

Pinellas County Government  
 Receivable Write-offs for Accounting Purposes  
 As of 1/1/10  
 County Wide Write-off Policy

Department Name	Contact Person	Date Resp Rec'd	Amount Proposed	Approved Amount of Write-Offs	Time Period Covered	Time Period Revenues	% of Revenues	Comments
Community Development	Don Mello	11/20/2009	\$0.00	\$0.00	N/A	N/A	N/A	
Animal Services	Sandi McKellar	12/9/2009	\$4,677.00	\$2,343.00	7/23/2007 - 9/30/2008	1,671,363.00	0.1402%	Items less than one year old not written off.
Building & DRS	Joyce Alm/Janice Corcoran	N/A	\$0.00	\$0.00	N/A	N/A	N/A	
Clerk Finance	Pat Cannon/Diane Thompson	N/A	\$0.00	\$0.00	N/A	N/A	N/A	
Clerk BCC Records	Cynthia Haumann	11/18/2009	\$0.00	\$0.00	N/A	N/A	N/A	
Utilities/Water & Sewer	Tim Wiley/Jolanda Jordan	N/A	\$0.00	\$0.00	N/A	N/A	N/A	
Utilities/Solid Waste	Lisa Carter/Karen Nunley/L	11/30/2009	\$401.15	\$401.15	10/01/07 - 09/30/08	39,282,599	0.0010%	
Public Works	Dorothy Lennox	11/20/2009	\$36.00	\$36.00	5/1/2008	47,245	0.0762%	Fund 0201
Star Center	Brenda Eilers	11/24/2009	\$0.00	\$0.00	N/A	N/A	N/A	
Culture, Education & Leisure	Sandra Burton	11/17/2009	\$0.00	\$0.00	N/A	N/A	N/A	
BTS (IT)	Ed Lachman	11/16/2009	\$3,063.40	\$626.85	10/31/07 - 09/30/08	465,038.00	0.1348%	Items less than one year old not written off.
Human Services	Katherine Baird-Adams	12/22/2009	\$130.00	\$100.00	12/3/2007	114,400.00	0.0874%	Removed item subsequently collected.
EMS	Karen Cervone-Nitz	12/1/2009	\$1,274,373.00	\$1,274,373.00	4/1/09 - 9/30/09	35,977,878	3.5421%	Reviewed by E&Y
EMS--NSF's	Karen Cervone-Nitz	12/1/2009	\$0.00	\$0.00	N/A	N/A	N/A	
Airport	Jeff Noa	N/A	\$0.00	\$0.00	N/A	N/A	N/A	
PCCLB	Anne Diamond/Catherine F	11/24/2009	\$1,951.00	\$1,135.00	10/01/07 - 09/30/08	969,670	0.1171%	Items less than one year old not written off.
Justice and Cons Svcs	Mary Curtas	N/A	\$0.00	\$0.00	N/A	N/A	N/A	
Risk Mgmt	Beth Wininger	11/25/2009	\$0.00	\$0.00	N/A	N/A	N/A	
Environmental Mgmt	Jackie Trainer	12/1/2009	\$400.00	\$400.00	10/01/07 - 09/30/08	140,700.00	0.2843%	
Economic Dev't	Cindy Margiotta/Becky Will	11/16/2009	\$0.00	\$0.00	N/A	N/A	N/A	
Emerg Communications	Jan Garrow	N/A	\$0.00	\$0.00	N/A	N/A	N/A	
Fleet	Keith Grant	11/17/2009	\$0.00	\$0.00	N/A	N/A	N/A	
Total for 1/1/10				<u>\$1,279,415.00</u>				

H:\USERS\Ombf11\write-offs\010110\010110 status.xls]Summary  
 Prepared by: Linda Benoit

WAS

	A	B	C	D	E	F	G	H
1	Pinellas County Government							
2	Bad Debts to be Written Off							
3	Animal Services				Total service & Fee revenues during the write-off period			
4	Submitted by:	Sandra F. McKellar			8-Dec-09			
5							Item	Information
6							Recorded in	Provided
7							the County's	to External
8	Debtor Name	Amount	Date Occurred	Type of Service	Collection Efforts	Reason Uncollectible	Books?(Y/N)	Auditors? (Y/N)
9	Aguas, Victoria	8.00	06/03/08	License	Phone Call/Cert Letter	NSF	Y	N
10	Barahona, Elyin C	8.00	05/15/08	License	Phone Call/Cert Letter	NSF	Y	N
11	Baron, Nancy	35.00	08/13/08	Donation	Phone Call/Cert Letter	NSF	Y	N
12	Bodner, Kathleen	10.00	08/22/07	Microchip	Phone Call/Cert Letter	NSF	Y	N
13	Campbell, Maryann	45.00	09/22/07	Impound	Phone Call/Cert Letter	NSF	Y	N
14	Catanzaro, Donald	21.00	05/01/08	License	Phone Call/Cert Letter	NSF	Y	N
15	Cohen, Allen	40.00	08/30/08	License	Phone Call/Cert Letter	NSF	Y	N
16	Curcio, Nicholas	79.00	08/01/08	Impound	Phone Call/Cert Letter	NSF	Y	N
17	Davis, Dennis W	48.00	12/10/07	Impound	Phone Call/Cert Letter	NSF	Y	N
18	Edn, Kristina	50.00	05/24/08	Impound	Phone Call/Cert Letter	NSF	Y	N
19	Forsythe, Aimee	20.00	06/03/08	Adoption	Phone Call/Cert Letter	NSF	Y	N
20	Fox, William J.	10.00	07/23/07	Reclaim	Phone Call/Cert Letter	NSF	Y	N
21	Fox, William J.	89.00	07/23/07	Reclaim	Phone Call/Cert Letter	NSF	Y	N
22	Francey, Melissa F	35.00	09/11/07	Adoption	Phone Call/Cert Letter	NSF	Y	N
23	Galeano, John E	40.00	12/27/07	Trap	Phone Call/Cert Letter	NSF	Y	N
24	Graveley, William	60.00	06/30/08	Impound	Phone Call/Cert Letter	NSF	Y	N
25	Guidicessi, Margaret	30.00	07/14/08	Impound	Phone Call/Cert Letter	NSF	Y	N
26	Hall, Amanda	35.00	11/18/07	Adoption	Phone Call/Cert Letter	NSF	Y	N
27	Hanna, Michael	40.00	12/01/07	Trap	Phone Call/Cert Letter	NSF	Y	N
28	Hite, Katherine	40.00	05/19/08	Adoption	Phone Call/Cert Letter	NSF	Y	N
29	Holland, Kelly	35.00	06/01/08	Adoption	Phone Call/Cert Letter	NSF	Y	N
30	Jannucci, Luigi	1.00	06/27/07	License	Phone Call/Cert Letter	NSF	Y	N
31	Keating, Darlene	150.00	06/26/08	Impound	Phone Call/Cert Letter	NSF	Y	N
32	Killionski, Candace	8.00	01/03/08	License	Phone Call/Cert Letter	NSF	Y	N
33	Larsen, Patricia	126.00	04/19/08	Impound	Phone Call/Cert Letter	NSF	Y	N
34	Ludlow, Patricia	70.00	06/28/08	Adoption	Phone Call/Cert Letter	NSF	Y	N
35	Martinez, Rachel	35.00	04/25/08	Adoption	Phone Call/Cert Letter	NSF	Y	N
36	McCune, Jeffrey Boone	103.00	10/10/07	Impound	Phone Call/Cert Letter	NSF	Y	N
37	McDonald, Tracy	25.00	03/28/08	License	Phone Call/Cert Letter	NSF	Y	N
38	McGraw, Keara	9.00	08/13/08	License	Phone Call/Cert Letter	NSF	Y	N
39	McKiernan, Lauren	20.00	05/21/08	Adoption	Phone Call/Cert Letter	NSF	Y	N
40	Melody, Jessica	53.00	09/22/08	Impound	Phone Call/Cert Letter	NSF	Y	N

	A	B	C	D	E	F	G	H
1	<b>Pinellas County Government</b>							
2	<b>Bad Debts to be Written Off</b>							
3	<b>Animal Services</b>				<b>Total service &amp; Fee revenues during the write-off period</b>			
4	<b>Submitted by:</b>	<b>Sandra F. McKellar</b>			<b>8-Dec-09</b>			
5							<b>Item</b>	<b>Information</b>
6							<b>Recorded in</b>	<b>Provided</b>
7							<b>the County's</b>	<b>to External</b>
8	<b>Debtor Name</b>	<b>Amount</b>	<b>Date</b> <b>Occurred</b>	<b>Type of</b> <b>Service</b>	<b>Collection</b> <b>Efforts</b>	<b>Reason</b> <b>Uncollectible</b>	<b>Books?(Y/N)</b>	<b>Auditors? (Y/N)</b>
41	Mikus, Brittney	20.00	07/24/08	Adoption	Phone Call/Cert Letter	NSF	Y	N
42	Miner, Thaddeus	140.00	06/19/08	Impound	Phone Call/Cert Letter	NSF	Y	N
43	Monson, Lisa M	35.00	02/06/08	Adoption	Phone Call/Cert Letter	NSF	Y	N
44	Morgan, Doug	40.00	01/30/08	Impound	Phone Call/Cert Letter	NSF	Y	N
45	Mulenex, Tonya	50.00	04/17/08	Impound	Phone Call/Cert Letter	NSF	Y	N
46	Ngin, Chey R	20.00	10/20/07	Cremation	Phone Call/Cert Letter	NSF	Y	N
47	Pearson, Karen	35.00	04/03/08	Impound	Phone Call/Cert Letter	NSF	Y	N
48	Pearson, Karen	35.00	04/11/08	Impound	Phone Call/Cert Letter	NSF	Y	N
49	Pearson, Karen	35.00	04/18/08	Impound	Phone Call/Cert Letter	NSF	Y	N
50	Ramirez, Shannon	35.00	10/19/07	Adoption	Phone Call/Cert Letter	NSF	Y	N
51	Ramirez, Shannon	70.00	10/24/07	Adoption	Phone Call/Cert Letter	NSF	Y	N
52	Roe, Terrance W Jr	35.00	03/13/08	Adoption	Phone Call/Cert Letter	NSF	Y	N
53	Royal, Keiera V	35.00	01/09/08	Adoption	Phone Call/Cert Letter	NSF	Y	N
54	The Pawsitive K9	26.00	03/20/08	License	Phone Call/Cert Letter	NSF	Y	N
55	Unknown Counter Check	35.00	04/21/08	Adoption	Phone Call/Cert Letter	NSF	Y	N
56	Washington, Priscilla	189.00	02/04/08	Impound	Phone Call/Cert Letter	NSF	Y	N
57	Webb, Thanda (Rep Payee/Payne)	50.00	01/25/08	Impound	Phone Call/Cert Letter	NSF	Y	N
58	Williams, Carmen	20.00	07/12/08	Adoption	Phone Call/Cert Letter	NSF	Y	N
59	Wright, Webster	40.00	07/01/08	Pre Pay	Phone Call/Cert Letter	NSF	Y	N
60	Zemetskus, Jacqueline	20.00	05/29/08	Adoption	Phone Call/Cert Letter	NSF	Y	N
61								
62	<b>Total</b>	<b>2,343.00</b>						
63								
64								
65								
66								

Pinellas County  
Animal Services  
History of Previous Write-offs

<u>Write-off amount</u>	<u>Period Revenues</u>	<u>% of Revenues</u>
<u>2007/2008</u>		
<u>\$ 2,343.00</u>	<u>\$ 1,671,363.00</u>	<u>0.1402%</u>
<u>2006/2007</u>		
<u>\$ 1,557.00</u>	<u>\$ 1,595,988.00</u>	<u>0.0976%</u>
<u>2005/2006</u>		
<u>\$ 1,955.00</u>	<u>\$ 1,597,961.00</u>	<u>0.1223%</u>
<u>2004/2005</u>		
<u>\$ 1,759.00</u>	<u>\$ 1,580,867.57</u>	<u>0.1113%</u>
<u>2003/2004</u>		
<u>\$ 1,451.00</u>	<u>\$ 1,506,883.51</u>	<u>0.0963%</u>
<u>2002/2003</u>		
<u>\$ 410.00</u>	<u>\$ 1,398,980.72</u>	<u>0.0293%</u>
<u>2001/2002</u>		
<u>\$ 320.00</u>	<u>\$ 1,010,331.83</u>	<u>0.0317%</u>
<u>2000/2001</u>		
<u>\$ 255.00</u>	<u>\$ 993,615.51</u>	<u>0.0257%</u>
<u>1999/2000</u>		
<u>\$ 973.00</u>	<u>\$ 986,288.89</u>	<u>0.0987%</u>

Note: No previous recent history of write-offs.

<b>Pinellas County Government</b>		11/30/09					
<b>Bad Debts to be Written Off</b>		FY 09/10					
<i>Solid Waste Operations</i>					Total service & Fee revenues during the write-off period		
Submitted by: <i>Lisa Carter</i>							
						Item	Information
						Recorded in	Provided
						the County's	to External
						Books?(Y/N)	Auditors? (Y/N)
<b>Debtor Name</b>	<b>Amount</b>	<b>Date Occurred</b>	<b>Type of Service</b>	<b>Collection Efforts</b>	<b>Reason Uncollectible</b>		
Able Roofing	10.00	10/09/07	Disposal Fees	Letter to customer; State Atty's Office	Judgement of Restitution as a Judgement Lien	Y	N
Able Roofing	10.00	10/11/07	Disposal Fees	Letter to customer; State Atty's Office	Judgement of Restitution as a Judgement Lien	Y	N
Johnson's Old School Tavern	49.13	10/16/07	Disposal Fees	Letter to customer; State Atty's Office	Lack of identification	Y	N
Johnson's Old School Tavern	32.25	10/17/07	Disposal Fees	Letter to customer; State Atty's Office	Lack of identification	Y	N
Schmooze, Inc	10.00	10/31/06	Disposal Fees	Letter to customer; State Atty's Office	Lack of identification, no driver's license provided	Y	N
Schneider, Scott F	10.00	10/03/07	Disposal Fees	Letter to customer; State Atty's Office	Judgement of Restitution as a Judgement Lien	Y	N
Schneider, Scott F	10.00	10/04/07	Disposal Fees	Letter to customer; State Atty's Office	Judgement of Restitution as a Judgement Lien	Y	N
Schneider, Scott F	30.00	10/27/07	Disposal Fees	Letter to customer; State Atty's Office	Judgement of Restitution as a Judgement Lien	Y	N
Schneider, Scott F	20.00	10/24/07	Disposal Fees	Letter to customer; State Atty's Office	Judgement of Restitution as a Judgement Lien	Y	N
Tennant, Clyde E	56.25	01/31/08	Disposal Fees	Letter to customer; State Atty's Office	Judgement of Restitution as a Judgement Lien	Y	N
Tropico Construction Corp	27.75	12/05/07	Disposal Fees	Letter to customer; State Atty's Office	Lack of identification, driver license provided, not check writers	Y	N
Tropico Construction Corp	38.63	12/06/07	Disposal Fees	Letter to customer; State Atty's Office	Lack of identification, driver license provided, not check writers	Y	N
Turner & Co	44.63	09/20/08	Disposal Fees	Letter to customer; State Atty's Office	Judgement of Restitution as a Judgement Lien	Y	N
Turner & Co	52.51	09/20/08	Disposal Fees	Letter to customer; State Atty's Office	Judgement of Restitution as a Judgement Lien	Y	N
Total	401.15						

SWH

Pinellas County  
 Utilities Solid Waste  
 History of Previous Write-offs

<u>Write-off amount</u>	<u>Period Revenues</u>	<u>% of Revenues</u>
<u>2007/2008</u>		
<u>\$ 731.54</u>	<u>\$ 39,282,599.00</u>	<u>0.0019%</u>
<u>2006/2007</u>		
<u>\$ 7,681.13</u>	<u>\$ 43,082,903.81</u>	<u>0.0178%</u>
<u>2005/2006</u>		
<u>\$ 1,790.93</u>	<u>\$ 39,568,902.43</u>	<u>0.0045%</u>
<u>2004/2005</u>		
<u>\$ 667.01</u>	<u>\$ 41,490,951.07</u>	<u>0.0016%</u>
<u>2002/2004</u>		
<u>\$ 118.88</u>	<u>\$ 40,797,399.80</u>	<u>0.0003%</u>
<u>2003/2004</u>		
<u>\$ 247.13</u>	<u>\$ 41,780,546.00</u>	<u>0.0006%</u>
<u>1999-2001</u>		
<u>\$ 2,645.57</u>	<u>\$ 70,992,151.00</u>	<u>0.0037%</u>

Note: No previous recent history of write-offs.



Pinellas County  
Public Works  
History of Previous Write-offs

<u>Write-off amount</u>	<u>Period Revenues</u>	<u>% of Revenues</u>
<u>2007/2008</u>		
<u>\$ 72.00</u>	<u>\$ 47,245.00</u>	<u>0.1524%</u>
<u>2006/2007</u>		
<u>\$ 317.00</u>	<u>\$ 48,373.00</u>	<u>0.6553%</u>
<u>2005/2006</u>		
<u>\$ 30.00</u>	<u>\$ 22,375.00</u>	<u>0.1341%</u>

Note: No previous recent history of write-offs.



Pinellas County Government Bad Debts to be Written Off								
<b>BTS</b>			<b>Total service &amp; Fee revenues during the write-off period</b>					
<b>Submitted by:</b>	Odessa Green	464-3395						
11/16/2009			collection letter 30 days b4 this date				<b>Item</b>	<b>Information</b>
							<b>Recorded in</b>	<b>Provided</b>
			<b>Date</b>	<b>Type of</b>	<b>Collection</b>	<b>Reason</b>	<b>the County's</b>	<b>to External</b>
<b>Debtor Name</b>	<b>Debtor Number</b>	<b>Amount</b>	<b>Occurred</b>	<b>Service</b>	<b>Efforts</b>	<b>Uncollectible</b>	<b>Books?(Y/N)</b>	<b>Auditors? (Y/N)</b>
Boswell, Kimberly	DUP05999	33.20	8/31/2008	Public Access	2/13/2009	No Response	Y	N
Brandes, Darren P	DUPC5932	5.00	8/31/2008	Public Access	2/13/2009	No Response	Y	N
Eldridge Law Office	DUPA3629	5.00	7/31/2008	Public Access	2/13/2009	No Response	Y	N
Help Bail Bonds, Inc	DUPB0246	167.40	9/30/2008	Public Access	2/13/2009	No Response	Y	N
Joyner & Jordan-Holm	DUPA6148	5.00	7/31/2008	Public Access	2/13/2009	No Response	Y	N
Martenfeld, Rebecca	DUPC4503	5.00	8/31/2008	Public Access	2/13/2009	No Response	Y	N
Martin, Pamela L	DUPC6408	5.00	8/31/2008	Public Access	2/13/2009	No Response	Y	N
PDR Certified Public	DUP06272	5.00	8/31/2008	Public Access	2/13/2009	No Response	Y	N
Teffeau, Joseph	DUPC6174	5.00	8/31/2008	Public Access	2/13/2009	No Response	Y	N
Raab, Matt	DUPC4232	5.00	10/31/2007	Public Access	6/05/2008	No Response	Y	N
Augustine, Ron M.	DUPC4315	18.10	10/31/2007	Public Access	6/05/2008	No Response	Y	N
Bogulski, Peter	DUPC5269	20.90	10/31/2007	Public Access	6/05/2008	No Response	Y	N
Bowers, Nathan D	DUPC2681	8.50	10/31/2007	Public Access	6/2/2008	No Response	Y	N
Cioffi, Krista A.	DUPC4793	5.00	10/31/2007	Public Access	6/05/2008	No Response	Y	N
E.F.S. Real Estate	DUPT4973	22.45	10/31/2007	Public Access	6/05/2008	No Response	Y	N
Floor Covering Services	DUPPIUZB	5.20	10/31/2007	Public Access	6/05/2008	No Response	Y	N
Gasper, Matthew	DUP05138	10.00	10/31/2007	Public Access	6/05/2008	No Response	Y	N
Giallourakis, Nicole	DUPC4878	5.00	10/31/2007	Public Access	6/05/2008	No Response	Y	N
Liberty Title Agency	DUPTIU3I	5.00	10/31/2007	Public Access	6/05/2008	No Response	Y	N
Newlon, Wallace W	DUPC1362	13.15	10/31/2007	Public Access	6/2/2008	No Response	Y	N
Tolman, Tammy	DUPC5282	5.00	10/31/2007	Public Access	6/05/2008	No Response	Y	N
Young, Patrick	DUPC5376	5.00	10/31/2007	Public Access	6/05/2008	No Response	Y	N
Bagnell, Donna M.	DUPC4619	5.00	11/30/2007	Public Access	6/05/2008	No Response	Y	N
Boatwright, Christine	DUPC5300	10.70	11/30/2007	Public Access	6/05/2008	No Response	Y	N
Cosart, Cathy M.	DUPC4290	10.00	11/30/2007	Public Access	6/05/2008	No Response	Y	N
Creed, Kathleen	DUPC5054	7.20	11/30/2007	Public Access	6/05/2008	No Response	Y	N
Dunphy, Stacie A.	DUPC4738	5.00	11/30/2007	Public Access	6/05/2008	No Response	Y	N
Florida Veterans Assist.	DUP05447	5.00	11/30/2007	Public Access	6/05/2008	No Response	Y	N
Johns, David H.	DUPC5023	13.30	11/30/2007	Public Access	6/05/2008	No Response	Y	N
Joyce, Jimmie R.	DUPC4715	5.00	11/30/2007	Public Access	6/05/2008	No Response	Y	N
Lexington Homes, Inc	DUP00046	5.00	11/30/2007	Public Access	6/05/2008	No Response	Y	N

11/16/2009					collection letter 30 days b4 this date		Item Recorded in the County's	Information Provided to External Auditors? (Y/N)
			<u>Date</u>	<u>Type of</u>	<u>Collection</u>	<u>Reason</u>		
<u>Debtor Name</u>	<u>Debtor Number</u>	<u>Amount</u>	<u>Occurred</u>	<u>Service</u>	<u>Efforts</u>	<u>Uncollectible</u>	<u>Books?(Y/N)</u>	<u>Auditors? (Y/N)</u>
Martell, George F.	DUPC3215	16.70	11/30/2007	Public Access	6/2/2008	No Response	Y	N
Security First Title	DUPTIUNA	10.00	11/30/2007	Public Access	6/05/2008	No Response	Y	N
The Clinicians Group	DUPA0067	18.80	11/30/2007	Public Access	6/2/2008	No Response	Y	N
Vinnedgek, Hannah	DUPC5208	27.90	11/30/2007	Public Access	6/05/2008	No Response	Y	N
Vorasane, Dominique	DUPO4501	11.20	11/30/2007	Public Access	6/05/2008	No Response	Y	N
William E. Watson, PA	DUPA4215	10.00	11/30/2007	Public Access	6/2/2008	No Response	Y	N
Wright, Wanda	DUPC4108	6.30	11/30/2007	Public Access	6/5/2008	No Response	Y	N
Wsk Development Corp	DUPO0595	5.00	11/30/2007	Public Access	6/05/2008	No Response	Y	N
Crystal, Brandi	DUPC5557	11.90	12/31/2007	Public Access	6/05/2008	No Response	Y	N
Floridas Best Title	DUPT4272	8.70	12/31/2007	Public Access	6/05/2008	No Response	Y	N
Forsythe Appraisals	DUPO5088	5.00	12/31/2007	Public Access	6/05/2008	No Response	Y	N
Larue, Scott	DUPA2125	5.00	12/31/2007	Public Access	6/2/2008	No Response	Y	N
Murphy, Jessica	DUPC5508	5.00	12/31/2007	Public Access	6/05/2008	No Response	Y	N
Ocean Breeze Cap	DUPREVFC	6.20	12/31/2007	Public Access	6/05/2008	No Response	Y	N
Reavis, Marvin L.	DUPC5429	5.00	12/31/2007	Public Access	6/05/2008	No Response	Y	N
Thomas, Sharon C.	DUPC4196	20.55	12/31/2007	Public Access	6/5/2008	No Response	Y	N
Foresight Surveyors	DUPO3328	23.50	1/31/2008	Public Access	6/05/2008	No Response	Y	N
Total		626.85						

Pinellas County  
 BTS Fund  
 History of Previous Write-offs for IT

<u>Write-off amount</u>	<u>Period Revenues</u>	<u>% of Revenues</u>
<u>2007-2008</u>		
<u>\$ 626.85</u>	<u>\$ 465,038.00</u>	<u>0.1348%</u>
<u>2006-2007</u>		
<u>\$ 5,624.85</u>	<u>\$ 444,075.00</u>	<u>1.2666%</u>
<u>2005-2006</u>		
<u>\$ 907.80</u>	<u>\$ 471,462.00</u>	<u>0.1925%</u>
<u>2004-2005</u>		
<u>\$ 4,037.93</u>	<u>\$ 570,300.00</u>	<u>0.7080%</u>
<u>2002-2004</u>		
<u>\$ 2,691.85</u>	<u>\$ 761,822.20</u>	<u>0.3533%</u>
<u>2000/2001</u>		
<u>\$ 437.70</u>	<u>\$ 319,432.05</u>	<u>0.1370%</u>
<u>1999/2000</u>		
<u>\$ 644.56</u>	<u>\$ 302,980.00</u>	<u>0.2127%</u>
<u>1998/1999</u>		
<u>\$ 237.67</u>	<u>\$ 316,777.05</u>	<u>0.0750%</u>

[illegible]

HHS 1/2

Pinellas County  
Health and Human Services  
History of Previous Write-offs

<u>Write-off amount</u>	<u>Period Revenues</u>	<u>% of Revenues</u>
<u>2007-2008</u>		
<u>\$ 100.00</u>	<u>\$ 114,400.00</u>	<u>0.0874%</u>
<u>2004-2005</u>		
<u>\$ 20.00</u>	<u>\$ 570,300.00</u>	<u>0.0035%</u>
<u>2001-2004</u>		
<u>\$ 6,191.13</u>	<u>\$ 646,982.86</u>	<u>0.9569%</u>

NOTE: No recent previous history of write-offs.



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## PUBLIC SAFETY SERVICES

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### MEMORANDUM

**TO:** John Woodruff, Director, Office of Management and Budget

**THROUGH:** Dick Williams, Bureau Director, Public Safety Services *DW*  
Jodie Sechler, Finance Manager, Public Safety Services EMS & Fire Finance *(JS)* *KCW*

**FROM:** Karen Cervone-Nitz, Acctg Coordinator, Public Safety Svcs, EMS & Fire Finance

**DIST:** James Dates, Assistance County Administrator  
Linda Benoit, Write-Off Coordinator, OMB

**SUBJECT:** EMS Accounts Receivable Write-Off

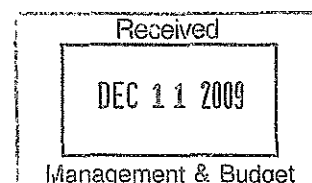
**DATE:** December 1, 2009

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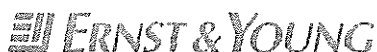
In accordance with Resolution 05-61, adopting a countywide write-off policy, I am forwarding the information and supporting spreadsheets for EMS activity. This write-off is for the period of April 1, 2009 to September 30, 2009. Ernst & Young, our external auditors, have reviewed the write-offs against established collection policies. The results of this review are attached, and reflect that all cases sampled met the write-off attributes. Also included is a history of our write-offs in dollars and percentages.

The write-off of \$1,274,373 represents 3.5% of total billings for the write-off period. During this period, EMS collections were \$22,572,258.

Your assistance in obtaining County Administrator approval is requested.



EMS 1/5



Ernst & Young LLP  
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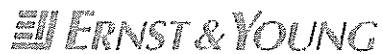
## Report of Independent Certified Public Accountants on Applying Agreed Upon Procedures

The Pinellas County Board of County Commissioners and  
Emergency Medical Services Department (EMS)  
Clearwater, Florida

We have performed the procedures enumerated below, which were agreed to by the Pinellas County Board of County Commissioners (County), Emergency Medical Services Department (EMS), solely to assist you in determining the compliance of the April 1, 2009 through September 30, 2009 EMS accounts receivable write-offs with County policy. Management is responsible for the compliance of the account receivable write-offs with County policy. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or any other purpose.

Our procedures were as follows:

1. We obtained a copy of the EMS's current write-off policy. We noted that management write-offs occur twice a year, covering the periods of April through September and October through March.
2. A sample of 25 EMS accounts receivable written off totaling \$5,012.09 were haphazardly selected from a population of \$1,274,372.50 write-offs from the period of April 1, 2009 through September 30, 2009.
3. We were provided the case history, billing report and trip details of the related sample of EMS case files selected by Ernst & Young LLP.
4. We compared details per the case history and trip details to the Credit as Type Detail by Credit Payor Report. The specific attributes tested were as follows:
  - Case in EMS System agreed to the Credit as Type Detail by Credit Payor Report.
  - Case in EMS System agreed to Trip Details Report.
  - Case's Trip Details Report agreed to the Case History and Billing Reports.
  - Appropriate Write-Off Category per the Case History Report.
  - Write-off appeared reasonable.
5. The 25 cases written off, that we selected, met all attributes indicated above, without exception.



We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the EMS accounts receivable write-offs. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Pinellas County Board of County Commissioners and EMS and should not be used by anyone other than these specified parties.

*Ernst & Young LLP*

November 10, 2009



**PINELLAS COUNTY EMS**  
**Write-Off Components**  
**April 1, 2009 to September 30, 2009**

	<u>\$</u>	<u>%</u>
<b><u>Accounts with balances less than \$10</u></b>	\$3,674	0.29%
The administrative cost of collecting balances under \$10 exceeds the balance due. It is more fiscally efficient to write these off.		
<b><u>Jail, Hospice, Work Comp, Etc.</u></b>	\$310,065	24.33%
Accounts covered by regulations which cap the amount of payment.		
<b><u>Memberships</u></b>	\$139,333	10.93%
For a person who has joined our membership plan, we bill their insurance and any unpaid balance is part of this write-off. The amounts collected for the membership dues offset the write-off amounts.		
<b><u>Legal Actions: Bankruptcy, Probate, Etc.</u></b>	\$786,597	61.72%
These are accounts which are affected by legal proceedings. A court has ordered no additional funds will be paid or are available for payment on these accounts. Examples are bankruptcy, probate, and contested accounts for which the statute of limitations have expired.		
<b><u>Medicare/Medicaid (GEAC system)</u></b>	\$34,703	2.72%
This is a sub-category of Legal Actions, and are transactions that are covered by federal and state programs.		
<b>Total Write-Off:</b>	<u>\$1,274,373</u>	

Effective 4/1/2009, write-off categories HMO +65 and Balance Billing will be discontinued and classified under the contractual credit type Manual Contractual Medicare-B Replacement. These amounts are covered by Federal regulations which cap the amount of payment. We are prohibited from collecting anything above these amounts and they should be classified the same way as Medicare contractals.

## HISTORY OF EMS WRITE-OFFS

	<u>Write Off Amount</u>	<u>Billings for Period</u>	<u>Percent of Billings</u>
October, 2000 - March, 2001	\$670,368	\$22,172,540	3.02%
April, 2001 - September, 2001	\$909,431	\$21,427,587	4.24%
October, 2001 - March, 2002	\$864,572	\$22,264,394	3.88%
April, 2002 - March, 2003 combined	\$1,544,958	\$47,275,559	3.27%
April, 2003 - September, 2003	\$934,716	\$24,181,941	3.87%
October, 2003 - March, 2004	\$639,905	\$26,587,700	2.41%
April, 2004 - Sept., 2004	\$1,204,284	\$26,803,976	4.49%
April, 2004 - Sept., 2004 *	\$1,671,126	\$26,803,976	6.23%
* incl's \$466,482 one time items			
October, 2004 - March, 2005	\$1,134,615	\$29,252,637	3.88%
April, 2005 - Sept., 2005	\$1,935,437	\$29,820,312	6.49%
(incl's \$240,848 litigation-expired statute, previously on hold)			
Oct, 2005 - March, 2006	\$1,693,909	\$30,673,076	5.52%
April, 2006 - Sept, 2006	\$1,486,898	\$29,848,485	4.98%
Oct, 2006 - March, 2007	\$1,587,047	\$30,718,243	5.17%
April, 2007 - Sept, 2007	\$1,736,477	\$31,178,373	5.57%
Oct, 2007 - March, 2008	\$1,661,110	\$32,191,046	5.16%
Apr 2008 - Sept 2008	\$1,983,729	\$34,923,950	5.68%
Oct 2008 - March 2009	\$1,854,758	\$36,383,962	5.10%
Apr 2009 - Sept 2009	\$1,274,373	\$35,977,878	3.54%

<b>Pinellas County Government</b>							
<b>Bad Debts to be Written Off</b>							
<i>PCCLB</i>			\$ -	Total service & Fee revenues during the write-off period			
Submitted by:	Anne Diamond						
						Item	Information
						Recorded in	Provided
						the County's	to External
<u>Debtor Name</u>	<u>Amount</u>	<u>Date Occurred</u>	<u>Type of Service</u>	<u>Collection Efforts</u>	<u>Reason Uncollectible</u>	<u>Books?(Y/N)</u>	<u>Auditors? (Y/N)</u>
B J Garage Doors & Openers LLC	\$500.00	3/4/2008	admin fine	certified mail	no response	y	
On Demand Roofing	\$635.00	9/15/2008	admin fine	certified mail	mail returned unclaimed	y	
Total	\$1,135.00						

CLB 2/2

Pinellas County  
Construction Licensing Board  
History of Previous Write-offs

<u>Write-off amount</u>	<u>Period Revenues</u>	<u>% of Revenues</u>
<u>2007-2008</u>		
<u>\$ 1,385.00</u>	<u>\$ 969,670.00</u>	<u>0.1428%</u>
<u>2006-2007</u>		
<u>\$ 810.00</u>	<u>\$ 936,338.73</u>	<u>0.0865%</u>
<u>2005-2006</u>		
<u>\$ 260.00</u>	<u>\$ 789,567.00</u>	<u>0.0329%</u>
<u>2005-2006</u>		
<u>\$ 185.00</u>	<u>\$ 789,567.00</u>	<u>0.0234%</u>
<u>2004-2005</u>		
<u>\$ 35.00</u>	<u>\$ 798,905.00</u>	<u>0.0044%</u>
<u>2003-2004</u>		
<u>\$ 35.00</u>	<u>\$ 757,489.88</u>	<u>0.0046%</u>

NOTE: No recent previous history of write-offs.



Pinellas County  
Environmental Management  
History of Previous Write-offs

<u>Write-off amount</u>	<u>Period Revenues</u>	<u>% of Revenues</u>
<u>2007/2008</u>		
<u>\$ 400.00</u>	<u>\$ 140,700.00</u>	<u>0.2843%</u>
<u>2006/2007</u>		
<u>\$ 30.00</u>	<u>\$ 13,098.43</u>	<u>0.2290%</u>

Note: No previous recent history of write-offs.



## PUBLIC SAFETY SERVICES

### MEMORANDUM

**TO:** John Woodruff, Director, Office of Management and Budget

**THROUGH:** Dick Williams, Bureau Director, Public Safety Services *DW*  
Jodie Sechler, Finance Manager, Public Safety Services EMS & Fire Finance *JS* *KCN*

**FROM:** Karen Cervone-Nitz, Acctg Coordinator, Public Safety Svcs, EMS & Fire Finance

**DIST:** James Dates, Assistance County Administrator  
Linda Benoit, Write-Off Coordinator, OMB

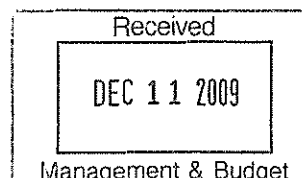
**SUBJECT:** EMS Accounts Receivable Write-Off

**DATE:** December 1, 2009

In accordance with Resolution 05-61, adopting a countywide write-off policy, I am forwarding the information and supporting spreadsheets for EMS activity. This write-off is for the period of April 1, 2009 to September 30, 2009. Ernst & Young, our external auditors, have reviewed the write-offs against established collection policies. The results of this review are attached, and reflect that all cases sampled met the write-off attributes. Also included is a history of our write-offs in dollars and percentages.

The write-off of \$1,274,373 represents 3.5% of total billings for the write-off period. During this period, EMS collections were \$22,572,258.

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*Ernst & Young LLP*

November 10, 2009

**PINELLAS COUNTY EMS**  
**Write-Off Components**  
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Apr 2009 - Sept 2009	\$1,274,373	\$35,977,878	3.54%

[illegible]

\* Collected repayment by means of Social Security Interim Assistance Reimbursement due County