

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

Division	Explanation	Amount
City Planning	The amount represents outstanding invoices relating to late payment charges and community consultation meeting fees. Attempts by two collection agencies to collect on the debt were unsuccessful and the amounts have been deemed uncollectible.	\$2,007
Economic Development & 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.	\$1,130
Economic Development & Culture	This amount represents the residual of invoices relating to a facility rental and late fees. The restaurant experienced economic hardship. EDC attempted collection efforts but were unsuccessful.	\$7,311
Economic Development & Culture	This amount represents an invoice for a donation. The donor's experiencing personal financial difficulties and is unable to fulfil the obligation.	\$150,000
Engineering & Construction Services	This amount represents invoices related to environmental peer reviews. Attempts by two collection agencies to collect on the debt were unsuccessful and the amounts have been deemed uncollectible.	\$168
Parks & Recreation	The amount represents CLASS programs and permits. Attempts to collect by the collection agency was unsuccessful and the amounts have been deemed uncollectible.	\$106,720
Parks & Recreation	The amount represents an Offer to Purchase agreement. Business Services attempted collections but was unsuccessful. Urban Forestry and Legal Services recommends that the account balance be written off.	\$31,396
Seniors Services and Long-Term Care	Seniors Services and Long-Term Care (SSLTC) recommended that the Controller and Chief Accountant approve write-offs in the amount of \$248,885 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. 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.	\$248,885
Solid Waste Management Services	This amount represents various customer invoices relating to disposal fees and late payment charges. The accounts were referred to collection agencies; no collection success occurred. Legal Services has also recommended that the late payment charges be written off.	\$16,083

Division	Explanation	Amount
Toronto Fire Services	The amount represents outstanding invoices for malicious false alarms, re-inspections, elevator incident, hazmat spill 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.	\$8,010
Toronto Water	The amount represents balances including late payment charges for sanitary/industrial discharge fees and costs to recover damaged water services. The account balances were referred to Legal Services for collection after the remaining outstanding balances went beyond its payment terms. Legal Services recommend that the account balances be written off.	\$8,614
Toronto Water	The amount represents an invoice of \$700,401 regarding an Industrial Waste Agreement and associated late payment charges for the period July 2013 to March 2014. The account balance was referred to Legal Services for collection after remaining outstanding beyond its payment terms. The company filed for bankruptcy and as a result, there have been no dividends paid out to any unsecured creditor. The bankruptcy trustee obtained an order from the bankruptcy court discharging it as trustee. Legal Services recommend that the account balance be written off in accordance with section 71-17.1C of Chapter 71 of the City of Toronto Municipal Code as uncollectible.	\$700,401
Toronto Water	The amount represents an invoice of \$1,071 to recover on damaged equipment-backflow and gate valve. With the expired two-year limitation period to pursue the claim, Legal Services recommend that the account balance be written off in accordance with section 17.1A of Chapter 71 of the City of Toronto Municipal Code as the payments received are considered a negotiated settlement.	\$1,071
Toronto Water	The amount represents an invoice of \$212,478 to recover the cost associated with the Toronto Water spill clean-up work. Negotiations between the City and the client resulted in a settlement in the amount of \$192,500. Legal Services recommend that the account balances be written off in accordance with section 17.1A of Chapter 71 of the City of Toronto Municipal Code as the payment received are considered a negotiated settlement.	\$19,978
Toronto Water	The amount represents an invoice of \$32,187 to recover on the damage to storm sewer main. With the expired two-year limitation period to pursue the claim, Legal Services recommend that the account balance be written off in accordance with section 17.1A of Chapter 71 of the City of Toronto Municipal Code.	\$32,187
Toronto Water	The account balances included damaged sanitary sewer, late payment charges, and costs to recover damaged water service. These accounts were referred to Legal Services for collection after remaining outstanding beyond its payment terms. These remaining balances of \$171,184 are now deemed uncollectible. Legal Services recommend that the account balances be written off in accordance with section 17.1A of Chapter 71 of the City of Toronto Municipal Code.	\$171,184

Division	Explanation	Amount
Toronto Water	The amount represents an invoice for \$8,534 to recover the cost associated with the repair of a broken water service line. Negotiations between the City and the client resulted in a settlement in the amount of \$6,000. Legal Services recommend that the account balances be written off in accordance with section 17.1A of Chapter 71 of the City of Toronto Municipal Code as the payment received are considered a negotiated settlement.	\$2,534
Toronto Water	The amount represents an invoice \$532,588 to recover the cost associated with the excavation and repair of a broken sewer lateral. Negotiations between the city and the client resulted in a settlement in the amount of \$275,000. Legal Services recommend that the account balances be written off in accordance with section 17.1A of Chapter 71 of the City of Toronto Municipal Code as the payment received are considered a negotiated settlement.	\$257,588
Toronto Water	The amount represents an invoice \$37,817 to recover the costs associated with repairing a damaged water service line. The account balance was referred to Legal Services for collection after remaining outstanding beyond its payment terms. Negotiations between the City and the client resulted in a settlement in the amount of \$16,000 leaving an outstanding balance of \$21,817 to be written off. On December 1, 2022, approval from the Toronto Water division was granted to write off \$15,919 out of the \$21,817 amount, leaving a remaining balance of \$5,898. Legal Services recommend that the account balances be written off.	\$5,898
Transportation Services	This amount represents invoices for motor vehicle accident balances and late payment fees deemed uncollectable by Legal Services or the collection agencies.	\$78,942
Transportation Services	This amount represents invoices for utility cuts balances and late payment fees deemed uncollectible by Legal Services or the collection agencies.	\$42,873
Transportation Services	This amount represents invoices for parking permits and mechanical cleaning, balances and late payment fees have been deemed uncollectible by two collection agencies.	\$564
Total		\$1,893,544