



Salton Community Services District
2020-2021 Budget

Salton Community Services District

Budget FY 2020-2021

9/1/2020
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	2020 - 2021	2019 - 2020	2019 - 2020
	Proposed	Actual	Amended
General Fund Revenue	313,024.00	312,427.02	336,796.00
General Fund Expenditures:			
Administration	109,000.00	23,154.28	109,000.00
Non-Department	88,130.00	31,101.14	47,630.00
Fire Departments	9,500.00	139,259.39	122,763.00
Public Works	35,450.00	3,907.26	7,850.00
Parks and Recreation	70,200.00	10,060.42	48,950.00
	<u>312,280.00</u>	<u>207,482.49</u>	<u>336,193.00</u>
Surplus/(Deficit)	744.00	104,944.53	603.00
Sewer Maintenance Revenue	1,995,293.00	1,501,289.52	2,088,209.50
Sewer Maintenance Expenditures	<u>1,774,450.00</u>	<u>1,282,766.28</u>	<u>1,872,725.00</u>
Operational Surplus/(Deficit)	220,843.00	218,523.24	215,484.50
SM Capital Exp. (Equip. - dump truck, water truck, loader)	144,000.00	500.00	89,000.00
SM Capital Expense (Tools purchases)	12,500.00	3,557.11	10,000.00
SM Capital Expense (Vehicle purchase(s))	0.00	103,829.00	0.00
SP Construction/upgrade/repair expense	55,000.00	5,903.62	40,000.00
Non-Operaitonal office building principal payment	9,000.00	7,992.00	9,000.00
Non-Operational (USDA/NADBank Loan) expense	0.00	0.00	0.00
Total Non-Op and Captial Purchases	220,500.00	121,781.73	148,000.00
SM TOTAL Surplus/(Deficit)	343.00	96,741.51	67,484.50
Sewer Construction Revenue	47.00	31.91	47.00
Sewer Construction Expenditures	2.00	1.12	2.00
Operational Surplus/(Deficit)	45.00	30.79	45.00
Capital Expense (Equip/decommissioning/replemnt)	0.00	0.00	0.00
Surplus/(Deficit)	45.00	30.79	45.00
CM Tract 576A Revenue	0.00	654.16	1,375.00
CM Tract 576A Expenditures	0.00	90.75	460.00
Surplus/(Deficit)	0.00	563.41	915.00
CM Tract 662 Revenue	0.00	1,896.73	2,325.00
CM Tract 662 Expenditures	0.00	274.03	600.00
Surplus/(Deficit)	0.00	1,622.70	1,725.00
CM Tract 679 Revenue	0.00	3,135.36	3,725.00
CM Tract 679 Expenditures	0.00	452.67	810.00
Surplus/(Deficit)	0.00	2,682.69	2,915.00

		2020 - 2021	2019 - 2020	2019 - 2020
<u>Account</u>	<u>General Fund Revenue</u>	<u>Proposed</u>	<u>Actual</u>	<u>Amended</u>
	Taxes and fees			
4-1101	GF property taxes - secured	190,000.00	202,906.63	190,000.00
4-1102	GF property taxes - unsecured	20,000.00	22,038.82	20,000.00
4-1103	GF property taxes - homeowners	7,000.00	924.59	7,000.00
4-1104	GF property taxes - supplemental	2,000.00	1,728.14	2,000.00
4-1112	GF administration fees from SC		-	
4-1113	GF administration fees from tract 576A		-	
4-1114	GF administration fees from tract 662		-	
4-1115	GF administration fees from tract 679		-	
4-1125	GF architectural plans fees	100.00	200.00	100.00
	General Fund Total Taxes & Fees	219,100.00	227,798.18	219,100.00
4-1200	Interest Income			
4-1201	GF operational LAIF interest income	150.00	-	150.00
4-1203	GF checking interest income	75.00	-	75.00
4-1205	GF reserve LAIF interest income	20.00	-	20.00
4-1206	GF street light dev. LAIF interest income	125.00	-	125.00
	General Fund Total Interest Revenues	370.00	-	370.00
4-1300	Rental Income			
4-1304	GF cellular tower rent	34,000.00	14,181.39	34,000.00
4-1307	Burrtec Waste contract agreement	20,000.00	17,903.39	20,000.00
	General Fund Total Rental Revenues	54,000.00	32,084.78	54,000.00
4-1500	Parks and Recreation			
4-1504	GF parks grant income		-	
4-1599	GF other parks & recreation fees		-	
4-1701	Sports & recreation fees		-	
	Parks and Recreation Total Revenues	-	-	-
4-1600	Fire Department			
4-1603	GF fire services contract		21,672.00	21,672.00
4-1605	GF fire dev. LAIF interest income			
4-1609	GF fire incident reports	-	-	100.00
4-1610	GF fire dept. support - TDS	-	-	2,000.00
4-1612	GF fire dept. rental income - AMR	18,000.00	21,560.43	18,000.00
4-1604	GF fire dept casino contract	15,000.00	15,000.00	15,000.00
4-1695	GF fire dept. Recovery income	4,154.00	5,557.96	4,154.00
4-1696	GF fire department grants income			
4-1697	GF fire department donations	-	396.07	1,200.00
4-1698	GF fire dept. fireworks revenue		-	
4-1699	GF fire dept. other income		-	
	Fire Departments Total Revenues	37,154.00	64,186.46	62,126.00
4-1800	Special Projects			
4-1899	GF other proceeds		1,500.00	
4-1900	Other Revenue			
4-1901	GF mandated costs proceeds		-	
4-1902	GF insurance proceeds		-	
4-1904	GF gain on sale of land		-	
4-1906	ND unspecified dept donations	2,400.00	1,800.00	1,200.00
4-1999	GF other revenue income		-	
	General Fund Total Other Revenues	2,400.00	3,300.00	1,200.00
	TOTAL GENERAL FUND REVENUE	313,024.00	327,369.42	336,796.00

		2020 - 2021	2019 - 2020	2019 - 2020
Account		Proposed	Acutal	Amended
	<u>Administrative Expenses</u>			
6-1100	Wage Expenses			
6-1103	Director's Compensation Expense	12,000.00		
6-1400	Bank Charge Expenses			
6-1405	AD bank check orders expense			
6-1499	AD other bank charge expense			
6-1800	Other Expenses			
6-1802	AD administration fees due to SM	100,000.00	101,706.15	100,000.00
6-1808	AD District functions expense	7,500.00	5,982.52	7,500.00
6-1830	AD county fees	1,500.00	0.00	1,500.00
6-1849	AD other miscellaneous expense - Trailer for Skid Steer		8,038.50	
	Total Administrative Expenses	109,000.00	115,727.17	109,000.00
	<u>Non-Departmental Expenses</u>			
6-2003	ND street lighting expense Electrical cost	25,000.00	21,600.00	25,000.00
6-2005	ND liability insurance premiums expense	38,000.00	0.00	15,000.00
6-2007	ND election expense		0.00	
6-2099	ND other expense (Emergency)		0.00	
6-2200	Tax Expenses			
6-2201	ND prop. tax assessmt. exp. (40-acres - Rivrsde Co.)	130.00	127.70	130.00
6-2299	ND other tax expense		0.00	
6-2300	Legal Expenses			
6-2301	ND district legal expense	25,000.00	945.00	7,500.00
6-2302	ND architectural legal expense		0.00	
6-2399	ND other legal expense		0.00	
	Total Non-Departmental Expenses	88,130.00	22,672.70	47,630.00
	<u>Fire Departments Expenses</u>			
6-3100	FD Wages & Benefits Expenses			
6-3101	FD callout expense	0.00	0.00	0.00
6-3102	FD fire department wages expense	0.00	69,577.28	70,000.00
6-3104	FD health benefits (4 employee x 750.00)	0.00	15,000.00	15,000.00
6-3106	FD retirement expense			
6-3107	FD retirement employer admin. expense	0.00	2,778.13	3,335.00
6-3110	FD employer expense		0.00	0.00
6-3111	FD worker's compensation (7707) expense			
6-3112	FD worker's compensation (7706) expense	0.00	0.00	16,000.00
6-3121	FD training expense	0.00	0.00	0.00
6-3122	FD travel expense			
6-3123	FD physical expense			
6-3124	FD licenses expense			
6-3125	FD annual membership fees expense			
6-3150	FD uniforms expense			

		2020 - 2021	2019 - 2020	2019 - 2020
Account		Proposed	Acutal	Amended
6-3200	FD Utilities Expense			
6-3201	FD telephone expense	0.00	166.81	170.00
6-3202	FD water service expense	0.00	146.92	500.00
6-3203	FD electric service expense	0.00	2,590.55	5,000.00
6-3205	FD radio service expense (800 MHZ)	4,500.00	3,591.00	4,500.00
6-3206	FD cell phone svc expense	0.00	543.46	750.00
6-3207	FD tech expense	0.00	0.00	550.00
6-3208	FD bulk drinking water expense	0.00	319.09	325.00
6-3209	FD ice delivery expense	0.00	48.48	500.00
6-3210	FD WS water service expense	0.00	82.75	130.00
6-3211	FD WS electric service expense	0.00	518.11	1,200.00
6-3300	FD Maintenance Expenses			
6-3310	FD vehicle maintenance expense	0.00	1,628.18	1,700.00
6-3311	FD mechanic's labor expense	0.00	85.00	85.00
6-3320	FD fuel & oil expense	0.00	3,406.62	168.00
6-3330	FD oxygen bottle maintenance expense			
6-3331	FD fire extinguisher expense	0.00	0.00	650.00
6-3332	FD A/C maintenance & supplies expense	0.00	0.00	250.00
6-3399	FD other equip. maint. exp.	0.00	0.00	1,000.00
6-3400	FD Miscellaneous Expenses			
6-3401	FD supplies exp.	0.00	192.26	200.00
6-3430	FD laundry and janitorial expense			
6-3460	FD building & grounds expense	5,000.00	709.50	750.00
6-3470	FD drug testing expense	0.00	0.00	0.00
6-3480	FD matching grant expense			
6-3498	FD fireworks expense (donated money)			
6-3499	FD other misc. exp.			
6-3500	Fire Departments Capital Purchases			
6-3510	FD equipment purchase expense			
6-3530	FD vehicle purchases expense			
	Total Fire Departments Expenses	9,500.00	101,384.14	122,763.00

		2020 - 2021	2019 - 2020	2019 - 2020
Account		Proposed	Acutal	Amended
	<u>Public Works Expenses</u>			
6-4100	PW Wages & Benefit Expenses			
6-4101	PW wages expense			
6-4104	PW health benefits expense			
6-4105	PW retirees' health benefit expense (one retiree)	5,000.00	4,577.22	4,000.00
6-4107	PW retirement employer expense			
6-4110	PW employer expense			
6-4111	PW workers' comp (9420) expense			
6-4206	PW laundry & janitorial expense			
6-4402	PW construction water meter expense		2335.07	
6-4710	PW vehicle maintenance expense	200.00	0.00	200.00
6-4720	PW fuel and oil expense	25000.00	0.00	200.00
6-4730	PW equipment repair expense	2,000.00	267.86	200.00
6-4800	PW sports & recreation expense	750.00	0.00	750.00
6-4830	PW tools purchase expense	1,500.00	188.50	1,500.00
6-4840	PW maintenance expense	1,000.00	100.73	1,000.00
	Total Public Works Expenses	35,450.00	7,469.38	7,850.00
	<u>Parks & Recreation Expenses</u>			
6-5100	Salton City Park Expenses			
6-5102	SC Park water service expense	1,000.00	227.35	1,000.00
6-5103	SC Park electric service expense	1,750.00	516.80	1,750.00
6-5105	SC Park supplies expense	600.00	556.64	350.00
6-5106	SC Park equipment/building maintenance expense	500.00	169.99	500.00
6-5107	SC Park improvement expense	20,000.00	44,141.95	38,000.00
6-5109	SC Park other expense			
6-5300	Desert Shores Park Expenses			
6-5302	DS Park water service expense	1,000.00	581.84	1,000.00
6-5303	DS Park electric service expense	4,500.00	616.63	4,500.00
6-5305	DS Park supplies expense	350.00	0.00	350.00
6-5306	DS Park equipment/building maintenance expense	500.00	0.00	500.00
6-5307	DS Park improvement expense	40,000.00	2,924.76	1,000.00
6-5309	DS Park other expense			
	Total Parks & Recreation Expenses	70,200.00	49,735.96	48,950.00
	TOTAL GENERAL FUND EXPENSES	312,280.00	296,989.35	336,193.00

		2020 - 2021	2019 - 2020	2019 - 2020
<u>Account</u>	<u>Sewer Maintenance Revenue</u>	<u>Proposed</u>	<u>Acutal</u>	<u>Amended</u>
4-2100	Taxes and fees			
4-2101	SM sewer user charges	1,194,500.00	1,277,056.08	1,725,000.00
4-2102	SM connection charges		2,500.00	
4-2103	SM sewer lot standby fee	659,016.00	94,140.71	220,000.00
4-2104	SM interest & penalties fee	32,000.00	35,335.06	32,000.00
4-2106	SM capital reserve fees			
4-2107	SM administration fees from GF	100,000.00	2,450.10	100,000.00
4-2108	SM administration fees from SC	2.00	0.00	2.00
4-2109	SM administration fees from tract 576A	20.00	7.65	330.00
4-2110	SM administration fees from tract 662	20.00	25.52	700.00
4-2111	SM administration fees from tract 679	20.00	30.21	877.50
4-2200	Interest Income			
4-2201	SM LAIF operational interest income	1,200.00	0.00	1,200.00
4-2203	SM checking interest income	400.00	0.00	400.00
4-2204	SM reserve LAIF interest income	1,000.00	0.00	1,000.00
4-2206	SM NADBank/USDA interest income	100.00	0.00	100.00
4-2208	SM loan reserve interest income	25.00	0.00	25.00
4-2209	SM Capital reserve LAIF interest income	250.00	0.00	250.00
4-2210	SM loan interest income			
4-2300	Miscellaneous Income			
4-2303	SM gain on sale of equipment			
4-2308	SM fire dept. mechanic's labor hours fee	500.00	0.00	85.00
4-2309	SM insurance reimbursement			
4-2312	SM grant money income			
4-2399	SM other income			
4-2400	Rental Income			
4-2401	SM office suite #2 rent (Imperial Co. Free Library)	6,240.00	6,240.00	6,240.00
4-2403	SM office suite #4 rent (Imperial County Probation)			
TOTAL SEWER MAINTENANCE REVENUE		1,995,293.00	1,417,785.33	2,088,209.50

		2020 - 2021	2019 - 2020	2019 - 2020
Account	Sewer Maintenance Expenses	Proposed	Actual	Amended
6-6000	Sewer Maintenance Expenses			
6-6100	Wages and Benefits Expenses			
6-6101	SM wages expense	500,000.00	384,496.73	550,000.00
6-6102	SM employer wages tax expense	75,000.00	39,583.29	102,000.00
6-6103	SM worker's compensation (7580) expense	32,000.00	0.00	48,000.00
6-6104	SM health benefits expense (12 emp. x 750.00)	135,000.00	110,686.40	108,000.00
6-6105	SM retirees' health benefits expense (7 employees)	40,000.00	34,320.67	40,000.00
6-6106	SM retirement contributions expense	18,000.00	10,198.20	25,000.00
6-6107	SM retirement administrative fee expense	45,000.00	32,581.78	60,000.00
6-6108	SM accrued retirement expense	25,000.00	28,513.31	25,000.00
6-6109	SM clerical office wages expense	125,000.00	112,316.18	200,000.00
6-6110	SM administration (GM) wages expense	140,000.00	57,442.73	130,000.00
6-6111	SM GM worker's comp. expense (8740)	4,000.00	0.00	4,000.00
6-6112	SM clerical worker's comp. expense (8810)	2,000.00	0.00	2,000.00
6-6113	SM director's compensation expense		4,100.00	12,000.00
6-6199	SM other wages and benefits expense		0.00	
6-6200	Supplies Expense			
6-6201	SM uniforms expense	3,000.00	4,597.11	3,000.00
6-6204	SM safety supplies expense	4,000.00	3,691.10	3,000.00
6-6205	SM work boots expense	500.00	329.84	500.00
6-6206	SM janitorial supplies expense	1,200.00	58.27	1,200.00
6-6207	SM janitorial cleaning expense	1,500.00	1,449.39	2,400.00
6-6299	SM other laundry & janitorial expense			
6-6300	Bank Charge Expenses			
6-6301	SM wire fee expense			
6-6302	SM bank fee expense	200.00	800.00	200.00
6-6305	SM check order expense	500.00	0.00	500.00
6-6399	SM other bank charge expense			
6-6400	Vehicle & Equipment Expenses			
6-6401	SM vehicle maintenance expense	20,000.00	23,573.59	20,000.00
6-6402	SM equipment maintenance expense	20,000.00	21,358.32	20,000.00
6-6405	SM fuel & oil expense	35,000.00	35,466.00	35,000.00
6-6407	SM shop supplies expense	2,500.00	4,409.42	2,500.00
6-6499	SM other vehicle/equip. exp.	3,500.00	2,458.74	3,500.00
6-6500	Utilities Expenses			
6-6501	SM water service expense	4,500.00	5,736.64	4,500.00
6-6502	SM electric service expense	95,000.00	63,877.16	95,000.00
6-6504	SM cell phones expense	15,000.00	13,176.30	5,000.00
6-6505	SM underground dig alerts expense	1,200.00	1,038.92	750.00
6-6506	SM internet service expense	1,500.00	1,763.48	1,500.00
6-6507	SM propane expense	1,000.00	899.63	1,000.00
6-6508	SM alarm security expense	1,000.00	467.76	1,000.00
6-6509	SM solid waste disposal	250.00	0.00	250.00
6-6599	SM other utility expense			
6-6600	Licenses and Permits Expenses			
6-6601	SM employee license expense	4,000.00	300.00	1,000.00
6-6602	SM encroachment permit expense			
6-6603	SM county permits expense	1,500.00		1,500.00
6-6604	SM state permits expense	100.00		100.00

		2020 - 2021	2019 - 2020	2019 - 2020
<u>Account</u>	<u>Sewer Maintenance Expenses</u>	Proposed	Actual	Amended
6-6605	SM membership/association dues expense	7,750.00	7,765.00	7,750.00
6-6606	SM waste discharge permit fees expense	37,000.00	35,896.00	35,000.00
6-6607	SM toxic waste disposal expense	2,000.00	0.00	2,000.00

		2020 - 2021	2019 - 2020	2019 - 2020
Account	Sewer Maintenance Expenses	Proposed	Actual	Amended
6-6700	Sewer System Expenses			
6-6711	SM sewer lines maintenance expense	30,000.00	2,300.87	30,000.00
6-6712	SM pump station maintenance expense	80,000.00	76,263.53	80,000.00
6-6713	SM sewer pond maintenance expense	10,000.00	3,053.00	5,000.00
6-6721	SM plumbing supplies expense	1,000.00	45.08	1,000.00
6-6722	SM electrical supplies expense	1,000.00	165.00	1,000.00
6-6723	SM lumber supplies expense		192.71	
6-6724	SM hardware supplies expense	1,000.00	1,665.74	1,000.00
6-6750	SM lab testing expense	15,000.00	10,626.00	20,000.00
6-6752	SM engineering services expense		1,179.93	15,000.00
6-6760	SM prof. svcs. expense (Koppel & Gruber)	6,500.00	4,343.35	7,000.00
6-6761	SM Smart Cover monitoring expense	3,500.00	3,213.00	4,000.00
6-6762	SM fines & penalties expense			
6-6800	Miscellaneous Expenses			
6-6802	SM building & grounds maintenance expense	40,000.00	17,741.68	20,000.00
6-6806	SM postage expense	1,200.00	1,091.11	1,800.00
6-6807	SM office supplies expense	4,000.00	3,446.60	5,000.00
6-6808	SM fire extinguisher expense	500.00	0.00	500.00
6-6809	SM express shipping	200.00	0.00	200.00
6-6810	SM advertising expense	1,500.00	1,103.36	2,000.00
6-6811	SM long term loan interest expense	36,000.00	36,111.93	
6-6821	SM liability insurance premiums expense	65,000.00	168.74	65,000.00
6-6831	SM legal expense	20,000.00	2,137.50	8,750.00
6-6832	SM auditing expense	8,000.00	8,000.00	8,000.00
6-6833	SM technical support services expense	1,500.00	907.51	0.00
6-6834	SM property tax collection expense	10,000.00	9,795.20	10,000.00
6-6835	SM GASB 68 actuarial report expense	3,000.00	2,600.00	4,000.00
6-6836	SM elections cost expense	250.00	0.00	875.00
6-6851	SM travel expense	7,000.00	8,221.78	7,000.00
6-6852	SM training expense	4,000.00	200.47	4,000.00
6-6853	SM physicals expense	1,000.00	856.00	300.00
6-6854	SM copier lease/maintenance expense	5,000.00	4,861.75	5,000.00
6-6855	SM CA/US flag expense	750.00	429.45	750.00
6-6856	SM subscriptions expense - Teletrac and Go Daddy	1,500.00	1,046.57	400.00
6-6870	SM drug testing expense	250.00	0.00	250.00
6-6881	SM sales tax expense		43.09	
6-6890	SM bulk water expense (for water purifier)	1,600.00	72.85	1,250.00
6-6892	SM computer software expense	1,000.00	2,927.81	500.00
6-6893	SM breakroom expense	2,500.00	2,740.63	1,500.00
6-6894	SM payroll processing expense	2,000.00	2,018.33	3,000.00
6-6895	SM outside printing/copying expense	2,500.00	0.00	2,500.00
6-6896	SM district function expense	1,500.00	6.83	2,000.00
6-6899	SM other expense			
	Total SM Operations Expenses	1,774,450.00	1,252,929.36	1,872,725.00

		2020 - 2021	2019 - 2020	2019 - 2020
Account	Sewer Maintenance Expenses	Proposed	Actual	Amended
6-6900	Capital Purchases			
6-6910	SM equipment Installments (Ritchie Bros Finance)	144,000.00	16,152.36	89,000.00
6-6920	SM furniture purchase expense	500.00	5,200.52	500.00
6-6921	SM computer purchase expense	2,000.00	380.11	2,000.00
6-6930	SM tools purchases expense	10,000.00	7,944.70	10,000.00
6-6940	SM vehicle purchase expense	0.00	96.96	65,000.00
6-6942	SM vehicle lease/purchase expense			
2-9008	SM office building principal payment expense	9,000.00	8,450.74	9,000.00
	Total SM Capital Purchases Expenses	165,500.00	38,225.39	175,500.00
6-9370	SP construction expense	10,000.00	0.00	10,000.00
6-9371	SP pump station upgrade expense	25,000.00	0.00	10,000.00
6-9372	SP sewer line replacement expense			
6-9373	SP TRC repair/upgrade expense			
6-9374	SP areiation expense	20,000.00	0.00	20,000.00
6-9375	SP Station #2 upgrade expense			
6-9376	SP Station #5 upgrade epxense			
6-9399	SP other expense			
	Total Sewer Projects Expenses	55,000.00	0.00	40,000.00
	Liability Accounts			
9-0002	Non-op.expense			
	Total Non-Operations Expenses	0.00	0.00	0.00
	TOTAL SEWER MAINTENANCE EXPENSES	1,994,950.00	1,291,154.75	2,088,225.00

		2020 - 2021	2019 - 2020	2019 - 2020
<u>Account</u>	<u>Sewer Construction Revenues</u>	<u>Proposed</u>	<u>Actual</u>	<u>Approved</u>
4-3200	Interest Income			
4-3201	SC LAIF interest income	7.00	0.00	7.00
4-3203	SC checking interest income			
4-3206	SC bond fund interest income			
4-3207	SC tract assessments (Tract 571 - Dst. Shrs)			
4-3208	SC capacity reserve fees income	40.00	1,000.00	40.00
4-3209	SC capacity LAIF interest income			
4-3299	SC other income			
TOTAL SEWER CONSTRUCTION REVENUE		47.00	1,000.00	47.00
<u>Account</u>	<u>Sewer Construction Expenses</u>			
6-7000	Sewer Construction Expenses			
6-7001	SC administrative fee expense	2.00	0.00	2.00
6-7003	SC wire fee expense			
6-7007	SC engineering fee expense			
6-7010	SC new line construction expense			
6-7099	SC other expense			
Total SC Operations Expenses		2.00	0.00	2.00
6-6900	Capital Purchases			
6-7910	SC equipment purchases expense			
TOTAL SEWER CONSTRUCTION EXPENSES		2.00	0.00	2.00

<u>Account</u>		<u>Channel Maintenance Revenues</u>		
4-4000	Revenue- Channel Maintenance- 576A			
4-4101	Tract 576A tax assessments		39.60	1,200.00
4-4102	Tract 576A interest & penalties fee		11.41	100.00
4-4103	Tract 576A checking interest revenue		0.00	75.00
4-4201	Tract 576A LAIF interest			
Total Tract 576A Revenue		0.00	51.01	1,375.00
<u>Account</u>		<u>CM Tract 576A Expenses</u>		
6-8000	CM Tract 576A Expense			
6-8001	Tract 576A administrative fee expense		7.56	210.00
6-8004	Tract 576A check expense			250
6-8005	Tract 576A other expense			
Total 576A Operations Expenses		0.00	7.56	460.00
<u>Account</u>		<u>Channel Maintenance Revenues</u>		
4-5000	Revenue- Channel Maintenance- 662			
4-5101	Tract 662 tax assessments		141.60	2,000.00
4-5102	Tract 662 interest & penalties fee		28.58	250.00
4-5103	Tract 662 checking interest revenue			75.00
4-5201	Tract 662 LAIF interest			
Total Tract 662 Revenue		0.00	170.18	2,325.00
<u>Account</u>		<u>CM Tract 662 Expenses</u>		
6-8000	CM Tract 662 Expense			
6-8002	Tract 662 administrative fee expense		25.52	350.00
6-8006	Tract 662 check expense			250.00
6-8007	Tract 662 other expense (legal and county charges)			
Total 662 Operations Expenses		0.00	25.52	600.00
<u>Account</u>		<u>Channel Maintenance Revenues</u>		
4-6000	Revenue- Channel Maintenance- 679			
4-6101	Tract 679 tax assessments		153.80	3,500.00
4-6102	Tract 679 interest & penalties fee		47.61	100.00
4-6103	Tract 679 checking interest revenue		0.00	125.00
4-6201	Tract 679 LAIF interest			
Total Tract 662 Revenue		0.00	201.41	3,725.00
<u>Account</u>		<u>CM Tract 679 Expenses</u>		
6-8000	CM Tract 679 Expense			
6-8003	Tract 679 administrative fee expense		30.21	560.00
6-8008	Tract 679 check expense			250.00
6-8009	Tract 679 other expense			
Total 679 Operations Expenses		0.00	30.21	810.00

CM funds are no longer being collected by the District. Therefore, there is no income nor expenses to be projected. Please be advised that due to no income expected, the District does not expect to receive any income for being trustee over these accounts.