



UNIFIED WORK PROGRAM

Fiscal Year 2017

July 1, 2016 through June 30, 2017

East Central Intergovernmental Association

Dubuque Metropolitan Area Transportation Study (DMATS)

E.C.I.A. Regional Planning Affiliation (RPA)

E.C.I.A. Business Growth, Inc.

East Central Development Corporation (ECDC)

Eastern Iowa Regional Housing Authority (EIRHA)

Eastern Iowa Regional Housing Corporation (EIRHC)

Eastern Iowa Development Corporation (EIDC)

Eastern Iowa Housing Trust Fund (HTF)

Region 1 Employment and Training (WIOA)

Eastern Iowa Regional Utility Service Systems (EIRUSS)

Prosperity Eastern Iowa (PEI)

Region 8 Regional Transit Authority (RTA)

East Central Intergovernmental Association
7600 Commerce Park
Dubuque, Iowa 52002
www.ecia.org

COST ALLOCATION PLAN

General

East Central Intergovernmental Association (ECIA) is a Council of Governments located in Dubuque, IA. ECIA administers a variety of programs funded by federal, state, and local agencies. These programs include Housing, Transportation Planning, Economic Development, Community Development, Employment & Training and Transit.

ECIA uses a modified accrual system of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available).

“Measurable” means the amount of the transaction can be determined, and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all federally-funded revenue. Expenditures are recorded when the related liability is incurred.

The federal Office of Management and Budget’s (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards - 2 CFR Part 200 (Subparts A – F) establishes the principles for determining costs of grants, contracts and other agreements with the Federal Government. These principles also apply, by reference, to certain contracts.

The purpose of this cost allocation plan is to summarize the methods and procedures that ECIA will use to allocate costs to various programs, grants, contracts and agreements. The allocations will be charged to cost centers and/or programs. When an allocation can be assigned directly to a program or cost center, the allocation will be made in that manner. It will recognize all costs that are charged to the agency and not just the cost charged to federal or state programs.

When expenses are general in nature (not specific to a program), the allocation will be made through the use of a basis which is equitable to all cost centers and programs.

Definitions

Allowable Costs – costs incurred by ECIA that are allowable and chargeable to a federal or state award or program.

Direct Costs – costs that are identifiable specifically to a particular cost center or program.

Indirect Costs – costs that are incurred for common or joint programs and that cannot be readily identified with a particular cost center or program.

Unallowable Costs – costs that are incurred by ECIA but for some reason are unallowable charges to a federal or state award or program.

Cognizant Agency - the Federal Agency from which the most direct federal funds are received. This agency is responsible for reviewing, negotiating and approving cost allocation plans or indirect cost proposals. ECIA’s current cognizant agency is the Department of Commerce.

Allocation of Costs

Personnel – Salaries and benefits (FICA, work comp, health insurance, dental insurance and other fringe benefits) are charged directly to the program for which work has been performed. This is documented by individual employee timesheets reflecting actual hours worked by program. Vacation pay is accrued as earned and is allocated in the same manner as salaries and benefits. Administrative salaries, when not directly charged to a program, will be allocated based on the percentage of the program's direct salary/benefit cost.

Non-Personnel Costs – Where possible, costs are charged directly to the program generating the cost. Costs that benefit more than one program will be prorated individually as direct costs using a base most appropriate to the particular cost being prorated. All other allowable general and administrative costs (costs that benefit all programs and cannot be identified with a specific program) are allocated to all programs based on the percentage of the program's direct salary/benefit cost. (See Schedule A-Elements of Cost)

Unallowable Costs - Any expenditure that is not allowed to be charged to the program/grant either by the grant award itself, federal agency regulations, Organization policies, or the OMB Cost Circular shall not be charged to the program/grant. If any such cost is inadvertently charged to the program/grant, the cost shall be recoded as soon as it is identified to the appropriate discretionary fund account unrelated to the program/grant. Additional information on unallowable costs can be found in 2 CFR Part 200 Subpart E.

City clerks and administrators enjoy a day of training at ECIA



EAST CENTRAL INTERGOVERNMENTAL ASSOCIATION COST ALLOCATION PLAN

SCHEDULE A – Elements of Cost

Elements of Cost	Allocation Methodology	Item Description
Office Supplies	Direct/Indirect	Direct when specific to program, indirect for general and admin supplies
Conference & Training	Direct/Indirect	Direct when specific to program, indirect for general training and admin
Business Travel Expense	Direct/Indirect	Employee expense reimbursement, board meeting expense, software licensing - Direct when specific to program, indirect for general admin
Equipment Rent/Maint	Indirect	Office equipment maintenance contracts
Building/Grounds Maint	Indirect	Building and grounds maintenance supplies and repair expense
Insurance	Indirect	General liability, professional liability, employment practices, director & officer liability
Dues & Subscriptions	Direct/Indirect	Direct when specific to program, indirect for general admin
Telephone	Direct/Indirect	Direct when specific to program, indirect for general training and admin-landline and cellular
Postage	Direct/Indirect	Direct when specific to program, indirect for general and admin postage
Rent	Direct	Rent for WIOA program offices
Utilities	Indirect	Electricity, gas, water, trash removal, etc.
Advertising	Direct/Indirect	Publishing of meeting minutes, public notices, help wanted ads - Direct when specific to program, indirect for general and admin advertising
Professional Services	Indirect	Audit, legal, computer support, etc.
Marketing	Direct/Indirect	Direct when specific to program, indirect for general and admin
Depreciation	Direct/Indirect	Direct when specific to program, indirect for general admin equipment
Equipment Purchases	Indirect	Equipment, buildings, etc. with an acquisition cost of greater than \$3,000
Principal Pmts on LT Debt	Indirect	Principal payment on building loan
Interest Expense	Direct/Indirect	Direct for line of credit interest; indirect for building loan interest
Pass Thru Grant Expense	Direct	Pass-thru of grant funds to sub-recipients
Miscellaneous Expense	Direct/Indirect	Direct when specific to program, indirect for general admin

Timesheet Codes

000 INDIRECT ACTIVITIES

11980 Conference & Training
13990 ECIA Fiscal Management
15770 Agency Vehicle Maintenance
15880 IT Support
15990 ECIA General Management
16600 IISC
16990 Building Maintenance

030 TRANSPORTATION (MPO)

13990 Program Fiscal Management
15990 Program Management
35329 General Coordination
35341 LRTP
35342 Research & Database Mgmt
35352 Short Range Planning
35366 Misc Mapping Projects

035 IBM VMT PROJECT

35363 Program Management
35370 Marketing & Outreach

037 FREIGHT STUDY

35358 Project Mgt-DMATS Iowa
35359 Project Mgt-DMATS Illinois
35378 Project Mgt-RPA Iowa

040 GENERAL TA

11970 Local Govt Mtgs
11980 Conference & Training
12910 Info Dissemination
13910 Budget/Financial Asst
13950 Grant/Loan Apps
13990 Program Fiscal Management
15910 Ordinances
15920 Codification
15930 Community Assistance
15970 Annexation
15980 Mgmt Tech Asst
15990 General Management
41150 Personnel Policy Updates
41160 Website Development
41166 CAT Grant Writing
41177 Fundraising Plan Assistance
41178 Dyersville EDA Grant Admin
41179 Income Verification
41185 Environmental Assessments
41187 Strategic Planning
41191 Zoning Asst
41193 Land Use/Comp Plans
41194 Dubuque Project Assistance
41195 Davis Bacon Compliance
41196 Peosta Inspections
41197 Asbury Inspections
41198 Other Inspections
41201 Asbury City Hall Project
41202 Asbury Park Restroom Project
41203 Asbury Cloie Creek Park
41205 Maquoketa Rental Inspections
41415 Brownfields Grant #1 Admin
41425 Brownfields Grant #2 Admin
41430 HUD Resiliency-Precontract

41450 Maquoketa Betterment Grant Writing
41551 Delaware County HMGP
41610 Clear 4
41700 Housing Needs Assessments
41750 Cost Benefit Analysis
41900 Cascade Match

042 PARKS TO PEOPLE

13950 Grant Writing
13990 Program Fiscal Management

043 HUD RESILIENCY

43185 Environmental-Housing
43186 Environmental-Infrastructure
43187 Admin Plan
43188 General Program Admin
43189 Intake Clerical and Supp

044 BROWNFIELDS

44100 Program Management
44200 Inventory & Prioritization
44300 Community Outreach

Eight County Freight Study Kick-off Event



045 E.C.I.A. BUSINESS GROWTH

13990 Program Fiscal Management
15990 Program General Management
45855 EELF Management
45930 Bus. Growth - SBA 504
45950 Bus. Growth - EDA/RLF
41900 Cascade Contract

050 ECONOMIC DEVELOPMENT

11970 Local Govt Mtgs
11980 Conference & Training
12910 Info Dissemination
13950 Grant/Loan Apps
13990 Program Fiscal Management
15990 ECIA General Management
54110 Econ Dev Tech Asst

Timesheet Codes

54120 Data Center
54130 CEDS
54210 PEI-General (non-grant)
54224 IEDA 15-RMG-02
54347 EDA Freight Study
54360 Petal Project
54500 Parks to People Match
41900 Cascade Match
44000 Brownfields In-kind

051 RURAL COMMUNITY DEVELOPMENT INITIATIVE

13950 Grant Writing Assistance
15990 Program General Management
51000 Training
51150 Idea Sharing Meeting Coord

055 EIRHA

11980 Conference & Training
13990 Program Fiscal Management
15990 ECIA General Management
55100 Public Hsg Maintenance
55150 Public Housing Mgt
55200 PH CFP Admin
55250 ROSS FSS Service Coord
55260 ROSS ESS
55266 HUD Housing Counseling Grant
55300 Sect 8 Admin
55501 2015 Sect 8 FSS Coord #1
55502 2015 Sect 8 FSS Coord #2
55503 2015 ROSS FSS Coord #3

056 EIRHC-USDA

56000 Worthington Site Management
56050 Worthington Management Fee
56100 Worthington Maintenance
56250 Grand Mound Management Fee
56300 Grand Mound Maintenance
56350 Grand Mound Maint & Repair Payroll

057 EIRHC-TBRA

15990 General Admin
56605 Housing Inspections
56600 Income Eligibility

058 HOUSING TRUST FUND

15990 2014 General Management
15991 2015 General Management
58510 2015 Housing Counseling Match
58610 2015 TBRA Match

065 TAX CREDIT

65000 Evergreen Meadows Mgt
65100 Evergreen Meadows Maint
65200 Asbury Meadows Mgt
65300 Asbury Meadows Maint

066 HOUSING COUNSELING

15990 General
66500 Housing Counseling
66600 TBRA Match

080 TRANSPORTATION (RPA)

13990 Program Fiscal Management
15990 ECIA General Management
35370 General Prog Coordination
35372 RPA LRTP
35373 Research & Database Mgmt
35374 Mapping Projects
35377 Short Range Planning
35380 Special Projects

085 CDBG ADMINISTRATION

11980 Conference & Training
13990 Program Fiscal Management
15990 ECIA General Management

Flood Recovery Programs

14996 NP Admin-Liens & Releases
14997 NP2 General Admin
70550 NP6 General Admin

Cedar County

85070 Stanwood Water

Clinton County

86183 Calamus Wastewater Improvements
86213 Clinton Rehab #7
86215 Clinton Rehab #8
86216 Clinton LBP #8
86217 Clinton Rehab #9
86218 Clinton LBP #9
86219 Clinton Rehab #10
86220 Clinton LBP #10
86221 Clinton Rehab #11
86222 Clinton LBP #11
86223 Clinton Rehab #12
86224 Clinton LBP #12
86225 Clinton Sewer 2015
86239 Dewitt Rehab #5
86240 Dewitt LBP #5
86241 Dewitt Rehab #6
86242 Dewitt LBP #6
86243 Dewitt Rehab #7
86244 Dewitt LBP #7
86245 Dewitt Rehab #8
86246 Dewitt LBP #8
86247 Dewitt Rehab #9
86248 Dewitt LBP #9
86249 Dewitt Rehab #10
86250 Dewitt LBP #10
86260 Clinton County-Skyline Center

Delaware County

87209 Greeley Rehab #5
87210 Greeley LBP #5
87211 Greeley Rehab #6
87212 Greeley LBP #6

Timesheet Codes

Dubuque County

88215 Dyersville CDBG Buyout

Jackson County

89230 Sabula Water/Wastewater

89235 Maquoketa Housing Rehab Admin

111 WIOA

13990 Program Fiscal Management

15990 ECIA General Management

01100 Admin

01200 Adult Formula

01300 Youth In-School Formula-Other

01350 Youth In-School Formula-WE

01400 Youth Out-School Formula-Other

01450 Youth Out-School Formula-WE

01500 Dislocated Worker Formula

01600 Dislocated Worker Rapid Response

124 CAREER CONNECT GRANT

01100 General Admin

11400 Program Management

13990 Fiscal Management

125 CAREERLINK GRANT

11400 Program Management

126 JOB DRIVEN NEG

01100 General Admin

11400 Program Management

13990 Program Fiscal Management

127 SECTOR PARTNERSHIP NEG

01100 General Admin

11400 Program Management

13990 Program Fiscal Management

130 COC-SNAP

01100 ECIA General Admin

11400 Program Management

13990 Fiscal Management

200 EDSA

300 EIRUSS

13990 Program Fiscal Management

15990 ECIA General Management

03000 Program Administration

03005 Lake Delhi

03006 Petersburg

03008 Morley

03200 Center Junction Operations-Sewer

03250 Center Junction Operations-Water

03300 Andover Operations

03400 Fairview Operations

03500 Leisure Lake Operations

400 RTA

11980 Conference & Training

13990 Program Fiscal Management

15990 ECIA General Management

16990 Building Maintenance

04000 Program Administration

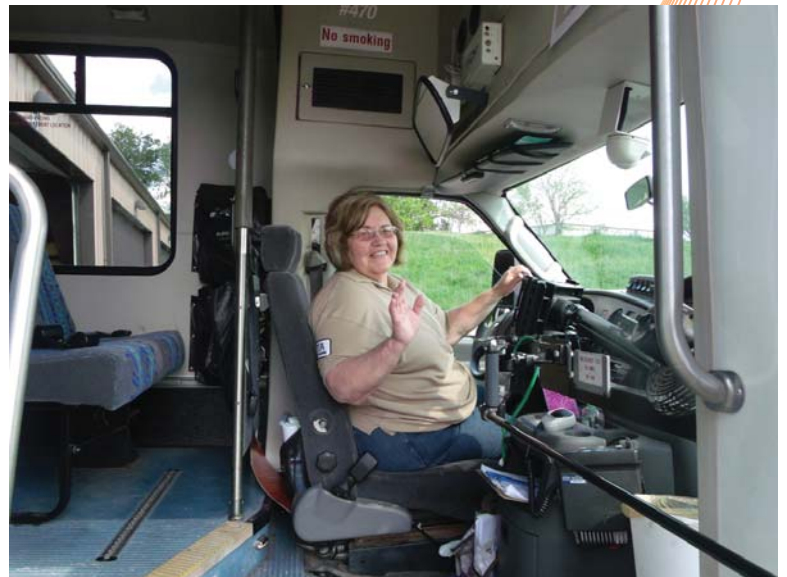
04500 Dispatch

04600 Mobility Coordinator

04800 Transit Trainer

04900 Grant Writing

RTA Driver Sandy Cole



ECIA Budget

FY '17 REVENUES	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED	FY2017 BUDGET
* MEMBERSHIP FEES	\$111,373	\$115,351	\$119,328	\$119,328	\$123,306
DMATS (Federal)	\$177,196	\$145,859	\$158,329	\$186,632	\$161,994
Miscellaneous	\$2,296	\$0	\$1,940	\$8,688	\$9,440
Freight Study/All sources	\$0	\$0	\$0	\$0	\$99,962
City of Dubuque /County/EDBQ	\$21,046	\$31,443	\$18,750	\$26,203	\$18,750
3D Web/Smart Planning	\$0	\$0	\$0	\$0	\$0
IBM VMT	\$0	\$114,709	\$114,581	\$92,128	\$84,619
Google Transit Project	\$22,741	\$0	\$0	\$0	\$0
Intermodal Admin/Bus Facility	\$51,875	\$35,625	\$17,500	\$15,000	\$0
STP RURAL	\$108,444	\$103,686	\$103,012	\$103,218	\$103,057
Misc. GIS/grant writing	\$0	\$0	\$1,000	\$0	\$1,000
Service Fees	\$1,375	\$18,347	\$25,750	\$25,805	\$25,750
Smart Zoning match	\$12,500	\$0	\$0	\$0	\$0
EDA	\$56,813	\$80,518	\$62,000	\$66,000	\$66,000
PEI Dues/Petal dues/conf	\$37,902	\$36,113	\$23,053	\$29,584	\$23,584
PEI Grants	\$31,620	\$24,656	\$42,813	\$16,709	\$20,000
Grants to Green/PEI Conf.	\$0	\$0	\$10,600	\$11,000	\$10,900
STATE OF IOWA COG ASST	\$10,294	\$11,765	\$11,000	\$11,765	\$11,000
USDA RCDI Grant	\$0	\$36,740	\$50,000	\$59,786	\$59,366
USDA RCDI Grant Match	\$0	\$22,500	\$32,500	\$22,500	\$32,500
WIOA Programs	\$233,665	\$276,927	\$293,912	\$325,709	\$285,040
WIOA Indirect/Admin	\$0	\$23,086	\$34,237	\$35,400	\$37,469
Youth Career Connect Grant	\$0	\$32,361	\$101,916	\$68,934	\$127,658
SESP/HB1 Grant&Bridges to Health	\$56,957	\$46,021	\$0	\$15,940	\$0
BUS GROWTH	\$269,272	\$244,999	\$305,467	\$283,362	\$271,312
EIRHA	\$1,253,573	\$1,354,429	\$1,334,110	\$1,346,027	\$1,425,602
EIRP Housing	\$29,702	\$21,960	\$39,800	\$54,419	\$19,800
EIRHC USDA Housing	\$7,946	\$9,777	\$11,750	\$11,880	\$9,540
EIRHC TBRA	\$8,213	\$66,743	\$57,260	\$67,209	\$40,552
IFA Tax Credit Compliance	\$0	\$0	\$0	\$0	\$0
Hsing Counseling/Housing Trust Fund	\$131,259	\$94,937	\$84,973	\$74,370	\$78,490
RTA	\$504,632	\$524,806	\$528,500	\$527,407	\$507,990
CITY OF DUBUQUE JULE	\$336,591	\$353,633	\$0	\$0	\$0
Jule Mobility Coordinator Grant	\$107,645	\$0	\$0	\$0	\$0
Clinton Match mobility coord	\$6,728	\$0	\$0	\$0	\$0
Transit Fellowships	\$3,866	\$0	\$0	\$0	\$0
CDBG CONTRACTS	\$275,815	\$231,233	\$263,383	\$188,210	\$75,911
Flood/New Production/FEMA	\$137,318	\$132,369	\$0	\$0	\$0
CDBG EDSA, PFA	\$3,816	\$4,684	\$4,794	\$1,500	\$0
EIRUSS UTILITY	\$85,332	\$61,828	\$30,137	\$39,516	\$42,216
CITY DBQ HUD RESILIENCY	\$0	\$0	\$0	\$27,276	\$347,050
SERVICE FEES	\$280,389	\$242,577	\$214,000	\$341,902	\$273,810
Comp Plans/Brownfield/New RCDI	\$15,249	\$2,850	\$0	\$33,201	\$40,680
Airport zoning	\$1,913	\$6,120	\$0	\$0	\$0
Parks to People	\$0	\$0	\$0	\$47,547	\$25,000
Misc. Prog. 40 Service Fees	\$3,639	\$8,898	\$5,000	\$20,517	\$24,500
Misc. grant writing/Dbq Flood Control Grant	\$50,283	\$15,218	\$0	\$14,362	\$0
Misc Grant Administration	\$4,782	\$8,794	\$0	\$26,296	\$10,000
Housing Needs Studies	\$0	\$4,000	\$19,000	\$26,000	\$0
Asbury Inspections	\$50,135	\$59,372	\$50,000	\$66,470	\$52,500
Peosta Inspections	\$15,448	\$13,220	\$10,000	\$14,070	\$10,000
City Codes	\$12,231	\$5,655	\$10,000	\$13,780	\$10,000
DBQ Acq/Relocate/Environmen	\$0	\$9,436	\$0	\$1,099	\$0
Maquoketa Rental Inspections	\$0	\$0	\$0	\$0	\$18,000
Prog 50 Serv. Fees/EDA adim	\$614	\$0	\$0	\$0	\$12,000
Maquoketa Grant Writing Contract	\$0	\$10,000	\$30,000	\$27,500	\$30,000
Personnel Handbook updates	\$0	\$0	\$5,000	\$7,094	\$0
CAT/EDA Grants	\$2,109	\$1,020	\$0	\$0	\$0
IARC Inspections	\$28,201	\$26,425	\$24,000	\$11,752	\$5,200
Annexation studies/Del. Zoning	\$0	\$0	\$8,000	\$0	\$8,000
EDA ADV MFG Grant/Del. Cty EDA Grant	\$39,463	\$0	\$47,000	\$29,835	\$0
Misc. PEI Grants/ICAAP Grant Marketing	\$30,297	\$55,578	\$0	\$0	\$0
Fundraising/Misc. Plans/PDM	\$26,025	\$15,991	\$6,000	\$2,379	\$27,930
INT.-OTHER	\$748	\$728	\$700	\$1,004	\$800
Proceeds from LT Borrowing	\$0	\$23,944	\$20,000	\$22,378	\$20,000
Subtotal	\$4,378,942	\$4,524,354	\$4,117,095	\$4,226,789	\$4,414,467
Pass Thru - NP/ICAAP	\$2,747,673	\$4,135,283	\$2,000,000	\$7,028,400	\$4,000,000
WIA Program Costs	\$326,737	\$439,619	\$350,000	\$495,900	\$400,000
Proceeds from vehicle sale/insurance	\$6,000	\$0	\$20,000	\$12,701	\$0
Agency Vehicle usage	\$42,563	\$42,935	\$39,000	\$43,369	\$24,200
Other Miscellaneous	\$1,341	\$277	\$182	\$182	\$0
TOTAL	\$7,503,256	\$9,142,468	\$6,526,095	\$11,807,341	\$8,838,667

Billable hours based on updated rates of \$92 - Grade 30 and up; \$84 - Grades 22-29; \$79 - Grades 16-21; \$64 - Grades 12-15; \$50 - Grades 2-11.

ECIA Budget, continued

FY '17 EXPENDITURES	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 BUDGET	FY2016 AMENDED	FY2017 BUDGET
Salaries/Benefits	\$3,827,045	\$3,872,170	\$3,556,333	\$3,649,288	\$3,747,844
Office Supplies/Materials	\$35,208	\$63,190	\$33,100	\$66,200	\$56,000
** Conferences & Training	\$35,053	\$56,959	\$32,100	\$54,100	\$46,000
Business Travel & Expense (WIA Travel, mileage, cars)	\$107,787	\$110,978	\$95,000	\$113,000	\$110,000
Printing (Brochures, cards, stationary, signs)	\$20,741	\$20,365	\$20,000	\$8,000	\$10,000
Equipment Rental & Maintenance	\$6,281	\$6,596	\$5,000	\$6,000	\$5,000
Insurance	\$31,239	\$43,237	\$42,000	\$44,300	\$45,000
Dues and Subscriptions	\$19,288	\$20,743	\$18,000	\$17,000	\$18,000
Telephone	\$34,282	\$35,998	\$34,000	\$34,000	\$35,000
Postage	\$27,991	\$28,523	\$29,000	\$26,000	\$25,000
***Building Rent & Property Taxes	\$12,312	\$1,026	\$0	\$0	\$0
Utilities & Maintenance	\$23,997	\$27,528	\$29,000	\$24,000	\$25,000
Building Loan Interest	\$55,953	\$40,998	\$38,006	\$38,800	\$38,066
Interest on Line of Credit	\$369	\$1,383	\$1,200	\$1,236	\$1,200
Advertising	\$5,361	\$5,201	\$5,000	\$3,600	\$5,000
Professional Services/Computer	\$65,060	\$55,456	\$58,000	\$77,000	\$60,350
Equipment / car	\$0	\$37,383	\$40,000	\$38,604	\$87,215
Grant Funded Equipment Purchase	\$0	\$0	\$0	\$0	\$0
Collaborative Marketing (Direct expenses mrkt no staff)	\$11,529	\$22,763	\$15,000	\$19,000	\$15,000
Miscellaneous (Team Bldg, Misc., Bldg, GEDDUP)	\$4,289	\$12,790	\$6,000	\$14,658	\$7,500
Long Term Debt (principal)	\$55,042	\$62,613	\$75,900	\$73,000	\$83,000
Subtotal	\$4,378,827	\$4,525,900	\$4,132,639	\$4,307,786	\$4,420,175
Pass-through NP/ICAAP	\$2,747,673	\$4,135,283	\$2,000,000	\$7,028,400	\$4,000,000
WIA Program Costs	\$326,737	\$439,619	\$350,000	\$495,900	\$400,000
Total	\$7,453,237	\$9,100,802	\$6,482,639	\$11,832,086	\$8,820,175
Excess Revenue/Expenses	\$50,019	\$41,666	\$43,456	-\$24,745	\$18,492
Fund Balance at Beginning of Year	\$559,130	\$609,149	\$650,815	\$650,815	\$626,070
Transfer to (from) Bldg. Reserve fund	\$10,000	\$10,000	\$10,000	\$2,739	-\$47,215
Unassigned Fund Balance at End of Year	\$549,149	\$580,815	\$614,271	\$553,331	\$619,038
Committed Fund Balance at End of Year	\$60,000	\$70,000	\$80,000	\$72,739	\$25,524
Total Fund Balance at End of Year	\$609,149	\$650,815	\$694,271	\$626,070	\$644,562
Depreciation Expense	\$47,535	\$33,153	\$50,250	\$51,288	\$55,000