# PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS 

## AGENDA ITEM SUMMARY

Meeting Date: September 13, 2016
[X] Consent
[ ] Workshop

## [ ] Regular <br> [ ] Public Hearing

Department: Office of Financial Management and Budget

## I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve: The write-off of uncollectible accounts receivables in the amount of $\$ 130,435.26$.

Summary: The Office of Financial Management and Budget's Collections Coordinator has reviewed the listing of uncollectible accounts receivables prepared by the Clerk \& Comptroller's Finance Department and has concluded that these accounts should be written off the active accounts receivable ledger. These accounts were for various accounts receivable including maintenance services, Medicaid charges and cases and judgments owed to the County from as far back as 1991. The write-off of these receivables to an uncollectible database is not a forgiveness of the debt and if the opportunity to collect on any of these accounts should arise, the appropriate action will be taken to collect on the amount due. The approval of this item will allow the accounts to be removed from the accounts receivable ledger and transfer them to an uncollectible debts database. Countywide (PFK)

Background and Policy Issues: The Office of Financial Management and Budget has followed Countywide PPM CW-F-048 regarding receivables collections and the write-off of these debts. All efforts to collect these debts have been unsuccessful. The Collections Coordinator has reviewed the attached listing of outstanding receivables accounts and has concluded that they should be written-of the active accounts receivable ledger and transferred to the uncollectible accounts receivable database. Section 306.07 of the Palm Beach County Administrative Code requires approval by the Board of County Commissioners (BCC) for the write-off of such debt. Although these accounts are removed from the active accounts receivable ledger, the debts are not being forgiven and should the opportunity to collect on any of these accounts arise in the future, the County will take all necessary steps to collect on same. The approval of this item will allow for the proper accounting entries to be made by the Clerk \& Comptroller's Finance Department to write-off these delinquent outstanding receivables.

## Attachments:

## 1. Summary of uncollectible accounts receivable

## Recommended by:



## II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

| Fiscal Years | $\underline{2016}$ | $\underline{2017}$ | $\underline{2018}$ | $\underline{2019}$ | $\underline{2020}$ |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| Capital Expenditures <br> Operating Costs | $\underline{\$ 130,435.26}$ | - | - | - | - |
| External Revenues |  |  |  |  |  |

Reporting Category $\qquad$
B. Recommended Sources of Funds/Summary of Fiscal Impact:
C. Departmental Fiscal Review:

## III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Lev. and Control Comments:


$$
\frac{\mathrm{N} / \mathrm{A}}{\text { Contract Dev. and Control }}
$$

B. Legal Sufficiency:


Assistant County Attorney
C. Other Department Review:


Department Director

This summary is not to be used as a basis for payment

## Accounts Receivable Summary for Write Off Agenda Item

| Debtor | Department | Amount |
| :--- | :--- | ---: |
| $\begin{array}{l}\text { William Lasley (attorney) } \\ \text { Lease of County Space/Gov't Ctr Garage }\end{array}$ | Fund-0001 Dept-410/Facilities | $\$ 3,911.12$ |
| $\begin{array}{llr}\text { Unisys Corporation } \\ \text { County Home/Medicaid 1995 }\end{array}$ | Fund-0001 Dept-760/General Gov't |  |$\} \$ 82,262.24$

