

**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](mailto:jbaxter@ci.washington.il.us)  
[www.washington-illinois.org](http://www.washington-illinois.org)

---

## MEMORANDUM

TO: Finance & Personnel Committee  
FROM: Joanie Baxter, Controller *JB*  
DATE: April 12, 2019  
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 April 30, 2019. This is the second 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:

<b>Water-utility</b>	<b>\$ 468.66</b>
<b>Sewer-utility</b>	<b>480.48</b>
<b>General</b>	<b><u>0.00</u></b>
<b>Total</b>	<b>\$ <u>949.14</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. This is evident in the current write-off of \$949.14, which is approximately 1/3 of the total that was written off in April 2018. The write-off of water utility bills represents a total of .063% and .043% of water and sewer billings, respectively.

The Finance & Personnel Committee will review this matter at its meeting of April 15 and make a recommendation to the City Council with the item included on the Consent Agenda for that evening.

C: Jeanette Glueck, Accountant  
Municipal Services Department

CITY OF WASHINGTON  
301 WALNUT STREET  
WASHINGTON, IL 61571

ACCOUNTS SCHEDULED FOR WRITE OFF APRIL 2019

ACCOUNT #	DUE DATE	GEN	CEM	WAT	SEW	TOTAL BALANCE
05-30-026200-13	5/7/2018	\$0.00	\$0.00	\$26.79	\$24.98	\$51.77
02-20-000200-03	6/4/2018	\$0.00	\$0.00	\$7.47	\$28.82	\$36.29
01-50-020300-15	5/7/2018	\$0.00	\$0.00	\$87.27	\$43.62	\$130.89
04-10-008600-02	3/6/2018	\$0.00	\$0.00	\$53.85	\$31.76	\$85.61
01-50-017600-05	3/6/2018	\$0.00	\$0.00	\$121.45	\$33.69	\$155.14
04-10-007400-08	5/7/2018	\$0.00	\$0.00	\$42.10	\$90.45	\$132.55
02-10-009900-04	6/4/2018	\$0.00	\$0.00	\$47.66	\$90.32	\$137.98
04-20-002100-05	6/4/2018	\$0.00	\$0.00	\$22.91	\$34.58	\$57.49
02-20-015100-13	8/3/2018	\$0.00	\$0.00	\$59.16	\$102.26	\$161.42
						\$0.00
						\$0.00
						\$0.00
						\$0.00
		\$0.00	\$0.00	\$468.66	\$480.48	\$949.14