

CLARK COUNTY STAFF REPORT

DEPARTMENT: Auditor

DATE: December 6, 2013

REQUEST: Approve write-off of \$166,130.38 from accounts receivable records maintained by the Auditor's Office of activity from 2008 through 2013.

CHECK ONE: X Consent CAO

BACKGROUND

Clark County Code (CCC) 2.99.010 provides a process to write-off bad debts or otherwise deem them uncollectible. This process requires the approval of the Board of County Commissioners (BOCC).

The Auditor's office has periodically requested BOCC approval to write of debts that are maintained on the County's central billing system.

This request represents the write-off of approximately 3 invoices, (see attached list) for a total of \$166,130.38 covering the years 2008-2013.

COMMUNITY OUTREACH

None – this request is administrative in nature and does not change the way that services are provided to our internal or external clients.

BUDGET AND POLICY IMPLICATIONS

This request is to write-off \$166,130.38 of accounts receivable.

The \$166,130.38 written off will be reflected as increased expenses in the following funds: Road Fund \$162,911.90 and General Fund \$3,218.48.

FISCAL IMPACTS

Yes (see attached form) No

ACTION REQUESTED

Approve writing-off \$166,130.38 from the Auditor's accounts receivable.



*MW
OK
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DISTRIBUTION

Auditor's Office
Office of Budget and Information Services


Name Mark Gassaway
Title Finance Director

Approved: 
CLARK COUNTY
BOARD OF COMMISSIONERS

Dec. 17, 2013 SR 264-13

FISCAL IMPACT ATTACHMENT

Part I: Narrative Explanation

I. A – Explanation of what the request does that has fiscal impact and the assumptions for developing revenue and costing information

This request is to write-off \$166,130.38 from the Auditor’s account receivables. BARS manual requires that these adjustments be recorded as expenditures in the respective funds.

Part II: Estimated Revenues

| Fund #/Title | Current Biennium | | Next Biennium | | Second Biennium | |
|--------------|------------------|-------|---------------|-------|-----------------|-------|
| | GF | Total | GF | Total | GF | Total |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | | | | |

II. A – Describe the type of revenue (grant, fees, etc.)

Part III: Estimated Expenditures

III. A – Expenditures summed up

| Fund #/Title | FTE's | Current Biennium | | Next Biennium | | Second Biennium | |
|-------------------|-------|------------------|------------|---------------|-------|-----------------|-------|
| | | GF | Total | GF | Total | GF | Total |
| 0001 General Fund | | 3,218.48 | 3,218.48 | | | | |
| 1012 Road Fund | | 162,911.90 | 162,911.90 | | | | |
| Total | | 166,130.38 | 166,130.38 | | | | |

III. B – Expenditure by object category

| Fund #/Title | Current Biennium | | Next Biennium | | Second Biennium | |
|----------------------|------------------|------------|---------------|-------|-----------------|-------|
| | GF | Total | GF | Total | GF | Total |
| Salary/Benefits | | | | | | |
| Contractual | | | | | | |
| Supplies | | | | | | |
| Travel | | | | | | |
| Other controllables | 166,130.38 | 166,130.38 | | | | |
| Capital Outlays | | | | | | |
| Inter-fund Transfers | | | | | | |
| Debt Service | | | | | | |
| Total | 166,130.38 | 166,130.38 | | | | |

**Clark County
Bad Debt Write-Off Recommendation
As of 11/30/13**

| <u>Fund</u> | <u>Customer Name</u> | <u>Cust #</u> | <u>Invoice #</u> | <u>Invoice Date</u> | <u>Balance Due</u> | <u>Billing Description</u> |
|--|-------------------------------|---------------|------------------|---------------------|--------------------|---|
| <u>Environmental Services</u> | | | | | | |
| 0001 | MICHELLE CLAUD | 41994 | 330002739 | 2-Oct-12 | 1,306.18 | Vegetation Management Control Action Jun-Aug 2012 |
| | | | | | <u>1,306.18</u> | |
| <u>Fire Inspections</u> | | | | | | |
| 0001 | AKA FLEET & GSE MAINTENANCE | 41915 | 730006821 | 10-Sep-12 | 140.40 | Fire Inspection |
| 0001 | BRAKE TEAM | 11317 | 730007116 | 10-Dec-12 | 106.60 | Fire Inspection |
| 0001 | CAMEO CAFE | 16352 | 730006940 | 15-Oct-12 | 146.90 | Fire Inspection |
| 0001 | CM CABINETS | 19132 | 730006601 | 16-Jul-12 | 124.80 | Fire Inspection |
| 0001 | CM CABINETS | 19132 | 730006680 | 6-Aug-12 | 71.50 | Fire Inspection |
| 0001 | CODY HOPKINS | 40955 | 730006570 | 9-Jul-12 | 144.30 | Fire Inspection |
| 0001 | EHLKE AUTOMOTIVE | 28532 | 730007166 | 17-Dec-12 | 132.60 | Fire Inspection |
| 0001 | FASTENAL | 36653 | 730006493 | 18-Jun-12 | 124.80 | Fire Inspection |
| 0001 | ORCHARDS TAP TAVERN | 1329 | 730006902 | 8-Oct-12 | 149.50 | Fire Inspection |
| 0001 | REPAIR & RESTORATION | 40854 | 730006544 | 2-Jul-12 | 111.80 | Fire Inspection |
| 0001 | STAIRCRAFTERS INC | 3182 | 730006513 | 25-Jun-12 | 123.50 | Fire Inspection |
| 0001 | TARGET 1883 | 40595 | 730006500 | 18-Jun-12 | 210.60 | Fire Inspection |
| 0001 | TIRED IRON | 41155 | 730006645 | 23-Jul-12 | 146.90 | Fire Inspection |
| 0001 | TIRED IRON | 41155 | 730006677 | 6-Aug-12 | 71.50 | Fire Inspection |
| 0001 | Z-MART | 2309 | 730006490 | 18-Jun-12 | 106.60 | Fire Inspection |
| | | | | | <u>1,912.30</u> | |
| <u>Vehicle Accidents- Damage to County Property</u> | | | | | | |
| 1012 | CHRISTOPHER OSBORNE | 41534 | 130006141 | 2-Oct-12 | 311.83 | 021577 NE Hazel Dell Ave/102 St-Sign Damage |
| 1012 | CHRISTOPHER OSBORNE | 41534 | 130006169 | 30-Oct-12 | 144.16 | 021577 NE Hazel Dell Ave/102 St-Sign Damage |
| 1012 | CHRISTOPHER OSBORNE | 41534 | 130006200 | 5-Dec-12 | 94.33 | 021577 NE Hazel Dell Ave/102 St-Sign Damage |
| 1012 | JAMES DEAN | 41154 | 130006165 | 30-Oct-12 | 602.19 | 021570 3405 NE 78 St-Retaining Wall Damage |
| 1012 | JAMES DEAN | 41154 | 130006198 | 5-Dec-12 | 27.08 | 021570 3405 NE 78 St-Retaining Wall Damage |
| 1012 | Jeremiah Gefre & Randee Wann: | 41181 | 130006095 | 30-Jul-12 | 52.41 | 021566 18007 NE Palmer Rd Sign Damage |
| 1012 | Jeremiah Gefre & Randee Wann: | 41181 | 130006117 | 27-Aug-12 | 54.82 | 021566 18007 NE Palmer Rd Sign Damage |
| 1012 | JEROMY THOMAS | 41734 | 130006201 | 5-Dec-12 | 1,291.31 | 021579 NW 41 Ave/179 St-Grdrl Damage |
| 1012 | JEROMY THOMAS | 41734 | 130006245 | 24-Jan-13 | 78.86 | 021579 NW 41 Ave/179 St-Grdrl Damage |
| 1012 | MICHAEL BAUMAN II | 40315 | 130006164 | 30-Oct-12 | 3,561.07 | 021551 117 St/Stutz Stop/Fence Acc |
| 1012 | TYESON KEARNEY | 41314 | 130006119 | 27-Aug-12 | 121.10 | PWONT-021576 NW 179 St/41 Ave-Stop Sign |
| 1012 | TYESON KEARNEY | 41314 | 130006140 | 2-Oct-12 | 122.71 | PWONT-021576 NW 179 St/41 Ave-Stop Sign |
| | | | | | <u>6,461.87</u> | |
| <u>Real Property</u> | | | | | | |
| 1012 | LINDQUIST DEVELOPMENT CO IN | 17727 | Various | 2008-2013 | 156,450.03 | County Surplus Property Sale - See Note Below |
| | | | | | <u>156,450.03</u> | |
| | | | Total | | <u>166,130.38</u> | |
| Total Centrally Billed Accounts Receivable Invoices | | | | | 45,531,085.00 | |
| % Uncollectible | | | | | 0.0036487244 | |

NOTE: COUNTY SURPLUS PROPERTY SALE: #65 SECTION 34, TOWNSHIP 3N, RANGE 1E, TAX PARCEL#187137-000, 037076:

The property is a vacant parcel located at the corner of Hazel Dell Avenue and NE 117th St. The property was sold for \$290,000 in February 2007. A down payment of \$43,500 was made by Lindquist Development Co Inc. A promissory note was executed for the balance of \$246,500. The interest rate was 7.5% with the note due on April 1, 2009. Lindquist stopped making payments in January 2008. As of March 31, 2013 the balance due was \$422,950.03. Clark County settled with Linquist Development for \$266,500 on April 2, 2013.