



MEMORANDUM TO VENICE CITY COUNCIL

FROM: Linda Senne, CPA, Finance Director *LS*

DEPARTMENT: Finance Department

THROUGH CHARTER OFFICER: James Clinch, City Manager

E-SIGN: *JC*

DATE: September 29, 2025 **MEETING DATE:** October 14, 2025

COUNCIL ACTION: Council Adoption by Consent Motion

SUBJECT / TOPIC: Write-off of Uncollectible Past Due Accounts

BACKGROUND INFORMATION: Resolution No. 2020-33 is the City's accounts receivable and write-off policy. Pursuant to this resolution, the City Council has the authority to adjust and settle accounts or debts owed to the City. The amount of past due, uncollectible utility customer accounts receivable of \$27,966 and utility miscellaneous receivables of \$11,598 total \$39,564 which represents less than .13% of the fiscal year 2025 utility operating revenue adopted budget amount of \$32,301,198. The amount of the other miscellaneous accounts receivable that are past due and uncollectible is \$7,447 for the General Fund, \$147 for the Airport Fund, \$68 for the Solid Waste Fund, and \$2,090 for the Group Health Insurance Fund. The total miscellaneous receivables to write-off are \$9,752. The city is extremely adept at collecting the amount of money owed for services. This means that City Council's established policies for billing and collections are working well. The use of utility customer deposits and collection efforts ensure that our paying utility customers are not paying for significant bad debt.

A listing of the utility and miscellaneous receivables that are deemed uncollectible is attached.

SUPPORTS STRATEGIC PLAN: Goal Three: Ensure a Fiscally Sound City

COUNCIL ACTION REQUESTED: For Council Adoption by Consent Motion

Pursuant to Resolution No. 2020-33, request that City Council authorize the write-off of \$39,564 from the utility system, and \$9,752 from miscellaneous receivables as detailed in the attachment to this memo (pages 2-4).

Yes N/A

<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document(s) Reviewed for ADA compliance (required if for agenda posting)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	City Attorney Reviewed/Approval
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Risk Management Review
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Finance Department Review/Approval
		Funds Availability (account number): designated funds

Write-offs - Utility Billing FY 2024						
Customer Number	Location I.D.	Customer Type	Final Bill Date Termination Date	Final Bill Amount	Collections	Notes
61944	5000	Owner	09/09/22	\$395.55	Yes	
FY 2022 Total				\$395.55		
8298	6760	Owner	09/16/24	\$145.82	Yes	
19480	29000	Owner	04/23/24	\$175.26	Yes	
20204	6458	Owner	02/16/24	\$88.08	No	Under \$100.00
31262	55890	Owner	03/21/24	\$125.42	Yes	
31450	8436	OT - Bay Indies	08/22/24	\$221.96	Yes	
36952	56210	Owner	01/09/24	\$181.06	Yes	
39236	53816	Owner	02/28/24	\$1,197.97	Yes	
45052	45374	Owner	07/15/24	\$12.15	No	Under \$100.00
45052	45388	Owner	07/15/24	\$3.30	No	Under \$100.00
46960	11788	Owner	01/02/24	\$50.82	No	Under \$100.00
48444	56052	Owner	01/25/24	\$74.36	No	Under \$100.00
49556	5566	Tenant	12/07/23	\$445.66	Yes	
51538	44844	Owner	12/22/23	\$55.55	No	Under \$100.00
53534	59716	Owner	06/30/24	\$119.17	Yes	
57944	9204	OT - Bay Indies	09/30/24	\$322.69	Yes	
58554	320	Owner	11/17/23	\$927.17	Yes	
60628	5702	Tenant	09/30/24	\$25.04	No	Under \$100.00
62524	8274	OT - Bay Indies	02/06/24	\$509.00	Yes	
63334	8512	Tenant	04/15/24	\$10.57	No	Under \$100.00
63650	56644	Tenant	12/01/23	\$207.91	Yes	
65416	4174	Tenant	11/01/23	\$281.48	Yes	
65430	56158	Owner	09/17/24	\$19.07	No	Under \$100.00
65598	8230	OT - Bay Indies	02/02/24	\$128.50	Yes	
67406	8812	OT - Bay Indies	03/29/24	\$130.36	Yes	
68036	6732	Owner	10/23/23	\$66.92	No	Under \$100.00
68502	6986	Tenant	08/12/24	\$136.30	Yes	
68772	274	Owner	03/11/24	\$62.26	No	Under \$100.00
68886	6500	Owner	07/03/24	\$48.01	No	Under \$100.00
69206	2932	Tenant	08/07/24	\$590.63	Yes	
69754	6608	Tenant	04/18/24	\$252.67	Yes	
70106	5414	Owner	09/12/24	\$163.26	Yes	
70578	8492	OT - Bay Indies	04/16/24	\$789.81	Yes	
70842	62038	Tenant	02/28/24	\$80.19	No	Under \$100.00
70850	5716	Tenant	07/01/24	\$316.38	Yes	
71934	11698	Tenant	09/20/24	\$105.31	Yes	
72050	304	Tenant	04/23/24	\$32.92	No	Under \$100.00
72642	7844	OT - Bay Indies	06/24/24	\$186.40	Yes	
72868	68180	Owner	12/08/23	\$25.24	No	Under \$100.00
73112	63280	Owner	01/30/24	\$212.36	Yes	
73682	54500	Owner	04/26/24	\$25.65	No	Under \$100.00
73746	10178	OT - Bay Indies	08/06/24	\$134.82	Yes	
73760	10260	OT - Bay Indies	07/24/24	\$70.21	No	Under \$100.00
73824	6472	Tenant	07/05/24	\$628.64	Yes	
74356	5306	Tenant	11/13/23	\$207.14	Yes	
74552	4158	Tenant	11/09/23	\$800.00	Yes	
74770	11786	Tenant	05/20/24	\$47.36	No	Under \$100.00
74810	5568	Owner	03/31/24	\$2.23	No	Under \$100.00
75762	6972	Tenant	12/06/23	\$91.67	No	Under \$100.00
76442	4146	Tenant	11/28/23	\$437.04	Yes	

Write-offs - Utility Billing FY 2024						
Customer Number	Location I.D.	Customer Type	Final Bill Date Termination Date	Final Bill Amount	Collections	Notes
76456	9124	OT - Bay Indies	10/02/23	\$149.72	Yes	
76930	5862	Tenant	10/03/23	\$78.43	No	Under \$100.00
76934	6406	Tenant	03/07/24	\$456.69	Yes	
77322	9330	OT - Bay Indies	12/28/23	\$108.76	Yes	
77520	8288	OT - Bay Indies	08/22/24	\$409.83	Yes	
77624	8688	OT - Bay Indies	04/05/24	\$123.31	Yes	
78104	8838	OT - Bay Indies	03/01/24	\$43.12	No	Under \$100.00
78134	12462	Tenant	01/10/24	\$7,686.53	Yes	
78330	6898	Tenant	06/05/24	\$610.63	Yes	
78590	2626	Tenant	10/02/23	\$23.31	No	Under \$100.00
78862	5872	Tenant	05/16/24	\$181.43	Yes	
78936	1150	Tenant	10/27/23	\$30.09	No	Under \$100.00
79084	5434	Tenant	08/28/24	\$984.52	Yes	
79460	9082	OT - Bay Indies	07/29/24	\$33.00	No	Under \$100.00
79728	8148	OT - Bay Indies	01/29/24	\$205.61	Yes	
80110	4670	Owner	01/02/24	\$6.08	No	Under \$100.00
80658	75216	Builder	10/31/23	\$1,121.15	Yes	
81024	69258	Tenant	12/22/23	\$93.23	No	Under \$100.00
81050	6340	Tenant	11/15/23	\$450.58	Yes	
81274	4152	Tenant	01/10/24	\$840.03	Yes	
81772	5594	Tenant	12/07/23	\$635.68	Yes	
82242	71832	Tenant	11/30/23	\$227.90	Yes	
82784	5934	Tenant	08/13/24	\$720.99	Yes	
83298	61998	Tenant	07/18/24	\$73.72	No	Under \$100.00
83344	7562	Tenant	03/11/24	\$23.03	No	Under \$100.00
83990	1150	Tenant	05/30/24	\$299.22	Yes	
84326	70796	Owner	02/23/24	\$23.89	No	Under \$100.00
84350	6672	Tenant	04/01/24	\$32.63	No	Under \$100.00
84832	79080	Tenant	09/12/24	\$74.58	No	Under \$100.00
85292	77924	Tenant	06/19/24	\$119.87	Yes	
85314	9902	Tenant	08/15/24	\$553.09	Yes	
85490	4862	Tenant	09/20/24	\$177.74	Yes	
FY 2024 Total				\$27,570.18		
Total Write-off Request for Utility Billing				\$27,965.73		

Miscellaneous Receivables			
Cust ID	Total	Date of Invoice	Comments
7806	\$ 8,187.68	7/5/19 & 11/19/19	Past Statute of Limitations
7713	3,410.47	8/12/2020	Past Statute of Limitations
Total Utility Fund	\$ 11,598.15		

The collection agency formally demands payment of each collection item via demand collection letters and phone calls instructing debtors to pay. They also report debtors to the three national credit bureaus, and provide skip tracing to track them down if they have moved. The agency continues to pursue collections for two years. Finance Department utilizes Resolution No. 2020-33 to write-off a customer's account.

write off amount	\$	27,965.73
write off amount	\$	11,598.15
total	\$	39,563.88

Miscellaneous Receivables Bad Debt - Write Off

Cust ID	Total	Date of Invoice	Comments
General Fund #001			
4499	\$ 2,574.00	10/6/2011	Partial Pymt, Statute of Limitations
8076	1,334.13	11/9/2022	EE who did not return City property.
8446	1,425.44	8/31/2023	EE who did not return City property.
2203	450.00	5/3/2023	Company went bankrupt.
4699	1,663.78	12/15/2015	Special Event holder.
Grand Total General Fund	\$ 7,447.35		
Airport Fund #401			
7275	\$ 147.07	2/28/2022	Did not pay last month of Tie Down rent.
Grand Total Airport Fund	\$ 147.07		
Solid Waste #470			
6556	\$ 68.00	10/12/2021	Small Amount
Grand Total Utilities Fund	\$ 68.00		
Group Life & Health Insurance #501			
7305	\$ 1,573.96	12/28/2018	EE on FMLA w/out accruals.
7697	243.46	8/5/2020	EE on WC w/out accruals.
7826	78.98	3/30/2021	New EE not eligible for FMLA; w/out accruals.
8153	193.09	7/8/2022	EE no pay hours; w/out accruals.
Grand Total Group Health Insurance Fund	\$ 2,089.49		
Total Miscellaneous Receivables (MRs)	\$ 9,751.91		

Signature: 
 James Clinch (Sep 29, 2025 15:10:51 EDT)
 Email: JClinch@venicefl.gov



MEMORANDUM

Final Audit Report

2025-09-29

Created:	2025-09-29
By:	Linda Senne (LSenne@venicefl.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAoqwk0LeNJpb_IHZK1HjOfCJaYubMbAby

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