



**CITY OF WASHINGTON, ILLINOIS**  
**City Council Agenda Communication**

**Meeting Date:** October 21, 2024

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

**Agenda Item:** Write-off 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.

The total accounts being recommended for write-off are summarized below:

<b>Water-utility</b>	<b>\$</b>	<b>2,373.68</b>
<b>Sewer-utility</b>		<b>1,623.97</b>
<b>General</b>		<b>0.00</b>
<b>Total</b>	<b>\$</b>	<b><u>3,997.65</u></b>

Please note that \$238.33 of the recommended write-off is due to a discharge of a bankruptcy.

These write-offs generally stem from accounts in which customers have skipped out or have left a final bill unpaid and were current with our cutoff policy prior to nonpayment. The steps we have taken to turn off water between residents, make the landlord liable if there isn't a separate shutoff, and implementation of monthly billing and enhanced leak detection due to the Automated Meter System installed in 2016, have all contributed to a decrease in accounts required to be written off. The City continues to have a very high collection rate. The write-off of water utility bills represents a total of .155% and .0637% of water and sewer billings, respectively.

**Fiscal Impact:** This is the first of two write-offs of the fiscal year. The total budgeted for FY24-25 is \$3,800 and \$3,000 for the Water Fund and Sewer Fund, respectively.

**Recommendation:** Staff recommends approval of the write-offs.

**Action Requested:** Approval by City Council as part of Consent Agenda.

CITY OF WASHINGTON  
301 WALNUT STREET  
WASHINGTON, IL 61571

ACCOUNTS SCHEDULED FOR WRITE OFF OCTOBER 2024

NAME	ACCOUNT #	DUE DATE	GEN	CEM	WAT	SEW	TOTAL BALANCE	Notes
	0540-009000-04	7/17/2023	\$0.00	\$0.00	\$20.45	\$15.09	\$35.54	
	0410-002700-03	3/15/2024	\$0.00	\$0.00	\$225.58	\$60.75	\$286.33	
	0430-019600-07	7/27/2023	\$0.00	\$0.00	\$30.76	\$10.03	\$40.79	
	0430-001400-09	9/22/2023	\$0.00	\$0.00	\$66.13	\$25.89	\$92.02	
	0410-005500-15	6/5/2023	\$0.00	\$0.00	\$54.25	\$17.59	\$71.84	
	0620-012700-04		\$0.00	\$0.00	\$148.59	\$89.74	\$238.33	Bankruptcy
	0150-016500-04	6/5/2023	\$0.00	\$0.00	\$148.99	-\$0.80	\$148.19	* \$265.03 Collections
	0110-007400-03	1/16/2024	\$0.00	\$0.00	\$146.78	\$113.41	\$260.19	
	0410-006000-03	9/5/2023	\$0.00	\$0.00	\$86.23	\$83.22	\$169.45	
	0210-004900-07	10/20/2023	\$0.00	\$0.00	\$115.24	\$67.77	\$183.01	
	0150-019400-20	12/15/2023	\$0.00	\$0.00	\$66.48	\$114.93	\$181.41	
	0620-004850-03	3/15/2024	\$0.00	\$0.00	\$226.76	\$75.90	\$302.66	
	0520-034710-06	9/5/2023	\$0.00	\$0.00	\$90.86	\$28.71	\$119.57	
	0220-014400-13	7/17/2023	\$0.00	\$0.00	\$14.77	\$4.82	\$19.59	
	0220-009800-03	12/15/2023	\$0.00	\$0.00	\$26.25	\$8.56	\$34.81	
	0310-003600-05	11/13/2023	\$0.00	\$0.00	\$168.17	\$191.00	\$359.17	
	0230-018400-06	1/16/2024	\$0.00	\$0.00	\$184.39	\$315.60	\$499.99	
	0320-007300-07	10/20/2023	\$0.00	\$0.00	\$29.90	\$9.78	\$39.68	
	0520-025100-03	10/20/2023	\$0.00	\$0.00	\$65.44	\$140.44	\$205.88	
	0440-008030-04	9/5/2023	\$0.00	\$0.00	\$196.30	\$102.12	\$298.42	
	0530-027900-07	10/20/2023	\$0.00	\$0.00	\$62.99	\$48.52	\$111.51	
	0150-017300-04	11/13/2023	\$0.00	\$0.00	\$59.84	\$19.45	\$79.29	
	0430-010000-12	12/15/2023	\$0.00	\$0.00	\$138.53	\$81.45	\$219.98	
			\$0.00	\$0.00	\$2,373.68	\$1,623.97	\$3,997.65	

\* Due to bankruptcy discharge / estate discharge.