

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2026-36

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, businesses having left town, 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 Interim Finance Director to write off the receivables as specified in the attached schedules showing the following totals:

Ports	\$5,742
Total	<u>\$5,742</u>

BE IT FURTHER RESOLVED that the Unalaska City Council authorizes the Interim 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 June 23, 2026.



Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:



Estkarlen P. Magdaong, CMC
City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Jim Sharpe, Interim Finance Director
Through: Kim Hankins, Acting City Manager
Date: June 23, 2026
Re: Resolution 2026-36: Authorizing the Write-Off of Various Accounts Receivable

SUMMARY: The past due accounts receivable contained on the list attached to Resolution **2026-36** are deemed uncollectible and should be removed from the City's list of accounts receivable.

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

FY13	FY14	FY16	FY18	FY19	FY20	FY22	FY24	FY25	FY26 Proposed
\$1,847	\$12,127	\$19,187	\$73,063	\$38,695	\$3,354	\$3,069	\$6,754	\$60,030	\$5,742

BACKGROUND: City practice has been to annually acquire City Council approval of bad debt write offs via resolution. City Code does not require council approval for writing off uncollectible 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 (\$5,742) is negligible compared to total City revenues.

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 **\$5,742** being removed from the accounts receivable asset item on the balance sheet as of June 30, 2026. This will permit staff to focus their efforts on past due accounts that are likely to be collectible.

LEGAL: None.

STAFF RECOMMENDATION: Staff recommends approval of Resolution 2026-36.

PROPOSED MOTION: This resolution is included in the Consent Agenda and will be included in the motion to adopt the Consent Agenda. If this item is moved to Regular Agenda for discussion, the suggested motion is to move to adopt Resolution 2026-36.

CITY MANAGER COMMENTS: I concur with the Staff Recommendation.

ATTACHMENT: List of accounts to be written off

City of Unalaska
Accounts to be Written-off
Fiscal Year ending June 30, 2026

Account Number	Account	Account Holder	Amount
612348	Aleutian Belle	Aleutian Star LLC	\$23.20
613016	Balaena	C/O Dan Parret	\$40.33
612508	Larisa M	Rodney Whitehead	\$1,118.88
612620	Norcoaster		\$291.48
614230	Pierce	Jeb Morrow	\$634.01
612215	Synergy	Robert Dutton	\$3,633.84
Ports Write-Off			<u><u>\$5,741.74</u></u>