

FLOOD CONTROL/STORM DRAINAGE GROUPING\*

	ACTUAL 1982-83	ACTUAL 1983-84	ACTUAL 1984-85	ACTUAL 1985-86	ACTUAL 1986-87	ACTUAL 1987-88	ACTUAL 1988-89	ACTUAL 1989-90	ACTUAL 1990-91	ACTUAL 1991-92
<b>Opening Balance July 1st</b>	<b>14,640</b>	<b>12,997</b>	<b>(442,356)</b>	<b>(519,798)</b>	<b>152,032</b>	<b>325,644</b>	<b>767,464</b>	<b>306,567</b>	<b>357,508</b>	<b>374,933</b>
<b>Revenues</b>										
Interest (TP & TWFC)	0	0	0	0	0	0	18,580	26,466	27,070	24,994
Interest - San Clemente Pump Station	1,894	2,211	2,728	1,908	1,948					
Interest - S.F. Grant - Tidal Protection	0	0	0	4,256	4,961	4,893				
Interest - Flood Zone #9 Settlement	0	0	0	0	1,634	6,274	4,049			
Interest - Cal Trans Grant	0	0	0	0	0	10,509	9,565			
San Clemente Pump Station Assessments	2,183	100	0	19,617	119,383	1,177,085	503,376			
S.F. Foundation Grant - Madera Gardens Study	19,036	26,714								
S.F. Foundation Grant - Tidal Protection	0	0	0	150,000						
Flood Zone #9 Settlement										
Sanitary District Loan Repayment	0	0	0	85,000	32,998					
Lucky Drive Gates	0	0	0	0	47,002	85,000				
ABAG Proceeds - Projects	0	0	0	872,409	551,613	1,148,653	10,118			
ABAG Projects- Flood Control Assessments	0	0	0	0	0	0	94,114			
ABAG Proceeds - Lucky Drive Pump Station	0	0	0	175,449	140,367	244,306	244,821			
Cal Trans Grant - Lucky Drive Pump Station	0	0	0	0	0	605,900				
Deer Run Assessments	0	0	0	2,157	50,772					
<b>Total Revenues</b>	<b>23,113</b>	<b>29,025</b>	<b>2,728</b>	<b>1,310,796</b>	<b>950,678</b>	<b>3,282,620</b>	<b>884,623</b>	<b>26,466</b>	<b>27,070</b>	<b>24,994</b>
<b>General Fund Transfers</b>	<b>113,185</b>	<b>124,029</b>	<b>289,667</b>	<b>341,483</b>	<b>387,767</b>	<b>387,726</b>	<b>385,507</b>	<b>498,246</b>	<b>734,194</b>	<b>636,034</b>
<b>Sanitary District Loan Transfers</b>										
Advances	0	457,664	118,587							
Advancement Offset	0	(457,664)	(118,587)							
Repayments	0	0	38,417							
Forgiven Portion of Loan	0	0	0	419,837						
<b>Operating Expenditures (Recurring)</b>										
Maintenance	(10,907)	(64,517)	(142,240)	(179,277)	(250,054)	(240,324)	(177,267)	(184,910)	(203,083)	(221,807)
Capital Maintenance	(27,850)	(17,589)	(21,127)	(30,088)	(29,065)	(39,711)	(41,098)	(65,615)	(74,863)	(72,997)
<b>Total Operating Expenditures</b>	<b>(38,757)</b>	<b>(82,106)</b>	<b>(163,367)</b>	<b>(209,365)</b>	<b>(279,119)</b>	<b>(280,035)</b>	<b>(218,365)</b>	<b>(250,525)</b>	<b>(277,946)</b>	<b>(294,804)</b>
<b>Non-Operating Expenditures (Non-Recurring)</b>										
Equipment & Other Non-Recurring	0	(30,539)	(126,300)	(21,963)	(1,283)	0	0	0	0	(1,363)
San Clemente Pump Station **										
Assessments **	(5,720)	0	0	(20,075)	(134,314)	(1,183,588)	(503,376)			
General Fund	0	0	0	0	0	0	(12,765)	0	(50,000)	
Madera Gardens Study										
S.F. Foundation Grant	(19,036)	(26,714)								
General Fund	(45,750)									
Sanitary District Loan Projects	0	(457,664)	(118,587)							
Tidal Protection Project										
S.F. Foundation Grant	0	0	0	(88,712)	0	(75,398)				
Tidal Protection Reserve/Fund	0	0	0	0	0	(59,909)	(2,794)	(33,891)	(123,342)	(70,683)
General Fund/Measure "C" ****	0	0	0	0	0	(7,691)	(54,001)			
ABAG XI & XIV Projects	0	0	0	(872,409)	(551,613)	(1,148,653)	(11,701)			

FLOOD CONTROL/STORM DRAINAGE GROUPING\*

Continued

	ACTUAL 1982-83	ACTUAL 1983-84	ACTUAL 1984-85	ACTUAL 1985-86	ACTUAL 1986-87	ACTUAL 1987-88	ACTUAL 1988-89	ACTUAL 1989-90	ACTUAL 1990-91	ACTUAL 1991-92
Lucky Drive Pump Station ****										
ABAG XI & XIV	0	0	0	(175,449)	(140,367)	(244,306)	(337,352)			
Cal Trans Grant	0	0	0	0	0	(196,367)	(429,607)			
General Fund	0	0	0	0	0	0	0	(4,862)		
Lucky Drive Gates										
General Fund /Townwide Flood	0	0	0	0	(7,365)	(24,657)	(15,694)			
Flood Zone #9 Settlement	0	0	0	0	0	0	(143,959)			
Capital Maintenance Projects	(28,678)	(11,384)	0	(7,526)	0	(2,402)	(1,332)	(155,346)	(288,368)	(250,467)
Lagoon #2 Assessment District	0	0	0	0	0	0	0	(29,147)	(4,183)	(5,259)
Capital Improvement Projects	0	0	0	(2,630)	0	(5,520)	(15)			
Deer Run Assessment District	0	0	0	(2,157)	(50,772)					
High Canal Pump Station	0	0	0	0	0	0	(66)	0	0	(410)
<b>Total Non-Operating Expenditures</b>	<b>(99,184)</b>	<b>(526,301)</b>	<b>(244,887)</b>	<b>(1,190,921)</b>	<b>(885,714)</b>	<b>(2,948,491)</b>	<b>(1,512,662)</b>	<b>(223,246)</b>	<b>(465,893)</b>	<b>(328,182)</b>
<b>Closing Balance June 30th</b>	<b>12,997</b>	<b>(442,356)</b>	<b>(519,798)</b>	<b>152,032</b>	<b>325,644</b>	<b>767,464</b>	<b>306,567</b>	<b>357,508</b>	<b>374,933</b>	<b>412,975</b>
Segregation of Balance										
San Clemente Pump Station	12,997	15,308	18,036	19,486	6,503					
Sanitary District - Loan	0	(457,664)	(537,834)	(32,998)						
S.F. Foundation Grant - Tidal Protection	0	0	0	65,544	70,505					
Flood Zone #9 Settlement	0	0	0	0	48,636	139,910				
Cal Trans Grant	0	0	0	0	0	420,042				
Tidal Protection Reserve/Fund	0	0	0	46,000	92,000	78,091	128,434	151,368	120,121	102,071
Townwide Flood Reserve/Fund	0	0	0	54,000	108,000	129,421	178,133	206,140	254,812	310,904
<b>Total Balance</b>	<b>12,997</b>	<b>(442,356)</b>	<b>(519,798)</b>	<b>152,032</b>	<b>325,644</b>	<b>767,464</b>	<b>306,567</b>	<b>357,508</b>	<b>374,933</b>	<b>412,975</b>

\* Presented on the Modified Accrual Basis of Accounting.

\*\* FY 1980-81 - 50,634, FY 1981-82 - 79,029. Total cost of San Clements Pump Station was 2,039,501 between FY 80-81 thru FY 90-91.

\*\*\* FY 1981-82 - 13,478.

\*\*\*\* Total cost of Lucky Drive Pump Station was 1,528,310 between FY 85-86 thru FY 89-90.

FLOOD CONTROL/STORM DRAINAGE GROUPING\*

	ACTUAL 1992-93	ACTUAL 1993-94	ACTUAL 1994-95	ACTUAL 1995-96	ACTUAL 1996-97	ACTUAL 1997-98	ACTUAL 1998-99	ACTUAL 1999-2000	ACTUAL 2000-2001	ACTUAL 2001-2002
<b>Opening Balance July 1st</b>	<b>412,975</b>	<b>746,270</b>	<b>415,483</b>	<b>315,600</b>	<b>19,000</b>	<b>6,000</b>	<b>(402,107)</b>	<b>(1,607,907)</b>	<b>(1,364,499)</b>	<b>(1,149,215)</b>
Recurring Revenues										
Interest (TP & TWFC)	22,738	27,048	18,326	1,827						
Storm Drainage Tax	0	0	0	0	0	0	622,116	623,713	577,755	607,195
Less Transfer to Flood Debt Service	0	0	0	0	0	0	(350,000)	(350,000)	(350,000)	(350,000)
Non-Recurring Revenues	0	0	7,555	0	0	0	0	0	4,860	0
Lagoon #2 Assessments	96,247	288,269								
<b>Total Revenues</b>	<b>118,985</b>	<b>315,317</b>	<b>25,881</b>	<b>1,827</b>	<b>0</b>	<b>0</b>	<b>272,116</b>	<b>273,713</b>	<b>232,615</b>	<b>257,195</b>
General Fund Transfers	951,428	678,948	634,894	757,556	840,217	585,964	400,456	448,975	597,021	1,134,318
Equipment Replacement Fund Transfers	0	5,438	1,174	1,340	44,137	7,322	0	72,258	52,893	73,582
Operating Expenditures (Recurring)										
Maintenance	(234,627)	(177,436)	(208,556)	(234,555)	(250,919)	(309,726)	(255,229)	(296,361)	(248,275)	(291,936)
Capital Maintenance	(65,646)	(73,367)	(73,911)	(81,760)	(83,819)	(70,187)	(59,685)	(58,996)	(73,474)	(86,837)
<b>Total Operating Expenditures</b>	<b>(300,273)</b>	<b>(250,803)</b>	<b>(282,467)</b>	<b>(316,315)</b>	<b>(334,738)</b>	<b>(379,913)</b>	<b>(314,914)</b>	<b>(355,357)</b>	<b>(321,749)</b>	<b>(378,773)</b>
Non-Operating Expenditures (Non-Recurring)										
Equipment & Other Non-Recurring	(7,909)	(5,438)	(1,174)	(6,524)	(56,397)	(27,322)	(14,500)	(72,258)	(52,893)	(73,582)
Capital Maintenance Projects										
General Fund	(91,318)	(277,357)	(306,969)	(185,931)	(320,712)	(115,151)	(38,733)	(66,914)	(251,458)	(755,545)
Storm Drainage Tax Fund	0	0	0	0	0	0	(1,924)	(30,305)	(5,821)	0
Lagoon #2 Assessment District**									(6,650)	0
Assessments	(96,247)	(288,269)								
General Fund**	(134,086)	(231,399)								
Capital Improvement Projects										
Tidal Protection Project ***	(43,031)	(275,525)	(148,042)	(436,747)	(86,677)	(70,147)	(32,309)	(26,704)	(28,674)	0
High Canal Pump Station ****										
General Fund	(64,254)	(1,699)	(23,180)	(111,806)	(98,830)	(6,753)	0			
Storm Drainage Tax Fund	0	0	0	0	0	(402,107)	(1,475,992)			
<b>Total Non-Operating Expenditures</b>	<b>(436,845)</b>	<b>(1,079,687)</b>	<b>(479,365)</b>	<b>(741,008)</b>	<b>(562,616)</b>	<b>(621,480)</b>	<b>(1,563,458)</b>	<b>(196,181)</b>	<b>(345,496)</b>	<b>(829,127)</b>
<b>Closing Balance June 30th</b>	<b>746,270</b>	<b>415,483</b>	<b>315,600</b>	<b>19,000</b>	<b>6,000</b>	<b>(402,107)</b>	<b>(1,607,907)</b>	<b>(1,364,499)</b>	<b>(1,149,215)</b>	<b>(892,020)</b>
Segregation of Balance										
Tidal Protection	492,000	324,000	310,000	19,000	6,000	0				
Townwide Flood	254,270	91,483	5,600	0	0	0				
Storm Drainage Tax Fund	0	0	0	0	0	(402,107)	(1,607,907)	(1,364,499)	(1,149,215)	(892,020)
<b>Total Balance</b>	<b>746,270</b>	<b>415,483</b>	<b>315,600</b>	<b>19,000</b>	<b>6,000</b>	<b>(402,107)</b>	<b>(1,607,907)</b>	<b>(1,364,499)</b>	<b>(1,149,215)</b>	<b>(892,020)</b>

\* Presented on the Modified Accrual Basis of Accounting.

\*\* Total cost of Lagoon #2 Dredging was \$788,590 between FY89-90 thru FY93-94.

\*\*\* Total cost of Tidal Protection Project between FY 81-82 thru FY 00-01 was \$1,677,755.

\*\*\*\* Total cost of High Canal Pump Station between FY 88-89 thru FY 98-99 was \$2,185,097.

FLOOD CONTROL/STORM DRAINAGE GROUPING (02/17/10) \*

	ACTUAL 2002-2003	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	ACTUAL 2006-2007	ACTUAL 2007-2008	ACTUAL 2008-2009	ESTIMATE 2009-2010	BUDGET 2010-2011	PROJECTION 2011-12
<b>Opening Balance July 1st</b>	(892,020)	(696,956)	(175,333)	223,884	709,026	814,245	307,448			
Recurring Revenues										
Storm Drainage Tax	618,049	618,769	623,017	626,528	634,384	627,786	640,433			
Interest Earnings	0	0	3,213	15,251	23,009	14,572	8,756			
Less Transfer to Flood Debt Service	(193,182)	0								
Non-Recurring Revenues	0	2,128	0	0	0	222,759				
<b>Total Revenues</b>	<b>424,867</b>	<b>620,897</b>	<b>626,230</b>	<b>641,779</b>	<b>657,393</b>	<b>865,117</b>	<b>649,189</b>	<b>0</b>	<b>0</b>	<b>0</b>
General Fund Transfers	482,110	573,177	575,242	723,595	628,127	552,711	539,750			
Equipment Replacement Fund Transfers	38,125	110,171	26,519	147,214	83,456	31,827	11,400			
Operating Expenditures (Recurring)										
Maintenance	(334,719)	(333,760)	(371,268)	(453,774)	(391,307)	(373,512)	(367,721)			
Capital Maintenance	(145,057)	(190,870)	(154,462)	(213,245)	(177,096)	(119,175)	(108,274)			
NPDES	(2,334)	(48,547)	(49,512)	(56,576)	(59,724)	(60,024)	(63,755)			
<b>Total Operating Expenditures</b>	<b>(482,110)</b>	<b>(573,177)</b>	<b>(575,242)</b>	<b>(723,595)</b>	<b>(628,127)</b>	<b>(552,711)</b>	<b>(539,750)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Non-Operating Expenditures (Non-Recurring)										
Equipment & Other Non-Recurring	(38,125)	(110,171)	(26,519)	(147,214)	(83,456)	(31,827)	(11,400)			
Capital Maintenance Projects										
General Fund	0									
Storm Drainage Tax Fund	(229,803)	(99,274)	(227,013)	(156,637)	(552,174)	(1,371,914)	(394,100)			
Capital Improvement Projects										
General Fund	0									
Storm Drainage Tax Fund	0									
<b>Total Non-Operating Expenditures</b>	<b>(267,928)</b>	<b>(209,445)</b>	<b>(253,532)</b>	<b>(303,851)</b>	<b>(635,630)</b>	<b>(1,403,741)</b>	<b>(405,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Balance June 30th</b>	<b>(696,956)</b>	<b>(175,333)</b>	<b>223,884</b>	<b>709,026</b>	<b>814,245</b>	<b>307,448</b>	<b>562,537</b>			
Segregation of Balance										
Owed to High Canal Pump Station Financing	(467,153)	0								
Owed to General Fund	(229,803)	(175,333)								
<b>Total Balance</b>	<b>(696,956)</b>	<b>(175,333)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* Presented on the Modified Accrual Basis of Accounting.