

EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210	CLASSIFICATION WIOA-NFJP
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ADVISORY: TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 23-20

TO: NATIONAL FARMWORKER JOBS PROGRAM GRANTEES

FROM: SUZAN G. LEVINE 
Principal Deputy Assistant Secretary

SUBJECT: Program Year 2021 Planning Guidance for National Farmworker Jobs Program Career Services and Training Grantees and Housing Grantees

1. **Purpose.** To provide preparation and submission instructions and convey grant allotments for Program Year (PY) 2021.
2. **Action Requested.** National Farmworker Jobs Program (NFJP) grantees must submit the required documents through Grants.gov by June 15, 2021. See section 4 of this Training and Employment Guidance Letter (TEGL) for additional information on required documents. Grantees should submit complete and proper documentation by June 15, 2021. Grantees that do not submit complete and proper documentation by the deadline will not be funded until they do so.
3. **Summary and Background.**
 - a. Summary – In accordance with the Workforce Innovation and Opportunity Act (WIOA), the new four-year NFJP grants went into effect on July 1, 2020. The Employment and Training Administration (ETA) is issuing this TEGL to notify NFJP grantees of PY 2021 grant allocations and to provide instructions for submitting required documents. Grantees must submit required documents, including program plans and budget documents, to receive funding.
 - b. Background – NFJP allotments are based on the funds appropriated in the Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2021, Public Law 116-260, enacted December 27, 2020 (from this point forward, referred to as “the Act”). Funds to implement NFJP are appropriated in the Act. Congress provided \$87,083,000 for formula grants (of which \$86,946,000 was allotted after \$137,000 was set aside for program integrity), \$6,256,000 for migrant and seasonal farmworker housing (of which not less than 70 percent shall be for permanent housing), and another \$557,000 for discretionary purposes. The Department will issue individual Housing grant awards based on the results of the 2020 grant competition. Additionally, ETA is distributing funds for Housing grants according to the Act, which requires the

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Department to award at least 70 percent of the funds for permanent housing. In distributing funds, ETA calculates allotments for Career Services and Training grantees through an administrative formula. The formula's original methodology is described in the Federal Register notice [64 FR 27390](#), May 19, 1999, and was revised as described in the Federal Register notice [83 FR 32151](#), July 11, 2018.

As explained in revisions to the methodology recently published in the Federal Register, the allotments provided in this TEGL for Career Services and Training grantees reflect hold-harmless provisions that provide for a stop loss/stop gain limit to facilitate grantees' transition to the updated formula results. For PY 2021, each state service area will receive an amount equal to at least 95 percent of their PY 2020 allotment percentage share, as applied to the PY 2021 formula funds available. For additional information, refer to the Federal Register notice [86 FR 24891](#), May 10, 2021.

4. Submission Requirements and Reporting.

- a. **Required Documents for PY 2021 Funding.** To receive PY 2021 funding, NFJP grantees must submit all requested documents (as applicable to their grant) detailed in subsections *i.* through *vi.* below through Grants.gov. Once ETA approves the grantee's submission, the documents will be incorporated into the funded grant agreement. If corrections are necessary, specific conditions will be added to the grant agreement, and/or the grantee's Federal Project Officer will notify the grantee and provide assistance with resubmitting documents as necessary. If grantees fail to submit documents by the submission deadline, those individual grant awards will not be funded until proper and complete documentation is submitted. In response to the TEGL, the following documents are required:
 - i. SF-424, Application for Federal Assistance. The SF-424 must identify the grantee organization and state served and must be signed by the individual with authority to enter into a grant agreement. **IMPORTANT:** To ensure that your grant is funded, please make sure that the full address, Data Universal Numbering System (DUNS) Number and Employer Identification Number (EIN) listed on the SF-424 mirrors the same information listed for your organization in Sam.gov. Please review the SF-424 instructions document included on Grants.gov to ensure the correct completion of the SF-424. The total funding amount entered must match the allotment amount in the attached allotment table.
 - ii. SF-424A, Budget Information – Non-Construction Programs Form. Please review the SF-424A instructions document included on Grants.gov to ensure the correct completion of the SF-424A. The total funding amount entered must match the allotment amount in the attached allotment table.
 - iii. Budget Narrative. The Budget Narrative must follow the detailed instructions provided in Attachment I. Each line item/category amount on the Budget Narrative must also exactly match the line item/category amount totals listed on the SF-424A.

- iv. Negotiated Indirect Cost Rate Agreement (NICRA). Grantees that use a NICRA or Cost Allocation Plan (CAP) must submit a current or recent copy of the NICRA or CAP as part of this application. If a new NICRA has been requested but not finalized, the grantee must include a copy of the request.
- v. Letter showing the date it was submitted. Note: If a grantee includes indirect charges on line 6.j of the SF-424A, the grantee must submit a NICRA or CAP unless the grantee elects to charge a de minimis rate. If a grantee elects not to charge indirect costs, there is no need to include a NICRA or CAP.
- vi. Program Plan. See instructions below.
 - All grantees must submit a PY 2021 program plan.
 - Career Services and Training grantees must include their enrollment goal in their PY 2021 program plan, which includes the total number of new participants that will be enrolled and the total number of participants that will be carried over from the previous PY. Career Services and Training grantees who operate in more than one state service area should include enrollment goals for each state service area.
 - Housing grantees must include their service goal in their PY 2021 program plan, which includes the total number of individuals who will receive permanent housing services and temporary housing services depending on the type of grant award. See the WIOA performance measures for housing services in section 4b of this TEGL.
 - When reviewing the program plans, ETA will consider grantees' four-year service/enrollment goals that were approved in PY 2020.
 - If there are any programmatic changes from the PY 2020 approved plan, grantees must highlight those changes within the PY 2021 program plan. If there are no substantive changes to the program plan from the previous year, grantees must still amend applicable dates and amounts to reflect PY 2021.
 - Although grantees' program results must align with WIOA performance measures, NFJP grantees may develop additional performance indicators and include them in the program plan.

b. WIOA Performance Measures and Targets

- i. Housing Grantees: Housing grantees must include PY 2021 targets for the WIOA performance measures below in their PY 2021 program plan. See section 4a of this TEGL for instructions on setting service goals.

The WIOA performance measures for permanent housing activities are:

- 1) eligible migrant and seasonal farmworkers (MSFWs) served;
- 2) eligible MSFW families served;
- 3) individuals served; and
- 4) families served.

The WIOA performance measures for temporary housing activities are:

- 1) eligible MSFWs served; and
- 2) eligible MSFW families served.

- ii. Career Services and Training Grantees: ETA will establish individual targets for the performance indicators listed below. Consistent with NFJP program regulations at 20 CFR 685.400, performance targets will be based on results produced by a statistical adjustment model. The model will take into account the characteristics of the population served and the economic conditions of the service area, and make additional adjustments to factor in the impact of current economic challenges.

The WIOA performance measures for adult participants are:

- 1) Employment Rate 2nd Quarter After Exit;
- 2) Employment Rate 4th Quarter After Exit;
- 3) Median Earnings 2nd Quarter After Exit;
- 4) Credential Attainment Within 4 Quarters After Exit; and
- 5) Measurable Skill Gains.

The WIOA performance measures for youth participants are:

- 1) Employment or Placement in Education or Training Rate 2nd Quarter After Exit;
- 2) Employment or Placement in Education or Training Rate 4th Quarter After Exit;
- 3) Median Earnings 2nd Quarter After Exit;
- 4) Credential Attainment Within 4 Quarters After Exit.; and
- 5) Measurable Skill Gains.

- iii. PY 2020 Performance Targets and Look-back Adjustment: In developing the PY 2020 performance targets, ETA's statistical adjustment model factored:
- 1) Demographic information for participants served by grantees as reported in the Workforce Integrated Performance System (WIPS), such as sex, race, disability, homelessness, level of education, basic skills deficient, public assistance, etc.
 - 2) Economic factors in the grantee's service area, including unemployment rate, minimum wage, median earnings, poverty rate, employment growth, urban population percentage, and employment by industry.
 - 3) Contextual variables, drawn from the Local Area Unemployment Statistics (LAUS), the Quarterly Census of Employment and Wages (QCEW), and the American Community Survey (ACS).

NFJP performance reporting data continues to be an important mechanism for accountability, and provides the basis for statistical adjustment of performance targets. As the statistical adjustment model becomes more precise, ETA will be increasingly able to set performance targets that reflect those served and the economy in which they are served.

Based on initial data from grantees in PY 2020, ETA established initial performance targets for grantees in PY 2020. After the conclusion of PY 2020, ETA will apply a “look-back” adjustment for PY 2020. ETA will use the statistical adjustment model used to establish the PY 2020 performance targets to review economic data from the program year and implement an adjustment to the targets at the end of the program year. PY 2020 performance targets were established using a predictive model; by reassessing the performance targets at the end of the program year, ETA will be able to ensure that goals are fair and reflect the actual economic conditions of the program year. For PY 2020, adjustments to performance targets will only be made downward at the end of the program year. Where the model points to an increase in performance targets, those targets will be applied to the subsequent program year.

- c. Use of PY 2020 Funds. The period of performance for PY 2020 NFJP grants ends on September 30, 2021. Although ETA measures performance on a 12-month program year, grantees have an extra quarter to expend grant funds. The extra quarter in the period of performance allows the grantees the flexibility to absorb minor fluctuations in spending within the four-year cycle without the need to request extensions from year to year. Grantees must continue to file a Federal Financial Report, ETA Form 9130 each quarter for PY 2020 funds until those funds are fully expended or the end of the grant’s period of performance is reached.
- d. Use of PY 2021 Funds. Grantees must expend PY 2021 funding no later than September 30, 2022.
- e. Paperwork Reduction Act (PRA) Statement. The Department notes that a Federal agency may not conduct or sponsor a collection of information, nor is the public required to respond to a collection of information, unless the Office of Management and Budget (OMB), under the PRA, approves it, and it displays a currently valid OMB Control Number (44 U.S.C. 3507). Also, notwithstanding any other provision of law, no person shall be subject to penalty for failing to comply with a collection of information if the collection of information does not display a currently valid OMB Control Number (44 U.S.C. 3512). The currently valid OMB Control Numbers for this collection are:
 - OMB 4040-0004, SF-424 Application for Federal Assistance, which expires December 31, 2022; and
 - OMB 4040-0006, SF-424A Budget Information for Non-Construction, which expires February 28, 2022.

- f. Timing of Funds. ETA will distribute executed NFJP Notices of Award as close to the beginning of July as possible so that funds are available to support continued operations of the program.
- g. Performance Reporting Requirements. Career Services and Training grantees and Housing grantees will submit performance data through WIPS using the DOL-Only Participant Individual Record Layout (PIRL), Form ETA 9172 and the Joint Quarterly Narrative Performance Report (QNR), Form ETA 9179.
5. **Inquiries.** All NFJP Grantees should submit inquiries to their respective Federal Project Officer.
6. **References.**
- Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2021, Public Law 116- 260, enacted December 27, 2020;
 - Section 167 of WIOA (Pub. L. 113-128), Title I ;
 - 20 CFR, Part 685, WIOA Final Rule;
 - TEGL NO. 18-16: *Program Eligibility and Enrollment Guidance for the National Farmworker Jobs Program*; and
 - Federal Register Notice - *Employment and Training Administration (ETA) Program Year (PY) 2021 Workforce Innovation and Opportunity Act (WIOA) Section 167, National Farmworker Jobs Program (NFJP) Modifications to Allotment Formula*, 86 FR 24891, May 10, 2021.
7. **Attachment(s).**
- Attachment I: Instructions for Completing the Budget Narrative
 - Attachment II: Instructions for Submitting Budget Documents via Grants.gov
 - Attachment III: PY 2021 NFJP Career Services and Training Grant Allocations
 - Attachment IV: PY 2021 NFJP Housing Grant Allocations

Instructions for Completing the Budget Narrative

For Career Services and Training grantees:

- The budget narrative must adhere to the amount of money allocated for each state/service area detailed in Attachment III: PY 2021 NFJP Career Services and Training Grant Allocations

For Housing grantees:

- The budget narrative must adhere to the amount of permanent and temporary expenditures detailed in Attachment IV – Housing Grant Allocations. Individual grants are awarded for Housing as a result of the grants competition and are further distributed according to language in the appropriations law requiring that of the total amount available, not less than 70 percent shall be allocated to permanent housing activities, leaving not more than 30 percent to temporary housing activities. In the budget narrative, housing grantees must clearly differentiate between the amount of expenditures on permanent and temporary housing if applicable

For all grantees, use the following guidance below when writing the budget narrative.

1. Project Budget

You must complete the SF-424A Budget Information Form (available at <https://www.grants.gov/web/grants/forms/sf-424-family.html#sortby=1>). In preparing the Budget Information Form, you must provide a concise narrative explanation to support the budget request, explained in detail below.

a) Budget Narrative

The Budget Narrative must provide a description of costs associated with each line item on the SF-424A. The Budget Narrative should also include a section describing any leveraged resources provided (as applicable) to support grant activities. Leveraged resources are all resources, both cash and in-kind, in excess of this award. Valuation of leveraged resources follows the same requirements as match. Grantees are encouraged to leverage resources to increase stakeholder investment in the project and broaden the impact of the project itself.

Each category should include the total cost for the period of performance. Use the following guidance for preparing the Budget Narrative.

Personnel: List all staff positions by title (both current and proposed) including the roles and responsibilities. For each position give the annual salary, the percentage of time devoted to the project, and the amount of each position's salary funded by the grant.

Fringe Benefits: Provide a breakdown of the amounts and percentages that comprise fringe benefit costs such as health insurance, FICA, retirement, etc.

Travel: For grantee staff only, specify the purpose, number of staff traveling, mileage, per diem, estimated number of in-state and out-of-state trips, and other costs for each type of travel.

Equipment: Identify each item of equipment you expect to purchase that has an estimated acquisition cost of \$5,000 or more per unit (or if your capitalization level is less than \$5,000, use your capitalization level) and a useful lifetime of more than one year (see 2 CFR 200.1 for the definition of Equipment). List the item, quantity, and the unit cost per item.

Items with a unit cost of less than \$5,000 are supplies, not “equipment.” In general, we do not permit the purchase of equipment during the last funded year of the grant.

Supplies: Identify categories of supplies (e.g., office supplies) in the detailed budget and list the item, quantity, and the unit cost per item. Supplies include all tangible personal property other than “equipment” (see 2 CFR 200.1 for the definition of Supplies).

Contractual: Under the Contractual line item, delineate contracts and subawards separately. Contracts are defined according to 2 CFR 200.1 as a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. A subaward, defined by 2 CFR 200.1 means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program.

For each proposed contract and subaward, specify the purpose and activities to be provided, and the estimated cost.

Construction: Construction costs are not allowed and this line must be left as zero. Minor alterations to adjust an existing space for grant activities (such as a classroom alteration) may be allowable. We do not consider this as construction and you must show the costs on other appropriate lines such as Contractual.

Other: Provide clear and specific detail, including costs, for each item so that we are able to determine whether the costs are necessary, reasonable, and allocable. List items, such as stipends or incentives, not covered elsewhere.

Indirect Costs: If you include an amount for indirect costs (through a Negotiated Indirect Cost Rate Agreement or De Minimis) on the SF-424A budget form, then include one of the following:

- i. If you have a Negotiated Indirect Cost Rate Agreement (NICRA), provide an explanation of how the indirect costs are calculated. This explanation should include which portion of each line item, along with the associated costs, are included in your cost allocation base. Also, provide a current version of the NICRA.

or

- ii. If you intend to claim indirect costs using the 10 percent de minimis rate, please confirm that your organization meets the requirements as described in 2 CFR 200.414(f). Clearly state that your organization does not have a current negotiated (including provisional) rate, and is not one described in 2 CFR 200, Appendix VII(D)(1)(b).

Grantees choosing to claim indirect costs using the de minimis rate must use Modified Total Direct Costs (see 2 CFR 200.1 below for definition) as their cost allocation base. Provide an explanation of which portion of each line item, along with the associated costs, are included in your cost allocation base. Note that there are various items not included in the calculation of Modified Total Direct Costs. See the definitions below to assist you in your calculation.

- **2 CFR 200.1 Modified Total Direct Cost (MTDC)** means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may be excluded only when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

The definition of MTDC in 2 CFR 200.1 no longer allows any sub-contracts to be included in the calculation. You will also note that participant support costs are not included in modified total direct cost. Participant support costs are defined below.

- **2 CFR 200.1 Participant Support Cost** means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects.

The following link contains information regarding the negotiation of Indirect Cost Rates at DOL: <https://www.dol.gov/agencies/oasam/centers-offices/business-operations-center/cost-determination>.

Note that the SF-424, SF-424A, and Budget Narrative must include the federal grant amount requested.

Do not show leveraged resources on the SF-424 and SF-424A. You should describe leveraged resources in the Budget Narrative.

Grantees should list the same requested federal grant amount on the SF-424, SF-424A, and Budget Narrative. If minor inconsistencies are found between the budget amounts specified on

the SF-424, SF-424A, and the Budget Narrative, ETA will consider the SF-424 the official funding amount requested.

Instructions for Submitting Budget Documents via Grants.gov

An electronically submitted SF-424 through Grants.gov constitutes an official signed document and must reflect the grantee's allotment amount for the state service area in Attachment III: PY 2021 NFJP Career Services and Training Grant Allocations.

Block #18 of the SF-424 must reflect the exact amount of the grantee's allotment provided in Attachment III. Any total amounts on the SF-424A and budget narrative must also reflect the grantee's allotment provided in Attachment III. Block #11 of the SF-424 must include the Catalog of Federal Domestic Assistance (CFDA) number for the National Farmworker Jobs Program, which is 17.264.

Note: To find the grant application package in, click on the "SearchGrants" tab and enter the CFDA number 17.264 in the CFDA search field.

This process can be complicated and time-consuming. Therefore, the Department strongly encourages grantees to initiate the process as soon as possible and allow for time to resolve technical problems if necessary. For grantees that have not registered with Grants.gov, the Department strongly recommends that grantees read the instructions for registering located at: <http://www.Grants.gov/web/grants/register.html>.

Grantees should read the registration process carefully before registering. These steps may take as much as 4 weeks to complete, and this time should be factored into plans for electronic submission to avoid unexpected delays that could result in the rejection of an application. The site also contains registration checklists to help you walk through the process. The Department strongly recommends that grantees download the "Organization Registration Checklist" at <http://www.Grants.gov/web/grants/applicants/organization-registration.html> and prepare the information requested before beginning the registration process. Reviewing and assembling required information before beginning the registration process will alleviate last minute searches for required information and save time.

All applicants for Federal grant and funding opportunities are required to have a Data Universal Numbering System (D-U-N-S®) number and must supply their D-U-N-S® number on the SF-424. Before applying for funding, grantees must register with the System for Award Management (SAM), which has replaced the Central Contractor Registry (CCR). Instructions for registering with SAM can be found at <https://www.sam.gov>.

Grantees must maintain an active SAM registration with current information at all times during which they have an active Federal award or an application under consideration. To remain registered in the SAM database after the initial registration, there is a requirement to review and update the registration at least every 12 months from the date of initial registration or subsequently update the information in the SAM database to ensure it is current, accurate, and complete. Failure to register with SAM and maintain an active account will result in Grants.gov rejecting your submission.

The next step in the registration process is creating a username and password with Grants.gov to become an Authorized Organizational Representative (AOR). AORs will need to know the D-U-N-S number of the organization for which they will be submitting applications to complete this process. To read more detailed instructions for creating a user name and password on Grants.gov visit the registration page at <https://www.grants.gov/web/grants/applicants/registration.html>.

Submitting through Grants.gov constitutes an electronically signed SF-424, Application for Federal Assistance. The registration and account creation with Grants.gov, with E-Biz POC approval, establishes an AOR. When you submit the SF-424 through Grants.gov, the name of your AOR on file will be inserted into the signature line. Grantees must register the individual who is able to make legally binding commitments as the AOR.

If grantees encounter a problem with Grants.gov and do not find an answer in any of the other resources, call 1-800-518-4726 or 606-545-5035 to speak to a Customer Support Representative or email support@Grants.gov. The Contact Center is open 24 hours a day, 7 days a week. It is closed on federal holidays.

After troubleshooting with Grants.gov helpdesk, grantees should e-mail major issues preventing submission of required documents to Sharon Porter, Grants Management Specialist, at Porter.Sharon.D@dol.gov with a copy to your FPO. That e-mail should specifically reference the NFJP TEGL's Funding Opportunity Announcement number, and it should include a contact name, email address, and phone number.

PY 2021 NFJP Career Services and Training Grant Allocations

**U. S. Department of Labor
Employment and Training Administration
National Farmworker Jobs Program – Career Services and Training Grants
PY 2021 Allotments to States**

State	Allotment
Total	\$86,946,000
Alabama	776,866
Alaska	-
Arizona	2,459,822
Arkansas	1,193,276
California	22,613,160
Colorado	1,662,689
Connecticut	501,264
Delaware	154,593
Dist of Columbia	-
Florida	3,647,531
Georgia	1,656,566
Hawaii	312,122
Idaho	2,194,625
Illinois	1,829,288
Indiana	1,229,140
Iowa	1,756,778
Kansas	1,243,435
Kentucky	1,011,993
Louisiana	782,626
Maine	408,044
Maryland	521,061
Massachusetts	512,780
Michigan	2,073,573
Minnesota	1,579,601
Mississippi	995,074
Missouri	1,219,415
Montana	699,452
Nebraska	1,255,552
Nevada	223,924
New Hampshire	145,953
New Jersey	769,856
New Mexico	1,067,856
New York	2,169,172
North Carolina	2,556,903
North Dakota	802,462
Ohio	1,437,210
Oklahoma	976,292
Oregon	2,371,922

Pennsylvania	1,762,208
Puerto Rico	2,346,090
Rhode Island	64,858
South Carolina	786,239
South Dakota	665,710
Tennessee	867,124
Texas	5,118,941
Utah	653,979
Vermont	204,723
Virginia	971,653
Washington	4,510,391
West Virginia	150,612
Wisconsin	1,719,060
Wyoming	312,536

California Career Services and Training Grants

California	Allotment
Total	\$22,613,160
Proteus, Inc.	4,314,591
County of Kern	2,415,085
Central Valley Opportunity Center, Inc.	2,159,557
West Hills Community College District	997,240
California Human Development Corporation	3,941,474
California Center for Employment Training	8,301,291
SER Jobs for Progress, Inc.	483,922

PY 2021 NFJP Housing Grant Allocations

State	Grantee	Service Area(s)	Permanent Housing Services Total	Temporary Housing Services Total	Housing Services Total
Alabama	Alabama Non-Profit Housing	AL,GA,NC, SC,TN,VA	\$662,990	\$165,747	\$828,737
Arizona	PPEP Microbusiness & Housing Development Corp.	AZ	\$398,830	\$170,927	\$569,757
California	La Cooperativa Campesina de California	CA	\$739,330	\$151,429	\$890,759
Colorado	Community Resources and Housing Development Corporation	CO,AZ,ID, NM,TX,UT	\$294,413	\$409,755	\$704,168
Florida	Florida Non-Profit Housing	FL,DE,MD,MS, VA	\$690,119	\$172,853	\$862,972
Texas	Motivation, Education and Training, Inc.	LA, TX	\$555,097	\$121,850	\$676,947
Washington	Office of Rural and Farmworker Housing	OR,WA	\$305,943	-	\$305,943
Wisconsin	United Migrant Opportunity Services/UMOS Inc.	IA,IL,IN,KS, MN,MO,NE,WI	\$441,002	\$110,113	\$551,115
New York	PathStone Corporation	IN, ME, NJ, NY,OH,PA, PR,VT	\$775,233	\$90,369	\$865,602
			\$4,862,957	\$1,393,043	\$6,256,000