

SACOG Financial Summary

Budget-to-Actual (unaudited)

Twelve Months Ended June 30, 2024

Budget YTD - 100%

| REVENUES | Annual Budget, Amend #2 | Actual | Budget Remaining | % of Budget |
|-----------------------------------|----------------------------|----------------------|----------------------|----------------|
| Federal | \$ 12,491,869 | \$ 9,305,316 | \$ 3,186,553 | 74% |
| State | 16,457,342 | 8,287,029 | 8,170,313 | 50% |
| Local | 5,068,551 | 5,064,459 | 4,092 | 100% |
| Member Dues | 1,001,164 | 1,001,167 | (3) | 100% |
| Other/Use of designated funds | 2,208,406 | 1,777,986 | 430,420 | 81% |
| TOTAL REVENUES | \$ 37,227,333 | \$ 25,435,957 | \$ 11,791,376 | 68% |
| EXPENDITURES: | | | | |
| Salaries & Benefits | \$ 13,006,210 | \$ 11,704,229 | \$ 1,301,981 | 90% |
| Consulting Costs | 5,547,577 | 3,262,402 | 2,285,174 | 59% |
| Pass-Through Costs | 15,711,599 | 4,096,914 | 11,614,685 | 26% |
| Other Direct Services | 559,890 | 211,018 | 348,872 | 38% |
| Other Costs | 2,402,057 | 2,171,437 | 230,619 | 90% |
| TOTAL EXPENDITURES | \$ 37,227,333 | \$ 21,446,001 | \$ 15,781,332 | 58% |
| NET CHANGE IN FUND BALANCE | | \$ 3,989,956 | | |

CVR-SAFE Financial Summary

Budget-to-Actual (unaudited)

Twelve Months Ended June 30, 2024

Budget YTD - 100%

| REVENUES | Annual Budget, Amend #2 | Actual | Budget Remaining | % of Budget |
|-----------------------------------|----------------------------|---------------------|---------------------|----------------|
| Federal | \$ 352,343 | \$ - | \$ 352,343 | 0% |
| Local | 23,000 | 3,588 | 19,412 | 16% |
| DMV Fees/Service to Others | 2,672,400 | 2,671,083 | 1,317 | 100% |
| Other/use of designated funds | 344,186 | 163,536 | 180,650 | 48% |
| TOTAL REVENUES | \$ 3,391,930 | \$ 2,838,207 | \$ 553,722 | 84% |
| EXPENDITURES: | | | | |
| Salaries and Benefits | \$ 556,203 | \$ 434,991 | \$ 121,212 | 78% |
| Consulting Costs | 572,775 | 495,835 | 76,940 | 87% |
| Pass-Through Costs | 1,334,000 | 968,554 | 365,446 | 73% |
| Other Direct Services | 383,361 | 497,817 | (114,456) | 130% |
| Other Costs | 545,590 | 334,335 | 211,256 | 61% |
| TOTAL EXPENDITURES | \$ 3,391,930 | \$ 2,731,532 | \$ 660,397 | 81% |
| NET CHANGE IN FUND BALANCE | | \$ 106,675 | | |

**SACRAMENTO AREA COUNCIL OF GOVERNMENTS
SUMMARY OF REVENUES AND EXPENDITURES
For the Twelve Months Ended June 30, 2024 (unaudited)**

Budget Percentage YTD **100%**

| | SACOG OPERATIONS | | | | BOARD & ADVOCACY | | | | CVR-SAFE | | | | TOTAL | | | |
|---|---------------------------|---------------------|---------------------|----------------|------------------------------|-------------------|---------------------|----------------|------------------------------|-------------------|---------------------|----------------|---------------------------|---------------------|---------------------|----------------|
| | Annual Budget, Amend#2 | Actual | Budget Remaining | % of Budget | Annual Budget, Amend#2 | Actual | Budget Remaining | % of Budget | Annual Budget, Amend#2 | Actual | Budget Remaining | % of Budget | Annual Budget, Amend#2 | Actual | Budget Remaining | % of Budget |
| REVENUES: | | | | | | | | | | | | | | | | |
| Federal | \$ 12,491,869 | \$ 9,305,316 | \$ 3,186,553 | 74% | \$ - | \$ - | \$ - | - | \$ 352,343 | \$ - | \$ 352,343 | 0.0% | \$ 12,844,212 | \$ 9,305,316 | \$ 3,538,897 | 72.4% |
| State | 16,457,342 | 8,287,029 | 8,170,313 | 50% | - | - | - | - | - | - | - | - | 16,457,342 | 8,287,029 | 8,170,313 | 50.4% |
| Local/TDA | 5,068,551 | 5,064,459 | 4,092 | 100% | - | - | - | - | 23,000 | 3,588 | 19,412 | 15.6% | 5,091,551 | 5,068,047 | 23,504 | 99.5% |
| DMV Fees/Services to Others | - | - | - | - | - | - | - | - | 2,672,400 | 2,671,083 | 1,317 | 100.0% | 2,672,400 | 2,671,083 | 1,317 | 100.0% |
| Member Dues | - | - | - | - | 1,001,164 | 1,001,167 | (3) | 100% | - | - | - | - | 1,001,164 | 1,001,167 | (3) | 100.0% |
| Other Miscellaneous | 270,633 | 770,349 | (499,716) | 285% | 20,000 | 25,000 | (5,000) | 125% | - | - | - | - | 290,633 | 795,349 | (504,716) | 273.7% |
| Interest Income | 300,000 | 882,550 | (582,550) | 294% | - | - | - | - | 8,000 | 163,536 | (155,536) | 2044.2% | 308,000 | 1,046,086 | (738,086) | 339.6% |
| In-Kind & Matching Funds from Others | 111,100 | 100,087 | 11,013 | 90% | - | - | - | - | - | - | - | - | 111,100 | 100,087 | 11,013 | 90.1% |
| SACOG Managed Fund | 893,461 | - | 893,461 | 0% | - | - | - | - | - | - | - | - | 893,461 | - | 893,461 | 0.0% |
| Use of Designated/Reserve Fund Balance | 477,923 | - | 477,923 | 0% | 135,289 | - | 135,289 | 0% | 336,186 | - | 336,186 | 0.0% | 949,397 | - | 949,397 | 0.0% |
| TOTAL REVENUES | 36,070,880 | 24,409,790 | 11,661,090 | 68% | 1,156,453 | 1,026,167 | 130,286 | 89% | 3,391,930 | 2,838,207 | 553,722 | - | 40,619,262 | 28,274,164 | 12,345,097 | 69.6% |
| EXPENDITURES: | | | | | | | | | | | | | | | | |
| Salaries | 6,575,365 | 5,955,988 | 619,377 | 91% | 138,335 | 141,308 | (2,973) | 102% | 237,552 | 185,782 | 51,769 | 78% | 6,951,252 | 6,283,078 | 668,174 | 90.4% |
| Fringe Benefits | 6,106,947 | 5,417,382 | 689,564 | 89% | 185,563 | 189,551 | (3,988) | 102% | 318,652 | 249,209 | 69,443 | 78% | 6,611,161 | 5,856,142 | 755,020 | 88.6% |
| Direct Consulting Costs | 5,352,577 | 3,071,932 | 2,280,645 | 57% | 195,000 | 190,471 | 4,530 | 98% | 572,775 | 495,835 | 76,940 | 86.6% | 6,120,352 | 3,758,237 | 2,362,114 | 61.4% |
| Pass - through to Other Agencies | 15,006,964 | 3,725,670 | 11,281,294 | 25% | - | - | - | - | 1,334,000 | 968,554 | 365,446 | 72.6% | 16,340,964 | 4,694,225 | 11,646,740 | 28.7% |
| Pass - through SACOG Managed Fund Project | 704,635 | 371,244 | 333,391 | 53% | - | - | - | - | - | - | - | - | 704,635 | 371,244 | 333,391 | 52.7% |
| Other Direct Services | 327,672 | 140,472 | 187,200 | 43% | 232,218 | 70,546 | 161,672 | 30% | 383,361 | 497,817 | (114,456) | 129.9% | 943,251 | 708,836 | 234,416 | 75.1% |
| Other Costs | 1,996,720 | 1,848,795 | 147,926 | 93% | 405,336 | 322,643 | 82,693 | 80% | 545,590 | 334,335 | 211,256 | 61% | 2,947,647 | 2,505,772 | 441,874 | 85.0% |
| TOTAL EXPENDITURES | 36,070,880 | 20,531,482 | 15,539,397 | 57% | 1,156,453 | 914,518 | 241,934 | 79% | 3,391,930 | 2,731,532 | 660,397 | 80.5% | 40,619,262 | 24,177,533 | 16,441,728 | 59.5% |
| NET CHANGE | \$ - | \$ 3,878,307 | | | \$ - | \$ 111,649 | | | \$ - | \$ 106,675 | | | \$ - | \$ 4,096,631 | | |

SACRAMENTO AREA COUNCIL OF GOVERNMENTS
BUDGET VS. ACTUAL BY PROJECT
For the Twelve Months Ended June 30, 2024 (unaudited)

Budget Percentage YTD **100%**

| Project | SALARIES & BENEFITS | | | | NON-STAFF COSTS | | | | TOTAL COSTS | | | |
|---|---------------------|-----------|------------------|---------|-----------------|-----------|------------------|---------|-------------|-----------|------------------|---------|
| | Budget | Actual | Budget Remaining | % Spent | Budget | Actual | Budget Remaining | % Spent | Budget | Actual | Budget Remaining | % Spent |
| SAC100 - PROGRAM MANAGEMENT | 1,192,715 | 1,179,728 | 12,987 | 99% | 100,000 | 59,717 | 40,283 | 60% | 1,292,715 | 1,239,445 | 53,270 | 96% |
| SAC101 - EDUCATION AND OUTREACH | 915,060 | 890,375 | 24,684 | 97% | 109,000 | 38,629 | 70,371 | 35% | 1,024,060 | 929,004 | 95,056 | 91% |
| SAC104 - SACOG CIVIC LAB IMPLEMENTATION | 7,717 | 7,378 | 339 | 96% | - | - | - | - | 7,717 | 7,378 | 339 | 96% |
| SAC105 - OVERALL WORK PROGRAM | 31,194 | 31,064 | 129 | 100% | - | - | - | - | 31,194 | 31,064 | 129 | 100% |
| SAC106 - LEGISLATIVE ANALYSIS | 1,043,777 | 853,183 | 190,594 | 82% | 41,420 | 26,687 | 14,733 | 64% | 1,085,197 | 879,870 | 205,327 | 81% |
| SAC107 - MODEL DEVELOPMENT AND SUPPORT | 1,434,167 | 1,416,822 | 17,345 | 99% | 80,000 | 98,852 | (18,852) | 124% | 1,514,167 | 1,515,675 | (1,508) | 100% |
| SAC108 - MODEL DEVELOPMENT AND SUPPORT - PCTPA | 233,609 | 205,000 | 28,609 | 88% | - | - | - | - | 233,609 | 205,000 | 28,609 | 88% |
| SAC109 - PEDESTRIAN AND BICYCLE PLANNING | 102,658 | 106,211 | (3,554) | 103% | 3,591 | 2,905 | 686 | 81% | 106,249 | 109,116 | (2,868) | 103% |
| SAC109 - PEDESTRIAN AND BICYCLE PLANNING - Complete Street | 116,539 | 110,484 | 6,055 | 95% | - | - | - | - | 116,539 | 110,484 | 6,055 | 95% |
| SAC113 - REGIONAL AIR QUALITY (AND CLIMATE) PLANNING | 355,688 | 297,058 | 58,630 | 84% | 4,000 | 3,000 | 1,000 | 75% | 359,688 | 300,058 | 59,630 | 83% |
| SAC114 - PROGRAMMING, PROJECT DELIVERY, AND THE MTIP | 469,536 | 562,755 | (93,219) | 120% | - | 15,067 | (15,067) | - | 469,536 | 577,823 | (108,286) | 123% |
| SAC115 - METROPOLITAN TRANSPORTATION IMPROVEMENT PROGRAM | 440,543 | 429,273 | 11,269 | 97% | 116,443 | 97,400 | 19,043 | 84% | 556,986 | 526,673 | 30,312 | 95% |
| SAC116 - TRANSIT TECHNICAL ASSISTANCE AND PROGRAMMING | 384,384 | 339,074 | 45,310 | 88% | 50,000 | 325 | 49,676 | 1% | 434,384 | 339,399 | 94,985 | 78% |
| SAC118 - DATA DEVELOPMENT, MONITORING, AND SUPPORT | 1,019,653 | 990,305 | 29,348 | 97% | 27,000 | 22,436 | 4,564 | 83% | 1,046,653 | 1,012,741 | 33,913 | 97% |
| SAC119 - DATA DEVELOPMENT, MONITORING, AND SUPPORT - PCTPA | 148,269 | 179,208 | (30,939) | 121% | - | - | - | - | 148,269 | 179,208 | (30,939) | 121% |
| SAC120 - REGIONAL HOUSING NEEDS PLANNING | 58,682 | 26,022 | 32,660 | 44% | - | 188 | (188) | - | 58,682 | 26,210 | 32,473 | 45% |
| SAC122 - AIRPORT LAND USE COMMISSION - GENERAL | 10,710 | 18,204 | (7,494) | 170% | 40,000 | 26,622 | 13,378 | 67% | 50,710 | 44,826 | 5,884 | 88% |
| SAC125 - BLUEPRINT AND MTP/SCS IMPLEMENTATION | 40,610 | 40,697 | (87) | 100% | - | - | - | - | 40,610 | 40,697 | (87) | 100% |
| SAC126 - MTP/SCS UPDATE | 1,894,451 | 1,874,740 | 19,711 | 99% | 309,000 | 117,519 | 191,482 | 38% | 2,203,451 | 1,992,258 | 211,192 | 90% |
| SAC127 - MTP/SCS UPDATE - PCTPA | 75,005 | 74,795 | 210 | 100% | - | - | - | - | 75,005 | 74,795 | 210 | 100% |
| SAC129 - PERFORMANCE-BASED PLANNING AND PROGRAMMING | 170,072 | 130,523 | 39,549 | 77% | - | - | - | - | 170,072 | 130,523 | 39,549 | 77% |
| SAC130 - PERFORMANCE-BASED PLANNING AND PROGRAMMING -PCTPA | 18,349 | 16,307 | 2,042 | 89% | - | - | - | - | 18,349 | 16,307 | 2,042 | 89% |
| SAC132 - TRANSPORTATION DEVELOPMENT ACT ADMINISTRATION | 269,743 | 318,909 | (49,166) | 118% | 314,929 | 329,349 | (14,420) | 105% | 584,672 | 648,258 | (63,586) | 111% |
| SAC133 - TRANSPORTATION DEMAND MANAGEMENT | 958,327 | 737,910 | 220,417 | 77% | 993,375 | 832,603 | 160,772 | 84% | 1,951,702 | 1,570,513 | 381,189 | 80% |
| SAC135 - SHARED SERVICES | 44,084 | 24,358 | 19,726 | 55% | 12,000 | 10,384 | 1,617 | 87% | 56,084 | 34,741 | 21,342 | 62% |
| SAC139 - RACE, EQUITY & INCLUSION INITIATIVE | 86,061 | 102,771 | (16,709) | 119% | 62,500 | 44,774 | 17,726 | 72% | 148,561 | 147,545 | 1,016 | 99% |
| SAC140 - ENGAGE, EMPOWER, & IMPLEMENT | 180,766 | 150,776 | 29,990 | 83% | 39,750 | 23,993 | 15,757 | 60% | 220,516 | 174,770 | 45,746 | 79% |
| SAC141 - BLUEPRINT ENVIRONMENTAL IMPACT REPORT | 218,610 | 7,422 | 211,188 | 3% | 145,000 | 8,974 | 136,027 | 6% | 363,610 | 16,395 | 347,215 | 5% |
| SAC142 - TRANSFORMATIVE MOBILITY TEAM | 300,199 | 247,886 | 52,312 | 83% | - | - | - | - | 300,199 | 247,886 | 52,312 | 83% |
| SAC144 - REGIONAL MONITORING AND REPORTING | 636,105 | 385,470 | 250,635 | 61% | 20,000 | - | 20,000 | 0% | 656,105 | 385,470 | 270,635 | 59% |
| SAC145 - REGIONAL TOLLING | 149,044 | 119,371 | 29,673 | 80% | 18,000 | 34,881 | (16,881) | 100% | 167,044 | 154,252 | 12,792 | 92% |
| SAC208 - TRANSIT ROUTE OPTIMIZATION PROJECT | 26,826 | 6,929 | 19,898 | 26% | 216,515 | 112,068 | 104,447 | 52% | 243,341 | 118,996 | 124,345 | 49% |
| SAC213 - REGIONAL BIKE SHARE PILOT PROJECT | 53,028 | 18,064 | 34,964 | 34% | 489,787 | 29,548 | 460,240 | 6% | 542,815 | 47,611 | 495,204 | 9% |
| SAC215 - CONNECT CARD IMPLEMENTATION | 3,480 | 10,654 | (7,174) | 306% | 10,000 | - | 10,000 | 0% | 13,480 | 10,654 | 2,826 | 79% |
| SAC217 - REGIONAL EARLY ACTION PLANNING FUNDS (REAP) | 107,100 | 119,541 | (12,440) | 112% | 1,420,917 | 1,655,356 | (234,439) | 116% | 1,528,017 | 1,774,896 | (246,879) | 116% |
| SAC218 - GIS PROJECTS/DATA | - | - | - | - | 6,400 | 6,400 | - | 100% | 6,400 | 6,400 | - | 100% |
| SAC219 - TRANSIT OPERATIVE PASS THROUGH | - | - | - | - | 2,180,000 | 305 | 2,179,695 | 0% | 2,180,000 | 305 | 2,179,695 | 0% |
| SAC220 - PARATRANSIT AND SACRT 4-PARTY AGREEMENT | 12,852 | 428 | 12,424 | 3% | 23,625 | - | 23,625 | 0% | 36,477 | 428 | 36,049 | 1% |
| SAC223 - COORDINATED RURAL OPPORTUNITIES PLAN (CROP) | 26,504 | 23,851 | 2,654 | 90% | 53,237 | 53,238 | (1) | 100% | 79,741 | 77,088 | 2,653 | 97% |
| SAC226 - LEVERAGING ROAD PRICING & SHARED USE MOBILITY INC | 74,128 | 71,390 | 2,738 | 96% | 551,000 | 541,023 | 9,977 | 98% | 625,128 | 612,413 | 12,715 | 98% |
| SAC227 - REGIONAL TRANSIT STUDY AND TRANSIT RECOVERY ACTIVITIES | 41,576 | 31,623 | 9,954 | 76% | 250,000 | 250,474 | (474) | 100% | 291,576 | 282,097 | 9,480 | 97% |
| SAC228 - GREEN MEANS GO - SGC | 152,598 | 136,209 | 16,389 | 89% | 2,184,000 | 568,049 | 1,615,951 | 26% | 2,336,598 | 704,258 | 1,632,340 | 30% |
| SAC229 - GREEN MEANS GO - REAP 2 | 341,810 | 371,293 | (29,483) | 109% | 8,073,000 | 686,076 | 7,386,924 | 8% | 8,414,810 | 1,057,369 | 7,357,441 | 13% |
| SAC230 - NO. CA MEGAREGION ZERO-EMISSION VEHICLES BLUEPRINT | 51,833 | 31,990 | 19,843 | 62% | 432,778 | 374,742 | 58,036 | 87% | 484,611 | 406,732 | 77,879 | 84% |
| SAC231 - TRUXEL BRIDGE CONCEPT AND FEASIBILITY STUDY | 8,155 | 0 | 8,155 | 0% | 170,000 | 258,211 | (88,211) | 152% | 178,155 | 258,211 | (80,056) | 145% |
| SAC232 - NEXT GEN REGIONAL MOBILITY HUB DESIGN AND IMPLEMENT | 69,810 | 77,925 | (8,115) | 112% | 400,000 | 285,724 | 114,276 | 0% | 469,810 | 363,649 | 106,161 | 77% |

BUDGET VS. ACTUAL BY PROJECT
For the Twelve Months Ended June 30, 2024 (unaudited)

Budget Percentage YTD **100%**

| Project | SALARIES & BENEFITS | | | | NON-STAFF COSTS | | | | TOTAL COSTS | | | |
|--|----------------------|----------------------|---------------------|-------------|----------------------|----------------------|----------------------|------------|----------------------|----------------------|----------------------|------------|
| | Budget | Actual | Budget Remaining | % Spent | Budget | Actual | Budget Remaining | % Spent | Budget | Actual | Budget Remaining | % Spent |
| SAC233 - MOBILITY ZONE | 584,762 | 273,263 | 311,499 | 47% | 1,300,000 | 290,909 | 1,009,091 | 22% | 1,884,762 | 564,172 | 1,320,590 | 30% |
| SAC234 - CARBON REDUCTION PROGRAM (CRP) | 64,122 | 47,069 | 17,052 | 73% | - | - | - | - | 64,122 | 47,069 | 17,052 | 73% |
| SAC235 - TRAIL PLAN IMPLEMENTATION* | 11,588 | 5,342 | 6,246 | 46% | 40,000 | 1,866 | 38,134 | 5% | 51,588 | 7,208 | 44,380 | 14% |
| SAC236 - U.S. 50 COMPREHENSIVE MULTIMODAL CORRIDOR PLAN* | 53,569 | 8,717 | 44,852 | 16% | 75,000 | 593 | 74,407 | 1% | 128,569 | 9,310 | 119,259 | 7% |
| SAC237 - DEL PASO MULTIMODAL TRANS NETWORK & LAND USE ACTION PLAN* | 16,310 | - | 16,310 | 0% | 85,100 | - | 85,100 | 0% | 101,410 | 0 | 101,410 | 0% |
| SAC400 - SACOG MANAGED FUND (SMF) | - | - | - | - | 704,635 | 256,254 | 448,381 | 36% | 704,635 | 256,254 | 448,381 | 36% |
| SAC600 - OTHER LOCAL EXPENSES | - | - | - | - | 212,500 | 236,398 | (23,898) | 111% | 212,500 | 236,398 | (23,898) | 111% |
| SAC700 - INDIRECT COSTS, NET OF RECOVERY | - | 74,210 | (74,210) | -100% | - | - | - | - | - | 74,210 | (74,210) | -100% |
| SAC701 - FRINGE COSTS, NET OF RECOVERY | - | (52,630) | 52,630 | -100% | - | - | - | - | - | (52,630) | 52,630 | -100% |
| OPERATIONS Total | 14,706,377 | 13,129,946 | 1,576,431 | 89% | 21,364,502 | 7,401,536 | 13,962,966 | 35% | 36,070,880 | 20,531,482 | 15,539,397 | 57% |
| SAC300 - BOARD OF DIRECTORS AND ADVOCACY | 441,234 | 450,716 | (9,482) | 102% | 715,218 | 463,803 | 251,416 | 65% | 1,156,453 | 914,518 | 241,934 | 79% |
| BOARD AND ADVOCACY Total | 441,234 | 450,716 | (9,482) | 102% | 715,218 | 463,803 | 251,416 | 65% | 1,156,453 | 914,518 | 241,934 | 79% |
| SAF100 - SERVICE AUTHORITY FOR FREEWAYS AND EXPRESSWAYS | 222,061 | 189,671 | 32,389 | 0% | 2,036,917 | 1,564,488 | 472,429 | 77% | 2,258,978 | 1,754,160 | 504,818 | 78% |
| SAF200 - GLENN COUNTY SAFE | - | - | - | - | 18,250 | 18,645 | (395) | 102% | 18,250 | 18,645 | (395) | 102% |
| SAF201 - DATA ACCESS LICENSE | 145,196 | 151,757 | (6,561) | 0% | 79,068 | 80,000 | (932) | 101% | 224,264 | 231,757 | (7,494) | 103% |
| SAF300 - ITS PLANNING AND OPS | 390,438 | 251,142 | 139,296 | 0% | - | 1,617 | (1,617) | - | 390,438 | 252,759 | 137,679 | 65% |
| SAF400 - 511/STARNET OPERATIONS | - | - | - | - | 500,000 | 439,175 | 60,825 | 88% | 500,000 | 439,175 | 60,825 | 88% |
| SAF430 - PLACER SAFE | - | - | - | - | - | 3,484 | (3,484) | -100% | - | 3,484 | (3,484) | -100% |
| SAF450 - TDM SAFE | - | - | - | - | - | 31,553 | (31,553) | - | - | 31,553 | (31,553) | - |
| SAFE Total | 757,694.56 | 592,570.76 | 165,123.80 | - | 2,634,235 | 2,138,962 | 495,273 | 81% | 3,391,930 | 2,731,532 | 660,397 | 81% |
| Grand Total | \$ 15,905,306 | \$ 14,173,233 | \$ 1,732,073 | 89% | \$ 24,713,956 | \$ 10,004,300 | \$ 14,709,655 | 40% | \$ 40,619,262 | \$ 24,177,533 | \$ 16,441,728 | 60% |

*Early stage of implementation; minimal consulting and/or pass-through costs.