



AGENDA ITEM COVERSHEET

PREPARED BY: Debbie Hall, Finance Director

DEPARTMENT: Finance

MEETING: Town Council – 6/09/2026

SUBJECT: Annual Write-off of Outstanding Accounts Receivable

BACKGROUND:

Council adopted a Utility Debt Write-off Policy on November 15, 2011. Per the policy, debt which has exceeded three years should be written off the Town's financial accounting records. The legal obligation to pay the debt will remain with the debtor even after an account has been written off. Debt of at least \$50 will be submitted to the Department of Revenue for debt set-off proceedings to continue collection efforts.

A copy of the Policy and the utility accounts which need to be written off are attached for your review as well as a Resolution which authorizes the write-off of these accounts.

ACTION REQUEST:

Approve Resolution #26-2354 to authorize the writing-off of uncollected utility accounts for a total write-off of \$14,769.96.



Resolution #26-2354

Town of Carolina Beach to Write-Off Certain Uncollectible Utility Accounts

WHEREAS, The Town of Carolina Beach has adopted a policy to review and write off uncollectible accounts; and

WHEREAS, The Finance Officer has determined that a list of utility accounts totaling \$14,769.96 which is attached hereto and made a part hereof by reference should be written off as bad debt; and

WHEREAS, diligent efforts have already been made to collect the amounts shown on the attached list; however, said accounts are uncollected and further efforts at collect are not possible either due to statutory limits or not being cost effective and

WHEREAS, the Finance Director and Town Manager met and reviewed the listing and recommends writing off said accounts as bad debt; and

WHEREAS, continuing to include such amounts in the financial records of the Town could result in a distorted balance sheet:

NOW THEREFORE, BE IT HEREBY RESOLVED THAT:

The Town of Carolina Beach direct the Finance Director to write off the accounts shown on the attached list totaling \$14,769.96 as uncollectible bad debts in the financial records of the Town of Carolina Beach.

The Town does not waive any rights it may have to collect any of the attached accounts receivable in the future.

Adopted by the Town of Carolina Beach Town Council on the 9th day of June, 2026.

Clerk

Mayor

Uncollectible Utility Accounts

Account Num	Service Address	Acct Status	GreaterDay90Bal
001-0000505-1	108 SCALLOP LN UNIT 1 & 2 (OLD 419 CBAN)	Balance	\$12.07
006-0001305-4	804 S 5TH STREET	Balance	\$10.74
006-0000150-9	309 FAYETTEVILLE AVE - UNIT 1	Balance	\$119.66
006-0001551-2	507 SPARTANBURG AVE	Balance	\$102.66
006-0000164-4	506 SPARTANBURG AVE UNIT B	Balance	\$120.59
004-0001116-1	615 MONROE AVE - (D & I)	Balance	\$60.59
006-0000221-1	406 FAYETTEVILLE AVE	Balance	\$58.14
008-0001725-3	1104 LAKE PARK BLVD S	Balance	\$106.77
007-0001040-3	300 PENINSULA DRIVE	Balance	\$20.53
005-0007850-8	713 CHARLOTTE AVENUE	Balance	\$13.35
008-0003672-1	1311 SNAPPER LN UNIT B - DOMESTIC & IRRIGATION	Balance	\$35.26
008-0009134-1	902 OCEAN BLVD	Balance	\$928.06
003-0000456-3	208 LAKE DR.	Balance	\$221.59
006-0001662-7	408 B SPARTANBURG AVENUE	Balance	\$1,535.88
006-0001480-5	307 B SPARTANBURG AVENUE	Balance	\$931.87
007-0000550-5	409 SPENCER FARLOW	Balance	\$57.49
006-0000522-1	311 B ATLANTA AVENUE	Balance	\$53.99
006-0001925-1	502 AUGUSTA AVENUE	Balance	\$149.73
006-0001922-1	507 GREENVILLE AVE UNIT 2	Balance	\$12.47
007-0001886-12	1205 ST. JOSEPH STREET	Balance	\$16.42
008-0003618-5	1318 SNAPPER LANE UNIT A	Balance	\$2,451.70
006-0000180-15	317 A FAYETTEVILLE AVENUE	Balance	\$256.65
001-0003502-1	1611 CAROLINA BEACH AVE N UNIT 1	Balance	\$142.66
001-0003504-1	1611 CAROLINA BEACH AVE N UNIT 2	Balance	\$138.86
006-0001925-2	502 AUGUSTA AVENUE	Balance	\$196.69
005-0000335-5	414 GOLDSBORO AVENUE	Balance	\$71.74
006-0001911-2	505 GREENVILLE AVE UNIT 1	Balance	\$39.57
007-0000126-1	207 ANNIE DR	Balance	\$63.69
008-0005017-1	1305 BONITO LN UNIT 2 - DOMESTIC	Balance	\$75.47
008-0006351-11	1608 BONITO LANE	Balance	\$205.32
008-0005014-1	1305 BONITO LN UNIT 1 - DOMESTIC	Balance	\$249.20
004-0000694-1	318 RALEIGH AVE UNIT 2	Balance	\$31.39
005-0005355-1	1101 LAKE PARK BLVD N	Balance	\$0.03
004-0000695-1	318 RALEIGH AVE UNIT 1	Balance	\$30.42
004-0001617-2	410 WILSON AVE	Balance	\$23.61
001-0002630-2	SUNSKIPPER D8	InActive	\$18.20
008-0001495-1	1318 LAKE PARK BLVD S UNIT 1	Balance	\$22.88
008-0001497-1	1318 LAKE PARK BLVD S UNIT 2	Balance	\$16.19
006-0000370-3	600 ATLANTA AVENUE	Balance	\$88.91
008-0003801-2	1211 SNAPPER LANE UNIT 1	Balance	\$67.75
008-0006498-2	1600 SWORDFISH LN UNIT 1	Balance	\$27.70
008-0005815-13	1521 SWORDFISH LANE UNIT A	Balance	\$33.88

Uncollectible Utility Accounts

Account Num	Service Address	Acct Status	GreaterDay90Bal
003-0000385-10	108 A GREENVILLE AVENUE	Balance	\$1,418.60
007-0000127-1	207 ANNIE DR	Balance	\$71.12
007-0000194-7	124 GREEN TURTLE LANE	Balance	\$51.33
002-0000059-2	408/410 CANAL DRIVE - HOA IRRIGATION	Balance	\$2.97
007-0002800-1	630 ST. JOSEPH STREET #101	Balance	\$77.42
008-0001158-3	1315 CROAKER LN - IRRIGATION	Balance	\$304.88
007-0001040-2	300 PENINSULA DRIVE	Balance	\$1,242.09
008-0003000-3	202 ALABAMA	Balance	\$51.33
002-0001175-5	1216 A CANAL DR.	Balance	\$1,749.02
004-0001208-1	304 N 7TH ST.	Balance	\$24.53
004-0001635-2	400 WILSON AVENUE	Balance	\$87.13
005-0004530-1	902 BLANCHE AVENUE	Balance	\$102.66
008-0021317-2	1317 SWORDFISH LN UNIT 2	Balance	\$102.66
008-0009113-1	1312 SPOT LANE	Balance	\$120.08
006-0001912-1	505 GREENVILLE AVE UNIT 2	Balance	\$91.38
006-0001911-1	505 GREENVILLE AVE UNIT 1	Balance	\$91.38
005-0004650-1	716 GLENN AVE (OLD 616 GLENN)	Balance	\$102.66
001-0002925-9	SUNSKIPPER A25	Balance	\$63.31
007-0001140-1	207 PENINSULA DRIVE	Balance	<u>\$195.04</u>
Total Write-offs			<u>\$14,769.96</u>