

Staff Report

TO: Board of Directors

FROM: Greg Jones, Assistant General Manager
Sandra Dunlap, Director of Finance

DATE: March 11, 2026

SUBJECT: Write-Off for Uncollectible Property Rents (Consent)

FINANCE

RECOMMENDATION:

Adopt a Resolution authorizing a write-off in the amount of \$22,399.27 from Miscellaneous Accounts Receivable in accordance with District Policy No. 11140 – Accounts Receivable Write-Offs.

BACKGROUND:

Resolution 2023-52 established District Policy No. 11140 – Accounts Receivable Write-Offs, which mandates that uncollectible debts be reviewed and written off at least once annually. This policy ensures accurate financial reporting and aligns with best practices for managing accounts receivable.

The \$22,399.27 write-off proposed this year stems from uncollectible property rents on a District-managed property. Despite efforts by both the District and its property management company to engage with the tenant, including initiating eviction proceedings, the tenant was unresponsive. The property is now vacant. The District will still pursue collection or legal action to recover the monies owed. To ensure accurate financial reporting purposes, we are requesting to retroactively write off on the books as of 12/31/2025.

A summary of the uncollected rent by property is as follows:

14975 Deerwood Place	\$22,399.27
TOTAL	\$22,399.27

BUDGETARY IMPACT:

A budget amendment in the amount of \$22,399.27 to bad debt expense and to retroactively post to 12/31/2025. Writing off accounts once they become stagnant ensures accurate reporting of the value of accounts receivable at year-end. Per the policy, any payment received on an account that has been written off will be recorded as revenue in the period it is received.

Attachment: (1)

- Resolution 2026-09 - Authorizing Write-Offs



RESOLUTION NO. 2026-09
OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT
AUTHORIZING WRITE-OFFS

WHEREAS, the Nevada Irrigation District (District) adopted Policy No. 11140 - Accounts Receivable Write-offs on December 13, 2023; and

WHEREAS, the policy requires that uncollectible debt be written off at least once annually; and

WHEREAS, District staff have reviewed rental activity and identified \$22,399.27 in uncollectible rent resulting from evictions of one property owned by the District; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Nevada Irrigation District approves a retro-active budget amendment to bad debt expense and approve the write-off in the amount of \$22,399.27 in the Water Fund 10 dated 12/31/2025.

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PASSED AND ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 11th day of March 2026 by the following vote:

AYES:	Directors:
NOES:	Directors:
ABSENT:	Directors:
ABSTAINS:	Directors:

President of the Board of Directors

Attest:

Secretary to the Board of Directors