



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Diego  
San Diego, California**

**Date: April 6, 2018  
Filing Ref: SDO19**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2018-19**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

---

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

---

The indirect overhead and support service costs listed in the **Schedule A** (attached) are formally approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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         | 8. Information Technology Fund (ISF)          |
| 2. County Counsel                   | 9. Public Liability Insurance Fund (ISF)      |
| 3. A/C Financial Services           | 10. Purchasing Fund (ISF)                     |
| 4. Human Resources                  | 11. Road & Communication Equipment Fund (ISF) |
| 5. Employee Benefits Fund (ISF)     | 12. Special District Loans Fund (ISF)         |
| 6. Facilities Management Fund (ISF) |   |
| 7. Fleet Services Fund (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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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:** There are no adjustments in the fiscal year 2018-19 Cost Allocation Plan.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF SAN DIEGO**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Tracy Drager

**Jim Reisinger, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

Name

Assistant Auditor-Controller

Title

4-16-2018

4-25-2018

Date

Date

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

cc: State and Federal Agencies

Attachment

**County of San Diego, California**  
**FY18-19 Countywide Cost Allocation Plan**  
**Based on FY16-17 Actual Expenditures and Revenue**  
**Allocated Costs By Department**

Central Service Departments	Board of Supervisors - A0400	Clerk of the Board - A0460	A&C Property Tax Services - A1240-300	Assessor/Recorder/ County Clerk - A3580	Treasurer - Tax Collector - A3680	County Communications Office - A1480	External - Schools - A9998-100
Equipment & Software	0	9,040	0	624,344	527,997	112,427	0
Bldg Depreciation/Arndl Rent	183,539	123,617	76,298	935,718	414,374	75,926	0
FGS CAC Maintenance -	231,072	326,149	0	1,137,907	667,301	139,088	0
ERP Systems Amortization	6,289	8,259	22,807	17,603	76,691	4,719	0
Chief Administrative Office -	9,095	4,041	2,556	56,367	16,147	3,692	0
County Counsel - A1390	0	111,789	( 18,082)	159,054	186,674	21,704	0
County Technology Office -	56,915	44,545	34,083	814,930	351,071	13,264	0
Civil Service Commission -	1,339	922	642	13,246	3,989	701	0
Finance & General	111,297	49,452	31,280	689,761	197,595	45,188	0
A&C Financial Services -	26,238	14,598	228,727	185,164	191,993	11,423	326,831
A&C Audits & Advisory	10,202	3,021	1,912	42,142	12,072	2,760	0
A&C ERP Systems Suppt -	45,876	55,780	120,061	221,414	427,485	30,212	0
Human Resources - A1570	50,619	45,302	17,625	447,835	149,527	27,590	0
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	0	0	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>732,481</b>	<b>796,515</b>	<b>517,909</b>	<b>5,345,485</b>	<b>3,222,906</b>	<b>488,694</b>	<b>326,831</b>
Roll Forward	151,712	178,569	177,163	1,408,980	1,017,543	126,770	302,067
Cost With Roll Forward	884,193	975,084	695,072	6,754,465	4,240,449	615,464	628,898
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>884,193</b>	<b>975,084</b>	<b>695,072</b>	<b>6,754,465</b>	<b>4,240,449</b>	<b>615,464</b>	<b>628,898</b>



**County of San Diego, California**  
**FY18-19 Countywide Cost Allocation Plan**  
**Based on FY16-17 Actual Expenditures and Revenue**  
**Allocated Costs By Department**

Central Service Departments	Other External - A9998-200	Grand Jury - A1450	Employee Benefits ISF - A1670	Public Liability Insurance ISF - A1180	SD County Retirement - A3780	Information Technology ISF - A7790	Local Agency Formation Commission
Equipment & Software	0	0	0	0	0	0	0
Bldg Depreciation/Add'l Rent	55,502	0	0	0	0	0	0
FGS CAC Maintenance -	0	0	0	0	0	0	0
ERP Systems Amortization	0	0	0	0	7,869	0	4,625
Chief Administrative Office -	1,399	0	0	0	0	0	0
County Counsel - A1390	( 898)	11,347	13,150	490,261	0	0	( 255)
County Technology Office -	40,256	5,583	0	0	891	0	14,743
Civil Service Commission -	368	0	0	0	0	0	0
Finance & General	1,569	0	0	0	14,394	0	0
A&C Financial Services -	3,447,980	2,802	486,027	402	33,926	78,377	0
A&C Audits & Advisory	0	39,834	0	0	0	0	0
A&C ERP Systems Suppt -	3,867	0	0	0	60,055	0	28,196
Human Resources - A1570	22,663	30	355,967	0	0	0	5,533
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	0	0	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>3,572,706</b>	<b>59,596</b>	<b>865,144</b>	<b>480,663</b>	<b>116,935</b>	<b>78,377</b>	<b>52,842</b>
Roll Forward	140,700	( 55,077)	( 221,639)	( 321,654)	( 14,449)	16,183	( 2,839)
<b>Cost With Roll Forward</b>	<b>3,713,406</b>	<b>( 5,481)</b>	<b>643,505</b>	<b>169,009</b>	<b>102,486</b>	<b>94,560</b>	<b>50,003</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>3,713,406</b>	<b>( 5,481)</b>	<b>643,505</b>	<b>169,009</b>	<b>102,486</b>	<b>94,560</b>	<b>50,003</b>



**County of San Diego, California**  
**FY18-19 Countywide Cost Allocation Plan**  
**Based on FY16-17 Actual Expenditures and Revenue**  
**Allocated Costs By Department**

Central Service Departments	Registrar of Voters - A6190	Animal Services - A6490	County Library - A7320	Purchasing ISF - A7690	Facilities Mgmt ISF - A7850	Fleet Services ISF - A8410	Environmental Health - A5880
Equipment & Software	96,695	63,739	0	0	0	0	407,077
Bldg Depreciation/Add'l Rent	1,971,082	174,130	352,831	327,785	1,506,503	543,853	1,465,490
FG3 CAC Maintenance -	0	0	0	0	10,990	0	0
ERP Systems Amorization	16,129	9,050	10,713	59,972	59,783	21,143	26,936
Chief Administrative Office -	14,557	16,033	31,883	9,215	42,881	8,839	39,320
County Counsel - A1390	211,228	131,502	( 1,164)	( 22,924)	( 70,533)	( 2,635)	60,879
County Technology Office -	118,758	75,103	188,690	135,870	161,554	29,189	280,227
Civil Service Commission -	5,081	4,549	9,667	1,790	9,518	2,081	8,622
Finance & General	16,328	17,985	35,764	10,337	48,099	9,914	44,106
A&C Financial Services -	132,827	69,488	140,331	29,105	445,304	130,186	251,162
A&C Audits & Advisory	10,883	83,611	53,402	6,889	89,881	6,608	88,724
A&C ERP Systems Suppt -	421,703	96,580	195,324	316,576	392,523	125,553	220,712
Human Resources - A1570	164,676	129,942	303,805	53,259	282,714	509,799	260,922
Community Services Group	160,163	176,417	350,807	101,395	471,804	97,250	0
Public Safety Group Exec	0	0	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	299,385
<b>Total Allocated</b>	<b>3,330,111</b>	<b>1,048,129</b>	<b>1,672,053</b>	<b>1,029,269</b>	<b>3,451,021</b>	<b>1,481,790</b>	<b>3,453,572</b>
Roll Forward	( 45,567)	101,359	39,806	( 97,923)	102,062	819,891	( 24,700)
<b>Cost With Roll Forward</b>	<b>3,284,544</b>	<b>1,149,488</b>	<b>1,711,859</b>	<b>931,346</b>	<b>3,553,083</b>	<b>2,301,681</b>	<b>3,428,872</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>3,284,544</b>	<b>1,149,488</b>	<b>1,711,859</b>	<b>931,346</b>	<b>3,553,083</b>	<b>2,301,681</b>	<b>3,428,872</b>



**County of San Diego, California**  
**FY18-19 Countywide Cost Allocation Plan**  
**Based on FY16-17 Actual Expenditures and Revenue**  
**Allocated Costs By Department**

Central Service Departments	Agriculture, Weights & Measures - A6370	Planning & Development Services - A6710	Public Works - General -A7060	Parks & Recreation - A7530	Inactive Waste Site Mgmt - A0640	Waste Planning and Recycling	Public Works - Road - A6850
Equipment & Software	32,580	107,865	1,993	71,476	0	0	0
Bldg Depreciation/Add'l Rent	450,544	904,158	34,394	427,552	28,014	2,502	1,015,981
FG3 CAC Maintenance -	0	0	0	0	0	0	0
ERP Systems Amortization	12,094	12,978	9,439	99,497	4,719	4,719	60,963
Chief Administrative Office -	21,542	28,998	9,898	26,335	2,406	583	55,999
County Counsel - A1390	94,667	1,218,606	125,428	258,385	( 981)	( 1,143)	( 93,303)
County Technology Office -	113,405	150,818	26,947	99,187	4,475	1,825	188,357
Civil Service Commission -	5,444	5,840	1,748	8,430	490	123	10,959
Finance & General	24,163	32,526	11,104	29,540	2,700	654	62,813
A&C Financial Services -	95,462	178,152	42,705	148,544	20,810	7,090	301,945
A&C Audits & Advisory	120,830	95,658	7,400	42,647	1,799	436	41,866
A&C ERP Systems Suppt -	122,484	134,578	64,242	594,764	28,510	25,030	411,373
Human Resources - A1570	153,882	171,619	47,992	270,566	14,829	3,387	317,669
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	0	0	0	0	0	0	0
Land Use & Environment	164,023	220,793	75,370	200,522	18,323	4,440	426,383
<b>Total Allocated</b>	<b>1,411,120</b>	<b>3,262,589</b>	<b>458,660</b>	<b>2,277,445</b>	<b>126,094</b>	<b>49,646</b>	<b>2,800,985</b>
Roll Forward	46,105	562,691	( 173,274)	( 76,985)	( 70,194)	0	( 285,813)
<b>Cost With Roll Forward</b>	<b>1,457,225</b>	<b>3,825,280</b>	<b>285,386</b>	<b>2,200,460</b>	<b>55,900</b>	<b>49,646</b>	<b>2,515,172</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,457,225</b>	<b>3,825,280</b>	<b>285,386</b>	<b>2,200,460</b>	<b>55,900</b>	<b>49,646</b>	<b>2,515,172</b>



**County of San Diego, California**  
**FY18-19 Countywide Cost Allocation Plan**  
 Based on FY16-17 Actual Expenditures and Revenue  
 Allocated Costs By Department

Central Service Departments	Airport Enterprise - A8870	Wastewater Mgmt - A8990	Air Pollution Control - A9110	Flood Control - A9495	SD Lighting Maintenance - A9603	DPW Road & Comm Eqpmnt ISF - A9701	Citizens' Law Enforcement RB - A2940
Equipment & Software	0	0	0	0	0	0	0
Bldg Depreciation/Add'l Rent	1,346	86,946	2,280	0	0	0	0
FG3 CAC Maintenance -	0	0	0	0	0	0	0
ERP Systems Amortization	16,317	8,259	15,834	0	0	0	979
Chief Administrative Office -	5,236	6,326	21,095	0	0	0	639
County Counsel - A1390	( 26,413)	( 5,209)	38,192	( 23,168)	0	0	80,505
County Technology Office -	13,784	15,474	150,218	0	2	0	3,255
Civil Service Commission -	1,065	1,305	4,246	0	0	0	108
Finance & General	5,873	7,096	23,662	0	0	0	716
A&C Financial Services -	24,713	26,508	67,429	15,481	604	6,023	2,253
A&C Audits & Advisory	3,915	4,730	62,931	0	0	0	477
A&C ERP Systems Suppt -	91,639	54,128	124,074	0	0	0	7,513
Human Resources - A1570	41,942	36,971	121,328	0	0	0	2,966
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	0	0	0	0	0	0	1,082
Land Use & Environment	39,869	48,167	160,618	0	0	0	0
<b>Total Allocated</b>	<b>219,286</b>	<b>290,701</b>	<b>791,907</b>	<b>( 7,687)</b>	<b>606</b>	<b>6,023</b>	<b>100,493</b>
Roll Forward	( 462)	( 28,565)	( 69,543)	( 11,514)	119	( 120)	50,593
<b>Cost With Roll Forward</b>	<b>218,824</b>	<b>262,136</b>	<b>722,364</b>	<b>( 19,201)</b>	<b>725</b>	<b>5,903</b>	<b>151,086</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>218,824</b>	<b>262,136</b>	<b>722,364</b>	<b>( 19,201)</b>	<b>725</b>	<b>5,903</b>	<b>151,086</b>





**County of San Diego, California**  
**FY18-19 Countywide Cost Allocation Plan**  
**Based on FY16-17 Actual Expenditures and Revenue**  
**Allocated Costs By Department**

Central Service Departments	Office of Emergency Services - A3120	Fire Authority (OES) A3120-100	District Attorney - A4120	Child Support Services - Public Defender - A4270 A4170	Sheriff - A4980	Probation - A5330
Equipment & Software	32,018	81,753	726,404	78,196	110,928	230,621
Bldg Depreciation/Add'l Rent	42,388	171,551	1,022,750	0	168,646	1,601,170
FG3 CAC Maintenance -	0	0	0	0	0	0
ERP Systems Amortization	7,870	6,784	51,819	24,281	17,108	64,798
Chief Administrative Office -	3,073	3,241	194,423	59,331	84,673	175,124
County Counsel - A1390	1,624	52,817	13,675	52,076	29,159	16,600
County Technology Office -	99,802	28,993	144,624	305,762	322,205	660,517
Civil Service Commission -	538	690	31,937	14,848	13,046	37,381
Finance & General	3,447	3,636	218,083	66,551	94,977	196,436
A&C Financial Services -	24,215	19,329	535,821	192,663	766,026	3,614,659
A&C Audits & Advisory	2,298	2,424	145,355	44,358	75,600	172,723
A&C ERP Systems Suppt -	46,106	41,412	584,292	268,613	216,956	685,981
Human Resources - A1570	19,709	21,574	909,048	408,958	360,710	1,186,990
Community Services Group	0	0	0	0	0	0
Public Safety Group Exec	5,204	5,490	329,294	100,488	143,410	296,608
Land Use & Environment	0	0	0	0	0	0
<b>Total Allocated</b>	<b>288,392</b>	<b>439,694</b>	<b>4,907,525</b>	<b>1,616,125</b>	<b>2,403,444</b>	<b>8,939,608</b>
Roll Forward	54,231	185,819	( 365,519)	283,356	101,000	35,620
<b>Cost With Roll Forward</b>	<b>342,623</b>	<b>625,513</b>	<b>4,542,006</b>	<b>1,899,481</b>	<b>2,504,444</b>	<b>8,975,228</b>
Adjustments	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>342,623</b>	<b>625,513</b>	<b>4,542,006</b>	<b>1,899,481</b>	<b>2,504,444</b>	<b>8,975,228</b>



**County of San Diego, California**  
**FY18-19 Countywide Cost Allocation Plan**  
 Based on FY16-17 Actual Expenditures and Revenue  
**Allocated Costs By Department**

Central Service Departments	Medical Examiner - A6430	Housing & Community Development	Housing Authority - A9990	HHSA Aging & Independence -	HHSA Health - A5940-400	HHSA Joint Admin - A5940-450	HHSA Social Services - A5940-500
Equipment & Software	310,979	0	0	6,283	135,008	919,415	893,191
Bldg Depreciation/Add'l Rent	934,259	0	0	893,763	544,466	545,650	1,830,282
FG3 CAC Maintenance -	0	0	0	0	0	137,044	0
ERP Systems Amortization	5,510	24,281	0	25,461	112,181	248,856	178,654
Chief Administrative Office -	9,906	12,341	0	19,689	96,019	55,107	464,773
County Counsel - A1390	0	139,655	193,831	46,834	114,414	( 45,569)	9,174,308
County Technology Office -	58,544	73,816	0	70,365	402,630	2,022,248	1,828,182
Civil Service Commission -	1,732	3,219	0	4,738	20,080	11,740	129,835
Finance & General	11,112	13,843	0	22,084	107,705	61,813	521,333
A&C Financial Services -	51,923	96,512	12,666	68,156	499,818	296,729	5,689,937
A&C Audits & Advisory	7,406	9,226	0	27,998	150,279	41,199	347,476
A&C ERP Systems Suppt -	44,904	155,303	0	171,547	767,542	1,363,634	2,189,796
Human Resources - A1570	71,476	103,006	0	132,287	606,740	137,829	3,704,309
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	16,778	0	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>1,524,529</b>	<b>631,202</b>	<b>206,497</b>	<b>1,487,205</b>	<b>3,556,882</b>	<b>5,795,695</b>	<b>26,852,076</b>
Roll Forward	( 12,581)	( 133,647)	84,656	( 391,707)	( 138,340)	595,680	1,947,693
<b>Cost With Roll Forward</b>	<b>1,511,948</b>	<b>497,555</b>	<b>291,153</b>	<b>1,095,498</b>	<b>3,418,542</b>	<b>6,391,375</b>	<b>28,799,769</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,511,948</b>	<b>497,555</b>	<b>291,153</b>	<b>1,095,498</b>	<b>3,418,542</b>	<b>6,391,375</b>	<b>28,799,769</b>



**County of San Diego, California**  
**FY18-19 Countywide Cost Allocation Plan**  
**Based on FY16-17 Actual Expenditures and Revenue**  
**Allocated Costs By Department**

Central Service Departments	HHSA Mental Health - A5940-550	HHSA Alcohol & Drugs Services - A5940-60	HHSA Edgemoor - A5940-650	SubTotal	Direct Billed	Unallocated	Total
Equipment & Software	330	0	86,452	12,268,726	0	0	12,268,726
Bldg Depreciation/Add'l Rent	43,526	33,563	0	29,402,384	0	0	29,402,384
FG3 CAC Maintenance -	0	0	0	2,658,727	0	0	2,658,727
ERP Systems Amortization	142,173	12,388	11,598	1,892,893	0	0	1,892,893
Chief Administrative Office -	74,493	2,450	35,406	2,499,725	0	2,678,272	5,175,997
County Counsel - A1390	387,277	0	0	13,661,309	13,743,970	284,632	27,689,911
County Technology Office -	359,415	9,224	75,614	9,889,727	0	1,154	9,870,881
Civil Service Commission -	15,165	577	9,562	540,802	0	0	540,802
Finance & General	83,559	2,749	39,715	3,839,806	0	571,515	4,411,321
A&C Financial Services -	213,849	68,862	114,987	21,529,087	742,415	2,017,870	24,289,372
A&C Audits & Advisory	147,528	1,832	26,470	2,615,904	0	3,402	2,619,306
A&C ERP Systems Suppt -	864,125	67,585	152,557	15,238,700	0	2,344	15,241,044
Human Resources - A1570	474,610	20,476	311,535	17,178,434	7,651,829	0	24,830,263
Community Services Group	0	0	0	1,357,836	0	403,319	1,761,155
Public Safety Group Exec	0	0	0	2,216,278	0	826,167	3,036,445
Land Use & Environment	0	0	0	1,657,903	0	1,502,430	3,160,333
<b>Total Allocated</b>	<b>2,806,050</b>	<b>219,706</b>	<b>863,906</b>	<b>138,422,241</b>	<b>22,138,214</b>	<b>8,289,105</b>	<b>168,849,560</b>
Roll Forward	84,515	( 2,335)	( 27,929)	6,394,866	0	0	6,394,866
<b>Cost With Roll Forward</b>	<b>2,890,565</b>	<b>217,371</b>	<b>835,977</b>	<b>144,817,107</b>	<b>22,138,214</b>	<b>8,289,105</b>	<b>175,244,426</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>2,890,565</b>	<b>217,371</b>	<b>835,977</b>	<b>144,817,107</b>	<b>22,138,214</b>	<b>8,289,105</b>	<b>175,244,426</b>

