9. CONSIDERATION OF THE WRITE-OFF OF CERTAIN UNCOLLECTIBLE UTILITY ACCOUNTS

Our auditor (Creedle, Jones & Alga, P.C.) has recommended that we periodically write-off certain uncollectible utility accounts so that our annual financial report doesn't overstate the accounts receivable in our enterprise fund.

Attached for your reference, please find a spreadsheet containing approximately 27 water and sewer accounts, all of which have been disconnected since 2007. Despite diligent attempts by our staff to collect the accounts, most of them are now deemed uncollectible for various reasons (deceased, moved into a nursing home, moved out of state, moved with no forwarding address, etc.).

The collective principal sum of the accounts is slightly less than $4,325, but with accrued penalties and interest, is reflected in our annual audit as an accounts receivable of more than $8,600.

It is the recommendation of our auditor that the Board write the accounts off as bad debt to avoid overstating the enterprise revenues in the annual audit.

Notwithstanding this action, should any of these customers ever return to open another account, we will collect all charges, penalties, and accrued interest through the date that the Board writes off the debt.

MOTION REQUIRED: **A motion is required to write off the attached accounts as bad debt.**

A/R WRITE-OFFS ~ CLOSED AND UNCOLLECTABLE

CUST #	NAME	ADDRESS	CUTOFF DATE	WATER	SEWER	RECONNECT	GARBAGE	PENALTY	INTEREST	TOTAL	NOTES
2007 or older											
403017	Clemons, Tyrone	23075 Meherrin Rd, Courtland			$947.36			$99.84	$359.04	$1,406.24	bad address - mail returned
403737	Blythe, Robert Dereck	22125 Main St, Courtland	11/08/07	$19.50	$59.40		$5.05	$19.88	$76.92	$180.75	bad address - mail returned
89	Smith, Annie	22150 High St, Courtland	02/01/07	$26.53	$73.54		$7.24	$12.18	$108.44	$227.93	
311	Winfield, Earnell	22022 Main St, Courtland	11/30/07	$35.71	$97.34	$7.56	$9.73	$38.75	$135.83	$324.92	
403627	Heath, Leslie	25503 Glyndon St, Courtland	12/05/07	$14.87	$40.63		$4.06	$12.10	$50.25	$121.91	bad address - mail returned
403538	Pope, Qunita	25496 Glyndon St, Courtland	06/07/07		$58.49		$2.92	$13.18	$61.50	$136.09	bad address - mail returned
403364	Griffin, Diane	22296 Main St, Courtland	11/01/07	$7.66	$128.06		$1.25	$27.53	$121.61	$286.11	
403519	Henderson, Mary	26102 Bride St, Courtland	11/08/07	$1.60			$12.00	$12.76	$56.50	$82.86	bad address - mail returned
402885	Urgent Care Centers	18213 Virginia Ave, Boykins	06/11/07	$44.00	$60.00			$10.40	$92.24	$206.64	bad address - mail returned
403717	Smith, Tracy	17172 Pittman Rd, Branchville	01/26/07	$82.75	$131.10			$22.64	$212.37	$448.86	bad address - mail returned
403264	Williams, Leatrice	32097 Virginia St, Boykins	01/04/07	$11.69	$25.08	$0.11		$4.25	$38.21	$79.34	bad address - mail returned
101019	Murphy, Glouton	18247 N Railroad Ave, Boykins	02/08/07	$86.93	$118.95			$28.53	$212.02	$446.43	bad address - mail returned
403261	Perez, Oscar	30431 Tuckers Dr, Boykins	02/12/07	$12.44	$16.96			$5.75	$31.07	$66.22	bad address - mail returned
403402	Bynum, JaWanna	30391 Tuckers Dr, Boykins	07/09/07	$42.02	$64.21	$1.24		$14.31	$96.44	$218.22	
403392	Gary, Lula	30416 Tuckers Dr, Boykins	10/17/07	$51.99	$73.18	$0.83		$17.02	$104.81	$247.83	bad address - mail returned
403245	Lynch, Teresa	32032 N Main St, Boykins	06/19/07	$56.28	$82.77			$23.20	$134.27	$296.52	
1135	Smith, William	18314 Bryant Ave, Boykins	06/01/07	$92.40	$216.97			$37.63	$276.05	$623.05	
403637	Black, Angelia	18122 Virginia Ave, Boykins	07/12/07	$18.99	$25.90			$11.10	$45.26	$101.25	bad address - mail returned
403659	Lundy, Terrence	18075 Beaton Ave, Boykins	05/03/07	$72.58	$105.37	$0.07		$25.58	$179.23	$382.83	
403300	Shepard, Otis & Barbara	32243 White St, Boykins	11/08/07	$41.23	$56.23			$16.12	$87.72	$201.30	
403550	Holliday, Thomas Jr	32367 S Main St Apt 5, Boykins	11/01/07	$35.92	$48.99			$15.52	$71.89	$172.32	bad address - mail returned
403707	Gallop, Bruce W Jr	32373 S Main St Apt 8, Boykins	08/09/07	$204.01	$287.63			$91.63	$391.72	$974.99	bad address - mail returned
403713	Burns, Delores	22392 Thomaston Rd, Newsoms	02/08/07	$63.27	$88.81			$25.49	$158.85	$336.42	bad address - mail returned
403772	Doles, Marcus	22334 Thomaston Rd, Newsoms	09/06/07	$55.90	$76.76			$25.66	$122.68	$281.00	bad address - mail returned
403278	Lowe, Melissa	22437 E Railroad St, Newsoms	06/07/07	$22.97	$34.94	$3.87		$14.25	$62.27	$138.30	
1548	Freeman, James Lewis	29040 Everett St, Newsoms	05/03/07	$63.10	$87.17			$18.56	$145.34	$314.17	bad address - mail returned
402859	Gary, Tonaya	28432 Freeman St, Newsoms	11/01/07	$59.13	$95.16			$29.34	$133.44	$317.07	
				$1,223.47	**$3,101.00**	**$13.68**	**$42.25**	**$673.20**	**$3,565.97**	**$8,619.57**	

Numerous attempts have been made to collect on the above accounts. They have been deemed uncollectable for one or more of the following reasons:

Deceased; on disability or social security (cannot put lien on these funds); moved out of state; no social security number