

LOS ANGELES FIRE DEPARTMENT



BRIAN L. CUMMINGS
FIRE CHIEF

February 28, 2012

BOARD OF FIRE COMMISSIONERS
FILE NO. 12-045

TO: Board of Fire Commissioners

FROM: Brian L. Cummings, Fire Chief

SUBJECT: WRITE-OFF OF UNCOLLECTIBLE LAFD EMERGENCY AMBULANCE SERVICES CHARGES EACH VALUED LESS THAN \$5,000 FOR FISCAL YEARS 2000-01 TO 2010-11

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 Withdrawn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

Recommendations: That the Board:

1. Authorize the Fire Chief to refer to the Board of Review any or all pertinent documentation regarding \$11,499,277.72. in uncollectible emergency ambulance service accounts each valued less than \$5,000 for Fiscal Years 2000-01 to 2010-11 for write-off authority. This recommendation is based on the summary findings, listed below.
2. Direct the Commission Executive Assistant I to forward the attached letter to the Board of Review for consideration and approval.

Summary:

1. The Los Angeles Municipal Code Section 11.04 (Ch. 1, Art. 1) provides that any Board, Commission, or Head of a Department may prepare a report setting forth findings regarding the status of unpaid accounts. This report may then be submitted to the Board of Review for appropriate actions.
2. These uncollected emergency ambulance services for Fiscal Years 2000-01 to 2010-11 consist of 31,593 accounts each valued less than \$5,000 amounting to \$11,499,277.72.
3. 13,518 accounts for \$8,881,396.27, including those originating from Fiscal Years 2004-05 to 2007-08 (through February 2008) past the statute of limitations, were

referred to the City's outside collection agency, NCO Financial Systems, Inc. for collection and were deemed to be uncollectible.

4. 18,075 accounts for \$2,617,881.45 originating from Fiscal Years 2000-01 to 2003-04 are archived accounts that were not referred to the City's outside collection agency, NCO Financial Systems, Inc., due to statute of limitations.
5. The staff of Accounting Services along with the recommendation by the Office of Finance determined that the attached list of unpaid accounts amounting to \$11,499,277.72 should be written off.

Fiscal Impact:

With the removal of these uncollectible accounts from the Department's outstanding balance, the Department's resources are more efficiently utilized on more recent outstanding accounts. 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 would be consistent with Generally Accepted Accounting Principles. This is also consistent with existing City policy to reflect the accurate status of accounts in the City's financial statements so as not to overstate the revenue.

Conclusion:

In view of the above findings, it is appropriate that these uncollectible Los Angeles Fire Department emergency ambulance service accounts each valued less than \$5,000 for fiscal years 2001 through 2011 be referred for write-off authority to the Board of Review in compliance with the Los Angeles Municipal Code.

Upon your Board's approval, Board of Review consideration/approval will be initiated.

Board report prepared by Carmela Espiritu, Department Chief Accountant, Accounting Services Section, Administrative Services Bureau.

Attachment

**BOARD OF FIRE
COMMISSIONERS**

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PRESIDENT

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CITY OF LOS ANGELES
CALIFORNIA



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MAYOR

FIRE DEPARTMENT

BRIAN L. CUMMINGS
FIRE CHIEF

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February 22, 2012

Shane Min, Chairperson I
Office of the Controller
Room 300, City Hall East
200 North Main Street
Los Angeles, CA 90012

Subject: WRITE-OFF OF UNCOLLECTIBLE AMBULANCE SERVICE CHARGES
EACH VALUED LESS THAN \$5,000 FOR FISCAL YEARS 2000-01 TO
2010-11

BACKGROUND

Los Angeles Administrative Code, Chapter 10, Article 4, Section 22.210.2, provides that the Fire Chief of the Los Angeles Fire Department shall review the status of unpaid ambulance accounts to determine whether they are collectible. He shall refer those accounts determined to be uncollectible to the Board of Review in accordance with the Los Angeles Municipal Code, Article 1, Section 11.04, for appropriate action. 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.

Los Angeles Fire Department Ambulance Billing Unit has performed exhaustive billing and collection efforts. In general, the process performed includes initial invoicing, sending past due notices after 30 days and researching missing information through the EMS Billing System database or hospitals. The unit makes approximately 20,000 calls a year and receives approximately 25,000 calls per year from the automatic call distribution system. LAFD is able to accept a wide range of payments, including all major credit cards, checks, cash, and for Medicare, MediCal, and major insurance companies Electronic Fund Transfers (EFT). After exhaustive billing and collection efforts were made, 13,518 of these delinquent accounts were referred for additional collection efforts to the City's contracted outside collection agency, NCO Financial Systems, Inc., pursuant to Section 5.181 of the Los Angeles Administrative Code.

Submitted for write-off are 31,593 accounts billed each valued less than \$5,000 for uncollected ambulance services amounting to \$11,499,277.72 for Fiscal Years 2000-01 to 2010-11.

RECOMMENDATION

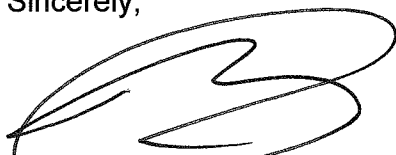
It is recommended that the Honorable Board of Review approve the write-off of \$11,499,277.72 of 31,593 uncollected ambulance service accounts, each valued less than \$5,000 for Fiscal Years 2000-01 to 2010-11.

FINDINGS

1. The Los Angeles Administrative Code, Chapter 10, Article 4, Section 22.210.2, provides that the Fire Chief of the Los Angeles Fire Department shall review the status of unpaid ambulance accounts to determine whether they are collectible. He shall refer those accounts determined to be uncollectible to the Board of Review in accordance with Section 5.182 of the Los Angeles Administrative Code for appropriate action.
2. In addition to the original invoice, statements were sent to patients and where applicable to their identified insurance carriers. Research was also conducted at several receiving hospitals where the patient or insurance information was incorrect or incomplete. 18,075 accounts originating from Fiscal Years 2000-01 to 2003-04 are archived accounts that were not referred to the City's outside collection agency, NCO Financial Systems, Inc., due to statute of limitations. 13,518 of these delinquent accounts were referred for additional collection efforts to the City's contracted outside collection agency, NCO Financial Systems, Inc., pursuant to Section 5.181 of the Los Angeles Administrative Code. Outside collection agency efforts continued up to one year from referral date. These accounts were determined to be uncollectible and were returned to the Department. These 31,593 accounts are less than \$5,000, including accounts originating from Fiscal Years 2000-01 to 2007-08 (through February 2008) which are now past the statute of limitations: therefore, the Department has no legal means of collecting these balances. The Department's resources are more efficiently utilized on more recent outstanding accounts.
3. Writing off these accounts would be consistent with Generally Accepted Accounting Principles. This is also consistent with existing City policy to reflect the accurate status of accounts in the City's financial statements and not overstate revenue.
4. 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.

If you require additional information, please contact Carmela Espiritu, Fire Department Chief Accountant of the Administrative Services Bureau at (213) 978-3477.

Sincerely,



BRIAN L. CUMMINGS
Fire Chief

Attachments

RUN DATE: 02/14/2012

LOS ANGELES FIRE DEPARTMENT
ACCOUNTING SERVICES SECTION
EMSS - RESCUE AMBULANCE BILLING SYSTEM
REVENUE SOURCE 4091 - EMERGENCY AMBULANCE SERVICES
ALL ACCOUNTS IN THIS REPORT ARE LESS THAN \$5000
WRITE-OFF OF ACCOUNTS RETURNED FROM NCO AS UNCOLLECTIBLE
YEAR-BY-YEAR SUMMARY REPORT

EMSS SYSTEM
PAGE 1

INVOICE MONTH	NBR OF INVOICE	TOTAL AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
-----	-----	-----	-----	-----	-----
2004 JULY	2	1,032.00	-99.47	483.03	449.50
2004 AUGUST	17	8,792.00	-319.80	3,390.37	5,081.83
2004 SEPTEMBER	28	16,733.75	-925.21	4,112.85	11,695.69
2004 OCTOBER	12	7,782.50	-809.91	1,624.04	5,348.55
2004 NOVEMBER	18	11,050.75	-592.28	1,612.83	8,845.64
2004 DECEMBER	19	12,401.00	-416.43	2,161.32	9,823.25
2005 JANUARY	18	11,093.25	-76.05	3,085.29	7,931.91
2005 FEBRUARY	27	14,963.25	-725.51	3,697.03	10,540.71
2005 MARCH	31	18,619.50	-530.81	4,424.19	13,664.50
2005 APRIL	18	12,371.75	-210.53	699.24	11,461.98
2005 MAY	30	18,307.50	45.44	2,699.34	15,653.60
2005 JUNE	19	12,264.00	-84.61	2,829.64	9,349.75
 FISCAL YEAR TOTAL:	 239	 145,411.25	 -4,745.17	 30,819.17	 109,846.91

RUN DATE: 02/14/2012

LOS ANGELES FIRE DEPARTMENT
ACCOUNTING SERVICES SECTION
EMSS - RESCUE AMBULANCE BILLING SYSTEM
REVENUE SOURCE 4091 - EMERGENCY AMBULANCE SERVICES
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YEAR-BY-YEAR SUMMARY REPORT

EMSS SYSTEM
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INVOICE MONTH	NBR OF INVOICE	TOTAL AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
2005 JULY	18	10,757.50	-81.50	1,476.19	9,199.81
2005 AUGUST	23	14,762.50	-683.38	3,578.98	10,500.14
2005 SEPTEMBER	15	9,911.50	361.76	1,692.26	8,581.00
2005 OCTOBER	14	8,464.00	-658.09	2,407.55	5,398.36
2005 NOVEMBER	15	9,434.25	-446.29	1,382.71	7,605.25
2005 DECEMBER	9	5,475.75	-54.81	1,140.74	4,280.20
2006 JANUARY	11	8,523.00	432.51	1,187.31	7,768.20
2006 FEBRUARY	17	13,272.75	-1,322.98	4,065.62	7,884.15
2006 MARCH	40	30,803.25	-5,564.75	11,548.39	13,690.11
2006 APRIL	19	15,185.50	-2,557.59	4,235.08	8,392.83
2006 MAY	23	17,635.75	-1,107.30	1,237.40	15,291.05
2006 JUNE	24	18,483.75	-1,136.24	3,031.15	14,316.36
FISCAL YEAR TOTAL:	228	162,709.50	-12,818.66	36,983.38	112,907.46

RUN DATE: 02/14/2012

LOS ANGELES FIRE DEPARTMENT
ACCOUNTING SERVICES SECTION
EMSS - RESCUE AMBULANCE BILLING SYSTEM
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2006 JULY	29	21,201.25	-1,574.71	5,131.87	14,494.67
2006 AUGUST	27	19,837.00	-1,145.40	6,458.45	12,233.15
2006 SEPTEMBER	30	21,474.00	-1,906.67	3,513.79	16,053.54
2006 OCTOBER	24	19,613.75	-1,541.12	5,222.28	12,850.35
2006 NOVEMBER	27	20,064.00	-1,622.86	5,636.57	12,804.57
2006 DECEMBER	28	23,555.25	-3,236.31	6,599.90	13,719.04
2007 JANUARY	67	56,241.00	-7,690.64	24,268.55	24,281.81
2007 FEBRUARY	27	21,988.00	-1,504.98	6,489.01	13,994.01
2007 MARCH	40	31,071.25	-4,629.58	8,050.22	18,391.45
2007 APRIL	56	46,331.50	-7,245.61	12,769.61	26,316.28
2007 MAY	57	49,836.25	-6,134.18	13,560.41	30,141.66
2007 JUNE	49	40,822.50	-7,040.33	8,910.75	24,871.42
 FISCAL YEAR TOTAL:	 461	 372,035.75	 -45,272.39	 106,611.41	 220,151.95

RUN DATE: 02/14/2012

LOS ANGELES FIRE DEPARTMENT
ACCOUNTING SERVICES SECTION
EMSS - RESCUE AMBULANCE BILLING SYSTEM
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2007 JULY	50	40,745.00	-3,840.41	7,198.94	29,705.65
2007 AUGUST	67	56,414.50	-8,916.48	15,189.87	32,308.15
2007 SEPTEMBER	45	38,633.75	-4,755.16	11,340.60	22,537.99
2007 OCTOBER	38	31,372.00	-3,257.71	7,693.68	20,420.61
2007 NOVEMBER	63	52,708.00	-3,854.07	9,464.76	39,389.17
2007 DECEMBER	43	35,668.50	-2,865.72	12,117.51	20,685.27
2008 JANUARY	63	52,234.50	-4,375.93	14,682.46	33,176.11
2008 FEBRUARY	80	68,832.50	-6,667.23	26,264.69	35,900.58
2008 MARCH	92	81,120.00	-8,955.60	27,837.13	44,327.27
2008 APRIL	74	62,813.50	-5,989.79	18,737.19	38,086.52
2008 MAY	73	61,739.25	-9,360.30	16,805.99	35,572.96
2008 JUNE	73	63,085.50	-9,590.84	16,451.08	37,043.58
FISCAL YEAR TOTAL:	761	645,367.00	-72,429.24	183,783.90	389,153.86

RUN DATE: 02/14/2012

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INVOICE MONTH	NBR OF INVOICE	TOTAL AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
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2008 JULY	62	52,494.50	-7,675.58	13,186.31	31,632.61
2008 AUGUST	68	55,225.00	-4,655.03	16,572.51	33,997.46
2008 SEPTEMBER	113	93,298.50	-22,760.90	31,452.90	39,084.70
2008 OCTOBER	152	129,372.50	-24,082.10	33,780.50	71,509.90
2008 NOVEMBER	126	107,518.50	-24,066.20	35,501.55	47,950.75
2008 DECEMBER	215	180,849.50	-33,832.55	57,084.11	89,932.84
2009 JANUARY	181	150,831.00	-20,327.95	42,091.81	88,411.24
2009 FEBRUARY	245	203,754.25	-13,711.05	42,965.38	147,077.82
2009 MARCH	484	402,355.75	-24,105.66	73,964.26	304,285.83
2009 APRIL	598	507,411.50	-51,341.30	93,502.08	362,568.12
2009 MAY	490	437,500.50	-53,635.56	85,595.03	298,269.91
2009 JUNE	589	551,559.50	-71,521.53	118,242.75	361,795.22
FISCAL YEAR TOTAL:	3,323	2,872,171.00	-351,715.41	643,939.19	1,876,516.40

RUN DATE: 02/14/2012

LOS ANGELES FIRE DEPARTMENT
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INVOICE MONTH	NBR OF INVOICE	TOTAL AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
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2009 JULY	350	328,690.00	-48,087.33	93,263.34	187,339.33
2009 AUGUST	305	287,306.50	-25,447.50	97,533.34	164,325.66
2009 SEPTEMBER	420	397,071.25	-34,727.52	155,095.09	207,248.64
2009 OCTOBER	650	607,472.00	-71,367.53	219,216.43	316,888.04
2009 NOVEMBER	740	700,725.50	-56,627.25	166,266.81	477,831.44
2009 DECEMBER	2,737	2,558,298.25	-68,876.77	201,339.47	2,288,082.01
2010 JANUARY	1,602	1,462,097.25	-54,972.81	187,022.95	1,220,101.49
2010 FEBRUARY	1,303	1,214,834.75	-31,934.61	120,275.32	1,062,624.82
2010 MARCH	77	76,705.50	-8,364.36	21,886.70	46,454.44
2010 APRIL	41	39,202.25	-8,861.93	8,600.01	21,740.31
2010 MAY	36	33,581.75	-2,609.55	6,095.10	24,877.10
2010 JUNE	38	36,143.00	-7,180.81	6,655.97	22,306.22
 FISCAL YEAR TOTAL:	 8,299	 7,742,128.00	 -419,057.97	 1,283,250.53	 6,039,819.50

RUN DATE: 02/14/2012

LOS ANGELES FIRE DEPARTMENT
ACCOUNTING SERVICES SECTION
EMSS - RESCUE AMBULANCE BILLING SYSTEM
REVENUE SOURCE 4091 - EMERGENCY AMBULANCE SERVICES
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INVOICE MONTH	NBR OF INVOICE	TOTAL AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
2010 JULY	40	37,441.00	-6,578.02	7,492.24	23,370.74
2010 AUGUST	39	38,133.25	-8,689.38	11,163.03	18,280.84
2010 SEPTEMBER	39	41,997.50	-8,208.08	10,036.97	23,752.45
2010 OCTOBER	42	46,519.25	-9,877.04	9,245.33	27,396.88
2010 NOVEMBER	0	0.00	0.00	0.00	0.00
2010 DECEMBER	0	0.00	0.00	0.00	0.00
2011 JANUARY	1	1,035.50	0.00	0.00	1,035.50
2011 FEBRUARY	4	3,668.25	0.00	1,353.47	2,314.78
2011 MARCH	1	1,082.75	0.00	0.00	1,082.75
2011 APRIL	3	2,940.50	0.00	0.00	2,940.50
2011 MAY	37	31,774.50	0.00	0.00	31,774.50
2011 JUNE	1	1,051.25	0.00	0.00	1,051.25
FISCAL YEAR TOTAL:	207	205,643.75	-33,352.52	39,291.04	133,000.19

- RUN DATE: 02/14/2012

LOS ANGELES FIRE DEPARTMENT
ACCOUNTING SERVICES SECTION
EMSS - RESCUE AMBULANCE BILLING SYSTEM
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EMSS SYSTEM
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INVOICE MONTH	NBR OF INVOICE	TOTAL AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
-----	-----	-----	-----	-----	-----
2011 JULY	0	0.00	0.00	0.00	0.00
2011 AUGUST	0	0.00	0.00	0.00	0.00
2011 SEPTEMBER	0	0.00	0.00	0.00	0.00
2011 OCTOBER	0	0.00	0.00	0.00	0.00
2011 NOVEMBER	0	0.00	0.00	0.00	0.00
2011 DECEMBER	0	0.00	0.00	0.00	0.00
2012 JANUARY	0	0.00	0.00	0.00	0.00
2012 FEBRUARY	0	0.00	0.00	0.00	0.00
2012 MARCH	0	0.00	0.00	0.00	0.00
2012 APRIL	0	0.00	0.00	0.00	0.00
2012 MAY	0	0.00	0.00	0.00	0.00
2012 JUNE	0	0.00	0.00	0.00	0.00
 FISCAL YEAR TOTAL:	 0	 0.00	 0.00	 0.00	 0.00

RUN DATE: 02/14/2012

LOS ANGELES FIRE DEPARTMENT
ACCOUNTING SERVICES SECTION
EMSS - RESCUE AMBULANCE BILLING SYSTEM
REVENUE SOURCE 4091 - EMERGENCY AMBULANCE SERVICES
ALL ACCOUNTS IN THIS REPORT ARE LESS THAN \$5000
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YEAR-BY-YEAR SUMMARY REPORT

EMSS SYSTEM
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SUMMARY:

FISCAL YEAR -----	NBR OF INVOICE -----	TOTAL AMOUNT INVOICED -----	TOTAL ADJUSTMENT AMT -----	PAYMENT AMT -----	TOTAL BALANCE -----
FY2004-2005:	239	145,411.25	-4,745.17	30,819.17	109,846.91
FY2005-2006:	228	162,709.50	-12,818.66	36,983.38	112,907.46
FY2006-2007:	461	372,035.75	-45,272.39	106,611.41	220,151.95
FY2007-2008:	761	645,367.00	-72,429.24	183,783.90	389,153.86
FY2008-2009:	3,323	2,872,171.00	-351,715.41	643,939.19	1,876,516.40
FY2009-2010:	8,299	7,742,128.00	-419,057.97	1,283,250.53	6,039,819.50
FY2010-2011:	207	205,643.75	-33,352.52	39,291.04	133,000.19
GR2011T2012:	0	0.00	0.00	0.00	0.00
GR2011T2012:	13,518	12,145,466.25	-939,391.36	2,324,678.62	8,881,396.27

RUN DATE: 02/21/2012

LOS ANGELES FIRE DEPARTMENT
ACCOUNTING SERVICES SECTION
EMSS - RESCUE AMBULANCE BILLING SYSTEM
REVENUE SOURCE 4091 - EMERGENCY AMBULANCE SERVICES
ALL ACCOUNTS IN THIS REPORT ARE LESS THAN \$5000
WRITE-OFF OF ARCHIVED ACCOUNTS WITH SERVICE DATE BETWEEN 2001 AND 2004,
OF MORE THAN 4 YEARS AND PAST STATUTE OF LIMITATIONS
YEAR-BY-YEAR SUMMARY REPORT

EMSS SYSTEM
PAGE 1

SERVICE MONTH	NBR OF INVOICE	TOTAL AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
-----	-----	-----	-----	-----	-----
2000 JULY	0	0.00	0.00	0.00	0.00
2000 AUGUST	0	0.00	0.00	0.00	0.00
2000 SEPTEMBER	0	0.00	0.00	0.00	0.00
2000 OCTOBER	0	0.00	0.00	0.00	0.00
2000 NOVEMBER	0	0.00	0.00	0.00	0.00
2000 DECEMBER	0	0.00	0.00	0.00	0.00
2001 JANUARY	0	0.00	0.00	0.00	0.00
2001 FEBRUARY	0	0.00	0.00	0.00	0.00
2001 MARCH	1	365.75	0.00	0.00	365.75
2001 APRIL	0	0.00	0.00	0.00	0.00
2001 MAY	0	0.00	0.00	0.00	0.00
2001 JUNE	0	0.00	0.00	0.00	0.00
FISCAL YEAR TOTAL:	1	365.75	0.00	0.00	365.75

RUN DATE: 02/21/2012

LOS ANGELES FIRE DEPARTMENT
ACCOUNTING SERVICES SECTION
EMSS - RESCUE AMBULANCE BILLING SYSTEM
REVENUE SOURCE 4091 - EMERGENCY AMBULANCE SERVICES
ALL ACCOUNTS IN THIS REPORT ARE LESS THAN \$5000
WRITE-OFF OF ARCHIVED ACCOUNTS WITH SERVICE DATE BETWEEN 2001 AND 2004,
OF MORE THAN 4 YEARS AND PAST STATUTE OF LIMITATIONS
YEAR-BY-YEAR SUMMARY REPORT

EMSS SYSTEM
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SERVICE MONTH	NBR OF INVOICE	TOTAL AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
-----	-----	-----	-----	-----	-----
2001 JULY	0	0.00	0.00	0.00	0.00
2001 AUGUST	0	0.00	0.00	0.00	0.00
2001 SEPTEMBER	0	0.00	0.00	0.00	0.00
2001 OCTOBER	0	0.00	0.00	0.00	0.00
2001 NOVEMBER	0	0.00	0.00	0.00	0.00
2001 DECEMBER	2	919.50	0.00	0.00	919.50
2002 JANUARY	1	354.50	0.00	0.00	354.50
2002 FEBRUARY	0	0.00	0.00	0.00	0.00
2002 MARCH	1	343.25	0.00	0.00	343.25
2002 APRIL	0	0.00	0.00	0.00	0.00
2002 MAY	0	0.00	0.00	0.00	0.00
2002 JUNE	0	0.00	0.00	0.00	0.00
FISCAL YEAR TOTAL:	4	1,617.25	0.00	0.00	1,617.25

RUN DATE: 02/21/2012

LOS ANGELES FIRE DEPARTMENT
ACCOUNTING SERVICES SECTION
EMSS - RESCUE AMBULANCE BILLING SYSTEM
REVENUE SOURCE 4091 - EMERGENCY AMBULANCE SERVICES
ALL ACCOUNTS IN THIS REPORT ARE LESS THAN \$5000
WRITE-OFF OF ARCHIVED ACCOUNTS WITH SERVICE DATE BETWEEN 2001 AND 2004,
OF MORE THAN 4 YEARS AND PAST STATUTE OF LIMITATIONS
YEAR-BY-YEAR SUMMARY REPORT

EMSS SYSTEM
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SERVICE MONTH	NBR OF INVOICE	TOTAL AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
-----	-----	-----	-----	-----	-----
2002 JULY	2	1,197.50	0.00	0.00	1,197.50
2002 AUGUST	0	0.00	0.00	0.00	0.00
2002 SEPTEMBER	2	731.50	0.00	0.00	731.50
2002 OCTOBER	0	0.00	0.00	0.00	0.00
2002 NOVEMBER	2	742.75	-399.50	343.25	0.00
2002 DECEMBER	2	1,231.25	0.00	0.00	1,231.25
2003 JANUARY	5	2,783.25	0.00	0.00	2,783.25
2003 FEBRUARY	10	5,179.25	-820.03	295.41	4,063.81
2003 MARCH	11	5,455.00	-1,296.50	0.00	4,158.50
2003 APRIL	11	6,022.25	-358.47	786.93	4,876.85
2003 MAY	9	4,423.00	-508.28	2,120.41	1,794.31
2003 JUNE	12	5,576.50	-182.75	781.75	4,612.00
FISCAL YEAR TOTAL:	66	33,342.25	-3,565.53	4,327.75	25,448.97

RUN DATE: 02/21/2012

LOS ANGELES FIRE DEPARTMENT
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SERVICE MONTH	NBR OF INVOICE	TOTAL AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
-----	-----	-----	-----	-----	-----
2003 JULY	81	40,748.75	-6,913.44	9,521.19	24,314.12
2003 AUGUST	80	38,678.00	-4,484.54	7,209.13	26,984.33
2003 SEPTEMBER	90	44,386.00	-5,958.73	6,850.27	31,577.00
2003 OCTOBER	76	36,935.50	-8,220.90	10,173.10	18,541.50
2003 NOVEMBER	135	68,696.00	-23,839.33	10,899.45	33,957.22
2003 DECEMBER	329	168,071.25	-56,405.65	39,253.61	72,411.99
2004 JANUARY	307	154,940.50	-57,932.47	29,015.48	67,992.55
2004 FEBRUARY	574	292,429.25	-91,629.70	66,253.95	134,545.60
2004 MARCH	705	357,963.75	-122,690.53	78,342.45	156,930.77
2004 APRIL	616	310,091.75	-101,191.52	84,623.56	124,276.67
2004 MAY	2,458	1,250,005.50	-404,818.15	458,387.84	386,799.51
2004 JUNE	12,553	6,356,329.75	-1,917,579.96	2,926,631.57	1,512,118.22
FISCAL YEAR TOTAL:	18,004	9,119,276.00	-2,801,664.92	3,727,161.60	2,590,449.48

RUN DATE: 02/21/2012

LOS ANGELES FIRE DEPARTMENT
ACCOUNTING SERVICES SECTION
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SUMMARY:

FISCAL YEAR -----	NBR OF INVOICE -----	TOTAL AMOUNT INVOICED -----	TOTAL ADJUSTMENT AMT -----	PAYMENT AMT -----	TOTAL BALANCE -----
FY2000-2001:	1	365.75	0.00	0.00	365.75
FY2001-2002:	4	1,617.25	0.00	0.00	1,617.25
FY2002-2003:	66	33,342.25	-3,565.53	4,327.75	25,448.97
FY2003-2004:	18,004	9,119,276.00	-2,801,664.92	3,727,161.60	2,590,449.48
GRAND TOTAL:	18,075	9,154,601.25	-2,805,230.45	3,731,489.35	2,617,881.45