

**COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS**

STATE OF WASHINGTON  
OLYMPIA, WA 98504

DATE: August 13, 2024  
FILING REF.: The preceding  
agreement was dated:  
April 13, 2021 G16431

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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, 2020 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.

Office of the Attorney General-Legal Services

Department of Enterprise Services:

- Executive Management
- Consolidated Mail Services
- Facilities Management
- State Motor Pool
- Brokering Services
- Real Estate Services
- Personnel Services
- Print Services
- Enterprise Systems
- Risk Management
- Small Agency Services
- Technology Leasing
- IT Services
- Engineering & Architectural Services
- Surplus Property
- Enterprise Technology Solution
- Energy and Resource Conservation

Office of Administrative Hearings:

- Administrative Hearings Services

Office of Financial Management:

- Higher Education Personnel Services
- Labor Relations Services
- Personnel Services
- Central Services

Office of the Secretary of State:

- Archives & Records Management
- Imaging Services

Office of the State Auditor-Auditing Services

Consolidated Technology Services – Data

Processing

Employee Benefits:

- Department of Employment Security-  
Unemployment Compensation
- Department of Labor & Industries-Worker's  
Compensation
- Department of Retirement Systems-Employee  
Retirement
- State Health Care Authority-Health Insurance  
Fund

STATE/LOCALITY: STATE OF WASHINGTON

AGREEMENT DATE: August 13, 2024

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SECTION III: CONDITIONS

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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 Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200). (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 2 CFR 200, 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 2 CFR 200, 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 WASHINGTON

\_\_\_\_\_  
(STATE/LOCALITY)

\_\_\_\_\_  
(SIGNATURE)

\_\_\_\_\_  
(NAME)

\_\_\_\_\_  
(TITLE)

\_\_\_\_\_  
(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

\_\_\_\_\_  
(AGENCY)

\_\_\_\_\_  
(SIGNATURE)

Arif Karim

\_\_\_\_\_  
(NAME)

Director, Cost Allocation Services

\_\_\_\_\_  
(TITLE)

August 13, 2024

\_\_\_\_\_  
(DATE)

HHS Representative: Cora Coleman

Telephone: (415) 437-7820



STATE OF WASHINGTON  
SUMMARY OF FIXED COSTS  
FOR FISCAL YEAR 2020

| CAP Code | Department / Budget Account              | BUILDING DEPRECIATION | 1050 OFM ADMINISTRATION | OFM BUDGET | OFM SW ACCOUNTING & FISCAL | OFM STATE POLICY | OFM FORECASTING | OFM MANAGEMENT & PRODUCTIVITY | 900 STATE TREASURER | 850 SEC ADMINISTRATION | 1790 DES DEPT OF ENTERPRISE SVCS | Total       |
|----------|--|-----------------------|-------------------------|------------|----------------------------|------------------|-----------------|-------------------------------|---------------------|------------------------|----------------------------------|-------------|
| 79       | 1470 OMWBE MINORITY & WOMENS BUSINESS    | 14,533                | -                       | (532)      | (273)                      | (214)            | (444)           | 243                           | 534                 | -                      | -                                | 13,846      |
| 80       | 1480 HFC HOUSING FINANCE CMSN            | -                     | -                       | (10)       | (5)                        | (4)              | (8)             | (4)                           | 1,092               | -                      | -                                | 1,061       |
| 81       | 1550 DIS                                 | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | -                                | -           |
| 82       | 1600 INS INSURANCE COMMISSIONER          | 22,600                | -                       | (7,224)    | (3,711)                    | (2,909)          | (6,037)         | 2,766                         | 4,667               | -                      | -                                | 10,154      |
| 83       | 1630 CTS CONSOLIDATED TECH SVCS          | 1,477                 | -                       | (17,981)   | (9,238)                    | (7,241)          | (15,026)        | 3,719                         | 6,215               | -                      | -                                | (38,075)    |
| 84       | 1650 ACB BOARD OF ACCOUNTANCY            | -                     | -                       | (324)      | (167)                      | (131)            | (271)           | 96                            | 364                 | -                      | -                                | (432)       |
| 85       | 1670 FIC                                 | -                     | -                       | -          | -                          | -                | -               | -                             | 36                  | -                      | -                                | 36          |
| 86       | 1790 DES EXECUTIVE MGMT 422              | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | 8,359                            | 8,359       |
| 87       | 1790 DES FACILITIES MGMT 422             | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | 41,246                           | 41,246      |
| 88       | 1790 DES PRINTING SVCS 422               | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | 6,567                            | 6,567       |
| 89       | 1790 DES MOTOR POOL 422                  | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | 11,817                           | 11,817      |
| 90       | 1790 DES CONSOLIDATED MAIL 422           | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | 15,401                           | 15,401      |
| 91       | 1790 DES REAL ESTATE SVCS 422            | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | 6,357                            | 6,357       |
| 92       | 1790 DES BROKERING 422                   | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | -                                | -           |
| 93       | 1790 DES PERSONNEL SVCS 422              | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | 7,622                            | 7,622       |
| 94       | 1790 DES RISK MGMT 546                   | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | 7,166                            | 7,166       |
| 95       | 1790 DES ENTERPRISE SYSTEMS 419          | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | -                                | -           |
| 96       | 1790 DES IT SERVICES 419                 | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | -                                | -           |
| 97       | 1790 DES OTHER SERVICES 422              | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | 127,116                          | 127,116     |
| 98       | 1790 DES MISC SERVICES 419               | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | -                                | -           |
| 99       | 1790 DES SMALL AGENCY SVCS 422           | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | 11,348                           | 11,348      |
| 100      | 1790 DES TECHNOLOGY LEASING 422          | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | 826                              | 826         |
| 101      | 1790 DES ALL OTHERS                      | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | (55,480)                         | (55,480)    |
| 102      | 1850 HRC HORSE RACING COMMISSION         | -                     | -                       | (447)      | (230)                      | (180)            | (374)           | 145                           | 899                 | -                      | -                                | (187)       |
| 103      | 1900 IND BD OF INDUST INSURANCE APLS     | -                     | -                       | (5,139)    | (2,640)                    | (2,069)          | (4,294)         | 1,710                         | 3,413               | -                      | -                                | (9,020)     |
| 104      | 1950 LCB LIQUOR CONTROL BOARD            | -                     | -                       | (10,145)   | (5,212)                    | (4,085)          | (8,478)         | 4,397                         | 13,744              | -                      | -                                | (9,778)     |
| 105      | 2050 BPC BOARD OF PILOTAGE COMM          | -                     | -                       | (97)       | (50)                       | (39)             | (81)            | 38                            | 207                 | -                      | -                                | (23)        |
| 106      | 2150 UTC UTILITIES & TRANSPORT COMM      | -                     | -                       | (4,782)    | (2,457)                    | (1,926)          | (3,996)         | 1,699                         | 3,255               | -                      | -                                | (8,207)     |
| 107      | 2200 BVFFRO VD OF VOLUNTEER FIREFIGHTERS | -                     | -                       | (107)      | (55)                       | (43)             | (89)            | 48                            | 39,829              | -                      | -                                | 39,583      |
| 108      | 2250 WSP STATE PATROL                    | 262,958               | -                       | (74,285)   | (38,164)                   | (29,914)         | (62,078)        | 25,865                        | 43,727              | -                      | -                                | 128,109     |
| 109      | 2270 CJT CRIMINAL JUSTICE TRAIN CMSN     | -                     | -                       | (1,521)    | (781)                      | (612)            | (1,271)         | 661                           | 3,431               | -                      | -                                | (93)        |
| 110      | 2280 STS TRAFFIC SAFETY CMSN             | -                     | -                       | (717)      | (368)                      | (289)            | (599)           | 310                           | 2,104               | -                      | -                                | 442         |
| 111      | 2350 L&I LABOR & INDUSTRIES              | -                     | -                       | (94,056)   | (48,322)                   | (37,875)         | (78,600)        | 32,780                        | 749,947             | -                      | -                                | 523,874     |
| 112      | 2400 DOL LICENSING                       | 1,980,749             | -                       | (40,057)   | (20,580)                   | (16,131)         | (33,475)        | 17,364                        | 45,074              | -                      | -                                | 1,932,944   |
| 113      | 2450 MIL MILITARY                        | -                     | -                       | (10,339)   | (5,312)                    | (4,164)          | (8,640)         | 3,881                         | 6,831               | -                      | -                                | (17,743)    |
| 114      | 2500 SRB                                 | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | -                                | -           |
| 115      | 2750 PERC PUBLIC EMP RELTNS CMSN         | -                     | -                       | (687)      | (353)                      | (277)            | (574)           | 312                           | 793                 | -                      | -                                | (786)       |
| 116      | 2750 PERC HIGHER ED FUND 455             | -                     | (23,529)                | (101)      | (52)                       | (40)             | (84)            | (848,083)                     | -                   | -                      | -                                | (871,889)   |
| 117      | 3000 DSHS SOCIAL & HEALTH SVCS           | 1,165,997             | -                       | (573,102)  | (294,434)                  | (230,781)        | (478,927)       | 233,186                       | 678,764             | -                      | -                                | 500,702     |
| 118      | 3020 HCQA                                | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | -                                | -           |
| 119      | 3030 DOH HEALTH                          | -                     | -                       | (54,761)   | (28,133)                   | (22,051)         | (45,762)        | 20,782                        | 41,908              | -                      | -                                | (88,018)    |
| 120      | 3040 TOBACCO SETTLEMENT AUTHORITY        | -                     | -                       | -          | -                          | -                | -               | -                             | 4                   | -                      | -                                | 4           |
| 121      | 3050 DVA VETERANS AFFAIRS                | -                     | -                       | (23,088)   | (11,861)                   | (9,297)          | (19,294)        | 9,820                         | 17,896              | -                      | -                                | (35,824)    |
| 122      | 3100 DOC CORRECTIONS                     | -                     | -                       | (272,746)  | (140,124)                  | (109,831)        | (227,927)       | 99,371                        | 148,706             | -                      | -                                | (502,551)   |
| 123      | 3150 DSB SERVICES FOR THE BLIND          | 85,664                | -                       | (2,584)    | (1,328)                    | (1,041)          | (2,159)         | 892                           | 3,966               | -                      | -                                | 83,411      |
| 124      | 3250 SGC                                 | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | -                                | -           |
| 125      | 3400 SAC STUDENT ACHIEVEMENT COUNCIL     | -                     | -                       | (3,356)    | (1,724)                    | (1,351)          | (2,804)         | 1,228                         | (8,567)             | -                      | -                                | (16,574)    |
| 126      | 3410 LEOFF RETIREMENT BD                 | -                     | -                       | (227)      | (117)                      | (91)             | (190)           | 74                            | 264                 | -                      | -                                | (287)       |
| 127      | 3460 WA HIGHER EDUCATION FAC AUTH        | -                     | -                       | -          | -                          | -                | -               | -                             | 8                   | -                      | -                                | 8           |
| 128      | 3500 SPI SUPT OF PUBLIC INSTRUCTION      | 1,046,061             | -                       | (12,654)   | (6,501)                    | (5,096)          | (10,575)        | 4,490                         | 15,208              | -                      | -                                | 1,030,933   |
| 129      | 3510 SFB SCHOOL FOR BLIND                | -                     | -                       | (3,168)    | (1,627)                    | (1,276)          | (2,647)         | 1,036                         | 2,524               | -                      | -                                | (5,157)     |
| 130      | 3520 SBCTC (Combined w/ 6990)            | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | -                                | -           |
| 131      | 3530 CDHL CHILD DEAFNESS                 | -                     | -                       | (3,634)    | (1,867)                    | (1,464)          | (3,037)         | 1,455                         | 3,078               | -                      | -                                | (5,470)     |
| 132      | 3540 WFTECB WORKFORCE TRAIN & EDUC       | -                     | -                       | (859)      | (441)                      | (346)            | (718)           | 335                           | 818                 | -                      | -                                | (1,211)     |
| 133      | 3550 DAHP ARCH & HIST PRESERVATION       | 12,647                | -                       | (600)      | (308)                      | (242)            | (501)           | 214                           | 529                 | -                      | -                                | 11,739      |
| 134      | 3560 LSDFA                               | -                     | -                       | -          | -                          | -                | -               | -                             | (42)                | -                      | -                                | (42)        |
| 135      | 3570 DEL EARLY LEARNING                  | -                     | -                       | (8,799)    | (4,521)                    | (3,543)          | (7,353)         | 4,972                         | 18,162              | -                      | -                                | (1,083)     |
| 136      | 3590 WCSC WA CHARTER SCHOOL COMMISSION   | -                     | -                       | (94)       | (48)                       | (38)             | (79)            | (40)                          | (84)                | -                      | -                                | (383)       |
| 137      | 3600 UW UNIV OF WASHINGTON               | -                     | -                       | (910,021)  | (467,527)                  | (366,453)        | (760,481)       | 305,512                       | -                   | -                      | -                                | (2,198,971) |
| 138      | 3650 WSU WASHINGTON STATE UNIV           | -                     | -                       | (267,305)  | (137,329)                  | (107,640)        | (223,380)       | 87,684                        | -                   | -                      | -                                | (647,971)   |
| 139      | 3700 EWU EASTERN WA UNIV                 | -                     | -                       | (59,468)   | (30,552)                   | (23,947)         | (49,696)        | 20,021                        | -                   | -                      | -                                | (143,643)   |
| 140      | 3750 CWU CENTRAL WA UNIV                 | -                     | -                       | (51,217)   | (26,313)                   | (20,624)         | (42,801)        | 31,428                        | -                   | -                      | -                                | (109,527)   |
| 141      | 3760 TESC EVERGREEN STATE COLLEGE        | -                     | -                       | (26,625)   | (13,679)                   | (10,721)         | (22,250)        | 9,065                         | -                   | -                      | -                                | (64,210)    |
| 142      | 3770 SIRTI                               | -                     | -                       | -          | -                          | -                | -               | -                             | -                   | -                      | -                                | -           |
| 143      | 3800 WWU WESTERN WA UNIV                 | -                     | -                       | (77,378)   | (39,753)                   | (31,159)         | (64,663)        | 27,083                        | (1)                 | -                      | -                                | (185,871)   |
| 144      | 3870 ART STATE ARTS COMMISSION           | -                     | -                       | (451)      | (232)                      | (181)            | (377)           | 216                           | 907                 | -                      | -                                | (117)       |
| 145      | 3900 WHS STATE HISTORICAL SOCIETY        | -                     | -                       | (1,161)    | (596)                      | (467)            | (970)           | 328                           | 871                 | -                      | -                                | (1,995)     |
| 146      | 3950 EWH EAST WA STATE HIST SOCIETY      | -                     | -                       | (814)      | (418)                      | (328)            | (680)           | 409                           | 1,515               | -                      | -                                | (316)       |

STATE OF WASHINGTON  
SUMMARY OF FIXED COSTS  
FOR FISCAL YEAR 2020

| CAP Code     | Department / Budget Account               | BUILDING DEPRECIATION | 1050 OFM ADMINISTRATION | OFM BUDGET         | OFM SW ACCOUNTING & FISCAL | OFM STATE POLICY   | OFM FORECASTING    | OFM MANAGEMENT & PRODUCTIVITY | 900 STATE TREASURER | 850 SEC ADMINISTRATION | 1790 DES DEPT OF ENTERPRISE SVCS | Total             |
|--------------|---|-----------------------|-------------------------|--------------------|----------------------------|--------------------|--------------------|-------------------------------|---------------------|------------------------|----------------------------------|-------------------|
| 147          | 4050 DOT TRANSPORTATION                   | 1,400,518             | -                       | (218,462)          | (112,236)                  | (87,972)           | (182,563)          | 76,703                        | 142,441             | -                      | -                                | 1,018,429         |
| 148          | 4060 CRAB COUNTY ROAD ADMIN BD            | -                     | -                       | (535)              | (275)                      | (215)              | (447)              | 130                           | 434                 | -                      | -                                | (908)             |
| 149          | 4070 TIB TRANSPORT IMPROV BD              | -                     | -                       | (295)              | (152)                      | (119)              | (247)              | 97                            | 1,011               | -                      | -                                | 296               |
| 150          | 4080 MAR                                  | -                     | -                       | -                  | -                          | -                  | -                  | -                             | -                   | -                      | -                                | -                 |
| 151          | 4100 TRC                                  | -                     | -                       | (201)              | (103)                      | (81)               | (168)              | 70                            | 325                 | -                      | -                                | (159)             |
| 152          | 4110 FMSIB FREIGHT MOBILITY STRATEGIC INV | -                     | -                       | (68)               | (35)                       | (27)               | (57)               | 20                            | 111                 | -                      | -                                | (56)              |
| 153          | 4600 CRG COLUMBIA RIVER GORGE CMSN        | -                     | -                       | (178)              | (92)                       | (72)               | (149)              | 77                            | 386                 | -                      | -                                | (28)              |
| 154          | 4610 ECV ECOLOGY                          | -                     | -                       | (49,777)           | (25,573)                   | (20,045)           | (41,598)           | 17,177                        | 33,856              | -                      | -                                | (85,960)          |
| 155          | 4620 PLI POLLUTION LIABILITY INS          | -                     | -                       | (208)              | (107)                      | (84)               | (173)              | 218                           | 711                 | -                      | -                                | 358               |
| 156          | 4650 PARKS & REC COMMISSION               | -                     | -                       | (21,989)           | (11,297)                   | (8,854)            | (18,375)           | 7,979                         | 17,683              | -                      | -                                | (34,853)          |
| 157          | 4670 RCFB REC & CONSERV FUND BD           | 79,472                | -                       | (1,666)            | (856)                      | (671)              | (1,393)            | 604                           | 2,274               | -                      | -                                | 77,763            |
| 158          | 4680 EHO ENVIRON HEARINGS OFC             | -                     | -                       | (483)              | (248)                      | (195)              | (404)              | 142                           | 357                 | -                      | -                                | (830)             |
| 159          | 4710 SCC STATE CONSERV COMM               | -                     | -                       | (623)              | (320)                      | (251)              | (520)              | 229                           | 1,383               | -                      | -                                | (101)             |
| 160          | 4760 GMHB REC & CONSERV FUND BD           | -                     | -                       | -                  | -                          | -                  | -                  | -                             | -                   | -                      | -                                | -                 |
| 161          | 4770 DFW DEPT OF FISH & FLDLIFE           | 1,020,472             | -                       | (58,761)           | (30,189)                   | (23,662)           | (49,105)           | 19,840                        | 38,088              | -                      | -                                | 916,683           |
| 162          | 4780 PSP PUGET SOUND PARTNERSHIP          | 12,170                | -                       | (1,397)            | (718)                      | (563)              | (1,168)            | 343                           | 932                 | -                      | -                                | 9,599             |
| 163          | 4900 DNR DEPT OF NAT RESOURCES            | 1,086,131             | -                       | (56,297)           | (28,923)                   | (22,670)           | (47,046)           | 20,760                        | 38,665              | -                      | -                                | 990,619           |
| 164          | 4950 AGR DEPT OF AGRICULTURE              | 390,358               | -                       | (26,463)           | (13,595)                   | (10,656)           | (22,114)           | 9,869                         | 19,491              | -                      | -                                | 346,889           |
| 165          | 5400 ESD EMPLOYMENT SECURITY DEPT         | 19,216                | -                       | (42,917)           | (22,049)                   | (17,282)           | (35,865)           | 17,955                        | 52,382              | -                      | -                                | (28,560)          |
| 166          | 5990 WHCFA WA HEALTH CARE FAC AUTH        | -                     | -                       | (6)                | (3)                        | (3)                | (5)                | (3)                           | 93                  | -                      | -                                | 73                |
| 167          | 6990 CTCS                                 | -                     | -                       | (517,554)          | (265,896)                  | (208,412)          | (432,507)          | 167,961                       | -                   | -                      | -                                | (1,256,407)       |
| 168          | 7070 SUNDRY CLAIMS                        | -                     | -                       | -                  | -                          | -                  | -                  | -                             | (1)                 | -                      | -                                | (1)               |
| 169          | OTHER                                     | 3,933,269             | -                       | -                  | -                          | -                  | -                  | -                             | -                   | -                      | -                                | 3,933,269         |
| <b>Total</b> |   | <b>30,147,737</b>     | <b>3,584,423</b>        | <b>(3,890,346)</b> | <b>(1,971,416)</b>         | <b>(2,293,895)</b> | <b>(3,674,364)</b> | <b>5,423,100</b>              | <b>5,921,282</b>    | <b>4,264,966</b>       | <b>188,344</b>                   | <b>37,699,831</b> |