

**Attachment 2: Divisional Breakdown and Explanation of Amounts Recommended by the Controller to be Written-Off**

Division	Explanation	Amount
Parks, Forestry & Recreation	The amount represents a residual amount for a full discharge of an organization's outstanding debt. The acceptance of the settlement was recommended by PF&R's General Manager and Legal Services. Legal Services recommended that the remaining account balance be written off as a settlement has been reached.	\$128,583
Parks, Forestry & Recreation	The amount represents a residual amount for an offer to purchase agreement that was not fulfilled per the agreement terms. Legal commenced action in the Ontario Superior Court, that resulted in a negotiated settlement. Legal Services recommends that of \$66,546 be written off.	\$66,546
Parks, Forestry & Recreation	This amount represents various invoices for advertising space in the City's PF&R's Fun Guide. After numerous collection attempts by City staff, Legal Services recommended the invoices be written off.	\$25,244
Parks, Forestry & Recreation	As at December 31, 2022, CLASS registration and permit accounts with collection agencies over 12 months were 46 accounts, totalling \$4,349. The balances was deemed uncollectible by the collection agencies and recommended for write off.	\$4,349
Transportation Services	This amount represents invoices for motor vehicle accident balances and late payment fees deemed uncollectable by Legal Services or the collection agencies.	\$161,903
Transportation Services	This amount represents invoices for utility cuts balances and late payment fees deemed uncollectible by Legal Services or the collection agencies.	\$910
Transportation Services	This amount represents an invoice for curb work (right of way – North York District (MRDD)) balance and late payment fees deemed uncollectible by Legal Services or the collection agencies.	\$500
Transportation Services	This amount represents an outstanding invoice for a hoarding and construction permit. The balance was deemed uncollectible by the collection agencies.	\$360
Transportation Services	This amount represents outstanding invoices for non-sufficient funds of permit parking invoices. The balances were deemed uncollectible by the collection agencies.	\$439
Toronto Water	The amount represents a residual amount for an invoice of \$140,821 regarding sanitary sewer damages. Legal Services negotiated a settlement in the amount of \$80,000 paid to the City on May 10, 2021. Legal Services recommended that the remaining account balance be written off as a settlement has been reached.	\$60,821
Toronto Water	The amount represents a residual amount for an invoice of \$37,818 regarding a damaged water service line, during a utility installation. Legal Services negotiated a settlement in the amount of \$21,898 paid to the City on October 19, 2022. Legal Services recommended that the remaining account balance be written off as a settlement has been reached.	\$15,920
Toronto Water	The amount represents various industrial and sanitary discharge agreement charges incurred from 2020. The amount was sent to two collection agencies and they were unsuccessful in collecting the outstanding amounts. The amounts were deemed uncollectable.	\$6,167
Toronto Water	The amount represents a residual amount for an invoice of \$9,326 regarding sanitary sewer damages. Legal Services negotiated a settlement in the amount of \$5,000, paid to the City on May 6, 2022. Legal Services recommended that the remaining account balance be written off as a settlement has been reached.	\$4,326
Toronto Water	The amount represents a residual amount for an invoice of \$1,346 regarding an emergency water service and curb box repair. Legal Services negotiated a settlement in the amount of \$673 paid to the City on March 15, 2022. Legal Services recommended that the remaining account balance be written off as a settlement has been reached.	\$673
Seniors Services and Long-Term Care	The amount represents accommodation fees which could not be collected under Ontario Regulation 79/10 and prior legislation that prohibits SSLTC from discharging a resident based on the resident's financial situation, including the non-payment of accommodation fees. All accounts referred for write-off by SSLTC are accounts of deceased or discharged residents, with the majority outstanding from deceased residents. When a debtor resident passes away, City Legal Services conducts estate searches in order to collect amounts outstanding, and may conclude that the estate is insolvent, recommending write-off of the balance. Amounts that are written off by SSLTC are also submitted to the Ministry of Health and Long-Term Care which provides a 50% subsidy for basic accommodation.	\$55,209
Solid Waste Management Services	This amount represents various customer invoices relating to the sale of commercial bins and late payment charges. The accounts were referred to collection agencies; no collection success occurred.	\$8,150
Toronto Fire Services	The amount represents outstanding invoices for malicious false alarms, re-inspections and dishonoured cheques The amounts were sent to two collection agencies and they were unsuccessful in collecting the outstanding amounts. The amounts were deemed uncollectable.	\$2,509
Municipal Licensing & Standards	This amount represents invoices for various municipal licences, including inspection fees, late payment charges and additional bank fees being added to the original invoice for NSF cheques. The account balances were referred to collection agencies after remaining outstanding beyond their payment terms. Attempts by the two collection agencies to collect on the debt were unsuccessful and the amounts have been deem uncollectible.	\$1,609
<b>Total</b>		<b>\$544,218</b>