

CITY OF WASHINGTON
Joan E. Baxter, C.P.A. - Controller
301 Walnut Street
Washington, IL 61571

Ph. (309) 444-1124
Fax (309) 444-9779
jbaxter@ci.washington.il.us
www.washington-illinois.org

MEMORANDUM

TO: Finance & Personnel Committee
FROM: Joanie Baxter, Controller *JJB*
DATE: January 12, 2018
SUBJECT: Request for Adjustment of Accounts Receivable

A listing of accounts receivable that are being recommended for write-off is attached. The list includes water and sewer receivables for final bills that were sent to collection between six and nine months ago and are now being recommended for write-off as of November 2017. This is the first of two write-offs for the fiscal year.

If the City Council approves write-off of these accounts, the accounts receivable will be adjusted accordingly, however, should any of the individuals attempt to settle the account or re-establish service in the City, records will be available with this information.

The total accounts being recommended for write-off are summarized below:

Water-utility \$	2,544.23
Sewer-utility	6,520.19
General	<u>396.00</u>
Total	\$ <u>9,418.37</u>

The City continues to have a very high collection rate and we anticipate it to be improved even more with the implementation of monthly billing and also the policy of shutting off water between tenants. The write-off of water utility bills represents a total of .37% and .60% of water and sewer billings, respectively. The budget for write-offs for FY 17-18 is \$4,000 for water and \$9,000 for sewer. **Please note that two accounts comprise 48% of the recommended write-off (\$4,507.34) and Staff has exhausted all possibilities of collecting these delinquencies.**

The Finance & Personnel Committee will review this matter at its meeting of January 16, 2018 and make a recommendation to the City Council with the item included on the Consent Agenda for that meeting.

C: Jim Culotta, City Administrator
Jeanette Glueck, Accountant
Municipal Services Department

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301 WALNUT STREET
WASHINGTON, IL 61571

ACCOUNTS SCHEDULED FOR WRITE OFF NOVEMBER 2017

ACCOUNT #	TIME PERIOD	GEN	CEM	WAT	SEW	TOTAL BALANCE
03-10-015600-07		\$0.00	\$0.00	\$20.28	\$123.87	\$144.15
6057	6/27/2016	\$396.00	\$0.00	\$0.00	\$0.00	\$396.00
05-20-009007-01		\$0.00	\$0.00	\$103.89	\$173.05	\$276.94
01-50-005800-05		\$0.00	\$0.00	\$11.20	\$24.92	\$36.12
02-20-022800-00		\$0.00	\$0.00	\$145.60	\$0.00	\$145.60
03-20-018900-15		\$0.00	\$0.00	\$59.56	\$118.40	\$177.96
04-40-009600-05		\$0.00	\$0.00	\$1.06	\$210.54	\$211.60
04-30-010300-04		\$0.00	\$0.00	\$85.68	\$170.74	\$256.42
05-20-009005-01		\$0.00	\$0.00	\$104.64	\$164.30	\$268.94
5998	6/30/10 - 06/25/15	\$0.00	\$0.00	\$356.78	\$742.84	\$1,099.62
01-50-014600-03		\$0.00	\$0.00	\$15.72	\$34.41	\$50.13
01-40-011600-11		\$0.00	\$0.00	\$140.67	\$26.73	\$167.40
04-30-022400-10		\$0.00	\$0.00	\$39.36	\$29.89	\$69.25
05-10-008690-00		\$0.00	\$0.00	\$379.34	\$2,147.32	\$2,526.66
04-10-007400-07		\$0.00	\$0.00	\$132.33	\$246.74	\$379.07
02-30-002400-05		\$0.00	\$0.00	\$0.00	\$155.58	\$155.58
05-20-009053-02		\$0.00	\$0.00	\$55.50	\$57.89	\$113.39
04-40-009500-01		\$0.00	\$0.00	\$10.30	\$49.59	\$59.89
01-10-000695-02		\$0.00	\$0.00	\$0.00	\$69.87	\$69.87
01-50-017600-04		\$0.00	\$0.00	\$120.18	\$229.44	\$349.62
01-50-021400-00		\$0.00	\$0.00	\$248.06	\$474.39	\$722.45
03-30-014100-14		\$0.00	\$0.00	\$17.65	\$14.93	\$32.58
03-20-009400-07		\$0.00	\$0.00	\$76.50	\$94.46	\$170.96
02-20-017900-12		\$0.00	\$0.00	\$27.83	\$85.83	\$113.66
02-30-023800-03		\$0.00	\$0.00	\$3.85	\$31.71	\$35.56
04-20-002200-09		\$0.00	\$0.00	\$71.39	\$127.84	\$199.23
01-40-000400-02		\$0.00	\$0.00	\$138.14	\$127.46	\$265.60
03-30-014600-17		\$0.00	\$0.00	\$43.68	\$93.68	\$137.36
01-50-003600-02		\$0.00	\$0.00	\$22.94	\$93.81	\$116.75
01-50-009100-01		\$0.00	\$0.00	\$10.70	\$17.88	\$28.58
01-50-008290-04		\$0.00	\$0.00	\$12.17	\$132.59	\$144.76
02-20-012500-05		\$0.00	\$0.00	\$25.78	\$171.01	\$196.79
04-20-002100-03		\$0.00	\$0.00	\$63.45	\$236.43	\$299.88
01-50-019400-17		\$0.00	\$0.00	\$19.10	\$42.05	\$61.15
05-30-022100-06		\$0.00	\$0.00	\$37.08	\$127.22	\$164.30
6128	11/23/15 - 7/1/16	\$0.00	\$0.00	\$642.55	\$1,338.13	\$1,980.68
6025	10/30/15 - 3/18/16	\$0.00	\$0.00	\$113.76	\$236.87	\$350.63
05-30-019600-05		\$0.00	\$0.00	\$8.00	\$9.34	\$17.34
04-40-008010-06		\$0.00	\$0.00	\$39.54	\$59.65	\$99.19
03-30-005400-08		\$0.00	\$0.00	\$91.01	\$147.86	\$238.87
01-40-012000-11		\$0.00	\$0.00	\$24.08	\$125.18	\$149.26
04-30-018700-01		\$0.00	\$0.00	\$158.55	\$163.63	\$322.18
		\$396.00	\$0.00	\$2,544.23	\$6,520.19	\$9,418.37

* Due to bankruptcy discharge / estate discharge.