

Board of County Commissioners Meeting

Agenda Item #

Meeting Date: December 20, 2016  
Submitting Department: County Treasurer

Presenter: Donna M. Baur, County Treasurer  
Subject: Write-Off of Accounts Receivable – ISW&R

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Statement / Purpose:

To receive Board of County Commission approval to write-off delinquent accounts receivable that have low probability of collection.

Background / Description:

Over the past year, the County has carried delinquent accounts receivable for trash transfer station fees. The County Treasurer's Office has made repeated attempts to collect the debt due and have been unsuccessful. Many of the businesses no longer exist and the probability of collection is extremely low.

New landfill fee account policies and procedures have been implemented in order to prevent future occurrence of uncollectible receivables. It is upon recommendation of the County Auditors that these uncollectible receivables should be removed from the financial statements to avoid overstatement of assets and financial position.

***Per WY Statute 16-4-502 Collection of debts due a governmental entity; discharge of uncollectible debts.***

- (c) *The governing body to which uncollectible debts are certified shall review the debts and verify to the satisfaction of the governing body that the debtor has no financial means or assets from which the debt may be satisfied. If the governing body determines a debt is uncollectable, it shall direct that the debt be discharged and extinguished as an account receivable or asset of the governmental entity for which the governing body acts.*

Attachments:

Listing of uncollectible accounts receivable.

Fiscal Impact:

The total write-off amount of \$22.14 will result in a bad debt charge to Fund 30.

Recommendation:

Since collection of the attached account is improbable, it is recommended that the County remove this receivable from its financial statements.

Suggested Motion:

I move to approve the removal of the trash transfer station accounts receivable as listed in the total amount of \$22.14 from the Teton County financial statements.

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**Outstanding Receivables**  
**Fund 30 - Trash Transfer/Recycle Accounts**  
**December 20, 2016**

ACCOUNT #	NAME	ADDRESS	LAST PAYMENT ON ACCOUNT	AMOUNT DUE AS OF 12/1/2016
41	Brittenham Lodge	PO Box 1128, Wilson, WY 83014	8/27/2015	\$6.57
382	Union Point	PO Box 7635, Jackson, WY 83002	9/17/2014	\$7.22
406	WY Game & Fish H.A.T.S.	Star Route Box 13A, Jackson, WY 83001	1/25/2016	\$8.35
			<b>TOTAL</b>	<b>\$22.14</b>