

### **Executive Summary:**

County Policy 2755 (Account Receivable, Nonsufficient Payment, Collection and Past-Due Account Write Off), was adopted in March 2021. This policy establishes justification criteria for recording an uncollectible debt write-off. The policy also authorizes specific staff level authority to approve uncollectible debt write-offs for previous years. Fiscal year 2022 transactions closed in March of 2023, fiscal year 2023 transactions closed (pending audit) in March of 2024, and fiscal year 2024 transactions closed (pending audit) in March of 2025.

The County's accounts receivable is comprised from three separate financial systems (or systems of record). Those financial systems are in Finance, Library, and Sheriff's Office. The County authorized individual uncollectable debt-write offs in years 2022, 2023, and 2024 as follows:

In 2022, 8,673 write-offs totaling \$3,104,201. In 2023, 13,708 write-offs totaling \$2,828,496. In 2024, 12,337 write-offs totaling \$1,321,623. The cumulative totals for the three-year period were 34,718 instances equaling \$7,254,320.

Below are charts summarizing the authorized write-offs for 2022, 2023, and 2024. Types of write-offs in these years included age of debt, cost/benefit, hardship and jail fees. Short definitions follow for all write-off categories. This report is filed annually with the County Board.

### **Definitions**

**De-minimus** – a past-due account balance under \$30.00 and has been billed for three consecutive billing cycles.

**Incidental Jail Fees** – Any medical co-pay or urinalysis fee written off upon release of an inmate from custody.

**Administrative Adjustments/Errors** – accounts that have been adjusted or calculated in error.

**Bankruptcy Notice** – a past-due account discharged in court filed bankruptcy.

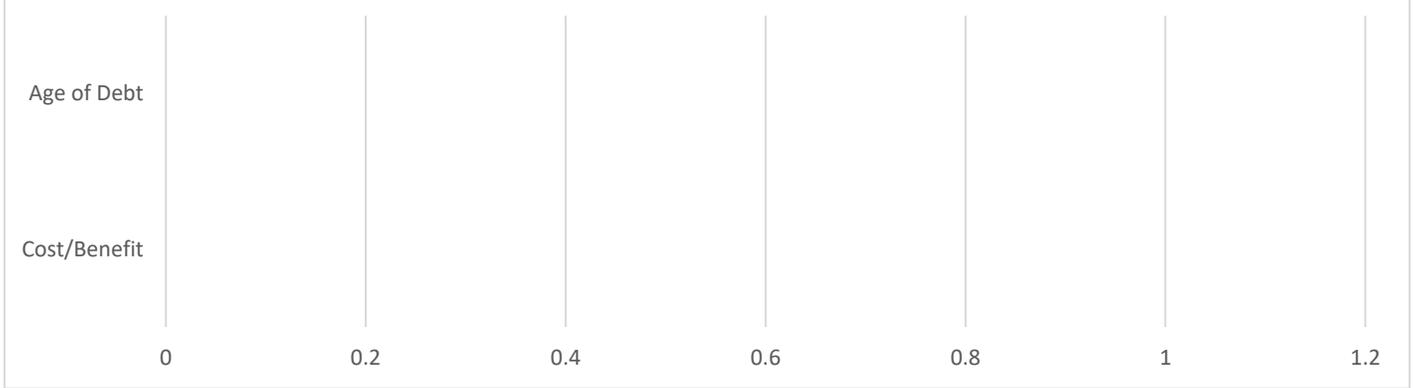
**Cost/Benefit Analysis** – if it is determined that the time and effort to collect is more than the amount to be collected. Documentation is kept on file.

**Hardship** – a debtor that has experienced a tragedy or casualty, such as death, illness, accident, fire, or other tragedy. Documentation is kept on file. Hardship write offs include those authorized by MS 641.12 Sub 3(b).

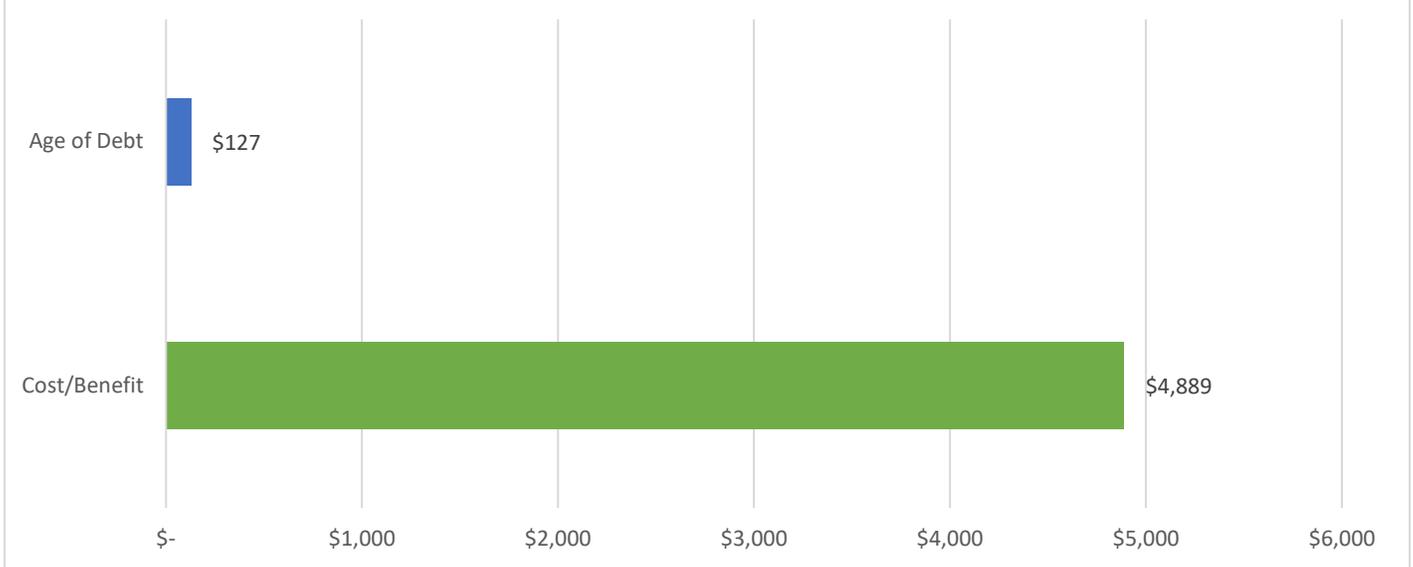
**Age of debt** – a past-due account which exceeds the statute of limitations (currently six years.)

**Judgments** – a past-due account that has a judgment or lien assigned and has been inactive for more than 10 years.

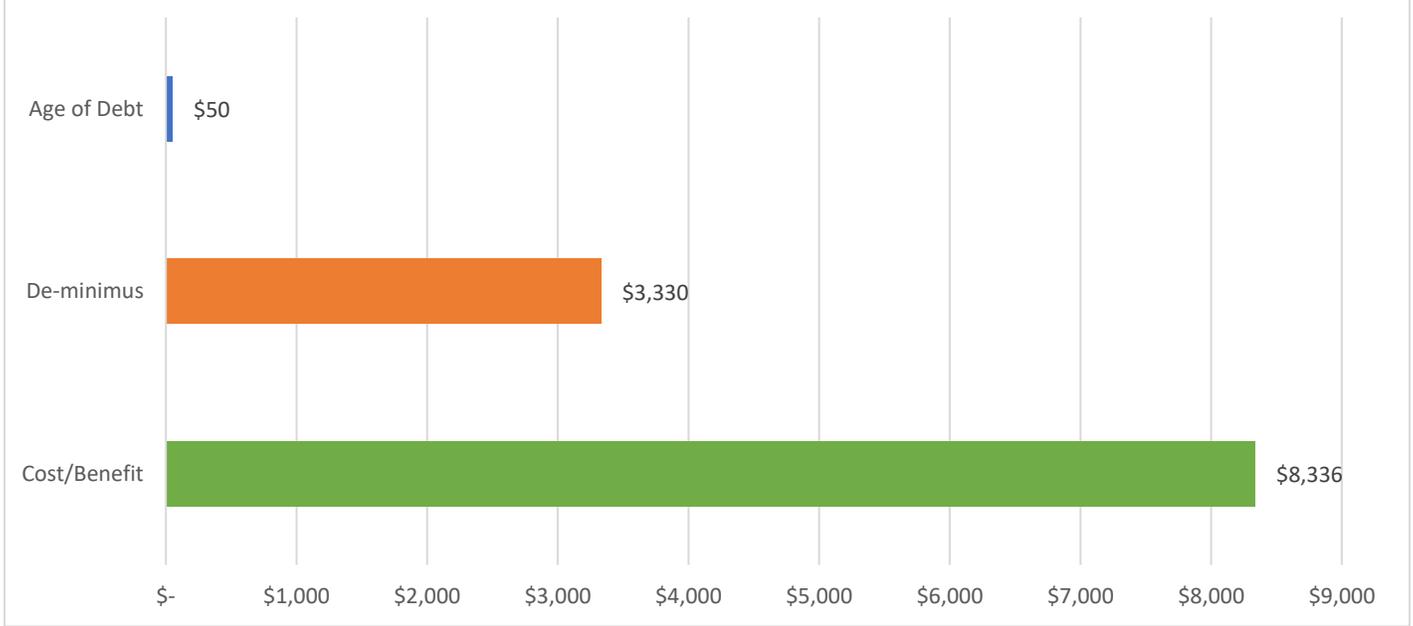
### 2022 Finance



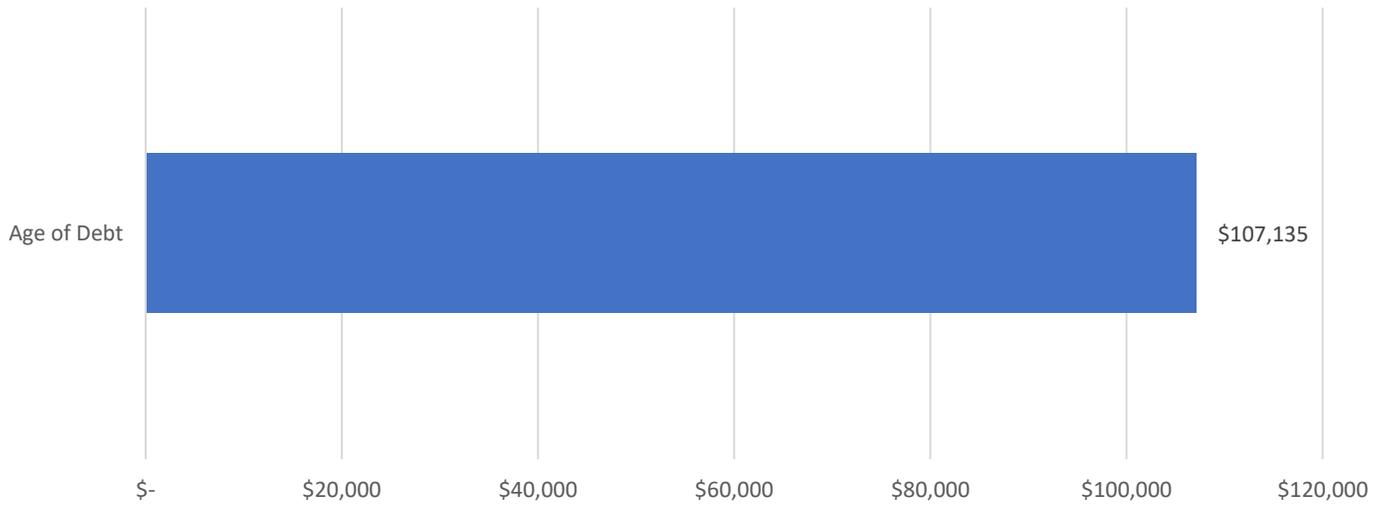
### 2023 Finance



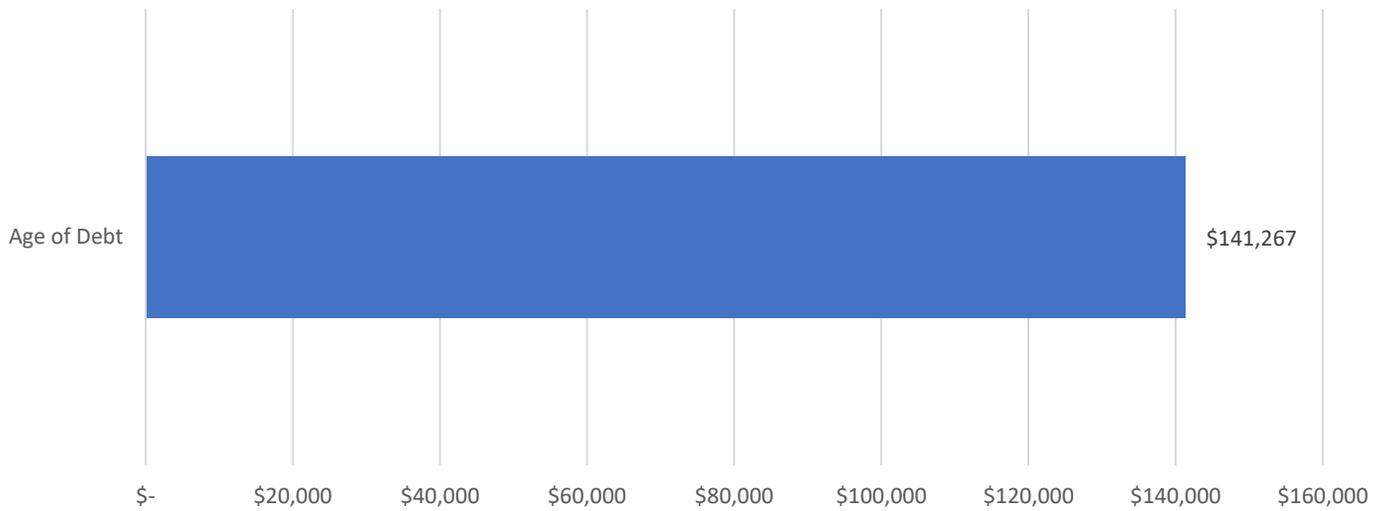
### 2024 Finance



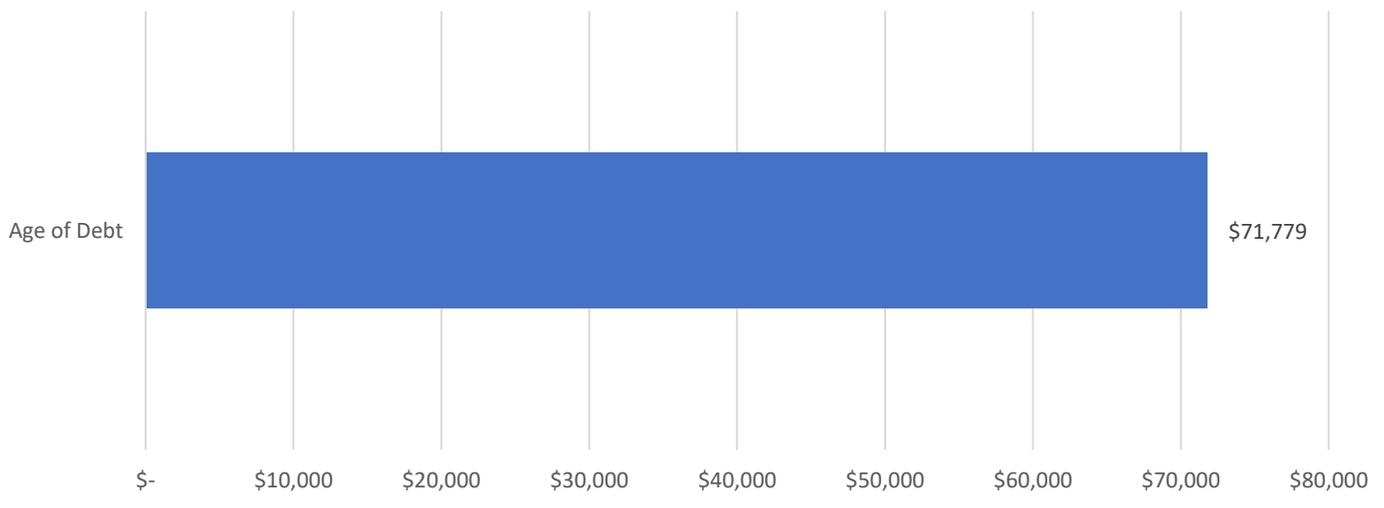
### 2022 Library



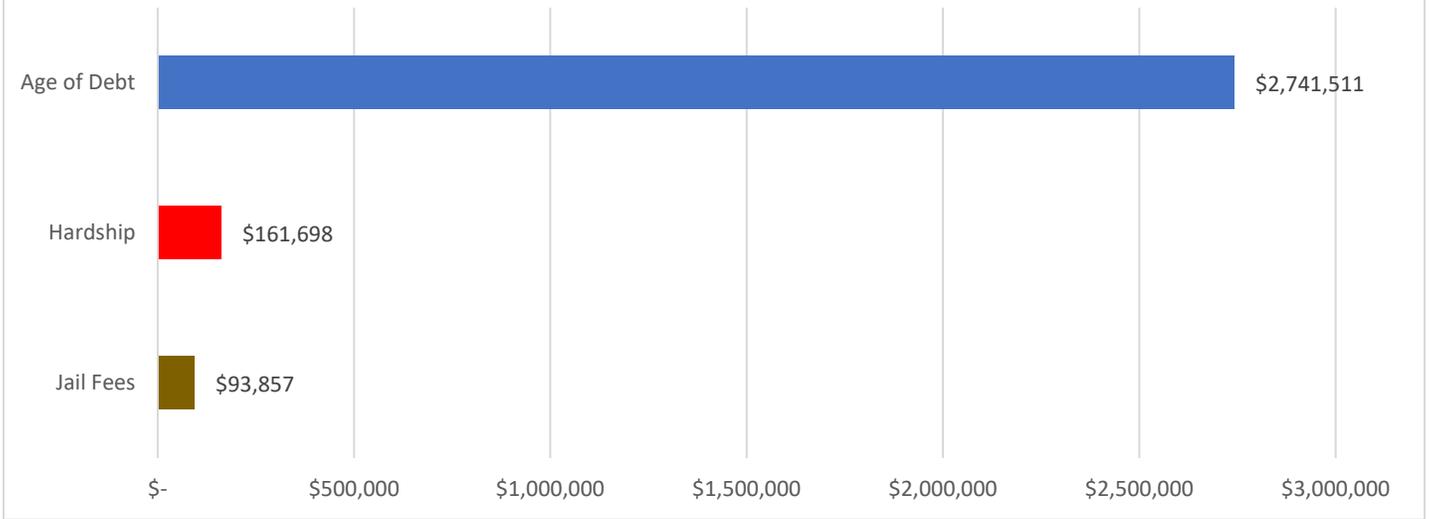
### 2023 Library



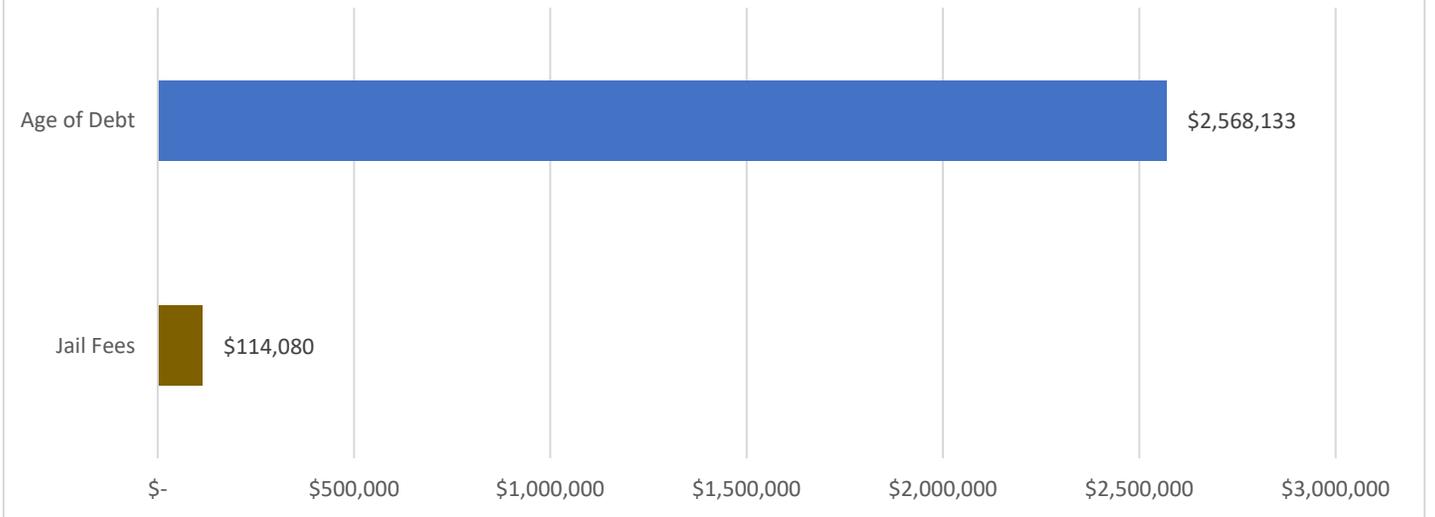
### 2024 Library



### 2022 Sheriff



### 2023 Sheriff



### 2024 Sheriff

