

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2012-25

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 DATED 2010 AND PRIOR

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

WHEREAS, City auditors recommend 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, we no longer have a valid mailing address for the majority of the debtors; and

WHEREAS, some of these invoices were already turned over to Cornerstone Collection Agency and therefore have not been receiving invoices from the City for a few years; and

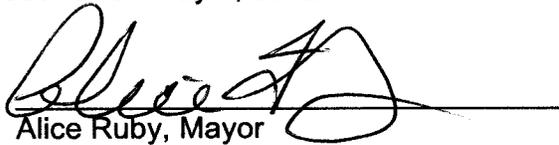
WHEREAS, the option of turning the remainder of these receivables over to a collection agency is not open to the City due to the age of the invoices;

NOW, THEREFORE, BE IT RESOLVED by the Dillingham City Council that these invoices totaling \$215,748.77 will be written off of the customer accounts and the general ledger with a debit to the reserve for bad debts and a credit to the account receivable.

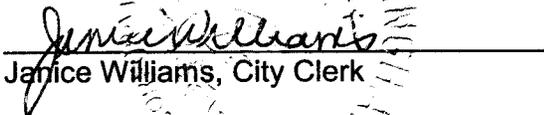
BE IT FURTHER RESOLVED that the Finance Department will alert to the changing conditions which may allow the collection of these invoices in the future.

PASSED and ADOPTED by the Dillingham City Council on May 3, 2012.

SEAL:


Alice Ruby, Mayor

ATTEST:


Janice Williams, City Clerk

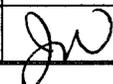
Subject: A resolution of the Dillingham City Council approving the write-off of bad debts payable to the City for Personal Property Tax, Sales Tax, Harbor and Dock invoices dated 2006 and prior

Agenda of: May 3, 2012

Council Action:

Manager: Recommend approval.

City Manager: 
Dan Forster

Route To:	Department / Individual	Initials	Remarks
X	Finance / Carol Shade		
X	City Clerk / Janice Williams		

Fiscal Note: Yes No Funds Available: Yes No

Attachment(s): None

Summary Statement.

The Finance Department has been going through all the accounts receivable files to ascertain the feasibility of collecting on the old accounts. Some of the accounts listed are from 1999 through 2010. The accounts that might have a date of 2010 are mostly penalty and interest postings that add onto old receivable invoices. We have diligently researched these accounts and would request that we be given authority to write these accounts off so that we can begin FY13 fiscal year with receivable numbers on the balance sheet that more accurately reflect actual funds that are likely to be collected in the next 12 months.

Account No.	Account Name	Total
ABRAMS03	Abrams, Mel	142.52
ACTIVE02	Active, Katherine	422.45
AIKEN02	Aikens, Robert	217.52
AIKINS01	Aikins, Steve	1,037.40
AKVILL02	Alaska Village Services	3,247.47
ALAKAAL01	Alakayak, Alexie	518.13
ALAKAY01	Alakayak, Jeanne	388.63
ANAVER01	Anaver, Lance	2,341.32
ARCTICA01	Arctic Circle Air Service	1,206.01
ARTUNER02	Artuner, Ahmet	1,389.78
BANACH01	Banach, Tim **CC**	835.23
BARNES05	Barnes, Ron	3,909.77
BAVILLT01	Bavilla, Thomas Jr.	1,190.06
BERG03	Berg, Arne	82.50
CAPTAIN01	Captain's Table	756.11

CHOCK02	Chocknok, Gust Sr.	1,485.53
CHUNAK03	Chunak, Wassillie (Jr)	411.90
COCHRAN01	Cochran, George	98.00
CRANE01	Crane, Nick	1,049.00
DANS01	Dan's Special Guide **CC*	1,617.93
DAVISJ01	Davis, Jacob	694.80
DENSM01	Densmore, Seth **CC**	1,742.94
DICKS01	Dickson, William Jr.	2,143.63
DRAGNET01	Dragnet Fisheries	358.42
DUNDAS01	Dundas, John **CC**	409.17
EMER01	Emerson, Brad	881.18
ENEYUK01	Eneyuk, Stephan	244.99
ENVIRO01	Enviro Tech Dive	761.00
ERNIE01	Ernie's Cab Company	434.60
FLIGHT01	Flight Alaska DBA Yute Air	8,226.47
FORD01	Ford, Scott	2,246.14
FRANKLI02	Franklin, Charles Estate	2,956.62
GLADDEN01	Gladden, Gerald	384.00
GLOKO02	Gloko, Michael Sr.	229.20
GOLIA02	Golia, Arthur **CC**	1,352.84
GOMES01	Gomes, Donald	2,736.51
GREGORY03	Gregory Anderson, Nancy	1,896.92
GUMLI02	Gumlickpuk, William **C*	2,619.60
GUST06	Gust, Nikolai **CC**	2,059.76
GYNP01	Gynp, Elbourne **CC**	247.00
HANSEN06	Hansen, Olaf **CC**	396.30
HAVARD01	Havard, Scott	1,224.03
HEINRI01	Heinrichs, Robert	1,605.07
HEWITS01	Hewitson, Frank	4,176.51
HILLE01	Hilley, David	746.04
HILLE02	Hilley, Dan	528.00
HIRAT09	Hiratsuka, Allen	1,945.85
HIRATSU01	Hiratsuka, Mark	116.48
HOCKEN01	Hockenhull, Sadie	43.70
HURLEYA01	Hurley, Andrea	290.00
ISHNO01	Ishnook, Blunka Jr.	1,101.26
ISHNOOK01	Ishnook, Natalia	1,932.94
JAKES01	Jake's Alaska Wilderness	334.00
JOHNSON83	Olson, Emma	654.71
KRMARIN01	K&R Marine	27,894.34
KEANE01	Keane, John **CC**	554.25
LEWISS01	Lewis, Steven	3,364.46
LINCOLN02	Lincoln, Charlie	134.38
LOOKS01	Looks Unlimited	6,746.90
MARINE01	Marine Matrix Northwest	1,194.81
MARTINW01	Martin, William **CC**	1,025.01
MCWNELO1	McWilliams & Nelson	95.84

MORRIS01	Morrison, J.C. **CC**	367.26
NANALOO01	Nanalook, Ray **CC**	1,165.82
NELSON05	Nelson, Arthur **CC**	1,101.86
NELSONG01	Nelson, George W. Jr.	118.63
NIELSOA01	Nielsen, Andrew Sr.	744.71
NIELSEN10	Nielsen, Katie	229.82
NIEMI01	Niemi, Eric **CC**	2,710.30
NOBLE01	Noble, Mark **CC**	8,101.71
NYBLOD01	Nyblod, Bruce **CC**	6,892.93
NUNNFIR01	Nunn's Fire Equipment	1,816.26
NUSHA03	Nush Riv Adventures *C*	696.18
OLSON13	Olson, Steve **CC**	446.00
OLSON19	Olson, Sarah **CC**	972.00
OLSONC01	Olson, Curtis **CC**	2,340.04
OVER01	Overbeck, Wesley	5,029.27
PARKER01	Parker, John	410.59
PAVONE01	Pavone, Leonard	136.38
PETLAP01	Petla, Palescovia	448.91
PEARSON04	Pearson, Ward	426.65
ROBERTS03	Roberts, Karen **CC**	243.50
ROEHL01	Roehl, Adolph Sr.	2,955.00
ROMIE01	Romie, Paul Estate	270.50
ROSS02	Ross, Dan	665.34
SAARH01	Saarheim, Jon	7,819.74
SABO02	Sabo, Ryan **CC**	1,344.72
SCHROED03	Schroeder, Roscoe	497.00
SHADE01	Shade, Lynda	354.57
SKINNER02	Skinner, Ronald	420.50
SMART01	Smart, John **CC**	736.23
SMEATON05	Smeaton, Charles	1,033.76
SOLOWAY01	Soloway, Mary Ann **CC**	712.20
TAYLORD01	Taylor, Dave **CC**	300.00
TRUSSLE01	Trussler, Jerry	2,070.91
WALLONA01	Wallona, Leroy	4,516.70
WALLONA03	Wallona, Phillip Jr.	1,464.27
WASKEY01	Waskey, Marjorie	1,174.83
WEEDMAN01	Weedman, Tom/Lucy	439.21
WONHOLA02	Wonhola, Sacally Sr	2,345.75
WONHOLA03	Wonhola, Timothy Sr.	50.74
WREN02	Wren, Clarence Estate	9,529.20
YUTEAIR01	Yute Air Alaska	18,084.25
YUTEAIR02	Yute Air Alaska	11,939.15
ZHAR01	Zharoff, Tonya	351.70
ZHAROFF02	Zharoff, Nicholas **CC**	1,195.75
	Total	215,748.77