

# **SAN BERNARDINO COUNTY**

## **BOARD GOVERNED COUNTY SERVICE AREAS**

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**2020-21 FISCAL YEAR**  
**FIRST QUARTER BUDGET REPORT**  
**SEPTEMBER 30, 2020**



**ATTACHMENT B**

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## Board Governed County Service Areas Special Revenue Funds - Budgets

| Budget Group                    | <u>Requirements</u> |           |              | <u>Sources</u> |          |              | <u>Use of/<br/>(Contribution to) Reserves</u> |           |             |
|---------------------------------|---------------------|-----------|--------------|----------------|----------|--------------|---|-----------|-------------|
|                                 | Current             | Adjusted  | Modified     | Current        | Adjusted | Modified     | Current                                       | Adjusted  | Modified    |
| <b>General Districts</b>        |                     |           |              |                |          |              |   |           |             |
| General Districts               | \$5,114,509         | \$15,000  | \$5,129,509  | \$4,947,606    | \$0      | \$4,947,606  | \$166,903                                     | \$15,000  | \$181,903   |
| <b>General Reserve</b>          |                     |           |              |                |          |              |   |           |             |
| General Reserve                 | \$496,000           | \$0       | \$496,000    | \$404,000      | \$0      | \$404,000    | \$92,000                                      | \$0       | \$92,000    |
| <b>Park Districts</b>           |                     |           |              |                |          |              |   |           |             |
| Park Districts                  | \$2,015,366         | \$100,000 | \$2,115,366  | \$2,045,545    | \$0      | \$2,045,545  | (\$30,179)                                    | \$100,000 | \$69,821    |
| <b>Road Districts</b>           |                     |           |              |                |          |              |   |           |             |
| Road Districts                  | \$2,739,111         | \$120,000 | \$2,859,111  | \$2,217,255    | \$0      | \$2,217,255  | \$521,856                                     | \$120,000 | \$641,856   |
| <b>Streetlighting Districts</b> |                     |           |              |                |          |              |   |           |             |
| Streetlighting Districts        | \$989,208           | \$0       | \$989,208    | \$1,231,597    | \$0      | \$1,231,597  | (\$242,389)                                   | \$0       | (\$242,389) |
| <b>Grand Total:</b>             | \$11,354,194        | \$235,000 | \$11,589,194 | \$10,846,003   | \$0      | \$10,846,003 | \$508,191                                     | \$235,000 | \$743,191   |

## Board Governed County Service Areas Special Revenue Funds - Budget Adjustment Explanations

**Fund Type:**     **Special Revenue Fund**

**Budget Group:** General Districts

General Districts

|  | <u>Current Budget</u> | <u>Budget Adjustments</u> | <u>Modified Budget</u> |
|--|-----------------------|---------------------------|------------------------|
| Requirements:                                | \$5,114,509           | \$15,000                  | \$5,129,509            |
| Department Sources:                          | \$4,947,606           | \$0                       | \$4,947,606            |
| Use of/(Contribution to) Available Reserves: | \$166,903             | \$15,000                  | \$181,903              |
|  | <hr/>                 | <hr/>                     | <hr/>                  |
| Total:                                       | \$5,114,509           | \$15,000                  | \$5,129,509            |

Explanation

Requirements are increasing by \$15,000 to replace the A/C unit for CSA 70 TV-2 Morongo Valley. This increase is funded by the use of Available Reserves.

**Budget Group:** Park Districts

Park Districts

|  | <u>Current Budget</u> | <u>Budget Adjustments</u> | <u>Modified Budget</u> |
|--|-----------------------|---------------------------|------------------------|
| Requirements:                                | \$2,015,366           | \$100,000                 | \$2,115,366            |
| Department Sources:                          | \$2,045,545           | \$0                       | \$2,045,545            |
| Use of/(Contribution to) Available Reserves: | (\$30,179)            | \$100,000                 | \$69,821               |
|  | <hr/>                 | <hr/>                     | <hr/>                  |
| Total:                                       | \$2,015,366           | \$100,000                 | \$2,115,366            |

Explanation

Requirements are increasing by \$100,000 for the demolition of a building within CSA 42 Oro Grande. The building has been abandoned for approximately ten years and has become a safety concern. Its current condition invites vandalism and trespassing. This project will be funded by the use of Available Reserves (\$100,000).

# Board Governed County Service Areas

## Special Revenue Funds - Budget Adjustment Explanations

**Fund Type:**     **Special Revenue Fund**

**Budget Group:** Road Districts

Road Districts

|   | <u>Current Budget</u> | <u>Budget Adjustments</u> | <u>Modified Budget</u> |
|---|-----------------------|---------------------------|------------------------|
| <b>Requirements:</b>                                | \$2,739,111           | \$120,000                 | \$2,859,111            |
| <b>Department Sources:</b>                          | \$2,217,255           | \$0                       | \$2,217,255            |
| <b>Use of/(Contribution to) Available Reserves:</b> | \$521,856             | \$120,000                 | \$641,856              |
| <b>Total:</b>                                       | <u>\$2,739,111</u>    | <u>\$120,000</u>          | <u>\$2,859,111</u>     |

Explanation

Requirements are increasing by \$120,000 for CSA 69 Lake Arrowhead. This increase, which is funded by the use of Available Reserves, is for an Operating Transfer Out to the CSA 69 Capital Improvement Program (CIP) Fund for the costs of a road paving project.

# Board Governed County Service Areas Enterprise Funds - Budgets

| Budget Group                   | <u>Requirements</u> |           |              | <u>Sources</u> |          |              | <u>Use of/<br/>(Contribution to) Net Position</u> |           |               |
|--------------------------------|---------------------|-----------|--------------|----------------|----------|--------------|---|-----------|---------------|
|                                | Current             | Adjusted  | Modified     | Current        | Adjusted | Modified     | Current   | Adjusted  | Modified      |
| General Districts - Enterprise | \$10,095,002        | \$0       | \$10,095,002 | \$6,499,928    | \$0      | \$6,499,928  | \$3,595,074                                       | \$0       | \$3,595,074   |
| Sanitation Districts           | \$6,352,101         | \$0       | \$6,352,101  | \$7,594,315    | \$0      | \$7,594,315  | (\$1,242,214)                                     | \$0       | (\$1,242,214) |
| Sanitation Reserve             | \$613,820           | \$0       | \$613,820    | \$219,010      | \$0      | \$219,010    | \$394,810   | \$0       | \$394,810     |
| Water Districts                | \$5,476,298         | \$507,000 | \$5,983,298  | \$7,050,121    | \$0      | \$7,050,121  | (\$1,573,823)                                     | \$507,000 | (\$1,066,823) |
| Water Reserve                  | \$1,878,142         | \$0       | \$1,878,142  | \$374,005      | \$0      | \$374,005    | \$1,504,137                                       | \$0       | \$1,504,137   |
| <b>Grand Total:</b>            | \$24,415,363        | \$507,000 | \$24,922,363 | \$21,737,379   | \$0      | \$21,737,379 | \$2,677,984                                       | \$507,000 | \$3,184,984   |

# Board Governed County Service Areas

## Enterprise Funds - Budget Adjustment Explanations

**Fund Type:** Internal Service and Enterprise Fund

**Budget Group:** Water Districts

Water Districts

|   | <u>Current Budget</u> | <u>Budget Adjustments</u> | <u>Modified Budget</u> |
|---|-----------------------|---------------------------|------------------------|
| <b>Requirements:</b>                          | \$5,476,298           | \$507,000                 | \$5,983,298            |
| <b>Department Sources:</b>                    | \$7,050,121           | \$0                       | \$7,050,121            |
| <b>Use of/(Contribution to) Net Position:</b> | (\$1,573,823)         | \$507,000                 | (\$1,066,823)          |
|   | <hr/>                 | <hr/>                     | <hr/>                  |
| <b>Total:</b>                                 | \$5,476,298           | \$507,000                 | \$5,983,298            |

### Explanation

Requirements are increasing by \$507,000. Of this amount, \$500,000 is to complete water main line expectancy studies for the following districts:

- CSA 64 Spring Valley Lake (\$200,000)
- CSA 70 J Oak Hills (\$300,000)

(Note: Proceeding with the study for CSA 64 is contingent upon voters rejecting the formation of Spring Valley Lake Community Services District.)

The remaining increase in Requirements of \$7,000 is for an Operating Transfer Out from the CSA 70 Cedar Glen (CG) Operating Fund to the CSA 70 CG Capital Improvement Program (CIP) Fund for the cost of Variable Frequency Drive (VFD) at a tunnel in Cedar Glen.

These increases in Requirements are funded by the use of Available Unrestricted Net Position (\$507,000).

## Board Governed County Service Areas Capital Improvement Project Funds - Budgets

| Budget Group                        | <u>Requirements</u> |           |              | <u>Sources</u> |           |              | <u>Use of/<br/>(Contribution to) Reserves/Net Position</u> |          |             |
|-------------------------------------|---------------------|-----------|--------------|----------------|-----------|--------------|--|----------|-------------|
|                                     | Current             | Adjusted  | Modified     | Current        | Adjusted  | Modified     | Current  | Adjusted | Modified    |
| General Districts - Construction    | \$8,552,649         | \$0       | \$8,552,649  | \$7,037,438    | \$0       | \$7,037,438  | \$1,515,211  | \$0      | \$1,515,211 |
| Park Districts - Construction       | \$759,212           | \$0       | \$759,212    | \$794,223      | \$0       | \$794,223    | (\$35,011)   | \$0      | (\$35,011)  |
| Road Districts - Construction       | \$174,527           | \$120,000 | \$294,527    | \$0            | \$120,000 | \$120,000    | \$174,527  | \$0      | \$174,527   |
| Sanitation Districts - Construction | \$3,974,304         | \$0       | \$3,974,304  | \$1,264,552    | \$0       | \$1,264,552  | \$2,709,752  | \$0      | \$2,709,752 |
| Water Districts -Construction       | \$7,301,142         | \$7,000   | \$7,308,142  | \$2,651,747    | \$7,000   | \$2,658,747  | \$4,649,395  | \$0      | \$4,649,395 |
| Grand Total:                        | \$20,761,834        | \$127,000 | \$20,888,834 | \$11,747,960   | \$127,000 | \$11,874,960 | \$9,013,874  | \$0      | \$9,013,874 |



# Board Governed County Service Areas

## Capital Project Funds - Budget Adjustment Explanations

**Fund Type:**     **Capital Improvement Project Fund**

**Budget Group:** Capital Improvement

Road Districts - Construction

|  | <u>Current Budget</u> | <u>Budget Adjustments</u> | <u>Modified Budget</u> | <u>Explanation</u>  |
|--|-----------------------|---------------------------|------------------------|---|
| Requirements:                                | \$174,527             | \$120,000                 | \$294,527              | Requirements are increasing by \$120,000 for the cost of a road paving project within CSA 69 Lake Arrowhead. Sources are also increasing by \$120,000 as this project is funded by an Operating Transfer In from the CSA 69 Operating Fund. |
| Department Sources:                          | \$0                   | \$120,000                 | \$120,000              |   |
| Use of/(Contribution to) Available Reserves: | \$174,527             | \$0                       | \$174,527              |   |
| <b>Total:</b>                                | <b>\$174,527</b>      | <b>\$120,000</b>          | <b>\$294,527</b>       |   |

Water Districts -Construction

|  | <u>Current Budget</u> | <u>Budget Adjustments</u> | <u>Modified Budget</u> | <u>Explanation</u>  |
|--|-----------------------|---------------------------|------------------------|---|
| Requirements:                                | \$7,301,142           | \$7,000                   | \$7,308,142            | Requirements are increasing by \$7,000 for the cost of Variable Frequency Drive (VFD) for CSA 70 CG Cedar Glen (CG). Sources are also increasing by \$7,000 as the cost of VFD is funded by an Operating Transfer In from the CSA 70 CG Operating Fund. |
| Department Sources:                          | \$2,651,747           | \$7,000                   | \$2,658,747            |   |
| Use of/(Contribution to) Available Reserves: | \$4,649,395           | \$0                       | \$4,649,395            |   |
| <b>Total:</b>                                | <b>\$7,301,142</b>    | <b>\$7,000</b>            | <b>\$7,308,142</b>     |   |

# Board Governed County Service Areas

## Fixed Asset Summary Adjustments

| <b>Fund Type</b><br><u>Budget_Group</u> | Capitalized<br>Software | Land and<br>Improvements<br>to Land | Structures and<br>Improvements<br>to Structures | Total            |
|---|-------------------------|-------------------------------------|---|------------------|
| <b>Capital Improvement Project Fund</b> |                         |                                     |   |                  |
| Road Districts - Construction           | 0                       | \$120,000                           |   | \$120,000        |
| Water Districts -Construction           | 0                       | \$7,000                             |   | \$7,000          |
| <b>Special Revenue Fund</b>             |                         |                                     |   |                  |
| General Districts                       | 0                       |                                     | \$15,000  | \$15,000         |
| <b>Grand Total:</b>                     | <b>0</b>                | <b>\$127,000</b>                    | <b>\$15,000</b>                                 | <b>\$142,000</b> |

# Board Governed County Service Area

## Fixed Asset Detail Recommended Adjustments

### Fund Type

Budget Group

Department

| FundCenter                              | GL Account | GL Account Description  | Item Description  | Qty | Unit Cost | Amount           | Explanation  |
|---|------------|-------------------------|---|-----|-----------|------------------|--|
| <b>Capital Improvement Project Fund</b> |            |                         |   |     |           |                  |  |
| <u>Capital Improvement</u>              |            |                         |   |     |           |                  |  |
| Road Districts - Construction           |            |                         |   |     |           |                  |  |
| 4450003590                              | 54104010   | IMPROVEMENTS TO LAND    | Road Paving Project                                       | 1   | \$120,000 | \$120,000        | Project is needed to maintain the integrity of roads within CSA 69 Lake Arrowhead.         |
| Water Districts -Construction           |            |                         |   |     |           |                  |  |
| 5630004618                              | 54104010   | IMPROVEMENTS TO LAND    | Variable Frequency Drive (VFD) for CSA 70 CG (Cedar Glen) | 1   | \$7,000   | \$7,000          | VFD at a tunnel in Cedar Glen will allow for energy savings and reduced maintenance costs. |
| <b>Special Revenue Fund</b>             |            |                         |   |     |           |                  |  |
| <u>General Districts</u>                |            |                         |   |     |           |                  |  |
| General Districts                       |            |                         |   |     |           |                  |  |
| 3300001774                              | 54304030   | STRUCT & IMPROV TO STRU | A/C Unit for CSA 70 TV-2 Morongo Valley                   | 1   | \$15,000  | \$15,000         | Current A/C unit is in need of replacement.  |
| <b>Grand Total:</b>                     |            |                         |   |     |           | <b>\$142,000</b> |  |

## Budgeted Staffing By Grouping

|                                | 2020-21 Current |                 |           | Request Change |                 |          | 2020-21 Modified |                 |           |
|--------------------------------|-----------------|-----------------|-----------|----------------|-----------------|----------|------------------|-----------------|-----------|
|                                | Regular         | Limited<br>Term | Total     | Regular        | Limited<br>Term | Total    | Regular          | Limited<br>Term | Total     |
| <b>Special Revenue Fund</b>    |                 |                 |           |                |                 |          |                  |                 |           |
| <b>General Districts</b>       |                 |                 |           |                |                 |          |                  |                 |           |
| General Districts              | 82              | 14              | 96        | -1             | 1               | 0        | 81               | 15              | 96        |
| <b>Total General Districts</b> | <b>82</b>       | <b>14</b>       | <b>96</b> | <b>-1</b>      | <b>1</b>        | <b>0</b> | <b>81</b>        | <b>15</b>       | <b>96</b> |
| <b>Park Districts</b>          |                 |                 |           |                |                 |          |                  |                 |           |
| Park Districts                 | 6               | 9               | 15        |                |                 | 0        | 6                | 9               | 15        |
| <b>Total Park Districts</b>    | <b>6</b>        | <b>9</b>        | <b>15</b> |                |                 | <b>0</b> | <b>6</b>         | <b>9</b>        | <b>15</b> |
| <b>Road Districts</b>          |                 |                 |           |                |                 |          |                  |                 |           |
| Road Districts                 | 1               | 0               | 1         |                |                 | 0        | 1                | 0               | 1         |
| <b>Total Road Districts</b>    | <b>1</b>        | <b>0</b>        | <b>1</b>  |                |                 | <b>0</b> | <b>1</b>         | <b>0</b>        | <b>1</b>  |

# Position Actions

| Department                        | Classification          | Position Action | Position Type | Position # | Bargaining Unit | Range | Change | Annual Cost |
|-----------------------------------|-------------------------|-----------------|---------------|------------|-----------------|-------|--------|-------------|
| <b>Special Revenue Fund</b>       |                         |                 |               |            |                 |       |        |             |
| <u>General Districts</u>          |                         |                 |               |            |                 |       |        |             |
| <b>General Districts</b>          |                         |                 |               |            |                 |       |        |             |
|                                   | Deputy Director         | Delete          | Regular       | 050750     | EXS_EXC         | 67C   | -1     | (\$200,476) |
|                                   | Public Service Employee | Transfer( + )   | Extra Help    | 087564     |                 |       | 1      | \$4,883     |
| <b>General Districts Subtotal</b> |                         |                 |               |            |                 |       | 0      | (\$195,593) |

# Reclassification Actions

| <u>Position Number</u>      | <u>Current Classification</u>     | <u>Current Bargaining Unit</u> | <u>Current Range</u> | <u>Annual Cost (A)</u> | <u>Proposed Classification</u>    | <u>Proposed Bargaining Unit</u> | <u>Prop. Range</u> | <u>Prop Annual Cost (B)</u> | <u>Annual Cost/ (Savings) (B-A)</u> |
|-----------------------------|-----------------------------------|--------------------------------|----------------------|------------------------|-----------------------------------|---------------------------------|--------------------|-----------------------------|-------------------------------------|
| <b>Special Revenue Fund</b> |                                   |                                |                      |                        |                                   |                                 |                    |                             |                                     |
| <u>General Districts</u>    |                                   |                                |                      |                        |                                   |                                 |                    |                             |                                     |
| <b>General Districts</b>    |                                   |                                |                      |                        |                                   |                                 |                    |                             |                                     |
| 088768                      | Special Districts Project Manager | Non-Represented Special Dist.  | 46                   | \$144,517              | Special Districts Project Manager | Non-Represented Special Dist.   | 46                 | \$144,517                   | \$0                                 |

# Classification Actions

## Delete Classification Upon Position Vacancy:

| <u>Entity</u>                       | <u>Classification Title</u>       | <u>Job code</u> | <u>Representation Unit</u>    | <u>Current Range</u> |
|-------------------------------------|-----------------------------------|-----------------|-------------------------------|----------------------|
| Board Governed County Service Areas | Special Districts Project Manager | 40051           | Non-Represented Special Dist. | 46                   |

# County Quarterly Performance Measure Update

## BUDGET GROUP: SPECIAL DISTRICTS

### SPECIAL DISTRICTS

**Measure** Number of park visitors participating in recreational activities.

**Goal** OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER

| 2020-21 Target | Modified Target | Qtr1 Accomplished | Qtr1 Year End Est. | Qtr2 Accomplished | Qtr2 Year End Est. | Qtr3 Accomplished | Qtr3 Year End Est. | 2020-21 Actual |
|----------------|-----------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|----------------|
| 28,000         |                 | 52,605            | 200,000            |                   |                    |                   |                    |                |

**Explanation** The actual number of park visitors participating in recreational activities through the first quarter of 2020-21 was 52,605. As a result of this activity, the year-end estimate of 28,000 has been revised to 200,000. This significant increase is primarily due to the following:

- Food bank and senior meal programs are experiencing considerable growth as the needy participant pool is expanding greatly because of COVID-19.

- Attendance at the Big Bear Alpine Zoo has increased when compared to the first quarter of the previous fiscal year. This is mostly because other entertainment options for the public have been limited during the pandemic.

**Measure** Percentage of total sewer collection system cleaned or inspected.

**Goal** OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER

| 2020-21 Target | Modified Target | Qtr1 Accomplished | Qtr1 Year End Est. | Qtr2 Accomplished | Qtr2 Year End Est. | Qtr3 Accomplished | Qtr3 Year End Est. | 2020-21 Actual |
|----------------|-----------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|----------------|
| 20%            |                 | 5.1%              | 20.0%              |                   |                    |                   |                    |                |

**Explanation** The actual percentage of total sewer collection system cleaned or inspected through the first quarter of 2020-21 was 5.1%. The Department will continue with the cleanings/inspections and fully expects to achieve its 20% target by fiscal year-end.

**Measure** Percentage of customers (with cellular-read meters) notified of new leaks within one business day of detection.

**Goal** IMPROVE COUNTY GOVERNMENT OPERATIONS

| 2020-21 Target | Modified Target | Qtr1 Accomplished | Qtr1 Year End Est. | Qtr2 Accomplished | Qtr2 Year End Est. | Qtr3 Accomplished | Qtr3 Year End Est. | 2020-21 Actual |
|----------------|-----------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|----------------|
| 100%           |                 | 100%              | 100%               |                   |                    |                   |                    |                |

**Explanation** Through the first quarter of 2020-21, all customers having cellular read water meters that indicated a new, continuous usage lasting more than 24 hours had been notified within one business day of detection. Since customers will continue to be notified of such continuous 24hr usage, the Department expects to meet its 100% target at fiscal year-end. These notifications result in less water loss and savings to customers.



# Board Governed County Service Areas

## Budget Adjustments

Fund Type

### Budget Group

| Department                                  | Entry Document No. | Funds Center | Commitment Item | Commitment Item Description | Amount    |
|---|--------------------|--------------|-----------------|-----------------------------|-----------|
| <b>Capital Improvement Project Fund</b>     |                    |              |                 |                             |           |
| <u>Capital Improvement</u>                  |                    |              |                 |                             |           |
| Road Districts - Construction               |                    |              |                 |                             |           |
| <input checked="" type="checkbox"/>         | 400002608          | 4450003590   | 40909975        | OP TRANSFERS IN             | \$120,000 |
| <input checked="" type="checkbox"/>         | 400002608          | 4450003590   | 54104010        | IMPROVEMENTS TO LAND        | \$120,000 |
| Water Districts -Construction               |                    |              |                 |                             |           |
| <input checked="" type="checkbox"/>         | 400002600          | 5630004618   | 40909975        | OP TRANSFERS IN             | \$7,000   |
| <input checked="" type="checkbox"/>         | 400002600          | 5630004618   | 54104010        | IMPROVEMENTS TO LAND        | \$7,000   |
| <b>Internal Service and Enterprise Fund</b> |                    |              |                 |                             |           |
| <u>Water Districts</u>                      |                    |              |                 |                             |           |
| Water Districts                             |                    |              |                 |                             |           |
| <input checked="" type="checkbox"/>         | 400002568          | 4200004580   | 40909995        | RESIDUAL EQUITY TRSF        | \$200,000 |
| <input checked="" type="checkbox"/>         | 400002568          | 4200004580   | 52002445        | OTHER PROFESS & SPEC        | \$200,000 |
| <input checked="" type="checkbox"/>         | 400002569          | 1650004674   | 40909995        | RESIDUAL EQUITY TRSF        | \$300,000 |
| <input checked="" type="checkbox"/>         | 400002569          | 1650004674   | 52002445        | OTHER PROFESS & SPEC        | \$300,000 |
| <input checked="" type="checkbox"/>         | 400002600          | 5630004612   | 40909995        | RESIDUAL EQUITY TRSF        | \$7,000   |
| <input checked="" type="checkbox"/>         | 400002600          | 5630004612   | 55305030        | OPERATING TRSF OUT          | \$7,000   |
| <b>Special Revenue Fund</b>                 |                    |              |                 |                             |           |
| <u>General Districts</u>                    |                    |              |                 |                             |           |
| General Districts                           |                    |              |                 |                             |           |
| <input checked="" type="checkbox"/>         | 400002603          | 3300001774   | 54304030        | STRUCT & IMPROV TO S        | \$15,000  |
| <u>Park Districts</u>                       |                    |              |                 |                             |           |
| Park Districts                              |                    |              |                 |                             |           |
| <input checked="" type="checkbox"/>         | 400002602          | 3100001336   | 52002445        | OTHER PROFESS & SPEC        | \$100,000 |

## Board Governed County Service Areas Budget Adjustments

Fund Type

**Budget Group**

| Department                          | Entry Document No. | Funds Center | Commitment Item | Commitment Item Description | Amount    |
|-------------------------------------|--------------------|--------------|-----------------|-----------------------------|-----------|
| <b><u>Road Districts</u></b>        |                    |              |                 |                             |           |
| Road Districts                      |                    |              |                 |                             |           |
| <input checked="" type="checkbox"/> | 400002608          | 4450001372   | 55305030        | OPERATING TRSF OUT          | \$120,000 |