

Arkansas Public Service Commission Responses to Requests for Information for the October 6, 2016 Joint Meeting of the House Committee on State Agencies and Governmental Affairs and the Joint Energy Committee at South Central Electric Cooperative Corporation's Office in Arkadelphia, Arkansas

Agency Overview

1. Provide agency mission/purpose in 100 words or less.

Response: The Commission ensures safe and reliable utility service at reasonable rates, and its Tax Division performs the valuation and ad valorem assessment of public utilities and carriers operating in Arkansas. The Commission regulates electric, gas, water, and telecommunications utilities. The Commission must allow utilities the opportunity to recover the cost of providing service and to earn a fair rate of return. The Commission's Pipeline Safety Office ensures that gas pipeline facilities are operated safely. The Commission issues transportation network company permits. The Commission does not regulate municipal utilities, wireless providers, cable, or satellite television services.

Link to Commission's Annual Report to the Governor:
<http://www.apscservices.info/AnnualReports/2015AR.pdf>

Link to the Commission's Tax Division's Biennial Report to the Governor:
http://www.apscservices.info/pdffiles/TaxBiennial_14-15.pdf

2. How is the agency structured? Provide organizational chart if available.

Response: Please refer to the attached Organizational Chart. The Commission has three divisions, the Utilities Division, the Pipeline Safety Office, and the Tax Division. Each division is appropriated its' own fund. The Utility Division and the Pipeline Safety Office are funded by special revenue from assessments on the jurisdictional utilities and operators. A portion of the Pipeline Safety Office's expenditures are reimbursed through a grant from the United States Department of Transportation's Pipeline and Hazardous Materials Safety Administration. The Tax Division is funded by a transfer from the Utilities Division §19-5-1024 and by a portion of the Ad Valorem Tax Fund.

3. Does agency answer to executive branch or 3rd party board, commission etc?

Response: The three Commissioners are appointed by the Governor, and the Governor designates one of the Commissioners as Chairman. One Commissioner must be an attorney. As set forth in Ark. Code Ann. §23-2-101, the Commissioners terms are six years. Currently, Ted Thomas is the Chairman, and his term expires in January of 2021; Elana Wills is a Commissioner, and her term expires in January of 2019; and Lamar Davis is a Commissioner, and his term expires in January of 2017.

4. Link to rules and regulations currently in place by agency/board/department or commission.

Response: The Commission's rules are available on the Commission's web page www.arkansas.gov/psc. The link to the page that includes all of the rules is <http://www.apscservices.info/rules.asp>. Links to each of the Commission's rules are provided below.

Affiliate Transaction Rules –

http://www.apscservices.info/Rules/affiliate_transaction_rules.pdf

Arkansas Gas Pipeline Code –

http://www.apscservices.info/Rules/arkansas_gas_pipeline_code.pdf

Arkansas High Cost Fund Rules –

<http://www.apscservices.info/Rules/ahcf.pdf>

Arkansas Intrastate Carrier Common Line Pool Rules –

http://www.apscservices.info/Rules/arkansas_intrastate_common_carrier_line_pool.pdf

Arkansas One Call Center Rules –

http://www.apscservices.info/Rules/arkansas_one_call_center_rules.pdf

Cogeneration Rules –

http://www.apscservices.info/Rules/arkansas_one_call_center_rules.pdf

Fees Schedule –

<http://www.apscservices.info/Rules/FeeSchedule.pdf>

General Service Rules –

http://www.apscservices.info/Rules/general_service_rules_2016.pdf

Market Valuation Rules for Telephone Companies –

http://www.apscservices.info/Rules/market_valuation_telephone.pdf

Natural Gas Procurement Plan Rules –

<http://www.apscservices.info/Rules/rulesnatgasprocureplanrules.pdf>

Net Metering Rules –

http://www.apscservices.info/Rules/net_metering_rules.pdf

Pole Attachment Rules –

http://www.apscservices.info/Rules/pole_attachment_rules.pdf

Resource Planning Guidelines for Electric Utilities –

http://www.apscservices.info/Rules/resource_plan_guid_for_elec_06-028-R_1-7-07.pdf

Rules and Regulations Governing Promotional Practices of Electric and Gas Public Utilities –

http://www.apscservices.info/Rules/prompractice-gas-electric_pt_1.pdf

http://www.apscservices.info/Rules/prompractice-gas-electric_pt_2.pdf

Rules for Conservation and Energy Efficiency Programs

http://www.apscservices.info/Rules/energy_conservation_rules_06-004-R.pdf

Rules of Practice and Procedure –

http://www.apscservices.info/Rules/rules_of_practice_procedure2015.pdf

http://www.apscservices.info/Rules/rules_of_practice_procedureAppendix8-1.pdf

http://www.apscservices.info/Rules/rules_of_practice_procedureAppendix8-1a.pdf

Special Rules Electric –

http://www.apscservices.info/Rules/special_rules_electric.pdf

Special Rules Gas –

http://www.apscservices.info/Rules/special_rules_gas.pdf

Special Rules Water –

http://www.apscservices.info/Rules/special_rules_water.pdf

Telecommunications Provider Rules –

http://www.apscservices.info/Rules/telecommunications_provider_rules.pdf

Transition Cost Guidelines –

<http://www.apscservices.info/Rules/TNCRules2016.pdf>

Transportation Network Company Service Rules –

<http://www.apscservices.info/Rules/TNCRules2016.pdf>

Organizational Profile

1. List total number of part/full time employees (not positions), FTE.

Response: 106

2. Total number of budgeted positions.

Response: 114

3. Total personnel expenditures including salary, benefits etc.

Response: FY 2016 - Salaries \$6,687,049, Benefits \$2,055,615

FY 2017 – Salaries \$1,473,588, Benefits \$472,474

4. Five highest paid employees and their salary.

Response:

Ted Thomas	\$126,748
Elana Wills	\$123,523
John Bethel	\$122,872
Lamar Davis	\$122,300
Valerie Boyce	\$109,826

Fiscal Review

1. Agency budget last 10 years.

Response: Please see the attached spreadsheets

2. Revenue sources including all fees etc. and expenditure history.

Response: Please see the attached spreadsheets.

3. Fund balance and 10 year history.

Response: Please see the attached spreadsheets.

4. Carryover fund authorization?

Response: Other than its cash balance or fund balance, the Agency has no carryover fund authorization.

Other Information

1. Link to audit findings and 10 year history. Please provide explanation for any repeat findings.

Response: No audit findings in the past ten years.

2. Number of vehicles (fleet rotation or management plan).

Response: The Agency has eleven vehicles in its fleet. The Agency replaces the vehicles based on either the age of the vehicle (7 years) or the most mileage. Generally, the Agency replaces one vehicle one year and two every other year.

3. Top 10 vendors or subcontractors by dollar amount.

Response: Please see the attached spreadsheets.

Response to Agency Overview Question 1

Agency Organizational Chart

COMMISSIONERS

CHIEF ADMINISTRATIVE LAW JUDGE & CHIEF OF COMMISSIONERS' STAFF

ADMINISTRATIVE LAW JUDGES

LEGAL

ADMINISTRATIVE SERVICES

OFFICE OF THE SECRETARY OF THE COMMISSION

RESEARCH & POLICY DEVELOPMENT

INFORMATION TECHNOLOGY

EXECUTIVE DIRECTOR

ELECTRIC UTILITIES

NATURAL GAS & WATER UTILITIES

PIPELINE SAFETY

TELECOM. & QUALITY OF SERVICE

FINANCIAL ANALYSIS

COST ALLOCATION & RATE DESIGN

AUDITS

LEGAL

CONSUMER SERVICES

TAX DIVISION DIRECTOR

UTILITIES
RAILROADS
PRIVATE CAR
AIRLINES
BARGE LINES

MOTOR CARRIERS

Response to Fiscal Review Question 1

Agency Budget for the Last Ten Years

Response to Fiscal Review Question 2

Agency Revenue Sources

Arkansas Public Service Commission
Pipeline Safety
Authorized Appropriation

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Salaries	477,868	489,436	502,651	514,769	529,211	537,648	548,398	587,275	594,830	618,093	630,185	552,904	552,904	598,443	599,043
Personal Services Matching	111,075	116,919	124,215	131,336	134,053	146,673	148,851	162,465	163,899	170,280	172,697	170,563	170,563	184,869	185,004
Operating Expenses	63,014	67,787	81,387	93,267	97,637	97,637	97,637	97,637	97,637	97,637	97,637	105,000	105,000	105,714	105,714
Conference & Travel	20,620	20,620	20,620	20,620	12,620	12,620	12,620	12,620	12,620	12,620	12,620	25,620	25,620	25,620	25,620
Professional Fees	23,229	23,229	8,229	8,229	8,229	8,229	8,229	8,229	8,229	8,229	8,229	2,229	2,229	2,229	2,229
Capital Outlay	21,330	24,500	-	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	15,000	25,000	25,000	25,000
Total	717,136	742,491	737,102	792,221	805,750	826,807	839,735	892,226	901,215	930,859	945,368	871,316	881,316	941,875	942,610
Authorized Positions		9	9	9	9	9	9	10	10	10	10	10	10	10	10
Assessed Amount	577,865	0	521,478	451,528	658,358	182,950	430,798	519,220	529,401	86,499	649,018	442,516	666,733	520,974	zero
Federal Grant Reimbursement					266,789	233,147	247,669	467,052	346,780	356,747	301,434	421,372	575,336	603,713	

Arkansas Public Service Commission
Tax Division
Authorized Appropriation

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Salaries	502,878	504,610	518,234	529,427	544,751	552,781	563,830	621,830	634,650	717,561	733,100	744,014	744,014	733,032	733,632
Extra Help	38,238	38,238	38,238	38,238	38,238	38,238	38,238	38,238	38,238	38,238	38,238	38,238	38,238	38,238	38,238
Personal Services Matching	137,112	142,714	145,127	161,019	163,903	178,900	181,136	198,521	200,954	217,780	220,893	241,157	241,157	244,385	244,519
Overtime	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Operating Expenses	191,929	201,359	201,359	201,359	201,359	201,359	201,359	201,359	201,359	201,359	201,359	201,359	201,359	202,472	202,472
Conference & Travel	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Professional Fees	10,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital Outlay	6,200														
Contingency	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
	1,303,857	1,404,421	1,420,458	1,447,543	1,465,751	1,488,778	1,502,063	1,577,448	1,592,701	1,692,438	1,711,090	1,742,268	1,742,268	1,735,627	1,736,361
Total															
Authorized positions		15	15	15	15	15	15	15	15	15	15	15	15	15	15
Extra help positions		5	5	5	5	5	5	5	5	5	5	5	5	5	5
Ad Valorem Tax	675,921	679,124	567,176	549,835	800,650	817,798	800,777	812,168	774,526	901,272	1,058,508	783,480	1,247,387	994,757	
SJP Transfer	287,878	212,406	105,557	110,642	155,713	110,581	72,636	125,768	167,933	295,290	239,489	91,308	222,061	zero	

Public Service Commission
 Total Expenditures

	Total Expenditures	ARRA	Damage Expense	One call	Non ARRA
FY17 as of 9/26/16	\$ 2,308,216.27	\$ -	\$ -	\$ -	\$ -
FY16	\$ 10,357,104.04	\$ -	\$ -	\$ -	\$ 10,357,104.04
FY15	\$ 10,174,165.53	\$ -	\$ -	\$ -	\$ 10,174,165.53
FY14	\$ 10,177,585.78	\$ 89,448.61	\$ -	\$ -	\$ 10,088,137.17
FY13	\$ 10,581,718.41	\$ 276,233.93	\$ 16,379.10	\$ -	\$ 10,289,105.38
FY12	\$ 11,348,668.63	\$ 235,092.80	\$ -	\$ -	\$ 11,113,575.83
FY11	\$ 10,686,145.40	\$ 206,421.11	\$ -	\$ 10,000.00	\$ 10,469,724.29
FY10	\$ 9,985,504.24	\$ 14,909.27	\$ -	\$ -	\$ 9,970,594.97
FY09	\$ 9,557,286.69	\$ -	\$ -	\$ 9,905.00	\$ 9,547,381.69
FY08	\$ 9,642,478.77	\$ -	\$ -	\$ 40,500.00	\$ 9,601,978.77
FY07	\$ 9,323,395.80	\$ -	\$ -	\$ -	\$ 9,323,395.80

Response to Fiscal Review Question 3

Agency Fund Balances and Ten Year History

Agency Fund balances by Fund

SJP - Utilities Division (includes contingency \$1,000,000)

FY 2006	1	2,769,264	July '05
	12	3,733,768	June '06
FY 2007	1	3,733,768	July '06
	12	3,448,511	June '07
FY 2008	1	3,448,511	July '07
	12	3,933,314	June '08
FY 2009	1	3,933,314	July '08
	12	3,833,871	June '09
FY2010	1	3,833,871	July '09
	12	3,572,109	June '10
FY2011	1	3,572,109	July '10
	12	2,988,499	June '11
FY2012	1	2,988,499	July '11
	12	2,714,124	June '12
FY2013	1	2,714,124	July '12
	12	3,353,849	June '13
FY2014	1	3,353,849	July '13
	12	3,705,577	June '14
FY2015	1	3,705,577	July '14
	12	3,650,233	June '15
FY2016	1	3,650,233	July '15
	12	3,504,212	June '16

SAD - Pipeline Safety (Minimum fund balance \$416,839 for FY 06 & 07)

FY 2006	1	1,156,800	July '05
	12	985,176	June '06
FY 2007	1	985,176	July '06
	12	1,189,784	June '07
FY 2008	1	1,189,784	July '07
	12	1,168,858	June '08

FY 2009	1	1,168,858	July '08
	12	1,138,089	June '09
FY 2010	1	1,138,089	July '09
	12	1,368,201	June '10
FY 2011	1	1,368,201	July '10
	12	1,064,810	June '11
FY2012	1	1,064,810	July '11
	12	1,252,610	June '12
FY2013	1	1,252,610	July '12
	12	1,167,728	June '13
FY2014	1	1,167,728	July '13
	12	1,379,352	June '14
FY2015	1	1,379,352	July '14
	12	1,540,857	June '15
FY2016	1	1,540,857	July '15
	12	1,249,398	June '16

HTD - Tax Division (minimum fund balance \$366,544 for FY06 & 07)

FY 2006	1	1,444,862	July '05
	12	1,233,458	June '06
FY 2007	1	1,233,458	July '06
	12	1,343,271	June '07
FY 2008	1	1,343,271	July '07
	12	1,406,305	June '08
FY 2009	1	1,406,305	July '08
	12	1,408,856	June '09
FY2010	1	1,408,856	July '09
	12	1,334,342	June '10
FY2011	1	1,334,342	July '10
	12	1,238,145	June '11
FY2012	1	1,238,145	July '11
	12	1,342,645	June '12
FY2013	1	1,342,645	July '12
	12	1,601,794	June '13

FY2014	1	1,601,794	July '13
	12	1,400,636	June '14
FY2015	1	1,400,636	July '13
	12	1,875,386	June '14
FY2016	1	1,875,386	July '13
	12	1,794,059	June '14

Response to Other Information Question 3

**Top Ten Vendors or Subcontractors by Dollar
Amount and Ten Year History**

TOP 10 VENDORS BY EXPENDITURE

Fy16

1	DEPARTMENT OF FINANCE AND ADMINISTR	\$	1,140,302.79
2	ECONOMIC & FINANCIAL CONSULTING GROUP	\$	212,558.91
3	U S BANK CPS	\$	90,862.98
4	U S POSTAL SVC	\$	62,950.00
5	DEPARTMENT OF INFORMATION SYSTEMS	\$	55,764.34
6	LA CAPRA ASSOCIATES INC	\$	47,614.93
7	TRANSCRIPTIONS INC	\$	46,405.82
8	NATIONAL ASSOCIATION OF REGULATORY	\$	40,763.00
9	DELL MARKETING LP	\$	31,625.96
10	MAILFINANCE INC	\$	25,405.36
11	LANDERS CHRYSLER DODGE JEEP	\$	22,995.00
12	WEST PUBLISHING CORP	\$	22,087.21

Fy17 through 9-25-16

1	DEPARTMENT OF FINANCE AND ADMINISTR	\$	284,693.38
2	ECONOMIC & FINANCIAL CONSULTING GROUP	\$	43,131.85
3	U S BANK CPS	\$	22,757.68
4	DEPARTMENT OF INFORMATION SYSTEMS	\$	13,408.05
5	NATIONAL ASSOCIATION OF REGULATORY	\$	11,830.00
6	ARKANSAS INSURANCE DEPARTMENT	\$	11,133.55
7	MAILFINANCE INC	\$	8,248.98
8	SHI INTERNATIONAL CORP	\$	8,059.50
9	TRANSCRIPTIONS INC	\$	7,840.26
10	D BRENT EYRE	\$	5,800.00
11	DELL MARKETING LP	\$	5,348.25
12	AT&T MOBILITY II LLC	\$	5,239.06

FY13

1	DEPARTMENT OF FINANCE AND ADMINISTR	\$	555,047.59
2	ARKANSAS BUILDING AUTHORITY	\$	548,150.00
3	LA CAPRA ASSOCIATES INC	\$	441,240.77
4	ECONOMIC & FINANCIAL CONSULTING GROUP	\$	237,647.96
5	U S BANK CPS	\$	73,944.75
6	DEPT OF INFO SYSTEMS	\$	52,236.39
7	NATIONAL ASSOCIATION OF REGULATORY	\$	43,111.00
8	DELL MARKETING LP	\$	30,899.63
9	U S POSTAL SVC	\$	30,000.00
10	MAILFINANCE INC	\$	26,159.88
11	ARKANSAS INSURANCE DEPARTMENT	\$	23,808.00
12	WEST PUBLISHING CORP	\$	22,220.24

fy14

1	DEPARTMENT OF FINANCE AND ADMINISTR	\$	574,538.06
2	ARKANSAS BUILDING AUTHORITY	\$	548,059.13
3	ECONOMIC & FINANCIAL CONSULTING GROUP	\$	235,197.92
4	U S BANK CPS	\$	74,672.42
5	TRANSCRIPTIONS INC	\$	59,720.70
6	LA CAPRA ASSOCIATES INC	\$	58,439.50
7	DEPARTMENT OF INFORMATION SYSTEMS	\$	57,834.68
8	NATIONAL ASSOCIATION OF REGULATORY	\$	44,168.00
9	U S POSTAL SVC	\$	41,500.00
10	BUSINESS WORLD INC	\$	28,788.43
11	WEST PUBLISHING CORP	\$	22,560.09
12	HEATH CONSULTANTS INCORPORATED	\$	19,853.30

FY15

1	DEPARTMENT OF FINANCE AND ADMINISTR	\$	566,184.43
2	ARKANSAS BUILDING AUTHORITY	\$	548,699.94
3	ECONOMIC & FINANCIAL CONSULTING GROUP	\$	198,274.73
4	LA CAPRA ASSOCIATES INC	\$	115,553.25
5	U S BANK CPS	\$	83,942.17
6	DEPARTMENT OF INFORMATION SYSTEMS	\$	69,453.72
7	NATIONAL ASSOCIATION OF REGULATORY	\$	43,025.00
8	NORTH POINT FORD	\$	32,993.00
9	MAILFINANCE INC	\$	24,088.52
10	THE PRESIDIO CORPORATION	\$	22,668.02
11	BALE CHEVROLET	\$	21,699.00
12	U S POSTAL SVC	\$	21,440.00

Fy10

1	ARKANSAS BUILDING AUTHORITY	\$	547,500.00
2	DFA-EMPLOYEE DIVISION	\$	538,200.00
3	ECONOMIC & FINANCIAL CONSULTING GROUP	\$	206,827.61
4	LARKIN & ASSOCIATES PLLC	\$	81,662.50
5	PITNEY BOWES	\$	55,367.53
6	DELL MARKETING L P	\$	54,014.20
7	HISCOCK & BARCLAY LLP	\$	51,425.49
8	DEPT OF INFO SYSTEMS	\$	50,866.62
9	TRANSCRIPTIONS INC	\$	47,790.42
10	EYRE, D BRENT	\$	33,739.86
11	FIRST BANK OF RICHMOND NA	\$	32,830.56
12	NATIONAL REGULATORY RESEARCH INST	\$	28,340.00

FY11

1	DFA-EMPLOYEE DIVISION	\$	552,240.00
2	ARKANSAS BUILDING AUTHORITY	\$	547,649.59
3	LA CAPRA ASSOCIATES INC	\$	462,639.03
4	ECONOMIC & FINANCIAL CONSULTING GROUP	\$	213,829.29
5	LARKIN & ASSOCIATES PLLC	\$	119,047.50
6	DELL MARKETING L P	\$	61,871.75
7	DEPT OF INFO SYSTEMS	\$	56,197.67
8	U S BANK CPS	\$	44,480.13
9	TRANSCRIPTIONS INC	\$	43,946.94
10	PITNEY BOWES BANK INC	\$	40,000.00
11	NATIONAL REGULATORY RESEARCH INST	\$	36,750.00
12	FIRST BANK OF RICHMOND NA	\$	33,577.69

FY12

1	LA CAPRA ASSOCIATES INC	\$	740,807.31
2	ARKANSAS BUILDING AUTHORITY	\$	566,362.65
3	DFA-EMPLOYEE DIVISION	\$	552,240.00
4	ECONOMIC & FINANCIAL CONSULTING GROUP	\$	223,197.62
5	TRANSCRIPTIONS INC	\$	55,898.34
6	U S BANK CPS	\$	51,736.74
7	DEPT OF INFO SYSTEMS	\$	44,156.76
8	U S POSTAL SVC	\$	40,000.00
9	DELL MARKETING L P	\$	31,757.63
10	SOFTWARE HOUSE INT CORP	\$	30,827.65
11	NATIONAL REGULATORY RESEARCH INST	\$	27,750.00
12	FIRST BANK OF RICHMOND NA	\$	26,892.10

fy07

	Vendor	Amount
1	ARKANSAS BUILDING AUTHORITY	\$ 548,690.19
2	DFA-EMPLOYEE DIVISION	\$ 437,760.00
3	LARKIN & ASSOCIATES PLLC	\$ 253,032.31
4	ECONOMIC & FINANCIAL CONSULTING GROUP	\$ 109,015.55
5	DELL MARKETING L P	\$ 107,957.64
6	DEPT OF INFO SYSTEMS	\$ 51,584.33
7	VISA CARD SERVICES	\$ 46,955.16
8	NATIONAL ASSN OF REGULATORY UTILITY	\$ 46,139.00
9	U S POSTAL SVC	\$ 40,000.00
10	OFFICE DEPOT INC	\$ 28,486.55
11	LAW OFFICES OF SCOTT HEMPLING PC	\$ 27,353.02
12	PITNEY BOWES	\$ 26,538.28

fy08

1	ARKANSAS BUILDING AUTHORITY	\$ 549,358.43
2	DFA-EMPLOYEE DIVISION	\$ 478,800.00
3	ECONOMIC & FINANCIAL CONSULTING GROUP	\$ 198,690.80
4	LARKIN & ASSOCIATES PLLC	\$ 94,669.07
5	TRANSCRIPTION INC	\$ 85,853.77
6	U S POSTAL SVC	\$ 65,000.00
7	DEPT OF INFO SYSTEMS	\$ 55,806.24
8	DELL MARKETING L P	\$ 55,765.10
9	VISA CARD SERVICES	\$ 49,634.17
10	CRESCENT COMMUNICATIONS CORPORATION	\$ 46,986.10
11	NATIONAL ASSN OF REGULATORY UTILITY	\$ 44,480.00
12	MCFADDEN CONSULTING GROUP, INC	\$ 41,647.95

fy09

1	ARKANSAS BUILDING AUTHORITY	\$ 548,308.46
2	DFA-EMPLOYEE DIVISION	\$ 478,800.00
3	ECONOMIC & FINANCIAL CONSULTING GROUP	\$ 222,573.86
4	VISA CARD SERVICES	\$ 54,784.28
5	LARKIN & ASSOCIATES PLLC	\$ 53,332.50
6	DEPT OF INFO SYSTEMS	\$ 51,654.18
7	PITNEY BOWES	\$ 43,835.71
8	NATIONAL REGULATORY RESEARCH INST	\$ 36,750.00
9	DELL MARKETING L P	\$ 35,939.74
10	FIRST BANK OF RICHMOND NA	\$ 32,221.90
11	EXETER ASSOCIATES INC	\$ 24,481.60
12	TRANSCRIPTIONS INC	\$ 22,131.74