

Pinellas County Government
Receivable Write-offs for Accounting Purposes
10/01/19 - 9/30/20 and prior outstanding write-offs from past years not previously captured.
County Wide Write-off Policy

Department Name	Contact Person	Date Resp Rec'd	Total Amounts Proposed	Approved Amount of Write-Offs	Amount on Separate Board Agenda Item	**Time Period Covered	Time Period Revenues are for 10/01/18 Through 9/30/19	% of Revenues	Comments
Airport	Yvette Aehle/Chris McKinney/Ryan McCabe	11/16/2020	\$20,792.47	\$8,792.47	\$12,000.00	12 Months	\$38,391,495.75	0.0542%	
Air Quality	Sheila Schneider	11/30/2020	\$0.00						
Animal Services	Kelli Becraft/Animal Services Finance	11/9/2020	\$0.00						
Benefits/PR Retiree	Kerri McManus/Kelly Faircloth	11/30/2020	\$0.00						
Building & DRS F0001	Bridgette Reber	11/12/2020	\$50.00	\$50.00		12 Months	\$440,498.00	0.0114%	
Building & DRS F1031	Bridgette Reber	11/12/2020	\$0.00						
Clerk BCC Records	Bernie Young	11/23/2020	\$0.00						
Clerk Finance (NSF's)	Lynette Horton/Lauren Sroda	12/1/2020	\$0.00						
Community Development	Keri Vizandou	11/23/2020	\$0.00						
Economic Development	Cindy Margiotta/Becky Wills	11/23/2020	\$0.00						
Emerg Communications (911) (NSF's)	Karen Cervone-Nitz	12/2/2020	\$0.00						
Emergency Management	Elizabeth Farley/Danielle Holland	11/20/2020	\$0.00						
EMS (Emergency Medical Services)	Emily Magyar	11/26/2020	\$ 4,600,580.06	\$4,600,580.06		12 Months	\$131,504,124.00	3.4984%	Billed to patients, not revenue collected
EMS--NSF's	Emily Magyar	11/26/2020	\$0.00						
Fleet	Melissa Perez	11/24/2020	\$0.00						
Human Services	Keri Vizandiou	11/23/2020	\$0.00						
Justice and Consumer Services	Keri Vizandiou	11/23/2020	\$0.00						
Parks & Conservation Resources	Tami Maloney	12/1/2020	\$0.00						
PCC Licensing Board	Catherine Benedict	11/20/2020	\$0.00						
Public Defender (Jail Diversion)	Diane Paris	11/18/2020	\$0.00						
Real Estate Management	Valerie Fuzz/Teresa Spriggs/Erin Dowie	11/19/2020	\$0.00						
Risk Mgmt.	Pamela Grabo/Kelly Green	11/9/2020	\$0.00						
Solid Waste	Cassie Tierney/Lisa Carter	12/1/2020	\$0.00						
Star Center	Kim Circello/Teresa Spriggs	11/19/2020	\$0.00						
Utilities	Chance Walton	11/20/2020	\$108,792.12	\$108,792.12		***24 Months	\$253,810,376.47	0.0429%	
			<u>\$4,730,214.65</u>	<u>\$4,718,214.65</u>	<u>\$12,000.00</u>				

*Write-off amount does not include EMS Settlement Agreement charges of \$201.34 which are legally uncollectable as detailed on the EMS Summary Sheet.

**Note: Time Period Covered are items at least 1 year old as of 9/30/19 or before

***Utilities write-off period is 2 years 09/30/17-09/30/19

**Pinellas County Government
Bad Debts to be Written Off**

If multiple years, please list each FY Revenue Amount Individually
Total service & Fee revenues during the write-off period

Department Name Airport **FY19** **\$ 38,391,495.75**

Submitted by:

Your name Ryan McCabe

<u>Debtor Name</u>	<u>Amount</u>	<u>Date Occurred</u>	<u>Type of Service</u>	<u>Collection Efforts</u>	<u>Reason Uncollectible</u>	<u>Item Recorded in the County's Books?(Y/N)</u>	<u>Information Provided to External Auditors? (Y/N)</u>
First Class Concession:	12,000.00	05/01/19	Food & Beverages	Multiple requests; CAO	No Longer at Airport	Y	Y
Flair Airlines	4,271.47	02/25/19	Canadian Airline	Multiple requests; FAA Letter	No Longer at Airport	Y	N
TGS Aviation Services	4,521.00	06/24/19	3rd Party Operator	Multiple requests	No Longer at Airport	Y	N
	20,792.47						

Pinellas County
 Airport
 History of Previous Write-offs

<u>Write-off amount</u>	<u>Period Revenues</u>	<u>% of Revenues</u>
<u>10/01/19-09/30/20</u> <u>\$20,792.47</u>	<u>\$ 38,391,495.75</u>	<u>0.0542%</u>
<u>04/01/18-09/30/19</u> <u>\$ 823.54</u>	<u>\$ 26,604,467.00</u>	<u>0.0031%</u>
<u>2016/2017</u> <u>\$ 983.85</u>	<u>\$ 17,808,547.00</u>	<u>0.0055%</u>
<u>2015/2016</u> <u>\$ 630.80</u>	<u>\$ 13,275,988.26</u>	<u>0.0048%</u>
<u>2014/2015</u> <u>\$ 94.00</u>	<u>\$ 11,635,704.16</u>	<u>0.0008%</u>
<u>2007/2014</u> <u>\$ 4,833.63</u>	<u>\$ 2,940,912.77</u>	<u>0.1644%</u>
<u>2005/2006</u> <u>\$ 1,762.32</u>	<u>\$ 8,030,320.64</u>	<u>0.0219%</u>
<u>2005/2006</u> <u>\$ 684.12</u>	<u>\$ 8,030,320.64</u>	<u>0.0085%</u>
<u>2004/2005</u> <u>\$ 15,438.45</u>	<u>\$ 12,847,895.67</u>	<u>0.1202%</u>

Pinellas County Government
Bad Debts to be Written Off
Building Development Review Services BDRS
 Submitted by:
Bridgette Reber

Revenues
 FY19 Fund 0001 \$ 440,498.00

If multiple years, please list each FY Revenue Amount Individually
 Total service & Fee revenues during the write-off period

Fund 0001

Debtor Name

Denay Shiree Davidson

Total for Fund 0001

Amount

50.00

50.00

Date
Occurred

04/08/19

Type of
Service

permit for tree remov:

Collection
Efforts

3 certified letters

Reason
Uncollectible

no reponse

Recorded in Provided
the County's to External
Books?(Y/N) Auditors? (Y/N)

Pinellas County
 Building & DRS
 History of Previous Write-offs

<u>Write-off amount</u>	<u>Period Revenues</u>	<u>% of Revenues</u>
10/01/19-09/30/20 \$ 50.00	\$ 440,498.00	0.0114%
04/01/18-09/30/19 \$ 21,758.86	\$ 13,661,303.57	0.1593%
01/13-03/18 \$ 2,319.23	\$ 24,480,050.00	0.0095%
2007/2013 \$ 7,475.00	\$ 28,631,878.00	0.0261%
2005/2006 \$ 661.58	\$ 3,766,260.00	0.0176%
2004/2005 \$ 1,232.11	\$ 4,115,823.00	0.0299%
2002/2003 \$ 348.88	\$ 3,571,915.00	0.0098%
2001/2002 \$ 157.00	\$ 2,905,668.00	0.0054%
2000/2001 \$ 587.34	\$ 3,266,623.00	0.0180%
1999/2000 \$ 111.50	\$ 2,580,613.00	0.0043%

**Pinellas County Government
Bad Debts to be Written Off**

If multiple years, please list each FY Revenue Amount Individually

EMS
Submitted by:
Emily Magyar

FY20 \$ 55,888,950.81 Total service & Fee revenues during the write-off period

*Revenues Collected, Not Billings

<u>Category</u>	<u>Amount</u>	<u>Date Occurred</u>	<u>Type of Service</u>	<u>Collection Efforts</u>	<u>Reason Uncollectible</u>	<u>Item Recorded in the County's Books?(Y/N)</u>	<u>Information Provided to External Auditors? (Y/N)</u>
Accounts with balances \$15 or less					The administrative cost of collection balances \$15 or less exceeds the balance due. It is more fiscally efficient to write these accounts off.		
	\$ 37,306.12	FY04-FY20	Transports	Billing		Y	Y
Jail, Hospice, Work Comp, etc.					Accounts covered by regulations and/or contractual terms which cap the amount of payment.		
	\$ 497,448.90	FY04-FY20	Transports	Billing		Y	Y
Sunstar Membership					For a person who has joined our membership plan, their insurance is billed and any unpaid balances part of this write-off.		
	\$ 263,937.94	FY04-FY20	Transports	Billing		Y	Y
Legal Actions: Bankruptcy, Probate, etc.					These are accounts which are affected by legal proceedings. A court has ordered no additional funds will be paid or are available for payment on these accounts. Examples are bankruptcy, probate, and contested accounts for which the statute of limitations have expired.		
	\$3,759,947.75	FY04-FY20	Transports	Billing		Y	Y
					These accounts are for transports of patients with suspected or actual cases of COVID-19. As a condition of accepting the CARES Act stimulus payment from HHS, Pinellas County is prohibited from seeking to collect out-of-pocket expenses from the patient in an amount greater than what the patient would have otherwise been required to pay if the care had been provided by an in-network provider (known as the "Balance Billing" prohibition). After the insurance and patient's responsibility have been met, the remaining balance is uncollectible.		
COVID-19 Transports	\$ 41,937.85	FY20	Transports	Billing		N	
Total excluding Settlement Agreement	\$4,600,578.56						
Check returned for stale check date	\$ 1.50	FY20	Records Request	None	The administrative cost of collection balances \$15 or less exceeds the balance due. It is more fiscally efficient to write these accounts off.	N	
Total Write-offs 10/1/19-9/30/20	\$4,600,580.06						

FILE NOTE ONLY:

Based on the Settlement Agreement executed 3/15/2017, trips with Dates of Service between 10/1/2004 - 9/30/2015, that have a balance and include a federal payer are legally uncollectible.

While for accounting purposes, this balance is not reflected on the county's financial statements and per Florida statute the County can not forgive a debt, these balances must be written off

(individual accounts for this write off period totaling \$201.34 within the billing system to comply with the Settlement agreement).

HISTORY OF EMS WRITE-OFFS

	<u>Write Off Amount</u>	<u>Billings for Period</u>	<u>Percent of Billings</u>
Oct 2019 - Sept 2020 *	\$4,600,580	\$131,504,124	3.50%
* note: excludes \$201.34 part of 03/15/2017 Settlement Agreement - reflected separately for historical consistency			
Apr 2018 - Sept 2019 *	\$3,734,369	\$205,729,970	1.82%
* note: excludes \$1,019,781 part of 03/15/2017 Settlement Agreement - reflected separately for historical consistency			
Apr 2017 - Mar 2018 *	\$3,064,687	\$132,130,248	2.32%
* note: excludes \$48,289,397 part of 03/15/2017 Settlement Agreement - reflected separately for historical consistency			
Apr 2016 - Mar 2017	\$1,145,365	\$122,364,626	0.94%
Apr 2015 - Mar 2016	\$1,979,345	\$112,210,674	1.76%
Apr 2014 - Mar 2015	\$1,939,931	\$103,220,768	1.88%
Apr 2013 - Mar 2014	\$2,709,672	\$93,176,240	2.91%
Oct 2012 - Mar 2013	\$386,489	\$45,455,707	0.85%
Apr 2012 - Sept 2012	\$686,638	\$42,755,800	1.61%
Oct 2011 - Mar 2012	\$976,523	\$43,168,478	2.26%
Apr 2011 - Sept 2011	\$959,371	\$40,572,926	2.36%
Oct 2010 - Mar 2011	\$1,211,650	\$40,880,529	2.96%
Apr 2010 - Sept 2010	\$1,110,545	\$38,051,657	2.92%
Oct 2009 - Mar 2010	\$616,494	\$36,771,104	1.68%
Apr 2009 - Sept 2009	\$1,274,373	\$35,977,878	3.54%
Oct 2008 - March 2009	\$1,854,758	\$36,383,962	5.10%
Apr 2008 - Sept 2008	\$1,983,729	\$34,923,950	5.68%
Oct, 2007 - March, 2008	\$1,661,110	\$32,191,046	5.16%
April, 2007 - Sept, 2007	\$1,736,477	\$31,178,373	5.57%
Oct, 2006 - March, 2007	\$1,587,047	\$30,718,243	5.17%
April, 2006 - Sept, 2006	\$1,486,898	\$29,848,485	4.98%
Oct, 2005 - March, 2006	\$1,693,909	\$30,673,076	5.52%
April, 2005 - Sept., 2005 (incl's \$240,848 litigation-expired statute, previously on hold)	\$1,935,437	\$29,820,312	6.49%
October, 2004 - March, 2005	\$1,134,615	\$29,252,637	3.88%
April, 2004 - Sept., 2004	\$1,204,284	\$26,803,976	4.49%
April, 2004 - Sept., 2004 *	\$1,671,126	\$26,803,976	6.23%

* incl's \$466,482 one time items

October, 2003 - March, 2004	\$639,905	\$26,587,700	2.41%
April, 2003 - September, 2003	\$934,716	\$24,181,941	3.87%
April, 2002 - March, 2003 combined	\$1,544,958	\$47,275,559	3.27%
October, 2001 - March, 2002	\$864,572	\$22,264,394	3.88%
April, 2001 - September, 2001	\$909,431	\$21,427,587	4.24%
October, 2000 - March, 2001	\$670,368	\$22,172,540	3.02%

**Pinellas County Government
Bad Debts to be Written Off**

If multiple years, please list each FY Revenue Amount Individually
Total service & Fee revenues during the write-off period

	FY19 Fund 4031	\$ 71,487,431.89
Utilities - Water & Sewer	FY19 Fund 4051	\$ 56,078,623.92
Submitted by:	FY18 Fund 4031	\$ 70,650,753.47
Chance Walton	FY18 Fund 4051	\$ 55,593,567.19

<u>Category</u>	<u>Amount</u>	<u>Date Occurred</u>	<u>Type of Service</u>	<u>Collection Efforts</u>	<u>Reason Uncollectible</u>	<u>Item Recorded in the County's Books?(Y/N)</u>	<u>Information Provided to External Auditors? (Y/N)</u>
Water	\$55,087.42	09/17-09/19	Utilities	See below	Unsuccessful	Y	Y
Sewer	\$50,480.01	09/17-09/19	Utilities	See below	Unsuccessful	Y	Y
Reclaim	\$1,714.82	09/17-09/19	Utilities	See below	Unsuccessful	Y	Y
Backflow	\$350.81	09/17-09/19	Utilities	See below	Unsuccessful	Y	Y
Miscellaneous Utilities Service Fee	\$1,159.06	09/17-09/19	Utilities	See below	Unsuccessful	Y	Y
Total	\$108,792.12						

Collection efforts on utilities accounts back up:

- A. Delinquent Final Bill
 - B. Skip tracing complete and collection letter mailed
 - C. County Attorney letter mailed for debt greater then \$35.00
- Statutory- uncollected charges by tenant of rental unit; County action is limited per F.S. 125.485
Bankruptcy- Pre Petition debt discharged in Bankruptcy Proceedings
DFOG - Due from other Governments

Note: Total includes \$26,085.08 Due from other Governments (see below for detail)

The City of Pinellas Park and St. Petersburg bill sewer for the county on the cities utility bills.
When the City writes off those customers accounts, they provide those accounts to County Utilities for proper write-off as well.

***OMB Note: Collections**

Utility Department Note: Utilities staff stated balances from prior years include accounts that are less than 5.00 that were either in the incorrect dunning procedure, or a bankrupt accounts that cannot be written off until the discharge is received, or a Chapter 13 case which specifically carry on for multiple years, and also could include accounts deemed uncollectible by the County Attorney due to property foreclosed by the Federal government. Charges previously written off and reversed to pursue collections at another account (2020), however collections were unsuccessful. Charges posted in 2017, however they had a due date in 2018 past the cutoff date for previous write off due to account corrections.

Pinellas County Utilities
 Water/Sewer
 History of Accounts Receivable Write-Offs and Related Revenues

<u>Write-off amount</u>	<u>Period Revenues</u>	<u>% of Revenues</u>
10/01/19-09/30/20 \$ 108,792.12	\$ 253,810,376.47	0.0429%
04/18-09-19 \$ 221,297.77	\$ 350,151,146.69	0.0632%
10/14-9/16 \$ 112,285.68	\$ 240,126,914.00	0.0468%
2010/2011 \$ 210,851.59	\$ 286,047,000.00	0.0737%
2009/2010 \$ 246,576.26	\$ 202,990,313.00	0.1215%
2008/2009 \$ 112,955.19	\$ 103,669,287.00	0.1090%
2007/2008 \$ 179,508.82	\$ 105,913,269.84	0.1695%
2006/2007 \$ 99,675.40	\$ 134,937,363.00	0.0739%
2004/2005 \$ 106,855.95	\$ 95,424,235.00	0.1120%
2003/2004 \$ 70,120.58	\$ 113,259,395.00	0.0619%
2002/2003 \$ 85,293.96	\$ 92,609,952.08	0.0921%
2001/2002 \$ 83,341.59	\$ 91,367,987.00	0.0912%
2000/2001 \$ 81,117.85	\$ 91,087,318.94	0.0891%
1999-2000 \$ 90,506.91	\$ 93,444,878.96	0.0969%
1998-1999 \$ 49,946.15	\$ 93,749,105.74	0.0533%

1997-1998		
<u>\$ 53,887.73</u>	<u>\$ 94,381,493.93</u>	<u>0.0571%</u>
1996-1997		
<u>\$ 72,231.46</u>	<u>\$ 92,049,729.25</u>	<u>0.0785%</u>
1995-1996		
<u>\$ 67,600.12</u>	<u>\$ 85,769,841.12</u>	<u>0.0788%</u>
1994-1995		
<u>\$ 44,342.98</u>	<u>\$ 72,067,478.67</u>	<u>0.0615%</u>
1993-1994		
<u>\$ 44,775.76</u>	<u>\$ 70,421,418.24</u>	<u>0.0636%</u>
1992-1993		
<u>\$ 47,870.86</u>	<u>\$ 66,154,063.16</u>	<u>0.0724%</u>
1991-1992		
<u>\$ 30,508.59</u>	<u>\$ 68,631,987.54</u>	<u>0.0445%</u>
1990-1991		
<u>\$ 80,192.09</u>	<u>\$ 60,657,453.66</u>	<u>0.1322%</u>
1989-1990		
<u>\$ 41,473.67</u>	<u>\$ 57,825,908.41</u>	<u>0.0717%</u>
1988-1989		
<u>\$ 37,268.93</u>	<u>\$ 54,975,409.06</u>	<u>0.0678%</u>