

***RESOLUTION NO.: 115—2016-17***

TO THE HONORABLE, THE OUTAGAMIE COUNTY BOARD OF SUPERVISORS

LADIES AND GENTLEMEN:

***MAJORITY***

1           Outagamie County has incurred debts that have been determined to be uncollectible.  
2           This resolution authorizes that the debts be written off and the receivables be removed  
3           from the county records.

4  
5           NOW THEREFORE, the undersigned members of the Finance Committee recommend adoption  
6 of the following resolution.

7           BE IT RESOLVED, that the Outagamie County Board of Supervisors does authorize writing off  
8 the debts listed on the attached Delinquent Accounts Receivable Write-Offs for 2016 which by reference  
9 is made a part hereof, and

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

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

14           Dated this \_\_\_\_ day of December, 2016

Respectfully Submitted,  
FINANCE COMMITTEE

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Kevin Sturn

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Peter Stueck

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26 \_\_\_\_\_  
James Pleuss

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Nadine Miller

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31 \_\_\_\_\_  
Chris Croatt

1 Duly and officially adopted by the County Board on: \_\_\_\_\_

2

3 Signed: \_\_\_\_\_

4 Board Chairperson County Clerk

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6 Approved: \_\_\_\_\_ Vetoed: \_\_\_\_\_

7

8 Signed: \_\_\_\_\_

9 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 2016.

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 but have not been paid. 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 essentially writes those Accounts Receivables (A/R) off for 2016 so our A/R records can be limited to those deemed currently collectible. See attached for details.

**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.)

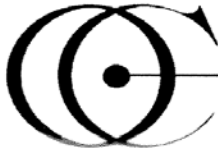
<u>COST CENTER NAME</u>	<u>LINE ITEM</u> <small>(i.e. Salaries, Supplies, Etc.)</small>	<u>ACCOUNT NUMBER INCLUDING COST CENTER</u> <small>(i.e. 1004100.5100, 1004100.5400, etc.)</small>	<u>INCREASE (DECREASE) AMOUNT</u>
N/A			

**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: Brian Massey / Dan Jensen

<b>For Financial Services purposes only</b>	
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: <u>11/21/16</u>	_____
Comments:	_____



**OUTAGAMIE COUNTY**

410 S. WALNUT ST. APPLETON, WISCONSIN 54911  
 ADMINISTRATION BUILDING

**FINANCIAL SERVICES**

PHONE (920) 832-1680

**TO:** Finance Committee  
**FROM:** Brian Massey, Finance Director *BM*  
**DATE:** November 17, 2016  
**RE:** **Delinquent Accounts Receivable Write-offs for 2016**

Based upon discussion with County departments, we request the following accounts be submitted to the County Board to be written off in 2016.

Department / Individual/Company and Service Provided	Write-Off Amount
<b>Brewster Village (Names withheld due to confidentiality issues)</b>	
Acct #27186                      2013 Services Family spent money before paying monthly liability. Collected a portion from monthly payments but then filed bankruptcy leaving past due amount uncollectible.	4,874.16
Acct #26420                      2012 Services Medicare B appeal still waiting for review. CMS is stating that it could be two years before corrected.	2,127.94
Acct #26159                      2015 Services Villager expired with no assets to cover the charges. Uncollectible.	767.60
Acct #27329                      2014 Services Sent three bills (\$1.50 postage) with no payment.	3.00
Acct #26800                      2012 Services Medicare B appeal still waiting for review. CMS is stating that it could be two years before corrected.	1,484.03
Acct #25269                      2012 Services Medicare B appeal still waiting for review. CMS is stating that it could be two years before corrected.	1,047.28
Acct #25839                      2012 Services Medicare B appeal still waiting for review. CMS is stating that it could be two years before corrected.	3,589.54
Acct #26470                      2012 Services Medicare B appeal still waiting for review. CMS is stating that it could be two years before corrected.	71.51
Acct #26946                      2012 Services Medicare B appeal still waiting for review. CMS is stating that it could be two years before corrected.	1,964.18

Department / Individual/Company and Service Provided	Write-Off Amount
Acct #26778                      2012 Services Judgement placed against villager but no payments being collected. Will continue to work with corporation counsel to collect.	625.20
Acct #26300                      2016 Services Villager enrolled in Community Care with no contract. Deductible not collectible.	500.00
Acct #27212                      2015 Services Judgement placed against villager but no payments being collected. Will continue to work with corporation counsel to collect.	8,273.85
<b>Total Brewster Village</b>	<b><u>25,328.29</u></b>

**Department / Individual/Company and Service Provided**

**Write-Off Amount**

**District Attorney**

Ronald Colwell	Discovery billings due 6/22/16	23.85
Eric Eickhoff	Discovery billings due 8/24/16	25.70
Matthew Goldin	Discovery billings due 10/18/15	6.50
Jim Goldman	Discovery billings due 2/19/16	8.60
Tina Gouty-Yellow	Discovery billings due 3/17/16	69.50
Tina Gouty-Yellow	Discovery billings due 6/22/16	14.50
Steven Johnson	Discovery billings due 4/10/16	9.80
Steven Johnson	Discovery billings due 5/11/16	19.25
Steven Johnson	Discovery billings due 6/22/16	6.50
Steven Johnson	Discovery billings due 8/24/16	24.90
Ken Kratz	Discovery billings due 12/19/15	19.80
Paul Kscinski	Discovery billings due 8/24/16	20.80
Alf Langan	Discovery billings due 8/24/16	33.60
Joseph Manske	Discovery billings due 6/22/16	8.30
Daniel Repka	Discovery billings due 3/17/16	14.90
Stephan Ryder	Discovery billings due 3/17/16	21.40
Stephan Ryder	Discovery billings due 4/10/16	8.00
Rodman Streicher	Discovery billings due 7/27/16	15.50
David Templeton	Discovery billings due 7/27/16	13.60
David Templeton	Discovery billings due 9/21/16	17.90
James Toran	Discovery billings due 8/21/15	37.10
Cole White	Discovery billings due 11/12/15	9.20
Paul Zilles	Discovery billings due 4/10/16	14.30
Paul Zilles	Discovery billings due 8/24/16	20.00
Paul Zilles	Discovery billings due 9/21/16	8.90

For all of the above, attempts to collect by the County have failed so they have already been sent to a collection agency or are too small to be accepted by our collection agency.

**Total District Attorney**

**472.40**

**Family Court Program (Names withheld due to confidentiality issues)**

Acct # 1139178	Custody Study Fee due 2/6/16	808.75
Acct # 1151855	Custody Study Fee due 7/24/16	402.50
Acct # 1155071	Custody Study Fee due 9/10/16	1,000.00
Acct # 1153181	Custody Study Fee due 8/12/16	417.50
Acct # 1141585	Custody Study Fee due 3/9/16	372.50
Acct # 1126684	Custody Study Fee due 8/14/15	276.25
Acct # 1140398	Custody Study Fee due 2/19/16	481.25
Acct # 1142991	Custody Study Fee due 4/1/16	575.00
Acct # 1142983	Custody Study Fee due 4/1/16	575.00
Acct # 1123061	Custody Study Fee due 7/9/15	13.75

For all of the above, attempts to collect by the County have failed so they have already been sent to a collection agency or the County is working on sending them to the collection agency.

**Total Family Court Program**

**4,922.50**

Department / Individual/Company and Service Provided		Write-Off Amount
<b>Highway</b>		
Shaquille Allen	Damage claim due 2/17/16	1,497.48
Mitchael Boelter	Damage claim due 2/17/16	389.72
Jeffrey Brockman	Damage claim due 2/5/16	206.00
Nichole Clauson	Damage claim due 2/3/16	96.51
Jarod Djupstorum	Damage claim due 4/29/16	206.00
Larissa Filz	Damage claim due 2/5/16	206.00
Rosaura Flores-Perez	Damage claim due 2/5/16	193.31
Charles Gilbertson	Damage claim due 2/5/16	124.92
Melvin Harris	Damage claim due 2/5/16	187.01
Beth Heinz	Damage claim due 2/5/16	126.99
Heather Huss	Damage claim due 2/5/16	206.00
Dakota Jourdan	Damage claim due 4/16/16	142.49
Deborah McGinn	Damage claim due 2/17/16	136.38
Georgia Moll	Damage claim due 4/16/16	193.31
Hannah Pace	Damage claim due 6/17/16	190.16
Isabel Potrykos	Damage claim due 4/14/16	206.00
Stacy Quinn	Damage claim due 2/5/16	190.16
Pedro Rivera-Angel	Damage claim due 2/5/16	95.08
Ellen Schroeder	Damage claim due 5/15/16	206.00
David Slover	Damage claim due 2/5/16	190.16
John Swanson	Damage claim due 2/5/16	206.00
Julie Vandehey	Damage claim due 2/5/16	128.89
Maria Vera	Damage claim due 10/30/15	675.00
David Walton	Damage claim due 6/30/16	124.69
For all of the above, attempts to collect by the County have failed so they have already been sent to a collection agency or the County is working on sending them to the collection agency.		
<b>Total Highway</b>		<b>6,124.26</b>
<b>Register of Deeds</b>		
Sara Mutchie	NSF check for Birth Certificate	20.00
Sara Mutchie	Bank fee for NSF check	20.00
For all of the above, attempts to collect by the County have failed so they have already been sent to a collection agency or the County is working on sending them to the collection agency.		
<b>Total Register of Deeds</b>		<b>40.00</b>
<b>Sheriff</b>		
Four Seasons	False Alarms due 2/18/16	10.00
Four Seasons	False Alarms due 10/2/16	160.00
For all of the above, attempts to collect by the County have failed so they have already been sent to a collection agency or the County is working on sending them to the collection agency.		
<b>Total Sheriff</b>		<b>170.00</b>

Department / Individual/Company and Service Provided	Write-Off Amount
Recycling and Solid Waste None for 2016.	-
<b>Total Recycling and Solid Waste</b>	<hr/> <hr/> -
Airport & FBO None for 2016.	-
<b>Total Airport &amp; FBO</b>	<hr/> <hr/> -



**Comparison of Accounts Receivable Write-offs**

	2012	2013	2014	2015	2016
Brewster Village	5,524.16	5,230.32	19,934.34	9,652.78	25,328.29
District Attorney	216.65	145.25	252.75	176.60	472.40
Family Court Program	13,772.50	7,744.46	9,399.00	5,872.00	4,922.50
Coroner	-	-	-	-	-
Sheriff	130.00	552.32	105.00	-	170.00
Register of Deeds	-	-	80.00	100.00	40.00
Airport/FBO	889.69	1,751.54	110.00	194.66	-
Solid Waste/Single Stream	55.77	-	-	898.66	-
Highway	2,017.91	1,985.49	23,054.88	6,063.89	6,124.26
<b>Totals</b>	<b>22,606.68</b>	<b>17,409.38</b>	<b>52,935.97</b>	<b>22,958.59</b>	<b>37,057.45</b>
Estimated total Department Revenues/Billings - See below			70,000,000	73,000,000	72,000,000
Percent of Revenues/Billings			0.076%	0.031%	0.051%
<u>Per 2015 Audit - Department Revenues/Billings</u>					
Brewster Village					15,600,607
District Attorney					38,182
Family Court Program					115,276
Coroner					144,310
Sheriff					1,535,331
Register of Deeds					1,068,034
Airport/FBO					10,938,838
Solid Waste/Single Stream					23,866,097
Highway					18,752,330
<b>Totals</b>					<b>72,059,005</b>

Note - This analysis excludes Clerk of Courts accounts that are written off only based upon court judgements.