



# CLERK OF THE CIRCUIT COURT

Finance and Accounting

201 East University Avenue

Gainesville, Florida 32601

Telephone (352) 374-3605 • Fax (352) 374-5265

J.K. "Jess" Irby, Esq.

[www.alachuaclerk.org](http://www.alachuaclerk.org)

## MEMORANDUM

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

From: Todd Hutchison <sup>TH</sup>  
Assistant Clerk/Finance Director

Re: Clerk Authorization for EMS Write-Down

Date: November 22, 2024

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	5,495.81
Marchman Act	725.50
<b>Total to be Authorized for Write-Down</b>	<b>\$6,221.31</b>

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

<b>Fund</b>	<b>As of 9/30/23 Audit</b>	<b>As of 9/30/24 (New World)</b>	<b>After Write- Down</b>	<b>Write-Down Amount</b>
<b>EMS</b>				
Accounts Receivable	\$7,425,344.57	\$7,077,990.98	\$7,071,769.67	<b>\$6,221.31</b>
Less Allowance for Uncollectible Accounts	<b>-\$3,221,427.43</b>	<b>-\$3,174,762.00</b>	<b>-\$3,168,540.69</b>	
Net Accounts Receivable	\$4,203,917.14		\$3,903,228.98	

These uncollectible accounts are for ambulance services during the period January 24, 2020 through June 22, 2024.

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.

11/22/2024  
 Date

Attachment

NTH/rdg

## Exhibit "A"

<b>Board Authorized Write-Down</b>				
<b>Activity</b>	<b>Fund</b>	<b>Description</b>	<b>Dates of Service</b>	<b>Amount</b>
EMS	Fund 091	BANKRUPTCY DISCHARGED	11/02/2022	141.38
EMS	Fund 091	BANKRUPTCY FILED	03/28/23 - 04/7/23	985.46
EMS	Fund 091	CEDAR CLOSED ACCT/REFUSED ACCT	02/25/19 - 12/20/23	22,744.93
EMS	Fund 091	CEDAR FINANCIAL - TIME PAY	12/28/18 - 9/30/23	5,616.40
EMS	Fund 091	CEDAR FINANCIAL ACCOUNT		1,820,418.97
EMS	Fund 091	COUNTY ATTY-REVIEW IN PROCESS	09/22/22 - 12/05/23	3,680.48
EMS	Fund 091	DECEASED-NO PAYMENT EXPECTED	02/26/20 - 07/30/24	115,139.99
EMS	Fund 091	INDIGENT/HOMELESS	08/21/19 - 08/02/24	395,877.44
EMS	Fund 091	PROBATE CLAIM FILED	01/16/23 - 11/19/23	2,529.59
EMS	Fund 091	WRITE-OFF/OPERATIONS ERROR	01/18/23 - 07/23/24	3,423.46
EMS	Fund 091	SMALL BALANCE-LESS THAN \$10.00	07/25/19 - 06/17/24	216.81
EMS	Fund 091	SMALL BALANCE-LESS THAN \$25.00	02/03/20 - 04/07/24	1,110.85
EMS	Fund 091	UNIDENTIFIED PATIENT-INC INFO	09/16/23 - 07/13/24	23,561.00
EMS	Fund 091	W/O CAID HMO FILE LIMIT EXP	08/10/21 - 11/23/23	330.69
EMS	Fund 091	WRITE-OFF/ADMINISTRATIVE	11/15/23 - 05/05/24	2,841.24
EMS	Fund 091	WRITE-OFF - NOABN BY CREW	03/23/24	703.50
EMS	Fund 091	WRITE-OFF/BEFORE BOOKING	3/10/22 - 06/20/23	3,018.50
EMS	Fund 091	WRITE-OFF/BILLING ERROR	04/29/19 - 07/05/23	17,352.17
EMS	Fund 091	WRITE-OFF/MEDICAID CLAIM ISSUE	12/10/22 - 06/09/24	12,601.37
EMS	Fund 091	WRITE-OFF/CAID NOT FL	11/29/23 - 06/01/24	3,356.00
EMS	Fund 091	WRITE OFF-NO AUTH/ME BROKER	06/14/21	52.71
Waste Water	General Fund	Uncollectible Waste Water Inspections	5/19/2023	4,153.92
ERAP	General Fund	Uncollectible ERAP	09/30/22 - 7/27/23	120,575.28
Fire Prevention	MSTU - Fire	WRITE OFF/SMALL BALANCE - FIRE PREV	09/19/19 - 06/11/24	708.35
Hazardous Materials	Fund 178	Uncollectible FY 2024 Haz Mat Fees	10/1/2023	55,607.51
<b>Total Board Authorized Write-Down</b>				<b>2,616,748.00</b>

<b>Clerk Authorized Write-Down</b>				
<b>Activity</b>	<b>Fund</b>	<b>Description</b>	<b>Dates of Service</b>	<b>Amount</b>
EMS	General Fund	BAKER ACT	01/24/20 - 06/22/24	5,495.81
EMS	General Fund	MARCHMAN ACT	10/25/23 - 10/27/23	725.50
<b>Total Clerk Authorized Write-Down</b>				<b>6,221.31</b>

<b>Total Board and Clerk Authorized Write-Down</b>				<b>2,622,969.31</b>
--	--	--	--	---------------------

Write-Off Summary  
For Period 04/07/16 to 09/30/24  
Alachua County BOCC

FUND	As of 9/30/24 (New World)	Write-Down	After Write Down
<i>Emergency Rescue Services Fund 091</i>			
Accounts Receivable Clerk Authorized Write Down	\$7,077,990.98	(\$2,435,702.94)	\$7,071,769.67
Clerk Authorized Write Down		(\$6,221.31)	
Less Allowance for Uncollectible Accounts	(\$3,174,762.00)		(\$3,168,540.69)
Net Accounts Receivable	\$3,903,228.98		\$3,903,228.98
<i>General Fund</i>			
ERAP Uncollectible	120,575.28	(120,575.28)	-
Waste Water Inspections	6,803.92	(\$4,153.92)	\$2,650.00
<i>MSBU- Fire Services Fund 011</i>			
Fire Prevention Authorized Write Down	19,208.60	(708.35)	\$18,500.25
<i>Hazardous Materials - Fund 178</i>			
Hazardous Material Billings - FY 2024	55,775.55	(\$55,607.51)	\$168.04
<b>Write-Off Summary</b>			
Board Approved Total		(\$2,616,748.00)	
Clerk Approved Total		(\$6,221.31)	
<b>Grand Total</b>		<b>(\$2,622,969.31)</b>	

*Todd Hutchison*










# FY24 Fall Clerk Write Off Memo

Final Audit Report

2024-11-22

Created:	2024-11-22
By:	rosie gilmore (rdg@alachuaclerk.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAhOTCiE4QryGwCDif94MK2JS5346_JCth

## "FY24 Fall Clerk Write Off Memo" History

-  Document created by rosie gilmore (rdg@alachuaclerk.org)  
2024-11-22 - 5:00:18 PM GMT- IP address: 216.194.145.253
-  Document emailed to Todd Hutchison (nth@alachuaclerk.org) for signature  
2024-11-22 - 5:00:53 PM GMT
-  Email viewed by Todd Hutchison (nth@alachuaclerk.org)  
2024-11-22 - 5:05:03 PM GMT- IP address: 216.194.145.253
-  Document e-signed by Todd Hutchison (nth@alachuaclerk.org)  
Signature Date: 2024-11-22 - 5:05:34 PM GMT - Time Source: server- IP address: 216.194.145.253
-  Document emailed to jki@alachuaclerk.org for signature  
2024-11-22 - 5:05:35 PM GMT
-  Email viewed by jki@alachuaclerk.org  
2024-11-22 - 5:07:22 PM GMT- IP address: 216.194.145.253
-  Signer jki@alachuaclerk.org entered name at signing as Jess Irby  
2024-11-22 - 5:07:53 PM GMT- IP address: 216.194.145.253
-  Document e-signed by Jess Irby (jki@alachuaclerk.org)  
Signature Date: 2024-11-22 - 5:07:55 PM GMT - Time Source: server- IP address: 216.194.145.253
-  Agreement completed.  
2024-11-22 - 5:07:55 PM GMT