

To: Union County Board of Commissioners

From: Union County Finance Department

Date: June 16, 2025

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 that have been deemed uncollectible. Despite reasonable and diligent efforts to recover these funds, the department has determined that collection is no longer feasible.

We are therefore requesting formal approval from the Board to write off these amounts from the County's financial records. The total amount recommended for write-off is \$19,409.47, which has previously been recorded in County accounts but is now considered unrecoverable.

The breakdown of the uncollectible amounts is as follows:

\$334.00 – Parks and Recreation disputed claims

\$18,038.46 – UC Water revenue

\$1,037.01 – NSF checks

- Ag Services - 31.62
- Building Code - \$125.00
- Library - \$10.00
- UCSO - \$60.00
- Solid Waste - \$314.70
- UC Water - \$495.69

This action will not require any additional budget appropriation, as the amounts were previously recognized and reported.

We appreciate your attention to this matter and request your approval to proceed with the write-off process as outlined.

Finance Department

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

To: Finance**From:** Kim Griffin**Date:** June 3, 2025**Re:** NSF/Debt Write-Off

Farmer's Market has had checks from the following customers returned due to insufficient funds:

<u>Customer</u>	<u>Check Date</u>	<u>Amount</u>
Robert Hargette	10/23/2023	\$31.62

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.

From: [Susie Calkins](#)
To: [Ebru Cukro](#)
Cc: [Kiara McClendon](#); [Jennifer Tyson](#)
Subject: Building Code Enforcement NSF's
Date: Wednesday, May 28, 2025 9:30:33 PM
Attachments: [image003.png](#)

Building Code Enforcement has had check(s) from the following customer(s) returned due to insufficient funds:

6/21/2022	Ronald Hough	\$55.00	passed away and unable to collect
11/7/2022	Lyle Roger Roan	\$70.00	unable to collect
			collected 12/14/23 and redeposited
10/30/2022	Sarah Blackwell	\$100.00	12/15/23

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. Please let me know if you need anything else.

Susie Calkins

Business Manager | Building Code Enforcement

T 704.283.3509

susie.calkins@unioncountync.gov

www.unioncountync.gov



Union County Government
500 North Main Street, Suite 47
Monroe, NC 28112

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To: Finance Department
From: Matthew Killough
Date: May 16, 2025
Re: NSF/ Debt Write-Off

The Library has had a check from the below patron returned due to insufficient funds:

Customer	Check Date	Amount
Andrew Phibbs	11/18/2021	\$10

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

Thank you.

To: Finance

From: Lindsay Helms

Date: May 15, 2025

Re: NSF/Debt Write-Off

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

<u>Customer</u>	<u>Check Date</u>	<u>Amount</u>
Kaicey A Stack	8/25/2021	\$ 10.00
Joshua Helms	9/23/2021	\$ 40.00
Peggy Ann Banks	11/18/2021	\$ 10.00
Ronald Helms	12/17/2021	\$ 20.00
Sarah N Mangum	6/7/2022	\$ 8.25
Furbabies Animal Rescue	9/1/2022	\$ 30.00
Skye Evans	10/11/2022	\$ 67.20
Jeff Furr	12/1/2022	\$ 10.00
Triston Helms	1/9/2023	\$ 10.00
Amber Wilken	2/3/2023	\$ 4.25
Mark Hill	4/14/2023	\$ 20.00
Wendy Gill	10/6/2023	\$ 10.00
Initium Construction Group LLC	4/22/2024	\$ 5.00
Initium Construction Group LLC	9/16/2024	\$ 20.00
Alexander Banks	12/5/2023	\$ 10.00
Michael Staton	3/22/2024	\$ 30.00
Abigail Leigh Eudy	5/7/2024	\$ 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 to be written off.

Solid Waste

2125 Austin Chaney Rd.
Wingate, NC 28174



Union County Sheriff's Office

Internal Memorandum

For Official
Business Only

"The People's Law Enforcement"

Eddie Cathey, Sheriff

MEMORANDUM

To: Ebru Cukro, Union County Finance
From: Dorothy Thomas, Union County Sheriff's Office
Date: 2 June 2025
Re: Outstanding NSF Checks

A handwritten signature in black ink, appearing to be "D. Thomas", is written over the "From:" line.

The Union County Sheriff's Office currently has two (2) outstanding checks that were returned for insufficient funds. At this time, the Sheriff's has been unable to collect these outstanding items and has no expectation that collection will occur.

The checks in question are as follows:

2/14/2022- SODOMA LAW UNION- \$30.00
4/13/2023- GUILFORD COUNTY- \$30.00

Please let me know if you have any questions or need any further information.

Thank you.



To: Finance

From: Zachary Tarlton, Business Manager, UC Water

Date: 5/29/2025

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
Joanne Slynn	4/29/2022	\$183.69
Shavonia M Brace	6/3/2022	\$100.00
Michael H Davis	5/7/2024	\$10.00
Patricia McLeod Chambers	6/6/2024	\$102.00
Sarah M Hersey	6/25/2024	\$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 be written off.

Union County Water
Street Address
City, State ZIP
T 555.555.5555

unioncountync.gov/water

TO: FINANCE
FROM: LINDSEY BRASWELL
PARKS & RECREATION
DATE: APRIL 2, 2025
RE: OUTSTANDING BANK TRANSACTIONS

Currently, the Parks and Recreation Department has three outstanding bank transactions for a total of \$334 that need to be written off if possible. All three transactions were for one camping customer who was frequently in the campground. He submitted a claim through his credit card company stating that we had refused a refund when he tried to cancel. After internal investigation, we discovered he did stay all three instances. When he was presented with this information and asked about his claim, he stated it must have been a family member who was also an approved user on the card who refuted the charges. The credit card company was contacted, and they requested proof of occupancy through contract. Staff decided to disallow future credit card transactions from the customer and not investigate further.

Thanks.



To: Finance

From: Zachary Tarlton, Business Manager, UC Water

Date: 6/16/2025

Re: UC Water ACH Returns

Union County Water has carried over ACH returns for several years that have been unable to locate in Harris Northstar and correctly applied to customer accounts. As a result, we are carrying \$18,038.46 in unresolved returns.

Given the time burden on staff and inability to clear this balance over several years, we are requesting permission to write off this balance so that UC Water can enter FY26 with a zero dollar balance in ACH returns. This will allow us to better track, monitor, and reconcile any forthcoming returns in our system.

This memo serves as a formal request for Finance to include a write off in the amount of \$18,038.46 in UC Water ACH Returns.

Union County Water
Street Address
City, State ZIP
T 555.555.5555

unioncountync.gov/water