

**CITY OF WASHINGTON**  
Joan E. Baxter, C.P.A. - Controller  
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## MEMORANDUM

TO: Finance & Personnel Committee  
FROM: Joanie Baxter, Controller *JB*  
DATE: November 16, 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. 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 \$	3,306.05
Sewer-utility	5,761.10
General	<u>187.00</u>
<b>Total</b>	<b>\$ <u>9,254.15</u></b>

The City continues to have a very high collection rate and Staff notes that the number of accounts being sent to collection and thus eventually recommended for write-off has decreased since the implementation of monthly billing. Over half of the write-offs are due to one account and excluding that account the write-off would represent a total of .3% and .4% of water and sewer billings, respectively.

The Finance & Personnel Committee will review this matter at its meeting of November 19, 2018 and make a recommendation to the City Council with the item included on the Consent Agenda for that meeting.

C: Jeanette Glueck, Accountant  
Municipal Services Department

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301 WALNUT STREET  
WASHINGTON, IL 61571

**ACCOUNTS SCHEDULED FOR WRITE OFF NOVEMBER 2018**

ACCOUNT #	DUE DATE	GEN	CEM	WAT	SEW	TOTAL BALANCE
05-10-006320-03	11/6/2017	\$0.00	\$0.00	\$95.54	\$290.47	\$386.01
6349	12/21/2017	\$148.50	\$0.00	\$0.00	\$0.00	\$148.50
02-30-017300-03	11/6/2017	\$0.00	\$0.00	\$3.85	\$18.89	\$22.74
03-10-014100-14	2/12/2018	\$0.00	\$0.00	\$28.61	\$40.23	\$68.84
04-30-020300-07	10/4/2017	\$0.00	\$0.00	\$0.00	\$118.98	\$118.98
03-20-002400-02	11/6/2017	\$0.00	\$0.00	\$169.62	\$187.85	\$357.47
02-30-004100-02	11/6/2017	\$0.00	\$0.00	\$93.43	\$0.00	\$93.43
02-20-016000-13	2/12/2018	\$0.00	\$0.00	\$31.86	\$63.34	\$95.20
01-40-023000-04	8/21/2017	\$0.00	\$0.00	\$91.35	\$60.06	\$151.41
02-30-005400-00	12/1/2017	\$0.00	\$0.00	\$56.64	\$51.78	\$108.42
05-30-011800-04	10/4/2017	\$0.00	\$0.00	\$30.57	\$67.36	\$97.93
05-30-019600-06	11/6/2017	\$0.00	\$0.00	\$22.83	\$44.76	\$67.59
05-20-034000-01	8/21/2017	\$0.00	\$0.00	\$96.66	\$102.23	\$198.89
01-40-011300-10	11/6/2017	\$0.00	\$0.00	\$97.71	\$25.53	\$123.24
03-30-005300-01	2/12/2018	\$0.00	\$0.00	\$36.72	\$19.97	\$56.69
02-20-018500-11	10/4/2017	\$0.00	\$0.00	\$43.33	\$58.24	\$101.57
6319	10/25/2017	\$38.50	\$0.00	\$0.00	\$0.00	\$38.50
05-20-012900-07	8/21/2017	\$0.00	\$0.00	\$64.93	\$40.72	\$105.65
02-40-012000-07	12/1/2017	\$0.00	\$0.00	\$161.27	\$188.10	\$349.37
04-80-007600-08	10/4/2017	\$0.00	\$0.00	\$143.76	\$145.25	\$289.01
05-10-008700-00	7/2/2018	\$0.00	\$0.00	\$1,720.40	\$3,562.93	\$5,283.33
01-50-007400-05	8/21/2017	\$0.00	\$0.00	\$192.16	\$605.03	\$797.19
02-20-000900-09	2/12/2018	\$0.00	\$0.00	\$102.57	\$69.38	\$171.95
05-30-019800-07	11/6/2017	\$0.00	\$0.00	\$22.24	\$0.00	\$22.24
		\$187.00	\$0.00	\$3,306.05	\$5,761.10	\$9,254.15