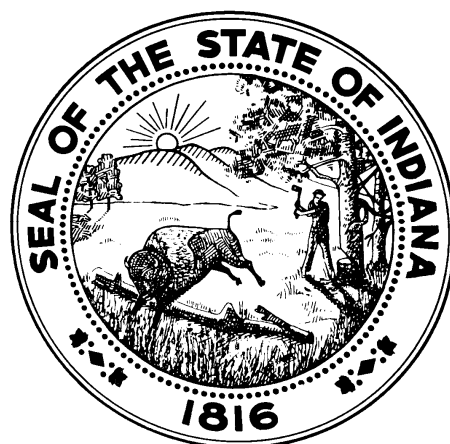


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

EXAMINATION REPORT  
OF  
CITY OF LAWRENCE  
MARION COUNTY, INDIANA  
January 1, 2007 to December 31, 2007



**FILED**  
10/09/2008



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Mayor	Hon. Deborah L. Cantwell Hon. F. Paul Ricketts	01-01-04 to 12-31-07 01-01-08 to 12-31-11
Controller	Rebecca L. Fuller Kimberly M. Diller	01-01-07 to 12-31-07 01-01-08 to 12-31-08
Clerk	Kathleen A. Walton	01-01-04 to 12-31-11
President of the Common Council	DeAnna K. Lowry Paul T. Whitehead Donald K. Poteat	01-01-07 to 06-03-07 06-04-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of Public Works	Karen Horth-Powers R. Douglas Reeser	01-01-07 to 12-31-07 01-01-08 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
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Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF LAWRENCE, MARION COUNTY, INDIANA

We have examined the financial information presented herein of the City of Lawrence (City), for the period of January 1, 2007 to December 31, 2007. The City's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the City for the year ended December 31, 2007, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Schedule of Long-Term Debt, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the basic financial information. It has not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

August 28, 2008

CITY OF LAWRENCE  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL, PROPRIETARY, AND FIDUCIARY FUND TYPES  
As Of And For The Year Ended December 31, 2007

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds:				
General	\$ 2,266,353	\$ 15,678,491	\$ 17,719,898	\$ 224,946
Motor Vehicle Highway	1,336,880	2,055,938	2,050,393	1,342,425
Local Road and Street	499,233	551,699	420,537	630,395
Law Enforcement Continuing Education	43,592	26,551	24,427	45,716
Rainy Day	28,780	-	-	28,780
Developers Escrow/St. Insp.	82,835	1,160	-	83,995
Police Department Donations	10	-	10	-
Police Grant Equipment	28,991	-	25,000	3,991
Explorer Park Donations	826	-	-	826
Police DARE Program	959	-	-	959
Prosecutors Diversion	42,650	10,321	5,273	47,698
Park Nonreverting Operating	215,340	197,975	121,725	291,590
Federal Forfeiture	80,804	27,473	77,892	30,385
Police Firing Range	9,932	5,782	718	14,996
Criminal Investigation	-	26,339	26,339	-
Recycling Education Grant	4,187	25,000	28,922	265
Fire Department Donations	1,800	2,505	2,000	2,305
Hazardous Materials Response	2,652	6,146	7,662	1,136
City Festival and Celebration Activities	454	46	-	500
Grant Meth Lab Training	162	-	-	162
Waste Tire Recycling Grant	9,483	-	-	9,483
Animal Shelter Donations	1,000	540	437	1,103
Chaplain Relief Donations	1,089	-	417	672
Defibrillator Donations	1,500	-	-	1,500
National Night Out	10	-	-	10
PAL Club Donations	2,189	10	-	2,199
SWAT Team Donations	964	-	106	858
Police Honor Guard Program	912	-	223	689
Police Other Donations	14,674	1,435	4,454	11,655
Federal Grant/Police Equipment	(19,104)	25,000	-	5,896
Redevelopment District General	90,000	75,000	75,553	89,447
Special Non-Reverting	711,896	-	-	711,896
Emergency Medical Service	27,253	814,190	701,467	139,976
Government Center Debt	242,825	424,832	492,126	175,531
Park Building Debt	45,188	88,000	85,500	47,688
Park Bond	8,301	-	-	8,301
1998 Park Bond	137,724	242,000	250,045	129,679
Fire Debt II	51,293	85,886	102,009	35,170
Fire Debt V	64,469	113,493	66,087	111,875
Fire & Police 2002 Debt	190,552	326,676	392,100	125,128
Cumulative Capital Development	604,948	548,665	618,937	534,676
Cumulative Capital - Building	52,193	-	-	52,193
Transportation Bond Proceeds	3,006,237	48,398	2,180,547	874,088
Proprietary Funds:				
Water Utility - Operating	-	1,719,461	1,328,815	390,646
Water Utility - Water Bond Debt Service	-	284,516	24,778	259,738
Water Utility - Bond and Interest	-	40,970	34,627	6,343
Water Utility - Bond Proceeds	-	6,445,931	3,634,406	2,811,525
Wastewater Utility - Operating	-	1,483,617	1,447,620	35,997
Wastewater Utility - Sewer Bond Debt Service	-	284,515	24,777	259,738
Wastewater Utility - Bond and Interest	-	40,969	34,627	6,342
Wastewater Utility - Bond Proceeds	-	2,199,118	1,310,325	888,793
Self-Funding Insurance	65,611	3,048,846	2,996,130	118,327
Fiduciary Funds:				
Police Officers' Pension	365,762	400,655	475,866	290,551
Ft. Harrison Reuse Authority	1,879,374	3,575,390	3,810,916	1,643,848
Payroll	36,718	3,587,617	3,528,383	95,952
Employees Recognition	1,528	1,750	-	3,278
Totals	<u>\$ 12,241,029</u>	<u>\$ 44,522,906</u>	<u>\$ 44,132,074</u>	<u>\$ 12,631,861</u>

The accompanying notes are an integral part of the basic financial information.

CITY OF LAWRENCE  
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The City was established under the laws of the State of Indiana. The City provides the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, water, wastewater, and general administrative services.

Note 2. Fund Accounting

The City uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied or highway use taxes are received are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the City in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance).

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the City to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

CITY OF LAWRENCE  
NOTES TO FINANCIAL INFORMATION  
(Continued)

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The City contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the City authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

Note 7. Subsequent Events

Council

On July 23, 2008, the Council approved a new rate ordinance for the Water Utility which was an estimated decrease of 12% from the previous rates.

Board of Public Works

On February 14, 2008, the Board of Public Works approved the purchase of a 2008 Horton 555-B Custom Ambulance for \$143,669.

On July 10, 2008, the Board of Public Works awarded the bid for a rear loading, 25 yard refuse packer in the amount of \$151,629.



CITY OF LAWRENCE  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2007

The City has entered into the following long-term debt:

Description of Asset	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>		
<b>Capital leases:</b>		
GEM Capital Corporation		
Park Facility Improvement, 1996 Issue	\$ 321,831	\$ 98,417
Lawrence Government Center Building Corporation:		
Park Facility Improvement, 2000 Issue	685,000	85,500
Lawrence Municipal Building Corporation:		
Government Center & Addition, 2006 Issue	6,377,453	708,009
Lawrence Fire Station Building Corporation:		
Fire Station Number 2, 2002 Issue	4,180,000	395,000
Pumper Trucks, 2003 Lease	316,099	137,364
Sterling Dump Trucks (2), 2006 Lease	105,220	39,400
2008 Ford Crown Victoria Police Cars (20), 2007 Lease	269,814	145,416
2006 Pierce Arrow XT Pumper Truck	310,000	87,141
<b>Total - capital leases</b>	<u>12,565,417</u>	<u>1,696,247</u>
<b>Bonds payable:</b>		
<b>General obligation bonds:</b>		
Community Park Soccer Fields, 1998 Issue	2,235,000	253,805
Transportation - City Roads, 2004 Issue	4,540,000	353,486
<b>Total - bonds payable</b>	<u>6,775,000</u>	<u>607,291</u>
<b>Total governmental activities long-term debt</b>	<u>\$ 19,340,417</u>	<u>\$ 2,303,538</u>
<b>Business-type Activities:</b>		
<b>Water Utility</b>		
<b>Revenue bonds:</b>		
Waterworks Plant Improvements, 2007A Issue	3,650,000	286,007
Waterworks Plant Improvements, 2007B Issue	3,990,000	372,920
<b>Total Water Utility</b>	<u>7,640,000</u>	<u>658,927</u>
<b>Wastewater Utility</b>		
<b>Revenue bonds:</b>		
Sewage Works Plant Improvements, 2007A Issue	840,000	64,351
Sewage Works Plant Improvements, 2007B Issue	1,750,000	162,553
<b>Total Wastewater Utility</b>	<u>2,590,000</u>	<u>226,904</u>
<b>Total business-type activities long-term debt</b>	<u>\$ 10,230,000</u>	<u>\$ 885,831</u>

CITY OF LAWRENCE  
EXAMINATION RESULTS AND COMMENTS

COMPENSATION AND BENEFITS

Some City Council members received payments for 2007 which were in excess of the salary ordinance or resolution. The fixed salary for a City Council member is \$9,894, plus a meeting allowance of \$90 for each council meeting attended in excess of one per month, and another meeting allowance of \$50 for each appointed committee meeting attended during the year 2007. Additionally, at the end of the year, the Controller compared each members' 2007 salary to their 2006 salary and, if the 2007 salary was lower, the difference was paid to the council member to bring their 2007 salary equal to their 2006 salary, even if their 2006 higher salary was attributed to attending more meetings in that year. Scheduled below is a list of Council Members paid in excess of their salary and additional meeting allowances:

<u>Officials</u>	<u>Salary Per Ordinance</u>	<u>Amount Paid</u>	<u>Pay for Salary and Meeting</u>	<u>Difference Paid</u>
Celeste Jaffe	\$ 9,894	\$ 12,949	\$ 12,879	\$ 70
Robyn Jarrell	9,894	11,369	11,154	215
Kyle Walker	9,894	11,769	11,369	400

A similar comment appeared in prior Report B30013.

Indiana Code 36-4-7-2 states in part:

"(b) The city legislative body shall, by ordinance, fix the annual compensation of all elected city officers. . . .

(c) The compensation of an elected city officer may not be changed in the year for which it is fixed, nor may it be reduced below the amount fixed for the previous year."

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

BAD DEBTS AND UNCOLLECTIBLE ACCOUNTS

Accounts receivable for emergency medical and trash services are not covered by a formal policy addressing the write-off of old uncollectible accounts. A similar comment appeared in prior Report B30013.

The governing body of a governmental unit should have a written policy concerning a procedure for the writing off of bad debts, uncollectible accounts receivable, or any adjustments to record balances. Documentation should exist for all efforts made by the governmental unit to collect amounts owed prior to any write-offs.

CITY OF LAWRENCE  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Officials or employees authorizing, directing or executing write-offs or adjustments to records which are not documented or warranted may be held personally responsible. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

ANNUAL REPORT

The 2007 Annual Report was filed after February 2008.

Indiana Code 5-3-1-3(a) states in part: "Within sixty (60) days after the expiration of each calendar year, the fiscal officer of each civil city and town in Indiana shall publish an annual report of the receipts and expenditures of the city or town . . ."

ORDINANCES AND RESOLUTIONS

The Lawrence Water Utility has an ordinance concerning fees for fire protection services (hydrants, hose connections and sprinkler lines) and an ordinance concerning fees charged to builders for water connection and development. However, the Utility is not charging the fee amount established in the ordinance.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CAPITAL ASSET RECORDS

The City, Water Utility, and Wastewater Utility of Lawrence do not maintain sufficient detailed records of capital assets. Additionally, the City does not have a formal capital asset policy. A similar comment appeared in the prior Report B30013 and several reports previous.

Every governmental unit should have a complete inventory of all capital assets owned which reflects their acquisition value. Such inventory should be recorded in the Capital Assets Ledger form. A complete inventory should be taken every year for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

The governing body should establish a capitalization policy that sets a dollar amount as a threshold to be used in determining which items will be recorded. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

UTILITY DEPOSITS

In numerous instances, receipts for water and sewer connection/development fees were deposited later than the next business day.

Indiana Code 5-13-6-1(d) states: "A city (other than a consolidated city) or a town shall deposit funds not later than the next business day following the receipt of the funds in depositories (1) selected by the city or town as provided in an ordinance adopted by the city or the town; and (2) approved as depositories of state funds."

CITY OF LAWRENCE  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

DEPARTMENT OF PUBLIC WORKS INTERNAL CONTROLS

Controls over the issuance of permits from the Building Department are insufficient. The computer generated permit forms are not prenumbered. The computer assigns a permit number to each document; however, duplicate numbers are sometimes assigned, numbers are sometimes assigned out of sequence, and records of some permits are inadvertently deleted. In August 2006, the computer crashed and, as a result, numbered permits could not be electronically produced. Hand prepared and hand numbered permits were issued and a written log was maintained. The hand prepared permits started with Permit Number 1001 and finished with Permit Number 1217. When trying to integrate the handmade permits into the computer data, once the Building Department was back on line, the computer numbered all of the handwritten permits as Permit Number 1217. A similar comment appeared in prior Report B30013 and several previous reports.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

EMERGENCY MEDICAL SERVICES INTERNAL CONTROLS

Controls over the receipting, recording, and accounting for the Emergency Medical Services (EMS) financial activities were insufficient due to the computer accounts receivable/billing system currently in place. The current system is incapable of generating an all-inclusive outstanding accounts receivable report. To obtain the outstanding accounts receivable balance at year-end, an accounts receivable report would have to be generated for each entered year back to the beginning of the system. In addition, while those reports do show all payments made to those accounts, they do not show the payment dates. This means that, in order to determine if a 2007 payment was made on a 2006 account, every 2006 account with a payment per the report would have to be viewed on the computer to see if the date paid was in 2007. The system also is incapable of generating payment reports for a specified period of time such as for the year 2007. In summary, total outstanding accounts receivable at December 31, 2007, cannot be readily determined and total payments made per the EMS accounts receivable/billing system cannot be readily determined for the year ended December 31, 2007. A similar comment appeared in prior Report B30013 and several previous reports.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CITY OF LAWRENCE  
EXIT CONFERENCE

The contents of this report were discussed on August 28, 2008, with Hon. F. Paul Ricketts, Mayor; and Kimberly M. Diller, Controller. The official response has been made a part of this report and may be found on pages 12 through 14.



CITY OF  
**LAWRENCE**  
INDIANA

MAYOR  
*Paul Ricketts*

**"OFFICIAL RESPONSE"**

**State Board of Accounts**

**302 West Washington Street, Room E 418**

**Indianapolis, IN 46204-2738**

Re: City of Lawrence Examination for Year 2007

The City of Lawrence wishes to file an official response to the Examination Results and Comments per Option No. 4 of the Exit Conference Officials' Response for the Examination Year 2007.

**Compensation and Benefits**

The Controller employed by the city in 2007 relied on Indiana Code 36-4-7-2 (b) and (c), which states, "The compensation of an elected official may not be changed in the year for which it is fixed, nor may it be reduced below the amount fixed for the previous year," to determine that additional payments should be made to council members in 2007 to match their total compensation in 2006. It is the opinion of the State Board of Accounts field auditor, and that of the current Controller, that this law only applies to the base salary of the elected official and not the additional payments allowed per special meeting or committee meeting. Starting in 2008, the council members will only be paid their base salary amount set by ordinance and for the meetings actually attended during the year.

**Bad Debts and Uncollectible Accounts**

This comment appeared in the 2006 Examination Results and Comments and the Controller issued the following response:

"The City is currently in the process of preparing a formal policy for writing off old uncollectible accounts."

Since my appointment in January 2008, I have not found a written policy for writing off old uncollectible accounts and agree that this policy is needed. A policy will be in place before the 2008 audit takes place.

**Annual Report**

The 2007 annual report was filed after the deadline due to the transition time necessary for the current Controller to gather the required information to complete the report. The 2008 annual report will be filed by the necessary deadline.

**Ordinances and Resolutions**

The utility was transferred from an independent management company to the City in October 2007. It was discovered this year that the management company had ceased to charge fees for fire protection services and began charging

discounted fees for connection and development owed by businesses when it took over the management of the utility. The City realizes this is not in accordance with our current ordinance and is in the process of determining whether the fees will be charged or if the ordinance will be changed to match the current process.

**Capital Asset Records**

A request for quotes will be sent out in the Fall of 2008 to various vendors who offer their services in helping cities develop a complete inventory of all capital assets owned. Once the initial inventory is complete, the City will keep these records updated and assure that the assets are correctly accounted for. The City will establish a written capitalization policy and it will be in place before the 2008 audit review.

**Utility Deposits**

Corrective action has been taken to resolve the issue that receipts for water and sewer connection/development fees were deposited later than the next business day. This practice will not continue.

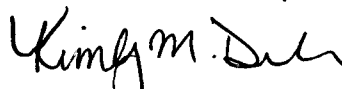
**Building Department – Internal Controls**

Corrective action has been taken by the Building Department. Standard Operating Procedures were written and are currently being followed to ensure more internal control in the process of collecting permit fees and issuing permits.

**Emergency Medical Services – Timely Recordkeeping**

The current system used by the Fire Department administration does not meet the reporting requirements set by the State Board of Accounts. The City is in the process of obtaining a new ERP that would contain a billing system that would be used by the EMS staff and meet the reporting requirements. It will not be in place before the 2008 audit review. Therefore, the IT department and the Controller will work with the EMS staff to find a resolution that can be implemented until the ERP system is in place.

Sincerely,



Kimberly M. Diller  
Controller  
City of Lawrence

CC: Mayor Paul Ricketts



## **STANDARD OPERATING PROCEDURE PERMITS**

When applied for in person:

1. Contractor/Homeowner applies for permit
2. Permit issued
3. Invoice created in Billing Manager and given to Contractor/Homeowner
4. Contractor/Homeowner submits payment to Controller's Office
5. Controller's Office provides receipt
6. Contractor/Homeowner returns to DPW Office with invoice and receipt
7. Copy of the receipt and invoice are copied and scanned
8. Permit is given to Contractor/Homeowner along with original invoice and receipt
9. Invoice is marked paid in Billing Manager
10. Copy of invoice with receipt is filed with permit application
11. Scanned copy of invoice with receipt is renamed (permit # \_ receipt #) and put into folder on "s" drive marked DPW Receipts

When applied for via fax or mail:

1. Application received
2. Permit issued
3. Invoice created in Billing Manager
4. Permit and invoice mailed to applicant

When payment is received:

1. Payment posted in Billing Manager
2. If a copy of the invoice is not provided, one needs to be printed
3. Check and copy of invoice is taken to Controller's Office
4. Receipt is issued by Controller's Office
5. Copy of the receipt and invoice are copied and scanned
6. Invoice is marked paid in Billing Manager
7. Copy of invoice with receipt is filed with permit application
8. Scanned copy of invoice with receipt is renamed (permit # \_ receipt #) and put into folder on "s" drive marked DPW Receipts
9. Original invoice and receipt are mailed to Contractor.