



**CASH COLLECTIONS AND APPLICATION
RISK REVIEW**

February 2014





October 9, 2015

Finance and Administration Committee
City of Springfield
840 Boonville Avenue
Springfield, Missouri 65802

Re: Cash Collection and Application Risk Review

Dear Committee Members:

In conjunction with our overall engagement to provide internal audit services to the City of Springfield (the "City"), we have completed our risk review of the cash collection and application process and the associated internal controls. Our services were performed in accordance with the International Standards for the Professional Practice of Internal Auditing, as promulgated by the Institute of Internal Auditors (IIA).

The accompanying report includes an Executive Summary, our Observations and Recommendations, Process Improvement Opportunities, and two supporting Appendices. Because the procedures performed in conjunction with the review are more limited than would be necessary to provide an opinion on the system of internal accounting controls taken as a whole, such an opinion is not expressed. In addition, the engagement did not include a detailed audit of transactions that would be required to discover fraud, defalcations or other irregularities.

This report is intended solely for the information and use of management and City Council and is not intended to be, and should not be, used by anyone other than the specified parties. The City of Springfield's external auditors may be provided with a copy of this report in connection with fulfilling their responsibilities.

We would like to express our gratitude to all employees involved with this project. Each person involved was accessible and responsive to our requests for information.

Sincerely,
RUBINBROWN LLP

Richard R. Feldt, CPA
Partner
Direct Dial Number: 314.290.3220
E-mail: rick.feldt@rubinbrown.com

Christina Solomon, CPA/CFF, CFE, CGMA
Partner
Direct Dial Number: 314.290.3497
E-mail: chistina.solomon@rubinbrown.com

Enclosures

cc: Mary Mannix-Decker

David Holtmann

RubinBrown LLP
Certified Public Accountants
& Business Consultants

One North Brentwood
Saint Louis, MO 63105

T 314.290.3300
F 314.290.3400

W rubinbrown.com
E info@rubinbrown.com

CITY OF SPRINGFIELD
CASH COLLECTIONS AND APPLICATION RISK REVIEW

Table of Contents

	Page
Executive Summary	1
Observations and Recommendations	3
Process Improvement Opportunities	8
Appendix A – Sample Reconciliation Guideline	10
Appendix B – Data Analysis	11

CITY OF SPRINGFIELD
Cash Collections and Application Risk Review
Executive Summary

Project Overview and Scope

We completed our review of the City's cash collection and application processes and the associated internal controls. The objectives of our review were to:

1. Ensure adequate internal controls exist over the cash collection and application processes and are operating effectively.
2. Identify and evaluate existing cash collection and application policies and practices for effectiveness.
3. Evaluate the existing processes for operating efficiencies and applicability of best practices.

For the purposes of this risk review, we considered the following processes:

- Procedures established and executed for cash collection and application; and
- Procedures established and executed for the monitoring and reconciliation of cash activity.

Our risk review included transactions between January 1, 2014 and December 31, 2014. We completed:

- In person interviews with City personnel in the Licensing, Airport, Landfill, Parks, Municipal Court, and Finance departments to gain an understanding of current cash collection and application processes;
- Documentation of the current procedures in place for cash collection and application;
- Data analysis on the cash sales transactional data in an effort to identify errors or irregularities including potentially duplicate, unauthorized, or improper transactions;*
- Testing of individual cash sales transactions to determine if established procedures are consistent among departments and are being followed;*
- Review of reasonableness of delegation of authority in place for cash collection and application for each department listed above; and
- Documentation and review of the approval and review procedures for cash collection and application to ensure the process is efficient.

Tests noted above marked with an asterisk (*) can potentially identify fraudulent activities within the cash collection and application process. During the course of this review, we did not note any fraudulent activity. However, as stated in the cover letter at the beginning of this report, tests completed did not include a detailed review of transactions that would be required to discover all fraud, defalcations or other irregularities.

CITY OF SPRINGFIELD
Cash Collections and Application Risk Review
Executive Summary

Background

The City of Springfield cash collection and application process at all departments is dictated by the Financial Control Procedures dated September 2012. Sections I and II of the procedures document the policies for each department to follow for accepting credit card and direct deposit payments and the receipt of cash and checks for services. Collectively, the City of Springfield collected \$245 million in calendar year 2014.

Cash Collection and Application Best Practices

The cash collection and application process has several internal controls in place and operating effectively. Based on our review, the following internal controls are in place and, in our opinion, represent a best practice:

- A singular governing document exists which all departments refer to as a basis for handling cash collection and application;
- Proper segregation of duties are in place between the individuals invoicing, receiving funds, and reconciling bank accounts; and
- There are proper, timely reconciliations of all bank accounts.

Observations and Recommendations

We determined that there are adequate internal control procedures in place over the processes listed above; however, our risk review noted the following procedures that are internal control weaknesses.

- While there is governing document to handle cash and credit card transactions at the department level, there is no guideline for reconciling cash collections from the originating system to the bank account to the general ledger. We recommend implementing citywide guidelines for departmental reconciliations.
- The Landfill employees who handle cash execute their job duties with no oversight at the location where cash is handled. We recommend implementing mitigating controls and/or eliminating cash transactions at the Landfill.
- The signatories on bank accounts contained unauthorized individuals due to mistakes by the third party provider. We recommend verifying the bank signatories at least once a year to ensure that only authorized personnel are listed as signatories on bank accounts.
- There is incomplete documentation for approvals of voids/refunds. We recommend following the Financial Control procedures and ensure all voids and refunds have proper approval documented.
- Liabilities or Unearned Revenue in the TideMark system, which affect Licensing and Landfill, are recorded as revenue in the general ledger. We recommend coding the system to ensure the correct classification as liabilities and unearned revenue versus revenue.

All findings and recommendations were discussed with management. Details are noted in the report attached immediately hereafter.

**CITY OF SPRINGFIELD
CASH COLLECTIONS AND APPLICATIONS RISK REVIEW
OBSERVATIONS AND RECOMMENDATIONS**

	Process/Procedure	Observation and Risk	Recommendation	Management Response
General				
1	Each department reconciles their department cash and revenue to the general ledger.	<p>Observation: There are no established procedures or guidelines for the reconciliation process across the various departments. Each department reconciles their cash and revenue to the general ledger in various ways. No formal review of reconciliations is evidenced.</p> <p>Risk: Department does not properly reconcile system reports to the general ledger and bank balance.</p>	<p>Implement citywide guidance on how to reconcile system generated reports to the general ledger and remittances.</p> <p>See <u>Appendix A</u> for an example of a standard reconciliation template.</p>	We agree with the recommendation and will implement citywide guidance on reconciling system-generated reports to the general ledger and remittances. We will work with the individual departments to provide training on the reconciliation process by June 30, 2015. We will also provide on-line training for the reconciliation process.
2	Bank signatories are added to and deducted from bank accounts by contacting the bank as needed throughout the year.	<p>Observation: One account had a retired employee as a signatory on account.</p> <p>Risk: Inaccurate signatories on bank accounts.</p>	Request a listing of all signatories on all bank accounts annually to ensure all signatories are active employees and reasonable.	The City did provide an updated signature listing removing the retired employee from the account to its depository bank. As noted by the report, the change did not get made by the bank. The City has reviewed and updated all of the signatures on all of the bank accounts. This was completed on March 23, 2015.

**CITY OF SPRINGFIELD
CASH COLLECTIONS AND APPLICATIONS RISK REVIEW
OBSERVATIONS AND RECOMMENDATIONS**

	Process/Procedure	Observation and Risk	Recommendation	Management Response
3	<p>All voids and refunds shall be reviewed and approved by department/division management and the reason documented.</p>	<p>Observation: For five voids verified, three did not have approval attached to the void or refund or within the reconciliation process. The departments' process for these transactions is to review them after the transaction occurs rather than giving prior approval.</p> <p>Risk: Unapproved voids or refunds given to customers.</p>	<p>Update the policy to require approval of voids or refunds prior to the transaction being processed. Continue to analyze these transactions for trends.</p>	<p>The City does require supervisor approval of all voided receipts as noted in our Financial Controls Policy:</p> <p style="padding-left: 20px;">“Voided receipts shall be clearly marked “VOID” on the original receipt and the copies. The original receipt and the copy shall be maintained in numeric order of the receipt book. If the original receipt is torn out of the receipt book, it shall be stapled to the copies. A supervisor shall review and initial all voided receipts. The reason for the void shall be noted.”</p> <p>The Finance department will review this policy requirement with all departments in the reconciliation training noted in response #1.</p>

**CITY OF SPRINGFIELD
CASH COLLECTIONS AND APPLICATIONS RISK REVIEW
OBSERVATIONS AND RECOMMENDATIONS**

	Process/Procedure	Observation and Risk	Recommendation	Management Response
Licensing				
4	<p>Customers pay for licenses/renewals in person and through the mail. Overpayments are not accepted if the customer pays in person, however, overpayments are sometimes submitted via mail. License renewals are mailed to customers with directions on how to calculate the fee.</p> <p>The staff is not aware of the proper fee until the renewal application is returned. When payments are received by mail, the staff checks the application and payment for accuracy. If there is an overpayment, the fee is processed and a refund is issued.</p>	<p>Observation: Customers sometimes overpay for license renewals (by mail) and at that time all cash is collected regardless of invoiced amount. Overpayments for licenses create a debit to cash and a credit to revenue for the transaction. A liability should be credited rather than revenue.</p> <p>Risk: Overstatement of revenue and inaccurate financial metrics to base management decisions on.</p>	<p>Recode the overnight batch process in TideMark to have a deferred revenue account credited rather than revenue. Post revenue for prepaids as earned throughout the month or at month end.</p>	<p>The City is unable to implement this recommendation due to the system limitations of the TideMark system, the software used to account for collections of permits. For several years the City utilized a liability account for deposits made by the Licensing division prior to the issuance of a business license and to account for overpayments. During this time, numerous accounting problems and inconsistencies were encountered which could not be resolved from the TideMark side and required hours of manual reconciliation. As a result, the liability account has been eliminated and cannot be used with the current system. To put this in perspective, Licensing issued approximately \$19,000 in refunds and overpayments on \$13.4 million of revenue for the first ten months of fiscal year 2015. For all activities except the land-fill vouchers, little to no financial impact has resulted since the refunds are processed shortly after the payment is received.</p> <p>The City will analyze the land-fill voucher activity at year end and make appropriate journal entries for any material amounts. The City has requested funding for a new system to replace TideMark; however the request has yet to be funded.</p>

**CITY OF SPRINGFIELD
CASH COLLECTIONS AND APPLICATIONS RISK REVIEW
OBSERVATIONS AND RECOMMENDATIONS**

	Process/Procedure	Observation and Risk	Recommendation	Management Response
Landfill				
5	Customers can prepay on account through Licensing to utilize for future services.	<p>Observation: The transaction creates a debit to cash and a credit to revenue for the transaction. A liability should be credited rather than revenue.</p> <p>Risk: Overstatement of revenue and incorrect financial metrics to base management decisions on.</p>	Recode the overnight batch process in TideMark to have a deferred revenue account credited rather than revenue. Post revenue for prepaids as earned throughout the month or at month end.	See the response #4.
6	Per the Financial Control Procedures, all customers should receive a receipt for each transaction with the City.	<p>Observation: Scale house operators do not consistently provide a system generated transaction receipt to customers for their transactions.</p> <p>Risk: Customers could be charged an incorrect amount that is higher than the amount per the system.</p>	Provide training to the scale house operators on financial control procedures.	Receipts are automatically generated by the WasteWorks system at the close of each transaction. All landfill scale house staff will review the City Financial Control Procedures and ensure that each customer is given a receipt, if possible.
7	An employee enters the weights of customer loads brought to the landfill.	<p>Observation: The employee measuring weight has ability to manually enter the weights of the customers. The individual could over or under charge customers.</p> <p>Risk: Inaccurate billings of Landfill services.</p>	Run an end of day report to verify if any manual amounts were entered into Waste Works. Investigate and document the manual activity.	A monthly manual ticket report will be generated by the Admin. Assistant Solid Waste and reviewed/approved by Superintendent of Solid Waste and Landfill Supervisor.

**CITY OF SPRINGFIELD
CASH COLLECTIONS AND APPLICATIONS RISK REVIEW
OBSERVATIONS AND RECOMMENDATIONS**

	Process/Procedure	Observation and Risk	Recommendation	Management Response
8	An independent employee should count the cash collected at the end of each day. This person should not be responsible for running the end of the day report and remitting the cash and report for reconciliation.	<p>Observation: The employee that counts the cash at the end of the day also runs the end of the day report and remits the cash and report to Administrative Assistant Solid Waste to reconcile. For cash transactions, employees could accept the cash without recording the transaction.</p> <p>Risk: Unrecorded transactions.</p>	<p>Implement a policy to have a second individual count the cash and print the end of day report.</p> <p>Sign the end of day report attesting to the amount of cash.</p>	Current staffing levels do not allow for a second individual to count cash daily at the close of business. However, Solid Waste Management Division Staff will randomly audit the scale house close of business procedure (at least monthly) by arriving to the scale house prior to the scale house operator generating the end of day report. The additional staff member and the scale house operator will both count the money and sign the end of day report attesting to the information. The scale house operator will sign the modified version of the form (Appendix A) attesting to the information.
9	Customers that want to dump trash at the Landfill pull onto the scale when entering the Landfill to have their weight measured. When leaving the Landfill they are weighed again and charged based on the net weight of the trash.	<p>Observation: For cash transactions, employees could accept the cash without recording the transaction.</p> <p>Risk: Unrecorded transactions.</p>	<p>Implement a procedure to compare the number of vehicles that enter the scale to how many are charged on the end of day report.</p> <p>Perform periodic spot checks by reviewing the surveillance footage of how many vehicles enter the scale to how many are charged on the end of day report.</p>	Currently WasteWorks does not have the ability to automatically generate a ticket when a vehicle pulls on the scale. To serve as protection for scale house employees and landfill customers, Solid Waste Staff will work with IS to install a 24/7 camera monitoring both inside and outside of the scale house. This information can be periodically reviewed (at least monthly) to compare vehicle numbers to customer counts listed on end-of-day reports.

**CITY OF SPRINGFIELD
CASH COLLECTIONS AND APPLICATION RISK REVIEW
PROCESS IMPROVEMENT OPPORTUNITIES**

We noted the following process improvement opportunities during our risk review. Process improvement opportunities do not represent internal control weaknesses, but rather, ways that the process could be more efficient and/or industry best practices.

	Observation	Recommendation	Management Response
1	Parks – Each Parks facility manually records a journal entry for each day’s activity into Oracle.	Investigate the ability to have Active Net auto post to Oracle. While this solution is being evaluated, consider developing an excel template to upload all journal entries to Oracle at one time versus individually entering each departmental activity into Oracle.	We agree with the recommendation. We will work with Finance and Information Systems to determine if there is a feasible method to auto- post activity directly from Active.net to Oracle. We will also consider developing an Excel template to upload journal entries to Oracle in one process.
2	There is no formal citywide oversight for day to day procedures for processing cash collection transactions.	Perform a periodic assessment through active observation of each department’s sales procedures. Review good/services sold and collection method applied to ensure that proper verification of payment method was made (e.g., checks properly endorsed, credit card validated against drivers license, etc.) Proactively provide training to cash handlers on a periodic basis through web based training videos.	Finance agrees with the recommendation and will add a section to our Financial Controls Policy to require periodic review by the departments of their day-to-day procedures for processing cash collection transactions. Some business functions of departments are not conducive to random purchases (such as building and licensing permits); however, the daily processes can be reviewed and monitored. The Financial Controls Procedures manual does provide “Appendix II Cash Balancing Worksheet” documenting the daily reconciliation procedures from processing cash collections transactions. This process will be included in the on-line training noted in the first response.

**CITY OF SPRINGFIELD
CASH COLLECTIONS AND APPLICATION RISK REVIEW
PROCESS IMPROVEMENT OPPORTUNITIES**

	Observation	Recommendation	Management Response
3	Credit cards are not accepted at the Landfill.	Implement a credit card system at the Landfill to better address customer requests and reduce the amount of cash transactions. Additionally, provide third party verification of transactions.	Solid Waste Staff will review available credit card options with Finance and prepare options and recommendations for the Director of Environmental Services by June 30, 2015.
4	There are no account minimums set for Landfill pre-paid customers to trigger a notification that their pre-paid balance is low.	For each customer, establish a minimum dollar threshold at which the customer is contacted regarding their credit on file being low and recommend funding the account.	Solid Waste staff will develop a policy for maintaining minimum amount in voucher accounts and minimize risk for negative account balances by June 30, 2015.
5	Inconsistent security over the safes in each department.	Develop a best practice for security including the maximum number of personnel with access to safe, surveillance coverage, and potential annual key and combination changes.	Finance agrees with the recommendation and will add a section to our Financial Controls Policy regarding best practices for security by June 30, 2015.

**CITY OF SPRINGFIELD
CASH COLLECTION AND APPLICATION RISK REVIEW
APPENDIX A – SAMPLE RECONCILIATION GUIDELINE**

In conjunction with Finding #1, the following is a generic sample reconciliation format that we encourage the City to consider in order to make their process more standardized in format and formality of the review and approval. The top section of the example would serve as the cover sheet with all supporting documentation/cross-references following on subsequent pages as depicted in the bottom half of the page.

Sample XYZ Department Reconciliation					
<i>January 2015</i>					
Account 12345					
System Amount	2,000.00				
Oracle Amount	1,995.00				
Difference	5.00				
Reconciling Item 1	5.00				
Unreconciled Difference	-				
Account 23456					
System Amount	5,005.00				
Oracle Amount	5,005.00				
Difference	-				
Unreconciled Difference	-				Page 1
Oracle Report					
<i>Parameters</i>	1/1/2015 - 1/31/2014				
<i>Account 12345</i>	1,995.00				
<i>Account 23456</i>	5,005.00				
					Page 2
System Report					
<i>Parameters</i>	1/1/2015 - 1/31/2014				
<i>Account 12345</i>	2,000.00				
<i>Account 23456</i>	5,005.00				Page 3
System Report					
<i>Cash and checks received</i>	4,020.00				Page 4
<i>Credit Card received</i>	2,985.00				
Bank Remittances					
Bank remittance 1	2,000.00				
Bank remittance 2	2,000.00				
Bank remittance 3	20.00				Page 5

CITY OF SPRINGFIELD
CASH COLLECTION AND APPLICATION RISK REVIEW
APPENDIX B – DATA ANALYSIS

The charts below depict data analysis results by day of week and the number of transactions for each department for the period January 1, 2014 – December 31, 2014. Generally, this data is for informational purposes only. Parks and Landfill are represented only by data from Active Net and Waste Works, respectively, in the following tables of Appendix B.

The following chart displays the number of transactions of each department listed for each day of the week.

Number of Transactions								
	<i>Monday</i>	<i>Tuesday</i>	<i>Wednesday</i>	<i>Thursday</i>	<i>Friday</i>	<i>Saturday</i>	<i>Sunday</i>	<i>Total</i>
<i>Parks</i>	15,957	18,294	17,936	15,557	25,182	35,018	28,111	156,055
<i>Municipal Court</i>	8,089	6,226	6,224	6,735	6,598	188	200	34,260
<i>Licensing</i>	4,358	5,102	5,123	4,738	4,668	-	-	23,989
<i>Landfill</i>	6,137	6,865	6,812	6,169	5,971	4,658	-	36,612
<i>Airport</i>	1,408	1,068	980	1,034	1,338	530	586	6,944
<i>Total</i>	35,949	37,555	37,075	34,233	43,757	40,394	28,897	257,860

The following chart displays the percentage of total number of transactions by department listed for each day of the week compared against the whole population for 2014.

Percentage of Total Number of Transactions								
	<i>Monday</i>	<i>Tuesday</i>	<i>Wednesday</i>	<i>Thursday</i>	<i>Friday</i>	<i>Saturday</i>	<i>Sunday</i>	<i>Total</i>
<i>Parks</i>	6.18%	7.09%	6.95%	6.03%	9.76%	13.57%	10.89%	60.47%
<i>Municipal Court</i>	3.13%	2.41%	2.41%	2.61%	2.56%	0.07%	0.08%	13.28%
<i>Licensing</i>	1.69%	1.98%	1.99%	1.84%	1.81%	0.00%	0.00%	9.30%
<i>Landfill</i>	2.38%	2.66%	2.64%	2.39%	2.31%	1.80%	0.00%	14.19%
<i>Airport</i>	0.57%	0.42%	0.39%	0.42%	0.54%	0.21%	0.23%	2.77%
<i>Total</i>	13.95%	14.56%	14.38%	13.28%	16.97%	15.65%	11.20%	100.00%

**CITY OF SPRINGFIELD
CASH COLLECTION AND APPLICATION RISK REVIEW
APPENDIX B – DATA ANALYSIS**

The following chart displays the dollar volume of transactions of each department listed for each day of the week:

Volume of Transactions								
	<i>Monday</i>	<i>Tuesday</i>	<i>Wednesday</i>	<i>Thursday</i>	<i>Friday</i>	<i>Saturday</i>	<i>Sunday</i>	<i>Total</i>
<i>Parks</i>	\$ 1,086,506.12	\$ 1,327,879.84	\$ 1,110,089.14	\$ 1,023,093.09	\$ 1,361,748.97	\$ 782,660.63	\$ 933,400.94	\$ 7,625,378.73
<i>Municipal Court</i>	\$ 601,900.55	\$ 443,375.92	\$ 451,447.88	\$ 488,522.89	\$ 475,392.02	\$ 2,340.00	\$ 2,740.00	\$ 2,465,719.26
<i>Licensing</i>	\$ 4,228,559.42	\$ 3,026,124.57	\$ 2,476,134.46	\$ 2,168,537.19	\$ 3,122,214.72	\$ -	\$ -	\$ 15,021,570.36
<i>Landfill</i>	\$ 2,654,414.00	\$ 2,520,456.00	\$ 2,228,294.00	\$ 1,814,460.00	\$ 1,863,921.00	\$ 635,488.00	\$ -	\$ 11,717,033.00
<i>Airport</i>	\$ 7,481,464.85	\$ 2,664,540.01	\$ 2,852,088.99	\$ 4,837,265.62	\$ 8,005,199.23	\$ 290,063.25	\$ 342,356.35	\$ 26,472,978.30
<i>Total</i>	\$ 16,052,844.94	\$ 9,982,376.34	\$ 9,118,054.47	\$ 10,331,878.79	\$ 14,828,475.94	\$ 1,710,551.88	\$ 1,278,497.29	\$ 63,302,679.65

The following chart displays the percentage of volume of transaction of each department listed for each day of the week compared against the whole population for 2014.

Percentage of Total Volume of Transactions								
	<i>Monday</i>	<i>Tuesday</i>	<i>Wednesday</i>	<i>Thursday</i>	<i>Friday</i>	<i>Saturday</i>	<i>Sunday</i>	<i>Total</i>
<i>Parks</i>	1.72%	2.10%	1.75%	1.62%	2.15%	1.24%	1.47%	12.05%
<i>Municipal Court</i>	0.95%	0.70%	0.71%	0.77%	0.75%	0.00%	0.00%	3.90%
<i>Licensing</i>	6.68%	4.78%	3.91%	3.43%	4.93%	0.00%	0.00%	23.73%
<i>Landfill</i>	4.19%	3.98%	3.52%	2.87%	2.94%	1.00%	0.00%	18.51%
<i>Airport</i>	11.82%	4.21%	4.51%	7.64%	12.65%	0.46%	0.54%	41.82%
<i>Total</i>	25.36%	15.77%	14.40%	16.32%	23.42%	2.70%	2.02%	100.00%

These charts display the number of transactions by month for each department listed for 2014.

CITY OF SPRINGFIELD
CASH COLLECTION AND APPLICATION RISK REVIEW
APPENDIX B – DATA ANALYSIS

Number of Transactions													
	<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>	<i>May</i>	<i>June</i>	<i>July</i>	<i>August</i>	<i>September</i>	<i>October</i>	<i>November</i>	<i>December</i>	<i>Total</i>
<i>Parks</i>	16,316	16,040	14,122	9,662	9,464	11,738	11,813	9,535	11,608	14,693	16,565	14,499	156,055
<i>Municipal Court</i>	2,817	3,481	3,275	3,200	2,853	2,838	2,852	2,586	2,786	2,977	2,146	2,449	34,260
<i>Licensing</i>	6,548	3,994	2,935	1,973	1,251	863	778	758	906	811	613	2,559	23,989
<i>Landfill</i>	2,589	2,385	3,071	3,383	3,379	3,045	3,617	3,346	3,060	3,135	2,680	2,922	36,612
<i>Airport</i>	542	499	617	558	604	677	694	639	536	605	485	488	6,944
<i>Total</i>	28,812	26,399	24,020	18,776	17,551	19,161	19,754	16,864	18,896	22,221	22,489	22,917	257,860

Percentage of Total Number of Transactions													
	<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>	<i>May</i>	<i>June</i>	<i>July</i>	<i>August</i>	<i>September</i>	<i>October</i>	<i>November</i>	<i>December</i>	<i>Total</i>
<i>Parks</i>	6.33%	6.22%	5.47%	3.74%	3.67%	4.55%	4.58%	3.69%	4.50%	5.69%	6.42%	5.62%	60.52%
<i>Municipal Court</i>	1.09%	1.35%	1.27%	1.24%	1.11%	1.10%	1.11%	1.00%	1.08%	1.15%	0.83%	0.95%	13.29%
<i>Licensing</i>	2.54%	1.55%	1.14%	0.76%	0.48%	0.33%	0.30%	0.29%	0.35%	0.31%	0.24%	0.99%	9.30%
<i>Landfill</i>	1.00%	0.92%	1.19%	1.31%	1.31%	1.18%	1.40%	1.30%	1.19%	1.21%	1.04%	1.13%	14.20%
<i>Airport</i>	0.21%	0.19%	0.24%	0.22%	0.23%	0.26%	0.27%	0.25%	0.21%	0.23%	0.19%	0.19%	2.69%
<i>Total</i>	11%	10%	9%	7%	7%	7%	8%	7%	7%	9%	9%	9%	100%

Percentage of Total Transactions by Department													
	<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>	<i>May</i>	<i>June</i>	<i>July</i>	<i>August</i>	<i>September</i>	<i>October</i>	<i>November</i>	<i>December</i>	<i>Total</i>
<i>Parks</i>	10.46%	10.28%	9.05%	6.19%	6.06%	7.52%	7.57%	6.11%	7.44%	9.42%	10.61%	9.29%	100.00%
<i>Municipal Court</i>	8.22%	10.16%	9.56%	9.34%	8.33%	8.28%	8.32%	7.55%	8.13%	8.69%	6.26%	7.15%	100.00%
<i>Licensing</i>	27.30%	16.65%	12.23%	8.22%	5.21%	3.60%	3.24%	3.16%	3.78%	3.38%	2.56%	10.67%	100.00%
<i>Landfill</i>	7.07%	6.51%	8.39%	9.24%	9.23%	8.32%	9.88%	9.14%	8.36%	8.56%	7.32%	7.98%	100.00%
<i>Airport</i>	7.81%	7.19%	8.89%	8.04%	8.70%	9.75%	9.99%	9.20%	7.72%	8.71%	6.98%	7.03%	100.00%