Hernando County

20 North Main Street,
Brooksville, FL 34601

Legislation Details (With Text)

File #:	12399		
Type:	Resolution	**Status:**	Adopted
File created:	6/9/2023	**In control:**	Board of County Commissioners
On agenda:	7/11/2023	**Final action:**	7/11/2023
Enactment date:	7/11/2023	**Enactment #:**	RES-2023-140
Title:	Resolution Adopting Uniform Write-Off Policy for Uncollectible Fees Within Hernando County Fire and Emergency Services		
Sponsors:			
Indexes:			
Code sections:			
Attachments:	1. Resolution - Write-Off Policy, 2. Approved Resolution No. 2023-140		

Date	Ver.	Action By	Action	Result
7/11/2023	1	Board of County Commissioners	adopted	Pass

TITLE
Resolution Adopting Uniform Write-Off Policy for Uncollectible Fees Within Hernando County Fire and Emergency Services

BRIEF OVERVIEW
Hernando County Fire Rescue and Emergency Services does not currently have a Write-Off Policy for EMS Billing. This proposed resolution mocks the Write-Off Policy utilized for the Hernando County Utilities Department. This is a desirable accounting function to move receivables off the County's balance sheet where there is no reasonable chance of collection, and to provide for a uniform process of compromising claims where under the legal circumstances presented such compromises are allowed and, in the County's best interest.

The write-off amounts which do not exceed $5,000 per account and will only be considered after all collection efforts have been made. The Fire Chief or his designee will review and approve all write-offs. Any amounts over $5,000 will be brought to the Board for approval. All write-offs will be reported to the Board twice annually (in January and July).

FINANCIAL IMPACT
Provides for an accounting mechanism to allow for write-offs of uncollectable accounts.

LEGAL NOTE
The Board has the authority to take the recommended action on this item pursuant to Chapter 125, Florida Statutes.

RECOMMENDATION
It is recommended that the Board approve and authorize the Chairman's signature on the attached resolution establishing for a write-off policy.