



MEMORANDUM TO VENICE CITY COUNCIL

THROUGH CHARTER OFFICER: Edward Lavalley, City Manager E-SIGN:
FROM: Linda Senne, CPA, Finance Director LS
DEPARTMENT: Finance

DATE: September 19, 2022 MEETING DATE: September 27, 2022

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, 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 \$29,127 represents less than .12% of the fiscal year 2022 utility operating revenue adopted budget amount of \$25,227,351. The amount of the past due EMS uncollectible accounts receivable of \$9,224 represents less than .52% of the fiscal year 2022 EMS transport fees adopted budget amount of \$1,800,700. The amount of the other miscellaneous accounts receivable that is past due and uncollectible is \$1,083 for the General Fund and \$1,928 for the airport fund which are 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 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 both the utility receivables and EMS 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 \$29,127 from the utility system, and \$9,224 from EMS receivables as detailed in the attachment to this memo (pages 2- 6).

- Yes N/A
[X] [ ] Document(s) Reviewed for ADA compliance (required if for agenda posting)
[X] [ ] City Attorney Reviewed/Approval
[ ] [X] Risk Management Review
[X] [ ] Finance Department Review/Approval
Funds Availability (account number): N/A

Original(s) attached:

## Write-offs - Utility Billing FY 2021

Customer Number	Location I.D.	Customer Type	Final Bill Termination Date	Final Bill Amount	Sent to Collections	Notes
73932	9996	Tenant	10/01/20	\$ 140.30	Yes	
43736	61056	Owner	10/06/20	36.96	No	Under \$100.00
63460	5848	Owner	10/12/20	80.53	No	Under \$100.00
47720	4084	Tenant	10/13/20	681.56	Yes	
37034	57724	Owner	10/19/20	75.14	No	Under \$100.00
40224	57380	Owner	10/29/20	5.00	No	Under \$100.00
67816	45668	Tenant	10/29/20	514.82	Yes	
61306	6156	Tenant	10/30/20	163.66	Yes	
48912	9338	OT - Bay Indies	11/19/20	128.01	Yes	
73130	45140	Tenant	12/07/20	1,108.34	Yes	
7560	6150	Owner	12/17/20	288.84	Yes	
56258	9432	Tenant	12/28/20	317.30	Yes	
74796	11696	Tenant	12/28/20	215.49	Yes	
68644	9068	OT - Bay Indies	12/31/20	42.76	No	Under \$100.00
58206	16	Owner	01/04/21	2.04	No	Under \$100.00
40328	8130	OT - Bay Indies	01/08/21	1,078.33	Yes	
6618	5422	Owner	01/11/21	90.80	No	Under \$100.00
71732	55880	Tenant	01/11/21	438.72	Yes	
60996	5864	Tenant	01/14/21	2,442.35	Yes	
72744	8028	Tenant	01/21/21	106.57	Yes	
70356	9966	OT - Bay Indies	01/22/21	322.94	Yes	
24970	17064	Owner	01/27/21	229.75	Yes	
67326	8348	OT - Bay Indies	01/27/21	1,308.15	Yes	
69736	4132	Tenant	01/27/21	1,184.62	Yes	
74228	51900	Tenant	01/27/21	273.82	Yes	
66774	45284	Owner	01/29/21	77.94	No	Under \$100.00
73858	8476	OT - Bay Indies	02/09/21	661.49	Yes	
33266	8272	OT - Bay Indies	02/19/21	986.12	Yes	
3836	3114	Owner	02/26/21	0.20	No	Under \$100.00
72118	5656	Tenant	03/01/21	176.66	Yes	
73846	9508	Tenant	03/05/21	304.55	Yes	
66602	9158	Tenant	03/10/21	322.33	Yes	
59060	9744	Tenant	03/15/21	130.61	Yes	
64324	63952	Tenant	03/25/21	416.12	Yes	
73526	5936	Tenant	03/31/21	41.72	No	Under \$100.00
63910	5442	Tenant	04/01/21	203.00	Yes	
66376	6780	Tenant	04/08/21	213.71	Yes	
72796	9872	OT - Bay Indies	04/08/21	7.31	No	Under \$100.00
71614	8896	OT - Bay Indies	04/19/21	262.81	Yes	
63454	4106	Tenant	04/26/21	49.47	No	Under \$100.00
72810	788	Tenant	05/03/21	364.72	Yes	
75346	3938	Tenant	05/04/21	125.20	Yes	
74564	5862	Tenant	05/06/21	449.02	Yes	

## Write-offs - Utility Billing FY 2021

Customer Number	Location I.D.	Customer Type	Final Bill Termination Date	Final Bill Amount	Sent to Collections	Notes
44664	4818	Tenant	05/11/21	178.21	Yes	
44664	4824	Tenant	05/11/21	557.10	Yes	
71294	8078	OT - Bay Indies	05/13/21	954.04	Yes	
63466	11696	Owner	05/21/21	1.76	No	Under \$100.00
65746	7644	Tenant	06/01/21	162.73	Yes	
67120	22728	Tenant	06/01/21	236.69	Yes	
72200	7566	Tenant	06/03/21	121.94	Yes	
61124	8840	Tenant	06/10/21	294.99	Yes	
60454	8768	OT - Bay Indies	06/17/21	159.72	Yes	
24736	164	Owner	06/21/21	35.34	No	Under \$100.00
51856	8204	OT - Bay Indies	06/22/21	0.20	No	Under \$100.00
63528	8838	OT - Bay Indies	06/28/21	1,437.10	Yes	
69854	8000	OT - Bay Indies	07/01/21	203.74	Yes	
33372	9968	OT - Bay Indies	07/02/21	986.57	Yes	
64530	9442	OT - Bay Indies	07/02/21	249.91	Yes	
70348	8350	OT - Bay Indies	07/02/21	956.22	Yes	
47620	8712	OT - Bay Indies	07/28/21	247.89	Yes	
54762	682	Tenant	08/02/21	136.48	Yes	
71340	7030	Tenant	08/06/21	373.07	Yes	
62104	5370	Tenant	08/16/21	242.86	Yes	
34258	55308	Owner	08/23/21	173.70	Yes	
66558	9340	OT - Bay Indies	08/24/21	1,344.22	Yes	
74154	9104	OT - Bay Indies	08/24/21	171.47	Yes	
58428	8938	OT - Bay Indies	08/25/21	106.67	Yes	
64760	9344	OT - Bay Indies	08/30/21	705.79	Yes	
43668	9180	OT - Bay Indies	09/02/21	1,291.01	Yes	
75586	3710	Tenant	09/07/21	187.23	Yes	
51708	8432	OT - Bay Indies	09/09/21	159.11	Yes	
74444	6810	Tenant	09/09/21	385.26	Yes	
37574	57956	Owner	09/13/21	393.56	Yes	
72328	7896	Tenant	09/13/21	135.85	Yes	
70812	5350	Tenant	09/28/21	67.82	No	Under \$100.00
71892	26942	Tenant	09/30/21	360.02	Yes	
72106	57616	Owner	09/30/21	38.65	No	Under \$100.00
<b>Total Utility Write-off</b>				<b>\$ 29,126.70</b>		

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.

Resolution No. 2020-33 provides the accounts receivable, collection and write-off policy.

**Write-off - EMS FY2022 General Fund**

<b>Cust ID</b>	<b>Total</b>	<b>Date of Invoice</b>	<b>Comments</b>
58842289	\$ 610.00	9/3/2021	Billing company completed patient invoicing. Sent to collections
58842298	\$ 676.00	9/3/2021	Billing company completed patient invoicing. Sent to collections
58842300	\$ 620.00	9/3/2021	Billing company completed patient invoicing. Sent to collections
58842301	\$ 215.00	9/3/2021	Billing company completed patient invoicing. Sent to collections
58928705	\$ 616.00	9/3/2021	Billing company completed patient invoicing. Sent to collections
58928707	\$ 629.00	9/3/2021	Billing company completed patient invoicing. Sent to collections
58928709	\$ 225.00	9/3/2021	Billing company completed patient invoicing. Sent to collections
58928711	\$ 290.00	9/3/2021	Billing company completed patient invoicing. Sent to collections
58854297	\$ 629.00	9/3/2021	Billing company completed patient invoicing. Sent to collections
58854304	\$ 265.00	9/3/2021	Billing company completed patient invoicing. Sent to collections
58666735	\$ 767.00	9/3/2021	Billing company completed patient invoicing. Sent to collections
58666736	\$ 616.00	9/3/2021	Billing company completed patient invoicing. Sent to collections
58666740	\$ 603.00	9/3/2021	Billing company completed patient invoicing. Sent to collections

**Write-off - EMS FY2022 General Fund**

<b>Cust ID</b>	<b>Total</b>	<b>Date of Invoice</b>	<b>Comments</b>
58720932	\$ 603.00	9/3/2021	Billing company completed patient invoicing. Sent to collections
58899074	\$ 617.00	9/3/2021	Billing company completed patient invoicing. Sent to collections
58908419	\$ 222.09	9/3/2021	Billing company completed patient invoicing. Sent to collections
58917185	\$ 781.00	9/3/2021	Billing company completed patient invoicing. Sent to collections
58865801	\$ 18.28	9/3/2021	Billing company completed patient invoicing. Sent to collections
58876264	\$ 80.94	9/3/2021	Billing company completed patient invoicing. Sent to collections
64175474	\$ 46.12	4/26/2022	Primary and secondary insurance has paid. Patient deceased, trust has no assets.
64298637	\$ 47.08	5/14/2022	Primary and secondary insurance has paid. Patient deceased, trust has no assets.
64366817	\$ 47.08	5/21/2022	Primary and secondary insurance has paid. Patient deceased, trust has no assets.
<b>Grand Total General Fund EMS Write-Offs</b>	<b>\$ 9,223.59</b>		

**Miscellaneous Receivables  
Bad Debt - Write Off**

Cust ID	Total	Date of Invoice	Comments
<b>General Fund #001</b>			
3034	\$ 55.00	5/13/2020	Sent to collections/ called numerous times
4872	\$ 33.00	5/13/2020	Sent to collections/ called numerous times
4886	\$ 33.00	5/13/2020	Sent to collections/ called numerous times
6041	\$ 516.00	5/13/2020	Sent to collections/ called numerous times / Out of business
6107	\$ 66.00	5/13/2020	Sent to collections/ called numerous times
6109	\$ 33.00	5/13/2020	Sent to collections/ called numerous times
6161	\$ 33.00	5/20/2020	Sent to collections/ called numerous times
6648	\$ 132.00	5/20/2020	Sent to collections/ called numerous times
6857	\$ 72.00	5/20/2020	Sent to collections/ called numerous times
7180	\$ 66.00	5/20/2020	Sent to collections/ called numerous times
7253	\$ 44.00	5/20/2020	Sent to collections/ called numerous times
<b>Total General Fund</b>		<b><u>\$ 1,083.00</u></b>	
<b>Airport Fund #401</b>			
7483	<b><u>\$ 1,938.00</u></b>	11/15/2021	Sent to collections/ Attorney involved / still not paying