

**Sierra County  
Board of Supervisors'  
Agenda Transmittal &  
Record of Proceedings**

<b>MEETING DATE:</b> September 15, 2020	<b>TYPE OF AGENDA ITEM:</b> <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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**DEPARTMENT:** Auditor  
**APPROVING PARTY:** Van Maddox  
**PHONE NUMBER:** 530-289-3286

**AGENDA ITEM:** Adoption of the 2020-21 Final Budget for the County Service Areas 1, 2, 3, 4, 5, 4A5A (Sierra Brooks Water).

**SUPPORTIVE DOCUMENTS ATTACHED:** Memo Resolution Agreement Other

**BACKGROUND INFORMATION:**

**FUNDING SOURCE:**  
**GENERAL FUND IMPACT:** No General Fund Impact  
**OTHER FUND:**  
**AMOUNT:** \$ N/A

**ARE ADDITIONAL PERSONNEL REQUIRED?**  
  
Yes, -- --  
No

**IS THIS ITEM ALLOCATED IN THE BUDGET?** Yes No  
  
**IS A BUDGET TRANSFER REQUIRED?** Yes No

**SPACE BELOW FOR CLERK'S USE**

<p><b>BOARD ACTION:</b></p> <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2019- _____ Agreement 2019- _____ Ordinance _____ <b>Vote:</b> Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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**COMMENTS:**

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CLERK TO THE BOARD

\_\_\_\_\_  
DATE

BOARD OF SUPERVISORS  
COUNTY OF SIERRA  
STATE OF CALIFORNIA

**RESOLUTION NO. 2020-**

IN THE MATTER OF ADOPTING THE FINAL COUNTY SERVICE AREA 1,2,3,4,5, 4A5A  
& SIERRA BROOKS WATER, 2020-21 FISCAL YEAR

BE IT RESOLVED THAT:

1. The Final budget for the County Service Areas 1, 2, 3, 4, 5, 4A5A & Sierra Brooks Water for the 2020-21 fiscal years is hereby approved in the form of the attached Exhibit A.
2. The fixed assets specifically listed in the Budget are approved and expenditures for such fixed assets are hereby authorized for the departments to purchase and the Auditor to pay.
3. The expenditures specifically line itemed in the budget are hereby authorized for the departments to purchase and the Auditor to pay.
4. The auditor is authorized to move budgeted funds within a Fund as needed.

Adopted by the Board of Supervisors of the County of Sierra on the 15<sup>th</sup> day of September, 2020,  
by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

ATTEST:

COUNTY OF SIERRA

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Heather Foster  
Clerk of the Board

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Paul Roen  
Chairperson, Board of Supervisors

COUNTY OF SIERRA  
STATE OF CALIFORNIA

FISCAL YEAR 2020-21

Budget Name  
Function  
Supervisor  
Location  
Fund  
Budget Unit

COUNTY SERVICE AREA 1  
General  
  
Downieville and West  
**201 CSA 1**  
**2010000**

DESCRIPTION	2017-18 ACTUAL (2)	2018-19 ACTUAL (3)	2019-20 ESTIMATED (4)	2019-20 ADOPTED (5)	2020-21 PROPOSED (6)	2020-21 Final (7)
<b>SOURCE OF FINANCING</b>						
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	8,894	9,731	10,495	9,000	10,538	10,538
4002 Current Unsecured Prop Tax	303	290	374	417	417	417
4004 Prior Unsecured Prop Tax	(94)	67	15	7	7	7
4005 Supplemental Prop Tax	73	59	139	50	50	50
4007 Timber Yield Taxes	68	167	38	90	90	90
4201 Interest	0	0	0			
4055 HOPTR	94	97	102	122	122	122
4711 Transfers In	4,045	3,265	4,100	7,000	4,800	4,800
<b>Total Revenue</b>	<b>13,383</b>	<b>13,676</b>	<b>15,262</b>	<b>16,686</b>	<b>16,024</b>	<b>16,024</b>
<b>USES OF FINANCING</b>						
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	100	96	119	100	95	109
5166 Cost Allocation	1,544	1,084	624	1,544	1,474	1,474
5171 Prop Tax Admin Fee	978	1,018	1,294	800	1,000	1,000
6403 Downieville Library	3,387	5,004	4,431	5,000	5,000	5,000
5155 Misc.	0	0	0	523	523	523
7002 Street Lights	6,855	7,910	6,749	8,000	8,000	8,000
7003 Street & Road Services	0	0	0			
7004 Parks & Recreation	300	0	38	100	100	100
7005 Misc. Waste Disposal	264	242	330	530	530	530
7600 Parks & Recreation	68	167	38	90	90	90
<b>Total Expenditures</b>	<b>13,497</b>	<b>15,522</b>	<b>13,622</b>	<b>16,686</b>	<b>16,812</b>	<b>16,825</b>

\* The lights and garbage Expenditures are too much for this budget.

COUNTY OF SIERRA  
STATE OF CALIFORNIA

FISCAL YEAR 2020-21

Budget Name  
Function  
Supervisor  
Location  
Fund  
Budget Unit

COUNTY SERVICE AREA 2  
General  
Sierra City  
202 CSA 2  
2020000

DESCRIPTION (1)	2017-18 ACTUAL (2)	2018-19 ACTUAL (3)	2019-20 ESTIMATED (4)	2019-20 ADOPTED (5)	2020-21 PROPOSED (6)	2020-21 Final (7)
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**SOURCE OF FINANCING**

	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	23,976	24,530	25,337	23,000	25,426	25,426
4002 Current Unsecured Prop Tax	685	628	774	800	800	800
4004 Prior Unsecured Prop Tax	(168)	130	8			
4005 Supplemental Prop Tax	165	129	288	50	50	50
4007 Timber Yield Taxes	1,404	3,463	786	1,700	1,700	1,700
4201 Interest	0	0	0			
4055 HOPTR	212	210	210	200	200	200
4401 Other Misc Revenue	0	0	0			
<b>Total Revenue</b>	<b>26,274</b>	<b>29,091</b>	<b>27,403</b>	<b>25,750</b>	<b>28,176</b>	<b>28,176</b>

**USES OF FINANCING**

	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	100	96	119	100	109	109
5166 Cost Allocation	1,142	875	767	1,142	1,482	1,482
5171 Prop Tax Admin Fee	2,488	2,654	3,240	2,300	2,300	2,300
5177 Treasurers fee	0	0	0	50	50	50
6403 Alleghany Library	1,500	1,500	1,500	1,800	1,800	1,800
6403 Sierra City Library	6,532	7,896	4,646	4,890	4,890	4,890
5155 Misc Expenses	0	0	0	4,675	4,675	4,675
7002 Street Lights	3,797	4,468	3,576	5,000	5,000	5,000
7003 Street & Road Services	0	0	0	2,000	2,000	2,000
7004 Parks & Recreation	0	0	0	2,000	2,000	2,000
7006 Misc Expenses	0	0	0	0	0	0
7600 Transfers Parks & Recreation	1,404	3,463	786	1,700	1,700	1,700
<b>Total Expenditures</b>	<b>16,963</b>	<b>20,952</b>	<b>14,634</b>	<b>25,657</b>	<b>26,006</b>	<b>26,006</b>

COUNTY OF SIERRA  
STATE OF CALIFORNIA

FISCAL YEAR 2020-21

Budget Name  
Function  
Supervisor  
Location  
Fund  
Budget Unit

COUNTY SERVICE AREA 3  
General  
Calpine, Sierraville  
203 CSA 3  
2030000

DESCRIPTION (1)	2017-18 ACTUAL (2)	2018-19 ACTUAL (3)	2019-20 ESTIMATED (4)	2019-20 ADOPTED (5)	2020-21 PROPOSED (6)	2020-21 Final (7)
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SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	13,086	14,017	14,534	12,500	14,594	14,594
4002 Current Unsecured Prop Tax	453	421	516	525	525	525
4004 Prior Unsecured Prop Tax	(134)	91	3			
4005 Supplemental Roll Prop Tax	109	87	192			
4007 Timber Yield Taxes	870	2,145	487	1,324	1,324	1,324
4201 Interest	0	0	0			
4055 HOPTR	140	141	140	166	166	166
4411 Transfers In	0	0	0	5,000	4,542	4,542
<b>Total Revenue</b>	<b>14,523</b>	<b>16,903</b>	<b>15,873</b>	<b>19,515</b>	<b>21,151</b>	<b>21,151</b>

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	100	96	119	100	109	109
5166 Cost Allocation	1,042	703	659	1,042	1,188	1,188
5171 Prop Tax Admin Fee	1,421	1,502	1,864	1,400	1,400	1,400
5177 Treasurers fees	0	0	0	3	3	3
7001 Fire Services	0	0	0			
7002 Street Lights	13,145	13,137	13,152	13,000	14,000	14,000
7003 Street & Road Services	0	0	0			
7004 Parks & Recreation	0	0	0	1,550	1,550	1,550
7006 Miscellaneous Services	0	0	0	2,420	2,420	2,901
<b>Total Expenditures</b>	<b>15,709</b>	<b>15,438</b>	<b>15,794</b>	<b>19,515</b>	<b>20,670</b>	<b>21,151</b>

COUNTY OF SIERRA  
STATE OF CALIFORNIA

FISCAL YEAR 2020-21

Budget Name  
Function  
Supervisor  
Location  
Fund  
Budget Unit

COUNTY SERVICE AREA 4  
General  
Loyalton, Verdi  
204 CSA 4  
2040000

DESCRIPTION (1)	2017-18 ACTUAL (2)	2018-19 ACTUAL (3)	2019-20 ESTIMATED (4)	2019-20 ADOPTED (5)	2020-21 PROPOSED (6)	2020-21 Final (7)
<b>SOURCE OF FINANCING</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>
4001 Current Secured Prop Tax	6,513	6,693	1,993	6,171	1,997	1,997
4002 Current Unsecured Prop Tax	209	189	44	260	48	48
4004 Prior Unsecured Prop Tax	(60)	37	(119)			
4005 Supplemental Roll Prop Tax	50	39	16			
4007 Timber Yield Taxes	40	98	22	70	70	70
4201 Interest	0	0	0			
4055 State Aid - HOPTR	65	63	12	66	66	66
4401 Other Misc Revenue	0	0	0			
<b>Total Revenue</b>	<b>6,816</b>	<b>7,119</b>	<b>1,968</b>	<b>6,567</b>	<b>2,181</b>	<b>2,181</b>

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	100	96	119	100	109	109
5166 Cost Allocation	317	244	245	317	361	361
5171 Prop Tax Admin Fee	701	735	888	850	800	800
5163 Office Exp	0	0	0			
7002 Street Lights	344	925	710	300	1,000	910
7003 Street & Road Services	0	0	0			
7001 Fire Services	5,000	5,000	0	5,000		
5177 TREASURER'S FEES	0	0	0			
6403 SPECIAL DEPARTMEN	0	0	0	7,800	7,900	7,900
7006 Park & Recreation	0	0	0			
	0	0	0			
<b>Total Expenditures</b>	<b>6,461</b>	<b>7,001</b>	<b>1,961</b>	<b>14,367</b>	<b>10,169</b>	<b>10,079</b>

\* Verdi

There is a Verdi Fire zone with in CSA#4 that assesses property within the zone for fire service. These funds are held in a seprate account. At 6/30/20165 balance of fund 455 \$18,958.

COUNTY OF SIERRA  
STATE OF CALIFORNIA

FISCAL YEAR 2020-21

Budget Name  
Function  
Supervisor  
Location  
Fund  
Budget Unit

COUNTY SERVICE AREA 5  
General  
Loyalton, Sierra Brooks  
2005 CSA 5  
2050000

DESCRIPTION (1)	2017-18 ACTUAL (2)	2018-19 ACTUAL (3)	2019-20 ESTIMATED (4)	2019-20 ADOPTED (5)	2020-21 PROPOSED (6)	2020-21 Final (7)
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SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4001 Current Secured Prop Tax	13,436	14,521	12,149	13,000	12,200	12,200
4002 Current Unsecured Prop Tax	456	430	438	581	480	480
4004 Prior Unsecured Prop Tax	(139)	97	(54)			
4005 Supplemental Roll Prop Tax	110	88	163			
4007 Timber Yield Taxes	10	25	6	18	18	18
4201 Interest	0	0	0			
4055 State Aid - HOPTR	122	125	103	132	132	132
4411 Transfers In	0	0	0	5,324	1,245	1,245
<b>Total Revenue</b>	<b>13,994</b>	<b>15,287</b>	<b>12,805</b>	<b>19,055</b>	<b>14,075</b>	<b>14,075</b>

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
5106 Insurance	100	96	119	100	109	109
5163 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	0			
5166 Cost Allocation	1,515	1,061	816	1,515	1,446	1,446
5171 Prop Tax Admin Fee	1,471	1,535	1,928	1,910	1,910	1,910
5177 TREASURER'S FEES	0	0	0	30	31	31
	0	0	0			
	0	0	0			
6403 Loyalton Library	10,173	9,978	10,211	10,500	10,500	10,500
7001 Fire Services	5,000	5,000	0	5,000		
7006 Miscellaneous Services	0	0	0			79
7005 Waste Disposal	0	0	0			
	0	0	0			
<b>Total Expenditures</b>	<b>18,259</b>	<b>17,670</b>	<b>13,073</b>	<b>19,055</b>	<b>13,996</b>	<b>14,075</b>

COUNTY OF SIERRA  
STATE OF CALIFORNIA

FISCAL YEAR 2020-21

Budget Name  
Function  
Supervisor  
Location  
Fund  
Budget Unit

COUNTY SERVICE AREA 4A-5A  
Water Service  
  
Sierra Brooks  
207 CSA 4A  
2070000

DESCRIPTION (1)	2017-18 ACTUAL (2)	2018-19 ACTUAL (3)	2019-20 ESTIMATED (4)	2019-20 ADOPTED (5)	2020-21 PROPOSED (6)	2020-21 Final (7)
<b>SOURCE OF FINANCING</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>
4001 Current Secured Prop Tax	90,250	100,924	60,079	79,214	67,287	67,287
4002 Current Unsecured Prop Tax	3,181	3,098	2,464	3,759	2,710	2,710
4004 Prior Unsecured Prop Tax	(823)	753	(833)			
4005 Supplemental Roll Prop Tax	765	636	918			
4007 Timber Yield Taxes	0	0	0			
4055 HOPTR	983	1,038	669	966	966	966
4201 Interest	1,923	1,283	1,499	800	2,000	2,000
4526 Water - Special Tax	65,625	65,625	65,745	65,865	65,745	65,745
4521 Water Fees	0	0	0		44,525	44,525
4545 Water Conections	0	2,200	4,050		0	0
<b>Total Revenue</b>	<b>161,904</b>	<b>175,557</b>	<b>134,591</b>	<b>150,604</b>	<b>183,233</b>	<b>183,233</b>
<b>USES OF FINANCING</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>
<b>Wages &amp; Benefits</b>						
5000 Wages	6,957	18,759	23,015	24,343	25,372	25,372
5001 Extra Help	0	0	0			
5002 Over Time	536	307	7	5,000	5,000	5,000
5004 Retirement	3,073	4,791	5,409	12,287	13,356	13,356
5007 Benefit	7,889	13,139	13,987	8,743	8,822	8,822
<b>Total Wages &amp; Benefits</b>	<b>18,456</b>	<b>36,995</b>	<b>42,417</b>	<b>50,373</b>	<b>52,549</b>	<b>52,549</b>
<b>Water Operations</b>						
7009 Utilities	34,165	67,341	42,206	55,000	55,000	55,000
7010 Water System Maintenance	19,996	21,141	5,876	18,000	18,000	18,000
7011 System Repairs	59,150	31,676	1,861	5,000	5,000	5,000
7012 Water Fee Admin	12,466	13,405	1,386	20,000	20,000	20,000
7003 Road Charges System	27,298	42,324	16,022	15,000	15,000	15,000
5244 Maint Vehicle	1,958	861	2,150	1,688	1,688	1,688
<b>Total Services &amp; supplies</b>	<b>155,033</b>	<b>176,748</b>	<b>69,500</b>	<b>114,688</b>	<b>114,688</b>	<b>114,688</b>
<b>Non Operating</b>						
5120 Communications AT&T	843	889	903	900	900	900
5106 Insurance	398	389	563	563	472	472
5160 Office Expense	465	1,546	1,685	1,600	1,600	1,600
5166 Cost Allocation	3,395	2,534	7,047	7,047	10,384	10,384
5171 Prop Tax Admin Fee	9,416	10,384	13,436	8,000	8,000	8,000
5177 Treasures fees	0	0	0	0	0	0
5165 Contract Services	4,452	0	67	0		
Training	410	505	590			
7004 Parks & Rec	0	0	0	0	0	10,000
7001 Fire Services	15,000	15,000	0	0		
7008 Flood Controle	0	0	0	2,000	2,000	2,000
<b>Total Other Charges</b>	<b>34,379</b>	<b>31,247</b>	<b>24,292</b>	<b>20,110</b>	<b>23,356</b>	<b>33,356</b>
7600 Transfers - new construction	0	0	0	80,000	80,000	0
<b>Total Expenditures</b>	<b>207,867</b>	<b>244,990</b>	<b>136,209</b>	<b>265,171</b>	<b>270,594</b>	<b>200,594</b>
Number of Personnel Budgeted	0.5	0.5	0.5	0.5	0.50	0.50

STATE CONTROLLER  
COUNTY BUDGET ACT

BOARD-CONTROLLED DISTRICT

COUNTY OF SIERRA  
STATE OF CALIFORNIA

FISCAL YEAR 2020-21

Budget Name  
Function  
Supervisor  
Location  
Fund  
Budget Unit

CSA 4A-5A BOND  
Debt Service  
  
Sierra Brooks  
207 CSA 4A-5A  
2071000

DESCRIPTION (1)	2017-18 ACTUAL (2)	2018-19 ACTUAL (3)	2019-20 ESTIMATED (4)	2019-20 ADOPTED (5)	2020-21 PROPOSED (6)	2020-21 Final (7)
<b>SOURCE OF FINANCING</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Revenue</b>
4050 Bond-Current Secured Prop Tax	0	0	91,375		91,375	91,375
4051 Bond-Current Unsecured Prop Tax	0	0	0			
4053 Bond-Prior Unsecured Prop Tax	0	0	0			
4054 Bond-Supplemental Roll Prop Tax	0	0	0			
4055 HOPTR	0	0	0			
4201 Interest	0	0	0			
0 Water Conections	0	0	0		0	
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>91,375</b>	<b>0</b>	<b>91,375</b>	<b>91,375</b>
<b>USES OF FINANCING</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>
<b>Wages &amp; Benefits</b>						
5000 Wages						
5001 Extra Help						
5002 Over Time						
5004 Retirement						
5007 Benefit						
<b>Total Wages &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Water Operations</b>						
5310 Interest on Debt	0	0	5,617		91,375	51,375
5312 Principle Payment	0	0	0			40,000
<b>Total Services &amp; supplies</b>	<b>0</b>	<b>0</b>	<b>5,617</b>	<b>0</b>	<b>91,375</b>	<b>91,375</b>
<b>Total Other Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>5,617</b>	<b>0</b>	<b>91,375</b>	<b>91,375</b>
Number of Personnel Budgeted						

STATE CONTROLLER  
COUNTY BUDGET ACT

BOARD-CONTROLLED DISTRICT

COUNTY OF SIERRA  
STATE OF CALIFORNIA  
  
FISCAL YEAR 2020-21

Budget Name  
Function  
Supervisor  
Location  
Fund  
Budget Unit

**CSA 4A-5A CAPITAL PROJECTS**  
Water Service  
  
**Sierra Brooks**  
**207 CSA 4A-5A**  
2072000

DESCRIPTION (1)	2017-18 ACTUAL (2)	2018-19 ACTUAL (3)	2019-20 ESTIMATED (4)	2019-20 ADOPTED (5)	2020-21 PROPOSED (6)	2020-21 Final (7)
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SOURCE OF FINANCING	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
4201 Interest	0	0	0			
4284 Federal Grant	0	0	0	1,243,439	1,243,439	
4050 Other Misc Rev. - <b>Loan Proceeds</b>	0	0	1,078,793	2,080,145	2,080,145	
4711 Transfers in from Operating				80,000	80,000	
4700 Loan Paid in full up front				44,855	44,855	
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>1,078,793</b>	<b>3,448,439</b>	<b>3,448,439</b>	<b>0</b>

USES OF FINANCING	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
<b>Wages &amp; Benefits</b>						
5000 Wages						
5001 Extra Help						
5002 Over Time						
5004 Retirement						
5007 Benefit						
<b>Total Wages &amp; Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Total Other Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6226 <b>Capital Improvements Project</b>	0	0	2,960,496		<b>3,323,584</b>	<b>363,088</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>2,960,496</b>	<b>0</b>	<b>3,323,584</b>	<b>363,088</b>