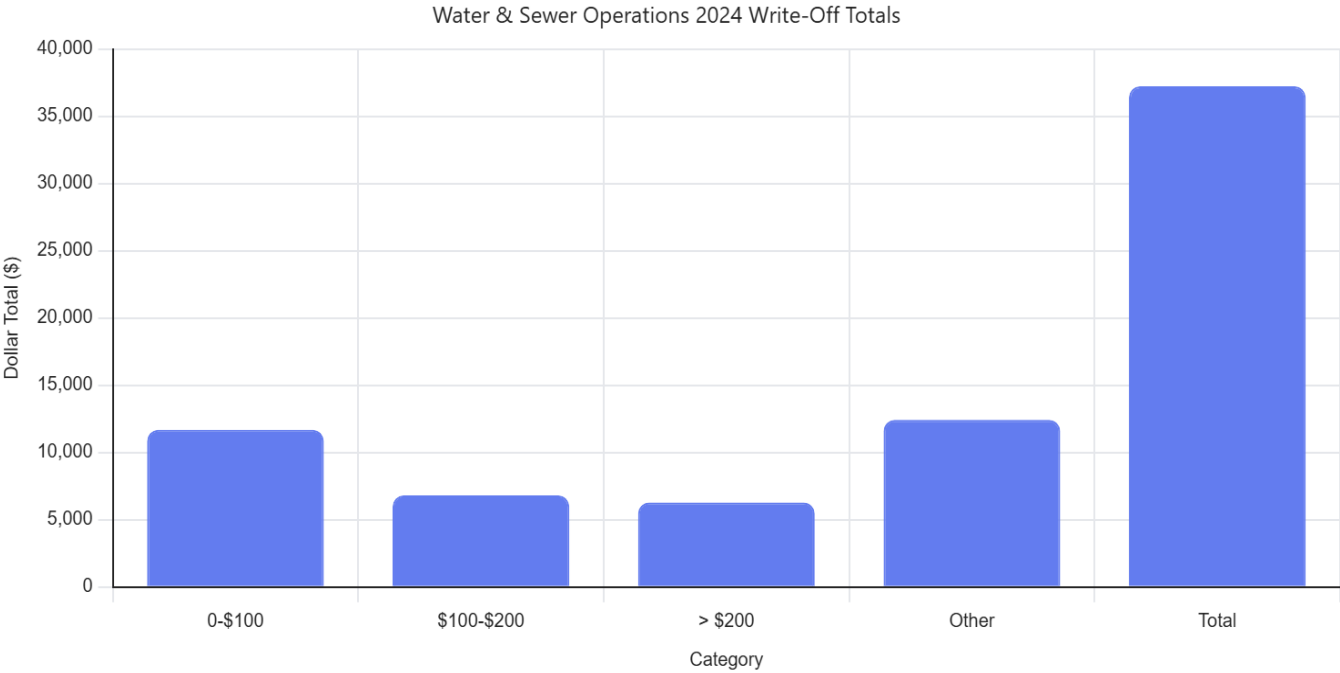


Water & Sewer Operations

2024 Write-Off Totals



Category	Total Accounts	Dollar Total
0-\$100	240	\$11,694.65
\$100-\$200	52	\$6,824.47
≥\$200	20	\$6,295.96
A/R Billables	9	\$12,432.54
TOTAL	321	\$37,247.62

1. Small-balance write-offs dominate the activity.

The **0-\$100 category accounts for nearly 77% of all write-off accounts** (240 out of 321). This indicates that most write-offs are low-dollar, suggesting frequent minor delinquencies rather than large unpaid bills.

2. Dollar totals are more evenly distributed than account counts.

Even though the “> \$200” and “Other” categories include far fewer accounts, they still contribute **substantial dollar amounts**, showing that a small number of accounts represent a meaningful portion of the financial impact.

3. The “Other” category has an unusually high dollar total.

With only **9 accounts totaling \$12,432.54**, this group has the **highest average write-off per account**, signaling potential cases for legal review, policy, and collection adjustments on administrative accounts receivables.

4. Total write-offs for 2024 reached \$37,247.62.

This provides a useful benchmark for year-to-year comparison and budget impact assessment.