

# CLARK COUNTY STAFF REPORT

**DEPARTMENT:** County Auditor

**DATE:** April 15, 2016

**REQUEST:** Authorize annual bad debt write-off as recommended.

**CHECK ONE:**                      X   Consent                           CAO

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## BACKGROUND

Each year the Auditor's Office identifies debts to the County that it is unable to collect. Most of the invoices are two years or more past due. Each account has gone through the County's internal collection process and has now been sent to a collection agency for additional collection effort. Should the collection agency be successful in obtaining payment, the County will receive and recognize its contracted share of the recovery.

Most of the individual amounts are small and the cost of staff time to continue collection efforts would exceed the recoverable amount. Some amounts are residual late fees remaining after the primary invoice was paid. The invoices to previous county park caretakers are for housing rental charges not offset by the stipend they received. The invoices for accident damage are the excess cost of repairs above what was recovered from the individual's insurance or uninsured accidents. Conversion transactions, 49.4% of the total amount of the requested write-off, are duplicate billings that need to be deleted.

The largest category by number of proposed account write-offs is unpaid fire inspection fees. Previous board direction has been that because of the public safety issue, the Fire Marshal should continue inspecting these businesses even if they do not pay the fee.

## COMMUNITY OUTREACH

These recommendations relate to an internal support matter. Community outreach or participation was not a consideration.

## BUDGET AND POLICY IMPLICATIONS

No budget impact.

## FISCAL IMPACTS

Yes (see attached form)

No

## ACTION REQUESTED

Approve resolution \_\_\_\_\_

## DISTRIBUTION

Please distribute copies of this report to the following:  
County Auditor

  
MARK GASSAWAY,  
FINANCE DIRECTOR

Approved: \_\_\_\_\_

  
CLARK COUNTY  
BOARD OF COMMISSIONERS

APR-19, 2016 ; SR 084-16



# 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

## Part II: Estimated Revenues

Fund #/Title	Current Biennium		Next Biennium		Second Biennium	
	GF	Total	GF	Total	GF	Total
<b>Total</b>	0	0	0	0	0	0

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		14,403.88	14,403.88				
1002 Auditor's O&M		213.00	213.00				
1012 Road Fund		21,983.46	21,983.46				
1025 Health Fund		56.73	56.73				
1032 MPD-Operation		1,176.91	1,176.91				
5093 Central Support Services		294.22	294.22				
7713 CRID #13		6,389.00	6,389.00				
8751 Treasurer Trust Suspense		30,192.31	30,192.31				
<b>Total</b>		74,709.51	74,709.51				

III. B – Expenditure by object category

Fund #/Title	Current Biennium		Next Biennium		Second Biennium	
	GF	Total	GF	Total	GF	Total
<b>Total</b>						

Clark County  
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<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>CDV</b>						
0001	JACKIE LEON	47818	120003192	12-Feb-14	\$ 97.12	VET CARE OWED BY CUSTOMER FOR PARVO TEST CDVNT- ANIMAL CONTROL SERVICES
					<u>97.12</u>	
<b>Clerk</b>						
0001	BULLIVANT HOUSER BAILEY PC	3804	110014355	12-Feb-14	\$ 319.50	Year 2014- Clerk's Liberty Software Maintenance Fee (60%)
1002	BULLIVANT HOUSER BAILEY PC	3804	110014355	12-Feb-14	\$ 213.00	Year 2014- Clerk's Liberty Software Maintenance Fee (40%)
					<u>532.50</u>	
<b>GIS</b>						
0001	APPRAISAL CONSULTING INC	28278	180021582	19-Jul-13	\$ 108.83	GISTX - 7053 Premium Web Site Subscription - June 2013-2014 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	AMBOY MARKET	28555	730008859	28-Apr-14	\$ 143.00	Fire Inspection
0001	BBT PERFORMANCE	45338	730007720	20-May-13	\$ 111.80	Fire Inspection
0001	BBT PERFORMANCE	45338	730008958	19-May-14	\$ 140.40	Fire Inspection
0001	BETTER ALTERNATIVE REPAIR	49844	730009224	28-Jul-14	\$ 195.00	Fire Inspection
0001	BIG BORE MOTORSPORTS	45240	730007691	14-May-13	\$ 107.90	Fire Inspection
0001	BIG BORE MOTORSPORTS	45240	730008957	19-May-14	\$ 130.00	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	730007673	14-May-13	\$ 144.30	Fire Inspection
0001	CLUB ZOO	18796	730007714	20-May-13	\$ 79.30	Fire Inspection
0001	CLUB ZOO	18796	730008942	19-May-14	\$ 150.80	Fire Inspection
0001	CLUB ZOO	18796	730008994	2-Jun-14	\$ 118.30	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	CUELLAIR DETAILING	39797	730008842	21-Apr-14	\$ 150.80	Fire Inspection
0001	DOUBLE J VENTURES	50847	730009487	13-Oct-14	\$ 130.00	Fire Inspection
0001	EHLKE AUTOMOTIVE	28532	730008545	20-Jan-14	\$ 120.90	Fire Inspection
0001	EL ROBBO	37165	730007928	22-Jul-13	\$ 93.60	Fire Inspection
0001	EVOQUA WATER TECHNOLOGIES	48180	730008718	10-Mar-14	\$ 189.80	Fire Inspection
0001	FOUR SEASONS AUTO CENTER - NE 15 AVE	3899	730007676	14-May-13	\$ 117.00	Fire Inspection
0001	FOUR SEASONS AUTO CENTER - NE 15 AVE	3899	730008944	19-May-14	\$ 106.60	Fire Inspection
0001	GRG	39434	730007541	25-Mar-13	\$ 81.90	Fire Inspection
0001	JACK IN THE BOX - 6 AVE	21687	730009587	17-Nov-14	\$ 100.10	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	LIGHTNING BOLT AUTO CARE	13035	730009232	4-Aug-14	\$ 104.00	Fire Inspection
0001	LOS 3 GARCIAS	37536	730008804	7-Apr-14	\$ 150.80	Fire Inspection
0001	LOS 3 GARCIAS	37536	730008911	12-May-14	\$ 65.00	Fire Inspection
0001	MASONIC TEMPLE	1438	730007700	14-May-13	\$ 171.60	Fire Inspection
0001	MASONIC TEMPLE	1438	730008939	19-May-14	\$ 165.10	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	NORTHPOINTE GYMNASTICS	34556	730009462	6-Oct-14	\$ 140.40	Fire Inspection
0001	NORTHWEST TRUCK PAINTING	38633	730007266	14-Jan-13	\$ 162.50	Fire Inspection
0001	NORTHWEST TRUCK PAINTING	38633	730008550	20-Jan-14	\$ 124.80	Fire Inspection
0001	OREILLY AUTO PARTS - NE HWY 99	32707	730008803	7-Apr-14	\$ 119.60	Fire Inspection
0001	PIONEER GRANGE	1318	730008737	17-Mar-14	\$ 114.40	Fire Inspection
0001	RICK'S AUTOMOTIVE & STORAGE	48683	730008813	14-Apr-14	\$ 132.60	Fire Inspection
0001	RUSTY GRAPE VINEYARD	24987	730007821	24-Jun-13	\$ 146.90	Fire Inspection
0001	RUSTY GRAPE VINEYARD	24987	730009047	16-Jun-14	\$ 133.90	Fire Inspection
0001	RUSTY GRAPE VINEYARD	24987	730009166	14-Jul-14	\$ 75.40	Fire Inspection
0001	SIEMENS WATER TECHNOLOGIES	28550	730007366	11-Feb-13	\$ 140.40	Fire Inspection
0001	STAIRCRAFTERS INC	3182	730007804	17-Jun-13	\$ 152.10	Fire Inspection
0001	TARRYS AUTOMOTIVE	23136	730008782	31-Mar-14	\$ 94.90	Fire Inspection
0001	VISTA COMMUNITY CHURCH	1003	730009679	8-Dec-14	\$ 120.90	Fire Inspection
0001	WENDYS - 6 AVE	2289	730008423	16-Dec-13	\$ 123.50	Fire Inspection
					<u>6,212.70</u>	
<b>Health Department</b>						
1025	CASCADE AIDS PROJECT	38752	280002552	23-Dec-13	\$ 56.73	Late Fees
					<u>56.73</u>	
<b>Public Works - Parks</b>						
1032	SALMON CREEK SOCCER CLUB	1203	110014776	5-Dec-14	\$ 1,176.91	Late Fees (80%)
5093	SALMON CREEK SOCCER CLUB	1203	110014776	5-Dec-14	\$ 294.22	Late Fees (20%)
					<u>1,471.13</u>	

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Fund	Customer Name	Cust #	Invoice #	Invoice Date	Balance Due	Billing Description
<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	DAN ZABROSKI	32163	110014300	24-Jan-14	\$ 567.05	January 2014- SALMON CREEK REG PARK RENTAL- Zabroski
						Prorated February 2014 (through the 11th)- SALMON CREEK REG PARK
0001	DAN ZABROSKI	32163	110014417	26-Feb-14	\$ 220.36	RENTAL- Zabroski
0001	COLLIN PICKERILL	44754	110014298	24-Jan-14	\$ 127.64	January 2014- LEWISVILLE PARK RENTAL-PICKERILL
0001	COLLIN PICKERILL	44754	110014415	26-Feb-14	\$ 571.82	February 2014- LEWISVILLE PARK RENTAL-PICKERILL
0001	COLLIN PICKERILL	44754	110014451	20-Mar-14	\$ 567.79	March 2014- LEWISVILLE PARK RENTAL-PICKERILL
0001	COLLIN PICKERILL	44754	110014494	22-Apr-14	\$ 318.26	Prorated April 1-17, 2014- LEWISVILLE PARK RENTAL-PICKERILL
0001	TERRY BECKER	51348	110014789	5-Dec-14	\$ 269.34	November 16-30, 2014- Lucia Falls Park Rental-Becker
0001	TERRY BECKER	51348	110014797	22-Dec-14	\$ 535.83	December 2014- Lucia Falls Park Rental-Becker
0001	TAMARA MEYER	37510	110013785	25-Jan-13	\$ 488.96	JAN 2013-MOULTON FALLS RENTAL-T MEYER & T JOHNSON
0001	TAMARA MEYER	37510	110013912	20-Mar-13	\$ 516.16	March 2013-MOULTON FALLS RENTAL-T MEYER & T JOHNSON
0001	TAMARA MEYER	37510	110013876	21-Feb-13	\$ 520.66	February 2013-MOULTON FALLS RENTAL-T MEYER & T JOHNSON
					<u>7,365.73</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
						021798 NW 99th St/9th Ave Road Closer - 08/31/14 - Temporary Traffic
1012	CHANCELLOR PRUETT	50667	130006856	6-Nov-14	\$ 197.80	Devices - Labor - September 2014
						021798 NW 99th St/9th Ave Road Closer-8/31/14 - Labor & Equipment -
1012	CHANCELLOR PRUETT	50667	130006900	10-Dec-14	\$ 491.11	October 2014
						021621 Paradise Park Rd/299 St Guardrail 12/11/12 CH 43435 - Materials -
1012	COURTNEY DAWSON	43435	130006260	4-Mar-13	\$ 211.65	5 Guardrail Posts - Adjusted December 2012
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	130006280	26-Mar-13	\$ 1,425.72	021635 NW Bolen St Accident
1012	JESSE WOLFF	44654	130006301	24-Apr-13	\$ 799.27	021635 NW Bolen Street Accident
						021756 NE 137th Ave/159th St Guardrail Accident - 5/26/14 - Labor &
1012	JUSTIN STROUP	49463	130006699	27-Jun-14	\$ 669.02	Equipment - May 2014
						021756 NE 137th Avenue/159th Street Guardrail Accident - 05/26/14 -
1012	JUSTIN STROUP	49463	130006740	23-Jul-14	\$ 1,095.23	Labor, Equipment, & Materials (Guardrail Panel) - June 2014
1012	KRISTLE BROWN	44604	130006302	24-Apr-13	\$ 282.96	021637 NE 202nd Ave/Goodwin Rd Accident
						021752 Hwy 99/129th St. Street Light Damage 05/11/14 - Clark Public
1012	LAURA COEN	49183	130006774	29-Aug-14	\$ 3,899.11	Utilities Invoice for Materials & Labor - July 2014
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
						021814 5100 Block NE 88th St Accident - 10/15/14 - Labor for Tree
1012	TIMO TORISTOJA	51148	130006907	10-Dec-14	\$ 44.28	Removal - October 2014
						021814 5100 Block NE 88th St Accident -10/15/14 - Labor, & Temp Labor
1012	TIMO TORISTOJA	51148	130006938	31-Dec-14	\$ 139.24	(October 2014) - November 2014
1012	ZACKERY FLORES #353741	45901	130006385	25-Jul-13	\$ 1,510.39	021666 NE 99th Street/Highway 99 Road Closed
1012	ZACKERY FLORES #353741	45901	130006411	4-Sep-13	\$ 417.49	021666 NE 99 Street/Hwy 99 Road Closed
					<u>21,983.46</u>	
<b>Conversion Transactions</b>						
7713	108140-164 Erickson Realty LTD	2185	x7427	17-Mar-03	\$ 6,389.00	Duplicate receipt applied
8751	261299-000 VIKEN ERIC DAVID	2912	190000482	5-Jun-03	\$ 745.82	TRS-Landuse-Compensatory Tax Payment - duplicate invoice
8751	Monte Christensen	13680	190001761	31-Jan-06	\$ 29,446.49	TRS-Landuse-Compensatory Tax Payment - duplicate invoice
0001	WELLS FARGO	3352	190002244	27-Feb-07	\$ 300.00	TRS-FTP MORTGAGE COMPANY FEES - duplicate invoice
					<u>36,881.31</u>	
					<u>74,709.51</u>	
						Total