


OHIO

# HUDSON

FINANCE • 115 Executive Parkway, Suite 400 • Hudson, Ohio 44236 • (330) 342-5785

DATE: January 7, 2020  
 TO: City Council Members, Mayor and City Manager  
 FROM: Jeffrey F. Knoblauch, Asst City Manager/Finance Director   
 RE: December 2019 Financial Report

Attached are the December month end financial reports. The reports include the following:

1. Executive Summary of the City's major funds comparing current year-to-date revenues and expenditures to prior year-to-date and current budget figures.
2. Supplemental Schedules includes comparison of income tax revenue to prior year as well a breakdown by revenue type. As requested, we've included a separate schedule for Velocity Broadband year to date financial results as compared to the Business Plan approved by City Council in February 2019.
3. Statement of Cash Position with Monthly and Year to Date revenue and expense totals by fund.
4. Bank Report and Bank Reconciliation has been included to summarize the investment instruments on which the City earns interest income and the monthly bank reconciliation.
5. Utility Billing Delinquency Report - past due balances, accounts turned over to collections and accounts certified to Summit County.

The graph below is the budgetary status of key revenue sources. If the revenue source is below estimate due to a timing difference or if the net cash flow is positive due to reduced expenses, we do not show as being below estimate.

Revenue Source	Fund	YTD Status Compared to Budget - thru Dec
Property Taxes	General, Cemetery	
Income Taxes	General, Parks, Fire, EMS	
Franchise Fees	HCTV	
Ambulance Fees	EMS	
Charges for Services:		
Broadband Sales	Broadband	
Cemetery Fees/Sales	Cemetery	
Water Sales	Water	
Electric Sales	Electric	
Golf Fees/Sales	Golf	
		Better than estimate or less than 2% below estimate
		Below estimate by 2-5%
		More than 5% below estimate

**NOTE:** The Cemetery Department and Cemetery Board are aware of the lower than anticipated sales and will continue to monitor.

**City of Hudson  
2018 v. 2019 Actual  
December 2019 Financial Report**

Category	2018 YTD Actual	2019 YTD Actual	2018 vs. 2019 YTD Variance	Comments
<b>General Fund Revenue</b>				
Property Taxes	\$3,092,653	\$3,134,733	\$42,080	
Income Taxes	\$17,484,509	\$18,992,786	\$1,508,277	Increased overall tax collections. See attached Supplemental Schedule
Local Government Funds	\$400,694	\$458,075	\$57,381	Increased distribution from state
Kilowatt-Hour Tax	\$733,314	\$718,080	(\$15,234)	Decreased electric sales
Zoning and Building Fees	\$201,943	\$212,758	\$10,815	
Broadband Service	\$504,714	\$0	(\$504,714)	Sales moved to separate Enterprise Fund
Fines, Licenses & Permits	\$114,175	\$136,938	\$22,763	Increased Muni Court fines \$22,000
Interest Income	\$530,372	\$648,702	\$118,330	Overall increased interest rates on investments
Transfers In, Advances and Reim	\$300,142	\$555,055	\$254,913	Old School Green reimbursement \$235,000
Miscellaneous	\$125,820	\$134,088	\$8,268	
Total Revenue	<b>\$23,488,336</b>	<b>\$24,991,215</b>	<b>\$1,502,879</b>	
<b>General Fund Cash Balance, January 1</b>	<b>\$7,690,136</b>	<b>\$8,982,676</b>	<b>\$1,292,540</b>	
<b>Total Available</b>	<b>\$31,178,472</b>	<b>\$33,973,891</b>	<b>\$2,795,419</b>	
<b>General Fund Expenditures</b>				
Police	\$4,271,296	\$4,499,559	\$228,263	Personnel and related cost increase \$244,000
County Health District	\$316,224	\$328,159	\$11,935	
Community Development	\$653,243	\$687,042	\$33,799	
Economic Development	\$224,483	\$201,334	(\$23,149)	
Street Trees and ROW	\$325,274	\$355,691	\$30,417	Increased tree trimming \$54,000
RITA Fees	\$545,964	\$557,428	\$11,464	
Mayor & Council	\$157,429	\$146,388	(\$11,041)	
City Solicitor	\$366,151	\$292,173	(\$73,978)	Decreased outside legal fees \$111,000 offset by increased in-house personnel \$37,000
Administration	\$908,649	\$1,087,516	\$178,867	Payment to Pasco \$50,000 as part of purchase agreement; \$40,000 increased job creation tax credit payments; increased personnel \$84,000
Finance	\$1,103,545	\$1,217,143	\$113,598	Personnel increase \$87,000 primarily from staff re-assignments
Information Services	\$377,545	\$473,077	\$95,532	Computer replacement equipment and software purchases increase \$60,000
Broadband Service	\$532,073	\$17,966	(\$514,107)	Expenses moved to separate Enterprise Fund. Only expenses against prior year encumbrances reported in General Fund
Engineering	\$1,336,058	\$1,356,761	\$20,703	
Public Properties	\$1,181,959	\$1,327,616	\$145,657	Increased capital expenses related to Old School Green \$235,000 offset by purchase of land in 2018 for \$76,000
Public Works Administration	\$523,989	\$542,100	\$18,111	
Transfers and Advances Out	\$9,371,913	\$10,423,555	\$1,051,642	Increased transfers out for Street Dept salt purchases and increased asphalt/road program
Total Expenditures	<b>\$22,195,795</b>	<b>\$23,513,508</b>	<b>\$1,317,713</b>	
Carryover Encumbrances	\$590,388	\$1,047,602	\$457,214	Increased open purchase orders at year end, primarily Police dispatch equipment of \$487,000
<b>Year End General Fund Unencumbered Balance</b>	<b>\$8,392,289</b>	<b>\$9,412,781</b>	<b>\$1,020,492</b>	General Fund balance \$1M higher at end of December 2019 than December 2018

**City of Hudson  
2018 v. 2019 Actual  
December 2019 Financial Report**

Category	2018 YTD Actual	2019 YTD Actual	2018 vs. 2019 YTD Variance	Comments
<b>Other Operating Funds:</b>				
<b>Revenue</b>				
Street Maintenance and Repair	\$3,434,606	\$4,084,982	\$650,376	Increased transfer in over 2018 (\$471,000) for increased salt costs and road repairs; \$155,000 increase in gas tax. Gas tax rate increased 7/1/2019. Full impact not yet realized.
Cemeteries	\$277,133	\$245,939	(\$31,194)	Decreased burial fees and sale of gravesites \$35,000
Parks	\$1,836,697	\$2,151,629	\$314,932	Increased income tax revenue \$211,000, grant \$50,000 for skate park; developer payment in lieu of trail installation on Barlow Rd \$30,975
Cable TV	\$347,872	\$327,018	(\$20,854)	Decreased franchise fees \$15,000
Fire Department	\$1,805,645	\$1,846,988	\$41,343	Increased income tax revenue \$36,000
Emergency Medical Service	\$1,832,489	\$2,133,967	\$301,478	Increased income tax revenue \$301,000, increased ambulance fees \$42,000 and \$25,000 donation. Offset by \$104,000 in debt proceeds in 2018 for purchase of ambulance
<u>Utilities:</u>				
Water	\$2,958,175	\$4,760,385	\$1,802,210	Note proceeds \$2,550,000 in 2019 offset by \$814,000 in bond proceeds in 2018.
Wastewater	\$732,555	\$126,300	(\$606,255)	Decreased transfer in for debt payment - final payment in 2018 for OWDA loan \$604,000
Electric	\$21,979,840	\$20,714,212	(\$1,265,628)	Decreased customer sales \$957,000, First Energy sale of transmission line \$458,000 in 2018
Stormwater	\$1,474,655	\$1,574,476	\$99,821	Increased transfer in for capital projects \$100,000
Ellsworth Meadows Golf Course	\$1,281,627	\$1,470,321	\$188,694	Increased customer play and sales over prior year
Broadband Fund	\$0	\$684,179	\$684,179	Separate Fund established in April 2019; moved from General Fund
Equipment Reserve (Fleet)	\$1,693,498	\$1,594,162	(\$99,336)	Decreased chargebacks to various departments
<b>Total Revenues</b>	<b>\$39,654,792</b>	<b>\$41,714,558</b>	<b>\$2,059,766</b>	
<b>Other Operating Fund Cash Balance, January 1</b>	<b>\$19,372,005</b>	<b>\$18,683,684</b>	<b>(\$688,321)</b>	
<b>Total Available - Other Operating Funds</b>	<b>\$59,026,797</b>	<b>\$60,398,242</b>	<b>\$1,371,445</b>	
<b>Expenditures</b>				
Street Maintenance and Repair	\$3,541,129	\$3,950,501	\$409,372	Increased snow/ice control materials \$464,000
Cemeteries	\$291,149	\$284,460	(\$6,689)	
Parks	\$2,763,944	\$3,399,156	\$635,212	Increased capital expenditures \$636,000, most notably Vet's Trail Phase 3 for \$853,000
Cable TV	\$287,600	\$295,592	\$7,992	
Fire Department	\$1,551,390	\$1,738,532	\$187,142	Increased various capital purchases \$47,000; increased personnel \$79,000
Emergency Medical Services	\$1,829,785	\$2,118,796	\$289,011	Increased capital purchases \$331,000, most notably ambulance \$148,000
<u>Utilities:</u>				
Water	\$3,380,838	\$4,151,876	\$771,038	Increased payments on capital projects over 2018 (\$1,475,000), primarily brine well offset by note payment of \$805,000 in 2018
Wastewater	\$717,626	\$114,169	(\$603,457)	Final loan payments made in 2018 of \$604,000
Electric	\$24,300,835	\$21,968,338	(\$2,332,497)	Decreased purchase of power \$673,000; decreased capital payments \$2,157,000, primarily Prospect St substation
Stormwater	\$1,734,057	\$1,399,623	(\$334,434)	Decrease in payments for capital projects \$345,000, primarily Manor Dr and Middleton Rd
Ellsworth Meadows Golf Course	\$1,211,001	\$1,276,175	\$65,174	Increased personnel and related expenses \$40,000
Broadband Fund	\$0	\$558,468	\$558,468	Separate Fund established in April 2019; moved from General Fund
Equipment Reserve (Fleet)	\$1,942,519	\$1,845,596	(\$96,923)	Decreased vehicle repair and maintenance \$75,000
<b>Total Expenditures</b>	<b>\$43,551,873</b>	<b>\$43,101,282</b>	<b>(\$450,591)</b>	
<b>Month End Other Operating Funds Cash Balance</b>	<b>\$15,474,924</b>	<b>\$17,296,960</b>	<b>\$1,822,036</b>	

City of Hudson  
Executive Summary - 2019 Budget v. Actual  
December 2019 Financial Report

Category	2019 YTD Actual	2019 YTD Budget	2019 Bud. vs. Actual Variance	Comments
<b>General Fund Revenue</b>				
Property Taxes	\$3,134,733	\$3,093,662	\$41,071	
Income Taxes	\$18,992,786	\$17,440,989	\$1,551,797	Increased overall tax collections. See attached Supplemental Schedule
Local Government Funds	\$458,075	\$390,000	\$68,075	Increased revenue through state
Kilowatt-Hour Tax	\$718,080	\$730,000	(\$11,920)	
Zoning and Building Fees	\$212,758	\$150,000	\$62,758	Increased inspection fees
Broadband Service	\$0	\$0	\$0	Separate Fund established in April 2019; moved from General Fund
Fines, Licenses & Permits	\$136,938	\$85,000	\$51,938	Muni Court fines higher than estimated by \$45,000
Interest Income	\$648,702	\$473,302	\$175,400	Higher than originally expected interest rates
Transfers In, Advances and Reimb.	\$555,055	\$135,311	\$419,744	Workers Comp refunds \$136,000, Old School Green \$235,000 not included in original estimate
Miscellaneous	\$134,088	\$95,000	\$39,088	Grants not included in original estimate \$41,000
Total Revenue	<b>\$24,991,215</b>	<b>\$22,593,264</b>	<b>\$2,397,951</b>	
<b>General Fund Cash Balance, January 1</b>	<b>\$8,982,676</b>	<b>\$8,982,676</b>	<b>\$0</b>	
<b>Total Available</b>	<b>\$33,973,891</b>	<b>\$31,575,940</b>	<b>\$2,397,951</b>	
<b>General Fund Expenditures</b>				
Police	\$4,499,559	\$5,507,225	(\$1,007,666)	Personnel accounts under budget \$322,000, dispatch console not expensed \$488,000
County Health District	\$328,159	\$328,159	\$0	
Community Development	\$687,042	\$635,031	\$52,011	Personnel over budget \$52,000 due to employee transfer from Engineering Dept for Code Enforcement
Economic Development	\$201,334	\$232,406	(\$31,072)	
Street Trees and ROW	\$355,691	\$379,892	(\$24,201)	
RITA Fees	\$557,428	\$502,343	\$55,085	Income tax collections higher than originally estimated
Mayor & Council	\$146,388	\$168,931	(\$22,543)	
City Solicitor	\$292,173	\$263,065	\$29,108	Personnel accounts over budget primarily due to part-time compensation
Administration	\$1,087,516	\$1,151,042	(\$63,526)	
Finance	\$1,217,143	\$1,330,409	(\$113,266)	Various contractual service not yet expensed; personnel under budget \$25,000
Information Services	\$473,077	\$541,969	(\$68,892)	
Broadband Service	\$17,966	\$17,966	\$0	Expenses moved to separate Enterprise Fund. Only expenses against prior year encumbrances reported in General Fund
Engineering	\$1,356,761	\$1,422,066	(\$65,305)	Software purchases not yet expensed \$59,000
Public Properties	\$1,327,616	\$1,155,722	\$171,894	Old School Green not included in original budget \$235,000
Public Works Administration	\$542,100	\$555,197	(\$13,097)	
Transfers and Advances Out	\$10,423,555	\$9,707,555	\$716,000	Increase for road program \$500,000
Carryover Encumbrances	\$1,047,602	\$0	\$1,047,602	Increased open purchase orders at year end, primarily Police dispatch equipment
Total Expenditures	<b>\$24,561,110</b>	<b>\$23,898,978</b>	<b>\$662,132</b>	
<b>Year End General Fund Unencumbered Balance</b>	<b>\$9,412,781</b>	<b>\$7,676,962</b>	<b>\$1,735,819</b>	General Fund \$1.7 million overall favorable to budget through end of December 2019

City of Hudson  
Executive Summary - 2019 Budget v. Actual  
December 2019 Financial Report

Category	2019 YTD Actual	2019 YTD Budget	2019 Bud. vs. Actual Variance	Comments
<b>Other Operating Funds:</b>				
<b>Revenue</b>				
Street Maintenance and Repair	\$4,084,982	\$3,370,000	\$714,982	Increased transfer in \$496,000 and increased gas tax \$155,000 not in original budget
Cemeteries	\$245,939	\$254,692	(\$8,753)	Decreased sale of grave sites and burial fees under estimate (\$17,000)
Parks	\$2,151,629	\$1,859,754	\$291,875	Income Tax \$169,000 over estimate; \$50,000 donation for skatepark and AED donations \$18,000 not part of original budget estimate
Cable TV	\$327,018	\$302,500	\$24,518	Donations \$10,900 not part of original estimate. Franchise fees \$11,000 over estimate
Fire Department	\$1,846,988	\$1,580,289	\$266,699	Income tax \$163,000 higher than estimated, \$43,000 in donations not part of original budget estimate; higher than estimated interest income \$38,000
Emergency Medical Service	\$2,133,967	\$1,916,104	\$217,863	Donation from Laurel Lake for equipment \$25,000 not part of original budget estimate; income tax \$116,000 over estimate; ambulance fees \$47,000 over estimate
<b>Utilities:</b>				
Water	\$4,760,385	\$3,053,512	\$1,706,873	Customer sales above estimate \$46,000, brine well and Hudson Dr debt proceeds not included in original estimate due to carry over from prior year \$1,550,000
Wastewater	\$126,300	\$126,300	\$0	
Electric	\$20,714,212	\$22,023,333	(\$1,309,121)	Customer sales below estimate by \$1,439,000 offset by lower cost of power. See below.
Stormwater	\$1,574,476	\$1,507,500	\$66,976	Reimbursement from NEORS for Brandywine Watershed study \$46,000 not part of original budget estimate
Ellsworth Meadows Golf Course	\$1,470,321	\$1,274,800	\$195,521	Higher than estimated play due to favorable weather and new cart paths. 2019 was largest number of rounds ever played at Ellsworth
Broadband Fund	\$684,179	\$706,193	(\$22,014)	Lower than originally estimated customer sales
Equipment Reserve (Fleet)	\$1,594,162	\$1,680,102	(\$85,940)	Lower cost of repairs charged to departments than originally estimated
<b>Total Revenues</b>	<b>\$41,714,558</b>	<b>\$39,655,079</b>	<b>\$2,059,479</b>	
<b>Other Operating Fund Cash Balance, January 1</b>	<b>\$18,683,684</b>	<b>\$18,683,684</b>	<b>\$0</b>	
<b>Total Available - Other Operating Funds</b>	<b>\$60,398,242</b>	<b>\$58,338,763</b>	<b>\$2,059,479</b>	
<b>Expenditures</b>				
Street Maintenance and Repair	\$3,950,501	\$3,579,434	\$371,067	Cost of road salt over original budget \$342,000
Cemeteries	\$284,460	\$294,046	(\$9,586)	
Parks	\$3,399,156	\$4,230,990	(\$831,834)	Vet's Trail Phase 3 not yet expensed \$853,000
Cable TV	\$295,592	\$282,801	\$12,791	
Fire Department	\$1,738,532	\$1,975,845	(\$237,313)	Personnel under budget \$129,000 and small capital not yet expensed \$32,000
Emergency Medical Services	\$2,118,796	\$1,974,296	\$144,500	Purchase of ambulance instead of lease offset by lower than budgeted personnel \$61,000
<b>Utilities:</b>				
Water	\$4,151,876	\$3,268,190	\$883,686	Carryover in capital budget \$1,550,000 offset by \$590,000 in projects not yet expensed
Wastewater	\$114,169	\$114,169	\$0	
Electric	\$21,968,338	\$24,600,465	(\$2,632,127)	Lower than estimated cost of power \$1,059,000; other operating and capital expenses not yet realized; several capital projects carried over at year end and not expensed
Stormwater	\$1,399,623	\$1,641,776	(\$242,153)	Capital projects not yet expensed
Ellsworth Meadows Golf Course	\$1,276,175	\$1,282,602	(\$6,427)	
Broadband Fund	\$558,468	\$619,480	(\$61,012)	Contractual services not yet expensed
Equipment Reserve (Fleet)	\$1,845,596	\$1,878,173	(\$32,577)	
<b>Total Expenditures</b>	<b>\$43,101,282</b>	<b>\$45,742,267</b>	<b>(\$2,640,985)</b>	
<b>Month End Other Operating Funds Cash Balance</b>	<b>\$17,296,960</b>	<b>\$12,596,496</b>	<b>\$4,700,464</b>	

## SUPPLEMENTAL SCHEDULE FOR DECEMBER 2019 FINANCIAL REPORT

### INCOME TAX REVENUE:

*Income Tax* revenues in the General Fund only are \$1,508,000 higher through December 2019 vs. December 2018 and \$1,552,000 above estimate. Through the end of December 2019, Withholding taxes are up 5.9%, Individual taxes are up .9% and Net Profit taxes are up 46.5%. Including Parks, Fire, EMS and Hudson Schools, income taxes are up \$2,207,000 or 9.4% net of income tax credit payments; we originally estimated a 2.5% increase over 2018.

Our business withholding tax was above estimate due in part to a few of our larger employers having significant increased withholding over prior year including one that paid out large bonuses. We had several Net Profit payments in 2019 from businesses that paid \$0 in 2018. One business alone paid an increase of \$928,000 over 2018. We received the 2018 RITA refund in June which was \$85,000 higher than the than prior year.

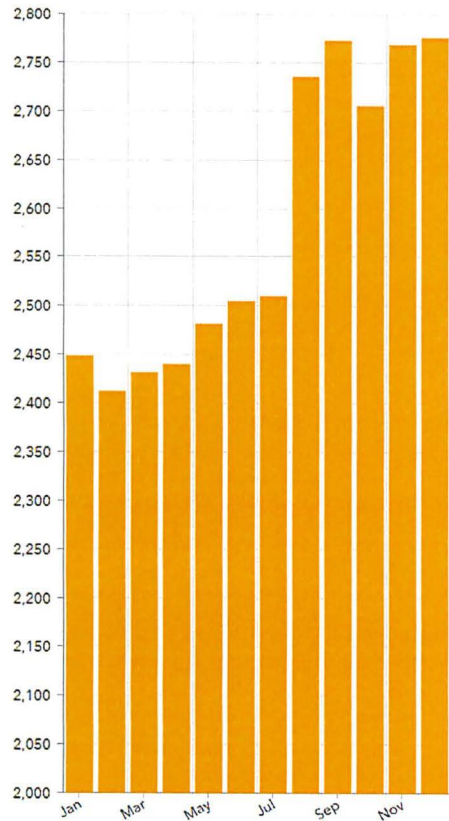
	2018	% of Total	2019	% of Total	\$ Inc/Dec	% Inc/Dec
<b>RITA</b>						
Withholding	\$ 15,837,436	66.9%	\$ 16,768,663	64.7%	\$ 931,227	5.9%
Individual	\$ 4,833,949	20.4%	\$ 4,877,674	18.8%	\$ 43,725	0.9%
Net Profit	\$ 2,610,902	11.0%	\$ 3,825,564	14.8%	\$ 1,214,662	46.5%
<b>Total RITA</b>	<b>\$ 23,282,287</b>		<b>\$ 25,471,901</b>		<b>\$ 2,189,614</b>	<b>9.4%</b>
Refund	\$ 340,451	1.4%	\$ 425,031	1.6%	\$ 84,580	24.8%
Muni/Net Profit Tax	\$ 46,991	0.2%	\$ 20,492	0.1%	\$ (26,499)	-56.4%
<b>Gross Income Taxes</b>	<b>\$ 23,669,729</b>	<b>100.0%</b>	<b>\$ 25,917,424</b>	<b>100.0%</b>	<b>\$ 2,247,695</b>	<b>9.5%</b>
Income Tax Credit Payments	\$ (100,500)		\$ (140,816)		\$ (40,316)	40.1%
<b>Net Income Taxes</b>	<b>\$ 23,569,229</b>		<b>\$ 25,776,608</b>		<b>\$ 2,207,379</b>	<b>9.4%</b>

<b>Broadband Services - Summary Report</b>			
<b>As of December 31, 2019</b>			
<b>Operating Results</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
Customer Sales	\$ 684,179	\$ 706,193	\$ (22,014)
Operating Expenses	\$ (576,434)	\$ (637,446)	\$ 61,012
<b>Operating Income (Loss)</b>	<b>\$ 107,745</b>	<b>\$ 68,747</b>	<b>\$ 38,998</b>
(1) Includes expenses against prior year encumbrances \$17,966 in the General Fund.			
<b>Capital Fund (402)</b>			
January 1, 2019 Balance	\$ 590,444		
Additional Principal	\$ 450,000		
YTD Expenses	\$ (524,194)		
Outstanding Encumbrances	\$ (361,571)		
<b>Remaining Available Capital</b>	<b>\$ 154,679</b>		
<b>Number of Customers</b>	<b>286</b>	<b>As of November 30, 2019</b>	
<b>Number of Customers</b>	<b>293</b>	<b>As of December 31, 2019</b>	
<b>Net Increase over prior month</b>	<b>7</b>		

# 2019 Velocity Broadband

Business Plan Comparison as of December 31, 2019

Services Provided

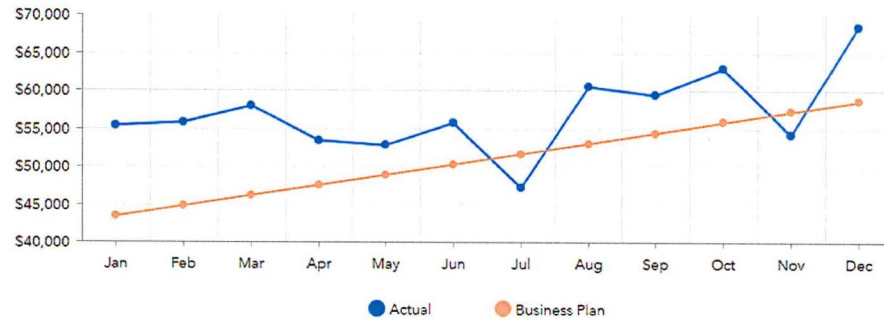


*Includes Data, Phone & Miscellaneous to include wireless & equipment maintenance, installations, static IPs, etc.*

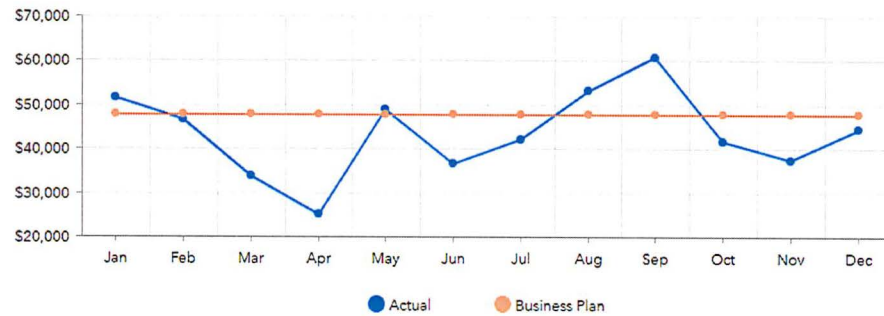
2019 Total Net Income

**\$161,362**

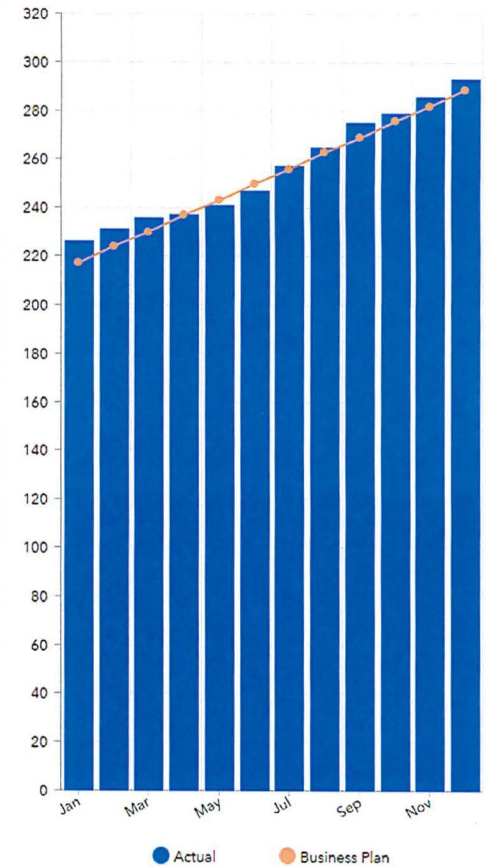
Revenue



Expense



Customers



## City of Hudson Statement of Cash Position with MTD Totals

From: 1/1/2019 to 12/31/2019

Include Inactive Accounts: No

Funds: 101 to 822

Page Break on Fund: No

Fund	Description	Beginning Balance	Net Revenue MTD	Net Revenue YTD	Net Expenses MTD	Net Expenses YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
101	GENERAL FUND	\$5,099,858.71	\$1,662,073.40	\$24,991,215.45	\$2,075,102.58	\$23,513,508.45	\$6,577,565.71	\$1,047,601.50	\$5,529,964.21
103	INCOME TAX FUND	\$3,447,972.57	\$0.00	\$0.00	\$0.00	\$0.00	\$3,447,972.57	\$0.00	\$3,447,972.57
105	EMERGENCY MANAGED RESERVE FUND	\$434,843.80	\$0.00	\$0.00	\$0.00	\$0.00	\$434,843.80	\$0.00	\$434,843.80
201	STREET MAINT & REPAIR	\$475,264.20	\$619,776.16	\$4,084,981.88	\$425,450.85	\$3,856,106.56	\$704,139.52	\$94,394.06	\$609,745.46
202	STATE HIGHWAY IMPROVEMENT	\$92,942.16	\$9,851.09	\$89,303.33	\$0.00	\$65,000.00	\$117,245.49	\$0.00	\$117,245.49
203	CEMETERY	\$158,945.87	\$8,354.82	\$245,938.75	\$16,234.55	\$261,727.03	\$143,157.59	\$22,732.97	\$120,424.62
204	PARK DEVELOPMENT	\$97,277.03	\$0.00	\$0.00	\$0.00	\$0.00	\$97,277.03	\$0.00	\$97,277.03
205	HUDSON PARKS	\$1,526,612.02	\$124,716.30	\$2,151,629.13	\$426,734.56	\$2,121,027.08	\$1,557,214.07	\$1,278,128.80	\$279,085.27
206	HUDSON CABLE 25	\$85,189.57	\$75,003.58	\$327,018.03	\$18,977.47	\$294,491.93	\$117,715.67	\$1,101.46	\$116,614.21
208	STATE PERMISSIVE AUTO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
209	DRUG LAW ENFOR (DARE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
210	COUNTY PERMISSIVE AUTO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
213	LAW ENFORCMENT/EDUCAT ION	\$98,617.44	\$1,010.00	\$9,711.00	\$0.00	\$13,290.80	\$95,037.64	\$0.00	\$95,037.64
215	COURT COMPUTER FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
221	FIRE DISTRICT	\$2,736,629.76	\$124,529.59	\$1,846,988.35	\$87,338.27	\$1,632,702.55	\$2,950,915.56	\$105,829.42	\$2,845,086.14
224	EMERGENCY MEDICAL SERVICE	\$285,093.42	\$171,253.46	\$2,133,967.35	\$105,240.68	\$1,846,228.63	\$572,832.14	\$272,567.49	\$300,264.65
225	ECONOMIC DEVELOPEMENT FUND	\$55,908.62	\$0.00	\$0.00	\$0.00	\$0.00	\$55,908.62	\$0.00	\$55,908.62
230	HUDSON TEEN PROGRAM	\$33,988.03	\$2,500.00	\$10,248.00	\$0.00	\$11,169.59	\$33,066.44	\$3,000.00	\$30,066.44
232	FEMA FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
234	DUI TASK FORCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
301	BOND RETIREMENT	\$531,246.19	\$202,674.00	\$2,352,055.00	\$2,083,817.76	\$2,279,773.55	\$603,527.64	\$0.00	\$603,527.64
307	FIRE/EMS DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310	GEN.OBLIG.BOND FD- SO.INDUST.	\$196,455.01	\$0.00	\$0.00	\$0.00	\$0.00	\$196,455.01	\$0.00	\$196,455.01
315	PARK ACQUISITION DEBT	\$11,724.94	\$0.00	\$0.00	\$0.00	\$0.00	\$11,724.94	\$0.00	\$11,724.94



**Statement of Cash Position with MTD Totals**

**From: 1/1/2019 to 12/31/2019**

Fund	Description	Beginning Balance	Net Revenue MTD	Net Revenue YTD	Net Expenses MTD	Net Expenses YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
316	VILLAGE SOUTH BOND DEBT	\$6,044.58	\$0.00	\$0.00	\$0.00	\$0.00	\$6,044.58	\$0.00	\$6,044.58
318	SPECIAL ASSESSMENT	\$48,270.15	\$0.00	\$184.05	\$35,984.38	\$36,989.30	\$11,464.90	\$0.00	\$11,464.90
320	LIBRARY CONST. DEBT	\$27,128.41	\$0.00	\$802,889.14	\$795,000.00	\$804,906.48	\$25,111.07	\$0.00	\$25,111.07
321	DOWNTOWN TIF FUND	\$47,737.49	\$0.00	\$0.00	\$0.00	\$0.00	\$47,737.49	\$0.00	\$47,737.49
401	PERMISSIVE CAPITAL FUND	\$217,969.37	\$12,960.75	\$283,709.68	\$0.00	\$245,000.00	\$256,679.05	\$0.00	\$256,679.05
402	BROADBAND CAPITAL	\$590,444.01	\$1,241.22	\$3,859,105.92	\$16,340.72	\$3,933,300.11	\$516,249.82	\$361,571.02	\$154,678.80
415	GOLF CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430	STREET SIDEWALK CONSTRUCTION	\$1,654,449.34	\$272,962.00	\$3,664,208.28	\$63,989.20	\$2,911,141.74	\$2,407,515.88	\$885,772.47	\$1,521,743.41
431	STORM SEWER IMPROVEMENTS	\$331,809.76	\$0.00	\$0.00	\$0.00	\$100,258.34	\$231,551.42	\$37,842.51	\$193,708.91
440	CITY ACQUISITION & CONSTRUCT	\$1,865,135.55	\$956,844.47	\$1,031,844.47	\$67,859.68	\$2,291,762.74	\$605,217.28	\$598,222.96	\$6,994.32
441	Downtown Phase II	\$3,859,051.83	\$8,522,873.39	\$8,923,015.76	\$8,634,761.60	\$11,944,853.12	\$837,214.47	\$750,294.58	\$86,919.89
445	Road Reconstruction Fund	\$2,187.16	\$5.19	\$41.54	\$0.00	\$0.00	\$2,228.70	\$0.00	\$2,228.70
450	WATER CAP PROJ-DEBT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
452	RIVER OAKS PHASE 4	\$0.00	\$0.00	\$625,610.94	\$0.00	\$3,839.50	\$621,771.44	\$0.00	\$621,771.44
456	POLICE STATION AQUISITION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
471	MILFORD/SR 91 CONNECTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
475	BARLOW ROAD WIDENING	\$58,449.03	\$0.00	\$0.00	\$0.00	\$58,449.03	\$0.00	\$0.00	\$0.00
476	ATTERBURY BLVD RECONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
477	ATTERBURY BRIDGE REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
480	FIRE CAPITAL REPLACEMENT FUND	\$918,863.54	\$2,652.19	\$219,143.82	\$0.00	\$0.00	\$1,138,007.36	\$0.00	\$1,138,007.36
490	YOUTH DEVL P CENTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501	WATER FUND	\$1,470,604.89	\$2,763,218.52	\$4,760,384.96	\$540,830.59	\$3,489,100.41	\$2,741,889.44	\$662,776.38	\$2,079,113.06
502	WASTEWATER FUND	\$34,595.32	\$2,506.79	\$126,300.15	\$96,584.25	\$114,168.50	\$46,726.97	\$0.00	\$46,726.97
503	ELECTRIC FUND	\$10,536,316.03	\$1,688,535.07	\$20,714,211.82	\$1,796,409.28	\$20,430,310.78	\$10,820,217.07	\$1,538,026.82	\$9,282,190.25
504	STORM WATER UTILITY	\$485,735.37	\$125,000.00	\$1,574,475.59	\$238,229.14	\$1,334,847.94	\$725,363.02	\$64,775.09	\$660,587.93
505	GOLF COURSE	\$166,641.21	\$12,971.55	\$1,470,320.80	\$42,880.50	\$1,263,844.13	\$373,117.88	\$12,330.90	\$360,786.98
508	UTILITY DEPOSITS	\$434,770.58	\$4,375.00	\$87,823.96	\$2,450.00	\$37,938.71	\$484,655.83	\$0.00	\$484,655.83
510	BROADBAND FUND	\$0.00	\$68,580.94	\$684,179.03	\$44,425.40	\$522,796.81	\$161,382.22	\$35,670.56	\$125,711.66
601	EQUIP RESERVE & FLEET MAINT	\$722,057.09	\$99,883.51	\$1,594,162.03	\$38,537.04	\$1,477,803.66	\$838,415.46	\$367,791.84	\$470,623.62
602	SELF-INSURANCE	\$116,499.01	\$16,094.21	\$181,968.44	\$6,840.12	\$138,391.84	\$160,075.61	\$0.00	\$160,075.61
603	FLEXIBLE BENEFITS	\$23,076.84	\$7,200.20	\$95,018.22	\$5,490.91	\$95,031.39	\$23,063.67	\$0.00	\$23,063.67
604	INFORMATION SERVICES	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$0.00	\$0.01

**Statement of Cash Position with MTD Totals**

From: 1/1/2019 to 12/31/2019

Fund	Description	Beginning Balance	Net Revenue MTD	Net Revenue YTD	Net Expenses MTD	Net Expenses YTD	Unexpended Balance	Encumbrance YTD	Ending Balance
605	Medical Self Insurance Fund	\$171,407.19	\$16,697.74	\$196,774.89	\$11,392.59	\$218,589.77	\$149,592.31	\$0.00	\$149,592.31
701	POLICE PENSION	\$0.00	\$0.00	\$301,083.44	\$0.00	\$301,083.44	\$0.00	\$0.00	\$0.00
704	HUDSON CEMETERY IMPR TRUST	\$4,163.38	\$0.00	\$0.00	\$0.00	\$0.00	\$4,163.38	\$0.00	\$4,163.38
705	TREE TRUST	\$40,943.81	\$7,000.00	\$14,400.00	\$7,000.00	\$7,000.00	\$48,343.81	\$0.00	\$48,343.81
709	UNCLAIMED FUNDS	\$31,789.52	\$0.00	\$238.33	\$0.00	\$1,975.00	\$30,052.85	\$0.00	\$30,052.85
710	WILLOWS OF HUDSON II INSPECTN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
712	CHADDS FORD INSPECTION FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
713	CHADDS FORD SETTLEMENTS ADDTN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
724	MORNING SONG INSPECTIONS	\$1,841.39	\$0.00	\$0.00	\$0.00	\$0.00	\$1,841.39	\$0.00	\$1,841.39
727	CONTRACTOR'S DEPOSITS	\$184,363.36	\$13,000.00	\$303,380.00	\$40,581.27	\$116,249.90	\$371,493.46	\$220,262.22	\$151,231.24
729	DEVELOPERS SEWER TAP IN FEES	\$3,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,100.00	\$0.00	\$3,100.00
730	CULVERT BONDS	\$647,424.04	\$12,000.00	(\$57,075.00)	\$15,000.00	\$53,500.00	\$536,849.04	\$167,465.00	\$369,384.04
731	EMERGENCY MEDICAL SVC. TRUST	\$15,325.54	\$500.00	\$1,533.60	\$140.43	\$1,229.48	\$15,629.66	\$100.52	\$15,529.14
732	TREE COMMISSION PLAQUE FUND	\$98.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98.00	\$0.00	\$98.00
734	CLOCK TOWER REPAIR TRUST	\$425.00	\$0.00	\$0.00	\$0.00	\$0.00	\$425.00	\$0.00	\$425.00
735	PLAYGROUND TRUST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
736	BANDSTAND TRUST	\$12,991.57	\$31.20	\$395.06	\$0.00	\$0.00	\$13,386.63	\$0.00	\$13,386.63
737	CLOCK TOWER TRUST	\$7,089.35	\$16.83	\$134.72	\$0.00	\$0.00	\$7,224.07	\$0.00	\$7,224.07
738	POOR ENDOWMENT NONEX TRUST	\$43,081.84	\$102.31	\$818.79	\$0.00	\$0.00	\$43,900.63	\$0.00	\$43,900.63
740	LIBRARY LEVY FUND	\$0.00	\$0.00	\$2,564,682.79	\$0.00	\$2,564,682.79	\$0.00	\$0.00	\$0.00
742	DEAN MAY TRUST	\$1,816.51	\$4.31	\$31.44	\$0.00	\$0.00	\$1,847.95	\$0.00	\$1,847.95
750	DEDICATED TAX REVENUE FUND	\$585.85	\$105,950.82	\$1,780,620.90	\$107,047.66	\$1,781,067.42	\$139.33	\$139.33	\$0.00
760	FIRE/EMS SERVICE DISTRIBUTION	\$238,191.01	\$241.09	\$27,770.69	\$0.00	\$31,028.64	\$234,933.06	\$0.00	\$234,933.06
770	VETERANS MEMORIAL GARDEN FUND	\$16,478.83	\$38.56	\$312.60	\$0.00	\$243.50	\$16,547.93	\$256.50	\$16,291.43
802	FIRE CLAIM FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
805	STORM SEWER ASSESSMENTS	\$278,489.31	\$0.00	\$0.00	\$0.00	\$0.00	\$278,489.31	\$0.00	\$278,489.31
<b>Grand Total:</b>		<u>\$40,686,011.41</u>	<u>\$17,715,230.26</u>	<u>\$94,076,757.12</u>	<u>\$17,846,671.48</u>	<u>\$92,206,410.64</u>	<u>\$42,556,357.89</u>	<u>\$8,528,654.40</u>	<u>\$34,027,703.49</u>

# City of Hudson Bank Report

Banks: to YDC Demo Note  
As Of: 1/1/2019 to 12/31/2019

Include Inactive Bank Accounts: No

Bank	Beginning Bal.	MTD Revenue	YTD Revenue	MTD Expense	YTD Expense	YTD Other	Ending Bal.
GENERAL CITY INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ambulance Note	\$103,671.00	\$0.00	\$0.00	\$0.00	\$103,671.00	\$0.00	\$0.00
Broadband Services Note	\$3,400,000.00	\$0.00	\$3,850,000.00	\$0.00	\$3,400,000.00	\$0.00	\$3,850,000.00
CASH DRAWER/PETTY CASH	\$1,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00
LORAIN NATIONAL BANK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DOLLAR BANK CD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Downtown Redevelopment Project Phase II	\$740,000.00	\$740,000.00	\$740,000.00	\$740,000.00	\$740,000.00	\$0.00	\$740,000.00
First Merit CD - ODNR (Brine Well)	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
DEAN MAY	\$1,816.51	\$0.00	\$6.46	\$0.00	\$0.00	(\$1,822.97)	\$0.00
PRIMARY CHECKING ACCT	\$7,747,956.08	\$15,676,341.30	\$75,587,249.71	\$14,403,297.26	\$56,646,211.27	(\$24,894,587.87)	\$1,794,406.65
INVESTMENT POOLED MONIES	\$26,698,009.81	\$0.00	\$0.00	\$0.00	\$0.00	\$1,227,602.14	\$27,925,611.95
CD INVESTMENTS	\$1,750,000.00	\$0.00	\$24,448.02	\$0.00	\$0.00	(\$774,448.02)	\$1,000,000.00
FIRE AND EMS SERVICE AWARDS	\$238,158.01	\$241.09	\$3,322.67	\$0.00	\$31,028.64	\$24,448.02	\$234,900.06
Payroll - Huntington	\$0.00	\$0.00	\$238.33	\$1,409,765.58	\$17,419,047.03	\$17,418,808.70	\$0.00
Star Ohio	\$0.00	\$5,039.23	\$5,039.23	\$0.00	\$0.00	\$7,000,000.00	\$7,005,039.23
YDC Demo Note	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Grand Total:</b>	<b>\$40,686,011.41</b>	<b>\$16,421,621.62</b>	<b>\$80,210,304.42</b>	<b>\$16,553,062.84</b>	<b>\$78,339,957.94</b>	<b>\$0.00</b>	<b>\$42,556,357.89</b>

**BANK RECONCILIATION**  
December-19

HUNTINGTON BANK BAL	2,015,019.10
HUNTINGTON SWEEP	
TOTAL HUNTINGTON BANK BAL	2,015,019.10

**ADJUSTMENTS TO BANK**

DEPOSIT ON STMT-NOT BOOKS-UB	0.00
SWEEP INTEREST	0.00
payroll bank rec - outstanding items	(119,464.55) PAYROLL
OUTSTANDING CHECKS-HUNTINGTON	(101,147.90)
DEPOSITS IN TRANSIT	
<b>TOTAL ADJUSTMENTS TO BANK BALANCE</b>	<b>(220,612.45)</b>
<b>ADJUSTED BANK BALANCE</b>	<b>1,794,406.65</b>
<b>BOOK BALANCE</b>	<b>1,794,406.65</b>
UNRECONCILED	0.00

**NORTHWEST SAVINGS FIRE/EMS**

BALANCE PER BANK	236,650.57
OUTSTANDING CHECKS/ BANK FEES	(1,500.00)
CHECKS POSTED THE FOLLOWING MONTH	0.00
POSTING ERROR	0.00
STOP PAYMENT POSTED FOLLOWING MONTH	0.00
INTEREST POSTED FOLLOWING MONTH	250.51
<b>ADJUSTED BANK BALANCE</b>	<b>234,900.06</b>
<b>BOOK BALANCE</b>	<b>234,900.06</b>
UNRECONCILED	0.00

**MBS GENERAL INVESTMENTS**

BALANCE PER BANK	27,925,611.95
BANK TRANSFER POSTED FOLLOWING MONTH	0.00
INTEREST POSTED FOLLOWING MONTH	0.00
<b>ADJUSTED BANK BALANCE</b>	<b>27,925,611.95</b>
<b>BOOK BALANCE</b>	<b>27,925,611.95</b>
UNRECONCILED	0.00

**STAR OHIO**

BALANCE PER BANK	7,005,039.23
BANK TRANSFER POSTED FOLLOWING MONTH	0.00
INTEREST POSTED FOLLOWING MONTH	0.00
<b>ADJUSTED BANK BALANCE</b>	<b>7,005,039.23</b>
<b>BOOK BALANCE</b>	<b>7,005,039.23</b>
UNRECONCILED	0.00

**MORGAN BANK CD INVESTMENTS**

BALANCE PER BANK	1,000,000.00
POSTING ERROR	0.00
CD IN TRANSIT- TRANSFER TO HUNTINGTON	0.00
INTEREST POSTED FOLLOWING MONTH	0.00
<b>ADJUSTED BANK BALANCE</b>	<b>1,000,000.00</b>
<b>BOOK BALANCE</b>	<b>1,000,000.00</b>
UNRECONCILED	0.00

**First Merit CD - ODNR (Brine Well)**

BALANCE PER BANK	5,000.00
INTEREST POSTED FOLLOWING MONTH	0.00
<b>ADJUSTED BANK BALANCE</b>	<b>5,000.00</b>
<b>BOOK BALANCE</b>	<b>5,000.00</b>
UNRECONCILED	0.00

<b>BROADBAND SERVICES NOTE</b>	
BALANCE PER BANK	3,850,000.00
INTEREST POSTED FOLLOWING MONTH	0.00
<b>ADJUSTED BANK BALANCE</b>	<b>3,850,000.00</b>
<b>BOOK BALANCE</b>	
UNRECONCILED	3,850,000.00
	0.00

<b>DOWNTOWN REDEVELOPMENT PROJECT PHASE II NOTE</b>	
BALANCE PER BANK	740,000.00
OUTSTANDING CHECKS	0.00
BANK CHECK IN TRANSIT	0.00
INTEREST POSTED FOLLOWING MONTH	0.00
<b>ADJUSTED BANK BALANCE</b>	<b>740,000.00</b>
<b>BOOK BALANCE</b>	
UNRECONCILED	740,000.00
	0.00

CASH/CHANGE DRAWERS	1,400.00
FIRST MERIT DEAN MAY	0.00
<b>TOTAL BOOK BALANCE</b>	<b>42,556,357.89</b>
<b>TOTAL BANK BALANCE</b>	<b>42,556,357.89</b>
UNRECONCILED	0.00

*AS*  
1/4/2020

## Utility Billing Delinquency Report

	Dec-18	Jan-19	Feb-19	Mar-19
30 DAYS - ACTIVE ACCOUNTS	\$33,067.10	\$30,997.59	\$27,730.22	\$26,219.30
60 DAYS - ACTIVE ACCOUNTS	\$4,228.98	\$5,858.78	\$6,165.39	\$1,843.80
90 DAYS - ACTIVE ACCOUNTS	\$419.26	\$1,656.93	\$3,529.26	\$457.93
ACCOUNTS RECENTLY CLOSED (1)	\$3,856.81	\$3,839.07	\$3,019.47	\$2,532.93
ACCOUNTS CERTIFIED TO THE COUNTY	\$88,046.84	\$88,046.84	\$88,046.84	\$88,046.84
ACCOUNTS SENT TO COLLECTIONS	\$27,101.15	\$26,994.64	\$26,871.15	\$27,666.31
<b>TOTAL UTILITY BILLING DELINQUENT AMOUNT</b>	<b>\$156,720.14</b>	<b>\$157,393.85</b>	<b>\$155,362.33</b>	<b>\$146,767.11</b>
	Apr-19	May-19	Jun-19	Jul-19
30 DAYS - ACTIVE ACCOUNTS	\$61,953.05	\$47,181.17	\$18,128.67	\$15,398.84
60 DAYS - ACTIVE ACCOUNTS	\$2,965.14	\$4,051.46	\$666.81	\$420.05
90 DAYS - ACTIVE ACCOUNTS	\$552.74	\$604.42	\$210.10	\$150.59
ACCOUNTS RECENTLY CLOSED (1)	\$3,737.91	\$3,799.53	\$6,232.93	\$5,380.07
ACCOUNTS CERTIFIED TO THE COUNTY	\$55,753.31	\$55,753.31	\$55,753.31	\$55,753.31
ACCOUNTS SENT TO COLLECTIONS	\$28,799.32	\$30,519.67	\$30,519.67	\$31,289.01
<b>TOTAL UTILITY BILLING DELINQUENT AMOUNT</b>	<b>\$153,761.47</b>	<b>\$141,909.56</b>	<b>\$111,511.49</b>	<b>\$108,391.87</b>
	Aug-19	Sep-19	Oct-19	Nov-19
30 DAYS - ACTIVE ACCOUNTS	\$21,132.53	\$12,777.10	\$26,774.54	\$22,775.16
60 DAYS - ACTIVE ACCOUNTS	\$288.79	\$148.01	\$608.84	\$1,237.27
90 DAYS - ACTIVE ACCOUNTS	\$17.98	\$59.31	\$38.16	\$63.60
ACCOUNTS RECENTLY CLOSED (1)	\$3,262.07	\$4,373.19	\$5,227.72	\$3,834.65
ACCOUNTS CERTIFIED TO THE COUNTY	\$55,753.31	\$88,459.21	\$45,520.95	\$45,520.95
ACCOUNTS SENT TO COLLECTIONS	\$31,562.29	\$25,643.51	\$32,330.35	\$33,063.33
<b>TOTAL UTILITY BILLING DELINQUENT AMOUNT</b>	<b>\$112,016.97</b>	<b>\$131,460.33</b>	<b>\$110,500.56</b>	<b>\$106,494.96</b>
	Dec-19			
30 DAYS - ACTIVE ACCOUNTS	\$24,314.34			
60 DAYS - ACTIVE ACCOUNTS	\$5,581.55			
90 DAYS - ACTIVE ACCOUNTS	\$253.13			
ACCOUNTS RECENTLY CLOSED (1)	\$6,412.36			
ACCOUNTS CERTIFIED TO THE COUNTY	\$45,520.95			
ACCOUNTS SENT TO COLLECTIONS	\$32,764.35			
<b>TOTAL UTILITY BILLING DELINQUENT AMOUNT</b>	<b>\$114,846.68</b>			

### Delinquent Account Breakdown

	\$0 - \$500	\$500 - \$1,000	\$1,001 - \$2,000	> \$2,000
<b>Residential</b>				
60 DAYS - ACTIVE ACCOUNTS	40	0	0	0
90 DAYS - ACTIVE ACCOUNTS	7	0	0	0
ACCOUNTS RECENTLY CLOSED	13	3	0	0
ACCOUNTS CERTIFIED TO THE COUNTY	46	7	1	0
ACCOUNTS SENT TO COLLECTIONS	57	10	4	0
<b>Businesses</b>				
60 DAYS - ACTIVE ACCOUNTS	19	0	0	0
90 DAYS - ACTIVE ACCOUNTS	0	0	0	0
ACCOUNTS RECENTLY CLOSED	3	0	0	1
ACCOUNTS CERTIFIED TO THE COUNTY	2	0	0	0
ACCOUNTS SENT TO COLLECTIONS	7	2	2	1

**TOTAL YEAR TO DATE ACCOUNT WRITE-OFF'S**                    **\$59,131.87 (2)**

**YEAR TO DATE COLLECTION COMPANY RECEIPTS**                    **\$8,215.96**

(1) "ACCOUNTS RECENTLY CLOSED" - accounts that have been closed and City staff is attempting to collect the balance due. If City staff is unable to collect on the account, it is turned over to a collection agency to pursue. The large increase for April 2017 was due to a large commercial company that recently closed. Staff is working with the building owners on a payment arrangement for the balance due.

(2) "TOTAL YEAR TO DATE ACCOUNT WRITE-OFF'S" - Include accounts or amounts written off due to uncollectability, bankruptcy, or collection company fees.