

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

Division	Explanation	Amount
Corporate Real Estate Management	The amount represents outstanding rents and realty taxes for a company that filed for bankruptcy. As part of that process Legal Services filed a proof of claim with respect to the outstanding amounts. There have been no dividends paid out to any unsecured creditor, including the City, as a result of the bankruptcy process. Based on this information Legal Services recommended that the remaining account balances be written off.	\$339,274
Parks, Forestry & Recreation	The amount represents costs recovery portion for maintenance costs. Business Services attempted collections during the limitation period but was unsuccessful. Legal Services recommended that the remaining account balance be written off.	\$159,666
Parks, Forestry & Recreation	The amount represents a residual amount for a business license agreement. Business Services attempted collections during the limitation period but was unsuccessful. Legal Services recommended that the remaining account balance be written off.	\$98,062
Parks, Forestry & Recreation	The amount represents expenses associated to an operation and maintenance agreement. Business Services attempted collections during the limitation period but was unsuccessful. Legal Services recommended that the remaining account balance be written off.	\$29,356
Toronto Water	The amount represents an invoice of \$70,080 regarding a Sanitary Discharge Agreement for the period July 2019 to December 2019. The account balance was referred to Legal Services for collection after the remaining outstanding balance went beyond its payment terms. Negotiations between the City and the client resulted in a settlement in the amount of \$9,491. Legal Services recommend that the account balance be written off as a settlement has been reached.	\$60,589
Toronto Water	The amount represents an invoice of \$258,717 to recover the costs associated with repairing a blocked sanitary sewer main. The account balance was referred to Legal Services for collection after the remaining outstanding balance went beyond its payment terms. Negotiations between the City and the client resulted in a settlement in the amount of \$200,000. Legal Services recommend that the account balance be written off as a settlement has been reached.	\$58,717
Toronto Water	The amount represents a residual amount for an invoice of \$172,965 to recover the costs associated with repairing a damaged water main. The account balance was referred to Legal Services for collection after the remaining outstanding amount went beyond its payment terms. Negotiations between the City and the client resulted in a settlement in the amount of \$119,034. Legal Services recommended that the remaining account balance be written off as a settlement has been reached.	\$53,931

Division	Explanation	Amount
Toronto Water	The amount represents an invoice of \$116,681 to recover the costs associated with repairing a sewer blockage caused by U-fill. The account balance was referred to Legal Services for collection after the remaining outstanding balance went beyond its payment terms. Negotiations between the City and the client resulted in a settlement in the amount of \$75,000. Legal Services recommend that the account balance be written off as a settlement has been reached.	\$41,681
Toronto Water	The amount represents an invoice of \$228,529 to recover the costs related to an environmental spill. The account balance was referred to Legal Services for collection after the remaining outstanding balance went beyond its payment terms. Negotiations between the City and Arts Metal Finishing resulted in a settlement in the amount of \$190,857. Legal Services recommend that the account balance be written off as a settlement has been reached.	\$37,672
Toronto Water	The amount represents an invoice for \$36,305 to recover the costs associated with repairing a damaged watermain. The account balance was referred to Legal Services for collection after remaining outstanding balance went beyond its payment terms. Negotiations between the City and the client resulted in a settlement in the amount of \$30,789. Legal Services recommend that the account balance be written off as a settlement has been reached.	\$5,516
Toronto Water	The amount represents an invoice of \$28,310 to recover the costs associated with repairing a damaged storm sewer main. The account balance was referred to Legal Services for collection after the remaining outstanding balance went beyond its payment terms. Negotiations between the City and the client resulted in a settlement in the amount of \$23,541. Legal Services recommend that the account balance be written off as a settlement has been reached.	\$4,769
Toronto Water	The amount represents an invoice of \$14,154 to recover the costs associated with repairing a damaged water service. The account balance was referred to Legal Services for collection after the remaining outstanding balance went beyond its payment terms. Negotiations between the City and the client resulted in a settlement in the amount of \$10,000. Legal Services recommend that the account balance be written off as a settlement has been reached.	\$4,154
Toronto Water	The amount represents various invoices totalling \$3,744 regarding Sanitary Discharge and Industrial Waste Agreements for the period July 2020 to March 2021. The account balances was referred to 3rd party collections after remaining outstanding beyond its payment terms. Attempts by two collection agencies to collect on the debt were unsuccessful and the amount has been deemed uncollectible.	\$3,744

Division	Explanation	Amount
Toronto Water	The amount represents an invoice of \$2,485 to recover the costs associated with a blocked sanitary causing overflow to the storm outfall. The account balance was referred to Legal Services for collection after the remaining outstanding balance went beyond its payment terms. Negotiations between the City and the client resulted in a settlement in the amount of \$1,000. Legal Services recommend that the account balance be written off as a settlement has been reached.	\$1,485
Toronto Water	The amount represents an invoice for \$652 regarding an Industrial Waste Agreement for the period January 2020 to June 2020. The account balance was referred to Legal Services for collection after the remaining outstanding balance went beyond its payment terms. The company filed for bankruptcy on June 26, 2020. Legal Services recommend that the account balance be written off.	\$652
Seniors Services and Long-Term Care	<p>Seniors Services and Long-Term Care (SSLTC) recommended that the Controller approve write-offs in the amount of \$52,219 in 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.</p> <p>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 fees.</p>	\$52,219
Economic Development and Culture	This amount represents various customer invoices related to the 2020 Winterlicious program. These restaurants were affected by the pandemic. EDC attempted collection efforts but were unsuccessful.	\$36,765
Transportation Services	This amount represents invoices for motor vehicle accident balances and late payment fees deemed uncollectable by Legal Services or the collection agencies.	\$17,490
Transportation Services	This amount represents invoices for utility cuts balances and late payment fees deemed uncollectible by Legal Services or the collection agencies.	\$3,578
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.	\$10,551

Division	Explanation	Amount
Solid Waste Management Services	This amount represents an invoice for dumping privileges at the City's facilities. The account was referred to Legal Services for collections. Legal Services pursued legal action to collect on the account and obtained a default judgement on October 27, 2021. Since obtaining the judgement, Legal Services attempted to collect on the account without success. A corporation search was performed and was discovered that the business is no longer in operation and as a result, it would be uneconomical to pursue any further enforcement. Legal Services recommend that the account balance be written off.	\$2,804
Toronto Fire Services	The amount represents outstanding invoices for malicious false alarms, re-inspections, dishonoured cheques and associated late payment charges. The amounts were sent to two collection agencies, and they were unsuccessful in collecting the outstanding amounts. The amounts were deemed uncollectable.	\$1,522
<b>Total</b>		<b>\$1,024,197</b>