



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## Consent

F.10.

2/9/2021

### Subject:

Request to Write-Off Uncollectible Ambulance Fees FY 19/20

### Fiscal Impact:

The removal of receivables in the amount of \$15,372,286.61 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 \$12,791,335.02 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.

### Dept/Office:

Fire Rescue Department

### Requested Action:

The Fire Rescue Department requests, in accordance with Ordinance No. 79-21, the Board approve the FY 2019-2020 uncollectible EMS accounts receivable write-off as noted below.

### Summary Explanation and 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 providers and 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. The write-off amount of \$15,372,286.61 reflects those accounts that are no longer current (older than 1 year) have been sent to a collection agency or are otherwise uncollectible. 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 2019) of the amounts of mandatory write-offs applied to Medicare, Medicaid or Champus accounts. The amount of \$12,791,335.02 is the contractual write-off figure from the monthly R1/Intermedix and Change Healthcare reports "Management Summary Report".

**Clerk to the Board Instructions:**



February 10, 2021

MEMORANDUM

TO: Chief Mark Schollmeyer, Fire Rescue Attn: Pam Barrett

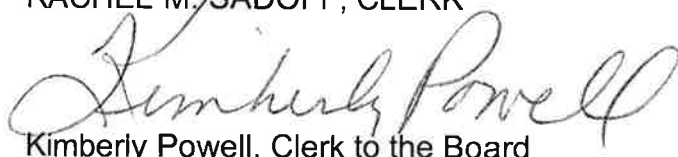
RE: Item F.10., Request to Write-Off Uncollectible Ambulance Fees Fiscal Year 2019-2020

The Board of County Commissioners, in regular session on February 9, 2021, approved the request to write-off the Fiscal Year 2019-2020 uncollectible ambulance fees for Emergency Medical Services (EMS) in the amount of \$15,372,286.61 and Medicare/Medicaid/Champus in the amount of \$12,791,335.02.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS  
RACHEL M. SADOFF, CLERK

  
Kimberly Powell, Clerk to the Board

/ds

cc: Finance  
Budget


**FIRE RESCUE DEPARTMENT****Fiscal Year 2019-2020 Uncollectible Ambulance Write-Off****Appropriate Accounts for a Financial Write-Off**

Amount

Medicare/Medicaid/Champus Contractual writeoff	\$	12,791,335.02
Accounts Sent to Collection Agencies during FY 2109-2020	\$	3,367,970.48
ADPI Accounts older than one year	\$	11,292,806.36
Accounts with missing or incorrect addresses	\$	705,385.79
Miscellaneous writeoffs (closed accounts, small balances etc)	\$	6,123.98

<b>Fiscal Year 2019-2020 Uncollectible Ambulance Write-Off</b>	<b>\$</b>	<b>28,163,621.63</b>
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Approved by ;

  
Mark Schollmeyer,  
Fire Rescue Chief01-21-21  
Date  
Kathleen Prothman  
Assistant County Finance Director1-21-21  
Date