

This brief is being provided to inform the board, staff and public of the details of an agenda item that requires no action from the board. The President of the Board will provide board members, staff, and the public the opportunity to ask questions about this topic when this agenda item is announced.

**Date:** 7/12/21

**Originator:** Tiana Bradley

**Agenda Topic Title:** Delinquency Review

**Purpose of Brief:** Informative

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1. **Agenda Topic Brief or Update:**

2020/2021 Year-End Delinquency Review

2. **Anticipated Impacts to the District - (Consider financial impact, change in procedures, customer, and staff communication):**

Report on current past due Account Receivable's owed to the District potentiality of Bad Debt if payment is not collected. Immediate action: distribute Lien Intent Letters to customer.

3. **Anticipated Impacts to the Customer – Standby, Residential, Commercial:**

Lien Intent Letters to be certified mailed to all six months delinquent customers. Public Hearings scheduled for next board meeting.

4. **Next Steps for this Topic:**

None

**Quarterly Delinquency Report**  
**July 2020 - June 2021**  
**Fiscal Year**

**First Quarter Ending:**  
**September 2020/21**

	Connected	Standby	Balance Due
County Tax Roll/Recorded Liens	0	2	\$9,520.64
Over 2 Qrts Delinquent - Recorded Liens	0	0	\$0.00
2 Qrts Delinquent - No Liens	2	3	\$1,997.74
Delinquency under 2 Qrts	6	12	\$2,884.04
		25	\$14,402.42

Comments: During the first quarter zero liens were released and one was recorded.

**Second Quarter Ending:**  
**December 2020/21**

	Connected	Standby	Balance Due
County Tax Roll/Recorded Liens	0	2	\$9,899.80
Over 2 Qrts Delinquent - Recorded Liens	0	0	\$0.00
2 Qrts Delinquent - No Liens	2	2	\$2,120.81
Delinquency under 2 Qrts	3	17	\$3,858.60
		26	\$15,879.21

Comments: During the second quarter zero liens were released and zero liens were recorded.

**Third Quarter Ending:**  
**April 2020/21**

	Connected	Standby	Balance Due
County Tax Roll/Recorded Liens	0	2	\$10,415.79
Over 2 Qrts Delinquent - Recorded Liens	0	0	\$0.00
2 Qrts Delinquent - No Liens	1	4	\$2,991.86
Delinquency under 2 Qrts	6	25	\$5,813.84
		38	\$19,221.49

Comments:

**Fourth Quarter Ending:**  
**June 2020/21**

	Connected	Standby	Balance Due
County Tax Roll/Recorded Liens	0	2	\$10,446.34
Over 2 Qrts Delinquent - Recorded Liens	0	0	\$0.00
2 Qrts Delinquent - No Liens	1	3	\$2,780.01
Delinquency under 2 Qrts	3	22	\$4,742.51
		31	\$17,968.86

Comments:

# Gold Mountain CSD A/R Aging Summary

As of June 30, 2021

Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL	
0.00	1.26	1.34	126.24	0.00	128.84	
0.00	0.38	0.41	38.50	0.00	39.29	
0.00	10.25	62.84	501.50	582.57	1,157.16	Six Months
0.00	5.31	26.54	177.00	401.56	610.41	Six Months
0.00	2.51	0.00	177.00	0.00	179.51	
0.00	0.48	0.94	0.00	47.56	48.98	
0.00	1.77	19.58	177.00	0.00	198.35	
0.00	2.95	20.84	295.00	0.00	318.79	
0.00	1.77	19.58	177.00	0.00	198.35	
0.00	1.97	19.97	177.00	19.82	218.76	
0.00	1.97	19.97	177.00	19.82	218.76	
0.00	3.54	23.06	177.00	198.24	401.84	Six Months
0.00	0.32	0.34	31.75	0.00	32.41	
0.00	0.00	0.00	177.00	9,751.74	9,928.74	Tax Roll: Removed in 2021/22
0.00	1.77	19.58	177.00	0.00	198.35	
0.00	0.20	0.00	19.58	0.00	19.78	
0.00	4.98	52.50	498.50	0.00	555.98	
0.00	0.00	0.00	2.00	0.00	2.00	
0.00	0.00	0.00	3.21	0.00	3.21	
0.00	5.31	26.54	177.00	401.75	610.60	Sx Months
0.00	0.00	0.00	0.60	0.00	0.60	
0.00	4.87	25.68	177.00	310.05	517.60	Tax Roll
0.00	1.77	19.58	177.00	0.00	198.35	
0.00	1.98	20.00	177.00	21.24	220.22	
0.00	1.98	20.00	177.00	21.24	220.22	
0.00	5.27	52.81	527.20	0.00	585.28	
0.00	4.72	52.22	472.00	0.00	528.94	
0.00	1.77	19.58	177.00	0.00	198.35	
0.00	0.00	0.00	5.50	0.00	5.50	
0.00	2.03	20.10	177.00	26.21	225.34	
0.00	1.77	19.58	177.00	0.00	198.35	
0.00	72.90	563.58	5,530.58	11,801.80	17,968.86	