



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

**Meeting Date:** November 15, 2021

**Prepared By:** Joanie Baxter, CPA – Finance Director *JEB*

**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.

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 \$0 for General Fund; \$1,173.96 for Water Fund; and \$906.70 for Sewer Fund for the six-month period. The total budgeted for FY21-22 is \$4,000 for Water Fund and \$3,500 for Sewer Fund.

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

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

**ACCOUNTS SCHEDULED FOR WRITE OFF NOVEMBER 2021**

ACCOUNT #	DUE DATE	GEN	CEM	WAT	SEW	TOTAL BALANCE
0330-007900-03	12/3/2020	\$0.00	\$0.00	\$45.41	\$18.38	\$63.79
0230-018400-04	1/4/2021	\$0.00	\$0.00	\$58.03	\$16.81	\$74.84
0310-010900-09	1/4/2021	\$0.00	\$0.00	\$34.77	\$6.42	\$41.19
0420001700-01	11/2/2020	\$0.00	\$0.00	\$121.02	\$17.84	\$138.86
0520-027100-07	3/3/2021	\$0.00	\$0.00	\$37.71	\$8.43	\$46.14
0430001400-05	10/5/2020	\$0.00	\$0.00	\$116.51	\$16.52	\$133.03
0210-011500-10	3/3/2021	\$0.00	\$0.00	\$122.28	\$121.54	\$243.82
0520-037300-02	1/4/2021	\$0.00	\$0.00	\$57.50	\$35.21	\$92.71
0210001300-14	10/5/2020	\$0.00	\$0.00	\$69.97	\$78.56	\$148.53
0310-010315-02	2/15/2021	\$0.00	\$0.00	\$112.64	\$60.48	\$173.12
0420002200-14	10/5/2020	\$0.00	\$0.00	\$74.79	\$67.11	\$141.90
0510-007540-08	3/3/2021	\$0.00	\$0.00	\$124.18	\$67.07	\$191.25
0430-010900-07	1/15/2021	\$0.00	\$0.00	\$52.33	\$58.99	\$111.32
0320-010500-03	1/15/2021	\$0.00	\$0.00	\$25.98	\$5.87	\$31.85
0310-000600-11	3/3/2021	\$0.00	\$0.00	\$26.81	\$133.41	\$160.22
0220-015400-11	2/15/2021	\$0.00	\$0.00	\$71.82	\$169.47	\$241.29
0320018800-14	11/2/2020	\$0.00	\$0.00	\$22.21	\$24.59	\$46.80
		\$0.00	\$0.00	\$1,173.96	\$906.70	\$2,080.66