



ACCOUNTS RECEIVABLE POLICY

LISLE-WOODRIDGE FIRE PROTECTION DISTRICT

1. **Policy:** It is the policy of the Lisle-Woodridge Fire Protection District (the “District”) to bill for user fees, fire prevention fees and other charges it deems necessary to fund services and programs of the District.
2. **Scope:** This accounts receivable policy applies to all services provided by the District for which invoices are issued.
 - 2.1. The District currently bills for the following services and programs and includes the charges listed below and any new revenues created by the Board of Trustees unless specifically exempted.

Administration	Vehicle Fires, Illinois Toll Authority Incidents
EMS	Ambulance Transports, Medical Records, Medical Standby, Education classes, Villa St. Benedict VPA
Fire Prevention	Plan Reviews, False Alarms, Inspections, Permits
3. **Objectives:** The primary objectives of this policy shall be to improve the District’s billing procedures and to maximize the collection of user and program fees.

4. **Delegation of Authority:** The District's accounts receivables are the responsibility of the District's Board of Trustees and the Finance Director. The Finance Director shall be responsible for all accounts receivable transactions.
 - 4.1. *Accounts Receivable Procedures:* The Finance Director shall establish written procedures consistent with this policy. The procedures should include reference to: billing services by the District as well as outside agencies, collection of the revenues billed and write-offs/uncollectible accounts and payments. The procedures shall include explicit delegation of authority to persons responsible for accounts receivable transactions.
5. **Duties and Responsibilities:**
 - 5.1. *Finance Director:* Charged with responsibility for all receivable transactions belonging to or under the control of the District, and for the management of the accounts receivables in accordance with the applicable laws, ordinances and policies adopted by the District.
 - 5.2. *Finance Assistant:* Charged with responsibility for assisting the Finance Director of all receivable transactions belonging to or under the control of the District. In the absence of the Finance Director, responsible for the performance of ministerial and clerical tasks related to the accounts receivables of the District, but is not responsible for making decisions.
 - 5.3. *Fire Chief:* Charged with responsibility for implementation of and conformance to the policies and procedures approved by the Board of Trustees for the billing and collection of the District's revenues.
 - 5.4. *Board of Trustees:* Charged with oversight responsibility. The Board shall also approve any changes to the Accounts Receivable Policy at a public meeting.
 - 5.5. *Accounting Specialist:* Charged with recording accounts receivable activity in the accounting records of the District.
 - 5.6. *Auditor:* Charged with verifying the Finance Director's records in all material respects in relation to the basic financial statements of the District during the annual audit.
6. **Authorized Billing and Collection Agencies:** The Finance Director shall maintain a list of approved billing and collection agencies authorized to provide services. The list shall be approved by the Board of Trustees when agencies are added or deleted.
7. **Internal Controls:** The Finance Director shall develop policies and procedures in order to assure that appropriate controls are in place to document and confirm all transactions. The internal controls shall be reviewed by the Board of Trustees and the District's external auditor as required by Generally Accepted Auditing Standards, in conjunction with the annual examination of the District's financial statements.

8. **Reporting:** The Finance Director shall prepare a monthly receivables report with the following information:
 - 8.1. Ambulance Billing and Collections for a five year period, updated monthly.
 - 8.2. Current year activity by the District's ambulance billing service for residents and non-residents.
 - 8.3. Three year monthly average on the number of ambulance calls and bills issued for the calls.
 - 8.4. Quarterly ambulance comparisons on calls and bills for residents and non-residents.
 - 8.5. Information on the outstanding balances, billed amounts, adjustments, payments, refunds and collection rates for ambulance, false alarm and plan review charges.
 - 8.6. Status of allowance for uncollectible accounts as of the end of the reporting period.

9. **Accounts Receivable Policy Adoption/Amendment:** The District's accounts receivable policy shall be adopted by resolution of the Board of Trustees. The Board of Trustees shall review the accounts receivable policy on an annual basis and approve any modifications made.

AUTHORIZED BILLING AND COLLECTION AGENCIES

BILLING:

The District processed in house EMS billing through June 30, 2015. For EMS billing claims prior to July 1, 2015 the following agencies assist in the billing program:

Trizetto Provider Solutions (P) 800-556-2231
501 North Broadway, 3rd Floor
St. Louis, MO 63102

For EMS billing claims beginning July 1, 2015 the District contracted with Andres Medical Billing to perform EMS billing functions.

COLLECTION:

The District utilizes the following collection agency to pursue unpaid claims or invoices:

United Resource Systems, Inc. (P) 303-205-0152 or 800-441-7364
10075 W. Colfax Ave. (F) 303-205-0153
Lakewood, CO 80215