



## STAFF REPORT

**Report To:** Board of Supervisors                      **Meeting Date:** May 5, 2022

**Staff Contact:** Sheri Russell, Chief Financial Officer

**Agenda Title:** For Possible Action: Discussion and possible action regarding an application to remove \$8,249.55 in uncollectible accounts receivable from the records of the Carson City Landfill, General Fund. (Sheri Russell, srussell@carson.org)

Staff Summary: Landfill staff notified the Finance Department that certain accounts receivable on their records are uncollectible. Under NRS 354.256, the Carson City Auditor (Chief Financial Officer of Carson City) applies to the Board of Supervisors for permission to remove uncollectible accounts receivable from the records of Carson City.

**Agenda Action:** Formal Action / Motion                      **Time Requested:** Consent

### Proposed Motion

I move to approve the application.

### Board's Strategic Goal

Efficient Government

### Previous Action

N/A

### Background/Issues & Analysis

Carson City operates the Landfill which serves Carson City and surrounding areas.

The \$8,249.55 of uncollectible amounts are due from companies that are no longer in business or could not be reached. The probability of collection on these accounts is very remote; however, outstanding amounts will be turned over to hard collections, Nevada Business Factors. The attached listing of the accounts that the Landfill has deemed uncollectible includes account number, amounts, dates and the reason indicating why the debt is uncollectible.

The Landfill used all reasonable efforts available to them to collect these funds in accordance with their policies. The Landfill sends monthly invoices to its customers. If after 30 days the invoice is unpaid, another invoice is sent out along with a late notice. After 45 days, the customer is called to verify if they have received the notices and when they will be paying. At 60 days, staff will send a second notice, and again call. The customer's Landfill "charge on account" privileges will be revoked until they pay in full for their service. After 90 days, a third letter and phone call will be made. The customer's account will also be terminated and they will not be able to open a new one for a period of one year. At 120 days, a certified final letter will be sent. If no payment is received after that, the account will be deemed uncollectable and will be written off.

Under NRS 354.256, the County Auditor (Chief Financial Officer of Carson City) hereby applies for permission to remove the accounts listed on the attached documents from the records of the General Fund.

**Applicable Statute, Code, Policy, Rule or Regulation**

NRS 354.256

**Financial Information**

**Is there a fiscal impact?** Yes

**If yes, account name/number:** General Fund Landfill Receivables 101-115400 and Landfill Revenue 1013980-444010

**Is it currently budgeted?** No

**Explanation of Fiscal Impact:** No write-offs are budgeted for Landfill. Writing off these receivables will create a \$8,249.55 reduction of revenues in FY22. As of April 18, 2022 Landfill revenues are \$5,038,685.26 and the City is approximately 9.5 months into the fiscal year. If finance projects this balance out over the remainder of the year, revenues should be approximately \$6.4 million. Even with the revenue reduction of \$8,249.55 (0.13% of total projected Landfill revenues) in write-offs, Landfill revenue should meet the current budget of \$6,104,860.

**Alternatives**

1. Reject Application
2. Modify Application
3. Provide alternative direction

**Attachments:**

[LANDFILL WRITE OFF SPREADSHEET - FY22.pdf](#)

**Board Action Taken:**

Motion: _____	1) _____	Aye/Nay
	2) _____	_____
		_____
		_____
		_____

\_\_\_\_\_  
(Vote Recorded By)

**Landfill Writeoffs**

<u>Account #</u>	<u>Name</u>	<u>Amount</u>	<u>Notes</u>
11000650	ANI Building Solutions Inc	\$775.66	Company is out of business. Charges are from 09/08/20-12/05/20
10117637	Wilson, Vuki	\$1,463.01	Will not pay Charges are from 04/02/18-09/06/18 \$302.62 in late fees
11000885	Genesis Systems Internation Inc	\$5,318.03	No response from company Charges are from 05/18/21-08/12/21 \$2,162.88 in late fees
11000657	Silver State Plastering LLC	\$692.85	No response from company Charges are from 06/08/21-10/28/21 \$57.41 in late fees
		\$8,249.55	