

## CITY OF WASHINGTON, ILLINOIS Finance & Personnel Committee Agenda Communication

Meeting Date: November 18, 2019

Prepared By: Joanie Baxter, Controller

**Agenda Item:** Write-off of Uncollectible Accounts

**Explanation:** 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. The second list is a result of audit findings in which some old receivables were still on the books that need to be written off from prior years. There was a discrepancy on the reports that were being used by Staff to determine the accounts to be sent to collection and thus these slipped through without being written off.

> 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.

Fiscal Impact: The total charged to Bad Debt Expense would be \$290.49 for General Fund; \$1,587.90 for Water fund; and \$2,838.75 for Sewer Fund. The total budgeted for FY18-19 is \$4,000 for Water Fund and \$10,000 for Sewer Fund and there will be one more writeoff before the end of the fiscal year.

**Action Requested**: Recommendation to City Council for approval of write-offs on Consent Agenda.

Date Prepared: 10/15/19

## CITY OF WASHINGTON 301 WALNUT STREET WASHINGTON, IL 61571

## ACCOUNTS SCHEDULED FOR WRITE OFF NOVEMBER 2019

ACCOUNT #	DUE DATE	GEN	CEM	WAT	SEW	TOTAL BALANCE
05-30-021300-15	10/5/2018	\$0.00	\$0.00	\$44.02	\$66.26	\$110.28
04-10-006500-10	10/5/2018	\$0.00	\$0.00	\$40.13	\$44.04	\$84.17
05-20-022300-10	9/4/2018	\$0.00	\$0.00	\$99.16	\$98.68	\$197.84
04-80-007000-11	10/5/2018	\$0.00	\$0.00	\$140.04	\$103.83	\$243.87
6481	10/11/2018	\$290.49	\$0.00	\$0.00	\$0.00	\$290.49
05-20-009032-03	10/5/2018	\$0.00	\$0.00	\$72.11	\$80.16	\$152.27
04-10-008600-03	9/4/2018	\$0.00	\$0.00	\$22.48	\$49.60	\$72.08
03-10-015600-08	10/5/2018	\$0.00	\$0.00	\$155.72	\$210.18	\$365.90
						\$0.00
						\$0.00
						\$0.00
						\$0.00
						\$0.00
						\$0.00
		\$290.49	\$0.00	\$573.66	\$652.75	\$1,516.90

CCCOUNT NUMBER   FINAL BILL   GEN   CEM   WA   SW   TOTAL BALANCE   TORNADO   COLLECTIONS WAS NEVER SENT   COLLOGO-200-05   S/21/2015   S48.05   S49.24   S416.73   S49.24   S416.73   S416.			\$3,200.24	\$2,186.00	\$1,014.24			
FINAL BILL   GEN   CEM   WA   SW   TOTAL BALANCE   TORNADO		WAS SUPPOSE TO TRANSFER TO NEW ACCOUNT AND IT NEVER WAS	\$97.19	\$62.89	\$34.30		6/23/2011	07-10-002500-05
FINAL BILL   GEN   WA   SW   TOTAL BALANCE   TORNADO		IN FOLDER TO GO TO COLLECTIONS WAS NEVER SENT - LAWYERS	\$443.63	\$302.60	\$141.03		9/17/2013	06-30-003400-01
FINAL BILL   GEN   CEM   WA   SW   TOTAL BALANCE   TORNADO		SOME OF BILL WAS WRITTEN OFF - THIS IS STILL REMAINING	\$151.04	\$77.91	\$73.13		12/15/2005	05-30-014900-01
FINAL BILL   GEN   CEM   WA   SW   TOTAL BALANCE   Sy21/2015   Sy21/2015   Sy21.2015   S		NEVER TURNED INTO COLLECTIONS	\$41.30	\$41.30			12/8/2006	04-30-022400-04
FINAL BILL GEN CEM WA SW TOTAL BALANCE TORNADO  5/21/2015 \$195.28 \$165.28 TORNADO  5/21/2015 \$135.91 \$183.41 \$319.32 FINAL BILL WAS ONLY \$39.32 UNTIL CHECK FOR \$280.00 CAME BACK BAD  5/17/2010 \$266.65 \$570.89 \$832.54 HUGH LEAK -TRIED TO CALL NO PHONE NUMBER - SKIPPED!  10/29/2013 \$26.23 \$122.93 \$176.86 IN FOLDER TO GO TO COLLECTIONS WAS NEVER SENT  10/29/2016 \$14.51 \$30.21 \$44.72 WAS SUPPOSE TO TRANSFER TO NEW ACCOUNT AND IT NEVER WAS  10/29/2013 \$22.90 \$84.80 \$107.70 ACCORDING TO NOTES SENT TO COLLECTIONS ON FEB 2014  1/27/2016 \$28.72 \$49.24 \$77.96 PAPER WORK SAYS BANKRUPTCY - BUT WAS NEVER IN BANKRUPTCY  6/27/2012 \$46.20 \$119.24 \$48.05 IN FOLDER TO GO TO COLLECTIONS ON JULY 24, 2012  8/24/2012 \$48.05 \$48.05 IN FOLDER TO GO TO COLLECTIONS ON JULY 24, 2012		IN FOLDER TO GO TO COLLECTIONS WAS NEVER SENT	\$204.53	\$102.95	\$101.58		10/26/2015	04-30-010000-06
FINAL BILL   GEN   CEM   WA   SW   TOTAL BALANCE   FINAL BILL   GEN   CEM   STA1.15   S165.28   S165.28   S165.28   TORNADO		IN FOLDER TO GO TO COLLECTIONS WAS NEVER SENT	\$48.05	\$48.05			8/24/2012	03-20-018900-12
FINAL BILL   GEN   CEM   WA   SW   TOTAL BALANCE   FINAL BILL WAS ONLY \$39.32 UNTIL CHECK FOR \$280.00 CAME BACK BAD   \$10/29/2013   \$26.23   \$176.86   \$17/2016   \$14.51   \$30.21   \$44.72   \$31.43   \$26.70   \$49.24   \$77.96   \$49.24   \$77.96   \$49.24   \$77.96   \$49.24   \$77.96   \$49.24   \$77.96   \$48.00 CAME BACK BAD   \$77.96   \$48.00 CAME BACK BANKRUPTCY   \$20.00 CAME BACK BANKRUPTCY   \$20.00 CAME BACK BAD   \$10/29/2013   \$28.72   \$49.24   \$77.96   \$44.72   \$40.00 CAME BACK BAD   \$10/29/2013   \$28.72   \$49.24   \$77.96   \$44.80   \$10/29/2014   \$14.51   \$30.21   \$44.72   \$44.80   \$40.70   \$44.80   \$40.70   \$		ACCORDING TO NOTES SENT TO COLLECTIONS ON JULY 24, 2012	165.44	\$119.24	\$46.20		6/27/2012	03-20-009400-02
FINAL BILL GEN CEM WA SW TOTAL BALANCE TORNADO  5/21/2015 \$74.15 \$192.87 \$267.02 TORNADO  5/31/2010 \$135.91 \$183.41 \$319.32 FINAL BILL WAS ONLY \$39.32 UNTIL CHECK FOR \$280.00 CAME BACK BAD  5/17/2010 \$261.65 \$570.89 \$832.54 HUGH LEAK -TRIED TO CALL NO PHONE NUMBER - SKIPPED!  10/29/2013 \$26.23 \$122.93 \$176.86 IN FOLDER TO GO TO COLLECTIONS WAS NEVER SENT  12/22/2017 \$26.23 \$30.21 \$44.72 WAS SUPPOSE TO TRANSFER TO NEW ACCOUNT AND IT NEVER WAS  10/29/2013 \$22.90 \$84.80 \$107.70 ACCORDING TO NOTES SENT TO COLLECTIONS ON APRIL 7, 2016		PAPER WORK SAYS BANKRUPTCY - BUT WAS NEVER IN BANKRUPTCY	\$77.96	\$49.24	\$28.72		7/18/2006	03-10-013900-01
FINAL BILL GEN CEM WA SW TOTAL BALANCE FINAL BILL S-NEEDING TO BE WRITTEN OFF FROM AUDIT 2019  FINAL BILL GEN CEM WA SW TOTAL BALANCE REASON:  5/21/2015 \$165.28 \$165.28 TORNADO  5/21/2010 \$135.91 \$183.41 \$319.32 FINAL BILL WAS ONLY \$39.32 UNTIL CHECK FOR \$280.00 CAME BACK BAD 5/17/2010 \$261.65 \$570.89 \$832.54 HUGH LEAK -TRIED TO CALL NO PHONE NUMBER - SKIPPED!  10/29/2013 \$26.23 \$122.93 \$176.86 IN FOLDER TO GO TO COLLECTIONS WAS NEVER SENT 12/22/2017 \$26.23 \$30.21 \$44.72 WAS SUPPOSE TO TRANSFER TO NEW ACCOUNT AND IT NEVER WAS 10/29/2013 \$22.90 \$84.80 \$107.70 ACCORDING TO NOTES SENT TO COLLECTIONS ON FEB 2014	2017	ACCORDING TO NOTES SENT TO COLLECTIONS ON APRIL 7, 2016	\$31.43	\$31.43			1/27/2016	02-20-016100-09
FINAL BILL GEN CEM WA SW TOTAL BALANCE REASON:  5/21/2015 \$165.28 \$165.28 TORNADO  5/21/2010 \$135.91 \$183.41 \$319.32 FINAL BILL WAS ONLY \$39.32 UNTIL CHECK FOR \$280.00 CAME BACK BAD  5/17/2010 \$261.65 \$570.89 \$832.54 HUGH LEAK -TRIED TO CALL NO PHONE NUMBER - SKIPPED!  10/29/2013 \$26.23 \$122.93 \$176.86 IN FOLDER TO GO TO COLLECTIONS WAS NEVER SENT  12/22/2017 \$26.23 \$30.21 \$44.72 WAS SUPPOSE TO TRANSFER TO NEW ACCOUNT AND IT NEVER WAS	2016	ACCORDING TO NOTES SENT TO COLLECTIONS ON FEB 2014	\$107.70	\$84.80	\$22.90		10/29/2013	02-20-001700-09
FINAL BILL GEN CEM WA SW TOTAL BALANCE REASON:  5/21/2015 \$165.28 \$165.28 TORNADO  5/21/2010 \$135.91 \$183.41 \$319.32 FINAL BILL WAS ONLY \$39.32 UNTIL CHECK FOR \$280.00 CAME BACK BAD  5/17/2010 \$261.65 \$570.89 \$832.54 HUGH LEAK -TRIED TO CALL NO PHONE NUMBER - SKIPPED!  10/29/2013 \$26.23 \$122.93 \$176.86 IN FOLDER TO GO TO COLLECTIONS WAS NEVER SENT	2015	WAS SUPPOSE TO TRANSFER TO NEW ACCOUNT AND IT NEVER WAS	\$44.72	\$30.21	\$14.51		6/7/2016	02-20-001100-06
FINAL BILL GEN CEM WA SW TOTAL BALANCE TORNADO  5/21/2015 \$74.15 \$192.87 \$267.02 TORNADO  5/3/2011 \$135.91 \$183.41 \$319.32 FINAL BILL WAS ONLY \$39.32 UNTIL CHECK FOR \$280.00 CAME BACK BAD  5/17/2010 \$261.65 \$570.89 \$832.54 HUGH LEAK -TRIED TO CALL NO PHONE NUMBER - SKIPPED!  10/29/2013 \$53.93 \$122.93 \$176.86 IN FOLDER TO GO TO COLLECTIONS WAS NEVER SENT	2013	IN FOLDER TO GO TO COLLECTIONS WAS NEVER SENT	\$26.23		\$26.23		12/22/2017	02-10-015200-04
FINAL BILL GEN CEM WA SW TOTAL BALANCE TORNADO	2012	IN FOLDER TO GO TO COLLECTIONS WAS NEVER SENT	\$176.86	\$122.93	\$53.93		10/29/2013	02-10-011500-06
FINAL BILL GEN CEM WA SW TOTAL BALANCE TORNADO  5/21/2015 \$74.15 \$192.87 \$267.02 FINAL BILL WAS ONLY \$39.32 UNTIL CHECK FOR \$280.00 CAME BACK BAD	2011	HUGH LEAK -TRIED TO CALL NO PHONE NUMBER - SKIPPED!	\$832.54	\$570.89	\$261.65		5/17/2010	02-10-007100-01
FINAL BILL GEN WA SW TOTAL BALANCE REASON:  5/21/2015 \$165.28 \$165.28 TORNADO  5/21/2015 \$74.15 \$192.87 \$267.02 TORNADO	2010	FINAL BILL WAS ONLY \$39.32 UNTIL CHECK FOR \$280.00 CAME BACK BAD	\$319.32	\$183.41	\$135.91		5/3/2011	01-50-021900-05
FINAL BILL GEN CEM WA SW TOTAL BALANCE REASON:  5/21/2015 \$165.28 \$165.28 TORNADO	2006	TORNADO	\$267.02	\$192.87	\$74.15		5/21/2015	01-40-004300-00
FINAL BILL GEN CEM WA SW TOTAL BALANCE REASON:	2005	TORNADO	\$165.28	\$165.28			5/21/2015	01-40-002300-02
2005 - 2017	YEAI	REASON:	TOTAL BALANCE	WS		GEN CE	FINAL BILL	ACCOUNT NUMBER
FINAL DILLS - NEEDING TO BE WALLEN OFF TROM AUDIT 2019			2005 - 2017					
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