



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Alpine  
Markleeville, California**

**Date: September 30, 2015  
Filing Ref: ALP16**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** 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.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for the **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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1. Employee Fringe Benefits

2. Central Services

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.

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**SECTION III: CONDITIONS**

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**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 2 CFR Part 225, 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.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF ALPINE**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Carol McElroy

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting**

Name

CAO-Finance Director

Title

10-5-2015

10-14-2015

Date

Date

**Negotiated by Darryl Mar  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

**ALPINE COUNTY, CALIFORNIA**  
**OMB A-87 Based on FY 2013-2014 Actuals for Use in FY 2015-2016**

FY 2014  
3/2/2015

Summary Schedule

Department	128 INSURANCE	109 INFORMATI ON TECHNOLO	104 COUNTY CLERK	113 COUNTY ASSESSOR	114 RECORDER	116 ELECTIONS	126 CHAMBER OF COMMERCE	133 RETIREE BENEFITS	134 SURVEYOR/ ENGR	138 GRAND JURY
1 BUILDING USE ALLOWANCE	\$0	\$0	\$575	\$927	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	509	678	393	0	0	0	0	468
3 101 BOARD & CONSULT	1	69	273	376	171	14	46	276	6	4
4 103 PERSONNEL	0	0	2,142	2,945	910	0	0	0	0	0
5 105 AUDITOR-CONTROLLER	38	1,189	4,530	5,871	3,171	662	603	5,040	215	80
6 107 CENTRAL SERVICES	3	294	1,381	10,497	527	(390)	199	1,184	25	18
7 110 TREAS-TAX COLLECTOR	11	142	295	238	244	193	17	670	57	11
8 119 BUILDINGS & GROUND	0	0	24,149	38,948	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>53</b>	<b>1,693</b>	<b>33,853</b>	<b>60,481</b>	<b>5,416</b>	<b>479</b>	<b>866</b>	<b>7,170</b>	<b>303</b>	<b>582</b>
Less: Prior Year Allocations	0	1,885	30,695	64,186	0	4,971	548	6,434	295	660
Carry-Forward	0	(192)	3,158	(3,705)	0	(4,492)	318	736	8	(78)
<b>Proposed Costs</b>	<b>\$53</b>	<b>\$1,502</b>	<b>\$37,011</b>	<b>\$56,777</b>	<b>\$5,416</b>	<b>\$(4,014)</b>	<b>\$1,184</b>	<b>\$7,905</b>	<b>\$311</b>	<b>\$505</b>

**ALPINE COUNTY, CALIFORNIA**  
**OMB A-87 Based on FY 2013-2014 Actuals for Use in FY 2015-2016**

FY 2014  
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Summary Schedule

Department	141 COUNTY COUNSEL	145 GRANT VERTICAL PROSECUTI ON	146 DISTRICT ATTORNEY	147 PUBLIC DEFENDER	292 ANTI DRUG ABUSE	149 COUNTY SHERIFF	150 JAIL COSTS	294 VICTIM WITNESS	158 PROBATION DEPT	159/163 FIRE
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$620	\$0	\$0	\$40	\$0
2 132 RISK MANAGEMENT	0	0	590	0	0	15,785	0	386	206	639
3 101 BOARD & CONSULT	143	0	320	29	0	3,032	21	136	120	23
4 103 PERSONNEL	0	0	2,731	0	0	19,276	0	482	514	0
5 105 AUDITOR-CONTROLLER	2,172	0	6,650	553	0	45,620	315	3,029	2,914	945
6 107 CENTRAL SERVICES	1,035	0	1,944	124	0	16,206	92	145	1,118	1,363
7 110 TREAS-TAX COLLECTOR	176	0	834	79	0	1,998	23	352	477	261
8 119 BUILDINGS & GROUND	0	0	4,544	0	0	74,613	0	0	4,857	0
<b>Total Current Allocations</b>	<b>3,526</b>	<b>0</b>	<b>17,612</b>	<b>786</b>	<b>0</b>	<b>177,150</b>	<b>451</b>	<b>4,529</b>	<b>10,247</b>	<b>3,231</b>
Less: Prior Year Allocations	5,093	273	21,176	913	5,354	111,416	0	6,392	11,283	1,480
Carry-Forward	(1,567)	(273)	(3,564)	(127)	(5,354)	65,734	0	(1,863)	(1,036)	1,751
<b>Proposed Costs</b>	<b>\$1,959</b>	<b>\$(273)</b>	<b>\$14,048</b>	<b>\$659</b>	<b>\$(5,354)</b>	<b>\$242,884</b>	<b>\$451</b>	<b>\$2,667</b>	<b>\$9,211</b>	<b>\$4,981</b>

**ALPINE COUNTY, CALIFORNIA**  
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FY 2014  
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Summary Schedule

Department	160/164 EMERGENC Y SVCS	165 EAST ALPINE FIRE	166 KIRKWOOD EMS	168 BV EMS	167 BUILDING DEPT	170 AGRICULTU RAL COMMISSIO	175 CDA	176 PLANNING DEPT	179 LOCAL AGENCY FORMATION	182 LOCAL HEALTH DEPT
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	2,359	0	226	631	0	904	1,143	0	0
3 101 BOARD & CONSULT	66	214	2	61	282	11	546	392	1	17
4 103 PERSONNEL	0	514	0	0	1,071	0	4,283	1,071	0	0
5 105 AUDITOR-CONTROLLER	966	5,787	55	1,122	5,068	143	9,743	6,447	22	204
6 107 CENTRAL SERVICES	282	697	9	42	1,350	46	3,453	788	3	73
7 110 TREAS-TAX COLLECTOR	68	1,158	11	57	346	6	857	102	6	0
8 119 BUILDINGS & GROUND	0	0	0	0	4,180	0	0	2,048	0	0
<b>Total Current Allocations</b>	<b>1,382</b>	<b>10,728</b>	<b>78</b>	<b>1,507</b>	<b>12,929</b>	<b>204</b>	<b>19,786</b>	<b>11,991</b>	<b>30</b>	<b>293</b>
Less: Prior Year Allocations	3,044	13,393	124	2,925	13,111	137	21,668	17,865	5,430	154
Carry-Forward	(1,662)	(2,665)	(46)	(1,418)	(182)	67	(1,882)	(5,874)	(5,400)	139
<b>Proposed Costs</b>	<b>\$(279)</b>	<b>\$8,064</b>	<b>\$32</b>	<b>\$90</b>	<b>\$12,747</b>	<b>\$272</b>	<b>\$17,904</b>	<b>\$6,117</b>	<b>\$(5,369)</b>	<b>\$433</b>

**ALPINE COUNTY, CALIFORNIA**  
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Summary Schedule

Department	185 SOLID WASTE	186 WELFARE	190 ONE STOP PROGRAM	187 SOCIAL SERVICES ASSISTANC E	188 GENERAL RELIEF	193/194 COUNTY LIBRARY	195/196 CO PARKS	198 MUSEUM	(120) HEALTH DEPT	(121) MENTAL HEALTH
1 BUILDING USE ALLOWANCE	\$0	\$34,758	\$0	\$0	\$0	\$940	\$0	\$0	\$8,642	\$883
2 132 RISK MANAGEMENT	0	2,984	183	0	0	822	0	410	1,948	1,139
3 101 BOARD & CONSULT	10	1,338	99	46	0	377	0	128	924	524
4 103 PERSONNEL	0	7,710	750	0	0	3,213	0	653	4,123	1,178
5 105 AUDITOR-CONTROLLER	461	24,878	4,497	1,224	18	7,458	58	2,605	17,564	12,992
6 107 CENTRAL SERVICES	45	7,276	587	197	1	2,297	0	952	5,034	1,351
7 110 TREAS-TAX COLLECTOR	131	2,486	1,192	261	6	783	23	227	1,657	2,026
8 119 BUILDINGS & GROUND	0	25,341	0	0	0	134,208	25,505	24,820	11,286	2,048
<b>Total Current Allocations</b>	<b>646</b>	<b>106,771</b>	<b>7,308</b>	<b>1,728</b>	<b>25</b>	<b>150,098</b>	<b>25,586</b>	<b>29,795</b>	<b>51,177</b>	<b>22,140</b>
Less: Prior Year Allocations	1,508	126,527	0	3,864	0	91,628	33,359	36,852	54,886	26,979
Carry-Forward	(862)	(19,756)	0	(2,136)	0	58,470	(7,773)	(7,057)	(3,709)	(4,839)
<b>Proposed Costs</b>	<b>\$(216)</b>	<b>\$87,016</b>	<b>\$7,308</b>	<b>\$(408)</b>	<b>\$25</b>	<b>\$208,567</b>	<b>\$17,813</b>	<b>\$22,738</b>	<b>\$47,468</b>	<b>\$17,301</b>

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Summary Schedule

Department	(122) DRUGS & ALCOHOL	(151) TOBACCO	(219/220) ROAD DEPT	214 PARKING/R ECORDS MGMT	(330) FISH & GAME	(276) WATER SHED COORD	(273) BT EMERGENC Y PREP	(240) AIRPORT	(290) COPS GRANT	(291) OTHER STATE GRANTS
1 BUILDING USE ALLOWANCE	\$3,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	1,023	1,188	2,233	15	0	0	0	0	0	0
3 101 BOARD & CONSULT	567	106	1,444	9	42	0	53	1	0	0
4 103 PERSONNEL	1,285	803	8,032	0	0	0	0	0	0	0
5 105 AUDITOR-CONTROLLER	13,014	3,444	26,219	247	706	15	3,886	59	0	0
6 107 CENTRAL SERVICES	2,182	683	6,216	17	179	0	188	6	0	0
7 110 TREAS-TAX COLLECTOR	1,907	778	2,725	45	79	6	1,266	17	0	0
8 119 BUILDINGS & GROUND	4,350	0	9,875	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>27,867</b>	<b>7,001</b>	<b>56,742</b>	<b>333</b>	<b>1,007</b>	<b>20</b>	<b>5,392</b>	<b>83</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	30,056	14,827	67,772	2,722	819	1,648	19,044	113	2,774	4,097
Carry-Forward	(2,189)	(7,826)	(11,030)	(2,389)	188	(1,628)	(13,652)	(30)	(2,774)	(4,097)
<b>Proposed Costs</b>	<b>\$25,677</b>	<b>\$(824)</b>	<b>\$45,712</b>	<b>\$(2,055)</b>	<b>\$1,194</b>	<b>\$(1,608)</b>	<b>\$(8,259)</b>	<b>\$53</b>	<b>\$(2,774)</b>	<b>\$(4,097)</b>

**ALPINE COUNTY, CALIFORNIA**  
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Summary Schedule

Department	(295) LAW ENFORCEM ENT AB443	(310) MPUD	221 CO ROAD IMPROVEM ENT	(340) CSA #1	(361/370) CO TRANSIT	(400'S) SCHOOLS	115 COURT SERVICES	215 STATE OES	293 OHV GRANT FUND	341 BV PUBLIC SAFTEY
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	943	0	0	0	205	879	0	0	0	254
3 101 BOARD & CONSULT	25	0	59	95	227	245	22	0	0	89
4 103 PERSONNEL	0	0	0	0	621	0	0	0	0	535
5 105 AUDITOR-CONTROLLER	347	15	1,080	1,653	3,920	30,232	280	0	0	1,371
6 107 CENTRAL SERVICES	108	0	255	408	1,175	0	95	0	0	161
7 110 TREAS-TAX COLLECTOR	17	6	142	199	369	10,177	6	0	0	23
8 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,440</b>	<b>20</b>	<b>1,536</b>	<b>2,355</b>	<b>6,517</b>	<b>41,533</b>	<b>403</b>	<b>0</b>	<b>0</b>	<b>2,433</b>
Less: Prior Year Allocations	17,365	4,462	1,578	2,313	6,839	67,673	0	9,262	2,792	14,135
Carry-Forward	(15,925)	(4,442)	(42)	42	(322)	(26,140)	0	(9,262)	(2,792)	(11,702)
<b>Proposed Costs</b>	<b>\$(14,485)</b>	<b>\$(4,422)</b>	<b>\$1,495</b>	<b>\$2,396</b>	<b>\$6,195</b>	<b>\$15,394</b>	<b>\$403</b>	<b>\$(9,262)</b>	<b>\$(2,792)</b>	<b>\$(9,269)</b>

**ALPINE COUNTY, CALIFORNIA**  
**OMB A-87 Based on FY 2013-2014 Actuals for Use in FY 2015-2016**

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Summary Schedule

Department	342 BV SW ASSESSME NT	343 BV TRANSFER STATION	(500) OTHER TRUST & AGENCY	375 STPUD MITIGATION	376 YOUTH OFFENDER BLOCK	377 MENTAL HEALTH SVCS ACT	260 CAPITAL OUTLAY	201 DEBT SERVICE FUND	261 HAWKINS PEAK	262 PER CAPITA GRANT
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	0	0	0	1,798	0	0	0	0
3 101 BOARD & CONSULT	33	26	0	0	71	1,180	0	87	0	0
4 103 PERSONNEL	0	0	0	0	0	6,104	0	0	0	0
5 105 AUDITOR-CONTROLLER	410	469	5,505	0	1,147	23,716	73	1,076	218	0
6 107 CENTRAL SERVICES	141	110	0	3,248	305	3,053	0	373	0	0
7 110 TREAS-TAX COLLECTOR	6	62	2,146	0	114	2,889	28	11	85	0
8 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>590</b>	<b>667</b>	<b>7,651</b>	<b>3,248</b>	<b>1,637</b>	<b>38,740</b>	<b>101</b>	<b>1,547</b>	<b>304</b>	<b>0</b>
Less: Prior Year Allocations	0	0	28,740	614	1,671	27,756	5,604	0	21,960	0
Carry-Forward	0	0	(21,089)	2,634	(34)	10,984	(5,503)	0	(21,656)	0
<b>Proposed Costs</b>	<b>\$590</b>	<b>\$667</b>	<b>\$(13,439)</b>	<b>\$5,881</b>	<b>\$1,603</b>	<b>\$49,725</b>	<b>\$(5,402)</b>	<b>\$1,547</b>	<b>\$(21,353)</b>	<b>\$0</b>

**ALPINE COUNTY, CALIFORNIA**  
**OMB A-87 Based on FY 2013-2014 Actuals for Use in FY 2015-2016**

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**Summary Schedule**

Department	263 MARKLEEVI LLE PIPELINE	267 LEVIATHAN PEAK	297 FEDERAL ANTI-DRUG	298 FEDERAL CAL-MMET	299 DEA GRANTS	271 GRANTS CLEARING	272 SAMSHA GRANT	274 HPP	296 COPS(FEDE RAL)	300 EMPG
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
3 101 BOARD & CONSULT	0	0	0	0	0	158	9	42	0	0
4 103 PERSONNEL	0	0	0	0	0	0	0	0	0	0
5 105 AUDITOR-CONTROLLER	0	73	0	0	0	2,206	176	599	0	0
6 107 CENTRAL SERVICES	0	0	0	0	0	677	37	182	0	0
7 110 TREAS-TAX COLLECTOR	0	28	0	0	0	119	28	34	0	0
8 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,159</b>	<b>249</b>	<b>858</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	5,177	3,108	2,684	1,648	0	2,608	276	3,148	4,087	0
Carry-Forward	(5,177)	(3,007)	(2,684)	(1,648)	0	551	(27)	(2,290)	(4,087)	0
<b>Proposed Costs</b>	<b>\$(5,177)</b>	<b>\$(2,906)</b>	<b>\$(2,684)</b>	<b>\$(1,648)</b>	<b>\$0</b>	<b>\$3,711</b>	<b>\$222</b>	<b>\$(1,433)</b>	<b>\$(4,087)</b>	<b>\$0</b>

**ALPINE COUNTY, CALIFORNIA**  
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Summary Schedule

Department	311 ASSESSOR S SPEC REV	312 RECORDER S SPEC REV	379 SAFER GRANT	397 TITLE III FIRE SAFETY	399 TOBACCO SETTLEMEN T	515 AB233 COURT DISTRIBUTI ON	517 MENTAL HEALTH	519 PH REALIGNME NT	522 SS REALIGNME NT	523 LOCAL REV FUND 2011 H
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
3 101 BOARD & CONSULT	5	5	0	10	2	46	0	0	0	0
4 103 PERSONNEL	0	0	0	0	0	0	0	0	0	0
5 105 AUDITOR-CONTROLLER	377	129	0	197	33	659	0	0	0	0
6 107 CENTRAL SERVICES	20	20	0	44	7	199	0	0	0	0
7 110 TREAS-TAX COLLECTOR	125	28	0	28	6	40	0	0	0	0
8 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>526</b>	<b>181</b>	<b>0</b>	<b>279</b>	<b>47</b>	<b>944</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	1,031	229	0	0	0	0	0	0	0	0
Carry-Forward	(505)	(48)	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$21</b>	<b>\$134</b>	<b>\$0</b>	<b>\$279</b>	<b>\$47</b>	<b>\$944</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**ALPINE COUNTY, CALIFORNIA**  
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Summary Schedule

Department	524 LOCAL REV FUND 2011 P	525 CC PERF INCENTIVES FU	595 TRANSPOR TATION - LTF	596 STATE TRANSIT ASST.(S)	264 FACILITY MASTER PLAN	202 150TH ANNIVERSA RY ADH	152 SHERIFF GRANTS	ALL OTHER	2nd Allocation Orphans	Total
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,922
2 132 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	40,941
3 101 BOARD & CONSULT	1	7	157	12	0	1	47	0	0	14,977
4 103 PERSONNEL	0	0	0	0	0	0	0	0	0	70,945
5 105 AUDITOR-CONTROLLER	51	129	1,892	140	1,762	52	810	335	0	313,629
6 107 CENTRAL SERVICES	3	31	674	50	0	3	200	0	0	81,292
7 110 TREAS-TAX COLLECTOR	17	17	0	0	687	17	96	131	0	41,987
8 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	390,771
<b>Total Current Allocations</b>	<b>71</b>	<b>184</b>	<b>2,724</b>	<b>201</b>	<b>2,449</b>	<b>73</b>	<b>1,154</b>	<b>466</b>	<b>0</b>	<b>1,005,465</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	7,544	0	1,114,684
Carry-Forward	0	0	0	0	0	0	0	(7,078)	0	(133,804)
<b>Proposed Costs</b>	<b>\$71</b>	<b>\$184</b>	<b>\$2,724</b>	<b>\$201</b>	<b>\$2,449</b>	<b>\$73</b>	<b>\$1,154</b>	<b>\$(6,613)</b>	<b>\$0</b>	<b>\$871,661</b>