

RESOLUTION 24-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, DECLARING CERTAIN DELINQUENT ACCOUNTS RECEIVABLE FROM APRIL 7, 2016 THROUGH AUGUST 05, 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 April 07, 2016 through August 05, 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 April 07, 2016 through August 05, 2024 up to the amount of \$2,622,969.31 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 \$6,221.31 for receivables for the period of January 24, 2020 through June 22, 2024. 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 April 07, 2016 through August 05, 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 22nd day of October A.D., 2024.

BOARD OF COUNTY COMMISSIONERS OF
ALACHUA COUNTY, FLORIDA

By: _____
Charles Chestnut, IV, Chair Board of County

Commissioners

ATTEST:

J.K."Jess" Irby, Esq Clerk

(SEAL)

APPROVED AS TO FORM

Alachua County Attorney

Exhibit "A"

Board Authorized Write-Down				
Activity	Fund	Description	Dates of Service	Amount
EMS	Fund 091	BANKRUPTCY DISCHARGED	11/02/2022	141.38
EMS	Fund 091	BANKRUPTCY FILED	03/28/23 - 04/7/23	985.46
EMS	Fund 091	CEDAR CLOSED ACCT/REFUSED ACCT	02/25/19 - 12/20/23	22,744.93
EMS	Fund 091	CEDAR FINANCIAL - TIME PAY	12/28/18 - 9/30/23	5,616.40
EMS	Fund 091	CEDAR FINANCIAL ACCOUNT		1,820,418.97
EMS	Fund 091	COUNTY ATTY-REVIEW IN PROCESS	09/22/22 - 12/05/23	3,680.48
EMS	Fund 091	DECEASED-NO PAYMENT EXPECTED	02/26/20 - 07/30/24	115,139.99
EMS	Fund 091	INDIGENT/HOMELESS	08/21/19 - 08/02/24	395,877.44
EMS	Fund 091	PROBATE CLAIM FILED	01/16/23 - 11/19/23	2,529.59
EMS	Fund 091	WRITE-OFF/OPERATIONS ERROR	01/18/23 - 07/23/24	3,423.46
EMS	Fund 091	SMALL BALANCE-LESS THAN \$10.00	07/25/19 - 06/17/24	216.81
EMS	Fund 091	SMALL BALANCE-LESS THAN \$25.00	02/03/20 - 04/07/24	1,110.85
EMS	Fund 091	UNIDENTIFIED PATIENT-INC INFO	09/16/23 - 07/13/24	23,561.00
EMS	Fund 091	W/O CAID HMO FILE LIMIT EXP	08/10/21 - 11/23/23	330.69
EMS	Fund 091	WRITE-OFF/ADMINISTRATIVE	11/15/23 - 05/05/24	2,841.24
EMS	Fund 091	WRITE-OFF - NOABN BY CREW	03/23/24	703.50
EMS	Fund 091	WRITE-OFF/BEFORE BOOKING	3/10/22 - 06/20/23	3,018.50
EMS	Fund 091	WRITE-OFF/BILLING ERROR	04/29/19 - 07/05/23	17,352.17
EMS	Fund 091	WRITE-OFF/MEDICAID CLAIM ISSUE	12/10/22 - 06/09/24	12,601.37
EMS	Fund 091	WRITE-OFF/CAID NOT FL	11/29/23 - 06/01/24	3,356.00
EMS	Fund 091	WRITE OFF-NO AUTH/ME BROKER	06/14/21	52.71
Waste Water	General Fund	Uncollectible Waste Water Inspections	5/19/2023	4,153.92
ERAP	General Fund	Uncollectible ERAP	09/30/22 - 7/27/23	120,575.28
Fire Prevention	MSTU - Fire	WRITE OFF/SMALL BALANCE - FIRE PREV	09/19/19 - 06/11/24	708.35
Hazardous Materials	Fund 178	Uncollectible FY 2024 Haz Mat Fees	10/1/2023	55,607.51
Total Board Authorized Write-Down				2,616,748.00

Clerk Authorized Write-Down				
Activity	Fund	Description	Dates of Service	Amount
EMS	General Fund	BAKER ACT	01/24/20 - 06/22/24	5,495.81
EMS	General Fund	MARCHMAN ACT	10/25/23 - 10/27/23	725.50
Total Clerk Authorized Write-Down				6,221.31

Total Board and Clerk Authorized Write-Down				2,622,969.31
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