



BETTY T. YEE
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of San Bernardino
San Bernardino, CA

Date: July 24, 2017
Filing Ref: SBO18

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 **2017-18** 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 **Exhibit A** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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 01, 2017**, 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. Real Estate Services |
| 2. Auditor/Controller | 10. General Services Group (ISF) |
| 3. County Counsel | 11. Telecommunication 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. Information Systems Development | |

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

Oscar Valdez

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Program and Services Division**

Name

Auditor-Controller/Treasurer/Tax Collector

Title

7-31-2017

8-8-2017

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Building Depre	Computer Software + Equipment Depre	Utilities	Rent	Real Est - Project Mgmt Div. AAA-ANE
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services	36,137	0	20,316	0	0
IAJ	ISD	IS - Computer Operations (all funds)	320,897	0	557,636	0	0
IAM	ISD	IS - Telecommunication Services (all funds)	135,484	0	187,294	0	0
IAV	PUR	Surplus Property & Storage Operations	103,583	0	59,145	0	0
IAY	PUR	Mail/Courier Services	22,189	0	12,670	0	0
IBP	RMG	Risk Management (all funds)	79,193	0	75,777	0	0
IFM	FLT	Fleet Management (all funds)	0	0	148,973	0	0
IPD	ISD	IS - Application Development	0	0	0	0	0
Operating Units							
Enterprise Funds							
EAA	SWM	PW - Solid Waste Management (all funds)	0	0	111,603	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0	18,378	0	4,706
Operating Units							
General Fund Operating Units							
AAA	APT	Airports (all funds)	60,792	15,051	275,198	0	0
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	492,908	95,996	381,241	0	0
AAA	AWM	Agriculture/Weights & Measures (all funds)	56,059	7,488	33,237	0	0
AAA	BDF	Board of Supervisors (all funds)	128,756	1,572	61,156	0	0
AAA	CBD	Clerk of the Board (all funds)	37,529	6,057	17,509	0	0
AAA	CCM	County Museum (all funds)	491,620	2,481	424,378	0	0
AAA	CCP	Regional Parks (all funds)	694,476	45,808	1,790,450	0	0
AAA	CCS	PH - California Children's Services	0	33,679	0	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0	0	0
AAA	DAT	District Attorney (all funds)	1,265,193	28,263	598,100	0	0
AAA	DCS	Child Support Services (all funds)	0	0	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	81,655	0	54,863	19,251	0
AAA	EDF	Economic Development Agency (all funds)	74,491	322	27,713	0	0
AAA	EMC	PH - Indigent Ambulance	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 - Geographical Info System AAA-ISD
6,320	4,481	0	595	(728)	(1,483)	8,162	753
55,675	34,577	0	1,019	(7,636)	8,213	(15,740)	5,807
61,202	27,464	0	903	(1,234)	6,734	(7,999)	4,587
(2,328)	1,147	0	64	(2,114)	(1,616)	2,083	193
3,351	6,467	0	113	(485)	(539)	24,559	1,086
328,534	17,268	47,605	38,310	(5,834)	109,108	(47)	2,900
49,615	24,310	1,935	546	(4,427)	(3,589)	50,100	4,083
30,744	24,120	0	140	0	(407)	(84,014)	4,051
43,042	24,978	(291,722)	5,149	(5,724)	541	19,823	4,299
901,627	1,000,866	(2,664)	822	(97,969)	64	1,407,738	168,093
22,162	6,060	52,167	58	(71)	(42)	11,037	1,018
94,298	65,558	112,409	8,168	(8,417)	(13,186)	61,620	24,500
25,299	18,489	19,353	1,760	(1,605)	(3,993)	33,584	10,469
23,258	18,238	250,958	4,342	(1,362)	(1,438)	41,341	11,282
13,173	4,040	51,994	2,876	(541)	417	8,742	793
51,096	5,211	89,680	8,744	(10,296)	(12,865)	36,097	4,263
92,979	28,303	44,571	470	(472)	(845)	65,714	4,753
34,897	45,764	(922)	0	0	0	91,540	7,686
54	0	0	0	0	0	0	0
208,142	148,192	28,545	13,234	(14,157)	(20,868)	309,311	24,889
167,494	123,833	(371)	6,756	0	0	125,745	20,797
1,329,271	1,528,312	262,348	6,944	(55)	(2,884)	1,639,316	258,214
23,419	9,071	(8,778)	843	(855)	(492)	(25,466)	8,755
463	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	3,542	0	78,094
IAJ ISD	65,523	0	1,025,972
IAM ISD	63,310	45,481	523,225
IAV PUR	0	0	160,156
IAY PUR	885	0	70,296
IBP RMG	5,091	0	697,906
IFM FLT	48,921	31,916	352,383
IPD ISD	1,771	0	(23,594)
Operating Units			
Enterprise Funds			
EAA SWM	13,724	24,422	(49,865)
EAD MCR	186,387	19,885	3,607,934
Operating Units			
General Fund Operating Units			
AAA APT	13,724	205,982	663,136
AAA ASR	31,655	316	1,347,067
AAA AWM	1,550	0	201,689
AAA BDF	1,328	0	539,431
AAA CBD	664	0	143,252
AAA CCM	1,992	3,295	1,095,697
AAA CCP	7,526	5,033	2,778,767
AAA CCS	1,328	0	213,972
AAA CTN	0	0	54
AAA DAT	30,769	1,219	2,620,834
AAA DCS	16,824	0	461,076
AAA DPA	130,604	225	5,308,065
AAA EDF	49,585	14,896	173,503
AAA EMC	0	0	463

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
7,917	86,011	(7,899)	78,112
71,508	1,097,480	415,986	1,513,465
18,597	541,823	(151,238)	390,585
6,703	166,860	70,415	237,275
11,231	81,527	13,891	95,418
218,293	916,199	194,546	1,110,745
26,605	378,988	(12,058)	366,930
27,659	4,065	(23,594)	(19,529)
37,099	(12,766)	(219,697)	(232,463)
1,293,089	4,901,023	(148,179)	4,752,845
(96,705)	566,431	144,191	710,622
91,800	1,438,867	(79,288)	1,359,579
24,485	226,174	7,143	233,318
36,679	576,110	(109,150)	466,959
8,710	151,962	(36,709)	115,253
29,242	1,124,939	119,994	1,244,933
37,250	2,816,017	(1,241,530)	1,574,486
51,578	265,549	(43,069)	222,480
3	56	2	58
190,060	2,810,894	1,032,705	3,843,599
125,959	587,035	(152,029)	435,007
2,033,179	7,341,244	(701,011)	6,640,233
6,522	180,025	(60,113)	119,913
24	487	161	648

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Building Depre	Computer Software + Equipment Depre	Utilities	Rent	Real Est - Project Mgmt Div. AAA-ANE
AAA	FLP	CTC - Drug Court Programs	0	0	0	0	0
AAA	GJY	CTC - Grand Jury	10,377	0	16,032	0	0
AAA	HCC	Health Administration (all funds)	0	0	0	0	0
AAA	IDC	CTC - Indigent Defense (all funds)	0	0	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0	0	0
AAA	LIT	Litigation	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)	274,352	258,746	141,096	0	0
AAA	MLH	Behavioral Health (all funds)	0	0	192,051	120,985	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	1,531	0	0	0
AAA	PBD	Public Defender	249,491	45,066	166,884	0	0
AAA	PGD	Public Guardian - Conservator (all funds)	81,893	3,737	51,458	0	0
AAA	PHL	Public Health (all funds)	354,896	362,187	328,052	0	0
AAA	PRB	Probation - Admin, Corr & Det (all funds)	3,861,190	782,058	1,740,769	0	0
AAA	ROV	Registrar of Voters	158,234	107,297	90,350	0	0
AAA	SCL	County Schools	0	0	(160,800)	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	10,493,749	8,464,657	8,291,272	0	0
AAA	SVR	PW - Surveyor (all funds)	18,226	25,584	22,585	0	0
AAA	TRC	CTC - Trial Court Funding MOE	0	0	0	0	0
AAA	VAF	Veterans Affairs	53,336	0	30,734	0	0
Operating Units							
Other Operating Units							
(various)	(various)	Brd-Gov'd Special Districts (summary)	36,696	418,898	49,066	0	0
AAF	OOA	Aging and Adult Services	0	3,905	0	0	0
CJV	CIP	Capital Improvement Funds (all funds)	0	0	0	0	46,986
FPD	106	SBC Fire Protection District (all funds)	273,874	3,575,249	127,583	0	0
RFZ	097	Flood Control District (all zones)	60,834	11,691	69,309	0	0
RHH	498	IHSS Public Authority	0	566	0	0	0
RRC	903	Children & Families First Commission	0	0	0	0	0
RSC	HPS	Preschool Services	200,648	182,503	179,237	0	0
SAA	TRA	PW - Transportation (all funds)	164,724	1,855,139	157,626	0	0
SAC	JOB	Workforce Development (all funds)	0	4,002	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 - Geographical Info System AAA-ISD
495	0	0	0	0	0	0	0
2,243	0	3,372	332	(403)	(704)	0	0
1,513	311	0	0	0	0	564	52
2,670	0	0	0	0	0	0	0
17,306	0	0	0	0	0	0	0
346	0	0	0	0	0	0	0
(16,123)	286	1,417	0	0	0	529	48
96,366	36,360	7,037	3,178	(3,541)	7,153	68,556	7,560
428,915	296,608	1,912	9,860	(5,265)	(4,239)	160,145	50,896
8,769	3,682	0	0	0	(14)	6,565	618
108,264	70,984	6,695	5,697	(5,441)	5,258	138,329	11,922
24,913	5,795	(108,487)	616	(1,588)	(959)	10,411	973
231,668	188,061	13,225	9,037	(8,401)	(8,235)	168,622	47,956
455,634	346,551	32,461	30,673	(44,198)	(16,823)	416,641	58,683
26,651	12,265	26,147	1,524	(3,268)	(2,069)	40,157	2,850
65,765	0	68,812	0	0	528	0	0
1,290,902	1,097,045	208,917	33,861	(21,999)	(196,294)	1,897,141	185,317
12,744	6,404	(626)	535	(648)	(1,117)	4,362	1,599
1,427	0	0	0	0	0	0	0
23,108	5,917	538	626	(759)	(1,386)	12,481	994
147,182	44,639	20,517	3,626	(823)	(1,662)	79,751	13,740
28,968	18,104	(13,831)	0	0	0	43,902	3,041
23,111	0	111,999	3,962	(244)	12,054	0	0
328,399	252,078	5,020	5,626	(2,223)	(1,315)	188,544	44,619
67,723	44,999	(1,999)	12,361	(1,979)	5,758	40,549	8,356
10,418	10,360	(1,344)	0	0	(53)	11,318	1,740
3,048	0	(957)	0	0	0	18,969	1,168
219,662	183,546	946	0	(464)	(5,444)	1,281,768	30,826
126,737	90,058	25,288	3,646	(4,208)	10,681	161,491	17,818
67,175	28,073	4,043	0	0	1,854	53,007	4,715

**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 FLP	0	0	495
AAA GJY	0	767	32,018
AAA HCC	0	0	2,440
AAA IDC	0	0	2,670
AAA JPL	0	0	17,306
AAA LIT	3,099	0	3,445
AAA LNJ	0	0	(13,844)
AAA LUS	13,060	0	909,925
AAA MLH	63,531	15,733	1,331,133
AAA OCH	664	0	21,816
AAA PBD	30,769	225	834,144
AAA PGD	0	0	68,761
AAA PHL	93,415	16,296	1,796,779
AAA PRB	50,249	4,446	7,718,334
AAA ROV	18,152	0	478,287
AAA SCL	0	0	(25,695)
AAA SHR	393,361	31,125	32,169,055
AAA SVR	9,297	0	98,945
AAA TRC	0	0	1,427
AAA VAF	0	0	125,589
 Operating Units			
Other Operating Units			
(various) (various)	46,707	89,215	947,552
AAF OOA	4,870	0	88,959
CJV CIP	108,025	88,944	394,837
FPD 106	105,590	20,968	4,924,011
RFZ 097	56,669	284,576	658,847
RHH 498	443	5,281	38,729
RRC 903	0	1,806	24,033
RSC HPS	39,181	30,899	2,343,308
SAA TRA	36,525	96,649	2,742,174
SAC JOB	16,381	25,618	204,868

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
26	521	(120)	401
256	32,274	(5,901)	26,373
408	2,848	(1,313)	1,535
140	2,810	(1,396)	1,414
819	18,124	36,748	54,872
85	3,530	(1,814)	1,716
570	(13,274)	(19,855)	(33,129)
87,090	997,015	(448,850)	548,165
357,412	1,688,544	(4,492)	1,684,052
4,370	26,186	(807)	25,379
90,171	924,315	(55,237)	869,079
31,304	100,066	(97,710)	2,356
219,165	2,015,943	(191,092)	1,824,851
514,450	8,232,784	1,583,705	9,816,488
23,659	501,947	81,667	583,614
12,753	(12,942)	(112,591)	(125,533)
1,520,972	33,690,026	6,165,823	39,855,849
8,681	107,626	(55,114)	52,511
75	1,502	1	1,502
8,824	134,414	5,446	139,860
13,896	961,448	285,599	1,247,047
22,499	111,458	(7,499)	103,959
68,546	463,383	256,366	719,749
288,553	5,212,563	922,809	6,135,372
(91,320)	567,527	183,133	750,660
7,495	46,224	5,980	52,204
5,813	29,847	(17,776)	12,071
356,419	2,699,726	(49,835)	2,649,891
81,136	2,823,310	(321,858)	2,501,451
22,440	227,308	(51,282)	176,025

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
			Building Depre	Computer Software + Equipment Depre	Utilities	Rent	Real Est - Project Mgmt Div. AAA-ANE
Fund	Dept						
SAP	CLB	County Library (all funds)	523,836	76,494	33,525	0	0
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) (all funds)	0	220,237	0	0	0
Operating Units							
All Other							
(various)	(various)	All Other	3,272,989	87,247	736,081	0	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	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 (all funds) (all funds)	0	0	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	0	0	0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	0	0	0	0	0
Totals			24,170,306	16,723,513	17,118,546	140,236	51,692

**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 - Geographical Info System AAA-ISD
111,337	67,264	980	2,929	(377)	(10,665)	139,790	11,081
509	0	0	0	0	0	0	0
510	0	0	0	0	0	0	0
110	0	0	0	0	0	0	0
16,494	5,224	632	0	0	0	9,467	877
237,883	621	(9,642)	(171,882)	32,199	4,813	38,780	(7,181)
(3,300)	0	(1,365)	0	0	0	19,702	0
(175)	0	0	0	0	0	0	0
(13,621)	0	0	0	0	0	30,474	21,899
598	0	0	0	0	0	555	52
2,441	1,756	0	0	0	0	3,193	1,068
68	0	0	0	0	0	0	0
18,504	0	0	0	0	0	37,960	2,754
511	0	(7,998)	0	0	0	0	(288)
7,741,654	5,983,738	1,050,820	58,062	(237,613)	(142,049)	8,886,970	1,099,021

**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
SAP CLB	39,402	9,706	1,005,302
SCJ CAO	0	0	509
SCM CAO	0	0	510
SFH CAO	0	0	110
SMI ICM	17,930	2,031	272,893
Operating Units			
All Other			
(various) (various)	1,992	57,872	4,281,771
(various) (various)	7,305	6,811	29,153
MPA 500	0	0	(175)
NFY 870	0	(638)	38,114
NGJ 875	0	0	1,205
NHY 890	0	0	8,458
NIA 900	0	0	68
PAB RET	0	0	59,218
SQE SSV	0	1,489	(6,286)
	1,833,322	1,142,489	85,620,707

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
92,359	1,097,661	147,214	1,244,875
27	535	25	560
27	536	15	551
6	116	(14)	102
10,788	283,681	(32,406)	251,274
24,694	4,306,465	367,741	4,674,206
3,098	32,251	(17,250)	15,001
41	(134)	5,630	5,496
10,716	48,829	25,133	73,962
206	1,411	(75)	1,336
2,352	10,810	12,398	23,207
240	308	(858)	(550)
11,445	70,663	4,635	75,298
(774)	(7,060)	(7,450)	(14,510)
8,069,416	93,690,123	7,600,939	101,291,063