

RESOLUTION 24-00171

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, DECLARING CERTAIN DELINQUENT ACCOUNTS RECEIVABLE FROM NOVEMBER 24, 2015 THROUGH JANUARY 01, 2024, 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 November 24, 2015 through January 01, 2024 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 November 24, 2015 through January 01, 2024 up to the amount of \$2,387,374.84 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 \$4,106.83 for receivables for the period of June 09, 2023 through October 27, 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 November 24, 2015 through January 01, 2024, 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 3<sup>rd</sup> day of March A.D., 2024.

BOARD OF COUNTY COMMISSIONERS OF  
ALACHUA COUNTY, FLORIDA

By: \_\_\_\_\_  
Mary Alford, Chair Board of County Commissioners

ATTEST:

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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	Fund 091	BANKRUPTCY DISCHARGED	10/26/22 - 3/13/2023	901.65
EMS	Fund 091	CEDAR FINANCIAL - TIME PAY	07/12/20 - 11/21/21	16,421.81
EMS	Fund 091	CEDAR FINANCIAL ACCOUNT	01/30/20 - 12/17/23	1,667,771.66
EMS	Fund 091	DECEASED-NO PAYMENT EXPECTED	03/14/23 - 07/21/23	70,176.07
EMS	Fund 091	INDIGENT/HOMELESS	12/19/20 - 1/1/24	344,425.90
EMS	Fund 091	MEDICAID/\$10 CO-PAY AMOUNT	08/27/23 - 09/01/23	20.00
EMS	Fund 091	PROBATE CLAIM FILED	06/09/23 - 08/20/23	3,678.73
EMS	Fund 091	SMALL BALANCE-LESS THAN \$10.00	06/16/21 - 12/16/23	36.04
EMS	Fund 091	SMALL BALANCE-LESS THAN \$25.00	3/18/2023	23.15
EMS	Fund 091	SUPR REVIEW REQUIRED	08/05/22 - 04/03/23	10,363.79
EMS	Fund 091	UNIDENTIFIED PATIENT-INC INFO	12/06/22 - 11/23/23	12,812.00
EMS	Fund 091	W/O CAID HMO FILE LIMIT EXP	7/24/2018	1,175.00
EMS	Fund 091	WRITE-OFF/ADMINISTRATIVE	05/25/23 - 10/31/23	1,430.00
EMS	Fund 091	WRITE -OFF NO PCS BY CREW	11/10/2022	684.00
EMS	Fund 091	WRITE-OFF/BEFORE BOOKING	02/24/23 - 09/23/23	705.25
EMS	Fund 091	WRITE-OFF/BILLING ERROR	02/04/22 - 12/25/22	2,130.64
EMS	Fund 091	WRITE - OFF/OPERATIONS ERROR	11/28/22 - 05/30/23	2,990.00
EMS	Fund 091	WRITE -OFF/[AST STATUTE FOR C/A	11/24/15 - 11/29/17	1,135.66
EMS	Fund 091	WRITE-OFF/CAID NOT FL	11/03/22 - 11/03/23	23,729.86
EMS	Fund 091	WRITE-OFF/MEDICARE HMO UNK/EXP	8/6/2022	656.50
EMS	Fund 091	WRITE-OFF/MEDICARE CLAIM ISSUE	08/05/22 - 11/29/23	14,349.52
ERAP	General Fund	Uncollectible ERAP	09/30/22 - 7/27/23	183,208.91
Fire Prevention	MSTU - Fire	Accounts Placed with collections - MSB	02/24/21 - 05/17/23	24,531.87
<b>Total Board Authorized Write-Down</b>				<b>2,383,358.01</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	06/09/23 - 09/22/23	3,287.01
EMS	General Fund	MARCHMAN ACT	10/25/23 - 10/27/23	729.82
<b>Total Clerk Authorized Write-Down</b>				<b>4,016.83</b>

<b>Total Board and Clerk Authorized Write-Down</b>				<b>2,387,374.84</b>
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