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**BOARD OF COUNTY COMMISSIONERS  
HILLSBOROUGH COUNTY  
TAMPA, FLORIDA 33601**

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**BOARD POLICY - SECTION NUMBER 03.04.20.01**

**SUBJECT:** THE WRITING OFF OF UNCOLLECTIBLE ACCOUNTS RECEIVABLES FOR  
THE FIRE RESCUE DEPARTMENT

**EFFECTIVE DATE:** AUGUST 15, 2001

**SUPERSEDES:** OCTOBER 6, 1982

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**PURPOSE:**

County Fire Rescue shall use all reasonable means available to pursue and collect any and all monies due the County for services provided.

**POLICY:**

1. Fire Rescue will make every effort to insure that each account is processed in accordance with its operating procedures before designating the account as un-collectible.
2. Accounts that are outstanding for three years or more from date of service will be deemed un-collectible. Write offs will be done four times a Year (as of Dec.31, Mar. 31, Jun. 30, and Sept. 30).
3. Accounts with a balance of \$5.00 or less, and are outstanding for three months or more will be deemed un-collectible and written off.
4. A detailed listing of these un-collectible accounts will be approved by the Director of Fire Rescue.
5. The listing will be submitted to BOCC Accounting Department after each write off.
6. The BOCC Accounting Department will, upon receipt of the listing, reduce accounts receivable in the general ledger and charge the amount to the allowance for Bad Debt Account. Fire Rescue will reduce the balance on the Daily Collection Report with the write off, and account details of the write off will be removed from the subsystem.
7. The listing of the write offs will be maintained as a permanent record. Collection against write offs will be recorded as a separate revenue (Revenue on prior years write off).

**Responsibilities:**

It is the responsibility of the Fire Rescue, under the direction of the County Administrator, to implement this policy.

**Approved by:** Board of County Commissioners  
**Approval Date:** August 15, 2001