

Staff Report

TO: Board of Directors

FROM: Aurora Penaluna, Customer Service Administrator

DATE: December 13, 2023

SUBJECT: Annual Write-Off Report (Consent)

WATER OPERATIONS

RECOMMENDATION:

Adopt a resolution authorizing a write-off of \$29,604.18 from Miscellaneous Accounts Receivable in accordance with District Policy 11140 – Accounts Receivable Write-Offs.

BACKGROUND:

On December 13, 2023, the Board will consider adoption of Resolution 2023-52, which establishes District Policy 11140 – Accounts Receivable Write-Offs. The new policy requires that uncollectible debt be written off at least once annually. Prior to this adoption, the District did not have a process in place to write-off bad debt. Some accounts have aged up to 10 years and are believed to be beyond the statute of limitations and therefore recommend that the District write-off these accounts. Each of these account holders have continuously received monthly statements since the account was established.

In summary this includes:

Culvert Crossing – Share of Cost	\$1,315.45
Plan Check & Inspection	\$134.04
Reimbursable Repairs	\$16,093.85
Tank or Temporary Construction Water	\$12,060.84
TOTAL	\$29,604.18

BUDGETARY IMPACT:

Upon approval of this item, \$29,604.18 will be declared uncollectible and will be written off to ensure accurate reporting of the value of accounts receivable at year-end. Per policy, should any payment received on an account that has been written-off will be recorded as revenue in the period in which it is received.

Attachments: (1)

- Resolution 2023-53 – Authorizing Write-Offs, with Exhibit A: List of Debts to be declared uncollectable and subsequently written-off



RESOLUTION NO. 2023-53
OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

AUTHORIZING WRITE-OFFS

WHEREAS, the Nevada Irrigation District (District) adopted District Policy 11140 - Accounts Receivable Write-Offs on December 13, 2023; and

WHEREAS, the policy requires that uncollectible debt be written off at least once annually; and

WHEREAS, District staff have reviewed miscellaneous customer accounts and identified \$29,604.18 in uncollectible accounts; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Nevada Irrigation District approves a write-off in the amount of \$29,604.18 for miscellaneous accounts receivable in the Water Fund 10, as shown on Exhibit A.

* * * * *

PASSED AND ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 13th day of December 2023 by the following vote:

AYES: Directors:
NOES: Directors:
ABSENT: Directors:
ABSTAINS: Directors:

President of the Board of Directors

Attest:

Secretary to the Board of Directors

EXHIBIT "A"

DECEMBER 2023 WRITE-OFF REPORT

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>INVOICE NUMBER</u>	<u>DUE DATE</u>	<u>DAYS PAST DUE</u>	<u>BALANCE DUE</u>		
911464	CULVERT CROSSING	2004000470	10/5/2018	1579	\$	1,315.45	
911464 Total					\$	1,315.45	
							CULVERT CROSSING TOTAL \$ 1,315.45
911473	PLAN CHECK & INSPECTION	1000001520	12/31/2019	1127	\$	134.04	
911473 Total					\$	134.04	
							PLAN CHECK & INSPECTION TOTAL \$ 134.04
911421	REIMBURSABLE REPAIR	1002000004	5/31/2018	1706	\$	16,093.85	
911421 Total					\$	16,093.85	
							REIMBURSABLE REPAIR TOTAL \$ 16,093.85
910266	TANK OR TEMPORARY CONSTRUCTION WATER	7000006304	11/20/2014	2994	\$	170.00	
910266	TANK OR TEMPORARY CONSTRUCTION WATER	7000006372	12/14/2014	2970	\$	170.00	
910266	TANK OR TEMPORARY CONSTRUCTION WATER	7000006452	1/15/2015	2938	\$	170.00	
910266	TANK OR TEMPORARY CONSTRUCTION WATER	7000006496	2/14/2015	2908	\$	170.00	
910266 Total					\$	680.00	
910275	TANK OR TEMPORARY CONSTRUCTION WATER	7000007488	11/13/2016	2270	\$	85.00	
910275	PENALTIES				\$	26.88	
910275 Total					\$	111.88	
910587	TANK OR TEMPORARY CONSTRUCTION WATER	7000006823	10/11/2015	2669	\$	85.00	
910587	TANK OR TEMPORARY CONSTRUCTION WATER	7000006916	11/13/2015	2636	\$	85.00	
910587	PENALTIES				\$	56.10	
910587 Total					\$	226.10	
910852	TANK OR TEMPORARY CONSTRUCTION WATER	7000006691	8/14/2015	2727	\$	85.00	
910852	TANK OR TEMPORARY CONSTRUCTION WATER	7000006739	9/13/2015	2697	\$	85.00	
910852	PENALTIES				\$	56.10	
910852 Total					\$	226.10	
911098	TANK OR TEMPORARY CONSTRUCTION WATER	7000006469	1/15/2015	2938	\$	148.05	
911098	TANK OR TEMPORARY CONSTRUCTION WATER	7000006514	2/26/2015	2896	\$	1,070.00	
911098	PENALTIES				\$	471.72	
911098 Total					\$	1,689.77	
911182	TANK OR TEMPORARY CONSTRUCTION WATER	7000007011	1/10/2016	2578	\$	85.00	
911182 Total					\$	85.00	
911201	TANK OR TEMPORARY CONSTRUCTION WATER	7000006193	10/16/2014	3029	\$	170.00	
911201	TANK OR TEMPORARY CONSTRUCTION WATER	7000006287	11/20/2014	2994	\$	170.00	
911201	TANK OR TEMPORARY CONSTRUCTION WATER	7000006357	12/14/2014	2970	\$	170.00	

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>INVOICE NUMBER</u>	<u>DUE DATE</u>	<u>DAYS PAST DUE</u>	<u>BALANCE DUE</u>
911201	TANK OR TEMPORARY CONSTRUCTION WATER	7000006438	1/15/2015	2938	\$ 170.00
911201	TANK OR TEMPORARY CONSTRUCTION WATER	7000006487	2/14/2015	2908	\$ 170.00
911201 Total					\$ 850.00
911202	TANK OR TEMPORARY CONSTRUCTION WATER	7000006062	8/13/2014	3093	\$ 85.00
911202	TANK OR TEMPORARY CONSTRUCTION WATER	7000006124	9/11/2014	3064	\$ 170.00
911202	TANK OR TEMPORARY CONSTRUCTION WATER	7000006194	10/16/2014	3029	\$ 170.00
911202	TANK OR TEMPORARY CONSTRUCTION WATER	7000006288	11/20/2014	2994	\$ 170.00
911202	TANK OR TEMPORARY CONSTRUCTION WATER	7000006358	12/14/2014	2970	\$ 170.00
911202	TANK OR TEMPORARY CONSTRUCTION WATER	7000006439	1/15/2015	2938	\$ 170.00
911202	TANK OR TEMPORARY CONSTRUCTION WATER	7000006488	2/14/2015	2908	\$ 170.00
911202 Total					\$ 1,105.00
911206	TANK OR TEMPORARY CONSTRUCTION WATER	7000006126	9/11/2014	3064	\$ 85.00
911206	TANK OR TEMPORARY CONSTRUCTION WATER	7000006196	10/16/2014	3029	\$ 170.00
911206 Total					\$ 255.00
911218	TANK OR TEMPORARY CONSTRUCTION WATER	7000007095	3/19/2016	2509	\$ 162.85
911218	TANK OR TEMPORARY CONSTRUCTION WATER	7000007151	5/20/2016	2447	\$ 170.00
911218	TANK OR TEMPORARY CONSTRUCTION WATER	7000007152	5/20/2016	2447	\$ 170.00
911218	TANK OR TEMPORARY CONSTRUCTION WATER	7002000767	11/13/2015	2636	\$ 100.00
911218 Total					\$ 602.85
911221	TANK OR TEMPORARY CONSTRUCTION WATER	7000007037	1/16/2016	2572	\$ 741.45
911221	TANK OR TEMPORARY CONSTRUCTION WATER	7000007066	2/10/2016	2547	\$ 162.70
911221	TANK OR TEMPORARY CONSTRUCTION WATER	7000007089	3/18/2016	2510	\$ 85.00
911221	TANK OR TEMPORARY CONSTRUCTION WATER	7000007123	4/15/2016	2482	\$ 85.00
911221	TANK OR TEMPORARY CONSTRUCTION WATER	7000007145	5/14/2016	2453	\$ 85.00
911221	TANK OR TEMPORARY CONSTRUCTION WATER	7000007176	6/16/2016	2420	\$ 85.00
911221	TANK OR TEMPORARY CONSTRUCTION WATER	7000007219	7/20/2016	2386	\$ 170.00
911221	TANK OR TEMPORARY CONSTRUCTION WATER	7000007257	8/13/2016	2362	\$ 170.00
911221	TANK OR TEMPORARY CONSTRUCTION WATER	7000007340	9/11/2016	2333	\$ 170.00
911221	TANK OR TEMPORARY CONSTRUCTION WATER	7000007511	11/20/2016	2263	\$ 568.80
911221 Total					\$ 2,322.95
911222	TANK OR TEMPORARY CONSTRUCTION WATER	7000006912	11/13/2015	2636	\$ 1,140.06
911222	TANK OR TEMPORARY CONSTRUCTION WATER	7000006964	12/12/2015	2607	\$ 97.50
911222	TANK OR TEMPORARY CONSTRUCTION WATER	7000007038	1/16/2016	2572	\$ 85.00
911222	TANK OR TEMPORARY CONSTRUCTION WATER	7000007051	2/7/2016	2550	\$ 85.00
911222 Total					\$ 1,407.56
911269	TANK OR TEMPORARY CONSTRUCTION WATER	7000006934	10/21/2015	2659	\$ 75.00

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>INVOICE NUMBER</u>	<u>DUE DATE</u>	<u>DAYS PAST DUE</u>	<u>BALANCE DUE</u>	
911269 Total					\$ 75.00	
	911314 TANK OR TEMPORARY CONSTRUCTION WATER	7000007970	10/17/2017	1932	\$ 85.00	
	911314 TANK OR TEMPORARY CONSTRUCTION WATER	7002000930	9/18/2017	1961	\$ 85.00	
911314 Total					\$ 170.00	
	911330 TANK OR TEMPORARY CONSTRUCTION WATER	7000007351	9/16/2016	2328	\$ 241.94	
911330 Total					\$ 241.94	
	911341 TANK OR TEMPORARY CONSTRUCTION WATER	7000007446	11/13/2016	2270	\$ 85.00	
911341 Total					\$ 85.00	
	911350 TANK OR TEMPORARY CONSTRUCTION WATER	7000007670	5/17/2017	2085	\$ 235.00	
911350 Total					\$ 235.00	
	911393 TANK OR TEMPORARY CONSTRUCTION WATER	7000007913	10/20/2017	1929	\$ 197.50	
911393 Total					\$ 197.50	
	911395 TANK OR TEMPORARY CONSTRUCTION WATER	7000008814	10/5/2019	1214	\$ 100.00	
	911395 TANK OR TEMPORARY CONSTRUCTION WATER	7000008870	10/18/2019	1201	\$ 170.00	
	911395 TANK OR TEMPORARY CONSTRUCTION WATER	9050000008	9/7/2019	1242	\$ 25.00	
911395 Total					\$ 295.00	
	911470 TANK OR TEMPORARY CONSTRUCTION WATER	7000008551	1/25/2019	1467	\$ 144.67	
911470 Total					\$ 144.67	
	911488 TANK OR TEMPORARY CONSTRUCTION WATER	7000009342	9/25/2020	858	\$ 460.00	
	911488 PENALTIES				\$ 6.90	
911488 Total					\$ 466.90	
	911554 TANK OR TEMPORARY CONSTRUCTION WATER	7000009275	8/21/2020	893	\$ 85.00	
	911554 PENALTIES				\$ 1.28	
911554 Total					\$ 86.28	
	911557 TANK OR TEMPORARY CONSTRUCTION WATER	7000009242	8/15/2020	899	\$ 140.40	
	911557 TANK OR TEMPORARY CONSTRUCTION WATER	7002001130	8/15/2020	899	\$ 100.00	
	911557 PENALTIES				\$ 2.11	
911557 Total					\$ 242.51	
	911573 TANK OR TEMPORARY CONSTRUCTION WATER	7000009384	10/18/2020	835	\$ 85.00	
	911573 TANK OR TEMPORARY CONSTRUCTION WATER	7000009425	11/18/2020	804	\$ 85.00	
	911573 TANK OR TEMPORARY CONSTRUCTION WATER	7000009499	12/12/2020	780	\$ 85.00	
	911573 PENALTIES				\$ 3.83	
911573 Total					\$ 258.83	
						TANK OR TEMPORARY CONSTRUCTION WATER \$ 12,060.84
Grand Total						\$ 29,604.18