

RESOLUTION 25-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, DECLARING CERTAIN DELINQUENT ACCOUNTS RECEIVABLE FROM MARCH 17, 2019 THROUGH SEPTEMBER 30, 2025, 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 March 17, 2019 through September 30, 2025 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 March 17, 2019 through September 30, 2025 up to the amount of \$2,653,663.23 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 \$13,783.86 for receivables for the period of November 3, 2024 through August 19, 2025. 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 March 17, 2019 through September 30, 2025, 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 9<sup>th</sup> day of December A.D., 2025.

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

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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	07/05/2024-01/06/2025	2,626.30
EMS	Fund 091	BANKRUPTCY FILED	04/04/2023-07/04/2024	485.00
EMS	Fund 091	CEDAR FINANCIAL - TIME PAY	10/04/2023-1/12/2025	8,219.63
EMS	Fund 091	CEDAR FINANCIAL ACCOUNT	01/11/2020-03/28/2025	1,831,200.27
EMS	Fund 091	COUNTY ATTY-REVIEW IN PROCESS	7/7/2024	119.55
EMS	Fund 091	DECEASED-NO PAYMENT EXPECTED	03/17/2019-9/30/2025	161,165.17
EMS	Fund 091	INDIGENT/HOMELESS	03/02/2020-03/25/2025	447,251.02
EMS	Fund 091	MEDICAID/\$10 CO-PAY AMOUNT	1/17/2025-5/9/2025	60.00
EMS	Fund 091	PROBATE CLAIM FILED	2/10/2023-3/23/2025	9,481.79
EMS	Fund 091	WRITE-OFF/OPERATIONS ERROR	01/12/2024-9/30/2025	21,718.17
EMS	Fund 091	SMALL BALANCE-LESS THAN \$10.00	08/19/2019-09/26/2025	69.19
EMS	Fund 091	SMALL BALANCE-LESS THAN \$25.00	03/28/2020-11/21/2024	87.06
EMS	Fund 091	SUPR REVIEW REQUIRED	06/19/2023-12/10/2024	5,710.85
EMS	Fund 091	UNIDENTIFIED PATIENT-INC INFO	10/01/2021-9/30/2025	10,948.44
EMS	Fund 091	W/O CAID HMO FILE LIMIT EXP	3/31/2024	137.96
EMS	Fund 091	W/O-INS TIMELY FILING LIMIT EXP	01/17/2021-05/29/2024	5,690.38
EMS	Fund 091	WRITE-OFF/ADMINISTRATIVE	12/20/2024-10/11/2025	7,540.00
EMS	Fund 091	WRITE -OFF NO PCS BY CREW	01/12/2021-04/03/2025	5,371.00
EMS	Fund 091	WRITE-OFF/BEFORE BOOKING	12/5/2024	1,154.00
EMS	Fund 091	WRITE-OFF/BILLING ERROR	11/10/2019-9/02/2025	9,688.20
EMS	Fund 091	WRITE-OFF/MEDICAID CLAIM ISSUE	04/20/2024-09/03/2025	15,661.44
EMS	Fund 091	WRITE-OFF/CAID NOT FL	08/16/2024-09/21/2025	32,908.29
EMS	Fund 091	WRITE-OFF/MEDICARE HMO UNK/EXP	2/3/2022	622.37
EMS	Fund 091	WRITE OFF-NO AUTH/ME BROKER	08/28/2016-08/01/2024	
EMS	Fund 091	W/O XOVER MILEAGE NOT PD	10/4/2024	
EMS	Fund 091	WRITE-OFF/MEDICARE CLAIM ISSUE	09/27/2022-07/05/2024	10,335.26
Fire Prevention	MTSU - Fire	SMALL BALANCE - FIRE PREV	03/12/2025-06/03/2025	1.00
Fire Prevention	MTSU - Fire	CEDAR FINANCIAL ACCOUNT	9/3/2024	685.00
Fire Prevention	MSTU - Fire	WRITE OFF/SMALL BALANCE - FIRE PREV	4/15/2025	100.75
Hazardous Materials	Fund 178	Uncollectible FY 2025 Haz Mat Fees	10/1/2024	50,841.28
<b>Total Board Authorized Write-Down</b>				<b>2,639,879.37</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	11/03/2024-8/19/2025	10,641.86
EMS	General Fund	MARCHMAN ACT	3/31/2025-7/12/2025	3,142.00
EMS	General Fund	SMALL BALANCE-LESS THAN \$5.00		
<b>Total Clerk Authorized Write-Down</b>				<b>13,783.86</b>

<b>Total Board and Clerk Authorized Write-Down</b>				<b>2,653,663.23</b>
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