



Department Source: Finance
To: City Council
From: City Manager & Staff
Council Meeting Date: March 21, 2022
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 FY22.

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

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



City of Columbia

701 East Broadway, Columbia, Missouri 65201

03/15/2021

REP22-21 Uncollectible Receivables

Suggested Council Action

Acceptance of the report.