

Memo

To: Village Board

Fr: Julie Beauchamp, Finance Director

Re: Reports/Discussion: Utility Accounts Written Off in 2023

Date: April 11, 2024

Customer utility accounts consisting of water, sanitary and storm water charges are billed and monitored monthly. As part of this process, the utility billing clerk may determine that an account is uncollectible and should be written off.

The attached policy dictates the process for approval of the write off as well as reporting the write off to the village board. Detail of the utility accounts written off during 2023 is also attached.

Village of Allouez

Review and Write Off of Customer Utility Accounts

Utility billing will review outstanding receivables monthly.

Landlords of delinquent tenant accounts will be notified on a monthly basis.

Accounts with delinquent amounts for services rendered prior to October 1st of each year will be levied as a tax against the lot or parcel of real estate for which the utility service was furnished per Wisconsin state statute 66.0809 (3).

Utility billing will determine which accounts are considered uncollectible and recommend write offs annually, if not quarterly.

- Amounts on closed accounts of \$5 or less may be written off without approval.
- Accounts deemed uncollectible greater than \$5, and up to \$500, may be written off with the approval of the finance director.
- Accounts deemed uncollectible greater than \$500, and up to \$2,500, may be written off with the approval of the administrator.
- Accounts deemed uncollectible greater than \$2,500 may to be written off with the approval of the village board.

In the first quarter of the calendar year, utility billing shall prepare an annual report for the village board of customer utility accounts written off in the preceding year.

2023 Utility Account Write-Off

October 2, 2023

Balances < \$5

Account Number	Account Name	Service Address	Status	Balance	Class	Disconnect Date	Note
			Inactive	-2.42	APT	8/23/2023	Balance < \$5.00
			Inactive	-1.05	APT	8/15/2023	Balance < \$5.00
			Inactive	-1.02	APT	8/10/2023	Balance < \$5.00
			Inactive	3.78	RES	8/4/2023	Balance < \$5.00
			Inactive	-1.02	APT	7/12/2023	Balance < \$5.00
			Inactive	-1.80	RES	1/30/2023	Balance < \$5.00
			Inactive	1.17	DUP	11/1/2022	Balance < \$5.00
			Inactive	4.81	DUP	10/3/2022	Balance < \$5.00
			Inactive	-2.42	APT	9/25/2022	Balance < \$5.00
			Inactive	-1.40	RES RENT	8/22/2014	Balance < \$5.00

of Accounts: 10

Requested Write Off: -1.37

Amounts on closed accounts of \$5 or less may be written off without approval.

2023 Utility Account Write-Off

Balances \$5 - \$500

October 2, 2023

Account Number	Account Name	Service Address	Status	Balance	Class	Disconnect Date	Note
			Inactive	478.72	BANKR	4/25/2023	Bankruptcy- Filed 4/25/2023
			Inactive	249.58	BANKR	1/31/2023	Bankruptcy- Filed 1/31/2023
			Inactive	90.30	BANKR	1/1/2023	Bankruptcy- Converted 12/29/2022 to chapter 7
			Inactive	49.71	STORM	2/1/2023	Stormwater charge added to GBCI invoice. Parcel provides driveway access to GBCI from Coolidge Street.
			Inactive				Title company did not escrow enough to cover final bill. Property experienced higher-than-normal water bills due to leaking plumbing below basement floor.
			Inactive	380.46	RES	6/29/2023	

of Accounts: 5

Requested Write Off: 1,248.87

Accounts deemed uncollectible greater than \$5, and up to \$500, may be written off with the approval of the Finance Director.

Requested Write Off Total

\$1,248.87


Finance Director

10/4/23
Date

2023 Utility Account Write-Off

Balances \$500 - \$2,500

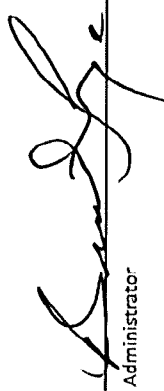
October 2, 2023

Account Number	Account Name	Service Address	Status	Balance	Class	Disconnect Date	Note
			Inactive	1,477.80	BANKR	6/9/2023	Bankruptcy- Filed 6/9/2023

of Accounts: 1 Requested Write Off: 1,477.80

Accounts deemed uncollectible greater than \$500, and up to \$2,500, may be written off with the approval of the Administrator.

Requested Write Off Total \$1,477.80


Administrator

10/4/2023
Date

