



To: Paula Roach, Steve Garrison
CC: Phillip Hill
Date: August 19, 2025
Re: Annual EMS Reconciliation of Debt for FY 24-25

In accordance with Rutherford County EMS Standard Operating Procedure 134, EMS respectfully requests authorization to write off uncollectible accounts receivable balances. This action is consistent with the policy adopted by the County Commissioners on June 8, 2018.

The accounts identified for write-off have been deemed uncollectible due to circumstances such as the absence of a patient estate, bankruptcy proceedings, or the failure to meet timely insurance filing requirements. In 2021, the County's policy was further amended to align with the provisions of NCGS Chapter 44, Article 9B, and NCGS 105-378(a), extending the debt retention period from Medicare's seven-year standard to the ten-year requirement established under state law. As a result, accounts with dates of service prior to July 1, 2015, are included in this request and represent the majority of the balances under review.

Accordingly, EMS requests approval to write off a total of \$613,356.94 as uncollectible. A summary report is attached for review. A complete version, including patient names and contact information, will be maintained on file in the EMS Business Office in compliance with privacy requirements. Please do not hesitate to contact me should you have any questions regarding this report.

Sincerely,



Kaleb C. Johnson
EMS Director