



LOS ANGELES FIRE DEPARTMENT

JAIME E. MOORE
FIRE CHIEF

February 13, 2026

BOARD OF FIRE COMMISSIONERS
FILE NO. 26-014

TO: Board of Fire Commissioners

FROM:  Jaime E. Moore, Fire Chief

SUBJECT: WRITE-OFF OF UNCOLLECTIBLE LOS ANGELES FIRE DEPARTMENT EMERGENCY AMBULANCE SERVICE CHARGES EACH VALUED LESS THAN \$5,000 FOR FISCAL YEARS 2012-13 TO 2023-24 (FROM FEBRUARY 2013 THROUGH FEBRUARY 2024)

FINAL ACTION:	<input type="checkbox"/> Approved	<input type="checkbox"/> Approved w/Corrections	<input type="checkbox"/> Withdrawn
	<input type="checkbox"/> Denied	<input type="checkbox"/> Received & Filed	<input type="checkbox"/> Other

SUMMARY

Los Angeles Municipal Code Section 11.04 (Chapter 1, Article 1) establishes that any Board, Commission, or Head of a Department may prepare a report detailing findings regarding the status of unpaid accounts and submit it to the Collections Board of Review for appropriate actions. Pursuant to this code, the Los Angeles Fire Department submits 27,473 uncollected emergency ambulance service accounts for write-off consideration, originating from the Advanced Data Processing, Inc. Emergency Medical Services billing and collection system. These accounts cover Fiscal Years 2012-13 through 2023-24, specifically from February 2013 through February 2024.

The total value of these 27,473 accounts amounts to \$53,487,136.05, with each individual account valued at less than \$5,000. These accounts were previously referred for collection to the City's contractor, Harris & Harris, Ltd., but were subsequently deemed uncollectible and returned to the Department between January 2025 and January 2026.

In line with Citywide Collection Guidelines, the staff of Accounting Services Division has reviewed the attached summary reports and determined that these unpaid accounts totaling \$53,487,136.05 should be written off.

RECOMMENDATIONS

That the Board:

1. Authorize the Fire Chief to refer all pertinent documentation regarding the \$53,487,136.05 in uncollectible emergency ambulance service accounts to the

Collections Board of Review for write-off authority. This request pertains to accounts valued at less than \$5,000 each for the period of Fiscal Years 2012-13 to 2023-24.

2. Forward the attached letter and summary reports to the Collections Board of Review for its consideration and approval.

FISCAL IMPACT

The removal of these uncollectible accounts from the Department's outstanding balance allows for the more efficient utilization of Department resources on more recent outstanding accounts. It is important to note that the removal of these unpaid accounts from the current Ambulance Billing System shall not preclude the City from collecting any sum that later proves to be collectible. Writing off these accounts is consistent with Generally Accepted Accounting Principles. Additionally, this action adheres to existing City policy regarding the accurate reflection of account status in the City's financial statements so as not to overstate revenue.

Board report prepared by Mario Pasaporte II, Departmental Chief Accountant IV, Administrative Services Bureau.

Attachments

- Attachment 1: Letter to Shane Min, Chair, Collections Board of Review, Office of the Controller
- Attachment 2: Summary Report by Month of Unpaid Accounts
- Attachment 3: Summary Report by Primary Financial Class

**BOARD OF FIRE
COMMISSIONERS**

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FIRE DEPARTMENT

JAIME E. MOORE
FIRE CHIEF

200 NORTH MAIN STREET
ROOM 1800
LOS ANGELES, CA 90012

(213) 978-3800
FAX: (213) 978-3815

[HTTP://WWW.LAFD.ORG](http://www.lafd.org)

February 13, 2026

Shane Min, Chair
Collections Board of Review
Office of the Controller
200 North Main Street, Room 300
Los Angeles, CA 90012

Dear Mr. Min:

Write-Off of Uncollectible Los Angeles Fire Department
Emergency Ambulance Service Charges Each Valued Less Than \$5,000
for Fiscal Years 2012-13 to 2023-24 (From February 2013 through February 2024)

Los Angeles Administrative Code, Chapter 10, Article 4, Section 22.210.2, mandates that the Fire Chief of the Los Angeles Fire Department review the status of unpaid ambulance accounts to determine their collectability. In accordance with the Los Angeles Municipal Code, Article 1, Section 11.04, accounts determined to be uncollectible are referred to the Collections Board of Review for appropriate action. Consequently, the Department requests approval to write off 27,473 accounts, each valued at less than \$5,000, for a total sum of \$53,487,136.05. These accounts cover the billing period from February 2013 through February 2024.

Since Fiscal Year 2010-11, Advanced Data Processing, Inc. has provided ambulance billing and collection services for the Department using a field data capture system. The billing process includes the creation of electronic patient care records and the validation of patient, payer, and insurance information through improved technology and hospital relationships. When insurance or payer information is not received, the Department ensures that at least three invoices and notices are sent to the patient within 120 days of the initial billing.

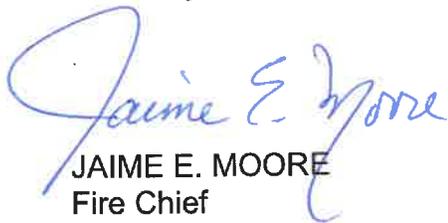
Pursuant to Section 5.181 of the Los Angeles Administrative Code, accounts that remain unpaid and aged over 120 days are referred to the City's contracted collection agency, Harris and Harris, Ltd., for additional collection efforts lasting up to twelve months. The 27,473 accounts submitted in this request were referred to Harris and Harris, Ltd. and subsequently returned to the Department as uncollectible between January 2025 and January 2026.

It is recommended that the Collections Board of Review approve the write-off of these uncollected ambulance service accounts.

1. The Department performs exhaustive research to ensure that patient and insurance information is accurate and complete, and every account with an outstanding balance receives at least three billing notices. Despite these efforts, the accounts remain uncollected.
2. Writing off these accounts aligns with Generally Accepted Accounting Principles and existing City policy, which requires the accurate reflection of account status in financial statements to avoid overstating revenue. Furthermore, removing these older uncollectible accounts allows the Department to utilize its resources more efficiently on recent outstanding accounts.
3. This request satisfies the write-off criteria set forth in the Citywide Collection Guidelines. Specifically, the amounts are deemed uncollectible, all reasonable collection efforts have been exhausted, and the debtors cannot be located or collected from due to difficulty. Additionally, the applicable statute of limitations for the collection of debt has expired for 3,507 of these accounts. The write-off will not prejudice the position of the City, nor does the removal of these accounts from the current billing system preclude the City from collecting any sum that may later prove to be collectible.

If you require additional information, please contact Mario Pasaporte II, Departmental Chief Accountant IV, Administrative Services Bureau, at (213) 574-6963.

Sincerely,



JAIME E. MOORE
Fire Chief

Attachments

Los Angeles Fire Department
 Emergency Ambulance Services (Dept Revenue Source 4091) - ADPI / R1 / Digitech

Run date:
 07-Jan-26

All accounts in this report are less than \$5000

Write off of accounts returned from H&H as uncollectible

Summary Report by Month of Unpaid Accounts (Fiscal Year and Month - Account Created Date)

Returned from January 01, 2025 to January 01, 2026

Fiscal Year - Month Year	Number of Accounts	Gross Charges	Payments	Adjustments	Balance
FY 2013 - Feb 2013	1	1,021.25	762.40	(43.14)	301.99
FY 2014 - Dec 2013	1	1,451.75	-	-	1,451.75
FY 2014 - Apr 2014	1	1,021.25	397.06	612.80	11.39
FY 2014 - May 2014	1	1,420.25	-	-	1,420.25
FY 2014 - Jun 2014	2	2,410.00	282.24	610.68	1,517.08
FY 2015 - Jul 2014	1	989.75	394.87	-	594.88
FY 2015 - Oct 2014	3	3,846.00	1,812.89	951.72	1,081.39
FY 2015 - Nov 2014	1	1,451.75	1,252.57	-	199.18
FY 2015 - Dec 2014	1	1,451.75	305.76	945.99	200.00
FY 2015 - Jun 2015	2	2,473.00	2,224.14	-	248.86
FY 2016 - Jul 2015	1	1,420.25	475.95	930.65	13.65
FY 2016 - Aug 2015	1	1,483.25	410.60	967.90	104.75
FY 2016 - Dec 2015	1	1,547.00	259.01	1,037.99	250.00
FY 2017 - Sep 2016	1	1,490.00	-	-	1,490.00
FY 2017 - Nov 2016	1	1,106.00	1,056.00	-	50.00
FY 2017 - Jan 2017	2	2,999.00	650.80	-	2,348.20
FY 2017 - Mar 2017	4	5,842.00	-	-	5,842.00
FY 2017 - Apr 2017	2	3,588.00	356.14	1,123.86	2,108.00
FY 2017 - May 2017	4	5,538.00	72.00	-	5,466.00
FY 2018 - Jul 2017	1	1,509.00	444.57	1,014.43	50.00
FY 2018 - Aug 2017	6	7,997.00	2,300.72	1,662.06	4,034.22
FY 2018 - Sep 2017	39	51,190.00	2,531.64	3,206.93	45,451.43
FY 2018 - Oct 2017	617	840,405.00	6,268.20	4,866.18	829,270.62
FY 2018 - Nov 2017	1,947	2,641,719.00	13,243.87	9,914.03	2,618,561.10
FY 2018 - Jan 2018	3	4,048.00	1,106.00	(1,106.00)	4,048.00
FY 2018 - Feb 2018	2	2,577.00	611.44	-	1,965.56
FY 2018 - May 2018	1	1,509.00	1,358.10	-	150.90
FY 2019 - Jul 2018	3	4,565.00	939.80	1,699.45	1,925.75
FY 2019 - Aug 2018	1	1,490.00	(108.03)	1,377.23	220.80
FY 2019 - Sep 2018	1	1,068.00	854.40	-	213.60
FY 2019 - Oct 2018	2	2,691.00	-	-	2,691.00
FY 2019 - Nov 2018	2	3,094.00	325.71	825.33	1,942.96
FY 2019 - Apr 2019	1	1,068.00	725.00	-	343.00
FY 2019 - Jun 2019	1	1,471.00	-	-	1,471.00
FY 2020 - Jul 2019	1	1,642.00	686.80	-	955.20
FY 2020 - Aug 2019	4	4,367.00	1,612.27	1,319.65	1,435.08
FY 2020 - Nov 2019	4	5,287.00	-	-	5,287.00
FY 2020 - Dec 2019	2	3,075.00	1,547.81	1,053.75	473.44
FY 2020 - Jan 2020	417	589,389.00	3,112.82	682.59	585,593.59
FY 2020 - Feb 2020	2	3,094.00	1,564.42	-	1,529.58
FY 2020 - Mar 2020	2	2,307.00	494.34	739.12	1,073.54
FY 2020 - May 2020	5	7,066.00	1,193.78	3,144.90	2,727.32
FY 2020 - Jun 2020	2	2,596.00	509.22	1,625.41	461.37
FY 2021 - Jul 2020	2	3,094.00	905.09	817.27	1,371.64
FY 2021 - Sep 2020	5	7,180.00	2,295.71	1,527.62	3,356.67
FY 2021 - Oct 2020	1	1,471.00	307.26	963.74	200.00
FY 2021 - Nov 2020	1	1,049.00	-	-	1,049.00
FY 2021 - Dec 2020	1	1,163.00	348.94	684.40	129.66
FY 2021 - Jan 2021	5	8,833.00	-	-	8,833.00
FY 2021 - Feb 2021	3	6,893.00	4,229.39	2,378.26	285.35
FY 2021 - Mar 2021	6	13,746.00	1,111.65	7,353.07	5,281.28
FY 2021 - Apr 2021	3	6,913.00	800.09	3,367.42	2,745.49
FY 2021 - May 2021	9	21,435.00	2,834.08	3,371.23	15,229.69

Los Angeles Fire Department
 Emergency Ambulance Services (Dept Revenue Source 4091) - ADPI / R1 / Digitech

Run date:
 07-Jan-26

All accounts in this report are less than \$5000

Write off of accounts returned from H&H as uncollectible

Summary Report by Month of Unpaid Accounts (Fiscal Year and Month - Account Created Date)

Returned from January 01, 2025 to January 01, 2026

566.26

Fiscal Year - Month Year	Number of Accounts	Gross Charges	Payments	Adjustments	Balance
FY 2021 - Jun 2021	7	16,524.00	4,572.34	-	11,951.66
FY 2022 - Jul 2021	10	23,022.00	1,836.76	6,647.48	14,537.76
FY 2022 - Aug 2021	19	44,777.00	8,665.36	8,667.45	27,444.19
FY 2022 - Sep 2021	19	45,097.00	3,180.57	3,316.41	38,600.02
FY 2022 - Oct 2021	11	25,029.00	7,280.36	1,370.67	16,377.97
FY 2022 - Nov 2021	8	17,380.00	4,142.75	1,365.17	11,872.08
FY 2022 - Dec 2021	9	20,834.00	6,535.30	6,233.46	8,065.24
FY 2022 - Jan 2022	11	24,573.00	7,173.51	4,597.09	12,802.40
FY 2022 - Feb 2022	10	22,366.00	5,103.59	5,312.05	11,950.36
FY 2022 - Mar 2022	6	12,394.00	1,144.25	(23.49)	11,273.24
FY 2022 - Apr 2022	4	9,436.00	361.29	1,968.31	7,106.40
FY 2022 - May 2022	20	47,019.00	10,843.39	14,244.67	21,930.94
FY 2022 - Jun 2022	17	40,517.00	16,122.73	5,865.36	18,528.91
FY 2023 - Jul 2022	20	60,838.00	18,575.99	24,345.88	17,916.13
FY 2023 - Aug 2022	24	57,741.00	6,280.88	16,600.76	34,859.36
FY 2023 - Sep 2022	33	80,772.00	25,076.19	25,592.15	30,103.66
FY 2023 - Oct 2022	39	89,382.00	29,537.67	14,017.63	45,826.70
FY 2023 - Nov 2022	52	126,036.00	34,898.43	39,582.52	51,555.05
FY 2023 - Dec 2022	55	136,404.00	24,278.72	39,318.30	72,806.98
FY 2023 - Jan 2023	104	250,660.00	60,257.98	61,516.25	128,885.77
FY 2023 - Feb 2023	108	269,089.00	80,166.64	91,917.22	97,005.14
FY 2023 - Mar 2023	197	488,536.00	126,579.20	145,461.17	216,495.63
FY 2023 - Apr 2023	368	888,961.00	249,388.25	218,887.19	420,685.56
FY 2023 - May 2023	712	1,735,880.00	458,083.61	522,448.54	755,347.85
FY 2023 - Jun 2023	2,869	7,102,840.00	826,442.85	1,035,005.95	5,241,391.20
FY 2024 - Jul 2023	6,238	15,158,060.00	806,946.32	1,038,038.71	13,313,074.97
FY 2024 - Aug 2023	6,476	15,752,479.00	850,001.71	1,036,548.12	13,865,929.17
FY 2024 - Sep 2023	6,291	15,289,879.00	826,517.09	965,492.63	13,497,869.28
FY 2024 - Oct 2023	594	1,431,892.00	81,167.59	59,500.19	1,291,224.22
FY 2024 - Dec 2023	6	12,755.00	-	-	12,755.00
FY 2024 - Jan 2024	1	1,962.00	-	-	1,962.00
FY 2024 - Feb 2024	2	3,944.00	-	-	3,944.00
Grand Total	27,473	63,586,629.25	4,646,028.84	5,453,464.36	53,487,136.05

FY 2013	1	1,021.25	762.40	(43.14)	301.99
FY 2014	5	6,303.25	679.30	1,223.48	4,400.47
FY 2015	8	10,212.25	5,990.23	1,897.71	2,324.31
FY 2016	3	4,450.50	1,145.56	2,936.54	368.40
FY 2017	14	20,563.00	2,134.94	1,123.86	17,304.20
FY 2018	2,616	3,550,954.00	27,864.54	19,557.63	3,503,531.83
FY 2019	11	15,447.00	2,736.88	3,902.01	8,808.11
FY 2020	439	618,823.00	10,721.46	8,565.42	599,536.12
FY 2021	43	88,301.00	17,404.55	20,463.01	50,433.44
FY 2022	144	332,444.00	72,389.86	59,564.63	200,489.51
FY 2023	4,581	11,287,139.00	1,939,566.41	2,234,693.56	7,112,879.03
FY 2024	19,608	47,650,971.00	2,564,632.71	3,099,579.65	41,986,758.64
Grand Total	27,473	63,586,629.25	4,646,028.84	5,453,464.36	53,487,136.05

Los Angeles Fire Department
 Emergency Ambulance Services (Dept Revenue Source 4091) - ADPI / R1 / DigiTech
 All accounts in this report are less than \$5000
 Write off of accounts returned from H&H as uncollectible
 Summary by Primary Financial Class Type
 Returned from January 01, 2025 to January 01, 2026

Run date:
 07-Jan-26

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REASON CODE COMMENTS	Number of Accounts	Gross Charges	Payments	Adjustments	Balance	%
Commercial	2,443	5,999,472.75	3,189,049.71	97,499.89	2,712,923.15	5.07%
Contract	2	4,270.00	-	4,270.00	4,270.00	0.01%
Medicaid	9	39,660.60	9,354.00	26,367.40	23,660.00	0.04%
Medicare	3,046	8,769,895.57	6,619,559.40	6,222,357.93	876,567.35	1.64%
Self Pay	2,363	50,053,745.75	176,563.71	7,466.49	49,869,715.55	93.24%
Grand Total	7,863	64,867,044.67	9,994,526.82	6,357,961.71	53,487,136.05	100.00%

Type of Financial Class:

- Commercial:** The primary account payers are commercial insurance organizations such as health insurance company, auto insurance company, workers compensation insurance company.
- Medicaid:** The primary payer of the account is state or local managed social healthcare programs for families and individuals with low income and resources.
Examples are Medicaid, Medicaid managed care program, Healthy Families Program, Healthy Way LA.
- Medicare:** The primary payer of the account is federal health insurance programs, such as Medicare, Tricare, Railroad Medicare, and Medicare Health Plans.
- Contract:** The primary payer of the account is Veterans Health Administration.
- Self Pay:** The primary account payers are the patients or individuals other than Medicare, Medicaid, Contract and Commercial.

Los Angeles Fire Department
 Emergency Ambulance Services (Dept Revenue Source 4091) - ADPI / R1 / Digitech
 All accounts in this report are less than \$5000
 Write off of accounts returned from H&H as uncollectible
 Summary by Fiscal Year and Primary Financial Class Type
 Returned from January 01, 2025 to January 01, 2026

Run date:
 07-Jan-26

FY	Primary Insurance Type	Number of Accounts	Gross Charges	Payments	Adjustments	Balance	%
2013	Commercial	1	1,021.25	762.40	(43.14)	301.99	0.00%
	Total	1	1,021.25	762.40	(43.14)	301.99	0.00%
2014	Medicare	4	4,883.00	679.30	1,223.48	2,980.22	0.01%
	Self Pay	1	1,420.25	-	-	1,420.25	0.00%
	Total	5	6,303.25	679.30	1,223.48	4,400.47	0.01%
2015	Commercial	3	3,877.50	3,578.64	-	298.86	0.00%
	Medicare	4	5,329.25	2,411.59	1,897.71	1,019.95	0.00%
	Self Pay	1	1,005.50	-	-	1,005.50	0.00%
	Total	8	10,212.25	5,990.23	1,897.71	2,324.31	0.00%
2016	Medicare	3	4,450.50	1,145.56	2,936.54	368.40	0.00%
	Total	3	4,450.50	1,145.56	2,936.54	368.40	0.00%
2017	Commercial	2	2,596.00	1,706.80	-	889.20	0.00%
	Medicare	1	1,680.00	356.14	1,123.86	200.00	0.00%
	Self Pay	11	16,287.00	72.00	-	16,215.00	0.03%
	Total	14	20,563.00	2,134.94	1,123.86	17,304.20	0.03%
2018	Commercial	20	26,724.00	20,927.77	624.96	5,171.27	0.01%
	Medicare	21	30,092.00	6,816.19	18,932.67	4,343.14	0.01%
	Self Pay	2,575	3,494,138.00	120.58	-	3,494,017.42	6.53%
	Total	2,616	3,550,954.00	27,864.54	19,557.63	3,503,531.83	6.55%
2019	Commercial	3	3,607.00	1,952.06	974.12	680.82	0.00%
	Medicare	3	4,660.00	784.82	2,927.89	947.29	0.00%
	Self Pay	5	7,180.00	-	-	7,180.00	0.01%
	Total	11	15,447.00	2,736.88	3,902.01	8,808.11	0.02%
2020	Commercial	6	8,419.00	5,814.14	-	2,604.86	0.00%
	Medicare	15	19,852.00	3,588.96	8,565.42	7,697.62	0.01%
	Self Pay	418	590,552.00	1,318.36	-	589,233.64	1.10%
	Total	439	618,823.00	10,721.46	8,565.42	599,536.12	1.12%
2021	Commercial	16	35,431.00	9,036.69	1,748.92	24,645.39	0.05%
	Medicaid	1	2,643.00	-	-	2,643.00	0.00%
	Medicare	19	36,049.00	6,305.21	18,714.09	11,029.70	0.02%
	Self Pay	7	14,178.00	2,062.65	-	12,115.35	0.02%
	Total	43	88,301.00	17,404.55	20,463.01	50,433.44	0.09%
2022	Commercial	35	79,739.00	44,321.74	3,637.15	31,780.11	0.06%
	Contract	2	4,270.00	-	-	4,270.00	0.01%
	Medicare	53	118,486.00	17,091.35	55,927.48	45,467.17	0.09%
	Self Pay	54	129,949.00	10,976.77	-	118,972.23	0.22%
	Total	144	332,444.00	72,389.86	59,564.63	200,489.51	0.37%
2023	Commercial	1,152	2,840,526.00	1,383,161.30	50,125.43	1,407,239.27	2.63%
	Medicaid	4	16,726.00	3,961.60	2,707.40	10,057.00	0.02%
	Medicare	1,228	3,056,836.00	517,604.41	2,177,005.18	362,226.41	0.68%
	Self Pay	2,197	5,373,051.00	34,839.10	4,855.55	5,333,356.35	9.97%
	Total	4,581	11,287,139.00	1,939,566.41	2,234,693.56	7,112,879.03	13.30%
2024	Commercial	1,205	2,997,532.00	1,717,788.17	40,432.45	1,239,311.38	2.32%
	Medicaid	4	13,645.00	2,685.00	-	10,960.00	0.02%
	Medicare	1,695	4,213,809.00	716,985.29	3,056,536.26	440,287.45	0.82%
	Self Pay	16,704	40,425,985.00	127,174.25	2,610.94	40,296,199.81	75.34%
	Total	19,608	47,650,971.00	2,564,632.71	3,099,579.65	41,986,758.64	78.50%
Grand Total		27,473	63,586,629.25	4,646,028.84	5,453,464.36	53,487,136.05	100.00%

Los Angeles Fire Department
 Emergency Ambulance Services (Dept Revenue Source 4091) - ADPI / R1 / DigiTech

Run date:
 07-Jan-26

All accounts in this report are less than \$5000
 Write off of accounts returned from H&H as uncollectible
 Summary by Reason Code
 Returned from January 01, 2025 to January 01, 2026

REASON CODE COMMENTS	Number of Accounts	Gross Charges	Payments	Adjustments	Balance	%
RCN - Routine Cancellation	27,473	63,586,629.25	4,646,028.84	5,453,464.36	53,487,136.05	100.00%
Grand Total	27,473	63,586,629.25	4,646,028.84	5,453,464.36	53,487,136.05	100.00%

RETURN REASON CODES - DESCRIPTION / COLLECTION EFFORT

RCN - Routine Cancellation: Accounts will be closed and returned at 365 days (One Year) per contract and will be coded as RCN.