



Cumberland Valley Electric

A Touchstone Energy Cooperative

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November 3, 2016

Talina Mathews
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, Kentucky 40602-0615

Re: PSC Case No. 2016-00335

Dear Executive Director:

Enclosed are the original and eight copies of the testimony and data response of Cumberland Valley Electric as requested in Case No. 2016-00335. Each response includes the name of the witness and a signed certification or affidavit of the person supervising the preparation or offering testimony.

If you have any questions about this filing, please feel free to contact me.

Sincerely,

Robert Tolliver
Office Manager

Enclosures

MAIN OFFICE:

P.O. Box 440 • Gray, KY 40734

Phone: 606-528-2677 • Fax: 606-523-2698

DISTRICT OFFICE:

P.O. Box C • Cumberland, KY 40823

Phone: 606-589-4421 • Fax: 606-589-5297

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NOV -7 2016

Public Service
Commission

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In The Matter Of:

AN EXAMINATION BY THE PUBLIC SERVICE)
COMMISSION OF THE ENVIRONMENTAL)
SURCHARGE MECHANISM OF EAST KENTUCKY)
POWER COOPERATIVE, INC. FOR THE)
SIX MONTH BILLING PERIOD ENDING)
JUNE 30, 2016 AND THE PASS THROUGH)
MECHANISM FOR ITS SIXTEEN MEMBER)
DISRIBUTION COOPERATIVES)

CASE NO. 2016-00335

AFFIDAVIT

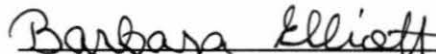
STATE OF KENTUCKY)
)
COUNTY OF KNOX)

Robert D. Tolliver, being duly sworn, states he has read the foregoing prepared testimony and that he would respond in the same manner to the questions if so asked upon taking the stand, and that the matters and things set forth therein are true and correct to the best of his knowledge, information and belief.



Robert Tolliver

Subscribed and sworn before me on this 3rd day of November 2016



Notary Public

My Commission Expires 2-13-19

**CUMBERLAND VALLEY ELECTRIC
EXAMINATION OF ENVIRONMENTAL SURCHARGE MECHANISM
CASE NO. 2016-00335**

TESTIMONY OF ROBERT D. TOLLIVER

Q. Please state your name, business address and occupation.

A. My name is Robert Tolliver and my business address is Cumberland Valley Electric, 6219 North U.S. Hwy 25E, Gray, Kentucky 40734. I am the Office Manager for Cumberland Valley Electric.

Q. In its October 12, 2016 Order the Commission directed that each Member Cooperative file prepared testimony explaining: a) whether it has considered being billed a direct amount for environmental costs based on its monthly purchased power costs or, otherwise, why it has not been considered; b) whether a direct charge for environmental costs would lessen or eliminate the over-/under-recovery amounts that occur from being billed amounts calculated from an environmental surcharge factor; and c) whether being billed a direct amount for environmental costs would cause the environmental surcharge billings to its member customers to be less volatile and result in more timely recovery of environmental costs. Would you address the first question concerning billing the environmental costs as a direct amount?

A. Cumberland Valley Electric has never considered being billed its environmental costs as a direct amount based on its monthly purchased power costs and has not discussed this concept with EKPC. As to why this approach has never been considered, Cumberland Valley Electric believed that the language of the environmental surcharge statute and the history of the environmental surcharge would not support such an approach. As stated in the direct testimony of Isaac S. Scott on behalf of EKPC, the environmental surcharge

statute specifically mentions the approval of a “rate surcharge”. Cumberland Valley Electric also notes that the environmental surcharge statute was modeled after the Commission’s fuel adjustment clause (“FAC”) regulation.¹ The FAC utilizes a rate mechanism rather than the direct billing of any differences between the actual fuel costs incurred for a period and the level of fuel costs incorporated into base rates. Finally, Cumberland Valley Electric was further aware that all of the environmental surcharges proposed and approved by the Commission utilized rate mechanisms rather than a direct billing approach.

Q. Would you address the second question concerning whether a direct charge for environmental costs would lessen or eliminate the over-/under-recovery amounts that occur from being billed amounts calculated from an environmental surcharge factor?

A. Yes. EKPC’s surcharge factor is calculated by dividing the monthly environmental costs incurred by EKPC by the 12-month average Member Cooperatives’ revenues. Since the 12-month average Member Cooperatives’ revenues used to calculate the surcharge factor will not match the Member Cooperatives’ revenues for the specific invoice billing period the surcharge factor is applied to, an over- or under-recovery will exist. As Cumberland Valley Electric understands the suggestion of billing a direct amount for environmental costs based on the monthly purchased power costs, it would appear that approach would eliminate the over-/under-recovery as currently experienced.

However, Cumberland Valley Electric would note that its monthly power bills from EKPC fluctuate month to month, often significantly, due to load characteristics and customer mix.

¹ See *In the Matter of an Examination by the Public Service Commission of the Environmental Surcharge Mechanism of East Kentucky Power Cooperative, Inc. for the Six-Month Period Ending December 31, 2013 and the Pass-Through Mechanism for Its Sixteen Member Distribution Cooperatives*, Order at 8, footnote 16, Case No. 2014-00051, (Ky. P.S.C., Aug. 25, 2015).

Assigning environmental costs to the Member Cooperatives based on monthly power bills which fluctuate significantly would result in bill volatility. Cumberland Valley Electric along with the other Member Cooperatives have had and continue to have serious concerns about bill volatility. Bill volatility can have significant impacts on the Member Cooperatives' monthly margins and in turn the financial measures such as the Times Interest Earned Ratio ("TIER"). While over time Cumberland Valley Electric would recover the EKPC-billed environmental costs from its members, timing lags especially at the end of the fiscal year could distort annual margins and TIER. To address the bill volatility, Cumberland Valley Electric and the other Member Cooperatives would seek some modification to the direct bill approach to lessen the volatility. Modifications, like using average monthly power bills as the basis for the assignment of the environmental costs, would result in a new form of over-/under-recovery.

Q. Would you address the third question concerning whether being billed a direct amount for environmental costs would cause the environmental surcharge billings to the Member Cooperatives' member customer to be less volatile and result in more timely recovery of environmental costs?

A. Yes. As noted previously, Cumberland Valley Electric's monthly power bills from EKPC fluctuate, sometimes by significant amounts. Each of the Member Cooperatives experience this fluctuation. Assigning EKPC's environmental costs based on the Member Cooperatives' monthly power bills would likely result in fluctuations in the amount of environmental costs assigned to any one Member Cooperative, which would then have to be recovered from the member customers. Thus, Cumberland Valley Electric believes that rather than lessen volatility, this approach would simply replace the volatility that comes

with the surcharge factor approach with volatility resulting from assigning environmental costs recovery on fluctuating monthly power bills.

The utilization of a direct billing approach would not result in more timely recovery of environmental costs from Cumberland Valley Electric's member customers. Once Cumberland Valley Electric was billed a particular month's environmental costs, it would in turn bill its member customers the appropriate share of those costs in conjunction with the appropriate billing cycle. This process would be no different than the current arrangement.

Q. Does this conclude your testimony?

A. Yes it does.

COMMONWEALTH OF KENTUCKY

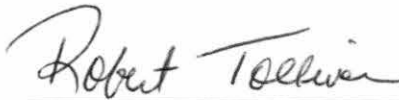
BEFORE THE PUBLIC SERVICE COMMISSION

In The Matter Of:

AN EXAMINATION BY THE PUBLIC SERVICE COMMISSION)	
OF THE ENVIRONMENTAL SURCHARGE MECHANISM OF)	
EAST KENTUCKY POWER COOPERATIVE, INC. FOR THE)	CASE NO.
SIX-MONTH BILLING PERIOD ENDING JUNE 30, 2016)	2016-00335
AND THE PASS THROUGH MECHANISM FOR ITS)	
SIXTEEN MEMBER DISTRIBUTION COOPERATIVES)	

CERTIFICATE

Robert Tolliver, being duly sworn, states that he has supervised the preparation of the response of Cumberland Valley Electric, Inc. to the Public Service Commission Staff's First Request for Information to East Kentucky Power Cooperative, Inc.'s Sixteen Member Distribution Cooperatives in the above-referenced case, and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.



Robert Tolliver

COMMONWEALTH OF KENTUCKY)
)
 COUNTY OF KNOX)

Subscribed and sworn to before me by Robert Tolliver, Office Manager of Cumberland Valley Electric, Inc. this 3rd day of November, 2016.



Notary Public

ID: 528194

My Commission Expires: 2-13-19

Cumberland Valley Electric
PSC Case No. 2016-00335
Response to Commission Staff's
First Request for Information

Request No. 2

This question is addressed to EKPC and the Member Cooperatives. For each of the 16 Member Cooperatives, prepare a summary schedule showing the Member Cooperative's pass-through revenue requirement for the months corresponding with the six-month review. Include a calculation of any additional over- or under-recovery amount the distribution cooperative believes needs to be recognized for the six-month review. Provide the schedule and all supporting calculations and documentation in Excel spreadsheet format with all cells and formulas intact and unprotected.

Response:

Please see EKPC's response to the Commission Staff's first data request dated October 12, 2016

Witness: Robert Tolliver

CUMBERLAND VALLEY ELECTRIC
PSC CASE NO. 2016-00335
RESPONSE TO COMMISSION'S REQUEST 7

Request No. 7

This question is addressed to each of the 16 member cooperatives.
For your particular distribution cooperative, provide the actual average residential customer's monthly usage for the 12 months ending May 31, 2016. Based on this usage amount, provide the dollar impact of any over- or under-recovery will have on the average residential customer's monthly bill for the requested recovery period.

Response:

No Recovery

Average Monthly Residential Usage 12 Months Ending May 31, 2016		1,099
<u>Energy@</u>	0.08563	\$94.11
Customer Charge		\$8.73
Fuel @	-0.0079846	(\$8.78)
Environmental Surcharge @	14.43%	\$13.57
Local School Tax @	3.00%	<u>\$3.23</u>
TOTAL BILL AMOUNT		\$110.86

*See Exhibit A Page 1 of 2

Six-Month Recovery

Average Monthly Residential Usage 12 Months Ending May 31, 2016		1,099
<u>Energy@</u>	0.08563	\$94.11
Customer Charge		\$8.73
Fuel @	-0.0079846	(\$8.78)
Environmental Surcharge @	14.08%	\$13.24
Local School Tax @	3.00%	<u>\$3.22</u>
TOTAL BILL AMOUNT		\$110.52

*See Exhibit A Page 2 thru 3

The Dollar Impact (\$0.34)

Witness: Robert Tolliver

Cumberland Valley Electric
PSC Case No. 2016-00335
Response to Commission Staff's
First Request for Information

Request No. 9

This question is addressed to the Member Cooperatives. Explain in detail the process by which the environmental surcharge amounts billed by EKPC are recorded and billed to member customers. Include in the response a discussion of timing and accounting methodology.

Response:

January 2016 will be used as an example. The wholesale power invoice for the month of January will be received early in the month of February. This expense for wholesale power includes several categories one being the environmental surcharge component of the bill. This wholesale power invoice will be recorded on Cumberland Valley Electric (CVE) books in the accounting month of January. CVE will debit account 555.00 (Purchased Power) and credit account 232.10 (Accounts Payable). Early in the month of February CVE will send the January revenue information to East Kentucky Power to use in the calculation of the pass through mechanism factor. This pass through mechanism factor for the month of January 2016 (as calculated by EKPC) will get applied to the bills of member customers in the month of March 2016. There is a two month lag in this process for Cumberland Valley Electric.

Witness: Robert Tolliver

Cumberland Valley Electric
PSC Case No. 2016-00335
Response to Commission Staff's
First Request for Information

Request No. 12

This question is addressed to each of the 16 Member cooperatives. Refer to your response to Staff's First Request, Item 2.

- a. Explain how the amounts recorded in the column labelled "EKPC Invoice Month Recorded Member's Books" correspond with EKPC's expense month. For example, EKPC's monthly report for December 2015 indicates that the December 2015 expense month would be billed beginning February 2016 for service rendered in January 2016. Explain in which month the Member cooperative would reflect its portion of the December 2015 expense billed by EKPC.

Response:

Cumberland Valley Electric would record the power bill invoice received from EKP for service rendered in January 2016 in January 2016.

- b. Explain whether the amounts reported in this column reflect only the actual amount billed by EKPC, or if the amount does or can include adjustments to the billed amount. Explain the adjustments that may be included, if any.

Response:

The only difference between the amount reported in this column and the gross surcharge amount from the power bill is the Direct Load Control surcharge credit.

- c. Refer to the column labelled "Billed to Retail Consumer & Recorded on Member's Books." Confirm that these amounts are the actual environmental surcharge amounts billed and not environmental surcharge amounts actually collected from retail customers.

Cumberland Valley Electric
PSC Case No. 2016-00335
Response to Commission Staff's
First Request for Information

Response:

These amounts are the actual environmental surcharge amounts billed to retail customers.

Witness: Robert Tolliver

Cumberland Valley Electric
PSC Case No. 2016-00335
Response to Commission Staff's
First Request for Information

Request No. 13

This question is addressed to the Member Cooperatives. Refer to the Member Cooperatives Pass Through Mechanism Report in EKPC's monthly environmental surcharge report. Provide the revenue month to which the pass through factor (Column 15) calculated for the expense month will be applied.

Response:

Cumberland Valley has a two month lag. For example, the expense month of May 2016 has a pass through factor of 14.43%. This 14.43% will be applied in July 2016.

Witness: Robert Tolliver

East Kentucky Power Cooperative, Inc. - Distribution Cooperatives
Pass Through Mechanism Report for Cumberland Valley Electric

For the Month Ending August 2016

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Surcharge Factor Expense Month	EKPC CESF %	EKPC BESF %	EKPC MESF %	EKPC Monthly Revenues from Sales to Cumberland Valley	On-peak Revenue Adjustment	EKPC Net Monthly Sales to Cumberland Valley	EKPC 12-months Ended Average Monthly Revenue from Sales to Cumberland Valley	Cumberland Valley Revenue Requirement	Amortization of (Over)/Under Recovery	Cumberland Valley Net Revenue Requirement	Cumberland Valley Total Monthly Retail Revenues	On-Peak Retail Revenue Adjustment	Cumberland Valley Net Monthly Retail Revenues	12-months ended Avg. Retail Revenues, Net	Cumberland Valley Pass Through Mechanism Factor
			Col. (1) - Col. (2)			Col. (4) - Col. (5)		Col (8) ± Col (7)		Col (8) + Col (9)			Col. (11) - Col. (12)		Col (10) / Col (14)
Sep-14	13.53%	0.00%	13.53%	2,169,281		2,169,281	2,687,024	363,554	-	363,554	2,880,761		2,880,761	3,475,335	10.46%
Oct-14	15.57%	0.00%	15.57%	1,986,486		1,986,486	2,680,414	417,340	-	417,340	2,856,333		2,856,333	3,489,777	12.01%
Nov-14	16.95%	0.00%	16.95%	2,875,985		2,875,985	2,695,556	456,897	-	456,897	3,814,308		3,814,308	3,545,003	13.09%
Dec-14	13.88%	0.00%	13.88%	2,935,469		2,935,469	2,679,636	371,934	-	371,934	3,607,210		3,607,210	3,504,984	10.49%
Jan-15	13.67%	0.00%	13.67%	3,429,110		3,429,110	2,630,781	359,628	-	359,628	4,385,055		4,385,055	3,442,713	10.26%
Feb-15	11.49%	0.00%	11.49%	3,593,190		3,593,190	2,669,233	306,695	-	306,695	4,838,912		4,838,912	3,481,800	8.91%
Mar-15	10.90%	0.00%	10.90%	2,688,858		2,688,858	2,644,401	288,240	-	288,240	3,417,243		3,417,243	3,447,554	8.28%
Apr-15	14.44%	0.00%	14.44%	1,801,957		1,801,957	2,609,873	376,866	-	376,866	2,768,696		2,768,696	3,437,646	10.93%
May-15	18.09%	0.00%	18.09%	1,846,198		1,846,198	2,580,556	466,823	-	466,823	2,560,102		2,560,102	3,405,891	13.58%
Jun-15	18.44%	0.00%	18.44%	2,351,355		2,351,355	2,566,755	473,310	-	473,310	2,904,423		2,904,423	3,389,199	13.90%
Jul-15	15.91%	0.00%	15.91%	2,476,143		2,476,143	2,561,057	407,464	-	407,464	3,434,852		3,434,852	3,399,575	12.02%
Aug-15	16.25%	0.00%	16.25%	2,286,077		2,286,077	2,536,676	412,210	51,284	463,494	3,098,157		3,098,157	3,380,504	13.63%
Sep-15	17.07%	0.00%	17.07%	2,035,131		2,035,131	2,525,497	431,102	51,284	482,386	2,748,815		2,748,815	3,369,509	14.27%
Oct-15	18.51%	0.00%	18.51%	1,903,972		1,903,972	2,518,620	466,197	51,284	517,481	2,658,192		2,658,192	3,352,997	15.36%
Nov-15	18.81%	0.00%	18.81%	2,217,995		2,217,995	2,463,788	463,439	51,284	514,723	2,946,593		2,946,593	3,280,687	15.35%
Dec-15	18.40%	0.00%	18.40%	2,338,046		2,338,046	2,414,003	444,176	51,284	495,460	3,054,138		3,054,138	3,234,598	15.10%
Jan-16	16.00%	0.00%	16.00%	3,205,061		3,205,061	2,395,332	383,253	51,284	434,537	4,266,702		4,266,702	3,224,735	13.43%
Feb-16	10.92%	0.00%	10.92%	2,725,508		2,725,508	2,323,025	253,674	-	253,674	3,759,898		3,759,898	3,134,818	7.87%
Mar-16	14.30%	0.00%	14.30%	2,071,720		2,071,720	2,271,597	324,838	15,822	340,660	3,070,381		3,070,381	3,105,912	10.87%
Apr-16	17.59%	0.00%	17.59%	1,747,929		1,747,929	2,267,095	398,782	15,822	414,604	2,585,987		2,585,987	3,090,687	13.35%
May-16	18.99%	0.00%	18.99%	1,821,160		1,821,160	2,265,008	430,125	15,822	445,947	2,270,828		2,270,828	3,066,581	14.43%
Jun-16	19.60%	0.00%	19.60%	2,147,958		2,147,958	2,248,058	440,619	15,822	456,441	2,961,179		2,961,179	3,071,310	14.88%
Jul-16	16.50%	0.00%	16.50%	2,403,724		2,403,724	2,242,023	369,934	15,822	385,756	3,309,279		3,309,279	3,060,846	12.56%
Aug-16	14.29%	0.00%	14.29%	2,453,561		2,453,561	2,255,980	322,380	15,948	338,328	3,218,955		3,218,955	3,070,912	11.05%

Notes:
Cumberland Valley Total Monthly Retail Revenues in Column (11) includes demand and energy charges, customer charges, and FAC revenues.
Revenues reported in Columns (4), (6), (7), (11), (13), and (14) are net of Green Power Revenues.

East Kentucky Power Cooperative, Inc. - Distribution Cooperatives
Pass Through Mechanism Report for Cumberland Valley Electric

For the Month Ending August 2016

Surcharge Factor Expense Month	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	EKPC CESF %	EKPC BESF %	EKPC MESF %	EKPC Monthly Revenues from Sales to Cumberland Valley	On-peak Revenue Adjustment	EKPC Net Monthly Sales to Cumberland Valley	EKPC 12-months Ended Average Monthly Revenue from Sales to Cumberland Valley	Cumberland Valley Revenue Requirement	Amortization of (Over)/Under Recovery	Cumberland Valley Net Revenue Requirement	Cumberland Valley Total Monthly Retail Revenues	On-Peak Retail Revenue Adjustment	Cumberland Valley Net Monthly Retail Revenues	12-months ended Avg. Retail Revenues, Net	Cumberland Valley Pass Through Mechanism Factor
			Col. (1) - Col. (2)			Col. (4) - Col. (5)		Col. (3) ± Col. (7)		Col. (6) + Col. (9)			Col. (11) - Col. (12)		Col. (10) / Col. (14)
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Mar-16	14.30%	0.00%	14.30%	2,071,720		2,071,720	2,271,597	324,838	15,822	340,660	3,070,381		3,070,381	3,105,912	10.87%
Apr-16	17.59%	0.00%	17.59%	1,747,929		1,747,929	2,267,095	398,782	15,822	414,604	2,585,987		2,585,987	3,090,687	13.35%
May-16	18.99%	0.00%	18.99%	1,821,160		1,821,160	2,265,008	430,125	5,051	435,176	2,270,828		2,270,828	3,066,581	14.08%
Jun-16	19.60%	0.00%	19.60%	2,147,958		2,147,958	2,248,058	440,619	15,822	456,441	2,961,179		2,961,179	3,071,310	14.88%
Jul-16	16.50%	0.00%	16.50%	2,403,724		2,403,724	2,242,023	389,934	15,822	385,756	3,309,279		3,309,279	3,060,846	12.56%
Aug-16	14.29%	0.00%	14.29%	2,453,561		2,453,561	2,255,980	322,380	15,948	338,328	3,218,955		3,218,955	3,070,912	11.05%

Notes:
Cumberland Valley Total Monthly Retail Revenues in Column (11) includes demand and energy charges, customer charges, and FAC revenues.
Revenues reported in Columns (4), (6), (7), (11), (13), and (14) are net of Green Power Revenues.

Cumberland Valley - Calculation of (Over)/Under Recovery					
Line No.	Month & Year	EKPC Invoice Month recorded Member's Books (2)	Billed to Retail Consumer & recorded on Member's Books (3)	Monthly (Over) or Under (4)	Cumulative (Over) or Under (5)
1	Previous (Over)/Under-Recovery Remaining to be Amortized				
1a	From Case No. 2014-00051 (Over)/Under-Recovery				\$153,849
1b	From Case No. 2015-00281 (Over)/Under-Recovery				\$94,932
1c	From Case No. 2016-00144 (Over)/Under-Recovery				\$755
1d	Total Previous (Over)/Under-Recovery				\$249,536
2	Jan-16	\$589,730	\$654,669	(\$64,939)	\$184,597
3	Feb-16	\$436,082	\$567,715	(\$131,633)	\$52,964
4	Mar-16	\$226,233	\$412,307	(\$186,074)	(\$133,110)
5	Apr-16	\$249,955	\$203,491	\$46,464	(\$86,646)
6	May-16	\$320,341	\$246,839	\$73,502	(\$13,143)
7	Jun-16	\$407,898	\$395,339	\$12,559	(\$585)
Post Review	Jul-16	\$471,130	\$477,568	(\$6,438)	(\$7,022)
	Aug-16	\$404,839	\$478,984	(\$74,145)	(\$81,167)
Less Adjustment for Order amounts remaining to be amortized at end of review period June 2016					
8		Amount Per Case Order Remaining to be Amortized at beginning of Review Period	Amortization of Previous (Over)/Under Recoveries During Review Period		Amount Per Case Order Remaining to be Amortized at end of Review Period
8a	Case No. 2014-00051 Recovery	(\$153,849)	\$153,852		\$3
8b	Case No. 2015-00281 Recovery	(\$94,932)	\$31,644		(\$63,288)
8c	Case No. 2016-00144 Recovery	(\$755)	\$0		(\$755)
8d	Total Order amounts remaining - Over/(Under):				(\$64,040)
9	Cumulative six month (Over)/Under-Recovery [Cumulative net of remaining Case amortizations (Ln 7&8)]				(\$64,625)
10	Monthly recovery (per month for six months)				(\$10,771)
Reconciliation:					
11	Previous (Over)/Under-Recovery Remaining to be Amortized, beginning of Review Period				\$249,536
12	Previous (Over)/Under-Recovery Remaining to be Amortized, ending of Review Period				(\$64,040)
13	Total Amortization during Review Period				\$185,496
14	(Over)/Under-Recovery from Column 5, Line 9				(\$64,625)
15	Less: Total Monthly (Over)/Under-Recovery for Review Period (Column 4, Lines 2 thru 7)				(\$250,121)
16	Difference				\$185,496

Amortization Detail, Column 3, Line 8:

Month & Year	Case No. 2014-00051	Case No. 2015-00281	Case No. 2016-00144
Jan-16	\$51,284	\$0	\$0
Feb-16	\$51,284	\$0	\$0
Mar-16	\$51,284	\$0	\$0
Apr-16	\$0	\$0	\$0
May-16	\$0	\$15,822	\$0
Jun-16	\$0	\$15,822	\$0
Totals	\$153,852	\$31,644	\$0