RESOLUTION DECLARING DEBT OWED TO THE SARPY COUNTY LANDFILL AS UNCOLLECTIBLE

WHEREAS, pursuant to Neb. Rev. Stat. § 23-104(6) (Reissue 2012), the County has the power to do all acts in relation to the concerns of the County necessary to the exercise of its corporate powers; and,

WHEREAS, pursuant to Neb. Rev. Stat. § 23-103 (Reissue 2012), the powers of the County as a body are exercised by the County Board; and,

WHEREAS, CYC Construction has outstanding invoices to the Sarpy County Landfill totaling $1,552 since August 31, 2010; and,

WHEREAS, Double D Excavating has outstanding invoices to the Sarpy County Landfill totaling $58,429.28 since September 30, 2011; and,

WHEREAS, Sarpy County Landfill personnel have used due diligence to collect said invoice balances and have determined the invoices are uncollectible and should be removed from the Landfill books and Statement of Accountability.

NOW, THEREFORE, BE IT RESOLVED, by the Sarpy County Board of Commissioners, that the outstanding Sarpy County Landfill invoices of CYC Construction in the amount of $1,552 and Double D Excavating in the amount of $58,429.28 be declared uncollectible and removed from the Sarpy County Landfill books and Statement of Accountability.

The above Resolution was approved by a vote of the Sarpy County Board of Commissioners at a public meeting duly held in accordance with applicable law on the 26th day of April, 2016.

Sarpy County Board Chairman

Attest:

County Clerk
MEMO

To: Sarpy County Board

From: Brian Hanson, Fiscal Administrator

Re: Landfill Uncollectible Accounts Receivable

It has come to our attention that the Sarpy County Landfill has been carrying two uncollectible accounts receivable for about five years. The first account is for CYC Construction in the amount of $1,552 dating back to August, 2010. The second account is for Double D Excavating in the amount of $59,801.28 dating back to September, 2011. The Landfill has a procedure to allow dumping only on a cash basis if a company has a past due account. The uncollectible amounts were earned in a 2 - 2 ½ month period before the cash-only procedure was implemented. CYC Construction went out of business and all assets were consumed by secured claims and tax claims. The County Attorney’s office pursued the Double D Excavating account, but it was uncollectible. The County’s auditors wrote off the Double D Excavating account in the 2012 fiscal year, but the County Board has never taken formal action to eliminate the two uncollectible accounts from the Landfill records. The Landfill still issues statements to the two companies (one is undeliverable and the other generates no response) and the passage of the attached resolution would eliminate the need for them to do so.

Please let me know if you have any questions.

April 21, 2016

Brian E. Hanson

cc: Mark Wayne
    Scott Bovick
    Deb Houghtaling
    Mike Smith
    Scott Sueper
### Invoice Register

**Summary Report for Open Invoices Dated 01/31/2010 Through 12/31/2011**

For Customers 000000 - 000049 and Customer Types - Z

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<th>Invoice</th>
<th>Invoice date</th>
<th>Ticket #</th>
<th>Trans. date</th>
<th>Charges</th>
<th>Payments</th>
<th>Balance</th>
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**Report Totals**

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