CONSENT AGENDA MEMORANDUM

TO: The Honorable Chairman and Members of the Board of County Commissioners

THRU: Brad Smith (Interim), Director of Utilities
Grace Sheppard, Chief Financial Officer
Melissa Cosme, Utilities Business Manager
Charles Jennings, Billing & Collections Supervisor

FROM: Laurie Weier, Revenue Specialist

DATE: **February 6, 2026**

OVERVIEW:

At the regular Board meeting held on July 17th, 2007 Commissioners approved a uniform write off policy for Hernando County Utilities Department (HCUD). In accordance with Resolution Number 2007-197, HCUD is requesting to write off the attached listing of accounts receivable totaling **$19,078.06** which are deemed uncollectible. Write-off amounts are attributed to various factors including transient customers, foreclosures, and bankruptcies and all reasonable attempts have been taken to collect payment on these accounts.

Of the total accounts deemed uncollectible, approximately 61% are less than $100.00, 29% are greater than $100.00 but less than $500.00 and 10% are more than $500.00.

To date, more than 1,476 accounts have been processed and liens for unpaid charges have been filed totaling $413,370.35. Since May 2010, a total of 1,351 liens have been paid and released, capturing revenue in the amount of $389,930.29 which would have been otherwise deemed write-offs.

In addition to the established utility lien procedure, HCUD has additionally collected over $359,574.90 in delinquent and previously written off balances through our property debt search reporting, which plays a vital role in our collection efforts to decrease write-off balances.

A snapshot of the total current inactive debt status reveals $73,457.79

- 74% represent utility liens on homeowner's properties
- 15% are tenant accounts
- 10% are property owners who sold their homes
- 1% are bankruptcies

LEGAL AUTHORITY: Action is authorized by Chapter 125, F.S.

BUDGET IMPACT: Reduction in accounts receivable balance not to exceed $19,078.06 with no individual account receivable exceeding $10,000.

RECOMMENDED ACTION: Approve the write-off of bad debt accounts not to exceed a total write off amount of **$19,078.06** with no individual customer account exceeding $10,000.