

CURRENT DUPLICATE

Instructions:

You will need the following documents:

- 1) Tax Rate Yields
- 2) Apportionment Sheets for 1st and 2nd Half Real Estate
- 3) Delinquencies Outstanding as of December 31st

STEP 1: CURRENT DUPLICATE

From your tax rate yields add up revenue for Res/Agr, Com/Ind, and Public Utility for all levies.

STEP 2: TOTAL COLLECTION

From your apportionment sheets take "total distributions" from 1st half 2010 and "amount collected" from 2nd half 2010 and add in total Reimbursements from both collections.

STEP 3: DELINQUENT COLLECTION

From your apportionment sheets take the Delinq. Real Property from 1st half 2010 and for 2nd half 2010 take the dretac expense divide by 5%.

STEP 4: TOTAL CURRENT COLLECTION

Total Collection minus delinquent collection.

STEP 5: CURRENT UNCOLLECTIBLE

Current duplicate minus total current collection.

STEP 6: DELINQUENT DUPLICATE

Using the Delinquencies outstanding report, take the certified column amount for your districts and breakout your subdivisions portion.

STEP 7: DELINQUENT UNCOLLECTIBLE

Delinquent duplicate minus delinquent collection.

STEP 8: ACCUMULATIVE DELINQUENT

Current uncollectible plus delinquent uncollectible.