



Agenda Item Summary

File #: 24-00849

Agenda Date: 12/10/2024

Agenda Item Name:

Removal Of Uncollectible Accounts from the Financial Statements

Presenter:

Rosie Gilmore, Division Manager, Clerk of Court, 352.374.3605 x2521

Description:

Request the Board to adopt the resolution authorizing the removal of uncollectible accounts from the financial statements.

Recommended Action:

Request the Board to adopt the resolution authorizing the removal of uncollectible accounts from the financial statements. All of the receivable accounts have allowances for doubtful accounts. The receivable accounts and correlating allowances will be written down by a total amount of \$2,622,969.31. A breakdown of this amount by fund and type is provided in the following attachments: (1) by fund: Write-off Summary; (2) by type: see Exhibit A which is the last page of the attached Resolution.

Prior Board Motions:

N/A

Fiscal Note:

These write-offs are budgeted in the General Fund, Fund 011, Fund 091, and Fund 178.

Strategic Guide:

All Other Mandatory and Discretionary Services

Background:

The County's independent auditors have recommended that we remove uncollectible accounts from the general ledger on an annual basis. Each year, an estimated amount of bad debt is recorded as a reduction in the Accounts Receivable balance. We are proposing the removal of uncollectible accounts in the General Fund 001, MSBU – Fire Services Fund 011, Emergency Rescue Services Fund 091, and Hazardous Materials Fund 178. The net result of this actions is shown in the Write-off Summary Attachment.

Revised BoCC Comprehensive Collection Policy was adopted on 9/12/23 to include Alachua County EMS Billing and Collection Policy.