

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF COMMUNITY & ECONOMIC DEVELOPMENT

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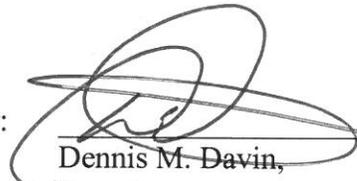
IN RE: :  
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CITY OF HAZLETON : Request for Determination of  
: Distress under Act 47  
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ORDER

AND NOW, this 12<sup>th</sup> day of September, 2017, upon consideration of the Certified Municipal Record, the Department's Municipalities Financial Recovery Act's Consultative Report, and the Hearing Officer's Report, it is hereby ORDERED that the City of Hazleton has met the criteria set forth in Section 201 (1), (2) of the Municipalities Financial Recovery Act, 53 P.S. § 11701.201 (1), (2) and, therefore, a determination of municipal financial distress is hereby issued. Pursuant to the requirements of 53 P.S. § 11701.221(a), a coordinator shall be appointed to prepare a financial recovery plan to address the Applicant's financial distress.

By:

  
Dennis M. Davin,  
Secretary



6. On August 30, 2017, a public hearing was held to hear testimony regarding the City's application.
7. At the August 30, 2017 public hearing, Jim Rose, Local Government Policy Specialist, Governor's Center for Local Government Services, Department of Community and Economic Development provided testimony regarding the Center's investigation into the financial affairs of the City and published as the Municipalities Financial Recovery Act Consultative Evaluation, August 30, 2017 and is attached to this report.
8. Mr. Rose testified that based on an analysis of available records, it is concluded that the City of Hazleton can be considered for a distress determination because Criterion 1 and Criterion 2 have been validated.
9. Mr. Rose testified that central to Criterion 1 is whether the City maintained a deficit over a three-year period, with a deficit of 1% or more in each of the previous fiscal years. A deficit is defined by Act 47 as "the excess of expenditures over revenues, stated as a percentage of revenues during an accounting period. This calculation is to include all governmental and proprietary fund types, but shall exclude all fiduciary fund types of the municipality." Based upon a review of the annual audit reports prepared by an independent auditor, the City of Hazleton has experienced four years of structural deficits of 1% or more, including one year with a percent deficit of 44%.
10. Mr. Rose testified that central to Criterion 2 is whether City expenditures have exceeded revenues for a period of three years or more. Based upon a review of the annual audit reports prepared by an independent auditor, we conclude that expenditures exceeded revenues in the general fund for five of the past six years, and that expenditures exceeded revenues in the proprietary fund for six of the past six years.

11. Mr. Rose testified that based upon the above analysis, this report has validated the presence of Criterion 1 and Criterion 2 as enumerated in the Act. The fact that these criteria were found to be present enables the Center to conduct a further evaluation and recommend whether or not the City of Hazleton should be designated as distressed under Act 47.
12. Mr. Rose testified that it is Commonwealth policy, as stated in Act 47, "to foster the fiscal integrity of municipalities so that they provide for the health, safety and welfare of their citizens; pay principal and interest on their debt obligations when due; meet financial obligations to their employees, vendors and suppliers; and provide for proper accounting procedures, budgeting and taxing practices."
13. Mr. Rose testified that it is the Center's opinion that the City of Hazleton has exhibited conditions that make it difficult to fulfill its responsibilities as outlined above. This conclusion is based upon a continued pattern of year-end structural deficits, increasing negative fund balances, and significant cash flow difficulties.
14. Mr. Rose testified that accordingly, it is the Center's recommendation that the City of Hazleton be declared financially distressed.
15. Further, Mr. Rose testified that Section 302(b) of Act 47 states that "In cases where a municipality has been declared distressed but prior to final adoption of a plan, the municipality or the coordinator appointed may apply to the department for an expedited loan or grant to immediately assist the distressed municipality." However, this may only occur if "the applicant verifies that he believes the municipality is in imminent danger of insolvency," or "the applicant verifies that he believes there is a clear and present danger to the health and safety of residents of the municipality." 53 P.S. § 11701.302(b).

16. Mr. Rose testified that the City of Hazleton will be the loan applicant, and the applicant has asserted the existence of both of the conditions necessary to obtain an immediate emergency loan. The Department anticipates that the City will submit an application for an immediate emergency loan in the amount of \$850,000.
17. Mr. Rose testified that there are two key elements to the City's application for an immediate emergency loan.
18. Mr. Rose testified that Element 1 is that the City anticipates an \$895,267 cash flow shortage by 2017-year end. The Administration anticipates possible interruption of city services during this crisis. The cash flow deficit is cause for great concern as it impacts the health, safety and welfare of the citizens of Hazleton.
19. Mr. Rose testified that Element 2 is that the City owes \$240,983 on debts to vendors as of August 28, 2017. These debts are equal to nearly 2.5% of the City's annual revenue, and the City has no ability to pay them. This has had a major impact on vendors' ability to provide products and services to the City.
20. Mr. Rose concluded his testimony by stating that the Department will carefully examine the application for an emergency loan and staff will make the appropriate recommendation to the Secretary of the Department.
21. City Council President Jack Mundie testified that he does not support the City being determined to be distressed as he believes the City's financial problems can best be addressed by the City itself.
22. City Council Vice President Jean Mope testified that she is no longer supportive of the City being determined to be distressed as she believes the City's financial problems can best be addressed by the City itself.

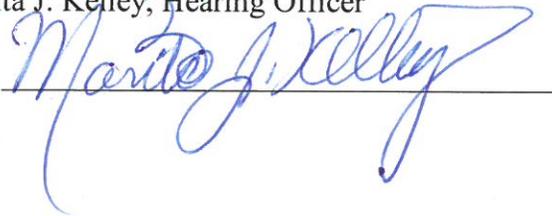
23. City Council member Grace Cuzzo reported that a distress determination is premature as the City can best address its financial problems on its own.
24. City Council member David Sosar testified that he believes the City can best address its financial problems on its own.
25. City Council member Robert Gavio testified that he would have preferred that the City use the Early Intervention Program.
26. City Fire Chief Donald Leshko testified that he would not be supportive of any attempts to reduce the City's fire department staffing.
27. City Solicitor Sean Logsdon testified that the administration of the City is supportive of the findings of the Center's Consultative Report that the City meets Criteria 1 and 2 of the Act and its recommendation that the City be determined to be financially distressed.
28. Solicitor Logsdon testified that the administration of the City requests an immediate emergency loan.
29. Solicitor Logsdon testified that the administration of the City believes the municipality is in imminent danger of insolvency.
30. Solicitor Logsdon testified that the administration of the City believes there is a clear and present danger to the health, safety and welfare of residents of the municipality.
31. Chief Code Enforcement Officer Charles Pedri testified that he is supportive of the recommendation that the City be considered financially distressed.
32. City resident Antonio Rodriguez testified that he is supportive of the recommendation that the City be considered financially distressed and receive an emergency loan.

33. City businessman and resident John Keegan testified that he is supportive of the recommendation that the City be considered financially distressed and receive an emergency loan.
34. City resident Mark Rabo testified that he is supportive of the recommendation that the City be considered financially distressed and receive an emergency loan.
35. After examining the testimony, as the Hearing Officer, it is my determination that the City meets Criteria 1 and 2 as enumerated in the Act and I recommend that the City of Hazleton be declared financially distressed. In addition, the City has met both elements required for an emergency loan if a formal loan application is to be submitted.

Respectfully submitted,

Marita J. Kelley, Hearing Officer

By: \_\_\_\_\_



## FINDINGS OF FACT

At issue in the instant matter is whether the City of Hazleton has met the criteria set forth in Section 201 of Act 47, and whether the City of Hazleton should be determined to be in financial distress under Section 203 of Act 47. Based on the findings of fact recited above and the conclusions of law set forth below, it is hereby determined that the City of Hazleton has satisfied Section 201(1), (2) of Act 47, and is hereby determined to be in financial distress under Section 203 of Act 47.

To support a determination of municipal financial distress under Section 203 of Act 47, the Department of Community & Economic Development (“DCED”) is required to evaluate a municipality’s financial stability against certain criteria set forth in Section 201 of Act 47. In its application for determination of financial distress, the City alleges that it has satisfied the criteria set out in Section 201 (1) and (2) of Act 47. Section 201(1) provides that it is a valid indication of municipal financial distress if the municipality has maintained a deficit over a three-year period, with a deficit of 1% or more in each of the previous fiscal years. Section 201(2) provides that it is a valid indication of municipal financial distress if the municipality's expenditures have exceeded revenues for a period of three years or more.

In the Municipalities Financial Recovery Act Consultative Evaluation prepared by the Governor’s Center for Local Government Services (“Center”), it is noted that it is Commonwealth policy, as stated in Act 47, "to foster the fiscal integrity of municipalities so that they provide for the health, safety and welfare of their citizens; pay principal and interest on their debt obligations when due; meet financial obligations to their employees, vendors and suppliers; and provide for proper accounting procedures, budgeting and taxing practices."

It is the Center's opinion that the City of Hazleton has exhibited conditions that make it difficult to fulfill its responsibilities as outlined above. Central to Criterion 1 is whether the city maintained a deficit over a three-year period, with a deficit of 1% or more in each of the previous fiscal years. A deficit is defined by Act 47 as "the excess of expenditures over revenues, stated as a percentage of revenues during an accounting period. This calculation is to include all governmental and proprietary fund types, but shall exclude all fiduciary fund types of the municipality." Based upon a review of the annual audit reports prepared by an independent auditor, the City of Hazleton has experienced four years of structural deficits of 1% or more, including one year with a percent deficit of 44%.

Central to Criterion 2 is whether city expenditures have exceeded revenues for a period of three years or more. Based upon a review of the annual audit reports prepared by an independent auditor, we conclude that expenditures exceeded revenues in the general fund for five of the past six years, and that expenditures exceeded revenues in the proprietary fund for six of the past six years.

The Consultative Evaluation also presented an investigation into the City's request for an immediate emergency loan. Section 302(b) of Act 47 states that "In cases where a municipality has been declared distressed but prior to final adoption of a plan, the municipality or the coordinator appointed may apply to the department for an expedited loan or grant to immediately assist the distressed municipality." 53 P.S. § 11701.302(b). However, this may only occur if "the applicant verifies that he believes the municipality is in imminent danger of insolvency," or "the applicant verifies that he believes there is a clear and present danger to the health and safety of residents of the municipality." *Id.*

The Consultative Evaluation noted that the City of Hazleton will be the applicant, and the applicant has indeed asserted the existence of both of the conditions necessary to obtain an immediate emergency loan. The Center, in analyzing this assertion, agrees that the City should receive an immediate emergency loan for \$850,000. There are two key elements to the City's application for an immediate emergency loan:

1. The City anticipates a \$895,267 cash flow shortage by 2017-year end. The Administration anticipates possible interruption of city services during this crisis. The cash flow deficit is cause for great concern as it impacts the health, safety and welfare of the citizens of Hazleton.
2. The City owes \$240,983 on debts to vendors as of August 28, 2017. These debts are equal to nearly 2.5% of the City's annual revenue, and the City has no ability to pay them. This has had a major impact on vendors' ability to provide products and services to the City.

The City currently has no other option to pay its debts, aside from an immediate Act 47 emergency loan.

Without an immediate emergency loan, the City is at serious risk of creditor judgments and possible bankruptcy. With judgments and bankruptcy, City employees could lose healthcare benefits, the City police force could be dramatically reduced and other City services could be eliminated, resulting in an adverse impact on the health and safety of City residents. Therefore, without immediate funding for this \$850,000 debt, there is a clear and present danger to the health, safety, and welfare of the residents of the City of Hazleton.

Following a review of the evidence presented, the Secretary of DCED will make the final determination of whether or not the City is financially distressed. The City has been determined to have met one (1) criterion of Section 201 of Act 47; however, this fact does not mandate a

determination of municipal financial distress. See, Dupont v. Department of Community Affairs, 141 PA.Commw. 234 (1991). A determination of municipal financial distress lies within the exclusive discretion of the Secretary of DCED.

In addition to the indicia of municipal financial distress discussed above, there exists ample evidence that a determination of municipal financial distress is both necessary and appropriate. As is set out in detail in the Consultative Evaluation, the City has experienced a continued pattern of year-end structural deficits, increasing negative fund balances, and significant cash flow difficulties. The City has been unable to develop a clear strategy to adequately address these shortcomings. The structural mismatch between revenue and expenditures cannot be overcome without substantial cutbacks in expenditures and increased revenues.

The City of Hazleton is experiencing a decrease in assessed value and thus a reduction in revenues that further inhibit its ability to pay for basic and fundamental services. For the seven-year period from 2010 – 2016, the assessed valuation of the city has decreased in real dollars by more than \$56 million. This is equivalent to a loss of 5.37% since 2010. Part of this decrease is the result of appeals to the county reassessment which occurred in 2009. While the City's total assessed value has steadily decreased, their real estate millage has not increased to make up for the gap in collectable revenue. Compared with neighboring municipalities, the City's real estate millage has remained well below neighboring municipalities.

Additionally, projected cash flow analysis indicates that the City will end 2017 with a structural deficit of \$895,267. This projected deficit would be a 361.53% increase from the previous year, and the worst structural deficit since 2012.

Employee costs are the major driver of any budget, and there is a pattern of approving new employees outside of the normal budgeting process. In 2017 the approved budget has 39

employees in the police department, but on inspection of current workforce data it appears there are 43 employees in the department. In addition, there is one full-time municipal garage employee, four part-time airport employees, and one full-time and two part-time recreation department employees that were not budgeted for in 2017. The additional twelve positions contribute towards the structural imbalance and unstable financial position in which the City currently finds itself. Further, there doesn't appear to be a systematic mechanism for hiring part-time employees throughout the year. City employees (84.96%) are covered by collective bargaining. Agreements in place create a financial strain on the City's finance.

Additionally, there are sources of budgeted revenue which have not materialized as of this date. Of note, \$200,000 was budgeted for the sale of land by the water authority, and this transaction has not yet occurred. Further, the sale of delinquent taxes (monetization) is part of the approved budget and has yet to be executed. It should also be noted that the City of Hazleton incurred an unbudgeted cost of \$150,000 for snow removal from the untimely blizzard in March 2017.

As of August 31, 2017, the City has payables of \$240,983. These include, but are not limited to, various professional services, supplies, and reimbursements. Of these payables, \$72,052 are more than 90 days overdue, \$108,873 are less than 60 days overdue and \$39,471 are less than 30 days overdue. Payables are expected to increase through the remainder of the year as the City's cash position worsens and they are unable to meet their outstanding obligations.

Lastly, after examining all the facts presented in the testimony and Findings of Fact, it is my recommendation that the emergency loan of \$850,000, be provided to the City.

It is the public policy of the Commonwealth, as stated in Act 47, "to foster fiscal integrity of municipalities so that they provide for the health, safety and welfare of their citizens; pay

principal and interest on their debt obligations when due; meet financial obligations to their employees, vendors and suppliers; and provide for proper financial accounting procedures, budgeting and taxing practices.” 53 P.S. § 11701.102. Based on the testimony presented at the public hearing, including evidence gathered through the Consultative Evaluation and the Early Intervention Program Plan, the City meets the criteria for a determination of distress status under Sections 201 and 203 of Act 47. The City also meets the conditions for an immediate emergency loan, under Section 302 of Act 47, to assist the City due to an imminent threat of insolvency and a clear and present danger to the health and safety of the residents of the City of Hazleton.

Furthermore, based on the testimony presented at the public hearing, the City will be unable to fulfill the policy objectives of Act 47 identified above without the remedies afforded by Act 47. Therefore, it is my recommendation that the City be granted a declaration of municipal financial distress pursuant to Act 47. In addition, the City has met both requirements for an emergency loan request. The evidence from the Consultative Report is that the City will apply for an immediate Act 47 Emergency Loan.

By:

  
\_\_\_\_\_  
Marita J. Kelley  
Hearing Officer



**MUNICIPALITIES FINANCIAL RECOVERY ACT  
CONSULTATIVE REPORT**

**CITY OF HAZLETON  
LUZERNE COUNTY, PENNSYLVANIA  
AUGUST 30, 2017**

**PENNSYLVANIA DEPARTMENT OF COMMUNITY & ECONOMIC DEVELOPMENT  
GOVERNOR'S CENTER FOR LOCAL GOVERNMENT SERVICES**

**COMMONWEALTH OF PENNSYLVANIA  
TOM WOLF, GOVERNOR**

**DEPARTMENT OF COMMUNITY & ECONOMIC DEVELOPMENT  
DENNIS M. DAVIN, SECRETARY**

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## **Introduction**

The Municipalities Financial Recovery Act (Act 47 of 1987, as amended) was enacted to foster the fiscal integrity of municipalities so that they can provide for the health, safety and welfare of their citizens; pay principal and interest on their debt obligations when due; meet financial obligations to their employees, vendors and suppliers; and provide for proper financial accounting procedures, budgeting and taxing practices. The failure of a municipality to do so shall affect adversely the health, safety and welfare not only of the citizens of the municipality but also of other citizens in this Commonwealth.

Section 202 of Act 47, “Standing to request a determination,” provides ten categories of parties and individuals who have standing and may request a determination of municipal financial distress from the Secretary of the Department of Community and Economic Development (Department).<sup>F</sup>

One party that has standing to allege that the municipality is financially distressed is “the chief elected officer of any city.” The Mayor of Hazleton filed with the Department, on a form provided by the Department, a request that the city be determined a financially distressed municipality under the provisions of the Municipalities Financial Recovery Act. The request was signed by Mayor Jeffrey Lee Cusat, notarized on August 8, 2017, and received by the Department on August 9, 2017.

Section 203(c) of Act 47 authorizes the Department to conduct a consultative investigation into the financial affairs of the municipality after receiving the aforementioned request but prior to conducting a public hearing, as required under Section 203(b) of Act 47. This document will serve as that investigation. A public hearing is scheduled for Wednesday, August 30, 2017 at 6:00 PM to receive testimony from the Mayor, City Council, City Administrator, City Solicitor, other City Officials and interested parties relative to whether the Department should declare the City of Hazleton a distressed municipality under Act 47 and whether the Department should provide the city with emergency financial aid subsequent to any Departmental determination of distress.

Section 201 of Act 47 enumerates eleven criteria, at least one of which must be present in order for a municipality to be considered for a distress determination by the Department. The Mayor of the City of Hazleton alleges that the following criteria, as set forth in Section 201 of Act 47, are present:

1. The municipality has maintained a deficit over a three-year period, with a deficit of 1% or more in each of the previous fiscal years.
2. The municipality’s expenditures have exceeded revenues for a period of three years or more.

## **Scope of Investigation**

The review by the Department's Governor's Center for Local Government Services (Center) of the financial position of the city relied heavily upon the audited financial statements and other financial management data provided by the City Administrator. Additional data was gathered from information provided by the city's annual audit and financial reports filed with the Department's Municipal Statistics Division, and other data such as the United States Census Data.

In conducting an investigation into the city's financial condition, Center staff relied upon the accuracy and completeness of the financial information that was available. Financial, personnel and other pertinent administrative records and information, including interim financial reports to the extent that they were available, were all considered in this investigation.

The Mayor, City Council, City Administrator, City Solicitor and the employees of the city were instrumental in providing their assistance and cooperation in gathering information during the course of the investigation.

## **Objectives of Investigation**

The objectives of this investigation are fourfold:

1. To provide a brief history of the Department's involvement with the city's financial situation and the city's eventual request for distress determination;
2. To determine whether the city has met one or more of the eligibility requirements for a determination of distress under Act 47, and if so,
3. To examine available financial records and other relevant data in order to recommend whether or not the city should be determined to be distressed under the provisions of Act 47, and if so,
4. To determine whether the city qualifies for and should be granted an immediate emergency loan.

The Mayor's request for a determination of financial distress alleges the presence of Section 201 criteria numbers 1 and 2. Central to Criterion 1 is validation of the existence of a deficit of 1% or more in each of the previous three fiscal years; validation of Criterion 2 requires evidence of expenditures in excess of revenue for a period of three years.

Additionally, a request for immediate emergency financial assistance requires the municipality to verify that it is either in imminent danger of insolvency or that there is a clear and present danger to the health and safety of residents of the municipality.

## **History of the Department's Recent Involvement with the City**

The original Early Intervention Program (EIP) grant application was received by the Department on May 10, 2011, and approved on September 15, 2011. The city selected the Pennsylvania Economy League (PEL) to prepare an EIP report in January of 2012. PEL completed the report in August 2012, and this was presented to the full City Council on or about that date. The report provided a five-year financial forecast and a comprehensive list of financial and programmatic changes. The city has not entered into subsequent phases of EIP.

The next major engagement with the City of Hazleton was September 2016 after an introductory meeting with the Mayor who was advocating a large tax increase in the 2017 budget as the city's finances were very strained. The Mayor requested the Department's assistance at this meeting to help to determine "next steps" in further defining the fiscal position of the city. Since the Department invested in an EIP report five-years earlier, it made sense that re-engagement might assist the city.

In October 2016, a Department representative attended a City Council finance meeting and determined that a second EIP would be beneficial. A week later, the Department attended a regularly scheduled City Council meeting to offer an EIP. The offer was met with mixed reactions from elected officials.

There was no further contact with the city until July 2017 when local press and the city's financial advisor reported that the city would deplete all cash reserves and be unable to meet its financial obligations after the August 25 payroll. The city sought a \$400,000 loan to meet its expenses, but only one offer was received. The offer was soon withdrawn when it was determined that the true amount needed would be about \$800,000, and that there was no plan in place to address the city's financial crisis. The lender noted that it would be unable to provide any funds until the city had an adequate plan in place to address its financial weaknesses.

The Department met with the Mayor, the President of City Council and another member, and the city's Business Manager to strongly encourage the city to request and participate in an EIP. (As mentioned earlier, the city participated in an EIP in 2012 with PEL. The city implemented a small number of the recommendations from the plan.) The Department offered an EIP that would contain an emergency fiscal plan that would be developed in a short, three- week timespan. It was hoped that the city would then adopt the plan, with the recognition that it was entirely possible that Act 47 would be recommended.

City Council and the Mayor agreed to request an EIP and seek RFPs. Two proposals were received, but City Council voted to discontinue the EIP process. City Council then scheduled a meeting to vote on requesting an Act 47 distress determination, but canceled the meeting. The Mayor submitted the request for a determination on August 8, 2017.

## Conclusions on Presence of Distress Criteria

Based upon an analysis of available records it is our conclusion that the City of Hazleton can be considered for a distress determination because Criterion 1 and Criterion 2 have been validated. An explanation of these findings follows.

### Criterion 1 Present

Central to Criterion 1 is whether the city maintained a deficit over a three-year period, with a deficit of 1% or more in each of the previous fiscal years. A deficit is defined by Act 47 as “the excess of expenditures over revenues, stated as a percentage of revenues during an accounting period. This calculation is to include all governmental and proprietary fund types, but shall exclude all fiduciary fund types of the municipality.” Based upon a review of the annual audit reports prepared by an independent auditor, the City of Hazleton has experienced four years of structural deficits of 1% or more, including one year with a percent deficit of 44%.

**Table 1 - City of Hazleton, Luzerne County  
Statement of Revenues and Expenditures - Audited Financial Statements  
Governmental and Proprietary Funds Year Ended December 31**

	<b>Revenues</b>	<b>Expenditures</b>	<b>Surplus Deficit</b>	<b>Percent Deficit</b>
2011	\$14,646,648	\$18,098,237	(\$3,451,589)	-24%
2012	\$13,569,734	\$19,556,865	(\$5,987,131)	-44%
2013	\$18,999,382	\$18,412,633	\$586,749	3%
2014	\$19,039,147	\$19,313,626	(\$274,479)	-1%
2015	\$21,641,134	\$24,637,697	(\$2,996,563)	-14%
2016	\$22,162,021	\$21,910,572	\$251,449	1%

### Criterion 2 Present

Central to Criterion 2 is whether city expenditures have exceeded revenues for a period of three years or more. Based upon a review of the annual audit reports prepared by an independent auditor, we conclude that expenditures exceeded revenues in the general fund for five of the past six years, and that expenditures exceeded revenues in the proprietary fund for six of the past six years.

**Table 2 - City of Hazleton, Luzerne County**  
**Statement of Revenues and Expenditures - Audited Financial Statements**  
**General Fund Year Ended December 31**

	<b>Revenues</b>	<b>Expenditures</b>	<b>Surplus Deficit</b>
2011	\$6,732,189	\$7,876,267	(\$1,144,078)
2012	\$6,555,126	\$9,102,566	(\$2,547,440)
2013	\$9,041,952	\$8,848,746	\$193,206
2014	\$8,623,212	\$8,926,868	(\$303,656)
2015	\$8,734,990	\$9,445,173	(\$710,183)
2016	\$9,477,986	\$9,671,962	(\$193,976)

**Table 3 - City of Hazleton, Luzerne County**  
**Statement of Revenues and Expenditures - Audited Financial Statements**  
**Proprietary Funds Year Ended December 31**

	<b>Revenues</b>	<b>Expenditures</b>	<b>Surplus Deficit</b>
2011	\$270,396	\$3,235,391	(\$2,964,995)
2012	\$237,361	\$3,480,052	(\$3,242,691)
2013	\$1,973,475	\$2,147,884	(\$174,409)
2014	\$1,416,943	\$1,972,651	(\$555,708)
2015	\$1,446,176	\$2,247,723	(\$801,547)
2016	\$2,349,717	\$3,249,593	(\$899,876)

## **Distress Determination**

**Based upon the above analysis, this report has validated the presence of Criterion 1 and Criterion 2 as enumerated in the Act. The fact that these criteria were found to be present enables the Center to conduct a further evaluation and recommend whether or not the City of Hazleton should be designated as distressed under Act 47.**

It is Commonwealth policy, as stated in Act 47, "to foster the fiscal integrity of municipalities so that they provide for the health, safety and welfare of their citizens; pay principal and interest on their debt obligations when due; meet financial obligations to their employees, vendors and suppliers; and provide for proper accounting procedures, budgeting and taxing practices."

It is the Center's opinion that the City of Hazleton has exhibited conditions that make it difficult to fulfill its responsibilities as outlined above. This conclusion is based upon a continued pattern of year-end structural deficits, increasing negative fund balances, and significant cash flow difficulties

**Accordingly, it is the Center's recommendation that the City of Hazleton be declared financially distressed.**

**Other relevant factors which are discussed below**

- 1. Tax Base**
- 2. Projected Financial Position**
- 3. Accounts Payable**
- 4. Pension**
- 5. Workforce**
- 6. Socio-economic and Demographic Characteristics Trends**

### **Tax Base**

It is evident from Table 4 that the City of Hazleton is experiencing a decrease in assessed value and thus a reduction in revenues that further inhibit its ability to pay for basic and fundamental services. For the seven-year period from 2010 – 2016, the assessed valuation of the city has decreased in real dollars by more than \$56 million. This is equivalent to a loss of 5.37% since 2010. Part of this decrease is the result of appeals to the county reassessment which occurred in 2009.

**Table 4 - City of Hazleton, Luzerne County  
Trends in Assessed Value**

	<b>Assessed Value</b>	<b>Annual Change</b>	<b>% Change from Prior Year</b>	<b>% Change from Base Year</b>
2010	\$1,044,075,000			
2011	\$1,030,034,000	(\$14,041,000)	-1.34%	-1.34%
2012	\$1,021,511,400	(\$8,522,600)	-0.83%	-2.16%
2013	\$1,017,880,700	(\$3,630,700)	-0.36%	-2.51%
2014	\$1,006,189,100	(\$11,691,600)	-1.15%	-3.63%
2015	\$998,315,200	(\$7,873,900)	-0.78%	-4.38%
2016	\$988,046,900	(\$10,268,300)	-1.03%	-5.37%

Source: STEB/TED Market Value Data

While the City of Hazleton’s total assessed value has steadily decreased, their real estate millage has not increased to make up for the gap in collectable revenue. Compared with neighboring municipalities, the City of Hazleton’s real estate millage has remained well below neighboring municipalities.

**Table 5 - Luzerne County  
2016 Real Estate Millage Comparison**

	<b>Assessed Value</b>
Pittston City	6.85
Nanticoke City	5.93
Plymouth Borough	5.70
Forty Fort Borough	5.59
Hanover Township	5.50
Wilkes-Barre	5.42
<b>Hazleton City</b>	<b>4.51</b>
West Hazleton Borough	4.38

**Projected Financial Position**

A projected cash flow analysis indicates that it will end 2017 with a structural deficit of \$895,267. This projected deficit would be a 361.53% increase from the previous year, and the worst structural deficit since 2012.

**Table 6 - City of Hazleton, Pennsylvania  
2017 Comparison of Monthly Revenues vs. Expenditures**

	<b>Revenues</b>	<b>Expenditures</b>	<b>Difference</b>
January	\$509,455.15	\$709,100.86	(\$199,645.71)
February	\$1,217,136.90	\$808,618.56	\$408,518.34
March	\$1,219,968.48	\$790,673.31	\$429,295.17
April	\$1,427,341.75	\$855,058.42	\$572,283.33
May	\$1,008,081.69	\$757,129.47	\$250,952.22
June	\$413,236.11	\$965,622.13	(\$552,386.02)
July	\$359,940.96	\$721,335.04	(\$361,394.08)
August	\$650,224.97	\$851,422.89	(\$201,197.92)
September	\$339,887.71	\$686,054.12	(\$346,166.41)
October	\$380,490.88	\$680,758.71	(\$300,267.83)
November	\$614,240.54	\$667,569.26	(\$53,328.72)
December	\$747,387.01	\$1,289,317.16	(\$541,930.15)
<b>Totals</b>	<b>\$8,887,392.15</b>	<b>\$9,782,659.93</b>	<b>(\$895,267.78)</b>

There are number of reasons for this imbalance, which is displayed in Table 6. As real estate taxes collected at the start of the year begin to diminish, the months of June through the end of the year become very lean. Revenues decrease while expenditures remain the same or increase. Compounding this issue, both June and December have three payrolls instead of two causing the sharp increases in expenditures at a time when new revenue isn't available. Further, there is also a large pre-payment on the city's healthcare obligations which occurs in December.

Employee costs are the major driver of any budget, and there is a pattern of approving new employees outside of the normal budgeting process. In 2017 the approved budget has 39 employees in the police department, but on inspection of current workforce data it appears there are 43 employees in the department. In addition, there is one full-time municipal garage employee, four part-time airport employees, and one full-time and two part-time recreation department employees that were not budgeted for in 2017. The additional twelve positions contribute towards the structural imbalance and unstable financial position in which the city currently finds itself. Further, there doesn't appear to be a systematic mechanism for hiring part-time employees throughout the year.

There are four unions which cover municipal employees. These unions are: Fraternal Order of Police Power City Lodge #18; International Association of Firefighters Local No. 507; Service Employees International Union, Local No. 473, 32BJ; and Service Employees International Union, Local 668. It should be noted that 84.96% of employees are under collective bargaining contracts. The collective bargaining agreements in place continue to create a financial strain on the city's finances.

The health insurance costs for city employees and other post-employment benefits (OPEB) for retirees exceeds \$2.6 million annually. The total cost of health insurance, OPEB, and workers' compensation insurance is \$3.26 million. The cost for current employees is \$1.97 million and the cost for retirees is \$575,000. Thirty-percent of the health benefit cost is for retiree health benefits.

As more police and fire employees retire, the OPEB is expected to continue to climb. In addition to health insurance, the city spends \$500,000 per year on workers' compensation insurance. As the city struggles to pay everyday bills, it is clear that the employee health benefit programs are placing an enormous burden on the city. As these costs continue to increase, the city is challenged with the ability to keep pace with the payments.

Finally, it is important to note that there are sources of budgeted revenue which have not materialized as of the date of this report. Of note, \$200,000 was budgeted for the sale of land by the water authority, and this transaction has not yet occurred. Further, the sale of delinquent taxes (monetization) is part of the approved budget and has yet to be executed. It should also be noted that the City of Hazleton incurred an unbudgeted cost of \$150,000 for snow removal from the untimely blizzard in March 2017.

### **Accounts Payable**

As of August 31, 2017, the city has payables of \$240,983. These include, but are not limited to, various professional services, supplies, and reimbursements. Of these payables, \$72,052 are more than 90 days overdue, \$108,873 are less than 60 days overdue and \$39,471 are less than 30 days overdue. Payables are expected to increase through the remainder of the year as the city's cash position worsens and they are unable to meet their outstanding obligations.

### **Pension**

The Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984, as amended) gives the Department of the Auditor General responsibilities relating to municipal pension reporting, and to provide distressed scores based on aggregated information. For purposes of distress scoring, plans that are less than 50% funded are considered severely distressed and given a score of 3, plans that are between 50% and 69% funded are considered moderately distressed and given a score of 2.

The City of Hazleton has individual pension plans for police, fire and non-uniformed employees. As of 2015, there were aggregated assets of \$36,621,993, liabilities of \$65,456,787, and an unfunded liability of \$28,834,794. This liability represents a funded ratio of 56% and consequently a moderately distressed score of 2. This score shows improvement from 2011 when the city's aggregated pension plans had a funded ratio of 49% and were considered severely distressed. While the city has shown improvement in this ratio, it remains close to the severely distressed threshold. Without an improved financial position, it is possible that prior gains in the unfunded liability will be lost and there will be a return to severely distressed status.

**Table 7 - City of Hazleton, Luzerne County  
Pension Assets and Liability Summary**

	<b>Assets</b>	<b>Accrued Liability</b>	<b>Unfunded</b>	<b>Funded Ratio</b>	<b>Distress Score</b>
2011	\$27,515,466	\$55,919,902	\$28,404,436	49%	3
2013	\$30,505,126	\$61,532,109	\$31,026,983	50%	2
2015	\$36,621,993	\$65,456,787	\$28,834,794	56%	2

Source: AG Act 205 Distress Scores

**Workforce**

From 2008 to 2017, the city has kept most of their staffing levels intact, with slight variations across departments. In the past 10 years, the engineering, police, garage, recreation and community development departments have seen a total decrease of seven positions. The engineering department has been reduced by two positions and has current personnel of one, the police department has been reduced by one position and has current personnel of 43, the garage department has been reduced by one position and has current personnel of three, and the recreation and community development departments have been reduced by a combined total of three employees and have total current personnel of 12.

The increase in staffing levels has come from the fire, parking enforcement, code/licensing/health/parking, streets, airport and public transit departments. In the past 10 years, the fire department has increased by one position and has current personnel of 21, the parking enforcement department has increased by seven positions and has current personnel of seven, the code/licensing/health/parking has increased by two positions and has current personnel of eight, the streets department has increased by one employee and has current personnel of 14, the airport department has increased by six employees and has current personnel of six, and the public transit department has increased by two employees and has current personnel of five.

The parking enforcement department is one notable area that has received an increase in personnel. In 2008 the city did not have employees assigned to parking enforcement. The general fund has seen a steady increase in fines and forfeitures since 2011, increasing by \$564,177 from 2011 to 2016. While the parking enforcement department was not allocated seven employees until 2017, this increased attention to fines and forfeitures should continue to show improvement in the city’s general fund.

**Socio-economic and Demographic Characteristics Trends**

Between 1960 and 2010 the total population of the city decreased from 32,056 to 25,340, or by 6,716 (21%). During the 1960’s the decline in population totaled 1,630 (5%), during the 1970’s the decline in population totaled 3,108 people (11%), during the 1980’s the decline in population totaled 2,588 people (9%) and during the 1990’s the population decrease was 1,401 (6%). From 2000 to 2010, the city’s population increased from 23,329 to 25,340, an increase of 2,011 (9%). The 2016 Census estimate is that the city’s population has decreased to 24,659 (by 681 or 3%)

since 2010. From 1960 through the 2016 Census Estimate, the city’s population has declined from 32,056 to 24,659, a decrease of 7,397 people (23%). (See Table 8.)

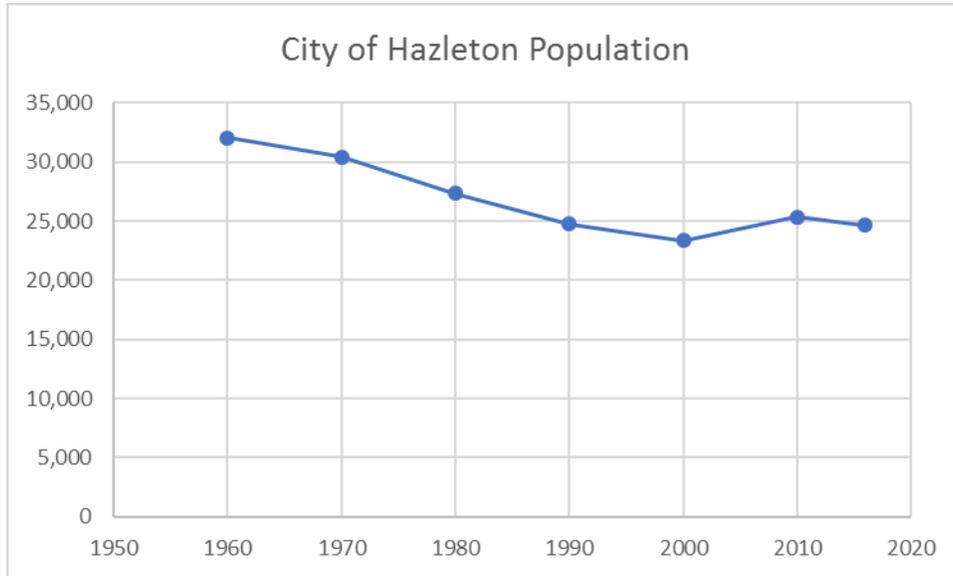
As a point of reference, the total population of Luzerne County decreased by 30,589 (9%) between 1960 and 2016. Between 1960 and 1970 Luzerne County’s population decreased by 4,671 (1.3%). Between 1970 and 1980 Luzerne County’s population increased by 778 (0.2%). Between 1980 and 1990 the population decrease totaled 14,930 (4%). Between 1990 and 2000 the population decrease totaled 8,894 (3%), and between 2000 and 2010 the Luzerne County population rose by 1,663 (0.5%). From the 2010 census to the 2016 census estimate, the population in Luzerne County is estimated to have declined by 4,535 (1%). (See Table 10).

**Table 8 – City of Hazleton  
Actual and Estimated Population 1960 to 2016**

<b>YEAR</b>	<b>POPULATION</b>	<b>INCREASE/DECREASE</b>
<a href="#"><u>1960</u></a>	32,056	-9.7%
<a href="#"><u>1970</u></a>	30,426	-5.1%
<a href="#"><u>1980</u></a>	27,318	-10.2%
<a href="#"><u>1990</u></a>	24,730	-9.5%
<a href="#"><u>2000</u></a>	23,329	-5.7%
<a href="#"><u>2010</u></a>	25,340	8.6%
<a href="#"><u>2016</u></a>	24,659	-6.6%

SOURCE: U.S. Bureau of the Census (actual and estimated)

**Table 9 – City of Hazleton  
Actual and Estimated Population  
1960 to 2016**



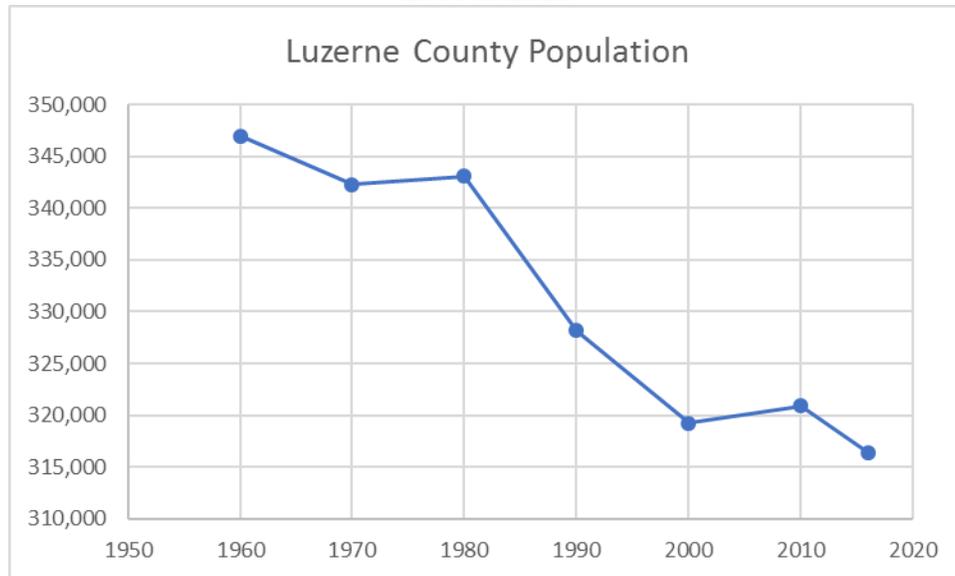
SOURCE: U.S. Bureau of the Census (actual and estimated)

**Table 10 – Luzerne County  
Actual and Estimated Population  
1960 to 2016**

<b>YEAR</b>	<b>POPULATION</b>	<b>INCREASE/DECREASE</b>
<a href="#">1960</a>	346,972	-11.5%
<a href="#">1970</a>	342,301	-1.3%
<a href="#">1980</a>	343,079	0.2%
<a href="#">1990</a>	328,149	-4.4%
<a href="#">2000</a>	319,255	-2.7%
<a href="#">2010</a>	320,918	0.5%
<a href="#">2016</a>	316,383	-1.4%

SOURCE: U.S. Bureau of the Census (actual and estimated)

**Table 11 – Luzerne County  
Actual and Estimated Population  
1960 to 2016**



SOURCE: U.S. Bureau of the Census (actual and estimated)

Both the city and county show significant population decreases from peaks in the early part of the 20<sup>th</sup> century. The city reached its peak population of 38,009 with the 1940 census, with decreases in each subsequent census count with the exception of 2010. Luzerne County reached its peak population of 445,109 in 1930 and has been on a downward or flat trend ever since. The 8.6% increase in population from 2000-2010 can likely be attributed to the short-lived Marcellus Shale boom in the surrounding areas.

According to 2010 Census figures, 6,416 residents (25%) of the population in the city was under 18 years of age; 14,839 (59%) were between the ages of 18 and 64 years; and 4,085 (16%) were age 65 or over. Between 2000 and 2010, the city’s population in the under 18 age group increased by 1,509 (3.3%), the 18-64 age group declined by 301 (11.8%), and the number of people 65 and over decreased by 709 (46.6%).

The city lags behind the county and state in terms of personal income levels. The 2015 American Community Survey (“ACS”) (the most recent data available) shows an overwhelming portion of Hazleton’s population with low or moderate income levels. Over half of Hazleton’s households make less than \$50,000 per year, and 22.2% of Hazleton families are living below the poverty level, compared to the equivalent figure for Pennsylvania at 9.3%. (See Table 12 and 13.)

**Table 12 – City of Hazleton  
Household Income Levels  
2015**

	Hazleton City	Luzerne County	Pennsylvania
<b>Total households</b>	8,966	128,692	4,958,859
<b>Less than \$10,000</b>	10.20%	8.00%	6.90%
<b>\$10,000 to \$14,999</b>	10.10%	6.90%	5.30%
<b>\$15,000 to \$24,999</b>	16.60%	12.90%	10.70%
<b>\$25,000 to \$34,999</b>	17.30%	11.70%	10.30%
<b>\$35,000 to \$49,999</b>	12.80%	13.80%	13.50%
<b>\$50,000 to \$74,999</b>	18.00%	18.60%	18.40%
<b>\$75,000 to \$99,999</b>	7.70%	11.80%	12.50%
<b>\$100,000 to \$149,999</b>	4.10%	10.60%	13.00%
<b>\$150,000 to \$199,999</b>	2.20%	3.40%	4.80%
<b>\$200,000 or more</b>	0.90%	2.30%	4.60%

SOURCE: U.S. Bureau of the Census (actual and estimated)

As illustrated in Table 13, the 2015 ACS reports the city’s median household income was \$31,545. In comparison, the median household incomes in Luzerne County and Pennsylvania were \$45,897 and \$53,599, respectively. Low incomes are, in part, a function of employment levels and unemployment rates. Hazleton’s unemployment rate of 12.8% was higher than both the county’s rate of 7.8% and commonwealth’s rate of 7.9%. Hazleton also has a much higher percent of families living below the poverty line than the county and state. (See Table 13.)

Population and income changes influence housing needs. In Hazleton, population decline and increased poverty rates had an adverse impact on its housing market. The 2015 ACS reports that only 51.7% of Hazleton’s housing units were owner-occupied, compared with 67.6% in the county and 69.2% in the commonwealth. Hazleton’s median home value of \$84,400 is significantly lower than the \$122,700 value in Luzerne County and the \$166,000 value across Pennsylvania. This disparity in housing values has resulted in Hazleton drawing residents who are looking for low- and moderate-priced housing, which can have negative implications on the tax base. (See Table 13.)

Education levels in Hazleton lag behind county and Commonwealth averages. 75% of Hazleton residents have achieved a High School degree or higher, which is low compared to the 89% mark in the county and commonwealth. Only 11% of Hazleton residents have achieved a Bachelor’s Degree or higher, which is less than half of the state average. Low education levels can present major challenges to upward earning mobility. (See Table 13.)

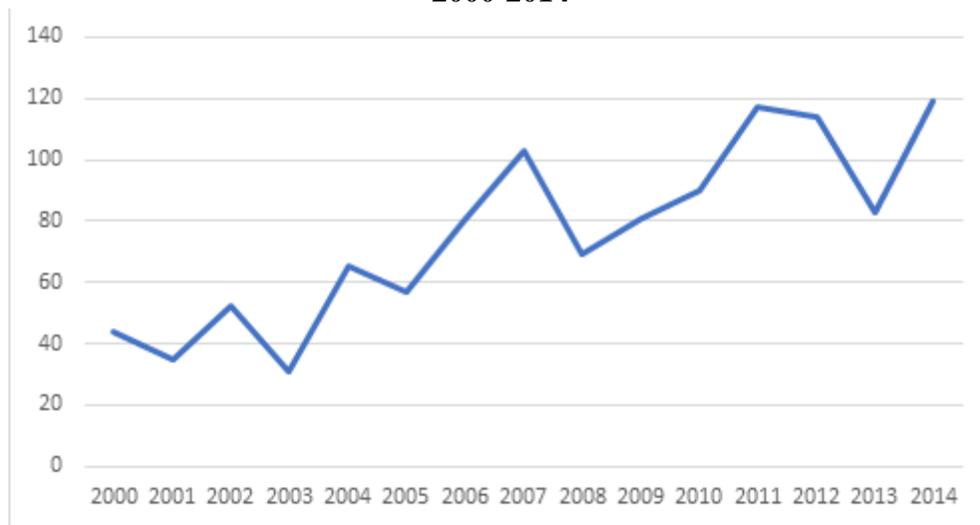
**Table 13 - City of Hazleton  
Selected Economic Characteristics  
2015**

	Hazleton City	Luzerne County	Pennsylvania
<b>Median Household Income</b>	\$31,545	\$45,897	\$53,599
<b>Mean Household Income</b>	\$44,566	\$60,341	\$73,175
<b>Percentage of families below poverty level</b>	22.20%	11.80%	9.30%
<b>High School Diploma or Higher</b>	75%	88.90%	89.20%
<b>Bachelor's Degree or Higher</b>	11%	21.40%	28.60%
<b>Median Home Value</b>	\$84,400	\$122,700	\$166,000
<b>Owner-Occupied Housing Units</b>	51.70%	67.60%	69.20%
<b>Renter-Occupied Housing Units</b>	48.30%	32.40%	30.80%
<b>Vacant Housing Units</b>	16.50%	13.30%	11.20%
<b>Unemployment Rate</b>	12.80%	7.80%	7.90%

SOURCE: U.S. Bureau of the Census (actual and estimated)

Crime levels in Hazleton have risen sharply since the turn of the century. In 2000, 44 violent crimes were reported in the city. In 2014, the most recent year for which data is available, 119 violent crimes were reported in Hazleton. An increase in violent crime necessitates an increase in both police spending and police presence. If this trend continues, property values could be negatively affected, and Hazleton may become a less desirable place to live, further eroding the current tax base. (See Table 14.)

**Table 14 - City of Hazleton  
Violent Crime Statistics  
2000-2014**



If the recent past is indicative of the future, the city can expect fewer residents in the future and a population that is less equipped with taxable financial resources. A city with a population likely to decrease in the years ahead and a population with more limited financial capacity is a city that will have a reduced ability to finance its operations. Contrary to the loss in population, however, the physical area of the city will not change and, as a result, the miles of streets to be plowed, repaired, and maintained are likely to remain the same despite an exodus of taxpayers. Similarly, the loss of population does not necessarily reduce the demand for public safety services. Clearly, the demographic and income changes affecting the city will only compound the future financial challenges faced by the city. With this in mind, the city will need to take action to prevent the continued loss of population and the further erosion of its tax base.

## **Conclusion regarding the City's Request for an Immediate Emergency Loan**

Section 302(b) of Act 47 states that, "in cases where a municipality has been declared distressed but prior to final adoption of a plan, the municipality or the coordinator appointed may apply to the Department for an expedited loan or grant to immediately assist the distressed municipality." However, this may only occur if one of the following conditions exists:

1. The applicant verifies that he believes the municipality is in imminent danger of insolvency.
2. The applicant verifies that he believes there is a clear and present danger to the health, safety and welfare of residents of the municipality.

The City of Hazleton is the applicant, and the applicant has asserted the existence of both of the conditions necessary to obtain an immediate emergency loan. The Department anticipates that the city will submit an application for an immediate emergency loan in the amount of \$850,000. There are two key elements to the city's application for an immediate emergency loan:

1. The city anticipates a \$895,267 cash flow shortage by 2017-year end. The Administration anticipates possible interruption of city services during this crisis. The cash flow deficit is cause for great concern as it impacts the health, safety and welfare of the citizens of Hazleton. Under the city's current financial circumstances, it will not be able to maintain a positive cash flow through the end of the calendar year without outside assistance or meaningful expenditure reductions. The increasing liquidity problem will further erode the city's ability to meet its current and long-term liabilities.

The inability to maintain a positive cash flow is not sustainable and will create an inability to meet payroll and healthcare benefits, debt service payments, and other vendor obligations between now and the end of the fiscal year. A cash flow analysis for 2017 is summarized in the Table 6 on page 10. The cash flow estimate totals reveal revenues of \$8,887,392 with expenditures of \$9,782,659. This clearly is not fiscally sustainable and it is projected that an extraordinary cash flow deficit will continue to exist.

2. The city owes \$240,983 on debts to vendors as of August 28, 2017. These debts are equal to nearly 2.5% of the city's annual revenue, and the city has no ability to pay them. This has had a major impact on vendors' ability to provide products and services to the city. The city has been denied service from automobile repair businesses that repair police, fire, public works, and parks and recreational vehicles. Response time is impacted as the vehicles may not be properly dispatched at an appropriate time if vehicles are not available due to the lack of vehicle repair. This again becomes an issue of health, safety and welfare of the citizens of Hazleton.

As described above in the "History of the Department's Recent Involvement with the City" Section, the city unsuccessfully sought an \$800,000 loan to address the city's financial crisis. The city was told that it would not be eligible until it had an adequate plan in place to address its financial weaknesses. Without an immediate emergency loan, the city is at serious risk of

significant creditor judgments and a possible bankruptcy filing. With judgments and bankruptcy, city employees could lose healthcare benefits, the city police force could be dramatically reduced and other city services could be eliminated, resulting in an adverse impact on the health, safety and welfare of city residents. Therefore, without immediate funding, there is a clear and present danger to the health and safety of the residents of Hazleton.

The Department will carefully examine the application for an emergency loan and staff will make the appropriate recommendation to the Secretary of the Department.

## **Recommendation**

Based on the Center's investigation, it is the Center's recommendation that the City of Hazleton be determined to be a financially distressed municipality under Act 47. Clearly, the city is and has been experiencing ongoing financial challenges over the past several years. These conditions make it difficult for the city to continue to fulfill its responsibilities to provide for the health, safety and welfare of its citizens.

**Appendix A, List of Unpaid Bills**

**City of Hazleton**

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**A/P Aging as of Activity Date from 1/01/2017 to 8/31/2017 as of 8/31/2017 (Activity Date)**

Page: 1

Invoice Date	Activity Date	Invoice	Due Date	Description	Original Amount	Owed	Not Yet Due	Less Than 30 Days	Less Than 60 Days	More Than 90 Days
<b>[ADVANCED] ADVANCED BUSINESS EQUIP.</b>										
8/18/2017	8/25/2017	INV404132	9/17/2017	Contract Overage Charge 5/19-8/18/17	46.10	46.10	46.10			
<b>[ADVANCED] ADVANCED BUSINESS EQUIP.</b>					<b>46.10</b>	<b>46.10</b>	<b>46.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>[AIRPORT] AIRPORT LIGHTING CO.</b>										
1/20/2017	1/26/2017	CM1692	2/19/2017	CREDIT MEMO PRIOR YEAR PURCHASE	-432.66	-432.66				-432.66
<b>[AIRPORT] AIRPORT LIGHTING CO.</b>					<b>-432.66</b>	<b>-432.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-432.66</b>
<b>[ALFRED BENESCH] ALFRED BENESCH &amp;</b>										
1/15/2017	8/14/2017	101781	2/14/2017	Professional Services 12/19/16-1/15/17	207.00	207.00				207.00
1/15/2017	8/14/2017	101910	2/14/2017	Professional Services 12/19/16-1/15/17	43,260.00	43,260.00				43,260.00
4/09/2017	8/14/2017	104812	5/09/2017	General Engineering Services	4,230.82	4,230.82				4,230.82
5/07/2017	8/14/2017	106212	6/06/2017	General Engineering Services 4/10-5/7/17	4,230.60	4,230.60				4,230.60
6/04/2017	8/14/2017	106648	7/04/2017	General Engineering Services 5/8-6/4/17	4,230.60	4,230.60			4,230.60	
7/02/2017	8/14/2017	107648	8/01/2017	General Engineering Services 6/5-7/2/17	4,228.95	4,228.95		4,228.95		
<b>[ALFRED BENESCH] ALFRED BENESCH &amp;</b>					<b>60,387.97</b>	<b>60,387.97</b>	<b>0.00</b>	<b>4,228.95</b>	<b>4,230.60</b>	<b>51,928.42</b>
<b>[ALL AMER] ALL AMERICAN JEEP LTD.</b>										
3/02/2017	8/14/2017	23755	4/01/2017	2013 Ford Taurus Inspection	150.94	150.94				150.94
<b>[ALL AMER] ALL AMERICAN JEEP LTD.</b>					<b>150.94</b>	<b>150.94</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>150.94</b>
<b>[AMS] AMS TIES, INC.</b>										
4/04/2017	8/14/2017	151307	5/04/2017	Credit Check-Police Dept. (K. Crawford)	28.75	28.75				28.75
4/10/2017	8/14/2017	151383	5/10/2017	Credit Check-Police Dept. (M. George)	28.75	28.75				28.75
4/10/2017	8/14/2017	151395	5/10/2017	Credit Check-Police Dept. (J. Crouse)	28.75	28.75				28.75
4/30/2017	8/14/2017	FinChg	5/30/2017	Police Dept. Credit Checks-Finance Charge	10.00	10.00				10.00
<b>[AMS] AMS TIES, INC.</b>					<b>96.25</b>	<b>96.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>96.25</b>
<b>[ANTHRACI] ANTHRACITE RUBBER CO.</b>										
5/03/2017	8/14/2017	IN04452	6/02/2017	Pressure Washer Assembly & Pipe Coupling	105.62	105.62				105.62
5/10/2017	8/14/2017	IN04599	6/09/2017	Air Brake Hose & Parts	308.28	308.28				308.28
<b>[ANTHRACI] ANTHRACITE RUBBER CO.</b>					<b>413.90</b>	<b>413.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>413.90</b>

**City of Hazleton**

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**A/P Aging as of Activity Date from 1/01/2017 to 8/31/2017 as of 8/31/2017 (Activity Date)**

Page: 2

Invoice Date	Activity Date	Invoice	Due Date	Description	Original Amount	Owed	Not Yet Due	Less Than 30 Days	Less Than 60 Days	More Than 90 Days
<b>[AUTO GLA] AUTO GLASS SHOP</b>										
6/27/2017	8/14/2017	062717	7/27/2017	Replace Curved Windshield-2013 Ford Taurus	235.00	235.00			235.00	
					<b>235.00</b>	<b>235.00</b>	<b>0.00</b>	<b>0.00</b>	<b>235.00</b>	<b>0.00</b>
<b>[BARBER F] BARBER FORD</b>										
6/05/2017	8/14/2017	162754	7/05/2017	Gasket, Solenoid, Wire Assemby & Sensor Assembly	470.31	470.31			470.31	
7/11/2017	8/14/2017	609215	8/10/2017	Brake Kit, Rotor Assembly & Pads	661.90	661.90		661.90		
<b>[BARBER F] BARBER FORD</b>					<b>1,132.21</b>	<b>1,132.21</b>	<b>0.00</b>	<b>661.90</b>	<b>470.31</b>	<b>0.00</b>
<b>[BARRY IS] BARRY ISETT &amp; ASSOC. INC.</b>										
7/14/2017	8/21/2017	0115347	8/13/2017	Review MS4 Documentation and Mapping, & Preparation for New Reporting	1,927.00	1,927.00		1,927.00		
8/07/2017	8/26/2017	0115466	9/06/2017	Professional Services-July 2017	1,363.00	1,363.00	1,363.00			
8/07/2017	8/26/2017	0115467	9/06/2017	Professional Services- July 2017- Altmiller Park	1,312.00	1,312.00	1,312.00			
<b>[BARRY IS] BARRY ISETT &amp; ASSOC. INC.</b>					<b>4,602.00</b>	<b>4,602.00</b>	<b>2,675.00</b>	<b>1,927.00</b>	<b>0.00</b>	<b>0.00</b>
<b>[E410BUNCHALK] BUNCHALK, DAVID M</b>										
7/16/2017	8/03/2017	080317	8/15/2017	Recordable Discs & Flash Drives 7/16/17	168.58	168.58		168.58		
8/11/2017	8/11/2017	081117	9/10/2017	RX Reimbursement 2017	200.00	200.00	200.00			
<b>[E410BUNCHALK] BUNCHALK, DAVID M</b>					<b>368.58</b>	<b>368.58</b>	<b>200.00</b>	<b>168.58</b>	<b>0.00</b>	<b>0.00</b>
<b>[CCP INDU] CCP INDUSTRIES</b>										
5/18/2017	8/14/2017	IN01893869	6/17/2017	Absorbal	131.35	131.35				131.35
6/19/2017	8/17/2017	IN01910821	7/19/2017	Absorbal-Shop Rags	131.35	131.35			131.35	
<b>[CCP INDU] CCP INDUSTRIES</b>					<b>262.70</b>	<b>262.70</b>	<b>0.00</b>	<b>0.00</b>	<b>131.35</b>	<b>131.35</b>
<b>[CEDAR STREET] CEDAR STREET SUPPLY</b>										
6/24/2017	8/14/2017	12747	7/24/2017	28 Filters	73.80	73.80			73.80	
8/02/2017	8/14/2017	13293	9/01/2017	Lufkin	25.85	25.85	25.85			
<b>[CEDAR STREET] CEDAR STREET SUPPLY</b>					<b>99.65</b>	<b>99.65</b>	<b>25.85</b>	<b>0.00</b>	<b>73.80</b>	<b>0.00</b>
<b>[ROBERT J. BARTHOLOMEW] CONVERGENCE</b>										
6/12/2017	8/14/2017	82275	7/12/2017	Desktop Charger & Batteries	317.75	317.75			317.75	
6/15/2017	8/14/2017	82279	7/15/2017	Batteries for Portable Radios	119.90	119.90			119.90	
<b>[ROBERT J. BARTHOLOMEW] CONVERGENCE</b>					<b>437.65</b>	<b>437.65</b>	<b>0.00</b>	<b>0.00</b>	<b>437.65</b>	<b>0.00</b>
<b>[CONYNGHA] CONYNGHAM BUILDERS</b>										
6/21/2017	8/14/2017	158315	7/21/2017	Pine	31.77	31.77			31.77	
6/23/2017	8/14/2017	158425	7/23/2017	Base Post	15.18	15.18			15.18	
7/12/2017	8/14/2017	159119	8/11/2017	Pin, Furring, Oak Panel Nail & Misc. Fasteners, Nuts & Bolts	57.91	57.91		57.91		
<b>[CONYNGHA] CONYNGHAM BUILDERS</b>					<b>104.86</b>	<b>104.86</b>	<b>0.00</b>	<b>57.91</b>	<b>46.95</b>	<b>0.00</b>

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<b>[CTB] CTB</b>										
7/14/2017	7/14/2017	2017-14	8/13/2017	Pay period ending 7/14/2017 - Local Tax	4,628.17	4,628.17		4,628.17		
7/28/2017	7/28/2017	2017-15	8/27/2017	Pay period ending 7/28/2017 - Local Tax	4,772.52	4,772.52		4,772.52		
8/11/2017	8/11/2017	2017-16	9/10/2017	Pay period ending 8/11/2017 - Local Tax	4,768.00	4,768.00	4,768.00			
8/25/2017	8/25/2017	2017-17	9/24/2017	Pay period ending 8/25/2017 - Local Tax	5,091.39	5,091.39	5,091.39			
					<b>19,260.08</b>	<b>19,260.08</b>	<b>9,859.39</b>	<b>9,400.69</b>	<b>0.00</b>	<b>0.00</b>
<b>[CUSTOM] CUSTOM ADVERTISING</b>										
7/14/2017	8/17/2017	170556	8/13/2017	Patrolman Badges	286.00	286.00		286.00		
					<b>286.00</b>	<b>286.00</b>	<b>0.00</b>	<b>286.00</b>	<b>0.00</b>	<b>0.00</b>
<b>[WHITEBREAD] D.B. WHITEBREAD &amp; SON</b>										
6/01/2017	8/26/2017	5428	7/01/2017	Filters, Oil, Grease & Labor	375.01	375.01			375.01	
6/22/2017	8/26/2017	5432	7/22/2017	Filter, Grease, Bulbs, Oil & Labor	335.95	335.95			335.95	
					<b>710.96</b>	<b>710.96</b>	<b>0.00</b>	<b>0.00</b>	<b>710.96</b>	<b>0.00</b>
<b>[E430DANENH] DANENHOWER, JAMES B</b>										
8/03/2017	8/03/2017	080317	9/02/2017	CDL Renewal 5/20/17	114.50	114.50	114.50			
					<b>114.50</b>	<b>114.50</b>	<b>114.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>[KARPOWICH] DONALD G. KARPOWICH</b>										
5/31/2017	8/21/2017	45837	6/30/2017	May 2017 Legal Services-Acct. #4788.00	4,130.00	4,130.00				4,130.00
5/31/2017	8/21/2017	45893	6/30/2017	May 2017 Legal Services-Acct. #5019.00 (Airport)	335.00	335.00				335.00
6/30/2017	8/21/2017	46376	7/30/2017	June 2017 Legal Services-Acct. #4788.00	5,444.00	5,444.00			5,444.00	
6/30/2017	8/21/2017	46431	7/30/2017	June 2017 Legal Services-Acct. #5019.00	795.00	795.00			795.00	
6/30/2017	8/21/2017	46523	7/30/2017	June 2017 Legal Services-Acct. #5206.00	490.00	490.00			490.00	
7/31/2017	8/21/2017	46938	8/30/2017	July 2017 Legal Services-Acct. #4788.00	3,620.78	3,620.78		3,620.78		
7/31/2017	8/21/2017	46991	8/30/2017	July 2017 Legal Services-Acct. #5019.00 (Airport)	704.57	704.57		704.57		
7/31/2017	8/21/2017	47072	8/30/2017	July 2017 Legal Services-Acct. #5206.00	24.99	24.99		24.99		
					<b>15,544.34</b>	<b>15,544.34</b>	<b>0.00</b>	<b>4,350.34</b>	<b>6,729.00</b>	<b>4,465.00</b>

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<b>[EASTERN] EASTERN FIRE EQUIPMENT SERVICES</b>										
7/27/2017	8/14/2017	3271648	8/26/2017	Tool-Less Inner Section D6 Complete	201.82	201.82		201.82		
<b>[EASTERN] EASTERN FIRE EQUIPMENT SERVICES</b>					<b>201.82</b>	<b>201.82</b>	<b>0.00</b>	<b>201.82</b>	<b>0.00</b>	<b>0.00</b>
<b>[ELLIOTT] ELLIOTT GREENLEAF &amp; DEAN</b>										
6/07/2017	8/14/2017	140263	7/07/2017	Legal Services-Labor Counsel	5,177.96	5,177.96			5,177.96	
7/12/2017	8/14/2017	140781	8/11/2017	Legal Services-Labor Counsel	2,147.18	2,147.18		2,147.18		
<b>[ELLIOTT] ELLIOTT GREENLEAF &amp; DEAN</b>					<b>7,325.14</b>	<b>7,325.14</b>	<b>0.00</b>	<b>2,147.18</b>	<b>5,177.96</b>	<b>0.00</b>
<b>[F&amp;L] F&amp;L GUTTER SYSTEMS, INC.</b>										
7/17/2017	8/14/2017	246	8/16/2017	White Seamless Gutters & Downspouts with Elbows	75.00	75.00		75.00		
<b>[F&amp;L] F&amp;L GUTTER SYSTEMS, INC.</b>					<b>75.00</b>	<b>75.00</b>	<b>0.00</b>	<b>75.00</b>	<b>0.00</b>	<b>0.00</b>
<b>[FINGER LAKES] FINGER LAKES SYSTEM</b>										
6/09/2017	8/26/2017	720495	7/09/2017	OEG-C1647	95.40	95.40			95.40	
7/07/2017	8/26/2017	724253	8/06/2017	Dragon Power and OES-C0847	135.60	135.60		135.60		
7/14/2017	8/26/2017	725502	8/13/2017	Center Pull Towels, Mango Wave Screen & 2-22 Red	188.77	188.77		188.77		
7/21/2017	8/26/2017	725555	8/20/2017	Zip Ties, Paper Towels, Dragon Power, OES, Bottles & Triggers	173.90	173.90		173.90		
<b>[FINGER LAKES] FINGER LAKES SYSTEM</b>					<b>593.67</b>	<b>593.67</b>	<b>0.00</b>	<b>498.27</b>	<b>95.40</b>	<b>0.00</b>
<b>[FRIEDMAN] FRIEDMAN ELECTRIC SUPPLY</b>										
6/20/2017	8/17/2017	S029457019.001	7/20/2017	9V Batteries	87.41	87.41			87.41	
6/28/2017	8/17/2017	S029551124.001	7/28/2017	Repairs and Parts for Tank Light	43.57	43.57			43.57	
6/28/2017	8/17/2017	S029556762.001	7/28/2017	Parts for Tank Light	15.80	15.80			15.80	
7/05/2017	8/14/2017	S029605412.001	8/04/2017	9V Batteries	3.66	3.66		3.66		
7/07/2017	8/14/2017	S029636558.001	8/06/2017	9V Batteries	7.28	7.28		7.28		
7/11/2017	8/14/2017	S029657426.001	8/10/2017	Gal 200G Galvanized Conduit	100.23	100.23		100.23		
7/12/2017	8/17/2017	S029657426.002	8/11/2017	Tape Measure	26.70	26.70		26.70		
7/14/2017	8/17/2017	S029657426.003	8/13/2017	Galvanized Conduit	150.34	150.34		150.34		
7/12/2017	8/14/2017	S029666094.001	8/11/2017	AA Batteries	38.30	38.30		38.30		
7/12/2017	8/14/2017	S029682692.001	8/11/2017	9V Batteries	21.96	21.96		21.96		
<b>[FRIEDMAN] FRIEDMAN ELECTRIC SUPPLY</b>					<b>495.25</b>	<b>495.25</b>	<b>0.00</b>	<b>348.47</b>	<b>146.78</b>	<b>0.00</b>
<b>[SEMONE] H. ANTHONY SEMONE</b>										
5/03/2017	8/26/2017	082617	6/02/2017	Psychological Exam of 6 Police Applicants	1,500.00	1,500.00				1,500.00
<b>[SEMONE] H. ANTHONY SEMONE</b>					<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>
<b>[E410HOWEY] HOWEY, MARIO L.</b>										
7/09/2017	7/12/2017	070917	8/08/2017	Boarding-SVB Kennel (Justice)	180.00	180.00		180.00		
<b>[E410HOWEY] HOWEY, MARIO L.</b>					<b>180.00</b>	<b>180.00</b>	<b>0.00</b>	<b>180.00</b>	<b>0.00</b>	<b>0.00</b>

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<b>[HUMBOLDT] HUMBOLDT INDUSTRIAL SUPPLY</b>										
7/11/2017	8/17/2017	168481	8/10/2017	Dust Pan & Broom	27.88	27.88		27.88		
7/17/2017	8/17/2017	168761	8/16/2017	Wood Glue	2.96	2.96		2.96		
6/28/2017	8/14/2017	53813	7/28/2017	Hex Caps & Washers	6.37	6.37			6.37	
7/19/2017	8/17/2017	54268	8/18/2017	Coarse Hex Caps & Hex Nuts	61.45	61.45		61.45		
7/20/2017	8/17/2017	54297	8/19/2017	Coarse Hex Caps & Nuts, Flat Washers and Nitrile Gloves	120.50	120.50		120.50		
7/20/2017	8/17/2017	54304	8/19/2017	Refuse Hook & Key Tag	128.96	128.96		128.96		
<b>[HUMBOLDT] HUMBOLDT INDUSTRIAL SUPPLY</b>										
					<b>348.12</b>	<b>348.12</b>	<b>0.00</b>	<b>341.75</b>	<b>6.37</b>	<b>0.00</b>
<b>[INNOTEK] INNOTEK COMPUTER CONSULTING, INC.</b>										
5/04/2017	8/21/2017	CM260507	6/03/2017	Connecting Police Cars to Luz. Cty. 911 & HPD	30.00	30.00				30.00
6/16/2017	8/21/2017	CM260879	7/16/2017	Police Dept. Monitoring-Yearly Billing	480.00	480.00			480.00	
8/10/2017	8/21/2017	CM261308	9/09/2017	Printer/Copier Network Issues-Police Dept.	393.75	393.75	393.75			
<b>[INNOTEK] INNOTEK COMPUTER CONSULTING, INC.</b>										
					<b>903.75</b>	<b>903.75</b>	<b>393.75</b>	<b>0.00</b>	<b>480.00</b>	<b>30.00</b>
<b>[INTERSTA] INTERSTATE BATTERY OF POCONO</b>										
7/24/2017	8/08/2017	40073354	8/23/2017	31-MHD, 2 MTP-65 & MTP-78DT	460.80	460.80		460.80		
<b>[INTERSTA] INTERSTATE BATTERY OF POCONO</b>										
					<b>460.80</b>	<b>460.80</b>	<b>0.00</b>	<b>460.80</b>	<b>0.00</b>	<b>0.00</b>
<b>[IPMA] IPMA-HR</b>										
12/09/2016	1/01/2017	INV-25179-M2L9Q2	8/21/2017	Hand Score Package-Civil Service Police	539.50	539.50		539.50		
<b>[IPMA] IPMA-HR</b>										
					<b>539.50</b>	<b>539.50</b>	<b>0.00</b>	<b>539.50</b>	<b>0.00</b>	<b>0.00</b>
<b>[J YURICKS] J YURICKS EMERGENCY EQUIPMENT</b>										
7/19/2017	8/14/2017	60525	8/18/2017	Charged Batteries & Installed, Replaced LED Module & Various Other Repairs	187.65	187.65		187.65		
8/16/2017	8/26/2017	60549	9/15/2017	2 Vertex Lights-Police Dept. Black Chevy	210.00	210.00	210.00			
<b>[J YURICKS] J YURICKS EMERGENCY EQUIPMENT</b>										
					<b>397.65</b>	<b>397.65</b>	<b>210.00</b>	<b>187.65</b>	<b>0.00</b>	<b>0.00</b>
<b>[JC SMALL ENGINE] JC SMALL ENGINE</b>										
7/17/2017	8/21/2017	24784	8/16/2017	Trimmer Line, Stihl Synthetic Mix & Primer Bulb	194.00	194.00		194.00		
8/01/2017	8/14/2017	24932	8/31/2017	Remove Carb Assembly & Replaced Fuel	184.00	184.00		184.00		
<b>[JC SMALL ENGINE] JC SMALL ENGINE</b>										
					<b>378.00</b>	<b>378.00</b>	<b>0.00</b>	<b>378.00</b>	<b>0.00</b>	<b>0.00</b>
<b>[KIESLER] KIESLER'S POLICE SUPPLY, INC.</b>										
5/08/2017	8/21/2017	0805817	6/07/2017	Ammunition	2,746.56	2,746.56				2,746.56

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5/15/2017	8/21/2017	0828321	6/14/2017	Ammunition	2,036.30	2,036.30				2,036.30
<b>[KIESLER] KIESLER'S POLICE SUPPLY, INC.</b>					<b>4,782.86</b>	<b>4,782.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,782.86</b>
<b>[KIMBALL] KIMBALL MIDWEST</b>										
4/28/2017	8/21/2017	5579244	5/28/2017	Solder Butt Con, Epoxy, Alloy Flat & Hose	126.81	126.81				126.81
5/03/2017	8/21/2017	5587806	6/02/2017	Grab Hooks	144.48	144.48				144.48
5/25/2017	8/21/2017	5637406	6/24/2017	Cutting Wheels & Safety Glasses	210.22	210.22				210.22
6/26/2017	8/21/2017	5695198	7/26/2017	Super Prim Drill Bits	7.55	7.55			7.55	
6/26/2017	8/21/2017	5695346	7/26/2017	Cutting Wheels	111.87	111.87			111.87	
<b>[KIMBALL] KIMBALL MIDWEST</b>					<b>600.93</b>	<b>600.93</b>	<b>0.00</b>	<b>0.00</b>	<b>119.42</b>	<b>481.51</b>
<b>[HEARITY] KIMBERLY M. HEARITY</b>										
6/01/2017	8/17/2017	081717-01	7/01/2017	Stenographic Services-Zoning Hearing Board 4/20/17	140.00	140.00			140.00	
6/01/2017	8/17/2017	081717-02	7/01/2017	Stenographic Services-Zoning Hearing Board 5/18/17	110.00	110.00			110.00	
6/01/2017	8/17/2017	081717-03	7/01/2017	Stenograph Services-Zoning Hearing Board 6/1/17	110.00	110.00			110.00	
7/31/2017	8/17/2017	081717-04	8/30/2017	Stenographic Services-Zoning Hearing Board 6/15/17 (Caputo)	115.00	115.00		115.00		
<b>[HEARITY] KIMBERLY M. HEARITY</b>					<b>475.00</b>	<b>475.00</b>	<b>0.00</b>	<b>115.00</b>	<b>360.00</b>	<b>0.00</b>
<b>[KOVATCH] KOVATCH MOBILE EQUIP.CO.</b>										
6/14/2017	8/21/2017	pa 1245804	7/14/2017	Alternator	1,064.24	1,064.24			1,064.24	
7/03/2017	8/14/2017	pa1246225	8/02/2017	Repairs to 2011 KME Aerial	1,141.98	1,141.98		1,141.98		
<b>[KOVATCH] KOVATCH MOBILE EQUIP.CO.</b>					<b>2,206.22</b>	<b>2,206.22</b>	<b>0.00</b>	<b>1,141.98</b>	<b>1,064.24</b>	<b>0.00</b>
<b>[KRANSON] KRANSON UNIFORM</b>										
5/25/2017	8/21/2017	11415	6/24/2017	Uniform-D. Floyd	367.00	367.00				367.00
<b>[KRANSON] KRANSON UNIFORM</b>					<b>367.00</b>	<b>367.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>367.00</b>
<b>[LANCASTER] LANCASTER TRUCK BODIES</b>										
6/14/2017	8/07/2017	6117598	7/14/2017	Freightliner 430.74	59,040.00	59,040.00			59,040.00	
<b>[LANCASTER] LANCASTER TRUCK BODIES</b>					<b>59,040.00</b>	<b>59,040.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59,040.00</b>	<b>0.00</b>
<b>[LEHIGH T] LEHIGH TIRE</b>										
6/29/2017	8/23/2017	063676	7/29/2017	Emissions Inspection-Police Car #11	31.60	31.60			31.60	
5/05/2017	8/23/2017	T20426	6/04/2017	2 Emissions Inspections	63.20	63.20				63.20
5/24/2017	8/23/2017	T20751	6/23/2017	Emissions Inspection-Ford Fusion	31.60	31.60				31.60
5/31/2017	8/23/2017	T20860	6/30/2017	Emissions Inspection-2007 Dodge Charger	31.60	31.60				31.60
6/09/2017	8/23/2017	T21072	7/09/2017	2 Emissions Inspections-2010 & 2013 Ford Explorers	63.20	63.20			63.20	
6/30/2017	8/23/2017	T21439	7/30/2017	Emissions Inspection-2005 Dodge Durango	31.60	31.60			31.60	
7/21/2017	8/23/2017	T21816	8/20/2017	Disc SRX Owl	480.00	480.00		480.00		

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5/19/2017	8/23/2017	U05504	6/18/2017	Deli Stud Tire & Tube w/Metal Stem	27.00	27.00				27.00
6/05/2017	8/23/2017	U05629	7/05/2017	Emissions Inspection-2006 Ford Escape	31.60	31.60			31.60	
<b>[LEHIGH T] LEHIGH TIRE</b>					<b>791.40</b>	<b>791.40</b>	<b>0.00</b>	<b>480.00</b>	<b>158.00</b>	<b>153.40</b>
<b>[MARSHALL] MARSHALL DENNEHEY WARNER</b>										
6/21/2017	8/23/2017	12924297-04048	7/21/2017	May 2017 Legal Services-F. Fermin	3,585.00	3,585.00			3,585.00	
6/21/2017	8/23/2017	12924363-04048	7/21/2017	May 2017 Legal Services-R. Rodriguez	1,155.00	1,155.00			1,155.00	
<b>[MARSHALL] MARSHALL DENNEHEY WARNER</b>					<b>4,740.00</b>	<b>4,740.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,740.00</b>	<b>0.00</b>
<b>[E405MATENKOSKI] MATENKOSKI, EILEEN MARIE</b>										
8/01/2017	8/03/2017	JUL2017	8/31/2017	July 2017 Mileage Reimbursement	5.88	5.88		5.88		
7/03/2017	8/03/2017	JUN2017	8/02/2017	June 2017 Mileage	11.77	11.77		11.77		
<b>[E405MATENKOSKI] MATENKOSKI, EILEEN MARIE</b>					<b>17.65</b>	<b>17.65</b>	<b>0.00</b>	<b>17.65</b>	<b>0.00</b>	<b>0.00</b>
<b>[MCMAHON] MCMAHON ASSOCIATES INC.</b>										
5/24/2017	7/12/2017	153516	6/23/2017	Data Migration & Implementation and SAAS Monthly Charge (April 2017)	6,655.00	6,655.00				6,655.00
6/26/2017	7/12/2017	153516-2	7/26/2017	Data Migration & Implementation-SAAS Monthly Charge (May 2017)	5,850.00	5,850.00			5,850.00	
7/20/2017	8/23/2017	154445	8/19/2017	Data Migration and Implementation & SAAS Monthly Charge (June 2017)	6,090.00	6,090.00		6,090.00		
<b>[MCMAHON] MCMAHON ASSOCIATES INC.</b>					<b>18,595.00</b>	<b>18,595.00</b>	<b>0.00</b>	<b>6,090.00</b>	<b>5,850.00</b>	<b>6,655.00</b>
<b>[MID-ATLANTIC] MID-ATLANTIC FIRE &amp; AIR</b>										
7/24/2017	8/14/2017	59759	8/23/2017	Flow Test Scott Air Paks, Screws, Regulator Holder, Battery Cover, etc.	2,624.50	2,624.50		2,624.50		
<b>[MID-ATLANTIC] MID-ATLANTIC FIRE &amp; AIR</b>					<b>2,624.50</b>	<b>2,624.50</b>	<b>0.00</b>	<b>2,624.50</b>	<b>0.00</b>	<b>0.00</b>
<b>[MILLENIU MEDICAL] MILLENIU MEDICAL</b>										
6/23/2017	8/26/2017	082617	7/23/2017	Drug Testing & Driver Education	260.00	260.00			260.00	
<b>[MILLENIU MEDICAL] MILLENIU MEDICAL</b>					<b>260.00</b>	<b>260.00</b>	<b>0.00</b>	<b>0.00</b>	<b>260.00</b>	<b>0.00</b>
<b>[ALVIN J. MILLER JR.] MILLER AUTO BODY</b>										
8/23/2017	8/25/2017	14472	9/22/2017	Repairs-2013 Ford Explorer	6,123.72	6,123.72	6,123.72			
6/27/2017	8/25/2017	14492	7/27/2017	Repairs-2007 Dodge Charger	461.24	461.24			461.24	
<b>[ALVIN J. MILLER JR.] MILLER AUTO BODY</b>					<b>6,584.96</b>	<b>6,584.96</b>	<b>6,123.72</b>	<b>0.00</b>	<b>461.24</b>	<b>0.00</b>
<b>[MINNECI] MINNECI DISPOSAL</b>										
5/31/2017	8/26/2017	8558	6/30/2017	Hauling-133 S. Bennet Ct.- 4/12/17	300.00	300.00				300.00
<b>[MINNECI] MINNECI DISPOSAL</b>					<b>300.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>
<b>[MOYER EL] MOYER ELECTRONIC SUPPLY CO., INC.</b>										
6/30/2017	8/26/2017	053779	7/30/2017	Equipment for Firearms	29.90	29.90			29.90	
<b>[MOYER EL] MOYER ELECTRONIC SUPPLY CO., INC.</b>					<b>29.90</b>	<b>29.90</b>	<b>0.00</b>	<b>0.00</b>	<b>29.90</b>	<b>0.00</b>

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<b>[MOZIP] MOZIP SIGN CO</b>										
7/13/2017	8/26/2017	18-06177122	8/12/2017	Install Digital Graphics-Parking Enforcement Vehicle	200.00	200.00		200.00		
					<b>200.00</b>	<b>200.00</b>	<b>0.00</b>	<b>200.00</b>	<b>0.00</b>	<b>0.00</b>
<b>[ANTONIO NAPOLIELLO] NAPOLIELLO MASONRY</b>										
7/17/2017	8/14/2017	139	8/16/2017	Install Water Based Sealer Over Concrete Sidewalks	160.00	160.00		160.00		
					<b>160.00</b>	<b>160.00</b>	<b>0.00</b>	<b>160.00</b>	<b>0.00</b>	<b>0.00</b>
<b>[PAGNOTTI] PAGNOTTI ENTERPRISES</b>										
7/28/2017	8/26/2017	IPL-8/17	8/27/2017	August 2017 Rent-1.4 Acres	50.00	50.00		50.00		
7/28/2017	8/26/2017	SL-8/17	8/27/2017	August 2017 Rent-12.5 Acres (Shaft Ave.)	50.00	50.00		50.00		
					<b>100.00</b>	<b>100.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00</b>
<b>[PARTS] PARTSMASTER</b>										
5/05/2017	8/26/2017	23146106	6/04/2017	Cryo-V Burr & Tapering Cutoff Wheel	235.39	235.39				235.39
					<b>235.39</b>	<b>235.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>235.39</b>
<b>[PENTELED] PENTELEDATA</b>										
8/10/2017	8/18/2017	B3052627	9/09/2017	Broad St. Corridor 8/10-9/10/17	159.95	159.95	159.95			
					<b>159.95</b>	<b>159.95</b>	<b>159.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>[PPL] PPL ELECTRIC UTILITIES</b>										
8/15/2017	8/18/2017	82680-29016-081817	9/14/2017	Hollars Hill Road-SR924 Traffic Signal	94.90	94.90	94.90			
					<b>94.90</b>	<b>94.90</b>	<b>94.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>[PRAXAIR] PRAXAIR DISTRIBUTION, INC.</b>										
4/21/2017	8/26/2017	77099041	5/21/2017	Acetylene Cylinder Rental	28.18	28.18				28.18
5/22/2017	8/26/2017	77478057	6/21/2017	Acetylene Cylinder Rental	27.60	27.60				27.60
5/26/2017	8/26/2017	77536342	6/25/2017	Parts for Shop Welder	35.43	35.43				35.43
7/27/2017	8/26/2017	78317109	8/26/2017	Acetylene, Gloves & Lighter	91.76	91.76		91.76		
					<b>182.97</b>	<b>182.97</b>	<b>0.00</b>	<b>91.76</b>	<b>0.00</b>	<b>91.21</b>
<b>[RILEIGHS] RILEIGHS OUTDOOR DECOR</b>										
6/09/2017	8/26/2017	29299	7/09/2017	LED Pure White Mini Lights-300 Sets	4,185.00	4,185.00			4,185.00	
					<b>4,185.00</b>	<b>4,185.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,185.00</b>	<b>0.00</b>
<b>[E410SCHAFFER] SCHAFFER, GEORGE P.</b>										
6/13/2017	8/03/2017	080317	7/13/2017	Cheramar Kennel-K9 Boarding 6/1-6/12/17	256.52	256.52			256.52	
					<b>256.52</b>	<b>256.52</b>	<b>0.00</b>	<b>0.00</b>	<b>256.52</b>	<b>0.00</b>

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<b>[SCREEN] SCREEN PRINT PLUS</b>										
6/30/2017	8/26/2017	7245	7/30/2017	Vinyl Transfers on T-Shirts-Code Enforcement	513.00	513.00			513.00	
<b>[SCREEN] SCREEN PRINT PLUS</b>					<b>513.00</b>	<b>513.00</b>	<b>0.00</b>	<b>0.00</b>	<b>513.00</b>	<b>0.00</b>
<b>[SECRETAR] SECRETARY LOCAL 507 IAFF</b>										
8/25/2017	8/25/2017	2017-17	9/24/2017	Pay period ending 8/25/2017 - Union Dues Fire	400.00	400.00	400.00			
<b>[SECRETAR] SECRETARY LOCAL 507 IAFF</b>					<b>400.00</b>	<b>400.00</b>	<b>400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>[SENTRY S] SENTRY SECURITY ALARM SERVICES</b>										
7/01/2017	8/26/2017	17397	7/31/2017	Alarm Monitoring July-Dec. 2017	132.00	132.00			132.00	
<b>[SENTRY S] SENTRY SECURITY ALARM SERVICES</b>					<b>132.00</b>	<b>132.00</b>	<b>0.00</b>	<b>0.00</b>	<b>132.00</b>	<b>0.00</b>
<b>[E413SIST] SIST, NADINE M</b>										
8/03/2017	8/03/2017	080317	9/02/2017	Cat Food & Flea Removal Supplies 7/20/17, 7/23/17 & 8/1/17	73.13	73.13	73.13			
<b>[E413SIST] SIST, NADINE M</b>					<b>73.13</b>	<b>73.13</b>	<b>73.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>[STANDARD SPEAKER] STANDARD SPEAKER</b>										
6/30/2017	8/26/2017	615074	7/30/2017	Basketball Signups & Fireworks	760.00	760.00			760.00	
<b>[STANDARD SPEAKER] STANDARD SPEAKER</b>					<b>760.00</b>	<b>760.00</b>	<b>0.00</b>	<b>0.00</b>	<b>760.00</b>	<b>0.00</b>
<b>[STEVE] STEVE SHANNON AUTOMOTIVE</b>										
5/15/2017	8/26/2017	1000806209	6/14/2017	Oil Filters, Mini Bulbs, Oil Dry & Oil Additive	165.50	165.50				165.50
5/15/2017	8/26/2017	1000806213	6/14/2017	Fuel Injector Cleaner	48.80	48.80				48.80
5/19/2017	8/26/2017	1000807696	6/18/2017	Wolfshead ATF	386.00	386.00				386.00
6/08/2017	8/26/2017	1000812582	7/08/2017	Oil Filters & Refrigerant	79.50	79.50			79.50	
6/29/2017	8/26/2017	1000817698	7/29/2017	Hytran Fluid	276.00	276.00			276.00	
6/29/2017	8/26/2017	1000817773	7/29/2017	8 Tires-Police Car #3	953.84	953.84			953.84	
7/03/2017	8/26/2017	1000818605	8/02/2017	Wheel Weights, Tire Plugs & Funnels	369.75	369.75		369.75		
7/20/2017	8/26/2017	1000822678	8/19/2017	4 Tire-Black Jeep	429.04	429.04		429.04		
7/25/2017	8/26/2017	CREDIT-1000824110	8/24/2017	Central Under Hood Light-CREDIT	-139.95	-139.95		-139.95		
<b>[STEVE] STEVE SHANNON AUTOMOTIVE</b>					<b>2,568.48</b>	<b>2,568.48</b>	<b>0.00</b>	<b>658.84</b>	<b>1,309.34</b>	<b>600.30</b>
<b>[TEAM SUPPLY] TEAM SUPPLY INC.</b>										
6/01/2017	8/26/2017	1706-763709	7/01/2017	Tie Wires	13.90	13.90			13.90	
6/29/2017	8/26/2017	1706-765992	7/29/2017	13 Safety Vests	152.40	152.40			152.40	
<b>[TEAM SUPPLY] TEAM SUPPLY INC.</b>					<b>166.30</b>	<b>166.30</b>	<b>0.00</b>	<b>0.00</b>	<b>166.30</b>	<b>0.00</b>
<b>[TRI-COUNTY] TRI-COUNTY BUSINESS MACHINES</b>										
5/10/2017	8/26/2017	400164	6/09/2017	Tape and Labels	32.95	32.95				32.95
5/18/2017	8/26/2017	400265	6/17/2017	Column Pads	3.19	3.19				3.19
5/22/2017	8/26/2017	400299	6/21/2017	Memo Books & Staples	57.46	57.46				57.46

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6/14/2017	8/26/2017	400576	7/14/2017	12 Sales Books	52.68	52.68			52.68	
6/16/2017	8/26/2017	400615	7/16/2017	Toner	39.99	39.99			39.99	
7/14/2017	8/26/2017	400962	8/13/2017	Paper and Legal Rules Pads	67.97	67.97		67.97		
7/14/2017	8/26/2017	400963	8/13/2017	Label Tape and Labels	127.74	127.74		127.74		
7/27/2017	8/26/2017	401121	8/26/2017	Gold Foil Certificates	18.98	18.98		18.98		
<b>[TRI-COUNTY] TRI-COUNTY BUSINESS MACHINES</b>					<b>400.96</b>	<b>400.96</b>	<b>0.00</b>	<b>214.69</b>	<b>92.67</b>	<b>93.60</b>
<b>[TUNNESSEN] TUNNESSEN SUPPLY</b>										
1/27/2017	8/26/2017	14510	2/26/2017	Washers, Nuts and Screws	7.20	7.20				7.20
<b>[TUNNESSEN] TUNNESSEN SUPPLY</b>					<b>7.20</b>	<b>7.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7.20</b>
<b>[TUN] TUNNESSEN RADIATOR INC.</b>										
4/18/2017	8/26/2017	0125867	5/18/2017	Cap Fuel Filter	18.07	18.07				18.07
<b>[TUN] TUNNESSEN RADIATOR INC.</b>					<b>18.07</b>	<b>18.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18.07</b>
<b>[TUNNESSEN] TUNNESSEN'S AUTO PARTS 1</b>										
5/10/2016	1/01/2017	280039-CREDIT	6/09/2016	CREDIT MEMO	-68.32	-68.32				-68.32
6/08/2016	1/01/2017	284698-CREDIT	7/08/2016	CREDIT MEMO	-52.00	-52.00				-52.00
1/23/2017	8/26/2017	322057-CREDIT	2/22/2017	CREDIT MEMO	-5.10	-5.10				-5.10
3/27/2017	8/26/2017	331752-CREDIT	4/26/2017	CREDIT MEMO	-105.00	-105.00				-105.00
4/05/2017	8/26/2017	333729-CREDIT	5/05/2017	CREDIT MEMO	-164.68	-164.68				-164.68
4/10/2017	8/26/2017	334456-CREDIT	5/10/2017	CREDIT MEMO	-284.00	-284.00				-284.00
5/04/2017	8/26/2017	338928	6/03/2017	Front & Rear Brake Pads-Police Car #10	113.59	113.59				113.59
5/08/2017	8/26/2017	339090	6/07/2017	Front & Rear Brake Pads	296.37	296.37				296.37
5/08/2017	8/26/2017	339462	6/07/2017	Air and Oil Filters	35.18	35.18				35.18
5/08/2017	8/26/2017	339634	6/07/2017	Headlight-Low Beam	11.62	11.62				11.62
5/23/2017	8/26/2017	342325	6/22/2017	Muffler, Tail Pipe & U-Bolts	155.14	155.14				155.14
5/26/2017	8/26/2017	342963	6/25/2017	Air Filter	10.66	10.66				10.66
6/02/2017	8/26/2017	344224	7/02/2017	Pipe & Connector	21.67	21.67			21.67	
6/02/2017	8/26/2017	344235	7/02/2017	Gaskets and Clamps	29.13	29.13			29.13	
6/05/2017	8/26/2017	344351	7/05/2017	Transmission Mounts & Engine Mount	103.05	103.05			103.05	
6/05/2017	8/26/2017	344379	7/05/2017	Outer Tie Rod End	23.41	23.41			23.41	
6/05/2017	8/26/2017	344498	7/05/2017	Car Ramp	62.78	62.78			62.78	
6/06/2017	8/26/2017	344677	7/06/2017	Front & Rear Brake Pads and Brake Fluid-2002 Chevy Silverado	77.87	77.87			77.87	
6/06/2017	8/26/2017	344684	7/06/2017	Rear Brake Pads	62.04	62.04			62.04	
6/09/2017	8/26/2017	345195	7/09/2017	Sway Bar Kit	81.58	81.58			81.58	
6/09/2017	8/26/2017	345196	7/09/2017	Air Filter	4.00	4.00			4.00	
6/12/2017	8/26/2017	345333	7/12/2017	Radiator Coolant Hose	21.29	21.29			21.29	
6/21/2017	8/26/2017	347125	7/21/2017	Air Tank	58.53	58.53			58.53	
6/22/2017	8/26/2017	347321	7/22/2017	Air-Panel Filter	9.73	9.73			9.73	
6/27/2017	8/26/2017	348116	8/26/2017	Rear Brake Pads	66.68	66.68		66.68		
6/29/2017	8/26/2017	348405	7/29/2017	Pionon Seals	22.42	22.42			22.42	

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6/29/2017	8/26/2017	348406	7/29/2017	Oil Seal	17.53	17.53			17.53	
7/05/2017	8/26/2017	349175	8/04/2017	Battery for Generator at Fire House	116.89	116.89		116.89		
7/10/2017	8/26/2017	349660	8/09/2017	Ball Joints & Rebuilt Calipers	168.92	168.92		168.92		
7/11/2017	8/26/2017	349953	8/10/2017	Control Arm with Ball Joint & C/A Assembly	132.46	132.46		132.46		
7/12/2017	8/26/2017	350214	8/11/2017	Ignition Coil & Fuel Injector	70.14	70.14		70.14		
7/13/2017	8/26/2017	350330	8/12/2017	Air Filter	9.60	9.60		9.60		
7/18/2017	8/26/2017	351184	8/17/2017	Eng/Cha Degreaser	61.85	61.85		61.85		
7/18/2017	8/26/2017	351185	8/17/2017	Trac/Bar	79.97	79.97		79.97		
7/21/2017	8/26/2017	351733	8/20/2017	Front Brake Pads	42.14	42.14		42.14		
7/21/2017	8/26/2017	351758	8/20/2017	Tire Pressure Monitoring	6.82	6.82		6.82		
8/02/2017	8/26/2017	353610	9/01/2017	2 Rear Shocks-Ford Crown Victoria	118.88	118.88	118.88			
8/03/2017	8/26/2017	353863	9/02/2017	Spark Plugs & Ignition Coil	37.30	37.30	37.30			
<b>[TUNNESSEN] TUNNESSEN'S AUTO PARTS 1</b>					<b>1,450.14</b>	<b>1,450.14</b>	<b>156.18</b>	<b>755.47</b>	<b>595.03</b>	<b>-56.54</b>
<b>[TURN OUT] TURN OUT UNIFORMS, INC.</b>										
6/26/2017	8/26/2017	178677	7/26/2017	Weapons, Uniforms & Equipment-K. Crawford	2,424.79	2,424.79			2,424.79	
6/26/2017	8/26/2017	178683	7/26/2017	Weapons, Uniforms & Equipment-N. Davi	2,431.79	2,431.79			2,431.79	
6/26/2017	8/26/2017	178686	7/26/2017	Weapons, Uniforms & Equipment-Z. Molinaro	2,265.83	2,265.83			2,265.83	
6/26/2017	8/26/2017	178687	7/26/2017	Weapons, Uniforms & Equipment-C. Conarty	2,262.84	2,262.84			2,262.84	
6/26/2017	8/26/2017	178887	7/26/2017	Holster & LED HP Light	422.99	422.99			422.99	
<b>[TURN OUT] TURN OUT UNIFORMS, INC.</b>					<b>9,808.24</b>	<b>9,808.24</b>	<b>0.00</b>	<b>0.00</b>	<b>9,808.24</b>	<b>0.00</b>
<b>[UNIFIRST] UNIFIRST CORPORATION</b>										
8/04/2017	8/26/2017	0540901671	9/03/2017	Uniforms-B. Bowman	54.63	54.63	54.63			
<b>[UNIFIRST] UNIFIRST CORPORATION</b>					<b>54.63</b>	<b>54.63</b>	<b>54.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>[ZENIERS] ZENIER'S AUTOMOTIVE, INC.</b>										
3/02/2017	8/26/2017	118494	4/01/2017	Tow to City Garage-HPD Cruiser	40.00	40.00				40.00
<b>[ZENIERS] ZENIER'S AUTOMOTIVE, INC.</b>					<b>40.00</b>	<b>40.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40.00</b>
<b>[ZOLA'S P] ZOLA'S PLUMBING, HEATING &amp; AIR</b>										
7/10/2017	8/26/2017	7133	8/09/2017	Repair AC Unit in Police Dept.	97.50	97.50		97.50		
7/10/2017	8/26/2017	7138	8/09/2017	AC Repair-Police Dept.	284.00	284.00		284.00		
<b>[ZOLA'S P] ZOLA'S PLUMBING, HEATING &amp; AIR</b>					<b>381.50</b>	<b>381.50</b>	<b>0.00</b>	<b>381.50</b>	<b>0.00</b>	<b>0.00</b>
<b>Report Total</b>					<b>240,983.53</b>	<b>240,983.53</b>	<b>20,587.10</b>	<b>39,471.20</b>	<b>108,873.03</b>	<b>72,052.20</b>