

Meeting Date
2-20-18



AGENDA	
Section	CONSENT
Item No.	II.5.1

AGENDA REPORT
BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

SUBJECT:	REQUEST TO WRITE-OFF UNCOLLECTIBLE AMBULANCE FY 16/17 NO FISCAL IMPACT FROM THIS ACTION
DEPT/OFFICE:	Fire Rescue

Requested Action:
The Fire Rescue Department requests, in accordance with Ordinance No. 79-21, that the Board approve the FY 2016-2017 uncollectible EMS accounts receivable write-off as noted below.

Summary Explanation & Background:
The removal of these Emergency Medical Services (EMS) accounts receivable is in accordance with Ordinance 79-21 and generally accepted accounting principles. A specific listing of each account is available from Fire Rescue upon request. 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 provider Intermedix, and Penn Credit, the County's collection agency, continues to pursue collections of these accounts. This portion of the write-off consists of accounts that were appropriate for referral for a financial write-off after up to five attempts to collect were made. These accounts have "Dates of Service" through September 2016. The write-off amount of \$7,871,375.66 reflects those accounts that are no longer current (older than 1 year). This allows EMS to update receivable reporting for patients that are current only.

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 and what Medicare, Medicaid and Champus agree to pay contractually. The annual write-off figures for these accounts are the annual total (through September 2016) of the amounts of mandatory write-offs applied to Medicare, Medicaid or Champus accounts. The amount of \$7,095,901.91 is the contractual write-off figure from the monthly Intermedix reports "Management Summary Report".

FISCAL IMPACT:

The removal of receivables in the amount of \$7,871,375.66 from the financial statements 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 Medicare/Medicaid/Champus \$7,095,901.91 is not forwarded to the collection agency as it is the contractual write off amount.

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

Contact Information: Mark Schollmeyer, Fire Chief/Director - mark.schollmeyer@brevardfl.gov - 633-2056 Ext 56080.

Clerk to the Board Instructions:

Exhibits Attached: FY 16-17 Uncollectible Ambulance Write-Off Summary

Contract /Agreement (If attached): Reviewed by County Attorney Yes No PR

County Manager Frank Abbate	Assistant County Manager John Denninghoff	Department Director / Extension Mark Schollmeyer, Fire Chief
	Interim Assistant County Manager Jim Liesenfelt	



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

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February 21, 2018

M E M O R A N D U M

TO: Chief Mark Schollmeyer, Fire Rescue Director

RE: Item II.B.1., Request Write-Off of Uncollectible Ambulance FY 16/17

The Board of County Commissioners, in regular session on February 20, 2018, approved the FY 2016-2017 uncollectible EMS accounts receivable write-off in accordance with Ordinance No. 79-21, and generally accepted accounting principles; a specific listing of each account is available from Fire Rescue upon request.

Your continued cooperation is greatly appreciated.

Sincerely yours,

**BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK**

Tammy Rowe

Tammy Rowe, Deputy Clerk

/cmw

cc: Budget
Finance

FIRE RESCUE DEPARTMENT
Fiscal Year 2016-2017 Uncollectible Ambulance Write-Off

	Amount	
Appropriate Accounts for a Financial Write-Off		
Accounts receivable balance as of 09/30/17	\$	26,426,410.49 As per SAP report
Minus:		
Current accounts receivables as of 09/30/17	\$	(11,459,132.92) As per ADPI AB2020 report 09/30/17
Medicaid/Medicare/Champus contractual write-offs FY 16-17	\$	(7,095,901.91) see below
Amount to adjust in SAP as 09/30/17	\$	7,871,375.66

Medicare/Medicaid/Champus Contractual Write-Off		
Write-offs balance as 09/30/17	\$	7,095,901.91 As per ADPI Management Summary
Amount to adjust in SAP as 09/30/17	\$	7,095,901.91

Summary		
Appropriate Accounts for a Financial Write-Off	\$	7,871,375.66
Medicare/Medicaid/Champus Contractual Write-Off	\$	7,095,901.91
Fiscal Year 2016-2017 Uncollectible Ambulance Write-Off	\$	14,967,277.57

Approved by :



Mark Schollmeyer,
Fire Rescue Chief

01-25-2018

Date



Kathleen Prothman
Assistant County Finance Director

1/25/18

Date