

**RESOLUTION DESIGNATING CERTAIN DELINQUENT ACCOUNTS RECEIVABLE INCURRED BY PARTICULAR RECIPIENTS OF MANATEE COUNTY EMERGENCY MEDICAL SERVICES THROUGH DECEMBER 31, 1999 AS UNCOLLECTIBLE IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES; AND DESIGNATING THAT SMALL BALANCES BE ABSORBED 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 December 31, 1999, 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**, numerous accounts remain with small balances which are not cost effective to administer.

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

1. Delinquent accounts receivable 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 up through and including December 31, 1999, 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.
3. It is not cost effective to administer billings for accounts with balances from \$0 to \$25 or to process refunds for accounts which have a balance from \$0 to -\$10.00 (negative \$10). Authorization is hereby given to adjust the account balance to zero for the accounts listed on Exhibit B with balances falling within these ranges. Issuance of refunds for specific accounts which have previously been adjusted, or which fall in this specified range will be made by the Clerk when requested in writing by the Financial Management Director or his designee.

R-02-132  
continued

4. Resolution R-93-177 is hereby rescinded and superceded by R-02-73 with updated procedures and adjustment amounts.

**ADOPTED** in open session with a quorum present and voting this 28<sup>th</sup> day of May, 2002.

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

By:   
Chairman



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

By: 