



## COLORADO

### Office of the State Controller

Department of Personnel  
& Administration

Reporting and Analysis Unit  
1525 Sherman St, 5<sup>th</sup> floor  
Denver, CO 80203

**TO:** All Department Controllers and Fiscal Officers

**FROM:** Robert Jaros, State Controller

**DATE:** October 17, 2014

**SUBJECT:** 2016 Statewide Indirect Cost Allocation Plan Agreement with the Federal Government

The Office of the State Controller and the federal Department of Health and Human Services (DHHS), Division of Cost Allocation (DCA) have completed negotiations on the 2016 Statewide Cost Allocation Plan (SWCAP) based on actual cost as of June 30, 2012. Attached is the signed copy of the negotiated agreement with the federal government for the SWCAP and a summary of the allocations to state departments (Exhibit A).

The allocation for your department or institution included in this agreement should be included in your department's federal indirect cost rate proposal (ICRP), Cost Allocation Plan (CAP) or Facilities and Administrative (F&A) rate based on the Fiscal Year 2013-14 costs used to prepare the ICRP for federal indirect recovery purposes in the Fiscal Year 2015-16. The allocated amount, which represents an allocation agreed to by both the State of Colorado and the federal government, should not be changed or adjusted.

The signed agreement should be submitted to your cognizant federal agency as part of the submission requirements related to the ICRP, CAP, F&A rate or application for federal grants for your department or institution for fiscal year 2016.

Please retain a copy of this agreement in your department's or institutions permanent file. This agreement is also available on our website at <http://coloradoc2.prod.acquia-sites.com/osc/reports>

If you have any questions regarding the attached SWCAP allocation amount for your department, the ICRP or F&A rate proposal's preparation and submission requirements, rate setting for the services provided or the appropriate application of federal regulations, please contact Bhavna Punatar at 303-866-4344 or via e-mail: [Bhavna.Punatar@state.co.us](mailto:Bhavna.Punatar@state.co.us).

Cc: Reporting and Analysis Section



COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

State of Colorado  
Denver, CO 80203

DATE: September 30, 2014  
FILING REF.: The  
preceding agreement  
was dated:  
11/25/13                      G11013

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SECTION I: ALLOCATED COSTS

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The central service costs listed in Exhibit A, attached, are approved on a fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during your fiscal year ended June 30, 2014 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

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SECTION II: BILLED COSTS

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

Department of Personnel & Administration

Division of Central Services: Fleet Management, Capitol Complex,  
Reprographics, Mail Services

Division of Human Resources:

Risk Management Unit: Property & Liability Insurance, State Employee  
Workers' Compensation

Group Benefits Unit: Dental, Health, Life, Short and Long-Term Disability  
Insurance Programs, and Benefits Administration

Human Resources Training

Division of Administrative Courts

Capitol Parking

Governor's Office of Information Technology: Office of Information  
Technology Administration, Computing Services, Network Services,  
Communication Services

Office of the Attorney General

Office of the State Auditor

Department of Public Safety: Aircraft

Public Employees Retirement Association: Employee Retirement

STATE/LOCALITY: State of Colorado

AGREEMENT DATE: September 30, 2014

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Circular A-87. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY

State of Colorado  
\_\_\_\_\_  
(STATE/LOCALITY)

*Robert Jaros*  
\_\_\_\_\_  
(SIGNATURE)

ROBERT JAROS  
\_\_\_\_\_  
(NAME)

STATE CONTROLLER  
\_\_\_\_\_  
(TITLE)

10-17-2014  
\_\_\_\_\_  
(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
\_\_\_\_\_  
(AGENCY)

Darryl W. Mayes -S  
\_\_\_\_\_  
(SIGNATURE)  
Digitally signed by Darryl W. Mayes -S  
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC, ou=People,  
0.9.2342.19200300.100.1.1=2000131669, cn=Darryl W. Mayes -S  
Date: 2014.10.09 13:06:39 -0400'

for Arif Karim  
\_\_\_\_\_  
(NAME)

Director, Cost Allocation Services  
\_\_\_\_\_  
(TITLE)

September 30, 2014  
\_\_\_\_\_  
(DATE)

HHS Representative Stanley Huynh  
Telephone (415) 437-7820  
\_\_\_\_\_

STATE OF COLORADO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2014

Grantee Departments	EDO - General Administration	Executive Director's Operation	State Architect	Office of the State Controller	Finance and Procurement	DPA-Archives Services	Human Resources Services	Personnel Board	State Planning and Budgeting
Central Services*	215,716	687,996	39,425	13,879	0	209	7,532	3,898	0
Collections	18,192	40,087	0	1,705	210,568	0	904	302	0
Admin Court	81,312	63,345	0	1,571	0	788	1,596	818	0
OIT-General Administration	0	12,888	12,956	15,836	4,472	130	3,056	1,550	7,336
Communication Services	0	174	458	3,003	693	73	1,700	883	4,121
Computer Center	0	2,518	2,045	44,228	10,150	1,066	31,177	12,772	60,312
Comm -Network	0	373	482	6,557	1,387	158	3,750	1,896	8,924
Employee Benefit	0	0	0	0	0	0	154,414	0	0
Risk Management	0	0	0	0	0	0	139,619	0	0
CSEAP	15,957	126,191	0	728	0	0	451	280	0
AQD Training	0	0	0	0	0	0	18,517	0	0
Agriculture	0	13,371	8,210	42,625	498	2,953	15,983	5,901	778
Corrections	0	41,482	55,739	192,728	(154,513)	8,932	352,212	135,863	49,989
Education	0	13,377	6,577	231,947	16,065	13,132	10,947	4,588	113,611
Governor	0	(268)	2,585	29,896	2,010	23,367	7,082	0	0
Economic Development*	0	0	0	42,968	4,205	1	16,615	0	0
Energy Conserv	0	0	874	15,530	5,685	4	8,308	0	0
ESA-Homeland Security	0	0	0	4,073	0	0	2,179	0	0
Health and Environ	0	17,736	3,728	204,912	114,055	27,239	88,555	27,548	68,275
CCHE	0	12,369	2,585	5,547	1,813	516	0	(562)	31,800
Historical Soc	0	101	65,135	37,093	(6,978)	16,488	311	194	0
CollegeAssist	0	4	0	18,431	2,648	7,335	1,260	21	0
CU-Regents	0	285	0	19,259	0	282	2,357	1,465	0
CU-Boulder	0	10,010	29,101	52,479	0	9,164	115,810	51,433	0
CU-Colo Spgs	0	1,040	10,313	5,396	0	212	13,835	5,342	0
CU-UCDHSC*	0	5,114	29,056	59,686	0	10,936	59,403	26,276	0
CSU-Systems	0	0	0	5,862	0	397	0	0	0
Colo State Univ	0	8,727	28,811	36,208	(38,207)	3,798	96,269	44,843	0
CSU Global	0	4	0	24,262	0	0	988	21	0
CSU-Pueblo	0	629	6,109	4,297	(11,665)	1,882	6,039	3,231	0
CCCS	0	713	6,935	29,925	(3,324)	1,147	3,794	1,013	0
Arapahoe Comm Coll	0	196	1,202	1,599	(11,485)	2,178	6,452	1,013	0
Comm Col Aurora	0	239	76	1,263	(4,159)	198	2,814	1,227	0
Comm Col Denver	0	134	2,622	1,763	(5,773)	0	1,807	690	0
Frnt Rg Comm Col	0	838	7,980	3,962	(49,808)	756	10,283	4,308	0
Lamar Comm Col	0	63	1,037	406	(2,103)	0	938	323	0
Morgan Comm Col	0	46	298	486	905	0	661	237	0
Otero Jr College	0	92	1,045	886	(11,506)	8	1,182	474	0

STATE OF COLORADO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2014

Grantee Departments	EDO - General Administration	Executive Director's Operation	State Architect	Office of the State Controller	Finance and Procurement	DPA-Archives Services	Human Resources Services	Personnel Board	State Planning and Budgeting
Pikes Peak Col	0	1,552	19,181	2,896	(30,560)	4,465	13,457	4,674	0
Pueblo Comm Col	0	1,072	8,014	1,897	(31,953)	45	5,181	1,960	0
Red Rocks Col	0	242	1,119	1,871	(15,963)	1,755	2,011	1,249	0
Trinidad St Col	0	259	1,878	871	(7,541)	473	1,564	624	0
N.E. Jr. College	0	175	14,139	732	(7,714)	0	2,858	431	0
N.W. Comm College	0	71	14,576	733	(5,629)	0	1,567	366	0
Univ of No. Colo	0	2,184	4,796	13,443	(20,053)	2,632	19,877	11,222	0
Colo Sch of Mines	0	1,839	8,309	14,014	(62,964)	192	20,895	7,861	0
Auraria HE Ctr	0	1,545	14,973	20,542	(51,160)	37	9,186	5,708	0
Occupation Sch	0	4	0	337	0	585	34	21	0
CollegInvest	0	0	0	3,993	2,365	28	0	0	0
Ft Lewis College	0	549	3,199	4,969	(25,433)	1,457	6,914	2,822	0
Metro St University	0	1,123	1,748	16,847	(4,204)	1,353	12,507	5,772	0
West St University	0	269	4,510	10,127	(22,108)	757	2,777	1,378	0
Adams St University	0	549	2,577	7,077	(31,061)	37	5,804	2,434	0
Mesa St University	0	437	4,099	10,608	(9,497)	1,731	4,302	2,240	0
Colo Dept Transp	0	24,508	4,101	237,691	(208,606)	8,916	176,896	64,205	7,793
Human Services	0	19,160	37,092	251,968	(115,210)	4,945	146,501	39,630	199,113
Mental Hlth Admn	0	235	0	7,720	0	7,470	3,199	1,206	0
Pueblo Mntl Hsp	0	4,287	0	28,366	0	64	49,425	22,034	0
Ft Logan Mtl Hsp	0	1,036	0	8,115	0	0	11,077	5,319	0
Grand Jct Reg Ctr	0	1,396	0	8,739	0	4	15,314	7,172	0
Ridge Region Ctr	0	1,593	0	9,295	0	0	18,897	8,185	0
Pueblo Reg Ctr	0	763	0	4,293	0	0	9,660	3,920	0
Youth Services	0	3,894	0	25,531	0	8,791	43,235	20,009	0
Judicial	0	12,265	2,585	159,213	3,317	313,079	0	0	3,517
Labor & Emplmnt	0	17,035	6,519	111,754	74,990	24,274	72,514	22,873	33,693
Law/Attorney Gen	0	13,265	3,023	38,200	1,927	5,336	9,382	3,533	2,344
Legislature	0	12,726	3,459	16,790	2,346	18,718	2,325	1,270	0
Local Affairs	0	13,147	3,023	117,146	10,424	839	16,399	2,951	24,022
Military Affairs	0	13,159	9,525	46,041	(8,541)	4,874	5,695	2,671	14,721
Natural Resources	0	16,713	15,696	227,213	(69,561)	38,131	89,825	30,670	39,922
Public Safety	0	19,015	7,051	151,241	11,617	14,427	92,997	33,427	38,627
Reg Agencies	0	14,804	6,519	49,339	13,148	23,994	30,628	11,695	6,620
Revenue	0	17,299	11,230	91,128	9,572	5,053	77,815	25,867	4,668
Hlth Care & Fin	0	13,848	3,459	281,662	(6,311)	15,190	(22,197)	6,871	176,130
Sec of State	0	13,054	2,585	15,724	1,143	42,274	9,601	2,499	0
Non St Agencies	0	0	0	0	(798,837)	272,520	0	0	0

STATE OF COLORADO  
 STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2014

Grantee Departments	EDO - General Administration	Executive Director's Operation	State Architect	Office of the State Controller	Finance and Procurement	DPA-Archives Services	Human Resources Services	Personnel Board	State Planning and Budgeting
<b>Sub Total</b>	\$ 331,177	\$ 1,304,946	\$ 544,369	\$ 3,159,122	\$ (1,326,424)	\$ 957,795	\$ 2,156,922	\$ 702,617	\$ 896,316
<b>Direct Billed</b>	\$ -	\$ 6,666	\$ -	\$ -	\$ 1,924,936	\$ 25,225	\$ 44,009	\$ 562	\$ -
<b>Unallocated</b>	\$ -	\$ 162,151	\$ -	\$ 41,609	\$ -	\$ 194,109	\$ -	\$ -	\$ 588,391
<b>Total</b>	<u>\$ 331,177</u>	<u>\$ 1,473,763</u>	<u>\$ 544,369</u>	<u>\$ 3,200,731</u>	<u>\$ 598,512</u>	<u>\$ 1,177,129</u>	<u>\$ 2,200,931</u>	<u>\$ 703,179</u>	<u>\$ 1,484,707</u>

STATE OF COLORADO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2014

Grantee Departments	State Treasury	Central Controlled Maintenance	Building Depreciation	DTR Depreciation	ARRA	Total Allocated	Roll Forward	Adjustments	Fixed Costs
Central Services*	23,122	680,989	42,708	0	79	\$1,715,553	(\$22,476)	\$0	\$1,693,077
Collections	9,389	0	0	0	0	\$281,147	31,379	0	312,526
Admin Court	948	0	0	0	0	\$150,378	(11,994)	0	138,384
OIT-General Administration	859	877	0	0	154	\$60,114	21,341	0	81,455
Communication Services	483	493	0	0	0	\$12,081	(19,434)	0	(7,353)
Computer Center	7,027	7,213	0	0	0	\$178,508	97,841	0	276,349
Comm -Network	1,043	1,067	4,545	0	0	\$30,182	(1,772)	0	28,410
Employee Benefit	0	0	0	0	0	\$154,414	17,863	0	172,277
Risk Management	0	0	0	0	0	\$139,619	24,096	0	163,715
CSEAP	137	0	0	0	0	\$143,744	28,515	0	172,259
AQD Training	0	0	0	0	0	\$18,517	13,965	0	32,482
Agriculture	41,998	0	27,049	12,633	0	\$171,999	(91,775)	0	80,224
Corrections	42,450	742,143	20,424	919,257	0	\$2,406,706	(540,564)	0	1,866,142
Education	133,687	0	14,323	0	27,739	\$585,993	18,252	0	604,245
Governor	7,989	0	179,675	0	43,861	\$296,197	22,446	0	318,643
Economic Development*	13,863	0	0	0	0	\$77,652	30,003	0	107,655
Energy Conserv	7,236	0	0	0	12,792	\$50,429	(41,925)	0	8,504
ESA-Homeland Security	868	0	0	0	0	\$7,120	(5,701)	0	1,419
Health and Environ	159,855	0	9,706	10,483	2,862	\$734,954	45,884	0	780,838
CCHE	9,060	0	0	0	0	\$63,128	(32,779)	0	30,349
Historical Soc	19,921	14,356	0	0	0	\$146,621	31,586	0	178,207
CollegeAssist	34,260	0	0	0	0	\$63,959	(1,075)	0	62,884
CU-Regents	35	0	0	0	0	\$23,683	(11,739)	(5,628)	6,316
CU-Boulder	556	0	0	0	6,542	\$275,095	162,209	(376,220)	61,084
CU-Colo Spgs	376	0	0	0	252	\$36,766	(605)	(55,966)	(19,805)
CU-UCDHSC*	355	0	0	0	6,357	\$197,183	502,655	(524,927)	174,911
CSU-Systems	76,299	0	0	0	0	\$82,558	70,662	0	153,220
Colo State Univ	2,737	0	5,107	5,914	3,529	\$197,736	(135,662)	(204,502)	(142,428)
CSU Global	3,028	0	0	0	0	\$28,303	13,906	(1,267)	40,942
CSU-Pueblo	952	0	0	0	113	\$11,587	6,373	(20,342)	(2,382)
CCCS	59,352	114,740	0	0	91	\$214,386	(29,810)	0	184,576
Arapahoe Comm Coll	10,585	0	0	0	64	\$11,804	(64,128)	0	(52,324)
Comm Col Aurora	7,312	0	0	0	54	\$9,024	(41,609)	0	(32,585)
Comm Col Denver	11,496	0	0	0	72	\$12,811	(46,521)	0	(33,710)
Frnt Rg Comm Col	30,643	0	0	0	129	\$9,091	(114,343)	0	(105,252)
Lamar Comm Col	4,627	0	0	537	18	\$5,846	(8,158)	0	(2,312)
Morgan Comm Col	4,714	0	0	0	27	\$7,374	(21,566)	0	(14,192)
Otero Jr College	6,292	0	0	0	28	(\$1,499)	(23,377)	0	(24,876)

STATE OF COLORADO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2014

Grantee Departments	State Treasury	Central Controlled Maintenance	Building Depreciation	DTR Depreciation	ARRA	Total Allocated	Roll Forward	Adjustments	Fixed Costs
Pikes Peak Col	12,709	145,876	0	0	105	\$174,355	(81,729)	0	92,626
Pueblo Comm Col	12,600	156,876	0	0	69	\$155,761	(69,963)	0	85,798
Red Rocks Col	9,555	0	0	0	69	\$1,908	(56,212)	0	(54,304)
Trinidad St Col	7,619	31,198	0	0	31	\$36,976	(47,276)	0	(10,300)
N.E. Jr. College	7,263	20,476	0	0	31	\$38,391	(13,185)	0	25,206
N.W. Comm College	7,076	0	0	0	18	\$18,778	(11,073)	0	7,705
Univ of No. Colo	14,544	0	0	9,677	446	\$58,768	(67,245)	(33,990)	(42,467)
Colo Sch of Mines	19,795	69,975	0	0	158	\$80,074	(76,607)	(22,639)	(19,172)
Auraria HE Ctr	6,261	98,624	0	12,901	0	\$118,617	(118,917)	0	(300)
Occupation Sch	3,445	0	0	0	0	\$4,426	413	0	4,839
CollegeInvest	10,456	0	0	0	0	\$16,842	(2,751)	0	14,091
Ft Lewis College	6,091	0	0	3,763	163	\$4,494	(52,364)	0	(47,870)
Metro St University	16,966	0	0	0	0	\$52,112	(14,508)	(3,918)	33,686
West St University	10,128	0	0	0	77	\$7,915	(28,014)	0	(20,099)
Adams St University	3,614	17,400	0	2,957	77	\$11,465	(62,262)	0	(50,797)
Mesa St University	4,956	0	0	0	130	\$19,006	(11,476)	(12,516)	(4,986)
Colo Dept Transp	247,994	0	42,869	797,496	31,689	\$1,435,552	(288,030)	0	1,147,522
Human Services	215,377	18,054	85,091	110,741	11,513	\$1,023,975	(254,297)	0	769,678
Mental Hlth Admn	11,395	0	0	0	0	\$31,225	9,825	0	41,050
Pueblo Mntl Hsp	11,935	0	0	0	0	\$116,111	(24,096)	0	92,015
Ft Logan Mtl Hsp	7,222	0	0	0	0	\$32,769	(15,119)	0	17,650
Grand Jct Reg Ctr	4,851	0	0	0	0	\$37,476	(12,956)	0	24,520
Ridge Region Ctr	3,418	0	0	0	0	\$41,388	(14,892)	0	26,496
Pueblo Reg Ctr	2,222	0	0	0	0	\$20,858	(4,274)	0	16,584
Youth Services	11,198	0	0	0	0	\$112,658	(37,026)	0	75,632
Judicial	192,286	0	0	8,601	186	\$695,049	(41,802)	0	653,247
Labor & Emplmnt	101,248	0	8,301	0	147,289	\$620,490	(34,575)	0	585,915
Law/Attorney Gen	18,823	0	265,149	7,526	0	\$368,508	4,846	0	373,354
Legislature	9,536	0	1,076,310	0	0	\$1,143,480	(12,142)	0	1,131,338
Local Affairs	162,317	0	58,624	21,235	1,886	\$432,013	6,286	0	438,299
Military Affairs	12,940	27,735	16,337	16,664	136	\$161,957	(27,189)	0	134,768
Naturl Resources	770,683	0	92,618	488,120	89	\$1,740,119	(73,328)	0	1,666,791
Public Safety	60,116	8,350	274,638	504,517	1,635	\$1,217,658	(23,351)	0	1,194,307
Reg Agencies	151,884	0	5,412	0	45	\$314,088	(28,789)	0	285,299
Revenue	134,874	0	401,674	44,082	0	\$823,262	(161,947)	0	661,315
Hlth Care & Fin	153,563	0	110,927	0	71,927	\$805,069	19,195	0	824,264
Sec of State	15,996	0	0	0	0	\$102,876	(10,249)	0	92,627
Non St Agencies	0	0	31,872	1,970,945	0	\$1,476,500	140,110	0	1,616,610

STATE OF COLORADO  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS FOR FISCAL YEAR ENDING JUNE 30, 2014

Grantee Departments	State Treasury	Central Controlled Maintenance	Building Depreciation	DTR Depreciation	ARRA	Total Allocated	Roll Forward	Adjustments	Fixed Costs
<b>Sub Total</b>	\$ 3,186,510	\$ 2,156,442	\$ 2,773,359	\$ 4,948,049	\$ 372,532	\$ 22,163,732	\$ (1,725,006)	\$ (1,261,915)	\$ 19,176,811
<b>Direct Billed</b>	\$ -	\$ 174,725	\$ -	\$ -	\$ -	\$ 2,176,123	\$ -	\$ -	\$ 2,176,123
<b>Unallocated</b>	\$ 2,600,238	\$ -	\$ 324,091	\$ -	\$ -	\$ 3,910,589	\$ (107,410)	\$ -	\$ 3,803,179
<b>Total</b>	<u>\$ 5,786,748</u>	<u>\$ 2,331,167</u>	<u>\$ 3,097,450</u>	<u>\$ 4,948,049</u>	<u>\$ 372,532</u>	<u>\$ 28,250,444</u>	<u>\$ (1,832,416)</u>	<u>\$ (1,261,915)</u>	<u>\$ 25,156,113</u>