



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: August 1, 2019

Staff Contact: Sheri Russell, Chief Financial Officer (srussell@carson.org)

Agenda Title: For Possible Action: Discussion and possible action regarding an application to remove \$345,526.55 in uncollectible accounts receivable from the records of the Ambulance Fund. (Sheri Russell, srussell@carson.org)

Staff Summary: The Carson City Fire Department's emergency medical billing and collection services contractor, Wittman Enterprises, notified Carson City that certain accounts receivable on the records of the Ambulance Fund are uncollectible. Under NRS 354.256, the Carson City Auditor applies to the Board of Supervisors for permission to remove uncollectible accounts receivable from the records of Carson City.

Agenda Action: Formal Action / Motion

Time Requested: 5 Minutes

Proposed Motion

I move to approve the application to remove the uncollectible accounts receivable.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

Carson City operates the Ambulance Enterprise Fund which serves the Carson City area. The City contracts with Wittman Enterprises for emergency medical billing and collection services. Wittman notified Carson City that certain accounts receivable on the records of the Ambulance Fund are uncollectible. Under NRS 354.256, the County Auditor must apply to the Board of Supervisors for permission to remove uncollectible accounts receivable from the records of the County.

Wittman used all reasonable efforts available to them to collect these funds. Most of the uncollectible amounts are due from transient individuals with no income or assets, or from people who are deceased or bankrupt. The unpaid amounts will remain on the credit records of the debtors for seven years.

A listing of the accounts that Wittman has deemed uncollectible is attached including amounts, ambulance run number, incident number, the date of the incident, and the reasons indicating why the debt is uncollectible. The total write-off is \$345,526.55 for January 1, 2019 through Jun 30, 2019, and this amount will be sent to a hard collections company, National Business Factors. If National Business Factors is successful in collecting funds, the City will receive 30% of the amount collected. For FY 19 we collected \$39,458 from National Business Factors.

Under NRS 354.256, the County Auditor hereby applies for permission to remove the accounts listed on the attached documents from the records of the Ambulance Fund.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 354.256

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: Uncollectible/ Bad Debt: Write-off / 5017080-441659

Is it currently budgeted? Yes

Explanation of Fiscal Impact: The amount of the write-off is \$345,526.55, and the available budget amount for write-offs is \$418,888.10. The bad-debt write-off account is a contra account which reduces ambulance revenues. See Bad Debt Analysis for further information.

Alternatives

- 1) Reject Application
- 2) Modify Application
- 3) Provide alternative direction

Attachments:

[Ambulance Write-offs 01.01.19 - 06.30.19.pdf](#)

[Bad Debt Analysis.pdf](#)

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

Number of accounts assigned to collection:
Total balance due of accounts assigned to collection:

610
\$345,526.55

Trip Date	Run #	Incident #	Balance Reason
5/9/2018	224984	181290003	\$1,105.00 No Response
2/24/2018	81023	180550003	\$1,151.00 No Response
8/15/2018	346602	182270024	\$1,269.00 No Response
9/22/2018	405961	182650030	\$82.04 Insurance paid no response
8/20/2018	354741	182320006	\$275.00 Insurance paid no response
9/2/2018	376137	182450014	\$86.02 Insurance paid no response
9/4/2018	379311	182470035	\$57.89 Insurance paid no response
9/4/2018	379312	182470033	\$85.43 Insurance paid no response
11/3/2018	470567	183070002	\$1,292.00 No Response
8/6/2018	331867	182180031	\$1,532.00 No Response
9/3/2018	376142	182460019	\$1,167.00 No Response
9/13/2018	389583	182560021	\$91.39 Insurance paid no response
7/23/2018	309791	182040027	\$1,059.00 Mail Return
8/9/2018	338135	182210036	\$87.96 Insurance paid no response
8/9/2018	338139	182210027	\$111.82 Insurance paid no response
8/15/2018	346598	182270012	\$91.10 Insurance paid no response
8/19/2018	353006	182310017	\$275.00 Insurance paid no response
8/29/2018	368746	182410029	\$275.00 Insurance paid no response
9/23/2018	405963	182660006	\$91.98 Insurance paid no response
8/26/2018	361471	182380038	\$1,719.00 No Response
10/23/2018	458964	182960017	\$76.29 Insurance paid no response
11/1/2018	468905	183050011	\$77.92 Insurance paid no response
11/14/2018	487141	183180025	\$76.15 Insurance paid no response
11/18/2018	491657	183220017	\$76.15 Insurance paid no response
11/20/2018	497467	183240009	\$90.36 Insurance paid no response
11/23/2018	499740	183270009	\$76.29 Insurance paid no response
11/27/2018	508002	183310018	\$76.44 Insurance paid no response
11/29/2018	513391	183330024	\$76.15 Insurance paid no response
11/6/2018	472918	183100035	\$1,059.00 No Response
9/28/2018	416683	182710020	\$96.11 Insurance paid no response
9/7/2018	383618	182500010	\$80.27 Insurance paid no response
6/30/2018	272842	181810007	\$94.34 Insurance paid no response
12/30/2016	473784	169957	\$1,338.00 Insurance paid to patient
3/6/2018	99834	180650003	\$1,236.00 No Response
3/29/2018	135016	180880045	\$1,128.00 Insurance paid to patient
9/15/2018	393684	182580026	\$204.49 Insurance paid no response
9/9/2018	385564	182520022	\$91.25 Insurance paid no response
6/24/2018	264477	181750017	\$82.48 Insurance paid no response
8/29/2018	368741	182410033	\$84.84 Insurance paid no response
7/5/2018	282346	181860015	\$131.80 Insurance paid no response
8/30/2018	368747	182420004	\$516.59 Insurance paid no response
10/1/2018	418458	182740008	\$98.62 Insurance paid no response
4/17/2018	158826	181070005	\$97.73 Insurance paid no response
5/1/2018	181837	181210002	\$91.39 Insurance paid no response
5/20/2018	213700	181400031	\$91.10 Insurance paid no response
8/4/2018	329164	182160019	\$1,082.00 No Response
8/31/2018	373789	182430013	\$90.66 Insurance paid no response
8/27/2018	363300	182390009	\$93.90 Insurance paid no response
1/16/2018	18959	180160018	\$1,105.00 No Response
8/7/2018	333671	182190004	\$78.50 Insurance paid no response

Number of accounts assigned to collection:
Total balance due of accounts assigned to collection:

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9/20/2018	401659	182630009	\$91.25 Insurance paid no response
8/10/2018	339651	182220024	\$1,377.00 No Response
8/28/2018	365901	182400015	\$1,842.00 No Response
10/24/2018	458987	182970011	\$1,167.00 No Response
7/9/2018	288868	181900036	\$78.95 Insurance paid no response
9/21/2018	403947	182640023	\$91.54 Insurance paid no response
8/29/2018	368731	182410021	\$94.93 Insurance paid no response
6/8/2018	244614	181590008	\$385.00 No Response
10/28/2018	462150	183010006	\$1,082.00 No Response
5/22/2018	215583	181420008	\$393.00 No Response
4/9/2017	131486	170990018	\$1,315.00 Insurance paid to patient
8/31/2018	373799	182430023	\$92.13 Insurance paid no response
6/3/2018	233924	181540005	\$77.47 Insurance paid no response
6/4/2018	236409	181550023	\$101.42 Insurance paid no response
8/9/2018	338132	182210035	\$1,219.00 No Response
8/26/2018	389588	182380003	\$94.19 Insurance paid no response
8/29/2018	368772	182410017	\$94.49 Insurance paid no response
9/11/2018	387997	182540026	\$91.98 Insurance paid no response
3/29/2018	134998	180880003	\$96.50 Insurance paid no response
4/1/2017	121193	170910014	\$1,716.00 Insurance paid to patient
1/6/2018	7208	180060002	\$1,105.00 Insurance paid to patient
5/22/2018	215607	181420043	\$1,335.00 No Response
1/28/2018	38334	180280029	\$231.96 Insurance paid no response
9/2/2018	376149	182450019	\$1,151.00 No Response
9/15/2018	393687	182580032	\$93.75 Insurance paid no response
3/12/2018	106577	180710036	\$1,213.00 No Response
8/30/2018	368765	182420006	\$1,323.00 No Response
7/31/2018	321944	182120010	\$1,356.00 No Response
7/8/2018	285882	181890017	\$76.29 Insurance paid no response
9/12/2018	389561	182550027	\$77.92 Insurance paid no response
5/9/2018	193355	181290032	\$49.63 Insurance paid no response
5/11/2018	199818	181310020	\$79.09 Insurance paid no response
8/27/2018	363311	182390040	\$1,036.00 No Response
9/1/2018	373805	182440010	\$93.16 Insurance paid no response
1/15/2018	18366	180150020	\$1,174.00 No Response
9/25/2018	412236	182680001	\$59.94 Insurance paid no response
9/2/2018	376132	182450028	\$238.24 Insurance paid no response
10/17/2018	447420	182900014	\$1,631.00 No Response
9/22/2018	405932	182650001	\$94.78 Insurance paid no response
8/28/2017	326638	172400001	\$1,206.00 No Response
8/9/2018	338123	182210007	\$81.60 Insurance paid no response
7/23/2018	309778	182040015	\$41.25 No Response
8/16/2018	348790	182280022	\$393.00 Insurance paid no response
9/14/2018	391992	182570017	\$76.44 No Response
8/9/2018	338128	182210028	\$1,082.00 Insurance paid no response
9/8/2018	383632	182510034	\$275.00 No Response
8/3/2018	326924	182150007	\$409.36 Mail Return
12/29/2017	498124	173630005	\$1,555.00 Insurance paid no response
6/23/2018	264469	181740036	\$78.80 No Response
9/26/2018	412673	182690023	\$92.57 Insurance paid no response
4/3/2017	124760	170930008	\$1,190.00 Insurance paid no response
9/23/2018	405955	182660031	\$91.69 No Response

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8/19/2018	353010	182310027	\$1,844.00 Insurance paid no response
4/30/2012	355672	1222963	\$545.00 No Response
9/19/2018	398807	182620001	\$1,059.00 No Response
4/16/2018	158823	181060017	\$129.57 Insurance paid no response
3/30/2018	137002	180890016	\$90.51 Insurance paid no response
4/4/2018	143438	180940018	\$76.59 Insurance paid no response
9/6/2018	381428	182490019	\$394.50 Insurance paid no response
10/3/2018	421016	182760010	\$77.47 Insurance paid no response
10/2/2018	424633	182750024	\$275.00 Insurance paid no response
9/4/2018	379305	182470034	\$1,082.00 No Response
8/7/2018	333684	182190038	\$1,059.00 No Response
9/24/2018	408436	182670002	\$1,759.00 No Response
10/11/2018	438520	182840004	\$1,399.00 No Response
8/29/2018	368728	182410002	\$95.52 Insurance paid no response
9/5/2018	379316	182480006	\$94.78 Insurance paid no response
9/6/2018	381430	182490029	\$95.37 Insurance paid no response
9/12/2018	389562	182550030	\$94.78 Insurance paid no response
9/25/2018	408433	182670041	\$1,246.00 No Response
10/3/2018	421019	182760002	\$1,059.00 No Response
9/9/2018	385557	182520008	\$275.00 Insurance paid no response
9/23/2018	405947	182660007	\$275.00 Insurance paid no response
6/3/2018	233925	181540009	\$60.97 Insurance paid no response
7/7/2018	283838	181880011	\$60.68 Insurance paid no response
8/8/2018	336235	182200002	\$67.35 Insurance paid no response
9/13/2018	389589	182560024	\$91.56 Insurance paid no response
10/17/2018	447424	182900002	\$98.32 Insurance paid no response
9/1/2018	373803	182440002	\$275.00 Insurance paid no response
10/6/2018	428061	182790013	\$91.54 Insurance paid no response
7/31/2018	321946	182120016	\$393.00 No Response
6/28/2018	270178	181790036	\$1,269.00 No Response
12/31/2017	498163	173650004	\$1,657.00 Insurance paid to patient
6/15/2018	253538	181660025	\$1,384.00 No Response
3/20/2018	120938	180790019	\$1,743.12 Insurance paid no response
9/20/2018	412676	182630003	\$1,246.00 No Response
5/23/2018	215611	181430009	\$1,402.00 No Response
9/16/2018	396027	182590035	\$1,082.00 Mail Return
8/3/2018	326929	182150011	\$503.00 No Response
5/26/2017	198904	171460005	\$1,230.00 Insurance paid to patient
8/15/2018	346586	182270003	\$81.16 Insurance paid no response
9/11/2018	387985	182540023	\$1,059.00 No Response
9/19/2018	398811	182620019	\$1,082.00 No Response
12/10/2018	528646	183440002	\$89.77 Insurance paid no response
9/11/2018	387973	182540004	\$275.00 Insurance paid no response
9/26/2018	412672	182690021	\$275.00 Insurance paid no response
7/18/2018	305709	181990030	\$100.97 Insurance paid no response
10/12/2018	438528	182850002	\$140.48 Mail Return
1/28/2018	38330	180280017	\$1,384.00 No Response
9/14/2018	391986	182570018	\$300.00 Insurance paid no response
8/26/2018	361460	182380028	\$1,082.00 Mail Return
10/27/2018	462141	183000033	\$1,335.00 No Response
9/24/2018	408422	182670029	\$1,742.00 No Response
8/27/2018	363301	182390022	\$79.83 Insurance paid no response

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9/9/2018	385555	182520018	\$78.36 Insurance paid no response
9/10/2018	387960	182530010	\$78.50 Insurance paid no response
9/17/2018	396038	182600020	\$78.95 Insurance paid no response
10/8/2018	430298	182810027	\$77.62 Insurance paid no response
10/11/2018	438519	182840010	\$78.06 Insurance paid no response
9/21/2018	403950	182640032	\$990.00 No Response
9/25/2018	412245	182680002	\$1,379.00 No Response
10/23/2018	458967	182960003	\$1,116.05 Insurance paid no response
5/16/2018	208028	181360035	\$207.20 Insurance paid no response
9/22/2018	405940	182650027	\$1,356.00 No Response
10/23/2018	458968	182960026	\$96.85 Insurance paid no response
8/1/2018	321964	182130011	\$977.61 Insurance paid no response
11/15/2018	488664	183190013	\$300.00 Insurance paid no response
10/23/2018	458972	182960025	\$96.35 Insurance paid no response
9/23/2018	405962	182660003	\$1,361.00 No Response
10/15/2018	440232	182880007	\$91.25 Insurance paid no response
10/23/2018	458969	182960019	\$91.10 Insurance paid no response
5/4/2017	167011	171240002	\$1,802.00 Insurance paid to patient
7/6/2018	283818	181870020	\$1,404.00 No Response
9/7/2018	383638	182500027	\$275.00 Insurance paid no response
9/29/2018	416715	182720027	\$1,144.00 No Response
10/9/2018	432739	182820014	\$1,344.00 No Response
3/16/2018	115667	180750011	\$94.19 Insurance paid no response
8/9/2018	338134	182210038	\$93.46 Insurance paid no response
12/10/2017	470040	173440006	\$1,512.00 Insurance paid to patient
10/10/2018	436145	182830017	\$1,059.00 Mail Return
9/18/2018	398796	182610020	\$1,190.00 No Response
9/26/2018	412667	182690025	\$971.99 Insurance paid no response
7/5/2018	282335	181860011	\$1,128.00 No Response
10/8/2018	430291	182810037	\$115.67 Insurance paid no response
10/27/2018	462159	183000040	\$78.95 Insurance paid no response
10/30/2018	464119	183030037	\$78.95 Insurance paid no response
10/28/2018	462154	183010008	\$90.66 Insurance paid no response
9/25/2018	412244	182680024	\$1,082.00 No Response
9/22/2018	405933	182650006	\$1,105.00 No Response
10/2/2018	421000	182750006	\$81.89 Insurance paid no response
10/20/2018	450636	182930015	\$93.46 Insurance paid no response
6/2/2018	233930	181530028	\$1,432.00 Mail Return
9/10/2018	412678	182530020	\$18.57 Insurance paid no response
9/21/2018	403940	182640012	\$1,379.00 Mail Return
3/10/2018	104172	180690002	\$530.70 Insurance paid no response
3/11/2018	106563	180700023	\$530.70 Insurance paid no response
9/22/2018	405936	182650020	\$81.01 Insurance paid no response
6/3/2018	233918	181540001	\$79.98 Insurance paid no response
2/13/2018	62095	180440010	\$45.38 Insurance paid no response
10/2/2018	421017	182750034	\$92.57 Insurance paid no response
11/26/2018	503321	183300002	\$91.98 Insurance paid no response
12/5/2018	524604	183390008	\$92.28 Insurance paid no response
12/8/2018	527110	183420002	\$92.42 Insurance paid no response
6/2/2017	218296	171530003	\$1,082.00 Insurance paid to patient
11/1/2018	468928	183050031	\$579.13 Insurance paid no response
8/14/2018	343786	182260031	\$1,292.00 No Response

Number of accounts assigned to collection:
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11/28/2018	510935	183320022	\$94.05 Insurance paid no response
4/28/2018	178347	181180029	\$1,445.00 No Response
3/30/2018	137016	180890018	\$1,059.00 No Response
11/5/2018	472906	183090040	\$275.00 Insurance paid no response
12/3/2018	518636	183370019	\$78.95 Insurance paid no response
11/29/2018	513386	183330015	\$93.75 Insurance paid no response
1/16/2018	18952	180160008	\$507.00 Insurance paid no response
12/10/2018	528655	183440033	\$91.10 Insurance paid no response
6/7/2017	226923	171580015	\$1,059.00 Insurance paid to patient
8/17/2018	351251	182290006	\$275.00 Insurance paid no response
11/27/2017	450189	173310017	\$750.81 Insurance paid no response
10/21/2018	452645	182940005	\$1,230.00 No Response
11/20/2018	497473	183240028	\$101.42 Insurance paid no response
11/21/2018	497481	183250006	\$92.42 Insurance paid no response
11/28/2018	510927	183320004	\$91.10 Insurance paid no response
10/25/2018	460081	182980001	\$1,634.00 No Response
11/7/2018	477004	183110002	\$93.31 Insurance paid no response
11/30/2018	513398	183340014	\$93.31 Insurance paid no response
11/4/2018	470579	183070027	\$98.32 Insurance paid no response
6/24/2018	264478	181750020	\$1,105.00 No Response
11/23/2018	499746	183270018	\$96.40 Insurance paid no response
8/27/2018	363305	182390034	\$859.50 Insurance paid no response
3/15/2018	138984	180740021	\$1,082.00 No Response
8/24/2018	360226	182360029	\$1,105.00 No Response
10/2/2018	424632	182750029	\$1,105.00 No Response
11/5/2018	472908	183090029	\$107.12 Insurance paid no response
11/6/2018	472902	183100001	\$92.72 Insurance paid no response
12/5/2018	524620	183390035	\$150.14 Insurance paid no response
11/2/2018	468926	183060006	\$93.60 Insurance paid no response
11/2/2018	468931	183060007	\$96.94 Insurance paid no response
4/21/2018	166543	181110010	\$263.00 Insurance paid no response
6/13/2018	251406	181640014	\$38.88 Insurance paid no response
11/20/2018	497472	183240019	\$95.08 Insurance paid no response
10/14/2018	440222	182870006	\$140.48 Insurance paid no response
10/21/2018	452650	182940028	\$140.48 Insurance paid no response
10/22/2018	457190	182950027	\$140.48 Insurance paid no response
11/5/2018	472929	183090023	\$120.01 Insurance paid no response
11/12/2018	484696	183160021	\$140.48 Insurance paid no response
11/16/2018	488683	183200023	\$140.48 Insurance paid no response
10/22/2018	457186	182950010	\$140.48 Insurance paid no response
6/1/2018	233904	181520023	\$91.39 Insurance paid no response
11/1/2018	468902	183050001	\$1,634.00 No Response
12/11/2018	528672	183450024	\$1,611.00 No Response
2/17/2018	73709	180480001	\$96.70 Insurance paid no response
6/15/2018	253530	181660023	\$94.78 Insurance paid no response
11/30/2018	513409	183340016	\$91.98 Insurance paid no response
10/18/2018	448975	182910013	\$1,821.00 No Response
11/21/2018	497480	183250014	\$50.96 Insurance paid no response
6/25/2018	265893	181760019	\$108.40 Insurance paid no response
10/19/2018	448978	182920004	\$697.57 Insurance paid no response
8/19/2018	528637	182310027	\$1,374.00 No Response
10/24/2018	458988	182970015	\$15.48 Insurance paid no response

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6/29/2017	259548	171800001	\$1,292.00 Insurance paid to patient
10/21/2018	452636	182940002	\$1,977.00 No Response
6/14/2017	237405	171650006	\$1,356.00 Insurance paid to patient
5/3/2018	185154	181230003	\$1,144.00 Insurance paid to patient
5/12/2018	199848	181320028	\$243.84 Insurance paid no response
10/9/2018	432734	182820038	\$88.40 Insurance paid no response
11/10/2018	489187	183140017	\$94.78 Insurance paid no response
9/15/2018	393685	182580024	\$89.62 Insurance paid no response
9/20/2018	401662	182630021	\$1,036.00 No Response
11/30/2018	513410	183340025	\$50.81 Insurance paid no response
9/30/2018	416705	182730035	\$2,085.00 Mail Return
11/7/2018	477010	183110006	\$90.80 Insurance paid no response
3/31/2018	136996	180900019	\$67.72 Insurance paid no response
3/31/2018	137004	180900027	\$1,105.00 No Response
11/19/2018	494595	183230020	\$94.34 Insurance paid no response
9/23/2018	405949	182660002	\$999.15 Insurance paid no response
10/10/2018	436147	182830028	\$1,425.00 Mail Return
7/23/2018	309802	182040001	\$96.55 Insurance paid no response
10/22/2018	457193	182950026	\$1,059.00 No Response
8/20/2018	354740	182320023	\$92.72 Insurance paid to patient
11/19/2018	494598	183230022	\$190.43 Insurance paid no response
11/28/2018	510919	183320009	\$77.77 Insurance paid no response
12/13/2018	536935	183470026	\$60.39 Insurance paid no response
8/31/2018	373783	182430005	\$90.51 Insurance paid no response
12/1/2017	457888	173350027	\$83.03 Insurance paid no response
10/28/2018	462155	183010020	\$90.80 Mail Return
11/3/2018	470571	183070014	\$77.33 Mail Return
11/4/2018	470606	183080021	\$77.33 Mail Return
11/17/2018	491639	183210006	\$1,184.00 Mail Return
11/26/2018	503270	183300037	\$1,184.00 Mail Return
12/4/2018	522211	183380042	\$1,059.00 Mail Return
12/8/2018	527133	183420029	\$1,243.00 Mail Return
11/24/2018	499757	183280006	\$77.92 Insurance paid no response
11/18/2018	491644	183220002	\$91.84 Insurance paid no response
10/5/2018	425756	182780017	\$1,082.00 No Response
11/15/2018	488663	183190004	\$76.29 Insurance paid no response
11/30/2018	513416	183340032	\$45.84 Insurance paid no response
9/25/2018	412234	182680019	\$370.80 Insurance paid no response
11/23/2018	499755	183270019	\$242.00 Insurance paid no response
11/13/2018	484725	183170018	\$92.57 Insurance paid no response
10/25/2018	460123	182980038	\$320.20 Insurance paid no response
7/1/2018	275221	181820018	\$265.00 Insurance paid no response
11/10/2018	489185	183140005	\$94.05 Insurance paid no response
10/31/2018	464126	183040017	\$113.50 Insurance paid no response
10/9/2018	432724	182820013	\$859.00 No Response
12/8/2017	467997	173420020	\$1,190.00 No Response
10/17/2018	447426	182900006	\$1,082.00 No Response
8/8/2016	314874	166066	\$1,407.00 No Response
3/21/2018	120970	180800037	\$1,821.00 Insurance paid to patient
8/31/2017	332436	172430011	\$1,105.00 No Response
12/13/2018	536951	183470034	\$382.23 Insurance paid no response
12/22/2018	552492	183560019	\$91.98 Insurance paid no response

Number of accounts assigned to collection:
Total balance due of accounts assigned to collection:

610
\$345,526.55

8/8/2018	336268	182200029	\$175.00 Insurance paid no response
3/14/2017	100203	170730008	\$1,338.00 No Response
11/25/2018	502409	183290001	\$138.31 Insurance paid no response
12/12/2018	531807	183460023	\$51.11 Insurance paid no response
11/22/2018	497505	183260024	\$275.00 Mail Return
12/4/2018	522224	183380024	\$82.48 Insurance paid no response
11/26/2018	503266	183300031	\$1,887.00 No Response
12/5/2018	524601	183390005	\$97.14 Insurance paid no response
7/25/2018	312123	182060014	\$94.19 Insurance paid no response
7/25/2018	312129	182060031	\$94.49 Insurance paid no response
7/27/2018	326937	182080014	\$78.06 Insurance paid no response
8/8/2018	336261	182200025	\$51.11 Insurance paid no response
12/6/2018	524628	183400013	\$85.15 Insurance paid no response
9/30/2018	416714	182730029	\$122.17 Insurance paid no response
11/18/2018	491667	183220004	\$1,657.00 No Response
12/8/2018	527126	183420017	\$96.40 Insurance paid no response
10/31/2018	464122	183040001	\$1,105.00 No Response
10/7/2018	428076	182800025	\$803.88 Insurance paid no response
12/20/2018	548798	183540004	\$90.21 Insurance paid no response
12/24/2018	556033	183580019	\$92.87 Insurance paid no response
12/27/2018	558102	183610015	\$90.21 Insurance paid no response
10/25/2018	460097	182980023	\$1,082.00 No Response
11/1/2018	468909	183050023	\$1,082.00 No Response
11/12/2018	484707	183160011	\$393.00 No Response
11/6/2018	472931	183100002	\$1,466.00 No Response
7/29/2017	290843	172100029	\$128.60 Insurance paid no response
7/29/2017	290849	172100024	\$79.09 Insurance paid no response
11/17/2018	488687	183200033	\$96.26 Insurance paid no response
12/3/2018	518629	183370003	\$1,105.00 No Response
12/9/2018	527138	183430002	\$96.40 Insurance paid no response
6/17/2017	242386	171680001	\$1,323.00 No Response
12/5/2018	524607	183390007	\$94.93 Insurance paid no response
12/7/2018	527132	183410032	\$95.23 Insurance paid no response
9/30/2018	416709	182730012	\$1,190.00 No Response
12/7/2018	527117	183410014	\$161.42 Insurance paid no response
7/4/2018	280629	181850024	\$247.20 Insurance paid no response
3/10/2017	97124	170690031	\$1,537.00 No Response
6/25/2017	257485	171760011	\$1,292.00 No Response
11/17/2018	491638	183210002	\$180.00 Insurance paid no response
4/13/2018	154648	181030004	\$46.13 Insurance paid no response
5/14/2018	202348	181340003	\$46.57 Insurance paid no response
10/28/2018	462149	183010001	\$1,184.00 No Response
2/11/2018	62074	180420026	\$16.47 Insurance paid no response
9/25/2017	370211	172680019	\$1,082.00 No Response
11/30/2018	513404	183340024	\$1,703.00 No Response
12/7/2018	527095	183410002	\$892.84 Insurance paid no response
6/11/2017	230585	171620003	\$1,450.00 No Response
5/25/2017	198896	171450033	\$1,208.00 No Response
11/7/2018	477015	183110027	\$275.00 Insurance paid no response
9/18/2018	412675	182610001	\$79.24 Insurance paid no response
1/28/2019	42372	190280021	\$101.50 Insurance paid no response
12/13/2017	471686	173470002	\$97.25 Insurance paid no response

Number of accounts assigned to collection:
Total balance due of accounts assigned to collection:

610
\$345,526.55

12/12/2018	531795	183460007	\$94.64 Insurance paid no response
10/21/2018	462135	182940027	\$478.00 No Response
12/16/2018	538406	183500011	\$285.80 Insurance paid no response
12/22/2018	552494	183560024	\$95.52 Insurance paid no response
10/23/2018	458970	182960011	\$90.95 Insurance paid no response
3/17/2018	118870	180760004	\$79.54 Insurance paid no response
6/23/2018	264456	181740013	\$94.05 Insurance paid no response
12/18/2018	544595	183520009	\$90.07 Insurance paid no response
11/25/2018	502420	183290018	\$116.10 Insurance paid no response
4/4/2017	126728	170940021	\$1,342.00 No Response
11/23/2018	499744	183270011	\$92.13 Insurance paid no response
5/5/2017	168849	171250025	\$1,489.00 No Response
12/8/2018	527116	183420010	\$95.23 Insurance paid no response
12/10/2018	528645	183440028	\$95.67 Insurance paid no response
11/1/2018	468913	183050019	\$88.25 Insurance paid no response
1/21/2019	32476	190210033	\$80.77 Insurance paid no response
12/12/2018	531809	183460014	\$90.80 Insurance paid no response
2/11/2018	62082	180420029	\$1,059.00 No Response
9/16/2018	396019	182590001	\$479.20 Insurance paid no response
9/1/2018	373808	182440015	\$92.57 Insurance paid no response
11/2/2018	468943	183060028	\$1,128.00 No Response
10/31/2018	464144	183040003	\$1,782.00 No Response
12/9/2018	527148	183430015	\$50.00 Insurance paid no response
11/20/2018	497488	183240020	\$1,204.00 No Response
12/8/2018	527111	183420003	\$81.01 Insurance paid no response
10/21/2018	452642	182940003	\$80.42 Insurance paid no response
12/6/2018	524643	183400030	\$1,082.00 No Response
5/26/2017	206917	171460027	\$250.00 Insurance paid no response
11/18/2018	491661	183220001	\$40.00 Insurance paid no response
12/8/2018	527140	183420018	\$80.27 Insurance paid no response
1/11/2019	19259	190110007	\$1,184.00 No Response
1/12/2019	19266	190120011	\$1,167.00 No Response
5/11/2018	199819	181310022	\$782.00 Insurance paid no response
11/6/2018	472928	183100032	\$1,402.00 No Response
12/3/2018	518638	183370014	\$258.40 Insurance paid no response
3/1/2018	90214	180600007	\$94.34 Insurance paid to patient
12/8/2018	527124	183420005	\$90.95 Mail Return
12/8/2018	527130	183420023	\$91.10 Mail Return
12/9/2018	527144	183430007	\$90.21 Mail Return
8/27/2018	363291	182390004	\$101.71 Insurance paid no response
8/30/2018	368763	182420023	\$101.56 Insurance paid no response
7/1/2017	261588	171820021	\$1,246.00 Insurance paid to patient
8/1/2018	321960	182130003	\$117.84 Insurance paid no response
10/24/2017	405434	172970027	\$1,036.00 No Response
7/20/2017	283344	172010004	\$1,174.00 No Response
12/30/2018	559598	183640007	\$1,148.00 No Response
2/3/2019	52149	190340007	\$96.66 Mail Return
8/26/2017	324146	172380005	\$1,169.00 Insurance paid to patient
12/23/2018	552517	183570021	\$1,514.00 No Response
2/12/2019	69728	190430002	\$393.00 No Response
11/24/2018	499761	183280004	\$1,082.00 No Response
11/20/2018	497458	183240003	\$250.00 Insurance paid no response

Number of accounts assigned to collection:
Total balance due of accounts assigned to collection:

610
\$345,526.55

12/29/2018	558136	183630016	\$85.87 Insurance paid no response
11/26/2018	503254	183300015	\$1,246.00 Mail Return
8/19/2017	313476	172310003	\$76.90 Insurance paid no response
8/27/2017	326271	172390019	\$90.83 Insurance paid no response
1/16/2019	25861	190160027	\$97.12 Insurance paid no response
1/5/2019	8193	190050008	\$95.00 Insurance paid no response
12/22/2015	449809	159409	\$403.00 No Response
8/28/2017	342196	172400037	\$486.30 Insurance paid no response
1/23/2019	36009	190230035	\$275.00 Insurance paid no response
1/27/2019	42363	190270001	\$1,427.00 No Response
12/23/2018	552516	183570031	\$1,082.00 No Response
10/5/2018	425752	182780009	\$590.80 Insurance paid no response
12/28/2018	558119	183620008	\$1,910.00 No Response
1/15/2019	38447	190150036	\$87.42 Insurance paid no response
2/26/2018	85508	180570015	\$1,491.00 Insurance paid to patient
4/29/2018	180298	181190004	\$1,233.00 Insurance paid to patient
11/29/2018	513393	183330027	\$1,402.00 No Response
12/1/2018	513443	183350011	\$200.00 Insurance paid no response
11/26/2018	503257	183300027	\$1,174.00 No Response
9/6/2017	342183	172490042	\$1,223.00 Insurance paid to patient
12/26/2018	556064	183600026	\$393.00 No Response
6/2/2018	233910	181530002	\$393.00 No Response
12/20/2018	548799	183540036	\$1,466.00 No Response
12/24/2018	556020	183580004	\$94.34 Insurance paid no response
12/6/2018	524638	183400036	\$82.63 Insurance paid no response
12/26/2018	556057	183600008	\$250.00 Insurance paid no response
11/24/2018	499762	183280019	\$1,256.00 No Response
12/12/2018	531800	183460019	\$115.67 Insurance paid no response
1/27/2019	42349	190270025	\$98.32 Insurance paid no response
3/6/2019	97651	190001981	\$93.64 Insurance paid no response
5/1/2019	195771	190003723	\$418.00 No Response
10/2/2018	421004	182750017	\$909.47 Insurance paid no response
12/5/2018	524616	183390032	\$98.42 Insurance paid no response
11/14/2018	487134	183180003	\$464.19 Insurance paid no response
12/10/2018	528665	183440029	\$1,082.00 No Response
1/5/2019	8195	190050019	\$96.66 Insurance paid no response
12/15/2018	538393	183490012	\$1,445.00 No Response
8/4/2017	298246	172160013	\$1,059.00 No Response
10/28/2018	462152	183000047	\$1,735.00 No Response
11/27/2018	503291	183310012	\$1,167.00 No Response
10/18/2018	448972	182910002	\$1,105.00 Mail Return
1/2/2019	6879	190020021	\$81.83 Insurance paid no response
12/20/2018	548781	183540003	\$1,657.00 No Response
11/13/2017	433347	173170001	\$1,165.00 No Response
11/17/2018	491649	183210026	\$90.66 Insurance paid no response
12/12/2018	531798	183460020	\$136.14 Insurance paid no response
12/11/2018	528675	183450011	\$300.00 Insurance paid no response
12/28/2018	564970	183620023	\$1,811.00 No Response
9/17/2018	396045	182600014	\$91.84 Insurance paid no response
12/7/2018	527112	183410010	\$136.14 Insurance paid no response
3/3/2019	97789	190001901	\$93.49 Insurance paid no response
11/22/2018	497502	183260023	\$1,657.00 No Response

Number of accounts assigned to collection:
Total balance due of accounts assigned to collection:

610
\$345,526.55

11/10/2018	489182	183140008	\$233.40 Insurance paid no response
12/31/2018	561338	183650018	\$76.74 Insurance paid no response
11/10/2017	432176	173140008	\$439.00 Insurance paid no response
12/21/2018	548815	183550032	\$92.72 Insurance paid no response
11/7/2018	477009	183110017	\$202.60 Insurance paid no response
12/21/2018	548821	183550017	\$275.00 Insurance paid no response
1/12/2019	19265	190120014	\$224.20 Insurance paid no response
3/8/2019	103065	190002034	\$275.00 Insurance paid no response
2/20/2019	94635	190001547	\$1,447.00 No Response
10/23/2018	458962	182960001	\$97.73 Insurance paid no response
1/14/2019	25803	190140013	\$87.87 Insurance paid no response
1/10/2019	17814	190100013	\$84.40 Insurance paid no response
2/15/2019	72387	190460015	\$102.40 Insurance paid no response
2/15/2019	72403	190460028	\$1,128.00 No Response
2/22/2018	78888	180530012	\$14.41 Insurance paid no response
1/25/2019	39809	190250002	\$1,788.00 No Response
12/19/2018	546670	183530029	\$1,105.00 No Response
2/23/2019	94748	190001669	\$1,686.00 No Response
6/3/2018	233929	181540019	\$1,167.00 No Response
1/30/2019	45293	190300005	\$1,256.00 Mail Return
2/16/2019	74726	190470006	\$317.70 Insurance paid no response
12/7/2018	527103	183410021	\$1,128.00 No Response
2/9/2019	60728	190400001	\$99.99 Insurance paid no response
1/16/2019	25854	190160004	\$95.91 Insurance paid no response
1/16/2019	25838	190160001	\$99.23 Insurance paid no response
9/9/2018	385563	182520013	\$92.72 Insurance paid no response
3/6/2019	97843	190001972	\$93.49 No Response
4/1/2018	139012	180910020	\$1,036.00 No Response
1/16/2019	25850	190160011	\$80.92 Insurance paid no response
1/16/2019	25853	190160016	\$89.74 Insurance paid no response
10/30/2018	464143	183030013	\$91.25 Insurance paid no response
8/16/2018	348785	182280021	\$1,169.00 No Response
8/17/2018	351256	182290004	\$1,082.00 No Response
1/5/2019	8201	190050012	\$94.40 Insurance paid no response
2/5/2019	55001	190360014	\$94.25 Insurance paid no response
11/21/2017	445516	173250007	\$1,240.00 No Response
8/12/2018	339669	182240018	\$58.46 Insurance paid no response
12/30/2018	559600	183640025	\$1,167.00 No Response
8/7/2017	301484	172190040	\$95.06 Insurance paid to patient
6/20/2018	258001	181710022	\$1,369.00 No Response
4/5/2019	155302	190002902	\$1,082.00 No Response
12/13/2018	536949	183470035	\$83.66 Insurance paid no response
11/26/2018	503263	183300034	\$1,634.00 No Response
3/6/2019	97841	190001970	\$393.00 No Response
2/21/2019	94667	190001594	\$96.81 Insurance paid no response
3/5/2019	97824	190001938	\$96.51 Insurance paid no response
4/20/2018	170717	181100038	\$685.62 Insurance paid no response
2/27/2019	96512	190001767	\$275.00 Insurance paid no response
12/7/2018	527097	183410003	\$57.45 Insurance paid no response
12/19/2018	546661	183530026	\$82.48 Insurance paid no response
12/19/2018	546667	183530031	\$1,174.00 No Response
1/23/2019	35998	190230028	\$1,197.00 No Response

Number of accounts assigned to collection:
Total balance due of accounts assigned to collection:

610
\$345,526.55

8/12/2018	339659	182240006	\$746.71 Mail Return
2/7/2019	58941	190380031	\$95.91 Insurance paid no response
1/5/2019	8194	190050016	\$1,269.00 No Response
12/30/2018	559596	183640008	\$1,253.00 No Response
2/1/2019	49369	190320022	\$606.37 Insurance paid no response
2/6/2019	58911	190370037	\$1,341.00 No Response
1/28/2019	42382	190280036	\$240.00 Insurance paid no response
12/28/2018	558116	183620024	\$1,269.00 No Response
12/10/2018	528649	183440035	\$80.13 Insurance paid no response
9/7/2018	383604	182500015	\$1,190.00 No Response
7/14/2018	296217	181950019	\$1,240.00 No Response
6/22/2018	262480	181730002	\$393.00 No Response
9/20/2018	403929	182630013	\$91.84 Insurance paid no response
12/22/2018	552502	183560015	\$1,292.00 No Response
10/4/2018	424622	182770025	\$345.76 Insurance paid no response
7/16/2018	296265	181970030	\$1,223.00 Mail Return
11/14/2018	487138	183180015	\$1,277.00 No Response
12/30/2018	559606	183640012	\$122.46 Insurance paid no response
3/18/2016	101851	162069	\$1,723.00 No Response
9/16/2017	355631	172590005	\$1,082.00 No Response
2/3/2019	52119	190340016	\$1,719.00 No Response
3/13/2019	114374	190002204	\$98.63 Insurance paid no response
8/7/2018	333676	182190015	\$1,082.00 No Response
12/30/2018	559590	183640003	\$2,025.00 No Response
2/19/2019	94687	190001534	\$79.41 Insurance paid no response
3/1/2019	97721	190001832	\$79.26 Insurance paid no response
3/9/2019	103090	190002071	\$79.41 Insurance paid no response
3/18/2019	124935	190002374	\$79.26 Insurance paid no response
8/7/2017	301468	172190016	\$94.77 Insurance paid no response
12/28/2018	558118	183620032	\$1,059.00 No Response
5/13/2018	201552	181330027	\$76.00 Insurance paid no response
1/15/2019	25820	190150003	\$95.61 Insurance paid no response
2/23/2019	94721	190001657	\$100.44 Insurance paid no response
1/29/2019	42384	190290013	\$130.11 Insurance paid no response
1/19/2019	30158	190190020	\$250.00 Insurance paid no response
1/22/2019	35970	190220015	\$1,013.00 Mail Return
3/22/2018	124801	180810013	\$924.42 Insurance paid no response
5/24/2018	219930	181440032	\$241.70 No Response
4/9/2018	149181	180990018	\$94.93 Insurance paid to patient
5/28/2018	229942	181480007	\$80.27 Insurance paid no response
11/12/2018	484691	183160013	\$1,361.00 No Response
1/8/2019	13489	190080005	\$200.00 Insurance paid no response
12/28/2018	558113	183620011	\$1,585.00 No Response
1/16/2019	25859	190160023	\$1,910.00 No Response
8/20/2018	354753	182320019	\$92.57 Insurance paid no response
8/26/2018	361465	182380008	\$78.65 Insurance paid no response
9/15/2018	393673	182580015	\$78.95 Insurance paid no response
12/17/2018	544571	183510008	\$2,092.00 Mail Return
1/19/2019	30143	190190010	\$99.23 Insurance paid no response
2/19/2019	94589	190001516	\$95.46 Insurance paid no response
6/10/2017	230579	171610016	\$78.54 Insurance paid no response
1/21/2019	32472	190210031	\$78.21 Insurance paid no response

Number of accounts assigned to collection:
Total balance due of accounts assigned to collection:

610
\$345,526.55

1/25/2019	39807	190250031	\$78.36 Insurance paid no response
2/19/2019	94618	190001514	\$79.11 Insurance paid no response
2/20/2019	94603	190001552	\$92.59 Insurance paid no response
2/21/2019	94649	190001599	\$78.81 Insurance paid no response
1/30/2019	45297	190300019	\$1,358.00 No Response
8/25/2017	322292	172370030	\$1,346.00 No Response
8/27/2017	326272	172390015	\$1,772.00 No Response
12/21/2018	548807	183550018	\$1,450.00 No Response
2/18/2019	78088	190490029	\$1,516.00 No Response
2/21/2019	94675	190001600	\$96.06 Insurance paid no response
6/4/2018	236415	181550016	\$91.98 Insurance paid no response
1/13/2019	22586	190130016	\$1,611.00 No Response
12/18/2018	544605	183520002	\$94.78 Insurance paid no response
11/3/2018	470575	183070022	\$95.23 Insurance paid no response
2/16/2019	74745	190470041	\$80.32 Insurance paid no response
2/17/2019	78050	190480001	\$1,059.00 No Response
1/16/2019	25860	190160025	\$1,246.00 No Response
3/7/2019	97666	190002002	\$94.85 Insurance paid no response
11/29/2018	513380	183330002	\$1,447.00 No Response
1/27/2019	42346	190270002	\$1,125.00 Mail Return
12/11/2018	528658	183450003	\$78.80 Insurance paid no response
12/22/2018	552483	183560003	\$92.72 Insurance paid no response
1/1/2019	6854	190010024	\$80.77 Insurance paid no response
2/5/2019	54986	190360023	\$80.92 Insurance paid no response
2/18/2019	78083	190490039	\$93.49 Insurance paid no response
3/9/2019	103092	190002077	\$80.62 Insurance paid no response
3/9/2019	103095	190002084	\$92.76 Insurance paid no response
3/29/2019	143988	190002694	\$93.79 Insurance paid no response
4/2/2019	146107	190002799	\$95.00 Insurance paid no response
12/30/2018	559588	183640001	\$98.32 Insurance paid no response
2/21/2019	94664	190001605	\$93.34 Insurance paid no response
1/8/2019	13492	190080014	\$1,059.00 Mail Return
2/8/2019	58956	190390025	\$431.00 Insurance paid no response
1/10/2019	17798	190100018	\$80.62 Insurance paid no response
1/21/2019	32480	190210012	\$96.06 Insurance paid no response
12/20/2018	548793	183540022	\$92.87 Insurance paid no response
7/18/2018	305710	181990026	\$87.50 Insurance paid no response
1/3/2019	6893	190030011	\$1,369.00 No Response
8/21/2018	354750	182330002	\$94.34 Insurance paid no response
10/16/2017	397683	172890015	\$1,167.00 Insurance paid to patient

Count:	610	Total	<u><u>\$345,526.55</u></u>
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**Carson City, Nevada
Bad Debt Analysis**

	6/30/2010	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Total Ambulance Revenues	6,245,940.88	6,403,140.05	6,858,683.77	6,794,885.00	7,000,051.80	7,661,558.10	7,867,699.50	7,814,597.20	8,016,550.70	9,183,588.20
Contractual Allowances	(2,821,860.77)	(3,016,965.91)	(3,277,748.95)	(3,516,753.37)	(3,695,434.98)	(4,199,800.97)	(4,396,457.84)	(4,358,610.01)	(4,077,872.16)	(4,554,482.34)
Total Revenue	3,424,080.11	3,386,174.14	3,580,934.82	3,278,131.63	3,304,616.82	3,461,757.13	3,471,241.66	3,455,987.19	3,938,678.54	4,629,105.86
Bad Debt Write-off	1,134,654.93	1,364,456.09	1,116,053.09	1,073,953.84	1,281,485.73	737,547.21	710,104.97	608,180.18	718,329.24	760,672.45
Bad Debt as a Percent of Revenue	33.14%	40.29%	31.17%	32.76%	38.78%	21.31%	20.46%	17.60%	18.24%	16.43%