

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2019-44

A RESOLUTION OF THE UNALASKA CITY COUNCIL AUTHORIZING THE WRITE-OFF OF
VARIOUS ACCOUNTS RECEIVABLE

WHEREAS, the accounts listed in the attached schedule are deemed to be uncollectible due to inadequate addresses, lack of legal recourse, timeliness or lack of sufficient documentation; and

WHEREAS, it is not economically prudent to continue collection efforts on these accounts.

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council authorizes the Finance Director to write off the receivables as specified in the attached schedules showing the following totals:

Utilities	\$ 1,371.00
Ports	\$ 19,753.72
Property Taxes	\$ 17,570.48
Total	\$ 38,695.20

BE IT FURTHER RESOLVED that the Unalaska City Council authorizes the Finance Director to revive said accounts if collection or payment should occur.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on July 23, 2019.



David Gregory
Mayor Pro Tem

ATTEST:



Marjie Veeder
City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Cat Hazen, Acting Finance Director
Through: Erin Reinders, City Manager
Date: July 23, 2019
Re: Resolution 2019-44: Authorizing the Write-Off of Various Accounts Receivable

SUMMARY: The past due accounts receivable on the attached list are deemed uncollectible and should be removed from the City's list of accounts receivable.

PREVIOUS COUNCIL ACTION: No previous action on these specific accounts. In the previous years, the City Council has written off debts considered uncollectible. The table below shows totals written off in previous years.

FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19 Proposed
\$67,711	\$31,905	\$17,092	\$1,847	\$12,127	\$0	\$19,187	\$0	\$73,063	\$38,695

BACKGROUND: City practice has been to annually acquire City Council approval of bad debt write offs via Council resolution. The Unalaska City Code does not require council approval for writing off uncollectable accounts.

DISCUSSION: Periodically the City must make a determination on whether to pursue further collection efforts on amounts owed to the City. The Finance Department has compiled the attached list of uncollectible accounts receivable. The amount proposed to be written off (\$38,695) is approximately one twentieth of one percent of the City's total annual revenue.

Staff has made multiple, ongoing attempts to collect the accounts listed, but the collection efforts have been unsuccessful. Recording the write-off does not forgive the debt; if circumstances change or more information becomes available, staff may reinitiate collection efforts on an account that has been written off.

ALTERNATIVES: Do not write off the listed accounts, which effectively requests staff to continue making collection efforts.

FINANCIAL IMPLICATIONS: The write off will result in \$38,695 being removed from the accounts receivable asset item on the balance sheet as of 6/30/2019. This will permit staff to focus their efforts on past due accounts that are likely to be collectable.

LEGAL: None.

STAFF RECOMMENDATION: Staff recommends approval of Resolution 2019-44.

PROPOSED MOTION: I move to approve Resolution 2019-44.

CITY MANAGER COMMENTS: I recommend approval of Resolution 2019-44.

ATTACHMENTS: List of accounts to be written off

City of Unalaska
Accounts to be Written-off
Fiscal Year ending June 30, 2019

Account Number	Account	Amount	
PORTS			
613879	Bruin	\$ 824.98	
610300	Centaurus	\$ 134.59	
612978	Chuckchi Sea	\$ (5.20)	
613015	DBL-Do Not Use	\$ (4.56)	
611889	Erla N	\$ 839.40	
612085	Isle Dominator	\$ 16.08	
613974	Jean Mccausland	\$ 2,681.58	
613536	Lady Angela	\$ 3,591.04	
612482	Nancy Ellen	\$ 5,621.39	
612843	Nuka Island	\$ 1.29	
613697	Peregrine	\$ 159.81	
613695	Queen Esther	\$ 2,326.39	
613979	Tuxedni	\$ 645.25	
612273	USCG CTR ALEX HALEY	\$ 270.35	(Late Fees)
612442	USCG CTR HEALY	\$ 55.33	(Late Fees)
612373	USCG CTR MUNRO	\$ 297.04	(Late Fees)
612225	USCG ISC KODIAK	\$ 167.76	(Late Fees)
613696	Vigilant	\$ 2,131.20	
Ports Total		<u>\$ 19,753.72</u>	

UTILITIES			
800571	KARL BYERS	\$ 270.75	
802158	ISLAND GRIND	\$ 284.23	
801984	JLAX FISHERIES	\$ 2.20	
801009	GULF MIST INC	\$ 2.62	
800034	PENINSULA AIRWAYS	\$ 762.57	
802558	CLAUDIA URIBE	\$ 48.63	
Utilities Total		<u>\$1,371.00</u>	

CITY CLERK			
9900190	The Fishing Company of Alaska, Inc.	\$ 51.24	
9900951	Thu McConnell	\$ 1,741.56	
9901059	Albert & Juvy Magalong	\$ 55.67	
9901151	Jorge L. Alvarado	\$ 87.08	
9901536	Veda Webb	\$ 19.92	
9901588	Jamie Cochran	\$ 130.62	
9901939	Dutch Harbor Acquisitions	\$ 7,564.30	
9902008	ALA-WA, Inc.	\$ 174.16	
9902019	Ronald Moore	\$ 6,654.81	
9902028	Super Tech Services, LLC	\$ 700.71	
9902043	Elvie Remolino	\$ 137.97	
9902129	Jeff Sanford	\$ 118.95	
9990007	GE Capital	\$ 133.49	
City Clerk Total		<u>\$17,570.48</u>	