

**CLARK COUNTY  
STAFF REPORT**



**DEPARTMENT:** Auditor  
**DATE:** November 17, 2014  
**REQUEST:** Approve write-off of \$22,811.33 from accounts receivable records maintained by the Auditor's Office of activity from 2013.

**CHECK ONE:**                      X   Consent                           CAO

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**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 49 invoices, (see attached list) for a total of \$22,811.33 covering the year 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 \$22,811.33 of accounts receivable.

The \$22,811.33 written off will be reflected as increased expenses in the following funds: Road Fund \$15,344.63, Health Department \$56.73 and General Fund \$7,409.97.

**FISCAL IMPACTS**

Yes (see attached form)                     No


**ACTION REQUESTED**

Approve writing-off \$22,811.33 from the Auditor's accounts receivable.

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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

Approved on 12-3-14  
(Board Time)

SR 275-14

# 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 \$22,811.33 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
<b>Total</b>						

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		7,409.97	7,409.97				
1012 Road Fund		15,344.63	15,344.63				
1025 Health Department		56.73	56.73				
<b>Total</b>		22,811.33	22,811.33				

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	22,811.33	22,811.33				
Capital Outlays						
Inter-fund Transfers						
Debt Service						
<b>Total</b>	22,811.33	22,811.33				

Clark County  
Bad Debt Write-Off Recommendation  
As of 11/15/2014

<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>
<b>GIS</b>						
0001	APPRAISAL CONSULTING INC	28278	180021582	19-Jul-13	\$ 108.83	Subscription
					<u>108.83</u>	
<b>Fire Inspections</b>						
0001	7 ELEVEN - 6212 NE HWY 99	3281	730008007	5-Aug-13	\$ 113.10	Fire Inspection
0001	AMBOY MARKET	28555	730007641	29-Apr-13	\$ 145.60	Fire Inspection
0001	BBT PERFORMANCE	45338	730007720	20-May-13	\$ 111.80	Fire Inspection
0001	BIG BORE MOTORSPORTS	45240	730007691	14-May-13	\$ 107.90	Fire Inspection
0001	BURGER KING - 13308 HWY 99	14833	730007655	6-May-13	\$ 126.10	Fire Inspection
0001	CHEYENNE MFG INC	3812	730008010	5-Aug-13	\$ 146.90	Fire Inspection
0001	CLUB ZOO	18796	730007714	20-May-13	\$ 79.30	Fire Inspection
0001	CLUB ZOO	18796	730007673	14-May-13	\$ 144.30	Fire Inspection
0001	CM CABINETS	19132	730007903	15-Jul-13	\$ 123.50	Fire Inspection
0001	CUELLAIR DETAILING	39797	730007594	15-Apr-13	\$ 123.50	Fire Inspection
0001	EL ROBBO	37165	730007928	22-Jul-13	\$ 93.60	Fire Inspection
0001	EXTREME AUTO REPAIR	43515	730007268	14-Jan-13	\$ 118.30	Fire Inspection
0001	FOUR SEASONS AUTO CENTER - I	3899	730007676	14-May-13	\$ 117.00	Fire Inspection
0001	GRG	39434	730007541	25-Mar-13	\$ 81.90	Fire Inspection
0001	LEGENDS	27854	730008426	16-Dec-13	\$ 106.60	Fire Inspection
0001	LIGHTNING BOLT AUTO CARE	13035	730007914	22-Jul-13	\$ 97.50	Fire Inspection
0001	MASONIC TEMPLE	1438	730007700	14-May-13	\$ 171.60	Fire Inspection
0001	MR P TIRES	1395	730007598	15-Apr-13	\$ 117.00	Fire Inspection
0001	MUNSONS HONDA	1388	730008406	9-Dec-13	\$ 123.50	Fire Inspection
0001	MY DADDYS AUTOMOTIVE	14218	730007919	22-Jul-13	\$ 139.10	Fire Inspection
0001	NORTHWEST TRUCK PAINTING	38633	730007266	14-Jan-13	\$ 162.50	Fire Inspection
0001	RUSTY GRAPE VINEYARD	24987	730007821	24-Jun-13	\$ 146.90	Fire Inspection
0001	SIEMENS WATER TECHNOLOGIE!	28550	730007366	11-Feb-13	\$ 140.40	Fire Inspection
0001	STAIRCRAFTERS INC	3182	730007804	17-Jun-13	\$ 152.10	Fire Inspection
0001	WENDYS - 6 AVE	2289	730008423	16-Dec-13	\$ 123.50	Fire Inspection
					<u>3,113.50</u>	
<b>Health Department</b>						
1025	CASCADE AIDS PROJECT	38752	280002552	23-Dec-13	\$ 56.73	Late Fees
					<u>56.73</u>	
<b>Regional Parks Caretaker Rentals</b>						
0001	DAN ZABROSKI	32163	110014204	6-Nov-13	\$ 290.76	Oct 16-31 2013- SALMON CREEK REG PARK RENTAL- Zabroski
0001	DAN ZABROSKI	32163	110014257	20-Dec-13	\$ 573.46	December 2013- SALMON CREEK REG PARK RENTAL- Zabroski
0001	DAN ZABROSKI	32163	110014223	20-Nov-13	\$ 578.96	November 2013- SALMON CREEK REG PARK RENTAL- Zabroski
0001	DAN ZABROSKI	32163	110013914	20-Mar-13	\$ 600.87	March 2013- SALMON CREEK REG PARK RENTAL- Zabroski
0001	DAN ZABROSKI	32163	110013958	22-Apr-13	\$ 617.81	April 2013- SALMON CREEK REG PARK RENTAL- Zabroski
0001	TAMARA MEYER	37510	110013785	25-Jan-13	\$ 488.96	JAN 2013-MOULTON FALLS RENTAL-T MEYER & T JONNISON
0001	TAMARA MEYER	37510	110013912	20-Mar-13	\$ 516.16	March 2013-MOULTON FALLS RENTAL-T MEYER & T JONNISON
0001	TAMARA MEYER	37510	110013876	21-Feb-13	\$ 520.66	February 2013-MOULTON FALLS RENTAL-T MEYER & T JONNISON
					<u>4,187.64</u>	
<b>Vehicle Accidents- Damage to County Property</b>						
1012	AARAN CASS	44775	130006307	24-Apr-13	\$ 267.48	021647 NE 239th St/92nd Ave Stop Sign Accident
1012	CARL GLENN	43975	130006269	7-Mar-13	\$ 1,650.98	021632 NW Paradise Park Rd/299 St-Guardrail
1012	DONALD THOMPSON	44554	130006281	26-Mar-13	\$ 560.98	021638 NE 78th St/Ward Road Stormwater Facility Fence Repair
1012	DONALD THOMPSON	44554	130006303	24-Apr-13	\$ 650.10	021638 NE 78 St/Ward Rd-Stormwater Facility Fence Accident
1012	FALCON POINT INC	44655	130006336	11-Jun-13	\$ 2,473.29	021643 Madeline Estates-Signage-Labor, Equipment & Materials
1012	JESSE WOLFF	44654	130006301	24-Apr-13	\$ 799.27	021635 NW Bolen Street Accident
1012	JESSE WOLFF	44654	130006280	26-Mar-13	\$ 1,425.72	021635 NW Bolen St Accident
1012	KRISTLE BROWN	44604	130006302	24-Apr-13	\$ 282.96	021637 NE 202nd Ave/Goodwin Rd Accident
1012	MARGARET MEYER	44074	130006333	11-Jun-13	\$ 108.61	021634 NE Powell Rd Accident
1012	SAMUEL LENTZ II	44555	130006304	24-Apr-13	\$ 2,617.95	021639 9500 NE Padden Pkwy Guardrail Accident
1012	SARAH SOHM	42834	130006246	24-Jan-13	\$ 1,525.41	021609 9300 Block of Lakeshore Accident
1012	SHELBY HOFFMAN	45558	130006354	27-Jun-13	\$ 1,054.00	021672 NW 149th St / 21st Ave Guardrail
1012	ZACKERY FLORES #353741	45901	130006411	4-Sep-13	\$ 417.49	021666 NE 99 Street/Hwy 99 Road Closed
1012	ZACKERY FLORES #353741	45901	130006385	25-Jul-13	\$ 1,510.39	021666 NE 99th Street/Highway 99 Road Closed
					<u>15,344.63</u>	
					<u>22,811.33</u>	
					<u>22,811.33</u>	