

**RESOLUTION DESIGNATING CERTAIN DELINQUENT ACCOUNTS RECEIVABLE INCURRED BY PARTICULAR RECIPIENTS OF MANATEE COUNTY EMERGENCY MEDICAL SERVICES AS UNCOLLECTIBLE IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AND ADJUSTED TO ZERO IN THE ACCOUNTS RECEIVABLE LEDGER.**

**WHEREAS**, the County of Manatee, a political subdivision of the State of Florida, is engaged in the operation of an ambulance services furnishing emergency medical services for persons located in Manatee County, Florida, and the governmental division of the County of Manatee, Florida, operating said ambulance services is identified as the Manatee County Emergency Medical Services; and

**WHEREAS**, Manatee County has not collected fees established by law from some of the recipients of these emergency medical services; and

**WHEREAS**, the Manatee County Clerk of the Circuit Court and Comptroller has requested that the Manatee County Board of County Commissioners, in accordance with generally accepted accounting principles, designate certain accounts receivable incurred by particular recipients of Manatee County Emergency Medical Services up through and including, as uncollectible for the purpose of eliminating these accounts so as not to overstate the value of accounts receivable in the General Fund; and

**WHEREAS**, Resolution R-05-68 provides for the adjustment and waiver of EMS User Fees under varying circumstances with subsequent ratification by the Board of County Commissioners.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA THAT:**

1. Delinquent accounts receivable as submitted by Per-Se Technologies, our contracted billing service, included in Exhibit A incorporated by reference and made a part of this Resolution, (excepting deletions as indicated), that have been incurred by recipients of Manatee County Emergency Medical Services are hereby designated as uncollectible for the purpose of writing off these accounts from the accounts receivable ledger in the General Fund.
2. The above designations have been made solely to enable the Clerk of the Circuit Court to carry out his duties in accordance with generally accepted accounting principles. Manatee County does not waive any rights it may have to collect, and may continue to pursue collection of any of the above referenced accounts.

**ADOPTED in open session with a quorum present and voting this 12<sup>th</sup> day of January, 2010.**

**BOARD OF COUNTY COMMISSIONERS  
OF MANATEE COUNTY, FLORIDA**

By: \_\_\_\_\_

**Chairman**

**ATTEST: R. B. SHORE  
Clerk of the Circuit Court**

By: \_\_\_\_\_



## EXHIBIT "A"

<b>PER SE WRITEOFFS FOR MANATEE COUNTY EMS</b>				
<b>October 2009</b>				
<b>Patient #</b>	<b>Code</b>	<b>Date</b>	<b>Amount</b>	<b>Code TTL</b>
76014039.12	7700	10/17/2009	-75.90	
76019896.13	7700	10/17/2009	-530.66	
76022533.12	7700	10/17/2009	-90.11	
76025524.13	7700	10/17/2009	-490.11	
76026150.13	7700	10/17/2009	-554.99	
76027275.13	7700	10/17/2009	-479.99	
76029040.11	7700	10/17/2009	-123.22	
76030169.14	7700	10/17/2009	-506.13	
76030504.14	7700	10/17/2009	-285.02	
76034852.14	7700	10/17/2009	-221.02	
76037061.13	7700	10/17/2009	-514.44	
76037494.14	7700	10/17/2009	-388.00	
76039664.15	7700	10/17/2009	-100.00	
76040393.11	7700	10/17/2009	-59.64	
76042079.14	7700	10/17/2009	-99.64	
76042361.13	7700	10/17/2009	-569.20	
76042366.13	7700	10/17/2009	-498.22	
76043650.12	7700	10/17/2009	-305.00	
76043691.13	7700	10/17/2009	-571.21	
76044539.11	7700	10/17/2009	-55.66	
76044871.13	7700	10/17/2009	-530.66	
76044936.13	7700	10/17/2009	-579.32	
76044978.13	7700	10/17/2009	-506.33	
76045309.12	7700	10/17/2009	-305.00	
76045865.15	7700	10/17/2009	-62.30	
76046833.15	7700	10/17/2009	-77.67	
76047147.14	7700	10/17/2009	-327.23	
76047232.13	7700	10/17/2009	-757.74	
76047329.13	7700	10/17/2009	-447.55	
76047435.13	7700	10/17/2009	-439.44	
76047501.15	7700	10/17/2009	-73.81	
76047507.16	7700	10/17/2009	-31.55	
76047523.13	7700	10/17/2009	-522.55	
76047653.13	7700	10/17/2009	-514.44	
76047668.13	7700	10/17/2009	-530.66	
76047776.14	7700	10/17/2009	-931.11	
76047930.13	7700	10/17/2009	-455.66	
76047974.14	7700	10/17/2009	-500.63	
76047987.13	7700	10/17/2009	-514.44	
76048027.13	7700	10/17/2009	-506.33	
76048064.13	7700	10/17/2009	-490.11	
76048167.15	7700	10/17/2009	-78.95	
76048288.13	7700	10/17/2009	-514.44	
76048329.13	7700	10/17/2009	-514.44	
76048397.13	7700	10/17/2009	-578.89	
76048554.13	7700	10/17/2009	-441.39	
76048645.13	7700	10/17/2009	-420.81	
76048867.13	7700	10/17/2009	-435.89	
76048959.13	7700	10/17/2009	-578.89	

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<b>PER SE WRITEOFFS FOR MANATEE COUNTY EMS</b>				
<b>October 2009</b>				
<b>Patient #</b>	<b>Code</b>	<b>Date</b>	<b>Amount</b>	<b>Code TTL</b>
76049002.13	7700	10/17/2009	-588.52	
76049288.13	7700	10/17/2009	-598.15	
76049318.13	7700	10/17/2009	-617.41	
76049415.12	7700	10/17/2009	-388.00	
76049609.14	7700	10/17/2009	-68.00	
76049744.12	7700	10/17/2009	-388.00	
76049982.13	7700	10/17/2009	-435.89	
76049991.13	7700	10/17/2009	-578.89	
76050141.13	7700	10/17/2009	-761.86	
76050192.14	7700	10/17/2009	-88.28	
76050224.13	7700	10/17/2009	-578.89	
76050254.13	7700	10/17/2009	-426.26	
76050258.13	7700	10/17/2009	-426.26	
76050395.13	7700	10/17/2009	-607.78	
76050586.13	7700	10/17/2009	-578.89	
76050633.15	7700	10/17/2009	-83.15	
76050664.13	7700	10/17/2009	-569.26	
76050671.13	7700	10/17/2009	-627.04	
76050683.13	7700	10/17/2009	-578.89	
76050847.13	7700	10/17/2009	-569.26	
76050943.13	7700	10/17/2009	-598.15	
76051096.14	7700	10/17/2009	-92.96	
76051125.15	7700	10/17/2009	-76.60	
76051126.15	7700	10/17/2009	-100.00	
76051211.13	7700	10/17/2009	-627.04	
76051558.13	7700	10/17/2009	-588.52	
76051650.15	7700	10/17/2009	-100.00	
76051668.13	7700	10/17/2009	-588.52	
76051704.14	7700	10/17/2009	-92.96	
76051789.15	7700	10/17/2009	-118.48	
76051837.13	7700	10/17/2009	-588.52	
76051999.13	7700	10/17/2009	-426.26	
76052022.15	7700	10/17/2009	-66.23	
76052059.15	7700	10/17/2009	-76.60	
76052185.13	7700	10/17/2009	-559.63	
76052261.15	7700	10/17/2009	-100.00	
76052318.13	7700	10/17/2009	-503.30	
76052328.13	7700	10/17/2009	-455.15	
76052361.13	7700	10/17/2009	-627.04	
76052426.14	7700	10/17/2009	-387.29	
76052594.13	7700	10/17/2009	-426.26	
76052846.13	7700	10/17/2009	-578.89	
76052954.13	7700	10/17/2009	-598.15	
76053025.13	7700	10/17/2009	-588.52	
76053066.13	7700	10/17/2009	-598.15	
76053086.13	7700	10/17/2009	-598.15	
76053170.14	7700	10/17/2009	-233.88	
76053186.13	7700	10/17/2009	-598.15	
76053230.15	7700	10/17/2009	-100.00	

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76053295.13	7700	10/17/2009	-588.52	
76053332.12	7700	10/17/2009	-388.00	
76053342.13	7700	10/17/2009	-588.52	
76053343.13	7700	10/17/2009	-665.56	
76053421.13	7700	10/17/2009	-598.15	
76053458.13	7700	10/17/2009	-694.45	
76053483.14	7700	10/17/2009	-85.25	
76053539.13	7700	10/17/2009	-426.26	
76053822.14	7700	10/17/2009	-44.68	
76053921.13	7700	10/17/2009	-819.64	
76053958.15	7700	10/17/2009	-83.15	
76054069.11	7700	10/17/2009	-37.53	
76054133.13	7700	10/17/2009	-435.89	
76054196.13	7700	10/17/2009	-569.26	
76054198.13	7700	10/17/2009	-578.89	
76054206.13	7700	10/17/2009	-580.34	
76054218.15	7700	10/17/2009	-76.60	
76054252.13	7700	10/17/2009	-588.52	
76054277.13	7700	10/17/2009	-684.82	
76054280.13	7700	10/17/2009	-607.78	
76054286.13	7700	10/17/2009	-416.63	
76054288.14	7700	10/17/2009	-366.63	
76054318.13	7700	10/17/2009	-607.78	
76054391.13	7700	10/17/2009	-598.15	
76054670.14	7700	10/17/2009	-91.03	
76054784.14	7700	10/17/2009	-72.61	
76054950.13	7700	10/17/2009	-588.52	
76055060.13	7700	10/17/2009	-752.23	
76055120.13	7700	10/17/2009	-627.04	
76055148.15	7700	10/17/2009	-614.84	
76055156.13	7700	10/17/2009	-559.63	
76055356.15	7700	10/17/2009	-75.29	
76055473.13	7700	10/17/2009	-426.26	
76055550.15	7700	10/17/2009	-76.60	
76055622.13	7700	10/17/2009	-416.63	
76055750.15	7700	10/17/2009	-858.50	
76055790.14	7700	10/17/2009	-87.18	
76055850.14	7700	10/17/2009	-123.48	
76055960.14	7700	10/17/2009	-555.31	
76055993.14	7700	10/17/2009	-112.22	
76056063.16	7700	10/17/2009	-87.18	
76056126.13	7700	10/17/2009	-435.89	
76056129.14	7700	10/17/2009	-278.20	
76056203.15	7700	10/17/2009	-285.59	
76056225.15	7700	10/17/2009	-79.22	
76056243.15	7700	10/17/2009	-73.08	
76056361.16	7700	10/17/2009	-68.49	
76056409.13	7700	10/17/2009	-426.26	
76056466.13	7700	10/17/2009	-607.78	

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76056508.14	7700	10/17/2009	-68.00	
76056517.13	7700	10/17/2009	-426.26	
76056520.13	7700	10/17/2009	-569.26	
76056538.13	7700	10/17/2009	-559.63	
76056564.13	7700	10/17/2009	-416.63	
76056582.14	7700	10/17/2009	-352.29	
76056587.16	7700	10/17/2009	-91.03	
76056612.13	7700	10/17/2009	-598.15	
76056714.13	7700	10/17/2009	-766.41	
76056800.13	7700	10/17/2009	-559.63	
76056813.15	7700	10/17/2009	-73.98	
76056830.18	7700	10/17/2009	-137.59	
76056874.13	7700	10/17/2009	-455.15	
76056926.13	7700	10/17/2009	-569.26	
76056936.15	7700	10/17/2009	-73.98	
76057076.13	7700	10/17/2009	-578.89	
76057108.15	7700	10/17/2009	-75.29	
76057166.14	7700	10/17/2009	-83.33	
76057197.14	7700	10/17/2009	-110.91	
76057255.14	7700	10/17/2009	-200.48	
76057262.13	7700	10/17/2009	-559.63	
76057269.14	7700	10/17/2009	-91.03	
76057277.14	7700	10/17/2009	-85.25	
76057284.13	7700	10/17/2009	-598.15	
76057314.14	7700	10/17/2009	-87.18	
76057387.13	7700	10/17/2009	-559.63	
76057399.15	7700	10/17/2009	-73.98	
76057454.13	7700	10/17/2009	-559.63	
76057466.19	7700	10/17/2009	-83.15	
76057471.13	7700	10/17/2009	-50.00	
76057473.15	7700	10/17/2009	-100.00	
76057611.13	7700	10/17/2009	-569.26	
76057619.13	7700	10/17/2009	-559.63	
76057633.15	7700	10/17/2009	-61.09	
76057669.13	7700	10/17/2009	-455.15	
76057670.13	7700	10/17/2009	-578.89	
76057673.13	7700	10/17/2009	-598.15	
76057685.15	7700	10/17/2009	-79.22	
76057737.13	7700	10/17/2009	-598.15	
76057785.13	7700	10/17/2009	-598.15	
76057806.13	7700	10/17/2009	-598.15	
76057808.15	7700	10/17/2009	-79.22	
76057959.13	7700	10/17/2009	-588.52	
76058021.14	7700	10/17/2009	-196.78	
76058022.14	7700	10/17/2009	-603.46	
76058026.15	7700	10/17/2009	-81.84	
76058049.15	7700	10/17/2009	-79.22	
76058059.15	7700	10/17/2009	-67.54	
76058074.15	7700	10/17/2009	-100.00	

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<b>PER SE WRITEOFFS FOR MANATEE COUNTY EMS</b>				
<b>October 2009</b>				
<b>Patient #</b>	<b>Code</b>	<b>Date</b>	<b>Amount</b>	<b>Code TTL</b>
76058080.15	7700	10/17/2009	-84.46	
76058190.15	7700	10/17/2009	-76.60	
76058206.14	7700	10/17/2009	-122.63	
76058208.15	7700	10/17/2009	-75.29	
76058262.15	7700	10/17/2009	-79.22	
76058266.14	7700	10/17/2009	-32.52	
76058274.15	7700	10/17/2009	-75.00	
76058276.15	7700	10/17/2009	-100.00	
76058289.15	7700	10/17/2009	-63.61	
76058320.15	7700	10/17/2009	-79.22	
76058329.14	7700	10/17/2009	-74.26	
76058415.13	7700	10/17/2009	-474.41	
76058513.15	7700	10/17/2009	-63.61	
76058529.14	7700	10/17/2009	-286.64	
76058536.13	7700	10/17/2009	-588.52	
76058569.15	7700	10/17/2009	-100.00	
76058597.15	7700	10/17/2009	-75.29	
76058599.14	7700	10/17/2009	-115.78	
76058616.15	7700	10/17/2009	-100.00	
76058819.15	7700	10/17/2009	-76.60	
76058835.13	7700	10/17/2009	-588.52	
76058866.14	7700	10/17/2009	-68.00	
76058905.14	7700	10/17/2009	-299.89	
76058922.13	7700	10/17/2009	-598.15	
76058980.14	7700	10/17/2009	-189.34	
76059042.14	7700	10/17/2009	-117.70	
76059064.15	7700	10/17/2009	-76.60	
76059080.13	7700	10/17/2009	-426.26	
76059094.14	7700	10/17/2009	-128.30	
76059102.15	7700	10/17/2009	-77.91	
76059112.15	7700	10/17/2009	-83.15	
76059311.15	7700	10/17/2009	-100.00	
76059334.15	7700	10/17/2009	-79.22	
76059438.13	7700	10/17/2009	-416.63	
76059481.15	7700	10/17/2009	-79.22	
76059482.15	7700	10/17/2009	-76.60	
76059576.15	7700	10/17/2009	-80.53	
76059595.13	7700	10/17/2009	-435.89	
76059603.13	7700	10/17/2009	-607.78	
76059610.13	7700	10/17/2009	-636.67	
76059613.13	7700	10/17/2009	-578.89	
76059615.13	7700	10/17/2009	-559.63	
76059619.13	7700	10/17/2009	-588.52	
76059624.13	7700	10/17/2009	-559.63	
76059629.13	7700	10/17/2009	-435.89	
76059632.13	7700	10/17/2009	-694.45	
76059635.13	7700	10/17/2009	-646.30	
76059636.13	7700	10/17/2009	-569.26	
76059637.13	7700	10/17/2009	-445.52	

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PER SE WRITEOFFS FOR MANATEE COUNTY EMS				
October 2009				
Patient #	Code	Date	Amount	Code TTL
76059640.13	7700	10/17/2009	-588.52	
76059642.13	7700	10/17/2009	-578.89	
76059676.12	7700	10/17/2009	-253.00	
76059680.13	7700	10/17/2009	-569.26	
76059682.13	7700	10/17/2009	-426.26	
76059695.13	7700	10/17/2009	-607.78	
76059697.13	7700	10/17/2009	-588.52	
76059699.13	7700	10/17/2009	-455.15	
76059701.13	7700	10/17/2009	-607.78	
76059704.13	7700	10/17/2009	-646.30	
76059705.13	7700	10/17/2009	-588.52	
76059707.13	7700	10/17/2009	-655.93	
76059722.13	7700	10/17/2009	-636.67	
76059729.13	7700	10/17/2009	-617.41	
76059759.13	7700	10/17/2009	-503.30	
76059769.13	7700	10/17/2009	-588.52	
76059775.13	7700	10/17/2009	-665.56	
76059787.13	7700	10/17/2009	-522.56	
76059790.13	7700	10/17/2009	-598.15	
76059792.13	7700	10/17/2009	-559.63	
76059795.13	7700	10/17/2009	-455.15	
76059799.13	7700	10/17/2009	-588.52	
76059804.13	7700	10/17/2009	-747.15	
76059805.13	7700	10/17/2009	-607.78	
76059807.13	7700	10/17/2009	-578.89	
76059808.13	7700	10/17/2009	-588.52	
76059809.13	7700	10/17/2009	-588.52	
76059815.14	7700	10/17/2009	-91.03	
76059871.13	7700	10/17/2009	-588.52	
76059874.13	7700	10/17/2009	-569.26	
76059875.13	7700	10/17/2009	-588.52	
76059878.13	7700	10/17/2009	-617.41	
76059881.13	7700	10/17/2009	-455.15	
76059883.13	7700	10/17/2009	-617.41	
76059898.13	7700	10/17/2009	-559.63	
76059906.13	7700	10/17/2009	-512.93	
76059908.13	7700	10/17/2009	-578.89	
76059911.13	7700	10/17/2009	-569.26	
76059912.13	7700	10/17/2009	-718.26	
76059916.13	7700	10/17/2009	-675.19	
76059920.13	7700	10/17/2009	-578.89	
76059924.13	7700	10/17/2009	-569.26	
76059928.13	7700	10/17/2009	-598.15	
76059994.13	7700	10/17/2009	-617.41	
76059996.13	7700	10/17/2009	-627.04	
76059999.13	7700	10/17/2009	-598.15	
76060005.13	7700	10/17/2009	-455.15	
76060006.13	7700	10/17/2009	-598.15	
76060007.13	7700	10/17/2009	-445.52	



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October 2009				
Patient #	Code	Date	Amount	Code TTL
76060008.13	7700	10/17/2009	-474.41	
76060013.13	7700	10/17/2009	-416.63	
76060015.13	7700	10/17/2009	-578.89	
76060020.13	7700	10/17/2009	-655.93	
76060022.13	7700	10/17/2009	-627.04	
76060023.13	7700	10/17/2009	-607.78	
76060025.13	7700	10/17/2009	-598.15	
76060028.13	7700	10/17/2009	-445.52	
76060029.13	7700	10/17/2009	-588.52	
76060035.13	7700	10/17/2009	-646.30	
76060040.13	7700	10/17/2009	-578.89	
76060044.13	7700	10/17/2009	-588.52	
76060047.13	7700	10/17/2009	-559.63	
76060048.13	7700	10/17/2009	-559.63	
76060049.13	7700	10/17/2009	-435.89	
76060052.13	7700	10/17/2009	-588.52	
76060053.13	7700	10/17/2009	-732.97	
76060143.13	7700	10/17/2009	-455.15	
76060144.13	7700	10/17/2009	-588.52	
76060154.13	7700	10/17/2009	-588.52	
76060162.13	7700	10/17/2009	-588.52	
76060164.13	7700	10/17/2009	-588.52	
76060167.13	7700	10/17/2009	-588.52	
76060168.13	7700	10/17/2009	-588.52	
76060170.13	7700	10/17/2009	-598.15	
76060172.13	7700	10/17/2009	-578.89	
76060173.13	7700	10/17/2009	-435.89	
76060175.13	7700	10/17/2009	-569.26	
76060177.13	7700	10/17/2009	-464.78	
76060182.13	7700	10/17/2009	-665.56	
76060183.13	7700	10/17/2009	-588.52	
76060184.13	7700	10/17/2009	-416.63	
76060185.13	7700	10/17/2009	-569.26	
76060186.13	7700	10/17/2009	-646.30	
76060228.13	7700	10/17/2009	-445.52	
76060230.13	7700	10/17/2009	-455.15	
76060237.13	7700	10/17/2009	-416.63	
76060242.13	7700	10/17/2009	-747.15	
76060243.13	7700	10/17/2009	-598.15	
76060245.13	7700	10/17/2009	-588.52	
76060247.13	7700	10/17/2009	-569.26	
76060249.13	7700	10/17/2009	-665.56	
76060251.14	7700	10/17/2009	-812.63	
76060346.13	7700	10/17/2009	-588.52	
76060348.13	7700	10/17/2009	-569.26	
76060357.13	7700	10/17/2009	-578.89	
76060359.13	7700	10/17/2009	-569.26	
76060365.13	7700	10/17/2009	-723.34	
76060367.13	7700	10/17/2009	-598.15	

## EXHIBIT "A"

<b>PER SE WRITEOFFS FOR MANATEE COUNTY EMS</b>				
<b>October 2009</b>				
<b>Patient #</b>	<b>Code</b>	<b>Date</b>	<b>Amount</b>	<b>Code TTL</b>
76060368.13	7700	10/17/2009	-646.30	
76060371.13	7700	10/17/2009	-578.89	
76060375.13	7700	10/17/2009	-435.89	
76060378.13	7700	10/17/2009	-588.52	
76060379.13	7700	10/17/2009	-627.04	
76060387.12	7700	10/17/2009	-253.00	
76060388.13	7700	10/17/2009	-636.67	
76060397.13	7700	10/17/2009	-607.78	
76060398.13	7700	10/17/2009	-588.52	
76060400.13	7700	10/17/2009	-713.71	
76060487.13	7700	10/17/2009	-607.78	
76060496.13	7700	10/17/2009	-578.89	
76060498.13	7700	10/17/2009	-578.89	
76060500.13	7700	10/17/2009	-617.41	
76060501.13	7700	10/17/2009	-455.15	
76060505.12	7700	10/17/2009	-253.00	
76060506.13	7700	10/17/2009	-588.52	
76060507.13	7700	10/17/2009	-578.89	
76060511.13	7700	10/17/2009	-569.26	
76060516.13	7700	10/17/2009	-737.52	
76060517.13	7700	10/17/2009	-598.15	
76060519.13	7700	10/17/2009	-607.78	
76060521.13	7700	10/17/2009	-607.78	
76060523.13	7700	10/17/2009	-435.89	
76060525.13	7700	10/17/2009	-426.26	
76060533.13	7700	10/17/2009	-607.78	
76060537.13	7700	10/17/2009	-426.26	
76060543.13	7700	10/17/2009	-598.15	
76060568.13	7700	10/17/2009	-569.26	
76060590.13	7700	10/17/2009	-617.41	
76060591.13	7700	10/17/2009	-588.52	
76060597.13	7700	10/17/2009	-484.04	
76060602.13	7700	10/17/2009	-617.41	
76060609.13	7700	10/17/2009	-484.04	
76060610.13	7700	10/17/2009	-426.26	
76060614.13	7700	10/17/2009	-598.15	
76060616.13	7700	10/17/2009	-761.86	
76060620.13	7700	10/17/2009	-426.26	
76060623.13	7700	10/17/2009	-578.89	
76060654.13	7700	10/17/2009	-559.63	
76060665.13	7700	10/17/2009	-588.52	
76060696.13	7700	10/17/2009	-607.78	
76060706.13	7700	10/17/2009	-607.78	
76060714.13	7700	10/17/2009	-484.04	
76060716.13	7700	10/17/2009	-694.45	
76060717.13	7700	10/17/2009	-588.52	
76060718.13	7700	10/17/2009	-426.26	
76060766.13	7700	10/17/2009	-665.56	
76060790.13	7700	10/17/2009	-569.26	

EXHIBIT "A"

PER SE WRITEOFFS FOR MANATEE COUNTY EMS				
October 2009				
Patient #	Code	Date	Amount	Code TTL
76060797.13	7700	10/17/2009	-455.15	
76060802.13	7700	10/17/2009	-474.41	
76060805.13	7700	10/17/2009	-559.63	
76060810.13	7700	10/17/2009	-655.93	
76060821.13	7700	10/17/2009	-636.67	
76060824.13	7700	10/17/2009	-588.52	
76060826.13	7700	10/17/2009	-732.97	
76060828.13	7700	10/17/2009	-426.26	
76060830.13	7700	10/17/2009	-737.52	
76060834.12	7700	10/17/2009	-253.00	
76060867.13	7700	10/17/2009	-627.04	
76060868.13	7700	10/17/2009	-324.51	
76060869.13	7700	10/17/2009	-431.76	
76060880.13	7700	10/17/2009	-588.52	
76060884.13	7700	10/17/2009	-416.63	
76060886.13	7700	10/17/2009	-607.78	
76060887.13	7700	10/17/2009	-569.26	
76060889.13	7700	10/17/2009	-588.52	
76060891.13	7700	10/17/2009	-435.89	
76060893.13	7700	10/17/2009	-455.15	
76060895.14	7700	10/17/2009	-822.26	
76060933.13	7700	10/17/2009	-569.26	
76060942.13	7700	10/17/2009	-598.15	
76060943.13	7700	10/17/2009	-426.26	
76060946.13	7700	10/17/2009	-445.52	
76061010.13	7700	10/17/2009	-607.78	
76061013.13	7700	10/17/2009	-455.15	
76061016.13	7700	10/17/2009	-598.15	
76061019.13	7700	10/17/2009	-655.93	
76061022.13	7700	10/17/2009	-588.52	
76061025.13	7700	10/17/2009	-598.15	
76061026.13	7700	10/17/2009	-607.78	
76061032.13	7700	10/17/2009	-426.26	
76061035.13	7700	10/17/2009	-578.89	
76061036.13	7700	10/17/2009	-569.26	
76061042.13	7700	10/17/2009	-598.15	
76061044.13	7700	10/17/2009	-607.78	
76061046.13	7700	10/17/2009	-445.52	
76061049.13	7700	10/17/2009	-713.71	
76061060.13	7700	10/17/2009	-578.89	
76061069.13	7700	10/17/2009	-324.51	
76061071.13	7700	10/17/2009	-464.78	
76061143.13	7700	10/17/2009	-607.78	
76061153.13	7700	10/17/2009	-578.89	
76061158.13	7700	10/17/2009	-627.04	
76061160.13	7700	10/17/2009	-578.89	
76061164.13	7700	10/17/2009	-569.26	
76061170.13	7700	10/17/2009	-503.30	
76061172.13	7700	10/17/2009	-445.52	

## EXHIBIT "A"

PER SE WRITEOFFS FOR MANATEE COUNTY EMS				
October 2009				
Patient #	Code	Date	Amount	Code TTL
76061180.13	7700	10/17/2009	-435.89	
76061187.13	7700	10/17/2009	-578.89	
76061189.13	7700	10/17/2009	-588.52	
76061190.13	7700	10/17/2009	-588.52	
76061270.13	7700	10/17/2009	-665.56	
76061281.13	7700	10/17/2009	-617.41	
76061285.13	7700	10/17/2009	-445.52	
76061287.13	7700	10/17/2009	-445.52	
76061290.13	7700	10/17/2009	-569.26	
76061294.13	7700	10/17/2009	-569.26	
76061305.13	7700	10/17/2009	-578.89	
76061309.13	7700	10/17/2009	-607.78	
76061314.13	7700	10/17/2009	-426.26	
76061320.12	7700	10/17/2009	-388.00	
76061321.13	7700	10/17/2009	-445.52	
76061322.13	7700	10/17/2009	-445.52	
76061326.13	7700	10/17/2009	-588.52	
76061327.13	7700	10/17/2009	-445.52	
76061389.13	7700	10/17/2009	-464.78	
76061390.13	7700	10/17/2009	-598.15	
76061395.13	7700	10/17/2009	-636.67	
76061396.13	7700	10/17/2009	-426.26	
76061399.13	7700	10/17/2009	-455.15	
76061402.13	7700	10/17/2009	-627.04	
76061407.13	7700	10/17/2009	-598.15	
76061412.13	7700	10/17/2009	-569.26	
76061416.13	7700	10/17/2009	-578.89	
76061418.13	7700	10/17/2009	-756.78	
76061419.13	7700	10/17/2009	-435.89	
76061420.13	7700	10/17/2009	-426.26	
76061425.13	7700	10/17/2009	-578.89	
76061427.13	7700	10/17/2009	-532.19	
76061429.13	7700	10/17/2009	-790.75	
76061434.12	7700	10/17/2009	-253.00	
76061439.13	7700	10/17/2009	-578.89	
76061440.13	7700	10/17/2009	-588.52	
76061443.13	7700	10/17/2009	-569.26	
76061444.13	7700	10/17/2009	-578.89	
76061544.13	7700	10/17/2009	-598.15	
76061546.13	7700	10/17/2009	-607.78	
76061549.12	7700	10/17/2009	-253.00	
76061552.13	7700	10/17/2009	-334.14	
76061556.13	7700	10/17/2009	-684.82	
76061561.13	7700	10/17/2009	-588.52	
76061562.13	7700	10/17/2009	-578.89	
76061563.13	7700	10/17/2009	-569.26	
76061569.13	7700	10/17/2009	-655.93	
76061576.13	7700	10/17/2009	-371.15	
76061586.13	7700	10/17/2009	-569.26	

EXHIBIT "A"

<b>PER SE WRITEOFFS FOR MANATEE COUNTY EMS</b>				
<b>October 2009</b>				
<b>Patient #</b>	<b>Code</b>	<b>Date</b>	<b>Amount</b>	<b>Code TTL</b>
76061589.13	7700	10/17/2009	-723.34	
76061594.13	7700	10/17/2009	-426.26	
76061595.12	7700	10/17/2009	-253.00	
76061600.13	7700	10/17/2009	-578.89	
76061602.13	7700	10/17/2009	-435.89	
76061607.13	7700	10/17/2009	-578.89	
76061611.14	7700	10/17/2009	-812.63	
76061612.13	7700	10/17/2009	-578.89	
76061694.13	7700	10/17/2009	-655.93	
76061696.13	7700	10/17/2009	-588.52	
76061706.13	7700	10/17/2009	-578.89	
76061707.13	7700	10/17/2009	-588.52	
76061716.13	7700	10/17/2009	-455.15	
76061726.13	7700	10/17/2009	-607.78	
76061736.13	7700	10/17/2009	-578.89	
76061744.13	7700	10/17/2009	-627.04	
76061750.13	7700	10/17/2009	-598.15	
76061751.13	7700	10/17/2009	-559.63	
76061754.13	7700	10/17/2009	-455.15	
76062539.13	7700	10/17/2009	-742.60	
76066358.16	7700	10/17/2009	-8.47	
76067009.16	7700	10/17/2009	-16.11	
76067132.16	7700	10/17/2009	-16.11	
76005113471.17	7700	10/17/2009	-65.30	
76005227121.15	7700	10/17/2009	-699.54	
76006193461.15	7700	10/17/2009	-485.34	
				-237,462.86

EXHIBIT "A"

PER SE WRITEOFFS FOR MANATEE COUNTY EMS						
October 2009						
Patient #	Code	Date	Total	DOS	FY TOTAL	FY
					-764.84	FY05
					-485.34	FY06
					-3,136.13	FY07
					-40,737.05	FY09
					-192,339.50	FY09
			-237,462.86		-237,462.86	

# MANATEE COUNTY GOVERNMENT

## AGENDA MEMORANDUM

<b>SUBJECT</b>	Removal of Uncollectable EMS Accounts for Accounts Receivable	<b>TYPE AGENDA ITEM</b>	Consent
<b>DATE REQUESTED</b>	January 12, 2010	<b>DATE SUBMITTED/REVISED</b>	December 28, 2009
<b>BRIEFINGS? Who?</b>	None Required	<b>CONSEQUENCES IF DEFERRED</b>	Accounts Receivable overstated
<b>DEPARTMENT/DIVISION</b>	Utilities Department Business Operations EMS Billing Section	<b>AUTHORIZED BY TITLE</b>	Daniel T. Gray, Director <i>D. T. Gray 12/28/09</i>
<b>CONTACT PERSON TELEPHONE/EXTENSION</b>	Christine L. Bowling, Accounting Specialist, X 5324 Barbara A. Redmond, Customer Service Support Manager X 4964	<b>PRESENTER/TITLE TELEPHONE/EXTENSION</b>	Renee J. Nordbye, Business Operations Manager, X5480 <i>RJN 12/30/09</i>
<b>ADMINISTRATIVE APPROVAL</b>		<i>[Signature]</i>	

**ACTION DESIRED**  
INDICATE WHETHER 1) REPORT; 2) DISCUSSION; 3) FORM OF MOTION; OR 4) OTHER ACTION REQUIRED

Adoption of Resolution R-10-016, replacing resolution (R-09-271) adopted 12/15/09.

**ENABLING/REGULATING AUTHORITY**  
Federal/State law(s), administrative ruling(s), Manatee County Comp Plan/Land Development Code, ordinances, resolutions, policy


Generally Accepted Accounting Principles.

**BACKGROUND/DISCUSSION**

- Bill processing for County ambulance services has been contracted to Per-Se Technologies, Inc. since March 1, 2005.
- After Per-Se has made a reasonable effort to collect on an account; the account is turned over to the MAF Collection Agency.
- After referral to MAF Collections, Per-Se removes the account from their accounts receivable ledger as an uncollectible amount.
- To maintain consistency and for accounts receivable reconciliation purposes, it is recommended that these amounts also be removed from the Accounts Receivable ledger for Manatee County maintained by the Clerk's County Finance Department.
- These accounts will be pursued by MAF and some of these accounts will be collected, however, many will remain uncollectible. Writing these accounts off throughout the year in conjunction with our billing contractor will allow a more accurate statement of the County's accounts receivable.
- The charges being written off are from FY05-FY09.
- This action is required due to a duplication of resolution numbers. Resolution R-09-271 had already been assigned for an issue from Natural Resources Department and adopted on 12/1/09.

<b>COUNTY ATTORNEY REVIEW</b>		<b>APPROVED IN OPEN SESSION</b>
<b>Check appropriate box</b>		JAN 12 2010
<input type="checkbox"/>	<b>REVIEWED</b> Written Comments: <input type="checkbox"/> Attached <input type="checkbox"/> Available from Attorney (Attorney's initials: _____)	<b>BOARD OF COUNTY COMMISSIONERS</b> MANATEE COUNTY, FLORIDA
<input checked="" type="checkbox"/>	<b>NOT REVIEWED (No apparent legal issues.)</b>	
<input type="checkbox"/>	<b>NOT REVIEWED (Utilizes exact form or procedure previously approved by CAO.)</b>	
<input type="checkbox"/>	<b>OTHER</b>	

<b>ATTACHMENTS: (List in order as attached)</b>	<b>INSTRUCTIONS TO BOARD RECORDS:</b>
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*Emailed 1/13/2010* 

Resolution R-10-016 with Exhibit A		Executed copies of Resolution to Christine Bowling, Utilities Department, Bill Hutchison, Public Safety, Renee Isom, Public Safety, and to Accounting, Clerk of Circuit Court, County Finance Department <i>Vide. Agendas</i>	
<b>COST:</b>	\$237,462.86	<b>SOURCE (ACCT # &amp; NAME):</b>	N/A
<b>COMMENTS:</b>	October 2009 Per-Se \$237,462.86	<b>AMT./FREQ. OF RECURRING COSTS: (ATTACH FISCAL IMPACT STATEMENT)</b>	N/A



# MANATEE COUNTY GOVERNMENT

## AGENDA MEMORANDUM

<b>SUBJECT</b>	Removal of Uncollectable EMS Accounts for Accounts Receivable	<b>TYPE AGENDA ITEM</b>	Consent
<b>DATE REQUESTED</b>	December 15, 2009	<b>DATE SUBMITTED/REVISED</b>	November 30, 2009
<b>BRIEFINGS? Who?</b>	None Required	<b>CONSEQUENCES IF DEFERRED</b>	Accounts Receivable overstated
<b>DEPARTMENT/DIVISION</b>	Utilities Department Business Operations EMS Billing Section	<b>AUTHORIZED BY TITLE</b>	Daniel T. Gray, Director <i>Dan T. Gray 12/3/09</i>
<b>CONTACT PERSON TELEPHONE/EXTENSION</b>	Christine L. Bowling, Accounting Specialist, X 5324 Barbara A. Redmond, Customer Service Support Manager X 4964 <i>12/1/09</i>	<b>PRESENTER/TITLE TELEPHONE/EXTENSION</b>	Renee J. Nordbye, Business Operations Manager, X5480 <i>RJN 12/2/09</i>
<b>ADMINISTRATIVE APPROVAL</b>			

<b>ACTION DESIRED</b> INDICATE WHETHER 1) REPORT; 2) DISCUSSION; 3) FORM OF MOTION; OR 4) OTHER ACTION REQUIRED
Adoption of Resolution R-09-271 to remove uncollectible accounts for ambulance services totaling \$237,462.86.

<b>ENABLING/REGULATING AUTHORITY</b> Federal/State law(s), administrative ruling(s), Manatee County Comp Plan/Land Development Code, ordinances, resolutions, policy
Generally Accepted Accounting Principles.

<b>BACKGROUND/DISCUSSION</b>
<ul style="list-style-type: none"> <li>- Bill processing for County ambulance services has been contracted to Per-Se Technologies, Inc. since March 1, 2005.</li> <li>- After Per-Se has made a reasonable effort to collect on an account; the account is turned over to the MAF Collection Agency.</li> <li>- After referral to MAF Collections, Per-Se removes the account from their accounts receivable ledger as an uncollectible amount.</li> <li>- To maintain consistency and for accounts receivable reconciliation purposes, it is recommended that these amounts also be removed from the Accounts Receivable ledger for Manatee County maintained by the Clerk's County Finance Department.</li> <li>- These accounts will be pursued by MAF and some of these accounts will be collected, however, many will remain uncollectible. Writing these accounts off throughout the year in conjunction with our billing contractor will allow a more accurate statement of the County's accounts receivable.</li> <li>- The charges being written off are from FY05-FY09.</li> </ul>

<b>COUNTY ATTORNEY REVIEW</b>	
<b>Check appropriate box</b>	
<input type="checkbox"/>	<b>REVIEWED</b> Written Comments: <input type="checkbox"/> Attached <input type="checkbox"/> Available from Attorney (Attorney's initials: _____)
<input checked="" type="checkbox"/>	<b>NOT REVIEWED (No apparent legal issues.)</b>
<input type="checkbox"/>	<b>NOT REVIEWED (Utilizes exact form or procedure previously approved by CAO.)</b>
<input type="checkbox"/>	<b>OTHER</b>

<b>ATTACHMENTS: (List in order as attached)</b>	<b>INSTRUCTIONS TO BOARD RECORDS:</b>
Resolution R-09-271 with Exhibit A	Executed copies of Resolution to Christine Bowling, Utilities Department, Bill Hutchison, Public Safety, Renee Isom, Public Safety, and to Accounting, Clerk of

		Circuit Court, County Finance Department	
<b>COST:</b>	\$237,462.86	<b>SOURCE (ACCT # &amp; NAME):</b>	N/A
<b>COMMENTS:</b>	October 2009 Per-Se \$237,462.86	<b>AMT./FREQ. OF RECURRING COSTS: (ATTACH FISCAL IMPACT STATEMENT)</b>	N/A

**RESOLUTION DESIGNATING CERTAIN DELINQUENT ACCOUNTS RECEIVABLE INCURRED BY PARTICULAR RECIPIENTS OF MANATEE COUNTY EMERGENCY MEDICAL SERVICES AS UNCOLLECTIBLE IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AND ADJUSTED TO ZERO IN THE ACCOUNTS RECEIVABLE LEDGER.**

**WHEREAS**, the County of Manatee, a political subdivision of the State of Florida, is engaged in the operation of an ambulance services furnishing emergency medical services for persons located in Manatee County, Florida, and the governmental division of the County of Manatee, Florida, operating said ambulance services is identified as the Manatee County Emergency Medical Services; and

**WHEREAS**, Manatee County has not collected fees established by law from some of the recipients of these emergency medical services; and

**WHEREAS**, the Manatee County Clerk of the Circuit Court and Comptroller has requested that the Manatee County Board of County Commissioners, in accordance with generally accepted accounting principles, designate certain accounts receivable incurred by particular recipients of Manatee County Emergency Medical Services up through and including, as uncollectible for the purpose of eliminating these accounts so as not to overstate the value of accounts receivable in the General Fund; and

**WHEREAS**, Resolution R-05-68 provides for the adjustment and waiver of EMS User Fees under varying circumstances with subsequent ratification by the Board of County Commissioners.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA THAT:**

1. Delinquent accounts receivable as submitted by Per-Se Technologies, our contracted billing service, included in Exhibit A incorporated by reference and made a part of this Resolution, (excepting deletions as indicated), that have been incurred by recipients of Manatee County Emergency Medical Services are hereby designated as uncollectible for the purpose of writing off these accounts from the accounts receivable ledger in the General Fund.
2. The above designations have been made solely to enable the Clerk of the Circuit Court to carry out his duties in accordance with generally accepted accounting principles. Manatee County does not waive any rights it may have to collect, and may continue to pursue collection of any of the above referenced accounts.

**ADOPTED in open session with a quorum present and voting this 4<sup>th</sup> day of December, 2009.**

**BOARD OF COUNTY COMMISSIONERS  
OF MANATEE COUNTY, FLORIDA**

By: \_\_\_\_\_  
**Chairman**

**ATTEST: R. B. SHORE  
Clerk of the Circuit Court**

By: \_\_\_\_\_