

<b>Exhibit No.:</b>	
<b>Issue(s)</b>	Rate Case Expense/ Management Expense Charges/ Credit Card Fees/Severance Payments
<b>Witness/Type of Exhibit:</b>	Conner/Direct
<b>Sponsoring Party:</b>	Public Counsel
<b>Case No.:</b>	GR-2021-0108

**DIRECT TESTIMONY**

**OF**

**AMANDA C. CONNER**

Submitted on Behalf of the Office of the Public Counsel

**SPIRE MISSOURI, INC.**

CASE NO. GR-2021-0108

May 12, 2021

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the Matter of Spire Missouri Inc.'s d/b/a           )  
Spire Request for Authority to Implement a        )  
General Rate Increase for Natural Gas           )  
Service Provided in the Company's                )  
Missouri Service Areas                             )  
Case No. GR-2021-0108

**VERIFICATION OF AMANDA CONNER**

Amanda Conner, under penalty of perjury, states:

1. Attached hereto and made a part hereof for all purposes is my direct testimony in the above-captioned case.
  
2. My answer to each question in the attached direct testimony is true and correct to the best of my knowledge, information, and belief.

/s/ Amanda C. Conner  
Amanda C. Conner  
Utility Regulatory Auditor  
Office of the Public Counsel

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**DIRECT TESTIMONY**

**OF**

**AMANDA C CONNER  
SPIRE MISSOURI INC.**

**CASE NO. GR-2021-0108**

1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. Amanda C. Conner, PO Box 2230, Jefferson City, Missouri 65102.

4 **Q. By whom are you employed and in what capacity?**

5 A. I am employed by the Missouri Office of the Public Counsel (“OPC”) as a Public Utility  
6 Accountant.

7 **Q. On whose behalf are you testifying?**

8 A. I am testifying on behalf of the OPC.

9 **Q. What is the nature of your duties at the OPC?**

10 A. My duties include performing audits, reviews, and examinations of the books and records of  
11 public utilities operating within the state of Missouri.

12 **Q. Have you conducted a review of the books and records of Spire Missouri Inc. (“Spire”)**  
13 **in this rate case?**

14 A. Yes.

15 **Q. Please describe your educational background.**

16 A. I earned a Bachelor of Science degree in Accounting from Columbia College in May 2012.

1 **Q. Please describe your related background.**

2 A. I began my employment with the OPC in February of 2016. Prior to my current position, I  
3 was employed by the Missouri Department of Revenue. In this capacity, I worked with the  
4 public addressing various types of tax issues.

5 **Q. Have you received specialized training related to public utility accounting and rate  
6 making?**

7 A. Yes. I received regulatory and ratemaking training as an employee of the OPC. In addition  
8 to this training, I attended the Utility Ratemaking Fundamentals course sponsored by  
9 Brubaker Associate, Inc. (BAI) in the spring of 2016. In the fall of 2016 I attended the  
10 NARUC Utility Rate School sponsored by Michigan State University.

11 **Q. Have you previously filed testimony before the Missouri Public Service Commission  
12 (“Commission” or “PSC”)?**

13 A. Yes. Please refer to Schedule ACC-D-1, attached to this testimony, for a list of cases in which  
14 I have submitted testimony.

15 **Q. What is the purpose of your direct testimony?**

16 A. My testimony addresses OPC’s rate making position on the following issues: 1) Rate Case  
17 Expense, 2) Management Expense Charges, 3) Credit Card Fees, and 4) Severance. These  
18 adjustments are based on Spire’s direct charges.

19 **RATE CASE EXPENSE**

20 **Q. What types of costs are included in Spire’s proposed rate case expense?**

21 A. As reflected in Spire’s workpaper from the Missouri Public Service Commission’s Staff  
22 (“Staff”) Data Request 0073, Spire is seeking rate recovery for an estimated rate case expense

1 of \$1,470,925 to be collected over three years or an amortized expense for this rate case of  
2 \$490,308. Rate case expense consists primarily of legal and consulting fees.

3 **Q. Is rate case expense significantly different from other types of operating expenses?**

4 A. Yes. For example, Spire has only an estimated amount for its rate case expense that will vary  
5 based on how the rate case proceeds. Other operating expenses, while subject to updates, will  
6 not change directly as a result of the process of the case. Additionally, a portion of rate case  
7 expense is incurred solely for the benefit of the shareholders.

8 **Q. What is OPC's position on the appropriate allocation of rate case expense between**  
9 **ratepayers and shareholders in a utility rate case?**

10 A. OPC supports a sharing of rate case expense because rate cases benefit both customers and  
11 shareholders. While it must be specific to each rate case, the adjustment methodology of  
12 allocating rate case expense based on the ratio of the dollar revenue requirement ordered by  
13 the Commission to the dollar revenue requirement sought by a utility in its rate case  
14 application is reasonable.

15 The Commission in its Report and Order in KCPL's ER-2014-0370 rate case ("2014 Order")  
16 ordered this adjustment approach. Since that Commission Order was issued, the Commission  
17 Staff ("Staff") has applied this rate case adjustment methodology in most, if not all, of its rate  
18 case Cost of Service Reports. The approach used by the Commission in its 2014 Order is the  
19 approach preferred by OPC in order to allocate the cost appropriately.

20 **Q. Did the Commission develop a systematic and rational approach to the allocation of rate**  
21 **case expense in its 2014 Order?**

22 A. Yes it did. Some dollar amount of rate case expenses may be "disallowed" based on  
23 reasonableness or imprudence. It is important to understand expense disallowance was not  
24 the focus of the Commission's position on rate case expense in its 2014 Order. The

1 Commission's 2014 Order created a reasonable and prudent cost allocation methodology for  
2 this special type of utility expense. The Commission did not address the issue of expense  
3 disallowance in its development of this rate case allocation method in its 2014 Order.

4 **Q. Are you recommending an adjustment to Spire's rate case expense estimation for this**  
5 **rate case?**

6 A. Yes. At this time, I recommend no rate case expense be allowed beyond the Depreciation  
7 Study that is required by the Commission. This adjustment and analysis used can be found in  
8 Schedule ACC-D-2. This adjustment is based on Spire's estimated rate case expense and will  
9 be adjusted to actual expenses incurred at the end of this rate case.

10 **Q. Please explain how you came to this adjustment.**

11 A. There are two reasons as to why I am recommending that the Commission not allow any rate  
12 case expense at this time. The first is that I sent OPC Data Request 1212 asking for a detailed  
13 description to what is causing the estimated rate case expense amount to include the cost  
14 drivers. In response, Spire directed me to Staff's Data Request 0073 response. The response  
15 to that data request did not provide sufficient data to explain such a high rate case expense  
16 estimation. The second reason is that Spire did not provide invoices for legal fees in Staff's  
17 Data Request 0074.

18 Spire has a consultant, Price Waterhouse Cooper ("PWC"), that was a consultant for 2020  
19 Benefits and Tax Testimony. The estimated amount for PWC is \$150,000 and as of this filing,  
20 actual cost of \$37,225. The reason for disallowing this expense is that there is no description  
21 as to why Spire could not use in-house employees to work on this testimony. This is especially  
22 troublesome because Spire demonstrated it was able to use in-house employees to prepare  
23 similar testimony in the rate cases GR-2017-0215 and GR-2017-0216 without issue. This is  
24 an extremely high amount to charge to ratepayers for testimony that should easily be done in-  
25 house.

1 Spire has also included estimated costs for consultants for which Spire has provided no  
2 contracts or invoices. In addition, there was no testimony filed by quite a few of these  
3 consultants. I am therefore recommending that the Commission disallow the costs Spire has  
4 included for these consultants as well. The Commission should not - under any circumstances  
5 - allow Spire to recover expenses when the Company does not supply the invoices for those  
6 expenses.

7 **MANAGEMENT EXPENSE CHARGES**

8 **Q. Are you conducting a review of Spire's officer and management expense charges?**

9 A. Yes. I am conducting a comprehensive and detailed analysis of all or substantially all of  
10 Spire's officer and manager expenses charged in the December 31, 2016, test year general  
11 ledger.

12 **Q. What were your findings from this review?**

13 A. I have determined that \$163,453 of the \$364,113 expenses charged by the officers should  
14 be disallowed, as well as \$421,597 from the \$943,092 expenses charged by managers. This  
15 adjustment is included in schedule ACC-D-3.

16 **Q. Did you change the way you calculated this adjustment from the last rate case?**

17 A. Yes.

18 **Q. Why did you change your calculation?**

19 A. The Commission expressed concerns in Rate Case No. ER-2019-0374 that my calculation  
20 is not a fair representation of manager charges because I used the percentage of officer  
21 disallowance to calculate the manager disallowance. I wanted to provide a complete



1 analysis in order to rectify any perceived error in my previous methodology,”Tone at the  
2 Top”<sup>1</sup>.

3 **Q. What was the percentages of disallowance for officers and managers?**

4 A. The percentage of disallowance for Spire Officers is 44.89% and the percentage of  
5 disallowance for Spire Managers is 44.70%.

6 **Q. What caused the disallowances to the 921<sup>2</sup> and 911<sup>3</sup> accounts?**

7 A. I had seven reasons for disallowances. Below are the reasons and the descriptions as to  
8 why I recommend the Commission disallow an expense item:

- 9 1. Alcohol – any charges that show alcohol was charged to the ratepayers
- 10 2. Lobbying – charges that were for lobbying, for which neither OPC, nor the Staff allows
- 11 3. No benefit to Missouri Ratepayers – charges that were for dues or fees that were to other  
12 states
- 13 4. Parties, awards, retirements, gifts, and holidays
- 14 5. Sporting events and concerts

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<sup>1</sup> Tone at the top, an auditing term, is used to define a company’s leadership behavior to include the ability to guide individuals, teams, or organizations toward the fulfillment of goals and objectives to include their commitment to being honest and ethical. The tone at the top sets forth a company’s cultural environment and corporate values.

<sup>2</sup> FERC Account 921 Office supplies and expenses. This account shall include office supplies and expenses incurred in connection with the general administration of the utility’s operations which are assignable to specific administrative or general departments and are not specifically provided for in other accounts. This includes the expenses of the various administrative and general departments, the salaries and wages of which are includible in account 920.

<sup>3</sup> FERC Account 911 Supervision. This account shall include the cost of labor and expenses incurred in the general direction and supervision of sales activities, except merchandising. Direct supervision of a specific activity, such as demonstrating, selling, or advertising shall be charged to the account wherein the costs of such activity are included.

1 6. Charges that should not be charged to Spire Missouri – charges that because of the way  
2 Spire records affiliate transactions, should not be charged to account 921 as a direct charge.  
3 These charges include entities from the holding company, such as expenses for Alabama  
4 and Tennessee. These charges would fall under affiliate transactions, therefore not a part  
5 of Spire’s direct charges.

6 7. Charges that are not regulatory charges – gym memberships, physicals, and other benefits  
7 that should not be charged to a regulatory account.

8 **Q. How much was disallowed per reason?**

9 A.

<b>Reason</b>	<b>Officers</b>	<b>Managers</b>	
<b>Alcohol</b>	\$578.82	\$2.77	
<b>Lobbying</b>	\$26,205.94	\$62,234.93	
<b>No benefit to MO Ratepayers</b>	\$23,210.40	\$0.00	
<b>Parties, rewards, retirements, gifts, and holidays</b>	\$18,130.11	\$41,379.68	
<b>Sporting Events and Concerts</b>	\$27,220.51	\$29,640.01	
<b>Should not be charged to Spire MO</b>	\$23,170.60	\$276,408.32	
<b>Charged incorrectly to regulatory account</b>	\$44,936.30	\$19,098.27	

11 **Q. Do you believe that Missouri ratepayers should pay for these charges?**

12 A. No. To charge these expenses to ratepayers is an abuse of the regulatory process.  
13 Ratepayers should not be charged for Spire officers and managers to go to sporting events,  
14 concerts, and have parties. They should not be charged for other subsidiaries of the holding  
15 company and affiliates that do not provide any benefit to them, including lobbying.

1 **CREDIT CARD FEES**

2 **Q. What issue do you have with the credit card fees?**

3 A. My issue with credit card fees is the fact that I believe it is unfair to subsidize fees for credit  
4 cards among all ratepayers. The main reason is that it is discriminating against the  
5 underbanked and unbanked Spire customers. Brookings.edu did an article regarding this:

6 If you pay in cash, you are paying full freight. If you use a debit card, the  
7 merchant pays a relatively small processing fee. You likely get zero or very  
8 little back in rewards. On the other hand, if you use an American Express  
9 credit card, the merchant will lose quite a bit: 3 percent goes to AmEx, plus  
10 a fixed fee. So where does that slice go? Some goes to American Express,  
11 but a fair amount goes right back to the credit card user in the form of cash  
12 back, reward points, or frequent flier miles.<sup>4</sup>

13 **Q. Did Spire's estimation of the increase in credit card users come close to the reality?**

14 A. No. On page 5, lines 4-6, of Michael Noack's Surrebuttal testimony in the last rate case,  
15 he stated that the company believed the customers paying by credit card would increase  
16 30% in the first year, 50% in the second year, and 75% in the third year. This is not even  
17 close to the increase that has actually occurred. The percentages of the customers paying  
18 by credit card in January 2017 was 35.5%; as of February 2021 the percentage is 48.64%  
19 making a total increase of 37%. This is 38% less than predicted, and there is still 51% of  
20 the customers paying for the benefit of 49% of the customers. Please see the included  
21 schedule ACC-D-4 for further details.

22 **Q. Does Spire offer its customers any payment methods that do charge a fee?**

23 A. Yes. Customers that choose to use the walk in payment method with vendors of Spire are  
24 charged \$1.25 to use this method. It should also be noted that mail in payments, which is

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<sup>4</sup> <https://www.brookings.edu/opinions/americas-poor-subsidize-wealthier-consumers-in-a-vicious-income-inequality-cycle/>

1 a preferred payment method of a certain demographic, must pay 55 cents for a postage  
2 stamp in order to mail in their payments.

3 **Q. Does OPC's position stay the same as in rate case GR-2017-2015?**

4 A. Yes. Just as it is unfair for ratepayers to pay for officers and managers improper expenses,  
5 it is also unfair to force half of the customers, some of which are in the poverty income  
6 bracket and underbanked/unbanked, to pay for customers that often receive more benefits  
7 of paying by credit card than the free options offered to customers.

8 **SEVERANCE PAYMENTS**

9 **Q. Has Spire charged employee severance payments to its test year income statement?**

10 A. Yes. In Spire's 2020 Fiscal Year, they have paid a total of \$464,487.50 in severance. OPC  
11 is proposing an adjustment to remove these charges from Spire's test year income  
12 statement.

13 **Q. Are severance payments a type of utility cost that should be included in a utility's cost  
14 of service?**

15 A. No, for several reasons. The main reason is that, through regulatory lag, the utility often  
16 recovers severance payments. Not only does regulatory lag normally allow a utility to  
17 recover the amount of severance payments, but the utility will sometimes recover two and  
18 three times the amount of the severance payment. This is the result of a utility recovering  
19 the salaries and benefits, after the employees have been severed, in rates until rates are  
20 changed in the next utility rate case.

21 Another reason why the cost of utility severance agreements should not be included in cost  
22 of service is the language used in these agreements severed employees are required to sign.  
23 This language is designed to protect utility officers and shareholders from potential  
24 litigation and embarrassment. Utility severance agreements typically require the severed

1 employee to waive and release any legal claims the employee may have against the utility  
2 for any reason and prohibits the employee from making any disparaging or critical  
3 statements of any nature at all about the utility. Shareholders should bear the cost of  
4 securing these types of commitments from severed employees, not ratepayers.

5 **Q. Does the Commission allow rate recovery of utility severance payments?**

6 A. No. To my knowledge, the Commission has not allowed rate recovery of utility severance  
7 payments. In its Report and Order in Case No. ER-2006-0314, KCPL's 2006 rate case, the  
8 Commission stated:

9 KCPL wishes to recover severance that it pays to former employees  
10 in its cost of service on the grounds that those costs extinguish any  
11 possible liability those former employees may have against the  
12 company. It also claims that these severance costs are recurring. In  
13 contrast, Staff asserts that only KCPL shareholders, and not its  
14 ratepayers, receive the benefit of these costs. The Commission finds  
15 that the competent and substantial evidence supports Staff's  
16 position, and finds this issue in favor of Staff. Staff's witness on this  
17 issue, Charles Hyneman, testified that KCPL answered one of his  
18 data requests by admitting that severance costs protect KCPL  
19 against such issues as sexual harassment or age discrimination, and  
20 that such costs are not recoverable in rates.

21  
22 He contrasted those severance payments, made only to protect  
23 shareholders, with severance payments made to decrease payroll,  
24 which could be included in cost of service because of the benefit to  
25 ratepayers.

26 **Q. Have you reviewed the severance agreements negotiated between Spire and its  
27 severed employees?**

28 A. No. OPC sent Data Request 1209 requesting severance agreements from Spire. Spire  
29 objected with the following reason:

30 The Company objects to this request as not reasonably calculated to lead to  
31 the discovery of admissible evidence in that the terms of individual

1 settlement agreements with former employees are not relevant to the  
2 questions of law and fact at issue in this proceeding. Company further  
3 objects to this request to the extent it requests documents or information  
4 subject to contractual confidentiality provisions. Company states that it has  
5 no standard severance package program for terminated employees, and has  
6 not conducted any reductions in force since the conclusion of its last general  
7 rate case. Subject to the foregoing objections, the Company will provide a  
8 response.

9 **Q. Has Spire or any other company ever objected for this reason?**

10 A. No. In past rate cases, I have either traveled to attorney offices to review severance  
11 agreements, or have received them as confidential files. Despite this objection, I will  
12 continue to pursue discovery on this issue and may file an amendment to my initial direct,  
13 or an update in rebuttal, as the case warrants. I recommend that the Commission operate  
14 under the assumption that the severance agreements Spire has entered into with its  
15 employees are similar in nature to those that were disallowed in Case No. ER-2006-0314,  
16 unless and until Spire provides evidence to the contrary.

17 **Q. Does this conclude your direct testimony?**

18 A. Yes, it does.

**CASE PARTICIPATION  
OF  
AMANDA C. CONNER**

<b><u>Company Name</u></b>	<b><u>Case No.</u></b>
Empire District Electric Company	ER-2016-0023
Kansas City Power & Light Company	ER-2016-0285
Laclede Gas Company	GR-2017-0215
Missouri Gas Energy	GR-2017-0216
Missouri American Water Company	WR-2017-0285
Liberty Utilities	GR-2018-0013
KCP&L Greater Missouri Operations Company	ER-2018-0146
Kansas City Power & Light Company	ER-2018-0145
Empire District Electric Company	ER-2019-0374
Missouri American Water Company	WR-2017-0285

**Spire**  
**GR-2021-0108**  
**Amanda Conner**  
**Rate Case Expense Estimated**

**Spire**  
**30-Sep-20**  
**Estimated Regulatory Commission Expense**

Description	Amount	Amount
(a)	(b)	(c)
Estimate of current rate case expense	<u>\$1,470,925</u>	
Annual Amortization (3 years)		\$490,308
Proforma MPSC Assessment - 2020-2021		<u>3,627,843</u>
Total Proforma Regulatory Commission Expense		\$4,118,152
Less Test Year Regulatory Commission Expense		(849,548)
Adjustment to Test Year - Acct. 928		<u>\$3,268,603</u>
Estimate (Less \$80K Depreciation Study)	\$1,390,925.00	



**Spire**  
**Rate Case Expense up to 12/31/20**  
**Actual Regulatory Commission Expense**

Description	Amount	Amount	50/50 Sharing	2014 Order Sharing
(a)	(b)	(c)	50%	5.83%
Current rate case expense	\$0		\$0	\$0.00
Annual Normalized (3 years)		\$0	\$0	\$0
Normalized level of expense for depreciation study		\$577	\$577	\$577
Adjustment to Test Year - Acct. 928		\$577	\$577	\$577

**Note 1:**

Gannett Fleming contract estimate for the depreciation study	\$2,885
Amortization period (years)	5
Annual amortization	\$577

**OPC Management Expense Adjustment**  
**Prepared by: Amanda Conner**

<b>Officers</b>	<b>MO Charged Amount</b>	<b>MO Disallowed Amount</b>	<b>Disallowance %</b>
Spire Missouri	\$364,113	\$163,453	44.89%
<b>Total Officer</b>	<b>\$364,113</b>	<b>\$163,453</b>	<b>44.89%</b>
<b>Total Disallowance</b>	<b>\$585,050</b>		
<b>Alcohol</b>		\$579	0.16%
<b>Lobbying</b>		\$26,206	7.20%
<b>No benefit to MO Ratepayers</b>		\$23,210	6.37%
<b>Parties, rewards, retirements, etc.</b>		\$18,130	4.98%
<b>Sporting Events</b>		\$27,221	7.48%
<b>Should not be charged to Spire MO</b>		\$23,171	6.36%
<b>Charged incorrectly to regulatory account</b>		\$44,936	12.34%
			44.89%

<b>Managers</b>	<b>MO Charged Amount</b>	<b>MO Disallowed Amount</b>	<b>Disallowance %</b>
Spire Missouri	\$943,092	\$421,597	44.70%
	<b>\$943,092</b>	<b>\$421,597</b>	
<b>Alcohol</b>		\$3	0.00%
<b>Lobbying</b>		\$62,235	6.60%
<b>Parties, rewards, retirements, etc.</b>		\$41,380	4.39%
<b>Sporting Events</b>		\$29,640	3.14%
<b>Should not be charged to Spire MO</b>		\$276,408	29.31%
<b>Charged incorrectly to regulatory account</b>		\$19,098	2.03%

**Total Average Spire Managers**

**Payment Summary - FY21**

Number of Transactions

Vendor	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	21-Jul	21-Aug	21-Sep
Firstech (Walk-in Pay Stations)	52,335	47,921	52,553	51,013	47,089	-						
<b>Firstech (Electronic Payments)</b>	358,310	368,343	388,193	385,494	397,569	-						
SMP+VBS Kubra						-						
Checkfree/Fiserv	161,618	176,787	156,555	151,855	159,752	-						
U.S. Bank/Commerce Bank Lockbox	210,584	218,322	201,894	202,468	207,617	-						
<b>U.S. Bank/EDI</b>	<b>5,439</b>	<b>5,211</b>	<b>5,372</b>	<b>5,097</b>	<b>5,269</b>	-						
<b>Totals</b>	<b>788,286</b>	<b>816,584</b>	<b>804,567</b>	<b>795,927</b>	<b>817,296</b>	-	-	-	-	-	-	-

**Percentage CC**                      45.45%    45.11%    48.25%    48.43%    48.64%

**Total increase**                      37.00%

**Payment Summary - FY20**

<b>Vendor</b>	<b>19-Oct</b>	<b>19-Nov</b>	<b>19-Dec</b>	<b>20-Jan</b>	<b>20-Feb</b>	<b>20-Mar</b>	<b>20-Apr</b>	<b>20-May</b>	<b>20-Jun</b>	<b>20-Jul</b>	<b>20-Aug</b>	<b>20-Sep</b>
Firstech (Walk-in Pay Stations)	38,698	34,543	36,951	36,825	36,538	35,766	22,359	66,724	41,150	50,792	50,529	48,982
Firstech (Electronic Payments)									329,938	352,417	352,665	342,446
SMP+VBS Kubra	399,591	348,553	369,265	391,131	393,378	422,255	413,826	354,033	48,295	11,732	165	
Checkfree/Fiserv	186,241	158,673	188,404	167,783	170,333	181,430	172,880	173,628	157,372	142,199	160,220	163,617
U.S. Bank/Commerce Bank Lockbox	222,109	212,879	259,019	230,471	222,459	246,966	229,914	224,990	233,613	220,276	224,185	210,699
<b>U.S. Bank/EDI</b>	<b>7,072</b>	<b>5,314</b>	<b>6,207</b>	<b>6,483</b>	<b>4,944</b>	<b>6,565</b>	<b>4,277</b>	<b>6,160</b>	<b>5,690</b>	<b>5,203</b>	<b>5,148</b>	<b>5,261</b>
<b>Totals</b>	<b>853,711</b>	<b>759,962</b>	<b>859,846</b>	<b>832,693</b>	<b>827,652</b>	<b>892,982</b>	<b>843,256</b>	<b>825,535</b>	<b>816,058</b>	<b>782,619</b>	<b>792,912</b>	<b>771,005</b>
<b>Percentage CC</b>	<b>46.81%</b>	<b>45.86%</b>	<b>42.95%</b>	<b>46.97%</b>	<b>47.53%</b>	<b>47.29%</b>	<b>49.07%</b>	<b>42.89%</b>	<b>46.35%</b>	<b>46.53%</b>	<b>44.50%</b>	<b>44.42%</b>

**Payment Summary - FY19**

<b>Vendor</b>	<b>18-Oct</b>	<b>18-Nov</b>	<b>18-Dec</b>	<b>19-Jan</b>	<b>19-Feb</b>	<b>19-Mar</b>	<b>19-Apr</b>	<b>19-May</b>	<b>19-Jun</b>	<b>19-Jul</b>	<b>19-Aug</b>	<b>19-Sep</b>
Firstech (Walk-in Pay Stations)	45,057	39,956	39,719	41,276	42,726	45,204	46,410	42,646	38,936	40,590	36,238	36,810
SMP+VBS Kubra	374,306	343,629	338,510	386,218	375,365	398,799	406,282	394,906	363,800	380,353	356,613	345,921
Checkfree/Fiserv	197,082	177,257	173,824	183,768	175,548	185,856	185,884	184,905	157,735	181,124	174,600	167,421
U.S. Bank/Lockbox	294,728	222,303	258,040	243,317	247,099	258,667	264,217	250,030	227,571	261,699	227,540	243,312
U.S. Bank/EDI	7,409	6,714	5,735	4,352	6,245	6,136	6,078	6,544	6,715	7,865	6,978	6,970
<b>Totals</b>	<b>918,582</b>	<b>789,859</b>	<b>815,828</b>	<b>858,931</b>	<b>846,983</b>	<b>894,662</b>	<b>908,871</b>	<b>879,031</b>	<b>794,757</b>	<b>871,631</b>	<b>801,969</b>	<b>800,434</b>
<b>Percentage CC</b>	40.75%	43.51%	41.49%	44.96%	44.32%	44.58%	44.70%	44.93%	45.77%	43.64%	44.47%	43.22%

**Payment Summary - FY18**

<b>Vendor</b>	<b>17-Oct</b>	<b>17-Nov</b>	<b>17-Dec</b>	<b>18-Jan</b>	<b>18-Feb</b>	<b>18-Mar</b>	<b>18-Apr</b>	<b>18-May</b>	<b>18-Jun</b>	<b>18-Jul</b>	<b>18-Aug</b>	<b>18-Sep</b>
Firstech (Walk-in Pay Stations)	46,519	42,727	40,640	48,872	46,284	50,279	49,117	49,171	44,740	43,562	41,617	32,280
<b>SMP+VBS Kubra</b>	305,572	299,968	292,318	354,345	339,973	369,303	350,957	384,553	341,010	347,668	338,253	300,342
Checkfree/Fiserv	155,317	161,210	174,956	185,431	179,972	189,852	180,488	195,408	174,930	182,856	186,835	156,095
U.S. Bank/Lockbox	296,660	302,636	260,382	291,232	262,249	294,545	278,941	287,027	255,625	272,446	268,639	234,237
U.S. Bank/EDI	4,178	3,887	5,820	5,977	6,924	6,083	6,834	6,926	6,969	7,174	7,585	7,057
<b>Totals</b>	<b>808,246</b>	<b>810,428</b>	<b>774,116</b>	<b>885,857</b>	<b>835,402</b>	<b>910,062</b>	<b>866,337</b>	<b>923,085</b>	<b>823,274</b>	<b>853,706</b>	<b>842,929</b>	<b>730,011</b>
 <b>Percentage CC</b>	 37.81%	 37.01%	 37.76%	 40.00%	 40.70%	 40.58%	 40.51%	 41.66%	 41.42%	 40.72%	 40.13%	 41.14%



**Payment Summary - FY17**

<b>Vendor</b>	<b>16-Oct</b>	<b>16-Nov</b>	<b>16-Dec</b>	<b>17-Jan</b>	<b>17-Feb</b>	<b>17-Mar</b>	<b>17-Apr</b>	<b>17-May</b>	<b>17-Jun</b>	<b>17-Jul</b>	<b>17-Aug</b>	<b>17-Sep</b>
Firstech (Walk-in Pay Stations)	49,193	48,511	46,457	52,428	52,029	58,488	50,967	56,955	50,839	47,203	48,715	43,068
<b>SMP+VBS Kubra</b>	267,011	285,387	277,442	305,810	307,462	351,532	301,994	338,085	307,484	287,244	320,177	271,759
Checkfree/Fiserv	183,890	195,403	186,760	185,413	185,135	199,460	170,785	196,150	178,093	174,840	195,422	174,969
U.S. Bank/Lockbox	472,826	318,908	306,430	313,800	300,044	335,448	283,574	322,470	293,488	297,141	311,224	266,671
U.S. Bank/EDI	3,057	3,142	4,026	4,016	4,024	4,279	3,921	4,124	4,133	3,345	4,813	3,085
<b>Totals</b>	<b>975,977</b>	<b>851,351</b>	<b>821,115</b>	<b>861,467</b>	<b>848,694</b>	<b>949,207</b>	<b>811,241</b>	<b>917,784</b>	<b>834,037</b>	<b>809,773</b>	<b>880,351</b>	<b>759,552</b>
<b>Percentage CC</b>	27.36%	33.52%	33.79%	35.50%	36.23%	37.03%	37.23%	36.84%	36.87%	35.47%	36.37%	35.78%