

## Board of County Commissioners Agenda Request

**Date of Meeting:** December 2, 2008  
**Date Submitted:** November 19, 2008  
**To:** Honorable Chairman and Members of the Board  
**From:** Marlon Brown, County Manager  
Brian Beasley, EMS Director  
**Subject:** Approval of EMS Debt Write Off and Adoption of Resolution  
Number 2008-068

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### **Statement of Issue:**

This agenda item seeks Board approval for the write off of bad debts to Gadsden Emergency Medical Service. Staff also requests approval of resolution number 2008-068

### **Background:**

The County Auditor recommends each year that the accounts over two years old be turned over to Superior Asset Management in order to clear our books on EMS accounts, and to assure that the billing office is working on current accounts that are collectable.

The attached write off totaling \$453,616.45 includes Medicare and Medicaid write-offs, false addresses, and deceased with no estate accounts. The remainder of this write-off includes accounts where collection cost will exceed the amount of recovery.

### **Analysis**

The approval from the Board to write off these accounts will enable the billing office to concentrate on current accounts that are recoverable. The accounts that are written off are turned over to Superior Asset Management Collection Agency for collections.

### **Fiscal Impact:**

The approval of the write off does not waive any rights of the County to collect any of the referenced accounts. The accounts are turned over to Superior Asset Management Collection Agency for collections. The total write off of \$453,616.45 will be reduced as the collection agency receives payment on these accounts.

**Options:**

1. Approval of EMS debt-write off in the amount of \$453,616.45 and direction to staff to turn accounts over to Superior Asset Management for follow up on collections.
2. Approval of Resolution number 2008-068
3. Provide staff other direction

**Recommendation:**

Option 1

Option 2

**Attachments:**

1. Copy of Resolution.

**MEETING DATE:** MARCH 18, 2008  
**SUBJECT MATTER:** EMS WRITE OFF OF BAD DEBTS  
**PERSON ADDRESSING BCC:** CONSENT AGENDA

**BRIEF EXPLANATION:** The attached write off totaling **\$453,616.45** included Medicare and Medicaid required write-offs, bad address, and deceased with no estate accounts. The remainder of the write off includes uncollectible accounts, accounts where collection costs would exceed the amount of the recovery. The County Auditor recommends each year that these accounts are submitted for write off in order to clear our books on EMS accounts, and to assure that our billing office is working on current accounts that are collectable. The account number will identify all patient accounts. This will be within compliance with HIPAA requirements.

**REQUESTED ACTION:** Approval of resolution to write-off accounts. Authorization to submit write-off to Superior Asset Management Collection Agency for collection efforts.

**RESOLUTION**  
**2008068**

**WHEREAS**, certain accounts totaling **\$453,616.45** are owed to Gadsden County for ambulance service furnished to the persons on the last which is attached hereto and made a part hereof by reference; and

**WHEREAS**, diligent efforts have been made to collect the amounts as shown on the attached list, however, said accounts are uncollected and further efforts at collection will not be cost effective; and

**WHEREAS**, continuing to show these accounts receivable as an asset of the County results in a distorted balance sheet.

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF GADSDEN COUNTY, FLORIDA THAT:**

The accounts shown on the attached list shall be written off as uncollectable bad debts.

The above designations have been made solely to enable the Clerk of the Circuit Court to carry out his duties in accordance with generally accepted accounting principles.

Gadsden County does not waive any rights it may have to collect any of the above referenced accounts receivable.

Passed unanimously by the Board of County Commissioners of Gadsden County, Florida, at Quincy, Florida on the day 2nd day of December 2008.

**BOARD OF COUNTY COMMISSIONS OF  
GADSDEN COUNTY, FLORIDA**

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**CHAIRMAN**

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**NICHOLAS THOMAS, CLERK**