

Meeting Date
February 3, 2015



AGENDA	
Section	Consent
Item No.	II.D.1

**AGENDA REPORT**  
 BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

SUBJECT:	REQUEST TO WRITE-OFF OF UNCOLLECTIBLE AMBULANCE FY 13/14 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 2013-2014 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 the National Recovery Agency (NRA) 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 2013. The write-off amount of \$6,597,599.98 reflects those accounts that are no longer current (older than 1 year).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**  
 These write-offs are based upon required contractual adjustments. The annual write-off figures for these accounts are the annual total (through September 2013) of the amounts of mandatory write-offs applied to Medicare, Medicaid or Champus accounts. The amount of \$6,455,806.58 is the contractual write-off figure from the monthly Intermedix reports "Management Summary Report".

**FISCAL IMPACT:**  
 This financial action is a balance sheet write-off required to identify the difference between EMS ambulance bills and actual collections. The removal of these receivables in the amount of \$13,053,406.56 from the financial statements does not preclude continuing efforts to collect the receivables in future years. In accordance with BCC-37 County Policy, Fire Rescue sends appropriate uncollected accounts to a collection agency for further action.

Contact Information:  
 Mark Schollmeyer, Interim Fire Chief/Director  
 Phone (321) 633-2056

Clerk to the Board Instructions:

Exhibits Attached:

Contract /Agreement (If attached):		Reviewed by County Attorney	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	PR <input type="checkbox"/>
County Manager	Assistant County Manager, Mel Scott	Department Director / Extension					
Stockton Whitten	Assistant County Manager, Venetta Valdengo	Mark Schollmeyer, Interim Fire Chief X 56080					



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

Telephone: (321) 637-2001  
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February 4, 2015

MEMORANDUM

TO: Chief Mark Schollmeyer, Interim Fire Rescue Director

RE: Item II.D.1, Approval to Write-Off Uncollectible Emergency Medical Services (EMS)  
Accounts Receivable FY 13/14

The Board of County Commissioners, in regular session on February 3, 2015, approved request to write-off FY 2013-2014 uncollectible accounts receivable for Appropriate Accounts for a Financial Write-Off in the amount of \$6,597,599.98; and Medicare/Medicaid/Champus Contractual Write-Off in the amount of \$6,455,806.58.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK

Tammy Etheridge, Deputy Clerk

/clm

cc: Finance  
Budget