




CITY OF WASHINGTON, ILLINOIS
Finance & Personnel Committee Agenda Communication

Meeting Date: October 17, 2022

Prepared By: Joanie Baxter, CPA – Finance Director 

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; \$1,300.60 for Water Fund; and \$1,506.87 for Sewer Fund for the six-month period. The total budgeted for FY22-23 is \$3,500 for Water Fund and \$3,500 for Sewer Fund. The total of \$2,807.47 recommended for write-off includes a bankruptcy that has been discharged in the amount of \$1,362.72 and without that account, the total write-offs would be \$1,444.75.

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 OCTOBER 2022

ACCOUNT #	DUE DATE	GEN	CEM	WAT	SEW	TOTAL BALANCE
0330-005400-10	10/19/2021	\$0.00	\$0.00	\$110.24	\$153.17	\$263.41
* 0440-002500-01	3/15/2019	\$0.00	\$0.00	\$439.17	\$923.55	\$1,362.72
0230-001600-05	10/19/2021	\$0.00	\$0.00	\$80.63	\$51.34	\$131.97
0150-011000-09	1/17/2022	\$0.00	\$0.00	\$50.97	\$27.70	\$78.67
0310-009200-13	11/15/2021	\$0.00	\$0.00	\$87.49	\$110.94	\$198.43
0520-024200-04	3/19/2022	\$0.00	\$0.00	\$27.15	\$6.74	\$33.89
0440-008040-04	11/15/2021	\$0.00	\$0.00	\$101.84	\$37.57	\$139.41
0440-008490-05	11/15/2021	\$0.00	\$0.00	\$81.37	\$19.85	\$101.22
0210-001900-09	10/19/2021	\$0.00	\$0.00	\$20.11	\$5.00	\$25.11
0310-004000-03	10/19/2021	\$0.00	\$0.00	\$54.40	\$30.01	\$84.41
0520-016400-05	1/17/2022	\$0.00	\$0.00	\$82.11	\$37.68	\$119.79
0440-008650-05	10/19/2021	\$0.00	\$0.00	\$17.90	\$4.45	\$22.35
0520-034710-04	3/19/2022	\$0.00	\$0.00	\$45.32	\$11.19	\$56.51
0440-008580-04	11/15/2021	\$0.00	\$0.00	\$75.43	\$81.10	\$156.53
0150-008200-12	3/19/2022	\$0.00	\$0.00	\$26.47	\$6.58	\$33.05
						\$0.00
		\$0.00	\$0.00	\$1,300.60	\$1,506.87	\$2,807.47

* Due to bankruptcy discharge / estate discharge.