

**BEFORE THE BOARD OF TRUSTEES
Of Yakima Valley Libraries**

In the Matter of Uncollectible Debt

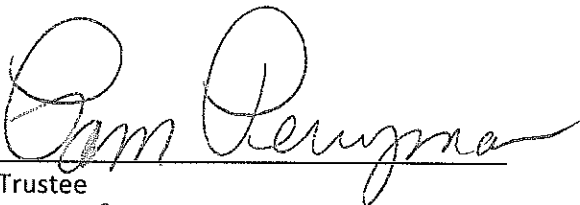
**RESOLUTION
#16-005**

WHEREAS, the Yakima Valley Libraries' Board of Trustees adopt and set policy and establish all fines and fees;

WHEREAS, Yakima Valley Libraries' Resolution #14-002 established the policy and process for Uncollectible Debt;

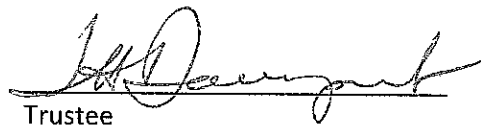
THEREFORE, BE IT HEREBY RESOLVED by the Board of Trustees for Yakima Valley Libraries to authorize the Uncollectible Debt Policy for the amount of \$1,582.55 as written in Attachment A.

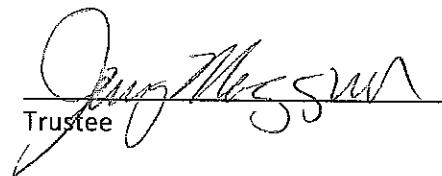
ADOPTED by the Board of Trustees this 26th day of September, 2016.


Trustee


Trustee


Trustee


Trustee


Trustee

YAKIMA VALLEY LIBRARIES

Uncollectible Debt Policy

PURPOSE

To delineate criteria for write-off and management of uncollectible debt.

BACKGROUND

Yakima Valley Libraries follows the guidelines for financial reporting under the Budgeting, Accounting, and Reporting System (BARS) for Libraries published by the Washington State Auditor's Office. Under this system, Yakima Valley Libraries reports its financial transactions on a cash basis. Within the financial reporting system, there is no mechanism to record accruals either receivable to payable. However, the integrated library system database does allow for recording of fines, fees, lost materials, and other collection-related debt with regard to Library assets. This information can be forwarded to a collection agency as outlined in library policy and procedure. There is a limit on the length of time that debt can be collected. The purpose of this policy is to establish a policy to allow disposition of uncollectible debt.

POLICY

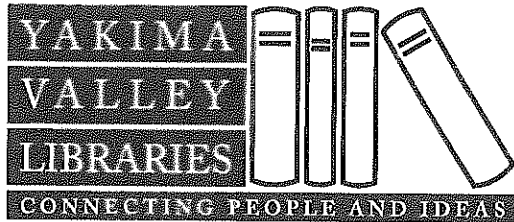
An account will be considered uncollectible when one or more of the following criteria have been met:

- At least six years have elapsed since the debt was incurred;
- Debt has been discharged through bankruptcy or death of debtor;
- All reasonable and appropriate collection efforts are not in the best economic interest of the Library District;
- A minor's account is in question – each case will be reviewed individually;
- No reasonable expectation of payment can be expected.

PROCESS and AUTHORIZATION

- Write-off of individual debt of \$1,000 or more must be approved by the Library Board.
- The Board of Trustees authorize the Director to make arrangements to write-off uncollectible accounts of less than \$1,000.
- The Board of Trustees authorize the Director establish ongoing process to manage uncollectible debt.

Adopted: September 26, 2016



Date: 09/07/16

To: Kim Hixson

From: John Slaughter

Subject: Uncollectible Debt – Patron Ryan N. Dahlin

During a project to write-off uncollectible fines, over 6 years, from the Polaris database it was discovered that Patron Ryan N. Dahlin has fines totaling \$1,582.55. These fines cover the period from November 12, 2008 through December 24, 2008 (See attached schedule of charges).

Per Board Resolution #14-002, these fines fit the criteria of those considered uncollectible.

POLICY (Board Resolution #14-002)

An Account will be considered uncollectible when one or more of the following criteria have been met:

- *At least six years have elapsed since the debt was incurred;*
- *Debt has been discharged through bankruptcy or death of debtor;*
- *All reasonable and appropriate collections efforts have been exhausted;*
- *The Library determines that further collection efforts are not in the best economic interest of the Library District;*
- *A minor's account is in question – each case will be reviewed individually;*
- *No reasonable expectation of payment can be expected.*

It is my recommendation these fines be approved by you and the Board to be waived as part of this project to write-off uncollectible debt in the Polaris database.

John E. Slaughter
Accounting Manager

Name Ryan N. Dahlin
 Card Expiration 10/12/2009
 Registered Branch Yakima Library

TxnDate	TransactionType	Reason	BrowseTitle	Balance	Transaction Branch Name
11/17/2008 9:36	Charge	Replacement Cost	Tarzan II [videorecording (DVD)]	\$29.99	Yakima Library
11/17/2008 9:36	Charge	Overdue item	Tarzan II [videorecording (DVD)]	\$2.50	Yakima Library
11/17/2008 9:36	Charge	Replacement Cost	Madagascar [videorecording (DVD)]	\$29.99	Yakima Library
11/17/2008 9:36	Charge	Overdue item	Madagascar [videorecording (DVD)]	\$2.50	Yakima Library
11/17/2008 9:36	Charge	Replacement Cost	Charlotte's web [videorecording (DVD)]	\$29.99	Yakima Library
11/17/2008 9:36	Charge	Overdue item	Charlotte's web [videorecording (DVD)]	\$2.50	Yakima Library
11/17/2008 9:36	Charge	Replacement Cost	A beautiful mind [videorecording (DVD)]	\$12.99	Yakima Library
11/17/2008 9:36	Charge	Overdue item	A beautiful mind [videorecording (DVD)]	\$2.50	Yakima Library
12/8/2008 8:11	Charge	Replacement Cost	In his sights : a true story of love and obsession	\$24.95	Yakima Library
12/8/2008 8:11	Charge	Overdue item	In his sights : a true story of love and obsession	\$9.99	Yakima Library
12/8/2008 8:11	Charge	Replacement Cost	Growl power forever	\$2.50	Yakima Library
12/8/2008 8:11	Charge	Overdue item	Growl power forever	\$9.99	Yakima Library
12/8/2008 8:11	Charge	Replacement Cost	Off the hook!	\$2.50	Yakima Library
12/8/2008 8:11	Charge	Overdue item	Off the hook!	\$9.99	Yakima Library
12/8/2008 8:11	Charge	Replacement Cost	Hitler, 1889-1936 : hubris	\$35.00	Yakima Library
12/8/2008 8:11	Charge	Overdue item	Hitler, 1889-1936 : hubris	\$2.50	Yakima Library
12/8/2008 8:11	Charge	Replacement Cost	All that you can't leave behind [sound recording]	\$18.98	Yakima Library
12/8/2008 8:11	Charge	Overdue item	All that you can't leave behind [sound recording]	\$2.50	Yakima Library
12/8/2008 8:11	Charge	Replacement Cost	All that you can't leave behind [sound recording]	\$24.95	Yakima Library
12/8/2008 8:11	Charge	Overdue item	All that you can't leave behind [sound recording]	\$2.50	Yakima Library
12/8/2008 8:11	Charge	Replacement Cost	i : the creation of a serial killer	\$16.95	Yakima Library
12/8/2008 8:11	Charge	Overdue item	i : the creation of a serial killer	\$2.50	Yakima Library
12/8/2008 8:11	Charge	Replacement Cost	Charlotte's web	\$2.50	Yakima Library
12/8/2008 8:11	Charge	Overdue item	Charlotte's web	\$5.74	Yakima Library
12/8/2008 8:11	Charge	Replacement Cost	The long winter	\$2.50	Yakima Library
12/8/2008 8:11	Charge	Overdue item	The long winter	\$26.95	Yakima Library
12/8/2008 8:11	Charge	Replacement Cost	Why they kill : the discoveries of a maverick criminologist	\$17.99	Yakima Library
12/8/2008 8:11	Charge	Overdue item	Why they kill : the discoveries of a maverick criminologist	\$2.50	Yakima Library
12/8/2008 8:11	Charge	Replacement Cost	Music from the motion picture Titanic [sound recording]	\$24.00	Yakima Library
12/8/2008 8:11	Charge	Overdue item	Music from the motion picture Titanic [sound recording]	\$2.50	Yakima Library
12/8/2008 8:11	Charge	Replacement Cost	Shoot the moon	\$2.50	Yakima Library
12/8/2008 8:11	Charge	Overdue item	Shoot the moon	\$24.95	Yakima Library
12/8/2008 8:11	Charge	Replacement Cost	Bloodsworth : the true story of the first death row inmate exonerated by DNA	\$4.99	Yakima Library
12/8/2008 8:11	Charge	Overdue item	Bloodsworth : the true story of the first death row inmate exonerated by DNA	\$2.50	Yakima Library
12/8/2008 8:11	Charge	Replacement Cost	Peekaboo baby	\$4.99	Yakima Library
12/8/2008 8:11	Charge	Overdue item	Peekaboo baby	\$2.50	Yakima Library
12/8/2008 8:11	Charge	Replacement Cost	The sisterhood of the dropped stitches	\$4.99	Yakima Library
12/8/2008 8:11	Charge	Overdue item	The sisterhood of the dropped stitches	\$2.50	Yakima Library
12/8/2008 8:11	Charge	Replacement Cost	Parallel journeys	\$15.00	Yakima Library
12/8/2008 8:11	Charge	Overdue item	Parallel journeys	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	Two states—one nation?	\$19.95	Yakima Library
12/9/2008 8:25	Charge	Overdue item	Two states—one nation?	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	The two towers : being the second part of The lord of the rings	\$9.95	Yakima Library
12/9/2008 8:25	Charge	Overdue item	The two towers : being the second part of The lord of the rings	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	Pet sematary	\$7.99	Yakima Library
12/9/2008 8:25	Charge	Overdue item	Pet sematary	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	The shining	\$7.99	Yakima Library
12/9/2008 8:25	Charge	Overdue item	The shining	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	One of those hideous books where the mother dies	\$6.99	Yakima Library
12/9/2008 8:25	Charge	Overdue item	One of those hideous books where the mother dies	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	Missing : the Oregon city girls : a shocking true story of abduction and murder	\$23.95	Sunnyside Library
12/9/2008 8:25	Charge	Overdue item	Missing : the Oregon city girls : a shocking true story of abduction and murder	\$2.50	Sunnyside Library
12/9/2008 8:25	Charge	Replacement Cost	Burned	\$16.95	Sunnyside Library
12/9/2008 8:25	Charge	Overdue item	Burned	\$2.50	Sunnyside Library
12/9/2008 8:25	Charge	Replacement Cost	Forbidden	\$16.95	Yakima Library
12/9/2008 8:25	Charge	Overdue item	Forbidden	\$2.50	Yakima Library

Name Ryan N. Dahlin
 Card Expiration 10/12/2009
 Registered Branch Yakima Library

TxnDate	TransactionType	Reason	BrowseTitle	Balance	Transaction Branch Name
12/9/2008 8:25	Charge	Overdue item	Forbidden	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	A concise history of the Third Reich	\$35.00	Yakima Library
12/9/2008 8:25	Charge	Overdue item	A concise history of the Third Reich	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	India : land of celebration	\$55.00	Yakima Library
12/9/2008 8:25	Charge	Overdue item	India : land of celebration	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	What my mother doesn't know	\$6.99	Sunnyside Library
12/9/2008 8:25	Charge	Overdue item	What my mother doesn't know	\$2.50	Sunnyside Library
12/9/2008 8:25	Charge	Replacement Cost	City of bones	\$17.99	Yakima Library
12/9/2008 8:25	Charge	Overdue item	City of bones	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	Bind, torture, kill : the inside story of the serial killer next door	\$25.95	Sunnyside Library
12/9/2008 8:25	Charge	Overdue item	Bind, torture, kill : the inside story of the serial killer next door	\$2.50	Sunnyside Library
12/9/2008 8:25	Charge	Replacement Cost	Don't say that word!	\$16.99	Yakima Library
12/9/2008 8:25	Charge	Overdue item	Don't say that word!	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	Uninvited	\$8.99	Sunnyside Library
12/9/2008 8:25	Charge	Overdue item	Uninvited	\$2.50	Sunnyside Library
12/9/2008 8:25	Charge	Replacement Cost	Christine	\$7.99	Yakima Library
12/9/2008 8:25	Charge	Overdue item	Christine	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	Heller skelter : the true story of the Manson murders	\$25.00	Sunnyside Library
12/9/2008 8:25	Charge	Overdue item	Heller skelter : the true story of the Manson murders	\$2.50	Sunnyside Library
12/9/2008 8:25	Charge	Replacement Cost	How to draw cartoon cats, kittens, lions, and tigers	\$9.95	Sunnyside Library
12/9/2008 8:25	Charge	Overdue item	How to draw cartoon cats, kittens, lions, and tigers	\$2.50	Sunnyside Library
12/9/2008 8:25	Charge	Replacement Cost	The Holocaust, Hitler, and Nazi Germany	\$19.95	Yakima Library
12/9/2008 8:25	Charge	Overdue item	The Holocaust, Hitler, and Nazi Germany	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	Holes	\$6.50	Yakima Library
12/9/2008 8:25	Charge	Overdue item	Holes	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	Adolf Hitler : a study in hate	\$19.95	Yakima Library
12/9/2008 8:25	Charge	Overdue item	Adolf Hitler : a study in hate	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	Public enemies : the host of America's most wanted targets the nation's most notorious criminals	\$24.95	Sunnyside Library
12/9/2008 8:25	Charge	Overdue item	Public enemies : the host of America's most wanted targets the nation's most notorious criminals	\$2.50	Sunnyside Library
12/9/2008 8:25	Charge	Replacement Cost	Mary, Bloody Mary	\$6.00	Yakima Library
12/9/2008 8:25	Charge	Overdue item	Mary, Bloody Mary	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	North across the border : the story of the Mexican Americans	\$21.95	Yakima Library
12/9/2008 8:25	Charge	Overdue item	North across the border : the story of the Mexican Americans	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	Getting the girl	\$16.95	Yakima Library
12/9/2008 8:25	Charge	Overdue item	Getting the girl	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	Restless	\$15.99	Yakima Library
12/9/2008 8:25	Charge	Overdue item	Restless	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	M.C. Escher	\$14.99	Yakima Library
12/9/2008 8:25	Charge	Overdue item	M.C. Escher	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	The coming of the Third Reich	\$34.95	Yakima Library
12/9/2008 8:25	Charge	Overdue item	The coming of the Third Reich	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	The fellowship of the ring : being the first part of The Lord of the Rings	\$6.99	Yakima Library
12/9/2008 8:25	Charge	Overdue item	The fellowship of the ring : being the first part of The Lord of the Rings	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	My life among the serial killers : inside the minds of the world's most notorious murderers	\$24.95	Sunnyside Library
12/9/2008 8:25	Charge	Overdue item	My life among the serial killers : inside the minds of the world's most notorious murderers	\$2.50	Sunnyside Library
12/9/2008 8:25	Charge	Replacement Cost	Daniel half human : and the good Nazi	\$17.95	Yakima Library
12/9/2008 8:25	Charge	Overdue item	Daniel half human : and the good Nazi	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	What we knew : terror, mass murder and everyday life in Nazi Germany : an oral history	\$27.50	Yakima Library
12/9/2008 8:25	Charge	Overdue item	What we knew : terror, mass murder and everyday life in Nazi Germany : an oral history	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	Bitter rose : color me crushed	\$12.99	Yakima Library
12/9/2008 8:25	Charge	Overdue item	Bitter rose : color me crushed	\$2.50	Yakima Library
12/9/2008 8:25	Charge	Replacement Cost	Moon white : color me enchanted	\$12.99	Yakima Library
12/9/2008 8:25	Charge	Overdue item	Moon white : color me enchanted	\$2.50	Yakima Library

Name Ryan N. Dahlin
 Card Expiration 10/12/2009
 Registered Branch Yakima Library

TxnDate	TransactionType	Reason	Browse Title	Balance	Transaction Branch Name
12/9/2008 8:25	Charge	Replacement Cost	Harry Potter and the sorcerer's stone	\$19.95	Yakima Library
12/9/2008 8:25	Charge	Overdue item	Harry Potter and the sorcerer's stone	\$2.50	Yakima Library
12/11/2008 8:38	Charge	Replacement Cost	The first four years	\$16.99	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	The first four years	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Step up [sound recording] : original soundtrack.	\$18.98	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Step up [sound recording] : original soundtrack.	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Fool's gold : color me consumed	\$12.99	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Fool's gold : color me consumed	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Dreamgirls [sound recording] : music from the original Broadway production]	\$18.98	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Dreamgirls [sound recording] : music from the original Broadway production]	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Before I die	\$15.99	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Before I die	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Desperado [sound recording] : the soundtrack	\$10.00	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Desperado [sound recording] : the soundtrack	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Love the one you're with	\$24.95	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Love the one you're with	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Indiana Jones and the kingdom of the crystal skull	\$26.00	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Indiana Jones and the kingdom of the crystal skull	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Mr. Monk goes to Germany	\$21.95	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Mr. Monk goes to Germany	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Mr. Monk goes to Germany	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Mr. Monk goes to Germany	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Juno [sound recording].	\$18.98	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Juno [sound recording].	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Fractured	\$25.00	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Fractured	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	In search of Bill Clinton : a psychological biography	\$26.95	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	In search of Bill Clinton : a psychological biography	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Harry Potter and the prisoner of Azkaban	\$8.99	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Harry Potter and the prisoner of Azkaban	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Zodiac unmasked : the identity of America's most elusive serial killer revealed	\$24.95	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Zodiac unmasked : the identity of America's most elusive serial killer revealed	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Carrie	\$7.99	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Carrie	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	The stranger beside me	\$7.99	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	The stranger beside me	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	The bone parade	\$23.95	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	The bone parade	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Heroes : saving Charlie : the novel	\$24.00	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Heroes : saving Charlie : the novel	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	The secret to true happiness : enjoy today, embrace tomorrow	\$23.99	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	The secret to true happiness : enjoy today, embrace tomorrow	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Faded denim : color me trapped	\$12.99	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Faded denim : color me trapped	\$2.50	Sunnyside Library
12/11/2008 8:38	Charge	Replacement Cost	Harsh pink : color me burned	\$12.99	Sunnyside Library
12/11/2008 8:38	Charge	Overdue item	Harsh pink : color me burned	\$2.50	Sunnyside Library
12/24/2008 7:00	Charge	Collection Agency		\$15.00	Yakima Valley Libraries
				\$1,582.55	Total Due Yakima Valley Libraries