

## MEMORANDUM

**TO:** Joint Fiscal Committee  
**FROM:** Adam Greshin, Commissioner of Finance & Management  
**DATE:** October 15, 2021  
**RE:** Excess Receipts Report – 32 VSA Sec 511

Pursuant to 32 VSA Sec 511, attached please find a report on Excess Receipts approved for expenditure through the first quarter of FY 2022 (7/1/2021 through 9/30/2021). The full text of the governing statute is provided at the end of this memo.

### Review Process

The Administration completes an extensive review prior to approving expenditure of excess receipts. The form required of departments can be found at: <http://finance.vermont.gov/forms/budget>. The review ensures approval does not overstep statutory guidelines. Requests that overstep statutory guidelines are either denied and/or held for the legislative budget process.

Departments are required to provide written answers to the following questions (although only the response to the first question is entered into the VISION database):

- Reason funds are available?
- Are additional funds anticipated from the same source available in this fiscal year and above the current appropriation?
- Is this increase one-time or ongoing?
- Why were funds not fully budgeted during budget development?
  - What is the current year appropriation or grant amount approved by the Joint Fiscal Committee for this fiscal year, from this source of funds for this purpose?
- If these are ongoing funds, will funds from this source be fully budgeted and appropriated next fiscal year?
- Were excess receipts requested from this source in the preceding two fiscal years? If so, explain why they were not budgeted.
- Are these excess receipts being received from another department (i.e., interdepartmental transfers)? If so, are they appropriated in that department or will excess receipts be required there as well?
- Relationship, if any, to the Budget Adjustment Act?



- Can excess receipts be used to reduce the expenditure of State funds?
- **Will excess receipts establish or increase the scope of a program, committing the State at any time to expend State funds?** [The form notes that in such instances, legislative approval is required.]
- For what, specifically, will excess receipts be used? What is the impact on programs if this excess receipt request is not approved?
- Are any of the excess receipts to be used for your department's administrative staff or operating expenses? If so, explain.
- Do the excess receipts have a matching fund requirement? If so, in which budget is the match found?
- If excess receipts are earned federal receipts, are the excess receipts being spent in the same (federal) program where they are earned? If not, explain.
- Have the excess receipts been received and deposited? If not, what date are funds expected?
- If approved, when will the expenditure first occur?

The VISION entry normally includes only the response to the first question – why are additional receipts available? However, for any individual Excess Receipt Request, the paper copy of the form with the full department response can be provided.

### **Broad Categories of Excess Receipt Requests**

Requests for expenditure of excess receipts generally fall into several broad categories:

**Coronavirus Relief Fund:** This category temporarily exists to capture the expenses eligible for reimbursement under the U.S. Treasury's guidelines for the Coronavirus Relief Fund established under Sec. 5001 of the Coronavirus Aid, Relief and Economic Security (CARES) Act, Public Law 116-136 of 2020.

**FEMA Interdepartmental Transfer Fund:** This category temporarily exists to capture the expenses eligible for reimbursement by the Federal Emergency Management Agency under the 2020 Coronavirus Pandemic.

**Other COVID-19 Related:** This category temporarily exists to capture receipts received related to the 2020 Coronavirus Pandemic. Other federal funding sources related to the 2020 Coronavirus Pandemic (ex. FEMA direct to Public Safety, CARES Act (non-CRF), CAA with CRRSAA, and the PPP Act) are included in this category.

**Federal Funds:** Departments estimate their likely federal receipts in the fall for the upcoming budget year, meaning the estimate is as much as nine-months old at the start of the budget year, and another 12 months older by the end of the budgeted fiscal year. Interim developments may mean the budgeted federal spending authority is insufficient, either because the federal award for an existing grant has been increased or spending authority from grants from earlier federal fiscal years can be used in the current year. Additionally, extraordinary events – such as the federal American Recovery and Reinvestment Act (ARRA) or federal aid to Vermont due to Tropical Storm Irene – may cause large, unanticipated spikes in federal receipts.

**Interdepartmental Transfers:** It is not uncommon for one department within state government (“Department A”) to purchase services from another department (“Department B”). In that instance, Department A budgets these expenditures just as they would any other type of expenditure: by type of expenditure and by the source of revenue that will fund these expenditures. Department B also budgets these expenditures, and identifies the source of revenue as “interdepartmental transfers.” This process results in a small amount of “double-booking” of spending authority but ensures that both departments have the necessary spending authority. In many cases, at the time of budget development, Department A has not yet decided from where to purchase the services in question, so Department B does not budget the interdepartmental transfer revenues. When Department A moves forward to contract for services with Department B after the budget has closed, then Department B must request an Excess Receipts approval for the additional spending authority to perform the services.

**Other:** Over 200 special funds exist under State law in which are deposited fees, user charges, penalties, specified taxes, etc. Departments estimate how much they will collect each year for each of these special funds, and base their spending plans accordingly. Actual collections may be higher than the original budget. Excess receipts may also be used in an instance where prior-year special fund spending authority was not utilized and needs to be created again in the subsequent year (similar to a carry-forward). In addition to restrictions in the excess receipts statute, each special fund has its own statutory restrictions that put guardrails around the use of special fund revenues.

### **Attached Report:**

The attached report is a cumulative list of approved excess receipt requests for the first quarter of the current fiscal year. It includes ALL the data entered in VISION for that transaction, including:

- Transaction date
- Appropriation name and “DeptID”
- Agency/Department name
- Fund source – name and fund number
- Amount
- Comments in response to the question: “Why are funds available?” (VISION allows for a limited number of characters per cell entry.)

The data are split into the six broad categories of requests discussed with sorting by transaction date, DeptID, fund name, and amount.

### **Governing Statute:**

#### **32 V.S.A. § 511. EXCESS RECEIPTS**

*If any receipts including federal receipts exceed the appropriated amounts, the receipts may be allocated and expended on the approval of the Commissioner of Finance and Management. If, however, the expenditure of those receipts will establish or increase the scope of the program, which establishment or increase will at any time commit the State to the expenditure of State funds, they may only be expended upon the approval of the General Assembly. Excess federal*

*receipts, whenever possible, shall be utilized to reduce the expenditure of State funds. The Commissioner of Finance and Management shall report to the Joint Fiscal Committee quarterly with a cumulative list and explanation of the allocation and expenditure of such excess receipts.*

**FY 2022 Excess Receipts Report - Q1 with COVID19 categories - Run 10/15/2021**

Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Public Service Department	PSD-Broadband Connectivity	2240892101	9/17/2021	22045	CRF - Coronavirus Relief Fund	346,397	COVID-Additional funds for fiber optic broadband connectivity made available by 2021 Act 74 E.107(a) reversion of equivalent available funds in PSD-Connected Community Resilience one-time deptId.
Women's Commission	Commission on Women	3310000000	9/3/2021	22045	CRF - Coronavirus Relief Fund	983	COVID-CRF Funding
<b>Subtotal Coronavirus Relief Fund (22045) - All Excess Receipts - authorized by 2021 Act 74 Sec. E.107</b>						<b>347,380</b>	
Military	MIL Admin/TAGO	2150010000	7/27/2021	21501	FEMA IDT Fund	100,000	COVID-Funding is requested for the 100% FEMA share for eligible activities related to the COVID-19 response (Presidential declared disaster DR-3437).
Children and Families	DCFS Admin & Support Services	3440010000	7/21/2021	21501	FEMA IDT Fund	283,697	COVID-FEMA assistance to support COVID emergency responses (100% FEMA Funded)
Children and Families	DCFS - General Assistance	3440060000	7/21/2021	21501	FEMA IDT Fund	24,316,232	COVID-FEMA assistance to support COVID emergency responses (100% FEMA Funded)
Children and Families	DCFS - OEO Ofc of Economic Opp	3440100000	7/21/2021	21501	FEMA IDT Fund	7,000	COVID-FEMA assistance to support COVID emergency responses (100% FEMA Funded)
Mental Health	Mental Health	3150070000	7/9/2021	21501	FEMA IDT Fund	82,274	COVID-DMH has held a contract with Springfield Hospital to use the Windham Center as a COVID positive site for Psychiatric patients since 5/20 and the contract closed 6/30/2021. Operating expenses associated with this site are approved as 100% FEMA eligible.
Human Services Agency	Secretary's Office Admin Costs	3400001000	7/9/2021	21501	FEMA IDT Fund	15,000,000	COVID-FEMA Public Assistance Disaster funding from the Department of Public Safety. AHS will be seeking reimbursement for COVID-109 community testing, community vaccine clinics, and any other residual pandemic-related FEMA-eligible costs.
Commerce & Community Dev Agency	Administration Division	7100000000	7/1/2021	21501	FEMA IDT Fund	4,275,000	COVID-FEMA has agreed to continue funding for our VT Everyone Eats Program thru September 30. The Governor has signed an Executive Order 06-21 (COVID-19 Post-Emergency Recovery Activities), attached
<b>Subtotal FEMA IDT Fund (21501) Excess Receipts</b>						<b>44,064,203</b>	
Children and Families	DCFS - Reach Up	3440080000	9/21/2021	22005	Federal Revenue Fund	1,617,028	COVID-DCF received a ARPA TANF Pandemic Emergency Assistance Fund (PEAF) award, funds to go out in August- will total about 1/2 of RUP's existing FF budget. We may run out of FF spending authority if we wait until January for BAA spending authority.

Economic Development	Economic Development	7120010000	9/14/2021	21500	Inter-Unit Transfers Fund	600,000	COVID-Cost Estimates provided for 7 Approved LTD SVC Position salaries and operating as well as DED staff support of these programs for the remainder of FY22. See Act 74 (FY22 Big Bill) Section G.801(a) and Section G.802(a)(3).
Public Service Department	Regulation & Energy Efficiency	2240000000	8/31/2021	21948	VT Community Broadband	31,500,000	COVID-Per Act 71 amts can be transferred from ARPA to fund the Vermont Community Broadband Board. This transfer is for the annual operating, \$1.5M and an additional \$30M for grants to Communication Union Districts for Broadband Construction Grant Program.
Housing & Comm Development	Housing & Community Developmnt	7110010000	8/27/2021	22042	ARPA Homeowner Assistance Fd	5,000,000	COVID-JFO #3052, dated June 1, 2021, approving receipt of federal funds from the US Department of Treasury for the Homeowner Assistance Fund (HAF), CFDA# 21.026.
Public Service Department	Regulation & Energy Efficiency	2240000000	8/19/2021	22046	Emergency Rental Assist - ERA1	12,426,629	COVID-Emergency Rental Assistance - federal grant #3034 [reestablishing spending authority]
Administration Agency	SOA Finance	1100090000	8/11/2021	22048	ARPA Local Fiscal Recovery Fd	60,601,275	COVID-This ERR represents Vermont's first tranche of ARPA Local Fiscal Relief Fund non-UGLG County allocations as outlined in Section 603(b)(3)(B)(ii) of the Social Security Act (the Act)
Administration Agency	SOA Finance	1100090000	7/29/2021	22048	ARPA Local Fiscal Recovery Fd	29,394,123	COVID-This ERR appropriates Vermont's first half of the Local Recovery payments to NEUs under the Coronavirus Local Fiscal Recovery Fund under the American Rescue Plan Act.
Children and Families	DCFS Admin & Support Services	3440010000	7/27/2021	22046	Emergency Rental Assist - ERA1	1,294,210	COVID-New funding awarded as part of Grant #3034 for Emergency Rental Assistance. Of this award from the US Dept of the Treasury, \$21,000,000 has been allocated DCF to support emergency housing for homeless individuals as well as two limited service positions. [reestablishing spending authority]
Children and Families	DCFS - Reach Up	3440080000	7/27/2021	22046	Emergency Rental Assist - ERA1	10,946,731	COVID-New funding awarded as part of Grant #3034 for Emergency Rental Assistance. Of this award from the US Dept of the Treasury, \$21,000,000 has been allocated DCF to support emergency housing for homeless individuals as well as two limited service positions. [reestablishing spending authority]
Children and Families	DCFS - OEO Ofc of Economic Opp	3440100000	7/27/2021	22046	Emergency Rental Assist - ERA1	5,968,983	COVID-New funding awarded as part of Grant #3034 for Emergency Rental Assistance. Of this award from the US Dept of the Treasury, \$21,000,000 has been allocated DCF to support emergency housing for homeless individuals as well as two limited service positions. [reestablishing spending authority]

Public Safety	DPS-Emergency Management	2140030000	7/14/2021	22005	Federal Revenue Fund	188,529,235	COVID-Public Assistance funding made available to the State of Vermont from Major Disaster Declaration DR-4532 COVID-19 Pandemic
Housing & Comm Development	Housing & Community Developmnt	7110010000	7/9/2021	22046	Emergency Rental Assist - ERA1	8,387,243	COVID-Emergency Rental Assistance Program (ERAP). ERR was approved in FY2021, however was not known when building FY2022. In addition, the Joint Fiscal Committee Motion dated 02/11/2021 approving Grant #3034 to the Agency of Administration (See Attached). [reestablishing spending authority]
<b>Subtotal All Other COVID19-Related Excess Receipts</b>						<b>356,265,457</b>	
Children and Families	DCFS - OEO Ofc of Economic Opp	3440100000	9/21/2021	22005	Federal Revenue Fund	513,630	Continuum of Care Award is awarded on the federal fiscal year, expenditures are estimated on the state fiscal year for budgeting purposes. Requesting this be added to the baseline for SFY23 budget, we anticipate needing it before BAA is released.
Disabilities Aging Ind. Living	Advocacy & Indep Living Grants	3460020000	9/21/2021	22005	Federal Revenue Fund	6,993,000	Higher than estimated federal receipts for Area Agency on Aging Title III awards (IIIB, C1) and other smaller federal sources. Vermont has received additional Title III funding due to the pandemic.
Forests, Parks & Recreation	Lands Administration	6130040000	9/17/2021	22005	Federal Revenue Fund	4,650,000	Funds are available from the U.S. Forest Service for the Forest Legacy Program Deer Lake/Wolloch acquisition.
Department of Liquor & Lottery	Liquor Enforcement & Licensing	2320020000	9/2/2021	22005	Federal Revenue Fund	2,305	Carried forward to FY2021 but not used
Transportation Agency-Prop	Central Garage	8110000200	7/31/2021	57100	Highway Garage Fund	2,480,391	Funds are the unexpended balance in the equipment replacement program at the end of FY21. Funds will be used for equipment purchases per Title 19, Sec. 13(c), attached.
Commerce & Community Dev Agency	Administration Division	7100000000	7/14/2021	22005	Federal Revenue Fund	332,357	Unspent balance of federal Northern Border Regional Commission grant from FY21
Commerce & Community Dev Agency	Administration Division	7100000000	7/14/2021	22005	Federal Revenue Fund	23,748	Unspent balance of federal EDA West Central VT CEDS Planning grant from FY21
<b>Subtotal Federal Funds (Including "Regular" ARRA) Excess Receipts (Excluding COVID-19-Related)</b>						<b>14,995,431</b>	
Crime Victims' Services Center	Victims Compensation	2160010000	9/27/2021	21500	Inter-Unit Transfers Fund	35,000	Federal Grant to DPS CCVS as subgrantee for Contract.
Children and Families	DCFS - Secure Res. Treatment	3440120000	9/21/2021	21500	Inter-Unit Transfers Fund	500,000	DCF contract with Sununu to provide residential treatment svcs while Woodside is closed & Becket is in development. Contract includes AOE & DOC expenses. Sununu will not bill Dept's separately. IDT funds needed per DCF MOU's in place with AOE/DOC.

Disabilities Aging Ind. Living	Advocacy & Indep Living Grants	3460020000	9/21/2021	21500	Inter-Unit Transfers Fund	26,240	Funds are available from VDH prescription overdose prevention program. Grant 03460-7-2466 is funded with these funds. \$15k was paid last year and the remaining balance to be paid this year is the amount of this ERR - \$26,240.
Buildings & Gen Serv-Prop	BGS-Fee For Space	1160550000	9/3/2021	21500	Inter-Unit Transfers Fund	63,027	Funds are collected from AOT who has received the funding from FEMA.
Transportation Agency	Department of Motor Vehicles	8100002100	9/3/2021	21500	Inter-Unit Transfers Fund	900,000	Funds are available from Act 154 of 2020
Public Safety	DPS-Emergency Management	2140030000	9/2/2021	21500	Inter-Unit Transfers Fund	40,720	Public Assistance DR-4022 (TS Irene) Category Z Mgmt Cost Period of Avai is extended to 3/14/22 to facilitate closeout of the remaining projects. AOT is the Recipient for this disaster. VT Emerg. Mgmt staff manages the disaster programmatically.
Human Services Agency	Develop Disabilities Council	3400009000	8/25/2021	21500	Inter-Unit Transfers Fund	500	MOU from Dept. of Health (VDH). See section 5c for the purpose of the MOU.
Forests, Parks & Recreation	Forestry	6130020000	8/4/2021	21500	Inter-Unit Transfers Fund	308,949	Funds avail through enclosed MOA from DEC to enhance outreach, education and grant programs to implement practices set forth in the rule entitled Acceptable Management Practices for Maintaining Water Quality on Logging Jobs in the Lake Champlain Basin.
Forests, Parks & Recreation	Parks	6130030000	8/4/2021	21500	Inter-Unit Transfers Fund	28,632	Funds are available through an MOA with DEC to install food collection infrastructure at State Parks.
Forests, Parks & Recreation	Parks	6130030000	8/4/2021	21500	Inter-Unit Transfers Fund	36,400	Funds avail through a MOA with the Dept of Fish and Wildlife. DFW is providing the Dept of Forests, Parks and Recreation with fed U.S. Fish & Wildlife Service funds to be used for the reconstruction of the boat mooring field at Burton Island State Park.
Forests, Parks & Recreation	Lands Administration	6130040000	8/4/2021	21500	Inter-Unit Transfers Fund	175,500	Funds avail through a MOA between ACCD and FPR to utilize Northern Borders Reg Commission grant funding to implement and expand recommendations of the Vt Outdoor Recreation Economic Collaborative to strengthen and build outdoor recreation capacity.
Transportation Agency	Program Development	8100001100	7/31/2021	21500	Inter-Unit Transfers Fund	125,000	FEMA Funds DPS Received to reduce potential flood damage is being transferred to AOT to work on 5 sites along VT 9 starting at approximately MM 8.0 in Marlboro to MM 3.5 in Brattleboro.



Defender General's Office	Public Defense	2110000100	7/9/2021	21500	Inter-Unit Transfers Fund	225,552	In the FY 2019 budget the legislature appropriated \$150,000 for the Family Support Program, not in the ODG budget as had been done previously, but in DCF's budget with instruction to transfer it to ODG (Sec. B317).
<b>Subtotal Interdepartmental Transfers</b>						<b>2,465,520</b>	
Secretary of State's Office	Secretary of State	2230010000	9/24/2021	21165	Funeral & Burial Service Trust	7,345	Funeral Services Trust Account was created by the General Assembly to be "used for the sole purpose of protecting prepaid funeral contract holders in the event a funeral establishment defaults on its obligations under the contract."26 V.S.A. §1272(9)(B).
Disabilities Aging Ind. Living	Advocacy & Indep Living Grants	3460020000	9/21/2021	21213	PATH-Civil Monetary Fund	35,000	Funds are available in the Civil Monetary Fund due to federal penalties collected.
Finance & Management	Vt Council on the Arts	1110013000	9/14/2021	21445	Art Acquisition Fund	8,350	Funds are received into the Acquisition of Art in State Buildings special fund for Vermont Arts Council to acquire art on behalf of the state. The Vermont Arts Council must request distribution directly from the Department of Finance & Management.
Finance & Management	Vt Council on the Arts	1110013000	9/13/2021	21445	Art Acquisition Fund	8,350	Funds are received into the Acquisition of Art in State Buildings special fund for Vermont Arts Council to acquire art on behalf of the state. The Vermont Arts Council must request distribution directly from the Department of Finance & Management.
Finance & Management	Vt Council on the Arts	1110013000	9/13/2021	21445	Art Acquisition Fund	(8,350)	Funds are received into the Acquisition of Art in State Buildings special fund for Vermont Arts Council to acquire art on behalf of the state. The Vermont Arts Council must request distribution directly from the Department of Finance & Management.
Human Rights Commission	Human Rights Commission	2280001000	9/13/2021	21692	Human Rights Commission	20,000	The HRC receives funds from legal settlements to defray the costs of providing legal services. In addition, funds are received by the commission to provide training to schools on bullying & harrassment. Ffunds are used to cover costs trainings.
Transportation Agency	TH State Aid Federal Disasters	8100001000	9/9/2021	20135	Transportation FHWA Fund	3,000,000	Funds are Federal Emerency Relief funds available for Disasters VT19- 1 and VT20-1 in the State of Vermont.
Buildings & Gen Serv-Gov'tal	BGS- Recycling Efforts	1150060000	9/3/2021	21604	BGS-Recycling Efforts	20,000	Funds are collected from the disposition of recycling materials. The proceeds are deposited into the fund and can only be used for recycling efforts statewide.

Buildings & Gen Serv-Gov'tal	Brattleboro Retreat	1150891801	9/3/2021	21370	Tobacco Litigation Settlement	27,884	Funds unused in FY20; 2018 Special Session Act 11 Sec. C.105.1(a)(1) appropriated \$1,000,000 for reno & fit-up of the Brattleboro Retreat. The appropriation was approved at the end of FY18 without time for BGS to expend the funds.
Transportation Agency	Department of Motor Vehicles	8100002100	9/3/2021	20135	Transportation FHWA Fund	90,455	Funds are available from JFO0003028 - Highway Use Tax Evasion Grant (HUTE)
Public Service Department	Regulation & Energy Efficiency	2240000000	8/18/2021	21899	Connectivity Fund	339,212	Funds are remains of one-time transfer of GF per act 79 of 2019 sec 8 for broad band innovation grant program, connectivity initiative and use of electric utility infrastructure
Agriculture, Food&Mrkts Agency	Administration Division	2200010000	8/12/2021	21680	AF&M-Housing & Conservation Bd	5,000	Grant Agreement with Vermont Housing and Conservation Board (VHCB)
Fish & Wildlife	FW Support & Field Services	6120000000	8/9/2021	20320	Duck Stamp Fund	48,200	Funds are available due to a cash balance from the sale of Waterfowl Stamps.
Forests, Parks & Recreation	VT Youth Conservation Corps	6130891801	8/4/2021	21370	Tobacco Litigation Settlement	100,000	Funds are available through a one-time appropriation per H.16 of special session 2018 section C.105.1(a)(8).
Treasurer's Office	Bond Refunding Cost	1260126000	8/3/2021	21886	Treas-Refunding Bond Issue	197,104	Sale of 2021 Series B and C Refunding Bonds
Women's Commission	Commission on Women	3310000000	8/2/2021	21748	GCW-Misc	4,760	Supported Minority & Women-Owned Business Grant program through the ACCD. Vermont Community Loan Fund dispersed funds for our work on the program.
Department of Liquor & Lottery	Liquor - Administration	2320040000	7/27/2021	21870	Misc Special Revenue	10,000	Calendar Year 2021 NABCA grant.
Disabilities Aging Ind. Living	Administration & Support	3460010000	7/21/2021	21816	DAIL-VR-Kessler Foundation	186,993	JFO #3030 approved the AA-1 for the Kessler Grant Funds, this ERR will give the spending authority needed in SFY22 that was unused in SFY21.
Disabilities Aging Ind. Living	Vocational Rehab Grants	3460040000	7/21/2021	21816	DAIL-VR-Kessler Foundation	70,250	JFO #3030 approved the AA-1 for the Kessler Grant Funds, this ERR will give the spending authority needed in SFY22 that was unused in SFY21.
Transportation Agency	Program Development	8100001100	7/15/2021	20160	Transportation Local Fund	400,000	Local funds are available from various projects in the PDD Appropriation - State Highway Bridge, Paving and Roadway Programs.
Transportation Agency	Vehicle Incent & Emissions Rep	8100891901	7/15/2021	21638	AG-Fees & Reimburs-Court Order	31,004	Funds are the remaining balance for this appropriation at year end for the mileage smart program.
Attorney General's Office	Attorney General's Office	2100001000	7/14/2021	21934	Complex Litigation Special Fd	109,393	3 V.S.A. Section 167a - Complex Litigation Special Fund

Human Services Agency	Tobacco Eval & Review Plan	3400891801	7/9/2021	21370	Tobacco Litigation Settlement	233,108	Per Sec.C.105.1(a)(4) of Act 11 of the 2018 special session - 1,000,000 Tobacco Litigation Settlement funds for use pursuant to the plan specified by VDH & the Substance Misuse Prevention Council (formerly VTERB plan).
<b>Subtotal Other Fund Excess Receipts</b>						<b>4,944,059</b>	
<b>TOTAL:</b>						<b>423,082,050</b>	