

March 5, 2013

LOS ANGELES FIRE DEPARTMENT



BRIAN L. CUMMINGS
FIRE CHIEF

March 5, 2013

BOARD OF FIRE COMMISSIONERS
FILE NO. BFC 13-028

TO: Board of Fire Commissioners

FROM: Brian L. Cummings, Fire Chief

SUBJECT: WRITE-OFF OF UNCOLLECTIBLE LAFD EMERGENCY AMBULANCE
SERVICE CHARGES EACH VALUED LESS THAN \$5,000 FOR FISCAL
YEARS 2004-05 TO 2011-12

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 Withdrawn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 \$6,180,801.28 in uncollectible emergency ambulance service accounts each valued less than \$5,000 for Fiscal Years 2004-05 to 2011-12 for write-off authority. This recommendation is based on the summary findings, listed below.
2. Direct the Commission Executive Assistant II to forward three (3) sets of the attached letter and summary report 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 2004-05 to 2011-12 consist of 9,210 accounts each valued less than \$5,000 amounting to \$6,180,801.28.
3. The 9,210 accounts for \$6,180,801.28 including those originating from Fiscal Years 2004-05 to 2008-09 (through February 2009) 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. The staff of Accounting Services, along with the recommendation of the Office of Finance, determined that the attached list of unpaid accounts amounting to \$6,180,801.28 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 2005 through 2012, 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.

Attachments

- 1 – Write-off of uncollectible ambulance service charges each valued less than \$5,000 for Fiscal Years 2004-05 to 2011-12
- 2 – EMS write-off summary report

CITY OF LOS ANGELES
INTER-DEPARTMENTAL CORRESPONDENCE

February 12, 2013

TO: Shane Min, Chairperson I
Office of the Controller

FROM: Brian L. Cummings, Fire Chief
Los Angeles Fire Department



SUBJECT: WRITE-OFF OF UNCOLLECTIBLE AMBULANCE SERVICE CHARGES
EACH VALUED LESS THAN \$5,000 FOR FISCAL YEARS 2004-05 TO
2011-12

BACKGROUND

The Los Angeles Administrative Code, Chapter 10, Article 4, Section 22.210.2, provides that the Fire Chief of the Los Angeles Fire Department (LAFD) 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.

The Los Angeles Fire Department Ambulance Billing Unit performed exhaustive billing and collection efforts on these accounts. In general, the process performed were initial invoicing, sending past due notices after 30 days and researching missing information through the EMS Billing System database or hospitals. The unit made approximately 20,000 calls a year and received approximately 25,000 calls per year from the automatic call distribution system. The LAFD accepted 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, a total of 340,923 delinquent accounts from the Emergency Medical Services System 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 this write-off request are 9,210 accounts returned October 2012 to January 2013 by NCO Financial Systems collection agency for uncollected ambulance service billings each valued less than \$5,000 amounting to \$6,180,801.28 for Fiscal Years 2004-05 to 2011-12.

RECOMMENDATION

It is recommended that the Honorable Board of Review approve the write-off of \$6,180,801.28 of 9,210 uncollected ambulance service accounts, each valued less than \$5,000 for Fiscal Years 2004-05 to 2011-12.

FINDINGS

1. The Los Angeles Administrative Code, Chapter 10, Article 4, Section 22.210.2, provides that the Fire Chief of the LAFD 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. All of these 9,210 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 9,210 accounts are less than \$5,000, including accounts originating from Fiscal Years 2004-05 to 2008-09 (through February 2009), 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, Departmental Chief Accountant, Administrative Services Bureau, at (213) 978-3477.

Attachments

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

INVOICE MONTH	NBR OF INVOICE	TOTAL AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
-----	-----	-----	-----	-----	-----
2004 JULY	2	1,152.50	0.00	0.00	1,152.50
2004 AUGUST	13	7,280.00	-140.87	1,408.05	5,731.08
2004 SEPTEMBER	13	8,322.00	-216.95	902.80	7,202.25
2004 OCTOBER	22	14,163.25	-137.71	1,403.96	12,621.58
2004 NOVEMBER	12	7,711.75	-226.87	2,320.43	5,164.45
2004 DECEMBER	17	10,546.25	0.00	4,919.86	5,626.39
2005 JANUARY	12	6,823.75	-139.61	2,326.67	4,357.47
2005 FEBRUARY	22	13,399.00	101.45	4,049.20	9,451.25
2005 MARCH	23	14,145.50	-322.31	4,462.26	9,360.93
2005 APRIL	21	12,974.75	-820.54	3,696.69	8,457.52
2005 MAY	31	20,289.75	-865.30	8,350.83	11,073.62
2005 JUNE	20	11,975.25	-523.42	3,738.17	7,713.66
 FISCAL YEAR TOTAL:	 208	 128,783.75	 -3,292.13	 37,578.92	 87,912.70

RUN DATE: 02/12/2013

LOS ANGELES FIRE DEPARTMENT
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-----	-----	-----	-----	-----	-----
2005 JULY	12	8,158.00	-237.03	1,135.77	6,785.20
2005 AUGUST	19	11,946.00	-353.56	2,532.06	9,060.38
2005 SEPTEMBER	12	7,703.00	-210.53	2,131.67	5,360.80
2005 OCTOBER	19	11,689.75	-641.11	3,683.81	7,364.83
2005 NOVEMBER	15	10,273.75	-210.53	2,503.35	7,559.87
2005 DECEMBER	13	9,001.25	-276.78	3,466.91	5,257.56
2006 JANUARY	7	5,294.25	-122.00	1,300.15	3,872.10
2006 FEBRUARY	13	9,476.50	-1,148.84	2,008.17	6,319.49
2006 MARCH	22	16,316.50	-1,331.75	4,939.25	10,045.50
2006 APRIL	12	9,251.75	0.00	4,390.37	4,861.38
2006 MAY	26	19,462.75	-908.08	4,556.71	13,997.96
2006 JUNE	32	24,042.25	1,190.11	7,427.68	17,804.68
 FISCAL YEAR TOTAL:	 202	 142,615.75	 -4,250.10	 40,075.90	 98,289.75

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2006 JULY	19	14,148.75	-1,340.40	3,304.56	9,503.79
2006 AUGUST	31	23,784.50	-1,488.81	2,132.65	20,163.04
2006 SEPTEMBER	32	23,949.75	-94.22	5,418.87	18,436.66
2006 OCTOBER	38	29,393.25	-1,808.28	5,066.68	22,518.29
2006 NOVEMBER	36	26,570.75	-1,096.88	4,541.11	20,932.76
2006 DECEMBER	36	28,762.25	-879.62	3,750.64	24,131.99
2007 JANUARY	51	41,410.50	-2,453.29	7,732.08	31,225.13
2007 FEBRUARY	21	17,122.50	-713.31	4,217.65	12,191.54
2007 MARCH	34	27,515.00	-960.76	4,227.62	22,326.62
2007 APRIL	56	44,055.00	-1,496.62	6,652.20	35,906.18
2007 MAY	63	51,425.00	-3,314.38	7,815.37	40,295.25
2007 JUNE	46	37,392.00	-1,030.76	7,353.47	29,007.77
FISCAL YEAR TOTAL:	463	365,529.25	-16,677.33	62,212.90	286,639.02

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2007 JULY	59	46,418.00	401.00	4,246.26	42,572.74
2007 AUGUST	61	51,690.00	-1,318.06	6,145.37	44,226.57
2007 SEPTEMBER	50	40,153.00	-1,228.01	5,141.23	33,783.76
2007 OCTOBER	62	49,999.50	-503.78	8,861.01	40,634.71
2007 NOVEMBER	79	65,378.25	-538.23	11,583.92	53,256.10
2007 DECEMBER	52	42,392.50	-204.53	4,804.03	37,383.94
2008 JANUARY	39	32,586.00	-1,695.45	8,704.97	22,185.58
2008 FEBRUARY	41	33,745.50	-433.24	5,159.21	28,153.05
2008 MARCH	43	34,977.50	1,581.86	8,950.14	27,609.22
2008 APRIL	47	39,279.00	-1,929.58	6,682.95	30,666.47
2008 MAY	49	39,806.50	-145.36	9,374.27	30,286.87
2008 JUNE	42	33,906.00	247.64	6,338.13	27,815.51
FISCAL YEAR TOTAL:	624	510,331.75	-5,765.74	85,991.49	418,574.52

RUN DATE: 02/12/2013

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2008 JULY	36	28,549.00	-920.84	4,639.06	22,989.10
2008 AUGUST	34	28,834.50	-1,876.25	6,492.05	20,466.20
2008 SEPTEMBER	45	36,271.00	-841.52	5,233.27	30,196.21
2008 OCTOBER	52	40,979.00	-2,189.65	8,630.95	30,158.40
2008 NOVEMBER	36	29,263.00	-2,898.52	5,563.67	20,800.81
2008 DECEMBER	75	59,419.50	-3,630.50	12,269.07	43,519.93
2009 JANUARY	61	48,976.50	-5,595.31	9,193.95	34,187.24
2009 FEBRUARY	55	45,213.00	-3,311.16	9,998.29	31,903.55
2009 MARCH	91	75,683.00	-1,594.82	14,491.26	59,596.92
2009 APRIL	100	84,899.75	-5,900.67	18,591.86	60,407.22
2009 MAY	105	94,156.50	-3,817.36	19,496.12	70,843.02
2009 JUNE	116	107,528.75	-4,407.96	20,400.53	82,720.26
 FISCAL YEAR TOTAL:	 806	 679,773.50	 -36,984.56	 135,000.08	 507,788.86

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2009 JULY	112	104,072.00	-8,446.31	28,737.37	66,888.32
2009 AUGUST	120	112,983.50	-9,026.11	18,732.42	85,224.97
2009 SEPTEMBER	227	208,326.50	-14,219.47	40,661.90	153,445.13
2009 OCTOBER	154	145,448.25	-13,680.96	25,363.51	106,403.78
2009 NOVEMBER	93	88,200.50	-7,011.03	17,116.72	64,072.75
2009 DECEMBER	160	147,098.75	-21,840.44	33,512.48	91,745.83
2010 JANUARY	184	176,259.25	-27,712.24	48,455.90	100,091.11
2010 FEBRUARY	315	299,202.75	-64,607.68	63,607.10	170,987.97
2010 MARCH	564	537,322.75	-112,178.31	110,824.12	314,320.32
2010 APRIL	646	615,795.00	-109,425.58	131,871.13	374,498.29
2010 MAY	640	606,602.75	-78,859.79	95,801.44	431,941.52
2010 JUNE	689	648,052.75	-95,922.28	115,602.27	436,528.20
 FISCAL YEAR TOTAL:	 3,904	 3,689,364.75	 -562,930.20	 730,286.36	 2,396,148.19

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-----	-----	-----	-----	-----	-----
2010 JULY	477	449,187.50	-37,914.28	57,441.71	353,831.51
2010 AUGUST	387	365,335.50	-26,200.01	55,197.15	283,938.34
2010 SEPTEMBER	522	538,200.25	-79,737.89	92,247.51	366,214.85
2010 OCTOBER	432	479,498.25	-71,183.67	73,178.71	335,135.87
2010 NOVEMBER	2	2,149.75	0.00	0.00	2,149.75
2010 DECEMBER	5	4,490.50	0.00	0.00	4,490.50
2011 JANUARY	15	14,434.75	-920.71	471.29	13,042.75
2011 FEBRUARY	84	77,540.75	-332.19	2,608.58	74,599.98
2011 MARCH	135	126,022.75	-2,032.53	3,512.36	120,477.86
2011 APRIL	75	70,040.00	-1,481.06	2,104.21	66,454.73
2011 MAY	206	184,655.50	150.00	1,158.90	183,646.60
2011 JUNE	274	241,712.00	0.00	0.00	241,712.00
 FISCAL YEAR TOTAL:	 2,614	 2,553,267.50	 -219,652.34	 287,920.42	 2,045,694.74

RUN DATE: 02/12/2013

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-----	-----	-----	-----	-----	-----
2011 JULY	338	295,119.00	0.00	0.00	295,119.00
2011 AUGUST	51	44,634.50	0.00	0.00	44,634.50
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:	 389	 339,753.50	 0.00	 0.00	 339,753.50

RUN DATE: 02/12/2013

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-----	-----	-----	-----	-----	-----
2012 JULY	0	0.00	0.00	0.00	0.00
2012 AUGUST	0	0.00	0.00	0.00	0.00
2012 SEPTEMBER	0	0.00	0.00	0.00	0.00
2012 OCTOBER	0	0.00	0.00	0.00	0.00
2012 NOVEMBER	0	0.00	0.00	0.00	0.00
2012 DECEMBER	0	0.00	0.00	0.00	0.00
2013 JANUARY	0	0.00	0.00	0.00	0.00
2013 FEBRUARY	0	0.00	0.00	0.00	0.00
2013 MARCH	0	0.00	0.00	0.00	0.00
2013 APRIL	0	0.00	0.00	0.00	0.00
2013 MAY	0	0.00	0.00	0.00	0.00
2013 JUNE	0	0.00	0.00	0.00	0.00
 FISCAL YEAR TOTAL:	 0	 0.00	 0.00	 0.00	 0.00

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YEAR-BY-YEAR SUMMARY REPORT

SUMMARY:

FISCAL YEAR	NBR OF INVOICE	TOTAL AMOUNT INVOICED	TOTAL ADJUSTMENT AMT	PAYMENT AMT	TOTAL BALANCE
-----	-----	-----	-----	-----	-----
FY2004-2005:	208	128,783.75	-3,292.13	37,578.92	87,912.70
FY2005-2006:	202	142,615.75	-4,250.10	40,075.90	98,289.75
FY2006-2007:	463	365,529.25	-16,677.33	62,212.90	286,639.02
FY2007-2008:	624	510,331.75	-5,765.74	85,991.49	418,574.52
FY2008-2009:	806	679,773.50	-36,984.56	135,000.08	507,788.86
FY2009-2010:	3,904	3,689,364.75	-562,930.20	730,286.36	2,396,148.19
FY2010-2011:	2,614	2,553,267.50	-219,652.34	287,920.42	2,045,694.74
FY2011-2012:	389	339,753.50	0.00	0.00	339,753.50
FY2012-2013:	0	0.00	0.00	0.00	0.00
GRAND TOTAL:	9,210	8,409,419.75	-849,552.40	1,379,066.07	6,180,801.28