

City of Biddeford
Finance Committee

May 04, 2021 5:00 PM Via Zoom

Please click the link below to join the webinar:

<https://biddeford.zoom.us/j/97692830787?pwd=cE1VY09tZUFjbU1ZZ3NndnR3VkNIUT09>

Passcode: 984893

Or One tap mobile :

US: +13017158592,,97692830787# or +13126266799,,97692830787#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

**US: +1 301 715 8592 or +1 312 626 6799 or +1 646 558 8656 or +1 253 215 8782 or +1
346 248 7799 or +1 669 900 9128**

Webinar ID: 976 9283 0787

International numbers available: <https://biddeford.zoom.us/j/97692830787?pwd=cE1VY09tZUFjbU1ZZ3NndnR3VkNIUT09>

- 1. Call to order**
- 2. Approval of the Minutes**
 - 2.1. April 20, 2021 Finance Committee Minutes
[4-20-2021 Finance Committee Minutes](#)
- 3. Signing of the expenditure warrant**
 - 3.1. Warrant for 4/27/2021
Warrant for 5/05/2021
- 4. Discussion/Approval**
 - 4.1. Recommendation/Public Works Facility Bathroom Renovation/Hy-Tech Plumbing, Heating and Mechanical, Inc.
[5-04-2021 Public Works Bathroom Renovation-MEMO](#)
[5-04-2021 Public Works Bathroom Renovations-backup Documents](#)
 - 4.2. Approval/J. Richard Martin Community Center Flooring Project
[5-04-2021 Community Center Flooring Project-MEMO and Support Documents](#)
 - 4.3. Approval/Selection ComStar for Ambulance Billing Services
[5-04-2021 ComStar Ambulance Billing Svc-MEMO](#)
[5-04-2021 EMS Billing RFP 2021 - Copy](#)
[5-04-2021 Comstar - Proposal](#)
[5-04-2021 TG Higgins Business Svcs PA - Proposal](#)
- 5. Other Business**
 - 5.1. Update on Financials
[5-04-2021 Financial Report thru April 2021.pdf](#)
- 6. Adjournment**

City of Biddeford
Finance Committee Meeting Minutes
April 20, 2021
(Due to COVID-19, the meeting was held virtually via ZOOM)

The meeting was called to order at 5:00 p.m. by the Chair, Councilor John McCurry.

Present: Chair, Council President, John McCurry; Mayor Alan Casavant; Councilor Mike Ready; Councilor Stephen St. Cyr; City Manager, Jim Bennett; and City Clerk, Carmen Morris.

Adjustment to the Agenda

No adjustment to the agenda.

Approval of Minutes of April 6, 2021

Motion by Councilor Ready to accept the minutes as printed, seconded by Councilor St. Cyr.

Vote: unanimous.

Motion carries.

Signing of Expenditure Warrants:

- **April 13, 2021**
- **April 20, 2021**

Motion by Councilor Ready to approve the expenditure warrants, seconded by Councilor St. Cyr.

Vote: unanimous.

Motion carries.

Discussion/Approval

Approval/Airport Hangar Roof Replacement/Troy Tanguay Construction

Motion by Councilor Ready to approve a contract with Troy Tanguay Construction for the airport hangar roof replacement, seconded by Councilor St. Cyr.

Vote: unanimous.

Motion carries.

Approval/St. Louis Field Lamp Replacement and Repair

Motion by Councilor Ready to approve a contract with Aube Electrical Contractors for lamp replacement and repair at St. Louis Field I, seconded by Councilor St. Cyr.

Vote: unanimous.

Motion carries.

Other Business

Councilor McCurry asked where the City is with the financials.

City Manager, Jim Bennett, did not know but will check in with the Finance Director and try to get something for the next Finance Committee Meeting.

Motion to adjourn made by Councilor Ready, seconded by Councilor St. Cyr.

Vote: unanimous.

Motion carries.
Adjourned at 5:04 p.m.



Finance Committee / City Council

Meeting Date: May 4, 2021
Meeting Time: 5:00 PM – 6:00 PM
Agenda Item No: 2021.38
Item Description: Public Works Restroom Renovation
Submitted by: Jeff Demers Director Public Works/Waste Water

Supporting Information/Documentation:

3-15-2021 Request for Proposal
3-31-2021 Hy-Tech Plumbing proposal

Executive Summary:

The Biddeford Public Works Department is looking for the approval for the renovation of the Men / Woman's bathrooms. The men's bathroom facility has only (1) stall with (2) urinals. As of today, the department has 47 men employed. With the new proposed design presented the men's room would have (3) stalls and (3) urinals. This would upgrade all the facility room toilets to ADA standards. Both bathrooms would also get new sinks and heating and ventilation units in this proposal. Staff would then find a flooring company to install new tile in both facilities after the plumbing is complete.

Detailed Review:

The bathrooms at the Public works facility have not had any upgrade since the original building date of 1988.

Funding Source:

Designated Fund balance 22004-60906 with a balance of \$75,000

Staff Recommendation:

Public works received one proposal. Staff recommends Hy-Tech Plumbing in the amount of \$58,600. Staff is requesting to use some of the remaining funds from the Designated Fund for floor tiles, ceiling tiles and paint.

BIDDEFORD PUBLIC WORKS DEPARTMENT

PROPOSAL TO DEMO AND RENOVATE

Existing Restroom and Shower locker Room

THE CITY OF BIDDEFORD is seeking sealed proposals for the design build services to demo and renovate (1) existing bathroom and locker room at the Biddeford Public works Department located at 371 Hill Street Biddeford, Maine 04005. Proposals are to be submitted to the City of Biddeford's public works department Attention: Jeff Demers 371 Hill Street Biddeford, Maine 04005 **No Later Than March 31, 2021 1:00PM** at which time and place will be publicly opened through Zoom and read. No bid awards will take place at that time. The department will analyze and select the bidder that best meets the needs of the Public Works Department within 60 days after bid opening date.

Sealed Proposals shall be clearly marked **Public Works Department Bathroom Renovations.** Pre-Bid walkthrough giving the opportunity of the individual or company the opportunity to visit the site of the proposed work in order to fully acquaint them with the scope of work can be done by contacting Jeff Demers at (207) 282-1579 E-Mail jeff.demers@biddefordmaine.org

Bidders shall provide a detailed description of all work to be completed including Plans, Specifications, Standard Features, Equipment and Warranties.

1.0 PROJECT DESCRIPTION:

The following specifications are intended to be a brief guide to the general requirements, materials, proposed project, and are offered primarily for the bidding purposes. The project focuses on demo and renovations to existing bathroom and a single shower stall in the men's locker room.

The building was built in 1986 and has limited bathroom space for employees.

2.0 SCOPE OF WORK:

- A. Demo existing walls, plumbing, and Heating unit, electrical fixtures as needed to remodel and construct (3) self-flushing toilet and stalls, (2) self-flushing unierials with dividers and a single shower.
- B. Frame new walls as needed and ready for mechanicals.
- C. Install all rough and finish drainage, venting in schedule 40 PVC. All penetrations in concrete and walls shall be fire caulked per code.
- D. Install drywall, prime and paint two coats on all walls.
- E. Install new commercial grade double vanity sink with turn off and on sensors.

- F. Install solid core composite doors with new hardware and trim. Apply primer and two coats of paint.
- G. Remove existing suspended ceiling grid and tiles as needed and replace with new suspended ceiling to match as close as possible to existing.
- H. Remove existing flooring and replace with new tile or equal.
- I. Install rough and finish electrical to meet code for each bathroom ceiling grid, which shall be switched LED fixtures.
- J. City's electrical contractor will take care of all electrical needs throughout this project.
- K. Remove old wall mounted heating unit and replace with heat pump in bathroom.
- L. Provide and install toilet paper dispensers, soap dispensers and hand dryer unit.
- M. Install vinyl cove base molding after flooring is installed.

3.0 GENERAL REQUIREMENTS:

Summary of work

A. The Contractor shall:

- 1. Obtain all permits, licenses, design services, two sets of plans etc. required for construction.
- 2. Evaluate the proposed scope of work and the existing conditions during the Pre-bid walk through to provide an accurate bid and schedule to complete the work.
- 3. Provide all materials and labor necessary to complete the work as indicated on the construction drawings.

B. Mechanical and Plumbing design build work

- 1. A license, experienced contractor shall provide the expertise and labor to accomplish the fixture reconfiguration proposed on the plans and to see that all work meets the current plumbing code and to meet ADA guidelines.

C. Electrical design work:

- 1. All electrical needs to be handled by the City of Biddeford.

D. Products:

- 1. All materials shall be delivered, stored and handled in such a manner as to prevent damage. City will not be responsible for any lost or damaged items.

4.0 PROJECT CLOSEOUT:

- A. Contractor is responsible for keeping the jobsite in neat and orderly condition during construction. The building interior shall be cleaned and provide dust protection as best as possible at the end of each working day.
- B. Contractor is responsible for waste and rubbish removal during construction.
- C. The Contractor shall guarantee the work and work of subcontractors for a period of time to be agreed upon.
- D. All work shall conform to all State and Local Codes. A performance bond of 10% of the total cost of the project will be required from the contractor awarded the bid.



Hy-Tech Plumbing Heating and Mechanical, Inc.

71 Guinea Road
Biddeford, Me 04005

Tel: (207) 283-4949

Fax: (207) 282-3431

E-mail: ddube@hy-techplumbing.com

Proposal

Date

3/31/2021

CITY OF BIDDEFORD

Job Location

PUBLIC WORKS DEPARTMENT

DESCRIPTION	Amount
PRICE INCLUDES - DEMO EXISTING PLUMBING AND CAP TO MAKE SAFE.	
SUPPLY AND INSTALL 2 NEW STAINLESS 4 STATION SINKS WITH 4 AUTO FAUCETS PER BATHROOM. 5 NEW FLOOR MOUNT ADA TOILETS WITH AUTO FLUSH VALVES. 3 NEW URINALS WITH AUTO FLUSH VALVES. 4 NEW FLOOR DRAINS WITH TRAP PRIMERS. ALSO ADD 2 NEW DAIKIN MINI SPLITS PER BATHROOM FOR COOLING AND HEATING. ALL TIEING INTO EXISTING PLUMBING SYSTEM.	
<u>TOTAL</u>	<u>\$58,600.00</u>
ADD - \$2500 FOR NEW WOMENS ROOM SHOWER.	
EXCLUDING	
ANY CONCRETE CUTTING AND PATCHING - WALL DEMO	
WALL PARTITIONS - GRAB BARS - FRAMMING - ANY	
BATHROOM EXHAUST - ANY EXISTING PLUMBING	
REPAIRS - LINE VOLTAGE.	

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

Authorized Signature: _____

ACCEPTANCE OF PROPOSAL - the above prices, specification and conditions are satisfactory and hereby accepted.
You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance: _____

Signature: _____

Signature: _____

PRODUCT SPECIFICATIONS

Elkay Stainless Steel 72" x 20" x 8", Wall Hung Multiple Station Hand Wash Sink Kit. Sink is manufactured from 304 Stainless Steel with a Buffed Satin finish, Center drain placement.

Material:	304 Stainless Steel
Finish:	Buffed Satin
Number of Bowls:	1
Sink Dimensions:	72" x 20" x 25-3/4"
Bowl 1 Dimensions:	69" x 16-1/2" x 8"
Drain Size:	3-1/2" (89mm)
Drain Location:	Center



Included with Product: EWMA7220 sink,
three LKB722C sensor faucets AC
plug-in / 12 AA batteries,
three LK723 thermostatic mixing
valves,
one LK18B grid drain

▼ Ships in multiple boxes.

AMERICAN PRIDE. A LIFETIME TRADITION.

Like your family, the Elkay family has values and traditions that endure. For almost a century, Elkay has been a family-owned and operated company, providing thousands of jobs that support our families and communities.



Product Compliance: ASME A112.19.3/CSA B45.4
Buy American Act
Faucet: ADA & ICC A117.1
ASME A112.18.1/CSA B125.1
NSF 61
NSF 372 (lead free)
Accessory: ASME A112.18.2/CSA B125.2



Sinks are listed by IAPMO[®] as meeting the applicable requirements of the Uniform Plumbing Code[®], International Plumbing Code[®], and National Plumbing Code of Canada.



Faucet complies with ADA & ICC A117.1 accessibility requirements when installed according to the requirements outlined in these standards.

[Clean and Care Manual \(PDF\)](#)

[Installation Instructions \(PDF\) - 98517C](#)

[Installation Instructions \(PDF\) - LK723 Instruction Manual](#)

[Installation Instructions \(PDF\) - 1000005235 drain](#)

[Warranty \(PDF\)](#)

PART: _____ QTY: _____

PROJECT: _____

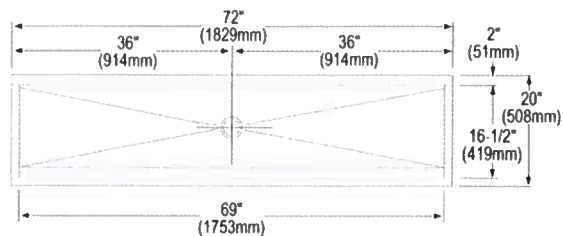
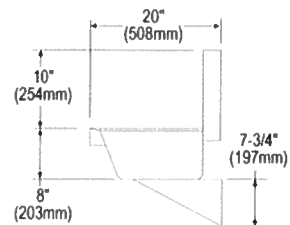
CONTACT: _____

DATE: _____

NOTES: _____

APPROVAL: _____

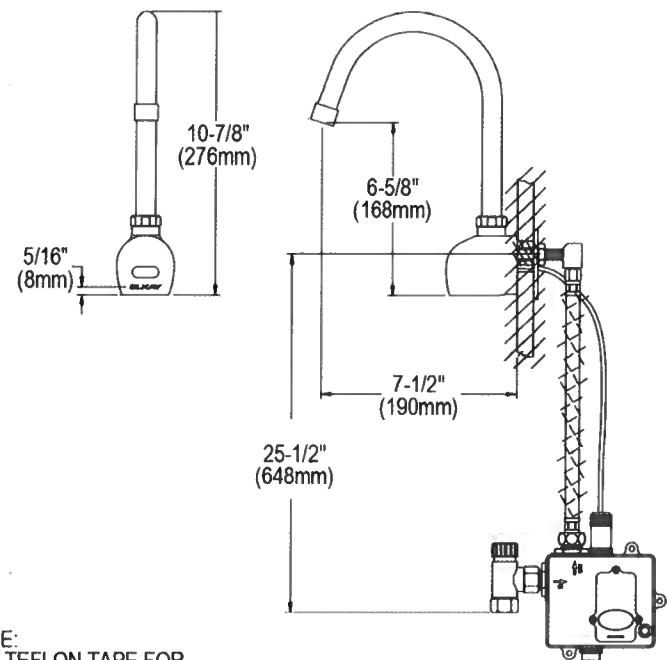
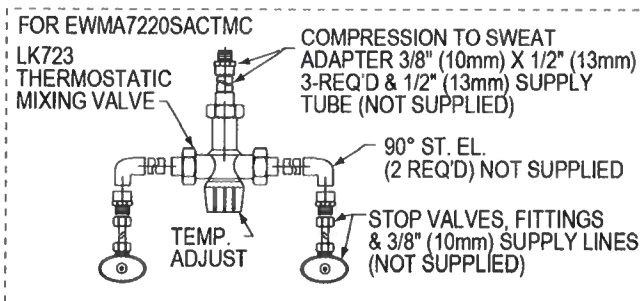
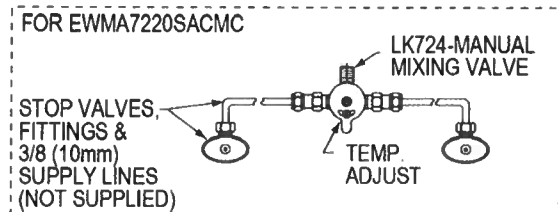
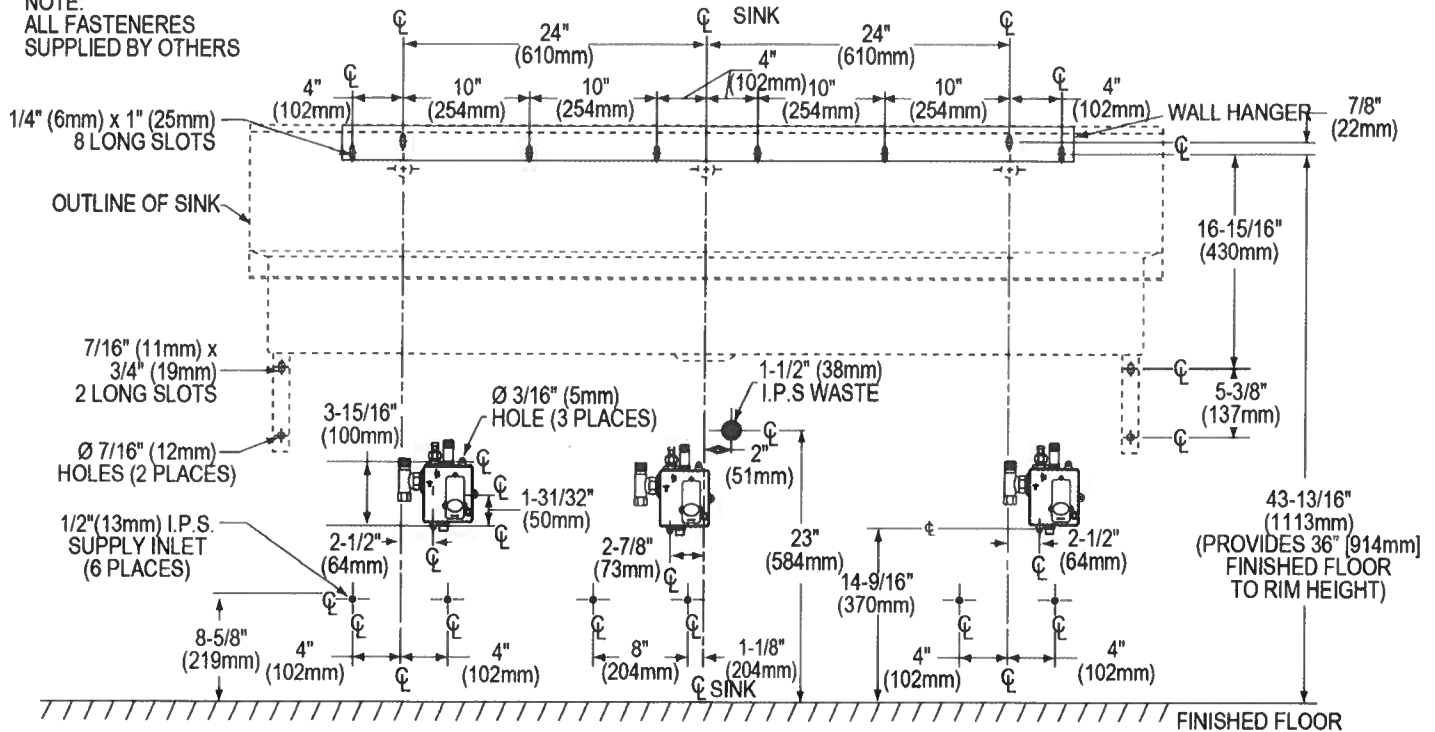
In keeping with our policy of continuing product improvement, Elkay reserves the right to change product specifications without notice. Please visit elkay.com for the most current version of Elkay product specification sheets. This specification describes an Elkay product with design, quality, and functional benefits to the user. When making a comparison of other producers' offerings, be certain these features are not overlooked.



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**Elkay Stainless Steel 72" x 20" x 8"
Wall Hung Multiple Station Hand Wash Sink Kit
Model(s) EWMA7220SACTMC**

NOTE:
ALL FASTENERS
SUPPLIED BY OTHERS



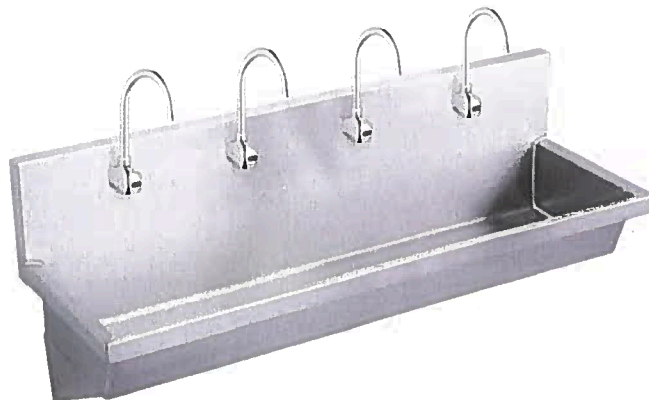
NOTE:
USE TEFLON TAPE FOR
ALL WATER CONNECTIONS.
DO NOT USE PIPE DOPE.

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PRODUCT SPECIFICATIONS

Elkay Stainless Steel 96" x 20" x 8", Wall Hung Multiple Station Hand Wash Sink Kit. Sink is manufactured from 304 Stainless Steel with a Buffed Satin finish, Center drain placement.

Material:	304 Stainless Steel
Finish:	Buffed Satin
Number of Bowls:	1
Sink Dimensions:	96" x 20" x 25-3/4"
Bowl 1 Dimensions:	93" x 16-1/2" x 8"
Drain Size:	3-1/2" (89mm)
Drain Location:	Center



Included with Product: EWMA9620 sink,
four LKB722C sensor faucets AC
plug-in / 16 AA batteries,
four LK723 thermostatic mixing
valves,
one LK18B grid drain

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Buy American Act
Faucet: ADA & ICC A117.1
ASME A112.18.1/CSA B125.1
NSF 61
NSF 372 (lead free)
Accessory: ASME A112.18.2/CSA B125.2



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[Warranty \(PDF\)](#)

PART: _____ QTY: _____

PROJECT: _____

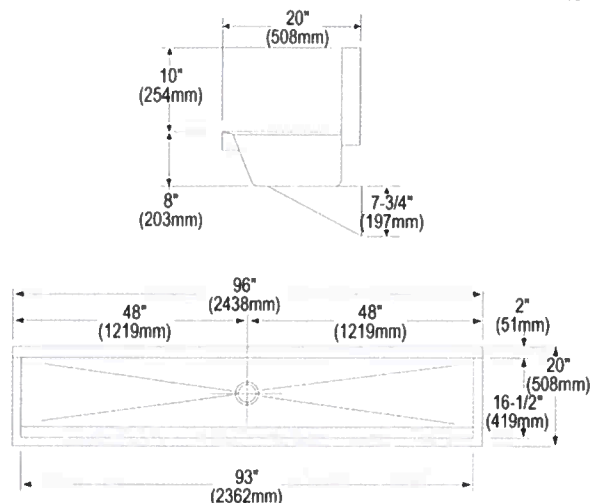
CONTACT: _____

DATE: _____

NOTES: _____

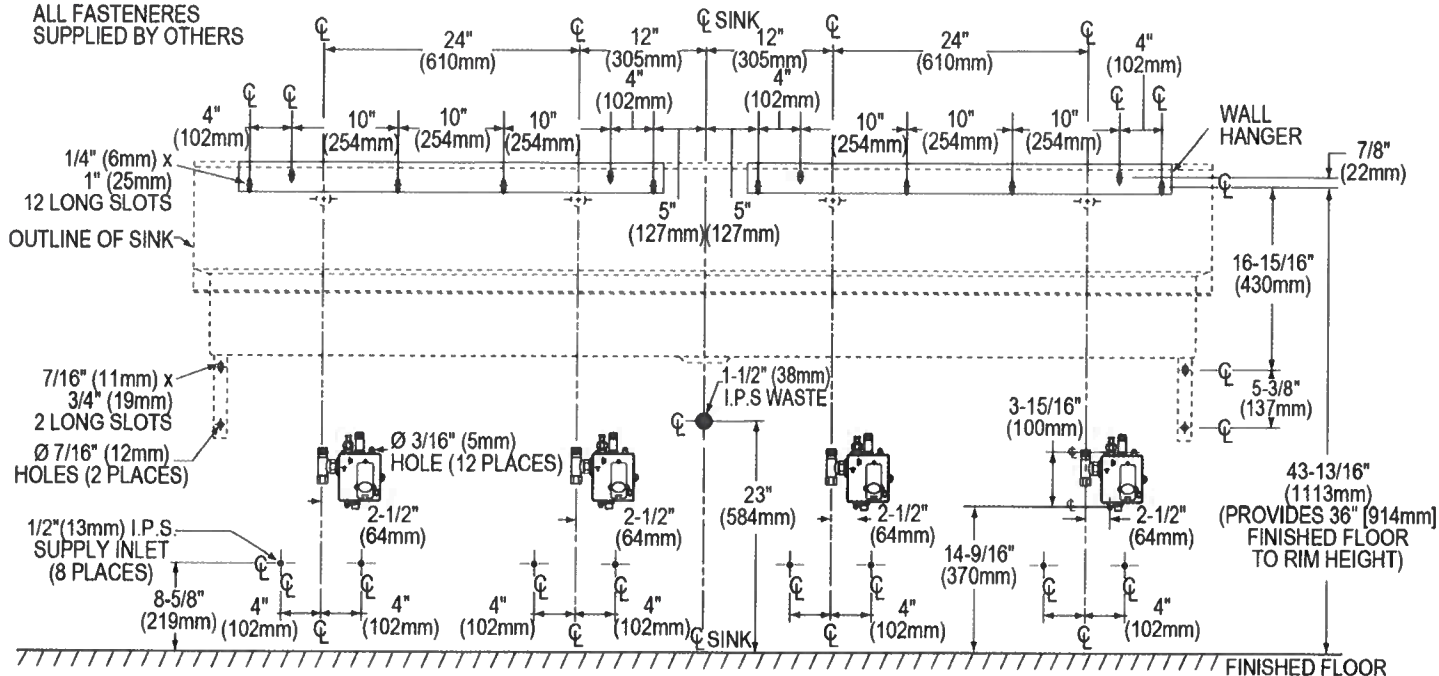
APPROVAL: _____

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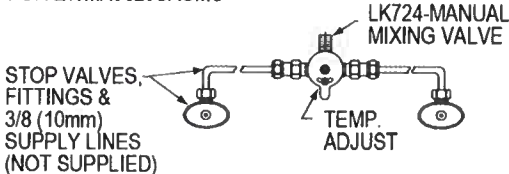


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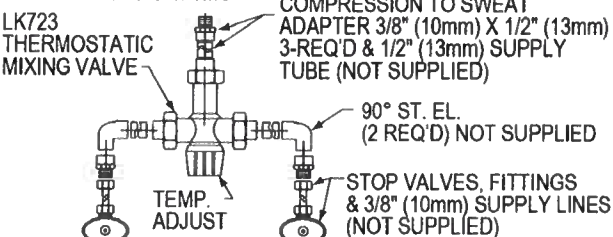
NOTE:
ALL FASTENERS
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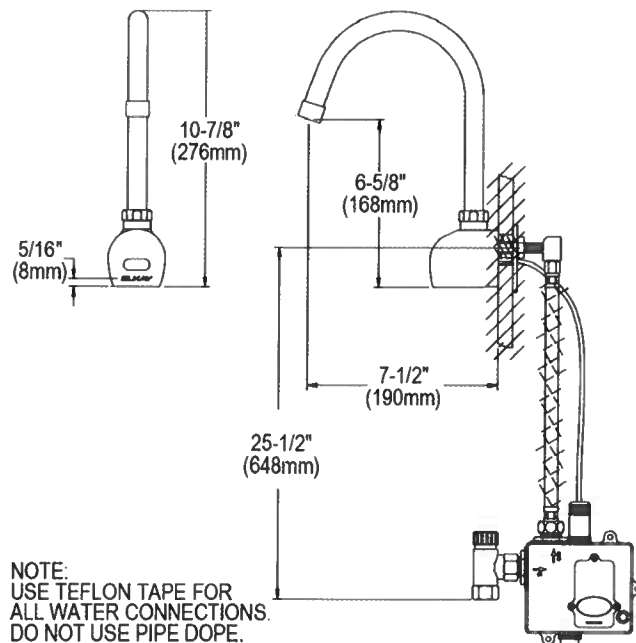
FOR EWMA9620SACMC



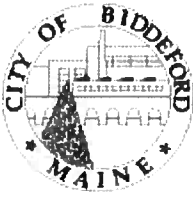
FOR EWMA9620SACTMC



NOTE:
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DO NOT USE PIPE DOPE.



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Finance Committee

Meeting Date: May 4, 2021

Meeting Time: 5:00 p.m.

Agenda Item No: 4.2

Item Description: Approval/J. Richard Martin Community Center Flooring Project

Submitted by: Carl Walsh, Recreation Director

Supporting Information/Documentation:

Please see attached bids.

Key Terms:

N/A

Executive Summary:

Approval of award of a flooring project at the J Richard Martin Community Center to the lowest bidder, Ben's Flooring in the amount of \$22,850.

Detailed Review:

The purpose of the project is to remove and replace the old carpeting from two main stairwells, remove and replace the tile in the first floor women's and men's restrooms, replace the carpeting in the Ross Center office and replace the flooring in the front office of the Ross Center. The carpeting and flooring in these areas is worn and should be replaced due to safety hazards or to prevent deterioration to the point where it would create a safety hazard.

The Recreation Department issued a request for bids. The bids for the project were due on Thursday March 25th. Two bids were received. The Department is recommending award to the lowest bidder.

Funding Source:

Community Center Improvements 22002-60905. The account has a current balance of \$110,000

Staff Recommendation:

Award of the project to Ben's Flooring in the amount of \$22,850 as the lowest bidder.



572 Elm Street,
Biddeford, Me. 04005
Phone 207 284-7013 Fax 207 284-9104

Designer:
Scott Beaulieu

FLOORING SALES AGREEMENT

Name: Biddeford Community Center Date: 3/31/2021
Address: 189 Alfred Street P.O.#
City, State, Zip: Biddeford, ME Phone: 502-3699
Job Name: Job Phone:
Job Location: email: ilapierre@biddefordmaine.org

	AMOUNT
<u>Stairway from Basement Landing to Second Floor Landing (Myrtle Street Side)</u>	
1.) Remove & Dispose of existing carpet in areas listed above.	
2.) Prep existing sub floor in areas listed above.	
3.) Supply & Install Shaw Carpet style: Change in Attitude color: _____ in areas listed above. Install will be glued down to the existing sub floor.	\$7,200.00
<u>Stairway from Basement Landing to Second Floor Landing (Clark Street Side)</u>	
1.) Remove & Dispose of existing carpet in areas listed above.	
2.) Prep existing sub floor in areas listed above.	
3.) Supply & Install Shaw Carpet style: Change in Attitude color: _____ in areas listed above. Install will be glued down to the existing sub floor.	\$7,200.00
1.) Remove & Dispose of existing vinyl tile in 2 bathrooms including entry's.	
2.) Remove existing plywood in men's entry.	
3.) Supply & Install additional sub floor in men's bathroom entry to reduce step up in doorway.	
4.) Supply & Install Commercial Grade Luxury Vinyl Plank style: TBD color: TBD in 2 bathrooms over existing sub floor.	
5.) Supply & Install vinyl wall base color: TBD size: 4" in 2 bathrooms.	\$4,950.00
1.) Remove & Dispose of existing carpet in 2 front office spaces.	
2.) Supply & Install Commercial Grade Luxury Vinyl Plank style: TBD color: TBD in 2 office spaces over existing sub floor.	
3.) Supply & Install vinyl wall base color: TBD size: 4" in 2 office spaces.	\$3,500.00
Note: 1.) Toilets will need to be pulled before we arrive.	
2.) Bathroom stall dividers need to be removed before we arrive.	
3.) Cast iron heaters will need to be removed in 2 office spaces before we arrive.	
Total:	TBD

Payment Schedule:

AMOUNT	DUE UPON	Date	Payment Type
1/2	Order		
1/2	Completion		

Acceptance of Proposal: The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature: _____ Date: _____

*All material is guaranteed to be as specified. *All work to be completed in a workmanlike manner according to standard practices. * Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate *All agreements contingent upon strikes, accidents or delays beyond our control. *Owner to carry fire, tornado and other necessary insurance. *Our workers are fully covered by Workman's Compensation Insurance.

BID – CONTRACT

PROJECT IDENTIFICATION: J Richard Martin Community Center

Flooring Projects 2021

THIS BID SUBMITTED TO: City of Biddeford, Maine

1. The undersigned BIDDER proposes and agrees, if this Bid is accepted, to enter into an Agreement with OWNER in the form included in the Contract Documents, to complete all work as specified or indicated in the Contract Documents for the Contract Price, and within the Contract Time indicated in this Bid and in accordance with the Contract Documents.
2. BIDDER accepts all of the terms and conditions of the Instructions to Bidders, including without limitations those dealing with the disposition of Bid Security. This Bid will remain open for a minimum of four months after the Bid opening. BIDDER will sign the Agreement and submit the contract security and other documents required by the contract Documents within fifteen (15) days after the date of OWNER'S Notice of Award.
3. In submitting this Bid, BIDDER represents, as more fully set forth in the Agreement, that

(a) BIDDER has examined copies of all the Contract Documents and the following addenda:

Date

Number

(receipt of all which is hereby acknowledged) and also copies of the Invitation to Bid and the Instructions for Bidders;

(b) BIDDER has examined the site and locality where the work is to be performed, the legal requirements (federal, state, and local laws, ordinances, rules, and regulations) and the conditions affecting cost, progress, or performance of the work and has made such independent investigation as BIDDER deems necessary;

(c) This Bid is genuine and not made in the interest of or on behalf of any undisclosed person, firm, or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization, or corporation; BIDDER has not directly or indirectly induced or solicited any other BIDDER to submit a false or sham Bid; BIDDER has not solicited or induced any person, firm, or a corporation to refrain from bidding; and BIDDER has not sought by collusion to obtain for himself any advantage over any other BIDDER or over OWNER.

4. BIDDER agrees that the work will be completed by June 25, 2021.

Respectfully submitted,

By:

Name and Title

For:

(Seal if by a Corporation)

Address:

COMMERCIAL GRADE CARPETING SPECIFICATIONS

1. Carpet: 26oz or 28oz Commercial Grade Carpet
2. Stairways: conform Rug to stairway
3. Adhesive: Specification
4. Rubber transitions: Specification
5. Seam sealer: Specification
6. Aluminum Channel: Specification
7. Matching cove base: Where needed
8. Emergency Doorways Functional

OUTLINE OF WORK

1. Removal & disposal of existing flooring and debris.
2. Install commercial grade carpet to the specifications and to perform all work associated with the installation of the carpet for a complete and operable product to the satisfaction of the owner.
3. All carpeted landings have to be installed keeping emergency door operating properly.
4. Carpeting needs to be installed with proper ADA compliant transition.
5. LVT needs smooth even flow transition from hallway to entrance to rest rooms.

BIDDER will complete the work for the following prices:

PRICE QUOTE: STAIRS & LANDINGS COMMERCIAL GRADE CARPETING 26 to 28 oz.

<u>Item No.</u>	<u>Units</u>	<u>Per Unit</u>	<u>In Words</u>	<u>Figures</u>
1.	1.0	lump sum	-----	14,400

TOTAL AMOUNT

Signed

Date

4/27/21

PRICE QUOTE: RESTROOMS COMMERCIAL GRADE Vinyl LVT. (Luxury Vinyl Planks 20 mil).

<u>Item No.</u>	<u>Units</u>	<u>Per Unit</u>	<u>In Words</u>	<u>Figures</u>
1.	1.0	lump sum	-----	-----

TOTAL AMOUNT

Signed

Date

4950⁰⁰

4/27/21

PRICE QUOTE: 50 Plus OFFICES COMMERCIAL GRADE Vinyl LVT. (Luxury Vinyl Planks 20 mil).

<u>Item No.</u>	<u>Units</u>	<u>Per Unit</u>	<u>In Words</u>	<u>Figures</u>
1.	1.0	lump sum	-----	-----

TOTAL AMOUNT

Signed

Date

3500.00

4/27/21

END OF SECTION BID

**CITY OF BIDDEFORD
AFFIDAVIT OF NON-COLLUSION**

I swear (or affirm) under the penalty of perjury

1. That I am the Responder (if the Responder is an individual), a partner in the company (if the Responder is a partnership), or an officer or employee of the responding corporation having authority to sign on its behalf (if the Responder is a corporation)
2. That the attached proposal submitted in response to the Biddeford Community Center Request for Proposed Solution has been arrived at by the Responder independently and has been submitted without collusion with and without any agreement, understanding or planned common course of action with, any other Responder of materials, supplies, equipment or services described in the Request for Proposed Solution, designed to limit fair and open competition;
3. That the contents of the proposal have not been communicated by the Responder or its employees or agents to any person not an employee or agent of the Responder and will not be communicated to any such persons prior to the official opening of the proposals; and
4. That I am fully informed regarding the accuracy of the statements made in this affidavit.

Responder's Firm Name: Ben's Flooring

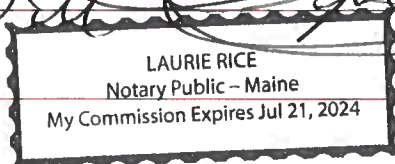
Authorized Signature: [Signature]

Date: 4/27/21

Subscribed and sworn to me this 27th day of April 2021

Notary Public: [Signature]

My commission expires: _____



BID – CONTRACT

PROJECT IDENTIFICATION: J Richard Martin Community Center

Flooring Projects 2021

THIS BID SUBMITTED TO: City of Biddeford, Maine

1. The undersigned BIDDER proposes and agrees, if this Bid is accepted, to enter into an Agreement with OWNER in the form included in the Contract Documents, to complete all work as specified or indicated in the Contract Documents for the Contract Price, and within the Contract Time indicated in this Bid and in accordance with the Contract Documents.

2.

BIDDER accepts all of the terms and conditions of the Instructions to Bidders, including without limitations those dealing with the disposition of Bid Security. This Bid will remain open for a minimum of four months after the Bid opening. BIDDER will sign the Agreement and submit the contract security and other documents required by the contract Documents within fifteen (15) days after the date of OWNER'S Notice of Award.

3.

In submitting this Bid, BIDDER represents, as more fully set forth in the Agreement, that

(a) BIDDER has examined copies of all the Contract Documents and the following addenda:

Date

Number

(receipt of all which is hereby acknowledged) and also copies of the Invitation to Bid and the Instructions for Bidders;

(b) BIDDER has examined the site and locality where the work is to be performed, the legal requirements (federal, state, and local laws, ordinances, rules, and regulations) and the conditions affecting cost, progress, or performance of the work and has made such independent investigation as BIDDER deems necessary;

(c) This Bid is genuine and not made in the interest of or on behalf of any undisclosed person, firm, or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization, or

corporation; BIDDER has not directly or indirectly induced or solicited any other BIDDER to submit a false or sham Bid; BIDDER has not solicited or induced any person, firm, or a corporation to refrain from bidding; and BIDDER has not sought by collusion to obtain for himself any advantage over any other BIDDER or over OWNER.

4. BIDDER agrees that the work will be completed by June 25, 2021.

Respectfully submitted,

By: Maine Highlands Contracting

Name and Title Brock Starbird Owner

For: Community Center Flooring Project

(Seal if by a Corporation)

Address: 795 Lily Bay Rd. Unit 301 BeaverCove, ME 04441

COMMERCIAL GRADE CARPETING SPECIFICATIONS

1. Carpet: 26oz or 28oz Commercial Grade Carpet
2. Stairways: conform Rug to stairway
3. Adhesive: Specification
4. Rubber transitions: Specification
5. Seam sealer: Specification
6. Aluminum Channel: Specification
7. Matching cove base: Where needed
8. Emergency Doorways Functional

OUTLINE OF WORK

1. Removal & disposal of existing flooring and debris.

2. Install commercial grade carpet to the specifications and to perform all work associated with the installation of the carpet for a complete and operable product to the satisfaction of the owner.
3. All carpeted landings have to be installed keeping emergency door operating properly.
4. Carpeting needs to be installed with proper ADA compliant transition.
5. LVT needs smooth even flow transition from hallway to entrance to rest rooms.

COMMERCIAL GRADE Vinyl Flooring SPECIFICATIONS

Luxury Vinyl Planks 20 mil

OUTLINE OF WORK

1. Removal & disposal of existing flooring and debris.
2. Install commercial grade LVT vinyl planks 20 mil to the specifications and to perform all work associated with the installation of the LVT vinyl planks for a complete and operable product to the satisfaction of the owner.
3. All vinyl planks have to be installed keeping emergency door operating properly.
4. LVT vinyl planks needs to be installed with proper ADA compliant transition.
5. LVT vinyl planks needs smooth even flow transition from hallway to entrance to rest rooms

BIDDER will complete the work for the following prices:

PRICE QUOTE: STAIRS & LANDINGS COMMERCIAL GRADE CARPETING 26 to 28 oz.

Item No.	Units	Per Unit	In Words	Figures
1.	1.0	lump sum	-----	<u>\$27,900</u>
TOTAL AMOUNT			<u>BID AMOUNT</u>	<u>\$27,900</u>
<u>Brock Starbird</u>				3/24/21
Signed				Date

PRICE QUOTE: RESTROOMS COMMERCIAL GRADE Vinyl LVT. (Luxury Vinyl Planks 20 mil).

Item No.	Units	Per Unit	In Words	Figures
1.	1.0	lump sum	-----	<u>\$29,750</u>
TOTAL AMOUNT			<u>BID AMOUNT</u>	<u>\$29,750</u>
<u>Brock Starbird</u>				3/24/21
Signed				Date

PRICE QUOTE: 50 Plus OFFICES COMMERCIAL GRADE Vinyl LVT. (Luxury Vinyl Planks 20 mil).

Item No.	Units	Per Unit	In Words	Figures
1.	1.0	lump sum	-----	<u>\$24,700</u>
TOTAL AMOUNT			<u>Bid Amount</u>	<u>\$24,700</u>
<u>Brock Starbird</u>				3/24/21
Signed				Date

**CITY OF BIDDEFORD
AFFIDAVIT OF NON-COLLUSION**

I swear (or affirm) under the penalty of perjury

1. That I am the Responder (if the Responder is an individual), a partner in the company (if the Responder is a partnership), or an officer or employee of the responding corporation having authority to sign on its behalf (if the Responder is a corporation)
2. That the attached proposal submitted in response to the Community center flooring Request for Proposed Solution has been arrived at by the Responder independently and has been submitted without collusion with and without any agreement, understanding or planned common course of action with, any other Responder of materials, supplies, equipment or services described in the Request for Proposed Solution, designed to limit fair and open competition;
3. That the contents of the proposal have not been communicated by the Responder or its employees or agents to any person not an employee or agent of the Responder and will not be communicated to any such persons prior to the official opening of the proposals; and
4. That I am fully informed regarding the accuracy of the statements made in this affidavit.

Responder's Firm Name: Maine Highlands Contracting

Authorized Signature: Brock Starbird

Date: March 24, 2021

Subscribed and sworn to me this _____ day of _____

Notary Public: _____

My commission expires: _____



Finance Committee

Meeting Date: May 4, 2021

Meeting Time: 6:00pm

Agenda Item No: 4.3

Item Description: Approval/ Selection of ComStar for Ambulance Billing Services

Submitted by: Alison J. Garrison, Finance Director

Supporting Information/Documentation:

Effective June 1, the Town of Freeport will no longer be providing third party billing services for Ambulance/EMS billing.

We reached out to 3 agencies for quotes and also issued an RFP together with the Town of Freeport in order to seek the best service and price for the scope of work required.

The response from the three agencies we reached out to:

- Medical Reimbursement Services – no longer taking new clients
- ComStar – matched current price of 3.8% on collected revenue, with focused support services they specialize in this market and are a much larger billing/customer service agency than what Freeport offers
- TG Higgins Business Services PA – could not compete with price and service at 6.0% of collected revenue

The response from the RFP which was open for 30 days (April 1 to April 30) and published on Town of Freeport website:

- Only ComStar responded with same quote of 3.8%

The Finance Department worked together with the Chief of Fire Department to provide a comprehensive scope of service within the RFP and to answer follow up questions from ComStar.

The Town of Freeport has agreed to help with a smooth transition to the new service provider.

It is our recommendation that we proceed with ComStar for the service contract. The Town of Freeport is doing the same. Effective date of new service planned for June 1 2021

Respectfully submitted,

Alison Garrison, Finance Director and

Chief Scott Gagne, Fire Department

RFP and Quotes also provided



TOWN OF FREEPORT
Finance Department
30 Main St.
Freeport, ME 04032

Request for Proposal

Emergency Medical Billing & Collection Services

Date of Issue: April 8, 2021

Peter Joseph
Town Manager

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SECTION ONE

INTRODUCTION AND BACKGROUND

1.01 Purpose of the RFP

The Towns of Freeport, Biddeford and Durham are soliciting proposals to outsource the emergency medical billing and collection services that had been done in-house for a number of years.

1.02 Background Information

The Town of Freeport has trained and certified ambulance billing clerks who have been providing this service successfully for many years. As the rules for ambulance billing continue to evolve and our community deals with the budget constraints that all municipalities are facing, we are accepting proposals to contract these services out to a firm whose primary focus is EMS billing. The Towns of Freeport and Biddeford are seeking a vendor that will provide not only billing services, but also education for our providers, guidance on establishing billing rates, and monitoring and auditing for compliance with all federal, state, and local laws pertaining to EMS billing.

The Freeport Fire/Rescue Department operates a fire- based EMS service. We staff two paramedic level ambulances 24/7 with at least one paramedic and one EMT. All patient care reports are produced electronically (ePCRs) and are available for downloading from the Maine EMS and Fire Incident Reporting (MEFIRS) System.

In calendar year 2020 Freeport produced 1,089 ePCRs. Of those 65% were ALS transports and 31% were BLS transports, the balance was not billable. EMS billing revenues approximated \$400,000.

The Biddeford Fire/Rescue Department operates a fire- based EMS service. We staff two ambulances 24/7 with a third unit as a spare. All patient care reports are produced electronically (ePCRs) and are available for downloading from the Maine EMS and Fire Incident Reporting (MEFIRS) System.

In calendar year 2020 Biddeford produced 3,859 ePCRs. Of those 50% were ALS transports and 36% were BLS transports, 4% were PIFT/Specialty Care Calls, and the balance was not billable. EMS billing revenues approximated \$1,300,000.

SECTION TWO INSTRUCTIONS TO BIDDERS

2.01 Return Mailing Address, Contact Information, & Deadline for RFP

Bidders must submit three (3) copies of their proposal, in writing, to the Purchasing Agent in a sealed envelope. It must be addressed as follows:

Attention: ***Town of Freeport, Town Manager***
Request for Proposal (RFP):
Emergency Medical Billing & Collection Services
30 Main St.
Freeport, ME, 04032

Proposals must be received no later than 3:00 P.M., EDT on **April 30, 2021**. Faxed and/or emailed proposals are not acceptable.

A Bidders failure to submit its proposal prior to the deadline will cause the proposal to be disqualified. Late proposals or amendments will not be opened or accepted for evaluation.

Contact info:

Paul Conley, Deputy Chief

EMAIL – pconley@freeportmaine.com

PHONE **207-865-3421 x316**

The Preferred method of contact is via email.

2.02 Budget

The town has appropriated the funds to cover the cost of this service in the municipal operating budget.

2.03 Required Review

Bidders should carefully review this solicitation for defects and questionable or objectionable material. Comments concerning defects and objectionable material must be made in writing and received by the Town Manager at least five (5) days before the proposal deadline. This will allow issuance of any necessary amendments. It will also help prevent the opening of a defective solicitation and exposure of bidder's proposals upon which award could not be made.

2.04 Questions Received Prior to Opening of Proposals

All questions must be in writing and directed to Paul Conley, see Section 2.01 above for contact information. Two types of questions generally arise; (1) may be answered by directing the questioner to a specific section of the RFP; and (2) such questions that are more complex and require a written amendment to the RFP. The Fire Chief, Finance Director, and Town Manager will make such determinations.

2.05 Amendments

If an amendment is issued, it will be provided to all who were mailed a copy of the RFP.

2.06 Alternate Proposals

Bidders may submit one alternate proposal in addition to their primary proposal for evaluation.

2.07 Town Not Responsible for Preparation Costs

The Town will not pay any cost associated with the preparation, submittal, presentation, or evaluation of any proposal.

2.08 Disclosure of Proposal Contents

All proposals and other material submitted become the property of the Town of Freeport and may be returned only at the Town's option. Public records are to be open to reasonable inspection. All proposal information, including detailed price and cost information, will be held in confidence during the evaluation process and prior to the time a Notice of Intent to Award is issued. Thereafter, proposals will become public information.

Trade secrets and other proprietary data contained in proposals may be held confidential if the bidder requests, in writing, that the Town Manager does so, and if the Town Manager agrees, in writing, to do so. Material considered confidential by the bidder must be clearly identified and the bidder must include a brief statement that sets out the reasons for confidentiality.

2.09 Bidder's Certification

By signature on the proposal, bidders certify that they comply with:

- (a) All applicable Federal, State and local laws, ordinances, rules and regulations;
- (b) All terms and conditions set out in this RFP;
- (c) A condition that the proposal submitted was independently arrived at, without collusion, under penalty of perjury;
- (d) That the offers will remain open and valid for at least 90 days; and

If any bidder fails to comply with [a] through [d] of this paragraph, the Town reserves the right to disregard the proposal, terminate the contract, or consider the contractor in default.

2.10 Conflict of Interest

Each proposal shall include a statement indicating whether or not the firm or any individuals working on the contract has a possible conflict of interest (e.g., employed by the town) and, if so, the nature of that conflict. The Town Manager or his designee, reserves the right to cancel the award if any interest disclosed from any source could either give the appearance of a conflict or cause speculation as to the objectivity of the program to be developed by the bidder. The Town Manager's determination regarding any questions of conflict of interest shall be final.

2.11 Solicitation Advertising

Public notice has been provided in accordance with the Town Purchasing Ordinance.

2.12 Assignment

The contractor may not transfer or assign any portion of the contract without prior written approval from the Town Manager.

2.13 Dispute Resolution

Any controversy or claim arising out of or related to this Proposal and subsequent Contract that cannot be resolved between town and bidder shall be submitted to the Superior Court of Cumberland County, Maine.

2.14 Severability

If any provision of the contract or agreement is declared by a court to be illegal or in conflict with any law, the validity of the remaining terms and provisions will not be affected; and, the rights and obligations of the parties will be construed and enforced as if the contract did not contain the particular provision held to be invalid.

2.15 Authorized Signature

All proposals must be signed by an individual authorized to bind the bidder to the provisions of the RFP. Proposals must remain open and valid for at least ninety (90) days from the deadline for submittals date.

2.16 Site Inspection

The town may conduct on-site visits to evaluate the bidder's capacity to perform the contract. A bidder must agree, at risk of being found non-responsive and having its proposal rejected, to provide the town reasonable access to relevant portions of its facilities.

2.17 Amendments to Proposals

Amendments to or withdrawals of proposals will only be allowed if acceptable requests are received prior to the deadline that is set for receipt of proposals. No amendments or withdrawals will be accepted after the deadline unless they are in response to the Town's request.

2.18 Supplemental Terms and Conditions

Proposals must comply with Section **6.03 Right of Rejection**. However, if the Town fails to identify or detect supplemental terms or conditions that conflict with those contained in this RFP, or that diminishes the Town's rights under any contract resulting from the RFP, the term(s) or condition(s) will be considered null and void. After award of contract:

- (a) If conflict arises between a supplemental term or condition included in the proposal and a term or condition of the RFP, the term or condition of the RFP will prevail; and
- (b) If the Town's rights would be diminished as a result of application of a supplemental term or condition included in the proposal, the supplemental term or condition will be considered null and void.

2.19 Clarification of Offers

In order to determine if a proposal is reasonably susceptible for award, communications by the Town Manager, Fire Chief or Finance Director are permitted with a bidder to clarify uncertainties or eliminate confusion concerning the contents of a proposal. Clarifications may not result in a material or substantive change to the proposal. The evaluation by the Town Manager, Fire Chief, or the Finance Director may be adjusted as a result of a clarification under this section.

2.20 Discussions with Bidders

The Town may conduct discussions with bidders. The purpose of these discussions will be to ensure full understanding of the requirements of the RFP and proposal. Discussions will be limited to specific sections of the RFP or proposal identified by the Town Manager, Fire Chief or Finance Director. Discussions will only be held with bidders who have submitted a proposal deemed reasonably susceptible for award by the Town Manager, Fire Chief, or Finance Director. Discussions, if held, will be after initial evaluation of proposals. If modifications are made as a result of these discussions they will be put in writing. Following discussions, the Town Manager may set a time for best and final proposal submissions from those bidders with whom discussions were held. Proposals may be reevaluated after receipt of best and final proposal submissions.

If a bidder does not submit a best and final proposal or a notice of withdrawal, the bidder's immediate previous proposal is considered the bidder's best and final proposal.

2.21 Prior Experience

The bidder must demonstrate that they have a trained work force and a minimum of five years of experience in ambulance billing and collections.

2.22 Federal Tax ID

A valid Federal Tax ID, *if applicable* must be submitted to the Town if so requested.

2.23 F.O.B. Point

All goods purchased through this contract will be F.O.B. final destination. Unless specifically stated otherwise, all prices offered must include the delivery costs to the Town of Freeport.

2.24 Indemnification/Insurance Requirements

INDEMNIFICATION: The contractor shall indemnify, hold harmless, and defend the Town of Freeport from and against any claim of, or liability for error, omission or negligent act of the contractor under this agreement. The contractor shall not be required to indemnify the Town for a claim of, or liability for, the independent negligence of

the Town. If there is a claim of, or liability for, the joint negligent error or omission of the contractor and the independent negligence of the Town, the indemnification and hold harmless obligation shall be apportioned on a comparative fault basis. "Contractor" and "Town", as used within this and the following article, include the employees, agents and other contractors who are directly responsible, respectively, to each. The term "independent negligence" is negligence other than in the Town's selection, administration, monitoring, or controlling of the contractor and in approving or accepting the contractor's work.

INSURANCE: Without limiting contractor's indemnification, it is agreed that contractor shall purchase at its own expense and maintain in force at all times during the performance of services under this agreement the following policies of insurance. Where specific limits are shown, it is understood that they shall be the minimum acceptable limits. If the contractor's policy contains higher limits, the Town shall be entitled to coverage to the extent of such higher limits. Certificates of Insurance and copies of the actual policies must be furnished to the Town prior to beginning work and must provide for a 30-day prior notice of cancellation, non-renewal or material change of conditions. Failure to furnish satisfactory evidence of insurance or lapse of the policy is a material breach of this contract and shall be grounds for termination of the contractor's services.

Proof of insurance is required for the following:

The contractor shall furnish proof of adequate insurance coverage of the types, and to the limits, specified below. Certificates of such insurance and copies of the actual policies shall be filed with the Town within five (5) days following notification of the Bid Award.

WORKERS COMPENSATION:

The Contractor shall purchase and maintain during the life of this Contract Workers Compensation Insurance for all employees employed in the course of performing services under this Contract as awarded pursuant to these Specifications; and in case any work is sublet, the Contractor shall require the Sub-Contractor to similarly provide Worker's Compensation Insurance for all of the latter's employees, unless such employees are covered by the protection afforded the Contractor. All coverage shall be in accordance with State of Maine laws in effect and the requirements of the Workers Compensation Board.

LIABILITY INSURANCE:

The Contractor shall carry and maintain insurance as specified below and in such form as shall protect the Town and their employees and officials from all claims and liability for damages and bodily injury including accidental death and for property damage which may arise from operations under this Contract. Except as otherwise stated, the amounts of such insurance shall be for each policy not less than:

- (a) For liability, for bodily injury, including accidental death \$2,000,000 on account of one occurrence and \$2,000,000 aggregate limit.
- (b) For liability for property damage \$400,000 on account of any one occurrence and \$400,000 aggregate limit.
- (c) All policies shall be so written that the Town will be notified of cancellation or restrictive amendment at least thirty (30) days prior to the effective date of such cancellation or amendment. Certificates of Insurance and copies of actual policies from the Contractor's insurance carrier shall be filed with the Town before operations may begin. Certificates shall make no claims against the Town or its officers for any injury to any of his officers or employees for damage to his trucks or equipment arising out of work contemplated by this Contract.

AUTOMOTIVE LIABILITY INSURANCE:

Automotive Liability Insurance with a minimum limit of liability for bodily injury, property damage or death in the amount of \$400,000 for each occurrence. Failure to supply satisfactory proof of insurance within the time required will cause the Town to declare the bidder non-responsive and to reject the bid.

ERRORS OR OMISSION INSURANCE:

Errors or Omission Insurance with a minimum limit of liability in the amount of \$2,000,000 for each occurrence. Failure to supply satisfactory proof of insurance within the time required will cause the Town to declare the bidder non-responsive and to reject the bid.

2.25 Contract Negotiation

After final evaluation, the Town Manager, Fire Chief or Finance Director may negotiate with any bidder whose proposal is in the best interest of the Town. Negotiations, if held, shall be within the scope of the request for proposals. If the highest-ranked bidder fails to provide necessary information for negotiations in a timely manner, or fails to negotiate in good faith, the Town may terminate negotiations and negotiate with the bidder of the next highest-ranked proposal.

Contract negotiations will take place in Freeport, Maine; therefore the bidder will be responsible for their travel and per diem expenses.

2.26 Failure to Negotiate

If the selected bidder

- fails to provide the information required to begin negotiations in a timely manner; or
- fails to negotiate in good faith; or
- indicates they cannot perform the contract within the budgeted funds available for the project; or
- if the bidder and the Town, after a good faith effort, simply cannot come to terms,

The Town may terminate negotiations with the bidder initially selected and commence negotiations with the next highest ranked bidder.

2.27 Notice of Intent to Award — Bidder Notification of Selection

After the completion of contract negotiation the Purchasing Agent will issue a written Notice of Intent to Award and send copies to all bidders. This will set out the names of all bidders and identify the proposal selected for award.

SECTION THREE STANDARD CONTRACT INFORMATION

3.01 Contract Approval

This RFP does not, by itself, obligate the Town of Freeport. The Town's obligation will commence when the contract is approved by the Town Manager, or the Town Manager's designee. Upon written notice to the contractor, the Town may set a different starting date for the contract. The Town will not be responsible for any work done by the contractor, even work done in good faith, if it occurs prior to the contract start date agreed upon.

3.02 Proposal as a Part of the Contract

Part or all of this RFP and the successful proposal may be incorporated into any resulting contract.

3.03 Additional Terms and Conditions

The Town reserves the right to add terms and conditions during contract negotiations. These terms and conditions will be within the scope of the RFP and will not affect the proposal evaluations.

3.04 Insurance Requirements

Insurance requirements are contained in section 2.24. Objections to any of the requirements in section 2.24 must be set out in the Bidder's proposal.

3.05 Contract Funding

Payment for the contract is subject to funds already appropriated and identified.

3.06 Proposed Payment Procedures

The Town agrees to pay the contractual price for services rendered on a monthly basis upon receipt of an invoice and the required reconciliation reports. Payment terms are NET 30 Days from the invoice date. Bidders should take into account any discounts and time allowances in accordance with the above policy. Bidders should also provide an invoice that is exclusive of all federal, state, and local taxes.

3.07 Termination for Default

If the Town Manager, Fire Chief, or Finance Director determine that the contractor has refused to perform the work or has failed to perform the work with such diligence as to ensure its timely and accurate completion, the Town may, by providing written notice to the contractor, terminate the contractor's right to proceed with part or all of the remaining work.

SECTION FOUR SPECIFICATIONS AND REQUIREMENTS

4.01 Bidder's Qualifications

The bidder must furnish satisfactory proof to the Town that they have adequate facilities, equipment, financial resources, and a trained and capable work force to provide the services requested. Bidders must further establish their experience in the industry by supplying a list of clients and professional references along with their contact information.

4.02 Proposal Details

Bidder's proposal must include detailed information on how they propose to address the various items listed below including sufficient detailed documentation, sample reports, certifications, etc. to properly evaluate the proposal.

A. Cost of Proposal

- 1.A.1 Bidder shall explain their proposed cost for services rendered as a percentage of the actual revenues collected after assignments and write-offs.
- 1.A.2 Bidder shall identify any one-time costs for items such as new customer set-up, establishment of accounts, registrations with insurance companies, software, hardware, etc.
- 1.A.3 Bidder shall identify any additional recurring costs for individual claim filing, reports, postage, handling, telephone, research, processing of disputed or complicated claims, training, reconciliation, auditing, hardware or software updates or licensing fees, etc.

B. Procedural Items

- 1.B.1 Is your firm able to pull our electronic ePCR data directly from the MEFIRS system?
- 1.B.2 How often does your firm process EMS bills on our behalf?
- 1.B.3 How quickly will your firm respond to requests for information or reports?
- 1.B.4 Will you accept EMS face sheets bulk scanned periodically (at least weekly) and e-mailed or faxed, so they can be matched up with the appropriate ePCR?
- 1.B.5 Please outline your procedure for handling the disbursement of funds, reconciliation of explanation of benefits (EOBs), deposits, and billing us for your services so as to avoid any Medicare re-assignment concerns.
- 1.B.6 What is your process for dealing with claims that contain unclear or missing information?
- 1.B.7 How do you handle non-billable calls?
- 1.B.8 Please outline your data back-up and continuity of operations plans should you experience a problem at your office.
- 1.B.9 Are you flexible in terms of following our local policies in terms of sending unpaid bills from seniors, town employees, hardship cases, and other circumstances to collection?
- 1.B.10 How do you handle the collection process if you are unsuccessful collecting the full amount billed?

C. Services Provided

- 1.C.1 Does your firm bill automobile or homeowners insurance companies for services where there is coverage available that isn't covered by health insurance coverage?
- 1.C.2 Does your firm bill for a-la-cart services like Oxygen, defibrillation, ECG, etc. where those charges are allowed above the base BLS or ALS rate?
- 1.C.3 Are you willing and able to bill for other types of services beyond the normal EMS invoice if the department was to institute a charge for Hazardous Materials clean-up, extrications, or other special services in the future, and if so would there be any additional cost to do so beyond your agreed to percentage of the revenue generated?
- 1.C.4 Does your firm provide research and guidance on establishing EMS billing rates based on usual and customary allowable rates for our area and type of service provided?
- 1.C.5 Does your firm handle credentialing paperwork?
- 1.C.6 Please provide a sample of your standard reports.

D. Training & Certifications

- 1.D.1 How many of your billing clerks are certified as ambulance billing and coding clerks, and what type of certification do they possess? Please include copies of their certificates and the number of years of EMS billing experience each clerk has.
- 1.D.2 Please provide details of the professional development opportunities and training that you offer to your employees to keep them current with applicable laws, policies, and procedures?
- 1.D.3 The department is interested in training for our providers to assure staff is up to speed on the most current regulations on EMS billing, proper documentation, and a variety of subjects to assure our personnel are doing their part to maximize our revenue within current laws and guidelines. Does your firm provide such training and if so is there any cost to do so?

E. Compliance & Audit Process

- 1.E.1 Please provide a copy of your Medicare Compliance Plan.
- 1.E.2 Please provide details of your process to detect and promptly handle overpayments.
- 1.E.3 Please outline your records retention policy and confirm that it meets Federal and State law.

- 1.E.4 Please explain your internal audit process to assure your clerks are properly coding and billing for our services. Please provide a copy of your "Report on Internal Controls including the Statement of Auditing Standards (SAS-70) or Statement on Standards for Attestation Engagements (SSAE-16) report.
- 1.E.5 Please explain any external audit process that you employ to assure your firm is in compliance with current laws and policies.
- 1.E.6 Does your firm assist with the Federally Mandated EMS Cost Data Analysis?

F. Experience & References

- 1.F.1 How long has your firm been in business?
- 1.F.2 How many full time equivalent employees do you employ?
- 1.F.3 How many claims does your firm process annually?
- 1.F.4 How many fire based EMS or ambulance services do you service?
- 1.F.5 Is ambulance billing your primary function or do you also service other clients?
- 1.F.6 Please provide a list of clients and professional references with contact information.

SECTION FIVE PROPOSAL FORMAT AND AWARD

5.01 Proposal Format and Content

The Proposal is to furnish the Town of Freeport with EMS billing & collection services. The Town discourages overly lengthy and costly proposals, however, in order to evaluate proposals fairly and completely, bidders must follow the format set out in this RFP and provide all information requested.

Proposals must include the complete name and address of bidder's firm and the name, mailing address, e-mail address, and telephone number of the person the Town should contact regarding the proposal. Proposals must confirm that the bidder will comply with all provisions in this RFP. Proposals must be signed by a company officer empowered to bind the company. A bidder's failure to include these items in the proposals may cause the proposal to be determined to be non-responsive and the proposal may be rejected.

5.02 Submission Requirements

As a **minimum requirement**, each Bidder shall submit three copies of the bid package with their bid including the following information:

- (a) Detailed response to all items and required documentation as listed in Section 4.02.
- (b) A signed copy of the completed **Official Bid Form** - Appendix A.
- (c) A current statement of financial condition and Dunn & Bradstreet rating is required to be included in the bid. The past and present financial condition of the bidder will be seriously considered during bid evaluation

5.03 Requirements for Non-Collusive Bidding Certification

- (a) No bid will be considered, nor will any award be made, to any bidder who has not certified under penalties of perjury to the statement of non-collusion contained in the bidder's bid. If in any case the

bidder cannot make such certification they shall so state and shall furnish with the bid a signed statement which sets forth in detail the reason therefore.

- (b) If such non-collusion bidding certification has not been made by the bidder, the bid shall not be considered for award, nor shall any award be made, unless purchaser determines that disclosure was not made for the purpose of restricting competition.
- (c) The fact that a bidder: has published price lists, rates, or tariffs covering the item being procured, or has informed prospective customers of proposed or impending publication of new or revised price list of such items, or has sold the same items to other customers at the same prices being bid, does not constitute disclosure, without more of a disclosure within the meaning of the certification of non-collusion. Any bid containing a corporate bidder's certification to the statement of non-collusion shall be deemed to have been authorized by the board of directors of the bidder and such authorization shall be deemed to include the signing and submission of the bid and the inclusion therein of the certification of non-collusion as the act and deed of the corporation.

SECTION SIX

EVALUATION CRITERIA AND VENDOR SELECTION

6.01 Evaluation Criteria

Proposals will be evaluated by a committee consisting of the Town Manager, Fire Chief, and Finance Director based on a completed Official Bid Form (Appendix A) and detailed responses to Section 4.02. The following items will be used as the basic evaluation criteria:

- (a) Cost of the proposal
- (b) Procedures and process
- (c) Services provided
- (d) Training and certifications
- (e) Compliance and audit process
- (f) Experience and references

Supplemental information will be accepted if it will assist the Town in evaluation of the proposal. The Town reserves the right to consider other information and factors in the final decision.

6.02 Evaluation of Proposals

An evaluation committee comprised of the Town Manager, Fire Chief, and Finance Director will evaluate the proposals. The evaluation will be based on the evaluation factors set out in Section 6 of this RFP.

After receipt of proposals, if there is a need for any substantial clarification or material change in the RFP, an amendment will be issued. The amendment will incorporate the clarification or change, and a new date and time established for new or amended proposals. Evaluations may be adjusted as a result of receiving new or amended proposals.

6.03 Right of Rejection

The Town of Freeport reserves the right to accept or reject any or all bids should it be deemed in the best interest of the Town, to waive any minor discrepancies or technicalities, to further negotiate with any bidder.

Bidders must comply with all of the terms of the RFP, the Town Purchasing Ordinance, and all applicable local, state, and federal laws, codes, and regulations. The Purchasing Agent may reject any proposal that does not comply with all of the material and substantial terms, conditions, and performance requirements of the RFP.

Minor informalities that may be waived by the Town Manager:

- do not affect responsiveness;
- are merely a matter of form or format;
- do not change the relative standing or otherwise prejudice other offers;
- do not change the meaning or scope of the RFP;
- are trivial, negligible, or immaterial in nature;
- do not reflect a material change in the work; or
- do not constitute a substantial reservation against a requirement or provision;

6.04 Bid Award

Within fourteen days following the awarding of the bid, the successful bidder shall confer with the Town's representatives on all details of the contract either in person or via zoom, to assure that both parties to the contract are in complete agreement on all aspects.

6.05 Negotiation of Contract

As a product of this RFP process, once a vendor is selected by the Towns, it is anticipated that a contract between the Towns and the successful bidder will be negotiated. The contract shall include the following provisions:

- (a) The Towns of Freeport, Biddeford and Durham are interested in entering into a three-year renewable contract.
- (b) The contract shall include a termination clause executable by either party after providing at least 30 days written notice to the other party.

APPENDIX A OFFICIAL BID FORM

This completed form must be included with the proposal

Fee for services rendered as a percentage of collected revenues _____ %

Additional one-time fees (detail below):

_____	Cost: _____
_____	Cost: _____
_____	Cost: _____

Additional recurring fees (detail below):

_____	Cost: _____
_____	Cost: _____
_____	Cost: _____

Company: _____

Address: _____

Phone: _____ Fax: _____ E-mail: _____

Federal ID / Social Security Number: _____

Type of Organization: (circle one) Individual, Partnership, Corporation, other
State of Incorporation, if applicable: _____

Authorized Representative: _____

Signature: _____ Date: _____

Vendor list for EMS Billing & Collection RFP

April 2021

Comstar
8 Turcotte Memorial Highway
Rowley, MA 01969
info@comstarbilling.com
800-488-4351

Digitech Computer LLC
480 Bedford Rd
Building 600 2nd Floor
Chappaqua NY 10514
914-741-1919

EMS Financial Services
P.O. Box 2074
Aston, PA 19014
maggie@ems-financial.com
610-494-5255

Medical Reimbursement Services
P.O. Box 1810
Windham, Maine 04062
spmcpherson@medicalreimbursement.org
207-892-0020

T.G. Higgins Business Services P. A.
Tammy G. Higgins
239 Main Street
P. O. Box 409
Winterport, ME 04496
thiggins@higginsbusinessservices.com
207-223-5733

Ambulance Billing Systems Inc.
PO Box 760548
San Antonio, TX 78245
855-203-8479

** Plus open posting on the town's web-site



PROVIDING AMBULANCE BILLING & COLLECTION SERVICES SINCE 1984



Town of Freeport, ME

Request for Proposal (RFP)
Emergency Medical Billing and Collection Services

Due Date:
Thursday, April 29, 2021
3:00PM
Copy

Submitted by:
Nicole Vessal, Vice President
nvessal@comstarbilling.com
Comstar, LLC.
8 Turcotte Memorial Drive, Rowley, MA 01969
(800) 488-4351

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EXHIBITS

- Exhibit A- SOC I Audit Report
- Exhibit B- Appendix A Official Bid Form
- Exhibit C- Comstar's Back-Up Disaster Recovery Plan
- Exhibit D- Sample Monthly Reconciliation Reports
- Exhibit E- NAAC Coder Certifications
- Exhibit F- Medicare Compliance Plan
- Exhibit G- Comstar Client List
- Exhibit H – Professional References
- Exhibit I – Certificate of Non Collusion
- Exhibit J- Statement of Financial Condition



Corporate: 8 Turcotte Memorial Drive, Rowley, MA 01969
Ph: 800-488-4351 Fx: 978-948-8480

April 29, 2021

Town of Freeport
30 Main Street
Freeport, ME 04032

To Whom It May Concern,

Comstar has been the leader of ambulance billing for municipal, volunteer and nonprofit ambulance services for *over 36 years*. We currently work with over 190 municipalities, and apply our services to over 250,000 billable ambulance transports annually.

Our flexibility and customization of approaches allows us to work with clients of all different sizes and needs. Comstar successfully partners with several Maine ambulance services and has achieved great collection results on their behalf. These results have been attained while handling patients in a helpful, compassionate and respectful manner at all times.

The following is a preview of Comstar's Comprehensive Scope of Services and response to the Town's proposal. As you review this document, you will see that Comstar is not just a billing company. We are a billing partner for our clients who is committed to implementing the most innovative technologies available today and providing best in class customer service.

On behalf of the entire Comstar team, we are excited at the prospect of working with Freeport, Biddeford and Durham and appreciate the opportunity to submit this qualified proposal.

Best Regards,

Nicole Vessal

Vice President & In-House Counsel

nvessal@comstarbilling.com (800) 742-3001

ORGANIZATION OVERVIEW

We are a family-owned New England company and have the experience, expertise, staff and equipment in place to successfully serve our clients.

Comstar was founded in Massachusetts in 1984 and has been providing emergency medical transport billing and collection services to New England cities and towns for over 36 years. Comstar's longevity offers evidence of permanency and reliability. We have a corporate office and main operations center in Rowley, MA.

Comstar has strategically committed 100% of our resources to Municipal and Non-Profit Ambulance Service Billing. We currently serve over 190 municipal ambulances throughout the Northeast in 7 different states. Our clients provide BLS, ALS, and SCT services, emergency and non-emergency transportation. Annually, Comstar applies its services to over 250,000 billable ambulance transports. Also, all client work is performed on Comstar premises by Comstar employees.

Comstar occupies a secure, modern 10,800 square foot facility equipped with cutting edge information technology infrastructure, meeting and training rooms and will accommodate expansion when needed. We welcome visits to our offices as they enable current and prospective clients to see our operation in action and meet our staff.

Since its inception, Comstar has had two owners. Its original owners, Dick Saunders, a volunteer fire fighter and his wife Linda, started the business out of a need in the municipal and nonprofit service world. Its current owners, Rick and Kathy Martin have been running and growing the company since 2000. Since then, Rick has transformed Comstar from a small, local ambulance billing service to one of New England's largest and most successful ambulance billing service organizations. From day one, Rick's strategic vision mirrored that of Comstar's original owners to provide the most comprehensive scope of services at the lowest possible price point. This was, and still is, modelled after the fact that our clients are continually being asked to "do more with less".

COMSTAR PRIMARY CONTACTS

Richard L. “Rick” Martin**Manager & CEO**

Rick acquired Comstar in May 2000. Rick is a hands-on owner who oversees all activities at Comstar. Prior to acquiring Comstar, Rick had a progressive and successful 16 year career as a cost accountant, controller and CFO working for firms in government contracting and manufacturing/service markets. His vast experience in production and compliance provide invaluable resources to Comstar.

Education:

- B.S. Business Administration, University of New Hampshire, Durham, NH 1981
- MBA, Babson College, Babson Park, MA 1984

Rick.martin@comstarbilling.com (978) 771-6482 (cell)

Kathleen “Kathy” Martin**Manager & CEO**

Kathy joined the operation team at Comstar in 2015 to lead a full re-training and staffing of the Customer Service Department. With over 30 years of experience in Education and Communications she transformed the CS team, with the assistance of a National Customer Service Training Company, into the best in class, customer and client focused service department that it is today. Kathy’s focus at Comstar is in Medicare compliance, developing and maintaining training and Quality Assurance programs and mentoring the leadership team.

Education:

- BA Communication Disorders, Education Minor, Salem State College, MA 1985
- MS, Boston University, Speech Language Pathology, Boston, MA 1987

Kathy.martin@comstarbilling.com (800) 742-3001

Nicole E. Vessal**In-House Counsel & Vice-President**

As the daughter of co-owners Rick and Kathy, Nicole has been a part of Comstar in various capacities for over ten (10) years. In her current role, Nicole oversees daily operations and provides legal assistance on employment and contractual matters. Nicole approaches all matters in an analytical and compliance focused manner. Her commitment to the continued growth and success of Comstar is an asset to the employees and clients she serves.

Education:

- Suffolk University Law School, Boston, MA Juris Doctor 2018
- Virginia Tech, Blacksburg, VA, BA Political Science, 2015

nvessal@comstarbilling.com (800) 742-3001

PERSONNEL/STAFF QUALIFICATIONS

Internally, Comstar operates in a work-cell structure where our staff specializes in a particular area of the billing process. Many individuals are also cross-trained in different departments. The below list details the specific departments at Comstar and the number of employees staffed in those departments.

- | | |
|-----------------------------------|---------------------------|
| 1. Pre-Billing (3) | 6. Customer Service (8) |
| 2. Coding (7) | 7. Provider Relations (1) |
| 3. Payment Application (4) | 8. Client Accounting (2) |
| 4. Insurance Claims Follow-up (4) | 9. Data Retrieval (3) |
| 5. Information Technology (3) | 10. Upper Management (4) |

Comstar offers staff extensive training to ensure they are able to perform their job to industry best standards. Comstar's Coders are all trained and accredited by the National Academy of Ambulance Coding (NAAC). The NAAC represents the industry's "Gold Standard of Excellence" in compliance, ethics and integrity in all facets of ambulance billing and coding. Our Customer Service Department has also received training from a National Customer Service Training Company, who has worked with some of the most successful companies in the country.

In addition to properly training our staff, structured internal workflow programs are in place for all departments with built in overlap of function between departments to create visibility of work, efficiency and checks and balances.

OPERATIONAL APPROACH

Comstar's overall plan is to **maximize revenues** for your service. The operational approach discussed here will be a basic overall plan of action, which notes how we will meet and exceed your scope of services.

To begin, all of the transports received by our clients are received electronically. Your PCR data will be retrieved by our Data Management Department on an agreed upon, set schedule. The PCR data is processed into Comstar's billing system, RescueNet. With each download, Comstar's Data Management Department will send the Town an email confirmation of the quantity and date range of data imported. This sets up a check and balance between Comstar and the client to ensure no data is missed.

Once imported, the trips are sent to Comstar's Run Entry & Coding Department. Here, Coders are responsible for entering the patient demographic information, reading the PCRs, and coding the claims into RescueNet. Also as part of this process, Coders are:

- identifying medical necessity for the emergency trips
- identifying proper billing procedures for the non-emergency trips
- insuring the correct payor/facility is billed
- reviewing PCS' for compliance with CMS regulations

If there is missing information on the PCR, the client will be questioned for that information. The applicable hospital will be questioned if there is missing insurance information.

Once a run is coded, it is sent to Comstar's Pre-Billing Department. This is where addresses are checked and insurance information is either obtained and/or verified. Each part of this process uses industry, best in class tools that allow Comstar to submit proper claims.

After the Coding and Pre-Billing process is complete, claims are submitted to our clearing house, TriZetto Provider Solutions (TriZetto). TriZetto scrubs the claim to ensure that a clean claim is ready to be submitted directly to the insurance carriers. Claims that have any errors are "rejected" in real time for corrections to be made prior to submitting to insurance. This is critical when looking at Timely Filing Limits. If claims are sent to carriers with errors the denial processing time can be too long to resubmit a clean claim. TriZetto Provider Solutions eliminates this scenario. In addition, claims that are not covered by insurance or do not have known insurance coverage are sent directly to the patient via an invoice. Throughout the life of the claim in TriZetto, Comstar's Insurance Follow-up Team can monitor its progress in real time as well.

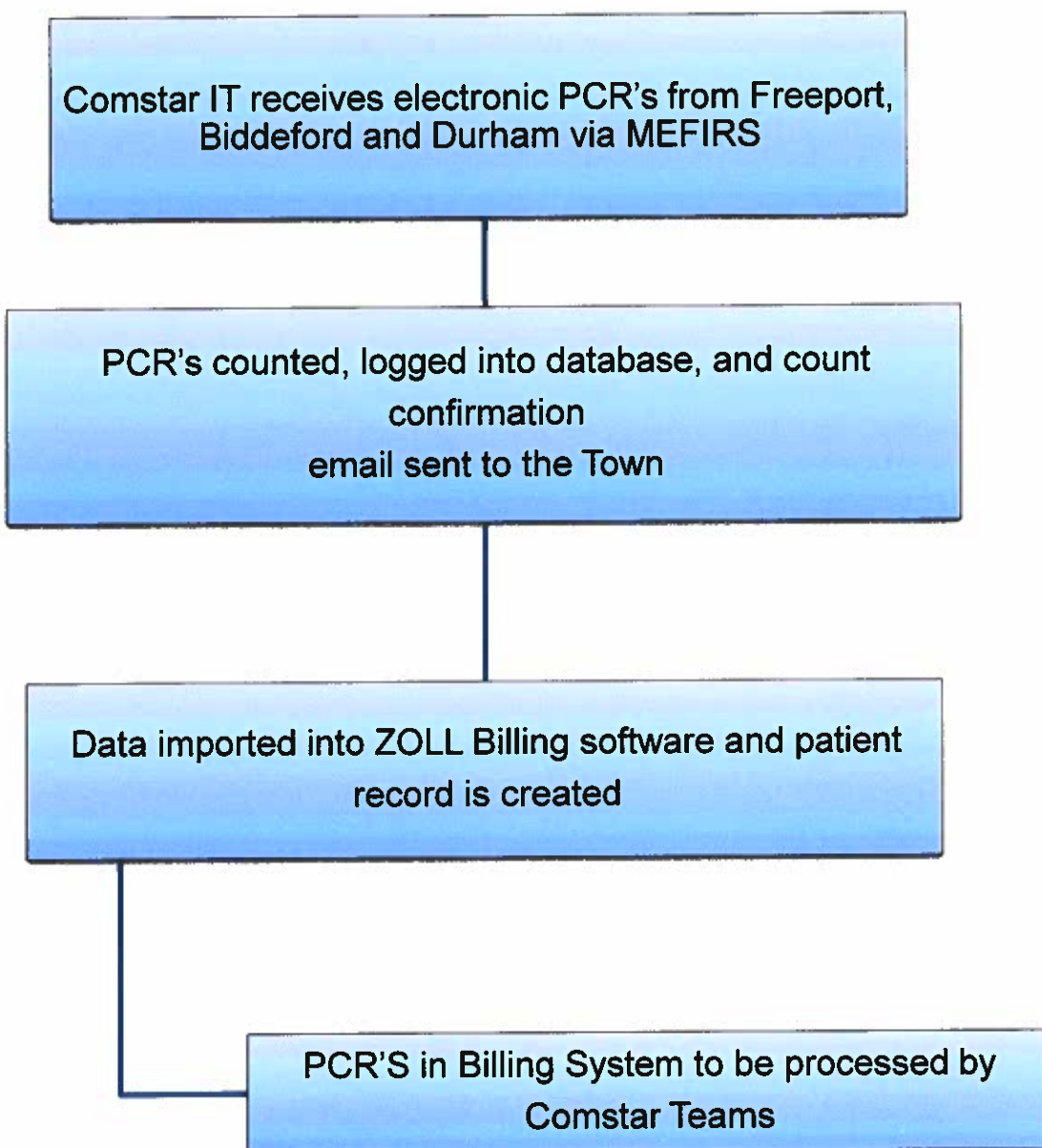
Payments received by Comstar are handled by our Payment Applications Department. These payments are always in the Client's name, as we do not have negotiating rights to your funds. Many payments will be deposited via EFT directly to your specified account. For hard copy checks, Comstar has different banking options available. All copies of the deposit and their associated payment summaries are sent to the proper Town person(s).

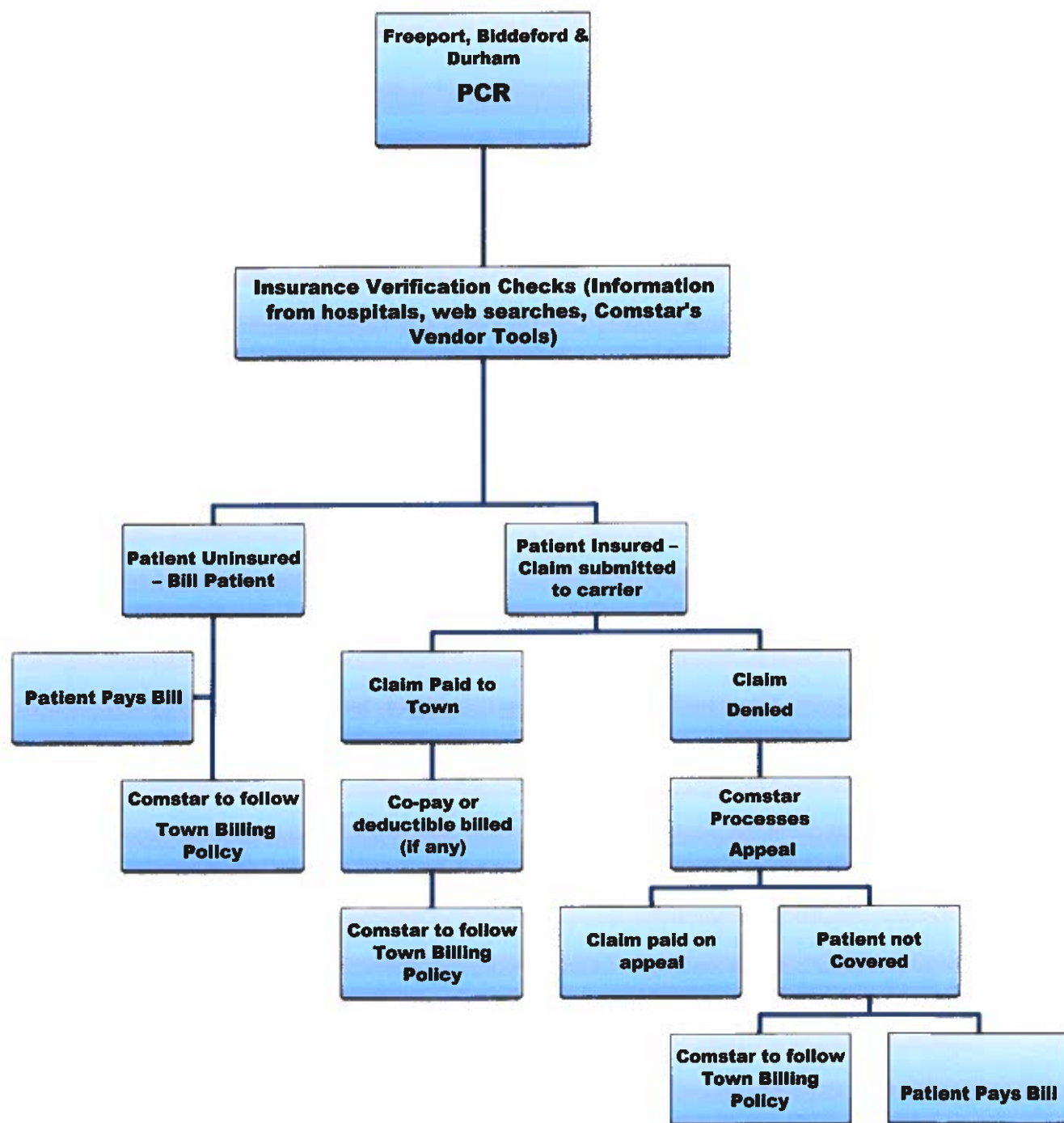
Patients have the ability to pay their bills or co-pays with a major credit card, HSA account or Paypal, via Comstar's secure online website. Payments via credit card are posted to a trust

account and then dispersed to you. There is no additional fee to the patient or the Town to pay via credit card as Comstar pays all associated fees. In addition credit card payments can only be made via the web, so Comstar employees are not taking sensitive financial information. If there has been an overpayment by a patient, Comstar's policy is to immediately notify our client. The notification will include the patient's name, patient's address, date of service, incident number, insurance provider, amount to be refunded, name and address of individual/company receiving a refund, and reason overpayment occurred, as well as the supporting documentation and evidence of the overpayment.

Claims that are not paid, without an identifiable/confirmed reason such as "patient responsibility due to deductible" are researched by our Insurance Follow-Up Department. This department will determine if the claim is appealable, if a phone call to the carrier is needed, or if the patient should be billed.

Please find below our flowchart/diagram that provides the flow of inception of a PCR to recording revenue:





Finally, Comstar's overall operational approach strives to allow our clients to get as knowledgeable as possible on the various aspects of their account. In this regard, on a monthly basis, Comstar provides clients with a full accounting reconciliation of account activity. Our reporting structure is based on our internal controls and record keeping that is consistent with Generally Accepted Accounting Principles.

Comstar has robust account reconciliation report packages, as well as in-depth, virtually limitless, report writing capability. Our standard reconciliation report package includes:

- Reconciliation Summary Report
- Contractual Allowances
- Aging Detail
- Deposit Summary
- Request for Disposition
- Commitments Listing
- Payments Summary
- Write-Offs
- Retractions

Comstar has the capability to provide the Town with custom forms and reports. Comstar uses SQL database and Crystal Report Write. This allows us to develop infinite variations of forms and custom reports linking any data we enter into our system on our clients' behalf. If the forms or reports shown herein do not meet your exact needs, with specific feedback from you, we can modify the forms to meet your exact need. We can create ad-hoc or as needed reports typically within a few hours of your request. Our IT Department works to meet any unique daily, weekly, and monthly reports needed of all our clients.

Additionally, Comstar offers clients online access to their reports 24/7, by using VMware's Horizon View software to create a secure connection between your computer and Comstar's server. With this connection you can launch our reporting software as a local program. This is not meant to replace the reporting clients receive from Comstar, but to enhance the reporting experience and offer 100% visibility into our work.

COMPLIANCE PROGRAM

Comstar always acts in an ethical and compliant manner and has many tools and processes in place in order to manage compliance. In this section you will find the following information detailing the measures we take in order to ensure compliance with all applicable federal, state, and local laws, rules and regulations.

EMS Attorney On Retainer

Comstar manages its compliance in many ways, including its retainer Agreement with EMS Medicare Attorneys and the American Ambulance Association's Medicare Consultant, The Werfel Group, LLC (Werfel). Through this agreement, Werfel completes an on-site audit on Comstar every year that ensures we are operating in a compliant manner. During this audit, a random sampling of client run reports is reviewed. By reviewing these documents, anything that may be deemed non-compliant can and will be highlighted. These issues will be shared with our clients, so they may take measures to correct them. This will lessen the chance of a future audit and or penalties. Also, if a client has a question regarding compliance, we can pass it on to Werfel, who will give their legal opinion on the matter. The opinion is then passed on to the client for them to decide how to proceed. Finally, Comstar utilizes Werfel & Werfel for hosting training sessions for our clients on important compliance matters.

SOC I Independent Audit

Annually, Comstar has a SOC I (formerly SAS 70) audit performed and opinion issued by an independent audit. A copy of this report will be made available to clients upon request. The Statement on Auditing Standards (SAS) No. 70, *Service Organizations*, (SAS 70) is a widely recognized auditing standard developed by the American Institute of Certified Public Accountants (AICPA). A service auditor's examination performed in accordance with SAS No. 70 ("SAS 70 Audit") is widely recognized, because it represents that a service organization has been through an in-depth audit of their control objectives and control activities. This audit covers all of the billing and accounts receivable management activities Comstar performs on behalf of its clients. In today's global economy, service organizations or service providers must demonstrate that they have adequate controls and safeguards when they host or process data belonging to their customers. In addition, the requirements of Section 404 of the Sarbanes-Oxley Act of 2002 make SAS 70 audit reports even more important to the process of reporting on the effectiveness of internal control over financial reporting.

This audit is an important tool in proving that Comstar has the proper controls and operational procedures in place to meet the needs of the Town and verifies the information contained in our proposal document.

Please review our most recent SOC I Audit report within Exhibit A of this document.

Medicare Beneficiary Signature Requirement, 42 C.F.R § 424.36

Comstar performs a 100% internal audit on Medicare patient records to ensure compliance with the Medicare Beneficiary Signature Requirement. This process greatly assists our clients with maintaining compliance with Medicare. (This audit is temporarily on hold due to PHE).

HIPAA Compliance

Comstar has a comprehensive HIPAA compliance program in place.

All employees receive HIPAA compliance training upon hire. Employees are required to attend a HIPAA re-certification session annually. In addition to our employees, our outside cleaners are also HIPAA trained.

Comstar operates a secure facility. Entrance is attained by key card access for employees and with employee escort for visitors through two doors. Confidential client information and patients protected health information are stored in our secure facility for the duration of the required record retention period. When the record retention period expires, written records are shredded and electronic records are purged. Other arrangements, such as returning the records to the client, can be made upon request.

Comstar and the Town will have a signed Business Associate Agreement (HIPAA required) in place. We maintain active relations with the American Ambulance Association, to provide our clients a ready resource for HIPAA guidance and information.

Comstar understands that your patients' PHI is very important and simply does not distribute medical records. When we receive requests from patients, Attorneys and others requesting your run reports, we direct them to a designated Town Official for distribution. The medical records belong to the Town, and Comstar uses them for billing purposes only.

When copies of bills (invoices) are requested by a patient, they are given to the patient, free of charge, upon confirmation of the patient's identity. If an Attorney requests the bill, Comstar has policies in place to make sure the attorney is actually representing the patient by obtaining a Release Form signed by the patient, before we will distribute that information. This is done through a Certified Bill Request process where a signed patient release must be received before any information is given to an attorney, or other third party. We handle the distribution of Attorney requests through our partnership with a records distribution vendor, ChartSwap.

Comstar utilizes the Zoll Data Systems RescueNet Billing Software, which is a HIPAA compliant billing system. The developer has delivered excellent support with system updates in response to Medicare's publication of its "Final Rule" for the new national fee schedule and HIPAA compliance.

Finally, Comstar utilizes several methods to prevent unauthorized access of patient information. All outgoing and incoming email and internet access is restricted to authorized, HIPAA trained individuals. Any data transfers are done with one or more of the following protocols: secure FTP, VPN, peer-to-peer, encrypted data files or recognized websites utilizing HTTPS connectivity. Access to our internal network is severely limited and allowed only via VPN and secured with a Cisco ASA 5505.

OTHER IMPORTANT INFORMATION

Comstar has invested in providing our clients with Total Customer Satisfaction. Clients have a dedicated (800) phone line for their convenience and immediate attention. We assign a 1:1 client representative to all clients for their account. In addition, all calls are answered by a live representative. Comstar does not use automated phone systems and all calls are recorded for quality assurance purposes. Site visits, conference calls, newsletters and webinars are offered to all clients for account review and to share relevant industry wide updates.

In addition to customer satisfaction, Comstar invests in value added services and infrastructure resources which sets us apart from other billing agents and enhances the overall value Comstar provides to our clients. Listed below are some highlights of these services:

1. **Real-time Deductible Management**- Comstar engages in this break-through technology proven to reduce patient responsibility for unmet deductibles for EMS providers. Rather than being hit with unmet deductibles, wouldn't you rather recoup directly from the patient's insurance? Together with Solutions Group, we're making that happen for our clients.
2. **Black Ink Self-Pay Recovery**- Comstar utilizes this pre-billing scrubbing solution made available through Solutions Group. It offers a comprehensive search to uncover billable insurance for accounts with no-known payer source. Black Ink helps to uncover insurance upfront, keeping patients out of collection queues, maximizing revenue for Comstar's clients.
3. **Automated Batch Insurance Verification Process**: To continue adding efficiencies to our internal processes and submit clean claims, Comstar also partnered with Solutions Group to create a **custom, fully automated batch insurance verification process**. Here, patient insurance is extracted, verified at the payer level, and moved into live queues for billing, without ever needing a manual touch. This process provides critical information regarding the patient's coverage including primary payor. This technology significantly reduces human error, claim rejections and delays in payments for our clients.
4. **Advanced Address Searches through TransUnion**- In addition to utilizing the Quick Address Pro & Diamond/Pitney Bows through USPS, Comstar supplements those resources with the use of TLO by TransUnion's Database for advance address searches. TLO by TransUnion is the data base used by law enforcement.
5. **Focus Technology Solutions, Inc.**- Comstar partners with this managed service provider who provides 24 X7 X 365 monitoring and systems maintenance, software upgrades/customization, repairs, and data backup via Focus Cloud Support.
6. **Cisco Next-Gen Firewall**- In early 2016, Comstar invested in the CISCO Next-Gen Firewall platform with Advanced Malware Protection and IPS services. We included equipment redundancy into this upgrade to ensure 24 X7 X 365 protection. Comstar's data is backed up every night by technology this is used by the Fortune 500. If any files get locked as part of a

ransom virus, our system will quarantine the virus, purge the infected files and then we restore clean data from our backups.

7. **Onsite Generator**

8. **TriZetto Provider Solutions (TPS) ClearingHouse-** Comstar processes and works claims in **real time** through TriZetto Provider Solutions Powered by Cognizant. With over 20 year experience, TPS maintains more than 6,000 payer connections and processes 2.7 billing transactions annually.

SPECIFICATIONS AND REQUIREMENTS
--

A. Cost of Proposal

- 1.A.1 Bidder shall explain their proposed cost for services rendered as a percentage of the actual revenues collected after assignments and write-offs.
- 1.A.2 Bidder shall identify any one-time costs for items such as new customer set-up, establishment of accounts, registrations with insurance companies, software, hardware, etc.
- 1.A.3 Bidder shall identify any additional recurring costs for individual claim filing, reports, postage, handling, telephone, research, processing of disputed or complicated claims, training, reconciliation, auditing, hardware or software updates or licensing fees, etc.

COMSTAR'S RESPONSE: Please see Exhibit B for Comstar's proposed cost for services. Comstar confirms compliance with all provisions within this RFP.

B. Procedural Items

- 1.B.1 Is your firm able to pull our electronic ePCR data directly from MEFIRS system?

COMSTAR'S RESPONSE: Comstar is able to pull your ePCR data directly from the MEFIRS system, as we are successfully doing with all of our Maine clients.

- 1.B.2 How often does your firm process EMS bills on our behalf?

COMSTAR'S RESPONSE: Comstar will pull all reports ready for billing on a weekly basis. Upon set-up, Comstar and the Town will determine an agreed upon day for reports to be pulled. Proper checks and balances will be provided to ensure all accounts are received for billing in a timely manner.

- 1.B.3 How quickly will your firm respond to requests for information and reports?

COMSTAR'S RESPONSE: Comstar responds to all requests for information or reports within 24 hours or less.

- 1.B.4 Will you accept EMS face sheets bulk scanned periodically (at least weekly) and e-mailed or faxed, so they can be matched up with the appropriate ePCR?

COMSTAR'S RESPONSE: Comstar will accept hospital face sheets received in bulk. Those facesheets will then be matched up with the appropriate ePCR.

- 1.B.5 Please outline your procedure for handling the disbursement of funds, reconciliation of explanation of benefits (EOBS), deposits, and billing us for your services so as to avoid any Medicare re-assignment concerns.

COMSTAR'S RESPONSE: Payments are always in the client's name, as we do not have negotiating rights to your funds. Most payments will be deposited via EFT directly into your Town's specified bank account. For hard copy checks, Comstar has different banking options available to the Town. All copies of the deposit and their associated EOBs will be sent to the proper Town person(s). On a monthly basis, Comstar provides clients with a full accounting reconciliation of account activity. Our reporting structure is based on internal controls and record keeping that is consistent with Generally Accepted Accounting Principles. Comstar invoices the Town on the prior month's activity. Comstar's fee to the Town will be based off of the agreed upon percentage of net payments received.

- 1.B.6 What is your process for dealing with claims that contain unclear or missing information?

COMSTAR'S RESPONSE: If any claims are received with missing or insufficient information for billing, Comstar contacts the proper Town person(s) within 24 hours of coding the claim. We present the information that is either missing or insufficient and work with our clients to resolve and bill as appropriate.

- 1.B.7 How do you handle non-billable calls?

COMSTAR'S RESPONSE: All claims are reviewed to ensure compliance standards are met prior to being billed out. If the claim is flagged as non billable, Comstar works with the proper Town person(s) to educate, discuss, and resolve. If the claim is ultimately deemed non billable after further discussion, Comstar will cancel the run.

- 1.B.8 Please outline your data back-up and continuity of operations plans should you experience a problem at your office.

COMSTAR'S RESPONSE: Comstar partners with Focus Technology Solutions, who provides 24x7x365 monitoring and systems maintenance, repairs and data backup via Focus Cloud Support. For more information on Comstar's back-up and continuity of operations plan, please see Exhibit C.

- 1.B.9 Are you flexible in terms of following our local policies in terms of sending unpaid claims from seniors, town employees, hardship cases, and other circumstances to collection?

COMSTAR'S RESPONSE: Comstar is flexible in terms of following your local policies and will customize the billing process to meet the Town's desired specifications in terms of sending unpaid bills from seniors, town employees, hardship cases, and other circumstances to collections.

- 1.B.10 How do you handle the collection process if you are unsuccessful collecting full amount billed?

COMSTAR'S RESPONSE: On a monthly basis, after all required and appropriate billing steps have been exhausted; Comstar will provide the Town with all accounts that have outstanding balances for review and determination of next steps. Comstar does not write off, reduce or send accounts to collections without explicit client directive.

C. Services Provided

- 1.C.1 Does your firm bill automobile or homeowners insurance companies for services where there is overage available that isn't covered by health insurance coverage?

COMSTAR'S RESPONSE: Comstar bills all claims whether it is to automobile, homeowners, workers compensation insurance companies for services where there is coverage available that isn't covered by health insurance.

- 1.C.2 Does your firm bill for a-la-cart services like Oxygen, defibrillation, ECG, etc. where those charges are allowed above the base BLS or ALS Rate?

COMSTAR'S RESPONSE: Comstar bills for a-la-cart services including Oxygen, defibrillation and ECG, where and when those charges are allowed above the standard BLS or ALS rate. The majority of insurance carriers, including Medicare, reimburse based on bundled charges.

- 1.C.3 Are you willing and able to bill for other types of services beyond the normal EMS invoice if the department was to institute a charge for Hazardous Materials clean up, extrications, or other special services in the future, and if so would there be any additional cost to do so beyond your agreed percentage of the revenue generated?

COMSTAR'S RESPONSE: Comstar is able to and willing to work with the Town to bill for other types of services beyond the normal EMS invoice if the department was to institute a charge for Hazardous Materials clean up, extrications or other special services in the future. This would be included at no additional cost beyond our agreed upon percentage.

- 1.C.4 Does your firm provide research and guidance on establishing EMS billing rates based on usual and customary allowable rates of our area and type of service provided?

COMSTAR'S RESPONSE: Comstar issues an annual notification to all clients informing them of the current Medicare rates. The objective of this notification is to provide clients with the information needed to make an informed decision when setting billing rates. Comstar provides information on the rate setting patterns of our client base. Specifically, we provide the average billing rates from 50 of Comstar client's with the highest set rates. Upon request, we can also provide our clients with the average rates of Comstar clients within your area.

1.C.5 Does your firm handle credentialing paperwork?

COMSTAR'S RESPONSE: Comstar's staff specializes in all aspects of the billing process, including credentialing. Our credentialing specialists heavily assist in completing the paperwork required to enroll and credential your service with insurance carriers, including Medicare and Medicaid. Comstar aims to fully educate our clients on their responsibilities when entering into such contractual agreements.

1.C.6 Please provide a sample of your standard reports?

COMSTAR'S RESPONSE: Comstar has robust account reconciliation report packages, as well as in-depth, virtually limitless, report writing capability. Please see Exhibit D for a copy of our standard reconciliation report package. Comstar has the capability to provide the Town with custom forms and reports and will work with you to meet any unique daily, weekly and monthly reports needed. Additionally, Comstar offers 24/7 online access to your reports. This is not meant to replace the reporting you will receive, but to enhance the reporting experience.

D. Training & Certification

1.D.1 How many of your billing clerks are certified as ambulance billing and coding clerks, and what type of certification do they possess? Please include copies of their certificates and the number of years of EMS billing experience each clerk has.

COMSTAR'S RESPONSE: Comstar currently employs seven (7) certified coders. Comstar's Coders are all trained and accredited by the National Academy of Ambulance Coding (NAAC). The NAAC represents the industry's "Gold Standard of Excellence" in compliance, ethics and integrity in all facets of ambulance billing and coding. Please see Exhibit E for copies of their certificates and the year in which they were originally accredited. Comstar's coders are recertified every year.

1.D.2 Please provide details of the professional development opportunities and training that you offer to your employees to keep them current with applicable laws, policies, and procedures?

COMSTAR'S RESPONSE: Comstar offers staff extensive training and development opportunities to ensure they are able to perform their job to industry best standards. In addition to the training already discussed for coders and customer service representatives, all Comstar employees receive annual HIPAA training and recertification. Comstar is also a member of the following organizations where our staff participates in regular meeting, networking and training opportunities:

1. American Ambulance Association
2. Massachusetts Ambulance Association
3. Maine Ambulance Association

4. Vermont Ambulance Association
5. Rhode Island Fire Chiefs Association

1.D.3 The department is interested in training for our providers to assure staff is up to speed on the most current regulations on EMS billing, proper documentation, and a variety of subjects to assure our personnel are doing their part to maximize our revenue within current laws and guidelines. Does your firm provide such training and if so is there any cost to do so?

COMSTAR'S RESPONSE: Comstar provides extensive training opportunities to our client's staff to assure everyone is up to speed on current rules and regulations. These training opportunities come in the form of regular compliance classes that target new regulations as well as old regulations that we feel clients need a reminder on. Comstar is also always willing to conduct individual training sessions with a client where we tailor the discussion to a particular client's needs.

E. Compliance & Audit Process

1.E.1 Please provide a copy of your Medicare Compliance Program.

COMSTAR'S RESPONSE: Comstar always acts in an ethical and compliant manner with many tools and processes in place to manage compliance. Please see Exhibit F for a copy of our Medicare Compliance Plan.

1.E.2 Please provide details of your process to detect and promptly handle overpayments.

COMSTAR'S RESPONSE: When an overpayment is made by a patient or insurance carrier, Comstar immediately detects the overpayment and notifies the affected client. If a check must be issued to settle the overpayment, Comstar's notification will include the patient's name, patient's address, date of service, incident number, insurance provider, amount to be refunded, name and address of individual/company receiving a refund, and reason overpayment occurred. Comstar will also provide supporting documentation and evidence of the overpayment.

1.E.3 Please outline your records retention policy and confirm it meets Federal and State law.

COMSTAR'S RESPONSE: Per HIPAA, Comstar follows the records retention period of seven (7) years. When the record retention period expires, written records are shredded and electronic records are purged. Other arrangements, such as returning the records to the client, can be made upon request.

- 1.E.4 Please explain your internal audit process to assure your clerks are properly coding and billing for our services. Please provide a copy of your 'Report on Internal Controls including the Statement of Auditing Standards (SAS-70) or Statement on Standards for Attestation Engagements (SSAE-16) report.

COMSTAR'S RESPONSE: Comstar continually performs quality assurance checks and provides thorough training to our staff. This is done to ensure staff is properly coding and billing claims on behalf of our clients. Annually, Comstar has a SOC I (formerly SAS 70) audit performed and opinion issued by an independent audit. A service auditor's examination performed in accordance with SAS No 70 is widely recognized as it represents that a service organization has been through an in-depth audit of their control objectives and control activities. Please see Exhibit A for a copy of our most recent SOC I Audit Report.

- 1.E.5 Please explain any external audit process that you employ to assure your firm is in compliance with current laws and policies.

COMSTAR'S RESPONSE: In addition to our annual SOC I Audit, Werfel conducts an annual on-site audit to ensure our billing process is compliant with current Medicare laws and guidelines.

- 1.E.4 Does your firm assist with the Federally Mandated EMS Cost Data Analysis.

COMSTAR'S RESPONSE: Comstar does assist and provide educational opportunities on the Federally Mandated EMS Cost Data analysis.

F. Experience & References

- 1.F.1 How long has your firm been in business?

COMSTAR'S RESPONSE: Comstar has been providing ambulance billing and collection services for municipal, volunteer and non-profit ambulance services for over 36 years.

- 1.F.2 How many full time equivalent employees do you employ?

COMSTAR'S RESPONSE: Comstar employs 39 full time employees.

- 1.F.3 How many claims does your firm process annually?

COMSTAR'S RESPONSE: Comstar process over 250,000 claims annually.

- 1.F.4 How many fire based EMS or ambulance services do you service?

COMSTAR'S RESPONSE: Comstar services 190 fire based and ambulance services throughout New England.

1.F.5 Is ambulance billing your primary function or do you also service other clients?

COMSTAR'S RESPONSE: Ambulance billing is our primary function.

1.F.6 Please provide a list of clients and professional references with contact information?

COMSTAR'S RESPONSE: Please see Exhibit G for a complete list of current Comstar clients and Exhibit H for a list of professional references and contact information.

COMSTAR TESTIMONIALS

Comstar is more than just a billing company; we are a partner to our clients offering a comprehensive scope of services with unmatched Customer Service and personalization.

What are our current clients saying?

"I can concentrate on day to day operations knowing that the back end is being handled very professionally, very efficiently, and with a great staff."

– South Hadley, MA

"Comstar is right there in a very prompt manner." - Chicopee, MA

"The Interaction with Comstar is professional, courteous and Customer Service is top notch!" – Barnstable, MA

"It was a very focused and personalized process, which was remarkable."

– New Boston, NH

SEE THESE TESTIMONIALS IN OUR COMSTAR VIDEO:

Cut/Copy the following link into your internet browser to view this testimonial video:

https://drive.google.com/open?id=1i8pNg1-6ykcECxLYld6_2Oe2iPSOpohv



EXHIBIT A

SOC I AUDIT REPORT

COMSTAR, LLC



**AMBULANCE BILLING SERVICE
ROWLEY, MASSACHUSETTS**

**SYSTEM AND ORGANIZATION CONTROLS REPORT
ON CONTROLS PLACED IN OPERATION**

As of July 31, 2020

COMSTAR, LLC
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I. INDEPENDENT SERVICE AUDITORS' REPORT

To the Board of Directors
Comstar, LLC
Rowley, Massachusetts

Scope

We have examined Comstar, LLC's description of its Ambulance Billing Service system entitled "Comstar, LLC's Description of Its Ambulance Billing Service System" for processing user entities' transactions as of July 31, 2020 (description), and the suitability of the design of the controls included in the description to achieve the related control objectives stated in the description, based on the criteria identified in "Comstar, LLC's Assertion" (assertion). The controls and control objectives included in the description are those that management of Comstar, LLC believes are likely to be relevant to user entities' internal control over financial reporting, and the description does not include those aspects of the Ambulance Billing Service system that are not likely to be relevant to user entities' internal control over financial reporting.

Comstar, LLC uses a subservice organization to perform certain computer administration functions including network administration and backup. The description includes only the control objectives and related controls of Comstar, LLC and excludes the control objectives and related controls of the subservice organization. The description also indicates that certain control objectives specified by Comstar, LLC can be achieved only if complementary subservice organization controls assumed in the design of Comstar, LLC's controls are suitably designed and operating effectively, along with the related controls at Comstar, LLC. Our examination did not extend to controls of the subservice organization and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

The description indicates that certain control objectives specified in the description can be achieved only if complementary user entity controls assumed in the design of Comstar, LLC's controls are suitably designed and operating effectively, along with related controls at the service organization. Our examination did not extend to such complementary user entity controls, and we have not evaluated the suitability of the design or operating effectiveness of such complementary user entity controls.

Service Organization's Responsibilities

In section II of this report, Comstar, LLC has provided an assertion about the fairness of the presentation of the description and suitability of the design of the controls to achieve the related control objectives stated in the description. Comstar, LLC is responsible for preparing the description and its assertion, including the completeness, accuracy, and method of presentation of the description and assertion, providing the services covered by the description, specifying the control objectives and stating them in the description, identifying the risks that threaten the achievement of the control objectives, selecting the criteria stated in the assertion, and designing, implementing, and documenting controls that are suitably designed and operating effectively to achieve the related control objectives stated in the description.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on the fairness of the presentation of the description and on the suitability of the design of the controls to achieve the related control objectives stated in the description, based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether, in all material respects, based on the criteria in management's assertion, the description is fairly presented and the controls were suitably designed to achieve the related control objectives

stated in the description as of July 31, 2020. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

An examination of a description of a service organization's system and the suitability of the design of controls involves –

- performing procedures to obtain evidence about the fairness of the presentation of the description and the suitability of the design of the controls to achieve the related control objectives stated in the description, based on the criteria in management's assertion.
- assessing the risks that the description is not fairly presented and that the controls were not suitably designed to achieve the related control objectives stated in the description.
- evaluating the overall presentation of the description, suitability of the control objectives stated in the description, and suitability of the criteria specified by the service organization in its assertion.

Inherent Limitations

The description is prepared to meet the common needs of a broad range of user entities and their auditors who audit and report on user entities' financial statements and may not, therefore, include every aspect of the system that each individual user entity may consider important in its own particular environment. Because of their nature, controls at a service organization may not prevent, or detect and correct, all misstatements in processing or reporting transactions. Also, the projection to the future of any evaluation of the fairness of the presentation of the description, or conclusions about the suitability of the design of the controls to achieve the related control objectives, is subject to the risk that controls at a service organization may become ineffective.

Other Matter

We did not perform any procedures regarding the operating effectiveness of the controls stated in the description and, accordingly, do not express an opinion thereon.

Opinion

In our opinion, in all material respects, based on the criteria described in Comstar, LLC's assertion –

- a. the description fairly presents the Ambulance Billing Service system that was designed and implemented as of July 31, 2020.
- b. the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively as of July 31, 2020 and the subservice organization and user entities applied the complementary controls assumed in the design of Comstar, LLC's controls as of July 31, 2020.

Restricted Use

This report is intended solely for the information and use of management of Comstar, LLC, user entities of Comstar, LLC's Ambulance Billing Service system as of July 31, 2020, and their auditors who audit and report on such user entities' financial statements or internal control over financial reporting and have a sufficient understanding to consider it, along with other information, including information about controls implemented by user entities themselves, when assessing the risks of material misstatement of user entities' financial statements. This report is not intended to be, and should not be, used by anyone other than the specified parties.

Johnson O'Connor Feron & Carucci LLP

Wakefield, Massachusetts
September 9, 2020



September 9, 2020

We have prepared the description of Comstar, LLC's Ambulance Billing Service system entitled "Comstar, LLC's Description of Its Ambulance Billing Service System" for processing user entities' transactions as of July 31, 2020 for user entities of the system as of July 31, 2020, and their auditors who audit and report on such user entities' financial statements or internal control over financial reporting and have a sufficient understanding to consider it, along with other information, including information about controls implemented by subservice organizations and user entities themselves, when obtaining an understanding of user entities' information and communication systems relevant to financial reporting.

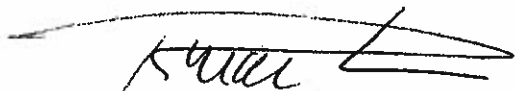
Comstar, LLC uses a subservice organization for certain computer administrative functions, including network administration and backup. The description in Section III includes only the control objectives and related controls of Comstar, LLC and excludes the control objectives and related controls of the subservice organization. The description also indicates that certain control objectives specified in the description can be achieved only if complementary subservice organization controls assumed in the design of our controls are suitably designed and operating effectively, along with the related controls at the service organization. The description does not extend to controls of the subservice organization.

The description indicates that certain control objectives specified in the description can be achieved only if complementary user entity controls assumed in the design of Comstar, LLC's controls are suitably designed and operating effectively, along with related controls at the service organization. The description does not extend to controls of the user entities.

We confirm, to the best of our knowledge and belief, that:

- 1) The description fairly presents the Ambulance Billing Service system made available to user entities of the system as of July 31, 2020, for processing user entities' transactions as it relates to controls that are likely to be relevant to user entities' internal control over financial reporting. The criteria we used in making this assertion were that the description:
 - a) Presents how the system made available to user entities of the system was designed and implemented to process relevant user entity transactions, including, if applicable:
 - i. the types of services provided, including, as appropriate, the classes of transactions processed.
 - ii. the procedures, within both automated and manual systems, by which those transactions are provided, including, as appropriate, procedures by which transactions are initiated, authorized, recorded, processed, corrected as necessary, and transferred to the reports presented to user entities of the system.

- iii. the information used in the performance of the procedures including, if applicable, related accounting records, whether electronic or manual, and supporting information involved in initiating, authorizing, recording, processing, and reporting transactions; this includes the correction of incorrect information and how information is transferred to the reports and other information prepared for user entities.
 - iv. how the system captures and addresses significant events and conditions other than transactions.
 - v. the process used to prepare reports or other information for user entities.
 - vi. services performed by a subservice organization, if any, including whether the carve-out method or the inclusive method has been used in relation to them.
 - vii. the specified control objectives and controls designed to achieve those objectives, including, as applicable, complementary user entity controls and complementary subservice organization controls assumed in the design of the service organization's controls.
 - viii. other aspects of our control environment, risk assessment process, information and communication systems (including the related business processes), control activities, and monitoring controls that are relevant to the services provided.
- b) Does not omit or distort information relevant to the scope of the service organization's system, while acknowledging that the description is prepared to meet the common needs of a broad range of user entities of the system and their user auditors, and may not, therefore, include every aspect of the Ambulance Billing Service system that each individual user entity of the system and its auditor may consider important in its own particular environment.
- 2) The controls related to the control objectives stated in the description were suitably designed as of July 31, 2020, to achieve those control objectives if the subservice organization and user entities applied the complementary controls assumed in the design of Comstar, LLC's controls as of July 31, 2020. The criteria we used in making this assertion were that:
- a) the risks that threaten the achievement of the control objectives stated in the description have been identified by management of the service organization.
 - b) the controls identified in the description would, if operating effectively, provide reasonable assurance that those risks would not prevent the control objectives stated in the description from being achieved.



Richard L. "Rick" Martin, Manager & CEO

III. COMSTAR, LLC'S DESCRIPTION OF ITS AMBULANCE BILLING SERVICE SYSTEM

Overview of Operations

Company Background

Comstar, LLC (Comstar or the Company) is a Massachusetts corporation that processes medical claims, sends bills and provides collection of ambulance services. The Company has been in business since 1984. Comstar's objectives are to maximize revenues to ambulance services for services provided while taking into consideration patients without insurance and/or fixed/low incomes. The Company realizes that clients often have differing needs when it comes to ambulance billing. Comstar has the ability to "customize" processing to meet the exact wishes and needs of its clients.

Description of Services Provided

Billing and Revenue Recovery

Comstar receives information from clients about ambulance runs, records and codes that information and invoices the appropriate payees, including the patient, parents of a minor, insurance companies or third-party payers. Comstar tracks the receivable and records payments and ensures that write-offs and refunds are tracked and recorded for a complete financial compilation of each transaction that pertains to an account.

Reporting

Comstar's ambulance billing services include a comprehensive set of reports that allow clients to view information in the specific date ranges requested. Clients can look at run activity, payment activity, write-offs, memos, balances, statistics and receivables at any time for any date range with various sorting options.

Scope of Report

The scope of this description includes ambulance billing services provided by Comstar to its clients. These services include receiving ambulance run information from clients, entering and coding the runs in ZOLL Data Management's RescueNet system (RescueNet), invoicing appropriate payers, collecting and recording receipts on behalf of clients, tracking receivables, processing write-offs and refunds, and reporting to clients.

Comstar uses a computer service organization, Focus, to perform certain computer administration functions, including network administration and backup. This description includes only the control objectives and related controls of Comstar and excludes control objectives and related controls of Focus.

Relevant Aspects of the Control Environment, Risk Assessment Process, Information and Communication, and Monitoring Controls

Control Environment

The control environment reflects the overall attitude and awareness of management and personnel concerning the importance of controls and the emphasis given to controls in the Company's policies and procedures and actions. The organizational structure, separation of job responsibilities by work cell/team and business functions and documentation of policies and procedures are the methods used to define and implement operational controls. Importance is placed on maintaining sound internal controls and the integrity and ethical values of all the Company's personnel. Organizational values and behavioral standards are communicated to all personnel through policy statements.

Information and Communication

Management Processes

The business is controlled and policies are set through management processes that include periodic meetings of the Management Team. There is a standing weekly management meeting that includes the owner and manager, director of human resources (HR), director of operations, director of business development, all billing team leads, team lead staff and senior billers. These meetings are held to discuss and prioritize current issues and provide ongoing focus and direction towards Company goals.

Communication

Comstar has implemented various methods of communication to ensure that employees understand their roles and responsibilities. These include open communication channels, published policies and procedures, written job descriptions and annual reviews discussing performance and expectations. All information is under revision control, stored in SharePoint, accessible to all staff on their computer desktops in a read-only format.

Organizational Structure

The Company's organizational structure provides the overall framework for planning, directing and controlling operations. Personnel and business functions are separated into teams and subteams according to job responsibilities/process flow that lends itself to comparative performance measurement and quality assurance over time. The structure provides defined responsibilities and defined lines of authority for reporting and communication.

Risk Assessment Process

To identify the potential impact of changes to the operating effectiveness of the existing controls and environment, Comstar has a risk management process in place that consists of the following elements:

- Identifying sources of potential risk, such as competitors, technology, new services and regulatory changes.
- Monitoring the effects of changes within the Company, such as rapid growth, new or innovated information systems and new personnel.
- Developing and implementing initiatives to mitigate potential sources of risk.

- Constantly monitoring strategic plan with prioritized tasks and requirements tracking.
- Comprehensive third-party compliance assessments.

Monitoring Controls

Management is responsible for directing and controlling operations and for establishing, communicating and monitoring control policies and procedures. Importance is placed on maintaining sound internal controls and the integrity and ethical values of all Comstar personnel.

Organizational values and behavioral standards are communicated to all personnel through policy statements and management leadership. In addition, Comstar's management reviews and approves all process and procedure documentation. Management has a proactive philosophy and a hands-on operating style that emphasizes the responsibility and ownership of work projects and areas by individuals.

Management monitors the performance of all vendors and subservice organizations on an ongoing basis. Comstar routinely monitors the activities of their subservice organization through ongoing discussions with the provider, due diligence and contract negotiations. Their service agreement includes roles and responsibilities for each identified party to set requirements for performance and reporting standards. The subservice organization is monitored as appropriate to the nature and timing of their services and any discrepancies identified are followed up on by Comstar.

Description of Related Controls and Control Objectives

Computer Operations

Physical Access

Entrance into the building is restricted by an electronic key fob and monitored by security cameras. Access into the building for visitors is granted via an employee who has access to view the external security cameras and follow the protocol of the Building Access Control Procedures guidelines. Physical access to the data center is restricted via lock and key. Authorized key holders include the Senior IT Technician and the Manager. The Manager maintains possession of additional keys and distributes them to appropriate employees needing access based on his discretion. The Company uses a sub-service provider, Focus, to provide certain information technology-related administrative and processing functions. In the event that Focus requires access to the server room, they also have their own copy of the data center key. Access to the data center is monitored via external cameras.

Physical Protection

The data center is equipped with appropriate environmental controls, such as air conditioning, uninterruptible power supply (UPS), fire suppression, temperature monitoring and a water detection mechanism. Back-up fans are on hand, if necessary. A back-up generator was also installed to power the Server Room, one heating unit and walkway floor lighting for safety precautions, if necessary. The server is automatically backed up multiple times throughout the day through AVAMAR, a backup software and system.

System Access

Access Requests/Changes/Terminations

Access for existing and new hires is initiated by a Team Lead by completing a Payroll Hire Setup/IT Project Form. The form must be approved by the system owner and is then submitted to IT for processing. IT staff will

create the user account and assign the appropriate access rights based on the roles and responsibilities of the new employee. Completed forms are stored onsite in a filing cabinet in the Manager's office, with the exception of the Payroll Hire Setup forms which are saved in the employee's personnel file. Changes to existing user access are documented in email or a Payroll Hire Setup/IT Project Form similar to the new-hire process. Remote access is restricted to authorized personnel and must be approved by the Manager.

In the event of an employee termination, the Employee Termination/IT Project Form must be completed by the employee's team lead. The Owner and Manager will approve the removal of access and the Team Lead will review the form to ensure completeness and that proper approvals are documented. The IT Team deactivates the employee's access to all systems immediately upon the employee's departure from the Company. If email needs to be forwarded to another individual, the network password is changed. In the event of an emergency termination, an email is immediately sent, notifying management throughout the organization.

Passwords

Active Directory account passwords for administrators must be fifteen characters in length, expire every 30 days, duplication is prohibited and must be complex. Active Directory account passwords for other employees must be eight characters in length, expire every 60 days, duplication is prohibited and must be complex. Access to RescueNet is authenticated via Active Directory.

User Accounts

User accounts are issued at the network level through Active Directory. Users are provided with unique accounts. Generic accounts are allowed only for system-related accounts.

There are twelve security profiles: Insurance Follow-Up (IFU), Run Entry Coding (REC), Client Services, Payment Application, Client Accounting, Support Services, Supervisors (Lead MBS), System Administrator, Manager, Payment Application/REC, RNB Admin, and Reporting Only. Batch Processor is a nonuser account required for the system to create electronic loads to put clients on hold.

System administrator access to the network and RescueNet is restricted to IT personnel and Focus. Access to change RescueNet master files is restricted to system administrators.

User Access Reviews

On an annual basis, a detailed review of each user's access rights for the network and RescueNet is performed by their lead during the performance appraisal process.

System Development and Change Management

Change Management Process

Changes to the network and RescueNet software are documented in Information Change/IT Project Forms and must be initially approved by a lead. These changes include:

- Client requested change
- Nonstandard major change
- Script change
- Upgrades

Additional approval is required by the authorized client contact for customer requested changes. Client-requested, nonstandard major and script changes are performed by a member of the IT Team in a nonproduction environment. Upgrades are performed by Focus and ZOLL Data Management, both third-party managed service providers. Testing is then performed by the Quality Assurance group (QA) and documented in the Information Change/IT Project Form. A final review is also performed by an independent member of the IT Team. The Manager then provides final approval for all changes before they are deployed to the production environment. Only members of Comstar's IT Team can migrate changes into production.

Operational Controls

Run Receiving

New Client Setup

New client accounts are set up by the Information Technology (IT) Team per the new client information sheet agreed upon with each client. A new client questionnaire is completed by the client with help from a member of the Business Development Team for each new contract. The questionnaire provides Comstar with the essential detailed information necessary to set up processing procedures, parameters and allowances in the RescueNet system for each new client. The IT Team completes an Information Change/IT Project Form to document client setup or changes to existing client master files. Changes are reviewed and approved by a Client Services Team Lead via the Information Change/IT Project Form before any changes are made by IT. All batches processed for new clients undergo a 100 percent quality control review by the Training Team Lead to ensure that each new client is provided accurate and complete information.

Manual Ambulance Run Logging

Run detail documentation submitted manually through the mail is received and batched by client in the mailroom. The batch of runs is manually logged into the Run Receiving database. Data fields recorded for each batch in the Run Receiving database include the town name, date received, date range of the runs in the batch, number of runs in each batch, date assigned for coding and the Comstar employee to whom the coding is assigned. Batches for each client are assigned to a coding employee for processing and unprocessed batches are tracked multiple times per day by the REC Team Leads through the Active Runs in Queue Report. Aged or incomplete batches are identified, researched and followed up to ensure consistent timely progress on all aged items.

Electronic Ambulance Run Logging

Runs received or retrieved electronically by the IT Team are logged and tracked using the same information as the manual process noted above. Batches for each client are assigned to a coding employee for processing. Unprocessed batches are tracked daily through the Active Runs in Queue Report. Aged or incomplete batches are identified, researched and followed up to ensure consistent timely progress on all aged items.

Electronic Run Receiving

Over 90 percent of the claims processed at Comstar are received electronically. There are four electronic methods of receiving incident reports: email, SFTP (secure FTP), TEMSIS/NEMSIS and MEMRS/SIRENS/MATRIS. The most common method used is email. Clients send run data in a zipped file to the Comstar IT Team for processing. These emails can be either encrypted or unencrypted. SFTP is available to clients whose IP address is pre-registered with Comstar via a username and password. The last method is where Comstar IT would retrieve run data files from the client via TEMSIS/NEMSI and MEMRS/SIRENS/MATRIS. Currently, clients in Maine, Massachusetts, New Hampshire, New York, Rhode Island, North Carolina, Vermont and Connecticut are using this method.

The IT Team runs an Import Count Sheet from RescueNet every afternoon for the runs processed that day. The Import Count Sheet is then compared to the Daily Master Control Sheet which is manually completed as runs are processed during the day. Clients receive an automatic email notification containing the date, date of service range and quantity of incident reports downloaded when the available runs have been imported by Comstar for a specific period.

Load Failure Reviews

On a daily basis, the IT Team imports electronic run batches to be processed. Once the files are loaded, the files go into one of two folders: "0 Import Problems" if a load failure occurs or the client assigned folder if there are no import issues. IT communicates load failures that cannot be solved internally to the Customer Service Team to work with the client to resolve. Once the issue is resolved, Comstar imports a new file for reprocessing.

Monthly Commitment Reports

Comstar generates Commitment Reports for each client that summarize the run dates, incident numbers, patient name, a description of the charges and an amount for the charges for all runs received during the month. The reports are provided to each client to review and agree to the client's internal records of runs processed to ensure accuracy and completeness. In the event that variations are identified and reported by a client, the Run Entry Coding Team reworks the run as needed.

Run Entry Coding

Training of Billing Specialist Employees

All new Billing Specialist employees undergo an extensive training program. The program is designed to adequately train and monitor both the quality and quantity of the employees' work. As a result of the training, the employee will be able to perform all aspects of work within the work cell for all clients and all complexities of the different runs and communities. The employee will also be trained in all current regulations, Health Insurance Portability and Accountability Act (HIPAA) requirements and company policies and procedures.

The training program is broken down into modules, which vary on time completion. The online class is broken down into 6 classes with multiple modules for each class. After the completion of each individual class module, the employee is required to successfully pass a quiz.

For the final phase of training, the employee is put into the production environment for hands on training. This is the most extensive part of the training that encompasses months of hands on work. The focus of this part of the training is to concentrate on the complexities of each community serviced and the types of runs the biller will be required to work with. The complexities are divided into tiers 1 - 4, with tier 1 being the simplest and tier 4 being the most complex. Benchmarks for quantity and quality have been established for the timeline during the training. Once each tier of training is complete, the employee must be able to meet production quotas.

Upon completion of the overall training program, all batches coded by each new employee will receive ongoing quality reviews by the Run Entry Coding Leads. These reviews continue until the employee's error rate is less than ten percent for two consecutive weeks. In addition to completing the training program, all coding employees will also become a Certified Ambulance Coder by attending a week long online course sponsored by the National Academy of Ambulance Coding (NAAC).

Coding Quality Reviews

Quality reviews are performed at least monthly by the Training Lead. A haphazard sample selection of batches is reviewed for each employee to ensure that error rates are less than 10 percent. If error rates exceed 10 percent for the batches selected, the sample is expanded to further identify any trends and confirm the rate of error. The Training Lead follows up on error rates exceeding 10 percent to ensure each employee understands the errors made and how to best address remediation. If the quality review discovers an employee with error rates exceeding 10 percent for two months in a row, the employee is placed on probation, during which time 100 percent of their batches will be reviewed until error rates of less than 10 percent are consistently achieved.

Monitoring Active Runs in Queue

Run batches for each client are tracked daily through review of the Active Runs in Queue report. The report details the client name, the date range of the runs received in queue, number of runs in queue, the number of runs for which coding is complete, the coding employee the batch is assigned to, and the date the batch was assigned. The Run Entry Coding Leads review the report to ensure consistent progress is maintained for all batches. Aged batches that have not been completed are researched and resolved to ensure timely coding of batches received.

Annual Independent Review

Comstar receives an annual independent review from an Emergency Medical Services (EMS) attorney. The EMS attorney's report is divided into two sections; section one discusses general comments for billing, coding, coverage and industry best practices; section two is a detailed review of a sample of claims processed. A report is provided to Comstar summarizing any findings noted during the review and any recommendations for improving billing, coding and coverage practices.

Run Entry Coding Segregation of Duties

Access to enter ambulance runs in the RescueNet system is restricted to essential personnel. The Run Entry Coding Team is responsible for entering all ambulance trips and coding them appropriately. Appropriate Leads are also granted logical access to run entry coding. See Logical Access section for further discussion of proper access and segregation of duties.

Status of Client Accounts

The Customer Service Team looks at client accounts once or twice a year using the Client Checklist to ensure that all details related to the accounts are properly recorded. The Client Checklist contains items for the Customer Service Team to review such as the Aging by Schedule and Event, the Activity Tracking Report, and the Collection Percentages. The details are recorded on each sheet and are also used by the Customer Service Team to get more familiar with the status of each account. Problematic areas are followed up on.

Invoicing and Claim Submission Processing

Invoice and Claim Generation

Upon completion of the run entry coding process each run is placed in a No Bill Sent status which initiates the claim submission process. A report is run from RescueNet which lists all the runs with a No Bill Sent status. The IT Team then processes electronic claims (e-claims), which are electronic invoices used to bill insurance companies. If it is not an electronic claim, the IT Printing Team creates a batch of the claims and sends it through secure FTP to a printing company. The printing company prints the claims and mails them to the clients, after which a confirmation email is sent to Comstar.

The Insurance Follow-Up Manager monitors an Analyze Rejection Report accessed through the TriZetto Claims Management System every week to ensure all patient bills are printed. Those that are rejected are downloaded into a spreadsheet where the Insurance Follow-Up Team Manager works on resolving any errors. Patient bills not printed due to printer errors are reprinted as necessary. After patient bills are printed, the system updates the run status from a No Bill Sent status to a Bill Sent status, posting the patient bill.

Allowance Setup and Maintenance

Allowance agreements and fee schedules between each client and payer (Medicaid, insurance carrier, etc.) are provided to Comstar with each new contract. The IT Team completes an IT Project Form to document the setup of parameters for each client and loads them into the appropriate client master file in RescueNet. All subsequent changes to allowances and fee schedules requested by payers and/or clients are reviewed and approved by an IT Team member via the Client Rate Change Form before being placed into production. Rate changes must go through two audits by members of the IT Team for accuracy.

Completeness of Invoice Processing

A blank Daily Print Schedule checklist is printed at the beginning of every week to be completed throughout the week including physically printed patient bills as well as e-claims submitted to insurance carriers. Pages for each day of the week lists the different types of forms and scenarios. The number of trips is completed with a batch number and any required Explanation of Benefits (EOB's) attached. A member of the IT Team generates a report with the patient bills to be printed at the end of every day to prepare the work order for the following day. Through adherence to the Daily Print Schedule, the IT Printing Team ensures that patient bills have been printed for all runs with a status of No Bill Sent.

Monitoring of Aged Batches Not Invoiced

The IT Team monitors the Forms to be Printed report and the eClaims No Bill Sent workflow report to identify aged runs with a No Bill Sent status. These are runs that have been coded but not submitted as an e-claim or printed as a patient bill due to a coding or formatting issue. The report lists all payee types for each client and the number of days the run has aged. Aged runs that have not been billed are identified, researched and resolved as necessary. The Forms to be Printed report is reviewed daily by the IT Team and weekly by the IT Printing and Scanning Lead.

Payment Receipt Processing

Payment Application

All checks, remittance advices and lockbox reports are received in the mailroom, sorted and batched by client. Batched receipts are filed in a secured filing cabinet until retrieved by the Payment Application Team for processing. The Payment Application Team applies payments received to open invoices based on the check, remittance advice or lockbox report. Payments are applied against a unique run number corresponding to the original coded run. Each Payment Application Team member totals the batch of payments entered in the system and agrees it to the sum of the batch check totals processed to ensure accurate and complete recording.

Payment Application Checklist

A daily checklist is utilized to ensure receipts are processed for each client based on frequencies determined by the individual clients. The checklist indicates which client's receipts are to be processed on each given day, the Payment Application Team member assigned to process the payments received and the date all receipts have been applied. The checklist is maintained by the Payment Application Manager and monitored to ensure timely application of receipts.

Cash Receipts Deposits

Receipts are forwarded to the client or deposited directly in the client's bank account or the client trust account managed by Comstar, based on the frequency determined by each individual client. Funds deposited to the client trust account are subsequently remitted to the client.

Client Trust Account

The majority of payments collected by Comstar are paid via direct deposit to the client's bank or checks made payable to the client. The one exception is credit card payments. For credit card payments, the CC Clearing House deposits the funds into the client trust account. Funds passing through the client trust account are less than 5% of total funds collected. The client trust account is reconciled monthly by a third-party accounting firm. All disbursements from the client trust account are made directly to the client. Checks are cut bi-weekly and reviewed by the Manager to ensure a timely flow of funds from the client trust account to the client.

Safeguarding of Checks Received

Checks are bundled and stored in a locked filing cabinet until deposits are made, or forwarded to the client. The filing cabinet is restricted to members of the Payment Application Team and appropriate members of management.

Payment Processing Segregation of Duties

Access to apply payments in the RescueNet system is restricted to essential personnel. The Payment Application Team and the Insurance Follow-Up Team require access to apply payments against open invoices as part of their daily job responsibilities. Appropriate Leads or Managers are also granted logical access to apply payments. See Logical Access section for further discussion of proper access and segregation of duties.

Monitoring of Aged Accounts

Aging Detail Reports

Aging Detail reports are provided to each client with the monthly client reporting package. The reports detail the incident number, incident date, patient name, age of the incident and the total aged amount outstanding. The reports can be used by each client to monitor aged open items and the results of collection activities.

Denial Management

Denied claims are monitored by the Insurance Follow-Up Manager for all insurance carriers. The Insurance Follow-Up Manager tracks the number of new denied claims, appeals actions needed and dispositions needed for each town on a daily basis. Denied claims are assigned to members of the Insurance Follow-Up Team who determine the appropriate action to be taken such as initiating an appeal or billing the patient as appropriate. The Insurance Follow-Up Team monitors the status of open appeals to track the disposition or necessary follow up procedures.

Processing of Credits Due to Payment Errors and Overpayments

In the event of a payee overpayment or payment error, the Payment Application Team is notified by the payee as to the amount and underlying reason for the error. Overpayments and payment errors may be corrected through a payment retraction (EFT processed by payer), offset (to another payment) or payment reimbursement (check). Retractions are initiated through a Request for Claim Review Form, a standardized form which is sent to the applicable insurance company and remittance is received back to close out the patient account in RescueNet. For reimbursements, a Reimbursement Form is sent to the corresponding town or community with the necessary information needed to complete the reimbursement to the patient or insurance company. If the town responds within 30 days with a completed Reimbursement Form, Comstar will apply a credit. If no response is received, Comstar closes out the account in RescueNet. Clients receive a Retraction/Reimbursement Summary as part of the monthly client reporting package.

Management Monitoring of Production

Management monitors operational activities through the REC, Denial & Client Accounting Tracking Schedule. The report is a live schedule for which the Manager enters the information received from the Insurance Follow-Up, REC, IT, Payment Application and Client Accounting Leads throughout the day. The report summarizes operational metrics, efficiency metrics, accuracy percentages and aging of all open items in the RescueNet system. All items currently on hold, undergoing appeal and the number of runs and claims processed each business day, are summarized in the report. Formulas built into the spreadsheet give averages and benchmarks to keep track of any personnel adjustments needed and the operational issues to be avoided.

Aged Items Disposition

Request for Disposition Reports are sent to clients monthly for review of unresolved aged receivables. The request lists the details of each incident, the date and the total amount outstanding. Clients indicate through a checkmark, if they would like to write-off the receivable, send the account to a collection agency, report the claim to a credit bureau or request other specific actions. The Request for Disposition Report is returned to the Customer Service Team who executes the indicated action. Selected clients have authorized Comstar, through contractual parameters, to take predetermined action on their behalf without a completed Request for Disposition Reports.

Write-Off Processing Logical Access

Access to write-off aged receivables in the RescueNet system is restricted to appropriate personnel. The Customer Service Team requires access to write-off the balances of aged receivables as part of their daily responsibilities. Appropriate Leads or Managers are also granted logical access to process write-offs.

Client Reporting

Monthly Client Reports

Comprehensive reporting packages are sent to each client on a monthly basis. The package includes the following reports and summaries (monthly reporting package content may vary):

- Ambulance Billing Account Reconciliation Report
 - A report that summarizes gross commitments, contractual allowances, payments received by Comstar and by the client, retractions, total value of write-offs processed for the month and the ending account balance.

- **Commitments Report**
 - A summary of runs received during the month including the run dates, incident numbers, patient name, a description of each charge and the total amount for all charges received during the month.
- **Allowances Report**
 - A summary of payee allowances for each coded charge on a run (The summary lists the gross charge, the maximum allowance for the charge and the net amount billed).
- **Payment Summary**
 - A summary listing all payments received against each incident, the amount and type of payment.
- **Retraction/Reimbursement Summary**
 - A summary list of retractions, offsets or reimbursements recorded during the month, the corresponding incident and the amount (Clients monitor the summary for reasonableness of the transactions processed).
- **Write-off Report**
 - A list of all write-offs processed during the month, the reason for each, the incident the write-off was applied to and the total amount.
- **Aging Detail**
 - A report detailing all aged incidents recorded in the RescueNet system (The report includes the incident number, incident date, patient name, age of the incident and the total aged amount outstanding).
- **Request for Disposition Report**
 - A list of unresolved aged receivables listing the details of each incident, the date and the total amount outstanding (Clients indicate their preferred action for each receivable and return the request to Comstar).
- **Deposit Summary**
 - A summary of payment deposits on the client's bank account.
- **Detailed Activity Report**
 - A detailed list of all activity recorded for the month including run activity, commitments, a payment summary, incident aging detail and requests for write-off of aged receivables. (Comstar sends these to the clients upon request).
- **Client Billing Rate Report**
 - A report detailing rate changes and the effective dates of those changes (Comstar sends this to the clients as needed when fees or rates are changed).

Bank Reconciliations

Comstar prepares bank reconciliations for selected clients, 11 clients in total. Bank reconciliations are prepared by the Executive Assistant and reviewed by the Owner and Manager. A summary of the reconciliation, the corresponding bank statement, a payment summary and reconciling items requiring client follow up are provided to the client in a reconciliation package. The trust account is reconciled on a monthly basis by a third-party accounting firm and reviewed by the Manager.

Check Processing

Occasionally there is a need to reimburse a payer for an overpayment. In these cases, selected clients allow Comstar to prepare manual checks on their behalf. All manual checks are prepared by the Executive Assistant and supported by the appropriate documentation justifying the expenditure. Unsigned checks and related support are provided to the client with the reconciliation package for client-signature. The client reviews the expenditure support and then signs and mails the check to the appropriate party.

Safeguarding of Checks

All client check books are stored in a locked filing cabinet accessible to the Executive Assistant and necessary Leads or Managers.

Provider Relations

Monitoring of Errors

The Provider Relations Team tracks any errors with the providers through their Follow Up Tracking sheet. This lists the payer affected, client affected, staff assigned, goals, start date, follow-up date, date completed and any notes about the problem. This is monitored and updated daily by the Provider Relations Team.

Tracking Clients Licenses to Operate

Each of Comstar's clients has a License to Operate with unique expiration dates based on when their license was first granted. The Provider Relations Team tracks the clients' expiration dates on the Expiring License Sheet to help them manage the renewal of licenses. Notifications to renew are sent to clients one month in advance of pending expiration and the Provider Relations Team follows up with clients at the date of expiration to obtain either the updated license or an extension letter.

Revalidation of Medicare and Medicaid

The Provider Relations Team tracks all revalidation deadlines for clients who use Medicare and Medicaid through the Due Date List by State sheet. Clients are asked if they would like Comstar to assist in the revalidation process. Clients who request help are set up on a schedule and provided with a list of documents needed and the time frame in which these documents need to be provided. Items are then submitted by Comstar on the client's behalf and followed up on with the state submitted to. Clients who are not responsive to Comstar's offer of assistance are given a certified letter releasing Comstar of any responsibility related to revalidation.

Client Authorized Official and Bank Account Tracking

The Provider Relations Team requests to enroll clients in the Provider Enrollment, Chain and Ownership System (PECOS), an online Medicare web portal. Comstar is linked to the clients' account, giving the Provider Relations Team limited access to the account in order to see the client's listed Authorized Official and bank account. Once a year, a member of the Provider Relations Team contacts the client to ensure the information listed on PECOS is still accurate to ensure all payments for the client will be able to be processed without error.

Payer Credentials

All payer enrollments are tracked through the TriZetto Clearinghouse portal. Requests for information changes are received through the mail or email, which are then placed in a box near the Provider Relations Team. Multiple times a week, the changes are made on TriZetto, including updating W-9s, changing addresses and dealing with claim issues. The client's TriZetto account is also reviewed once every 90 days to ensure all remittances are processed correctly.

Provider Relations Logical Access

Access to the provider information spreadsheets in the system is restricted to appropriate personnel. The Provider Relations Team are the only people with access to edit these spreadsheets as part of their daily responsibilities. All other staff are given read-only access.

Complementary User Entity Controls

In designing its system, Comstar has contemplated that certain complementary controls would be implemented by user entities to achieve certain control objectives included in this report. Those controls are as follows:

- User has controls to deliver accurate, timely and complete run reports to Comstar that facilitate accurate coding.
- User has controls in place with ambulance providers to ensure compliance with Medicare regulations for CMS rule 42 C.F.R. §424.36.
- User has controls in place to ensure proper licensure and certification of ambulance service providers and crew members.
- User has controls to reconcile internal records with the Comstar provided Monthly Commitments Report to ensure accuracy and completeness of coded trip information.
- User has controls to reconcile bank account balances to their internal accounting system records.
- User has controls in place to establish an appropriate billing and collection policy, and deliver the policy, or subsequent changes, to Comstar in a timely manner.
- User has controls in place to provide Comstar with accurate and complete allowance parameters and fee schedules and to perform timely review of periodic updates to fees and allowances processed by Comstar as needed.
- User has controls in place to monitor aging activity and calculate appropriate reserves for uncollectable accounts.
- User has controls in place to review and authorize write-off of aged receivable balances.
- User has controls in place to review retractions, offsets and reimbursements for reasonableness.
- User has controls in place to reconcile the Comstar monthly reporting packages to user-recorded financial information.
- Selected users have controls in place to review bank reconciliations prepared by Comstar for accuracy and completeness.
- Selected users have controls in place to review and sign checks prepared by Comstar.
- Users have controls in place to provide accurate information for client setup and to authorize client requested changes, to RescueNet setup.
- Users have controls in place to validate data files sent to Comstar and confirm Comstar's acknowledgement of receipt.

Subservice Organization

Comstar uses a computer service organization, Focus, to perform certain computer administration functions, including network administration and backup. This description includes only the control objectives and related controls of Comstar and excludes control objectives and related controls of Focus.

Focus is responsible for monitoring the status of backups at Comstar. Focus uses a monitoring tool to track the status of backups and other performance measures of Comstar's data center. The monitoring tool delivers alerts if issues arise and is also used for planning and improvement purposes. The quality control function at Focus performs testing regularly to ensure the monitoring tool is working as expected. Focus retains two years of historical data for redundancy and tracking purposes.

Complementary Subservice Organization Controls

In designing its system, Comstar has contemplated that certain complementary controls would be implemented by the subservice organization to achieve certain control objectives included in this report. Those controls are as follows:

- Subservice organization has controls in place to address monitoring of servers, network, applications, and storage, including security mechanisms for protection from external threats and interruptions.
- Subservice organization has controls in place to ensure processing of daily backups and availability for restoration in the event of an unexpected system failure.
- Subservice organization has controls in place for notifying Comstar of any security incidents or operational problems, including controls for resolution of such matters in a timely manner.

Control Objective 1:	COMSTAR Control Activity
Controls provide reasonable assurance that physical access to computer equipment and storage media is restricted to properly authorized individuals.	• Entrance to the building is restricted by electronic key fob. • Access to the building is monitored by external cameras. • Access to the data center is restricted via a locked door. • The Owner/Manager maintains custody of the data center keys and distributes them to the appropriate employees needing access to the data center based on his discretion.

Control Objective 2:	COMSTAR Control Activity
Controls provide reasonable assurance of physical protection of data processed within the data center.	• Environmental controls have been implemented including temperature and humidity monitoring, uninterrupted power supply, generator, fire suppression, water detection, and backup generator.

Control Objective 3:	COMSTAR Control Activity
Controls provide reasonable assurance that logical access to system resources (for example, programs, data, tables and parameters) is restricted to properly authorized individuals.	• New hire access requests are initiated by the employee's manager by completing a Payroll Hire Setup/IT Project Form. The form must be approved by the system owner. • Changes to existing access requests are initiated by the employee's manager by completing a Payroll Hire Setup/IT Project Form. The form must be approved by the system owner. • Network and RescueNet access terminations are documented in an IT Project Form approved and reviewed by the Owner and Manager. Individuals are removed from the system timely. • Strong passwords for the network and RescueNet are defined. For admin, password expiration is 30 days, minimum length is fifteen characters. For employees, password expiration is 60 days, minimum length is eight characters. Duplication is prohibited and complexity is enabled. • Generic or shared accounts are not permitted when accessing production systems. • Administrative and remote access is restricted to authorized personnel and must be approved by the Manager. • Access to change RescueNet master files is restricted to system administrators. • User access reviews are performed annually.

Control Objective 4:	COMSTAR Control Activity
Controls provide reasonable assurance that changes to critical systems are tested, approved and documented.	• Network and RescueNet system changes are documented in an IT project form and approved by a manager. Additional approval is required by the client contact for customer related changes. • A separate nonproduction RescueNet environment exists for testing changes. • Network and RescueNet system changes are tested by Quality Assurance group. • System changes made to the production environment are reviewed by another member of the IT team prior to release into production. • Network and RescueNet system changes are approved by the Manager prior to deployment into production. • Access to migrate changes into production is limited to the IT team.

Control Objective 5:	COMSTAR Control Activity
Controls provide reasonable assurance that ambulance trips are recorded in a timely and complete manner.	• Manual run batches are logged into a tracking database and reported on the Active Runs in Queue Report. Unprocessed batches are tracked daily through the Active Runs in Queue Report. Aged or incomplete batches are identified, researched and followed up to ensure consistent timely progress on all aged items. • Electronic run batches are logged into a tracking database and reported on the Active Runs in Queue Report. Unprocessed batches are tracked daily through the Active Runs in Queue Report. Aged or incomplete batches are identified, researched and followed up to ensure consistent timely progress on all aged items. • The daily processing of electronic run data files is monitored to ensure processing is successful. • Electronic run data import failures are reviewed and resolved. • A Comstar import confirmation email containing the date, date of service range and quantity of incident reports downloaded is emailed to the client automatically when Comstar downloads data files from a client. • New clients are set up in the RescueNet system based on parameters outlined in the new client information sheet. All new client setup entries and changes to existing client master files are documented on an IT Project Form and approved by the team lead involved with that client prior to entry. • Monthly Commitments Reports are sent to clients summarizing all runs received for the period. • All batches processed for new clients undergo a 100 percent quality control review by the Training Manager to ensure that each new client is provided accurate and complete information.

Control Objective 6:	COMSTAR Control Activity
Controls provide reasonable assurance of the accuracy, timeliness and validity of coding.	• All new coding team members complete a training program with the Training Manager. Upon completion of the training program, all batches coded by new employees are monitored until acceptable batch entry error rates of less than 10 percent as an average for the week are achieved for two consecutive weeks. • Managers perform quality control reviews for all coding team members at least once per month from a haphazard selection of runs from one day during the month. If error rates exceed 10 percent, the Training Manager performs expanded quality control procedures and escalates remediation measures as needed with each coding employee. • Managers monitor the Active Runs in Queue Reports daily to evaluate the continued progress of batch processing and ensure aged batches are researched and coded in a timely manner. • Comstar receives an annual independent operational review from an EMS Attorney. The review encompasses billing and coding accuracies, efficiencies, industry best practices and a detailed review of a sample of claims. A detailed report of the independent review is provided to Comstar to document the results. • The ability to code trips is restricted to appropriate personnel and segregated from conflicting duties. • Once or twice a year, the Customer Service Team monitors the status of individual accounts to make sure all the details related to that account are correctly recorded.

Control Objective 7:	COMSTAR Control Activity
Controls provide reasonable assurance of the accuracy, completeness and timeliness of invoice processing.	• Patient bills, including electronic claims, are generated on a daily basis for all completed runs. Patient bills are reviewed for completeness by a manager and sent to the appropriate billable parties. • Setup and changes to the allowances and fee schedules are documented and approved through the IT change management process prior to being changed in RescueNet. All setups and changes to allowances and fee schedules requested by payers and/or clients are reviewed and approved by a Customer Service Team Lead via the IT Project Form and the Owner and Manager before being placed into production. • A bill print checklist by payer Forms to be Printed is followed daily to help ensure that patient bills and e-claims are printed and posted for all runs which have been flagged in RescueNet to indicate coding is complete and which have been placed in the print queue. • The Insurance Follow-Up Team monitors the status of unprinted bills and electronic claims through review of the Analyze Rejection section within TriZetto. • After bills are printed, the system updates the run status from a No Bill Sent to a Bill Sent/Sent to Insurance status, posting the bill. • The IT Department monitors the Forms to be Printed report and the eClaims No Bill Sent workflow report to identify aged runs with a No Bill Sent status. Aged runs that have not been billed are identified, researched and resolved as necessary. The Forms to be Printed and eClaims No Bill Sent reports are reviewed daily by the IT Team and weekly by the IT Printing and Scanning Lead. • Access to change RescueNet master files is restricted to system administrators.

Control Objective 8:	COMSTAR Control Activity
Controls provide reasonable assurance of the accuracy, timeliness and completeness of payment receipt processing.	• The Payment Application Team applies individual payment receipts. The total of payments entered in the RescueNet system is agreed to the sum of the check totals processed to ensure accurate and complete recording of receipts. • A standard daily checklist is followed to ensure that receipts are processed for each client in accordance with the frequency agreed to with each individual client. The checklist is monitored by a supervisor in the Payment Application Team to ensure timely application of receipts. • A Payment Application Supervisor performs quality control reviews for all Payment Application Team members once per week from a specific selection of payment applications from one day during the month. If error rates exceed 3 percent, the supervisor performs expanded quality control procedures and escalates remediation measures as needed. • The Client Accounting Team ensures receipts are remitted to each client or deposited in the client's bank account according to the requirements of each client's individual statements of work. • Checks are physically safeguarded until deposited or remitted to each client. • The ability to process payment receipts is restricted to appropriate personnel and segregated from conflicting duties.

Control Objective 9:	COMSTAR Control Activity
Controls provide reasonable assurance over identification and monitoring of aged accounts, account adjustments (reimbursements, retractions, offsets, etc.) and collection activities and that write-offs are authorized.	• Aging Detail Reports are sent to clients monthly for monitoring. The reports detail the incident number, incident date, patient name, age of the incident, and the total aged amount outstanding. • The Insurance Follow-Up Team monitors denied insurance claims, determines the appropriate appeals actions needed, and monitors the disposition of appealed claims. The Insurance Follow Up Team utilizes a workflow report by payer schedules to track the denied claims. • The Payment Application Team monitors the aging of unapplied credits due to a retraction, reimbursement or offset, through daily review of the Reimbursement/Retractions Report. • Comstar Management monitors operational activities through the daily production and activity tracking reports and prioritizes follow-up procedures as needed. • Disposition of aged items is authorized through client approval of a Request for Disposition Report or as detailed per individual client statements of work. • The ability to write off aged receivables is restricted to appropriate personnel and segregated from conflicting duties.

Control Objective 10:	COMSTAR Control Activity
Controls provide reasonable assurance of the accuracy, timeliness and completeness of check issuance, reconciliation of bank accounts and reporting of account activity.	• Reporting packages are sent to clients on a monthly basis. Key transactional, monitoring and operational summaries are included in the reporting package for analysis and reconciliation to internal client records. • Bank reconciliations for selected clients are prepared by the Executive Assistant, reviewed by the Owner and Manager and delivered with the monthly reporting packages for client review. • Manual checks are prepared for selected clients by the Executive Assistant and delivered with appropriate supporting documentation in the monthly reporting package. The client reviews, signs, and mails the checks to the appropriate party. • Client check stock is safeguarded and maintained by appropriate Comstar personnel. • Monthly bank reconciliation for the trustee account is prepared by an independent third-party service provider and reviewed by management.

Control Objective 11:	COMSTAR Control Activity
Controls provide reasonable assurance of the accuracy and completeness of payer credentials for all payers in an advisory support role for all clients.	• Access to edit Provider Relations spreadsheets is restricted to the Provider Relations Team. • All Provider Relations issues are tracked by the Provider Relations Team to ensure the timely correction of errors. • A list of a client's current Licenses to Operate and copies of each License is maintained to assist clients in renewing their licenses on a timely basis. • Clients are notified when their Medicare and Medicaid revalidations are due. The Provider Relations Team helps those clients who request assistance to file the revalidation. If no assistance is requested, a letter to release Comstar of any responsibility is sent. • A list of Authorized Officials for Medicare as well as client bank account information is maintained for educational purposes for each client through the PECOS system. • Credentials for all payers are tracked through TriZetto and updated weekly based on insurance payer requests.

101 Edgewater Drive
Suite 210
Wakefield, MA 01880

T (781) 914-3400

www.johnsonconnor.com

EXHIBIT B
APPENDIX A OFFICIAL BID FORM

This completed form must be included with the proposal

Fee for services rendered as a percentage of collected revenues 3.80 % (three point eight percent)

Additional one-time fees (detail below):

No additional one-time fees

Cost: \$0

Cost: \$0

Cost: \$0

Additional recurring fees (detail below):

no additional recurring fees

Cost: \$0

Cost: \$0

Cost: \$0

Company: COMSTAR, LLC

Address: 8 TURCOTTE MEMORIAL DRIVE, ROWLEY, MA 01969

Phone: 800-488-4351 Fax: 978-356-2721 E-mail: RICK.MARTIN@COMSTARBILLING.COM

Federal ID / Social Security Number: 46-5544561

Type of Organization: (circle one) Individual, Partnership, Corporation, other
State of Incorporation, if applicable: _____

Authorized Representative: Richard L. Martin

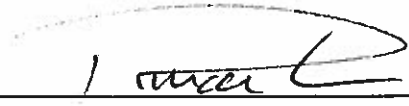
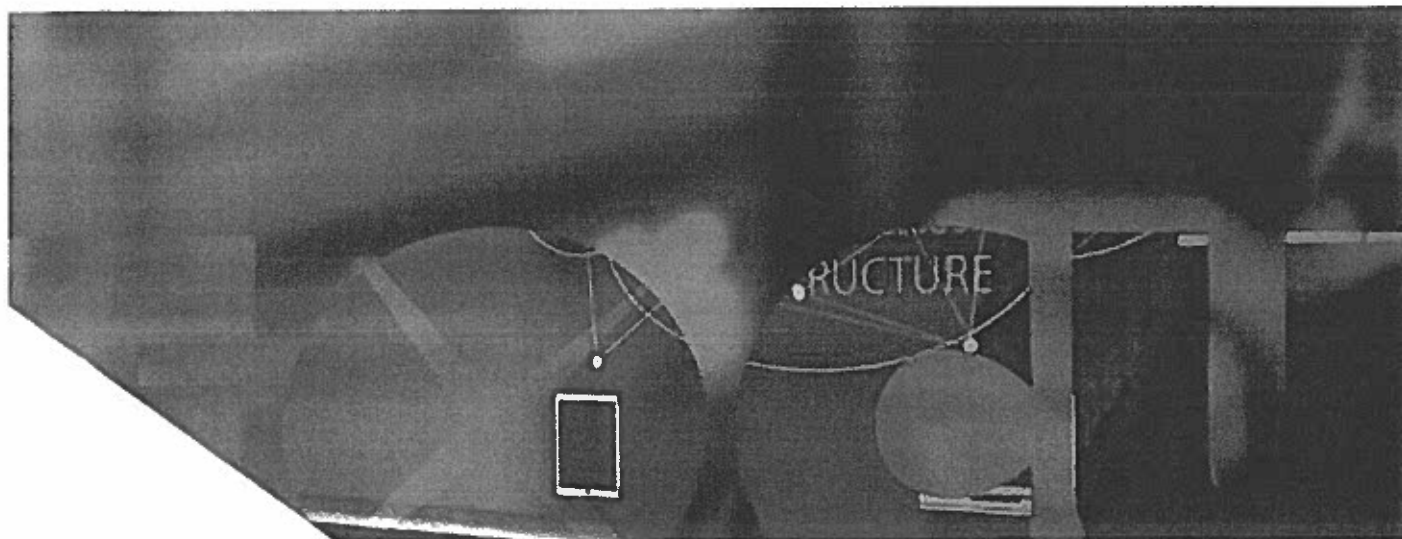
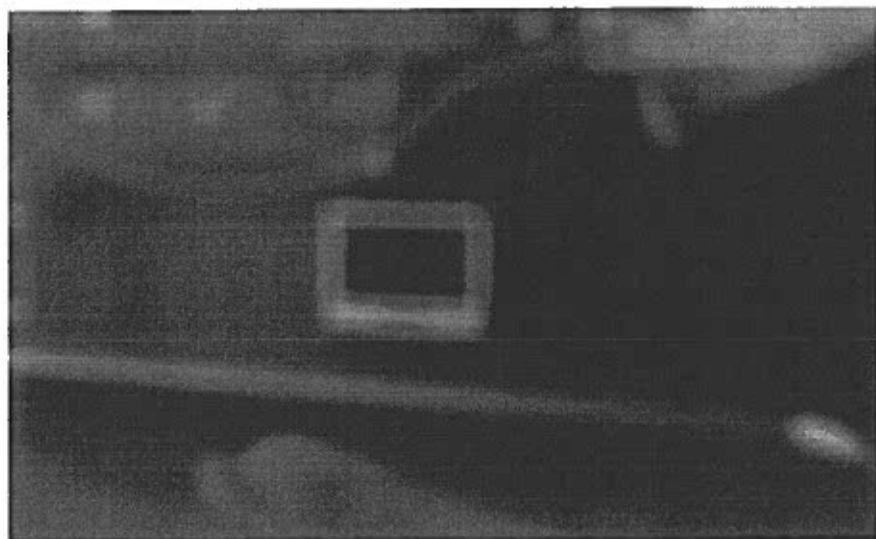
Signature:  Date: 4/26/21

EXHIBIT C
COMSTAR'S BACK-UP DISASTER
RECOVERY PLAN



Comstar Ambulance Billing



FocusOn Managed Services Managed Backup Disaster Recovery Overview

Bill Smeltzer
One Van De Graaf Drive
Burlington MA 01803
Phone: 617-938-6214
bsmeltzer@focustsi.com

Prepared by: FocusOn Managed Services



Summary

This document provides Comstar with a complete understanding of the backup and disaster recovery methodology Focus Technology Solutions Inc. provided via FocusOn Managed Services.

Description of Services

Two tier backup media solution:

Focus leverages a combination of local and cloud storage to ensure Comstar Billing Services' critical data is stored on physically separate backup devices, as well as geographically disparate backup sets. This method mitigates the risk associated with a single technology entrusted to protect mission critical data.

- All initial server-based backups will be directed to a local appliance, centrally stored and located on the Comstar premises. This appliance is physically secured, protected by redundant power conditioning equipment, and active vendor support contracts. The appliance is included with the FocusOn Managed Services agreement.
- Each mission critical system is protected via a carefully considered combination of image-level, file-level, and native backups, providing maximum reasonable ease of recovery.
- Once backups have been captured, the data is replicated to secure, undisclosed datacenters.
- As part of the FocusOn Managed Services agreement, daily checks are conducted to validate the successful completion of all backup jobs
- Routine restore tests are conducted by Focus to ensure viability of backup sets

Data Retention:

Current technology allows Focus and Comstar to streamline retention policies, by simply conducting full and/or image level backups of all systems 7 days a week and retain that backup data for a minimum of 30 days. Weekly and monthly revisions of key systems are held for 12 months, and yearly revisions for 3 years. This simplified approach to backup and retention dramatically reduces the time spent remediating problems inherent with more traditional, complex systems, resulting in overall more robust and reliable data recovery.

Additional processes:

As part of a unique process that allows data warehousing for of a business-critical applications' database, a local, active copy of said database is maintained. This serves as an additional restore point for disaster recovery in the unlikely event of a failure of the application database, the local backup, and the cloud-stored backup. In addition to this, the most recent 5 copies of the database are stored locally in native format for rapid restoration in an emergency.

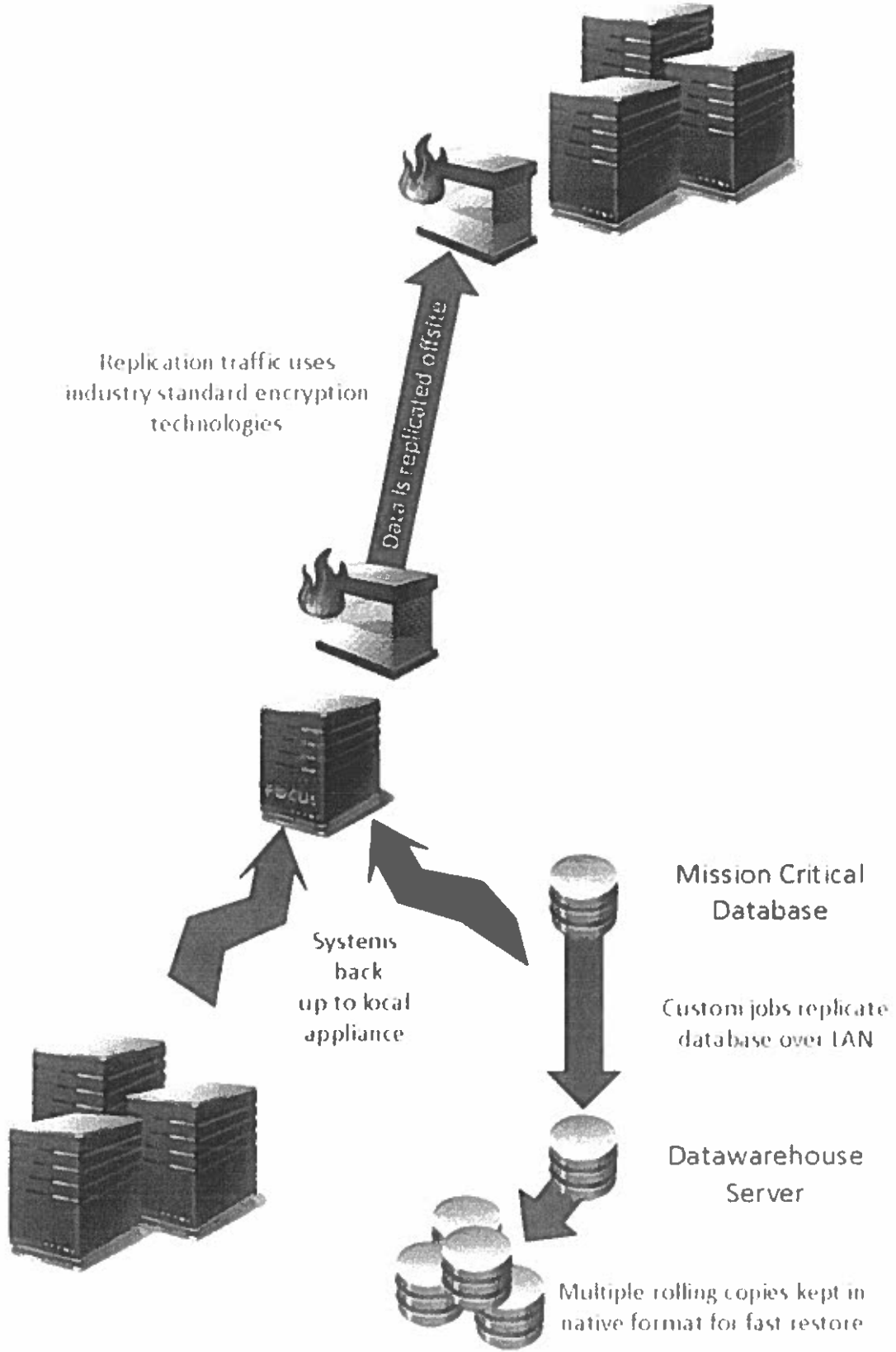


EXHIBIT D
SAMPLE MONTHLY
RECONCILIATION REPORTS



Standard Transaction Report Package For:

AMBULANCE SERVICE

Reports for January 2021

Company IS AMBULANCE SERVICE; AND Post Date IS BETWEEN 12/22/2020 AND 01/22/2021; AND Report Title IS January 2021; AND No

Transaction Reports*

- 1) Commitments
- 2) Allowances
- 3) Payments
- 4) Retractions & Reimbursements
- 5) Write Offs

* \$0 = no activity this period

901 Commitments Report For: AMBULANCE SERVICE

Incident Date	Incident #	Run #	Name	Charge Description	Qty	PPU	Total
06/18/20	200618_1650_FRA	115463		AMB SERVICE MILEAGE	-1.0	\$36.12	-\$36.12
				AMB SERVICE MILEAGE	0.4	\$36.12	\$14.45
					Total Charges		-\$21.67
11/06/20	2020043023	227169		AMB SERVICE MILEAGE	-14.0	\$36.12	-\$505.68
				AMB SERVICE MILEAGE	13.2	\$36.12	\$476.78
					Total Charges		-\$28.90
11/22/20	2020043196	252118		AMB SERVICE MILEAGE	10.4	\$36.12	\$375.65
				AMB SERVICE MILEAGE	-10.4	\$36.12	-\$375.65
				AMB SERVICE MILEAGE	11.0	\$36.12	\$397.32
				AMB SERVICE BLS EMERGENCY BR	1.0	\$1,477.00	\$1,477.00
					Total Charges		\$1,874.32
11/27/20	2020043269	242598		AMB SERVICE CARDIAC MONITOR	1.0	\$0.00	\$0.00
				AMB SERVICE ALS1 EMERGENCY BR	1.0	\$2,329.00	\$2,329.00
				AMB SERVICE IV THERAPY	1.0	\$0.00	\$0.00
				AMB SERVICE MILEAGE	10.5	\$36.12	\$379.26
				AMB SERVICE BLS DISPOSABLE SUP	1.0	\$0.00	\$0.00
					Total Charges		\$2,708.26
12/01/20	2020043338	247925		AMB SERVICE ALS1 EMERGENCY BR	1.0	\$2,329.00	\$2,329.00
				AMB SERVICE MILEAGE	11.0	\$36.12	\$397.32
				AMB SERVICE BLS DISPOSABLE SUP	1.0	\$0.00	\$0.00
				AMB SERVICE CARDIAC MONITOR	1.0	\$0.00	\$0.00
				AMB SERVICE IV THERAPY	1.0	\$0.00	\$0.00
					Total Charges		\$2,726.32
12/01/20	2020043336	247941		AMB SERVICE ALS1 EMERGENCY BR	1.0	\$2,329.00	\$2,329.00

12/25/20 2020043651 252115

AMB SERVICE MILEAGE

9.0 \$36.12

\$325.08

Total Charges \$2,654.08

12/25/20 2020043647 252132

AMB SERVICE BLS EMERGENCY BR
AMB SERVICE MILEAGE

1.0 \$1,477.00
9.3 \$36.12

\$1,477.00
\$335.92

Total Charges \$1,812.92

12/25/20 2020043645 252140

AMB SERVICE BLS EMERGENCY BR
AMB SERVICE BLS DISPOSABLE SUP

1.0 \$1,477.00
1.0 \$0.00

\$1,477.00
\$0.00

AMB SERVICE MILEAGE

8.0 \$36.12

\$288.96

Total Charges \$1,765.96

12/25/20 2020043648 252142

AMB SERVICE BLS EMERGENCY BR
AMB SERVICE MILEAGE

1.0 \$1,477.00
10.0 \$36.12

\$1,477.00
\$361.20

Total Charges \$1,838.20

12/25/20 2020043646 252154

AMB SERVICE MILEAGE
AMB SERVICE BLS DISPOSABLE SUP
AMB SERVICE BLS EMERGENCY BR

8.7 \$36.12
1.0 \$0.00
1.0 \$1,477.00

\$314.24
\$0.00
\$1,477.00

Total Charges \$1,791.24

12/25/20 2020043636 252158

AMB SERVICE MILEAGE
AMB SERVICE BLS EMERGENCY BR

8.0 \$36.12
1.0 \$1,477.00

\$288.96
\$1,477.00

Total Charges \$1,765.96

12/25/20 2020043642 252161

AMB SERVICE BLS EMERGENCY BR
AMB SERVICE MILEAGE

1.0 \$1,477.00
8.0 \$36.12

\$1,477.00
\$288.96

Total Charges \$1,765.96

12/25/20 2020043650 252163

AMB SERVICE BLS EMERGENCY BR
AMB SERVICE MILEAGE

1.0 \$1,477.00
9.0 \$36.12

\$1,477.00
\$325.08

Total Charges \$1,802.08

12/26/20 2020043662 252090

AMB SERVICE OXYGEN
AMB SERVICE BLS EMERGENCY BR
AMB SERVICE MILEAGE

1.0 \$0.00
1.0 \$1,477.00
8.0 \$36.12

\$0.00
\$1,477.00
\$288.96

Total Charges \$1,765.96

801 8/20 2020043683 252130

AMB SERVICE CARDIAC MONITOR

1.0

\$0.00

\$0.00

Total Charges

\$2,726.32

12/28/20 2020043686 252136

AMB SERVICE MILEAGE

10.0

\$36.12

\$361.20

AMB SERVICE BLS EMERGENCY BR

1.0

\$1,477.00

\$1,477.00

Total Charges

\$1,838.20

12/28/20 2020043697 252144

AMB SERVICE CARDIAC MONITOR

1.0

\$0.00

\$0.00

AMB SERVICE MILEAGE

9.0

\$36.12

\$325.08

AMB SERVICE BLS DISPOSABLE SUP

1.0

\$0.00

\$0.00

AMB SERVICE IV THERAPY

1.0

\$0.00

\$0.00

AMB SERVICE ALS1 EMERGENCY BR

1.0

\$2,329.00

\$2,329.00

Total Charges

\$2,654.08

12/28/20 2020043693 252149

AMB SERVICE BLS EMERGENCY BR

1.0

\$1,477.00

\$1,477.00

AMB SERVICE MILEAGE

10.5

\$36.12

\$379.26

Total Charges

\$1,856.26

12/28/20 2020043694 252160

AMB SERVICE BLS EMERGENCY BR

1.0

\$1,477.00

\$1,477.00

AMB SERVICE MILEAGE

10.0

\$36.12

\$361.20

AMB SERVICE BLS DISPOSABLE SUP

1.0

\$0.00

\$0.00

Total Charges

\$1,838.20

12/29/20 2020043701 255713

AMB SERVICE ALS1 EMERGENCY BR

1.0

\$2,329.00

\$2,329.00

AMB SERVICE OXYGEN

1.0

\$0.00

\$0.00

AMB SERVICE CARDIAC MONITOR

1.0

\$0.00

\$0.00

AMB SERVICE MILEAGE

12.0

\$36.12

\$433.44

AMB SERVICE BLS DISPOSABLE SUP

1.0

\$0.00

\$0.00

Total Charges

\$2,762.44

12/29/20 2020043698 255715

AMB SERVICE MILEAGE

11.9

\$36.12

\$429.83

AMB SERVICE BLS EMERGENCY BR

1.0

\$1,477.00

\$1,477.00

Total Charges

\$1,906.83

12/29/20 2020043705 255719

AMB SERVICE BLS EMERGENCY BR

1.0

\$1,477.00

\$1,477.00

AMB SERVICE MILEAGE

9.0

\$36.12

\$325.08

Total Charges

\$1,802.08

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12/30/20 2020043713 255712

AMB SERVICE MILEAGE	12.0	\$36.12	\$433.44
AMB SERVICE CARDIAC MONITOR	1.0	\$0.00	\$0.00
AMB SERVICE ALS1 EMERGENCY BR	1.0	\$2,329.00	\$2,329.00
Total Charges			\$2,762.44

12/30/20 2020043717 255714

AMB SERVICE BLS EMERGENCY BR	1.0	\$1,477.00	\$1,477.00
AMB SERVICE MILEAGE	7.5	\$36.12	\$270.90
Total Charges			\$1,747.90

12/30/20 2020043712 255717

AMB SERVICE BLS EMERGENCY BR	1.0	\$1,477.00	\$1,477.00
AMB SERVICE MILEAGE	7.0	\$36.12	\$252.84
Total Charges			\$1,729.84

12/31/20 2020043730 255701

AMB SERVICE MILEAGE	6.5	\$36.12	\$234.78
AMB SERVICE BLS DISPOSABLE SUP	1.0	\$0.00	\$0.00
AMB SERVICE CARDIAC MONITOR	1.0	\$0.00	\$0.00
AMB SERVICE OXYGEN	1.0	\$0.00	\$0.00
AMB SERVICE ALS1 EMERGENCY BR	1.0	\$2,329.00	\$2,329.00
Total Charges			\$2,563.78

12/31/20 2020043724 255716

AMB SERVICE BLS DISPOSABLE SUP	1.0	\$0.00	\$0.00
AMB SERVICE BLS EMERGENCY BR	1.0	\$1,477.00	\$1,477.00
AMB SERVICE MILEAGE	11.0	\$36.12	\$397.32
Total Charges			\$1,874.32

12/31/20 2020043726 255718

AMB SERVICE MILEAGE	10.5	\$36.12	\$379.26
AMB SERVICE BLS DISPOSABLE SUP	1.0	\$0.00	\$0.00
AMB SERVICE ALS1 EMERGENCY BR	1.0	\$2,329.00	\$2,329.00
AMB SERVICE CARDIAC MONITOR	1.0	\$0.00	\$0.00
Total Charges			\$2,708.26

12/31/20 2020043723 255720

AMB SERVICE MILEAGE	12.8	\$36.12	\$462.34
AMB SERVICE BLS EMERGENCY BR	1.0	\$1,477.00	\$1,477.00
Total Charges			\$1,939.34

01/01/21 2021000005 939

AMB SERVICE ALS1 EMERGENCY BR	1.0	\$2,329.00	\$2,329.00
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\\COMSTAR-LABICA_SHARE\\RCSYSTEMREPORTS\\32CUSTOMCLIENT ACCOUNTING\\STANDARD TRANSACTION REPORT.RPT

01/03/21 2021000032 951

AMB SERVICE OXYGEN	1.0	\$0.00	\$0.00
AMB SERVICE BLS DISPOSABLE SUP	1.0	\$0.00	\$0.00
AMB SERVICE CARDIAC MONITOR	1.0	\$0.00	\$0.00
Total Charges			\$2,762.44

01/03/21 2021000033 953

AMB SERVICE ALS1 EMERGENCY BR	1.0	\$2,329.00	\$2,329.00
AMB SERVICE ALS DISPOSABLE SUP	1.0	\$0.00	\$0.00
AMB SERVICE OXYGEN	1.0	\$0.00	\$0.00
AMB SERVICE MILEAGE	11.0	\$36.12	\$397.32
AMB SERVICE CARDIAC MONITOR	1.0	\$0.00	\$0.00
Total Charges			\$2,726.32

01/04/21 2021000042 862

AMB SERVICE BLS DISPOSABLE SUP	1.0	\$0.00	\$0.00
AMB SERVICE IV THERAPY	1.0	\$0.00	\$0.00
AMB SERVICE OXYGEN	1.0	\$0.00	\$0.00
AMB SERVICE CARDIAC MONITOR	1.0	\$0.00	\$0.00
AMB SERVICE ALS1 EMERGENCY BR	1.0	\$2,329.00	\$2,329.00
AMB SERVICE MILEAGE	10.5	\$36.12	\$379.26
Total Charges			\$2,708.26

01/04/21 2021000041 942

AMB SERVICE CARDIAC MONITOR	1.0	\$0.00	\$0.00
AMB SERVICE BLS DISPOSABLE SUP	1.0	\$0.00	\$0.00
AMB SERVICE ALS1 EMERGENCY BR	1.0	\$2,329.00	\$2,329.00
AMB SERVICE MILEAGE	10.0	\$36.12	\$361.20
Total Charges			\$2,690.20

01/04/21 2021000050 947

AMB SERVICE CARDIAC MONITOR	1.0	\$0.00	\$0.00
AMB SERVICE MILEAGE	7.0	\$36.12	\$252.84
AMB SERVICE ALS1 EMERGENCY BR	1.0	\$2,329.00	\$2,329.00
Total Charges			\$2,581.84

01/04/21 2021000038 954

AMB SERVICE IV THERAPY	1.0	\$0.00	\$0.00
AMB SERVICE CARDIAC MONITOR	1.0	\$0.00	\$0.00
AMB SERVICE MILEAGE	9.3	\$36.12	\$335.92
AMB SERVICE ALS1 EMERGENCY BR	1.0	\$2,329.00	\$2,329.00

01/04/21 2021000046 956

AMB SERVICE MILEAGE	16.0	\$36.12	\$577.92
AMB SERVICE BLS DISPOSABLE SUP	1.0	\$0.00	\$0.00
AMB SERVICE CARDIAC MONITOR	1.0	\$0.00	\$0.00
AMB SERVICE ALS1 EMERGENCY BR	1.0	\$2,329.00	\$2,329.00
Total Charges			\$2,906.92

Total Trips 176

Total Charges \$ 406,111.17

Total Charges \$2,664.92

CONT. ALLOW - CONTRACT

Incident Date Patient
 12/25/20

Incident # Run # Dollars
 2020043650 252,163 \$986.23

SUBTOTAL \$ 986.23

CONT. ALLOW - MANUAL

Incident Date Patient
 11/12/20

Incident # Run # Dollars
 2020043083 220,823 \$1,394.95

SUBTOTAL \$ 1,394.95

CONT. ALLOW - MEDICAID

Incident Date Patient

<u>Incident Date</u>	<u>Patient</u>	<u>Incident #</u>	<u>Run #</u>	<u>Dollars</u>
08/15/19		2000322	167,481	\$1,306.79
10/29/20		2020042911	209,450	-\$1,452.66
11/17/20		201117_1608_FRANKLINFIRI	227,205	-\$298.17
11/30/20		2020043312	231,405	-\$2,974.72
12/01/20		2020043348	237,238	-\$1,388.65
12/08/20		2020043421	242,609	\$2,387.74
12/09/20		2020043448	242,581	\$2,387.74
12/10/20		2020043451	242,596	\$1,485.27
12/17/20		2020043532	252,131	\$1,421.78
12/18/20		2020043542	252,031	\$1,583.10
12/21/20		2020043591	247,958	\$2,322.52
12/23/20		2020043656	252,158	\$1,485.27
12/26/20		2020043668	252,157	\$2,322.52
12/27/20		2020043672	252,111	\$2,360.33
12/28/20		2020043690	252,122	\$2,989.80
01/02/21		2021000014	955	\$2,327.20
01/04/21		2021000041	942	\$2,355.13

SUBTOTAL \$ 20,620.99

311 :ONT. ALLOW - MEDICAID HMO

<u>Incident Date</u>	<u>Patient</u>	<u>Incident #</u>	<u>Run #</u>	<u>Dollars</u>
08/15/19		2000322	167,481	-\$0.72
10/11/19		4001131	224,607	\$973.11
07/15/20		200715_1201_FRANKLINFIRI	135,490	\$75.00
07/27/20		200727_1614_FRANKLINFIRI	140,214	\$200.00
08/06/20		200806_1841_FRANKLINFIRI	150,814	\$150.00
09/30/20		2020042585	190,168	-\$3.64
10/14/20		2020042762	199,388	\$128.71
10/18/20		2020042799	199,405	\$1,584.85
10/21/20		2020042830	205,009	-\$21.54
10/27/20		201027_1438_FRANKLINFIRI	213,927	\$118.55
11/06/20		2020043018	227,167	-\$21.54
11/13/20		2020043098	220,855	\$2,355.13
11/14/20		2020043110	220,820	\$338.44
11/17/20		201117_1608_FRANKLINFIRI	227,205	\$293.49
11/17/20		2020043144	227,206	-\$212.94
11/18/20		2020043154	227,187	\$128.71
11/18/20		2020043152	227,194	\$103.52
11/20/20		2020043169	227,185	\$119.31
11/20/20		2020043178	227,193	\$103.21
11/21/20		2020043186	227,186	\$105.19
11/22/20		2020043194	227,211	\$97.27
11/23/20		2020043205	227,217	\$117.64
11/23/20		2020043219	231,384	\$2,561.71
11/24/20		2020043233	231,362	\$99.10
11/24/20		2020043227	231,389	\$101.84
11/25/20		2020043252	231,401	\$116.11
11/25/20		2020043251	237,258	\$97.27
11/26/20		2020043263	237,254	\$97.27
11/27/20		2020043274	237,246	\$97.27
11/28/20		2020043285	231,400	\$97.27
11/28/20		2020043291	237,229	\$128.71
12/01/20		2020043341	231,404	\$97.27
12/02/20		2020043348	237,238	\$1,351.77
12/03/20		2020043354	237,255	\$97.27
12/08/20		201203_2201_FRANKLINFIRI	237,198	\$97.27
		2020043431	242,587	\$97.27

SUBTOTAL

\$ 11,968.10

CONT. ALLOW - MEDICARE

<u>Incident Date</u>	<u>Patient</u>	<u>Incident #</u>	<u>Run #</u>	<u>Dollars</u>
06/18/20		200618_1650_FRANKLINFIRI	115,463	\$1,838.92
11/06/20		2020043023	227,169	\$2,205.25
11/27/20		2020043269	242,598	\$2,127.98
12/04/20		201204_1103_FRANKLINFIRI	247,955	\$1,289.34
12/05/20		2020043380	247,963	\$2,076.46
12/06/20		2020043406	247,979	\$1,303.65
12/07/20		201207_1744_FRANKLINFIRI	247,960	\$2,096.50
12/08/20		2020043432	242,586	\$2,016.36
12/08/20		2020043431	242,587	\$1,269.31
12/08/20		2020043429	247,943	\$2,122.26
12/09/20		2020043447	242,590	\$2,148.01
12/10/20		2020043455	242,601	\$1,300.79
12/10/20		2020043453	247,949	\$1,243.55
12/10/20		2020043464	247,967	\$1,266.45
12/11/20		2020043477	242,591	\$1,292.21
12/11/20		2020043468	242,599	\$2,093.64
12/11/20		2020043467	247,542	\$1,275.03
12/12/20		2020043485	242,588	\$2,065.02
12/12/20		2020043482	247,954	\$1,383.79
12/13/20		2020043490	242,592	\$2,994.61
12/14/20		2020043494	242,583	\$2,082.19
12/14/20		2020043500	242,593	\$2,044.98
12/14/20		2020043499	247,942	\$2,016.36
12/15/20		2020043501	242,600	\$1,386.65
12/16/20		2020043506	247,950	\$1,360.89
12/16/20		2020043516	247,973	\$2,099.36
12/16/20		2020043513	252,033	\$1,280.76
12/17/20		2020043522	252,151	\$1,292.21
12/17/20		2020043527	247,922	\$2,963.13
12/17/20		2020043526	252,119	\$2,113.67
12/18/20		2020043536	247,892	\$1,355.17
12/18/20		2020043537	247,972	\$2,168.05
12/19/20		2020043559	247,953	\$2,013.50

12/19/20	2020043558	247,962	\$2,090.77
12/19/20	2020043556	252,129	\$1,329.41
12/20/20	2020043572	247,974	\$2,162.32
12/20/20	2020043571	252,138	\$2,127.98
12/21/20	2020043583	247,936	\$2,110.81
12/21/20	2020043595	247,956	\$2,107.95
12/21/20	2020043581	247,970	\$2,113.67
12/21/20	2020043580	252,113	\$1,355.17
12/22/20	2020043600	247,968	\$2,156.60
12/22/20	2020043609	252,112	\$1,355.17
12/23/20	2020043615	252,116	\$1,400.96
12/24/20	2020043640	252,120	\$1,976.29
12/24/20	2020043631	252,153	\$1,312.24
12/24/20	2020043628	252,162	\$1,369.48
12/25/20	2020043651	252,115	\$2,085.05
12/25/20	2020043647	252,132	\$1,320.83
12/25/20	2020043646	252,154	\$1,303.65
12/27/20	2020043676	252,085	\$1,280.76
12/28/20	2020043688	252,117	\$1,355.17
12/28/20	2020043693	252,149	\$1,355.17
12/29/20	2020043698	255,715	\$1,395.24
12/30/20	2020043717	255,714	\$1,269.31
12/31/20	2020043730	255,701	\$2,013.50
12/31/20	2020043726	255,718	\$2,127.98
12/31/20	2020043723	255,720	\$1,421.00
01/01/21	2021000005	939	\$2,147.85
01/01/21	2020043732	940	\$2,133.60
01/01/21	2021000008	952	\$1,991.15
01/02/21	2021000022	949	\$1,991.15
01/02/21	2021000021	950	\$1,999.70
01/03/21	2021000025	945	\$2,948.86
01/04/21	2021000042	862	\$2,113.66
01/04/21	2021000038	954	\$2,079.48
SUBTOTAL			\$ 118,887.98

CONT. ALLOW - MEDICARE HMO

<u>Incident Date</u>	<u>Patient</u>	<u>Incident #</u>	<u>Run #</u>	<u>Dollars</u>
10/20/20		2020042818	199,408	-\$8.90

10/20/20	2020042826	209.463	-\$9.46
10/27/20	201027_1438_FRANKLINFIR	213.927	-\$9.47
11/05/20	201105_0742_FRANKLINFIR	227.172	-\$9.41
11/06/20	2020043017	213.938	\$2,115.15
11/06/20	2020043022	227.168	\$2,132.81
11/06/20	2020043023	227.169	-\$9.74
11/08/20	2020043043	227.175	-\$8.11
11/09/20	2020043053	227.173	-\$9.38
11/10/20	2020043066	227.166	-\$7.82
11/13/20	2020043089	227.106	-\$9.19
11/14/20	2020043103	227.165	-\$7.82
11/16/20	2020043129	227.097	-\$9.14
11/16/20	2020043124	227.170	-\$7.82
11/18/20	2020043152	227.194	-\$8.26
11/18/20	2020043155	227.208	-\$8.14
11/19/20	2020043161	227.196	-\$7.81
11/20/20	2020043172	227.182	-\$8.94
11/20/20	2020043169	227.185	-\$9.53
11/20/20	2020043177	227.190	-\$9.41
11/20/20	2020043178	227.193	-\$8.24
11/21/20	2020043186	227.186	-\$8.39
11/21/20	2020043179	227.216	-\$7.93
11/22/20	2020043199	227.179	-\$11.60
11/22/20	2020043195	227.184	-\$9.22
11/22/20	2020043192	227.197	-\$7.81
11/22/20	2020043191	227.198	-\$9.40
11/22/20	2020043198	227.210	-\$8.29
11/22/20	2020043194	227.211	-\$7.77
11/23/20	2020043218	227.180	-\$9.53
11/23/20	2020043206	227.183	-\$8.14
11/23/20	2020043208	227.202	\$1,389.79
11/23/20	2020043205	227.217	-\$9.40
11/23/20	2020043209	231.334	-\$9.59
11/23/20	2020043212	231.390	-\$8.95
11/24/20	2020043233	231.362	-\$7.91
11/24/20	2020043225	231.378	-\$8.29
11/24/20	2020043228	231.386	-\$8.94
11/24/20	2020043227	231.389	-\$8.13
11/25/20	2020043237	231.385	-\$8.13

SUBTOTAL \$ 16,172.33

CONT. ALLOW-REIMBURSEMENT

<u>Incident Date</u>	<u>Patient</u>	<u>Incident #</u>	<u>Run #</u>	<u>Dollars</u>
08/25/19		4001015	174,462	\$58.51
07/05/20		200705_2200_FRANKLINFIRI	125,410	-\$1,659.71

SUBTOTAL -\$ 1,601.20

INTEREST PAYMENT

<u>Incident Date</u>	<u>Patient</u>	<u>Incident #</u>	<u>Run #</u>	<u>Dollars</u>
08/15/19		2000322	167,481	-\$4.49
10/11/19		4001131	224,607	-\$4.97
09/30/20		2020042585	190,168	-\$0.38
10/14/20		2020042762	199,388	-\$0.30

SUBTOTAL -\$ 10.14

GRAND TOTAL \$ 168,419.24

811 Ambulance Payment Summary for: AMBULANCE SERVICE

Received by Comstar

Incident Date	Incident#	Run#	Patient	PMT Method	Amount Payment By	Final
2019-04-07	4000649	69578		PAYMENT - CHECK	\$5.00 Bill Patient	NO
2020-05-14	NKLINEFIRE	90750		PAYMENT - CHECK	\$803.90 ALWAYS HEALTH PARTNERS COMMEF	NO
2020-06-06	NKLINEFIRE	106318		PAYMENT - CHECK	\$20.00 Bill Patient	NO
2020-06-22	NKLINEFIRE	115453		PAYMENT - CHECK	\$1,254.76 ALWAYS HEALTH PARTNERS COMMEF	NO
2020-06-22	NKLINEFIRE	115445		PAYMENT - CHECK	\$1,254.76 ALWAYS HEALTH PARTNERS COMMEF	NO
2020-07-26	NKLINEFIRE	140222		PAYMENT - CHECK	\$2,161.31 ALWAYS HEALTH PARTNERS COMMEF	NO
2020-08-01	NKLINEFIRE	144954		PAYMENT - CHECK	\$90.00 Bill Patient	YES
2020-09-23	020042475	184997		PAYMENT - CHECK	\$11.89 AARP - GA	YES
2020-09-23	020042475	184997		PAYMENT - CHECK	\$101.94 AARP - GA	YES
2020-09-26	020042510	184872		PAYMENT - CHECK	\$156.19 GIC UNICARE	YES
2020-09-30	020042584	190161		PAYMENT - CHECK	\$101.94 AARP - GA	YES
2020-09-30	020042584	190161		PAYMENT - CHECK	\$16.15 AARP - GA	YES
2020-10-07	020042678	194307		PAYMENT - CHECK	\$3,412.60 QUINCY MUTUAL GROUP	YES
2020-10-08	020042699	194342		PAYMENT - CHECK	\$350.00 Bill Patient	YES
2020-10-11	020042731	194311		PAYMENT - CHECK	\$16.61 AARP - GA	YES
2020-10-11	020042731	194311		PAYMENT - CHECK	\$85.84 AARP - GA	YES
2020-10-11	020042738	194318		PAYMENT - CHECK	\$1,445.82 UNITED HEALTHCARE (ALL CLAIMS)	NO
2020-10-12	NKLINEFIRE	194341		PAYMENT - CHECK	\$350.00 Bill Patient	YES
2020-10-13	020042749	199403		PAYMENT - CHECK	\$225.00 Bill Patient	YES
2020-10-13	020042750	199276		PAYMENT - CHECK	\$101.94 AARP - GA	YES
2020-10-13	020042750	199276		PAYMENT - CHECK	\$16.46 AARP - GA	YES
2020-10-18	020042799	199405		PAYMENT - CHECK	\$72.75 UNITED HEALTHCARE - MEDICAID	YES
2020-10-18	020042804	199391		PAYMENT - CHECK	\$85.84 AARP - GA	YES
2020-10-18	020042804	199391		PAYMENT - CHECK	\$15.85 AARP - GA	YES
2020-10-19	020042813	199392		PAYMENT - CHECK	\$42.92 AARP - GA	NO
2020-10-19	020042813	199392		PAYMENT - CHECK	\$7.93 AARP - GA	NO
2020-10-20	NKLINEFIRE	205010		PAYMENT - CHECK	\$42.00 Bill Patient	YES
2020-10-21	020042830	205009		PAYMENT - CHECK	\$252.61 BMC HEALTHNET PLAN	YES

611 10-21	020042830	205009	PAYMENT - CHECK	\$35.10	BMC HEALTHNET PLAN	YES
2020-11-02	020042967	209465	PAYMENT - CHECK	\$828.50	GIC UNICARE	YES
2020-11-04	020042989	213937	PAYMENT - CHECK	\$99.25	GIC UNICARE	YES
2020-11-05	020043006	213942	PAYMENT - CHECK	\$116.27	GIC UNICARE	YES
2020-11-06	020043018	227167	PAYMENT - CHECK	\$252.61	BMC HEALTHNET PLAN	YES
2020-11-06	020043018	227167	PAYMENT - CHECK	\$35.10	BMC HEALTHNET PLAN	YES
2020-11-11	020043073	220835	PAYMENT - CHECK	\$867.41	ALLWAYS HEALTH PARTNERS COMMEF	NO
2020-11-14	020043108	220822	PAYMENT - CHECK	\$50.00	Bill Patient	YES

Total Received by Comstar Payments **\$14,786.25**

Received by Client

Incident Date	Incident#	Run#	Patient	PMT Method	Amount	Payment By	Final
2019-08-15	2000322	167481		PAYMENT - EFT	\$541.53	TUFTS - HEALTH TOGETHER - MEDICAL	YES
2019-09-25	7000320	206136		PAYMENT - CREDIT CARD	\$100.00	Bill Patient	NO
2019-10-11	4001131	224607		PAYMENT - EFT	\$388.95	FFR - FIRST FINANCIAL RESOURCES	YES
2020-01-17	_1142_FRA	13667		PAYMENT - CREDIT CARD	\$50.00	Bill Patient	NO
2020-05-06	NKLNIFIRE	86662		PAYMENT - EFT	\$42.00	TUFTS HEALTH PLAN	YES
2020-06-23	NKLNIFIRE	119919		PAYMENT - CREDIT CARD	\$100.00	Bill Patient	NO
2020-07-24	NKLNIFIRE	140220		PAYMENT - CREDIT CARD	\$2,311.56	Bill Patient	YES
2020-07-31	020041733	144945		PAYMENT - EFT	\$108.44	AETNA US HEALTHCARE (EL PASO)	YES
2020-09-04	NKLNIFIRE	169254		PAYMENT - EFT	\$397.32	BC/BS OF MASSACHUSETTS	YES
2020-09-04	NKLNIFIRE	169254		PAYMENT - EFT	\$1,477.00	BC/BS OF MASSACHUSETTS	YES
2020-09-24	NKLNIFIRE	185014		PAYMENT - EFT	\$1,637.85	AETNA US HEALTHCARE (EL PASO)	YES
2020-09-24	NKLNIFIRE	185014		PAYMENT - CREDIT CARD	\$523.59	Bill Patient	YES
2020-09-30	020042585	190168		PAYMENT - EFT	\$324.92	TUFTS - HEALTH TOGETHER - MEDICAL	YES
2020-10-14	020042762	199388		PAYMENT - EFT	\$288.01	TUFTS - HEALTH TOGETHER - MEDICAL	YES
2020-10-16	020042778	199394		PAYMENT - CREDIT CARD	\$100.00	Bill Patient	YES
2020-10-20	020042818	199408		PAYMENT - EFT	\$407.75	MEDICARE-MA MBI	YES
2020-10-20	020042818	199408		PAYMENT - EFT	\$37.79	MEDICARE-MA MBI	YES
2020-10-20	020042818	199408		PAYMENT - EFT	\$111.39	HARVARD PILGRIM HEALTHCARE	YES
2020-10-20	020042826	209463		PAYMENT - EFT	\$407.75	MEDICARE-MA MBI	YES
2020-10-20	020042826	209463		PAYMENT - EFT	\$65.84	MEDICARE-MA MBI	YES
2020-10-20	020042826	209463		PAYMENT - EFT	\$118.40	HARVARD PILGRIM HEALTHCARE	YES
2020-10-24	NKLNIFIRE	209380		PAYMENT - EFT	\$284.20	MEDICAID-MA	YES

021-1-25	020043235	231388	PAYMENT - EFT	\$71.94	MEDICARE-MA MBI	NO
2020-11-26	020043257	231406	PAYMENT - EFT	\$2,690.20	HARVARD PILGRIM HEALTHCARE	YES
2020-11-26	020043263	237254	PAYMENT - EFT	\$343.37	MEDICARE-MA MBI	YES
2020-11-26	020043263	237254	PAYMENT - EFT	\$45.72	MEDICARE-MA MBI	YES
2020-11-26	020043262	237240	PAYMENT - EFT	\$527.81	AETNA US HEALTHCARE (EL PASO)	NO
2020-11-26	020043254	237237	PAYMENT - EFT	\$590.16	MEDICARE-MA MBI	NO
2020-11-27	020043277	237230	PAYMENT - EFT	\$54.26	MEDICARE-MA MBI	NO
2020-11-27	020043277	237230	PAYMENT - EFT	\$1,337.40	BC/BS OF MASSACHUSETTS	NO
2020-11-27	020043272	231403	PAYMENT - EFT	\$216.72	BC/BS OF MASSACHUSETTS	NO
2020-11-27	020043274	237246	PAYMENT - EFT	\$1,838.20	HARVARD PILGRIM HEALTHCARE	YES
2020-11-27	020043274	237246	PAYMENT - EFT	\$343.37	MEDICARE-MA MBI	YES
2020-11-27	020043269	242598	PAYMENT - EFT	\$45.72	MEDICARE-MA MBI	YES
2020-11-27	020043269	242598	PAYMENT - EFT	\$407.75	MEDICARE-MA MBI	NO
2020-11-28	020043291	237229	PAYMENT - EFT	\$64.01	MEDICARE-MA MBI	NO
2020-11-28	020043279	231402	PAYMENT - EFT	\$287.71	TUFTS - HEALTH TOGETHER - MEDICA	YES
2020-11-28	020043285	231400	PAYMENT - EFT	\$342.09	MEDICAID-MA	YES
2020-11-28	020043285	231400	PAYMENT - EFT	\$343.37	MEDICARE-MA MBI	YES
2020-11-28	020043282	237233	PAYMENT - EFT	\$45.72	MEDICARE-MA MBI	YES
2020-11-28	020043282	237233	PAYMENT - EFT	\$790.42	CIGNA - SCRANTON	NO
2020-11-28	020043292	237181	PAYMENT - EFT	\$277.18	MEDICAID-MA	YES
2020-11-28	020043284	237226	PAYMENT - EFT	\$101.94	MASS MEDEX	YES
2020-11-28	020043284	237226	PAYMENT - EFT	\$13.56	MASS MEDEX	YES
2020-11-28	020043284	237226	PAYMENT - EFT	\$407.75	MEDICARE-MA MBI	YES
2020-11-28	020043284	237226	PAYMENT - EFT	\$64.26	MEDICARE-MA MBI	YES
2020-11-28	020043287	237232	PAYMENT - EFT	\$407.75	MEDICARE-MA MBI	NO
2020-11-29	020043301	231392	PAYMENT - EFT	\$67.66	MEDICARE-MA MBI	NO
2020-11-29	NKLNFIREF	231395	PAYMENT - EFT	\$513.58	AETNA MEDICARE PLAN	NO
2020-11-29	NKLNFIREF	231395	PAYMENT - EFT	\$343.37	MEDICARE-MA MBI	NO
2020-11-30	020043305	237223	PAYMENT - EFT	\$56.08	MEDICARE-MA MBI	NO
2020-11-30	020043309	237187	PAYMENT - EFT	\$528.27	AETNA MEDICARE PLAN	YES
2020-11-30	020043309	237187	PAYMENT - EFT	\$407.75	MEDICARE-MA MBI	NO
2020-11-30	020043304	231398	PAYMENT - EFT	\$64.01	MEDICARE-MA MBI	NO
2020-12-01	020043337	237227	PAYMENT - EFT	\$222.79	AETNA MEDICARE PLAN	NO
2020-12-01	020043337	237227	PAYMENT - EFT	\$407.75	MEDICARE-MA MBI	NO
2020-12-01	020043344	237260	PAYMENT - EFT	\$51.82	MEDICARE-MA MBI	NO
2020-12-01	020043344	237260	PAYMENT - EFT	\$407.75	MEDICARE-MA MBI	NO
2020-12-01	020043344	237260	PAYMENT - EFT	\$87.78	MEDICARE-MA MBI	NO

121 2-09	020043440	242585	PAYMENT - EFT	\$361.20	BC/BS OF MASSACHUSETTS	YES
2020-12-09	020043440	242585	PAYMENT - EFT	\$1,477.00	BC/BS OF MASSACHUSETTS	YES
2020-12-10	020043451	242596	PAYMENT - EFT	\$280.69	MEDICAID-MA	YES
2020-12-10	020043455	242601	PAYMENT - EFT	\$343.37	MEDICARE-MA MBI	YES
2020-12-10	020043455	242601	PAYMENT - EFT	\$52.42	MEDICARE-MA MBI	YES
2020-12-11	NKLNIFIRE	242606	PAYMENT - EFT	\$2,756.56	TUFTS HEALTH PLAN	NO
2020-12-11	020043468	242599	PAYMENT - EFT	\$407.75	MEDICARE-MA MBI	NO
2020-12-11	020043477	242591	PAYMENT - EFT	\$56.70	MEDICARE-MA MBI	NO
2020-12-11	020043477	242591	PAYMENT - EFT	\$343.37	MEDICARE-MA MBI	NO
2020-12-12	020043485	242588	PAYMENT - EFT	\$50.60	MEDICARE-MA MBI	NO
2020-12-12	020043485	242588	PAYMENT - EFT	\$407.75	MEDICARE-MA MBI	NO
2020-12-13	020043491	247975	PAYMENT - EFT	\$50.60	MEDICARE-MA MBI	NO
2020-12-13	020043490	242592	PAYMENT - EFT	\$608.75	AETNA MEDICARE PLAN	YES
2020-12-13	020043490	242592	PAYMENT - EFT	\$590.16	MEDICARE-MA MBI	NO
2020-12-13	020043490	242592	PAYMENT - EFT	\$64.01	MEDICARE-MA MBI	NO
2020-12-14	020043500	242593	PAYMENT - EFT	\$407.75	MEDICARE-MA MBI	NO
2020-12-14	020043500	242593	PAYMENT - EFT	\$46.33	MEDICARE-MA MBI	NO
2020-12-14	020043494	242583	PAYMENT - EFT	\$407.75	MEDICARE-MA MBI	NO
2020-12-14	020043494	242583	PAYMENT - EFT	\$54.26	MEDICARE-MA MBI	NO
2020-12-15	020043501	242600	PAYMENT - EFT	\$343.37	MEDICARE-MA MBI	NO
2020-12-15	020043501	242600	PAYMENT - EFT	\$70.71	MEDICARE-MA MBI	NO
2020-12-16	020043510	247961	PAYMENT - EFT	\$2,329.00	BC/BS OF MASSACHUSETTS	YES
2020-12-16	020043510	247961	PAYMENT - EFT	\$252.84	BC/BS OF MASSACHUSETTS	YES
2020-12-17	020043533	247944	PAYMENT - EFT	\$325.08	BC/BS OF MASSACHUSETTS	YES
2020-12-17	020043533	247944	PAYMENT - EFT	\$1,477.00	BC/BS OF MASSACHUSETTS	YES
2020-12-18	NKLNIFIRE	247978	PAYMENT - EFT	\$369.79	AETNA US HEALTHCARE (EL PASO)	NO
2020-12-18	020043544	247977	PAYMENT - EFT	\$288.03	AETNA MEDICARE PLAN	NO
2020-12-19	020043555	247923	PAYMENT - EFT	\$541.02	AETNA US HEALTHCARE (EL PASO)	NO

Total Received by Client Payments

\$99,742.39

Total Payments

\$114,528.64

221 Retraction/Reimbursement Report for: AMBULANCE SERVICE

RETRACTION - EFT

<u>Incident Date</u>	<u>Incident #</u>	<u>Run #</u>	<u>Patient</u>	<u>Payor</u>	<u>Dollars</u>
08/25/19	4001015	174462		BC/BS OF MASSACHUSETTS	-\$58.51
09/23/20	200923_2356_FRA	184980		HARVARD PILGRIM HEALTHCARE	-\$1,710.15
SUBTOTAL					-\$ 1,768.66

GRAND TOTAL -\$ 1,768.66

321
Write Off Report for: **AMBULANCE SERVICE**

WRITE-OFF / BAD ADDRESS

<u>Incident Date</u>	<u>Incident #</u>	<u>Run #</u>	<u>Patient</u>	<u>DOB</u>	<u>Dollars</u>
11/19/20	2020043168	227174		1970-12-07	\$2,726.32
<u>Count</u>					<u>1</u>
					<u>\$ 2,726.32</u>

WRITE-OFF / NO RESP. PATIENT

<u>Incident Date</u>	<u>Incident #</u>	<u>Run #</u>	<u>Patient</u>	<u>DOB</u>	<u>Dollars</u>
06/17/20	200617_1629_FRANK	115440		1992-06-04	\$2,762.44
07/20/20	200720_1506_FRANK	135521		1951-05-16	\$410.96
07/22/20	200722_1253_FRANK	140127		1960-08-17	\$100.32
07/27/20	200727_0828_FRANK	140216		1971-05-02	\$453.58
07/31/20	2020041729	144936		1975-03-05	\$2,690.20
<u>Count</u>					<u>5</u>
					<u>\$ 6,417.50</u>

RescueNet™ Printed On: 1/26/2021 at 1:32:29PM **TOTAL COUNT** 6 **GRAND TOTAL** \$ 9,143.82

AMBULANCE SERVICE

TRANSACTION REPORT SUMMARY PAGE

Company IS AMBULANCE SERVICE; AND Post Date IS BETWEEN 12/22/2020 AND 01/22/2021; AND Report Title IS January 2021; AND No

See previous pages for the detail transaction reports.

<u>Activity</u>	<u>Count</u>	<u>Activity Value*</u>
Total Commitments	176	\$406,111.17
Total Allowances	214	\$168,419.24
Total Payments	308	\$114,528.64
Received by Comstar	36	\$14,786.25
Received by Client	272	\$99,742.39
Total Retractions	4	\$-1,768.66
Total Write-Offs	6	\$9,143.82

* \$0 = No activity this period

AMBULANCE SERVICE

RescueNet™ Printed On: 1/26/2021 at 1:35:52PM Page 1

At Comstar								
Incident Date	Incident #	Run #	Current	31-60	61-90	91-120	Over 120	Total
12/01/20	2020043338	247925	0.00	2,726.32	0.00	0.00	0.00	2,726.32
12/01/20	2020043336	247941	0.00	2,654.08	0.00	0.00	0.00	2,654.08
12/02/20	2020043351	237245	0.00	1,319.67	0.00	0.00	0.00	1,319.67
12/02/20	2020043356	247964	0.00	3,448.72	0.00	0.00	0.00	3,448.72
12/03/20	2020043363	247924	0.00	2,726.32	0.00	0.00	0.00	2,726.32
12/04/20	201204 0206 FI	237243	0.00	2,581.84	0.00	0.00	0.00	2,581.84
12/04/20	2020043372	237249	0.00	2,690.20	0.00	0.00	0.00	2,690.20
12/04/20	2020043378	237251	0.00	99.10	0.00	0.00	0.00	99.10
12/04/20	2020043368	242608	0.00	545.26	0.00	0.00	0.00	545.26
12/04/20	201204 1103_FI	247955	0.00	483.84	0.00	0.00	0.00	483.84
12/05/20	2020043382	237235	0.00	118.55	0.00	0.00	0.00	118.55
12/05/20	2020043380	247963	0.00	566.78	0.00	0.00	0.00	566.78
12/05/20	2020043379	247971	0.00	1,765.96	0.00	0.00	0.00	1,765.96
12/06/20	2020043402	237234	0.00	99.10	0.00	0.00	0.00	99.10
12/06/20	2020043408	247879	0.00	2,726.32	0.00	0.00	0.00	2,726.32
12/06/20	2020043403	247945	0.00	2,617.96	0.00	0.00	0.00	2,617.96
12/06/20	2020043398	247969	0.00	1,874.32	0.00	0.00	0.00	1,874.32
12/06/20	2020043406	247979	0.00	487.59	0.00	0.00	0.00	487.59
12/07/20	2020043369	247932	0.00	2,654.08	0.00	0.00	0.00	2,654.08
12/07/20	201207 1744 FI	247960	0.00	572.03	0.00	0.00	0.00	572.03
12/08/20	2020043432	242586	0.00	112.00	0.00	0.00	0.00	112.00
12/08/20	2020043424	242597	0.00	195.50	0.00	0.00	0.00	195.50
12/08/20	2020043426	242603	0.00	530.82	0.00	0.00	0.00	530.82
12/08/20	2020043429	247943	0.00	578.78	0.00	0.00	0.00	578.78
12/08/20	2020043434	247965	0.00	1,802.08	0.00	0.00	0.00	1,802.08
12/09/20	2020043447	242580	0.00	585.53	0.00	0.00	0.00	585.53
12/09/20	2020043441	242594	0.00	1,765.96	0.00	0.00	0.00	1,765.96
12/09/20	2020043442	247890	0.00	2,581.84	0.00	0.00	0.00	2,581.84
12/10/20	2020043452	242589	0.00	2,617.96	0.00	0.00	0.00	2,617.96
12/10/20	2020043463	242604	0.00	1,838.20	0.00	0.00	0.00	1,838.20
12/10/20	2020043460	247930	0.00	3,376.48	0.00	0.00	0.00	3,376.48
12/10/20	2020043453	247949	0.00	471.84	0.00	0.00	0.00	471.84
12/10/20	2020043464	247967	0.00	477.84	0.00	0.00	0.00	477.84
12/11/20	2020043477	242591	0.00	98.49	0.00	0.00	0.00	98.49

At Comstar Incident Date	Incident #	Run #	Current	31-60	61-90	91-120	Over 120	Total
12/28/20	2020043694	252160	1,838.20	0.00	0.00	0.00	0.00	1,838.20
12/29/20	2020043701	255713	2,762.44	0.00	0.00	0.00	0.00	2,762.44
12/29/20	2020043698	255715	511.59	0.00	0.00	0.00	0.00	511.59
12/29/20	2020043705	255719	1,802.08	0.00	0.00	0.00	0.00	1,802.08
12/30/20	2020043713	255712	2,762.44	0.00	0.00	0.00	0.00	2,762.44
12/30/20	2020043717	255714	478.59	0.00	0.00	0.00	0.00	478.59
12/30/20	2020043712	255717	1,729.84	0.00	0.00	0.00	0.00	1,729.84
12/31/20	2020043730	255701	550.28	0.00	0.00	0.00	0.00	550.28
12/31/20	2020043724	255716	1,874.32	0.00	0.00	0.00	0.00	1,874.32
12/31/20	2020043726	255718	580.28	0.00	0.00	0.00	0.00	580.28
12/31/20	2020043723	255720	518.34	0.00	0.00	0.00	0.00	518.34
01/01/21	2021000005	939	603.75	0.00	0.00	0.00	0.00	603.75
01/01/21	2020043732	940	599.94	0.00	0.00	0.00	0.00	599.94
01/01/21	2021000002	941	1,874.32	0.00	0.00	0.00	0.00	1,874.32
01/01/21	2021000003	946	1,838.20	0.00	0.00	0.00	0.00	1,838.20
01/01/21	2021000008	952	561.79	0.00	0.00	0.00	0.00	561.79
01/02/21	2021000022	949	561.78	0.00	0.00	0.00	0.00	561.78
01/02/21	2021000021	950	564.08	0.00	0.00	0.00	0.00	564.08
01/02/21	2021000014	955	326.88	0.00	0.00	0.00	0.00	326.88
01/03/21	2021000028	943	1,802.08	0.00	0.00	0.00	0.00	1,802.08
01/03/21	210103 0214 FF	944	2,690.20	0.00	0.00	0.00	0.00	2,690.20
01/03/21	2021000025	945	817.89	0.00	0.00	0.00	0.00	817.89
01/03/21	2021000032	951	2,762.44	0.00	0.00	0.00	0.00	2,762.44
01/03/21	2021000033	953	2,726.32	0.00	0.00	0.00	0.00	2,726.32
01/04/21	2021000042	862	594.60	0.00	0.00	0.00	0.00	594.60
01/04/21	2021000041	942	335.07	0.00	0.00	0.00	0.00	335.07
01/04/21	2021000050	947	2,581.84	0.00	0.00	0.00	0.00	2,581.84
01/04/21	2021000038	954	585.44	0.00	0.00	0.00	0.00	585.44
01/04/21	2021000046	956	2,906.92	0.00	0.00	0.00	0.00	2,906.92
Totals At Comstar			54,089.27	198,586.24	61,589.36	54,394.39	86,302.33	454,961.59

At FFR Incident Date	Incident #	Run #	Current	31-60	61-90	91-120	Over 120	Total
07/05/13	13-1766	138027	0.00	0.00	0.00	0.00	1,047.00	1,047.00
07/05/13	1763	138034	0.00	0.00	0.00	0.00	699.00	699.00
07/06/13	13-1785	138035	0.00	0.00	0.00	0.00	50.00	50.00
07/06/13	1769	138038	0.00	0.00	0.00	0.00	665.00	665.00
07/08/13	1799	138037	0.00	0.00	0.00	0.00	631.00	631.00
07/09/13	1811	138047	0.00	0.00	0.00	0.00	1,013.00	1,013.00
07/09/13	1809	138057	0.00	0.00	0.00	0.00	50.00	50.00
07/11/13	13-1828	138065	0.00	0.00	0.00	0.00	291.75	291.75
07/12/13	1838	138056	0.00	0.00	0.00	0.00	119.74	119.74
07/13/13	13-001850	138077	0.00	0.00	0.00	0.00	706.00	706.00
07/16/13	13-1877	138072	0.00	0.00	0.00	0.00	1,154.00	1,154.00
07/17/13	131881	138094	0.00	0.00	0.00	0.00	682.00	682.00
07/17/13	XXX	138095	0.00	0.00	0.00	0.00	1,188.00	1,188.00
07/22/13	1937	138110	0.00	0.00	0.00	0.00	972.00	972.00
07/22/13	13-1945	138121	0.00	0.00	0.00	0.00	64.80	64.80
07/24/13	1820	138128	0.00	0.00	0.00	0.00	1,105.00	1,105.00
07/27/13	1978	138126	0.00	0.00	0.00	0.00	45.32	45.32
07/28/13	131989	138136	0.00	0.00	0.00	0.00	1,164.00	1,164.00
08/03/13	003002366	138477	0.00	0.00	0.00	0.00	1,130.00	1,130.00
08/03/13	005000582	139001	0.00	0.00	0.00	0.00	580.00	580.00
08/05/13	005000587	138496	0.00	0.00	0.00	0.00	880.00	880.00
08/06/13	003002376	142993	0.00	0.00	0.00	0.00	648.00	648.00
08/16/13	003002411	149164	0.00	0.00	0.00	0.00	648.00	648.00
08/16/13	003002410	149681	0.00	0.00	0.00	0.00	250.00	250.00
08/20/13	003002419	154640	0.00	0.00	0.00	0.00	1,139.00	1,139.00
08/20/13	003002425	154643	0.00	0.00	0.00	0.00	100.00	100.00
08/21/13	003002427	154645	0.00	0.00	0.00	0.00	413.50	413.50
08/29/13	003002457	156933	0.00	0.00	0.00	0.00	648.00	648.00
08/30/13	005000644	156951	0.00	0.00	0.00	0.00	1,135.00	1,135.00
08/31/13	005000647	156954	0.00	0.00	0.00	0.00	150.00	150.00
09/03/13	005000653	163934	0.00	0.00	0.00	0.00	748.00	748.00
09/11/13	003002496	168631	0.00	0.00	0.00	0.00	665.00	665.00
09/13/13	003002506	168639	0.00	0.00	0.00	0.00	648.00	648.00
09/13/13	005000672	168664	0.00	0.00	0.00	0.00	740.00	740.00

At FFR Incident Date	Incident #	Run #	Current	31-60	61-90	91-120	Over 120	Total
11/04/14	002002552	220620	0.00	0.00	0.00	0.00	996.00	996.00
11/04/14	002002554	220622	0.00	0.00	0.00	0.00	980.00	980.00
11/04/14	004002660	220641	0.00	0.00	0.00	0.00	733.00	733.00
11/06/14	002002558	220626	0.00	0.00	0.00	0.00	631.00	631.00
11/06/14	002002559	220627	0.00	0.00	0.00	0.00	682.00	682.00
11/06/14	002002561	220628	0.00	0.00	0.00	0.00	1,013.00	1,013.00
11/06/14	004002668	220648	0.00	0.00	0.00	0.00	996.00	996.00
11/09/14	002002573	220638	0.00	0.00	0.00	0.00	897.00	897.00
11/10/14	002002579	226238	0.00	0.00	0.00	0.00	648.00	648.00
11/12/14	002002585	226241	0.00	0.00	0.00	0.00	1,113.00	1,113.00
11/12/14	004002682	226255	0.00	0.00	0.00	0.00	207.98	207.98
11/13/14	002002587	231557	0.00	0.00	0.00	0.00	1,055.00	1,055.00
11/12/14	004002705	231577	0.00	0.00	0.00	0.00	648.00	648.00
11/23/14	002002616	231589	0.00	0.00	0.00	0.00	49.01	49.01
11/29/14	002002630	238536	0.00	0.00	0.00	0.00	723.00	723.00
12/02/14	004002732	239566	0.00	0.00	0.00	0.00	864.00	864.00
12/06/14	002002654	250109	0.00	0.00	0.00	0.00	1,653.00	1,653.00
12/09/14	004002748	242896	0.00	0.00	0.00	0.00	740.00	740.00
12/09/14	004002750	247308	0.00	0.00	0.00	0.00	110.62	110.62
12/19/14	002002695	254008	0.00	0.00	0.00	0.00	109.34	109.34
12/19/14	004002777	254020	0.00	0.00	0.00	0.00	1,146.00	1,146.00
12/22/14	004002786	254028	0.00	0.00	0.00	0.00	665.00	665.00
12/28/14	002002728	258853	0.00	0.00	0.00	0.00	383.05	383.05
12/28/14	004002803	259871	0.00	0.00	0.00	0.00	1,088.00	1,088.00
12/29/14	004002805	258873	0.00	0.00	0.00	0.00	106.76	106.76
01/02/15	004002819	725	0.00	0.00	0.00	0.00	105.06	105.06
01/05/15	002002759	5703	0.00	0.00	0.00	0.00	665.00	665.00
01/05/15	004002830	5738	0.00	0.00	0.00	0.00	250.00	250.00
01/11/15	002002781	5720	0.00	0.00	0.00	0.00	740.00	740.00
01/11/15	004002838	5745	0.00	0.00	0.00	0.00	428.80	428.80
01/13/15	002002794	5730	0.00	0.00	0.00	0.00	1,139.00	1,139.00
01/14/15	002002798	5734	0.00	0.00	0.00	0.00	100.00	100.00
01/14/15	002002800	5736	0.00	0.00	0.00	0.00	109.96	109.96
01/14/15	004002846	5752	0.00	0.00	0.00	0.00	136.40	136.40

At FFR Incident Date	Incident #	Run #	Current	31-60	61-90	91-120	Over 120	Total
07/03/16	1800006000590	152879	0.00	0.00	0.00	0.00	665.00	665.00
07/03/16	1800006000591	152881	0.00	0.00	0.00	0.00	110.38	110.38
07/04/16	1800006000594	152886	0.00	0.00	0.00	0.00	1,013.00	1,013.00
07/07/16	1800006000604	171137	0.00	0.00	0.00	0.00	141.66	141.66
07/13/16	1800005001725	173491	0.00	0.00	0.00	0.00	1,130.00	1,130.00
07/14/16	1800005001727	173482	0.00	0.00	0.00	0.00	614.00	614.00
07/14/16	1800006000623	173536	0.00	0.00	0.00	0.00	109.22	109.22
07/14/16	1800006000626	173537	0.00	0.00	0.00	0.00	1,013.00	1,013.00
07/21/16	1800006000650	173566	0.00	0.00	0.00	0.00	167.87	167.87
07/23/16	1800006000653	173569	0.00	0.00	0.00	0.00	1,522.00	1,522.00
07/26/16	1800005001749	173511	0.00	0.00	0.00	0.00	1,130.00	1,130.00
07/31/16	1800006000687	174441	0.00	0.00	0.00	0.00	1,105.00	1,105.00
08/01/16	1800005001769	174306	0.00	0.00	0.00	0.00	648.00	648.00
08/01/16	1800005001766	174366	0.00	0.00	0.00	0.00	887.00	887.00
08/01/16	1800006000694	174447	0.00	0.00	0.00	0.00	791.00	791.00
08/02/16	1800006000699	178725	0.00	0.00	0.00	0.00	112.70	112.70
08/03/16	1800005001775	178709	0.00	0.00	0.00	0.00	624.40	624.40
08/03/16	1800006000702	178729	0.00	0.00	0.00	0.00	834.94	834.94
08/06/16	1800006000712	178744	0.00	0.00	0.00	0.00	100.00	100.00
08/07/16	1800005001785	178719	0.00	0.00	0.00	0.00	648.00	648.00
08/08/16	1800006000720	182494	0.00	0.00	0.00	0.00	87.21	87.21
08/11/16	1800006000727	186785	0.00	0.00	0.00	0.00	733.00	733.00
08/14/16	1800006000734	186794	0.00	0.00	0.00	0.00	1,054.00	1,054.00
08/15/16	1800006000738	186848	0.00	0.00	0.00	0.00	1,180.00	1,180.00
08/16/16	1800006000741	190815	0.00	0.00	0.00	0.00	1,030.00	1,030.00
08/22/16	1800006000756	193339	0.00	0.00	0.00	0.00	120.37	120.37
08/25/16	1800005001831	196899	0.00	0.00	0.00	0.00	699.00	699.00
08/30/16	1800006000783	213608	0.00	0.00	0.00	0.00	1,081.00	1,081.00
09/03/16	1800006000801	206622	0.00	0.00	0.00	0.00	559.44	559.44
09/04/16	1800004003500	206555	0.00	0.00	0.00	0.00	1,088.00	1,088.00
09/11/16	1800002004036	213560	0.00	0.00	0.00	0.00	1,156.00	1,156.00
09/11/16	1800005001869	213593	0.00	0.00	0.00	0.00	1,114.00	1,114.00
09/12/16	1800002004041	213553	0.00	0.00	0.00	0.00	723.00	723.00
09/12/16	1800004003515	218449	0.00	0.00	0.00	0.00	83.88	83.88

TCT Reporting by Incident with FFR Separation:

AMBULANCE SERVICE

At FFR Incident Date	Incident #	Run #	Current	31-60	61-90	91-120	Over 120	Total
02/22/19	6000310	37174	0.00	0.00	0.00	0.00	1,357.09	1,357.09
02/24/19	4000542	37170	0.00	0.00	0.00	0.00	105.70	105.70
02/24/19	6000316	37185	0.00	0.00	0.00	0.00	749.22	749.22
02/25/19	6000319	37188	0.00	0.00	0.00	0.00	325.00	325.00
02/26/19	6000323	43800	0.00	0.00	0.00	0.00	943.86	943.86
02/27/19	4000556	55236	0.00	0.00	0.00	0.00	275.00	275.00
02/28/19	6000335	55235	0.00	0.00	0.00	0.00	100.00	100.00
03/03/19	2000122	55230	0.00	0.00	0.00	0.00	485.93	485.93
03/04/19	7000093	55255	0.00	0.00	0.00	0.00	565.44	565.44
03/07/19	6000346	61417	0.00	0.00	0.00	0.00	552.81	552.81
03/08/19	6000348	63362	0.00	0.00	0.00	0.00	889.33	889.33
03/11/19	7000113	63380	0.00	0.00	0.00	0.00	1,812.13	1,812.13
03/14/19	4000577	64164	0.00	0.00	0.00	0.00	834.90	834.90
03/15/19	4000581	65096	0.00	0.00	0.00	0.00	568.41	568.41
03/16/19	4000587	65020	0.00	0.00	0.00	0.00	472.75	472.75
03/19/19	6000370	69576	0.00	0.00	0.00	0.00	1,335.08	1,335.08
03/20/19	4000595	69531	0.00	0.00	0.00	0.00	1,379.10	1,379.10
03/23/19	6000375	69549	0.00	0.00	0.00	0.00	1,357.09	1,357.09
03/23/19	6000374	69583	0.00	0.00	0.00	0.00	435.08	435.08
03/24/19	4000601	69535	0.00	0.00	0.00	0.00	1,379.10	1,379.10
03/24/19	6000380	69589	0.00	0.00	0.00	0.00	911.79	911.79
03/25/19	6000381	69590	0.00	0.00	0.00	0.00	267.02	267.02
03/25/19	6000382	69591	0.00	0.00	0.00	0.00	1,137.09	1,137.09
03/26/19	4000607	69540	0.00	0.00	0.00	0.00	676.63	676.63
03/28/19	6000386	69584	0.00	0.00	0.00	0.00	1,183.67	1,183.67
03/30/19	4000620	69544	0.00	0.00	0.00	0.00	271.42	271.42
03/31/19	4000623	69556	0.00	0.00	0.00	0.00	504.63	504.63
04/02/19	7000140	69358	0.00	0.00	0.00	0.00	1,423.12	1,423.12
04/02/19	4000629	69557	0.00	0.00	0.00	0.00	1,454.10	1,454.10
04/04/19	4000635	69571	0.00	0.00	0.00	0.00	1,596.10	1,596.10
04/06/19	4000644	69572	0.00	0.00	0.00	0.00	268.50	268.50
04/07/19	6000405	69603	0.00	0.00	0.00	0.00	1,335.08	1,335.08
04/08/19	6000408	69613	0.00	0.00	0.00	0.00	1,401.11	1,401.11
04/08/19	6000409	69615	0.00	0.00	0.00	0.00	1,768.11	1,768.11

At FFR Incident Date	Incident #	Run #	Current	31-60	61-90	91-120	Over 120	Total
04/09/20	200409 0827 FI	70190	0.00	0.00	0.00	0.00	1,838.20	1,838.20
04/13/20	200413 2232 FI	70188	0.00	0.00	0.00	0.00	2,690.20	2,690.20
04/17/20	200417 1457 FI	74188	0.00	0.00	0.00	0.00	1,812.34	1,812.34
04/27/20	200427 1934 FI	78258	0.00	0.00	0.00	0.00	116.27	116.27
05/03/20	200503 1018 FI	82226	0.00	0.00	0.00	0.00	3,195.88	3,195.88
05/04/20	200504 0425 FI	82245	0.00	0.00	0.00	0.00	2,557.50	2,557.50
05/05/20	200505 1158 FI	86680	0.00	0.00	0.00	0.00	3,412.60	3,412.60
05/08/20	200508 1958 FI	86681	0.00	0.00	0.00	0.00	1,844.12	1,844.12
05/11/20	200511 0539 FI	86700	0.00	0.00	0.00	0.00	1,729.84	1,729.84
05/14/20	200514 2145 FI	90751	0.00	0.00	0.00	0.00	1,838.20	1,838.20
05/17/20	200517 0815 FI	99681	0.00	0.00	0.00	0.00	2,906.92	2,906.92
05/21/20	200521 0955 FI	99688	0.00	0.00	0.00	0.00	275.00	275.00
05/24/20	200524 0208 FI	99719	0.00	0.00	0.00	0.00	1,838.20	1,838.20
05/25/20	200525 1149 FI	99693	0.00	0.00	0.00	0.00	2,690.20	2,690.20
05/30/20	200530 1627 FI	99689	0.00	0.00	0.00	0.00	1,833.28	1,833.28
06/01/20	200601 1900 FI	99717	0.00	0.00	0.00	0.00	3,268.12	3,268.12
06/01/20	200601 0829 FI	99747	0.00	0.00	0.00	0.00	1,849.65	1,849.65
06/02/20	200602 1712 FI	106297	0.00	0.00	0.00	0.00	85.75	85.75
06/02/20	200602 1247 FI	106308	0.00	0.00	0.00	0.00	111.85	111.85
06/04/20	200604 0618 FI	106324	0.00	0.00	0.00	0.00	800.73	800.73
06/08/20	200608 1401 FI	110410	0.00	0.00	0.00	0.00	1,729.84	1,729.84
06/09/20	200609 0450 FI	110391	0.00	0.00	0.00	0.00	51.96	51.96
06/10/20	200610 2107 FI	110382	0.00	0.00	0.00	0.00	250.00	250.00
06/15/20	200615 0852 FI	110392	0.00	0.00	0.00	0.00	2,581.84	2,581.84
06/15/20	200615 1346 FI	110403	0.00	0.00	0.00	0.00	1,937.20	1,937.20
06/17/20	200617 0155 FI	115450	0.00	0.00	0.00	0.00	1,838.20	1,838.20
06/21/20	200621 1509 FI	115439	0.00	0.00	0.00	0.00	220.00	220.00
06/22/20	200623 1801 FI	119925	0.00	0.00	0.00	0.00	275.00	275.00
06/27/20	200627 2127 FI	119947	0.00	0.00	0.00	0.00	2,581.84	2,581.84
07/01/20	200701 0426 FI	122458	0.00	0.00	0.00	0.00	1,874.32	1,874.32
07/03/20	200703 0909 FI	125413	0.00	0.00	0.00	0.00	136.32	136.32
07/10/20	200710 1242 FI	130316	0.00	0.00	0.00	0.00	3,042.00	3,042.00
07/11/20	200711 1507 FI	130317	0.00	0.00	0.00	0.00	112.76	112.76
07/11/20	200711 1724 FI	130318	0.00	0.00	0.00	0.00	113.37	113.37

Billing by Incident with FFR Separation:

AMBULANCE SERVICE

At FFR Incident Date	Incident #	Run #	Current	31-60	61-90	91-120	Over 120	Total
07/12/20	200712 1318 FI	130308	0.00	0.00	0.00	0.00	363.10	363.10
07/16/20	200716 1458 FI	135509	0.00	0.00	0.00	0.00	2,834.68	2,834.68
07/19/20	200719 1853 FI	135502	0.00	0.00	0.00	0.00	156.00	156.00
07/19/20	200719 1937 FI	135517	0.00	0.00	0.00	0.00	100.62	100.62
08/01/20	200801 0248 FI	144944	0.00	0.00	0.00	0.00	2,654.08	2,654.08
08/05/20	200805 1032 FI	150797	0.00	0.00	0.00	0.00	115.96	115.96
08/08/20	200808_1521_FI	150826	0.00	0.00	0.00	0.00	625.48	625.48
Totals At FFR			0.00	0.00	0.00	0.00	920,460.45	920,460.45

AMBULANCE SERVICE

		Combined Comstar and FFR Totals				
	Current	31-60	61-90	91-120	Over 120	Total
At Comstar	54,089.27	198,586.24	61,589.36	54,394.39	86,302.33	454,961.59
At FFR	0.00	0.00	0.00	0.00	920,460.45	920,460.45
Total	54,089.27	198,586.24	61,589.36	54,394.39	1,006,762.78	1,375,422.04

Cumulative Request for Disposition Report - AMBULANCE SERVICE

Company IS AMBULANCE SERVICE; AND Status IS Billed OR Complete OR Verified; AND Schedule IS WRITE-OFF REQUEST OR WRITE-OFF REQUEST>Attorney
OR WRITE-OFF REQUEST>AUTO WO; AND No

The following patient accounts are pending disposition. Please review and respond at your earliest convenience.

<u>Incident Date</u>	<u>Incident #</u>	<u>Run #</u>	<u>Address</u>	<u>Social Security #</u>	<u>Birth Date</u>	<u>Charges</u>	<u>Allowed</u>	<u>Payments</u>	<u>Balance</u>
06/15/20	1628	FRANKLI	110383			\$3,745.08	3,745.08	\$1,059.45	\$2,685.63

Primary Payor: ULTRABENEFITS, INC

Current Payor: Bill Patient

Reason > DECEASED / NO ESTATE

Please select one of the following options: Write-Off Approved [] Transfer to FFR Collection Agency []

GRAND TOTAL

\$ 2,685.63

Print Name

Signature

EXHIBIT E

NAAC CODER CERTIFICATIONS



presents this

Certificate of Completion

to

Veronica Harrow

for successful completion of

Certified Ambulance Coder

12/01/14

Date of
Completion

Jason J. Leet

Program Coordinator



presents this

Certificate of Completion

to

Stephanie Flayhan

for successful completion of

Certified Ambulance Coder

Jason J. Leet

Program Coordinator

04/03/19

Date of
Completion



presents this

Certificate of Completion

to

Leigh Harding

for successful completion of

Certified Ambulance Coder

10/21/16

Jason J. Leet

Program Coordinator

Date of
Completion



presents this

Certificate of Completion

to

Rebecca Southwick

for successful completion of

Certified Ambulance Coder (CAC)

Jason J. Leet

Program Coordinator

04/16/19

Date of
Completion



presents this

Certificate of Completion

to

Emma Noble

for successful completion of

Certified Ambulance Coder

Jason J. Leet

Program Coordinator

12/08/15

Date of
Completion



presents this

Certificate of Completion

to

Amy Newell

for successful completion of

Certified Ambulance Coder

<i>Jason J. Leet</i>	11/18/16
Program Coordinator	Date of Completion



presents this

Certificate of Completion

to

Jenna Hubbert

for successful completion of

Certified Ambulance Coder

05/09/14

Jason J. Leet

Program Coordinator

Date of
Completion

EXHIBIT F

MEDICARE COMPLIANCE PLAN



Comstar's Office of Inspector General (OIG)
Compliance Program Outline

<u>Section I</u>	Compliance Introduction
<u>Section II</u>	Basic Elements of Ambulance Billing Compliance Program
<u>Section III</u>	Specific Fraud and Abuse Risks Associated with Medicare Ambulance Coverage and Reimbursement Requirements
<u>Section IV</u>	Medicaid Ambulance Coverage
<u>Section V</u>	Kickbacks and Inducements

Section 1: Compliance Introduction

Comstar has and will always be committed to the highest standards of integrity and accountability. Comstar's Compliance Plan was developed to include core compliance regulations/practices set by the Office of Inspector General (OIG), Medicare and Medicaid. The documentation of this plan, along with systems set in place for the process, ensures that these components are put into action with every billable transport.

Comstar uses RescueNet Billing Dispatch platform in order to direct trips within our billing process. In RescueNet, the working parts of a schedule are events. Each event ties to a specific part of a schedule's process. They include the timing between each event and whether a bill gets sent out and what type. All schedules and events are assigned a designated workflow. The workflow module is used to find and organize all actions/process within RescueNet Billing. The components of RescueNet Billing, along with customizations added by Comstar, allow us to drive and oversee process in an efficient and compliant manner.

Comstar Compliance Team:

Nicole Vessal- Compliance Officer

Richard, "Rick" & Kathleen "Kathy" Martin- Co Owners

Emma Noble: Coordinator of Advanced Coding

Jenna (Hulbert) Eldridge: Director of Client Support and Services

Patricia "Trish" Primmer: Manager of Provider Relations

The Werfel Group, LLC- EMS Attorney Group on retainer

Section II: Basic Elements of a Compliance Program

- I. Development of Compliance Policies and Procedures
- II. Designation of a Compliance Officer
- III. Education and Training Programs
- IV. Internal Monitoring and Reviews
- V. Developing Open Lines of Communication
- VI. Compliance with HIPAA

I. Development of Compliance Policies and Procedures: Comstar developed its compliance policies and procedures under the OIG guidance as found in 68 Fed, Reg 14245, Department of Health and Human Services Administration, Office of Inspector General, OIG Compliance Program Guidance for Ambulance Suppliers.

II. Designation of a Compliance Officer: Nicole Vessal, Esq is Comstar's designated Compliance Officer. Nicole oversees daily operations and provides legal assistance on compliance, employment and contractual matters. Nicole approaches all matters in an analytical and compliance focused manner. Her commitment to the continued growth and success of Comstar is an asset to the employees and clients she serves.

Education:

- Suffolk University Law School, Boston, MA Juris Doctor 2018
- Virginia Tech, Blacksburg, VA, BA Political Science, 2015

III. Education and Training Programs: Comstar documents and updates training materials for each area related to billing compliance. Initial training, ongoing training and refresher training is provided to all employees which covers the components of compliance that relate specifically to their job function.

Comstar's compliance team provides ongoing training for our clients via onsite compliance classes with EMS Staff, webinars and newsletters. Compliance trainings focus on documentation, the Beneficiary Signature Requirement, audits, and changes in regulations.

Kathy Martin, co-owner, oversees all training programs. Her background in communication and education ensures that training methods address the various learning styles and needs of employees and our client's staff.

IV. Internal Monitoring and Reviews:

Data is managed and protected utilizing the services of Focus Technology Solutions, FocusOn Managed Services- Managed Backup Disaster Recovery Program, Barracuda Encrypted emails, and Cisco Next- Gen Firewall (protection against ransomware).

In terms of employee performance, all staff under-go routine Quality Control evaluations (QC). Feedback is provided either in person, in writing or both. QC interpretation includes percentage of error rate and determination of cause of errors including human error vs. error requiring additional training.

Process review and internal checks and balances are set within RescueNet billing system to ensure that importing of data, processing of claim and claim resolution follows compliant

process within timely filing limits. Custom schedules, events and workflows are set in place to ensure review of any claims which do not result in payment. Our system has been programed to move claims that are unpaid automatically to an On Hold Account Review Event. These unpaid claims are all reviewed by the Insurance Follow-up team for potential resolution with insurance carriers. As a check and balance, a final review of any claim not resolved is completed by our Customer Service team for next steps when insurance options are exhausted. This process set up allows our staff to review the full billing process on these accounts to ensure that no errors were made that affected billing or compliance.

Comstar monitors and manages its compliance with the use of independent contractors who specialize in these matters. First, Comstar has a retainer Agreement with a legal firm, The Werfel Group, LLC, who specializes in laws and regulations in the areas of EMS and Medicare. Through this agreement, The Werfel Group, LLC provides consultation in an ongoing manner when questions arise. The Werfel Group, LLC also completes an on-site audit every year that ensures Comstar is operating in a compliant manner. During this audit, a random sampling of client run reports is reviewed. By reviewing these documents, anything that may be deemed non-compliant can and will be highlighted. These issues will be shared with our clients, so they will take measures to correct them. Finally, Comstar utilizes The Werfel Group, LLC for hosting training sessions for our employees and clients on important compliance matters.

Comstar also hires an independent Certified Public Accounting Firm annually, for a SOC I (formerly SAS 70) audit performed and opinion issued. A copy of this report is made available to clients upon request. The Statement on Auditing Standards (SAS) No. 70, *Service Organizations*, (SAS 70) is a widely recognized auditing standard developed by the American Institute of Certified Public Accountants (AICPA). A service auditor's examination performed in accordance with SAS No. 70 ("SAS 70 Audit") is widely recognized, because it represents that a service organization has been through an in-depth audit of their control objectives and control activities. This audit covers all of the billing and accounts receivable management activities Comstar performs on behalf of its clients. In today's global economy, service organizations or service providers must demonstrate that they have adequate controls and safeguards when they host or process data belonging to their customers. In addition, the requirements of Section 404 of the Sarbanes-Oxley Act of 2002 make SAS 70 audit reports even more important to the process of reporting on the effectiveness of internal control over financial reporting.

- V. **Developing Open Lines of Communication:** Comstar's owners and Compliance Officer have an open door communication policy in place. Our company wide escalation policy is also clearly documented and supported by all leadership staff.

- VI. **Compliance with HIPAA:** Comstar has a comprehensive HIPAA compliance program in place.

All employees receive HIPAA compliance training upon hire. Employees are required to attend a HIPAA re-certification session annually. In addition to our employees, our outside cleaners are also HIPAA trained.

Comstar operates a secure facility. Entrance is attained by key card access for employees and with employee escort for visitors through two doors. Confidential client information and patients protected health information are stored in our secure facility for the duration of the

required record retention period. When the record retention period expires, written records are shredded and electronic records are purged. Other arrangements, such as returning the records to the client, can be made upon request.

Comstar and its clients have a signed Business Associate Agreement (HIPAA required) in place.

Comstar understands that patients' PHI is very important and simply does not distribute medical records. When we receive requests from patients, Attorneys and others, requesting run reports, we direct them to a designated Town/ City Official for distribution. The medical records belong to the Town, and Comstar uses them for billing purposes only.

When copies of bills (invoices) are requested by a patient, they are given to the patient, free of charge, upon confirmation of the patient's identity. If an Attorney requests the bill, Comstar obtains a Release Form signed by the patient, before we will distribute that information.

The Zoll Data Systems RescueNet Billing Software is a HIPAA compliant billing system. The developer has delivered excellent support with system updates in response to Medicare's publication of its "Final Rule" for the new national fee schedule and HIPAA compliance.

Finally, Comstar utilizes several methods to prevent unauthorized access of patient information. All outgoing and incoming email and internet access is restricted to authorized, HIPAA trained individuals. Any data transfers are done with one or more of the following protocols: secure FTP, VPN, peer-to-peer, encrypted data files or recognized websites utilizing HTTPS connectivity. Access to our internal network is severely limited and allowed only via VPN and secured with a Cisco ASA 5505.

Comstar follows all requirements for HIPAA breach of Protected Health Information.

Section III: Specific Fraud and Abuse Risks Associated with Medicare Ambulance Coverage and Reimbursement Requirements

- I. Medical Necessity
- II. Upcoding
- III. Non-Emergency Transports
- IV. Scheduled and Unscheduled Transport Documentation
- V. CMS's Ambulance Fee Schedule
- VI. Medicare Part A Payments for "Under Arrangement" Services

I. Medical Necessity: All Patient Care Reports (PCR's) sent to Comstar are reviewed by our Certified Coders for Medical Necessity following the below Medicare guidelines and process:

A. Medical Necessity exists when the patient's condition is such that use of any other method of transportation (private vehicle, public transit, etc.) is contraindicated.

B. Medical Necessity Presumed: The CMS Manual (PUB. 100-02 Chapter 10, section 20) sets forth 10 instances in which the medical necessity requirement is *presumed* to be met:

- 1. Emergency, e.g. result of an accident, injury, or acute illness.
- 2. Patient requires physical restraints to prevent injury to patient/others.

3. Patient was unconscious or in shock.
4. Patient required oxygen/other emergency treatment en route.
5. Patient exhibited signs & symptoms of acute respiratory distress.
6. Patient exhibits signs & symptoms of a possible acute stroke.
7. Patient had to remain immobile due to fracture/possibility of fracture.
8. Patient experiencing severe hemorrhaging.
9. Patient could only be moved by stretcher. Requires reason.
10. Patient was bed confined before and after the transport. Medicare has established a national definition of "bed confined" with conditions that must be present to qualify:
 - a. Unable to get up from bed without assistance, and
 - b. Unable to ambulate, and
 - c. Unable to sit in a chair or wheelchair

C. Non Medically Necessary Transports: Comstar's Process for transports that are deemed not medically necessary or potentially not medically necessary are:

- a. Cancelled directly by coder. The most common examples of this include:
 - i. Duplicate Runs
 1. Coder identifies duplicate runs by matching incident number and Time Stamp
 2. Coder runs workflow if multiple duplicate runs are found for the same client to ensure that the entire batch is not duplicate
 - ii. Deceased Patient on Scene
 - iii. Intercepts/Combined Billing with no agreement on file
 - iv. Missing Required fields that cannot be provided by Provider
- b. Moved to an Unbillable Hold Schedule for review by Compliance Team- Any transport sent to this schedule is reviewed by the compliance team to determine next steps. Questions of compliance from this team are brought to Comstar's in-house counsel and/or to Comstar's EMS Attorney on retainer, The Werfel Group, LLC.

II. **Upcoding from Basic Life Support to Advanced Life Support Services:** Comstar codes all levels of transport based on the documentation provided that support the level of care provided.

III. **Non-Emergency Transports:** The Non-Emergency transports are reviewed by coders for compliance with the Medicare definition of Medical necessity. Medicare's ambulance fee schedule identifies non-emergency transport as appropriate if (i) the beneficiary is bed-confined and his or her medical condition is such that other methods of transportation are contraindicated, or (ii) the beneficiary's medical condition, regardless of bed confinement, is such that transportation by ambulance is medically required. The beneficiary's medical condition and the necessity for ambulance transportation must be documented. The fact that other modes of transportation are not available does not justify medical necessity. Any non-emergency transport that is questioned for medical necessity is placed on an Unbillable Hold Schedule to be reviewed by the compliance team at Comstar. Any transport sent to this schedule is reviewed by the compliance team to determine next steps. Questions of compliance from this team are brought to Comstar's in-house counsel and/or to Comstar's EMS Attorney on retainer, The Werfel Group, LLC.

IV. **Scheduled and Unscheduled Transports Documentation:** All non-emergency transport documentation sent to Comstar must include a Physician Certified Statement (PCS). The PCS is

obtained by an ambulance supplier to verify that the transport was medically necessary. The PCS must provide adequate information on the transport. Each PCS must be signed by the physician or other appropriate health care professional. Scheduled, repetitive ambulance transports, that are medically necessary, can have a PCS valid for up to 60 days.

Coders review both the PCR and PCS to determine if medical necessity is met. Coders are trained to identify any contradictions in the documentation from the PCR vs. PCS that would place medical necessity in question. Any PCS/PCR with question of medical necessity is placed on the Unbillable Hold Schedule to be reviewed by the compliance team at Comstar. Any transport sent to this schedule is reviewed by the compliance team to determine next steps. Questions of compliance from this team are brought to Comstar's in-house counsel and/or to Comstar's EMS Attorney on retainer, The Werfel Group, LLC.

- V.** **CMS's Ambulance Fee Schedule:** When CMS updates the Ambulance Fee Schedule, an allowance is added to our billing system for each affected charge. For patients that have Medicare or a Medicare HMO, this allowance adds a credit to the trip to reduce the value of the charges to the amount CMS allowed.
- VI.** **Medicare Part A Payments for "Under Arrangement" Services:** Comstar does not bill Medicare for transports under arrangements with a SNF, hospital or CAH's. In these instances where Medicare pays the entity (SNF, Hospital or CAH), Comstar bills the entity, not Medicare.

Section IV. Medicaid Ambulance Coverage

Each state establishes its own Medicaid regulations, which results in varied requirements and coverages. Depending upon the individual state regulations, some Medicaid programs cover services that are not covered by Medicare. Comstar reviews the specific Medicaid regulations governing each state in which we provide billing services to ensure compliance with all state regulations.

Section V: Kickbacks and Inducements

Comstar does not accept any remuneration under the anti-kickback statute including payment in cash or in kind, directly or indirectly, covertly or overtly. This includes but is not limited to goods, services, free or reduced rent, meals, travel, gifts, and investment interests for referrals and or services.

EXHIBIT G

COMSTAR CLIENT LIST

COMSTAR[★]

AMBULANCE BILLING SERVICE

CLIENT LIST

1/29/21

Massachusetts

Town of Acushnet
 Town of Agawam
 Athol Fire Department
 Town of Amherst
 City of Attleboro
 Town of Ashby
 Auburn Fire Department
 Avon Fire Department
 Barnstable Fire District
 Becket Ambulance Department
 Town of Belchertown
 Town of Bellingham
 Town of Berkley
 Blackstone Fire Department
 Brewster Fire Department
 Brookfield Emergency Squad
 Town of Carver
 Town of Charlemonst
 Town of Charlton Ambulance Dept.
 City of Chicopee
 Town of Clinton
 Cohasset Fire Department
 Town of Colrain
 Town of Dalton
 Town of Deerfield
 Dover Fire Department
 Town of East Brookfield
 Town of East LongMeadow
 Essex Fire Department
 Town of Fairhaven Ambulance
 Town of Falmouth
 Town of Franklin
 Town of Freetown
 Town of Georgetown
 Town of Granby
 Town of Granville
 Town of Halifax
 Hanover Fire Department
 Highland Ambulance Service
 Hindsdale Vol Firemans Association
 Hingham Fire Department
 Hilltown Community Amb Service
 Town of Holliston
 Town of Hubbardston
 Town of Hull
 Lanesborough MA
 Lakeville Fire Department
 Lawrence General Hospital & Paramedic
 LGH - City of Lawrence
 Town of Leicester
 Town of Lenox Ambulance
 Town of Longmeadow
 Town of Ludlow Fire Dept.

Massachusetts (cont.)

Manchester Fire Department
 Town of Mattapoisett
 Medfield Fire Department
 Town of Middleton
 Town of Millis Amb Service
 Millville Fire Department
 Town of Monson
 Town of Nantucket
 Town of Needham
 City of New Bedford
 Town of New Marlborough
 Newbury Fire Department
 North Adams Ambulance Service
 North Attleboro Fire Department
 North Brookfield EMS
 City of North Hampton
 North Reading Fire Department
 Northborough Fire Department
 Town of Northfield
 Town of Oakham
 Orange Fire Department
 Otis Rescue Squad
 Town of Raynham
 Richmond Fire Department
 Rochester Fire Department
 Rockport, MA
 Sandisfield Fire Department
 Sandwich Fire Department
 Town of Southbridge
 Scituate Fire Department
 Somerset Fire Department
 Southborough Fire Department
 South Hadley FD No. 1
 South Hadley FD No. 2
 Southwick Fire Department
 Town of Tisbury
 Tri Town Ambulance / Chilmark
 Town of Tyngsborough
 Walpole Fire Department
 Town of Warren
 West Barnstable Fire Department
 West Boylston Fire Department
 Westborough Fire Department
 City of Westfield
 Wilmington Fire Department
 Winchester Fire Department
 Town of Windsor

New Hampshire

Alton Fire Dept
 Amherst Rescue Squad
 Town of Antrim
 Barnstead Fire Rescue
 Bethlehem Fire Department
 Town of Bow
 Town of Bridgewater
 Town of Bristol
 Campton-Thornton Fire Rescue
 Town of Chichester
 Town of Deering
 Town of Dunbarton
 Town of East Kingston
 Town of Epsom
 Exeter NH
 Franconia Life Squad
 Hampton Fire Department
 Town of Hampton Falls
 Hebron Fire Department
 Hennicker, NH
 Town of Hillsborough
 Town of Hooksett
 Hollis Fire Department
 Hopkinton FD
 Hudson Fire Department
 City of Keene
 Town of Kensington
 Town of Kingston
 City of Lebanon
 Linwood Ambulance
 Town of Lisbon
 Town of Loudon
 Town of Marlow
 Town of Merrimack
 Town of Middleton
 New Boston
 New Durham Fire Department
 New England Dragway

New Hampshire (cont.)

NewMarket Ambulance Corps
 Town of Newton
 North Hampton Fire Department
 Town of Northumberland
 Town of Northwood
 Pelham Fire Department
 Portsmouth Fire Department
 Rye Fire Department
 Souhegan Valley Amb Service
 Strafford Fire Department
 Stratham Fire Department
 Tamworth NH Fire Department
 Tilton-Northfield Fire Dept
 Tri-Town / Pembroke
 Town of Wakefield
 Town of Waterville Valley
 Town of Weare
 Windham Fire Department

Rhode Island

East Greenwich Fire District
 Middletown Fire Department
 Town of Narragansett
 City of Newport
 City of Providence
 South Kingston
 City of Warwick

Maine

City of Bangor
 Brooks Ambulance
 Town of Lebanon
 Town of Lisbon
 Town of Machias
 North Berwick
 City of Sanford
 Town of Scarborough
 Town of Union
 Town of Waldoboro
 City of Rockland

Vermont

Town of Colchester
 Enosburgh EMS
 Essex Rescue, Inc.
 Ludlow EMS
 Rescue, Inc.
 Town of Richford
 Upper Valley Ambulance

Connecticut

Town of Burlington
 Town of Canton
 Town of Coventry
 Town of Colchester
 Town of Enfield
 Town of North Branford
 Town of Wallingford

New York

City of Troy
 Town of Shandaken

EXHIBIT H

PROFESSIONAL REFERENCES

PROFESSIONAL REFERENCES

Below is a list of ten (10) professional references. Additional references may be provided upon request.

Customer: **Bangor Fire Department**
 Primary Contact: **Tom Higgins**
 Title: **Chief**
 Address: **289 Main Street, Bangor ME 04401**
 Telephone: **(207) 992-4701**

Customer: **Town of Lebanon**
 Primary Contact: **Kurk Flynn**
 Title: **Chief**
 Address: **3 Upper Guinea Rd, Lebanon ME 04027**
 Telephone: **(207) 457-6556**

Customer: **Town of Machias**
 Primary Contact: **Louise Libby**
 Title: **Chief**
 Address: **25 McDonald Dr, Machias ME**
 Telephone: **(207) 255-4424**

Customer: **North Berwick Rescue Squad**
 Primary Contact: **Michael Barker**
 Title: **Chief**
 Address: **338 Lebanon Rd, North Berwick ME 03906**
 Telephone: **(207) 676-9417**

Customer: **City of Rockland**
 Primary Contact: **Chris Whytock**
 Title: **Chief**
 Address: **118 Park Street, Rockland, ME 04841**
 Telephone: **(207) 594-0318**

Customer: **City of Sanford Fire**
 Primary Contact: **Steve Benotti**
 Title: **Fire Chief**
 Address: **972 Main Street, Sanford ME 04073**
 Telephone: **(207) 324-9160**

Customer: Town of Scarborough
Primary Contact: Michael Thurlow
Title: Fire Chief
Address: 207 Pleasant Hill Rd, Scarborough ME 04070
Telephone: (207) 730-4201

Customer: Union EMS
Primary Contact: Jesse Thompson
Title: Chief
Address: 567 Common Rd, Union ME 04862
Telephone: (207) 785-3803

Customer: Waldoboro EMS
Primary Contact: Mike Poli
Title: Deputy EMS Director
Address: 1600 Atlantic Hwy, Waldoboro, ME 04572
Telephone: (207) 832-2160

Customer: Brooks Ambulance
Primary Contact: Keith Nelley
Title: Service Chief
Address: 55 Reynolds Rd, Brooks, ME 04921
Telephone: (207) 322-2124

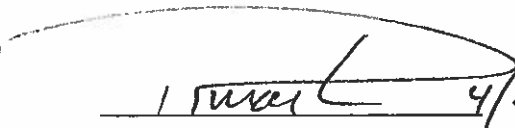
EXHIBIT I
CERTIFICATE OF NON-COLLUSION

CERTIFICATE OF NON-COLLUSION

The undersigned certifies under penalties of perjury that this bid or proposal has been made and submitted in good faith and without collusion or fraud with any other persons. As used in the certification, the word 'person' shall mean any natural person, business, partnership, corporation, union, committee, club, or other organization, entity, or group of individuals.

Richard L. Martin

Printed Name

 4/26/21
Signature & Date

Comstar, LLC

Name of Business

8 Turcotte Memorial Drive, Rowley, MA 01969

Address

EXHIBIT J
STATEMENT OF FINANCIAL
CONDITION

STATEMENT OF FINANCIAL CONDITION

Comstar is a closely held private company and does not share financial information with Dun & Bradstreet. Therefore, we do not have a rating with that service. Below you will find Comstar's Statement of Financial Condition which is effective as of 03/31/2021.

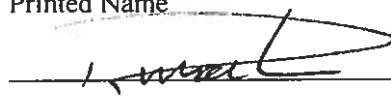
COMSTAR, LLC
BALANCE SHEET / STATEMENT OF FINANCIAL CONDITION

As of March 31, 2021

Cash	277,455
Accounts Receivable	410,852
Other Current Assets	59,088
Total Current Assets	747,505
Net Fixed Assets	304,726
Total Assets	<u>1,052,231</u>
Accounts Payable	0
Capital Lease	97,860
Credit Line	0
Accrued Expenses & Withholdings	65,709
Total Current Liabilities	163,559
Notes Payable	0
Total Liabilities	163,559
Common Stock	69,126
Prior Year Retained Earnings	674,485
Current Year Net Income	155,062
Total Equity	888,672
Total Liabilities & Equity	<u>1,052,231</u>

Richard L. Martin

Printed Name

 4/26/21

Signature & Date

**Proposal to Provide Billing Services for
City of Biddeford Fire Department
Emergency Medical Transportation Services**

**T. G. Higgins Business Services, PA.
PO Box 409
Winterport, ME 04496
207-223-5733
877-233-5775**

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SPECIFICATIONS AND REQUIREMENTS

4.01 Qualifications

T. G. Higgins Business Services, PA (T. G. Higgins) is pleased to offer our proposal to provide EMS Billing Services to the City of Biddeford Fire Department (City of Biddeford).

We have been providing EMS billing services for over 20 years and have a proven track record of success. We have the training, resources and manpower to handle the EMS Service's billing needs. A major advantage of using our company is our commitment to providing excellent customer service. We stay up to date with all changes to the Medicare and Medicaid system and we will keep your EMS service updated regarding changes that may impact your business. Each year our staff attends training in EMS billing, by attending pertinent seminars and webinars.

4.02 Proposal Details

A. Cost of Proposal

- 1.A.1** Our billing services are being offered at a rate of **6.00% of collected revenue**. This rate will be fixed for three (3) years.
- 1.A.2** A one time set up fee of \$1,500 will be charged. This includes help with Medicare's 855B and any other changes which may be necessary.
- 1.A.3** Established fees are all inclusive as to billing and set-up. Training fees are billed separately and based on per diem and mileage rates in effect at time of travel.

B. Procedural Items

- 1.B.1** T.G. Higgins will pull ePCR data directly from the MEFIRS system.
- 1.B.2** We will download completed ePCR reports from MEFIRS on a schedule to be determined but at least weekly. We will adjust schedule as necessary once volume is determined.
- 1.B.3** Response time for all inquiries is usually within 24 hours from the time the request is received.
- 1.B.4** T.G. Higgins would prefer to pull patient demographic sheets directly from the PDF attachment program inside MEFIRS but will work with the Fire Chief to determine a process that fits the needs of the EMS.

B. Procedural Items (con't)

- 1.B.5** Checks will be sent to a designated PO Box in Winterport and made payable to City of Biddeford. Payments will be posted to the appropriate patient account from checks and/or EOB's provided by City of Biddeford downloaded by T.G. Higgins. At month end, we request the treasurer send T.G. Higgins EMS postings so we may reconcile the amount received. We will inform the City of discrepancies immediately and work with the City to find any problem.
- 1.B.6** If any run report is unclear or information is missing we will contact the designated person of authority for clarification.
- 1.B.7** We will ask the City of Biddeford Fire Department to classify all runs as either "Non-billable," "Requires Review," or "Ready for Billing" using a feature of the MEFIRS system.
- 1.B.8** T.G. Higgins has an effective emergency management plan in place including a building which has been designated as our remote site. The property is owned by Tammy Higgins. All data is constantly encrypted and backed up to an off-site location. Maintenance agreements with our software vendors are purchased annually. Should T.G. Higgins have a disaster software can be reconstituted at the remote site. All employees are cross trained in the duties of other employees. Should a catastrophic event occur we expect to be back up and processing within a couple of days.
- 1.B.9** T.G. Higgins is flexible following local policies handling write-offs and sending invoices to collections as long as they are in compliance with Medicare guidelines. T. G. Higgins treats each patient with courtesy, dignity and respect.
- 1.B.10** T.G. Higgins sends no less than three statements to patients. Periodically, T. G. Higgins will forward a list of bad addresses and no pays to the appropriate person of authority at City of Biddeford. At the City's request we will write off the accounts or send them to collections. T.G. Higgins currently has a contract with a collection agency for their clients.
- 1.B.11** T.G. Higgins has a HIPAA Related Business Associated Agreement which will be signed at the same time as the contract. Each of our services are separated. Our software provides separate modules for each service with separate passwords. We work diligently to keep patient information secure.
- 1.B.12** T.G. Higgins will receive checks and make deposits on behalf of City of Biddeford. City of Biddeford will provide deposit slips for this purpose. Other items should be sent to T. G. Higgins using U. S. Postal Service. We charge no additional fee for making deposits.

C. Services Provided

- 1.C.1** T.G. Higgins will bill all of City of Biddeford EMS calls which are marked “Ready for Billing” if it is appropriate to do so.
- 1.C.2** The software currently in use by T.G. Higgins has a component that does allow us to bill for Hazardous Material clean-up, extrication and special services. While we have not done this for other services, we have the contacts to be provide this service.
- 1.C.3** If requested T.G. Higgins will provide guidance to assist the City of Biddeford EMS in the establishment of billing rates and charges.

D. Training & Certification

- 1.D.1** They have obtained experience knowledge and contacts that exceeds certification courses. T.G. Higgins employees have the training to read, interpret and implement material of a technical nature when billing insurance companies. They know where and how to find answers to questions or problems that may arise. Employees have combined experience of 25 years in the ambulance billing field and are experienced in finding information needed to process claims.
- 1.D.2** We stay up-to-date with all changes to the Medicare and Medicaid system and we will keep your EMS service updated regarding changes that may impact your business. Each year our staff attends training in EMS billing by attending pertinent seminars and webinars.
- 1.D.3** T.G. Higgins has experience developing and delivering training to large and small groups of EMTs. If requested, T.G. Higgins will offer training to City of Biddeford Fire Department/EMS staff to ensure they properly complete a run report and include proper documentation according to current guidelines. CEH credits can be applied for any training we may be asked to deliver. The charge for this service will be based on per diem rates for mileage and expenses.

E. Compliance & Audit Process

- 1.E.1** Since we are a billing agency, our Medicare Compliance Plan is different from the City of Biddeford Fire/EMS plan.
- 1.E.2** Over-payments are detected on the payment registers issued to our clients on a monthly basis. When an over payment is discovered we follow up immediately to find out why it occurred and depending on the insurance company involved, request a take back. If the company involved prefers a refund check we will contact the appropriate person within the City in writing detailing the issue and informing them that a refund must be made to said insurance company. The information of where to send the check is also provided by T.G. Higgins. It is then up to the town to issue the refund check and keep us informed when the check has been issued so we can record it in our records.

5.

T. G. Higgins Business Services, PA.

**Billing Services for Emergency Medical
Transportation Services**

- 1.E.3 All records are retained for ten years or as outlined by law. Records are located in a locked secured off site document storage facility.
- 1.E.4 Run reports are coded and invoiced daily. When claims are ready for submission they are sent electronically or by U. S. Postal Service. Claims are reviewed for coding, billing, and documentation accuracy. Payment information is filed in locked filing cabinets on site. Each computer is password protected. Each ambulance service is password protected within the software. Everything we do requires a key or a password.

F. Experience & References

- 1.F.1 Our firm has been in business for over 23 years. We have been billing for Ambulance Services for 20 years.
- 1.F.2 T. G. Higgins employees four full time and one part time employees. Additional staff is available to us.
- 1.F.3 Ambulance billing is our primary function.
- 1.F.4 List attached

T. G. Higgins Business Services, PA.

**Billing Services for Emergency Medical
Transportation Services**

List of References:

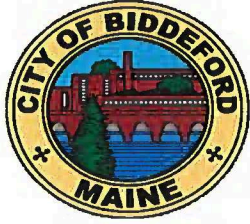
Searsport Ambulance Service
Adrian Stone, EMS Director
PO Box 499
Searsport, ME 04974
207-548-2302

Woolwich EMS
Brian Carlton, Chief
13 Nequasset Rd.
Woolwich, ME 04579
207-443-3589 x109

Town of Warren
Sherry Howard, Town Manager
167 Western Rd.
Warren, ME 04864

Town of East Millinocket
Rob McGraw, Fire Chief
53 Main Street
East Millinocket, ME 04430
207-723-7026

7.



Date: May 4 2021

To: Finance Committee

From: Alison J. Garrison, Finance Director

RE: **FY21 April 2021 FINANCIALS**

Introduction:

Attached are the financial for April 2021. The City continues to be in a strong cash position due to; responsible expense management, a \$650k increase in revenue sharing/excise funds projected thru year end and the receipt of \$575k in building permit revenue from October. The City is optimistic that the State will also increase the State Revenue Sharing percentage (up from 3.5%) back to 5% and retro these funds calculations to Jan 1 2021, the City Manager forecasts that if State passes this increase, it will add an additional \$900k to Revenue Sharing projections.

Comments:

City Revenue (Target 83%):

- Overall revenue collection for the City is 91% of budget primarily due to Revenue Sharing, Excise Funds and Permit fee collections.
- Tax & Sewer collection rate as of April 2021 is 96.52% of current taxes billed compared to 98.23% in FY20.
- State Home Exemption revenue distribution should be received sometime in June/July
- Investment Income is over budget for April YTD but only 52% of what was earned last year due to continuation of low interest rates.
- Gen Govt Other is a revenue account for Misc Rev. Transit Fees and Code Receipts are currently being accounted for in this category. These funds will clear out of misc rev next month.
- Misc Revenue account has \$605k in it which is the revenue received for FY20 lease purchases. It remains in revenue in FY21 due to timing issue.
- The Undefined Account category shows a budget of \$550k which is the budgeted amount for Use of Prior Year City Surplus. Also in this Undefined account category is Misc Revenue of \$32k from police training. These amounts will be broken out in next reporting cycle for better clarity.

City Expenses (Target 83%):

- Overall, City expenses are running at roughly the same spend rate as this time last year (78.6% vs 79.8%)
- Election & Registration expense has now been offset by grant monies received from CTCL for election costs. The term of the CTCL Grant allows the city to go back to FY20 (June 15 2020) for capture of expenses.
- The Undefined Category holds budget and expense related to the Communications Dept 21131, these expenses will be broken out in next reporting cycle reporting for better clarity.

WW Revenue and Expense:

- YTD April Revenue (not including a \$600k Transfer-In) is \$3.5Million vs \$2.9Million same time last year. This represents 84.5% of total year budget or a variance of \$637.5k yet to be invoiced for May and June. In FY19, actual invoiced sewer revenue for May and June combined was \$684k. In FY20 it was \$420k. This would indicate that FY21 Sewer billing is on par with FY21 budget.
- YTD WW Expenses represent 55.7% of FY21 Budget compared to 38.4% of FY20 budget. This increase in % spent is due to timing issues. Past practice made an entry at Year End to recognize WW Fringe expense, current practice makes this entry at Month End.

WW Designated Fund Balance:

- \$59k of DF balance has been expended in FY21 leaving \$3.19Million available

CIP:

- Capital Projects spending YTD April 2021 is \$659.2k, remaining to spend is \$701.8k

ASSIGNED FUND BALANCE:

- Assigned Fund Balance available at YTD April is \$1.8 Million

City of Biddeford
Year-to-Date Financial Report - Revenues
Ten Months Ended April 30, (preliminary; unaudited)

Target: 83.3%

FY2021

FY2020

	FY21 Budget	YTD Revenues	Remaining Budget	% Earned	FY20 Budget	YTD Revenues	Remaining Budget	% Earned
Revenues:								
Property Taxes	46,928,077	46,922,267	5,810	100.0 %	46,831,851	47,054,322	(222,471)	100.5 %
Excise Taxes	3,076,700	3,334,944	(258,244)	108.4 %	3,391,300	2,794,253	597,048	82.4 %
Registration Fees	61,173	78,743	(17,570)	128.7 %	61,773	55,996	5,777	90.6 %
Gen. Govt Licenses/Permits/Fees	750,212	1,556,050	(805,838)	207.4 %	769,012	908,115	(139,103)	118.1 %
Pub Svcs Licenses/Permits/Fees	435,061	401,709	33,352	92.3 %	132,738	92,747	39,991	69.9 %
Pub Safety Licenses/Permits/Fees	1,748,085	1,390,340	357,745	79.5 %	1,599,759	1,354,734	245,025	84.7 %
Pub Works Licenses/Permits/Fees	285,820	201,407	84,413	70.5 %	245,435	119,885	125,550	48.8 %
Ed Licenses/Permits/Fees	30,000	2,638	27,362	8.8 %	30,647	12,247	18,400	40.0 %
State Revenue Sharing	1,987,500	2,025,887	(38,387)	101.9 %	1,975,000	1,648,127	326,873	83.4 %
State Homestead Exemption	1,144,593	851,160	293,433	74.4 %	814,593	604,157	210,436	74.2 %
Gen Govt Intergovernmental	7,000	-	7,000	- %	7,000	-	7,000	- %
Pub Svcs Intergovernmental	78,750	33,204	45,546	42.2 %	80,500	16,218	64,282	20.1 %
Pub Safety Intergovernmental	5,000	2,168	2,832	43.4 %	6,000	9,855	(3,855)	164.2 %
Pub Works Intergovernmental	213,000	189,576	23,424	89.0 %	210,000	217,896	(7,896)	103.8 %
State Education Subsidy	14,853,903	9,146,665	5,707,238	61.6 %	14,002,306	12,122,914	1,879,392	86.6 %
Education Intergovernmental	281,269	178,606	102,663	63.5 %	233,824	314,640	(80,816)	134.6 %
State BETE Prog. Reimbursement	350,000	397,232	(47,232)	113.5 %	350,099	357,733	(7,634)	102.2 %
Investment Income	117,241	134,756	(17,515)	114.9 %	140,904	240,938	(100,034)	171.0 %
Gen Govt Other	40,000	65,899	(25,899)	164.7 %	101,132	171,740	(70,608)	169.8 %
Pub Svcs Other	61,000	50,412	10,588	82.6 %	36,000	30,000	6,000	83.3 %
Pub Safety Other	-	-	-	- %	-	6,201	(6,201)	- %
Pub Works Other	100	-	100	- %	150	-	150	- %
Education Other	181,765	23,003	158,762	12.7 %	160,680	95,219	65,461	59.3 %
Miscellaneous Revenue	-	605,286	(605,286)	- %	-	-	-	- %
Use of Education Fund Balance	1,330,551	-	1,330,551	- %	1,445,793	1,445,793	-	-100.0 %
Transfers In	359,439	488,753	(129,314)	136.0 %	651,439	651,439	-	-100.0 %
Undefined	550,000	32,000	518,000	5.8 %	-	-	-	- %
TOTAL REVENUES	74,876,239	68,112,705	6,763,534	91.0 %	73,277,935	70,325,168	2,952,767	96.0 %
 Total less Property Taxes	26,453,569	19,942,046	6,511,523	75.4%	25,281,392	22,308,956	2,972,436	88.2%
Total Education	16,677,488	9,350,912	7,326,576	56.1%	15,873,250	13,990,813	1,882,437	88.1%
Total City Other	9,776,081	10,591,134	(815,053)	108.3%	9,408,142	8,318,143	1,089,999	88.4%

City of Biddeford
Revenue Sharing Collections
By Month through June 21, 2020

Month	Year	Amount Projected	Actual Amount	Monthly Difference	Cumulative Difference	%	% inc over FY20	
		<u>FY21</u>	<u>FY21</u>	<u>FY21</u>	<u>FY21</u>			
July	2020	161,935.29	243,569.00	81,633.71	81,633.71	4.11%	39,388.44	19.29%
August	2020	122,642.70	179,914.02	57,271.32	138,905.03	6.99%	25,276.60	16.35%
September	2020	147,808.30	216,993.14	69,184.84	208,089.87	10.47%	41,587.82	23.71%
October	2020	190,059.99	287,604.03	97,544.04	305,633.91	15.38%	62,058.28	27.51%
November	2020	150,193.35	233,312.09	83,118.74	388,752.65	19.56%	61,152.63	35.52%
December	2020	134,181.61	216,011.38	81,829.77	470,582.42	23.68%	69,687.86	47.63%
January	2021	159,012.14	245,514.32	86,502.18	557,084.60	28.03%	72,113.39	41.59%
February	2021	203,263.05	306,760.20	103,497.15	660,581.75	33.24%	85,104.16	38.39%
March	2021	64,024.67	190,341.00	126,316.33	786,898.08	39.59%	103,987.39	120.42% covid
April	2021	84,069.32	96,208.96	12,139.64	799,037.72	40.20%	7,744.79	8.75%
May	2021	284,107.48		(284,107.48)	514,930.24			
June	2021	286,202.10		(286,202.10)	228,728.14			
F.Y. Total		<u>1,987,500.00</u>	<u>2,216,228.14</u>	<u>228,728.14</u>		111.51%		
	FY21 Projected	\$1,987,500 @3.75%						

City of Biddeford
Vehicle Excise Tax Collections
By Month through June 2021 YTD

Month	Year	Amount Projected	Actual Amount	Monthly Difference	Cumulative Difference	%
		<u>FY21</u>	<u>FY21</u>	<u>FY21</u>	<u>FY21</u>	
July	2020	358,442.05	462,807.31	104,365.26	104,365.26	3.41%
August	2020	299,541.00	325,558.83	26,017.83	130,383.09	4.26%
September	2020	253,605.05	311,648.49	58,043.44	188,426.52	6.16%
October	2020	274,197.72	357,608.41	83,410.69	271,837.21	8.88%
November	2020	212,159.87	298,309.24	86,149.37	357,986.59	11.70%
December	2020	211,430.65	286,195.27	74,764.62	432,751.21	14.14%
January	2021	196,019.87	276,400.48	80,380.61	513,131.82	16.77%
February	2021	181,351.55	270,478.30	89,126.75	602,258.57	19.68%
March	2021	247,915.65	394,399.14	146,483.49	748,742.05	24.47%
April	2021	285,419.03	339,504.35	54,085.32	802,827.37	26.24%
May	2021	283,573.41		(283,573.41)	519,253.96	
June	2021	256,344.14		(256,344.14)	262,909.82	
					262,909.82	
F.Y. Total		<u><u>3,060,000.00</u></u>	<u><u>3,322,909.82</u></u>	<u><u>262,909.82</u></u>		108.59%

FY21 Projected \$ 3,060,000

CITY OF BIDDEFORD
Reconciliation of Tax & Sewer Accounts
Detail to G.L. as of April 30, 2021

Year	Acct.	Detail Balance	G.L. Balance	Difference G.L.-Detail	Prior Month Detail Balance	Diff. Between Prior Month and Current Month	Percent Collected This Month	Percent Collected Since 7/1/2020
Real Estate Liens:								
1993-2000	Liens 10011-10291/300	25,151.94	25,151.94	0.00	25,151.94	0.00	0.00%	0.00%
2001	Liens 10011-10301	3,256.62	3,256.62	0.00	3,256.62	0.00	0.00%	0.00%
2002	Liens 10011-10302	3,315.30	3,315.30	0.00	3,315.30	0.00	0.00%	0.00%
2003	Liens 10011-10303	3,689.75	3,689.75	0.00	3,689.75	0.00	0.00%	0.00%
2004	Liens 10011-10304	4,192.15	4,192.15	0.00	4,192.15	0.00	0.00%	0.00%
2005	Liens 10011-10305	4,204.50	4,204.50	0.00	4,204.50	0.00	0.00%	0.00%
2006	Liens 10011-10306	4,287.23	4,287.23	0.00	4,287.23	0.00	0.00%	0.00%
2007	Liens 10011-10307	4,548.59	4,548.59	0.00	4,548.59	0.00	0.00%	-6.13%
2008	Liens 10011-10308	7,921.71	7,921.71	0.00	7,921.71	0.00	0.00%	1.16%
2009	Liens 10011-10309	9,427.83	9,427.83	0.00	9,427.83	0.00	0.00%	3.03%
2010	Liens 10011-10310	10,364.16	10,364.16	0.00	10,364.16	0.00	0.00%	21.10%
2011	Liens 10011-10311	10,266.81	10,266.81	0.00	10,266.81	0.00	0.00%	32.43%
2012	Liens 10011-10312	11,933.52	11,933.52	0.00	11,933.52	0.00	0.00%	30.20%
2013	Liens 10011-10313	12,767.08	12,767.08	0.00	12,767.08	0.00	0.00%	32.97%
2014	Liens 10011-10314	13,788.04	13,788.04	0.00	13,788.04	0.00	0.00%	37.77%
2015	Liens 10011-10315	18,179.85	18,179.85	0.00	18,321.50	141.65	0.77%	14.92%
2016	Liens 10011-10316	17,314.79	17,314.79	0.00	17,314.79	0.00	0.00%	50.84%
2017	Liens 10011-10317	29,176.79	29,176.79	0.00	30,870.09	1,693.30	5.49%	46.87%
2018	Liens 10011-10318	35,695.34	35,695.34	0.00	37,725.91	2,030.57	5.38%	89.47%
2019	Liens 10011-10319	96,027.76	96,027.76	0.00	100,158.78	4,131.02	4.12%	88.07%
2020	Liens 10011-10320	331,364.24	331,364.24	0.00	362,443.05	31,078.81	8.57%	76.54%
	Totals	656,874.00	656,874.00	0.00	695,949.35	39,075.35	5.61%	
	Check			0.00	695,949.35			
Prior Personal Property:								
2010	P.P.P. 10011-10210	0.00	0.00	0.00	0.00	0.00	0.00%	100.00%
2011	P.P.P. 10011-10211	0.00	0.00	0.00	0.00	0.00	0.00%	100.00%
2012	P.P.P. 10011-10212	0.00	0.00	0.00	0.00	0.00	0.00%	100.00%
2013	P.P.P. 10011-10213	0.00	0.00	0.00	0.00	0.00	0.00%	100.00%
2014	P.P.P. 10011-10214	0.00	0.00	0.00	0.00	0.00	0.00%	100.00%
2015	P.P.P. 10011-10215	3,794.65	3,794.65	0.00	3,794.65	0.00	0.00%	4.90%
2016	P.P.P. 10011-10216	2,587.12	2,587.12	0.00	2,587.12	0.00	0.00%	9.73%
2017	P.P.P. 10011-10217	8,298.42	8,298.42	0.00	8,298.42	0.00	0.00%	9.29%
2018	P.P.P. 10011-10218	3,840.97	3,840.97	0.00	5,474.67	1,633.70	29.84%	72.02%
2019	P.P.P. 10011-10219	9,391.18	9,391.18	0.00	9,405.88	14.70	0.16%	68.28%
2020	P.P.P. 10011-10220	21,966.87	21,966.87	0.00	23,592.86	1,625.99	6.89%	88.35%
	Totals	49,879.21	49,879.21	0.00	53,153.60	3,274.39	6.16%	
	Check			0.00	53,153.60			
2021	R.E.	1,521,692.01			gl#10011-10321			
2021	P.P.	101,432.35			gl #10011-10221			
2021	10011-10221	1,623,124.36	1,623,124.36					
Sewer Liens:								
2010	Liens 16011-10410	1,839.06	1,839.06	0.00	1,839.06	0.00	0.00%	26.25%
2011	Liens 16011-10411	435.25	435.25	0.00	435.25	0.00	0.00%	73.37%
2012	Liens 16011-10412	1,016.02	1,016.02	0.00	1,016.02	0.00	0.00%	74.28%
2014	Liens 16011-10414	686.36	686.36	0.00	686.36	0.00	0.00%	74.41%
2015	Liens 16011-10415	979.88	979.88	0.00	979.88	0.00	0.00%	80.27%
2016	Liens 16011-10416	1,536.23	1,536.23	0.00	1,536.23	0.00	0.00%	61.25%
2017	Liens 16011-10417	1,940.17	1,940.17	0.00	2,050.73	110.56	5.39%	1381.99%
2018	Liens 16011-10418	1,784.73	1,784.73	0.00	1,784.73	0.00	0.00%	94.14%
2019	Liens 16011-10419	21,835.35	21,835.35	0.00	21,986.07	150.72	0.69%	82.48%
2020	Liens 16011-10420	89,155.65	89,155.65	0.00	109,283.04	20,127.39	18.42%	48.96%
	Totals	121,208.70	121,208.70	0.00	141,597.37	20,388.67	14.40%	
	Check			0.00	141,597.37			
2020	Sewer 16011-10169	0.00						
2021	Sewer 16011-10169	538,533.71						
	Total	538,533.71	538,533.71	0.00				
2020	IPP 16011-10168	0.00						
2021	IPP 16011-10168	101,229.85						
	Total	101,229.85	101,229.85	0.00				
Percentage of Current Taxes Collected								
	Current Tax Commitment	plus: Supplementals	less: Abatements	Total Current Taxes	Curr. Balance Uncollected	Current Taxes Collected	% of Current	
Real Estate	45,447,353.39	20,695.53	85,029.90	45,383,019.02	1,521,692.01	43,861,327.01	96.65%	FY18 98.31%
Personal Property	1,291,560.99	0.00	3,687.21	1,287,873.78	101,432.35	1,186,441.43	92.12%	FY19 98.16%
	46,738,914.38	20,695.53	88,717.11	46,670,892.80	1,623,124.36	45,047,768.44	96.52%	FY20 98.23%
								FY21 96.52%

City of Biddeford
Year-to-Date Financial Report - Expenditures (incl. Encumb.)
Ten Months Ended April 30, (unaudited)

Target: 83.3%

FY2021

FY2020

Expenditures:	FY21 Budget	YTD Expended	Remaining Budget	% Spent	FY20 Budget	YTD Expended	Remaining Budget	% Spent
Mayor/Council	34,525	21,899	12,626	63.4 %	36,426	33,427	2,999	91.8 %
City Manager	337,691	258,673	79,018	76.6 %	376,648	311,283	65,365	82.6 %
City Clerk	295,695	250,404	45,291	84.7 %	309,103	251,979	57,124	81.5 %
Elections & Registrations	17,700	(8,692)	26,392	(49.1%)	26,100	21,962	4,138	84.1 %
Assessing	211,322	171,629	39,693	81.2 %	211,179	170,777	40,402	80.9 %
Finance & Tax	349,110	267,845	81,265	76.7 %	346,898	275,895	71,003	79.5 %
Computer Services	165,578	98,638	66,940	59.6 %	174,376	107,326	67,050	61.5 %
Personnel	153,111	116,768	36,343	76.3 %	98,922	88,860	10,062	89.8 %
Planning & Economic Devel.	361,421	298,557	62,864	82.6 %	380,099	314,570	65,529	82.8 %
Code Enforcement & Inspections	397,065	319,077	77,988	80.4 %	406,758	295,184	111,574	72.6 %
General Administration	2,599,712	2,193,376	406,336	84.4 %	2,503,294	2,026,063	477,231	80.9 %
City Hall Building Maintenance	197,152	104,315	92,837	52.9 %	171,854	127,740	44,114	74.3 %
Private Schools	25,136	25,136	-	100.0 %	25,136	25,136	-	100.0 %
Community Center	211,751	136,681	75,070	64.5 %	259,142	143,309	115,833	55.3 %
Recreation	531,457	381,417	150,040	71.8 %	512,198	403,598	108,600	78.8 %
Health & Welfare	250,263	146,043	104,220	58.4 %	236,618	143,282	93,336	60.6 %
Facilities Management	-	-	-	- %	97,468	60,865	36,603	62.4 %
Social Services	88,900	88,900	-	100.0 %	75,000	96,396	(21,396)	128.5 %
Municipal Services	875,588	772,503	103,085	88.2 %	843,128	739,594	103,534	87.7 %
Fire Department	3,499,856	2,683,915	815,941	76.7 %	3,528,528	2,661,712	866,816	75.4 %
Biddeford Pool Fire Department	9,150	3,377	5,773	36.9 %	9,125	4,597	4,528	50.4 %
Emergency Management	9,876	8,058	1,818	81.6 %	9,652	7,960	1,692	82.5 %
Hydrant Rental	427,500	356,171	71,329	83.3 %	419,147	330,707	88,440	78.9 %
Police Department	3,974,503	3,300,772	673,731	83.0 %	4,127,646	3,293,026	834,620	79.8 %
Police Investigative Services	578,909	410,311	168,598	70.9 %	515,167	428,407	86,760	83.2 %
Communications	1,407,942	1,190,124	217,818	84.5 %	1,360,312	1,113,190	247,122	81.8 %
Animal Control Officer	92,118	76,797	15,321	83.4 %	91,318	76,898	14,420	84.2 %
Street & Traffic Lights	197,017	117,367	79,650	59.6 %	180,017	146,994	33,023	81.7 %
PW admin/Fleet Maint.	1,220,189	939,295	280,894	77.0 %	1,167,559	917,107	250,452	78.5 %
Public Works Street Maint.	1,679,738	1,208,578	471,160	72.0 %	1,635,539	1,340,053	295,486	81.9 %
Solid Waste Management	1,260,198	1,069,053	191,145	84.8 %	1,239,838	950,397	289,441	76.7 %
Parks Maintenance	506,315	332,827	173,488	65.7 %	516,633	353,232	163,401	68.4 %
Cemetery	39,488	21,192	18,296	53.7 %	41,229	17,174	24,055	41.7 %
Engineering	260,128	155,457	104,671	59.8 %	189,747	98,112	91,635	51.7 %
GIS Division	72,856	56,696	16,160	77.8 %	68,579	55,145	13,434	80.4 %
Fringe Benefits	6,086,472	4,828,410	1,258,062	79.3 %	5,878,711	4,596,464	1,282,247	78.2 %
County Tax	1,323,152	1,323,152	-	100.0 %	1,282,292	1,282,292	-	100.0 %
Debt Service - Principal	2,191,308	1,864,624	326,684	85.1 %	2,106,567	1,973,879	132,688	93.7 %
Debt Service - Interest	685,231	545,132	140,099	79.6 %	760,163	538,539	221,624	70.8 %
Transfers Out	600,000	600,000	-	100.0 %	600,000	600,000	-	100.0 %
CIP - General Government	243,995	35,048	208,947	14.4 %	175,000	70,703	104,297	40.4 %
CIP - Public Services	-	-	-	- %	200,000	113	199,887	0.1 %
CIP - Public Safety	142,000	65,316	76,684	46.0 %	88,000	81,833	6,167	93.0 %
CIP - Public Works	975,052	670,315	304,737	68.7 %	1,052,547	993,486	59,061	94.4 %
Education - Regular Instruction	14,501,101	7,034,989	7,466,112	48.5 %	13,723,077	9,031,125	4,691,952	65.8 %
Education - Special Education	6,782,831	3,195,852	3,586,979	47.1 %	6,499,105	4,132,923	2,366,182	63.6 %
Education - Career & Tech. Instr.	2,882,624	1,399,291	1,483,333	48.5 %	3,308,562	2,321,282	987,280	70.2 %
Education - Other Instruction	708,909	131,969	576,940	18.6 %	666,875	531,046	135,829	79.6 %
Education - Student/Staff Supp.	2,608,078	1,340,566	1,267,512	51.4 %	2,416,020	1,642,150	773,870	68.0 %

City of Biddeford
Year-to-Date Financial Report - Expenditures (incl. Encumb.)
Ten Months Ended April 30, (unaudited)

Target: 83.3%

	FY2021				FY2020			
Expenditures:	FY21 Budget	YTD Expended	Remaining Budget	% Spent	FY20 Budget	YTD Expended	Remaining Budget	% Spent
Education - System Admin.	1,110,109	731,520	378,589	65.9 %	1,059,461	809,794	249,667	76.4 %
Education - School Admin.	1,650,603	1,028,537	622,066	62.3 %	1,635,813	1,243,232	392,581	76.0 %
Education - Transportation	1,701,180	911,099	790,081	53.6 %	1,624,714	1,116,588	508,126	68.7 %
Education - Facilities Main.	3,636,260	2,172,351	1,463,909	59.7 %	3,603,468	2,950,844	652,624	81.9 %
Education - Debt Service	3,607,388	1,786,217	1,821,171	49.5 %	3,703,651	3,703,650	1	100.0 %
Education - All Other	12,077	180	11,897	1.5 %	14,048	7,369	6,679	52.5 %
Crossing Guards	-	780	(780)	- %	-	-	-	- %
Adult Education Programs	740,529	336,152	404,377	45.4 %	689,478	371,683	317,796	53.9 %
Undefined	348,380	201,063	147,317	57.7 %	-	-	-	- %
TOTAL EXPENDITURES	74,876,239	47,775,726	27,100,513	63.8 %	73,277,935	55,430,952	17,846,983	75.6 %
TOTAL CITY EXPENDITURES	35,675,079	28,043,153	7,631,926	78.6%	35,023,141	27,940,949	7,082,192	79.8%
TOTAL K-12 EXPENDITURES	39,201,160	19,732,573	10,764,791	50.3%	38,254,794	27,490,003	10,764,791	71.9%
Total Operating Departments	67,751,013	41,810,734	25,940,279	61.7%	66,095,238	49,054,117	17,041,121	74.2%
Less Education	28,549,853	22,078,162	6,471,691	77.3%	27,840,444	21,564,114	6,276,330	77.5%

**City of Biddeford
Capital Projects Analysis
General Fund Depts. 21201-21204
FY21 as of April 2021**

As of date: 10/31/2020 including encumbrances		Beginning	Encumbered/	Balance	
Account	Description	Budget	Expended	Remaining	
21201-60904	City Hall Improvements	50,000.00	0.00	50,000.00	
21201-60907	IT Improvements	193,995.00	35,047.84	158,947.16	Systems Upgrades
21203-60913	Communication Equipment	75,000.00	1,450.00	73,550.00	Electrical Work
					Stair Chair, Cardiac Stretcher
					Maintenance Agreements;
21203-60966	FD Equipment	67,000.00	63,866.48	3,133.52	New Defib
21204-60603	Vehicles Purchase Capital	265,000.00	153,023.00	111,977.00	Ford Exped 20, Trackless, 2
					Ford Trucks 21
					Paving, Overlay; Abby Ln,
21204-60604	Road Construcion/Improvements	470,052.00	402,659.52	67,392.48	Deer Run, Foss, Buzzle, Forest
21204-60970	Thacher Brook Watershed	40,000.00	3,116.44	36,883.56	York County Soil & Water
21204-60920	Lincoln St Electric	150,000.00	0.00	150,000.00	
21204-60979	Saco River Project	50,000.00	0.00	50,000.00	
		<u>1,361,047.00</u>	<u>659,163.28</u>	<u>701,883.72</u>	

**City of Biddeford Assigned Fund Balance
Analysis (Incl. encumbrances) General Fund
Departments 22001-22004 as of April 2021
Year ended June 30 2021**

ORG	DESC	OBJECT	ACCT DESCRIPTION	BEG BUDGET	EXPENDED	AVAILABLE JUNE 30 2021
22001	Building Repair/Maint Exp	60450	BUILDING SECURITY	\$50,000.00	\$0.00	\$50,000.00
22001	Downtown Development Comm	60859	Downtown Development Comm	\$2,142.71	\$1,350.00	\$792.71
22001	City Hall Improvements	60904	City Hall Improvements	\$322,165.00	\$0.00	\$322,165.00
22001	IT Improvements	60907	IT Computer Hardware	\$111,421.92	\$3,187.50	\$108,234.42
22001	Fin Software Data Verification	60909	Fin software Data Verification	\$30,000.00	\$0.00	\$30,000.00
22001	Obsolete Planning Escrows Held	60931	Obsolete Planning Escrows Held	\$80,420.00	\$0.00	\$80,420.00
22001	Comprehensive Plan	60958	Comprehensive Plan	\$2,450.00	\$0.00	\$2,450.00
22001	Grant Matching Reserve	60972	Grant Matching Reserve	\$17,981.00	\$3,600.00	\$14,381.00
22001	Summer Salary Reserve	60984	Summer Salary Reserve	\$50,000.00	\$0.00	\$50,000.00
22001	Interns/Mgmt Analyst Reserve	60985	Interns/Mgmt Analyst Reserve	\$30,573.00	\$0.00	\$30,573.00
22001	City Hall Windows	60999	City Hall Windows	\$63,883.00	\$0.00	\$63,883.00
22001	Bidd-Saco Joint Efforts Exp	61014	Bidd-Saco Joint Efforts Exp	\$25,000.00	\$0.00	\$25,000.00
22002	Park Improvements/Amenities	60463	Park Improvements/Amenities	\$37,604.74	\$21,850.86	\$15,753.88
22002	Community Center Improvements	60905	Community Center Improvements	\$110,000.00	\$0.00	\$110,000.00
22002	Rotary Park Beach Improvements	60910	Rotary Park Beach Improvements	\$37,798.00	\$0.00	\$37,798.00
22002	St Louis Field Improvements	60912	St Louis Field Improvements	\$273,350.00	\$112,705.00	\$160,645.00
22002	Clifford Park Improvements	60922	Clifford Park Improvements	\$8,294.00	\$0.00	\$8,294.00
22002	Tennis Court Repair	60923	Tennis Court Repair	\$3,955.00	\$1,200.00	\$2,755.00
22002	Martel Field Improvements	60927	Martel Field Improvements	\$5,500.00	\$0.00	\$5,500.00
22002	May Field Improvements	60940	May Field Upper Drainage	\$12,000.00	\$0.00	\$12,000.00
22002	Rotary Park Master Plan	60943	Rotary Park Master Plan	\$31,200.00	\$0.00	\$31,200.00
22002	Rotary Park Improvements	60950	Rotary Park Improvements	\$15,000.00	\$0.00	\$15,000.00
22002	Teen Center Improvements	60955	Teen Center Improvements	\$2,521.00	\$0.00	\$2,521.00
22002	Park Benches	60989	Park Benches	\$1,484.00	\$0.00	\$1,484.00
22002	Playground Improvements	60990	Playground Improvements	\$12,000.00	\$0.00	\$12,000.00
22002	Park Security Improvements	60991	Park Security Improvements	\$10,000.00	\$0.00	\$10,000.00
22002	Park Signage Improvements	60992	Park Signage Improvements	\$3,852.00	\$1,233.73	\$2,618.27
22003	Protective Vests Fire/EMS	60969	Protective Vests Fire/EMS	\$7,500.00	\$0.00	\$7,500.00
22003	Community Service Officers Res	60986	Community Service Officers Res	\$22,000.00	\$0.00	\$22,000.00
22004	Printing & Copying Expense	60502	Solid Waste Commission	\$1,832.98	\$571.47	\$1,261.51
22004	Paving Program-Capital	60607	Paving Program-Capital	\$11,926.67	\$10,745.91	\$1,180.76
22004	PW Facility Repairs	60906	PW Facility Repairs	\$75,000.00	-\$5,381.13	\$80,381.13
22004	GIS System	60908	GIS System	\$40.00	\$0.00	\$40.00
22004	Cemetery Improvements	60921	Cemetery Improvements	\$5,000.00	\$0.00	\$5,000.00
22004	Elm St. Engineering PACTS	60939	Elm St. Engineering PACTS	\$22,273.00	\$0.00	\$22,273.00
22004	PW Salt Improvements	60942	PW Salt Improvements	\$65,000.00	\$65,180.48	-\$180.48
22004	Recycling Education Expense	60960	Recycling Education Expense	\$1,409.00	\$639.94	\$769.06
22004	Thacher Brook Watershed	60970	Thacher Brook Watershed	\$256,604.16	\$0.00	\$256,604.16
22004	Riverwalk Phase 4	60971	Riverwalk Phase 4	\$96,835.00	\$0.00	\$96,835.00
22004	PACTS Project	60980	PACTS Project	\$114,800.00	\$0.00	\$114,800.00
22004	Mechanics Park River Wall Repa	60988	Mechanics Park River Wall Repa	\$50,000.00	\$0.00	\$50,000.00
				<u>\$2,139,153.86</u>	<u>\$275,221.44</u>	<u>\$1,863,932.42</u>

Wastewater

83.3%

Year-to-Date Rev and Expenses As of April 2021

	FY2021 Total Budget	FY2021 Year- to- Date Actual	FY2021 Remaining Budget	Budget to Actual %	FY2020 Total Budget	FY2020 Year-to- Date Actual	FY2020 Remain- ing Budget	Budget to Actual %
Revenues								
Others								
Licenses, Permits and Fees	(4,117,311)	(3,479,846)	(637,465)	84.5%	(3,932,096)	(2,882,646)	(1,049,450)	73.3%
Transfers In	(600,000)	(600,000)	-	100.00%	(600,000)	(600,000)	-	100.0%
Others	(4,717,311)	(4,079,846)	(637,465)	86.5%	(4,532,096)	(3,482,646)	(1,049,450)	76.8%
Total Revenues	(4,717,311)	(4,079,846)	(637,465)	86.5%	(4,532,096)	(3,482,646)	(1,049,450)	48.2%
Expenditures								
Others								
New Sewer Operations Exp	1,506,082	1,189,025	1,128,986	78.9%	1,501,151	1,021,087	480,064	43.8%
P.W. Wastewater Maintenance	1,002,682	761,738	746,956	76.0%	857,832	655,560	202,272	51.4%
Sewer Ind Pretreat Program	69,508	44,773	56,489	64.4%	67,764	26,500	41,264	23.9%
Sewer Operations	3,025,926	1,126,849	2,264,856	37.2%	2,055,349	1,092,477	962,872	29.5%
Others	5,604,198	3,122,386	4,197,287	55.7%	4,482,096	2,795,624	1,686,472	38.4%
Total Expenditures	5,604,198	3,122,386	4,197,287	55.7%	4,482,096	2,795,624	1,686,472	38.4%
General Fund Total	886,887	(957,460)	3,559,822		(50,000)	(687,022)	637,022	

Wastewater

Designated Fund Balance Analysis (Incl. encumbrances)
Sewer Operations
FY21 as of April 2021

Account	Description	Beginning Balance	Encumbered/ Expended	Balance Remaining	FY 2021 Changes	Available 6/30/2021
22005 60310	CSO Reserves	8,570.47	-	8,570.47	-	8,570.47
22005 60311	Operations Contracts	25,774.00	-	25,774.00	-	25,774.00
22005 60452	Operating Equipment Repair	42,119.00	12,073.18	30,045.82	-	30,045.82
22005 60457	Road Improvements - Non-capital	1,157.50	-	1,157.50	-	1,157.50
22005 60602	DEP Required Capital Fund	299,244.00	29,242.00	270,002.00	-	270,002.00
22005 60605	Sewer Capital Improvements	2,465,983.30	15,800.93	2,450,182.37	-	2,450,182.37
22005 60901	I & I Expense	306,403.96	-	306,403.96	-	306,403.96
22005 60902	Pump Station Repairs/Upgrades	13,608.00	-	13,608.00	-	13,608.00
22005 60959	Home Depot Pump Station Upgrade	38,137.00	-	38,137.00	-	38,137.00
22005 60976	Flow Monitoring for Horrigans	38,050.00	-	38,050.00	-	38,050.00
22005 60501	Operating Supp/Eqt	6,198.00	993.67	5,204.33	-	5,204.33
		3,245,245.23	58,109.78	3,187,135.45	-	3,187,135.45