



CLERK OF THE CIRCUIT COURT

Finance and Accounting

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Gainesville, Florida 32601

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J.K. "Jess" Irby, Esq.

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MEMORANDUM

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

From: Todd Hutchison
Assistant Clerk/Finance Director *Todd Hutchison*

Re: Clerk Authorization for EMS Write-Down

Date: June 17, 2025

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	8,627.86
Total to be Authorized for Write-Down	\$8,627.86


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

Fund	As of 9/30/24 Audit	As of 5/14/25 (New World)	After Write- Down	Write-Down Amount
EMS				
Accounts Receivable	\$7,077,990.98	\$6,050,134.75	\$6,041,506.89	\$8,627.86
Less Allowance for Uncollectible Accounts	-\$3,174,762.00	-\$5,208,045.64	-\$5,199,417.78	
Net Accounts Receivable	\$3,903,228.98		\$842,089.11	

These uncollectible accounts are for ambulance services during the period April 7, 2016 through April 2, 2025.

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: 
Jess Irby (J.K. 2025-16-15-ED) Esq.

06/17/2025
Date

Attachment

NTH/rdg

Write-Off Summary
For Period 04/07/16 to 04/02/25
Alachua County BOCC

FUND	As of 5/14/25 (New World)	Write-Down	After Write Down
<u>Emergency Rescue Services Fund 091</u>			
Accounts Receivable Clerk Authorized Write Down	\$6,050,134.75	(\$2,868,178.96)	\$6,041,506.89
Clerk Authorized Write Down		(\$8,627.86)	
Less Allowance for Uncollectible Accounts	(\$5,208,045.64)		(\$3,168,540.69)
Net Accounts Receivable	\$842,089.11		\$2,872,966.20
<u>MSBU- Fire Services Fund 011</u>			
Fire Prevention Authorized Write Down	708.35	(88.75)	\$619.60
<u>Write-Off Summary</u>			
Board Approved Total		(\$2,868,267.71)	
Clerk Approved Total		(\$8,627.86)	
Grand Total		(\$2,876,895.57)	

Exhibit "A"

Board Authorized Write-Down				
Activity	Fund	Description	Dates of Service	Amount
EMS	Fund 091	BANKRUPTCY DISCHARGED		-
EMS	Fund 091	BANKRUPTCY FILED	04/08/2020-05/31/2024	11,883.00
EMS	Fund 091	CEDAR CLOSED ACCT - HIGH RISK	03/30/2023-02/18/2024	11,201.31
EMS	Fund 091	CEDAR CLOSED ACCT/REFUSED ACCT	10/30/2017-08/01/2024	30,355.91
EMS	Fund 091	CEDAR FINANCIAL - TIME PAY	11/16/2021-02/15/2024	7,708.17
EMS	Fund 091	CEDAR FINANCIAL ACCOUNT	06/27/2019-09/03/2024	1,891,338.76
EMS	Fund 091	COUNTY ATTY-REVIEW IN PROCESS	7/7/2024	137.63
EMS	Fund 091	DECEASED-NO PAYMENT EXPECTED	06/04/2017-03/04/2025	108,679.71
EMS	Fund 091	INDIGENT/HOMELESS	03/02/2020-03/25/2025	548,344.92
EMS	Fund 091	MEDICAID/\$10 CO-PAY AMOUNT	02/13/2024-10/14/2024	69.50
EMS	Fund 091	PROBATE CLAIM FILED	02/17/23-12/14/23	2,691.89
EMS	Fund 091	WRITE-OFF/OPERATIONS ERROR	01/17/2020-01/14/2025	21,068.75
EMS	Fund 091	SMALL BALANCE-LESS THAN \$10.00	07/24/2019-2/5/2025	195.05
EMS	Fund 091	SMALL BALANCE-LESS THAN \$25.00	03/28/2020-11/21/2024	595.07
EMS	Fund 091	SUPR REVIEW REQUIRED	12/10/23-04/05/24	1,147.36
EMS	Fund 091	UNIDENTIFIED PATIENT-INC INFO	10/20/2018-03/18/2025	23,880.00
EMS	Fund 091	W/O CAID HMO FILE LIMIT EXP	02/05/2019-10/11/2023	77,203.97
EMS	Fund 091	W/O-INS TIMELY FILING LIMIT EXP	07/27/2015-05/16/2024	11,885.26
EMS	Fund 091	WRITE-OFF/ADMINISTRATIVE	08/27/2024-11/22/2024	5,253.00
EMS	Fund 091	WRITE -OFF NO PCS BY CREW	10/14/23-07/09/24	2,203.00
EMS	Fund 091	WRITE-OFF/BEFORE BOOKING	7/24/2024	733.50
EMS	Fund 091	WRITE-OFF/BILLING ERROR	09/07/2019-09/03/2024	43,105.47
EMS	Fund 091	WRITE-OFF/MEDICAID CLAIM ISSUE	04/21/2023-02/09/2025	13,155.92
EMS	Fund 091	WRITE-OFF/CAID NOT FL	06/11/2021-02/06/2025	33,635.50
EMS	Fund 091	WRITE-OFF/MEDICARE HMO UNK/EXP	04/14/2021-11/02/2023	5,441.86
EMS	Fund 091	WRITE OFF-NO AUTH/ME BROKER	08/28/2016-08/01/2024	7,983.08
EMS	Fund 091	W/O XOVER MILEAGE NOT PD	10/4/2024	1.07
EMS	Fund 091	WRITE-OFF/MEDICARE CLAIM ISSUE	01/19/2020-06/12/2024	8,280.30
Fire Prevention	MSTU - Fire	WRITE OFF/SMALL BALANCE - FIRE PREV	7/1/2024	88.75
Total Board Authorized Write-Down				2,868,267.71

Clerk Authorized Write-Down				
Activity	Fund	Description	Dates of Service	Amount
EMS	General Fund	BAKER ACT	06/19/2020-12/22/2024	8,627.86
Total Clerk Authorized Write-Down				8,627.86

Total Board and Clerk Authorized Write-Down				2,876,895.57
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FY25 Spring Clerk Write Off Memo

Final Audit Report

2025-06-17

Created:	2025-06-17
By:	Dylan Parramore (dmp@alachuaclerk.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAiSVsveW3eg12s0MG1z7Y3W6GqbO33tae

"FY25 Spring Clerk Write Off Memo" History

-  Document created by Dylan Parramore (dmp@alachuaclerk.org)
2025-06-17 - 7:51:35 PM GMT
-  Document emailed to Todd Hutchison (nth@alachuaclerk.org) for signature
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-  Email viewed by Todd Hutchison (nth@alachuaclerk.org)
2025-06-17 - 7:52:55 PM GMT
-  Document e-signed by Todd Hutchison (nth@alachuaclerk.org)
Signature Date: 2025-06-17 - 7:53:48 PM GMT - Time Source: server
-  Document emailed to jki@alachuaclerk.org for signature
2025-06-17 - 7:53:50 PM GMT
-  Email viewed by jki@alachuaclerk.org
2025-06-17 - 8:24:30 PM GMT
-  Signer jki@alachuaclerk.org entered name at signing as Jess Irby
2025-06-17 - 8:25:15 PM GMT
-  Document e-signed by Jess Irby (jki@alachuaclerk.org)
Signature Date: 2025-06-17 - 8:25:17 PM GMT - Time Source: server
-  Agreement completed.
2025-06-17 - 8:25:17 PM GMT