

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, community consultation meeting fees, and Toronto Local Appeal Body (TLAB) hearing invoices. Attempts by collection agencies to collect on the debt were unsuccessful and the amounts have been deemed uncollectible	\$2,211
City Planning	The amount represents an outstanding invoice for a building permit and late payment charges, The client declared bankruptcy. Legal has recommended that the invoice and late payment charges be written off.	\$6,150
Economic Development and Culture	This amount represents an invoice for a sponsorship. The company went bankrupt	\$3,200
Corporate Real Estate Management	The amount represents an outstanding licence fee, and late payment charges. The non-profit tenant is experiencing financial hardship and is unable to pay the outstanding balance. Due to the nature of the tenants' work within the community and their financial capacity to repay the arrears, CREM's executive director has approved proceeding with forwarding the write off amount.	\$12,664
Corporate Real Estate Management	The amount represents outstanding invoices on a tenant's account for the period from 2012 to 2025. The invoices relate to repair, maintenance, and insurance costs incurred prior to March 1, 2023. Due to the nature of the tenants' work within the community and their financial capacity to repay the arrears, CREM's executive director has approved proceeding with forwarding the write off amount.	\$30,186
Municipal Licensing & Standards	The amount represents outstanding invoices related to election sign removals and late payment charges. An amount of \$3,200 was negotiated with the customer and Legal Services to settle the matter. Legal Services recommend that the outstanding balance of \$8,118.27 be written off.	\$8,118
Municipal Licensing & Standards	The amount represents outstanding invoices related to Animal Services NSF cheques, inspection fees and NSF cheques and associated bank fees. Attempts by collection agencies to collect on the debts were unsuccessful and the amounts have been deemed uncollectible.	\$1,522
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.	\$203,329
Solid Waste Management Services	This amount represents various customer invoices relating to disposal/dumping fees, sale of bins, 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.	\$35,043

Division	Explanation	Amount
Toronto Fire Services	The amount represents an outstanding invoice for hazmat spill and associated late payment charges. The amounts were sent to collection agencies, and they were unsuccessful in collecting the outstanding amounts. The amounts were deemed uncollectable.	\$1,901
Toronto Public Health	The amount represents outstanding invoices for NSF charges pertaining to Public Health and animal licences. The amounts were sent to collection agencies, and they were unsuccessful in collecting the outstanding amounts. The amounts were deemed uncollectable.	\$83,952
Toronto Water	The amount represents balances including late payment charges for sanitary/industrial waste discharge fees and costs to recover damaged water services. The account balances were referred to Legal Services and collection agencies for collection after the remaining outstanding balances went beyond its payment terms. Legal Services recommend that the account balances be written off and the amounts that were sent to collection agencies, were unsuccessful in collecting the outstanding amounts. The amounts were deemed uncollectable.	\$95,918
Toronto Water	The entity was invoiced \$614,364 to recover the costs associated with repairing a blocked sewer main. 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 \$500,000. Legal Services recommend that the account balance be written off as uncollectible in accordance with section 17.1C of Chapter 71 of the City of Toronto Municipal Code. Approval for \$114,364 to be written off as per Legal Services recommendation. There will be no impact on this year's budget as provision has been made in prior years.	\$114,364
Toronto Water	The amount represents an invoice of \$31,459 to recover the costs associated with repairing damaged 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 \$12,960. Legal Services recommend that the account balance be written off as uncollectible in accordance with section 17.1A of Chapter 71 of the City of Toronto Municipal Code, as amended by By-law 1405-2007, enacted on December 13, 2007. There will be no impact on this year's budget as provision has been made in prior years.	\$18,499

Division	Explanation	Amount
Toronto Water	The amount represents an invoice for \$289,571 to recover the costs associated with damages to sanitary sewer main. 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 \$200,000 and the total payments received was \$200,002. Legal Services recommend that the account balance be written off as uncollectible in accordance with section 17.1C of Chapter 71 of the City of Toronto Municipal Code, as amended by By-law 609- 2008, enacted on June 24, 2008. There will be no impact on this year's budget as provision has been made in prior years.	\$89,569
Toronto Water	The amount represents an invoice of \$32,232 to recover the costs associated with damages to a storm sewer. 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 \$15,550. Legal Services recommend that the account balance be written off as uncollectible in accordance with section 17.1A of Chapter 71 of the City of Toronto Municipal Code, as amended by By-law 1405-2007, enacted on December 13, 2007. There will be no impact on this year's budget as provision has been made in prior years.	\$16,682
Toronto Water	The amount represents an invoice for \$181,355 to recover the costs associated with damage to a sewer. 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 \$141,474. Legal Services recommend that the account balance be written off as uncollectible in accordance with section 17.11C of Chapter 71 of the City of Toronto Municipal Code, as amended by By-law 1405-2007, enacted on December 13, 2007. There will be no impact on this year's budget as provision has been made in prior years.	\$39,881
Toronto Water	Invoices relate to the repair of a damaged storm sewer. The account balance was referred to Legal Services for collection after remaining outstanding beyond its payment terms. A settlement in the amount of \$15,000 was reached between client and Legal Services. The file was closed as Toronto Water will not move further with court process. There will be no impact on this year's budget as provision has been made in prior years.	\$24,342
Toronto Water	Invoices relate to late payment charges, charges for water usage and returned cheques. The account balances were referred to 3rd party collections after remaining outstanding beyond its payment terms. Attempts by collection agencies to collect on the debts were unsuccessful and the amount has been deemed uncollectible. There will be no impact on this year's budget as provision has been made in prior years.	\$2,853

Division	Explanation	Amount
Transportation Services	This amount represents invoices for motor vehicle accident balances, utility cuts balances, parking permits, street allowance rentals and their related late payment fees, deemed uncollectable by Legal Services or the collection agencies.	\$213,401
Transportation Services	This amount represents an invoice for \$11,359 the contractor was to excavate the city laneway adjacent to a project location for waterproofing of a building basement. The file was referred to Legal Services to attempt to collect the residual outstanding balance totalling \$4,359. Legal Services was advised that the defendant lived in another province. Legal Services was unable to serve legal action as serving and litigating against him in another province would be impractical. Legal Services recommend that the account balance be written off as uncollectible.	\$4,359
Transportation Services	This amount represents an invoice relating to sidewalk clearing and salting. The amount was sent to collection agencies, and they were unsuccessful in collecting the outstanding amount. The amount was deemed uncollectable.	\$158
Transportation Services	This amount represents invoices relate to EY –NSF cheques for Municipal Road Damage Deposit, parking permit and NSF fees. The account balances were referred to 3rd party collections after remaining outstanding beyond its payment terms. Attempts by the collection agencies to collect on the debt were unsuccessful and the amount has been deemed uncollectible.	\$594
Total		\$1,008,896