

RESOLUTION 19-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, DECLARING CERTAIN DELINQUENT ACCOUNTS RECEIVABLE FROM JANUARY 14, 2009 THROUGH AUGUST 31, 2019, 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 June 15, 2011 through January 15, 2019, 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 14, 2009 through August 31, 2019 up to the amount of \$1,435,930.89 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 \$4,244.63 for receivables for the period of September 30, 2015 through July 19, 2019. 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 14, 2009 through August 31, 2019, 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 8th day of October A.D., 2019.

BOARD OF COUNTY COMMISSIONERS OF
ALACHUA COUNTY, FLORIDA

By: _____
Charles "Chuck" Chestnut IV, 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 FILED	11/16/17 - 08/18/18	1,655.29
EMS	General Fund	DECEASED-NO PAYMENT EXPECTED	08/11/10 - 08/23/19	75,680.66
EMS	General Fund	EVACUATION TRANSPORT	9/11/2018	540.40
EMS	General Fund	INDIGENT/HOMELESS	4/12/13 - 8/31/19	344,177.64
EMS	General Fund	MEDICAID/\$10 CO-PAY AMOUNT	10/12/18 - 03/18/19	30.00
EMS	General Fund	MSB ACCOUNT	12/21/13 - 1/7/19	762,953.33
EMS	General Fund	MSB-PAYMENT PLAN	8/13/17 - 10/15/18	1,768.40
EMS	General Fund	WRITE-OFF/OPERATIONS ERROR	12/22/16 - 01/01/19	19,122.81
EMS	General Fund	SMALL BALANCE-LESS THAN \$25.00	4/17/12 - 02/27/19	122.37
EMS	General Fund	UNIDENTIFIED PATIENT-INC INFO	2/20/17 - 8/31/19	7,445.10
EMS	General Fund	W/O CAID HMO FILE LIMIT EXP	7/15/14 - 2/18/19	9,557.76
EMS	General Fund	W/O-INS TIMELY FILING LIMIT EXP	3/19/2018	486.50
EMS	General Fund	W/O-INSURANCE ERROR	08/28/17 - 03/19/18	1,201.80
EMS	General Fund	W/O-MEDICAID ERROR/REPROCESS	02/27/17 - 04/02/19	982.90
EMS	General Fund	WRITE-OFF/ADMINISTRATIVE	10/17/14 - 10/9/18	9,284.02
EMS	General Fund	WRITE-OFF/BEFORE BOOKING	7/14/18 - 2/17/19	1,600.50
EMS	General Fund	WRITE-OFF/BILL EFFORTS EXHAUST	01/14/09 - 7/19/19	25,984.56
EMS	General Fund	WRITE-OFF/CAID LIMIT EXPIRED	10/17/14 - 10/5/18	15,489.95
EMS	General Fund	WRITE-OFF/MEDICARE HMO UNK/EXP	10/31/16 - 02/08/19	3,960.50
EMS	General Fund	WRITE OFF-NO AUTH/ME BROKER	02/9/18 - 2/06/19	3,732.50
EMS	General Fund	WRITE-OFF/MEDICARE LIMIT EXP	3/18/15 - 9/27/18	131,920.66
Computer Purchase	General Fund	Uncollectible Computer Purchase	5/11/16-5/27/16	1,149.29
Fire Prevention	MSTU - Fire	Accounts Placed with collections - MSB	06/29/15 - 08/28/17	1,666.16
Hazardous Materials	Fund 178	Uncollectible FY 2019 Haz Mat Fees	10/1/2018	15,417.79
Total Board Authorized Write-Down				1,435,930.89

Clerk Authorized Write-Down				
Activity	Fund	Description	Dates of Service	Amount
EMS	General Fund	BAKER ACT	12/23/17 - 7/19/19	4,185.10
EMS	General Fund	SMALL BALANCE-LESS THAN \$5.00	09/30/15 - 06/16/19	59.53
Total Clerk Authorized Write-Down				4,244.63

Total Board and Clerk Authorized Write-Down				1,440,175.52
---	--	--	--	--------------