

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2016-13

**A RESOLUTION OF THE DILLINGHAM CITY COUNCIL APPROVING THE WRITE OFF OF BAD DEBTS PAYABLE TO THE CITY FOR PERSONAL PROPERTY TAX, SALES TAX AND PENALTY AND INTEREST, HARBOR/DOCK INVOICES, AND OTHER MISC. DEBT DATED 2008-2014**

---

WHEREAS, the City has an allowance for uncollectible accounts sufficient to cover the bad debts, as attached; and

WHEREAS, City auditors recommend periodically removing some of the uncollectible receivables from the general ledger; and

WHEREAS, the City provided original invoices to the debtors at the time the tax was levied or the service was provided, and mailed monthly statements detailing the charges and reminding the debtors to pay the City; and

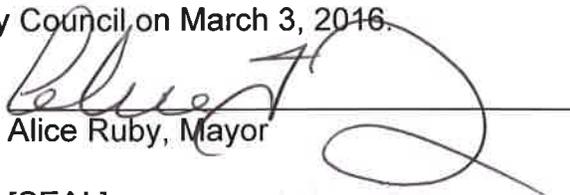
WHEREAS, the City sent occasional individual collection letters asking for payment, but full payment was not received; and

WHEREAS, the City no longer has a valid mailing address for a majority of the debtors;

NOW, THEREFORE, BE IT RESOLVED by the Dillingham City Council that these invoices totaling \$6,387.24 be written off of the customer accounts and the general ledger with a debit to the reserve for bad debts and a credit to accounts receivable;

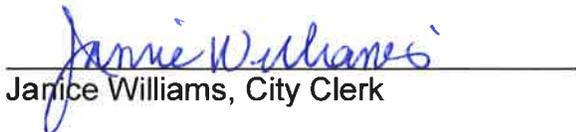
BE IT FURTHER RESOLVED that the Finance Department will remain alert to the changing conditions which may allow the collection of these invoices in the future, and may remain on the denied services list.

PASSED and ADOPTED by the Dillingham City Council on March 3, 2016.

  
Alice Ruby, Mayor

ATTEST:

[SEAL]

  
Janice Williams, City Clerk



**City of Dillingham Information Memorandum**

Agenda of: March 3, 2016

Attachment to:

Ordinance No. \_\_\_\_\_ / Resolution No. 2016-13

**Subject:**

A RESOLUTION OF THE DILLINGHAM CITY COUNCIL APPROVING THE WRITE-OFF OF BAD DEBTS PAYABLE TO THE CITY FOR PERSONAL PROPERTY TAX, SALES TAX, HARBOR AND DOCK INVOICES AND OTHER MISC. DEBT DATED 2008 TO 2014

---

City Manager: Recommend Approval

Signature: Rose Laera

---

Fiscal Note:  Yes  No

Funds Available:  Yes  No

**Other Attachments:**

- List of Write-offs, information available as of 2.18.2016

---

**Summary Statement:**

The City's auditors recommend that the City periodically review its aged accounts and remove those that are deemed uncollectible from its general ledger. This is to more accurately reflect actual funds that can be collected in the next fiscal year.

The list of write-offs has been reviewed by the Finance and Budget Committee and is recommending a resolution be presented at the March 3, 2016 Council meeting.

Attachment to:  
Ordinance No. \_\_\_\_\_ / Resolution No. 2016-13

**Summary Statement continued:**

Route to	Department Head	Date
X	Finance Director	3/8/16
	Public Works	
X	City Clerk	3/3/16

Accounts Receivable Write-off List		Information Available as of 2.18.2016		
Account #	Customer	Amount Due		Status
100718	Brown, Malcolm	817.30	2013 moving expenses	bankruptcy
101987	Cracchiolo, Giuseppe	52.00	2010 harbor invoice	mail undeliverable
101999	George, Jeffrey & Abraham	70.00	2012 harbor invoice	mail undeliverable
101598	Guthrie, Michael	200.00	2012 personal property tax	mail undeliverable
100732	Hammer, Karl	72.00	2010 dock invoice	mail undeliverable
101966	Huffman, Dale	272.23	2008 storage	Past 6 years to file a claim
101022	Johnson, Dennis	274.00	2012 personal property tax	small claims unsuccessful
102266	Karasti, Conrad	10.00	2013 wharfage	mail undeliverable
101979	Larsgaard, Jasen	27.00	2010 harbor invoice	boat not registered since 2008
101805	Looks Unlimited	216.39	2012 personal property tax	mail undeliverable
101328	Moran, Trustee Helen E	93.60	2011 foreclosure costs	not available at closing
101679	Nash, Peter	200.00	2012 personal property tax	mail undeliverable
102571	Neketa, Fannie	1.20	2014 wharfage	
100618	Omni Enterprises	3,502.29	2014 sales tax & penalty & Interest	bankruptcy
101980	Oriro, Mark	122.10	2010 harbor invoice	mail undeliverable
102583	Schwitters, Timothy	90.00	2014 harbor invoice	mail undeliverable
101974	Simpson, David & Mildred	127.18	2011 harbor invoice	mail undeliverable
101975	Thornton, Joe	35.00	2011 harbor invoice	mail undeliverable
101952	Tormala, Thomas	125.00	2012 personal property tax	claims boat was not in DLG
102418	Wilson, Jenifer	80.00	NSF check-donation to vet clinic	mail undeliverable
		6,387.29		