

CLERK OF THE CIRCUIT COURT

Finance and Accounting

12 South East First Street

Gainesville, FL 32601

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J.K. "Jess" Irby, Esq. – Clerk

www.alachuaclerk.org

MEMORANDUM

To: J.K. "Jess" Irby, Esq.
Clerk of the Circuit Court

From: Todd Hutchison TH_{TH}
Assistant Clerk/Finance Director

Re: Clerk Authorization for EMS Write-Down

Date: July 31, 2023

At the Board meeting on September 23, 1997, the Board of County Commissioners formally adopted a Comprehensive Collection Policy. This policy authorizes the Clerk to write-down the accounts receivable for Medicare/Medicaid compliance, Myers, Baker, and Marchman Act compliance, and small dollar (less than \$5.00) amounts. Pursuant to the aforementioned policy, the following is a listing of account balances awaiting authorization for write down:

Description	Write-Down Amount
EMS	
Baker Act	2,177.35
Marchman Act	-
Small Balance-Less Than \$5.00	-
Total to be Authorized for Write-Down	\$2,177.35

The above authorization will have the following effect on the EMS receivable balance:

Fund	As of 9/30/22 Audit	As of 7/31/23 (Logos)	After Write- Down	Write-Down Amount
EMS				
Accounts Receivable	\$8,281,591.85	\$7,200,630.40	\$7,198,453.05	\$2,177.35
Less Allowance for Uncollectible Accounts	-\$3,645,634.15	-\$5,018,577.56	-\$5,016,400.21	
Net Accounts Receivable	\$4,635,957.70		\$2,182,052.84	

These uncollectible accounts are for ambulance services during the period October 12, 2012 through June 29, 2023.

Although 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.

I have attached a listing of EMS printouts and dates of service for your reference. Please sign below to authorize the above-described write-down of Medicare/Medicaid compliance, Myers, Baker, and Marchman Act compliance, and small dollar (less than \$5.00) amounts. Please feel free to call me if you have any questions or if I can be of any further assistance.

Authorized By: 
J.K. “Jess” Irby, Esq.

Jul 31, 2023
Date

Attachment

NTH/ces

Exhibit "A"

Board Authorized Write-Down				
Activity	Fund	Description	Dates of Service	Amount
EMS	General Fund	BANKRUPTCY DISCHARGED	10/22/2012 - 05/22/2022	2,097.10
EMS	General Fund	CEDAR CLOSED ACCT - HIGH RISK	11/26/2019 - 10/07/2022	36,928.67
EMS	General Fund	CEDAR CLOSED ACCT/REFUSED ACCT	05/29/2019 - 01/11/2023	9,835.61
EMS	General Fund	CEDAR FINANCIAL ACCOUNT	11/26/2019 - 10/07/2022	3,033,587.14
EMS	General Fund	COUNTY ATTY - REVW IN PROCESS	09/15/2013 - 01/11/2023	84,023.50
EMS	General Fund	DECEASED-NO PAYMENT EXPECTED	07/16/2018 - 05/07/2023	135,816.66
EMS	General Fund	INDIGENT/HOMELESS	08/20/2020 - 5/21/2023	445,361.87
EMS	General Fund	MEDICAID/\$10 CO-PAY AMOUNT	05/04/2022 - 01/10/2023	40.00
EMS	General Fund	PROBATE CLAIM FILED	08/14/2022 - 01/06/2023	3,509.55
EMS	General Fund	SMALL BALANCE-LESS THAN \$10.00	06/26/2021 - 4/18/2023	57.91
EMS	General Fund	SMALL BALANCE-LESS THAN \$25.00	6/20/2022	20.94
EMS	General Fund	UNIDENTIFIED PATIENT-INC INFO	07/19/2022 - 05/15/2023	7,319.50
EMS	General Fund	W/O - CAID HMO EXP/OTHER ISSUE	08/10/2021 - 04/29/2021	1,329.70
EMS	General Fund	WRITE OFF-NO AUTH/ME BROKER	02/13/2021 - 08/07/2022	866.92
EMS	General Fund	WRITE-OFF-CAID LIMIT EXP/OTHER	04/08/2019 - 09/19/2022	24,651.77
EMS	General Fund	WRITE-OFF/ADMIN REQUESTED	09/09/2015 - 05/02/2023	19,125.50
EMS	General Fund	WRITE-OFF/BEFORE BOOKING	02/16/2022 - 01/05/2023	1,420.51
EMS	General Fund	WRITE-OFF/BILLING ERROR	09/12/2019 - 09/16/2022	34,645.36
EMS	General Fund	WRITE-OFF/MEDICARE CLAIM ISSUE	05/20/2021 - 11/25/2021	1,556.00
EMS	General Fund	WRITE-OFF/MEDICARE HMO UNK/EXP	01/04/2022 - 05/11/2022	2,176.84
EMS	General Fund	WRITE-OFF/OPERATIONS ERROR	04/15/2022 - 03/19/2023	2,369.00
EMS	General Fund	WRITE-OFF/CLOSED OR OWNER CHG	8/29/2022	153.50
Waste Water	General Fund	Uncollectible Waste Water Inspections	5/29/2022	4,094.28
Hazardous Materials	Fund 178	Uncollectible FY 2023 Haz Mat Fees	10/1/2022	48,453.93
Total Board Authorized Write-Down				3,899,441.76

Clerk Authorized Write-Down				
Activity	Fund	Description	Dates of Service	Amount
EMS	General Fund	BAKER ACT	11/28/2020 - 2/13/2023	2,177.35
EMS	General Fund	MARCHMAN ACT		-
EMS	General Fund	SMALL BALANCE-LESS THAN \$5.00		-
Total Clerk Authorized Write-Down				2,177.35

Total Board and Clerk Authorized Write-Down				3,901,619.11
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Write-Off Summary
For Period 10/22/12 to 6/29/23
Alachua County BOCC

FUND	As of 7/31/23 (Logos)	Write-Down	Ending A/R
<i>EMS General Fund</i>			
Accounts Receivable Clerk Authorized Write Down	\$7,200,630.40	(\$3,846,893.55)	\$3,353,736.85
Clerk Authorized Write Down		(\$2,177.35)	
Less Allowance for Uncollectible Accounts	(\$5,018,577.56)		(\$1,171,684.01)
Net Accounts Receivable	\$2,182,052.84		\$2,182,052.84
<i>Other General Fund</i>			
Waste Water Inspections FY2022	6,625.00	(\$4,094.28)	\$2,530.72
<i>Hazardous Materials - Fund 178</i>			
Hazardous Material Billings - FY 2023	48,453.93	(\$48,453.93)	\$0.00
Write-Off Summary			
Board Approved Total		(\$3,899,441.76)	
Clerk Approved Total		(\$2,177.35)	
Grand Total		(\$3,901,619.11)	

Signature: *Todd Hutchison*

Email: nth@alachuaclerk.org










FY23 Fall Clerk Write Off Memo

Final Audit Report

2023-07-31

Created:	2023-07-31
By:	Catheia Love (cel@alachuaclerk.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAM4d6KCoOmI8sb9of0O_93cQQDjVhgBd3

"FY23 Fall Clerk Write Off Memo" History

-  Document created by Catheia Love (cel@alachuaclerk.org)
2023-07-31 - 3:52:15 PM GMT- IP address: 216.194.145.253
-  Document emailed to Todd Hutchison (nth@alachuaclerk.org) for signature
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Signature Date: 2023-07-31 - 3:56:39 PM GMT - Time Source: server- IP address: 216.194.145.253
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2023-07-31 - 4:23:20 PM GMT- IP address: 216.194.145.253
-  Signer jki@alachuaclerk.org entered name at signing as J.K. "Jess" Irby, Esq.
2023-07-31 - 4:24:23 PM GMT- IP address: 216.194.145.253
-  Document e-signed by J.K. "Jess" Irby, Esq. (jki@alachuaclerk.org)
Signature Date: 2023-07-31 - 4:24:25 PM GMT - Time Source: server- IP address: 216.194.145.253
-  Agreement completed.
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