



VILLAGE OF TEQUESTA
TEQUESTA FIRE-RESCUE
INTER-OFFICE MEMORANDUM



DATE: 6/19/2018 FILE: Admin 18-40

TO: Village Manager

VIA: Chain of Command

FROM: Joel Medina, Fire Chief
Zach Wichert, EMS Billing Specialist

SUBJECT: Uncollectible balance write-off

Issue: Please find attached a list for account #001-000-115.210 currently determined to be uncollectible and in collections with our collection agency, National Recovery Agency (Exhibit 'A and B'). The total for all accounts is \$97,410.62. Historically, returns from collections have been extremely limited (<5%), therefore this outstanding amount is grossly inflating our actual Accounts Receivable. I suggest writing-off this balance, and in the event any collections are made on these accounts in the future a reversal adjustment can be made for the payments.

Additionally, there is an outstanding balance of \$2,964.17 (Exhibit 'A and B') from the old billing software which also represents accounts in collections. This billing software has not been used since 12/31/2013, and no collections have been returned on these accounts since May 2016. Also, the database was subsequently lost in a computer crash sometime after May 2016 and is irretrievable at this point, according to IT. I suggest we also write off this balance as there is no way to track it with the current software and it is likely uncollectible as well.

Suggested total Write-offs: \$100,374.79