



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## New Business - Public Safety Group

---

J.1.

4/21/2026

---

### Subject:

Approval, Re: Write off uncollectible ambulance debt associated with Emergency Medical Services (EMS) accounts for Fiscal Years (FY) 2024 and 2025 related to the closure of accounts associated with Change Healthcare; and to approve the annual write-off of uncollectible EMS-Management & Consultants ambulance debt for January 1, 2025, through September 30, 2025.

### Fiscal Impact:

In accordance with BCC-37, Brevard County Fire Rescue (BCFR) refers appropriate delinquent accounts to a contracted collection agency for further recovery actions.

1. \$7,187,847.83 is requested to be removed through uncollectible financial write-offs to facilitate the closeout of accounts associated with Change Healthcare for fiscal year FY2024. This action does not preclude continued collection efforts in future years.
2. \$14,389,075.85 is requested to be removed through uncollectible financial write-offs to facilitate the closeout of accounts associated with Change Healthcare for fiscal year FY2025 and includes the final balance of the contract with an end date of July 13, 2025.
3. \$5,485,613.10 is requested to be removed through uncollectible financial write-offs to facilitate the closeout of accounts associated with EMS-Management & Consultants for the period of January 1, 2025, through September 30, 2025.

### Dept/Office:

Public Safety Group: Brevard County Fire Rescue

### Requested Action:

Fire Rescue requests Board approval, in accordance with Resolution No. 79-21, for the FY2024 and FY2025 write-offs of uncollectible EMS accounts receivable and the closure of accounts associated with Change Healthcare and EMS-Management & Consultants.

### Summary Explanation and Background:

The removal of these Emergency Medical Services (EMS) accounts receivable is undertaken in accordance with Resolution 79-21 and Generally Accepted Accounting Principles (GAAP). Pursuant to the requirements of the ordinance, a record of all County receivables deemed uncollectible shall be maintained by the Clerk of the Circuit Court.

The amounts proposed for write-off represent accounts that are no longer current, have been referred to the County's contracted collection agency, or are otherwise determined to be uncollectible after reasonable

collection efforts. This action permits EMS to accurately update its accounts receivable records to reflect only active and current patient balances.

The requested debt write-off associated with Change Healthcare reflects the closure and/or transfer of all remaining accounts previously administered through that billing platform. The delay in finalizing these accounts resulted from the February 2024 Change Healthcare cybersecurity incident, which temporarily impaired BCFR contractor's ability to process billing, collect payments, and reconcile EMS transport revenues. A timeline of incidents during disruption is attached, along with the Department's plan moving forward.

**Clerk to the Board Instructions:**

File to County uncollectible receivables.



April 22, 2026

**MEMORANDUM**

**TO:** Chief Patrick Voltaire, Fire Rescue Director      **Attn:** Janine Ernst

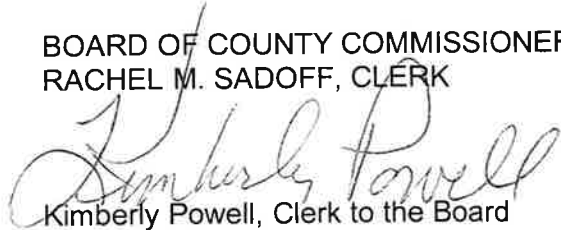
**RE:** Item J.1., Write Off Uncollectible Ambulance Debt Associated with Emergency Medical Services (EMS) Accounts for Fiscal Year (FY) 2024 and 2025 Related to the Closure of Accounts Associated with Change Healthcare; Approve the Annual Write-Off of Uncollectible EMS-Management and Consultants Ambulance Debt for January 1, 2025, through September 30, 2025

The Board of County Commissioners, in regular session on April 21, 2026, approved in accordance with Resolution No. 79-21, for the FY 2024 and FY 2025 write offs of uncollectible EMS accounts receivable and the closure of accounts associated with Change Healthcare and EMS-Management and Consultants ambulance debt for January 1, 2025, through September 30, 2025.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
RACHEL M. SADOFF, CLERK

  
Kimberly Powell, Clerk to the Board

cc: Finance  
Budget

# FIRE RESCUE DEPARTMENT

## Fiscal Year 2024-2025 Uncollectible Ambulance Write-Off

|                                                                           | Amount                         |
|---------------------------------------------------------------------------|--------------------------------|
| <b>Appropriate Accounts for a Financial Write-Off</b>                     |                                |
| Balance from Change Health Care at end of contract 7/13/25                | \$ 14,389,075.85               |
| Change Health Care Writeoffs for fiscal year 2024 not previously approved | \$ 7,187,847.83                |
| Total Change Health Care                                                  | <u>\$ 21,576,923.68</u>        |
| EMS/MC Writeoffs January 1,2025 to September 30,2025                      | \$ 5,485,613.10                |
| <b>Uncollectible Ambulance Write-Off</b>                                  | <b><u>\$ 27,062,536.78</u></b> |

Approved by :

Voltaire,  
Patrick

Digitally signed by  
Voltaire, Patrick  
Date: 2026.04.13  
09:06:02 -04'00'

Patrick Voltaire  
Fire Rescue Chief

Date

 3/12/24

Kathleen Prothman  
County Finance Director

Date

### **Change Healthcare Cyberattack Incident Timeline:**

Feb 27, 2024: BCFR is informed by our EMS billing company, Change Healthcare, of a cyber-attack that shuts down all billing claims processing.

March 2024: BCFR leadership team meets weekly with Change Healthcare for status updates and planning initiatives.

April 2024: Limited billing operations begin, not including EMS claims processing which would be restored in June/July. Simultaneously, a draft request for proposal (RFP) is sent to County Purchasing to acquire a new billing vendor.

July 2024: EMS claims commence resulting in limited revenue transmitted to Brevard County.

August 2024: New EMS billing company is awarded and BCFR immediately begins the onboarding process.

November 2024: Change Healthcare claims processing systems are fully restored.

December 2024: Change Healthcare agrees to extend the collection period through July 2025 to administer claims received before December 31, 2024, with intent to maximize revenue.

January 2025: Newly awarded EMS billing company begins claims processing for all dates of service on or after January 1, 2025.

### **Department Actions Moving Forward:**

- Currently collaborating with the County Attorney's Office to issue a demand memorandum to Change Healthcare, requiring the submission of complete billing details for all transactions conducted during the fiscal year of the cyber-attack.
- Commission an audit to review each bill and determine revenue lost.
- In accordance with the original Change Healthcare contract and County insurers, determine feasibility to file an insurance claim against cyber-attack losses.
- If reasonable, explore civil action against Change Healthcare for lost revenues as determined by the audit.