

For: State Offices

**Full-Year FY 2007 Federal and Non-Federal State and County Office Allotments**

Approved by: Deputy Administrator, Management



**1 Overview**

**A Background**

On February 15, 2007, the President signed Pub. L. 110-5, Revised Continuing Appropriations Resolution, 2007, that provided FSA with a full-year continuing resolution.

**B Purpose**

This notice provides full-year FY 2007 allotments for Federal and non-Federal State and County Office administrative expenses through September 30, 2007. See Exhibits 1 and 2.

**Note:** Any Federal or non-Federal requests for reimbursement or funding submitted by the States as of March 28, 2007, have been considered, and the funding, to the extent approved, has been included in these allotments.

Disposal Date	Distribution
October 1, 2007	State Offices

## Notice BU-703

### 1 Overview (Continued)

#### C Contacts

If there are questions about allotments, contact 1 of the following.

<b>IF located in...</b>	<b>THEN contact...</b>
Midwest, Northwest, or Southwest areas	<ul style="list-style-type: none"><li>• Tracey Blom, BUD, for <b>Federal</b> by:<ul style="list-style-type: none"><li>• e-mail at <b>Tracey.Blom@kcc.usda.gov</b></li><li>• telephone at 816-926-3447</li><li>• FAX at 816-926-1588</li></ul></li><li>• Beth Hill, BUD, for <b>non-Federal</b> by:<ul style="list-style-type: none"><li>• e-mail at <b>Elizabeth.Hill@wdc.usda.gov</b></li><li>• telephone at 202-720-9862</li><li>• FAX at 202-690-0591.</li></ul></li></ul>
Northeast or Southeast areas	<ul style="list-style-type: none"><li>• Chris Pyles, BUD, for <b>Federal</b> by:<ul style="list-style-type: none"><li>• e-mail at <b>Christine.Pyles@wdc.usda.gov</b></li><li>• telephone at 202-720-8511</li><li>• FAX at 202-690-3902</li></ul></li><li>• Kim Floehr, BUD, for <b>non-Federal</b> by:<ul style="list-style-type: none"><li>• e-mail at <b>Kim.Floehr@wdc.usda.gov</b></li><li>• telephone at 202-720-3356</li><li>• FAX at 202-690-0591</li></ul></li></ul>

**Note:** States shall send a copy of all requests to Arleen Moncalieri, DAFO, by either:

- e-mail at **Arleen.Moncalieri@wdc.usda.gov**
- FAX at 202-720-1096.

## Notice BU-703

### 2 Customer Service

#### A Overview

Customer service is extremely important to BUD. While funding restrictions over the last several years have had an impact on the Agency's ability to operate in a normal fashion, BUD wants to emphasize that our role is to be an advocate for our customers while maintaining the fiscal responsibility necessary in our current environment. To that end, BUD analysts have been assigned specific areas and will be responsible for customer service associated with Federal and non-Federal budget requirements in those areas.

BUD analysts will be working together with each State to review obligations on a regular basis. By building that relationship and gaining familiarity with each State's particular needs and concerns, BUD analysts can be a better advocate for the specific needs of that State. State Offices should direct all budget questions and concerns to the BUD analyst assigned to their specific area.

#### B Response Time

BUD's goal is to recognize each request or communication received from a State within 3 business days. BUD's intent is to respond in the form of a definitive answer; however, there will be times when the response will explain BUD's need for research or BUD will request further information.

### 3 FY 2007 Budget Execution

#### A FY 2007 BUD Allotment Process

In BUD's continuing move toward a full Budget and Performance Management System (BPMS), it was determined that this FY States would have greater input in the development of nonpay allotments. In December 2006, BUD analysts began working with State Offices to gain knowledge of the States Federal and non-Federal budget needs for FY 2007.

Each State was instructed to provide BUD with the nonpay operational needs for Federal and non-Federal by Object Class (OC). Each State was provided with a spreadsheet that showed FY 2006 allotments and FY 2006 actual obligations to use for reference and instructions and guidance from the BUD analyst. If the requested FY 2007 need was significantly higher than the previous FY expenditure, the State was asked to provide justification for the amount requested.

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**3 FY 2007 Budget Execution (Continued)**

**B Distributing Available Funds for FY 2007**

It was BUD's intention to fund States as closely as possible to the requested level for nonpay. With the exception of travel, postage, and equipment, States are receiving the requested OC need.

**C Allotment Adjustment Process**

State Offices will be provided with flexibility to manage funds to maintain service levels and operations. Allotment categories have been divided into funding groups. The following shows those divisions. State Offices may transfer allotments within funding groups as shown in the following, without prior approval from BUD.

<b>Allotment Funding Group</b>	
<b>Payroll/Travel</b> (Allotment transfers within group permitted.)	<b>Operating Expense</b> (Allotment transfers within group permitted.)
<ul style="list-style-type: none"><li>• Permanent Salaries and Benefits</li><li>• Temporary Salaries and Benefits</li><li>• Travel</li><li>• Overtime</li></ul>	All other OC's.  <b>Exception:</b> No Outreach transfers permitted.
<b>Exception:</b> No award transfers permitted.	

State Offices may transfer allotments **within funding groups** without prior approval from BUD. However, for BUD to maintain a record of allotment levels, notification of intra-fund transfers shall be sent to BUD within 10 calendar days of the transfer. Notification can be sent by either e-mail or FAX to:

- the BUD analyst assigned to your State according to subparagraph 1 C
- Arleen Moncalieri, DAFO, according to subparagraph 1 C.

Transfers of funds between funding groups requires pre-approval by BUD. Request for approval to transfer funds between funding groups shall:

- include a detailed explanation of the need
- be either e-mailed or FAXed to:
  - the BUD analyst assigned to your State according to subparagraph 1 C
  - Arleen Moncalieri, DAFO, according to subparagraph 1 C.

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### 3 FY 2007 Budget Execution (Continued)

#### D National Office Directed Travel and Relocation

Certain travel expenses incurred by Federal and non-Federal employees will be reimbursed to the State. Travel reimbursements are provided in the following situations:

- when traveling outside the employee's State to assist other offices, e.g. for details or with jump teams
- when traveling outside the employee's State for consent decree work
- when attending National meetings or training initiated by the National Office.

State Offices should submit requests for travel reimbursement to the BUD analyst for their area.

Travel reimbursement requests should be based on actual travel expenses of the participants who were required to travel. Include the traveler's name, dates of travel, purpose of the travel, and actual amount to be reimbursed.

Relocation needs requested for potential relocations were **not** included in the allotment. State Offices should request additional relocation funding through the BUD analyst, as relocation needs arise, with a copy to Arleen Moncalieri, DAFO. AD-202-R should be provided as justification for the relocation funding request.

### 4 Allotments

#### A Salaries and Benefits (OC 11 and 12)

Salary and benefit allotments for permanent full-time (PFT) and non-PFT (temporary) employees for both Federal and non-Federal were calculated as follows.

- FY 2006 salary and benefit expenses divided by actual staff year usage for FY 2006 were used to establish average staff year cost by State for permanent, temporary, and COC/MS employees.
- Average cost per staff year was adjusted for FY 2007 pay cost annualization, within grades, and promotions and then multiplied by the funded ceiling level as provided by DAFO, for October 1, 2006, through September 30, 2007.
- Non-Federal allotments also include salary and benefit needs for hurricane-related temporary employees and CRP carryover.
- Payroll allotments will decrease as attrition occurs for State Offices whose funded ceiling level is greater than their DAFO ceiling level.

**Note:** Nonceiling COTS and FLOTS, not hired as of April 1, 2007, have **not** been funded. The State Office will need to notify BUD and DAFO's point of contact when the slot is filled so that funding can be issued.

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### 4 Allotments (Continued)

#### B Awards (OC 1152 and 1153)

Federal and non-Federal cash awards allotments are being distributed on a per capita basis. A forthcoming PM notice will provide guidelines for State Offices on issuing awards for performance ratings.

Awards funds are not interchangeable among any other Federal or non-Federal allotments so they must be used for awards. If a State is under union contract to purchase keepsakes instead of cash awards, funds will need to be transferred from awards to supply.

In January 2007, OPM issued a new regulation stating “agencies must ensure that rating-based awards granted make meaningful distinctions based on levels of performance.” Supervisors are encouraged to consider an employee’s annual rating of record when granting awards.

As a reminder, a Spot Award is a monetary award designed to grant immediate recognition to individuals or groups of employees for their day-to-day extra efforts and contributions. Spot Awards range from \$50 to \$500. When a Spot Award is issued, the gross amount of the award will be charged against your awards allotment, **not** the net amount. The gross amount is calculated as an additional 60 percent on top of the Spot Award (net) amount. For example, a \$200 Spot Award will gross up to \$320 on the employee’s earnings statement ( $\$200 \times 1.60 = \$320$  gross amount). The gross amount of \$320 will be charged against the awards allotment, not \$200. Per 7-PM, whenever possible, Spot Awards less than \$500 will be issued immediately, and taxes will be added to the award amount.

FSA’s Gainsharing Travel Savings Program pays a cash award to employees who save the Government money while on TDY travel. Funding for this award is covered by the savings in travel funds; therefore, States must request that funds be transferred from travel to awards to cover the savings to the Government. Approving officials shall FAX a copy of the approved AD-287-2 to the Federal or non-Federal BUD contact, at which time the award amount will be transferred from the travel allotment to the awards allotment.

#### C Overtime (OC 1170 through 1180)

The overtime funding requested by States for Federal and non-Federal is provided as requested. For those States that have an employee who is a Consent Decree Action Team (CDAT) member detailed to Washington on a regular basis, additional Federal funding has been added to the allotment to cover CDAT overtime costs. No additional funding will be provided for CDAT overtime if the amount provided is expended. The State will have to absorb any additional CDAT overtime costs within its remaining allotment.

**Note:** Non-Federal overtime is being allotted this year and no longer has to come out of the temporary employee allotment.

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### 4 Allotments (Continued)

#### D Lump Sum & Other (OC 1183, etc.)

The lump sum allotment covers payments made to employees leaving Government service for their annual leave balances. The allotment amount is the greater of the requested lump sum amount or the actual lump sum payments made through Pay Period 5 for Federal and the actual lump sum payment through February 28, 2007, for non-Federal.

Additional lump sum funding will be provided on a request basis, State Offices should request additional lump sum funding to cover those costs.

#### E Travel and Relocation (OC 21)

The overall Agency request for Federal and non-Federal travel had to be reduced because of funding availability. Both Federal and non-Federal travel allotments were calculated by first reducing the requested level by 13.22 percent, which was the National reduction from the requested level to the target level. In an effort to ensure that no State received less than the FY 2006 obligation amount unless specifically requested, the final allotment was based on 1 of the following.

- States whose revised request was going to be below the FY 2006 obligations were given their initial requested level.
- States whose revised requested level was more than 33 percent above the FY 2006 obligations were reduced to 133 percent of the FY 2006 obligations.
- States whose reduced requested level was neither 33 percent above nor any percent below the FY 2006 obligation level were given the reduced requested level.

Federal travel allotments include funding for routine in-State travel and for travel associated with FLP for appraiser training travel, FLOT travel, and “in-progress” mentor/mentee situations. States should ensure that proper consideration is given to FLP travel needs.

Funding associated with leased vehicles from GSA motor pool (MPOL) coded as cars will continue to have obligations posted against their travel allotment.

Relocation funding requests for “in-progress” relocations have been covered within the relocation allotments provided herein.

BUD will closely monitor travel usage, by State, at the National Office level. The DW1704CT Hyperion Travel Report was developed by BUD to aid State Offices in monitoring non-Federal travel obligations and expenditures. The DW1200-P1 Travel Reconciliation Report shall be used for monitoring Federal travel obligations and expenditures. All State Offices shall review these reports to determine if there are any erroneous obligations against the travel authorization.

**4 Allotments (Continued)**

**F Transportation of Things (OC 22)**

The requested funding level for transportation of things for Federal and non-Federal was provided.

Funding associated with leased vehicles from MPOL coded as trucks will be charged against the State's transportation of things allotment.

**G Rent and Utilities and Telecommunications (OC 23)**

Rent and utility allotments for Federal and non-Federal are based on the requested levels.

**H Postage & Related Fees (OC 23.5)**

The overall Agency request for Federal and non-Federal postage had to be reduced because of funding availability. Non-Federal postage allotments were calculated by first reducing the requested level by 12.01 percent, which was the National reduction from the requested level to the target level. The final non-Federal allotments are based on 1 of the following.

- States whose revised request was going to be below the FY 2006 obligations were given their initial requested level.
- States whose revised requested level was more than 33 percent above the FY 2006 obligations were reduced to 133 percent of the FY 2006 obligations.
- States whose reduced requested level was neither 33 percent above nor any percent below the FY 2006 obligation level were given the reduced requested level.

The final Federal allotments are based on the requested level. For those few States that requested no postage funding but have incurred actual postage costs, an allotment was provided to cover costs to date.

**I Printing and Reproduction (OC 24)**

Printing and reproduction allotments for Federal and non-Federal are based on the requested funding level.

**J Other Services (OC 25)**

Other services allotments for Federal and non-Federal are based on the requested funding level. Some States have received an additional amount to cover approved Federal mediation services costs. Mediation funding for those States is included in the OC 25 allotment. The Federal Other Services allotment also includes amounts for State fees for appraisers and tuition and books for appraisers' training.

## Notice BU-703

### 4 Allotments (Continued)

#### K Outreach Activities

Funds for approved program outreach activities are included in the Federal allotment for Other Services (OC 25). The allotments were developed by the Outreach Staff (OS) based on each State Outreach Coordinator's (SOC) outreach request, all of which were subsequently reviewed, ranked, and approved on a line item basis. State Offices shall follow the instructions in this notice. States should use project code A026 when buying anything related to Outreach.

Funds for outreach are strictly authorized for designated program outreach initiatives and activities as noted and approved above for incidental costs related to the following.

Item	Code
Rental Space	2342
<b>Note:</b> Rental of a booth or booth space should be coded to 2342.	
External Conferences	2523
Workshop Registration	2586
*Exhibits	2671
<b>Note:</b> The purchase of an exhibit or some type of display case or display board should be coded to 2671.	
Miscellaneous items, such as pencils or pens with the FSA logo and web site address.	2671

State Offices shall adhere to the program outreach budget line items approved for the year. Additional funds needed for approved outreach activities must be supported by an appropriate justification. Allotments will be monitored by BUD and OS. The assigned OS Regional Outreach Coordinator (ROC) will be contacting each SOC soon to outline the State program outreach line-item approvals. If there are questions about this allotment, contact ROC.

**Note:** Outreach funds are **not** interchangeable among other State Federal allotments.

#### L Supplies and Materials (OC 26)

Supplies and materials allotments for Federal and non-Federal are based on the requested funding level.

**Note:** States should see Notice IRM-383 for information about Information Technology (IT) equipment and supplies.

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**4 Allotments (Continued)**

**M Equipment and Furniture (OC 31)**

The overall Agency request for Federal and non-Federal equipment had to be reduced because of funding availability. A determination was made that States which used the largest percentage of the FY 2006 allotment would be given the smallest percentage of the FY 2007 requested level. No State was allotted less than 40 percent of the requested amount. 51 percent of the non-Federal requests and 73 percent of the Federal requests were allotted 70 percent or more of the requested level.

**Note:** Do **not** use Federal or non-Federal funds for IT equipment purchases. See Notice IRM-383 for guidance on obtaining IT equipment.

**N Insurance Claims and Indemnities (OC 42)**

Insurance claims and indemnities allotments for Federal and non-Federal are based on the requested funding level.

**O Interest and Dividends (OC 43)**

Interest and dividends allotments for Federal and non-Federal are based on the requested funding level.

**5 Action**

**A Action on Federal Allotment**

State Offices shall monitor all expenses within their respective allotment totals and ensure that expenses do **not** exceed the total State Office allotment. See Exhibit 1 for State Office allotments.

**B Action on Non-Federal Allotment**

See Exhibit 2 for non-Federal allotments. State Offices shall administer County Office allotments according to the following.

<b>Step</b>	<b>Action</b>
1	Determine and issue final operating expense allotments in Exhibit 2 to County Offices to pay administrative operating expenses for FY 2007.
2	Hold a reasonable reserve at the State Office to cover non-Federal expenditures made for County Offices.
3	Advise County Offices by a single State Office notice that all FY 2007 administrative payments issued to date, before receiving this additional allotment, are to be applied to the total allotment.
4	Monitor <b>all</b> payroll and nonpayroll expenses within their respective allotment totals and ensure that neither fund exceeds the respective County Office allotment.
5	FAX additional nonpayroll allotments issued to County Offices on FSA-510 to Vicki Stroer, KCFO, at 816-823-1343



Initial FY 2007 Full-Year Non-Federal County Office Allotments

State	Personnel Compensation PFT	Personnel Compensation Non - PFT	Benefits PFT	Benefits Non - PFT	Overtime	Awards	Lump Sum Payment	Travel	Relocation	Transportation of Things	Rent and Utilities	Postage	Printing & Reproduction	Other Services	Supplies	Equipment	Total
BOC	11.1	11.3	12.0	12.0	11.5	11.5	11.83	21.0	21.0	22.0	23.0	23.50	24.1	25.0	26.0	31.0	Total
ALABAMA	\$ 7,928,881	\$ 4,500,927	\$ 3,396,692	\$ 37,443	\$ 11,725	\$ 28,423	\$ 48,016	\$ 283,069	\$ 190,916	\$ 2,000	\$ 2,386,919	\$ 380,065	\$ 7,878	\$ 64,032	\$ 188,787	\$ 45,100	\$ 15,210,347
ALASKA	\$ 182,748	\$ 54,368	\$ 65,718	\$ 4,728	\$ 14,290	\$ 14,882	\$ 21,000	\$ 185,652	\$ 21,000	\$ 50,000	\$ 90,103	\$ 6,500	\$ 10,000	\$ 2,500	\$ 145,000	\$ 2,000	\$ 983,127
ARIZONA	\$ 4,628,148	\$ 2,419,552	\$ 1,982,835	\$ 21,017	\$ 14,882	\$ 28,423	\$ 28,622	\$ 190,916	\$ 21,000	\$ 50,000	\$ 90,103	\$ 6,500	\$ 10,000	\$ 2,500	\$ 145,000	\$ 2,000	\$ 8,518,411
CALIFORNIA	\$ 8,784,348	\$ 10,090	\$ 7,394,471	\$ 53,651	\$ 30,000	\$ 59,597	\$ 40,000	\$ 648,975	\$ 30,000	\$ 3,100,936	\$ 3,810,936	\$ 49,850	\$ 50,000	\$ 78,000	\$ 428,000	\$ 524,000	\$ 30,934,242
CONNECTICUT	\$ 11,822,433	\$ 11,822,433	\$ 5,092,427	\$ 80,406	\$ 30,000	\$ 36,589	\$ 35,000	\$ 591,106	\$ 100,000	\$ 12,000	\$ 1,467,000	\$ 125,000	\$ 3,000	\$ 17,300	\$ 70,000	\$ 12,000	\$ 23,255,409
DELAWARE	\$ 3,990,498	\$ 3,990,498	\$ 1,453,071	\$ 29,844	\$ 5,000	\$ 11,047	\$ 20,800	\$ 110,211	\$ 100,000	\$ 100,000	\$ 1,467,000	\$ 125,000	\$ 3,000	\$ 17,300	\$ 70,000	\$ 12,000	\$ 7,101,140
FLORIDA	\$ 13,083,679	\$ 3,948,544	\$ 6,607,291	\$ 30,388	\$ 30,000	\$ 43,128	\$ 8,221	\$ 297,527	\$ 8,221	\$ 3,982,628	\$ 4,565,256	\$ 44,541	\$ 112,089	\$ 228,242	\$ 358,592	\$ 154,901	\$ 24,683,918
GEORGIA	\$ 131,022,918	\$ 131,022,918	\$ 6,058,388	\$ 59,881	\$ 50,752	\$ 8,221	\$ 297,527	\$ 8,221	\$ 3,982,628	\$ 4,565,256	\$ 44,541	\$ 112,089	\$ 228,242	\$ 358,592	\$ 154,901	\$ 200,000	\$ 22,188,033
ILLINOIS	\$ 10,361,411	\$ 1,292,852	\$ 4,839,831	\$ 11,487	\$ 100,000	\$ 37,085	\$ 29,871	\$ 301,000	\$ 5,000	\$ 4,200,000	\$ 280,000	\$ 175,000	\$ 25,000	\$ 175,000	\$ 150,000	\$ 200,000	\$ 11,717,208
INDIANA	\$ 14,528,517	\$ 4,654,847	\$ 6,139,838	\$ 42,271	\$ 25,000	\$ 48,781	\$ 12,385	\$ 305,390	\$ 10,229	\$ 1,442	\$ 2,051,979	\$ 394,674	\$ 15,000	\$ 213,384	\$ 310,000	\$ 120,098	\$ 24,450,184
IOWA	\$ 5,428,208	\$ 240,871	\$ 2,326,804	\$ 34,190	\$ 3,500	\$ 17,857	\$ 21,989	\$ 42,372	\$ 17,857	\$ 1,500	\$ 1,632,149	\$ 164,174	\$ 16,000	\$ 28,200	\$ 203,000	\$ 103,671	\$ 10,572,280
KANSAS	\$ 11,313,595	\$ 842,257	\$ 4,848,844	\$ 73,240	\$ 52,000	\$ 38,017	\$ 38,017	\$ 20,392	\$ 51,999	\$ 25,000	\$ 3,297,154	\$ 283,970	\$ 6,500	\$ 54,500	\$ 225,000	\$ 97,200	\$ 21,432,009
KENTUCKY	\$ 34,577	\$ 311,810	\$ 14,819	\$ 27,114	\$ 10,000	\$ 151	\$ 23,234	\$ 128,289	\$ 1,165	\$ 25,000	\$ 2,574,000	\$ 80	\$ 2,500	\$ 104,308	\$ 1,100	\$ 3,857,701	\$ 11,177,208
LOUISIANA	\$ 103,827,848	\$ 7,016,120	\$ 44,420,507	\$ 610,097	\$ 358,977	\$ 352,472	\$ 272,008	\$ 2,956,988	\$ 61,828	\$ 83,194	\$ 27,710,499	\$ 3,048,231	\$ 218,477	\$ 1,282,886	\$ 2,624,459	\$ 1,154,590	\$ 185,635,614
MAINE	\$ 1,481,317	\$ 86,316	\$ 639,138	\$ 7,407	\$ 2,000	\$ 4,691	\$ 7,000	\$ 35,658	\$ 18,486	\$ 16,000	\$ 749,400	\$ 28,000	\$ 2,500	\$ 16,000	\$ 23,500	\$ 15,000	\$ 3,123,915
MARYLAND	\$ 5,538,955	\$ 807,572	\$ 2,314,286	\$ 18,160	\$ 10,000	\$ 18,160	\$ 26,000	\$ 188,468	\$ 26,000	\$ 15,000	\$ 2,247,000	\$ 109,078	\$ 10,000	\$ 85,000	\$ 265,000	\$ 40,000	\$ 12,000,482
MASSACHUSETTS	\$ 5,699,961	\$ 264,800	\$ 2,442,840	\$ 42,347	\$ 20,000	\$ 18,219	\$ 62,800	\$ 130,170	\$ 80,000	\$ 10,000	\$ 2,247,000	\$ 109,078	\$ 10,000	\$ 85,000	\$ 265,000	\$ 40,000	\$ 12,000,482
MASSACHUSETTS	\$ 2,398,416	\$ 1,314,357	\$ 8,741,321	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
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MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 20,000	\$ 69,250	\$ 45,000	\$ 520,680	\$ 80,000	\$ 10,000	\$ 5,525,000	\$ 825,000	\$ 25,000	\$ 975,000	\$ 848,197	\$ 8,000	\$ 39,148,513
MASSACHUSETTS	\$ 2,971,159	\$ 60,122	\$ 2,987,782	\$ 114,292	\$ 2												