

R-04-221

RESOLUTION DESIGNATING CERTAIN DELINQUENT ACCOUNTS RECEIVABLE INCURRED BY PARTICULAR RECIPIENTS OF MANATEE COUNTY EMERGENCY MEDICAL SERVICES THROUGH SEPTEMBER 30, 2002, 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 September 30, 2002, 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; and

WHEREAS, Resolution R-04-125 provides for the adjustment and waiver of EMS

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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 included in Exhibit A, incorporated by reference and made a part of this Resolution, that have been incurred by recipients of Manatee County Emergency Medical Services up through and including September 30, 2002, 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 as allowed by law.
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 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

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Director or his designee or as required by state or federal regulations. These accounts are included in Exhibit A.

4. In accordance with FS 901.35(2)(a) and Manatee County Resolution R-04-125, the Manatee County general fund assumes the cost of providing emergency medical transportation for inmates for which no other payer was obtained by reducing to zero the accounts of inmates. These accounts are included in Exhibit A.
5. Resolution R-04-125 provides for the adjustment of accounts throughout the year for certain corrections and administrative adjustments including bankruptcy and probate declarations and persons approved for medical assistance through Manatee County Department of Community Services assistance programs. Administrative adjustments determined to be in the best interest of the County are also included. Adjustments shown in Exhibit B totaling \$39,039.45 are hereby ratified.

ADOPTED in open session with a quorum present and voting this 24th day of August, 2004.

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

By: 
Chairman

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

By: 
A.C.

FMD-04-052

