

To: Union County Board of Commissioners

From: Union County Finance Department

Date: June 16, 2026

Re: Request for Board Approval to Write Off Uncollectible Revenues

The Finance Department has completed a comprehensive review of outstanding returned revenues, including non-sufficient funds (NSF) checks, closed accounts, and other payments determined to be uncollectible. Despite reasonable and diligent collection efforts, the department has determined that recovery of these funds is no longer feasible.

Accordingly, staff requests formal approval from the Board to write off these amounts from the County's financial records. The total amount recommended for write-off is \$200.00, which was previously recorded in the County's accounts and is now considered unrecoverable.

The uncollectible amounts are summarized as follows:

NSF Checks – Total: \$200.00

Register of Deeds – \$80.00

Solid Waste – \$100.00

UC Water – \$20.00

This action does not require an additional budget appropriation, as the amounts were previously recognized and reported in County financial records.

Staff respectfully requests the Board's approval to proceed with the write-off process as presented.

Finance Department

500 N. Main Street Suite 709
Monroe, NC 28112
T 704.283.3813

**Union County
Register of Deeds**

Memo

To: Kiara McClendon
From: Crystal D. Gilliard, Union County Register of Deeds
cc:
Date: June 2, 2026
Re: NSF Checks - 2025

Crystal D. Gilliard
ROD

Please write off the following check amounts that were deposited at the Register of Deeds office, but never cleared our account:

6/17/2025 – Heritage Funeral Home Weddington - \$20.00

6/23/2025 – FCS Construction LLC - \$60.00

Thanks.

To: Finance

From: Lindsay Helms (Business Manager)

CC: Caleb Sinclair (Solid Waste Director)

Date: June 2, 2026

Re: NSF/Debt Write-Off

Solid Waste has had checks from the following customers returned due to insufficient funds:

Customer	Check Date	Amount
MJS Construction	9/20/2024	\$ 80.00
Anthony Jolly	3/11/2025	\$ 20.00
	Total	\$100.00

Several Collection attempts have been made but to no avail. Considering the time and cost of further collection efforts, we ask that these checks to be written off.

Solid Waste

2125 Austin Chaney Rd.
Wingate, NC 28174

T 704.296.4234



To: Finance

From: Amy McCaskill, Director, UC Water Utility Business Services

Date: 6/2/2026

Re: NSF/Debt Write-Off

Union County Water has had check(s) from the following customer(s) returned due to insufficient funds:

Customer	Check Date	Amount
Michael H. Davis	11/8/2024	\$10.00
Michael H. Davis	12/5/2024	\$10.00

Several collection attempts have been made but to no avail. Considering the time and cost of further collection efforts, we ask that these checks be written off.

Union County Water
Street Address
City, State ZIP
T 555.555.5555

unioncountync.gov/water