



De Luz Community Services District

District Budget

Fiscal Year 2019-2020

Adopted June 19, 2019

District Budget

Fiscal Year

2019-2020

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**FISCAL YEAR 2019-2020
REVENUE AND EXPENSE SUMMARY**

REVENUE	2019-2020 12 Months Regular	2019-2020 12 Months Spec. Pvg.	2019-2020 12 Months Road Rehak	2019-2020 12 Months Total
Projected Balance Forward	\$0	\$473,387	\$2,943,009	\$3,416,396
2019-2020 Benefit Fees	\$1,244,991	\$7,363	\$736,309	\$1,988,663
2018-2019 Benefit Fees	\$85,914	\$588	\$119,034	\$205,535
2019-2020 Exempt Parcel Billing	\$57,685	0	\$0	\$57,685
TOTAL REVENUE--->>	\$1,388,590	\$481,338	\$3,798,352	\$5,668,279
EXPENSE				
Contract and P.O. Work	\$174,962	\$0	\$0	\$174,962
Emergency Maintenance	\$67,500	\$0	\$0	\$67,500
Roadway Rehabilitation	\$0	\$0	\$612,455	\$612,455
In-House Road Maintenance	\$280,475	\$0	\$0	\$280,475
General & Administrative	\$739,231	\$0	\$0	\$739,231
Long Range Planning	\$15,000	\$0	\$0	\$15,000
Capital Expenditures	\$25,000	\$0	\$0	\$25,000
Year-End Carryover	\$86,421	\$481,338	\$3,185,897	\$3,753,656
TOTAL EXPENSE--->>	\$1,388,590	\$481,338	\$3,798,352	\$5,668,279

FISCAL YEAR 2019-2020

Zone	← EXPENDITURES & RESERVES →									← COST OF SERVICE/TAX ROLL LEVY →			
	2	3	4	5	6	7	8	9	10	11	12	13	14
	Contract and P.O.'s	Emerg. Work	Road Rehab Projects	InHouse Road Maint.	General and Admin.	Cont. Reserve LTP	Capital Exp.	Working Capital Req'd	Subtotal Columns 2 - 9	Funds Req'd (levy)	Acres	Total Assess. per Acre	Amount to Tax Roll
Primary Primary Roadway Rehab Emergency Reserve	58519	25000	212242	48494	0	0	0	0	132013 212242 0	132013 350000	18075	\$26.67	
Zone I Zone I Roadway Rehab Zone I Special Paving Emergency Res./Long Term Res.	15135	10000	77901	64734	191017	16128	6460	22331	325805 77901 0 0	325805 90800 7951	4691 2236	\$88.80	\$115.47
Zone II Zone II Roadway Rehab Emergency Reserve	12105	7500	0	12453	37405	3477	1265	4373	78578 0 0	78578 6655	929	\$91.75	\$118.42
Zone III Zone III Roadway Rehab Emergency Reserve	7399	5000	100450	22101	63056	5639	2133	7372	112700 100450 0	112700 18975	1565	\$84.13	\$110.79
Zone IV Zone IV Roadway Rehab Emergency Reserve	36615	10000	99481	75196	225761	19743	7635	26393	401343 99481 0	401343 64825	5598	\$83.28	\$109.94
Zone V Zone V Roadway Rehab Emergency Reserve	31225	10000	122381	57498	164996	14544	5580	19289	303132 122381 0	303132 11575	3936	\$79.96	\$106.63
Zone VII	2000	0	0	0	56995	3470	1928	6663	71055	68450	1356	\$50.46	\$77.13
TOTALS:													
District Regular	162998	67500	0	280476	739231	63000	25000	86421	1424626	1422022			
Roadway Rehab	0	0	612455	0	0	0	0	0	612455	542830			
Special Paving	0	0	0	0	0	0	0	0	0	7951			
Emergency Reserve	0	0	0	0	0	0	0	0	0	0			
GRAND TOTALS:	162998	67500	612455	280476	739231	63000	25000	86421	2037081	1972802	18075		

FISCAL YEAR 2019-2020 GENERAL AND ADMINISTRATIVE

YEAR MONTH	2020												YEAR TOTAL
	2019 JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
MORTGAGE	26954	0	0	0	0	0	26953	0	0	0	0	0	53907
POA	621	621	621	621	621	621	621	621	621	621	621	621	7450
PROPERTY TAXES	0	0	0	0	5474	0	0	0	0	5474	0	0	10948
DIRECTOR STIPEND	1167	1167	1167	1167	1167	1167	1167	1167	1167	1167	1167	1167	14000
WAGES	26413	26413	26413	26413	26413	26413	26413	26413	26413	26413	26413	26413	316960
FSA/HRA ADMINISTRATION FEES	100	100	100	100	100	100	1100	100	100	100	100	100	2200
PAYROLL TAXES	587	587	587	587	587	587	587	587	587	587	587	587	7048
RETIREMENT	9135	9135	9135	9135	9135	9135	9135	9135	9135	9135	9135	9135	109625
WORKER'S COMPENSATION	5096	0	0	0	0	0	0	0	0	0	0	0	5096
HEALTH INSURANCE	4384	4384	4384	4384	4384	4384	4384	4384	4384	4384	4384	4384	52604
LEGAL RETAINER	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	3000	36000
LEGAL NOTICES	164	164	164	164	164	164	164	164	164	164	164	164	1970
TELEPHONE & ALARM	239	239	239	239	239	239	239	239	239	239	239	239	2870
IT / WEBSITE SERVICES	709	709	709	709	709	709	709	709	709	709	709	709	8508
CONFERENCES & SEMINARS & EDUCATION	1167	1167	1167	1167	1167	1167	1167	1167	1167	1167	1167	1167	14000
OFFICE SUPPLIES	478	478	478	478	478	478	478	478	478	478	478	478	5734
PRINTING	125	125	125	125	125	125	125	125	125	125	125	125	1500
POSTAGE	83	83	83	83	83	83	83	83	83	83	83	83	1000
OFFICE MAINTENANCE	260	260	260	260	260	260	260	260	260	260	260	260	3120
ACCOUNTING & AUDIT	5459	5459	5459	5459	0	0	0	0	0	0	0	0	21835
DATA PROCESSING	710	710	710	710	710	710	710	710	710	710	710	710	8525
UTILITIES	325	325	325	325	325	325	325	325	325	325	325	325	3899
INSURANCE (Liab and E&O)	37006	0	0	0	0	0	0	0	0	0	0	0	37006
EQUIPMENT MAINTENANCE	359	359	359	359	359	359	359	359	359	359	359	362	4312
COUNTY SERVICES	188	188	188	188	188	188	188	188	188	188	188	188	2250
MEMBERSHIP & DUES	530	530	530	530	530	530	530	530	530	530	530	530	6365
EQUIPMENT RENTAL	100	0	0	100	0	0	150	0	0	150	0	0	500
G & A TOTAL	125359	56204	56204	56304	56219	50745	78848	50745	50745	56369	50745	50748	739231
LONG RANGE PLANNING AB421	15000	15000	15000	0	0	0	0	0	0	0	0	0	45000
CAPITAL EXPENDITURES	10000	15000	0	0	0	0	0	0	0	0	0	0	25000
PUBLIC WORKS DISTRICT OVERLAY PROJ	3000	3000	3000	3000	3000	3000	0	0	0	0	0	0	18000
TOTALS-->>	153359	89204	74204	59304	59219	53745	78848	50745	50745	56369	50745	50748	827231

FISCAL YEAR 2019-2020
PROJECTED CASH FLOW - SPECIAL PAVING FUNDS

YEAR MONTH	2019 JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	2020 JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	YEAR TOTAL
REVENUE													
CASH ON HAND	473387	473387	473618	473618	473618	473975	473975	478175	478175	478175	478175	481338	473387
BENEFIT FEES - 2018-2019	0	0	0	0	0	0	4200		0	0	3163	0	7363
BENEFIT FEES - 2017-2018	0	231	0	0	357	0	0	0	0	0	0	0	588
TOTAL REVENUE-->>	0	231	0	0	357	0	4200	0	0	0	3163	0	7951
													7951
TOTAL CASH-->>	473387	473618	473618	473618	473975	473975	478175	478175	478175	478175	481338	481338	481338
													481338
EXPENDITURES													
	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES-->>	0	0	0	0	0	0	0	0	0	0	0	0	0
													0
CARRYOVER BALANCE-->>	473387	473618	473618	473618	473975	473975	478175	478175	478175	478175	481338	481338	481338
													481338

**SUMMARY
FISCAL YEAR 2019-2020
PROJECTED CASH FLOW - ROADWAY REHABILITATION**

MONTH/YEAR	JUL 2019	AUG	SEP	OCT	NOV	DEC	JAN 2020	FEB	MARCH	APR	MAY	JUN	YEAR TOTAL
REVENUE													
CASH ON HAND	2943009	2330554	2413513	2413513	2413513	2449588	2449588	2811264	2811264	2811264	2811264	3185897	2943009
BENEFIT FEES - 2019-2020	0	0	0	0	0	0	361676	0	0	0	374633	0	736309
BEFEFIT FEES - 2018-2019/CR&R FF	0	82959	0	0	36075	0	0	0	0	0	0	0	119034
TOTAL REVENUE-->>	0	82959	0	0	36075	0	361676	0	0	0	374633	0	855343
TOTAL CASH-->>	2943009	2413513	2413513	2413513	2449588	2449588	2811264	2811264	2811264	2811264	3185897	3185897	3798352
EXPENDITURES													
PRIMARY - Paver RR	212242	0	0	0	0	0	0	0	0	0	0	0	212242
ZONE I - Paver RR	77901	0	0	0	0	0	0	0	0	0	0	0	77901
ZONE II - Paver RR	0	0	0	0	0	0	0	0	0	0	0	0	0
ZONE III - Paver RR	100450	0	0	0	0	0	0	0	0	0	0	0	100450
ZONE IV - Paver RR	99481	0	0	0	0	0	0	0	0	0	0	0	99481
ZONE V - Paver RR	122381	0	0	0	0	0	0	0	0	0	0	0	122381
TOTAL EXPENDITURES-->>	612455	0	0	0	0	0	0	0	0	0	0	0	612455
CARRYOVER BALANCE-->>	2330554	2413513	2413513	2413513	2449588	2449588	2811264	2811264	2811264	2811264	3185897	3185897	3185897

Notes: - Primary zone - Sandia Creek & Via Vaquero Projects Estimated At 1M Funded Through Roadway Rehabilitation Reserves.

2019-2020

RIVERSIDE COUNTY SHERIFF CASH FLOW

	Beg. Bal.	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Ending Balance
Cash on Hand (All B/F Paid For 2018-2019 Included in Beg. Balance).	273,213	271,713	247,263	237,813	213,363	188,913	164,463	140,013	124,063	254,613	230,163	205,713	308,263	

CASH RECEIPTS

														Total
BF#1 2019-2020									155,000					155,000
BF#2 2019-2020												112,000		112,000
BF#3 2019-2020			15,000											15,000
Teeter 2019-2020												15,000		15,000
Exempt Parcel Collection								8,500						8,500
TOTAL CASH RECEIPTS	0	0	15,000	0	0	0	0	8,500	155,000	0	0	127,000	0	305,500
Total Cash Available (before cash out)	273,213	271,713	262,263	237,813	213,363	188,913	164,463	148,513	279,063	254,613	230,163	332,713	308,263	

CASH PAID OUT

														Total
Rate Adjustment Approx. 5%		1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	12,600
Sheriff Services		21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	252,000
Facilities Charge	1,500													1,500
CHP Services (1 shift per week = 16 hours month)		2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	28,800
SUBTOTAL	1,500	24,450	24,450	24,450	24,450	24,450	24,450	24,450	24,450	24,450	24,450	24,450	24,450	294,900
TOTAL CASH PAID OUT	1,500	24,450	24,450	24,450	24,450	24,450	24,450	24,450	24,450	24,450	24,450	24,450	24,450	294,900
Cash Position (end of month)	271,713	247,263	237,813	213,363	188,913	164,463	140,013	124,063	254,613	230,163	205,713	308,263	283,813	

**PRIMARY ZONE
BASE YEAR 1996-1997
COST OF SERVICE "COS" COMPARISONS**

ITEM	2019-2020	1996-1997	Difference
Contract Work	58,519	479,261	(420,742)
Routine Maintenance	0	0	0
Emergency Work	25,000	40,000	(15,000)
Roadway Rehab Collection	350,000	218,000	132,000
In House Road Maintenance	48,494	4,280	44,214
General & Administrative	0	0	0
Long Range Planning	0	0	0
Capital Expenses	0	0	0
Working Capital	0	0	0
Total Primary Zone:	482,013	741,541	(259,528)
Divided by acreage:	18,075	18,643	
PRIMARY "COS" PER ACRE:	\$26.67	\$39.78	(\$13.11)

**CURRENT VS PREVIOUS YEAR
COST OF SERVICE "COS" COMPARISONS**

ITEM	2019-2020	2018-2019	Difference
Contract Work	58,519	10,800	47,719
Routine Maintenance	0	28,500	(28,500)
Emergency Work	25,000	25,000	0
Roadway Rehab Collection	350,000	375,000	(25,000)
In House Road Maintenance	48,494	42,240	6,254
General & Administrative	0	0	0
Long Range Planning	0	0	0
Capital Expenses	0	0	0
Working Capital	0	0	0
Total Primary Zone:	482,013	481,540	473
Divided by acreage:	18,075	18,075	
PRIMARY "COS" PER ACRE:	\$26.67	\$26.64	\$0.03

ZONE I
BASE YEAR 1996-1997
COST OF SERVICE "COS" COMPARISONS

ITEM	2019-2020	1996-1997	Difference
Contract Work	15,135	129,603	(114,468)
Routine Maintenance	0	0	0
Emergency Work	10,000	15,000	(5,000)
Roadway Rehab Collection	90,800	25,000	65,800
In House Road Maintenance	64,734	30,255	34,479
General & Administrative	191,017	121,129	69,888
Long Range Planning	16,128	0	16,128
Capital Expenses	6,460	1,335	5,125
Working Capital	22,331	53,240	(30,909)
Total Zone I:	416,605	375,562	41,043
Divided by acreage:	4,691	4,962	
Zone I expenses per acre:	\$88.80	\$75.69	\$13.11
Plus Primary Zone charges:	\$26.67	\$39.78	(\$13.11)
TOTAL ZONE I "COS" PER ACRE:	\$115.47	\$115.47	\$0.00
CURRENT VS PREVIOUS YEAR			
COST OF SERVICE "COS" COMPARISONS			
ITEM	2019-2020	2018-2019	Difference
Contract Work	15,135	0	15,135
Routine Maintenance	0	14,000	(14,000)
Emergency Work	10,000	10,000	0
Roadway Rehab Collection	90,800	129,450	(38,650)
In House Road Maintenance	64,734	56,385	8,349
General & Administrative	191,017	195,889	(4,872)
Long Range Planning	16,128	0	16,128
Capital Expenses	6,460	0	6,460
Working Capital	22,331	11,021	11,310
Total Zone I:	416,605	416,745	(140)
Divided by acreage:	4,691	4,691	
Zone I expenses per acre:	\$88.80	\$88.83	(\$0.03)
Plus Primary Zone charges:	\$26.98	\$26.64	\$0.34
TOTAL ZONE I "COS" PER ACRE:	\$115.78	\$115.47	\$0.00

ZONE II
BASE YEAR 1996-1997
COST OF SERVICE "COS" COMPARISONS

ITEM	2019-2020	1996-1997	Difference
Contract Work	12,105	22,449	(10,344)
Routine Maintenance	0	0	0
Emergency Work	7,500	7,000	500
Roadway Rehab Collection	6,655	5,000	1,655
In House Road Maintenance	12,453	5,722	6,731
General & Administrative	37,405	22,678	14,727
Long Range Planning	3,477	0	3,477
Capital Expenses	1,265	250	1,015
Working Capital	4,373	9,960	(5,587)
Total Zone II:	85,233	73,059	12,174
Divided by acreage:	929	929	
Zone II expenses per acre:	\$91.75	\$78.64	\$13.11
Plus Primary Zone charges:	\$26.67	\$39.78	(\$13.11)
TOTAL ZONE II "COS" PER ACRE:	\$118.42	\$118.42	\$0.00

CURRENT VS PREVIOUS YEAR
COST OF SERVICE "COS" COMPARISONS

ITEM	2019-2020	2018-2019	Difference
Contract Work	12,105	0	12,105
Routine Maintenance	0	5,250	(5,250)
Emergency Work	7,500	7,500	0
Roadway Rehab Collection	6,655	21,785	(15,130)
In House Road Maintenance	12,453	10,296	2,157
General & Administrative	37,405	37,082	323
Long Range Planning	3,477	1,518	1,959
Capital Expenses	1,265	0	1,265
Working Capital	4,373	1,679	2,694
Total Zone II:	85,233	85,110	123
Divided by acreage:	929	929	
Zone II expenses per acre:	\$91.75	\$91.62	\$0.13
Plus Primary Zone charges:	\$26.67	\$26.80	(\$0.13)
TOTAL ZONE II "COS" PER ACRE:	\$118.42	\$118.42	\$0.00

ZONE III
BASE YEAR 1996-1997
COST OF SERVICE "COS" COMPARISONS

ITEM	2019-2020	1996-1997	Difference
Contract Work	7,399	31,127	(23,728)
Routine Maintenance	0	0	0
Emergency Work	5,000	10,000	(5,000)
Roadway Rehab Collection	18,975	5,000	13,975
In House Road Maintenance	22,101	9,597	12,504
General & Administrative	63,056	38,251	24,805
Long Range Planning	5,639	0	5,639
Capital Expenses	2,133	421	1,712
Working Capital	7,372	16,800	(9,428)
Total Zone III:	131,675	111,196	20,479
Divided by acreage:	1,565	1,565	
Zone III expenses per acre:	\$84.13	\$71.00	\$13.13
Plus Primary Zone charges:	\$26.67	\$39.79	(\$13.12)
TOTAL ZONE III "COS" PER ACRE:	\$110.79	\$110.79	\$0.00
CURRENT VS PREVIOUS YEAR			
COST OF SERVICE "COS" COMPARISONS			
ITEM	2019-2020	2018-2019	Difference
Contract Work	7,399	0	7,399
Routine Maintenance	0	6,200	(6,200)
Emergency Work	5,000	5,000	0
Roadway Rehab Collection	18,975	32,950	(13,975)
In House Road Maintenance	22,101	19,251	2,850
General & Administrative	63,056	64,665	(1,609)
Long Range Planning	5,639	0	5,639
Capital Expenses	2,133	0	2,133
Working Capital	7,372	3,638	3,734
Total Zone III:	131,675	131,704	(29)
Divided by acreage:	1,565	1,565	
Zone III expenses per acre:	\$84.13	\$84.15	(\$0.02)
Plus Primary Zone charges:	\$26.67	\$26.64	\$0.03
TOTAL ZONE III "COS" PER ACRE:	\$110.79	\$110.79	\$0.00

**ZONE IV
BASE YEAR 1996-1997
COST OF SERVICE "COS" COMPARISONS**

ITEM	2019-2020	1996-1997	Difference
Contract Work	36,615	117,237	(80,622)
Routine Maintenance	0	0	0
Emergency Work	10,000	20,000	(10,000)
Roadway Rehab Collection	64,825	20,000	44,825
In House Road Maintenance	75,196	37,600	37,596
General & Administrative	225,761	136,976	88,785
Long Range Planning	19,743	0	19,743
Capital Expenses	7,635	1,505	6,130
Working Capital	26,393	60,160	(33,767)
Total Zone IV:	466,168	393,478	72,690
Divided by acreage:	5,598	5,608	
Zone IV expenses per acre:	\$83.27	\$70.16	\$13.11
Plus Primary Zone charges:	\$26.67	\$39.78	(\$13.10)
TOTAL ZONE IV "COS" PER ACRE:	\$109.94	\$109.94	\$0.00

**CURRENT VS PREVIOUS YEAR
COST OF SERVICE "COS" COMPARISONS**

ITEM	2019-2020	2018-2019	Difference
Contract Work	36,615	21,700	14,915
Routine Maintenance	0	18,500	(18,500)
Emergency Work	10,000	10,000	0
Roadway Rehab Collection	64,825	106,050	(41,225)
In House Road Maintenance	75,196	65,498	9,698
General & Administrative	225,761	231,519	(5,758)
Long Range Planning	19,743	0	19,743
Capital Expenses	7,635	0	7,635
Working Capital	26,393	13,025	13,368
Total Zone IV:	466,168	466,292	(124)
Divided by acreage:	5,598	5,598	
Zone IV expenses per acre:	\$83.27	\$83.30	(\$0.03)
Plus Primary Zone charges:	\$26.67	\$26.64	\$0.03
TOTAL ZONE IV "COS" PER ACRE:	\$109.94	\$109.94	\$0.00

ZONE V
BASE YEAR 1996-1997
COST OF SERVICE "COS" COMPARISONS

ITEM	2019-2020	1996-1997	Difference
Contract Work	31,225	85,715	(54,490)
Routine Maintenance	0	0	0
Emergency Work	10,000	20,000	(10,000)
Roadway Rehab Collection	11,575	0	11,575
In House Road Maintenance	57,498	25,187	32,311
General & Administrative	164,996	101,732	63,264
Long Range Planning	14,544	0	14,544
Capital Expenses	5,580	1,114	4,466
Working Capital	19,289	44,680	(25,391)
Total Zone V:	314,707	278,428	36,279
Divided by acreage:	3,936	4,165	
Zone V expenses per acre:	\$79.96	\$66.85	\$13.12
Plus Primary Zone charges:	\$26.67	\$39.78	(\$13.11)
TOTAL ZONE V "COS" PER ACRE:	\$106.63	\$106.63	\$0.00

CURRENT VS PREVIOUS YEAR
COST OF SERVICE "COS" COMPARISONS

ITEM	2019-2020	2018-2019	Difference
Contract Work	31,225	53,400	(22,175)
Routine Maintenance	0	11,500	(11,500)
Emergency Work	10,000	10,000	0
Roadway Rehab Collection	11,575	11,150	425
In House Road Maintenance	57,498	50,082	7,416
General & Administrative	164,996	169,205	(4,209)
Long Range Planning	14,544	0	14,544
Capital Expenses	5,580	0	5,580
Working Capital	19,289	9,519	9,770
Total Zone V:	314,707	314,856	(149)
Divided by acreage:	3,936	3,936	
Zone V expenses per acre:	\$79.96	\$79.99	(\$0.04)
Plus Primary Zone charges:	\$26.67	\$26.64	\$0.04
TOTAL ZONE V "COS" PER ACRE:	\$106.63	\$106.63	\$0.00

**ZONE VII
CURRENT VS PREVIOUS YEAR
COST OF SERVICE "COS" COMPARISONS**

ITEM	2019-2020	1996-1997	Difference
Contract Work	2,000	2,634	(634)
Routine Maintenance	0	0	0
Emergency Work	0	0	0
Roadway Rehab Collection	0	0	0
In House Road Maintenance	0	0	0
General & Administrative	56,995	34,608	22,387
Long Range Planning	3,470	0	3,470
Capital Expenses	1,928	375	1,553
Working Capital	4,058	15,160	(11,102)
Total ZoneVII:	68,450	52,777	15,673
Divided by acreage:	1,356	1,413	
Zone VII expenses per acre:	\$50.46	\$37.35	\$13.11
Plus Primary Zone charges:	\$26.67	\$39.78	(\$13.11)
TOTAL ZONE VII "COS" PER ACRE:	\$77.13	\$77.13	(\$0.00)

**CURRENT VS PREVIOUS YEAR
COST OF SERVICE "COS" COMPARISONS**

ITEM	2019-2020	2018-2019	Difference
Contract Work	2,000	2,000	0
Routine Maintenance	0	0	0
Emergency Work	0	0	0
Roadway Rehab Collection	0	0	0
In House Road Maintenance	0	0	0
General & Administrative	56,995	58,448	(1,453)
Long Range Planning	3,470	0	3,470
Capital Expenses	1,928	0	1,928
Working Capital	4,058	3,288	770
Total ZoneVII:	68,451	63,736	4,715
Divided by acreage:	1,356	1,356	
Zone VII expenses per acre:	\$50.46	\$46.99	\$3.47
Plus Primary Zone charges:	\$26.67	\$26.64	\$0.03
TOTAL ZONE VII "COS" PER ACRE:	\$77.13	\$73.63	\$3.50