



ADMINISTRATION & FINANCE DIVISION  
TREASURY REPORT 2014/93

**TO:** Mayor Avis & Members of Council  
**FROM:** Laurie Witherspoon, Treasurer  
**DATE:** September 16, 2014  
**SUBJECT:** Uncollectible Accounts Receivable Customer Accounts

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**BACKGROUND**

Attached is the background for Accounts Receivable Customers #4319, #4489, #10647, #10658 and #10708 outlining the account history and collection attempts for the account balance owing.

These accounts have exhausted our collection efforts and therefore we are requesting consideration to write this account off as bad debt expense in the amount of \$1,444.79 inclusive of interest/penalty.

**RECOMMENDATION**

The Administration & Finance Executive Committee recommendation is that Council approves the write off of Customers #4319, #4489, #10647, #10658 and #10708 Accounts Receivable balances owing in the total amount of \$1,444.79 as uncollectible.

Council Approval of This Report Will Agree to the recommendation of the Administration & Finance Executive Committee to approve the write off of Customers #4319, #4489, #10647, #10658 and #10708 Accounts Receivable balances owing in the total amount of \$1,444.79 as uncollectible.

Name: Lockhart Air  
Account: 004319  
Outstanding Amount: \$519.25

Background:

- Original invoices were for the cost of Airport fuel and landing fees in the amount of \$437.20.
- No payments have been received towards this invoice.
- The company filed for Bankruptcy in 2012.
- We have submitted our statement of claims but have not received any monies towards this invoice, as it is considered an unsecured liability.

Requesting approval to write off account.

----- INVOICE DETAIL -----

CUSTOMER: 004319 LOCKHART AIR

INVOICE	DATE	DEPT	INVOICE	AMOUNT	PAYMENTS	INT	CHGS	BALANCE	OWING
					DR/CR/WRT-OFF				
0014407	AUG. 8, 2011	AIRP		437.20	0.00		82.05		519.25

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INVOICE NUMBER: 0014407

CUSTOMER: LOCKHART AIR

DEPARTMENT: AIRPORT DEPARTMENT

INVOICE LINE NUMBER: 01

QUANTITY: 0.00

ITEM NUMBER:

LINE DESCRIPTION: RE: AVIATION FUEL @ FORT FRANCES AIRPORT

LINE COMMENT: JULY 21 & 22/11

UNIT OF MEASURE:

VOLUME DISCOUNT: 0.00

HST IDENTIFIER: RBTH

PST IDENTIFIER: ZERO

UNIT PRICE: 0.00

EXTENDED AMOUNT: 364.00

13.00% HST AMOUNT: 47.32

0.00% PST AMOUNT: 0.00

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411.32

DISTRIBUTION ACC'T: G-390-0330-0611

GASOLINE SALES

DISTRIBUTION AMOUNT: 364.00

G/L REFERENCE: SALES

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INVOICE NUMBER: 0014407

CUSTOMER: LOCKHART AIR

DEPARTMENT: AIRPORT DEPARTMENT

INVOICE LINE NUMBER: 02

QUANTITY: 0.00

ITEM NUMBER:

LINE DESCRIPTION: RE: LANDING FEES @ FORT FRANCES AIRPORT

LINE COMMENT: JULY 21 & 22/11

UNIT OF MEASURE:

UNIT PRICE: 0.00

VOLUME DISCOUNT: 0.00

EXTENDED AMOUNT: 22.90

HST IDENTIFIER: RBTH

13.00% HST AMOUNT: 2.98

PST IDENTIFIER: ZERO

0.00% PST AMOUNT: 0.00

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25.88

DISTRIBUTION ACC'T: G-390-0330-0614

LANDING FEES

DISTRIBUTION AMOUNT: 22.90

G/L REFERENCE: SALES

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Name: Kiel Martin

Account: 004489

Outstanding Amount: \$748.25

Background:

- Original invoices were for the cost of Bylaw Dog Impoundment fees in the amount of \$780.00.
- We recovered a portion of the costs from small payments from Kiel.
- The account was sent to the Collection Agency for satisfaction in April 2013.
- The claim has gone to small claims and we have a positive judgement, however, the collection agency has been unsuccessful at collecting due to employment issues with this person.
- The judgment remains against Kiel and we have not received a payment since September 2013.

Requesting approval to write off account.

----- INVOICE DETAIL -----

CUSTOMER: 004489 MARTIN KIEL

INVOICE	DATE	DEPT	INVOICE	AMOUNT	PAYMENTS	INT	CHGS	BALANCE	OWING
					DR/CR/WRT-OFF				
0011444	JAN.19,2010	BYL		780.00	450.00-		418.25		748.25

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INVOICE NUMBER: 0011444

CUSTOMER: MARTIN KIEL

DEPARTMENT: BY-LAW DEPARTMENT

INVOICE LINE NUMBER: 01

QUANTITY: 0.00

ITEM NUMBER:

LINE DESCRIPTION: IMPOUND FEES: 78 DAYS X \$10/DAY

LINE COMMENT:

UNIT OF MEASURE:

UNIT PRICE: 0.00

VOLUME DISCOUNT: 0.00

EXTENDED AMOUNT: 780.00

HST IDENTIFIER: ZERO

0.00% HST AMOUNT: 0.00

PST IDENTIFIER: ZERO

0.00% PST AMOUNT: 0.00

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780.00

DISTRIBUTION ACC'T: G-271-0430-0591

IMPOUND FEES

DISTRIBUTION AMOUNT: 780.00

G/L REFERENCE: SALES

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Name: Giselle Oliver  
Account: 010647  
Outstanding Amount: \$109.13

Background:

- Original invoices were for the cost of Daycare services in the amount of \$164.60.
- We recovered a portion of one of the invoices via the daycare deposit that was on file.
- The account was sent to the Collection Agency for satisfaction in December 2012. They have been unsuccessful at recovering the amount owing.
- The claim is listed as a "suspended" file with the collection agency.
- The collection agency will not proceed to take this claim to small claims court, as the amount is too small.
- The invoices are now past the statute of limitations for collections.

Requesting approval to write off account.

----- INVOICE DETAIL -----

CUSTOMER: 010647 OLIVER GISELLE

INVOICE	DATE	DEPT	PAYMENTS		INT	CHGS	BALANCE	OWING
			INVOICE	AMOUNT				
-----	----	----	-----	-----	-----	-----	-----	-----
0016317	MAY 8, 2012	DAYC		125.91	83.27-	14.84		57.48
0016705	JUNE15, 2012	DAYC		38.69	0.00	12.96		51.65

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INVOICE NUMBER: 0016317

CUSTOMER: OLIVER GISELLE

DEPARTMENT: DAY CARE

INVOICE LINE NUMBER: 01

QUANTITY: 0.00

ITEM NUMBER:

LINE DESCRIPTION: DAYC FOR APRIL 2012: DUE MAY 23, 2012

LINE COMMENT: RE: KAITLYN

UNIT OF MEASURE:

VOLUME DISCOUNT: 0.00

HST IDENTIFIER: ZERO

PST IDENTIFIER: ZERO

UNIT PRICE: 0.00

EXTENDED AMOUNT: 125.91

0.00% HST AMOUNT: 0.00

0.00% PST AMOUNT: 0.00

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125.91

DISTRIBUTION ACC'T: G-641-0430-0631

FEEES FOR CHILDREN - DAY CARE

DISTRIBUTION AMOUNT: 125.91

G/L REFERENCE: SALES

ENTER:

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INVOICE NUMBER: 0016705

CUSTOMER: OLIVER GISELLE

DEPARTMENT: DAY CARE

INVOICE LINE NUMBER: 01

QUANTITY: 0.00

ITEM NUMBER:

LINE DESCRIPTION: DAYC FOR MAY 2012: DUE JULY 3,2012

LINE COMMENT: RE: KAITLYN

UNIT OF MEASURE:

VOLUME DISCOUNT: 0.00

HST IDENTIFIER: ZERO

PST IDENTIFIER: ZERO

UNIT PRICE: 0.00

EXTENDED AMOUNT: 38.69

0.00% HST AMOUNT: 0.00

0.00% PST AMOUNT: 0.00

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38.69

DISTRIBUTION ACC'T: G-641-0430-0631

FEEES FOR CHILDREN - DAY CARE

DISTRIBUTION AMOUNT: 38.69

G/L REFERENCE: SALES

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Name: Sadie & Jeremiah Windego

Account: 010658

Outstanding Amount: \$43.66

Background:

- Original invoice was for the cost of Daycare services in the amount of \$33.58.
- No amount has been received towards this outstanding invoice.
- The account was sent to the Collection Agency for satisfaction in April 2013. They have been unsuccessful at recovering the amount owing.
- The claim is listed as a "suspended" file with the collection agency.
- The collection agency will not proceed to take this claim to small claims court, as the amount is too small.

Requesting approval to write off account.

----- INVOICE DETAIL -----

CUSTOMER: 010658 WINDEGO SADIE & JEREMIAH

INVOICE	DATE	DEPT	PAYMENTS		INT	CHGS	BALANCE OWING
			INVOICE	AMOUNT			
-----	----	----	-----	-----	-----	-----	-----
0017283	SEPT17,2012	DAYC		33.58	0.00	10.08	43.66

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INVOICE NUMBER: 0017283

CUSTOMER: WINDEGO SADIE & JEREMIAH

DEPARTMENT: DAY CARE

INVOICE LINE NUMBER: 01

QUANTITY: 0.00

ITEM NUMBER:

LINE DESCRIPTION: DAYC FOR AUG/12 RE: DREW

LINE COMMENT: DUE: OCT 2/12

UNIT OF MEASURE:

VOLUME DISCOUNT: 0.00

HST IDENTIFIER: ZERO

PST IDENTIFIER: ZERO

UNIT PRICE: 0.00

EXTENDED AMOUNT: 33.58

0.00% HST AMOUNT: 0.00

0.00% PST AMOUNT: 0.00

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33.58

DISTRIBUTION ACC'T: G-641-0430-0631

FEEs FOR CHILDREN - DAY CARE

DISTRIBUTION AMOUNT: 33.58

G/L REFERENCE: SALES

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Name: Justine Chiefson  
Account: 010708  
Outstanding Amount: \$24.50

Background:

- Original invoice was for the cost of Daycare services in the amount of \$109.44.
- We recovered the majority of the invoice via the daycare deposit that was on file.
- The remaining amount was sent to the Collection Agency for satisfaction in September 2013. They have been unsuccessful at recovering the amount owing.
- The claim is listed as a "suspended" file with the collection agency.
- The collection agency will not proceed to take this claim to small claims court, as the amount is too small and the account holder has no income.

Requesting approval to write off account.



----- INVOICE DETAIL -----

CUSTOMER: 010708 CHIEFSON JUSTINE

INVOICE	DATE	DEPT	INVOICE	AMOUNT	PAYMENTS	INT	CHGS	BALANCE	OWING
					DR/CR/WRT-OFF				
0018455	APR.12,2013	DAYC		109.44	89.19-		4.25		24.50

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INVOICE NUMBER: 0018455

CUSTOMER: CHIEFSON JUSTINE

DEPARTMENT: DAY CARE

INVOICE LINE NUMBER: 01

QUANTITY: 0.00

ITEM NUMBER:

LINE DESCRIPTION: DAYC FOR MAR/13 RE: BROLY

LINE COMMENT: DUE: APR 30/13

UNIT OF MEASURE:

UNIT PRICE: 0.00

VOLUME DISCOUNT: 0.00

EXTENDED AMOUNT: 109.44

HST IDENTIFIER: ZERO

0.00% HST AMOUNT: 0.00

PST IDENTIFIER: ZERO

0.00% PST AMOUNT: 0.00

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109.44

DISTRIBUTION ACC'T: G-641-0430-0631

FEES FOR CHILDREN - DAY CARE

DISTRIBUTION AMOUNT: 109.44

G/L REFERENCE: SALES

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