



# WASHOE COUNTY

Integrity Communication Service  
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## STAFF REPORT

BOARD MEETING DATE: March 28, 2017

CM/ACM JS  
Finance JB/C/A  
DA DR  
Risk Mgt      
HR      
Other    

**DATE:** Friday, March 17, 2017  
**TO:** Board of County Commissioners  
**FROM:** Vanessa Madera, Collections Supervisor  
328-2555, [vmadera@washoecounty.us](mailto:vmadera@washoecounty.us)  
**THROUGH:** Cathy Hill, Comptroller  
328-2563, [chill@washoecounty.us](mailto:chill@washoecounty.us)  
**SUBJECT:** Approve the removal of uncollectible accounts receivable totaling \$445,171.86 (All Commission Districts)

### SUMMARY

The Comptroller's Office is requesting approval to remove uncollectible accounts receivable from the records of the Comptroller Department/Collections Division totaling \$445,171.86 for the accounts returned from the third party collection agency July 2016 through September 2016.

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

### PREVIOUS ACTION

No previous action.

### 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."

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 notice to the last known address of the debtor.

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- 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.

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 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.

\$445,171.86 of the total amount 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
Regional Animal Services	\$13,903.75
District Court	\$64,227.56
Juvenile Services**	\$12,432.97
Public Defender	\$177,597.79
Sheriff's Office**	\$177,009.79

\*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 timeframe.

\*\*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 \$445,171.86.

### **POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be to "move to approve the removal of uncollectible accounts receivable totaling \$445,171.86."