



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.3.

2/8/2022

Subject:

Re: Annual Request to Write-Off Uncollectible Ambulance Fees for FY 20/21

Fiscal Impact:

Emergency Medical Services (EMS) has two accounts that make up the total for uncollected billings; 1) **Appropriate Accounts for a Financial Write-Offs** and 2) **Medicare/Medicaid/Champus Contractual Write-Offs**. For FY20-21, the total amount for these two write-off accounts is \$22,855,974.68. The requested removal of receivables from the Appropriate Accounts for Financial Write-Offs is \$9,398,243.24. This does not preclude continuing efforts to collect the receivables in future years. In accordance with County Policy BCC-37, Fire Rescue sends appropriate uncollected accounts to a collection agency for further action. The requested removal of receivables from the Medicare/Medicaid/Champus Account is \$13,457,731.44. This amount is not forwarded to the collection agency as it is the contractual write off amount.

During BCFR's annual budget development process, EMS billing revenue is forecasted based on historical net revenue received from EMS receivables. Revenue forecasting in this manner takes into consideration the write-offs from uncollected billing charges and contractual adjustments.

Dept/Office:

Public Safety Group: Fire Rescue Department

Requested Action:

The Fire Rescue Department requests, in accordance with Ordinance No. 79-21, the Board approve the FY 2020-2021 uncollectible EMS receivables write-off as noted below in the Summary Explanation and Background section.

Summary Explanation and Background:

The removal of these EMS receivables is in accordance with Ordinance 79-21 and generally accepted accounting principles. A file containing all the County's uncollectible receivables shall be maintained by the Clerk of the Circuit Court, as required by ordinance.

Emergency Medical Services (EMS):

Appropriate Accounts for a Financial Write-Off

The EMS write-off is a balance sheet financial write-off only. Even though this write-off occurs annually, the County, through the actions of its billing service providers and the County's collection agency continues to pursue collections of this account. This portion of the write-off consists of individual customer accounts that remain unpaid after multiple (up to five) attempts to collect. The write-off amount of \$9,398,243.24 reflects those individual customer accounts that are no longer current (older than 1 year), have been sent to a collection agency or are otherwise uncollectible.

Medicare/Medicaid/Champus Contractual Write-Off

The EMS write-off is a balance sheet financial write-off only. The Medicare/Medicaid/Champus write-offs are based upon required contractual adjustments. These write-offs are the difference in what BCFR bills for service vs. what

Medicare, Medicaid and Champus agree to pay contractually. The write-off figures for these accounts are the annual total (through September 2021) of the amounts applied to Medicare, Medicaid or Champus accounts. The amount of \$13,457,731.44 is the contractual write-off.

Clerk to the Board Instructions:

File to County uncollectible receivables.



Kimberly Powell, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001
Fax: (321) 264-6972
Kimberly.Powell@brevardclerk.us

February 9, 2022

M E M O R A N D U M

TO: Mark Schollmeyer, Fire Chief

RE: Item F.3., Annual Request to Write-Off Uncollectible Ambulance Fees for FY 20/21

The Board of County Commissioners, in regular session on February 8, 2022, approved the FY 2020-2021 uncollectible Emergency Medical Services (EMS) receivables write-off in accordance with Ordinance No. 79-21.

Your continued cooperation is greatly appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK

Kimberly Powell
Kimberly Powell, Clerk to the Board

/ns

cc: Finance
Budget

FIRE RESCUE DEPARTMENT
Fiscal Year 2020-2021 Uncollectible Ambulance Write-Off

Appropriate Accounts for a Financial Write-Off		Amount
Medicare/Medicaid/Champus Contractual writeoffs	\$	13,457,731.44
Accounts Sent to Collection Agencies during FY 2020-2021	\$	6,626,309.72
ADPI Accounts older than one year	\$	1,956,479.08
Miscellaneous writeoffs (closed accounts, small balances, bad addresses etc)	\$	815,454.44
Fiscal Year 2020-2021 Uncollectible Ambulance Write-Off	\$	22,855,974.68

Approved by :



Mark Schollmeyer,
Fire Rescue Chief

01-03-2022

Date



Kathleen Prothman
County Finance Director

12/28/21

Date