	2,159,654
12 GG5001 - GW SUPPLY FACILITIES IMPROV/EQ	23%	0%	no	15,000	3,390	-	11,610
17 GG4101B - BF RUBBER DAM #1 BAG REPLACEME	23%	0%	no	93,000	21,018	-	71,982
20 GA5007 - BRACKISH GROUNDWATER RECLAMATI	23%	0%	no	1,224,000	276,624	-	947,376

**ALAMEDA COUNTY WATER DISTRICT  
FYE 26 ADOPTED BUDGET - CAPITAL PROJECTS**

Description	FIF %	FRF %	FRF Eligible (Y/N)	YTD Total	FIF	FRF	GF
24 GG5008 - GROUNDWATER SGMA ENHANCEMENT	50%	0%	no	1,227,000	613,500	-	613,500
26 YI0104 - HO2-FOUNDATION FIELDBUS REPLAC	23%	0%	no	820,000	185,320	-	634,680
<b>Total Groundwater Capital</b>	<b>26%</b>	<b>0%</b>		<b>9,362,250</b>	<b>2,441,897</b>	<b>-</b>	<b>6,920,354</b>
<b>Vehicle Capital</b>							
02 AV0102 - VEHICLE CAPITAL - LIGHT DUTY V	0%	0%	no	185,000	-	-	185,000
03 AV0104 - VEHICLE CAPITAL - HEAVY DUTY V	0%	0%	no	2,765,000	-	-	2,765,000
AV0155B - LEASED VEHICLES	0%	0%	no	717,000	-	-	717,000
06 AV0152 - EQUIPMENT AND TOOLS - DISTRIBU	0%	0%	no	62,000	-	-	62,000
08 AV0154 - EQUIPMENT AND TOOLS - GENERAL	0%	0%	no	15,250	-	-	15,250
10 AV0103 - VEHICLE CAPITAL - CONSTRUCTION	0%	0%	no	297,000	-	-	297,000
<b>Total Vehicle Capital</b>	<b>0%</b>	<b>0%</b>		<b>4,041,250</b>	<b>-</b>	<b>-</b>	<b>4,041,250</b>
<b>Headquarter Facility Capital</b>							
02 AQ0103 - HEADQUARTER FACILITY -HVAC UPG	0%	0%	no	304,000	-	-	304,000
03 AQ0151C - HEADQUARTERS FACILITY IMPROVEM	0%	0%	no	251,000	-	-	251,000
<b>Total Headquarter Facility Capital</b>	<b>0%</b>	<b>0%</b>		<b>555,000</b>	<b>-</b>	<b>-</b>	<b>555,000</b>
<b>Engineering Capital</b>							
01 AK0172 - AI TOOLS AND LICENSES	23%	0%	no	33,000	7,458	-	25,542
02 AK0104B - IT - CITYWORKS FOR GROUNDWATER	23%	0%	no	85,000	19,210	-	65,790
03 AK0109 - IT INFRASTRUCTURE UPGRADES - C	0%	0%	no	300,000	-	-	300,000
04 AK0110 - IT RECORDS MANAGEMENT PROJECT	0%	0%	no	150,000	-	-	150,000
05 AK0251 - ENGINEERING DEPT - CAPITAL EQU	0%	0%	no	5,250	-	-	5,250
06 AK0176 - District-Wide Phone System Rep	23%	0%	no	350,500	79,213	-	271,287
07 AK0175 - End-User Web Mgt and Protectio	23%	0%	no	127,500	28,815	-	98,685
08 AK0167 - IT ENTERPRISE UPGRADE JD EDWAR	0%	0%	no	300,000	-	-	300,000
09 AK0173 - IT Automated Inventory Managem	23%	0%	no	162,500	36,725	-	125,775
10 AK0174 - IT Infrastructure Disaster Rec	23%	0%	no	538,500	121,701	-	416,799
11 AK0171 - Reports Now for JDE Reporting	23%	0%	no	38,000	8,588	-	29,412
12 MU2001 - Sequoia Throttling Valve Stati	23%	0%	no	6,000	1,356	-	4,644
13 GG9904 - Water Controllers Relocation P	23%	0%	no	46,000	10,396	-	35,604
16 AQ0114 - HQ Space Planning Study	23%	0%	no	134,000	30,284	-	103,716
<b>Total Engineering Capital</b>	<b>15%</b>	<b>0%</b>		<b>2,276,250</b>	<b>343,746</b>	<b>-</b>	<b>1,932,504</b>
<b>Operations Capital</b>							
02 YI0503 - Blender SCADA Mowry PT Wellfie	0%	0%	no	315,000	-	-	315,000
03 AK0365 - FACILITIES MAINTENANCE SHOP	0%	0%	no	330,000	-	-	330,000
04 AV0153 - EQUIPMENT AND TOOLS - FACILITI	0%	0%	no	45,000	-	-	45,000
06 YI0101 - SCADA SYSTEMS REPLACEMENTS	10%	0%	no	1,411,000	148,014	-	1,262,986
08 YI0502B - COMMUNICATIONS PROJECT - PRODU	0%	0%	no	21,000	-	-	21,000
10 PH0254 - Replace Desal Backup Generator	0%	0%	no	355,000	-	-	355,000
11 PJ0208C - WTP2 PROCESS BLOCK CONSTRUCTIO	0%	0%	no	206,000	-	-	206,000
16 PW0302 - PFAS WELLFIELD DISTRIBUTION SY	72%	0%	no	60,000	42,960	-	17,040
19 PJ0262 - WTP2 Filter Media Replacement	6%	0%	no	888,000	51,289	-	836,711
20 MD5002 - Distribution Chlorine Analyzer	0%	0%	no	46,000	-	-	46,000
21 EE0202 - DESAL RELIABILITY	23%	0%	no	172,000	38,872	-	133,128
<b>Total Operations Capital</b>	<b>7%</b>	<b>0%</b>		<b>3,849,000</b>	<b>281,135</b>	<b>-</b>	<b>3,567,865</b>
<b>Grand Total - Capital Expenditures</b>	<b>18%</b>	<b>1%</b>		<b>61,095,000</b>	<b>11,052,000</b>	<b>820,000</b>	<b>49,223,000</b>