From:	CROUCHO@sao.wa.gov
To:	Nicoleta Strugariu
Cc:	Strand, Ann (SAO); Young, Joshua (SAO); Hylton, Scott (SAO); Adams, Haji (SAO); Tellers, Stacie (SAO); Crouch, Olivia (SAO); ards@sao.wa.gov; Wolf, Andrew (SAO); Cowgill, Christie (SAO); Pagio, Kayley (SAO); Vandenburg, Vivian (SAO); Fenton, Crystal (SAO)
Subject:	Response to Client Helpdesk Request 94359
Date:	Monday, January 8, 2024 11:26:25 AM

Your request # 94359 for Lynnwood, City of has been resolved.

Your question was:
We are preparing for writing off collectible AR. Bad debt expense is not listed in the BARS manual. Is there an assigned expense group for bad debt expense? Thank you!

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Our response is as follows:
Hi Nicoleta,

Thank you for providing additional information via email! As we discussed, there is no specific bad debt expense code because the expense would just be recorded to your normal, functional BARS account codes.

You stated that the receivables were for false alarm notices issued before covid. The City was unable to collect and would like to write them off. Since this is related to the public safety/police function the correct BARS code is 521.10. Even though the original receivable originated years ago, it is a current year decision to write-off those receivables, so it is a current year expense.

Please let me know if you have any additional questions!
Olivia

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If you have additional follow-up questions, please reference this request number when you contact us again. A copy of this response is provided to your audit team to ensure that we are consistent and efficient when working with you.

Sincerely,
OLIVIA Crouch

Disclaimer: Answers are informational only and are based on the specific circumstances presented. As laws and circumstances change, or additional facts are presented, the answer is subject to change. The information provided by the Washington State Auditor's client helpdesk is not a legal or a binding opinion.

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