

**CLARK COUNTY BOARD OF COMMISSIONERS
AGENDA ITEM**

Petitioner: Anna Danchik, Comptroller

Recommendation:

Approve, adopt, and authorize the removal from the County records certain uncollectible accounts receivables totaling \$17,918,314.46 in accordance with NRS 354.256. (For possible action)

FISCAL IMPACT:

Fund #:	Various	Fund Name:	Various
Fund Center:	Various	Funded PGM/Grant:	N/A
Amount:	\$17,918,314.46		
Description:	Uncollectible amounts-Variou County Departments		
Additional Comments:	Uncollectible accounts receivable between 2006-2023		

BACKGROUND:

NRS 354.256 defines the process to remove uncollectible accounts receivable from County records. The application to the Board of County Commissioners (see Attachment A) must contain the following:

- a) The amount of the account receivable;
- b) The name of the debtor;
- c) A record of the effort made to collect the account receivable; and
- d) The written notice provided by the district attorney.

Collection efforts for each account receivable were conducted in accordance with NRS 354.255, requiring initial demand or invoice followed by 30-, 60- and 90- day notices of delinquency. For certain accounts, departments and the Office of the District Attorney exercised their discretion to undertake additional collection efforts as more specifically described in account files. Each account was forwarded to the Office of the District Attorney for additional collection efforts or determination of uncollectible. This request includes receivables that have been determined uncollectable and exceed the state statute of limitations on collections, amounts due for house arrest charges, uncollectible medical restitution amounts, and uncollectible medical transport charges. The medical restitution and medical transports include amounts for uninsured/under insured patients.

Medical Transports	\$ 1,391,360.37
Medical Restitution	6,823,594.28
House Arrest	7,352,515.51
Service Invoice-Exceeds Statute of Limitations	2,350,844.30
Total Write Off	\$ 17,918,314.46

This amount represents uncollectible accounts receivable balances that have accumulated since fiscal year 2006. On an annualized basis, this amount represents less than 0.5% of governmental fund revenues. The County implemented a new accounting software in 2006, therefore, accounts converted to the new system could be from prior to 2006.

Cleared for Agenda

07/18/2023

File ID#

23-984

