

City of Milwaukee
Outstanding Receivables Report



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Comptroller

July 2017

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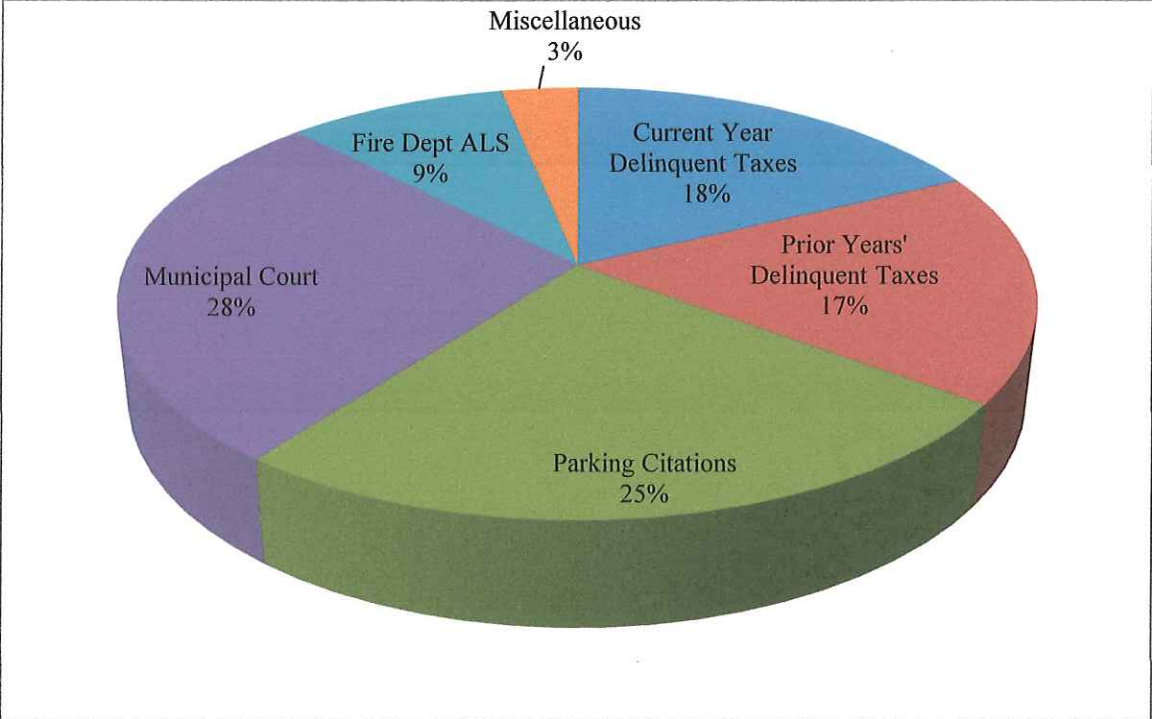
Introduction

The Comptroller's 2017 Report on Outstanding Receivables as of December 31, 2016, (unaudited) is being issued as required by Ordinances 304-3-3 and 304-1-5. Ordinance 304-1-5 requires the Comptroller to submit an annual report analyzing delinquent outstanding debt. Sections II through V of this report provide summary information on City outstanding receivables including Delinquent Taxes, Parking Fund Citations, Municipal Court Judgments, Miscellaneous Accounts Receivable, and the Fire Department Advanced Life Support (ALS) Billings.

Ordinance 304-3-3 requires the Comptroller to submit an annual report listing all cancellations and adjustments of City claims. Section VI of this report presents account cancellations and adjustments for 2016.

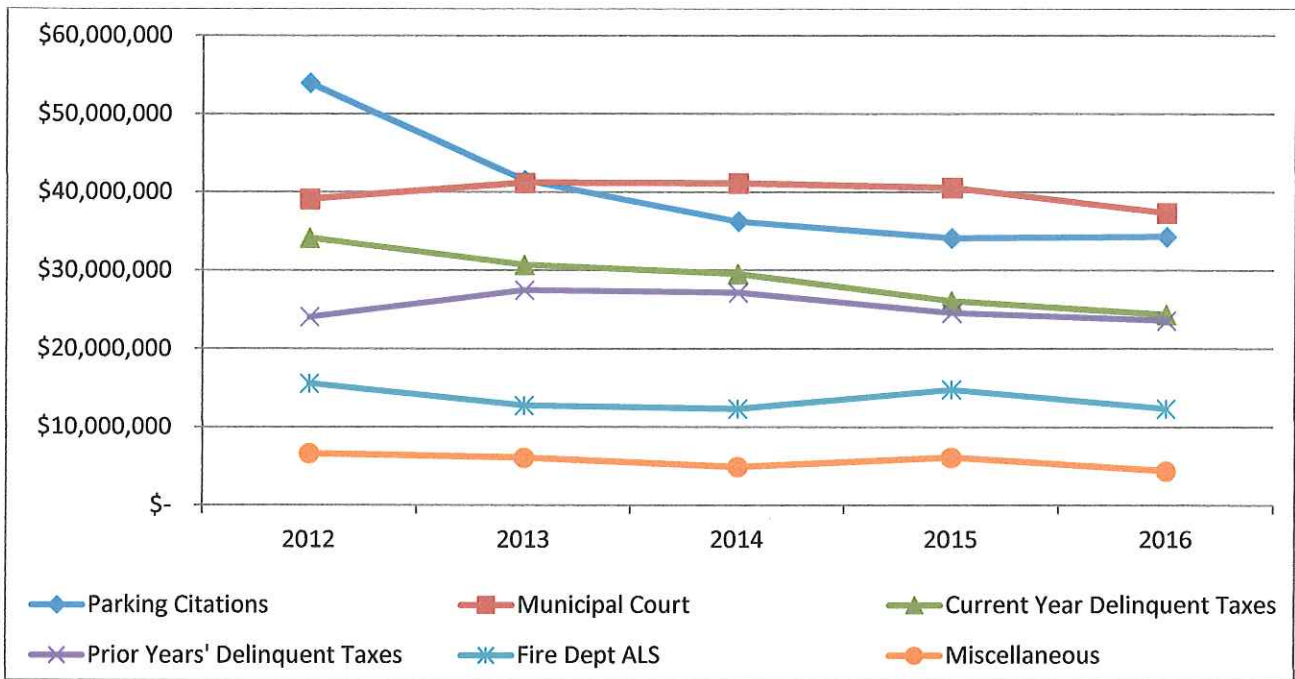
Resolution 160845 directs City departments to provide annual collection rate data to be included as an appendix to the Comptroller's annual Outstanding Receivables report. Section VII of this report presents collection rate data provided by City departments for 2016.

Outstanding Receivables as of December 31, 2016



Outstanding receivables for the City of Milwaukee as of December 31, 2016, total \$136.4 million. The largest category of outstanding receivables is Delinquent Taxes, totaling 35%. Current Year Delinquent Taxes (2015 taxes for 2016 purposes) account for 18% of this total, while Prior Years' Delinquent Taxes (2014 taxes and prior) total 17%. Municipal Court outstanding judgments and Parking Citations are the next largest categories, 28% and 25% respectively. Fire Department Advanced Life Support (ALS) Billings total 9% while Miscellaneous Accounts Receivable is the smallest category totaling 3%.

Outstanding Receivables at Year End 2012 – 2016



	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Parking Citations	\$ 53,965,000	\$ 41,537,000	\$ 36,252,000	\$ 34,139,000	\$ 34,321,000
Municipal Court	39,101,000	41,186,000	41,131,000	40,556,000	37,345,000
Current Year Delinquent Taxes	34,146,000	30,717,000	29,548,000	26,096,000	24,373,000
Prior Years' Delinquent Taxes	24,081,000	27,489,000	27,156,000	24,588,000	23,612,000
Fire Department ALS Billings*	15,584,000	12,766,000	12,338,436	14,789,192	12,373,000
Miscellaneous	6,622,000	6,058,000	4,909,000	6,115,000	4,399,000
Total	\$ 173,499,000	\$ 159,753,000	\$ 151,334,436	\$ 146,283,192	\$ 136,423,000

*Fire Department ALS Billings totals include Intermedix and Harris & Harris reporting.

Outstanding receivables, by category from 2012 through 2016, are shown in the chart and table above. Total 2016 receivables decreased \$9.8 million compared to 2015.

Current year delinquent taxes decreased \$1.7 million from 2015 to 2016, a continual decline since 2012. Prior years' delinquent taxes also decreased \$976,000 from 2015 to 2016.

Municipal Court receivables decreased \$3.2 million from 2015 to 2016. Municipal Court has experienced a continual decline since 2013.

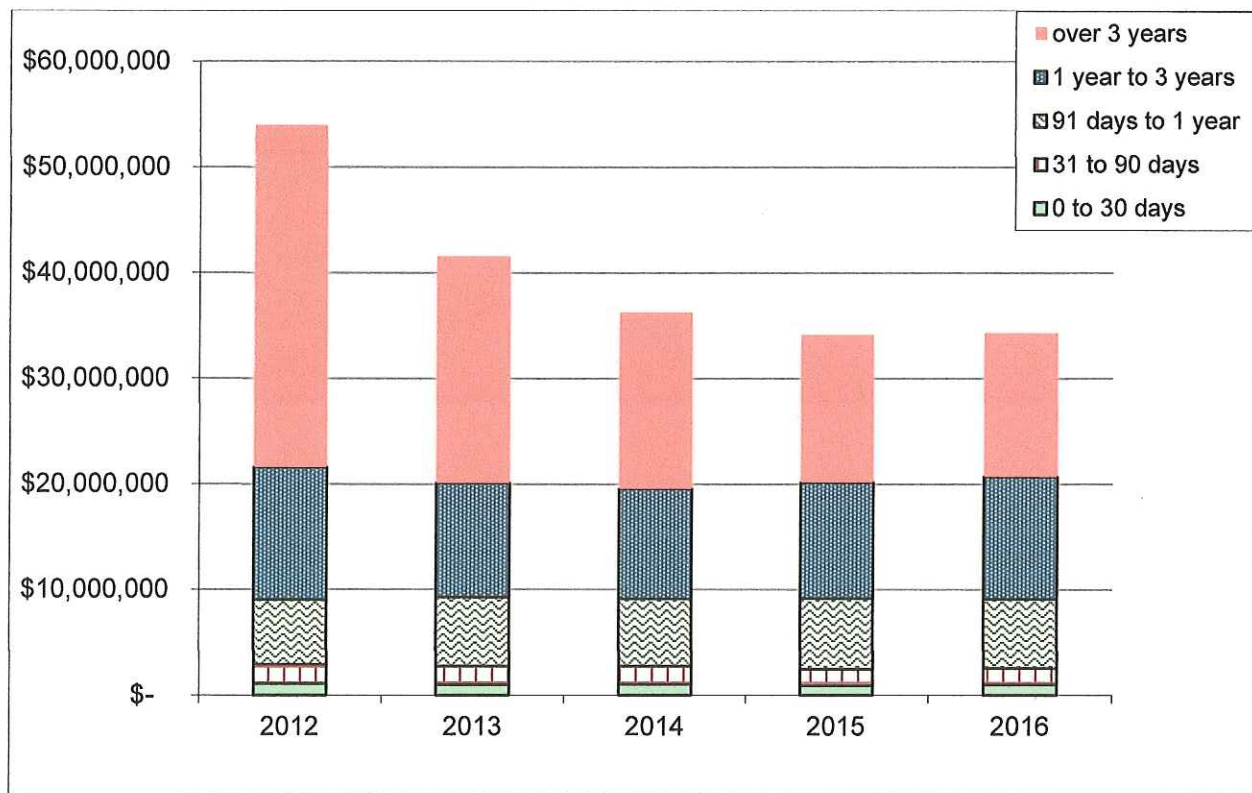
Parking citations decreased from \$53.9 million in 2012 to \$34.3 million in 2016, a \$19.6 million drop. This reduction is due mostly to the write-off of uncollectible receivables along with the use of the State Tax Refund Intercept Program (TRIP).

The balance of Fire Department ALS billings decreased by \$3.2 million between 2012 and 2016. This decline is due to the on-going coordination between the Fire Department, Intermedix and the collection agency of Harris and Harris.

Miscellaneous accounts receivable, which includes billings from various general city departments, decreased \$1.7 million from 2015 to 2016.

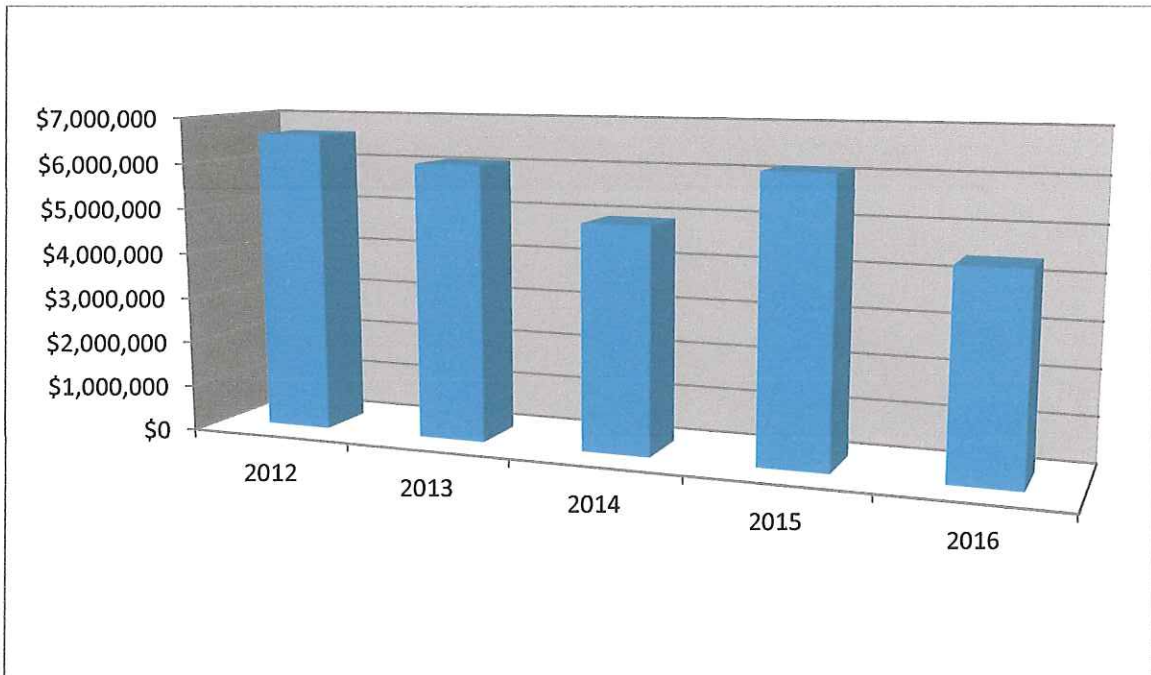
The Parking Fund writes off delinquencies that are six years or older, due to the statute of limitations rendering these uncollectible. Miscellaneous receivables and tax delinquencies of \$5,000 or more may be cancelled or adjusted through Common Council action. An interdepartmental process is followed for delinquencies less than \$5,000. Municipal Court judgments are settled either through cash fines, jail time or community service. Judgments that are at least seven years old, and meet City Attorney criteria, may be written off pursuant to Common Council resolution authorizing such write-offs.

Parking Citation Receivables Aging



The chart above shows the aging of parking citation outstanding receivables from 2012 to 2016. Of the current outstanding balance, \$25.2 million or 73%, has been outstanding for one year or longer.

Outstanding Miscellaneous Accounts Receivable (MAR)



	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
City Clerk	\$ 28,000	\$ 66,000	\$ 28,000	\$ 27,000	\$ 99,000
City Attorney	-	137,000	48,000	124,000	41,000
City Development	297,000	29,000	30,000	8,000	8,000
Comptroller	268,000	311,000	270,000	269,000	4,000
Employee Relations	1,835,000	565,000	261,000	535,000	1,029,000
Dept of Administration	23,000	218,000	159,000	123,000	87,000
Fire Department	112,000	73,000	196,000	223,000	318,000
Health Department	60,000	45,000	53,000	32,000	9,000
Police Department	1,641,000	1,641,000	1,641,000	5,000	4,000
Port of Milwaukee	838,000	800,000	709,000	1,413,000	1,073,000
Public Works	1,508,000	2,166,000	1,498,000	3,353,000	1,722,000
Treasurer	12,000	7,000	16,000	3,000	5,000
TOTAL	\$ 6,622,000	\$ 6,058,000	\$ 4,909,000	\$ 6,115,000	\$4,399,000

The above chart and table show the change in outstanding Miscellaneous Accounts Receivable (MAR) by year for various City departments. MAR includes a variety of billings, such as damages to City property, leasing of City property, and employee health care costs to non-City agencies such as the Wisconsin Center District. In total, the year-end balance for outstanding MAR decreased \$2.2 million from 2012 to 2016.

MAR Departmental Changes for 2016

	<u>2015</u>					<u>2016</u>
	<u>Ending Bal.</u>	<u>Billed</u>	<u>Paid</u>	<u>Write-off</u>	<u>Adjustment</u>	<u>Ending Bal.</u>
City Clerk	\$ 27,000	\$ 317,000	\$ 245,000	\$ -	\$ -	\$ 99,000
City Attorney	124,000	437,000	520,000	-	-	41,000
City Development	8,000	-	-	-	-	8,000
Comptroller	269,000	998,000	1,082,000	181,000	-	4,000
Employee Relations	535,000	3,846,000	3,352,000	-	-	1,029,000
Dept of Administration	123,000	275,000	311,000	-	-	87,000
Fire Department	223,000	107,000	8,000	4,000	-	318,000
Health Department	32,000	160,000	155,000	28,000	-	9,000
Police Department	5,000	-	-	-	1,000	4,000
Port of Milwaukee	1,413,000	7,354,000	7,075,000	615,000	4,000	1,073,000
Public Works	3,353,000	3,906,000	4,851,000	686,000	-	1,722,000
Treasurer	3,000	18,000	16,000	-	-	5,000
TOTAL	\$ 6,115,000	\$ 17,418,000	\$ 17,615,000	\$ 1,514,000	\$ 5,000	\$ 4,399,000

The table above shows the 2015 year end balance and the current year changes to the MAR by City departments. In 2016 City departments billed \$17.4 million and received payments of \$17.6 million. The total write offs and adjustments account for a decrease of \$1.5 million.

Write offs can be grouped into three categories; uncollectible, billing errors and rebilled. Accounts deemed uncollectible are due to bankruptcy, the cost of litigation exceeding the balance, attainment of a judgment, settlements, and the account being over 7 years old. Billing errors include wrong amount billed, incorrect responsible party and payment made in full prior to issuance of invoice. Adjustments are associated with prior year accounting entry errors.

City of Milwaukee Collection Rates for 2016

<u>Department</u>	<u>Amount Invoiced for 2016</u>	<u>Payments Received in 2016 for 2016 Invoices</u>	<u>Collection Percentage</u>
Parking Citations	14,367,000	9,192,000	63.98%
Municipal Court*	9,556,000	1,377,000	14.41%
Tax Levy Collections	609,694,000	587,642,000	96.38%
Fire Department ALS	8,953,000	5,095,000	56.91%
 <u>Miscellaneous</u>			
City Clerk	317,000	245,000	77.29%
City Attorney	437,000	437,000	100.00%
Comptroller	998,000	986,000	98.80%
Employee Relations	3,846,000	2,818,000	73.27%
Dept of Administration	275,000	239,000	86.91%
Fire Department	107,000	4,000	3.74%
Health Department	160,000	150,000	93.75%
Port of Milwaukee	7,354,000	6,182,000	84.06%
Public Works	3,906,000	2,779,000	71.15%
Treasurer	18,000	12,000	66.67%

*This represents one discreet year of collection activity for overdue judgments that were placed with Harris & Harris during 2016.

As determined by the Outstanding Debt Work Group and approved via resolution #160845, the table above provides the 2016 departmental collection rates for the City of Milwaukee and MAR. Within Appendix A, you will find the individual department's submittal of the information summarized in the table above. In the event a report was not provided, the Comptroller's Office queried results from the City's financial billing system.

APPENDIX*

*Amounts included in the following data reflect payments received as of December 31, 2016. Additional payments for 2016 billings received in 2017 are not reflected.

Date Invoiced (Issued)	Billed To	Invoice (Citation) Number	Item	Fine Amount Invoiced (Issued)	Fine Amount Paid	Late Fee Amount Paid	Pertains to 2016 Billings	Date Paid
2016	Parking Violators	Multiple	Parking Citations	\$14,367,103	\$9,191,539	\$2,023,815	\$11,215,354	2016

Information provided by DPW-Parking - 7/11/17

City of Milwaukee, WI - Municipal Court Collections

Parking - History Report

Month / Year	Assignments		Collections To Date	Collect %	Cancelled		Open Accounts	
	#	Net Placement Amount			#	Amount	#	Amount
2016	937	\$168,756	\$47,475	28.13%	98	\$21,614	508	\$99,667

Traffic - History Report

Month / Year	Assignments		Collections To Date	Collect %	Cancelled		Open Accounts	
	#	Net Placement Amount			#	Amount	#	Amount
2016	38,411	\$4,563,239	\$757,645	16.60%	2,785	\$323,754	29,293	\$3,481,840

Municipal - History Report

Month / Year	Assignments		Collections To Date	Collect %	Cancelled		Open Accounts	
	#	Net Placement Amount			#	Amount	#	Amount
2016	9,301	\$2,349,014	\$172,957	7.36%	705	\$194,520	7,280	\$1,981,537

Summons - History Report

Month / Year	Assignments		Collections To Date	Collect %	Cancelled		Open Accounts	
	#	Net Placement Amount			#	Amount	#	Amount
2016	1,616	\$2,475,363	\$398,468	16.10%	237	\$474,713	1,058	\$1,602,182
Total	50,265	\$ 9,556,372	\$ 1,376,545	14.40%	3825	\$ 1,014,601	38,139	\$ 7,165,226

**Office of the City Treasurer
2016 General Accounts Receivable Summary**

Date Issued	Billed To	Invoice Number	Item	Invoice Amount	Amount Paid	Date Paid	Referred to Collection
01/29/2016	Citizens Bank	2210000057	Duplicate copies of tax bills (70)	\$420.00	(\$420.00)	02/15/2016	\$720.00
01/29/2016	Corelogic Real Estate Tax Service	2210000058	Duplicate copies of tax bills (120)	\$720.00			
01/29/2016	First Bank Financial Centre	2210000059	Duplicate copies of tax bills (58)	\$348.00	(\$348.00)	02/19/2016	
01/29/2016	Gateway Mortgage Corporation	2210000060	Duplicate copies of tax bills (10)	\$60.00	(\$60.00)	02/08/2016	
01/29/2016	Marine Credit Union	2210000061	Duplicate copies of tax bills (160)	\$960.00	(\$960.00)	02/15/2016	
01/29/2016	Seterus	2210000062	Duplicate copies of tax bills (19)	\$114.00			\$114.00
01/29/2016	Marine Credit Union	2210000063	Duplicate copies of tax bills (23)	\$138.00	(\$138.00)	03/16/2016	
01/29/2016	PNC Mortgage	2210000064	Duplicate copies of tax bills (150)	\$900.00			\$900.00
01/29/2016	Landmark Credit Union	2210000065	Duplicate copies of tax bills (66)	\$396.00	(\$396.00)	02/23/2016	
10/13/2016	MMSD	2210000066	Postage - Mail-back Rx drug pilot program.	\$10,000.00	(\$10,000.00)	10/25/2016	
12/20/2016	Milwaukee County	2210000067	Property tax forms - CT-200	\$3,496.00		(02/08/2017)	
				\$17,552.00	(\$12,322.00)		\$1,734.00
						70.20%	9.88%

**Office of the City Treasurer
2015 City Property Tax Levy Collection Summary as of December 31, 2016 (After the first phase of tax enforcement, in-house collection)**

Levy: \$609,693,625.58 Balance: \$22,051,578.70 Collected: \$587,642,046.88
 Collection Rate as of 12/31/2016: 96.38%

MILWAUKEE CHARGE PAYMENT ANALYSIS BY DATE OF TRANSACTION



Year of Transaction	Month of Transaction	Count of Accounts Received	Gross Collectibles	Additional Write Offs	Net Collectibles	Collected This Month	Remaining Open Accounts Count	Balance Due	Accounts to Trip Count	Amount to Trip	Number of Trip Payments Received	Amount of Trip Payments Received	Gross Collections	Agency Collections
2016	January	308	\$208,804	\$3,253	\$205,550	\$4,065	267	\$189,562	451	\$280,632	56	\$20,414	\$28,864	\$8,450
2016	February	420	\$225,390	\$3,370	\$222,020	\$87	397	\$212,523	391	\$280,160	514	\$172,149	\$184,615	\$12,466
2016	March	253	\$159,242	\$1,392	\$157,851	\$4,692	213	\$141,402	277	\$195,584	400	\$126,725	\$136,078	\$9,353
2016	April	204	\$112,808	\$1,326	\$111,482	\$4,616	188	\$104,152	390	\$213,872	346	\$112,196	\$117,947	\$5,751
2016	May	267	\$148,560	\$309	\$148,251	\$2,459	255	\$142,463	232	\$148,756	120	\$34,817	\$42,714	\$7,897
2016	June	189	\$107,722	\$48	\$107,673	\$1,809	172	\$100,829	187	\$107,821	62	\$21,202	\$34,004	\$12,802
2016	July	0	\$0	\$0	\$0	\$0	0	\$0	0	\$0	16	\$5,300	\$11,840	\$6,540
2016	August	0	\$0	\$0	\$0	\$0	0	\$0	176	\$99,784	17	\$6,148	\$11,372	\$5,223
2016	September	402	\$223,094	\$3,912	\$219,182	\$8,995	365	\$205,781	0	\$0	8	\$2,266	\$7,903	\$5,637
2016	October	312	\$213,966	\$2,474	\$211,492	\$7,733	292	\$201,007	0	\$0	17	\$5,111	\$8,239	\$3,129
2016	November	850	\$543,863	\$0	\$543,863	\$2,428	847	\$540,252	365	\$203,962	6	\$1,984	\$4,240	\$2,257
2016	December	147	\$69,200	\$0	\$69,200	\$3,007	140	\$65,894	294	\$200,492	0	\$0	\$4,842	\$4,842
2016	Total	3,352	\$2,012,648	\$16,084	\$1,996,564	\$39,890	3,136	\$1,903,865	2,763	\$1,691,043	1,562	\$508,311	\$592,658	\$84,347

INTERMEDIEX

Year-Month of Service	Count of Accounts (DOS)	Gross Billable (DOS)	Adjustments (DOS)	Net Billable (DOS)	Write Offs (DOS)	Receipt of Accounts with Dates of Service in this Month	Balance Due	Year-Month of Close	Receipt of Accounts Collected in this Month (DOT)	Refunds Processed for the Month - 2016 Forward	Net Revenue - 2016 Forward	Accounts to Collection Count (DOT)	Accounts to Collection Amount (DOT)
2016-01	1326	\$1,280,908.76	\$725,888.05	\$555,020.71	\$155,503.48	\$364,534.80	\$34,982.43	2016-01	\$313,201.27	\$21,474.66	\$291,726.61	308	\$208,088.83
2016-02	1230	\$1,205,013.64	\$686,173.03	\$518,840.61	\$155,420.25	\$338,914.65	\$24,505.71	2016-02	\$479,767.86	\$12,678.74	\$467,089.12	420	\$225,389.69
2016-03	1377	\$1,327,151.58	\$743,769.88	\$583,381.70	\$166,153.41	\$387,093.05	\$30,135.24	2016-03	\$438,711.86	\$4,099.59	\$434,612.27	253	\$159,242.35
2016-04	1251	\$1,199,445.54	\$680,965.75	\$518,479.79	\$156,247.93	\$337,080.66	\$25,151.20	2016-04	\$412,698.66	\$3,871.94	\$409,026.72	204	\$112,807.82
2016-05	1359	\$1,319,938.67	\$705,585.01	\$614,353.66	\$220,388.74	\$358,487.35	\$35,477.57	2016-05	\$313,849.26	\$9,147.00	\$304,702.26	267	\$147,314.66
2016-06	1377	\$1,317,710.25	\$731,820.47	\$585,889.78	\$177,482.10	\$363,753.69	\$44,653.99	2016-06	\$342,183.35	\$7,826.49	\$334,356.86	189	\$107,721.59
2016-07	1382	\$1,342,324.46	\$722,964.42	\$619,360.04	\$192,615.54	\$361,458.09	\$65,286.41	2016-07	\$346,332.42	\$6,021.42	\$340,311.00	0	\$0.00
2016-08	1423	\$1,383,614.65	\$728,470.55	\$655,144.10	\$198,777.42	\$374,447.74	\$81,918.94	2016-08	\$456,150.82	\$8,170.72	\$447,977.10	0	\$0.00
2016-09	1344	\$1,307,987.32	\$705,714.16	\$602,273.16	\$96,948.92	\$358,526.47	\$146,797.77	2016-09	\$416,904.43	\$8,170.72	\$413,733.71	402	\$223,258.37
2016-10	1438	\$1,363,626.43	\$735,029.26	\$628,597.17	\$3,557.70	\$357,364.34	\$267,675.13	2016-10	\$371,179.62	\$8,631.70	\$362,547.92	311	\$213,039.98
2016-11	1082	\$1,039,113.64	\$541,331.42	\$497,782.22	\$1,35	\$275,635.16	\$221,945.71	2016-11	\$345,202.98	\$2,790.79	\$342,412.19	850	\$543,862.84
2016-12	1166	\$1,169,541.09	\$592,008.34	\$577,532.75	\$8.35	\$271,096.51	\$306,427.89	2016-12	\$266,077.29	\$2,521.34	\$263,556.95	147	\$69,200.49
Total 2016	15755	\$15,256,376.03	\$8,299,720.34	\$6,956,655.69	\$1,523,105.19	\$4,148,592.51	\$1,284,957.99	Total 2016	\$4,502,259.82	\$91,020.28	\$4,411,239.54	3351	\$2,009,926.62

Information provided by Fire Department 4/3/2017

City Clerk's 2016 Collection Rate

Item ID	Line	Amount	Entry Type	Acctg Date	Item ID	Line	Amount	Entry Type	Acctg Date
1310000118	2	15,476.51	IN	4/26/2016	1310000120	1	(33,149.04)	PY	5/16/2016
1310000118	1	35,402.45	IN	4/26/2016	1310000120	3	(14,719.60)	PY	5/16/2016
1310000118	3	15,565.57	IN	4/26/2016	1310000120	2	(14,866.29)	PY	5/16/2016
1310000119	2	(15,476.51)	CR	5/9/2016	1310000121	3	(9,943.58)	PY	8/3/2016
1310000119	3	(15,565.57)	CR	5/9/2016	1310000121	1	(23,110.76)	PY	8/3/2016
1310000119	1	(35,402.45)	CR	5/9/2016	1310000121	2	(10,080.03)	PY	8/3/2016
1310000120	3	14,719.60	IN	5/9/2016	1310000122	2	(12,041.00)	PY	10/4/2016
1310000120	1	33,149.04	IN	5/9/2016	1310000122	3	(11,580.64)	PY	10/4/2016
1310000120	2	14,866.29	IN	5/9/2016	1310000122	1	(35,399.46)	PY	10/4/2016
1310000121	3	9,943.58	IN	7/19/2016	1310000123	3	(11,873.25)	PY	11/7/2016
1310000121	2	10,080.03	IN	7/19/2016	1310000123	2	(12,037.73)	PY	11/7/2016
1310000121	1	23,110.76	IN	7/19/2016	1310000123	1	(27,414.94)	PY	11/7/2016
1310000122	3	11,580.64	IN	8/2/2016	1310000124	1	(146.05)	PY	12/22/2016
1310000122	2	12,041.00	IN	8/2/2016	1310000124	2	(1,387.97)	PY	12/22/2016
1310000122	1	35,399.46	IN	8/2/2016	1310000125	2	(23.44)	PY	12/20/2016
1310000123	1	27,414.94	IN	10/27/2016	1310000125	1	(5.14)	PY	12/20/2016
1310000123	3	11,873.25	IN	10/27/2016					
1310000123	2	12,037.73	IN	10/27/2016					
1310000124	1	146.05	IN	11/28/2016					
1310000124	2	1,387.97	IN	11/28/2016					
1310000125	1	5.14	IN	11/28/2016					
1310000125	2	23.44	IN	11/28/2016					
1310000126	3	9,094.59	IN	12/31/2016					
1310000126	2	9,220.26	IN	12/31/2016					
1310000126	1	21,077.31	IN	12/31/2016					
1310000127	3	12,740.25	IN	12/31/2016					
1310000127	1	32,441.52	IN	12/31/2016					
1310000127	2	11,580.09	IN	12/31/2016					
1310000128	2	1,342.57	IN	12/31/2016					
1310000128	1	224.04	IN	12/31/2016					
1310000129	1	205.01	IN	12/31/2016					
1310000129	2	1,077.52	IN	12/31/2016					
		316,782.08	Total Invoiced				(244,567.90)	Total Paid	

77.20% Collection Rate

City Records
Admin
Paid in 2017

City Attorney's 2016 Collection Rate

Item ID	Line	Amount	Entry Type	Acctg Date	Item ID	Line	Amount	Entry Type	Acctg Date
1490000119	1	41,095.54	IN	1/22/2016	1490000119	1	(41,095.54)	PY	2/19/2016
1490000121	1	108,265.07	IN	5/2/2016	1490000121	1	(108,265.07)	PY	5/17/2016
1490000122	1	4,076.03	IN	5/2/2016	1490000122	1	(4,076.03)	PY	5/17/2016
1490000123	1	41,342.63	IN	5/2/2016	1490000123	1	(41,342.63)	PY	6/7/2016
1490000124	1	1,423.36	IN	8/5/2016	1490000124	1	(1,423.36)	PY	8/23/2016
1490000125	1	86,014.17	IN	8/5/2016	1490000125	1	(86,014.17)	PY	8/30/2016
1490000126	1	40,978.33	IN	8/5/2016	1490000126	1	(40,978.33)	PY	10/4/2016
1490000127	1	174.00	IN	10/31/2016	1490000127	1	(174.00)	PY	11/11/2016
1490000128	1	65,668.15	IN	10/31/2016	1490000128	1	(65,668.15)	PY	11/17/2016
1490000129	1	4,528.90	IN	11/4/2016	1490000129	1	(4,528.90)	PY	11/21/2016
1490000130	1	43,170.72	IN	11/4/2016	1490000130	1	(43,170.72)	PY	11/30/2016
		<u>436,736.90</u>	Total Invoiced				<u>(436,736.90)</u>	Total Paid	

100.00% Collection Rate

City Comptroller's 2016 Collection Rate

Item ID	Line	Amount	Entry Type	Acctg Date	Reason	Customer	Item ID	Line	Amount	Entry Type	Acctg Date	Reason	Customer
2110000513	1	660.00	IN	1/4/2016		000069	2110000513	1	(660.00)	PY	1/20/2016		000069
2110000514	1	1,000.00	IN	1/4/2016		000071	2110000514	1	(1,000.00)	PY	2/1/2016		000071
2110000515	1	32,275.62	IN	1/5/2016		004405	2110000515	1	(32,275.62)	PY	2/2/2016		004405
2110000516	1	63,936.00	IN	1/5/2016		000057	2110000516	1	(63,936.00)	PY	1/26/2016		000057
2110000517	1	14,620.58	IN	1/5/2016		000064	2110000517	1	(14,620.58)	PY	1/26/2016		000064
2110000518	1	100,500.00	IN	1/5/2016		004396	2110000518	1	(100,500.00)	PY	1/28/2016		004396
2110000518	2	51,666.80	IN	1/5/2016		004396	2110000518	2	(51,666.80)	PY	1/28/2016		004396
2110000519	1	1,845.08	IN	1/5/2016		000066	2110000519	1	(1,845.08)	PY	2/2/2016		000066
2110000520	1	4,092.65	IN	1/5/2016		000438	2110000520	1	(4,092.65)	PY	1/19/2016		000438
2110000521	1	1.00	IN	1/5/2016		007458	2110000521	1	(1.00)	PY	1/26/2016		007458
2110000522	1	16,743.83	IN	1/5/2016		000058	2110000522	1	(16,743.83)	PY	4/7/2016		000058
2110000523	1	29,226.73	IN	1/5/2016		004029	2110000523	1	(29,226.73)	PY	1/26/2016		004029
2110000524	1	1.00	IN	1/6/2016		008465	2110000524	1	(1.00)	PY	4/13/2016		008465
2110000525	1	14,933.72	IN	1/6/2016		008466	2110000525	1	(5,398.53)	PY	2/8/2016		008466
2110000526	1	10,584.00	IN	1/12/2016		008487	2110000526	1	(10,584.00)	PY	2/1/2016		008487
2110000527	1	16,743.83	IN	1/20/2016		000058	2110000527	1	(16,743.83)	PY	4/7/2016		000058
2110000528	1	29,226.73	IN	1/20/2016		004029	2110000528	1	(29,226.73)	PY	2/3/2016		004029
2110000529	1	1,250.00	IN	1/20/2016		000073	2110000529	1	(1,250.00)	PY	3/3/2016		000073
2110000530	1	2,500.00	IN	1/20/2016		000074	2110000530	1	(2,500.00)	PY	2/24/2016		000074
2110000531	2	5,567.72	IN	1/25/2016		000272	2110000531	1	(9,708.06)	PY	2/2/2016		000272
2110000531	1	9,708.06	IN	1/25/2016		000272	2110000531	2	(5,567.72)	PY	2/2/2016		000272
2110000534	1	985.00	IN	2/11/2016		003857	2110000534	1	(985.00)	PY	2/26/2016		003857
2110000535	1	16,743.83	IN	2/19/2016		000058	2110000535	1	(16,743.83)	PY	3/9/2016		000058
2110000536	1	29,226.73	IN	2/19/2016		004029	2110000536	1	(29,226.73)	PY	3/8/2016		004029
2110000537	1	200.00	IN	2/19/2016		000077	2110000537	1	(200.00)	PY	4/8/2016		000077
2110000538	1	100.00	IN	2/19/2016		000078	2110000538	1	(100.00)	PY	3/9/2016		000078
2110000539	1	100.00	IN	2/19/2016		000079	2110000539	1	(100.00)	PY	4/19/2016		000079
2110000541	1	1,320.00	IN	2/29/2016		006742	2110000541	1	(1,320.00)	PY	3/14/2016		006742
2110000542	1	10,750.00	IN	3/10/2016		000071	2110000542	1	(10,750.00)	PY	4/5/2016		000071
2110000543	1	16,743.83	IN	3/21/2016		000058	2110000543	1	(16,743.83)	PY	4/22/2016		000058
2110000544	1	29,226.73	IN	3/21/2016		004029	2110000544	1	(29,226.73)	PY	4/11/2016		004029
2110000545	1	18,000.00	IN	3/21/2016		000080	2110000545	1	(18,000.00)	PY	4/15/2016		000080
2110000546	1	16,743.83	IN	4/20/2016		000058	2110000546	1	(16,743.83)	PY	5/18/2016		000058
2110000547	1	29,226.73	IN	4/20/2016		004029	2110000547	1	(29,226.73)	PY	5/2/2016		004029
2110000548	1	100.00	IN	4/29/2016		000405	2110000548	1	(100.00)	PY	5/24/2016		000405
2110000549	1	16,743.83	IN	5/19/2016		000058	2110000549	1	(16,743.83)	PY	6/27/2016		000058
2110000550	1	29,226.73	IN	5/19/2016		004029	2110000550	1	(29,226.73)	PY	6/6/2016		004029
2110000551	1	985.00	IN	5/25/2016		003857	2110000551	1	(600.00)	PY	7/12/2016		000090
2110000552	1	600.00	IN	6/2/2016		000090	2110000552	1	(3,200.00)	PY	7/19/2016		000091
2110000553	1	3,200.00	IN	6/10/2016		000091	2110000553	1	(1,000.00)	PY	7/11/2016		000405
2110000555	1	1,000.00	IN	6/16/2016		000405	2110000555	1	(450.00)	PY	7/15/2016		002211
2110000556	1	450.00	IN	6/16/2016		002211	2110000556	1	(16,743.83)	PY	7/20/2016		000058
2110000557	1	16,743.83	IN	6/21/2016		000058	2110000557	1	(29,226.73)	PY	7/1/2016		004029
2110000558	1	29,226.73	IN	6/21/2016		004029	2110000558	1	(38,892.24)	PY	8/4/2016		005036
2110000559	1	38,892.24	IN	7/1/2016		005036	2110000559	1	(6,398.67)	PY	7/25/2016		000867
2110000560	1	6,398.67	IN	7/1/2016		000867	2110000560	1	(16,743.83)	PY	8/15/2016		000058
2110000561	1	16,743.83	IN	7/20/2016		000058	2110000561	1	(29,226.73)	PY	8/8/2016		004029
2110000562	1	29,226.73	IN	7/20/2016		004029	2110000562	1	(12,800.00)	PY	8/29/2016		000091
2110000563	1	12,800.00	IN	7/26/2016		000091	2110000563	1	(4,320.00)	PY	8/29/2016		000091
2110000564	1	4,320.00	IN	7/26/2016		000091	2110000564	1	(5,100.00)	PY	8/16/2016		000096
2110000565	1	5,100.00	IN	7/26/2016		000096	2110000565	1	(100.00)	PY	9/28/2016		000099
2110000566	1	100.00	IN	7/29/2016		000099	2110000566	1	(100.00)	PY	9/6/2016		000100
2110000567	1	100.00	IN	8/11/2016		000100	2110000567	1	(16,743.83)	PY	9/29/2016		000058
2110000568	1	16,743.83	IN	8/19/2016		000058	2110000568	1	(29,226.73)	PY	9/6/2016		004029
2110000569	1	29,226.73	IN	8/19/2016		004029	2110000569	1	(250.00)	PY	11/11/2016		000109
2110000570	1	250.00	IN	9/20/2016		000109	2110000570	1	(16,743.83)	PY	10/7/2016		000058
2110000571	1	16,743.83	IN	9/20/2016		000058	2110000571	1	(29,226.73)	PY	10/4/2016		004029
2110000572	1	29,226.73	IN	9/20/2016		004029	2110000572	1	(2,270.00)	PY	11/8/2016		000091
2110000573	1	2,270.00	IN	10/3/2016		000091	2110000573	1	(100.00)	PY	10/13/2016		000099
2110000574	1	200.00	IN	10/3/2016		000099	2110000574	1	(100.00)	PY	10/27/2016		000099
2110000575	1	91,402.95	IN	11/2/2016		000048	2110000575	1	(91,402.95)	PY	12/29/2016		000048
2110000576	1	20,701.44	IN	11/8/2016		009271	2110000576	1	(20,701.44)	PY	12/28/2016		009271
2110000577	1	1,800.00	IN	11/29/2016		000196	2110000577	1	(1,800.00)	PY	12/29/2016		000196
2110000601	1	608.36	IN	12/31/2016		000062							
		997,561.49	Total Invoiced						(986,452.94)	Total Paid			

98.88% Collection Rate

DER-Employee Benefits Division

Accounts Receivable Invoices Issued & Paid - By A/R Invoice Number

BILLED TO	INVOICE NUMBER	INVOICE AMOUNT	PAID AMOUNT	BALANCE DUE	DATE PAID
2016 YTD HACM		\$2,533,688.97	(\$2,113,003.62)	\$420,685.35	
2016 YTD RACM		\$121,325.38	(\$101,676.42)	\$19,648.96	
2016 YTD WCD		\$972,357.77	(\$412,825.60)	\$559,532.17	
2016 YTD MEDC		\$167,989.36	(\$139,223.10)	\$28,766.26	
AGENCY YTD TOTAL		\$3,795,361.48	(\$2,766,728.74)	\$1,028,632.74	
OTHER TOTAL:		\$51,080.00	(\$51,080.00)	\$0.00	
2016 YTD MPS OPERATIONS/EXT		\$0.00	\$0.00	\$0.00	
GRAND 2016 YTD TOTAL		\$3,846,441.48	(\$2,817,808.74)	\$1,028,632.74	
			(2,817,808.74) Paid by 12/31/2016		
	Without 2015 MP	\$3,846,441.48	73.26% Collection Rate for 2016		

DOA - Information Technology Management Division

Accounts Receivable Invoices Issued & Paid

2016 YTD HACM	\$164,210.37	(\$128,442.47)	\$35,767.90
2016 YTD JUSTICE POINTE	\$1,357.99	(\$1,357.99)	\$0.00
2016 YTD MCAMLIS	\$91,780.00	(\$91,780.00)	\$0.00
2016 YTD MEDICAL COLLEGE OF WISCONSIN	\$5,000.00	(\$5,000.00)	\$0.00
2016 YTD MILWAUKEE COUNTY	\$1,093.38	(\$1,093.38)	\$0.00
2016 YTD PABST THEATRE	\$8,014.37	(\$8,014.37)	\$0.00
2016 YTD RACM	\$1,362.84	(\$1,362.84)	\$0.00
2016 YTD RECOMMUNITY	\$1,691.30	(\$1,691.30)	\$0.00
GRAND 2016 YTD TOTAL	\$274,510.25	(\$238,742.35)	\$35,767.90

COLLECTION RATE FOR 2016 ACCOUNTS RECEIVABLE: 87.0%

COLLECTION RATE ONCE HACM 4TH QTR PHONE PAYMENT CREDITED: 96.7%

Fire Department's 2016 Collection Rate

Item ID	Line	Amount	Entry Type	Acctg Date	Item ID	Line	Amount	Entry Type	Acctg Date	Reason
3280000156	1	2,723.95	IN	3/11/2016	3280000157	1	(97.18)	PY		42495
3280000157	1	97.18	IN	3/11/2016	3280000159	1	(562.50)	PY		42530
3280000158	1	505.00	IN	4/11/2016			<u>(3,557.96)</u>	Total Paid		
3280000159	1	562.50	IN	5/26/2016						
3280000160	1	1,704.07	IN	5/26/2016						
3280000161	1	13,300.06	IN	6/13/2016						
3280000162	1	46,899.42	IN	6/13/2016						
3280000163	1	31,089.39	IN	6/13/2016						
3280000164	1	8,749.06	IN	6/13/2016						
3280000165	1	318.00	IN	8/26/2016						
3280000166	1	844.74	IN	11/30/2016						
		<u>106,793.37</u>	Total Invoiced							

3.33% Collection Rate

Health Department 2016 Collection Rate			
	2016 Invoices	\$ 160,162.88	
	2016 Invoices paid in 2016	\$ 150,101.88	93.7%
	2016 Invoices paid in 2017	\$ 7,685.00	4.8%
	Total 2016 invoice payments	\$ 157,786.88	98.5%
	2016 Open invoices (collectible)	\$2,376.00	1.5%
	2016 Open invoices (uncollectible)	\$ -	0.0%

Port of Milwaukee 2016 Collection Rate

Total Invoiced	7,353,793.09
Total Paid	(6,182,475.81)
2016 Collection Rate	84.07%

DPW's 2016 Collection Rate

Total Invoiced	3,905,979.50
Total Paid	(2,825,017.35)
2016 Collection Rate	72.33%