



Department Source: Finance

To: City Council

From: City Manager & Staff

Council Meeting Date: March 15, 2021

Re: Uncollectible Receivables & Adjustments

## Executive Summary

The City has accounts receivable for utilities and other items that become uncollectible. The attached report details the uncollectible accounts receivables and bank adjustments for FY21.

## Discussion

Section 2-208(13) of the City code provides that the director of finance will establish a policy and procedure for determining and handling uncollectible accounts, as well as report the total amount of bad debt write-offs to the City Council on an annual basis. Accounts for which the City no longer has a legal claim are written off including those discharged in bankruptcy.

Attached are reports, which show the names, addresses, and amounts, written off in accounts receivable related to utility accounts, miscellaneous receivables, home energy loans, special assessment taxes and employee health club deductions.

A separate report lists the collection processes for each type of receivable.

## Fiscal Impact

Short-Term Impact: None

Long-Term Impact: Same as short-term impact

## Strategic & Comprehensive Plan Impact

### [Strategic Plan Impacts:](#)

Primary Impact: Primary, Secondary Impact: Secondary, Tertiary Impact: Tertiary

### [Comprehensive Plan Impacts:](#)

Primary Impact: Primary, Secondary Impact: Secondary, Tertiary Impact: Tertiary



# City of Columbia

701 East Broadway, Columbia, Missouri 65201

## Legislative History

Date	Action
07/15/2019	B184-19 Ordinance 23934 amending Chapter 2 of the City Code as it relates to accounts receivable collection and write-off policies and procedures
03/16/2020	REP21-20 Uncollectible Receivables

## Suggested Council Action

Acceptance of the report.