



ARKANSAS STATE
UNIVERSITY

Findings & Recommendations **REPORT**

February 16, 2016

Prepared by
E&I Consulting Group



Sourcing. Strategy. Savings.

Prepared for

Arkansas State University

Carol Barnhill, CPM, CPPO, APO

Director, Procurement and Travel Services

PO Box 1860, State University, AR 72467

(870) 972-2122 | cbarnhill@astate.edu | www.astate.edu

Prepared by

E&I Consulting Group

a division of E&I Cooperative Service, Inc.

Ralph Maier

Vice President

2 Jericho Plaza (Suite 309), Jericho, NY 11753

(267) 207-9338 | rmaier@eandiconsulting.org | www.eandiconsulting.org

February 16, 2016

Ms. Carol Barnhill
Director, Procurement and Travel Services
PO BOX 1860,
State University, AR 72467

Dear Ms. Barnhill:

On behalf of E&I Consulting Group, I would like to thank you for the opportunity to assist Arkansas State University with a Procurement and Technology assessment. As a result of the assessment, E&I Consulting Group is pleased to provide you this *Findings and Recommendations Report* for consideration by Arkansas State University.

As Vice President, I lead a team of skilled and experienced professionals, to ensure that we met your expectations. The extensive knowledge our team has in the higher education and procurement, allowed our team unique positioning to provide the type of service and support needed to assess the productivity, efficiency, and effectiveness of the program.

Our team brings decades of combined experience in direct senior leadership roles with some of the most prestigious institutions across the country, and dealing with exactly the types of challenges and issues you are facing. Our consulting team can support you in all areas of any action plans that are developed as a result of this report.

Thank you for considering the team of E&I Consulting Group for this opportunity. Please feel free to contact me if you have any questions regarding this report and to discuss possible next steps. I may be reached at (267) 207-9338 or at rmaier@eandiconsulting.org.

Best regards,



Ralph Maier
Vice President

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1. Introduction

This report provides a high level assessment of the Procure-to-Pay process, as well as assessing the use of technology at Arkansas State University (ASU), in an effort to identify operational efficiencies, and challenges and opportunities. In addition to reviewing the above areas, this report will provide Return-on-Investment (ROI) justification for potential technology enhancements.

1.1 Report Overview

The report presents the *Findings* identified during the assessment, as well as a series of *Recommendations* to consider as the next step in the overall transformation process. This report should be considered an important first step in the procurement transformation process.

- Section 1.0- Introduction
- Section 2.0- Findings
- Section 3.0- Recommendations
- Section 4.0- ROI Financial Justification
- Section 5.0- Conclusion

1.2 Scope

The assessment process utilized for this engagement included on-site interviews of staff from multiple areas of the University including but not limited to; Procurement & Travel Services, Accounts Payable, Facilities Management, and Information Technology.

The scope of this assessment is as follows:

- Current procurement policies, processes and procedures
- Procure-to-Pay processes
- Spend Review (major categories)
- Procurement metrics
- Current technology utilization
- Capabilities of current technology vs. an eMarketplace application

1.3 Methodology

The methodology utilized for this assessment included:

- 1.2.1 Review of information provided by Arkansas State in advance of the actual onsite activity
- 1.2.2 Feedback and observations obtained during the onsite interviews
- 1.2.3 High level analysis of categorical spend data as provided by ASU on 1/29/2016
- 1.2.4 Identification of ROI opportunities
- 1.2.5 Development of *Findings, Recommendations Report*

2. Findings

Determine if the organization is in compliance with applicable policy & regulations, evaluate the current state of the Procure-to-Pay process to determine if processes and internal control are appropriate, identify opportunities to improve operating efficiency effectiveness, and to identify Return-on-Investment (ROI) opportunities.

The interviews and our subsequent analysis resulted in the Findings presented below.

2.1 Process and Policy

1. Consultant reviewed ASU's Procurement policies and procedures, which are available and communicated via the ASU Procurement & Travel Services website <http://www.astate.edu/a/procurement>. Consultant found the policy to be up-to date and it appears to be appropriate to meet current governmental requirements, as well as, being easily found and readily available for review.
2. End user reported that the policies are enforced in a consistent and equitable manner.
3. The Procurement department currently provides communication of trends, successes, and training to the end user via both the Procurement & Travel Services newsletter and the web site.
- ➔ 4. Consultant's observation is that end user campus community considers the Procurement staff as "helpful," "skilled," and "hard working."
5. Procurement & Travel Services is led by an accomplished procurement professional with a focused vision to achieve a Best-in-Class, Procure-to-Pay organizational status.
6. Consultant's observation is that the Procurement staff appears to be talented, professionally certified, and motivated to help achieve organizational goals. Feedback received during the interviews with end user was that the staff was honest, constructive, and helpful in achieving end user procurement objectives.
7. Procurement department is highly respected by campus departments and exhibits an extremely productive working relationship with ASU departments particularly; IT and Accounts Payable.
8. Incomplete/incorrect requisitions are rejected back to the initiator for correction and resubmission through the entire approval path again. Requisition initiators stated that, "they would prefer for Procurement staff to correct minor deficiencies in requisitions, rather than rejecting them back to the initiator for a full re-approval."
9. Purchase orders are created and issued electronically, based on departmental requisitions, which are communicated electronically.
10. Current supplier purchase order distribution model is (1) fax, followed by (2) email where available with the final option being the use of USPS.
11. Requisition to purchase order completion time (cycle time) varies depending on; complexity of requisition, number of required "approvals," expediency of approval, and nature of the request. Purchases which are deemed confirming, or which arrive in the Procurement department with appropriate backup paperwork, may be completed in less than one day. However, those requiring formal bids may require up to four weeks for completion. These cycle times should be considered in line with other Best-in-Class organizations.

12. Based on onsite interviews and analysis of information provided by the institution, senior leadership has been supportive of the Procurement & Travel Services organization in acquiring the appropriate “building blocks” (resources, systems, and training) necessary to be an efficient, “customer service oriented” organization, capable of responding to end user questions, and maximizing buying power to produce measurable and recurring financial Return-on-Investment (ROI).
13. End users request that general purchasing refresher training be provided, similar to the PCard refresher training. Training would provide and reinforce a more complete understanding of the “why,” as well as the “how” of the purchasing function.
14. End users requested a better utilization of technology such as; an eMarketplace (with standard pricing agreements), improved and increased utilization of Banner, and the ability to understand spend.
15. Consultant observed that Arkansas State does have an approved contracts list available for end user utilization. This list includes “approved for use” contracts originating at ASU institutions as well as, the State and approved GPO. The list is available on Procurement & Travel Services website.
16. ASU utilizes a “Vendor Performance Report” form which reports ASU vendor performance to the Office of State Procurement: Arkansas. It does not appear that ASU has an internal tracking system for vendor performance. This should not be considered an adequate vendor performance process.
17. Consultant’s observation is that ASU Procurement & Travel Services has been unable to develop a comprehensive multi-year strategic sourcing plan. This is primarily due to the requirements placed on the Procurement department in handling the “day-to-day” campus purchasing needs. This limits the department’s ability to strategically plan acquisitions, and limits the ability to provide maximum value to Arkansas State University in the form of “strategically planned purchases.” Observation: This lack of early involvement enforces a “tactical” vs. “strategic” process, foregoing process efficiency and resulting in “missed savings opportunities.” The need to operate strategically has become even more important as AR557 was enacted and mandated by the State of Arkansas legislative body (August 2015).
18. Spend data, as reported by ASU, was compiled from multiple systems and may be a fully accurate representation of the institution’s spend.
19. Spend for FY 2015 was \$90,115,516.00 (Purchase Orders and PCard).
 - a) Purchase Orders accounted for \$87,615,516.00 (see attached).
 - b) PCard spend was \$2,500,000.00 (no documentation provided).
20. Policy allows for the utilization of PCard for purchase of supplies, limited to \$2,500 per transaction. Each end user department has customized monthly limits. PCard transactions are not reviewed prior to the transaction taking place, and as such could be viewed as “potentially missed savings opportunities.”
21. Accounts Payable Director shared that the invoice to payment cycle time is approximately two days. This is excellent cycle time. However, there appears to be confusion in whether or not PO allowed discounts are consistently being taken as, allowed by the PO terms & conditions. This is a potential loss of opportunity and savings.
22. Accounts Payable staff commented that there are often errors in supplier setup within Banner. They believe this stems from Procurement rather than Accounts Payable setting up said supplier files.

23. Accounts Payable staff requested basic Purchasing training so they can better understand the “big picture” of Procure-to-Pay process.
24. Accounts Payable staff request that Accounts Payable training be included in the Procurement training opportunities as appropriate, providing end user with a complete “big picture” understanding.

2.2 Technology Assessment

Determine if the organization has utilized technology appropriately in order to maximize organizational efficiencies and effectiveness. Identify opportunities for technology enhancements and opportunities for adoption of an eMarketplace application.

1. ASU currently utilizes Banner as the enterprise-wide Procure-to-Pay technology solution.
2. The Banner system allows end users to enter a requisition electronically, rather than utilizing a paper based requisition. Backup and attachments are being sent either via inter-campus mail or email, vs. being directly attached to the electronic requisition.
3. A limited number of end users reported that “supporting documents” (attachments) are “lost” after submission and have to be re-submitted to Procurement multiple times. This is a typical Banner challenge.
4. The current payment process within the Procure-to-Pay process is as follows; Accounts Payable currently receives a PO electronically via email, with hardcopy backup, and completes a standard three way match; processes hardcopy checks on a daily basis. ASU does not currently utilize ACH “electronic payments” but rather “writes” checks which are then mailed to the supplier. Director stated that “we are not opposed to looking into ACH. This is a very labor intense, time consuming process.” The Director estimates that the current process requires approximately three man hours per check.
5. Consultant interviewed the CIO and found him to be extremely supportive of implementing technologies which will make the Procure-to-Pay processes more efficient.
6. Spend data as provided, required significant manual manipulation in order to be useful, as ASU has no automated means of extracting enterprise-wise spend data.
7. Consultant observed that ASU does not currently have a contract management system. This creates multiple challenges including; (1) day to day contract management including contract compliance tracking, as well as (2) significantly adding to the time and effort required to manage “end of year” contracts. The Procurement Director shared that the process of developing contracts, in preparation for a new fiscal year, now requires said contract work to begin in January verses April.
8. Consultant observed that Procurement is not self-supporting in regards to; access to reports and financial data, and relying on other support departments (finance and IT) to provide requested data. This creates reports which are (1) not in “real time,” (2) may be delayed due to support department availability, and (3) not customizable to meet Procurement’s needs.

3. Recommendations

The below listed recommendations were developed based on our extensive knowledge and successful experience in; organizational and operational transformation, business process redesign, staff management and deployment, spend management, and technology optimization in the higher education marketplace.

3.1 Process and Policy

- ➔ 1) Provide cross training within Procurement and Accounts Payable to provide a “big picture” understanding of the Procure-to-Pay process to both teams.
- 2) Provide “cross training” within the Procurement & Travel Services department to further insure that procurement personnel are skilled and capable to complete all duties required within the department. This will lead to increased operational efficiencies and effectiveness.
- 3) Provide end user training that includes; purchasing policy, procedures, and the “how and why” of purchasing, as well as Accounts Payable policy and procedures. This larger understanding will create an environment where processes are allowed to operate at a greater efficiency and reduced cycle times.
- 4) Implement a periodic review of Purchasing and Accounts Payable policies and procedures to insure that they maintain an up-to-date status and continue to be relevant and appropriate.
- ➔ 5) Develop a three to five year Strategic Plan focused on positioning ASU’s Procurement & Travel Services department as a “Best-in-Class” organization. The Strategic Plan should address the following; (1) enhancement of the Procure-to-Pay business processes, (2) implementation of eMarketplace technology, (3) implementation of “spend tool” technology, and (4) mandating procurement’s proactive and strategic involvement in all ASU sourcing considerations and decisions.
- 6) Develop a culture of collaboration between campus stakeholders; where ASU staff is proactively engaged in all the project and budget planning discussion, which will result in the procurement of goods and services, or the need for contractual services. This positioning has become increasingly important since AR557 was enacted by the Arkansas legislative body (August 2015).
- 7) Develop and maintain a formal set of performance metrics for Procurement, Accounts Payable and key suppliers.
- 8) Revise current supplier purchase order distribution model to (1) email, (2) fax, and as a final option (3) USPS. Utilization of email as the “primary or default” method of delivery, ASU will improve both efficiency and speed of delivery.

3.2 Technology Assessment

Leverage the efficient utilization of technology to move from being tactical, to strategic in nature.

1. Acquire and implement an eMarketplace application that integrates with Banner, providing end users with a shopping experience similar to shopping on Amazon.com. The interface would contain alerts, messages, and historically purchased items that would enable quick and efficient requisitioning, PO issuance and payment. Such application allows an end user to a "one stop shop," creating eRequisitions. Benefits of such an eMarketplace are as follows:
 - a) Streamlined order processing to improve productivity, efficiency, and accuracy.
 - b) Simplified purchasing process that results in higher customer satisfaction.
 - c) Increased contract utilization and compliance.
 - d) Controls "rogue" spend, which is defined as; spend outside of the approved buy/pay methods and without pre-purchase review and analysis by the procurement organization.
 - e) Consolidate the contracts management database into one standard contract repository.
2. Acquire and implement an automated Spend Analytic tool that will provide Procurement with on demand information. This application will provide ASU with clear visibility and understanding of the institutions spend in real time. This visibility into spend information is key for driving forward strategic decisions, providing maximum value to ASU.
3. Implement an automated payment process utilizing "electronic payments," which will assist in the capture of allowable "prompt pay" discounts.
4. Acquire and implement a formal automated contract management tool. This tool should be managed and available to Procurement 24/7.
5. Develop and execute a formal sourcing strategy, based on ASU spend, in order to fully leverage ASU's annual buying power. This strategy and plan has become increasingly important since AR557 was enacted by the Arkansas legislative body (August 2015).

3.2.1. Recommended Technology Investments

eMarketplace Application

Institutions which have invested in eProcurement (eMarketplace and Spend Analytics) technologies experience; higher contract utilization and compliance, reduced cycle time, standardization of commodities and services, opportunities for increased discounts and savings, and the availability of clean relevant spend information.



The eMarketplace application would provide faculty and staff with the procurement process with access to ASU approved contracts and pricing agreements. This technology would enable end users to access enabled hosted and punch out supplier catalogs, requisitions and purchase orders; which would be created and distributed electronically both internally and externally, receipt functionality, and invoicing and ePayment functionality.

Spend Analytics Tool

“Best-in-Class” organizations have a 95%-100% understanding of their “Spend;” Total, Addressable and Un-Addressable. It is imperative to understand financial factors as well as the “when/why/how” of the institutions expenditures. A clear understanding of the institutional spend will advance ASU to engage in fact based, data driven procurement decisions.

Return-on-Investment (ROI) for the implementation of an automated Spend Analytics application would be realized from the availability to access “real time,” clean, categorized spend data. This information would provide ASU with the capability to utilize this knowledge to manage spend by developing strategic sourcing strategies, managing contract utilization and supplier performance.

Table #1 Addressable Spend by Category

Category	Spend Under Contract	Non-Contract Spend	Total Addressable Spend	Historical Savings % (contract spend)	Sourcing Savings (contract spend)	Historical Savings % (non-contract spend)	Sourcing Savings	Total Potential Savings (Dollars)
Agricultural Supplies	\$4,845.00	\$154,352.00	\$159,197.00	1%-4%	\$48.45	3%-8%	\$4,630.56	\$4,679.01
Binding	\$10,311.00	\$7,579.00	\$17,890.00	1%-3%	\$103.11	2%-5%	\$151.58	\$254.69
Bldg & Grounds Repair & Maint	\$2,903,392.00	\$1,259,540.00	\$4,162,932.00	2%-5%	\$58,067.84	4%-10%	\$50,381.60	\$108,449.44
Capital Computer Equip	\$1,786,558.00	\$16,567.00	\$1,803,125.00	3%-7%	\$53,596.74	5%-10%	\$828.35	\$54,425.09
Computer Related Supplies	\$809,046.00	\$172,381.00	\$981,427.00	2%-5%	\$16,180.92	5%-10%	\$8,619.05	\$24,799.97
Computer Software	\$131,929.00	\$215,033.00	\$346,962.00	1%-5%	\$1,319.29	5%-10%	\$10,751.65	\$12,070.94
Educational Supplies	\$110,186.00	\$448,761.00	\$558,947.00	3%-8%	\$3,305.58	5%-10%	\$22,438.05	\$25,743.63
Equipment	\$1,120,046.00	\$85,468.00	\$1,205,514.00	1%-6%	\$11,200.46	5%-10%	\$4,273.40	\$15,473.86
Equipment Repair & Maint	\$22,524.00	\$311,949.00	\$334,473.00	1%-3%	\$225.24	4%-10%	\$12,477.96	\$12,703.20
Film Processing	\$450.00	\$7,741.00	\$8,191.00	1%-3%	\$4.50	2%-5%	\$154.82	\$159.32
Food & Drink Catering	\$119,049.00	\$1,573,031.00	\$1,692,080.00	1%-4%	\$1,190.49	3%-8%	\$47,190.93	\$48,381.42
Freight & Delivery Services	\$140,604.00	\$243,048.00	\$383,652.00	1%-5%	\$1,406.04	4%-10%	\$9,721.92	\$11,127.96
Health & Lab Supplies	\$275,822.00	\$408,469.00	\$684,291.00	2%-6%	\$5,516.44	5%-12%	\$20,423.45	\$25,939.89
Lab & Diagnostic Supplies	\$66,200.00	\$190,535.00	\$256,735.00	2%-6%	\$1,324.00	5%-12%	\$9,526.75	\$10,850.75
Non Cap IT Equipment	\$1,091,405.00	\$367,771.00	\$1,459,176.00	2%-5%	\$21,828.10	4%-8%	\$14,710.84	\$36,538.94
Non Cap Other	\$34,416.00	\$31,836.00	\$66,252.00	2%-5%	\$688.32	4%-8%	\$1,273.44	\$1,961.76
Office Supplies	\$315,865.00	\$356,072.00	\$671,937.00	2%-8%	\$6,317.30	7%-15%	\$24,925.04	\$31,242.34
Other Expenses & Services	\$1,064,580.00	\$627,701.00	\$1,692,281.00	1%-2%	\$10,645.80	2%-5%	\$12,554.02	\$23,199.82
Other Rentals	\$34,020.00	\$62,674.00	\$96,694.00	1%-2%	\$340.20	2%-5%	\$1,253.48	\$1,593.68
Other Supplies & Materials	\$1,686,069.00	\$1,266,451.00	\$2,952,520.00	1%-2%	\$16,860.69	4%-10%	\$50,658.04	\$67,518.73
Printing	\$14,233.00	\$633,421.00	\$647,654.00	1%-5%	\$142.33	2%-10%	\$12,668.42	\$12,810.75
Promotional	\$2,410.00	\$172,683.00	\$175,093.00	2%-5%	\$48.20	5%-10%	\$8,634.15	\$8,682.35
Rent Office Equipment	\$426,311.00	\$20,057.00	\$446,368.00	1%-3%	\$4,263.11	2%-5%	\$401.14	\$4,664.25
Totals	\$12,170,271.00	\$8,633,120.00	\$20,803,391.00		\$214,623.15		\$328,648.64	\$543,271.79

Table #2 ROI calculation

Component	Definition	Assumption	Potential Savings Value
Strategic Sourcing Benefit	These are savings which are the result of targeted strategic sourcing initiatives.	1% -7% in pricing of "under contract" and a 2%-7% in reduction in existing "non-contract spend" pricing.	\$543,271.00 Based on a Table #1 calculations, against a spend of \$20,803,391.00
Prompt Pay Benefit	Ability to pay invoices within the allowable time, and to deduct the allowed payment discount.	This discount percentage is typical 1% -2% based on PO payment terms.	\$20,803.00 Based on taking the allowed 1% prompt on Total Addressable spend of \$20,803,391.00
Potential savings and cost avoidance			\$564,074.00
Technology cost (eMarketplace application, Spend Analytic application + 1 FTE)			\$250,000 - \$390,000.00
ROI			1.5X – 2.25X
Technology cost (eMarketplace application, Spend Analytic application)			\$125,000 - \$250,000.00
ROI			2.25X – 4.5X

For purposes of the ROI calculation, only hard dollar savings are estimated. Process or "soft dollar" savings can be significant with an institutional spend as analyzed. Process savings derived by; time required to place and process orders can be impacted by as much as half. No invoice information was provided for the evaluation, but typical time reductions are often seen in the 25%+ range.

5. Conclusion

“Best-in-Class” organizations are those organizations which consistently exhibit similar characteristics including but not limited to the following traits; (1) strong understanding of their institutional “spend,” (2) well defined Sourcing Strategy, (3) efficient utilization of technology, (4) efficient processes and procedures, and (5) professional skilled staff.

ASU is fortunate in that its Procurement & Travel Services organization exhibits some of the above listed “Best-in-Class” characteristics such as; a staff which is highly qualified and well trained, clearly documented and enforced policies and procedures, and willingness to increase its utilization of Procure-to-Pay technology.

ASU needs to seriously consider technological investment in Procurement. Going forward Procurement will be challenged to provide the required customer service, timely information for good sourcing and contracting savings opportunities, process efficiencies, and compliance monitoring.

We believe the timely adoption and implementation of the above recommendations will assist in enhancing operational efficiencies, delivering maximum financial Return-on-Investment (ROI), and the creation of a truly “Best-in-Class” procurement organization for ASU. E&I Consulting Group is available to assist ASU in moving forward with these recommendations.

For further discussion, please contact me at rmaier@eandiconsulting.org or (610) 279-1475 to discuss how E&I Consulting Group can assist in the “next steps” in the implementation of these recommendations.

ATTACHMENT A Total Spend by Category

Category	Total Invoice Amount
Advertising	\$484,592.08
Agricultural Supplies	\$270,511.96
Athletic Aid	\$379,761.99
Binding	\$17,911.76
Bldgs and Grounds Repair and M	\$6,861,472.93
Budgeted Recoveries	\$1,105.00
Buildings and Contents Insurance	\$398,540.00
Capital Computer Equipment	\$5,034,411.60
Computer Related Supplies	\$11,040,895.17
Computer Software	\$963,893.06
Conference and Seminar Fees	\$164,191.25
Construction In Progress	\$121,127,915.53
Contract Labor	\$147,498.78
Educational Supplies	\$2,151,158.93
Engineering and Architect Fees	\$4,671,304.48
Equipment	\$6,321,599.22
Equipment Repair and Maint	\$691,754.59
Fees for Professional Services	\$1,697,093.47
Film Processing	\$9,527.15
Food Drink Catering	\$2,724,385.57
Freight and Delivery Service	\$1,169,972.62
Fuel and Oil	\$81,999.95
Game Guarantees	\$617,000.00
Health and Laboratory Supplies	\$2,232,939.54
Honorariums	\$453,257.30
Institutional Aid	\$1,693.68
Laboratory and Diagnostic Serv	\$304,498.51
Laundry and Uniform Service	\$39,674.28
Legal Fees	\$285,116.10
Library Media	\$192,279.85
Licenses Permits and Fees	\$10,454,932.40
Livestock	\$4,450.00
Membership and Association Due	\$669,047.53
Non Cap IT Equipment	\$2,049,074.44
Non Cap Other Equipment	\$351,342.03
Non Capital Slow Moving Vehicle	\$2,000.00
Non-budgeted Recoveries	\$18,843.86

Category	Total Invoice Amount
Office Supplies	\$1,862,253.60
Other Administrative Fees	\$441,145.18
Other Contracted Services	\$439,588.68
Other Expenses and Services	\$2,713,693.51
Other Insurance	\$1,026,048.80
Other Permits and Fees	\$98,433.89
Other Rentals	\$100,489.21
Other Supplies and Materials	\$6,952,267.61
Postage	\$55,390.61
Practice Teaching	\$2,700.00
Printing Composition and Art W	\$781,187.27
Promotional Materials	\$190,726.16
Purchase for Resale	\$2,881,179.54
Referees and Officials	\$358,105.02
Rent of Facilities	\$497,131.85
Rent of Office Equipment	\$890,490.73
Rent of Transportation Equipment	\$18,545.50
Subscriptions and Publications	\$2,656,952.99
Telecommunications	\$2,626,428.93
Tuition and Fees	\$7,969.00
Utilities-Requisitioned	\$94,200.85
Vehicle Insurance	\$96,207.00
Vehicle Repair and Maintenance	\$18,426.84
Water Sewage and Garbage	\$157,488.32