PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

3G:1

AGENDA ITEM SUMMARY

Meeting Date: September 13, 2016	[X] Consent [] Workshop	[] Regular [] Public Hearing
Department: Office of Financial Manager	ment 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:	Shen, Bom	8/26/16
	Department Director	Date
Approved by:	County Administrator	8/30/14 Date

II. FISCAL IMPACT ANALYSIS

A. F	ive Year Summary of	Fiscal Impact:	•				
Fisca	l Years	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
_	tal Expenditures rating Costs	<u>\$130,435.26</u>					
Progr In-Ki	rnal Revenues ram Income (County) ind Match (County) FISCAL IMPACT	\$130,435.26					
	DITIONAL FTE TIONS (Cumulative)						
Budg	m Included In Currenget Account No.: Fundget Account No.: Fund	<u>0001</u> Depar	Yes <u>X</u> tment <u>760</u> Un tment <u>700</u> Un	No nit <u>7601</u> Objec nit <u>7130</u> Objec	t <u>5602</u> = \$126,1 t <u>5602</u> = \$4,295	140.12 5.14	
Repo	rting Category						
В.	B. Recommended Sources of Funds/Summary of Fiscal Impact:						
C.	Departmental Fiscal	Review:					
		III. <u>REVI</u>	EW COMMI	ENTS			
A.	OFMB Fiscal and/or	Contract Dev	. and Control	Comments:			
Pull	Justo Romando	1) 8/2/10 10) 8/2/10		Contract Dev	N/A . and Control	_	
В.	Legal Sufficiency:						
	Poulf h Assistant County Att	corner					
C.	Other Department R	eview:					
	N/A 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
William Lasley (attorney) Lease of County Space/Gov't Ctr Garage	Fund-0001 Dept-410/Facilities	\$3,911.12
Unisys Corporation County Home/Medicaid 1995	Fund-0001 Dept-760/General Gov't	\$82,262.24
Health Education Channel 20/HIV Video in Spanish	Fund-0001 Dept-640/Public Affairs	\$4,478.19
Palm Beach County Public Health Janitorial Maintenance 09/1991	Fund-0001 Dept-410/Facilities	\$26,230.75
Risk Management Property & Casualty Insurance	Fund-5010 Dept-700/Risk Mgmt	\$4,295.14
County Attorney Cases & Judgments	Fund-0001 Dept-760/General Gov't	\$9,257.82
Grand	\$130,435.26	