

KODIAK CITY COUNCIL

WORK SESSION AGENDA

Tuesday, October 22, 2013
Kodiak Island Borough Conference Room
7:30 p.m.

Work sessions are informal meetings of the City Council where Councilmembers review the upcoming regular meeting agenda packet and seek or receive information from staff. Although additional items not listed on the work session agenda are sometimes discussed when introduced by the Mayor, Council, or staff, no formal action is taken at work sessions and items that require formal Council action are placed on a regular Council meeting agenda. Public comments at work sessions are NOT considered part of the official record. Public comments intended for the "official record" should be made at a regular City Council meeting.

Discussion Items

1. Public Comments (limited to 3 minutes)
2. Presentation of Electrical Equipment Needed for Pier III Improvements1
3. Update From Harbormaster About Horizon Lines Contracts5
4. October 24, 2013, Agenda Packet Review

Memorandum

TO: Aimee Kniazowski
FROM: Roe Sturgulewski
DATE: October 15, 2013
RE: Kodiak Pier III
Electrical Improvements Update

This provides additional information regarding electrical improvements associated with the Pier III project. This topic was discussed at the September 24, 2013 Council work session and additional information was requested.

Similar to many large capital projects, the new Pier III will require offsite infrastructure improvements. The original facility was constructed in 1971 and much of the infrastructure is in need of upgrade.

The offsite electrical upgrade requirements for the facility were noted in the September 2011 Design Study Report which stated “the City will need to update the power supplied to the Pier 3 area.” The study noted a new line extension and electrical service would be required for the crane. It also noted a new on site substation would be required and that KEA, the City and Horizon would need to have negotiations on the most cost effective system.

Discussions have occurred with KEA, Horizon, PND and their respective sub consultants to optimize the electrical service solution. The project will place a large electric load on the KEA system. Pier III will receive a state-of-the-art 100 gauge AC-powered crane which will draw about 1.5 MW (3 second demand). Every time the crane lifts a loaded container, a large amount of power is required. This equates to about 5% of the average KEA load and even more in low use times. Additionally, every time a container is lowered a large portion of the lifting energy is released.

There are multiple ways to handle this issue; the energy can be wasted, stored or put back into the power system. KEA’s system currently relies on batteries to accommodate power fluctuations. The continuous cycling of power would deplete the KEA battery reserve and potentially downgrade performance and reliability of the entire KEA network. Crane operations at Kodiak cycle a nominal 10,000 – 15,000 lifts annually. KEA and Horizon consultants cooperated on a system evaluation analyzing different ways to accommodate the power use and regeneration. The consensus defined the installation of flywheels in the KEA network as the most efficient way to handle the power needs. KEA will own and maintain the flywheels.

The envisioned solution would be for KEA to install a new distribution circuit to service the port and adjoining areas. Their installation would include (1) connections/switches from the existing 69 kVA transmission system; (2) installation of a new 12.47 kVA distribution circuit; (3) an onsite substation and (4) two nominal 1MW flywheels.

The flywheels work to capture and reuse regenerative power generated by crane operations, thereby reducing total energy usage by the crane by roughly 70%. The flywheels also buffer load fluctuations and help preserve battery life for the overall KEA system relative to the electrical power demand from crane operations and other system needs. The flywheels would return about 1 MW in power for each cycle. Potentially, energy would be introduced back into the system. It's anticipated some sort of net metering program would be implemented to accommodate this situation.

KEA's preliminary cost estimate to upgrade the Pier III service is \$3.8M. Each flywheel costs about \$1.2M. Current discussions with KEA are that they will fund \$3M, and Horizon and the project would each contribute \$400,000 to the upgraded electrical service. KEA is pursuing a matching grant through the Alaska Energy Authority which would offset \$1.5M of their costs.

It's anticipated the Projects portion of the upgrade would be from project funds. As an alternative, there is a possibility that the costs could be amortized as an offset to the City's share of capital credits. This would be amortized over a substantial period on the order of 60 years. This would reduce the capital credits to the City by about \$8,000 a year. This has not been authorized by the KEA board. This would increase the individual department budgets by an equal amount.

Installation of the new electrical service capabilities and flywheels to support operations of the new crane would benefit the city:

- New 12.47kVa service benefits the city and improves service reliability to Pier III
- Overall reliability of service to other City taxpayers on the existing Pier III distribution circuit is improved
- Overall City electrical reliability is improved with the buffering capacity of the flywheel system
- City receives the benefit of the latest generation in crane technology, improving port capacity and long-term viability of the community
- City receives benefits of reduced diesel emission
- Improved electrical service through less downtime of the network
- The new crane eliminates the failure potential of the existing 45 year old crane due to lack of replacement parts
- Likely low cost option for the community (participation by KEA and Horizon greatly reduce and may allow the public to recover costs)

Procurement of the flywheels and other electrical equipment are long lead items. KEA would need to place their order for equipment by the end of December 2013 to meet the present schedule for commissioning the new crane in late 2014.

It is anticipated that a request to authorize entering into an agreement with KEA to extend a new electrical circuit, substations and flywheels will be presented to the Council for approval at the December 12, 2013 Council meeting.

Please contact me at (907) 343-3013 if you have any questions.

KODIAK ELECTRIC ASSOCIATION STATEMENT January 2013 (2012)

Address	Acct #	Amount	Allocation %	Capital Credit	Adjusted Amount	GL Acct #
217 Lower Mill Bay	5567002	595.65	1.01%	(308.70)	286.95	100.150.100.455.100
Amount	1751.90	1,156.25	1.96%	(599.24)	557.01	100.190.100.455.100
Pillar Mtn Radio Lease	5446501	149.53	0.25%	(77.50)	72.03	100.140.144.450.115
3-400 Whps(All Street Lights)	5178800	2,230.11	3.78%	(1,155.79)	1,074.32	100.160.162.455.100
1621 Simeonoff	5287000	15.00	0.03%	(7.77)	7.23	100.160.162.455.100
2410 Mill Bay Rd Salt	5309200	26.29	0.04%	(13.63)	12.66	100.160.162.455.100
2410 Mill Bay Rd Bldg 1	5310600	1,980.38	3.36%	(1,026.36)	954.02	100.160.162.455.100
56-400 WMV Lights	5367000	1,714.40	2.91%	(888.51)	825.89	100.160.162.455.100
27-400 Whps Lights	5367100	823.14	1.40%	(426.60)	396.54	100.160.162.455.100
20-400 Whps Lights	5367200	530.74	0.90%	(275.06)	255.68	100.160.162.455.100
18-175 WMV Lights	5367400	169.12	0.29%	(87.65)	81.47	100.160.162.455.100
79-400 Whps Lights	5367500	2,225.41	3.78%	(1,153.35)	1,072.06	100.160.162.455.100
20-150 Whps Lights	5367800	451.33	0.77%	(233.91)	217.42	100.160.162.455.100
15-150 Whps Lights	5367900	358.88	0.61%	(185.99)	172.89	100.160.162.455.100
Lwr Mill Bay & Birch Stop	5477700	34.20	0.06%	(17.72)	16.48	100.160.162.455.100
62-250 Whps Lights	5496400	2,065.05	3.50%	(1,070.24)	994.81	100.160.162.455.100
Mill Bay & Ben Benson Schl	5508000	32.52	0.06%	(16.85)	15.67	100.160.162.455.100
14-400 Watt High Pressure	5655500	570.51	0.97%	(295.68)	274.83	100.160.162.455.100
417 Erskine Ave	5731400	34.39	0.06%	(17.82)	16.57	100.160.162.455.100
17-400 Whps Lgt Mill Bay	5740400	676.26	1.15%	(350.48)	325.78	100.160.162.455.100
39-250 Whps Lts Selief	5740500	1,341.21	2.28%	(695.10)	646.11	100.160.162.455.100
2410 Mill Bay Rd	5309300	293.13	0.50%	(151.92)	141.21	100.160.163.455.100
Von Sheele Entr Gate	5497700	19.88	0.03%	(10.30)	9.58	100.160.165.455.100
Baranof Park	5047900	96.28	0.16%	(49.90)	46.38	100.170.100.455.100
Baranof Park Score Board	5642800	15.00	0.03%	(7.77)	7.23	100.170.100.455.100
101 E Marine Way Museum	5530400	238.11	0.40%	(123.40)	114.71	100.170.171.455.100
410 Cedar St Youth Ctr	5019600	462.18	0.78%	(239.53)	222.65	100.170.172.455.100
319 Lower Mill Bay Rd	5567100	1,033.62	1.75%	(535.69)	497.93	100.180.100.455.100
614 Egan Way	5021900	615.93	1.05%	(319.22)	296.71	100.190.185.455.100
417 Hillside Dr (old KYSC)	5584101	15.51	0.03%	(8.04)	7.47	100.190.185.455.100
Pillar Creek Pump	5446000	48.69	0.08%	(25.23)	23.46	550.560.360.455.100
Monashla Creek Pump	5506300	16,089.04	27.30%	(8,338.45)	7,750.59	550.560.360.455.100
Pillar Mthn Chlor	5373500	5,007.19	8.50%	(2,595.05)	2,412.14	550.560.365.455.100
2578 Metrokin Wy	5013400	3,753.11	6.37%	(1,945.11)	1,808.00	570.580.385.455.100
2821 Spruce Cape	5013500	5,664.69	9.61%	(2,935.81)	2,728.88	570.580.385.455.100
518 Mozart Cir	5167300	202.36	0.34%	(104.88)	97.48	570.580.385.455.100
Beaver Lake Loop Rd	5175800	55.59	0.09%	(28.81)	26.78	570.580.385.455.100
Cliffside Rd Sewer Lifts	5216800	50.71	0.09%	(26.28)	24.43	570.580.385.455.100
3565 Sean Cir Sewer Lift	5321800	167.78	0.28%	(86.95)	80.83	570.580.385.455.100
3880 Woodland Dr	5336200	83.92	0.14%	(43.49)	40.43	570.580.385.455.100
315 Seabreeze Cir Sewer	5339800	74.94	0.13%	(38.84)	36.10	570.580.385.455.100
4152 Mill Bay Rd Pump	5366600	933.57	1.58%	(483.84)	449.73	570.580.385.455.100
1211 Father Herman St Swr	5379201	1,256.54	2.13%	(651.22)	605.32	570.580.385.455.100
3010 Spruce Cape Rd	5427300	169.84	0.29%	(88.02)	81.82	570.580.385.455.100
438 Teal Way Sewer	5439500	111.28	0.19%	(57.67)	53.61	570.580.385.455.100
Dog Bay Sewer Lp Mtr #2	5467000	191.32	0.32%	(99.15)	92.17	570.580.385.455.100
Dog Bay Sewer Lift Pump	5467100	273.86	0.46%	(141.93)	131.93	570.580.385.455.100
511 Marine Way Sewer Lift	5528500	445.11	0.76%	(230.68)	214.43	570.580.385.455.100
Sheikof St Sewer Lift	5541200	73.32	0.12%	(38.00)	35.32	570.580.385.455.100
Sewer Lift Station by Elks	5548000	170.28	0.29%	(88.25)	82.03	570.580.385.455.100
Larch Sewer Lift	5618900	74.50	0.13%	(38.61)	35.89	570.580.385.455.100
Sewer Lift 1 - Harry Nielsen	5706200	105.99	0.18%	(54.93)	51.06	570.580.385.455.100
Sewer Lift 2 - SUT Larsen W	5706400	72.89	0.12%	(37.78)	35.11	570.580.385.455.100
Trident Basin Float	5023600	55.25	0.09%	(28.63)	26.62	580.590.100.455.100
Trident Basin By Floats	5768900	22.07	0.04%	(11.44)	10.63	580.590.100.455.100
1222 Chichenoff Ice Rink	5707401	1,274.88			1,274.88	100.170.174.455.100
Morton Hall Entr Gate & 3	5806700	16.18			16.18	100.160.162.455.100
					-	

34.00%
66.00%
1,751.90

added FY1:

**KODIAK ELECTRIC ASSOCIATION
STATEMENT January 2013 (2012)**

Address	Acct #	Amount	Allocation %	Capital Credit	Adjusted Amount	GL Acct #
Regular Sub Total		56,414.91		(28,568.77)	27,846.14	
					-	
Boat Harbor		1,997.01	3.39%	(1,034.98)	962.03	510.520.100.455.110
Cargo		924.07	1.57%	(478.91)	445.16	500.510.302.455.110
Non-Departmental		890.70	1.51%	(461.62)	429.08	100.190.185.455.100
Harbor Gen. Electric		77,140.93			77,140.93	515.540.100.450.200
Boat Yard		2,211.25			2,211.25	512.530.100.455.110
Harbor Sub Total		83,163.96		(1,975.51)	81,188.45	
2160 Mill Bay Rd-KPD Mtr	5790901	3,855.72			3,855.72	100.140.100.455.100
Amount		2,363.18			2,363.18	100.140.142.455.100
KPD Sub Total		6,218.90			6,218.90	
					-	
Allocation Total		58,935.63	100.00%	(30,544.28)	109,034.59	
	TOTALS	145,797.77		(30,544.28)	115,253.49	

62.00%
38.00%
6,218.90

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CONTRACT FOR PROFESSIONAL SERVICES

City of Kodiak
403 Marine Way
Kodiak Alaska
99615

AND

BST Associates
PO Box 82388
Kenmore, WA
98028-0388

PROJECT: Revise Contracts Between Port of Kodiak and Horizon Lines of Alaska

THIS CONTRACT FOR PROFESSIONAL SERVICES combines all understandings relative to the professional services for this project into a single Agreement superseding all previous correspondence and discussions.

The performance of the professional services described herein and authorized by City of Kodiak as well as payment for such services, shall be in accordance with the terms and conditions set forth in the following Sections, and attachments referenced therein, which, together with the acceptance, shall constitute the whole Agreement.

Section I	-	Relationship of the Parties
Section II	-	Scope of Services
Section III	-	Payment
Section IV	-	General Provisions
Exhibit A	-	Scope of Work & Budget

CONTRACT FOR PROFESSIONAL SERVICES

SECTION I - RELATIONSHIP OF PARTIES

THIS AGREEMENT is entered into between the City of Kodiak, Kodiak, Alaska, hereinafter referred to as "Port" and BST Associates, Kenmore, Washington hereinafter called "BST", for and in Consideration of the mutual promises set forth below, agree as follows:

SECTION II - SCOPE OF SERVICES

1. **Scope of Work:** BST shall assist Port by evaluating and revising the City's contracts with Horizon Lines as outlined in Exhibit A Scope of Work.
2. **Time for Completion:** Assuming that work commences by October 14th 2013, BST will present a draft report by the first week of December 2013. The final report will be prepared within ten days of receipt of all comments.

SECTION III - PAYMENT

1. **Payment:** Payment to BST by Port for performing the Scope of Work specified in Exhibit A shall be on a time and materials basis with a limit not to exceed \$24,780, which includes all labor and out of pocket expenses. Payment for services will be made upon receipt of the invoices.
2. **Interest:** Payment will be made as reported above. If for any reason, payment is not received upon delivery and acceptance of reports and within 30 days after receipt of invoice, BST reserves the right to charge interest at the rate of 1 and 1/2 percent per month.

SECTION IV - GENERAL PROVISIONS

1. **Supplemental Agreements:** Supplemental Agreements may be entered into upon mutual written Agreement that would amend the scope and associated costs.
2. **Work to be Accomplished:** All work accomplished will be performed under the direction of Mr. Martin H. Owen.
3. **Termination:** This Agreement shall be terminated by a party only in the case of a material breach by the other party, and upon failure of such party to remedy such breach within fifteen (15) days of written notice of such breach.

If termination occurs, BST shall be fairly compensated based upon a mutual determination of work provided to date of breach with supporting documentation.

4. **Independent Contractor:** The parties intend that an independent contractor relationship between BST and Port will be created by this Agreement. No agent, employee, or representative of BST shall be deemed to be an agent, employee, or representative of Port for any purpose. BST shall be solely responsible for all acts of its agents, employees, representatives, and subcontractors during the performance of this contract.
5. **Indemnity:** BST agrees to indemnify, defend and hold harmless Port from and against any and all liability, loss, damage, expenses, action or claim, including attorneys'

fees and cost incurred by Port in defense thereof, arising from any act or omission of BST or its employees or subconsultants related to the performance of this Agreement.

Likewise, Port agrees to indemnify, defend and hold harmless BST from and against any and all liability, loss, damage, expenses, action or claim, including attorneys' fees and cost incurred by BST in defense thereof, arising solely from any act or omission of Port or its employees related to the performance of this Agreement.

6. Integrated Agreement: This Agreement together with attachments or addenda represents the entire and integrated Agreement between Port and BST and supersedes all prior negotiations, representations, or agreements written or oral. This Agreement may be amended by written instrument signed by both Port and BST.

7. Equal Opportunity: BST will not discriminate against any employee or applicant for employment because of age, race, color, religion, sex, or national origin. BST will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their age, race, color, religion, sex or national origin.

8. Notices: Notices to the Port shall be sent to the following address or by e-mail:

Mr. Martin H. Owen, Harbormaster
Port of Kodiak
403 Marine Way
Kodiak, AK 99615
Email: Owen, Martin [mowen@city.kodiak.ak.us]

Notices to BST shall be sent to the following address:

BST Associates
PO Box 82388
Kenmore, Washington 98028-0388
FAX (206) 486-2977
Email: bstassoc@seanet.com

9. Disputes: If a dispute should arise between the parties as to the terms of this Agreement, the parties agree to submit the matter to binding arbitration in accordance with rules of the American Arbitration Association. The arbitrator may award costs and attorneys' fees to the prevailing party.

10. Confidentiality: This study is considered confidential. When information is solicited from outside sources, BST shall not publish or provide to any third party draft or final reports, or any parts thereof, identified in Exhibit A, without the express written consent of Port. All data, findings, records and recommendations resulting from this study are to remain wholly confidential and will not be released or used for any other purpose without the written consent of Port.

In Witness Whereof ...

DATED this 10th day of October, 2013.

APPROVED:

~~Port, Inc.~~ City of Kodiak

Martin H. Owen

Mr. Martin H. Owen
Port of Kodiak.
HARBORMASTER

APPROVED:

BST Associates

Paul Sorensen

Paul C. Sorensen
Principal

Exhibit A – Scope of Work

Understanding of Services Required

We understand that the City of Kodiak owns a container terminal and cargo dock, Pier III, which is leased and operated by Horizon Lines of Alaska, LLC. The facility is nearing the end of its useful life and will be expanded with a new dock in 2014. The project will be funded by a \$33.1 million grant from the Alaska Legislature. Horizon Lines will furnish a 100-foot gauge crane, which will replace the Port's existing Paceco crane at Pier III.

The City's relationship with Horizon is governed by three contracts between the parties, in addition to the City's port tariff. All three agreements expire at the end of 2013. These contracts include:

- The Preferential Use Agreement (PUA) covering Horizon's use (lease) of the Pier III terminal, Paceco crane, wharfage rates, dockage rates, and other terms
- The Terminal Operating Agreement (TOC) addressing Horizon's operation of Piers I, II and III
- The Pier II Warehouse Lease.

Horizon Lines has expressed a desire to renegotiate contracts and the City has expressed a desire to update the Port tariff prior to the end of 2013. In conjunction with the terminal expansion and the expiration of its contracts with Horizon, the City needs to renegotiate the PUA/lease, TOC and Warehouse Lease. The new agreements and rates need to address the following conditions at the port, starting in 2014:

- The grant-funded construction costs associated with the Pier III expansion.
- The fact that Horizon will supply its own crane at Pier III rather than using the Port-supplied Paceco crane as in the past.
- Competitive or industry-standard rate levels for container wharfage and dockage at similarly situated ports.

The PUA specifies wharfage and dock rates. These rates need to be studied and compared with ports of comparable size and volume. Once evaluated, they must be negotiated and incorporated into a new agreement(s).

Consultant shall:

- Review current documents: port tariff, TOC, PUA and facilities lease
- Do a comparative port rate analysis
- Recommend modifications to documents
- Assist with negotiating new preferential rates for wharfage, dockage, etc.
- Assist with negotiating facility lease terms
- Recommend changes to contractual provisions that currently give ILWU longshoremen exclusive rights at Pier 2, Fishermen's terminal

Project Methodology and Approach

The project methodology and approach will be accomplished with the following tasks.

Task 1 – Review documents – Prior to the site visit, the team will review documents provided by the harbormaster, including expansion plans, PUA, TOC, Warehouse Lease, memos relating to the Horizon agreements, the port tariff, the Port of Kodiak budget, and other relevant materials.

Task 2 – Site visit, data collection – Key team members will then conduct a visit of the Port to collect study data, to discuss the capital program and major issues impacting the agreement, discuss the ILWU work practices at Piers II and III, and to tour the facilities. If feasible, an introductory meeting with Horizon officials would also be helpful at this time.

Task 3 – Data analysis & model building – The team will review Port operating income, revenue and cost statements from 2008 through 2012 and projected profit and loss data for 2013 and 2014 (and beyond). Based on the review of studies and input from the Port on the budgetary outlook, the team will prepare a pro forma statement identifying revenues, costs and return on investment and other relevant factors pertinent to the agreement and a comparison relative to established financial goals and guidelines. For budgetary purposes, we have assumed that the data provided by the Port will be available for our use in Excel format.

Task 4 – Industry interviews & rate research – The team will interview relevant industry contacts to document similar agreements in Alaska (Anchorage, Dutch Harbor) and the U.S. West Coast (Seattle, Tacoma, Portland and Oakland) and other similarly situated ports (we will review the list of ports with Port staff).

Task 5 – Financial analysis & parameters – The team will analyze the key financial parameters that affect the financial performance under the agreement. This will include assessment of contract rates both with and without depreciation, assessment of the provision of cranes by Horizon on the Port bottom line, and impact of cost overruns on Port financial performance. Given the relatively small container volume at Pier III compared with the required construction cost, it is not likely that wharfage and dockage rate levels can be achieved that will be remunerative under GASB accounting rules and also competitive with other ports. Consequently, this effort will require that an appropriate pricing rationale be developed to bridge these issues.

Task 6 – Develop lease & pricing recommendations – Based on the work performed in Tasks 1 through 5 above, the team will analyze existing pricing and recommend tariff and/or lease rate adjustments that may be needed to properly and fairly compensate the Port for its facility and operating costs. Alternate rate/lease structures will be considered such as: simple per-container rates; per-container rates subject to a minimum annual guarantee (MAG) payment to the City; tier-level container rates subject to a MAG; and

simple monthly lease payments that are not volume-based. To ensure that the City and Horizon share the same interest in managing construction costs, a rate adjustment formula based on any costs above \$33.1 million can also be considered. The team will then prepare a pro forma analysis indicating the impact of tariff/lease rate changes on revenues and income in 2014 and 2015. This analysis can be extended through the term of the ten-year lease with inputs from the Port/City but and there must be an understanding of the caveats of longer term projections.

Task 7 – Draft memo report – The consultant team will prepare a draft memo by the end of November that summarizes the findings tasks 1 through 7, above.

Task 8 – Develop ILWU recommendations – The consultant team will prepare a draft memo summarizing the issues related to ILWU work rules and jurisdiction. After review and comments by Port staff, a final memo will be prepared.

Task 9 – Conference call re memo recommendations – The consultant team and Port staff will conduct a conference call after the two discuss the draft memo reports have been circulated to review the recommendations, agree on revisions as necessary and plan the next steps leading to negotiations.

Task 10 – Final memo report – The consultant team will finalize the memo based upon Port comments.

Task 11 – Horizon rate & lease negotiations – In mid to late December, the consultant team will conduct one visit to Kodiak for review of the memo with Horizon officials. If negotiations require other trips, they will be considered as additions to the budget presented below.

Fee and Schedule

Schedule

Assuming a rapid notice to proceed, BST will complete the assignment by mid-December. This will include:

- A draft of the memo available by the beginning of December.
- Final memo available in mid December.

Fee

The Contract price is \$24,780. BST will undertake the work on a time and materials basis not to exceed this amount without prior written consent from the Port.

Table 3 – Proposed Budget

Task Description	Budget	Hours	Expenses	Budget
Task 1 - Review Documents	\$1,650	10		\$1,650
Task 2 - Site Visit, Data Collection & Commission Pres	\$5,280	32	\$3,000	\$8,280
Task 3 - Data analysis & model building	\$2,640	16		\$2,640
Task 4 - Industry interviews & rate research	\$2,640	16		\$2,640
Task 5 - Financial analysis & parameters	\$2,640	16		\$2,640
Task 6 - Develop lease & pricing recommendations	\$1,650	10		\$1,650
Task 7 - Develop ILWU recommendations	\$1,650	10		\$1,650
Task 8 - Draft memo report	\$1,650	10		\$1,650
Task 9 - Conference call re memo report & recommend	\$660	4		\$660
Task 10 - Final memo report	\$1,320	8		\$1,320
Total	\$21,780	132	\$3,000	\$24,780