

Company: San Diego Gas & Electric Company (U 902-E)
Proceeding: 2020/2021 Tree Trimming Balancing Account
Application: A.22-12-XXX
Exhibit: SDG&E-xx

SAN DIEGO GAS & ELECTRIC COMPANY
PREPARED DIRECT TESTIMONY OF
JASON KUPFERSMID
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA



December 9, 2022

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1 **PREPARED DIRECT TESTIMONY OF JASON KUPFERSMID**
2 **ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY**

3
4 **I. INTRODUCTION**

5 My direct testimony presents San Diego Gas & Electric Company’s (“SDG&E”) 2020 and
6 2021 undercollection activity as currently recorded in its Tree Trimming Balancing Account
7 (“TTBA”) and requests recovery of the undercollection activity recorded in its TTBA. My
8 testimony is organized as follows:

- 9 • Section II discusses the background of the recovery mechanism generally, as well
10 as its applicability to SDG&E’s TTBA activity.
- 11 • Section III addresses SDG&E’s recorded 2020 TTBA undercollected activity of
12 \$43.5 million, which is above the 35% threshold, requiring an application to request
13 recovery of the undercollection. It also generally addresses the causes of the
14 undercollection.
- 15 • Section IV discusses SDG&E’s recorded 2021 TTBA undercollected activity of
16 \$26.8 million, which is above the 35% threshold, and the general causes of the
17 undercollection; and
- 18 • Section V, discusses rate recovery and proposes an amortization of undercollected
19 TTBA activity over 24 months with SDG&E’s Electric Rate Consolidated
20 submission on January 1 of the year following approval of this Application,
21 concluding December 31 of the following year.

22 **II. BACKGROUND**

23 **Recovery Mechanism and Threshold Amounts**

24 Decision (“D.”) 19-09-051 (“2019 GRC Decision”), SDG&E’s Test Year 2019 General
25 Rate Case (“GRC”), authorized a two-way TTBA balancing account effective January 1, 2019.

1 The 2019 GRC Decision requires SDG&E to file a Tier 3 Advice Letter for cost recovery of
2 undercollections up to 35% of the revenue requirement, and an application for undercollections
3 above 35% of the revenue requirement.¹

4 For 2020, the authorized revenue requirement was approximately \$24.8 million. As
5 presented in Table 1, the ending undercollected activity for 2020 for the TTBA was
6 approximately \$43.5 million, which is approximately 175% of the revenue requirement. For
7 2021, the authorized revenue requirement was approximately \$25.4 million. As presented in
8 Table 2, the ending undercollected activity for 2021 was approximately \$26.8 million, which is
9 approximately 105% of the revenue requirement. Accordingly, SDG&E is submitting this
10 Application for cost recovery.

11 **III. RECORDED TTBA BALANCES**

12 Table 1 below shows SDG&E's recorded data for January through December 2020 and
13 for the period January through December 2021.

14 **A. TTBA Activity**

15 Authorized TTBA revenues are approved in SDG&E's GRC. These authorized revenues
16 are recorded in the TTBA and straight-lined over 12 months.

¹ D.19-09-051, Ordering Paragraph 8.b. at 778.

1

TABLE 1: 2020 TTBA ACTIVITY²

(\$ in Millions)					
TTBA Monthly Summary	Beginning Balance	Authorized Revenues	Expenses ³	Net Activity	Ending Balance Under/ (Over) Collection
January 31, 2020	\$10.4 ⁴	\$(2.0)	\$1.0	(\$1.0)	\$9.4
February 28, 2020	\$9.4	\$(2.1)	\$1.1	(\$1.0)	\$8.4
March 31, 2020	\$8.4	\$(2.1)	\$9.9	\$7.8	\$16.2
April 30, 2020	\$16.2	\$(2.0)	\$5.6	\$3.6	\$19.8
May 31, 2020	\$19.8	\$(2.0)	\$3.8	\$1.8	\$21.6
June 30, 2020	\$21.6	\$(2.1)	\$12.4	\$10.3	\$31.9
July 31, 2020	\$31.9	\$(2.1)	\$2.5	\$0.4	\$32.3
August 31, 2020	\$32.3	\$(2.0)	\$4.7	\$2.7	\$35.0
September 30, 2020	\$35.0	\$(2.1)	\$11.6	\$9.5	\$44.5
October 31, 2020	\$44.5	\$(2.1)	\$2.6	\$0.5	\$45.0
November 30, 2020	\$45.0	\$(2.1)	\$5.1	\$3.1	\$48.1
December 31, 2020	\$48.1	\$(2.1)	\$7.9	\$5.8	\$53.9
TOTAL		\$(24.8)	\$68.2	\$43.5	

2

² Figures can also be found in Attachment A, attached herein. Figures may not add up due to rounding.

³ Includes recorded interest expense.

⁴ Pursuant to D.22-03-009, SDG&E was authorized to recover this \$10.4M balance, less \$41,900 for the cost of customer refusals, in rates through its annual electric rate consolidated advice letter, amortized over a 12-month period.

1 **TABLE 2: 2021 TTBA ACTIVITY**

(\$ in Millions)					
TTBA Monthly Summary	Beginning Balance	Authorized Revenues	Expenses ⁵	Net Activity	Ending Balance Under/ (Over) Collection
January 31, 2021	\$53.9	\$(2.1)	\$1.4	(\$0.7)	\$53.2
February 28, 2021	\$53.2	\$(2.1)	\$2.0	(\$0.1)	\$53.1
March 31, 2021	\$53.1	\$(2.1)	\$10.4	\$8.3	\$61.4
April 30, 2021	\$61.4	\$(2.1)	\$0.4	(\$1.7)	\$59.7
May 31, 2021	\$59.7	\$(2.1)	\$5.7	\$3.6	\$63.3
June 30, 2021	\$63.3	\$(2.1)	\$7.4	\$5.3	\$68.6
July 31, 2021	\$68.6	\$(2.1)	\$1.8	(\$0.3)	\$68.3
August 31, 2021	\$68.3	\$(2.1)	\$4.4	\$2.3	\$70.6
September 30, 2021	\$70.6	\$(2.1)	\$7.2	\$5.1	\$75.7
October 31, 2021	\$75.7	\$(2.1)	\$1.0	(\$1.1)	\$74.6
November 30, 2021	\$74.6	\$(2.2)	\$3.5	\$1.3	\$75.9
December 31, 2021	\$75.9	\$(2.2)	\$7.0	\$4.8	\$80.7
TOTAL		\$(25.4)	\$52.2	\$26.8	

2

3 **B. Causes of the Current Undercollection**

4 SDG&E’s TTBA is comprised of revenues and expenses associated with tree trimming
5 necessary to comply with all federal and state regulations as well as internal SDG&E standards
6 and SDG&E’s Wildfire Mitigation Plan (“WMP”). Tree trimming costs primarily include
7 expenses for crews, equipment, tree removals, mulching and information systems support,
8 among others, as further described in the prepared direct testimony of Don Akau.

9 As further addressed by Mr. Akau, SDG&E’s analysis reveals that the primary reasons
10 for the undercollections in 2020 and 2021 is the increase in costs due to an increase in hazard

⁵ Includes recorded interest expense.

1 tree trimming; implementation of SDG&E’s wildfire mitigation initiatives, including additional
 2 inspections and audit activities, and the pursuit of tree clearances in excess of regulatory
 3 requirements for high risk trees in the High Fire Threat District; and significant industry labor
 4 cost increases that were mandated by Senate Bill 247 beginning in January 2020.⁶ Table 3 below
 5 provides a breakdown of the 2020 operation and maintenance (“O&M”) costs by broad
 6 categories.⁷ Per Table 3, tree trimming expenses amount to 97.5% of the total O&M expenses
 7 incurred.

8 **1. 2020 TTBA Undercollection**

9 **TABLE 3: 2020 TTBA O&M BY CATEGORY⁸**

(\$ in dollars)		
Category	Amount	Percentage of Total Expenses
Admin	\$61,840	0.1%
Cash Discounts	\$(84,191)	(0.1%)
Catering	\$203	0.0%
Consulting	\$326,794	0.5%
Field Hardware & Software Support	\$210,056	0.3%
Labor	\$1,067,258	1.6%
Office Supplies/Office Equipment	\$2,108	0.0%
Tree Trimming	\$66,441,496	97.5%
Vacation & Sick Overheads	\$138,891	0.2%
Total	\$68,164,455	100%

⁶ Descriptions of the activities categorized as Tree Trimming are included in the prepared direct testimony of Don Akau.

⁷ Figures can also be found in Attachment B, attached herein, further detailed by monthly activity.

⁸ Figures may not add up to due to rounding.

1 Table 4 below shows a comparison of the 2020 activity by category to the four-year
 2 average for 2015 through 2018.⁹ In comparing the 2020 activity to the four-year average, two
 3 categories of spend experienced costs that exceeded 35% over the prior four-year average: (1)
 4 Consulting and (2) Tree Trimming. The increases in consulting and tree trimming expenses are
 5 further addressed in the prepared direct testimony of Don Akau.

6 **TABLE 4: TTBA O&M BY CATEGORY – 2020 VS 4 YEAR AVERAGE (2015 –**
 7 **2018)¹⁰**

	(A)	(B)	(C) = (B) - (A)	(D) = (C) / (A)	
	Average of 2015 - 2018	2020	Difference between 2020 and avg of 2015 - 2018	Percentage Difference Between 2020 and Avg of 2015 - 2018	At or above 35%
Admin	102,633	61,840	(40,792)	-40%	N
Cash Discounts	(30,630)	(84,191)	(53,562)	175%	Y
Catering	3,928	203	(3,725)	-95%	N
Consulting	45,424	326,794	281,370	619%	Y
Employee Recognition	54	-	(54)	-100%	N
Employee Travel	10,222	-	(10,222)	-100%	N
Field Hardware and Software Support	166,676	210,056	43,381	26%	N
Labor	1,091,868	1,067,258	(24,610)	-2%	N
Meals & Entertainment	923	-	(923)	-100%	N
Office Supplies/Office Equipment	18,510	2,108	(16,402)	-89%	N
Tree Trimming	22,336,541	66,441,496	44,104,954	197%	Y
Vacation & Sick Overheads	182,337	138,891	(43,445)	-24%	N
	23,928,484	68,164,455	44,235,971	185%	

8
 9
⁹ SDG&E's TTBA authorization in D.19-09-051 was not specific to a certain activity and authorized a revenue requirement that encompassed all tree trimming activities and related labor and technical support. To provide consistency with Administrative Law Judge Lau's email ruling issued June 2, 2021 in A.20-07-003 and better identify activities the incremental costs supported and how much spent on each activity, as ordered by D.22-03-009, Ordering Paragraph 2, SDG&E is continuing to report TTBA recorded costs in a similar format with a comparison to the four-year average from 2015-2018 for those cost categories, which formed the basis for SDG&E's Test Year-2019 GRC forecasts.

¹⁰ Figures may not add up to due to rounding.

1 **2022 TTBA Costs**

2 Table 5 below provides a breakdown of the 2021 operation and maintenance costs by
3 broad categories.¹¹ Per Table 5, tree trimming expenses amount to 95.6% of the total O&M
4 expenses incurred.

5 **TABLE 5: 2021 TTBA O&M BY CATEGORY¹²**

(\$ in dollars)		
Category	Amount	Percentage of Total Expenses
Admin	\$180,419	0.3%
Cash Discounts	\$(60,170)	-0.1%
Catering	\$185,774	0.4%
Consulting	\$640	0.0%
Employee Recognition	\$495	0.0%
Employee Travel	\$265,327	0.5%
Field Hardware & Software Support	\$1,492,080	2.9%
Labor	\$373	0.0%
Office Supplies/Office Equipment	\$21,352	0.0%
Tree Trimming	\$49,884,924	95.6%
Vacation & Sick Overheads	\$196,210	0.4%
Total	\$52,167,424	100.0%

6 Table 6 below shows a comparison of the 2021 activity by category to the four-year
7 average for 2015 through 2018.¹³ In comparing the 2021 activity to the four year average, six¹⁴

¹¹ Figures can also be found in Attachment B, attached herein, further detailed by monthly activity.

¹² Figures may not add up due to rounding.

¹³ See n.11, *supra*.

¹⁴ Cash Discounts are credit discounts associated with early invoice payment. These costs are not incurred by SDG&E.

categories are at or over the 35% threshold: (1) Admin, (2) Consulting, (3) Employee Recognition, (4) Field Hardware and Software Support, (5) Labor, and (6) Tree Trimming. The increases in consulting and tree trimming expenses are further addressed in the prepared direct testimony of Don Akau.

TABLE 6: TTBA O&M BY CATEGORY – 2021 VS 4 YEAR AVERAGE

(2015 – 2018)¹⁵

	(A)	(B)	(C) = (B) - (A)	(D) = (C) / (A)	
	Average of 2015 - 2018	2021	Difference between 2021 and avg of 2015 - 2018	Percentage Difference Between 2021 and Avg of 2015 - 2018	At or above 35%
Admin	102,633	180,419	77,786	76%	Y
Cash Discounts	(30,630)	(60,170)	(29,540)	96%	Y
Catering	3,928		(3,928)	-100%	N
Consulting	45,424	185,774	140,350	309%	Y
Employee Recognition	54	640	586	1088%	Y
Employee Travel	10,222	495	(9,727)	-95%	N
Field Hardware and Software Support	166,676	265,327	98,651	59%	Y
Labor	1,091,868	1,492,080	400,212	37%	Y
Meals & Entertainment	923	373	(550)	-60%	N
Office Supplies/Office Equipment	18,510	21,352	2,842	15%	N
Tree Trimming	22,336,541	49,884,924	27,548,383	123%	Y
Vacation & Sick Overheads	182,337	196,210	13,873	8%	N
	23,928,484	52,167,424	28,238,940	118%	

II. RATE RECOVERY AND AMORTIZATION PERIOD

As noted above and depicted in Table 1, SDG&E’s undercollected activity is \$43.5 million for the year 2020 and \$26.8 million for the year 2021. SDG&E proposes to amortize in rates these two balances, which together total approximately \$70.3 million,¹⁶ over 24 months, with SDG&E’s annual electric rate consolidated advice letter submission on January 1 of the year following approval of this application, concluding December 31 of the following year. Alternatively, SDG&E proposes to implement the amortization of these costs in rates at the next

¹⁵ Figures may not add up to due to rounding.

¹⁶ Excludes Franchise Fees and Uncollectibles (FF&U).

1 available rate increase, if available.

2 Assuming this two-year amortization, the average bill for a typical bundled residential
3 customer living in the inland/coastal climate zone and using 400 kilowatt-hours would reflect an
4 increase of 0.7%, or \$1.11 (from \$148.46 to \$149.57).

5 **III. CONCLUSION**

6 In compliance with D.19-09-051, which requires SDG&E to request cost recovery
7 through an application for TTBA undercollections above 35% of the authorized revenue
8 requirement, SDG&E:

- 9 • Requests that the Commission authorize the cost recovery of the undercollected
10 two-way TTBA balance of \$43.5 million for 2020;
- 11 • Requests that the Commission authorize the cost recovery of the undercollected
12 two-way TTBA balance of \$26.8 million for 2021; and
- 13 • Proposes to amortize the balance in rates over 24 months with SDG&E's Electric
14 Rate Consolidated submission on January 1 of the year following approval of this
15 Application, concluding December 31 of the following year, or, in the alternative
16 at the next available rate increase, if applicable.

17 This concludes my prepared direct testimony.

18

1 **VI. WITNESS QUALIFICATIONS**

2 My name is Jason Kupfersmid. I am employed by SDG&E, as the Regulatory Accounts
3 Supervisor in the Assistant Controllers Department. My business address is 8326 Century Park
4 Court, San Diego, California 92123. My current responsibilities include supervising the process
5 for the development, implementation, and analysis of regulatory balancing, tracking, and
6 memorandum accounts. I began my current position in March 2022.

7 I earned a Bachelor of Science in Business Administration, Accounting degree from the
8 University of Nevada, Las Vegas in 2002. I also earned a Master of Accountancy from Walsh
9 College in 2013. I am a licensed Certified Public Accountant in the State of Michigan.

10 Previously, I served as Technical Staff Manager, Utilities Regulatory Accountant for the
11 State of Nevada Attorney General Office Bureau of Consumer Protection; with Deloitte as an
12 Audit Senior and UHY Advisors as a Staff Accountant in the public accounting field.

13 I have previously testified before the California Public Utilities Commission.

Attachment A

San Diego Gas & Electric
Tree Trimming Balancing Account (TTBA) - Electric
Under / (Over) Collection

													2020	
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	10,420,644	9,366,874	8,396,414	16,243,969	19,783,639	21,557,461	31,863,587	32,298,582	34,974,995	44,510,115	45,042,473	48,106,596	10,420,644
Revenues:	TTBA Electric Authorized Revenue	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(24,808,000)
	TTBA Electric Amortization													-
Total Revenues		(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,333)	(2,067,337)	(24,808,000)
O&M Costs:	TTBA O&M	999,556	1,075,567	9,898,883	5,585,399	3,824,281	12,367,227	2,497,516	4,739,822	11,598,479	2,595,214	5,127,186	7,855,325	68,164,455
Total Costs		999,556	1,075,567	9,898,883	5,585,399	3,824,281	12,367,227	2,497,516	4,739,822	11,598,479	2,595,214	5,127,186	7,855,325	68,164,455
Net Cost / (Revenue)		(1,067,777)	(991,766)	7,831,550	3,518,066	1,756,948	10,299,894	430,183	2,672,489	9,531,146	527,881	3,059,853	5,787,988	43,356,455
Interest*	TTBA Interest	14,006	21,306	16,006	21,604	16,874	6,232	4,812	3,924	3,974	4,477	4,269	5,525	123,009
Transfers	Asset/Liab. Bal. Transfer													-
Net Activity		(1,053,771)	(970,460)	7,847,556	3,539,670	1,773,822	10,306,126	434,995	2,676,413	9,535,120	532,358	3,064,122	5,793,513	43,479,464
	Ending Balance	9,366,874	8,396,414	16,243,969	19,783,639	21,557,461	31,863,587	32,298,582	34,974,995	44,510,115	45,042,473	48,106,596	53,900,108	53,900,108

* Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))
February Prior Period Adjustment (PPA) due to interest true-up from GRC decision

San Diego Gas & Electric
Tree Trimming Balancing Account (TTBA) - Electric
Under / (Over) Collection

													2021	
Category	Text	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	Beginning Balance	53,900,108	53,137,087	52,994,801	61,317,981	59,610,208	63,213,311	68,522,267	68,204,765	70,501,405	75,574,560	74,451,908	75,827,924	53,900,108
Revenues:	TTBA Electric Authorized Revenue	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,413)	(25,421,000)
	TTBA Electric Amortization													-
Total Revenues		(2,118,417)	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,417)	(2,118,413)	(25,421,000)
O&M Costs:	TTBA O&M	1,349,598	1,971,709	10,437,787	406,613	5,718,449	7,424,629	1,798,067	4,411,589	7,187,920	992,014	3,490,676	6,978,374	52,167,424
Total Costs		1,349,598	1,971,709	10,437,787	406,613	5,718,449	7,424,629	1,798,067	4,411,589	7,187,920	992,014	3,490,676	6,978,374	52,167,424
Net Cost / (Revenue)		(768,819)	(146,708)	8,319,370	(1,711,804)	3,600,032	5,306,212	(320,350)	2,293,172	5,069,503	(1,126,403)	1,372,259	4,859,961	26,746,424
Interest	TTBA Interest	5,798	4,422	3,810	4,031	3,071	2,744	2,848	3,468	3,652	3,751	3,757	5,217	46,569
Transfers	Asset/Liab. Bal. Transfer													-
Net Activity		(763,021)	(142,286)	8,323,180	(1,707,773)	3,603,103	5,308,956	(317,502)	2,296,640	5,073,155	(1,122,652)	1,376,016	4,865,178	26,792,993
	Ending Balance	53,137,087	52,994,801	61,317,981	59,610,208	63,213,311	68,522,267	68,204,765	70,501,405	75,574,560	74,451,908	75,827,924	80,693,101	80,693,101

* Interest applied to average monthly balance as follows: ((Beg. Bal.+(Current Month Adjustment/2))*(Int.Rate/12))

Attachment B

**SAN DIEGO GAS & ELECTRIC
TREE TRIMMING BALANCING ACCOUNT (TTBA) - O&M BY CATEGORY
2020**

Sum of Val/COArea CrCy	Column Labels												
Row Labels	1	2	3	4	5	6	7	8	9	10	11	12	Grand Total
Admin	4,189	4,145	5,404	4,250	5,003	4,547	5,202	5,702	5,957	4,025	7,606	5,809	61,840
Cash Discounts	(4,810)	(3,472)	(3,175)	(2,169)	(306)	(17,589)	(6,727)	(6,703)	(14,842)	(8,042)	(8,646)	(7,711)	(84,191)
Catering		203											203
Consulting	43	10,837	29,595	34,158	51,638	79,441	17,837	47,727	16,054	10,104	23,462	5,900	326,794
Field Hardware and Software Support	2,635	5,445	2,510		2,694	2,572	3,259	64,500		971	125,000	470	210,056
Labor	69,518	72,097	85,446	97,335	78,596	93,227	145,151	56,775	96,956	104,749	101,659	65,750	1,067,258
Office Supplies/Office Equipment	876	3	169	39	3	9			990	19			2,108
Tree Trimming	916,722	975,739	9,766,264	5,437,450	3,675,053	12,191,673	2,315,567	4,565,286	11,482,173	2,471,265	4,866,765	7,777,539	66,441,496
Vacation & Sick Overheads	10,384	10,569	12,671	14,336	11,601	13,347	17,226	6,535	11,191	12,124	11,339	7,568	138,891
Grand Total	999,556	1,075,567	9,898,883	5,585,399	3,824,281	12,367,227	2,497,516	4,739,822	11,598,479	2,595,214	5,127,186	7,855,325	68,164,455

**SAN DIEGO GAS & ELECTRIC
TREE TRIMMING BALANCING ACCOUNT (TTBA) - O&M BY CATEGORY
2021**

Sum of Val/COArea CrCy	Column Labels												
Row Labels	1	2	3	4	5	6	7	8	9	10	11	12	Grand Total
Admin	10,655	2,810	30,417	16,429	21,485	14,777	15,991	11,867		40,994	3,542	11,451	180,419
Cash Discounts	-4,164	-4,249	-6,675	-4,364	-3,198	-4,143	-6,139	-4,650	-3,447	-7,978	-2,774	-8,387	-60,170
Consulting	12,105	8,498	4,644	1,186	21,116	10,047	8,331	34,314	41,424	25,278	636	18,195	185,774
Employee Recognition												640	640
Employee Travel			65				290			93			47
Field Hardware and Software Support	148	6,046	20,242	1,436		9,301	7,754		39,900	97,631	57	82,813	265,327
Labor	85,427	99,532	133,275	127,121	126,955	117,508	128,802	153,083	125,974	152,532	140,657	101,213	1,492,080
Meals & Entertainment						58	95						220
Office Supplies/Office Equipment		1,296	9,387	2,285	3,276	3,877		73	897		261		21,352
Tree Trimming	1,235,475	1,846,161	10,230,641	247,451	5,533,650	7,259,310	1,627,788	4,194,405	6,964,445	661,026	3,327,282	6,757,290	49,884,924
Vacation & Sick Overheads	9,953	11,615	15,791	15,068	15,165	13,894	15,156	22,497	18,726	22,438	21,015	14,892	196,210
Grand Total	1,349,598	1,971,709	10,437,787	406,613	5,718,449	7,424,629	1,798,067	4,411,589	7,187,920	992,014	3,490,676	6,978,374	52,167,424