



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Bernardino
San Bernardino, California**

**Date: June 29, 2015
Filing Ref: SBO16**

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.

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

The indirect overhead and support service costs listed in **Summary of Claim Cost** (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.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|--|-----------------------------------|
| 1. Employee Fringe Benefits | 9. Information Systems |
| 2. Auditor/Controller | 10. General Services Group (ISF) |
| 3. County Counsel | 11. Telephone Services (ISF) |
| 4. Facilities Management - Custodial | 12. Computer Operations (ISF) |
| 5. Facilities Management - Grounds | 13. Vehicle Services (ISF) |
| 6. Facilities Management - Maintenance | 14. Risk Management (ISF) |
| 7. Human Resources | 15. Flood Control Equipment (ISF) |
| 8. Real Estate 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.

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 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.

SECTION IV: ACCEPTANCE

COUNTY OF SAN BERNARDINO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Larry Walker

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

Name
Auditor-Controller-Treasurer-Tax Collector

Title

7-7-2015

7-15-2015

Date

Date

**Negotiated by Eric Perez
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Space Use	Computer Software + Equipment Use	Utilities	Rent	Arch. & Eng. AAA-ANE
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services	22,237	0	26,608	0	0
IAJ	ISD	IS - Computer Operations	189,242	0	469,726	0	0
IAM	ISD	IS - Telecommunication Services	101,378	0	304,236	0	0
IAV	PUR	Surplus Property & Storage Operations	40,997	0	48,874	0	0
IAY	PUR	Mail/Courier Services	10,560	0	12,589	0	0
IBP	RMG	Risk Management (all funds)	63,615	0	62,457	0	0
IFM	FLT	Fleet Management	0	0	163,926	0	0
Operating Units							
Enterprise Funds							
EAA	SWM	PW - Solid Waste Management (all funds)	0	0	95,599	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0	17,225	0	5,972
Operating Units							
General Fund Operating Units							
AAA	APT	Airports (all funds)	34,875	36,033	288,499	0	(138)
AAA	ASR	Assessor/Recorder/County Clerk	409,740	109,919	425,798	0	0
AAA	AWM	Agriculture/Weights & Measures (all funds)	31,910	22,456	28,135	0	0
AAA	BDF	Board of Supervisors (all funds)	127,263	0	95,515	0	0
AAA	CBD	Clerk of the Board	27,756	1,962	34,300	0	0
AAA	CCM	County Museum (all funds)	351,869	20,687	395,670	0	0
AAA	CCP	Regional Parks (all funds)	550,541	84,280	2,856,636	0	0
AAA	CCS	PH - California Children's Services	0	52,058	0	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0	0	0
AAA	DAT	District Attorney (all funds)	450,034	43,599	416,600	0	0
AAA	DCS	Child Support Services	0	0	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	56,027	0	79,260	0	0
AAA	EDF	Economic Development Function (all funds)	63,894	3,390	57,622	0	0
AAA	EMC	PH - Indigent Ambulance	0	0	0	0	0
AAA	FLP	CTC - Drug Court Programs	0	0	0	0	0

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Auditor- Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS Application Development AAA-ISD
7,676	3,899	0	(37)	(222)	1,500	7,718	3,750
44,969	30,586	0	(335)	(1,740)	14,685	(64,124)	(169,291)
32,481	22,596	0	(1,521)	(1,169)	14,163	(1,488)	97,321
(2,839)	533	0	(3)	(434)	98	1,060	(611)
7,060	6,339	0	(24)	(112)	820	12,321	2,009
287,026	14,462	(132,865)	(71)	(329)	2,560	(32,888)	4,996
75,750	19,930	1,906	(8)	(931)	256	39,846	9,416
35,245	20,351	(103,612)	(681)	(9,242)	3,007	19,093	28,517
804,356	829,305	(171)	0	(59,322)	0	1,235,678	241,496
44,208	5,006	(5,912)	(2)	(16)	62	9,936	2,016
71,828	56,548	179,748	(650)	(1,779)	13,782	54,582	18,752
17,614	16,175	23,069	(95)	(371)	3,339	31,853	5,805
18,555	11,918	211,040	(89)	(403)	3,468	89,651	55,022
7,538	3,528	64,476	(51)	(123)	987	17,526	5,875
55,274	5,968	50,114	(669)	(2,101)	13,615	43,796	16,683
188,018	33,408	155,871	(13)	(109)	403	84,754	12,161
34,772	40,926	0	0	0	0	89,432	14,533
51	0	0	0	0	0	0	0
149,615	125,015	24,689	(751)	(2,578)	18,409	219,585	57,487
145,613	108,192	(71)	(414)	0	257	137,247	133,548
1,345,310	1,267,886	(48,130)	(828)	(291)	3,196	1,755,532	449,590
27,509	7,979	8,805	(45)	(195)	1,919	15,799	2,983
294	0	0	0	0	0	0	0
600	0	0	0	0	0	0	0

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Fund/Dept	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total Actual
Operating Units			
Internal Service Funds			
IAG PUR	9,071	0	82,201
IAJ ISD	61,419	0	575,139
IAM ISD	59,151	41,897	669,047
IAV PUR	0	0	87,676
IAY PUR	945	0	52,508
IBP RMG	4,725	0	273,688
IFM FLT	31,371	1,970	343,431
Operating Units			
Enterprise Funds			
EAA SWM	12,095	20,365	120,737
EAD MCR	180,100	1,677	3,256,316
Operating Units			
General Fund Operating Units			
AAA APT	11,528	223,278	649,373
AAA ASR	27,024	2,289	1,367,581
AAA AWM	2,646	2,476	185,012
AAA BDF	1,134	745	613,819
AAA CBD	2,079	0	165,854
AAA CCM	567	3,966	955,440
AAA CCP	13,985	12,059	3,991,994
AAA CCS	6,047	0	237,768
AAA CTN	0	0	51
AAA DAT	13,040	4,046	1,518,790
AAA DCS	35,151	1,011	560,533
AAA DPA	135,878	0	5,043,431
AAA EDF	24,946	21,481	236,086
AAA EMC	0	0	294
AAA FLP	0	0	600

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
<hr/>			
3,792	85,993	(1,958)	84,035
34,847	609,986	(1,224,245)	(614,259)
5,415	674,463	529,686	1,204,149
2,065	89,741	(6,960)	82,781
3,898	56,405	(16,019)	40,386
229,673	503,360	(686,083)	(182,723)
21,010	364,441	(165,603)	198,839
49,095	169,832	(219,762)	(49,930)
499,797	3,756,113	(162,478)	3,593,635
(130,428)	518,945	96,285	615,229
58,774	1,426,355	52,029	1,478,385
9,534	194,546	(13,730)	180,815
34,762	648,581	67,312	715,893
14,107	179,961	(188,839)	(8,877)
20,263	975,703	207,662	1,183,364
28,303	4,020,297	764,384	4,784,681
19,273	257,041	74,036	331,076
1	52	(18)	35
69,339	1,588,129	82,779	1,670,909
52,572	613,105	134,838	747,943
965,646	6,009,076	(714,538)	5,294,538
(2,470)	233,616	(9,636)	223,980
7	302	(496)	(194)
15	615	(2,564)	(1,950)

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Space Use	Computer Software + Equipment Use	Utilities	Rent	Arch. & Eng. AAA-ANE
AAA	GJY	CTC - Grand Jury	16,289	0	18,903	0	0
AAA	HCC	Health Administration	0	0	0	0	0
AAA	IDC	CTC - Indigent Defense	0	0	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0	0	0	0
AAA	LUS	Land Use Services Department (all funds)	220,130	55,506	182,966	0	0
AAA	MLH	Behavioral Health (all funds)	0	0	326,242	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	935	0	0	0
AAA	PBD	Public Defender	215,515	55,697	250,567	0	0
AAA	PGD	Public Guardian - Conservator	43,094	5,387	69,580	0	0
AAA	PHL	Public Health	196,788	243,761	453,742	0	0
AAA	PRB	Probation - Admin, Corr & Det (all funds)	2,576,418	271,521	1,513,014	0	0
AAA	ROV	Registrar of Voters	71,261	109,178	84,954	0	0
AAA	SCL	County Schools	0	0	(2,124)	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	6,427,614	6,042,973	7,933,776	0	0
AAA	SVR	PW - Surveyor (all funds)	9,956	35,076	27,572	0	0
AAA	TRC	CTC - Trial Court Funding MOE	0	0	0	0	0
AAA	VAF	Veterans Affairs	46,414	883	29,603	0	0
Operating Units							
Other Operating Units							
(various)	(various)	Brd-Gov'd Special Districts (summary)	19,564	370,532	39,215	0	0
AAF	OOA	Aging and Adult Services (all funds)	0	2,939	0	0	0
CJV	CIP	Capital Improvement Funds (all funds)	0	3,506	0	0	64,594
FPD	106	SBC Fire Protection District (all funds)	121,757	2,905,480	78,439	0	0
RFZ	097	Flood Control District (all zones)	34,853	3,448	84,701	0	0
RHH	498	IHSS Public Authority	0	0	0	0	0
RRC	903	Children & Families First Commission	0	0	0	0	0
RSC	HPS	Preschool Services	92,479	152,811	43,588	0	0
SAA	TRA	Transportation (all funds)	135,513	2,181,283	176,545	0	0
SAC	JOB	Workforce Development (all funds)	0	14,712	0	0	0
SAP	CLB	County Library (all funds)	355,263	61,954	33,744	0	0

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Auditor- Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS Application Development AAA-ISD
1,940	0	49	(10)	(47)	349	0	197
1,741	523	0	0	0	0	1,039	186
3,592	0	0	0	0	0	0	0
(19,967)	0	0	0	0	0	0	0
463	0	0	0	0	0	0	0
2,322	267	2,405	0	0	0	527	95
52,960	29,085	574,318	5,251	5,607	15,321	72,664	(849)
376,966	218,641	1,532	(400)	(1,925)	14,192	90,731	112,571
8,284	3,160	0	0	0	12	7,519	946
95,949	60,693	8,295	(338)	(1,651)	11,296	128,670	8,685
27,453	4,902	0	(604)	(389)	1,424	9,708	1,741
278,463	169,653	44,623	(3,424)	(1,869)	15,811	270,303	74,732
408,862	297,973	73,851	(1,613)	(7,381)	73,586	556,991	111,040
22,233	8,577	39,444	7,222	(755)	7,010	32,987	(8,836)
13,561	0	68,275	0	0	0	0	0
1,271,950	916,808	10,211	(2,050)	(8,754)	132,261	1,695,525	666,220
12,719	6,667	106	(34)	(165)	1,282	5,661	39,142
1,391	0	0	0	0	0	0	0
7,050	5,251	12,467	(38)	(175)	1,773	10,309	1,876
11,295	40,043	(4,866)	7,212	(176)	779	76,667	(891)
25,830	19,306	(9,755)	0	0	0	39,174	6,735
15,961	0	89,532	(494)	(878)	(3,836)	0	0
239,028	223,175	977	(757)	(494)	(4,615)	128,065	102,950
21,977	36,331	(11,013)	(103)	(504)	3,060	99,173	22,025
6,742	5,467	(171)	0	0	0	14,962	1,941
(2,466)	0	1,152	0	0	0	40,249	(7,841)
253,758	161,274	207	(13)	(107)	3,521	1,378,562	57,269
148,201	81,585	(42,099)	71	5,740	10,200	154,029	27,010
66,644	22,831	3,134	0	0	82	103,520	8,107
87,467	59,154	174	(25)	(304)	16,887	146,406	30,893

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Fund/Dept	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total Actual
AAA GJY	0	0	37,669
AAA HCC	0	0	3,488
AAA IDC	378	0	3,970
AAA JPL	0	0	(19,967)
AAA LIT	4,725	0	5,187
AAA LNJ	0	0	5,616
AAA LUS	14,741	27,258	1,254,957
AAA MLH	54,994	13,069	1,206,613
AAA OCH	0	0	20,858
AAA PBD	11,339	12,059	856,776
AAA PGD	0	0	162,294
AAA PHL	123,972	23,068	1,889,623
AAA PRB	34,962	12,564	5,921,788
AAA ROV	7,559	0	380,835
AAA SCL	0	0	79,713
AAA SHR	274,213	70,593	25,431,339
AAA SVR	10,394	0	148,376
AAA TRC	0	0	1,391
AAA VAF	189	0	115,602
Operating Units			
Other Operating Units			
(various) (various)	44,978	69,414	673,767
AAF OOA	3,213	0	87,442
CJV CIP	45,167	33,061	246,613
FPD 106	93,546	14,506	3,902,058
RFZ 097	34,017	274,254	602,219
RHH 498	0	0	28,941
RRC 903	0	7,107	38,201
RSC HPS	14,552	36,574	2,194,476
SAA TRA	36,851	171,132	3,086,062
SAC JOB	10,583	13,788	243,402
SAP CLB	18,142	10,393	820,147

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
250	37,919	21,370	59,288
265	3,753	4,979	8,733
95	4,066	(4,410)	(344)
524	(19,442)	(100,303)	(119,745)
72	5,259	3,683	8,942
396	6,011	(1,184)	4,827
103,818	1,358,775	72,271	1,431,045
129,012	1,335,625	(123,669)	1,211,957
1,765	22,623	3,093	25,715
32,605	889,381	46,933	936,314
4,177	166,471	26,645	193,116
98,248	1,987,871	(138,659)	1,849,213
212,841	6,134,629	2,376,777	8,511,405
15,786	396,620	(43,803)	352,817
7,183	86,896	(65,755)	21,141
571,893	26,003,232	2,213,538	28,216,770
5,683	154,059	39,734	193,794
35	1,426	(252)	1,174
4,541	120,143	49,106	169,249
(11,814)	661,953	(243,269)	418,685
9,016	96,458	(65,045)	31,413
(108,142)	138,471	(596,177)	(457,706)
99,144	4,001,202	(282,326)	3,718,876
(126,504)	475,714	318,070	793,784
3,808	32,749	(41,142)	(8,394)
3,608	41,809	(62,508)	(20,699)
198,667	2,393,143	(804,419)	1,588,724
(22,029)	3,064,032	(297,108)	2,766,924
12,748	256,150	(284,412)	(28,263)
37,941	858,088	(131,478)	726,610

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Space Use	Computer Software + Equipment Use	Utilities	Rent	Arch. & Eng. AAA-ANE
SCJ	CAO	Courthouse Temp Construction	0	0	0	0	0
SCM	CAO	Criminal Justice Temp Const	0	0	0	0	0
SFH	CAO	Disaster Recovery Fund	0	0	0	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	255,720	0	0	0
STD	905	Authority for the Handicapped (inactive)	0	0	0	0	0
Operating Units							
All Other							
(various)	(various)	All Other	2,809,821	95,761	548,016	0	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	15,120	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0	0	0
NHY	890	L A F C O	0	0	0	0	0
NIA	900	County Law Library	0	0	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	3,440	0	0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	0	1,090	0	0	0
Totals			15,924,671	13,263,098	17,772,319	0	70,428

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Auditor- Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS Application Development AAA-ISD
473	0	0	0	0	0	0	0
482	0	0	0	0	0	0	0
121	0	0	0	0	0	0	0
11,975	5,568	593	(1)	0	0	10,976	2,939
3,857	0	0	0	0	0	0	0
219,572	533	8,882	(256)	5,121	81,336	43,643	37,086
3,042	0	(2,745)	0	0	0	23,882	(505)
(5,831)	0	0	0	0	0	0	0
(15,230)	0	0	0	0	(5,458)	26,559	4,797
559	0	0	0	0	0	519	95
2,936	1,517	0	0	0	(304)	2,992	(12,114)
799	0	0	0	0	0	0	0
15,524	0	0	0	0	0	25,910	4,688
613	0	(2,505)	0	0	0	6	0
7,079,779	5,009,537	1,296,028	3,307	(90,569)	472,496	8,964,839	2,284,990

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Fund/Dept	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total Actual
SCJ CAO	0	0	473
SCM CAO	0	0	482
SFH CAO	0	0	121
SMI ICM	9,638	745	298,154
STD 905	0	0	3,857
Operating Units			
All Other			
(various) (various)	2,646	107,945	3,960,105
(various) (various)	2,457	0	41,251
MPA 500	0	0	(5,831)
NFY 870	0	(1,323)	9,344
NGJ 875	0	0	1,173
NHY 890	0	0	(4,973)
NIA 900	0	0	799
PAB RET	0	0	49,562
SQE SSV	1,512	0	716
	1,487,666	1,233,466	74,772,055

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
12	484	(352)	132
12	495	(356)	139
3	124	(484)	(359)
7,145	305,299	149,919	455,218
102	3,959	(42,157)	(38,198)
(50,034)	3,910,071	245,599	4,155,670
5,151	46,403	(3,664)	42,739
26	(5,805)	(6,794)	(12,599)
3,637	12,981	174,096	187,077
107	1,280	(895)	386
1,033	(3,940)	(11,786)	(15,726)
128	926	(1,870)	(944)
5,021	54,583	(1,448)	53,135
448	1,164	(18,372)	(17,208)
3,247,715	78,019,770	967,795	78,987,565