

RESOLUTION 19-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, DECLARING CERTAIN DELINQUENT ACCOUNTS RECEIVABLE FROM MARCH 26, 2010 THROUGH FEBRUARY 9, 2020, 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 26, 2010 through February 9, 2020, 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 26, 2010 through February 9, 2020 up to the amount of \$1,804,672.73 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 \$2,971.76 for receivables for the period of July 19, 2015 through December 15, 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 March 26, 2010 through February 9, 2020, 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 25<sup>th</sup> day of August A.D., 2020.

BOARD OF COUNTY COMMISSIONERS OF  
ALACHUA COUNTY, FLORIDA

By: \_\_\_\_\_  
Robert "Hutch" Hutchinson, Chair

ATTEST:

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J.K."Jess" Irby, Esq Clerk

(SEAL)

APPROVED AS TO FORM



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Alachua County Attorney

## Exhibit "A"

Board Authorized Write-Down				
Activity	Fund	Description	Dates of Service	Amount
EMS	General Fund	BANKRUPTCY DISCHARGED	01/12/2019 - 08/23/2019	2,826.40
EMS	General Fund	BANKRUPTCY FILED	9/8/2019	103.79
EMS	General Fund	DECEASED-NO PAYMENT EXPECTED	01/28/2014 - 04/02/2020	90,813.83
EMS	General Fund	INDIGENT/HOMELESS	03/23/2019 - 2/09/2020	377,114.27
EMS	General Fund	MEDICAID/\$10 CO-PAY AMOUNT	08/10/2019 - 11/13/2019	20.00
EMS	General Fund	M'CARE/CAID FILE LIMIT EXP/ERR	04/23/2011 - 10/3/2016	3,228.30
EMS	General Fund	MSB ACCOUNT	07/15/2020 - 03/09/2019	963,750.88
EMS	General Fund	MSB-PAYMENT PLAN	12/17/2017 - 03/13/2019	4,047.95
EMS	General Fund	WRITE-OFF/OPERATIONS ERROR	08/16/2014 - 11/25/2019	46,004.74
EMS	General Fund	SMALL BALANCE-LESS THAN \$25.00	12/21/2018 - 1/6/2020	249.28
EMS	General Fund	UNIDENTIFIED PATIENT-INC INFO	11/29/2017 - 1/11/2020	7,254.90
EMS	General Fund	W/O CAID HMO FILE LIMIT EXP	06/6/2016 - 08/30/2019	116,634.47
EMS	General Fund	W/O-INS TIMELY FILING LIMIT EXP	7/16/2018	491.70
EMS	General Fund	W/O-INSURANCE ERROR	02/18/2018-9/25/2018	1,887.98
EMS	General Fund	W/O-MEDICAID ERROR/REPROCESS	10/17/2012-03/28/2018	1,060.88
EMS	General Fund	WRITE-OFF/ADMINISTRATIVE	04/08/2019 - 10/29/2019	1,659.38
EMS	General Fund	WRITE-OFF - NOABN BY CREW	4/9/2017	431.50
EMS	General Fund	WRITE-OFF/BEFORE BOOKING	10/01/2013 - 09/20/2019	4,017.30
EMS	General Fund	WRITE-OFF/BILL EFFORTS EXHAUST	02/11/2015 -11/7/2018	103,268.03
EMS	General Fund	WRITE-OFF/CAID LIMIT EXPIRED	02/14/2013 - 12/17/2018	7,136.04
EMS	General Fund	WRITE-OFF/MEDICARE HMO UNK/EXP	05/12/2015 - 01/01/2019	11,976.46
EMS	General Fund	WRITE OFF-NO AUTH/ME BROKER	10/11/2018 - 10/04/2019	12,317.10
EMS	General Fund	W/O XOVER MILEAGE NOT PD	01/02/2018-02/09/2020	1,218.41
EMS	General Fund	WRITE-OFF/MEDICARE LIMIT EXP	06/12/2014 - 6/18/2019	45,058.07
EMS	General Fund	WRITE-OFF/MINOR..NO GUARANTOR	2/23/2019	516.40
EMS	General Fund	WRITE-OFF/RUN REPORT ERROR	03/26/2010-01/11/2016	1,584.67
<b>Total Board Authorized Write-Down</b>				<b>1,804,672.73</b>

Clerk Authorized Write-Down				
Activity	Fund	Description	Dates of Service	Amount
EMS	General Fund	BAKER ACT	06/19/2018-12/05/2019	2,898.25
EMS	General Fund	SMALL BALANCE-LESS THAN \$5.00	07/15/2015 - 07/23/2019	73.51
<b>Total Clerk Authorized Write-Down</b>				<b>2,971.76</b>

<b>Total Board and Clerk Authorized Write-Down</b>				<b>1,807,644.49</b>
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