

RESOLUTION NO.: 120—2023-24

TO THE HONORABLE, THE OUTAGAMIE COUNTY BOARD OF SUPERVISORS

LADIES AND GENTLEMEN:

MAJORITY

1 Annually, the Finance Department brings forward a request to write-off
2 delinquent accounts. These are accounts that have been billed to customers
3 throughout all of the county’s operations but have not been paid in full. In most
4 cases, the County will continue to seek collection through using a collection
5 agency, continuing to work with the customer or working with Corporation
6 Counsel.

7
8 This resolution authorizes writing off Accounts Receivables (A/R) for 2023 in
9 order for the A/R records to be limited to those deemed currently collectible.

10
11 NOW THEREFORE, the undersigned members of the Finance Committee recommend
12 adoption of the following resolution.

13 BE IT RESOLVED, that the Outagamie County Board of Supervisors does authorize
14 writing off the 2023 Accounts Receivables as referenced on the attached fiscal note and
15 spreadsheets, which by reference are made a part hereof, and

16 BE IT FURTHER RESOLVED, that the Outagamie County Finance Director is authorized
17 to remove these receivables from the County records and deem them no longer collectible, and

18 BE IT FINALLY RESOLVED, that the Outagamie County Clerk be directed to forward a
19 copy of this resolution to the the Outagamie County Finance Director.

20 Dated this ____ day of March 2024

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Respectfully Submitted,

FINANCE COMMITTEE

Nadine Miller

Chris Croatt

John Cuff

Karen Lawrence

Steve Thiede

Duly and officially adopted by the County Board on: _____

Signed: _____
Board Chairperson

County Clerk

Approved: _____

Vetoed: _____

Signed: _____
County Executive

OUTAGAMIE COUNTY FISCAL NOTE

INTRODUCTION: This form must be attached to any resolution or ordinance which contains a spending or revenue proposal. The form should be completed by an individual within the department initiating the resolution or ordinance with assistance from the Financial Services Department. Contact the Finance Director (1674), Controller (1675) or Staff Accountant (1681) for assistance. Once completed, forward a copy of the form to the Financial Services Department for their review. Financial Services will forward a reviewed copy of the fiscal note to Legislative Services.

1. **Subject:** Request to Write off Delinquent Accounts for 2023.

2. **Description:** This section must be completed for all fiscal notes. Briefly and concisely describe the request. State assumptions used and discuss any current year and long-term fiscal impacts. (A separate attachment can be used)

Annually, the Finance Department brings forward a request to write-off delinquent accounts for each year. These are accounts that have been billed to customers throughout all of the counties operations but have not been paid in full. In most cases, the County will continue to seek collection through using a collection agency, continuing to work with the customer or working with Corporation Counsel. This resolution writes off the Accounts Receivables (A/R) detailed in the attached listing for 2023 so the County's A/R records can be limited to those deemed currently collectible.

Current Year Budget Impact (Check one or more of the following boxes)

Revenues Expenses (Cost) None

- 3. Is the specific cost or revenue included in the current year's budget? yes () no (X) partially ()
- 4. If the proposal requests additional spending, can the additional cost be absorbed within the current year's line item? yes () no () n/a (X)
- 5. Is the proposal to accept additional revenues only? yes () no (X)
- 6. Does this request modify/adjust the current year budget? yes () no (X)
If no, skip to question 8 below.


7. Detail current year budget changes. Please list cost center name, line item, account number and either the increase or decrease amount. (Please note that all budget adjustments must balance. For example, an increase in an expenditure account must be offset by a decrease in another expenditure account or the contingency fund or an increase in a revenue account or other funding sources such as fund balance applied.)

COST CENTER NAME	LINE ITEM (i.e. Salaries, Supplies, Etc.)	ACCOUNT NUMBER INCLUDING COST CENTER (i.e. 1004100.5100, 1004100.5400, etc.)	INCREASE (DECREASE) AMOUNT
N/A			

Annual and Long-Term Impact

- 8. Is the above Increase/Decrease a nonrecurring one-time expense or revenue? yes (X) no () n/a ()
- 9. What is the anticipated annual and/or long-term cost or revenue impact? Annual Cost 0
Annual Revenue 0

Fiscal Note Prepared by: Michelle Uitenbroek

For Financial Services purposes only	
Reviewed By: 	If expenditures are recorded in the financial system at a level of detail lower than the level 6 as shown above, indicate the specific account numbers and amounts below: <u>Detail Expenditures Account Number</u> <u>Amount</u>
Date: 3/14/2024	
Comments:	

2023 writeoffs

ACCT NUMBER	date	amount	explanation
5614	2021 Services	\$ 563.50	Past timely filing limit
5823	2022 Services	\$ 5,100.00	Past timely filing limit
4751	2021 Services	\$ 742.00	Past timely filing limit
4968	2019 Services	\$ 3,040.00	UHC denied; appeal upheld
2707	2021 Services	\$ 305.33	Past timely filing limit
5493	2021 Services	\$ 92.53	Past timely filing limit
5617	2021 Services	\$ 3,895.50	Past timely filing limit
5749	2021 Services	\$ 11,475.00	Past timely filing limit
4177	2021 Services	\$ 203.00	Past timely filing limit
5856	2022 Services	\$ 77.50	passed away no probate/estate
5785	2022 Services	\$ 6,442.18	moved out without paying/false addresses/Corp Counsel will assist
5682	2021 Services	\$ 952.00	Past timely filing limit
5835	2022 Services	\$ 40.00	co pay/passed away sent several invoices and emails but never paid
5757	2021 Services	\$ 1,855.00	wrong ins on file; when found denied for timely filing
5869	2022 Services	\$ 5,091.67	Past timely filing limit
5869	2022 Services	\$ 56.00	denied by state medicaid/not covered by mco
1305	2021 Services	\$ 83.08	medicare denied charge, co pay uncollectible
5605	2021 Services	\$ 47.88	medicare denied charge, co pay uncollectible
5161	2021 Services	\$ 375.00	Past timely filing limit
5732	2021 Services	\$ 12,542.64	Past timely filing limit
5629	2021 Services	\$ 648.05	Past timely filing limit
5795	2022 Services	\$ 12,042.48	Past timely filing limit
5617	2021 Services	\$ 6,072.95	Past timely filing limit
5685	2021 Services	\$ 22,511.04	Past timely filing limit
1305	2021 Services	\$ 332.34	speech therapy denied/billing error/past filing limit
5493	2021 Services	\$ 370.13	Past timely filing limit
5605	2021 Services	\$ 34.08	speech therapy denied/billing error past filing limit
5655	2021 Services	\$ 180.73	Past timely filing limit
2402	2020 Services	\$ 41.61	Past timely filing limit
2941	2021 Services	\$ 21.27	speech therapy denied/billing error/past filing limit
2941	2022 Services	\$ 202.47	speech therapy denied/billing error/past filing limit
5750	2022 Services	\$ 98.46	flu billing error/past filing limit/90 day
5537	2022 Services	\$ 104.06	flu billing error/past filing limit/90 day
4134	2022 Services	\$ 98.46	flu billing error/past filing limit/90 day
4134	2021 Services	\$ 37.58	past filing limit/90 day limit
5874	2022 Services	\$ 50.04	flu billing error/past filing limit/90 day
5476	2020 Services	\$ 116.16	therapy denied/billing error/past filing limit
5846	2022 Services	\$ 98.46	flu billing error/past filing limit/90 day
4197	2022 Services	\$ 98.46	flu billing error/past filing limit/90 day
5806	2022 Services	\$ 40.08	flu billing error/past filing limit/90 day
5695	2021 Services	\$ 81.51	flu billing error/past filing limit/90 day
5880	2022 Services	\$ 285.56	PT/OT therapy denied/service started without auth
5741	2021 Services	\$ 235.01	speech therapy denied/billing error/past filing limit
5642	2021 Services	\$ 134.38	OT therapy denied/billing error/past filing limit
5179		\$ 204.71	file not transmitted/billing error/past 90 day filing limit
5336	2021 Services	\$ 1,131.00	moved out, was month behind refuses to pay
		\$ 98,250.89	

*Process improvements resulting in increased Department Head and Manager oversight throughout 2023 has greatly limited doubtful accounts and garnered a near 100% collection rate on 2023 charges generated.

OUTAGAMIE COUNTY
ACCOUNTS RECEIVABLE WRITTEN OFF
12/31/2023

CUSTOMER	AMOUNT	AMOUNT WRITTEN OFF	OTHER NOTES	ENDING BALANCE
CARTWRIGHT, HOLLY	207.01	207.01	Sent to Collections	-
MACIAS, ERIC	404.55	404.55	Sent to Collections	-
BUCHANAN, ERIC	28,210.52	28,210.52	Restituion	-
DISMUKE, JEREMY S	1,040.66	1,040.66	Restituion	-
TOTAL	29,862.74	29,862.74		

- This was court ordered on 11/2023 per Stephanie