

RESOLUTION 22-0684

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, DECLARING CERTAIN DELINQUENT ACCOUNTS RECEIVABLE FROM JANUARY 23, 2014 THROUGH JUNE 18, 2022, 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 January 23, 2014 through June 18, 2022 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 January 23, 2014 through June 18, 2022 up to the amount of \$3,154,876.31 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 \$1,119.87 for receivables for the period of January 23, 2014 through June 18, 2022. 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 January 23, 2014 through June 18, 2022, 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 13th day of September A.D., 2022.

BOARD OF COUNTY COMMISSIONERS OF
ALACHUA COUNTY, FLORIDA

By: _____
Marihelen Wheeler, Chair

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	General Fund	BANKRUPTCY DISCHARGED	01/23/2019 - 01/06/2020	956.05
EMS	General Fund	BANKRUPTCY FILED	7/31/2020	1,496.00
EMS	General Fund	DECEASED-NO PAYMENT EXPECTED	04/20/2016 -6/18/2022	122,530.15
EMS	General Fund	INDIGENT/HOMELESS	05/15/2017 - 05/24/2022	302,893.10
EMS	General Fund	MEDICAID/\$10 CO-PAY AMOUNT	10/13/2021 - 04/05/2022	90.00
EMS	General Fund	M'CARE/CAID FILE LIMIT EXP/ERR	07/31/2020 - 12/02/2020	515.94
EMS	General Fund	MARCHMAN ACT	02/20/2018 - 12/12/2021	4,660.40
EMS	General Fund	MSB ACCOUNT	05/15/2017 - 05/242022	1,962,942.70
EMS	General Fund	MSB-PAYMENT PLAN	01/22/2020 - 02/14/2022	3,422.85
EMS	General Fund	PROBATE CLAIM FILED	05/25/2020 - 09/21/2021	3,797.40
EMS	General Fund	WRITE-OFF/OPERATIONS ERROR	09/03/2017 - 06/24/2022	4,889.62
EMS	General Fund	SMALL BALANCE-LESS THAN \$25.00	1/19/2022	20.00
EMS	General Fund	UNIDENTIFIED PATIENT-INC INFO	08/03/2017 - 10/11/2020	462,207.57
EMS	General Fund	W/O CAID HMO FILE LIMIT EXP	12/31/2016 - 2/10/2022	31,895.85
EMS	General Fund	WRITE-OFF/ADMINISTRATIVE	05/15/2017 - 05/242022	39,425.14
EMS	General Fund	WRITE-OFF/BEFORE BOOKING	04/27/2021 - 09/28/2021	1,212.50
EMS	General Fund	WRITE-OFF/BILLING ERROR	05/15/2017 - 05/242022	96,868.88
EMS	General Fund	WRITE-OFF/CAID LIMIT EXPIRED	10/04/2020 - 10/15/2021	6,770.87
EMS	General Fund	WRITE-OFF/MEDICARE HMO UNK/EXP	1/23/2014 - 8/15/2021	11,909.26
EMS	General Fund	WRITE OFF-NO AUTH/ME BROKER	10/11/2018 - 10/05/2021	5,749.39
EMS	General Fund	WRITE-OFF/MEDICARE LIMIT EXP	09/23/2014 - 06/21/2021	13,078.40
EMS	General Fund	WRITE-OFF/MINOR..NO GUARANTOR	10/12/2021	604.00
Waste Water	General Fund	Uncollectible Waste Water Inspections	05/01/2018 - 5/06/2021	16,019.28
Fire Prevention	MSTU - Fire	Accounts Placed with collections - MSB	06/11/2019 - 9/03/2020	20,629.44
Fire Prevention	MSTU-FURE	Small Balances - Fire Prevention	10/22/2020 - 07/30/2021	1.50
Hazardous Materials	Fund 178	Uncollectible FY 2022 Haz Mat Fees	10/1/2021	39,170.15
Total Board Authorized Write-Down				3,153,756.44

Clerk Authorized Write-Down				
Activity	Fund	Description	Dates of Service	Amount
EMS	General Fund	BAKER ACT	06/01/2018 - 09/06/2021	1,042.55
EMS	General Fund	SMALL BALANCE-LESS THAN \$5.00	09/02/2018 - 05/23/2022	77.32
Total Clerk Authorized Write-Down				1,119.87

Total Board and Clerk Authorized Write-Down				3,154,876.31
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