

Budget Spreadsheets

ACCT. #	ACCOUNT NAME	ACTUAL YEAR-END FY 22/23	ACTUAL YEAR-END FY 23/24	ACTUAL YEAR-END FY 24/25	ESTIMATE YEAR-END FY 25/26	YEAR 1 ADOPTED FY 26/27	YEAR 2 FORECAST FY 27/28	YEAR 3 FORECAST FY 28/29
	Salaries and Benefits:							
1010	Earnable Compensation	440,201	482,198	564,253	545,554	638,637	659,089	678,857
1030	Auto and Cell Phone Allowances	9,132	9,132	9,132	9,373	9,205	9,205	9,205
1045	Termination Payment	-	-	11,086	-	-	-	-
1110	General Member Retirement	153,414	144,520	153,837	131,152	139,030	154,840	159,505
1130	Survivors Benefits	91	96	107	97	120	120	120
1200	Medical Premium Subsidy	46,308	50,565	63,348	68,956	81,449	83,892	86,409
1205	Long-Term Disability	996	1,337	1,580	1,544	1,860	1,916	1,974
1207	Vision Care Insurance	601	625	711	642	788	788	788
1215	Dental Insurance Subsidy	940	998	1,134	1,311	1,005	1,255	1,255
1222	Short-Term Disability	4,978	5,054	5,874	5,481	6,909	7,026	7,233
1225	Medicare	5,154	5,674	6,802	7,728	9,302	9,581	9,869
1240	Life Insurance & Medical Trust Fund	13,925	14,907	16,736	15,509	17,998	17,766	18,250
1305	Medical Reimbursement Plan	2,488	2,743	3,294	2,821	6,880	6,880	6,880
1314	457/401a Contribution	2,977	3,230	3,520	3,520	4,231	4,358	4,488
1315	401k Contribution	32,756	36,239	39,037	36,700	44,196	48,501	49,956
	Total Salaries and Benefits	\$ 713,961	\$ 757,318	\$ 880,451	\$ 830,388	\$ 961,609	\$ 1,005,216	\$ 1,034,787
	Services and Supplies:							
2031	Payroll System Services (County IT)	655	727	851	736	1,040	1,071	1,103
2032	Virtual Private Network (County IT)	165	216	129	-	-	-	-
2033	Network Labor Services (County IT)			-	747	-	-	-
2037	Dial Tone (County IT)	2,721	2,998	2,955	2,434	2,604	2,682	2,763
2041	Data Line	8,144	7,767	9,339	7,574	9,600	9,888	10,185
2043	Telecommunications Labor (County IT)	-		14,977	-			
2075	Membership Dues	12,921	13,936	14,318	3,744	1,934	1,992	2,052
2076	Tuition Reimbursement	-	-	-	-	1,000	1,030	1,061
2080	Publications	3,734	3,507	4,668	3,591	245	252	260
2085	Legal Notices	6,206	12,139	15,792	5,990	15,500	15,965	16,444
2090	Building Expense	9,425	12,344	3,031	1,080	1,116	1,149	1,184
2115	Software	3,058	9,425	2,138	600	900	927	955
2180	Electricity	5,941	6,366	2,431	-	-	-	-
2245	Other Insurance	12,523	13,220	12,666	28,533	17,500	18,025	18,566
2305	General Office Expense	5,588	5,664	5,850	7,477	3,102	3,195	3,291
2308	Credit Card Clearing Account	679	(312)	3,449	5,231	-	-	-
2310	Mail (County Mail)	5,290	9,095	9,430	5,744	8,568	8,825	9,090
2315	Records Storage	1,107	1,397	3,707	847	960	989	1,018

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2316	Surplus Handling (County IT)			172	-			
2322	Enterprise Printing (County IT)	98	34	-	-	72	74	76
2323	Reproduction Services	283	518	2,760	527	500	515	530
2335	Temporary Services	2,480	393	-	-	-	-	-
2400	Legal Counsel	53,938	21,410	20,561	30,918	36,500	37,595	38,723
2405	Auditing	8,450	15,332	11,227	4,926	21,000	21,630	22,279
2410	IT Infrastructure (County IT)	6,839	8,526	9,010	-	-	-	-
2414	Application Dev. & Maint. (County IT)	8,075	-	-	-	-	-	-
2415	Countywide Cost Allocation Program	-	-	3,628	9,182	13,820	10,000	10,000
2420	Enterprise Content Management (County IT)	4,986	4,122	3,035	9,054	2,289	2,357	2,428
2421	Desktop Support Services (County IT)	9,477	9,025	8,329	6,970	5,228	5,385	5,546
2424	Environmental Consultant	14,445	12,880	6,528	32,387	25,750	26,523	27,318
2444	Security Services (inactive)	692	492	583	-	-	-	-
2445	Other Professional Services	138,592	54,203	104,137	39,841	94,034	100,748	106,942
2449	Outside Legal (Litigation & Special Counsel)	3,063	2,990	-	-	4,000	4,120	4,244
2460	Aerial Imagery (County IT)	3,000	3,000	3,000	-	3,000	3,090	3,183
2895	Rent/Lease Equipment (copier)	4,737	4,204	3,175	4,929	5,400	5,562	5,729
2905	Office/Hearing Chamber Rental	60,462	64,218	49,802	33,348	34,773	35,816	36,891
2940	Private Mileage	4,866	5,101	6,772	4,715	3,760	3,873	3,989
2941	Conference/Training	7,989	6,925	8,490	8,400	11,100	11,433	11,776
2942	Hotel	5,582	7,630	8,881	2,480	10,650	10,970	11,299
2943	Meals	318	491	438	460	1,550	1,597	1,644
2944	Car Rental	337	1,269	182	-	-	-	-
2945	Air Travel	595	1,538	1,555	-	1,800	1,854	1,910
2946	Other Travel	377	893	464	-	675	695	716
5012	Transfer to County (Staples & Microsoft)	4,275	6,876	6,698	736	8,334	8,584	8,842
Total Services and Supplies		\$ 422,113	\$ 330,558	\$ 365,154	\$ 263,199	\$ 348,304	\$ 358,412	\$ 372,035
TOTAL EXPENDITURES		\$ 1,136,074	\$ 1,087,876	\$ 1,245,605		\$ 1,309,913	\$ 1,363,628	\$ 1,406,822
	Trust Transfers:							
9990	SBCERA Additional Payment	50,000	52,500	54,968	56,397	58,258	60,006	61,806
TOTAL APPROPRIATION		\$ 1,186,074	\$ 1,140,376	\$ 1,300,573	\$ 1,149,984	\$ 1,368,171	\$ 1,423,633	\$ 1,468,628

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	RESERVES								
6000	Contingency (Assigned)	30,000	35,000	40,000	45,000		50,000	50,000	50,000
6010	Application (Assigned)	-	-	150,000	150,000		150,000	150,000	150,000
6025	General (Assigned)	200,000	225,000	260,000	275,000		275,000	280,000	285,000
6030	Compensated Absences (Committed)	157,095	167,095	164,562	177,967		189,038	194,709	200,550
6035	Salary for Extra Pay Period (Committed)	6,000	9,000	12,000	15,000		19,000	23,000	27,000
TOTAL RESERVES (Increases)		\$ 393,095	\$ 436,095	\$ 626,562	\$ 662,967		\$ 683,038	\$ 697,709	\$ 712,550

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	County Treasury:							
8500	Interest and Investments	13,634	34,791	37,572		30,000	25,000	25,000
9984	Interest Adjustment	16,582	20,258	9,176		17,000	10,000	10,000
8842	Apportionment	1,090,497	1,172,283	1,172,283		1,241,243	1,303,305	1,368,470
	Total County Treasury	1,120,713	1,227,332	1,219,031	-	1,288,243	1,338,305	1,403,470
	Applications:							
6010	Application Reserve				-	100,000	100,000	80,000
9545	Application Fee	58,600	86,268	56,964				
9655	Digital Mapping Fee (inactive)	-	1,830					
9555	Application Deposits	39,874	40,749	44,507				
9595	Protest Hearing Deposit	-	1,500	4,500				
	Total Applications	98,474	130,347	105,971	-	100,000	100,000	80,000
	Other:							
9910	Prior Year Activity (refunds, collections)	(9,443)		(2,306)				
9930	Miscellaneous	109,758	38,198	-				
9955	Returned Deposits: Non-Sufficient Funds			(606)				
9970	Accrued Payroll Liability			10,774				
9973	Returned Checks: Stale-dated	725	726	-				
	Total Other	101,040	38,924	7,862	-	-	-	-
	TOTAL REVENUES	\$ 1,320,227	\$ 1,396,603	\$ 1,332,863	\$ -	\$ 1,388,243	\$ 1,438,305	\$ 1,483,470

Salaries and Benefits Detail

1010	Earnable Compensation	Per Salary Schedule	Increasing 16%	\$ 638,637
	<i>Includes: new hire (increase to 5), step increases (3 employees), 3% retention pay for those with 15 yrs (2 employees), leave cashouts, 3.25% COLA (all).</i>			
1030	Auto & Phone Allowances	Auto Allowance (\$300 per pay period)	--	\$ 9,205
		Mobile Phone Allowance (\$50 per pay period)	--	
	<i>Executive Officer auto and phone allowances, per Benefit Plan.</i>			
1110	General Member Retirement	Tier 1: Decrease from 25.30% to 23.53%	Decreasing 7.0%	\$ 139,030
		Tier 2: Decrease from 19.74% to 18.11%	Decreasing 8.3%	
	<i>Contributions to retirement plan. Per SBCERA and Retirement Board adopted rates.</i>			
1130	Survivors Benefits	\$0.91 per pay period per employee	--	\$ 120
	<i>The survivor benefit is provided by SBCERA in lieu of Social Security's death benefits since members do not participate in Social Security. General members pay a contribution each pay period to fund this benefit.</i>			
1200	Medical Premium Subsidy	\$797.13 per period (employee +2): 2 employees	Increasing 5.0%	\$ 81,449
		\$567.30 per period (employee +1): 1 employee	Increasing 5.0%	
		\$328.87 per period (employee +0): 2 employee	Increasing 5.0%	
	<i>A subsidy is provided to offset employee medical premiums.</i>			
1205	Long-Term Disability	0.30% of Base Pay	Increasing 3.3%	\$ 1,860
	<i>Long-term disability insurance.</i>			
1207	Vision Insurance	\$5.99 per employee per period	--	\$ 788
	<i>Vision insurance.</i>			
1215	Dental Insurance Subsidy	\$9.46 per employee per period	--	\$ 1,005
	<i>A subsidy is provided to offset employee dental premiums.</i>			
1222	Short-Term Disability	Short-term disability insurance (1.08% of Base Pay)	Decreasing 1.1%	\$ 6,909
		FMLA program charge (\$1.61 per employee per period)	Increasing 0.9%	
	<i>Short-term disability insurance & admin cost for family medical leave.</i>			
1225	Medicare	1.5% of Earnable Compensation	--	\$ 9,302
	<i>Contribution to Social Security Medicare for those entering after 1985 (4 employees).</i>			
1240	Life Insurance & Med Trust Fund	Life Insurance (\$1.75 per employee per period)	Increasing 3.3%	\$ 17,998
		Variable Life Insurance (\$1,458 for 2 employees)	--	
		Retirement Medical Trust Fund (\$15,010 for 3 employees)	Increasing 4.2%	
	<i>(1) Life Insurance is a benefit for all employees.</i>			
	<i>(2) Employees may purchase Variable Life Insurance, which has an employer contribution (2 employees).</i>			
	<i>(3) LAFCO contributes to a Retirement Medical Trust Fund for employees with over 5 years of service (3 employees).</i>			
1305	Medical Reimbursement Plan	Medical Reimbursement (up to \$40 per employee/period)	--	\$ 6,880
		Healthy Lifestyles (gym, \$324 per employee)	--	
1314	457/401a Contribution	1% match for Executive Officer, 0.5% for all others	--	\$ 4,231
	<i>LAFCO matches employee contributions to the 457 savings plan of the County up to 0.5% for Groups B and C, and 1% for Group A (Executive Officer).</i>			
1315	401k Contribution	8% match for Group A & B, 4% match for Group C	--	\$ 44,196
	<i>LAFCO matches employee contributions to the 401(k) savings plan of the County up to 8% for Groups A and B, and up to 4% for Group C (new hires except for EO).</i>			
TOTAL SALARIES AND BENEFITS				\$ 961,609

Services and Supplies Detail

2031	Payroll System Services (County IT)	Average of \$40 per pay period (26)	--	\$ 1,040.00
	<i>Maintenance, support, and enhancements for County's payroll system and infrastructure.</i>			
2032	Virtual Private Network (County IT)	costs absorbed into Microsoft license	Decrease 100%	\$ -
	<i>Use of the County's VPN for remote data access.</i>			
2033	Network Labor Services (County IT)	No activity anticipated	--	\$ -
	<i>County IT labor for the network.</i>			
2037	Dial Tone (County IT)	\$31 per line (7) per month	No change	\$ 2,604.00
	<i>Phone line. Includes support services.</i>			
2041	Data Line	\$800 per month	--	\$ 9,600.00
	<i>Fiber optic data line from Frontier.</i>			
2043	Telecommunications Labor (County IT)	no charges anticipated	--	\$ -
2075	Membership Dues	CSDA: \$1,934	Increasing 3.3%	\$ 1,934.00
	<i>Membership in Professional Associations.</i>			
2076	Tuition Reimbursement	Two employees at max reimbursement	No change	\$ 1,000.00
	<i>Pursuant to the LAFCO Benefits Plan, employees can be reimbursed for up to \$1,000 for approved tuition, course/seminar or degree related expenses, and membership dues in professional organizations.</i>			
2080	Publications	CA Planning & Development Report	Increasing 3.3%	\$ 245.00
		CA Annotated Code Books: \$400/month	Decreasing 100%	
	<i>Purchase or subscription to professional publications related to LAFCO study areas.</i>			
2085	Legal Notices	General paper: \$750 per hearing (9 meetings)	--	\$ 15,500.00
		Local Paper: \$750 per hearing (9 meetings)	--	
		Vacancy notices: none this year	--	
		Protest hearing: \$1,000 per hearing (2 hearings)	--	
	<i>Legal and policy requirement for notices: hearing, protest hearing, public member vacancy, etc... An eighth-page display ad in general newspapers is required for the countywide service reviews and when advertisement is authorized in-lieu of individual landowner and/or registered voter notice.</i>			
2090	Building Expense	Janitorial: \$93 per month	Increasing 3.3%	\$ 1,116.00
	<i>Ongoing maintenance of the staff office.</i>			
2115	Software			\$ 900.00
		Adobe license for office, annual, (\$400)	Increasing 14%	
		Survey Monkey: \$200		
		Vimeo subscription for digital archive of meetings (\$300/yr)	--	
	<i>Purchases, subscriptions, and updates of software and online programs.</i>			
2180	Electricity	\$0 per month	--	\$ -
	<i>Electricity is included in the new lease, as opposed to former location.</i>			
2245	Other Insurance	Annual Insurance (\$12,000)	Increasing 3.3%	\$ 17,500.00
		Workers' Compensation (\$5,500)	--	
	<i>Liability insurance (property, general, personal, employment, benefits, auto) errors and omissions, and employee dishonesty coverage, as well as Workers' Comp. Purchased through the Special District Risk Management Authority (SDRMA).</i>			
2305	General Office Expense	Petty Cash Reimbursement: \$500	--	\$ 3,102.00
		Paper shredding: \$312	--	
		Zoom subscription for meetings (\$20 per month)	--	
		Office Supplies not Staples: \$100 per month		
		Printer cartridges :\$400	--	
		Meeting supplies: \$50 per meeting		
	<i>Niche and random items for the office. See Account 5012 for Office Supplies per contract pricing.</i>			
2308	Credit Card Clearing Account			\$ -
	<i>Clearing account for credit card issued to the Executive Officer. All charges post to this account temporarily with charges then transferred to the appropriate accounts.</i>			
2310	Mail (County Mail)	Months with meetings (9): \$500 per month	Increasing 3.3%	\$ 8,568.00

Services and Supplies Detail

		Months with no meetings (3): \$300 per month	Increasing 3.3%	
		Mail delivery: \$11.15 per stop (22 per month)	--	
	<i>Each year, staff utilizes more digital delivery over paper mail, which generally offsets rate increases.</i>			
2315	Records Storage	\$80 per month	Increasing 3.3%	\$ 960.00
	<i>Off-site retention of records. Gov Code 56382 mandates LAFCO to maintain its records in perpetuity.</i>			
2322	Enterprise Printing (County IT)	\$6.00 per month	--	\$ 72.00
	<i>County printing of payroll documents.</i>			
2323	Reproduction Services	\$500 estimate		\$ 500.00
	<i>Printing activity outside of the LAFCO office (County Printing Services, Kinkos, etc.).</i>			
2335	Temporary Services	No activity	--	\$ -
	<i>Use of temporary services for clerical support.</i>			
2400	Legal Counsel			\$ 36,500.00
		Months with meetings (9): \$2,500 per month	Increasing 3.3%	
		Months with no meetings (3): \$1,000 per month	Increasing 3.3%	
		Non-recoverable specific items (\$5,000)	--	
	<i>Contract with Best, Best, and Krieger for general and special counsel. Costs related to a proposal are recoverable pursuant to Commission policy. Payments received for cost recovery are deposited into Revenue Account 9555.</i>			
2405	Auditing	SBCERA costs for GASB 67 & 68: \$2,500	--	\$ 21,000.00
		Bookkeeper: \$7,500		
		Independent auditor: \$11,000	--	
	<i>Contract with Davis Farr LLP for independent auditing services. SBCERA is required to determine the unfunded liability for its participants and by legislative action can charge for that requirement.</i>			
2410	IT Infrastructure (County IT)	no longer needed, costs absorbed into Microsoft contract	Decreasing 100%	\$ -
	<i>Support of computer/server systems, email, wide area network, internet access, IT security, virus protection, help desk, and data center.</i>			
2414	Application Dev. & Maint. (County IT)			\$ -
	<i>County IT work on LAFCO and County applications and software</i>			
2415	Countywide Cost Allocation Program	Per the County COWCAP publication	Increasing 51%	\$ 13,820.00
	<i>The County Auditor charges for county-related costs incurred in the prior year.</i>			
2420	Enterprise Content Management (County IT)		--	\$ 2,288.69
	<i>Enterprise Content Management</i>	\$100.22 for 13.31 units per month	--	
	<i>File Sharing Storage (Laserfiche - no longer in use)</i>	\$0	Decreasing 100%	
	<i>File Sharing Storage (Shared Drive)</i>	\$90.50 for two units of storage per month	--	
2421	Desktop Support Services (County IT)	\$87.13 per month, per computer (5 computers)	Decreasing 5%	\$ 5,227.80
	<i>County tech support & monitoring for computers and applications.</i>			
2424	Environmental Consultant	Consultant work, per contracted rate, 15 reviews	--	\$ 25,750.00
		File with County Clerk, 15 actions, \$50 each	--	
		Proposals with EIR	--	
	<i>The Commission contracts with an independent consultant, Tom Dodson and Associates, for the environmental assessment associated with its proposals. Most environmental consultant costs are billable under the Commission's existing fee schedule. Payments received for cost recovery are deposited into Revenues.</i>			
2444	Security Services (inactive)	\$0, included in new office lease	Decreasing 100%	\$ -
	<i>Maintain and monitor the security system.</i>			
2445	Other Professional Services	Surveyor proposal review: \$450 each proposal (6)	--	\$ 94,034.04
		Commissioner stipend: \$200 per meeting (9)	--	
		Alliance: \$10,000		
		Commissioner stipend: \$200 per committee mtg (3)		
		ROV: \$137.42 per hour (12)	--	
		Website & accessibility		
		County processing of quarterly taxes: \$1,000/quarter	--	

Services and Supplies Detail

		County work on apportionment: \$5,600	--	
		Video recording of meetings: \$1,200 per meeting (9)	--	
		Commissioner stipend for Alliance: \$200 per meeting	--	
		Governance Training Program for Local Agencies	Increasing 30%	
		Strategic Planning Workshop: \$8,000		
	<i>This account is for outside services to assist in processing applications and service reviews as well as conducting Commission hearings. Governance training will include two courses.</i>			
2449	Outside Legal (Litigation & Special Counsel)	Per special counsel rate		\$ 4,000.00
	<i>Legal services conducted through special contract for either litigation or when a conflict of interest waiver is not granted. For proposals not initiated by the Commission, the applicant agrees to indemnify the Commission against legal costs. Payments received for cost recovery are deposited into Revenue Account 9660.</i>			
2460	Aerial Imagery (County IT)	Aerial Imagery \$1,000 per user (3)	--	\$ 3,000.00
	<i>Generation & maintenance of digitized maps & aerial images, access to County's parcel & street layers.</i>			
2895	Rent/Lease Equipment (copier)	\$450 per month	--	\$ 5,400.00
	<i>LAFCO implementing more digital circulation as cost savings.</i>			
2905	Office/Hearing Chamber Rental	Meeting Facility: \$417 per meeting (9)	Increasing 3%	\$ 34,773.00
		Office Lease: \$2,585 monthly	Increasing 3%	
	<i>Use of Norton Conference Center for meetings and office lease.</i>			
2940	Private Mileage	ESRI Conference San Diego	--	\$ 3,760.40
		Employee travel, misc.: \$70	--	
		CALAFCO Conference (Sacramento), see Air Travel	--	
		CALAFCO Staff Workshop	--	
		Commissioner Alliance participation, 4 trips: \$268	--	
		Commissioner Meetings (9)	--	
	<i>Commissioners and staff private auto mileage at the IRS rate, excluding the Executive Officer.</i>			
2941	Conference/Training	CALAFCO Staff Workshop, 3 staff	--	\$ 11,100.00
		CALAFCO Conference (Sacramento) \$900 each (10)	--	
	<i>CALAFCO Staff Workshop. 3 staff attending</i>			
	<i>The CALAFCO Conference will be held in Sacramento, with 7 Commissioners and 3 staff budgeted.</i>			
2942	Hotel			\$ 10,650.00
		ESRI Conference San Diego: (1 staff)	--	
		CALAFCO Conf. \$250/night, 10 people, 3 nights	--	
		CALAFCO Staff Workshop, 3 staff	--	
	<i>Hotel charges for Commissioners and staff on LAFCO business.</i>			
2943	Meals	Staff travel: \$50	--	\$ 1,550.00
		ESRI Conference San Diego (1 staff)	--	
		CALAFCO Conf., \$50 each for 10 people	--	
		CALAFCO Staff Workshop, 3 staff	--	
		Alliance - Commissioners/Staff: \$50/trip (10)	--	
		Alliance - Staff Only Workshop: \$50/trip (5)	--	
	<i>Meal charges for Commissioners and staff on LAFCO business. Per diem max \$50/day.</i>			
2945	Air Travel	CALAFCO Conference: \$200/trip (9)		\$ 1,800.00
	<i>Airfare on Southwest Airlines for approved travel.</i>			
2946	Other Travel	CALAFCO Conference: \$75/trip (9)		\$ 675.00
	<i>Miscellaneous travel charges such as parking and taxi charges.</i>			
5012	Transfer to County (Staples & Microsoft)	Staples supplies: \$200 per month	--	\$ 8,334.24
		Microsoft Licenses	increasing 16%	
TOTAL SERVICES AND SUPPLIES				\$ 348,304.17

Revenues Detail

Account	Charge Measurement	Rate Inc/Dec	Total
6010	Application Reserve	Beginning balance	\$ 100,000
	<i>A reserve in place of application revenues</i>		
8500 &	Interest	County Interest Pool returns	\$ 47,000
9984	<i>LAFCO participates in the County's interest pool and is apportioned interest receipts quarterly.</i>		
8842	Apportionment	--	\$ 1,241,243
	<i>Govt Code §56381 requires that the net costs for LAFCO be apportioned equally to those seated on the Commission: the County, the 24 Cities, and the 51 Independent Special Districts within the County of San Bernardino. The County Auditor will be required to apportion this amount on July 1, 2024 pursuant to the requirements of law and Commission policies.</i>		
8545	Application Fee	LAFCO Fee Schedule, based on region and acreage	\$ -
	<i>Revenues in this account are based on anticipated activity and conservatively calculated at the median annexation filing fee for the activity identified above.</i>		
9555	Application Deposits	\$4,000 for proposals; \$2,400 for applicable service contracts	\$ -
	<i>This account is for deposits for outside services which are calculated at \$2,000 for proposals and \$700 for service contracts requiring a hearing.</i>		
9595	Protest Hearing Deposit	\$1,500 each	\$ -
	<i>The account is for deposits related to the processing of the protest hearing which are calculated at \$1,500 each. Should a proposal require individual notice due to the extension of a special tax, then the proponent will be required to submit a deposit for the direct costs to produce and mail the individual notices.</i>		
9560	Indemnification Recovery	--	\$ -
	<i>This accounts segregates legal cost recovery.</i>		
9910	Prior Year Activity	--	\$ -
	<i>This account refunds deposits submitted by applicants less costs incurred for activity which carry over from one year to another.</i>		
9930	Miscellaneous Revenue	--	\$ -
	<i>This account is for revenues received for duplication of CDs, DVDs, paper copies, and other miscellaneous receipts.</i>		
9973	Stale-dated Checks		\$ -
	<i>Uncashed checks that are credited</i>		
TOTAL REVENUES			\$ 1,388,243