



CITY OF WASHINGTON, ILLINOIS
Finance & Personnel Committee Agenda Communication

Meeting Date: November 18, 2019

Prepared By: Joanie Baxter, Controller *JLB*

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 write-off before the end of the fiscal year.

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

ACCOUNTS SCHEDULED FOR WRITE OFF NOVEMBER 2019

[illegible]

FINAL BILLS - NEEDING TO BE WRITTEN OFF FROM AUDIT 2019
2005 - 2017

ACCOUNT NUMBER	FINAL BILL	GEN CEM	W/A	SW	TOTAL BALANCE	REASON:	YEARS
01-40-002300-02	5/21/2015			\$165.28	\$165.28	TORNADO	2005 - 1
01-40-004300-00	5/21/2015		\$74.15	\$192.87	\$267.02	TORNADO	2006 - 2
01-50-021900-05	5/3/2011		\$135.91	\$183.41	\$319.32	FINAL BILL WAS ONLY \$39.32 UNTIL CHECK FOR \$280.00 CAME BACK BAD	2010 - 1
02-10-007100-01	5/17/2010		\$261.65	\$570.89	\$832.54	HUGH LEAK - TRIED TO CALL NO PHONE NUMBER - SKIPPED!	2011 - 2
02-10-011500-06	10/29/2013		\$53.93	\$122.93	\$176.86	IN FOLDER TO GO TO COLLECTIONS WAS NEVER SENT	2012 - 2
02-10-015200-04	12/22/2017		\$26.23	\$30.21	\$44.72	IN FOLDER TO GO TO COLLECTIONS WAS NEVER SENT	2013 - 3
02-20-001100-06	6/7/2016		\$14.51	\$84.80	\$107.70	WAS SUPPOSE TO TRANSFER TO NEW ACCOUNT AND IT NEVER WAS	2015 - 3
02-20-001700-09	10/29/2013		\$22.90	\$31.43	\$77.96	ACCORDING TO NOTES SENT TO COLLECTIONS ON APRIL 7, 2016	2016 - 2
02-20-016100-09	1/27/2016		\$28.72	\$49.24	\$179.96	PAPER WORK SAYS BANKRUPTCY - BUT WAS NEVER IN BANKRUPTCY	2017 - 1
03-10-013900-01	7/18/2006		\$46.20	\$119.24	\$165.44	ACCORDING TO NOTES SENT TO COLLECTIONS ON JULY 24, 2012	
03-20-009400-02	8/24/2012		\$101.58	\$102.95	\$204.53	IN FOLDER TO GO TO COLLECTIONS WAS NEVER SENT	
03-20-018900-12	10/26/2015		\$73.13	\$77.91	\$151.04	SOME OF BILL WAS WRITTEN OFF - THIS IS STILL REMAINING	
04-30-010000-06	12/15/2005		\$141.03	\$302.60	\$443.63	IN FOLDER TO GO TO COLLECTIONS WAS NEVER SENT - LAWYERS	
04-30-022400-04	9/17/2013		\$34.30	\$62.89	\$97.19	WAS SUPPOSE TO TRANSFER TO NEW ACCOUNT AND IT NEVER WAS	
05-30-014900-01	6/23/2011		\$1,014.24	\$2,186.00	\$3,200.24		