



**Meeting Date:** April 8, 2026

**Submitted by:** Tiffany Farrell, CPA, CA, Chief Administrative Officer

**Report No:** CPS-23-2026

**Subject:** Accounts Receivable Write Off Approval 2026

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**Recommendation:**

THAT Report CPS-23-2026 re: 2026 Accounts Receivable Write Off Approval be received;

AND THAT the write off totalling \$30,406.15 on fire services accounts receivable be approved.

**Purpose:**

To obtain Council approval for the write off of uncollectable fire services accounts receivable.

**Background:**

Middlesex Centre invoices non-residents for fire services provided in response to motor vehicle collisions. Residents are not billed, as these costs are covered through property taxes.

Through internal administrative processes, staff gather the information required to issue invoices to non-residents. In some cases, however, the information available is incorrect, outdated, or insufficient to successfully recover the amounts owing. The Municipal Treasurer has the delegated authority to write off small balances; however, the total value of fire service write-offs in 2026 related to 2025 incidents exceeds this threshold.

**Analysis:**

Each month, staff review the accounts receivable listing and issue statements. When contact or insurance information is available, staff follow up directly in an effort to recover the outstanding revenue. The amounts recommended for write-off have been outstanding for two or more years despite repeated attempts to contact the individuals involved.

The total amount of revenue from fire service calls in 2025 is \$76,317.91. In 2024 the revenue generated from fire service calls was \$99,160.73.

**Financial Implications:**

In 2025, \$72,532.52 was written off as uncollectable. An additional \$30,406.15 is being recommended for write off in this report, resulting in a total write-off of \$102,938.67 for the 2025 year.

**Strategic Plan:**

This matter aligns with following strategic priorities:

- Responsive Municipal Government

This report responds directly to Objective 5.3– Foster a culture of innovation, continuous improvement, and cost-effective services by sharing information and gathering input, by continuing our timely and effective communication to the public.

**Attachments:**

N/A