

## **RESOLUTION NO. 24-18**

**A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF TEQUESTA, FLORIDA, AUTHORIZING THE WRITE-OFF OF UNCOLLECTABLE EMS TRANSPORT FEES AS IDENTIFIED IN THE ATTACHED EXHIBITS A AND B, AMENDING AND INCREASING THE FISCAL YEAR 2017/2018 GENERAL FUND #001 BUDGET BY APPROPRIATING FUND BALANCE IN THE AMOUNT OF \$100,375.00 TO FUND BAD DEBT AND AUTHORIZING THE VILLAGE MANAGER TO PROCEED ON BEHALF OF THE VILLAGE PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.**

**WHEREAS**, the Village of Tequesta has attempted collection of EMS transportation fees of specific accounts totaling \$100,374.79, as listed on the attached Exhibits A and B and as generated by the Fire Department's EMS software and has determined these accounts to be uncollectable;

**WHEREAS**, the Village is appropriating fund balance to fund the write-off of the uncollectable accounts, therefore the transaction will be recorded in General Fund #001 as follows:

Dr. 001-192-549.397 Bad Debt Expense      \$100,375.00  
Cr. 001-990-399.999 Appropriate Fund Balance      \$100,375.00;

**WHEREAS**, the write-off of the uncollectable accounts listed in Exhibits A and B is authorized solely to facilitate the keeping of the books of account of the Village, and under no circumstances shall any write-off be deemed to constitute a relinquishment or abandonment by the Village of any such account or claim, and nothing shall be deemed or construed to prevent the Village from collecting or enforcing payment of any such account or claim at any time;

**NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF TEQUESTA, PALM BEACH COUNTY, FLORIDA, AS FOLLOWS:**

**Section 1** Resolution No. 24-18 is hereby approved authorizing the write-off of uncollectable EMS transportation fee accounts as listed in Exhibits A and B to facilitate the keeping of the books of account of the Village and appropriating fund balance to fund bad debt expense in Department 192, Fire Control;

**Section 2** This Resolution shall become effective immediately upon passage.