

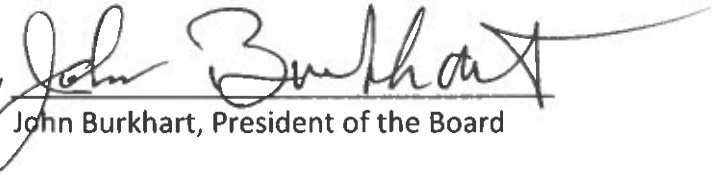
RESOLUTION NO. 21R-14

**A RESOLUTION FIXING AND ADOPTING THE AGENCY
BUDGET FOR THE FISCAL YEAR 2021-2022 FOR THE
BIGHORN-DESERT VIEW WATER AGENCY**

WHEREAS, annually the Agency Board of Directors adopts an annual budget prior to the beginning of the Fiscal Year.

BE IT RESOLVED, by the Board of Directors of the Bighorn-Desert View Water Agency, County of San Bernardino, California, that the budget for the Fiscal Year 2021-22 for the Bighorn-Desert View Water Agency is hereby fixed and adopted as shown on Exhibit "A", attached hereto and by reference made a part thereof.

PASSED, APPROVED AND ADOPTED by the Board of Directors of Bighorn-Desert View Water Agency this 23rd day of June 2021.

By 
John Burkhart, President of the Board

ATTEST:


JoMarie McKenzie, Secretary of the Board



Official Seal

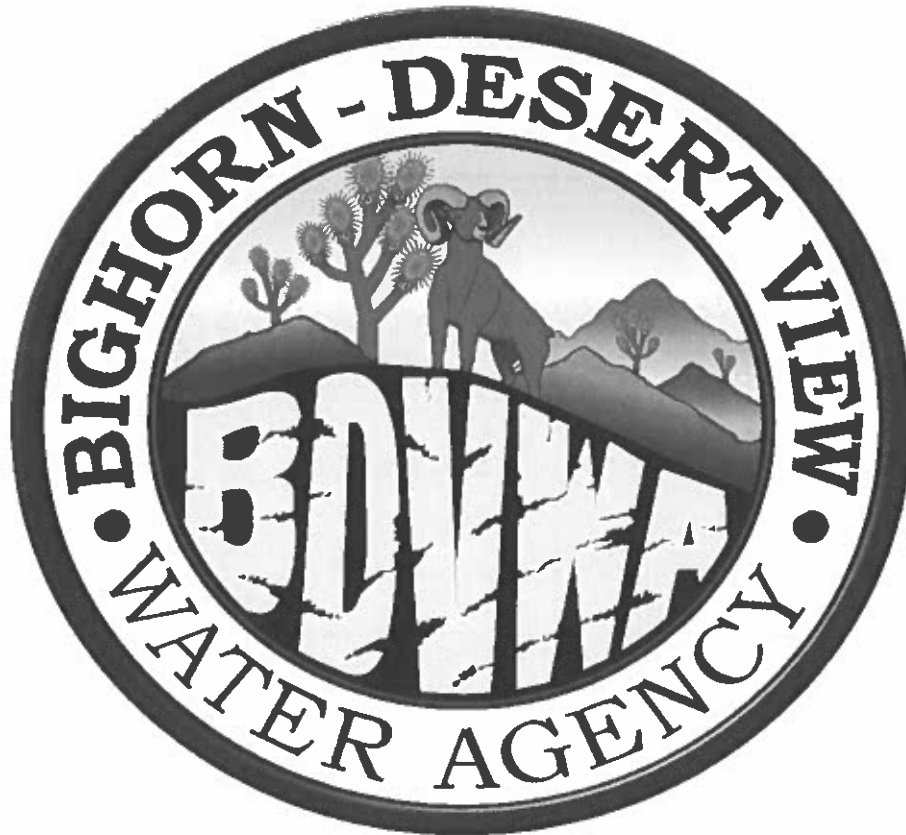


EXHIBIT "A"

FINAL FISCAL YEAR

2021/22 OPERATING BUDGET

**W/ BENCHMARK ADJUSTMENTS TO NON-EXEMPT EMPLOYEE SALARY
W/ 3.0% COST-OF-LIVING ADJUSTMENTS TO NON-EXEMPT EMPLOYEE SALARY**

BIGHORN-DESERT VIEW WATER AGENCY

Approved July 13, 2021
Resolution No. 21R-14

FISCAL YEAR 2021/22
FINAL

SUMMARY	
	FY 2021/22
TOTAL REVENUE	\$ 2,106,100
OPERATING REVENUE	\$ 1,830,862
<i>ADMINISTRATION EXPENSE</i>	\$ 917,832
<i>OPERATION EXPENSE</i>	\$ 777,447
<i>DIRECTOR EXPENSE</i>	\$ 45,000
<i>NET Operating Revenue Projection (Gain/Loss)</i>	\$ 90,583
NON-OPERATING REVENUE - Property Tax/Standby/ Basic Facilities Charge	\$ 275,238
<i>NET Non-Operating Revenue Projection (Gain/Loss)</i>	\$ 275,238
FY2021/22 PROJECTED REVENUE (Gain/Loss)	\$ 365,821
<i>Total FY Projected Revenues</i>	\$ 2,106,100
<i>Total FY2021/22 Projected Expenses</i>	\$ 1,740,279
<i>Gain / Loss</i>	\$ 365,821
<i>Percentage Net Revenue after Expenses</i>	17.4%
FY2021/22 CAPITAL IMPROVEMENT PROJECTS/ INVESTMENTS	\$ 922,500
<i>FY2021/22 NET GAIN / LOSS PROJECTION</i>	(456,679)

FISCAL YEAR 2021/22
FINAL

REVENUE SUMMARY	
	FY 2021/22
Description	Includes Rate Increase approved 4/2021
OPERATING REVENUE	
Metered Water Sales - Tier 1	\$ 701,282
Metered Water Sales - Tier 2	\$ 104,395
Basic Service Charge	\$ 926,835
Other Operating Income	\$ 33,350
Interest Income Unrestricted	\$ 65,000
Water Sales from Ames	\$ -
Grants and Funding Partners	Prop. 1 and Colo. DAC (see CIP Worksheet)
Subtotal	\$ 1,830,862
NON-OPERATING REVENUE	
Stand-By Income W-1	\$ 55,000
Predicted Lien Receipts (DQ, Pen, Int)	\$ 28,500
General Tax Income (portion of 1%)	\$ 173,000
Subtotal	\$ 256,500
NON-OPERATING REVENUE - New Connections	
Meter Connect Fees (SL Install Fees - pass thru)	\$ 3,590
Basic Facilities Charge (Capacity Fee)	\$ 18,738
Subtotal	\$ 22,328
Total Revenue	\$ 2,109,690

FISCAL YEAR 2021/22
FINAL

ADMINISTRATIVE EXPENSE		
GL Account	Description	FY 2021/22
Operating Administrative Expenses		
01-01-560030	Administrative Compensation	\$ 351,561.00
01-01-560060	Contractual Services- Auditor	\$ 19,860.00
01-01-560070	Contractual Services- Legal	\$ 30,000.00
01-01-560075	Legislative Affairs	\$ -
01-01-560080	PERS Contribution	\$ 93,024.00
01-01-560090	Payroll Tax	\$ 16,732.00
01-01-560110	Telephone & Fax	\$ 5,650.00
01-01-560120	Mailing Expenses	\$ 1,500.00
01-01-560140	Contractual Services- Other	\$ 95,300.00
01-01-560160	Property/Liability Insurance	\$ 53,455.00
01-01-560170	Workers Comp. Insurance	\$ 10,500.00
01-01-560180	Dues & Subscriptions & Annual Fees	\$ 16,500.00
01-01-560200	Power/Propane - Office & Yards	\$ 9,500.00
01-01-560220	Bad Debt Expense	\$ 1,500.00
01-01-560221	Bad Debt Expense - Uncollected Liens	\$ 1,500.00
01-01-560300	Office Supplies/Printing	\$ 9,000.00
01-01-561000	Employee Benefits Insurance	\$ 165,000.00
01-01-561100	Employee Education	\$ 10,000.00
Non-Operating Administrative Expenses		
01-00-562000	Office Equipment Expense	\$ 5,000
01-00-563000	Customer Relations	\$ 4,250
01-00-564000	Other Administrative Expenses	\$ 7,500
01-00-581000	Elections Costs	\$ -
01-00-593000	Misc Expenses	\$ 500
Total Administrative Expense		\$917,832

FISCAL YEAR 2021/22
FINAL

OPERATIONS EXPENSE		
		FY 2021/22
GL Account	Description	
01-05-541020	Operations Staff Compensation	\$295,545
01-05-541030	Uniforms	\$7,950
01-05-541060	Vehicle/Tractor/Equip Expense	\$30,000
01-05-541070	Vehicle Expense- Fuel	\$33,700
01-05-541090	Field Materials and Supplies	\$75,000
01-05-541110	Water Testing	\$10,252
01-05-541120	Engineering	\$60,000
01-05-541140	Water System Repairs	\$75,000
01-05-541141	Excavation Permit Fees (CoSB)	\$500
01-05-541150	Building Maintenance/Repair	\$15,500
01-05-541190	Communications Expense	\$7,000
01-05-541210	Disinfection Expense	\$15,000
01-05-541250	Power- Wells/Booster Pumps	\$90,000
01-05-541300	Other Operations Expense	\$12,000
01-05-542000	Water Purchases	\$50,000
	Total Operations Expense	\$777,447

FISCAL YEAR 2021/22
FINAL

DIRECTOR EXPENSE		
GL Account	Description	FY 2022/22
01-09-560021	Director - McBride	\$ 9,000
01-09-560027	Director - J. Burkhart	\$ 9,000
01-09-560028	Director - McKenzie	\$ 9,000
01-09-560029	Director - Close-Dees	\$ 9,000
01-09-560030	Director - Dicht	\$ 9,000
TOTAL DIRECTOR EXPENSE		\$ 45,000

FISCAL YEAR 2021/22
FINAL

DEBT EXPENSE			
GL Account	Description	FY 2020/21 Future per Debt Service Schedule	Possible Payment Future per Debt Service Schedule
01-00-223000	BHM ID 1 Debt Principal	\$ -	\$ -
01-00-570000	BHM ID 1 Debt Interest Payment	\$ -	\$ -
01-00-211010	DV Debt Principal	\$ -	\$ -
01-00-591000	DV Debt Interest Payment	\$ -	\$ -
01-00-573500	MWA Pipeline Debt	\$ -	\$ 75,000
01-00-573501	MWA Pipeline Debt ID GM	\$ -	\$ -
BDVWA Total Debt Expense		\$ -	\$ 75,000
N/A	W1 Debt Principal + Interest	Debt Service Collected & Paid by CoSB	
TOTAL		\$ -	\$ 75,000
Notes: <i>Bighorn-Mountains Debt Retired June 30, 2019</i> <i>Desert View Debt Retired June 30, 2020</i> <i>ID Goat Mtn Debt Retired June 30, 2019</i> Morongo Pipeline Debt payments scheduled to end June 30, 2019. MWA stops collection in favor of Property Tax Assessment. May see final due in 22/23 if undercollected.			

EXPENSE DETAILS

GL Account	LINE ITEM DESCRIPTION	BUDGET DETAILS FROM FY01/19/20 BUDGET (Not yet updated)					2021/22 Proposed Budget	Budget Notes
		2019/20 Actual Expenditures	2020/21 Approved Budget	current YTD amount 9/31/2021 (92%)	current 2020/21 YTD status 8/31/21 (92%)			
NON-OPERATING EXPENSES								
01-00-562000	OFFICE EQUIPMENT EXPENSE	\$ 13,407	\$ 10,000	\$ 11,113	111%	\$ 5,000.00	Reduce budget as no anticipated hardware upgrades needed. Windows 10 transition completed in Jan. 2020. Current year will be overbudget due to new phone system, new BODroom phone whinica and new laptop	
01-00-563000	CUSTOMER RELATIONS	\$ 3,865	\$ 3,600	\$ 686	18%	\$ 4,250.00	FY 2020/21 Budget not met due to COVID. Expect more participation in FY 2021/22	
01-00-564000	OTHER ADMIN EXPENSES	\$ 12,888	\$ 7,500	\$ 10,874	146%	\$ 7,600.00	Some fees recoverable from the Lien Process. Staff pursuing Notary Public certification to reduce offsite notary services	
01-00-591000	ELECTION COSTS	\$ -	\$ 2,000	\$ 262	10%	\$ -	no election in FY2021/22	
01-00-593000	MISC EXPENSES	\$ (1,218)	\$ 500	\$ (309)	-62%	\$ 600.00	Acct used for unclaimed funds to Agency and other misc expenses/new & unreconciled BR transactions	
see Debt Summary Worksheet for non-operating expenses related to debt service								

ADMINISTRATIVE EXPENSES

01-01-560030	ADMINISTRATIVE COMP	\$312,661	\$ 307,871	\$ 277,803	90%	\$ 351,661.00	includes 1.3 % Staff COLA, Benchmark adjustments and any projected merit increases for staff and projected OT, GM contract approved 1/1/2020,
01-01-560050	CONTRACTUAL SERVICES- AUDITOR	\$ 23,070	\$ 21,165	\$ 12,823	59%	\$ 19,860.00	Fifth year of 5-year contract w/Edak & Brown Line Inc. CAPERS GASB68 Report
01-01-560070	CONTRACTUAL SERV- LEGAL	\$ 41,806	\$ 20,000	\$ 14,184	71%	\$ 30,000.00	Increased budget based on change in legal counsel in FY2021/22
01-01-560075	LEGISLATIVE AFFAIRS - Community Water Systems Alliance	\$ 1,337	\$ 10,000	\$ 10,141	101%	\$ 10,000.00	Membership for FY2021/22
01-01-560080	PERS CONTRIBUTION	\$ 95,154	\$ 100,000	\$ 88,827	87%	\$ 93,024.00	based on \$ EE per program and the CAPERS Valuation Report of June 15, 2021 response to Adit Discretionary Payment of \$214,610 authorized by the BOD on June 8, 2021. \$100,000 deposit PARS 116 Trust and Additional \$100,000 ADP put in CIP
01-01-560090	PAYROLL TAXES	\$ 8,323	\$ 15,703	\$ 14,187	90%	\$ 16,732.00	Based on projected salary
01-01-560110	PHONE, FAX LINES, INTERNET	\$ 7,794	\$ 9,085	\$ 6,888	76%	\$ 5,650.00	New VOIP phone system reduced Frontier costs
01-01-560120	MAILING EXPENSE	\$ 1,477	\$ 1,500	\$ 1,062	71%	\$ 1,600.00	rolling the same budget

FISCAL YEAR 2021/22
FINAL

GL Account	LINE ITEM DESCRIPTION	2019/20 Actual Expenditures	2020/21 Approved Budget	current YTD amount 6/31/2021 (82%)	current 2020/21 YTD status 6/31/21 (82%)	2021/22 Proposed Budget	Budget Notes
01-01-560140	CONTRACTUAL SERV.- OTHER	\$ 87,816	\$ 79,500	\$ 87,727	112%	\$ 96,300.00	Estimated costs w/bank fees and outsourced billing budgets offset by revenue from earnings credits (in lieu of cash interest)
01-01-560160	PROPERTY/LIABILITY EXPENSE	\$ 146,628	\$ 67,230	\$ 61,628	92%	\$ 53,485.00	JPRIMA insurance 12-month premium, FY2021/22 would be prorated at \$40,174 b/c April 1 is renewal date. Savings is approximately \$27,000 over SDRIMA
01-01-560170	WORKERS COMP INS	\$ 6,422	\$ 12,606	\$ 12,976	102%	\$ 10,900.00	JPRIMA insurance lower premium than SDRIMA. Savings is approx. \$2,600
01-01-560180	DUES & SUBSCRIPTIONS and ANNUAL FEES	\$ 12,989	\$ 17,650	\$ 17,181	96%	\$ 16,900.00	Adjust budget based on actual trends.
01-01-560200	POWER / PROPANE - OFFICE & YARDS	\$ 6,935	\$ 8,200	\$ 7,141	87%	\$ 9,600.00	project from increasing SCE costs
01-01-560220	BAD DEBT EXPENSE	\$ 1,886	\$ 1,500	\$ 1,216	81%	\$ 1,500.00	This is the true bad debt lost receipts. A roll-up of delinquent accounts under \$125, etc.
01-01-560221	BAD DEBT - UNCOLLECTABLE LIENS	\$ 593	\$ 5,000	\$ -	0%	\$ 1,000.00	Adjust down based on trends
01-01-560300	OFFICE SUPPLIES/ PRINTING	\$ 10,630	\$ 6,500	\$ 9,826	112%	\$ 9,000.00	Current year increased spending on COVID supply stocks, increase based on actual prior year expenses. Copier cost offset by earnings credits revenue
01-01-561000	EMPLOYEE BENEFITS INS	\$ 142,935	\$ 155,000	\$ 131,189	88%	\$ 166,000.00	Based on projected staffing census and est. 10% increase 11/2022,
01-01-561100	EMPLOYEE EDUCATION	\$ 10,543	\$ 15,000	\$ 7,238	48%	\$ 10,000.00	Includes 1 EE projected college reimbursement, planned non-routine Emergency Response and safety training for staff, staff training/conferences

OPERATIONS EXPENSES

01-05-541020	OPERATIONS COMPENSATION	\$ 314,002	\$ 326,156	\$ 286,583	88%	\$ 296,548.00	Includes 1.5 % Staff COLA and Benchmark adjustments plus any projected merit increases per EE, Standby and OT at avg. hourly rate.
01-05-541030	UNIFORMS	\$ 6,346	\$ 6,750	\$ 5,236	78%	\$ 7,950.00	Based on Staff and current costs.
01-05-541060	VEHICLE/TRACTOR/EQUIP EXPENSE	\$ 17,642	\$ 30,000	\$ 23,988	80%	\$ 30,000.00	new tires for fleet, routine maintenance, large equipment repairs (increase due to backhoe maintenance needs), BOV Fuel tank vapor compliance testing \$2000 (2 sites) and misc fuel system maintenance \$1500. Haz.Mat. Disposal \$400
01-05-541070	VEHICLE EXPENSE - FUEL	\$ 36,304	\$ 36,750	\$ 27,970	76%	\$ 33,700.00	Projections based on prior year to date plus 12%. Based on prior year actual with 12%

FISCAL YEAR 2021/22
FINAL

GL Account	LINE ITEM DESCRIPTION	2019/20 Actual Expenditures	2020/21 Approved Budget	current YTD amount 8/31/2021 (92%)	current 2020/21 YTD status 8/31/21 (92%)	2021/22 Proposed Budget	Budget Notes
01-05-541090	FIELD MATERIAL & SUPPLIES	\$ 55,060	\$ 75,000	\$ 43,189	58%	\$ 75,000.00	Increase \$5,000 for projected increased costs of supplies, and labor
01-05-541110	WATER TESTING	\$ 10,787	\$ 12,000	\$ 19,730	164%	\$ 10,252.00	based on long-term sampling schedule which varies year to year
01-05-541120	ENGINEERING	\$ 24,455	\$ 60,000	\$ 2,866	5%	\$ 60,000.00	
01-05-541140	WATER SYSTEM REPAIRS	\$ 87,036	\$ 70,000	\$ 84,717	78%	\$ 75,000.00	Increase \$5,000 for projected increased costs of supplies, and labor
01-05-541141	EXCAVATION PERMIT FEES (COSB)	\$ 201	\$ 500	\$ 201	40%	\$ 600.00	rolling the same budget
01-05-541150	BUILDING REPAIR AND MAINT	\$ 11,401	\$ 16,500	\$ 10,865	69%	\$ 15,500.00	roll same budget
01-05-541190	COMMUNICATIONS EXP	\$ 6,033	\$ 6,700	\$ 6,806	67%	\$ 7,000.00	project slight increase in costs of service
01-05-541210	DISINFECTION EXPENSE	\$ 9,543	\$ 15,000	\$ 11,095	74%	\$ 18,000.00	rolling the same budget
01-05-541250	POWER WELLS & BOOSTER	\$ 84,806	\$ 75,000	\$ 73,131	98%	\$ 90,000.00	Based on trends
01-05-541300	OTHER OPERATING EXPENSES	\$ 8,854	\$ 11,650	\$ 11,118	95%	\$ 12,000.00	Anticipate increased DPH annual fee for increased active meters.
01-05-542000	WATER PURCHASES	\$ 44,240	\$ 45,000	\$ 45,150	100%	\$ 60,000.00	Expense goes to Inventory on Balance Sheet. FY2020/21 water price \$848 water price will continue to rise.
DIRECTOR EXPENSES							
01-09-560021	DIRECTOR - McBride	\$ 6,263	\$ 9,020	\$ 4,169	46%	\$ 9,000.00	use same budget
01-09-560022	DIRECTOR - Cori-Lorono	\$ 7,371	\$ 3,000	\$ 2,698	90%	\$ -	Director Resigned
01-09-560026	DIRECTOR - Coulombe	\$ 8,086	\$ 1,020	\$ 732	72%	\$ -	Director Resigned
01-09-560027	DIRECTOR - J. Burkhart	\$ 6,700	\$ 9,020	\$ 5,580	62%	\$ 9,000.00	use same budget
01-09-560028	DIRECTOR - McKenzie	\$ 6,720	\$ 9,020	\$ 3,891	43%	\$ 9,000.00	use same budget
01-09-560029	DIRECTOR - Close-Dees	n/a	\$ 7,000	\$ 1,923	27%	\$ 9,000.00	use same budget
01-09-560030	DIRECTOR - Dicht	n/a	\$ 7,000	\$ 1,434	20%	\$ 9,000.00	use same budget

FISCAL YEAR 2021/22
FINAL

GL Account	LINE ITEM DESCRIPTION	2019/20 Actual Expenditures	2020/21 Approved Budget	current YTD amount 6/31/2021 (R2%)	current 2020/21 YTD status 6/31/21 (R2%)	2021/22 Proposed Budget	Budget Notes
01-01-560090	DIRECTOR PAYROLL TAXES BUDGET DETAILS FROM FY019/20 BUDGET (Not yet updated) Included in 01-01-560090 line item.	\$ 1,719,195	info \$ 1,710,095	\$ 1,425,781		\$ 1,740,279	Director Payroll Taxes are in 01-01-560090 (Payroll Taxes)
TOTAL EXPENSES							

REVENUE DETAILS

GL ACCOUNT	DESCRIPTION	ADDITIONAL INFORMATION	2017/18 Actual Revenue	2018/19 Actual Revenue	2019/20 Actual Revenue	Final Budget 2020/21	Net 2020 increase approved
01-00-410000	SERVICE LINE INSTALLATION FEE- Revenues to cover the actual cost of customer ordered service line installation.		\$ 17,850	\$ 14,280	\$ 35,620	\$ 3,890	
01-00-410010	BASIC FACILITIES CHARGE- This fee is charged to brand new service line customers as a "try-it" to the system already partially funded by previous and current customers.	Estimate 1 service line installations with 1 in meter @ 1120 ea	\$ 45,800	\$ 38,760	\$ 123,040	\$ 9,190	
01-00-411000	METERED WATER CONSUMPTION SALES CHARGES- Total revenue from the sales of water to residential or commercial customers 01 - 11 (Bighorn, Desert View and ID Coast Mountain Service Areas) and all bank accounts.	\$61,468 from July 12 forward	\$ 659,000	\$ 660,370	\$ 722,872	\$ 874,077	
NEW GL	METERED WATER CONSUMPTION TIER 2: Represents the estimated portion of consumption charges that will be billed to customers who do not have a service connection. SWP from IRMA for exchange at Amos/Boche	see Water Rate Study Report for details of this report for FY21. First year est.					
01-00-412000	COAST MOUNTAIN STANDEBY WATER AVAILABILITY CHARGE- Per acre charge for water availability assessed through the annual tax bill on all parcels within Improvement District Coast Mountain which do not have a service connection. Coded on the property tax apportionment schedule as U022-0391.		\$ 65,347	\$ 59,233	\$ 81,288	\$ 55,000	
01-00-413000	BASIC SERVICE CHARGE- Bi monthly billing to cover fixed O&M costs plus capital projects (non-capital items)	Estimate based on actual number of meters paying BSC (e.g. less than 1000 meters to go to property line)	\$ 901,047	\$ 948,380	\$ 1,000,103	\$ 940,640	
01-00-414000	INCOME JV BULK WATER SALES- money from cash sales at JV retaining station		\$ 453	\$ 2,497	\$ 5,181	\$ 3,200	
01-00-417000	INCOME OTHER- Discontinued water billing revenues - untech charges, non sufficient funds check charges, scrap metal sales, customer PRF fee, Account setup charges. NEW SB \$\$\$ FEES. (Hong Taps, Lact Fees)	COVID halted bookends, it was unknown revenue projection prior as well.	\$ 58,016	\$ 81,171	\$ 85,784	\$ 80,000	
01-00-418000	AMES BASH WATER TRANSFERS - Exchange of water in storage to other interested parties.		\$	\$	\$ 1	\$ 1	
01-00-420000	PACIFIC WESTERN BANK EARNINGS CREDITS Earnings credits are recorded in interest income as Earnings Credits are not booked to this account any longer.	PI 2021/20 Agency started using interest rate	\$ 16,426	\$ 8,611	\$ 1	\$ 1	
01-00-421000	INCOME GENERAL TAX LEVY Bighorn Imp "K" Area 1% General Levy Share. This revenue is the portion of the County 1% General tax which is assessed on special districts for general operating expenses. Coded on the property tax apportionment schedule as 0402.	General tax projection, property valuation obtained from County Assessor ("Teeter" Letter).	\$ 55,648	\$ 59,088	\$ 83,168	\$ 56,230	
01-00-431010	INCOME BOND DEBT SH FINRA- This revenue is generated through the issuance of an annual bond for the purpose of constructing and maintaining a water system. Issued in 1979 for \$1,878,000 for the purpose of constructing and maintaining a water system. The 40 year term has expired and the debt has been paid. The assessments were ended but receipts are still being transmitted due to back tax payments, etc. Receipts go to General Fund for system maintenance. Coded on the property tax apportionment schedule as 0401.	General tax projection, property valuation obtained from County Assessor ("Teeter" Letter).	\$ 182,884	\$ 13,044	\$ 1,201	\$ 1	
01-00-431020	INCOME GENERAL TAX LEVY Bighorn-Desert View WA 1% General Levy Share. This revenue is the portion of the County 1% General tax which is assessed on special districts for general operating expenses. Coded on the property tax apportionment schedule as 0401.	General tax projection, property valuation obtained from County Assessor ("Teeter" Letter)	\$ 63,234	\$ 59,358	\$ 83,837	\$ 55,300	
01-00-431030	FINRA SURCHARGE-Revenues generated via the bi-monthly billing of the Desert View customers to fund the debt service for the FINRA Revenue Bond. Issued in 1979 for \$700,000 for the purpose of constructing a water system. The 40 year term expired and the debt has been paid		\$ 50,134	\$ 50,083	\$ 50,831	\$	
01-00-431040	INCOME GENERAL TAX LEVY Improvement District Coast Mountain (Formerly CSAN/Zone W-1) 1% General Levy Share. This revenue is the portion of the County 1% General tax which is assessed on special districts for general operating expenses. Coded on the property tax apportionment schedule as U022-0391 from 0403	General tax projection, property valuation obtained from County Assessor ("Teeter" Letter)	\$ 25,153	\$ 26,370	\$ 28,619	\$ 24,800	
01-00-432000	INTEREST INCOME-Interest revenue from our Local Agency Investment Fund account and bank savings credit and PMS interest earnings	Interest rates down	\$ 10,997	\$ 20,370	\$ 66,237	\$ 16,000	
01-00-480000	INCOME OTHER- Non-accruals, including production of T&E DO accounts for budget estimates) Used for budgetary purposes only for Part Due DOR/Property Tax are "booked" as receivables.	This account offsets a expense account no 11-00-00300	\$ 39,531	\$ 48,940	\$ 43,378	\$ 28,500	
	TOTAL	TOTAL, without INSTALL	\$ 2,178,920	\$ 2,079,421	\$ 2,192,358	\$ 1,914,460	