



WASHOE COUNTY

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STAFF REPORT

BOARD MEETING DATE: November 10, 2015

CM/ACM	<u>JOH</u>
Finance	<u>MM</u>
DA	<u>N/A</u>
Risk Mgt.	<u>N/A</u>
HR	<u>N/A</u>
Other	<u>N/A</u>

DATE: November 10, 2015
TO: Board of County Commissioners
FROM: Mary Solorzano, Comptroller (Acting)
THROUGH: Joey Orduna Hastings, Assistant County Manager
328-3607, jslaughter@washoecounty.us
SUBJECT: **Approve the removal of uncollectible accounts receivable totaling \$93,450.54. (All Commission Districts.)**

SUMMARY

The Comptroller's Office is requesting approval to remove uncollectible accounts receivable from the records of Comptroller Department / Collections Division totaling \$93,450.54.

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

PREVIOUS ACTION

No previous action.

BACKGROUND

Nevada Revised Statue 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."

The pursuit of outstanding accounts receivable is conducted using various methods as allowed by law. Those collection efforts include, but are not limited to:

- Sending regular billings and past due notices to the last known address of the debtor.
- Location of debtor and location of debtor assets.
- Contact with the debtor via certified mail, telephone, and any known personal references to obtain a commitment to pay the debt.
- Attempt to obtain a judgment in small claims court in order to attach wages and/or place a lien on real property.
- Referral of the debt to an outside collection agency.

AGENDA ITEM # 6D1

Reasons to recommend the removal of uncollectible receivables include, but are not limited to: all reasonable collection efforts have been exhausted, the cost of further collection action will exceed the amount recovered, the debtor cannot be located, the debt was discharged in bankruptcy, the applicable statute of limitations for collection of the debt has expired, litigation against debtor is unsuccessful, deceased or deported debtor.

FISCAL IMPACT

There is no fiscal impact for the current fiscal year. These items were considered doubtful accounts in the past fiscal years and are not included in revenues. A substantial portion of the amounts shown below is for debts that have been referred to an outside collection agency and on which the statute of limitations has expired.

Department	Outstanding Amount
Community Development	\$125.20
Juvenile Services **	\$172.51
District Court	\$2,594.97
Health	\$40.00
Public Defender	\$18,730.06
Regional Animal Services*	\$46,596.00
Sheriff's Office **	\$25,191.80
Totals	\$93,450.54

* Note that Washoe County Code 55.800 (16) provides for a jurisdictional time limit of one year for commencement of civil actions on Notice of Civil Penalty accounts from Regional Animal Services. This entire amount is for accounts which exceed that time frame.

** Uncollectible amounts for Juvenile Services and the Sheriff's Office consist chiefly of amounts due from individuals for the costs of room and board while held in detention.

RECOMMENDATION

It is recommended that the Board of County Commissioners approve removal of uncollectible accounts receivable totaling \$93,450.54.

POSSIBLE MOTION

Should the Board agree with Staff's recommendation, a possible motion would be, "Move to approve removal of uncollectible accounts receivable totaling \$93,450.54."