

**FISCAL YEAR 2011 SAFETEA-LU TRANSPORTATION PLANNING WORK
PROGRAM**

for

**REGION III REGIONAL
PLANNING AFFILIATION**

The preparation of this program was financed in part through federal funds provided by the U.S. Department of Transportation, Federal Highway Administration, and (or) Federal Transit Administration.

May 20, 2010

REGION III REGIONAL PLANNING AFFILIATION

TRANSPORTATION POLICY COMMITTEE

(Member listing attached)

Representatives of:

1 Supervisor representing each of the 9 County Board of Supervisors

1 person representing the Cities of each County.

1 person appointed by each County representing non-elected officials

Iowa DOT - Ex-Officio

FHWA and FTA - Ex-Officio

TRANSPORTATION TECHNICAL COMMITTEE

(Member listing attached)

Representatives of:

Each County Engineer

1 person representing the Cities from each County. In the case the county contains a small urban city, then the representation from the cities shall come from the small urban. In the case that a county contains more than one small urban city, then the small urbans shall meet and select the representative.

Regional Transit Authority

IDOT - Ex-Officio

FHWA & FTA - Ex-Officio

NWIPDC Staff Member

TRANSPORTATION ENHANCEMENT COMMITTEE

(Member listing attached)

Representatives of:

1 person from each County Conservation Board

1 member appointed at large by each County Board of Supervisors

NWIPDC Staff Member

Explanation of Committee and RPA staff Duties

Transportation Policy Committee (TPC)

This committee mainly acts upon staff and technical committee recommendations. The policy committee has final regional approval of all SAFETEA-LU activities, procedures, and documents. RPA planning staff has secretarial and advisory duties to this committee. The staff is charged with formation of all pertinent committee and SAFETEA-LU documents. This committee will typically meet on a monthly basis, but not less than 4 times per year.

Transportation Technical Committee (TTC)

The technical committee, which is composed of federal, state, county, local officials, public works personnel and engineers, provides analysis and advice to the policy committee. The TTC is the project review and TIP development committee. The RPA planning staff has secretarial and advisory duties to this committee. The staff is charged with formation of all pertinent committee and SAFETEA-LU documents. This committee typically will meet 2 times per year or on an as needed basis

Transportation Enhancement Committee (TEC)

This committee provides the technical committee with specific project recommendations concerning the enhancement funds. The TEC also is the body which develops the regional enhancement plan. RPA planning staff has secretarial and advisory duties to this committee.

I. INTRODUCTION

This plan presents the FY 2011 Transportation Planning Work Program (TPWP) for the northwestern portion of the State of Iowa, or Region III. Northwest Iowa Planning and Development Commission is the agency which has been chosen by the region to be the regional planning affiliate for SAFETEA-LU planning purposes. The TPWP describes anticipated program activities during FY 2011 with all appropriate federal, state, and local jurisdictions and transportation agencies.

Region III's transportation affiliation is organized and consists of the following counties: Buena Vista, Clay, Dickinson, Emmet, O'Brien, Osceola, Sioux, Lyon, and Palo Alto. The policy committee is comprised of both city and county elected officials and representatives appointed at large from the respective counties that represent not only city and county interests and issues, but are also members of the regional transit authority board and thus represent RTA issues as well. In addition this committee consists of ex-officio members from IDOT, FHWA, and FTA. The technical committee consists of city officials, and county engineers. Public transit is also represented on the technical committee, as are IDOT, FHWA, and FTA as ex-officio members. At this point only one sub-committee has been developed and it will cover the enhancement portion of the program. Constitution of this enhancement committee consists of members appointed at large by the various county boards of supervisors and members appointed by the county conservation boards as well.

II. OBJECTIVES

There are five major objectives, which have been categorized as high priority planning needs within Region 3. These are:

- 1) Transportation Planning Work Program (TPWP)
- 2) Transportation Improvement Program (TIP)
- 3) Public Participation Process (PPP)
- 4) Long-range Transportation Plan (LRTP)
- 5) Passenger Transportation Plan (PTP)

TPWP

The Region III Transportation Planning Work Program (TPWP) for FY 2011 addresses current and projected transportation needs for the regional area from a planning standpoint. City and county officials, through the region's transportation technical committee, Regional Transit Authority Board, Policy Council, and enhancement committee have an important role in illustrating these needs. Their cooperative effort in the formation of the short range plans such as the Transportation Improvement Program (TIP) and Passenger Transportation Plan (PTP) and long-range regional transportation plans (LRTP) allows each to understand what priorities and needs other municipalities, agencies, and county governments have. With this kind of cooperative effort, higher quality and better-organized transportation improvement programs can be developed.

Attention will be given to immediate planning needs as well as long-term system design. All work elements contain specific professional planning applications that are based on implementing community transportation projects from this plan or are part of the short range concerns of the Region III area.

During FY 2010, Region 3 completed the TPWP, PTP, TIP, PPP annual review process, regional enhancement project programming, a the majority of sections of the long-range transportation plan. Due to work load issues and lack of public input, the LRTP deadline was extended from March of 2010 to August of 2010.

For FY 2011 the RPA shall perform specific work tasks as listed for each work element shown as an objective. Each task represents the RPA program activity to address the regional need.

This TPWP contains the following major projects for FY 2011:

A) FY 2012 TPWP

As required by the IDOT, the RPA shall develop and adopt the FY 2012 TPWP. This annual document shall indicate the RPA's goals for work in accordance with SAFETEA-LU and IDOT planning requirements. The document shall also contain the budget and cost breakdown for each specified work objective.

For the TPWP specifically, the document will be prepared in draft form by April 1 of each year by the agency Executive Director. The draft will be placed on the agency's website and a notification seeking public comment will be sent out to all cities and counties within the area before the April Policy Council meeting, plus a copy will be sent to the IDOT for review as well. Comments and critiques will be received and the TPWP will undergo a public hearing during the May Policy Council meeting and all comments, either verbal or written, will be made part of the public record. The final draft will be presented to the Policy Council in June for adoption.

B) PUBLIC PARTICIPATION PROCESS

The SAFETEA-LU Act requires public involvement throughout the planning and programming process. To meet this requirement a public participation process was adopted and implemented during 1994 under the then ISTEA program, and the same process continues to date. All major documents and plans shall be subject to this process and the public's input in regards to their content and direction shall be sought.

The process is reviewed annually by all planning staff for areas of improvement. The listing of points of contact for information dissemination are also reviewed frequently and changes made accordingly. For the previous year no major

changes in this process were undertaken. The PPP is reviewed from July to June each year.

C) TRANSPORTATION IMPROVEMENT PROGRAM

Under SAFETEA-LU regulations, each region will develop an annual regional transportation improvement program (TIP).

FY 2011 will see the continuation of this program. The RPA planning staff will develop the application for proposed projects and mail the application out to all cities, counties, IDOT, RTA, conservation boards, trails associations, and all other entities that may qualify for or have an interest in obtaining regional funding during the month of November. The RPA will collect the applications, review them for initial qualification, update funding total, balances and target amounts and send this information to the TTC for review sometime in mid March. The RPA will schedule the annual project application review and provide all secretarial duties at this meeting during late March or early April. Once the draft of projects has been compiled the RPA will present this listing to the TPC for acceptance and prepare the draft TIP in April/May. Working through the TPMS system, the RPA will formulate the TIP and bring the draft copy before the TPC in May and after public review and comment for final review and approval in June.

The final document will be the FY 2012-2015 TIP which shall be completed in June, 2011.

D) LONG RANGE TRANSPORTATION PLAN

The Region 3 Long-Range Plan is the document that provides the basis for the transportation planning and programming of projects in Region 3. The plan includes such items as transportation management system support, summaries and forecasts for all modes of transportation within the region. The RPA has been in the process of updating this plan for quite some time. During FY 2010 the RPA worked on the majority of the plan, but fell short of the intended deadline of March 2010 completion. A revision of the schedule to a completion date of August 2010 will allow the RPA more time to seek additional public input to complete the entire revision of the plan. This will be accomplished through a combined process of specific meetings with transportation professionals (IDOT staff, County Engineers, RTA, Private Transportation Providers) and public forums. Through this process the background corridor information will be combined with specific county planning to forecast future transportation sector needs. This information will then be presented to the region through public meetings to gather input on the planning process and goals. This information will be incorporated into the plan where applicable. Draft copies of the plan will be disseminated as per the PPP and final plan revisions and adoption will be completed in August 2010.

E) TRANSPORTATION ENHANCEMENT PROGRAM

The SAFETEA-LU Act dictates a minimum of ten percent of the Surface Transportation Program (STP) funds for each state be expended on any of the following transportation enhancement projects:

Trails and Bicycle Grouping

- Facilities for Pedestrians and Bicycles
- Preservation of Abandoned Railway Corridors
- Safety and Educational Activities for Pedestrians and Bicyclists

Scenic and Natural Resources Grouping

- Scenic Highway Programs including and Welcome Centers
- Acquisition of Scenic Easements and Scenic Sites
- Landscaping and Other Scenic Beautification
- Control and Removal of Outdoor Advertising
- Mitigation of Water Pollution Due to Highway Runoff, including Projects that Reduce Vehicle-Caused Wildlife Mortality, while Maintaining Habitat Connectivity

Historic and Archaeological Grouping

- Historic Highway Programs, including Tourist and Welcome Centers
- Historic Preservation
- Rehabilitation and Operation of Historic Transportation Buildings, Structures or Facilities
- Archaeological Planning and Research
- Establishment of Transportation Museums

In FY 2011 the RPA staff will work with the Enhancement Committee to receive project applications, disseminate applications to TEC, schedule annual project review meeting, and place all funded projects, through TPMS system, into draft 2012-2015 TIP. This process is conducted in tandem with the STP projects and follows the same time lines of application, programming, draft and final.

F) PASSENGER TRANSPORTATION PLAN

In FY 2010, the region completely revised this document. In FY 2011, the RPA staff will work with the TAG to prepare and implement the annual review update to the Region 3 PTP in accordance with the IDOT's PTP plan update provisions. The cycle for this annual update will see the draft annual update completed by March 2011, with the plan adoption by May of 2011.

TRANSPORATION POLICY COUNCIL MEMBERS

Dale Arends, County Supervisor, Buena Vista County
Jon Kruse, Mayor, City of Storm Lake
Open Position, Buena Vista County Representative
Linda Swanson, County Supervisor Clay County
George Kruger, City Councilman, City of Spencer
Open Position, Clay County, Representative
Jim Jenson, County Supervisor, Emmet County
Penny Clayton, City Administrator City of Estherville
Open Position, Emmet County Representative
Wayne Northey, County Supervisor, Dickinson County
Ron Walker, City Administrator, Arnolds Park
Shaun Arneson, Iowa Lakes Corridor Development Corp., Dickinson County Representative
Merle Koedam, County Supervisor, Lyon County
Open Position, Lyon County Cities
Steve Simons, Lyon County Economic Development, Lyon County Representative
Richard Haack, County Supervisor, O'Brien County
Jim Zeutenhorst, City Administrator, City of Sanborn
Mari Radtke, Private Sector, O'Brien County Representative
Mike Schulte, County Supervisor, Osceola County
Dan Janssen, City Administrator of Sibley
Kirk Grau, Osceola County Economic Development, Osceola County Representative
Ed Noonan, County Supervisor, Palo Alto County
John Bird, City Administrator, City of Emmetsburg
Steve Heldt, Emmetsburg Economic Development, Palo Alto County Representative
Al Bloemendaal, County Supervisor, Sioux County
Duane Feekes, City Administrator City of Orange City
Don Schreur, Private Sector, Sioux County Representative
Dakin Schultz, Iowa Department of Transportation (ex-officio)

TRANSPORTATION TECHNICAL COMMITTEE MEMBERS

Jon Ites, Buena Vista County Engineer
Pat Kelly, Public Works Director City of Storm Lake
Scott Rinehart, Clay County Engineer
Mark White, City of Spencer Public Works Director
Dan Eckert, Dickinson County Engineer
Dwight Dohlman, Public Works Director City of Spirit Lake
Roger Patocka, Emmet County Engineer
Penny Clayton, City Administrator City of Estherville
Jeff Williams, Lyon County Engineer
Steve Struble, O'Brien County Engineer
Scott Wynja, City Administrator City of Sheldon
Tom Snyder, Osceola County Engineer
Dan Janssen, City of Sibley City Administrator
Joel Fantz, Palo Alto County Engineer
William Ellingrod, Emmetsburg Iowa Representative
Doug Julius, Sioux County Engineer
Murray Hulstein, City Public Works Director City of Sioux Center
Hugh Lively, RTA Director
Dakin Schultz, Iowa Department of Transportation (ex-officio)
FHWA Representative (ex-officio)

TRANSPORTATION ENHANCEMENT COMMITTEE MEMBERS

Open Position, Buena Vista County Supervisor
Arnie Hicks, Buena Vista County Conservation Board
Eric Hoiem, Dickinson County Trails Association
John Walters, Dickinson County Conservation Board
Bill Graettinger, Emmet County Appointee
Eric Anderson, Emmet County Conservation Board
Craig Van Otterloo, Lyon County Conservation Board
Galen Jackson, Lyon County Appointee
Barb Kriebaum, O'Brien County Appointee
Terry Boltjes, O'Brien County Conservation Board
Kirk Grau, Osceola County Appointee
Ronald Spengler, Osceola County Conservation Board
Steven Pitt, Palo Alto County Conservation Board
Robert Young, Palo Alto County Appointee
Don Brommer, Sioux County Conservation Board
Glenda De Koster, Sioux County Appointee
D.R. Brockshus, Clay County Board of Supervisors
Dan Heissel, Clay County Conservation Board

Northwest Iowa Planning and Development Commission

Service Delivery Region's 3 & 4

Methods of Allocating Expenditures

The Northwest Iowa Planning and Development Commission will make use of a multi-level process of allocating costs associated with the Iowa Workforce Development Funds administered by the agency through a Fiscal Agent Agreement. This process is similar to ones utilized in previous funding cycles and has been audited by outside auditing sources and monitored on an ongoing basis by the fiscal section of Iowa Workforce Development for compliance with Generally Accepted Accounting Practices (GAAP).

ALLOCATION METHODS

The allocation methods to be utilized are as follows:

For NWIPDC Expenses Only:

1. General Agency Operation Costs -- The NWIPDC utilizes a direct allocation pool for all expenditures that relate to the overall operations of the agency. These expenditures include, but are not limited to, rent, utilities, telephone, office supplies, and any other costs that are used by all agency programs. Allocations from this pool are made based upon a ratio of each program's salary versus the total salary for the agency.

This allocation level may also be utilized for large capital purchases that are for items that are used agency-wide. This method of allocation is in keeping with Office of Budget and Management Circulars that requires that all agency programs pay an equable share of costs for equipment used in the conducting of those programs. In turn, this system could also be used, in reverse, to calculate a buy-out of any shared equipment if a given program terminates operation.

2. WIA and PROMISE JOBS -- Costs that are specific to the NWIPDC Training Division, and are general in nature, are allocated using the number of participants in a specific program compared to total training participants as determined by individual counselor's caseloads. The formula for this allocation is: $\text{item cost} \times \frac{\text{program caseload}}{\text{total caseload}} = \text{program allocation amount}$.
3. WIA Administrative Costs -- Costs which are strictly administrative in nature, are charged to the WIA administrative fund.

Costs which are agency-wide, but are only eligible to be charged to administrative categories in programs will incorporate Planning and Development Division salaries with Job Training Division salaries to determine an acceptable split between the two divisions. The job training costs will then be allocated using the

same formula as outlined in Item 2 except costs will only be charged to administrative funds in those programs that require this action.

4. Position Specific Costs -- Costs that are directly connected to a given WIA/PJ position, or individual, are directly charged to the titles and programs that the individual charged their time to during the month that the cost was either incurred or invoiced (depending on which item is available for documentation).
5. Program Specific Costs -- Costs that are directly incurred for a given program activity are charged to that program based upon eligibility criteria. This is the simplest of all NWIPDC allocation activities.
6. Client Specific Costs -- Costs that are directly of benefit to clients in various programs will be allocated based upon the same formula of item cost X program caseload/total caseload = program allocation amount. An examples of this type of allocation is the agency insurance policy for clients.

IWD/Fiscal Agent Costs:

7. IWD Costs Administered Through the Fiscal Agent Agreement – Costs that are specific to IWD direct programs and are funded through the Fiscal Agent Agreement are allocated across the cost categories of General State Funds (Former Surtax), IWD/PJ, IWD/PJ Workplace Essentials and Veterans – DVOP funds. Splits for the various costs are based on full-time equivalents for each IWD office in the regions. These splits take into account each individual staff person’s specific program responsibilities. For example, if a person is charging a specific percentage of time to PJ functions, or any other funding stream, that same percentage will be used to determine the amount to be charged to that program for eligible costs, in that given office. In those cases where staff charge time to an office which is different than their actual domicile, those FTEs are factored into the itinerant office’s splits. These splits are determined by the IWD manager and NWIPDC takes no responsibility or liability for the correctness of the splits made.

Shared Costs:

8. Shared Costs Across Agencies – Those costs that are shared by both NWIPDC and IWD, will be allocated based upon the then current Resource Sharing Agreement.

At this time there are no exceptions to the eight levels of allocation that are outlined above. However, on an individual cost basis, and from time to time, an exception may arise. These exceptions are only undertaken with direct consultation between the NWIPDC management and IWD field and financial staff.

ALLOCATION TRACKING (VERIFICATION OF PLAN)

In order to verify the allocation plan, the following methods are utilized:

1. Salaries -- Salaries are verified by reviewing the timesheets completed by each employee, comparing these sheets to the "Time Card Posting Report," and in turn, checking the posting report to the "Payroll Check Register."
2. Program costs – Individual program costs are verified with a comparison of the original invoice to the "Accounts Payable Preliminary Check Register."
3. Agency-Wide Costs -- Agency-wide costs are verified with the "Allocation Batch Report," which is checked against the total costs charged to the jobs assigned to the pooling of costs. Allocation amounts are checked from the "Allocation Batch Report" against the cost code assigned for the given pool in every job allocated to.
4. IWD/Fiscal Agent Costs – The primary source of confirmation of these costs is a review of the costs by the IWD Area Coordinator and her certification through initialing, or signature, that these costs are allocated accurately and are consistent with the guidelines of those programs.

With the computerized financial system utilized by the NWIPDC fiscal staff, it is possible to verify almost any information required. In most cases more information is available from this system than will ever be utilized.

The Northwest Iowa Planning and Development Commission's management and fiscal staff has a tradition of being exact with allocations, while maintaining a level of innovation where possible. NWIPDC staff was the first in the state to adopt an administrative cost pool before changes in the Workforce Investment Act made this type of pooling nearly impossible. This philosophy will continue into the future, and the NWIPDC staff is always willing to work with IWD fiscal staff in trying both new allocation and general fiscal ideas and methods.

**NORTHWEST IOWA PLANNING AND DEVELOPMENT COMMISSION
STAFFING PLAN
POSITIONS SUPPORTED BY SAFETEA-LU PLANNING GRANT
FISCAL YEAR 2011**

NAME & POSITION	GENDER	RACE	DATE HIRED	TOTAL SALARY	PERCENT CHARGED TO SAFETEA-LU	SAFETEA-LU SALARY
Ted Kourousis Executive Director	W	M	June 1, 1989	\$73,212	40.0%	\$29,285
Jackie Huckfelt Finance Officer	W	F	June 19, 1989	\$52,931	5.0%	\$2,647
Steve Hallgren Planning Director	W	M	Nov. 16, 1998	\$58,910	20.0%	\$11,782
Darren Bumgarner Planner	W	M	July 1, 1999	\$53,585	20.0%	\$10,717
Aaron Sedey Planner	W	M	June, 2008	\$41,849	45.0%	\$18,832
TOTAL SAFETEA-LU FTEs AND RELATED SALARY:					1.30	\$73,263

REGION III TRANSPORTATION PLANNING WORK PROGRAM BUDGET FY 2011

BUDGET TOTAL \$ 108,750.00

BUDGET SUMMARY:		
AGENCY	DIRECT COSTS	PERCENTAGE
FHWA(STP)	\$ 24,000.00	22%
FHWA(SPR)	\$ 31,722.00	29%
FTA 5311	\$ 31,278.00	29%
RPA	\$ 21,750.00	20%

TOTAL FTA/FHWA REGIONAL PLANNING BUDGET:

TASK	DIRECT COSTS	LOCAL MATCH	TOTAL HOURS	%	TOTAL COSTS
1. TPWP	\$2,610	\$653	90	3%	\$3,263
* Develop annual work plan					
* Monitor-update plan					
2. PPP	\$1,740	\$435	60	2%	\$2,175
* Annual review					
* Annual documentation					
* Related administrative activities					
3. TIP	\$30,450	\$7,613	1057	35%	\$38,063
* Develop annual application					
* Send out applications to region					
* Collect, review and program projects					
* Work TPMS for TIP development					
* Related administrative activities					
4. LRTP	\$39,149	\$9,787	1357	45%	\$48,936
* Complete plan revision due August 2010					
* Plan preparation, GIS work					
* TTC meetings					
* Public meetings/input process					
5. PTP	\$13,050	\$3,263	452	15%	\$16,313
* Conduct TAG meetings					
* Prepare Annual Update					
* Conduct Public input meetings					
* Work with RTA on plan portions					
Total	\$87,000	\$21,750	3,016.00	100%	\$108,750

DBE PROJECTION WORKSHEET FOR PLANNING FUND RECIPIENTS

Name of Planning Agency (MPO/RPA): RPA 03

This worksheet should be used to calculate your agency's federally funded contracting opportunities. Your input will help us in establishing the SFY11 / FFY 10 DBE goal for Iowa's federal planning assistance program.

Step 1 Determine the percent of FTA/FHWA funding in your total operating expenses:

Budgeted Federal Assistance for SFY 11 (July 1, 2010 – June 30, 2011)	a =	\$87,000
Total Expenses	b =	\$108,750
Federal Share of Expenses	a/b =	20 %

(Divide Federal Assistance by Expenses = Federal Share)

Step 2 Determine your contracting opportunities:

Definition: Contracting Opportunity – any items or services to be procured by the planning agency or its umbrella agency (council of government, city department, etc.) during the State fiscal year July 1, 2010, through June 30, 2011 (major items not included are salaries and taxes).

Step 2.1 Planning Contracting Opportunities (Show full amount including federal and local dollars.)

EXPENSE OBJECT CLASS

I. Fringe Benefits

A. Pension Plan (including long-term insurance)		
B. Hospital, Medical, and Surgical Plans		\$8,500.00
C. Dental Plan		\$471.00
D. Life Insurance Plans		\$331.00
E. Short-term Disability Insurance Plans		
F. Worker's Compensation Insurance		

II. Services

A. Management Service Fees		
B. Advertising Fees		\$200.00
C. Professional and Technical Services		\$1,700.00
1. Attorney		
2. Audit		
3. Medical		
4. Data Processing		
5. Accounting/Bookkeeping/Payroll		
D. Temporary Help		\$1,500.00
E. Contract Maintenance – Revenue Vehicles.....		
F. Contract Maintenance – Office Equipment, etc.		\$950.00
G. Custodial Services		
H. Security Services		
I. Repairs and Other Maintenance – Staff Vehicles		\$200.00
J. Towing Expense.....		
K. Trash Removal		
L. Other Services (Please specify)		

DBE WORKSHEET (Cont.)

III. Materials and Supplies Consumed *(Note: Exclude all taxes.)*

A. Office Supplies (paper, ink, toner, pens, etc.).....	\$600.00
B. Office Furniture	\$100.00
C. Office Equipment	
D. Fuel, Lubricants, Tires	
E. Other Materials and Supplies (Please specify) _____	

IV. Casualty and Liability Costs *(If self-insured, include only management fees paid.)*

A. Premiums for Physical Damage Insurance	
B. Premiums for Public Liability and Property Damage	
C. Premiums for Other Corporate Insurance	
D. Other (please specify) _____	\$1,400.00

V. Miscellaneous Expenses

A. Dues and Subscriptions	\$1,400.00
B. Travel, Hotel, and Registration Fees.....	\$1,500.00
C. Entertainment Expenses	
D. Advertising/Promotion Media	
E. Other Miscellaneous Expenses	

VI. Interest Expense

A. Interest on Long-Term Debt Obligations <i>(net of interest capitalized)</i>	
B. Interest on Short-Term Debt Obligations	

VII. Leases and Rentals

A. General Administration Facilities	\$4,500.00
B. Employee, Client, Visitor Parking Facilities	
C. Staff Vehicles	
D. Data Processing Equipment	
E. Other Lease/Rental Items	\$1,000.00

VIII. Special Planning Studies/Services

A. Feasibility Study	
B. Planning Study	
C. Subcontracted Administrative Duties	
D. Other (Please specify) _____	

Step 2.1 Total Operating Contracting Opportunities

(Applicable to statewide DBE annual goal) Add I – VIII	\$24,352.00
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