

Tuesday, September 23, 1997 - 9:00 A.M. and 6:00 P.M.

See C.VII.A.37.

38. Bid No. 98-13 to Sun Belt Medical, Sun Surgical, Moore Medical, Emergency Linen Supply Company, Southern Surgical Supply, MDS Matrix Medical, Florida Medical Sales & Rentals, Ambu Inc., Quad Med Inc., Aero Products, Eco Lab, Armstrong Medical, Burns Vet Supply, Omega Group Inc., Tri-anim Health Services, Red Line Healthcare and Advanced Medical & Pharmaceutical Supply as the lowest, most responsive and responsible bidders for the annual purchase of medical supplies and equipment.
Amount: N/A

STAFF RECOMMENDED ACTION: Award the bids and authorize the Chairman's signature.
See C.VII.A.38.

B. Clerk to the Board

1. Resolution authorizing removal of uncollectible accounts from the financial statements and consideration of a Comprehensive/Collection Policy.
Amount: \$1,710,001.00

STAFF RECOMMENDED ACTION: Adoption of Resolution 97-103, **approve the policy** and authorize the Chairman's signature.
See C.VII.B.1.

C. Community Services

1. Budget amendment transferring the budget and cash from the Crime Victim Restitution Fund to the Donation Fund.
Amount: \$7,186.00

STAFF RECOMMENDED ACTION: Approve Budget Amendment #BC7-472 and authorize the Chairman's signature.
See C.VII.C.1.

2. Agreement between Alachua County and the State of Florida Office of the Attorney General to provide county-wide victim advocate services through the Victims of Crime Act (VOCA) Grant for FY 97/98.
Amount: \$62,983.00 (VOCA Funds)
\$15,745.75 (County in kind match)

STAFF RECOMMENDED ACTION: Approve the agreement and authorize the Chairman's signature.
See C.VII.C.2.

3. Renewal of agreements between Alachua County and Sarah Garfunkel, DVM, Fred Schimer, DVM and Dawn Miller, DVM for veterinary Services for the Office of Animal Services.
Amount: \$32,000.00

ALACHUA COUNTY BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: 9/23/97

ITEM: Request Adoption of Resolution Authorizing the Removal of Uncollectible Accounts from the Financial Statements and Formal Adoption of the County Comprehensive/Collection Policy	DEPARTMENT: Clerk to the Board Finance and Accounting Dept.
AGENDA SECTION: Consent Agenda Financial Matters	AMOUNT: 1,710,001 ACCOUNT CODE: Various

BACKGROUND:

- 1) The County's independent auditors, have recommended that we remove uncollectible accounts from the general ledger (the books) on an annual basis. Each year an estimated amount of bad debts is charged as an expense of the year. That amount is shown on the County's Balance Sheet as a reduction in the Accounts Receivable balance. We are proposing the removal of uncollectible accounts in the EMS Fund, Hazardous Material Fund and the General Fund. The net result of this action is as follows:

	As of 9/30/96 Audit	After this Recommendation	Write Down Amount
EMS			
Accounts Receivable	\$3,127,657	\$1,451,287	\$1,676,370
Less Allowance for Uncollectible Accounts	<u>\$2,601,311</u>	<u>\$924,941</u>	
Net Accounts Receivable	\$526,346	\$526,346	
Hazardous Material			
Accounts Receivable	\$55,349	\$28,758	\$28,591
Less Allowance for Uncollectible Accounts	<u>\$53,000</u>	<u>\$24,409</u>	
Net Accounts Receivable	\$2,349	\$2,349	
General Fund			
Accounts Receivable	\$122,718	\$117,678	\$5,040
Total Write Down			<u>\$1,710,001</u>

These uncollectible accounts are for services, licenses & permits & miscellaneous receivables billed during the period October 1, 1984 through April 1, 1996. All collection efforts have been made including sending the accounts to the collection agency. However, before accounts and amounts can be removed from the books, we need Board approval.

Even though these accounts are removed from the County's books pursuant to Generally Accepted Accounting Principles, the debt has not been extinguished and we will still be able to accept payment.

- 2) The County has utilized the attached Collection Practices for a number of years, they however, have not been previously adopted in a comprehensive form by the Board. We would appreciate formal adoption of these policies, which include authorization for the Clerk to write down the Accounts Receivable for Medicare/Medicaid compliance, Myers, Baker and Marchman Act compliance and small dollar (under \$5) amounts.

RECOMMENDED ACTION:
1) Adopt the Resolution.
2) Adopt the Comprehensive Collection Policies.

Department Head Approval <i>[Signature]</i>	OMB Approval	Legal Approval <i>[Signature]</i>	County Clerk Approval <i>[Signature]</i>
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Commission Action: Approved: _____ Denied: _____
Additional Action: _____

RESOLUTION 97 - 103

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, DECLARING CERTAIN DELINQUENT ACCOUNTS RECEIVABLE FROM OCTOBER 1, 1984, THROUGH APRIL 1, 1996, 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,

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 October 1, 1984 through April 1, 1996, 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, excepting deletions as indicated, that have been recorded in the financial records of Alachua County from October 1, 1984, through April 1, 1996, up to the amount of \$1,710,001 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. 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 receivable for the period of October 1, 1984, through April 1, 1996, 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" and 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 23rd day of September A.D., 1997.

BOARD OF COUNTY COMMISSIONERS OF
ALACHUA COUNTY, FLORIDA

By: Robert E. Summers

Robert Summers, Chairperson
Board of County Commissioners

ATTEST:

J.K. "Buddy" Irby
J.K. "Buddy" Irby, Clerk

(SEAL)

APPROVED AS TO FORM

Thany A. Marshall
Alachua County Attorney

EXHIBIT A

Ambulance Accounts Summary

Print Out #1	Dates of Service from 8/91 through 3/96 mostly 94, 95 and 96 accounts	\$983,827
Print Out #2	Dates of Service from 4/96 through 12/96 Baker Act, Myers Act small dollar (under \$5) accounts	\$14,657
Print Out #4	Dates of service from 10/84 through 9/95 transferred from the old billing system	<u>\$677,888</u>
		\$1,676,370
	Hazardous Material Fees	\$28,591
	Waste Water Fees	\$4,400
	Employer Payments	\$490
	Pine Beetle Suppression	<u>\$150</u>
	Total All Accounts	<u>\$1,710,001</u>

ALACHUA COUNTY COMPREHENSIVE COLLECTION POLICY

Activity	Ambulance	Environmental	Solid Waste	Miscellaneous	Returned Checks
1st Bill	3-5 days after date of service. Insurance & Medicare and Medicaid claims are filed. Under federal rules the difference between the Medicare/Medicaid allowed rates and the amounts charged by the County are written down to the federal allowable amounts.	October each year	End of each month	End of each month	Certified letter with late fee (\$25 for checks less than \$50, \$30 for checks more than \$50 and less than \$300, \$40 for checks more than \$300 or 5% whichever is greater) See Ch 68.065(2) and 832.06(5)
2nd Bill	30 days after 1st bill Total days = 35	30 days after 1st bill Total days = 60	30 days after 1st bill Total days = 60	30 days after 1st bill Total days = 60	+ 30 days - 2nd notice
3rd Bill	30 days after 2nd bill Total days = 65	30 days after 2nd bill Total days = 90	30 days after 2nd bill Total days = 90	30 days after 2nd bill Total days = 90	+ 30 days - 3rd & Final notice
4th Bill	30 days after 3rd bill Total days = 95	30 days after 3rd bill Total days = 120	Apply bills to escrow accounts - No further collection activity necessary	30 days after 3rd bill Total days = 120	+ 15 days (a) prepare for State Attorney - get ID info from dept (b) try calling - allow no more than 10 days
5th Bill	30 days after 4th bill Total days = 125	No 5th bill Go to collection agency activity	N/A	No 5th bill go to collection agency activity	+ 10 days - send Affidavit to State Attorney
Sort for Collection Agency, determine if additional County action is justified, keep those that are, send to Collection Agency after additional work, if no result	30 days after 5th bill Total days = 155 Write down of receivable balance for balances under \$5 and Baker Act, Myers Act, Marchman Act deceased individuals without Probate occurs here	30 days after 4th bill Total days = 150	N/A	30 days after 4th bill Total days = 150	State Attorney pursues checks under \$300 for 2 years and over \$300 for up to 4 years
Collection Agency billings	1 initial 1 follow up 30 days later Total days = 155	1 initial 1 follow up 30 days later Total days = 180	N/A	1 initial 1 follow up 30 days later Total days = 180	F&A sends memo to State Attorney for update on outstanding checks
End of Collection Activity	Collection Agency notifies County of write down & ones that need additional work is small claims, etc.	Collection Agency notifies County of write down & ones that need additional work is small claims, etc.	N/A	Collection Agency notifies County of write down & ones that need additional work is small claims, etc.	N/A
Account turned over to County Attorney, Small Claims filed, write down approval BOCC	Account turned over to County Attorney, Small Claims filed, write down approval BOCC	Account turned over to County Attorney, Small Claims filed, write down approval BOCC	N/A	Account turned over to County Attorney, Small Claims filed, write down approval BOCC	Write down approval from BOCC for those collected after State Attorney activity