



# Finance, Budget and Administration

Heidi Beazizo

**Council Initiated:**

☐ Yes

☒ No

**ECAF:** 2024-2631

**Motion:** 24-428

**Type:**

☒ Contract

☐ Board Appt.

☐ Code Amendment

☐ Budget Action

☐ Other

**Requested Handling:**

☒ Normal

☐ Expedite

☐ Urgent

**Fund Source:**

☐ General Fund

☐ Other

☒ N/A

**Executive Rec:**

☒ Approve

☐ Do Not Approve

☐ N/A

**Approved as to**

**Form:**

☐ Yes

☐ No

☒ N/A

**Subject:** Remove certain Uncollectable Accounts from the County's Accounting Records

**Scope:** Motion 24-428 removes uncollectable debts pursuant to RCW 4.16.040. For optimal performance and manageability of the accounts receivable system, uncollectible accounts should be periodically removed. The majority of the listed accounts have been outstanding for over six years. There will be no further impact on fund balance because all of the listed accounts have already been recorded as bad debt. The total write-off proposed is \$408,581.36.

**Duration:** N/A

**Fiscal Impact:** ☒ Current Year ☒ Future-Year ☐ N/A

Expenditures	Current Year	2025	2026	2027	2028	Total
Total's	0	0	0	0	0	0

Revenue	Current Year	2025	2026	2027	2028	Total
						0
						0
Total's	0	0	0	0	0	0

**Authority Granted:** Authorizes Finance to remove the accounts specified in Attachment A from the County Accounting records.

**Background:** The County has retained a collection agency to pursue the collection of delinquent accounts receivable. The majority of the listed accounts have previously been pursued through this process. Accounts may be deemed uncollectible for reasons such as bankruptcy, death, statute of limitations of six years per RCW 4.16.040, or for other appropriate reasons. This action does not cancel these debts. It is possible that the debts may still be collected, however, it has been determined that the likelihood of such collection is remote.

**Requested Action:** Consider taking action at GLS on December 4, 2024