



# Brevard County Board of County Commissioners

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## Legislation Text

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**File #:** 5506, **Version:** 1

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### **Subject:**

Board Approval, Annual Request to Write-Off Uncollectible Emergency Medical Services (EMS) Ambulance Fees for FY21-22

### **Fiscal Impact:**

The total amount for FY21-22 in Uncollectible Ambulance Write-Off is \$25,448,970.57 in two EMS accounts: (1) Uncollectable Financial and (2) Medicare/Medicaid/Champus Write-Offs.

(1) \$8,099,072.03 is being requested to be removed from Uncollectable Financial Write-Offs. 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.

(2) \$17,349,898.54 is being requested to be removed from Medicare/Medicaid/Champus and is not forwarded to the collection agency as it is the contractual write off amount.

### **Dept/Office:**

Public Safety Group: Brevard County Fire Rescue

### **Requested Action:**

The Fire Rescue Department requests, in accordance with Ordinance No. 79-21, the Board approve the FY 2021-2022 uncollectible EMS accounts receivable write-off as noted above.

### **Summary Explanation and Background:**

The removal of these Emergency Medical Services (EMS) accounts receivable is in accordance with Ordinance No. 79-21 and generally accepted accounting principles.

#### **Appropriate Accounts for Financial Write-Off**

The EMS write-off is a balance sheet financial write-off only. The write-off amount reflects those accounts that are no longer current (older than one year), have been sent to a collection agency or, are otherwise uncollectible.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 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.

### **Clerk to the Board Instructions:**

File to County uncollectible receivables