

RESOLUTION 23-00445

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, DECLARING CERTAIN DELINQUENT ACCOUNTS RECEIVABLE FROM OCTOBER 12, 2013 THROUGH JUNE 29, 2023, AS UNCOLLECTIBLE IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, PROVIDING AN EFFECTIVE DATE.

WHEREAS, Alachua County, a charter county and political subdivision of the State of Florida, is engaged in the operation of an ambulance service furnishing emergency medical services, to persons located in Alachua County, Florida. The County also sells licenses and permits for various regulated activities in the County, and provides a computer purchase program for employees.

WHEREAS, Alachua County is unable to collect from some of the recipients of services, licenses and permits the fees established in accordance with law, despite the County's diligent efforts to collect these delinquent accounts receivables; and,

WHEREAS, the Clerk of the Circuit Court, in and for Alachua County, Florida, has requested that the Board of County Commissioners, in accordance with generally accepted accounting principles, declare certain accounts receivables from October 12, 2013 through June 29, 2023 as uncollectible for the purpose of writing off these accounts receivable against the Estimate for Uncollectible Accounts.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA:

1. That the delinquent accounts receivable that have been recorded in the financial records of Alachua County from October 12, 2013 through June 29, 2023 up to the amount of \$3,901,619.11 are hereby declared uncollectible for the purpose of writing off these accounts receivable against the Estimate for Uncollectible accounts in the financial records of Alachua County. In addition, pursuant to the Board's Comprehensive Collection Policy, the Clerk may authorize write-downs for Medicare/Medicaid compliance, Baker, and Marchman Act compliance, and small dollar (less than \$5.00) amounts. Accordingly, the Clerk has authorized a write down of \$2,177.35 for receivables for the period of November 28, 2020 through February 13, 2023. The reason for this declaration is the inability of Alachua County to collect these accounts receivable despite its diligent efforts to do so.

2. That the above declaration has been made solely to enable the Clerk of the Circuit Court to carry out his duties in accordance with Generally Accepted Accounting Principles. Alachua County does not waive any rights it may have to collect any of the above-referenced accounts receivable.

3. That the detailed lists of all outstanding accounts receivables for the period of October 12, 2013 through June 29, 2023, are on file with the Finance and Accounting Department of the Clerk of the Circuit Court. Summaries of the balances are attached to this resolution as Exhibit "A" are hereby incorporated by reference and made a part hereof.

4. That this resolution shall take effect immediately upon its adoption.

DULY ADOPTED in regular session, this 12<sup>th</sup> day of September A.D., 2023.

BOARD OF COUNTY COMMISSIONERS OF  
ALACHUA COUNTY, FLORIDA

By: \_\_\_\_\_  
Anna Prizzia, Chair

ATTEST:

\_\_\_\_\_  
J.K."Jess" Irby, Esq Clerk

(SEAL)

APPROVED AS TO FORM

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Alachua County Attorney

## Exhibit "A"

<b>Board Authorized Write-Down</b>				
<b>Activity</b>	<b>Fund</b>	<b>Description</b>	<b>Dates of Service</b>	<b>Amount</b>
EMS	General Fund	BANKRUPTCY DISCHARGED	10/22/2012 - 05/22/2022	2,097.10
EMS	General Fund	CEDAR CLOSED ACCT - HIGH RISK	11/26/2019 - 10/07/2022	36,928.67
EMS	General Fund	CEDAR CLOSED ACCT/REFUSED ACCT	05/29/2019 - 01/11/2023	9,835.61
EMS	General Fund	CEDAR FINANCIAL ACCOUNT	11/26/2019 - 10/07/2022	3,033,587.14
EMS	General Fund	COUNTY ATTY - REVW IN PROCESS	09/15/2013 - 01/11/2023	84,023.50
EMS	General Fund	DECEASED-NO PAYMENT EXPECTED	07/16/2018 - 05/07/2023	135,816.66
EMS	General Fund	INDIGENT/HOMELESS	08/20/2020 - 5/21/2023	445,361.87
EMS	General Fund	MEDICAID/\$10 CO-PAY AMOUNT	05/04/2022 - 01/10/2023	40.00
EMS	General Fund	PROBATE CLAIM FILED	08/14/2022 - 01/06/2023	3,509.55
EMS	General Fund	SMALL BALANCE-LESS THAN \$10.00	06/26/2021 - 4/18/2023	57.91
EMS	General Fund	SMALL BALANCE-LESS THAN \$25.00	6/20/2022	20.94
EMS	General Fund	UNIDENTIFIED PATIENT-INC INFO	07/19/2022 - 05/15/2023	7,319.50
EMS	General Fund	W/O - CAID HMO EXP/OTHER ISSUE	08/10/2021 - 04/29/2021	1,329.70
EMS	General Fund	WRITE OFF-NO AUTH/ME BROKER	02/13/2021 - 08/07/2022	866.92
EMS	General Fund	WRITE-OFF-CAID LIMIT EXP/OTHER	04/08/2019 - 09/19/2022	24,651.77
EMS	General Fund	WRITE-OFF/ADMIN REQUESTED	09/09/2015 - 05/02/2023	19,125.50
EMS	General Fund	WRITE-OFF/BEFORE BOOKING	02/16/2022 - 01/05/2023	1,420.51
EMS	General Fund	WRITE-OFF/BILLING ERROR	09/12/2019 - 09/16/2022	34,645.36
EMS	General Fund	WRITE-OFF/MEDICARE CLAIM ISSUE	05/20/2021 - 11/25/2021	1,556.00
EMS	General Fund	WRITE-OFF/MEDICARE HMO UNK/EXP	01/04/2022 - 05/11/2022	2,176.84
EMS	General Fund	WRITE-OFF/OPERATIONS ERROR	04/15/2022 - 03/19/2023	2,369.00
EMS	General Fund	WRITE-OFF/CLOSED OR OWNER CHG	8/29/2022	153.50
Waste Water	General Fund	Uncollectible Waste Water Inspections	5/29/2022	4,094.28
Hazardous Materials	Fund 178	Uncollectible FY 2023 Haz Mat Fees	10/1/2022	48,453.93
<b>Total Board Authorized Write-Down</b>				<b>3,899,441.76</b>

<b>Clerk Authorized Write-Down</b>				
<b>Activity</b>	<b>Fund</b>	<b>Description</b>	<b>Dates of Service</b>	<b>Amount</b>
EMS	General Fund	BAKER ACT	11/28/2020 - 2/13/2023	2,177.35
EMS	General Fund	MARCHMAN ACT		-
EMS	General Fund	SMALL BALANCE-LESS THAN \$5.00		-
<b>Total Clerk Authorized Write-Down</b>				<b>2,177.35</b>

<b>Total Board and Clerk Authorized Write-Down</b>				<b>3,901,619.11</b>
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