



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

**Meeting Date:** May 15, 2023

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

**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 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.

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

<b>Water-utility</b>	<b>\$</b>	<b>930.62</b>
<b>Sewer-utility</b>		<b>688.39</b>
<b>General</b>		<b>337.50</b>
<b>Total</b>	<b>\$</b>	<b><u>1,956.51</u></b>

These write-offs generally stem from accounts in which customers have skipped out or have left a final bill unpaid. 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 .083% and .079% of water and sewer total billings, respectively.

**Fiscal Impact:** This is the final write-off of the fiscal year as these accounts will be written off as of April 30, 2023 and results in a total of \$337.50 for General Fund, \$2,231.22 for Water Fund and \$2,195.26 for Sewer Fund. The total budgeted for FY22-23 was \$3,500 for Water Fund and \$3,500 for Sewer Fund.

**Recommendation/Committee Discussion Summary:** Pending Finance & Personnel Committee recommendation for approval.

**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 APRIL 2023**

<b>ACCOUNT #</b>	<b>DUE DATE</b>	<b>GEN</b>	<b>CEM</b>	<b>WAT</b>	<b>SEW</b>	<b>TOTAL BALANCE</b>
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>