



MEMORANDUM

City of Venice

Finance Department

TO: Honorable Mayor and Council Members

THROUGH: Ed Lavalley, ICMA-CM, MPA, City Manager

FROM: Linda Senne, CPA, Finance Director

DATE: September 14, 2020

COUNCIL APPROVAL: Yes

MEETING DATE: September 22, 2020

STRATEGIC PLAN GOAL: Ensure a Financially Sound City

SUBJECT: Write-off of Uncollectible Past Due Accounts

Background: Resolution No. 2020-33 is the City's accounts receivable and write-off policy. Pursuant to this resolution, City Council has the authority to adjust and settle accounts or debts owed to the City. The amount of past due, uncollectible utility accounts receivable amount of \$39,321 represents less than .20% of the fiscal year 2020 utility fund adopted operating revenue amount of \$24,151,100. The amount of accounts receivable that is past due and uncollectible for two other funds (building fund and general fund) is less than the utility experience for each fund. The City is extremely adept at collecting the amount of money owed for services. This means that City Council's established policies for utility services and billing are working well. The use of customer deposits and collection efforts ensure that our paying customers are not paying for significant bad debt.

A listing of both the utility receivables and miscellaneous receivables (MRs) that are deemed uncollectible is attached.

Requested Action: Pursuant to Resolution No. 2020-33, request that City Council authorize the write-off of \$39,321 from the utility system, and \$10,258 from the MR system as detailed in the attachment to this memo (pages 2-6)

If for an agenda item, this document and any associated backup created by City of Venice staff has been reviewed for ADA compliance: Yes

City Attorney Review/Approved: N/A

Risk Management Review: N/A

Finance Department Review/Approved: Yes

Funds Availability (account number): N/A

Write-offs - Utility Billing FY 2013 to FY 2019

Customer Number	Location I.D.	Customer Type	Final Bill Date	Final Bill Amount	Sent to Collections	Notes
54980	58180	Owner	02/20/13	63.00	No	
16250	13532	Owner	06/14/13	2,083.85	No	Bankruptcy
FY 2013 Total				\$ 2,146.85		
48722	7602	Tenant	10/10/14	239.43	No	
8888	7172	Tenant	02/23/15	540.08	No	Bankruptcy
8240	584	Owner	07/21/15	0.30	No	Under 100.00
FY 2015 Total				\$ 874.82		
63110	53312	Owner	10/22/15	33.87	No	Under 100.00
FY 2016 Total				\$ 33.87		
34116	15150	Owner	10/05/16	13.76	No	
65580	10898	Owner	10/14/16	20.13	No	Under 100.00
46242	60480	Owner	02/14/17	0.07	No	
27858	10342	Owner	05/10/17	0.03	No	
66254	13592	Tenant	05/31/17	1,182.51	Yes	Yes
67088	6858	Owner	06/09/17	45.08	No	Under 100.00
42854	3312	Owner	06/14/17	56.98	No	Under 100.00
63904	15110	Tenant	09/14/17	100.94	Yes	
65860	8482	Owner	09/20/17	274.74	Yes	
63270	2006	Tenant	09/26/17	109.01	Yes	
FY 2017 Total				\$ 1,803.25		
66894	2228	Tenant	10/10/17	365.94	Yes	
65054	7774	Owner	10/13/17	51.37	No	Under 100.00
62822	8930	Owner	10/16/17	97.09	No	Under 100.00
64118	5400	Tenant	10/16/17	112.73	Yes	
67272	5610	Tenant	10/26/17	163.01	Yes	
64052	4144	Tenant	11/01/17	185.41	Yes	
65726	592	Tenant	11/03/17	419.40	Yes	
58972	5660	Tenant	11/07/17	122.32	Yes	
64666	16242	Tenant	11/07/17	120.12	Yes	
65298	6492	Tenant	11/07/17	315.16	Yes	
64094	4966	Tenant	11/08/17	466.48	Yes	
56688	61180	Tenant	11/14/17	295.69	Yes	
59662	6768	Tenant	11/14/17	287.40	Yes	
68162	5166	Owner	11/17/17	32.45	No	Under 100.00
65756	132	Tenant	11/20/17	311.82	Yes	
67962	6986	Tenant	11/27/17	194.81	Yes	
42248	80856	Tenant	11/30/17	619.23	Yes	
19614	4592	Owner	12/01/17	44.50	No	Under 100.00
62270	6466	Tenant	12/04/17	472.51	Yes	
56138	5974	Owner	12/20/17	83.00	No	Under 100.00
66954	7580	Tenant	12/20/17	382.65	Yes	
55644	7762	Owner	01/17/18	4.96	No	Under 100.00
63452	7612	Tenant	01/17/18	37.18	No	Under 100.00
63452	7614	Tenant	01/17/18	69.98	No	Under 100.00

Write-offs - Utility Billing FY 2013 to FY 2019

Customer Number	Location I.D.	Customer Type	Final Bill Date	Final Bill Amount	Sent to Collections	Notes
66574	8016	Tenant	01/23/18	245.26	No	Deceased
65802	8502	Owner	01/30/18	63.54	No	Under 100.00
61500	9212	Owner	01/31/18	59.97	No	Deceased
66258	6868	Tenant	01/31/18	46.28	No	Under 100.00
64618	9614	Owner	02/02/18	298.36	Yes	
44816	4952	Tenant	02/06/18	282.17	Yes	
60884	60010	Owner	02/09/18	67.48	No	Under 100.00
57754	17240	Owner	02/15/18	47.83	No	Under 100.00
49374	6208	Owner	02/22/18	101.67	No	Foreclosure
40336	7772	Owner	03/12/18	80.68	No	Under 100.00
59052	8966	Owner	03/23/18	56.46	No	Under 100.00
65544	54402	Owner	03/23/18	324.84	Yes	
43580	9778	Owner	03/30/18	85.78	No	Under 100.00
64476	9744	Tenant	04/09/18	1.19	No	Under 100.00
64408	57804	Tenant	04/13/18	199.26	Yes	
65518	68524	Owner	04/13/18	289.97	Yes	
65656	6456	Tenant	04/16/18	241.58	Yes	
58786	7544	Tenant	04/17/18	56.87	No	Under 100.00
68368	2032	Tenant	05/01/18	4.35	No	Under 100.00
58718	10422	Tenant	05/04/18	313.49	Yes	
30144	9818	Owner	05/25/18	75.90	No	Under 100.00
67924	5882	Tenant	05/31/18	327.68	Yes	
52236	8428	Owner	06/01/18	96.50	No	Under 100.00
66748	4320	Tenant	06/01/18	392.75	Yes	
62874	8726	Tenant	06/04/18	38.42	No	Under 100.00
68206	1118	Tenant	06/18/18	1.09	No	Under 100.00
66724	8442	Owner	06/21/18	79.46	No	Under 100.00
39680	3678	Owner	06/26/18	48.48	No	Under 100.00
64474	8236	Owner	06/28/18	93.51	No	Under 100.00
61452	9836	Owner	07/02/18	142.66	Yes	
69442	5882	Tenant	07/02/18	20.12	No	Under 100.00
69118	8506	Tenant	07/03/18	218.13	Yes	
69040	54326	Tenant	07/16/18	133.51	Yes	
68884	5350	Tenant	07/24/18	576.67	Yes	
60730	9976	Tenant	07/31/18	23.39	No	Under 100.00
68180	57904	Tenant	08/06/18	92.56	No	Under 100.00
56388	3998	Owner	08/07/18	182.55	Yes	
67348	2802	Tenant	08/13/18	604.81	Yes	
8384	6818	Owner	08/17/18	429.02	Yes	
62504	8726	Owner	08/21/18	27.18	No	Under 100.00
39726	64526	Owner	08/31/18	62.76	No	Under 100.00
64534	62038	Tenant	09/06/18	142.17	Yes	
64948	53346	Owner	09/06/18	22.14	No	Under 100.00
65654	8164	Owner	09/06/18	73.00	No	Under 100.00
59820	2970	Tenant	09/07/18	25.20	No	Under 100.00

Write-offs - Utility Billing FY 2013 to FY 2019

Customer Number	Location I.D.	Customer Type	Final Bill Date	Final Bill Amount	Sent to Collections	Notes
70042	8216	Owner	09/11/18	212.48	Yes	
67936	5908	Tenant	09/15/18	142.81	Yes	
FY 2018 Total				\$ 12,729.60		
14158	53690	Tenant	10/01/18	0.11	No	Under 100.00
30546	10240	Owner	10/04/18	43.70	No	Under 100.00
69830	9588	Owner	10/08/18	243.16	Yes	
52926	6624	Tenant	10/15/18	283.94	Yes	
39396	2802	Owner	11/01/18	287.53	Yes	
70062	7876	Tenant	11/02/18	13.69	No	Under 100.00
68866	67134	Tenant	11/08/18	60.67	No	Under 100.00
32488	56124	Owner	11/16/18	122.81	Yes	
47146	4510	Owner	12/01/18	351.96	No	Deceased
37460	6076	Tenant	12/05/18	425.80	Yes	
58728	13532	Owner	12/05/18	1,846.96	No	Bankruptcy
62648	8426	Tenant	12/07/18	111.76	Yes	
70096	9812	Tenant	12/11/18	86.62	No	Under 100.00
60262	5352	Tenant	12/12/18	58.61	No	Under 100.00
40460	9658	Owner	12/14/18	200.35	Yes	
68520	63490	Tenant	12/14/18	21.49	No	Under 100.00
46090	63012	Owner	12/21/18	60.87	No	Under 100.00
50796	2060	Tenant	01/04/19	5.53	No	Under 100.00
70398	7876	Tenant	01/07/19	67.68	No	Under 100.00
66468	57522	Tenant	01/10/19	285.30	Yes	
62506	8264	Tenant	01/14/19	364.11	Yes	
68510	5610	Tenant	01/15/19	243.39	Yes	
54874	10230	Owner	01/18/19	154.81	Yes	
70628	5350	Tenant	01/22/19	72.62	No	Under 100.00
66180	7610	Tenant	01/29/19	230.09	Yes	
63058	67104	Owner	01/30/19	92.63	No	Under 100.00
45464	7606	Tenant	02/01/19	193.04	Yes	
49624	6894	Tenant	02/11/19	93.98	No	Under 100.00
64006	59488	Tenant	02/27/19	331.31	Yes	
19896	28944	Owner	02/28/19	59.83	No	Under 100.00
70914	6748	Owner	03/01/19	47.37	No	Under 100.00
52784	3948	Tenant	03/04/19	226.59	Yes	
55720	7786	Owner	03/11/19	68.12	No	Under 100.00
66294	8896	Owner	03/12/19	179.86	Yes	
66480	8566	Owner	03/12/19	883.42	Yes	
58596	5844	Tenant	03/22/19	2,391.91	Yes	
65700	7070	Owner	03/26/19	65.63	No	Under 100.00
69862	8078	Owner	03/29/19	300.47	Yes	
594	162	Owner	04/02/19	86.23	No	Under 100.00
63380	9014	Owner	04/04/19	212.92	Yes	
69032	6612	Tenant	04/08/19	238.14	Yes	
66944	5804	Tenant	04/15/19	108.31	Yes	

Write-offs - Utility Billing FY 2013 to FY 2019

Customer Number	Location I.D.	Customer Type	Final Bill Date	Final Bill Amount	Sent to Collections	Notes
63216	7024	Tenant	04/26/19	657.63	Yes	
69546	51892	Tenant	04/29/19	94.09	No	Under 100.00
29856	22118	Owner	04/30/19	171.79	Yes	
69390	2472	Tenant	04/30/19	187.26	Yes	
58112	7798	Owner	05/03/19	1,354.59	Yes	
65914	4824	Tenant	05/10/19	1,096.36	No	Bankruptcy
65258	61976	Tenant	05/22/19	259.61	Yes	
55928	7576	Tenant	05/24/19	593.92	Yes	
57586	8802	Owner	05/24/19	147.16	Yes	
67322	8808	Owner	05/24/19	156.96	Yes	
70666	26942	Tenant	05/24/19	47.08	No	Under 100.00
68358	2918	Tenant	05/29/19	1,079.11	Yes	
69444	59788	Tenant	05/31/19	104.15	Yes	
56336	8372	Owner	06/04/19	144.73	Yes	
67064	68226	Tenant	06/05/19	86.69	No	Under 100.00
59276	59400	Tenant	06/11/19	221.54	No	Deceased
59716	10334	Owner	06/12/19	3.77	No	Under 100.00
17554	25760	Tenant	06/17/19	23.96	No	Under 100.00
66848	15160	Tenant	06/17/19	222.58	Yes	
62716	5928	Tenant	06/24/19	142.90	Yes	
71102	5656	Tenant	06/24/19	64.31	No	Under 100.00
63426	61026	Tenant	07/01/19	382.66	Yes	
49488	8698	Owner	07/10/19	994.16	Yes	
71038	9412	Owner	07/17/19	186.49	Yes	
71532	8160	Owner	08/05/19	213.61	Yes	
68988	10868	Tenant	08/14/19	275.20	Yes	
35644	56488	Tenant	08/20/19	802.56	Yes	
69486	9012	Owner	08/27/19	87.03	No	Under 100.00
68604	7868	Owner	09/19/19	16.44	No	Under 100.00
72084	7576	Tenant	09/25/19	121.36	Yes	
70248	6158	Tenant	09/30/19	81.18	No	Under 100.00
FY 2019 Total				\$ 21,732.12		
Total Utility Fund Write-off Request				\$ 39,320.51		

**Miscellaneous Receivables
Bad Debt - Write Off**

Cust ID	Total	Date of Invoice	Comments
Building Fund #116			
6982	\$ 1,500.00	9/18/2018	Construction board of appeals - Sent to Collections
6983	1,500.00	9/18/2018	Construction board of appeals - Sent to Collections
6984	1,500.00	9/18/2018	Construction board of appeals - Sent to Collections
6978	2,500.00	9/18/2018	Construction board of appeals - Sent to Collections
6981	1,500.00	9/18/2018	Construction board of appeals - Sent to Collections
6979	1,500.00	9/18/2018	Construction board of appeals - Sent to Collections
Total Building Fund	\$ 10,000.00		
General Fund #001			
7097	\$ 119.00	4/18/2018	Planning Commission- Sent to Collections
6955	138.78	9/18/2018	Planning Commission- Sent to Collections
Grand Total General Fund	\$ 257.78		
Total Miscellaneous Receivables (MRs) \$ 10,257.78			