



CITY OF WASHINGTON, ILLINOIS
Finance & Personnel Committee Agenda Communication

Meeting Date: May 15, 2023

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

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 along with two bankruptcies that have been discharged. This is the final of two write-offs for the fiscal year and we are writing these accounts off as of April 30, 2023.

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 \$337.50 for General Fund; \$930.62 for Water Fund; and \$688.39 for Sewer Fund for the six-month period and \$0 for General Fund; \$2,231.22 for Water Fund and \$2,195.26 for Sewer Fund for the year. The total budgeted for FY22-23 is \$3,500 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 APRIL 2023

ACCOUNT #	DUE DATE	GEN	CEM	WAT	SEW	TOTAL BALANCE
0230-023900-04	8/15/2022	\$0.00	\$0.00	\$141.97	\$76.36	\$218.33
0320-018400-13	3/14/2022	\$0.00	\$0.00	\$104.76	\$154.00	\$258.76
0530-010800-07	7/15/2022	\$0.00	\$0.00	\$56.71	\$63.88	\$120.59
0620-013700-00	6/13/2022	\$0.00	\$0.00	\$32.69	\$33.33	\$66.02
0140-011700-06	4/14/2022	\$0.00	\$0.00	\$20.56	\$5.11	\$25.67
0330-002400-06	7/15/2022	\$0.00	\$0.00	\$35.82	\$67.73	\$103.55
0230-017700-08	4/14/2022	\$0.00	\$0.00	\$51.08	\$13.64	\$64.72
0510-006280-05	6/13/2022	\$0.00	\$0.00	\$91.95	\$108.38	\$200.33
0310-015600-11	5/16/2022	\$0.00	\$0.00	\$40.62	\$8.56	\$49.18
0430-001800-03	8/15/2022	\$0.00	\$0.00	\$84.53	\$46.03	\$130.56
0540-007500-07	8/15/2022	\$0.00	\$0.00	\$74.53	\$20.11	\$94.64
0150-029400-11	6/13/2022	\$0.00	\$0.00	\$31.74	\$7.29	\$39.03
0520-010900-01	8/15/2022	\$0.00	\$0.00	\$45.20	\$12.66	\$57.86
0330-000100-01	6/13/2022	\$0.00	\$0.00	\$34.99	\$50.92	\$85.91
0150-008290-09	7/15/2022	\$0.00	\$0.00	\$25.25	\$6.78	\$32.03
INV00199	7/27/2022	\$337.50	\$0.00	\$0.00	\$0.00	\$337.50
0220-015200-08	7/15/2022	\$0.00	\$0.00	\$58.22	\$13.61	\$71.83
		<u>\$337.50</u>	<u>\$0.00</u>	<u>\$930.62</u>	<u>\$688.39</u>	<u>\$1,956.51</u>