



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 *Todd Hutchison*
Assistant Clerk/Finance Director

Re: Clerk Authorization for EMS Write-Down

Date: November 7, 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	10,641.86
Marchman Act	3,142.00
Total to be Authorized for Write-Down	\$13,783.86


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

Fund	As of 9/30/24 Audit	As of 9/30/25 (New World)	After Write- Down	Write-Down Amount
EMS				
Accounts Receivable	\$7,077,990.98	\$7,960,853.51	\$7,947,069.65	\$13,783.86
Less Allowance for Uncollectible Accounts	-\$3,174,762.00	-\$3,328,584.72	-\$3,314,800.86	
Net Accounts Receivable	\$3,903,228.98		\$4,632,268.79	

These uncollectible accounts are for ambulance services during the period March 17, 2019 through September 30, 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:  11/07/2025
J.K. “Jess” Irby, Esq. Date

Attachment

NTH/rdg

Write-Off Summary
For Period 03/17/19 to 09/30/25
Alachua County BOCC

FUND	As of 9/30/25 (New World)	Write-Down	After Write Down
<i>Emergency Rescue Services Fund 091</i>			
Accounts Receivable Clerk Authorized Write Down	\$7,960,853.51	(\$2,588,251.34)	\$7,947,069.65
Clerk Authorized Write Down		(\$13,783.86)	
Less Allowance for Uncollectible Accounts	(\$3,328,584.72)		(\$740,333.38)
Net Accounts Receivable	\$4,632,268.79		\$7,206,736.27
<i>MSBU- Fire Services Fund 011</i>			
Fire Prevention Authorized Write Down	797.10	(786.75)	\$10.35
<i>Hazardous Materials - Fund 178</i>			
Hazardous Material Billings - FY 2025	50,841.28	(\$50,841.28)	\$0.00
Write-Off Summary			
Board Approved Total		(\$2,639,879.37)	
Clerk Approved Total		(\$13,783.86)	
Grand Total		(\$2,653,663.23)	

Exhibit "A"

Board Authorized Write-Down				
Activity	Fund	Description	Dates of Service	Amount
EMS	Fund 091	BANKRUPTCY DISCHARGED	07/05/2024-01/06/2025	2,626.30
EMS	Fund 091	BANKRUPTCY FILED	04/04/2023-07/04/2024	485.00
EMS	Fund 091	CEDAR FINANCIAL - TIME PAY	10/04/2023-1/12/2025	8,219.63
EMS	Fund 091	CEDAR FINANCIAL ACCOUNT	01/11/2020-03/28/2025	1,831,200.27
EMS	Fund 091	COUNTY ATTY-REVIEW IN PROCESS	7/7/2024	119.55
EMS	Fund 091	DECEASED-NO PAYMENT EXPECTED	03/17/2019-9/30/2025	161,165.17
EMS	Fund 091	INDIGENT/HOMELESS	03/02/2020-03/25/2025	447,251.02
EMS	Fund 091	MEDICAID/\$10 CO-PAY AMOUNT	1/17/2025-5/9/2025	60.00
EMS	Fund 091	PROBATE CLAIM FILED	2/10/2023-3/23/2025	9,481.79
EMS	Fund 091	WRITE-OFF/OPERATIONS ERROR	01/12/2024-9/30/2025	21,718.17
EMS	Fund 091	SMALL BALANCE-LESS THAN \$10.00	08/19/2019-09/26/2025	69.19
EMS	Fund 091	SMALL BALANCE-LESS THAN \$25.00	03/28/2020-11/21/2024	87.06
EMS	Fund 091	SUPR REVIEW REQUIRED	06/19/2023-12/10/2024	5,710.85
EMS	Fund 091	UNIDENTIFIED PATIENT-INC INFO	10/01/2021-9/30/2025	10,948.44
EMS	Fund 091	W/O CAID HMO FILE LIMIT EXP	3/31/2024	137.96
EMS	Fund 091	W/O-INS TIMELY FILING LIMIT EXP	01/17/2021-05/29/2024	5,690.38
EMS	Fund 091	WRITE-OFF/ADMINISTRATIVE	12/20/2024-10/11/2025	7,540.00
EMS	Fund 091	WRITE -OFF NO PCS BY CREW	01/12/2021-04/03/2025	5,371.00
EMS	Fund 091	WRITE-OFF/BEFORE BOOKING	12/5/2024	1,154.00
EMS	Fund 091	WRITE-OFF/BILLING ERROR	11/10/2019-9/02/2025	9,688.20
EMS	Fund 091	WRITE-OFF/MEDICAID CLAIM ISSUE	04/20/2024-09/03/2025	15,661.44
EMS	Fund 091	WRITE-OFF/CAID NOT FL	08/16/2024-09/21/2025	32,908.29
EMS	Fund 091	WRITE-OFF/MEDICARE HMO UNK/EXP	2/3/2022	622.37
EMS	Fund 091	WRITE OFF-NO AUTH/ME BROKER	08/28/2016-08/01/2024	
EMS	Fund 091	W/O XOVER MILEAGE NOT PD	10/4/2024	
EMS	Fund 091	WRITE-OFF/MEDICARE CLAIM ISSUE	09/27/2022-07/05/2024	10,335.26
Fire Prevention	MTSU - Fire	SMALL BALANCE - FIRE PREV	03/12/2025-06/03/2025	1.00
Fire Prevention	MTSU - Fire	CEDAR FINANCIAL ACCOUNT	9/3/2024	685.00
Fire Prevention	MSTU - Fire	WRITE OFF/SMALL BALANCE - FIRE PREV	4/15/2025	100.75
Hazardous Materials	Fund 178	Uncollectible FY 2025 Haz Mat Fees	10/1/2024	50,841.28
Total Board Authorized Write-Down				2,639,879.37

Clerk Authorized Write-Down				
Activity	Fund	Description	Dates of Service	Amount
EMS	General Fund	BAKER ACT	11/03/2024-8/19/2025	10,641.86
EMS	General Fund	MARCHMAN ACT	3/31/2025-7/12/2025	3,142.00
EMS	General Fund	SMALL BALANCE-LESS THAN \$5.00		
Total Clerk Authorized Write-Down				13,783.86

Total Board and Clerk Authorized Write-Down				2,653,663.23
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FY25 Fall Clerk Write Off Memo

Final Audit Report

2025-11-07

Created:	2025-11-07
By:	Dylan Parramore (dmp@alachuaclerk.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAudtYR_KDZMcqsk6td3a4k_HjbAZBM186

"FY25 Fall Clerk Write Off Memo" History

-  Document created by Dylan Parramore (dmp@alachuaclerk.org)
2025-11-07 - 8:13:06 PM GMT
-  Document emailed to Todd Hutchison (nth@alachuaclerk.org) for signature
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-  Email viewed by Todd Hutchison (nth@alachuaclerk.org)
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-  Document e-signed by Todd Hutchison (nth@alachuaclerk.org)
Signature Date: 2025-11-07 - 8:19:07 PM GMT - Time Source: server
-  Document emailed to jki@alachuaclerk.org for signature
2025-11-07 - 8:19:08 PM GMT
-  Email viewed by jki@alachuaclerk.org
2025-11-07 - 8:35:54 PM GMT
-  Signer jki@alachuaclerk.org entered name at signing as Jess Irby
2025-11-07 - 8:37:18 PM GMT
-  Document e-signed by Jess Irby (jki@alachuaclerk.org)
Signature Date: 2025-11-07 - 8:37:20 PM GMT - Time Source: server
-  Agreement completed.
2025-11-07 - 8:37:20 PM GMT