



Office of the Commissioner

Finance

Memorandum

FOR INFORMATION

To: Committee of the Whole

Meeting Date: May 8, 2025

From: Laura Mirabella
Commissioner of Finance and Regional Treasurer

Re: **2024 Accounts Receivable Write-Off and Status Update**

This memorandum provides members of Committee of the Whole with an update on the accounts approved for write-off by the Regional Treasurer for 2024 and the status of the Region's Accounts Receivable as of December 31, 2024, as required by the Collection of Accounts policy ("[Policy](#)"). There are no uncollectible accounts exceeding \$25,000 per account requiring write-off and approval by Council.

Regional invoices are initiated by various departments

Regional billings and collections fall under two categories: General receivables include all receivables administered **through Finance** while Senior Services receivables for long-term care are administered by Community and Health Services (CHS).

- General receivables totalled \$474.3M for 2024 (municipal water accounted for 86.3% or \$409.4M).
- Seniors Services receivables totalled \$5.6M for long-term care residents and adult day programs.

Staff undertake various collection actions and work collaboratively with departments and Legal Services to resolve outstanding collection issues.

The Policy outlines requirements for write-offs and authorizes the Regional Treasurer to approve write-offs of uncollectible accounts for amounts up and including \$25,000 per account

Regional Treasurer approved the write-off of 49 accounts totaling \$47,969.67 for 2024, as outlined below:

Table 1				
Accounts Receivable Write-Offs approved by the Regional Treasurer				
	2024		2023	
Receivables	# of Accounts	Amount	# of Accounts	Amount
General - Traffic Collision Claims	34	\$11,556	55	\$25,446
General – Public Works Wastewater	1	\$ 4,751	4	\$ 3,105
Seniors Services - Long-Term Care Facilities	14	\$31,662	6	\$ 7,776
Total	49	\$47,969	65	\$36,327
Average per account		\$ 979		\$ 559

34 traffic collision claims totaling \$11,556.40 relate to insurance agencies not paying in full for damages to York Region property, such as not providing full replacement cost of materials due to asset depreciation costs, identified/unidentified motorist with no insurance coverage and/or not covering all or part of administrative fees.

One Public Works account totaling \$4,751.33 relates to a water surcharge fee where the business has gone into receivership and Legal Services has recommended the account be written off.

14 Long-Term Care accounts of \$31,661.94 relate to unpaid accommodations of former residents of Newmarket Health Centre and Maple Health Centre where CHS staff have exhausted all attempts to collect.

Generally, write-offs for General and Seniors Services receivables fluctuate annually due to the unpredictable nature of circumstances and collection efforts. The 49 write-offs in 2024 are lower than the 65 in 2023; however, the total amount in 2024 is slightly higher than in 2023 given the significant increase in Senior Services write-offs.

Accounts Receivable balance was \$83.9M as of December 31,2024 with 94.6% collected as of March 31, 2025

Table 2 summarizes the outstanding accounts receivable balance at year-end by category after the approved write-off of \$47,970.

Table 2
Accounts Receivable 2024 Year End Outstanding Balance as at March 31, 2025

Receivables	0 – 90 Days	90 + days	December 31, 2024 Total	Collected as of March 31, 2025	Remaining Balance
Local Municipalities ¹	\$72,615,648	\$1,977,847	\$74,593,495	\$72,804,389	\$1,789,106
Other Municipalities	\$ 3,618,370	\$ 103,673	\$ 3,722,043	\$ 2,441,018	\$1,281,025
Federal and Provincial	\$ 1,031,532	\$ 321,166	\$ 1,352,698	\$ 1,352,040	\$ 658
Local Boards	\$ 228,450	\$ -	\$ 228,450	\$ 228,450	\$ -
Sundry ²	\$ 2,153,528	\$1,184,423	\$ 3,337,951	\$ 2,035,638	\$1,302,313
Senior Services	\$ 541,856	\$ 109,364	\$ 651,220	\$ 520,747	\$ 130,473
2024 Total	\$80,189,385	\$3,696,472	\$83,885,858	\$79,382,283,	\$4,503,575
% of Total Receivables	95.6%	4.4%	100.0%	94.6%	5.4%
2023 Comparison	\$89,789,377	\$5,072,570	\$94,861,947	\$91,618,731	\$3,243,215
% of Total Receivables	94.7%	5.3%	100.0%	96.6%	3.4%

Note: numbers may not add due to rounding

¹. Local Municipalities amount largely reflects water and wastewater billings.

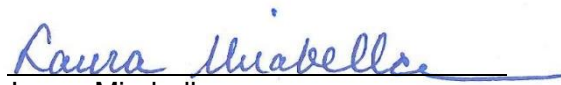
². Sundry refers to accounts that do not fall into other categories. These may include invoices for traffic collision claims, road maintenance, waste disposal and police paid duty.

The details of Accounts Receivable by Category and details of significant amounts outstanding are provided in Appendix A.

Conclusion

As of March 31, 2025, \$79.4M (94.6%) of the year-end Accounts Receivable balance of \$83.9M has been collected and \$4.5M remains outstanding. Regional staff continue to work on collections efforts.

For more information on this memo, please contact Josée Martel, Director, Corporate Shared Financial Services at 1-877-464-9675 ext. 71619. Accessible formats or communication supports are available upon request.



Laura Mirabella

Commissioner of Finance and Regional Treasurer



Erin Mahoney

Chief Administrative Officer

April 22, 2025

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Appendix A – Schedule 1-8 Accounts Receivable by Category

Schedule 1

Schedule 1 lists the aging for General and Senior Services accounts receivable.

Accounts Receivable Aging As at December 31, 2024					
Receivables	Current	31 - 90 Days	90+ Days	Total	2023
Local Municipalities	\$72,615,463	\$185	\$1,977,847	\$74,593,495	\$74,831,926
Other Municipalities	1,392,558	2,225,812	103,673	3,722,043	2,259,340
Federal & Provincial Governments	926,663	104,870	321,166	1,352,698	2,450,763
Local Boards	216,226	12,225	-	228,450	11,705,702
Sundry ¹	1,880,406	273,122	1,184,423	3,337,951	2,931,934
Senior Services	489,633	52,224	109,364	651,220	682,282
TOTAL - DECEMBER 2024	\$77,520,949	\$2,668,437	\$3,696,472	\$83,885,858	\$94,861,947
% OF TOTAL - DECEMBER 2024	92.4%	3.2%	4.4%	100.0%	
TOTAL - DECEMBER 2023	\$86,747,088	\$3,042,289	\$5,072,570	\$94,861,947	
% OF TOTAL - DECEMBER 2023	91.4%	3.2%	5.3%	100.0%	

Note: Numbers may not add due to rounding

¹Sundry refers to accounts that do not fall into the other categories. These may include invoices for traffic collision claims, road maintenance, waste disposal and police paid duty.

Schedule 2

Schedule 2 lists the aging of Local Municipalities with Schedules 3 and 4 providing a further breakdown of the water billings and non-water billings receivables.

Local Municipality Aging As at December 31, 2024					
Municipality	Current	31 - 90 Days	90+ Days	Total	2023
Aurora	\$3,589,878	\$ -	\$ -	\$3,589,878	\$3,491,950
East Gwillimbury	1,467,709	-	1,789,106	3,256,815	3,755,229
Georgina	2,082,875	-	-	2,082,875	2,051,174
King	985,217	-	-	985,217	1,034,165
Markham	18,765,550	-	-	18,765,550	18,751,828
Newmarket	4,796,673	-	-	4,796,673	5,188,493
Richmond Hill	12,896,598	185	-	12,896,783	11,527,981
Vaughan	25,590,331	-	560	25,590,891	26,899,033
Whitchurch Stouffville	2,440,632	-	188,181	2,628,813	2,132,071
TOTAL - DECEMBER 2024	\$72,615,463	\$185	\$1,977,847	\$74,593,495	\$74,831,926
MUNICIPAL TOTAL - DECEMBER 2023	\$69,340,076	\$1,815,227	\$3,676,622	\$74,831,926	

Schedule 3

Schedule 3 lists Local Municipalities water billings receivable amounts. As of March 31, 2025, \$71.9M has been collected. A balance of \$1,789,106 remains outstanding from East Gwillimbury due to a dispute related to the flushing of watermain. Regional and Town of East Gwillimbury staff continue to work with a consultant to reach a resolution on this outstanding amount. Collection efforts for the remaining balances are ongoing.

Local Municipalities Water Billing Aging As at December 31, 2024					
Municipality	Current	31 - 90 Days	90+ Days	Total	2023
Aurora	\$3,589,878	\$ -	\$ -	\$3,589,878	\$3,489,772
East Gwillimbury	1,467,709	-	1,789,106	3,256,815	3,737,549
Georgina	2,082,875	-	-	2,082,875	1,891,381
King	985,217	-	-	985,217	1,033,470
Markham	18,443,834	-	-	18,443,834	18,669,356
Newmarket	4,792,546	-	-	4,792,546	5,185,364
Richmond Hill	12,598,237	-	-	12,598,237	11,471,824
Vaughan	25,491,315	-	-	25,491,315	23,741,529
Whitchurch Stouffville	2,426,233	-	-	2,426,233	2,106,035
TOTAL - DECEMBER 2024	\$71,877,844	\$ -	\$1,789,106	\$73,666,949	\$71,326,280
% PAID AS OF MARCH 31, 2025	100.0%	0.0%	0.0%	97.6%	
MUNICIPAL TOTAL - DECEMBER 2023	\$69,011,051	\$1,573,824	\$741,405	\$71,326,280	

Schedule 4

Schedule 4 lists all Local Municipalities non-water receivable amounts. As of March 31, 2025, all amounts owing have been collected.

Local Municipalities other than Water Billing Aging					
Municipality	Current	31 - 90 Days	90+ Days	Total	2023
Aurora	\$ -	\$ -	\$ -	\$ -	\$2,178
East Gwillimbury	-	-	-	-	17,681
Georgina	-	-	-	-	159,793
King	-	-	-	-	696
Markham	321,716	-	-	321,716	82,473
Newmarket	4,127	-	-	4,127	3,129
Richmond Hill	298,360	185	-	298,545	56,156
Vaughan	99,016	-	560	99,576	3,157,504
Whitchurch Stouffville	14,399	-	188,181	202,581	26,036
TOTAL - DECEMBER 2024	\$737,619	\$185	\$188,741	\$926,546	\$3,505,646
% PAID AS OF MARCH 31, 2025	100.0%	100.0%	100.0%	100.0%	
MUNICIPAL TOTAL - DECEMBER 2023	\$329,026	\$241,403	\$2,935,217	\$3,505,646	

Schedule 5

Schedule 5 lists receivables related to other municipalities. As of March 31, 2025, \$2.4M has been collected. Payment for the Collection efforts for the remaining balances are ongoing.

Other Municipalities Aging As at December 31, 2024				
	Current	31 - 90 Days	90+ Days	Total
Chatham-Kent, Municipality of	\$101	\$ -	\$ -	\$101
Durham, Region of	1,289,423	2,225,440	-	3,514,862
Halton, Regional Municipality of	101	-	-	101
Kawartha Lakes Police	5,363	-	-	5,363
Niagara, Region of	202	185	-	387
Peel Regional Police	-	93	-	93
Peel, Region of	51,296	-	103,673	154,970
Simcoe, County of	45,871	-	-	45,871
Toronto Police Service	-	93	-	93
Toronto, City of	101	-	-	101
Waterloo, Region of	101	-	-	101
TOTAL - DECEMBER 2024	\$1,392,558	\$2,225,812	\$103,673	\$3,722,043
% PAID AS OF MARCH 31, 2025	8.0%	100.0%	100.0%	65.6%
TOTAL - DECEMBER 2023	\$2,050,267	\$206,674	\$2,400	\$2,259,340

Schedule 6

Schedule 6 lists Federal and Provincial receivables for items such as secondment charges, paid duty, and special projects for York Regional Police. As of March 31, 2025, \$1.4M has been collected. The remaining balance is expected to be paid.

Federal and Provincial Aging As at December 31, 2024				
	Current	31 - 90 Days	90+ Days	Total
FEDERAL				
RCMP	\$30,000	\$ -	\$ -	\$30,000
PROVINCIAL				
Central East Corrections Centre	136,622	-	-	136,622
Criminal Intelligence Service Ontario	147,890	-	-	147,890
Ministry of Health	7,802	-	13,043	20,846
Ministry of Solicitor General	123,780	-	1,477	125,257
Ministry of Transportation	21,236	-	268,744	289,980
Ontario Police College	132,646	-	-	132,646
Ontario Provincial Police	265,064	25,267	37,901	328,232
Ontario Shared Services	65,552	-	-	65,552
Provincial Offences	(3,930)	79,602	-	75,673
TOTAL - DECEMBER 2024	\$926,663	\$104,870	\$321,166	\$1,352,698
% PAID AS OF MARCH 31, 2025	100.0%	99.1%	100.0%	100.0%
TOTAL - DECEMBER 2023	\$1,394,544	\$750,608	\$305,611	\$2,450,763

Schedule 7

Schedule 7 lists receivables for various local boards. As of March 31, 2025, all amounts owing have been collected.

Local Boards Aging As at December 31, 2024				
	Current	31 - 90 Days	90+ Days	Total
CUPE Local 905	\$212,533	\$ -	\$ -	\$212,533
Schools & School Boards	3,693	8,376	-	12,069
Toronto & Region Conservation Authority	-	3,849	-	3,849
TOTAL - DECEMBER 2024	\$216,226	\$12,225	\$ -	\$228,450
% PAID AS OF MARCH 31, 2025	100.0%	100.0%	0.0%	100.0%
TOTAL - DECEMBER 2023	\$11,691,946	\$7,336	\$6,420	\$11,705,702

Schedule 8

Schedule 8 lists other receivables (Sundry) that are not captured in the previous categories. As of March 31, 2025, \$2.0M has been collected. Legal Services has obtained judgement and filed a writ of seizure and sale against Com 2 Recycling Solutions for the outstanding amount of \$502,250 plus applicable interest and additional costs for the defaulted payments on the electronic waste material procurement contract. Finance is working with York Region Rapid Transit on the collection of \$429,479 from Infrastructure Ontario (IO) related to Transit Oriented Communities (TOC) for the Yonge North Subway expansion project for the Region's staffing time and costs associated with the program. IO has committed to paying the invoices. The delays were due to program reorganization. Efforts to collect the remaining balances are ongoing.

Sundry Aging As at December 31, 2024				
	Current	31 - 90 Days	90 + Days	Total
PUBLIC WORKS	\$1,586,602	\$250,659	\$747,718	\$2,584,979
Environmental Services	871,794	130,547	518,505	1,520,846
Liquid Waste Disposal	121,743	51,630	16,255	189,628
Solid Waste Disposal	750,051	78,917	502,250	1,331,218
Transportation Services	714,808	120,112	229,213	1,064,133
Road Maintenance	63,303	3,644	6,363	73,310
Traffic Collision Claims	160,039	108,356	213,700	482,095
Transit	132,725	1,342	9,180	143,246
Transportation Services	330,571	-	-	330,571
User Utility Application Fees	28,170	6,770	(30)	34,910
Other	293,804	22,463	436,705	752,972
Community & Health Services	33,269	-	-	33,269
Corporate Services	13,439	22,138	429,479	465,055
Finance, Insurance & Risk	93,283	-	-	93,283
York Regional Police	153,813	326	7,226	161,364
TOTAL - DECEMBER 2024	\$1,880,406	\$273,122	\$1,184,423	\$3,337,951
% PAID AS OF MARCH 31, 2025	95.8%	68.6%	4.0%	61.0%
TOTAL - DECEMBER 2023	\$1,800,603	\$197,429	\$933,902	\$2,931,934