

# ***ALAMEDA COUNTY WATER DISTRICT***

## ***MEMORANDUM***

**DATE:** September 14, 2023  
**TO:** Ed Stevenson  
**FROM:** Jonathan Wunderlich *JW*  
**SUBJECT:** Connection Fee and Capacity Charge Accounting and Reporting

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California Government Code Section 66013 amendments in 1998 imposed more stringent accounting and reporting requirements for fees collected for water connection and capacity charges. Capacity charge is defined as a charge for facilities in existence at the time a charge is imposed or charges for new facilities to be constructed in the future that are of benefit to the person or property being charged. The equity buy-in component is defined as a charge to ensure new customers pay a share of the cost for the benefit of existing facilities.

The accounting requirements provide that the District deposit its Facilities Connection Charges (FCC) and related interest earned into a separate Facilities Improvement Fund (FIF), as well as to deposit its Equity Buy-In Component (EBIC) of the FCC and related interest earned into a separate Facilities Renewal Fund (FRF), and to account for those charges in a manner to avoid commingling with other monies of the District and to expend those charges only for the purposes for which the charges were collected.

The law also requires that this information simply be made available to the public within 180 days after the end of the fiscal year. Attached for information only is a copy of the District's annual Revenue and Expenditure Report for the fiscal year ended June 30, 2023 and report of Capital Projects budgeted for FY 2023/24 that fully comply with the accounting and reporting provisions of Government Code Section 66013.

CC: Rekha Ippagunta

**ALAMEDA COUNTY WATER DISTRICT  
UPDATED REVENUE & EXPENDITURES  
MONTH ENDED 6/30/2023**

Description	FIF %	FRF %	FRF Eligible (Y/N)	YTD Total	FIF	FRF	GF
<b>Beginning GF, FIF, &amp; FRF Cash Balance</b>				<b>208,870,136</b>	<b>73,440,845</b>	-	<b>135,429,291</b>
<b>Revenue</b>							
Water Revenue	0%	0%		112,188,297	-	-	112,188,297
Stage Rate Water Revenue (eff. 3/1/22 - 4/1/23)	0%	0%		10,258,963	-	-	10,258,963
Ground Water Revenue	0%	0%		610,664	-	-	610,664
Countywide 1% Tax Allocation	0%	0%		8,063,370	-	-	8,063,370
State Water Contract Levy	0%	0%		6,349,107	-	-	6,349,107
Interest	36%	0%		3,128,038	1,116,222	-	2,011,817
FCC-FIF	100%	0%		7,179,130	7,179,130	-	-
FCC-FRF	0%	100%		4,000,314	-	4,000,314	-
Customer Jobs Revenue	0%	0%		3,427,994	-	-	3,427,994
Grants, Reimbursements	0%	0%		5,569,133	-	-	5,569,133
Other Revenue	0%	0%		1,759,490	-	-	1,759,490
<b>Total Revenue</b>	<b>5%</b>	<b>2%</b>		<b>162,534,501</b>	<b>8,295,352</b>	<b>4,000,314</b>	<b>150,238,835</b>
<b>Expenditures</b>							
<b>Distribution System Capital</b>							
1. BB0101B - CANYON HEIGHTS BOOSTER STATION	20%	0%	NO	3,659	732	-	2,927
10. MM8007 - MAIN RENEWAL - MR1 DRISCOLL	20%	80%	YES	235,736	47,147	188,589	-
11. MM8008 - MAIN RENEWAL - MR3 CENTRAL NEW	20%	80%	YES	225,708	45,142	180,566	-
14. MM8006 - ALVARADO NILES PIPELINE SEISMI	20%	80%	YES	2,251,849	450,370	1,801,479	-
17. SR0650 - PATTERSON RESERVOIR REMEDIATIO	20%	0%	NO	79,485	15,897	-	63,588
19. ST0551B - MSJ TANK IMPROVEMENTS	20%	0%	NO	9,458	1,892	-	7,567
23. BB0203B - CURTNER ROAD BOOSTER STATION U	20%	0%	NO	4,889,269	977,854	-	3,911,415
25. BB1351B - AVALON HEIGHTS BOOSTER IMPROVE	10%	0%	NO	96,566	9,657	-	86,909
27. GA5005 - DESAL PRODUCTION WELL EQUIPMEN	0%	0%	NO	37,881	-	-	37,881
28. MD0101 - SERVICE LINE EMERGENCY REPLACE	0%	0%	NO	1,365,901	-	-	1,365,901
29. MD0102 - SERVICE LINE INCIDENTAL REPLAC	0%	0%	NO	122,153	-	-	122,153
30. MD6005 - ADVANCED METERING INFRASTRUCTU	10%	0%	NO	8,434,062	843,406	-	7,590,656
32. MD0201 - WATER METER REPLACEMENT PROGRA	0%	0%	NO	2,149	-	-	2,149
37. PH0151B - PT BLENDING FACILITY IMPROV &	0%	0%	NO	17,028	-	-	17,028
39. PH0251B - DESAL FACILITY IMPROVEMENTS /	0%	0%	NO	89,606	-	-	89,606
42. PJ0251C - WTP NO.2 IMPROVEMENTS AND EQUI	0%	0%	NO	106,798	-	-	106,798
43. PW0351B - MOWRY & PT WELLFIELD REPLACEME	0%	0%	NO	173,702	-	-	173,702
44. PW5001B - WELLFIELD GENERAL IMPROVEMENTS	10%	0%	NO	11,215	1,122	-	10,094
47. YI0102B - DISTRIBUTION PLC UPGRADE	10%	0%	NO	230,304	23,030	-	207,274
48. YI0103B - WATERSHED SCADA ADDITIONS TO D	0%	0%	NO	4,389	-	-	4,389
50. BB0851 - WASHINGTON BOOSTER IMPROVEMENT	20%	0%	NO	24,335	4,867	-	19,468
57. PJ0150 - MSJWTP IMPROVEMENTS & EQUIPMEN	0%	0%	NO	19,403	-	-	19,403
60. ST0752 - AVALON TANK SLOPE STABILIZATIO	17%	28%	NO	2,691,406	457,539	749,393	1,484,475
69. BB1602 - B16 WTP2 ZONE 3 BOOSTER DISCHA	0%	0%	NO	4,546	-	-	4,546
70. BB5001 - BOOSTER STATIONS FACILITY IMPR	0%	0%	NO	61,481	-	-	61,481
73. MM8011 - MAIN RENEWAL - SMALL DIAMETER	20%	80%	YES	1,186,988	237,398	949,591	-
74. MM8012 - LINDSAY TRACT RDWY GREEN INFRA	20%	80%	YES	163,370	32,674	130,696	-
76. PH0154B - BLENDING FACILITY LOW FLOW CON	10%	0%	NO	708,910	70,891	-	638,019
80. SR0101 - ALAMEDA RESERVOIR ROOF REPLACE	20%	0%	NO	978,359	195,672	-	782,687
81. SR0201 - DECOTO RESERVOIR ROOF REPLACEM	20%	0%	NO	372,329	74,466	-	297,863
87. ST5001 - TANKS - FACILITY IMPROVEMENTS	10%	0%	NO	8,271	827	-	7,444
<b>Total Distribution System Capital</b>	<b>14%</b>	<b>16%</b>		<b>24,606,316</b>	<b>3,490,581</b>	<b>4,000,314</b>	<b>17,115,421</b>
<b>Groundwater Capital</b>							
1. GG0302B - KAISER POND DIVERSION IMPROVEM	20%	0%	NO	62,150	12,430	-	49,720
4. GG1301B - SHINN POND FISH SCREEN	20%	0%	NO	753,093	150,619	-	602,475
5. GG4103B - RUBBER DAM 1 - FISH LADDER	20%	0%	NO	1,065,941	213,188	-	852,752
7. GG4303B - RUBBER DAM NO. 3 FISH LADDER	20%	0%	NO	3,806	761	-	3,045
10. GA0901 - NEW AQUIFER RECLAMATION PROGRA	20%	0%	NO	2,537	507	-	2,029
17. GG4101B - BF RUBBER DAM #1 BAG REPLACEME	20%	0%	NO	130,884	26,177	-	104,707
19. GA1001 - NILES CONE GROUNDWATER BASIN E	20%	0%	NO	200,470	40,094	-	160,376
20. GA5007 - BRACKISH GROUNDWATER RECLAMATI	20%	0%	NO	12,390	2,478	-	9,912
25. GW0160 - MOWRY DEEP AQUIFER SECONDARY W	20%	0%	NO	29,869	5,974	-	23,895
<b>Total Groundwater Capital</b>	<b>20%</b>	<b>0%</b>		<b>2,261,139</b>	<b>452,228</b>	-	<b>1,808,911</b>

**ALAMEDA COUNTY WATER DISTRICT  
UPDATED REVENUE & EXPENDITURES  
MONTH ENDED 6/30/2023**

Description	FIF %	FRF %	FRF Eligible (Y/N)	YTD Total	FIF	FRF	GF
<b>Vehicle Capital</b>							
2. AV0102 - VEHICLE CAPITAL - LIGHT DUTY V	0%	0%	NO	141,999	-	-	141,999
3. AV0104 - VEHICLE CAPITAL - HEAVY DUTY V	0%	0%	NO	115,698	-	-	115,698
5. AV0155 - VEHICLE CAPITAL - LEASED VEHIC	0%	0%	NO	99,522	-	-	99,522
7. AV0153 - EQUIPMENT AND TOOLS - FACILITI	0%	0%	NO	9,371	-	-	9,371
10. AV0103 - VEHICLE CAPITAL - CONSTRUCTION	0%	0%	NO	311,371	-	-	311,371
<b>Total Vehicle Capital</b>	<b>0%</b>	<b>0%</b>		<b>677,961</b>	<b>-</b>	<b>-</b>	<b>677,961</b>
<b>Headquarter Facility Capital</b>							
2. AQ0103 - HEADQUARTER FACILITY -HVAC UPG	0%	0%	NO	79,000	-	-	79,000
3. AQ0151C - HEADQUARTERS FACILITY IMPROVEM	0%	0%	NO	324,025	-	-	324,025
<b>Total Headquarter Facility Capital</b>	<b>0%</b>	<b>0%</b>		<b>403,025</b>	<b>-</b>	<b>-</b>	<b>403,025</b>
<b>Engineering Capital</b>							
3. AK0109 - IT INFRASTRUCTURE UPGRADES - C	0%	0%	NO	283,687	-	-	283,687
<b>Total Engineering Capital</b>	<b>0%</b>	<b>0%</b>		<b>283,687</b>	<b>-</b>	<b>-</b>	<b>283,687</b>
<b>Operations Capital</b>							
6. YI0101 - SCADA DISTRIBUTION SERVER RECO	10%	0%	NO	1,991,605	199,161	-	1,792,445
7. YI0101B - SCADA REPLACEMENTS & UPGRADES	0%	0%	NO	120,701	-	-	120,701
8. YI0502B - COMMUNICATIONS PROJECT - PRODU	0%	0%	NO	9,450	-	-	9,450
17. PH0108B - PFAS TREATMENT STUDY EXTRAORDI	0%	0%	NO	2,108,810	-	-	2,108,810
19. PJ0262 - WTP2 FILTER MEDIA REPLACEMENT	5%	0%	NO	341,933	17,097	-	324,836
<b>Total Operations Capital</b>	<b>5%</b>	<b>0%</b>		<b>4,572,499</b>	<b>216,257</b>	<b>-</b>	<b>4,356,242</b>
<b>Grand Total - Capital Expenditures</b>	<b>13%</b>	<b>12%</b>		<b>32,804,627</b>	<b>4,159,066</b>	<b>4,000,314</b>	<b>24,645,247</b>
<b>Customer Jobs</b>				<b>3,816,864</b>			<b>3,816,864</b>
<b>Grand Total - Operating Expenses (includes Extraordinary Exp)</b>	<b>0%</b>	<b>0%</b>		<b>114,483,683</b>	<b>-</b>	<b>-</b>	<b>114,483,683</b>
<b>Retirement of Bonded Debt</b>				<b>5,965,137</b>	<b>-</b>	<b>-</b>	<b>5,965,137</b>
<b>Total Expenditures (Capital, Expense &amp; Debt)</b>	<b>3%</b>	<b>3%</b>		<b>157,070,311</b>	<b>4,159,066</b>	<b>4,000,314</b>	<b>148,910,931</b>
<b>Debt Proceeds</b>				<b>-</b>			
<b>Ending Balance</b>	<b>36%</b>	<b>0%</b>		<b>214,334,326</b>	<b>77,577,131</b>	<b>-</b>	<b>136,757,195</b>
Reconciling Time Difference				(1,371,313)	-	-	(1,371,313)
<b>Ending Cash Balance</b>				<b>212,963,013</b>	<b>77,577,131</b>	<b>-</b>	<b>135,385,882</b>

**ALAMEDA COUNTY WATER DISTRICT  
 UPDATED REVENUE & EXPENDITURES  
 MONTH ENDED 6/30/2023**

Description	FIF %	FRF %	FRF Eligible (Y/N)	YTD Total	FIF	FRF	GF
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**General Definitions**

**Facilities Connection Charge (FCC)**

The Facilities Connection Charge applies to all new meter installations. For residential development, the charge is based on the number and type of dwelling unit(s). For nonresidential development, the charge is based on meter size. The charge is meant to help recover cost from growth related capital projects tied to the District's water delivery capacity.

**Facilities Improvement Fund (FIF)**

Fund designated to track revenues and expenditures of growth related facilities.

**Facilities Renewal Fund (FRF)**

Fund designated to track revenues and expenditures for capital projects that refurbish or replace existing facilities.

**General Fund (G/F)**

General group designation for all other funds to account for non-growth related activities including revenues, operating expenses, capital expenditures and debt service.

**ALAMEDA COUNTY WATER DISTRICT  
FYE 24 ADOPTED BUDGET - CAPITAL PROJECTS**

Description	FIF %	FRF %	FRF Eligible (Y/N)	Total	FIF	FRF	GF
<b>Distribution System Capital</b>							
4. EE0201B - ENGINEERING REPORT FOR CIP	20%	0%	no	253,000	50,600	-	202,400
10. MM8007 - MAIN RENEWAL - MR1 DRISCOLL	20%	30%	yes	2,360,000	472,000	708,000	1,180,000
11. MM8008 - MAIN RENEWAL - MR3 CENTRAL NEW	20%	30%	yes	960,000	192,000	288,000	480,000
14. MM8006 - ALVARADO NILES PIPELINE SEISMI	20%	30%	yes	2,304,000	460,800	691,200	1,152,000
15. MN0101B - CATHODIC PROTECTION IMPROVEMEN	20%	0%	no	216,000	43,200	-	172,800
17. SR0650 - PATTERSON RESERVOIR REMEDIATIO	20%	0%	no	464,000	92,800	-	371,200
21. MD0203 - WATER METER REPLACEMENT SMALL	20%	0%	no	25,000	5,000	-	20,000
23. BB0203B - CURTNER ROAD BOOSTER STATION U	20%	0%	no	2,585,000	516,000	-	2,068,000
27. GA5005 - DESAL PRODUCTION WELL EQUIPMEN	0%	0%	no	70,000	-	-	70,000
28. MD0101 - SERVICE LINE EMERGENCY REPLACE	0%	0%	no	1,500,000	-	-	1,500,000
29. MD0102 - SERVICE LINE INCIDENTAL REPLAC	0%	0%	no	140,000	-	-	140,000
30. MD6005 - ADVANCED METERING INFRASTRUCTU	10%	0%	no	6,327,000	632,700	-	5,694,300
32. MD0201 - WATER METER REPLACEMENT PROGRA	0%	0%	no	30,000	-	-	30,000
33. MD0202 - WATER METER REPLACEMENT PROGRA	0%	0%	no	6,000	-	-	6,000
34. MD5001B - DISTRIBUTION SYSTEM LARGE VALV	0%	0%	no	35,000	-	-	35,000
35. MU5002 - REGULATOR SITE IMPROVEMENTS AN	0%	0%	no	16,000	-	-	16,000
37. PH0151B - PT BLENDING FACILITY IMPROV &	0%	0%	no	32,000	-	-	32,000
38. MD6004 - METER TEST BENCH UPGRADES	20%	0%	no	75,000	15,000	-	60,000
39. PH0251B - DESAL FACILITY IMPROVEMENTS /	0%	0%	no	216,000	-	-	216,000
42. PJ0251C - WTP NO.2 IMPROVEMENTS AND EQUI	0%	0%	no	450,000	-	-	450,000
43. PW0351B - MOWRY & PT WELLFIELD REPLACEME	0%	0%	no	60,000	-	-	60,000
44. PW5001B - WELLFIELD GENERAL IMPROVEMENTS	10%	0%	no	41,000	4,100	-	36,900
47. YI0102B - DISTRIBUTION PLC UPGRADE	0%	0%	no	916,000	-	-	916,000
50. BB0851 - WASHINGTON BOOSTER IMPROVEMENT	20%	0%	no	237,000	47,400	-	189,600
57. PJ0150 - MSJWTP IMPROVEMENTS & EQUIPMEN	0%	0%	no	15,000	-	-	15,000
59. YI0106 - DESAL PLC UPGRADE	0%	0%	no	110,000	-	-	110,000
65. MM8013 - PASEO PADRE 680 OVERPASS	20%	0%	no	20,000	4,000	-	16,000
68. AK0352 - WATER QUALITY LABORATORY EQUIP	0%	0%	no	200,000	-	-	200,000
69. BB1602 - B16 WTP2 ZONE 3 BOOSTER DISCHA	0%	0%	no	239,000	-	-	239,000
70. BB5001 - BOOSTER STATIONS FACILITY IMPR	0%	0%	no	134,000	-	-	134,000
71. MD0112 - DISTRIBUTION LEAK DETECTION SY	10%	0%	no	132,000	13,200	-	118,800
72. MD5001 - DISTRIBUTION SYSTEM LARGE VALV	0%	0%	no	72,000	-	-	72,000
73. MM8011 - MAIN RENEWAL - SMALL DIAMETER	20%	30%	yes	2,149,000	429,800	644,700	1,074,500
74. MM8012 - LINDSAY TRACT RDWY GREEN INFRA	20%	30%	yes	615,000	123,000	184,100	307,900
77. DD0002 - QUARRY LAKES PARKWAY IMPROVEME	50%	30%	yes	80,000	40,000	24,000	16,000
79. ST0801 - TAMARACK KNOLLS TANK	100%	0%	no	27,000	27,000	-	-
80. SR0101 - ALAMEDA RESERVOIR ROOF REPLACE	20%	0%	no	8,369,000	1,673,800	-	6,695,200
81. SR0201 - DECOTO RESERVOIR ROOF REPLACEM	20%	0%	no	208,000	41,600	-	166,400
86. SR5001 - RESERVOIR FACILITY IMPROVEMENT	10%	0%	no	17,000	1,700	-	15,300
87. ST5001 - TANKS - FACILITY IMPROVEMENTS	10%	0%	no	16,000	1,600	-	14,400
89. YI0204A - CLEAN ENERGY IMPLEMENTATION	20%	0%	no	188,000	37,600	-	150,400
90. DD0001 - CENTRAL AVE GRADE SEPERATION	20%	0%	yes	80,000	16,000	-	64,000
<b>Total Distribution System Capital</b>	<b>15%</b>	<b>8%</b>		<b>31,989,000</b>	<b>4,940,900</b>	<b>2,540,000</b>	<b>24,507,100</b>
<b>Groundwater Capital</b>							
1. GG0302B - KAISER POND DIVERSION IMPROVEM	20%	0%	no	196,000	39,200	-	156,800
3. GG0501 - VALLECITOS CHANNEL BETTERTMENTS	20%	0%	no	113,000	22,600	-	90,400
4. GG1301B - SHINN POND FISH SCREEN	20%	0%	no	27,000	5,400	-	21,600
5. GG4103B - RUBBER DAM 1 - FISH LADDER	0%	0%	no	80,000	-	-	80,000
9. DD0003 - ACWD GROUNDWATER ALTERNATIVE D	20%	0%	no	133,000	26,600	-	106,400
10. GA0901 - NEW AQUIFER RECLAMATION PROGRA	20%	0%	no	186,000	37,200	-	148,800
11. GG0601B - MONITORING WELL CONSTRUCTION P	20%	0%	no	7,000	1,400	-	5,600
12. GG5001 - GW SUPPLY FACILITIES IMPROV/EQ	20%	0%	no	42,000	8,400	-	33,600
16. DD0004 - FISHERIES FACILITIES MODIFICAT	20%	0%	no	47,000	9,400	-	37,600
17. GG4101B - BF RUBBER DAM #1 BAG REPLACEME	20%	0%	no	27,000	5,400	-	21,600
20. GA5007 - BRACKISH GROUNDWATER RECLAMATI	20%	0%	no	1,078,000	215,600	-	862,400
25. GW0160 - MOWRY DEEP AQUIFER SECONDARY W	20%	0%	no	270,000	54,000	-	216,000
26. YI0104 - HO2-FOUNDATION FIELDBUS REPLAC	20%	0%	no	377,000	75,400	-	301,600
<b>Total Groundwater Capital</b>	<b>19%</b>	<b>0%</b>		<b>2,583,000</b>	<b>500,600</b>	<b>-</b>	<b>2,082,400</b>
<b>Vehicle Capital</b>							
1. AV0101 - VEHICLE CAPITAL - AIR QUALITY	0%	0%	no	125,000	-	-	125,000
2. AV0102 - VEHICLE CAPITAL - LIGHT DUTY V	0%	0%	no	275,000	-	-	275,000
3. AV0104 - VEHICLE CAPITAL - HEAVY DUTY V	0%	0%	no	1,250,000	-	-	1,250,000
6. AV0152 - EQUIPMENT AND TOOLS - DISTRIBU	0%	0%	no	60,000	-	-	60,000

**ALAMEDA COUNTY WATER DISTRICT  
FYE 24 ADOPTED BUDGET - CAPITAL PROJECTS**

Description	FIF %	FRF %	FRF Eligible (Y/N)	Total	FIF	FRF	GF
8. AV0154 - EQUIPMENT AND TOOLS - GENERAL	0%	0%	no	10,000	-	-	10,000
10. AV0103 - VEHICLE CAPITAL - CONSTRUCTION	0%	0%	no	580,000	-	-	580,000
<b>Total Vehicle Capital</b>	<b>0%</b>	<b>0%</b>		<b>2,300,000</b>	<b>-</b>	<b>-</b>	<b>2,300,000</b>
<b>Headquarter Facility Capital</b>							
1. AQ0110 - BOARD ROOM AUDIO-VISUAL UPGRAD	0%	0%	no	80,000	-	-	80,000
2. AQ0103 - HEADQUARTER FACILITY -HVAC UPG	0%	0%	no	260,000	-	-	260,000
3. AQ0151C - HEADQUARTERS FACILITY IMPROVEM	0%	0%	no	161,000	-	-	161,000
<b>Total Headquarter Facility Capital</b>	<b>0%</b>	<b>0%</b>		<b>501,000</b>	<b>-</b>	<b>-</b>	<b>501,000</b>
<b>Engineering Capital</b>							
2. AK0104B - IT - CITYWORKS FOR GROUNDWATER	20%	0%	no	30,000	6,000	-	24,000
3. AK0109 - IT INFRASTRUCTURE UPGRADES - C	0%	0%	no	350,000	-	-	350,000
4. AK0110 - IT RECORDS MANAGEMENT PROJECT	0%	0%	no	150,000	-	-	150,000
13. MM1703B - NILES-NEWARK INTERTIE PIPELINE	75%	0%	no	20,000	15,000	-	5,000
<b>Total Engineering Capital</b>	<b>4%</b>	<b>0%</b>		<b>550,000</b>	<b>21,000</b>	<b>-</b>	<b>529,000</b>
<b>Operations Capital</b>							
3. AK0365 - FACILITIES MAINTENANCE SHOP	0%	0%	no	150,000	-	-	150,000
4. AV0153 - EQUIPMENT AND TOOLS - FACILITI	0%	0%	no	20,000	-	-	20,000
6. YI0101 - SCADA DISTRIBUTION SERVER RECO	10%	0%	no	1,390,000	139,000	-	1,251,000
7. YI0101B - SCADA REPLACEMENTS & UPGRADES	0%	0%	no	100,000	-	-	100,000
15. PH0108A - PFAS TREATMENT CIP	19%	0%	no	10,302,000	1,973,500	-	8,328,500
18. GG0501B - VALLECITOS CHANNEL STORM DAMAG	0%	0%	no	459,000	-	-	459,000
<b>Total Operations Capital</b>	<b>17%</b>	<b>0%</b>		<b>12,421,000</b>	<b>2,112,500</b>	<b>-</b>	<b>10,308,500</b>
<b>Grand Total - Capital Expenditures</b>	<b>15%</b>	<b>5%</b>		<b>50,344,000</b>	<b>7,575,000</b>	<b>2,540,000</b>	<b>40,228,000</b>