



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 29, 2021

COUNCIL APPROVAL: Yes

MEETING DATE: October 12, 2021

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 customer accounts receivable amount of \$20,117 represents less than .10% of the fiscal year 2021 utility fund adopted operating revenue amount of \$24,552,020. The amount of miscellaneous accounts receivable that is past due and uncollectible for three funds (general fund, solid waste fund and utility fund for miscellaneous items) totaling \$1,807 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 \$20,117 from the utility system, and \$1,807 from the MR system as detailed in the attachment to this memo (pages 3-5)

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

ORIGINAL(S) ATTACHED: Click or tap here to enter text.

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Write-offs - Utility Billing FY 2015 to FY 2020

Customer Number	Location I.D.	Customer Type	Final Bill Termination Date	Final Bill Amount	Sent to Collections	Notes
62408	2030	Owner	05/13/15	178.93	Yes	
56562	3308	Tenant	09/04/15	114.70	Yes	
FY 2015 Total				293.63		
64618	9614	Owner	02/02/18	173.36	Yes	
63272	10350	Owner	09/20/18	127.77	Yes	
FY 2018 Total				301.13		
60872	5906	Tenant	10/02/18	310.69	Yes	
69388	6158	Tenant	10/02/18	144.69	Yes	
70606	6076	Owner	09/03/19	80.58	No	Under \$100.00
FY 2019 Total				535.96		
17240	2726	Owner	08/04/20	92.84	No	Under \$100.00
22064	29222	Owner	04/06/20	276.44	Yes	
24154	4034	Owner	03/05/20	271.18	Yes	
28802	7980	Owner	10/01/19	415.00	Yes	
31472	9914	Owner	05/29/20	442.32	Yes	
35056	5806	Owner	01/10/20	364.38	Yes	
37136	58278	Owner	01/15/20	156.45	Yes	
40664	11522	Owner	08/26/20	70.50	No	Under \$100.00
44998	10330	Owner	02/21/20	258.93	Yes	
48116	65098	Owner	05/01/20	217.26	Yes	
52188	7982	Owner	12/05/19	212.86	Yes	
55542	14222	Owner	06/03/20	248.25	Yes	
56108	66658	Owner	04/20/20	40.62	No	Under \$100.00
57200	9728	Tenant	11/04/19	239.09	Yes	
57634	2078	Owner	01/31/20	145.20	Yes	
58382	7578	Tenant	11/25/19	39.17	No	Under \$100.00
60382	10218	Owner	02/03/20	429.13	Yes	
61194	8052	Owner	05/06/20	321.14	Yes	
61490	9026	Owner	06/02/20	352.80	Yes	
62122	63418	Owner	10/28/19	142.50	Yes	
62144	6472	Tenant	01/10/20	358.19	Yes	
62182	8278	Owner	07/28/20	116.59	Yes	
62326	9544	Owner	12/02/19	185.68	Yes	
62386	7004	Tenant	12/02/19	835.60	Yes	
63288	4872	Tenant	02/03/20	46.64	No	Under \$100.00
63486	8132	Owner	07/13/20	236.99	Yes	
63928	9298	Owner	08/21/20	97.04	No	Under \$100.00
65370	1676	Owner	01/28/20	100.99	Yes	
65762	7100	Tenant	10/10/19	294.01	Yes	
65902	9902	Owner	11/08/19	582.88	Yes	
66380	5190	Tenant	12/31/19	805.11	Yes	
66696	8070	Owner	10/11/19	350.75	Yes	

Write-offs - Utility Billing FY 2015 to FY 2020

Customer Number	Location I.D.	Customer Type	Final Bill Termination Date	Final Bill Amount	Sent to Collections	Notes
67006	7866	Owner	01/03/20	852.02	Yes	
67112	9872	Owner	10/11/19	443.16	Yes	
67172	9238	Owner	11/20/19	106.27	Yes	
67404	60830	Tenant	11/05/19	193.15	Yes	
67512	56618	Tenant	02/24/20	146.61	Yes	
68278	51900	Tenant	04/20/20	67.58	No	Under \$100.00
68648	10420	Tenant	11/15/19	152.99	Yes	
69064	57342	Owner	03/09/20	2.98	No	Under \$100.00
69068	63240	Tenant	08/20/20	159.16	Yes	
69084	9356	Owner	09/10/20	62.10	No	Under \$100.00
69944	7798	Owner	04/01/20	89.19	No	Under \$100.00
69970	9508	Owner	05/19/20	406.55	Yes	
70418	5842	Tenant	02/07/20	337.08	Yes	
70746	6838	Tenant	08/03/20	1,661.25	Yes	
70780	6870	Tenant	09/11/20	195.82	Yes	
70944	8884	Tenant	05/01/20	160.22	Yes	
71110	8702	Owner	03/11/20	681.65	Yes	
71132	6508	Tenant	06/01/20	126.95	Yes	
71180	8224	Owner	07/01/20	3.80	No	Under \$100.00
71198	732	Tenant	04/01/20	33.10	No	Under \$100.00
71438	9540	Tenant	07/01/20	119.86	Yes	
71458	3538	Tenant	06/01/20	145.49	Yes	
71818	8372	Owner	12/02/19	588.34	Yes	
71834	6240	Tenant	03/03/20	250.98	Yes	
71856	10322	Owner	11/22/19	357.78	Yes	
71902	3506	Tenant	08/03/20	219.21	Yes	
71986	86	Tenant	10/09/19	416.46	Yes	
72416	9278	Owner	05/01/20	0.25	No	Under \$100.00
72436	54404	Tenant	07/29/20	1,860.67	Yes	
72580	7808	Owner	08/03/20	19.39	No	Under \$100.00
73098	7004	Tenant	07/06/20	172.39	Yes	
73226	8476	Tenant	07/10/20	61.06	No	Under \$100.00
73640	7798	Owner	08/07/20	57.44	No	Under \$100.00
73850	8052	Owner	06/30/20	89.17	No	Under \$100.00
FY 2020 Total				18,986.65		
Total Write-off Request				20,117.37		

**Miscellaneous Receivables
Bad Debt - Write Off**

Cust ID	Total	Date of Invoice	Comments
General Fund #001			
7343	\$ 33.00	2/15/2019	Sent to collections/ called numerous times / no longer in business
7489	\$ 33.00	9/15/2019	Sent to collections/ called numerous times / no longer in business
7583	\$ 33.00	11/18/2019	Sent to collections/ called numerous times / no longer in business
Grand Total General Fund	\$ 99.00		

Cust ID	Total	Date of Invoice	Comments
Solid Waste #470			
5857	\$ 79.13	5/14/2019	Sent to collections since 5/2020 uncollectible
7002	\$ 121.78	1/15/2019	Sent to collections since 5/2020 uncollectible
7234	\$ 127.05	6/14/2019	Sent to collections since 5/2020, Uncollectible
Grand Total Solid Waste Fund	\$ 327.96		

Cust ID	Total	Date of Invoice	Comments
Utilities #421			
6846	\$ 1,222.85	10/31/2019	Sent to collections uncollectible
7568	\$ 156.96	10/31/2019	Sent to collections uncollectible
Grand Total Utilities Fund	\$ 1,379.81		

Total Miscellaneous Receivables (MRs) \$ 1,806.77