



OFFICE OF THE INSPECTOR GENERAL
Isabel Mercedes Cumming, Inspector General
City Hall, Suite 635
100 N. Holliday Street
Baltimore, MD 21202



September 14, 2023

The Office of the Inspector General's Response to the Housing Authority of Baltimore City

On September 12, 2023, the Office of the Inspector General (OIG) issued a public synopsis of its Report of Investigation for OIG Case #23-0018-I. On September 13, 2023, the OIG received a response to its public synopsis from Janet Abrahams, President and Chief Executive Officer (CEO) of the Housing Authority of Baltimore City (HABC). The OIG thanks President and CEO Abrahams for responding to the public synopsis and will include HABC's response on the OIG website as requested.¹

The OIG provided a copy of the public synopsis before its official release to HABC on the morning of September 12, 2023. The public synopsis released is a condensed, summarized version of the 109-page report issued to the Department of Public Works (DPW) and City of Baltimore (City) officials. Full OIG investigative reports are not provided to individuals outside of City government.

The full report was not provided to HABC as its leadership and employees are not City employees, which HABC has previously communicated (Exhibit 1). The OIG has operated with the understanding that HABC oversight does not fall under the jurisdiction of the OIG. Furthermore, the investigation and public synopsis focused on DPW's internal billing practices and management of master accounts and delinquencies. The public synopsis included references to HABC due to HABC being named in the complaint received. HABC's property ownership records are available through public and open databases.

Regarding HABC's concerns that the OIG never reviewed HABC's ledgers or actual account balances, the OIG not only interviewed a Senior HABC Executive in May 2023, but also requested and received a copy of a HABC Water Billing Tracking Report (May Report) (Exhibit 2). During the course of our investigation, the OIG reviewed the May Report and compared it to the amounts reflected on the DPW consolidated water bills for January 2020 through June 2023. While the public synopsis did not include the May Report, it was an exhibit in the full investigative report.

HABC's response included an updated September Water Bill Tracking Report (September Report) (Exhibit 3). The September Report that was provided with the response is appreciated as it supports the following statement in the OIG public synopsis: *HABC explained it only pays the current charges because there is insufficient explanation from DPW of the fluctuating outstanding balance.*

The September Report provided acknowledges that DPW's water bills have shown an amount due balance that has fluctuated between \$6,000,000 and \$16,000,000 since January 2020. Additionally, the September report included a new column for HABC's alleged balance forward calculations. HABC's calculations significantly differ from the balance forward amounts on DPW's bills from January 2020 to June 2023. The OIG understands that HABC has communicated with DPW previously and is seeking further information from DPW to resolve the outstanding balance. Despite the earlier communications, DPW's and HABC's records have maintained an outstanding balance for multiple years, indicating no resolution for HABC and its residents. The June 2023 bill referenced in the public synopsis shows an "actual balance" due of \$7,869,019.46 for HABC's master account (Exhibit 4).

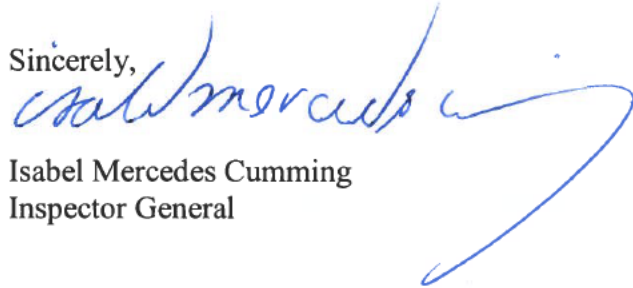
¹ <https://inspector-general.baltimorecity.gov/inspector-general-reports/investigative-reports>

The OIG does not have the authority to resolve water bill balance disputes or make account adjustments on behalf of DPW. Therefore, as noted in the public synopsis, the OIG recommended that DPW establish ongoing communication with HABC to resolve and settle the outstanding account balance. Moreover, the OIG suggested that DPW verify HABC's account credits due to the unexplained or erroneous credits identified during the investigation. The OIG sincerely hopes DPW and HABC will commit to collaborating to resolve the account balance and address any billing discrepancies that may exist as the true amount owed continues to be disputed.

Exhibits:

1. HABC General Counsel Jan Goslee from March 2018
2. HABC May 2023 Water Bill Tracking Schedule
3. HABC September 2023 Water Bill Tracking Schedule
4. June 2023 DPW Bill for HABC master water bill account

Sincerely,



Isabel Mercedes Cumming
Inspector General

CC: Hon. Brandon M. Scott, Mayor of Baltimore City
Hon. Nick Mosby, Baltimore City Council President
Hon. Bill Henry, Baltimore City Comptroller
Honorable Members of the Baltimore City Council
Hon. Ebony Thompson, Acting Baltimore City Solicitor
Richard Luna, Acting Director of Department of Public Works
Faith P. Leach, Chief Administrative Officer
Simone C. Johnson, Deputy City Administrator
Michael Moiseyev, Director of Finance

Exhibit 1

Case # 23-0018-I

From: Goslee, Jan "General Counsel" <Jan.Goslee@habc.org>

Sent: Monday, March 19, 2018 3:50 PM EDT

To: Cumming, Isabel M. <Isabel.Cumming@baltimorecity.gov>; Goslee, Jan "General Counsel" - (Baltimore Housing) <jannai.goslee@baltimorecity.gov>

CC: [REDACTED] Rothwell, Gregory - (Baltimore Housing) <Gregory.Rothwell@baltimorecity.gov>

Subject: RE: IG Case # 2017-0706

Ms. Cumming-

Since HABC is not a City department, your request is governed by the Md. Public Information Act. Therefore, we will respond accordingly.

Thank you/

Jan Goslee

General Counsel

Office of Legal Affairs

417 E. Fayette Street, Suite 1210

Baltimore MD 21202

(410) 396-3345

Jan.Goslee@habc.org

HOUSING
AUTHORITY of
BALTIMORE CITY



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Please consider the environment before printing this e-mail.

From: Cumming, Isabel M. [mailto:Isabel.Cumming@baltimorecity.gov]

Sent: Monday, March 19, 2018 3:44 PM

To: Goslee, Jan "General Counsel" - (Baltimore Housing) <jannai.goslee@baltimorecity.gov>; Goslee, Jan "General Counsel" - (Baltimore Housing) <jannai.goslee@baltimorecity.gov>

Cc: [REDACTED]

Subject: RE: IG Case # 2017-0706

Ms. Goslee – Can you please send me the report so that I may include it in our files? I will need the name of the Investigator and what was done at a minimum. Thank you - Isabel

From: Goslee, Jan "General Counsel" [mailto:Jan.Goslee@habc.org]

Sent: Monday, March 19, 2018 2:16 PM

To: Cumming, Isabel M. <Isabel.Cumming@baltimorecity.gov>; Goslee, Jan "General Counsel" - (Baltimore Housing) <jannai.goslee@baltimorecity.gov>

Cc: [REDACTED]

Subject: RE: IG Case # 2017-0706

Ms. Cumming-

HABC investigated this complaint but was not able to substantiate the allegations, even after surveillance. Therefore, we closed this case, which is subject to be re-opened in the event we receive any new information.

Thank you.

Jan Goslee

General Counsel

Office of Legal Affairs

417 E. Fayette Street, Suite 1210

Baltimore MD 21202

(410) 396-3345

Jan.Goslee@habc.org

Exhibit 2

Case # 23-0018-I

City of Baltimore
Housing Authority of Baltimore City
Water Bill tracking schedule
As of May 23, 2023

Invoice Date	Invoice #	Period	Invoice Amount	Amount Paid	Balance Unpaid	Current Charges	Check number
1/17/2017	CB0000007	JAN 2017	\$ 2,479,612.57	\$ 1,745,899.69	\$ 733,712.88	\$ 1,745,899.69	1308800
2/17/2017		FEB-MAR		\$ 1,968,633.90	\$ (1,968,633.90)	\$ 1,968,633.90	1308903
5/8/2017	CB0000014	APR-MAY 2017	\$ 3,172,299.93	\$ 2,306,740.93	\$ 865,559.00	\$ 2,306,740.93	1309304
6/26/2017	CB0000030	JUN 2017	\$ (551,158.85)	\$ (551,158.85)	\$ -	\$ (551,158.85)	
8/25/2017	CB0000036	JUL 2017	\$ 696,877.37	\$ 696,877.37	\$ -	\$ 696,877.37	1310417
10/4/2017	CB0000049	AUG-SEP 2017	\$ 2,228,918.70	\$ 1,757,381.85	\$ 471,536.85	\$ 1,757,381.85	1312590
11/30/2017	CB0000098	OCT 2017	\$ 934,152.36	\$ 933,487.28	\$ 665.08	\$ 933,487.28	1312590
1/3/2018	CB0000113	NOV 2017	\$ 1,533,765.03	\$ 534,644.96	\$ 999,120.07	\$ 534,644.96	1311951
2/12/2018	CB0000137	DEC 2017	\$ 2,628,666.66	\$ 868,914.17	\$ 1,759,752.49	\$ 868,914.17	1312864
3/1/2018	CB0000162	JAN 2018	\$ 2,910,700.63	\$ 849,994.88	\$ 2,060,705.75	\$ 849,994.88	1312864
4/4/2018	CB0000166	FEB 2018	\$ 912,253.14	\$ 306,353.77	\$ 605,899.37	\$ 306,353.77	1312864
5/8/2018	CB0000186	MAR 2018	\$ 2,057,492.82	\$ 633,546.94	\$ 1,423,945.88	\$ 633,546.94	1313040
6/12/2018	CB0000200	APR-MAY 2018	\$ 75,020.37	\$ 67,820.95	\$ 7,199.42	\$ 67,820.95	1313411
7/25/2018	CB0000250	JUN 2018	\$ 956,210.97	\$ 643,082.14	\$ 313,128.83	\$ 643,082.14	1313537
9/11/2018	CB0000250	JUL 2018	\$ 262,743.54	\$ 262,743.54	\$ -	\$ 262,743.54	1313888
10/31/2018	CB0000308	AUG 2018	\$ 309,635.20	\$ 309,635.20	\$ -	\$ 309,635.20	1314145
12/13/2018	CB0000321	SEP-OCT 2018	\$ 2,303,242.97	\$ 1,128,325.22	\$ 1,174,917.75	\$ 1,128,325.22	1314376
1/2/2019	CB0000338	DEC 2018	\$ 2,589,158.09	\$ 329,882.22	\$ 2,259,275.87	\$ 329,882.22	1314579
1/31/2019	CB0000354	JAN 2019	\$ 4,761,275.54	\$ 519,565.11	\$ 4,241,710.43	\$ 519,565.11	1314717
3/24/2019	CB0000371	FEB 2019	\$ 5,159,420.24	\$ 511,733.34	\$ 4,647,686.90	\$ 511,733.34	1314895
4/4/2019	CB0000384	MAR 2019	\$ 5,973,123.80	\$ 784,062.91	\$ 5,189,060.89	\$ 784,062.91	1315142
9/11/2019	CB0000428	APR-SEP 2019	\$ 6,383,640.64	\$ 2,662,801.18	\$ 3,720,839.46	\$ 2,662,801.18	0000456
1/15/2020	CB0000439	OCT-NOV 2019	\$ 6,418,407.97	\$ (885,186.48)	\$ 7,303,594.45	\$ (721,233.99)	0002078
6/2/2020		DEC-APR 2020		\$ 1,260,273.86	\$ (1,260,273.86)	\$ 3,278,641.04	0002078
6/27/2020		MAY 2020		\$ 972,118.28	\$ (972,118.28)	\$ 1,587,091.07	0002078
7/29/2020		JUN 2020		\$ 530,136.64	\$ (530,136.64)	\$ 960,070.97	0002078
8/28/2020	CB0000576	JUL 2020	\$ 13,155,326.50	\$ 583,603.84	\$ 12,571,722.66	\$ 1,052,825.64	0002078
9/29/2020		AUG 2020		\$ 3,039,745.09	\$ (3,039,745.09)	\$ 936,194.03	43/0002875/EFT6216
10/31/2020	CB0000599	SEP 2020	\$ 15,009,196.64	\$ 636,488.01	\$ 14,372,708.63	\$ 927,407.50	EFT6216
11/27/2020	CB0000618	Oct 2020	\$ 15,917,928.40	\$ 579,845.04	\$ 15,338,083.36	\$ 976,925.29	0002153
12/31/2020	CB0000649	NOV 2020	\$ 16,469,915.25	\$ 524,111.29	\$ 15,945,803.96	\$ 587,900.73	EFT6149
1/29/2021	CB0000654	DEC 2020	\$ 16,600,552.07	\$ 629,592.23	\$ 15,970,959.84	\$ 399,800.49	0002377
2/26/2021	CB0000672	JAN 2021	\$ 17,054,471.11	\$ 1,269,726.48	\$ 15,784,744.63	\$ 699,377.93	0002433/0002639
3/29/2021	CB0000690	FEB 2021	\$ 12,455,661.67	\$ 624,504.22	\$ 11,831,157.45	\$ 624,504.22	0002957
4/30/2021	CB0000721	MAR 2021	\$ 15,150,918.11	\$ 642,578.35	\$ 14,508,339.76	\$ 673,121.05	0002958
5/31/2021	CB0000726	April 2021	\$ 12,720,793.44	\$ 628,166.78	\$ 12,092,626.66	\$ 628,166.78	0002958
6/30/2021	CB0000756	May 2021	\$ 11,537,667.72	\$ 627,161.04	\$ 10,910,506.68	\$ 652,297.74	0003240
7/31/2021	CB0000761	June 2021	\$ 9,549,221.31	\$ 644,470.20	\$ 8,904,751.11	\$ 644,470.20	0003199
8/31/2021	CB0000794	July 2021	\$ 11,620,431.18	\$ 767,858.51	\$ 10,852,572.67	\$ 817,727.34	0003484
9/30/2021	CB0000806	Aug 2021	\$ 9,928,486.84	\$ 780,533.60	\$ 9,147,953.24	\$ 780,537.93	0003539
10/31/2021	CB0000811	Sept 2021	\$ 14,305,619.67	\$ 709,134.20	\$ 13,596,485.47	\$ 2,011,364.81	0003686
11/30/2021	CB0000829	Oct 2021	\$ 15,144,837.62	\$ 737,412.63	\$ 14,407,424.99	\$ 737,486.52	0003718
12/31/2021	CB0000860	Nov 2021	\$ 15,749,007.86	\$ 679,072.02	\$ 15,069,935.84	\$ 794,802.76	0003763
1/31/2022	CB0000865	Dec 2021	\$ 16,363,920.08	\$ 666,853.53	\$ 15,697,066.55	\$ 679,955.05	0003902/0004107
2/28/2022	CB0000895	Jan 2022	\$ 17,108,432.35	\$ 679,581.56	\$ 16,428,850.79	\$ 679,581.56	0004038/0004107

City of Baltimore
Housing Authority of Baltimore City
Water Bill tracking schedule
As of May 23, 2023

Invoice Date	Invoice #	Period	Invoice Amount	Amount Paid	Balance Unpaid	Current Charges	Check number
3/31/2022	CB0000900	Feb 2022	\$ 15,130,358.79	\$ 594,070.18	\$ 14,536,288.61	\$ 594,070.18	0004108
4/30/2022	CB0000930	Mar 2022	\$ 11,813,213.84	\$ 630,057.55	\$ 11,183,156.29	\$ 618,449.37	0004279
5/31/2022	CB0000935	Apr 2022	\$ 13,920,637.84	\$ 545,343.42	\$ 13,375,294.42	\$ 545,343.42	0004393
6/30/2022	CB0000953	May 2022	\$ 11,369,692.30	\$ 642,811.26	\$ 10,726,881.04	\$ 634,922.95	0004609
7/31/2022	CB0000971	Jun 2022	\$ 11,708,653.41	\$ 658,084.48	\$ 11,050,568.93	\$ 650,119.92	0004636
8/31/2022	CB0000989	Jul 2022	\$ 12,213,751.27	\$ 696,346.00	\$ 11,517,405.27	\$ 687,590.89	0004687
9/30/2022	CB0001007	Aug 2022	\$ 11,460,461.30	\$ 713,111.09	\$ 10,747,350.21	\$ 705,870.14	0004894
10/31/2022	CB0001025	Sep 2022	\$ 12,011,891.32	\$ 671,188.35	\$ 11,340,702.97	\$ 665,290.19	0005009
11/30/2022	CB0001043	Oct 2022	\$ 12,796,741.85	\$ 564,000.16	\$ 12,232,741.69	\$ 670,727.25	0005044
12/31/2022	CB0001061	Nov 2022	\$ 9,543,436.97	\$ 840,947.76	\$ 8,702,489.21	\$ 822,433.19	0004287
1/31/2023	CB0001079	Dec 2022	\$ 11,168,885.72	\$ 754,156.13	\$ 10,414,729.59	\$ 748,710.30	0004288
				\$ 43,908,866.00		\$ 47,023,513.16	\$ (3,114,647.16)

*Perkins
LA 87 vkr*

Exhibit 3

Case # 23-0018-I

Department of Public Works
 New system billing
 Account Number: 13000500001

Invoice Date	Invoice #	Period	Amount Due	Per DPW		Per HABC		Comments
				Current Charges (Billed)	Amount Paid	B/F balance should be		
Brought Forward			\$ 508,143.20			\$ 508,143.20		
1/17/2017	CB0000007	JAN 2017	\$ 2,479,612.57	\$ 1,971,469.37	\$ 1,745,899.69	\$ 733,712.88		
2/15/2017	CB0000008	FEB-MAR 2017	\$ 1,985,043.06	\$ 735,870.39	\$ 1,968,633.90	\$ (499,050.63)		
5/8/2017	CB0000014	APR-MAY 2017	\$ 3,172,299.96	\$ 1,071,685.97	\$ 2,306,740.93	\$ (1,734,105.59)		
6/26/2017	CB0000030	JUN 2017	\$ (551,158.85)	\$ 1,779,941.37	\$ -	\$ 45,835.78		
8/25/2017	CB0000036	JUL 2017	\$ 696,877.37	\$ 696,877.37	\$ 685,776.85	\$ 56,936.30		
10/4/2017	CB0000049	AUG-SEP 2017	\$ 2,228,918.70	\$ 1,758,144.52	\$ 1,757,381.85	\$ 57,698.97		
11/30/2017	CB0000098	OCT 2017	\$ 2,741,853.09	\$ 934,152.36	\$ 933,487.28	\$ 58,364.05		
1/3/2018	CB0000113	NOV 2017	\$ 1,533,765.03	\$ 534,644.96	\$ 534,644.96	\$ 58,364.05		
2/12/2018	CB0000137	DEC 2017	\$ 2,628,666.66	\$ 870,051.21	\$ 868,707.83	\$ 59,707.43		
3/1/2018	CB0000162	JAN 2018	\$ 2,910,700.63	\$ 851,028.25	\$ 849,994.88	\$ 60,740.80		
4/4/2018	CB0000166	FEB 2018	\$ 912,253.14	\$ 306,890.34	\$ 306,560.11	\$ 61,071.03		
5/8/2018	CB0000186	MAR 2018	\$ 2,057,492.82	\$ 634,517.59	\$ 633,546.94	\$ 62,041.68		
6/12/2018	CB0000200	APR-MAY 2018	\$ 75,020.37	\$ 695,331.83	\$ 67,820.95	\$ 689,552.56		
7/25/2018	CB0000250	JUN 2018	\$ 956,210.97	\$ 652,783.72	\$ 643,082.14	\$ 699,254.14		
9/11/2018	CB0000261	JUL 2018	\$ 1,038,475.24	\$ 262,743.54	\$ 262,743.54	\$ 699,254.14		
10/3/2018	CB0000290	AUG 2018	\$ 1,255,995.37	\$ 256,989.14	\$ 256,989.34	\$ 699,253.94		
10/31/2018	CB0000308	SEP 2018	\$ 1,580,044.11	\$ 309,635.20	\$ 309,635.20	\$ 699,253.94		
12/13/2018	CB0000321	OCT-NOV 2018	\$ 3,898,018.54	\$ 2,303,242.97	\$ 1,128,325.22	\$ 1,874,171.69		
1/2/2019	CB0000338	DEC 2018	\$ 4,209,747.55	\$ 611,605.16	\$ 329,882.22	\$ 2,155,894.63		
1/31/2019	CB0000354	JAN 2019	\$ 4,761,275.54	\$ 519,641.00	\$ 519,565.11	\$ 2,155,970.52		
3/24/2019	CB0000371	FEB 2019	\$ 5,159,420.24	\$ 515,035.22	\$ 511,733.34	\$ 2,159,272.40		
4/4/2019	CB0000384	MAR 2019	\$ 5,973,123.80	\$ 784,062.91	\$ 784,062.91	\$ 2,159,272.40		
9/11/2019	CB0000425	APR-SEP 2019	\$ 6,383,640.64	\$ 2,662,801.18	\$ 2,662,801.18	\$ 2,159,272.40		
1/15/2020	CB0000439	OCT-NOV 2019	\$ 6,418,407.97	\$ (721,233.99)	\$ (885,186.48)	\$ 2,323,224.89		
6/2/2020		DEC-APR 2020		\$ 819,660.26	\$ 1,260,273.86	\$ 1,882,611.29		
6/27/2020		MAY 2020		\$ 1,587,091.07	\$ 972,118.28	\$ 2,497,584.08		
7/29/2020		JUN 2020		\$ 960,070.97	\$ 530,136.64	\$ 2,927,518.41		
8/28/2020	CB0000576	JUL 2020	\$ 13,155,326.50	\$ 1,052,825.64	\$ 583,603.84	\$ 3,396,740.21		
9/29/2020	CB0000594	AUG 2020	\$ 14,088,480.72	\$ 936,194.03	\$ 469,669.00	\$ 3,863,265.24		
6/2/2020		DEC-APR 2020		\$ 819,660.26	\$ 2,043,254.61	\$ 2,639,670.89		
6/2/2020		DEC-APR 2020		\$ 819,660.26	\$ 548,208.04	\$ 2,911,123.11		

Department of Public Works
 New system billing
 Account Number: 13000500001

Invoice Date	Invoice #	Period	Amount Due	Per DPW		Per HABC		Comments
				Current Charges (Billed)	Amount Paid	B/F balance should be		
6/2/2020		DEC-APR 2020		\$ 819,660.26	\$ 370,413.24	\$ 3,360,370.13		
10/31/2020	CB0000599	SEP 2020	\$ 15,009,196.64	\$ 927,407.50	\$ 501,058.41	\$ 3,786,719.22		
11/27/2020	CB0000618	Oct 2020	\$ 15,917,928.40	\$ 976,925.29	\$ 482,724.81	\$ 4,280,919.70		
12/30/2020				\$ -	\$ 1,000,000.00	\$ 3,280,919.70		1400 E Monument Settlement
12/31/2020	CB0000649	NOV 2020	\$ 16,469,915.25	\$ 587,900.73	\$ 419,145.00	\$ 3,449,675.43		
1/29/2021	CB0000654	DEC 2020	\$ 16,600,552.07	\$ 399,800.49	\$ 484,074.97	\$ 3,365,400.95		
2/26/2021	CB0000654	DEC 2020	\$ -	\$ -	\$ 586,532.75	\$ 2,778,868.20		
2/26/2021	CB0000672	JAN 2021	\$ 17,054,471.11	\$ 699,377.93	\$ 667,395.23	\$ 2,810,850.90		
3/29/2021	CB0000690	FEB 2021	\$ 12,455,661.67	\$ 624,504.22	\$ 624,504.22	\$ 2,810,850.90		
4/30/2021	CB0000721	MAR 2021	\$ 15,150,918.11	\$ 673,121.05	\$ 642,578.35	\$ 2,841,393.60		
5/31/2021	CB0000726	APR 2021	\$ 12,720,793.44	\$ 628,166.78	\$ 628,166.78	\$ 2,841,393.60		
6/30/2021	CB0000756	MAY 2021	\$ 11,537,667.72	\$ 652,297.74	\$ 627,161.04	\$ 2,866,530.30		
7/31/2021	CB0000761	June 2021	\$ 9,549,221.31	\$ 644,470.20	\$ 644,470.20	\$ 2,866,530.30		
8/31/2021	CB0000794	July 2021	\$ 11,620,431.18	\$ 817,727.34	\$ 767,858.51	\$ 2,916,399.13		
9/30/2021	CB0000806	Aug 2021	\$ 9,928,486.84	\$ 780,537.93	\$ 780,533.60	\$ 2,916,403.46		
10/31/2021	CB0000811	Sept 2021	\$ 14,305,619.67	\$ 2,011,364.81	\$ 709,134.20	\$ 4,218,634.07		
11/30/2021	CB0000829	Oct 2021	\$ 15,144,837.62	\$ 737,486.52	\$ 737,412.63	\$ 4,218,707.96		
12/31/2021	CB0000860	Nov 2021	\$ 15,749,007.86	\$ 794,802.76	\$ 679,072.02	\$ 4,334,438.70		
1/31/2022	CB0000865	Dec 2021	\$ 16,363,920.08	\$ 679,955.05	\$ 480,831.70	\$ 4,533,562.05		
2/28/2022	CB0000895	Jan 2022	\$ 17,108,432.35	\$ 691,466.86	\$ 493,947.15	\$ 4,731,081.76		
3/31/2022	CB0000900	Feb 2022	\$ 15,130,358.79	\$ 864,386.51	\$ 594,070.18	\$ 5,001,398.09		
4/1/2022			\$ -	\$ -	\$ 371,656.24	\$ 4,629,741.85		Cherryhill reconciliation
4/30/2022	CB0000930	Mar 2022	\$ 13,008,413.20	\$ 630,057.55	\$ 618,449.37	\$ 4,641,350.03		
5/31/2022	CB0000935	Apr 2022	\$ 15,024,002.06	\$ 545,343.42	\$ 545,343.42	\$ 4,641,350.03		
6/30/2022	CB0000953	May 2022	\$ 12,434,587.24	\$ 642,811.26	\$ 634,922.95	\$ 4,649,238.34		
7/31/2022	CB0000971	Jun 2022	\$ 12,778,265.87	\$ 658,084.48	\$ 650,119.92	\$ 4,657,202.90		
8/31/2022	CB0000989	Jul 2022	\$ 13,322,210.54	\$ 696,346.00	\$ 687,590.89	\$ 4,665,958.01		
9/30/2022	CB00001007	Aug 2022	\$ 12,553,283.33	\$ 713,111.09	\$ 705,870.14	\$ 4,673,198.96		
10/31/2022	CB00001025	Sep 2022	\$ 12,753,401.55	\$ 671,188.35	\$ 665,290.19	\$ 4,679,097.12		
11/30/2022	CB00001043	Oct 2022	\$ 13,426,893.20	\$ 564,000.16	\$ 670,727.25	\$ 4,572,370.03		
12/31/2022	CB00001061	Nov 2022	\$ 10,454,575.82	\$ 840,947.16	\$ 822,433.19	\$ 4,590,884.00		
1/31/2023	CB00001079	Dec 2022	\$ 12,112,536.77	\$ 754,156.13	\$ 748,710.30	\$ 4,596,329.83		

Department of Public Works
 New system billing
 Account Number: 13000500001

Invoice Date	Invoice #	Period	Amount Due	Per DPW		Per HABC		Comments
				Current Charges (Billed)	Amount Paid	B/F balance should be		
2/16/2023			\$ -	\$ -	\$ 764,378.65	\$ 1,583,049.53		Perkins Settlement \$ (2,248,901.66)
2/28/2023	CB00001110	Jan 2023	\$ 12,311,503.97	\$ 728,421.74	\$ 742,638.12	\$ 1,568,833.15		
3/31/2023	CB00001115	Feb 2023	\$ 9,734,425.04	\$ 665,865.29	\$ 665,148.41	\$ 1,569,550.03		
4/30/2023	CB00001133	Mar 2023	\$ 9,652,044.75	\$ 603,638.34	\$ 603,638.34	\$ 1,569,550.03		
5/31/2023	CB00001151	Apr 2023	\$ 9,467,295.01	\$ 687,028.85	\$ 686,311.97	\$ 1,570,266.91		
6/30/2023	CB00001169	May 2023	\$ 7,907,512.13	\$ 133,818.71	\$ 676,654.19	\$ 1,027,431.43		
7/31/2023	CB00001187	Jun 2023	\$ 8,562,067.71	\$ 676,127.90	\$ 677,017.86	\$ 1,026,541.47	Disputed - refer below	
				\$ 53,215,380.47	\$ 50,448,080.55			

***The difference between Billed vs Paid of \$3,275,443.12million is eliminated after the Perkins settlement

Calculated Unpaid Balance	\$ 1,026,541.47		
Pekins - meter still active	\$ (88,108.52)	11000257372	1401 E PRATT ST
Pekins - meter still active	\$ (405,216.51)	11000257376	1401 E PRATT ST
Ending Balance	\$ 533,216.43	Other questionable costs for sold properties	

Exhibit 4

Case # 23-0018-I

