



## Legislation Text

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**File #:** 12399, **Version:** 1

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### **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.