JOHN CHIANG
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Lake
Lakeport, California

Date: **June 18, 2007**
Filing Ref: **LAK08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for the **2005-06** fiscal year and as estimated costs for the **2007-08** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2007**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

1. Employee Fringe Benefits
2. Building Use Allowance
3. Buildings and Grounds
4. Information Technology
5. County Counsel
6. County Administrative Office
7. Unemployment Insurance (ISF)
8. Public Liability Insurance (ISF)
9. Workers' Compensation Insurance (ISF)
10. Heavy Equipment Rental (ISF)
11. Fleet Maintenance (ISF)
12. Central Garage (ISF)

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF LAKE

Original Signed By

Pam Cochran
Name

Auditor-Controller
Title

June 25, 2007
Date

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

Original Signed By

Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting

July 12, 2007
Date

Negotiated by David Smart
Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

SUMMARY SCHEDULE

Department	1011 Board of Supervisors	1014 Clerk to BOS	1123 Assessor	1451 Elections	1672 Lakebed Manageme	1673 Lakebed Special	1761 Animal Control	1781 Build Program	1788 Permit Center	1785 Jail Construction
1 Building Use	$614	$735	$2,010	$1,039	$0	$0	$0	$0	$0	$0
2 Equip Use	0	0	1,361	13,039	0	0	0	0	0	0
3 1901 Insurance	21	4	69	11	0	0	0	0	0	0
4 1121 Clerk-Auditor	4,917	2,081	6,510	4,755	1,302	264	75	511	25	111
5 1122 Treasurer-TC	153	73	243	542	21	0	4	22	0	13
6 1341 Personnel	2,664	533	8,844	1,385	0	0	0	0	0	0
7 1124 Pur Cent Svcs	450	417	1,917	2,592	198	98	0	97	0	0
8 1671 Bldgs & Grds	8,202	9,821	23,920	13,884	0	0	0	0	0	0
9 1904 Info Tech	11,003	695	83,878	9,463	266	0	0	0	0	0
10 1231 Co Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	1,236	(4,804)	2,766	1,062	433	434	0	(2,072)	0	0
12 1661 Commo	310	31	558	217	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	29,570	9,586	132,076	47,989	2,220	796	79	(1,442)	25	124
LESS: FIXED COSTS (& ADJUSTMENT	24,890	12,870	107,301	38,211	2,315	0	0	1,351	0	0
CARRY-FORWARD	4,680	(3,284)	24,775	9,778	(95)	0	0	(2,793)	0	0
PROPOSED COSTS	34,250	6,302	156,851	57,767	2,125	796	79	(4,235)	25	124

SUMMARY SCHEDULE

Department	1890 Visitor Center	1892 Econ Dev	1893 RDA	1894 CDBG Economic	1901 Insurance & Surety	1903 Public Works	1908 Engineering & Insp	1918 Geo Impact Mitigation	Superior Court	2101 Trial Courts
1 Building Use	$797	$0	$0	$0	$0	$7,116	$0	$0	$20,556	$0
2 Equip Use	0	0	0	0	0	1,771	2,839	0	0	0
3 1901 Insurance	11	0	8	0	0	42	42	0	0	0
4 1121 Clerk-Auditor	2,949	4,388	4,373	331	15	5,650	7,186	520	8,769	6,679
5 1122 Treasurer-TC	177	275	139	0	1	278	142	38	28,389	15
6 1341 Personnel	1,385	0	1,066	0	0	5,328	5,328	0	0	0
7 1124 Pur Cent Svcs	2,710	793	428	2	0	2,468	525	46	8,008	199
8 1671 Bldgs & Grds	0	0	0	0	0	69,308	0	0	214,614	0
9 1904 Info Tech	7,360	5,814	1,696	0	0	3,647	2,072	0	344	0
10 1231 Co Counsel	0	0	0	0	0	0	0	0	15,854	0
11 1012 CAO	(1,884)	10,995	8,884	(150)	0	2,755	1,990	(4,316)	1,200	881
12 1661 Commo	62	0	31	0	0	527	155	0	1,488	0
TOTAL CURRENT ALLOCATIONS	13,567	22,265	16,625	183	16	98,890	20,279	(3,712)	299,222	7,774
LESS: FIXED COSTS (& ADJUSTMENT	13,420	71,013	9,010	889	0	104,187	16,338	3,617	396,188	0
CARRY-FORWARD	147	(48,748)	7,615	(706)	0	(5,297)	3,941	(7,329)	(96,966)	0
PROPOSED COSTS	13,714	(26,483)	24,240	(523)	16	93,593	24,220	(11,041)	202,256	7,774

SUMMARY SCHEDULE

Department	2106 Grand Jurors	2110 District Attorney	2111 Public Defender	2112 DCSS	2113 DA/Victim Witness	2114 DA Grant Programs	2115 Domestic Violence	2201 Sheriff-Coroner	2202 Sheriff-Central	2204 Sheriff-Bailiffs
1 Building Use	$24	$11,344	$0	$0	$0	$0	$0	$6,692	$34,874	$0
2 Equip Use	0	4,972	0	0	2,685	7,988	0	142,251	6,859	0
3 1901 Insurance	0	129	0	189	21	0	0	321	58	17
4 1121 Clerk-Auditor	773	12,849	1,043	16,998	4,505	2,388	779	26,352	6,039	3,449
5 1122 Treasurer-TC	228	655	47	756	164	101	0	1,395	288	75
6 1341 Personnel	0	16,516	0	24,135	2,664	0	0	41,025	7,459	2,131
7 1124 Pur Cent Svcs	61	2,722	517	7,634	489	339	7	5,426	653	176
8 1671 Bldgs & Grds	924	29,861	0	(733)	5,069	0	0	37,757	4,853	0
9 1904 Info Tech	916	25,421	0	(2,422)	743	(2,508)	0	73,513	18,359	0
10 1231 Co Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	106	6,143	(5,210)	6,604	739	1,504	29	18,576	2,700	780
12 1661 Commo	31	1,085	0	1,395	186	0	0	837	155	31
TOTAL CURRENT ALLOCATIONS	3,063	111,697	(3,603)	54,556	17,265	9,812	815	354,145	82,297	6,659
LESS: FIXED COSTS (& ADJUSTMENT	3,026	111,636	8,363	79,088	16,146	593	0	527,010	35,975	5,677
CARRY-FORWARD	37	61	(11,966)	(24,532)	1,119	9,219	0	(172,865)	46,322	982
PROPOSED COSTS	3,100	111,758	(15,569)	30,024	18,384	19,031	815	181,280	128,619	7,641

SUMMARY SCHEDULE

Department	2205 Marine Patrol	2206 Sheriff-Rural & Sm	2207 Sheriff-Civil	2208 Sheriff-Blood	2209 Sheriff-High Tech	2210 Sheriff-STC	2211 Probation-STC	2212 Sheriff-Automated	2214 Sheriff-Asset	2215 Sheriff-Inmate Welfare
1 Building Use	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2 Equip Use	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	13	0	0	0	0	0	0	0	0	0
4 1121 Clerk-Auditor	3,283	504	138	683	158	97	0	151	1	111
5 1122 Treasurer-TC	153	2	5	51	9	15	0	0	0	0
6 1341 Personnel	1,598	0	0	0	0	0	0	0	0	0
7 1124 Pur Cent Svcs	236	200	6	3	13	3	0	0	0	66
8 1671 Bldgs & Grds	0	0	0	0	0	0	0	0	0	0
9 1904 Info Tech	2,396	0	0	0	0	0	0	0	0	0
10 1231 Co Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	1,027	885	27	11	56	12	0	0	2	293
12 1661 Commo	31	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	8,737	1,591	176	748	236	127	0	151	3	470
LESS: FIXED COSTS (& ADJUSTMENT	5,951	0	0	0	47,337	119	0	0	0	0
CARRY-FORWARD	2,786	0	0	0	(47,101)	8	0	0	0	0
PROPOSED COSTS	11,523	1,591	176	748	(46,865)	135	0	151	3	470

SUMMARY SCHEDULE

Department	2216 Sheriff-Pool Vehicle	2220 Sheriff-Post	2301 Jail Facilities	2302 Probation Officer	2303 Juvenile Home	2304 Jail Medical Facilities	2601 Agricultural Comm	2602 Building & Safety	2603 Code Enforcement	2604 Nuisance Abatement
1 Building Use	$0	$0	$111,159	$776	$23,670	$0	$2,780	$3,125	$39	$0
2 Equip Use	0	0	40,901	4,208	2,519	0	2,722	0	0	0
3 1901 Insurance	0	0	346	129	58	0	29	46	42	0
4 1121 Clerk-Auditor	0	51	24,419	11,497	7,381	1,411	4,843	6,875	4,557	316
5 1122 Treasurer-TC	0	0	1,337	703	378	9	258	209	113	5
6 1341 Personnel	0	0	44,221	16,516	7,459	0	3,730	5,861	5,328	0
7 1124 Pur Cent Svcs	0	30	4,778	2,260	688	733	594	1,892	695	23
8 1671 Bldgs & Grds	0	0	0	3,230	12,256	0	14,375	5,790	0	0
9 1904 Info Tech	0	0	18,267	34,056	6,054	0	6,577	1,045	8,188	0
10 1231 Co Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	134	16,299	4,579	2,725	3,247	1,479	4,950	1,851	100
12 1661 Commo	0	0	434	620	155	0	62	279	93	0
TOTAL CURRENT ALLOCATIONS	0	215	262,161	78,574	63,343	5,400	37,449	30,072	20,906	444
LESS: FIXED COSTS (& ADJUSTMENT	0	0	284,513	73,050	72,221	359	25,046	31,078	17,589	0
CARRY-FORWARD	0	0	(22,352)	5,524	(8,878)	5,041	12,403	(1,006)	3,317	0
PROPOSED COSTS	0	215	239,809	84,098	54,465	10,441	49,852	29,066	24,223	444

SUMMARY SCHEDULE

Department	2701 Fish & Game	2702 Planning	2703 Animal Control	2704 Emergency Services	2706 Community Dev Admin	2707 Recorder	2708 Rec Micrograph's	2709 Rec Moderniz'n	2710 Recorder-Vital/Heath	2711 Spay Neuter Programs
1 Building Use	$0	$0	$1,927	$0	$2,825	$1,888	$0	$0	$0	$0
2 Equip Use	0	768	2,544	30,260	0	663	0	0	0	0
3 1901 Insurance	0	50	45	0	21	21	0	0	0	0
4 1121 Clerk-Auditor	1,948	6,555	7,828	524	3,461	4,304	834	844	31	407
5 1122 Treasurer-TC	3	234	465	34	136	147	5	10	1	122
6 1341 Personnel	0	6,393	5,727	0	2,664	2,664	0	0	0	0
7 1124 Pur Cent Svcs	9	448	901	108	3,007	2,994	69	37	1	16
8 1671 Bldgs & Grds	0	0	56,900	0	34,941	25,235	0	0	0	0
9 1904 Info Tech	0	35,786	11,532	131	0	0	0	1,305	0	0
10 1231 Co Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	6	1,985	1,923	479	1,069	668	307	166	4	69
12 1661 Commo	0	310	93	31	124	124	0	0	0	0
TOTAL CURRENT ALLOCATIONS	1,966	52,529	89,885	31,567	48,248	38,708	1,215	2,362	37	614
LESS: FIXED COSTS (& ADJUSTMENT	4	54,816	54,829	4,328	43,261	42,249	0	80	1	12
CARRY-FORWARD	1,962	(2,287)	35,056	27,239	4,987	(3,541)	0	2,282	36	602
PROPOSED COSTS	3,928	50,242	124,941	58,806	53,235	35,167	1,215	4,644	73	1,216

SUMMARY SCHEDULE

Department	3011 Road Department	3122 Lampson Field	4010 Environ Health	4011 Public Health	4012 Health Admin	4014 Mental Health	4015 Drug Prevention	4121 Integrated Waste	5011 Social Services	5115 OJT
1 Building Use	$0	$0	$1,226	$0	$0	$0	$0	$0	$0	$0
2 Equip Use	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	142	0	71	120	38	255	106	75	629	117
4 1121 Clerk-Auditor	17,425	1,251	9,190	15,097	5,764	33,594	13,766	10,329	66,704	5,653
5 1122 Treasurer-TC	722	27	319	922	215	1,842	585	1,076	7,336	90
6 1341 Personnel	18,115	0	9,057	15,371	4,346	6,793	2,444	9,590	80,451	14,918
7 1124 Pur Cent Svcs	2,627	34	1,309	3,035	793	5,791	2,369	1,598	9,886	356
8 1671 Bldgs & Grds	0	0	(2,080)	9,759	2,377	(813)	(5,547)	(1,646)	0	0
9 1904 Info Tech	279	0	4,852	10,315	7,729	44,020	13,216	(1,276)	1,457	0
10 1231 Co Counsel	0	0	0	0	5,361	5,074	0	0	197,810	0
11 1012 CAO	11,874	152	2,952	7,892	3,743	20,897	5,327	4,963	31,626	1,578
12 1661 Commo	93	0	279	868	372	1,116	403	217	0	0
TOTAL CURRENT ALLOCATIONS	51,277	1,464	27,175	63,379	30,738	118,569	32,669	24,926	395,899	22,712
LESS: FIXED COSTS (& ADJUSTMENT	57,125	454	23,514	75,929	37,932	93,144	33,071	33,418	382,381	12,879
CARRY-FORWARD	(5,848)	1,010	3,661	(12,550)	(7,194)	25,425	(402)	(8,492)	13,518	9,833
PROPOSED COSTS	45,429	2,474	30,836	50,829	23,544	143,994	32,267	16,434	409,417	32,545

SUMMARY SCHEDULE

Department	5121 General Welfare	5164 Section B Housing	5165 Housing Services	5166 PI CDBG Programs	5167 RDA Low/Mod Housing	5168 Senior Citizens	5281 General Relief	5282 IHSS Public Authority	5321 Veterans Svc Officer	6022 Library
1 Building Use	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2 Equip Use	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	13	0	0	0	0	0	0	13	38
4 1121 Clerk-Auditor	53,279	3,671	1,047	1,084	579	45	893	383	2,760	8,569
5 1122 Treasurer-TC	54	132	38	27	3	4	171	0	113	633
6 1341 Personnel	0	1,598	0	0	0	0	0	0	1,598	4,862
7 1124 Pur Cent Svcs	9,441	116	317	77	145	21	121	276	268	1,212
8 1671 Bldgs & Grds	0	0	0	0	0	0	0	0	7,372	4,433
9 1904 Info Tech	0	0	65	0	0	0	0	0	2,630	1
10 1231 Co Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	41,819	514	1,913	342	642	92	538	515	486	2,540
12 1661 Commo	0	0	62	0	0	0	0	0	124	279
TOTAL CURRENT ALLOCATIONS	104,593	6,044	3,442	1,530	1,369	162	1,723	1,174	15,364	22,567
LESS: FIXED COSTS (& ADJUSTMENT	0	0	7,053	5,553	0	4	2,398	1,894	7,678	46,969
CARRY-FORWARD	0	0	(3,611)	(4,023)	0	158	(675)	(720)	7,686	(24,402)
PROPOSED COSTS	104,593	6,044	(169)	(2,493)	1,369	320	1,048	454	23,050	(1,835)

SUMMARY SCHEDULE

Department	6023 Library Imporveme	6131 UC Coop Extension	7011 Parks & Recreation	7201 Museum	7202 Museum Improveme	Flood Control (200-	Flood/Lake Mgmt Program	Lighting Dist (210-219)	Sanitation Districts (250-253)	8463 CSA's (DPW)
1 Building Use	$0	$3,246	$6,611	$2,413	$0	$319	$0	$0	$0	$0
2 Equip Use	0	0	19,941	798	0	0	0	0	0	0
3 1901 Insurance	0	8	25	7	0	0	21	0	0	0
4 1121 Clerk-Auditor	2	2,443	7,065	3,122	2	10,703	3,501	6,791	21,090	839
5 1122 Treasurer-TC	0	93	685	161	0	176	75	57	1,280	9
6 1341 Personnel	0	1,066	3,197	879	0	0	2,664	0	0	0
7 1124 Pur Cent Svcs	1	363	476	147	1	540	314	40	3,291	6
8 1671 Bldgs & Grds	0	18,905	(445)	10,432	0	4,268	0	0	0	0
9 1904 Info Tech	0	6,166	1,727	3,686	0	567	(1,245)	0	0	0
10 1231 Co Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	6	352	1,747	322	6	2,391	1,632	177	14,578	27
12 1661 Commo	0	62	31	31	0	155	0	0	62	0
TOTAL CURRENT ALLOCATIONS	9	32,704	41,060	21,998	9	19,119	6,962	7,065	40,301	881
LESS: FIXED COSTS (& ADJUSTMENT	0	22,701	29,588	20,113	0	4,729	9,346	800	34,713	27
CARRY-FORWARD	0	10,003	11,472	1,885	0	14,390	(2,384)	6,265	5,588	854
PROPOSED COSTS	9	42,707	52,532	23,883	9	33,509	4,578	13,330	45,889	1,735

SUMMARY SCHEDULE

Department	CSA's (Sp Dists)	KV Co Waterworks (293)	8695 Spec Dist Admin	8799 Air Quality Mgmt Dist	300's	500's	Central Garage (905)	Equip Rental (907)	9911 Fleet Maint (911)	Self Ins Unemp (918)
1 Building Use	$0	$0	$0	$(1,029)	$0	$0	$0	$0	$0	$0
2 Equip Use	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	167	21	0	0	0	0	25	0
4 1121 Clerk-Auditor	27,916	6,795	19,584	4,446	0	0	4,512	5,325	3,649	306
5 1122 Treasurer-TC	886	399	9,018	214	5,719	10,284	840	1,070	165	4
6 1341 Personnel	0	0	21,311	2,664	0	0	0	0	3,197	0
7 1124 Pur Cent Svcs	999	405	4,541	491	0	0	236	387	210	124
8 1671 Bldgs & Grds	0	0	715	6,032	0	0	0	0	0	0
9 1904 Info Tech	0	0	694	(45)	0	0	0	0	216	0
10 1231 Co Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	3,845	1,795	12,191	1,419	0	0	1,763	1,716	932	551
12 1661 Commo	0	62	620	155	0	0	62	93	0	0
TOTAL CURRENT ALLOCATIONS	33,646	9,456	68,841	14,368	5,719	10,284	7,413	8,591	8,394	985
LESS: FIXED COSTS (& ADJUSTMENT	11,009	7,423	75,479	9,535	1,994	22,309	5,504	281	3,549	2,712
CARRY-FORWARD	22,637	2,033	(6,638)	4,833	3,725	(12,025)	1,909	8,310	4,845	(1,727)
PROPOSED COSTS	56,283	11,489	62,203	19,201	9,444	(1,741)	9,322	16,901	13,239	(742)

SUMMARY SCHEDULE

Department	Self Ins Liab (919)	Self Ins W/C (920)	Other	LAFCO	Unallowed	2nd Allocation Orphans	Total
1 Building Use	$0	$0	$6,795	$0	$0	$0	$253,571
2 Equip Use	0	0	0	0	0	0	289,089
3 1901 Insurance	0	0	0	0	0	0	3,634
4 1121 Clerk-Auditor	1,704	3,046	3,097	0	126,314	0	743,133
5 1122 Treasurer-TC	34	23	1,366	0	429,393	0	514,898
6 1341 Personnel	0	0	0	0	0	0	426,745
7 1124 Pur Cent Svcs	753	1,623	3,104	0	0	0	116,626
8 1671 Bldgs & Grds	0	0	24,182	0	0	0	648,151
9 1904 Info Tech	0	0	25,069	1,265	0	0	486,985
10 1231 Co Counsel	4,254	33,523	0	0	232,472	0	494,348
11 1012 CAO	5,689	10,170	0	0	142,312	0	439,760
12 1661 Commo	31	0	0	0	0	0	14,632
TOTAL CURRENT ALLOCATIONS	12,465	48,385	63,613	1,265	930,491	0	4,431,572
LESS: FIXED COSTS (& ADJUSTMENT	2,205	(6,845)	79,982	2,207	898,395	0	4,405,109
CARRY-FORWARD	10,260	55,230	(16,369)	(942)	32,096	0	(100,203)
PROPOSED COSTS	22,725	103,615	47,244	323	962,587	0	4,331,369