



WASHOE COUNTY

Integrity Communication Service

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STAFF REPORT

BOARD MEETING DATE: May 22, 2018

DATE: April 6, 2018

TO: Board of County Commissioners

FROM: Ben Hutchins, CPA, Director, Finance and Customer Service Division
Community Services Dept., 954-4646, bhutchins@washoecounty.us

THROUGH: Dave Solaro, Arch., P.E., Assistant County Manager
Community Services Department, 328-3600, dsolaro@washoecounty.us

SUBJECT: Approve the removal of uncollectible accounts [\$1,762.97] from the records of the Utilities Fund of the County's Community Services Department as determined by the Comptroller's Office pursuant to NRS 354.257. (All Commission Districts.)

SUMMARY

This board item seeks to approve the removal of uncollectible accounts from the records of the Utilities Fund of the County's Community Services Department. Eight accounts totaling \$1,762.97 previously in collections have been discharged by bankruptcy and should therefore be permanently written-off.

Washoe County Strategic Objective supported by this item: Stewardship of our Community.

PREVIOUS ACTION

As appropriate, the Board of County Commissioners (Board) regularly approves the removal of uncollectible account balances within the Utilities Fund as part of the normal administrative process outlined under NRS 354.257.

BACKGROUND

Nevada Revised Statute 354.257 states that "the Board of County Commissioners may remove from the records of the county the amount of an account receivable and the name of the debtor, upon a determination by a centralized collection system established pursuant to NRS 244.207 or the District Attorney that the account receivable is uncollectible and the recommendation of the County Auditor that the account be removed." Under the enabling authority of NRS 244.207, Washoe County has established a centralized collection system designated as the "Central Receiving and Disbursing Ordinance" and cited as Washoe County Code (WCC) 15.170 to 15.220, inclusive, which is administered by the Comptroller's Office.

AGENDA ITEM # _____

Utility accounts balances totaling \$1,762.97 have been accumulated and determined to be uncollectible by the Comptroller's Office due to bankruptcy.

FISCAL IMPACT

Within Utilities Fund 566, the removal of uncollectible accounts will decrease Receivables in accounts 121003/121004 and decrease the Allowance for Doubtful Accounts in account 121090 by \$1,762.97.

RECOMMENDATION

It is recommended the Board of County Commissioners approve the removal of uncollectible accounts [\$1,762.97] from the records of the Utilities Fund of the County's Community Services Department as determined by the Comptroller's Office pursuant to NRS 354.257.

POSSIBLE MOTION

Should the Board agree with staff's recommendation, a possible motion would be:
"Move to approve the removal of uncollectible accounts [\$1,762.97] from the records of the Utilities Fund of the County's Community Services Department as determined by the Comptroller's Office pursuant to NRS 354.257."