

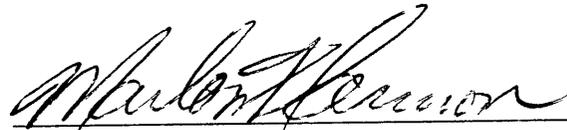
POLICY FOR GASB- 34
ALLOWANCE FOR DOUBTFUL ACCOUNTS
RESOLUTION NO. 2005-09

The Board of Commissioners hereby adopts the following policy as the manner of determining the allowance for doubtful accounts under GASB 34:

1. The allowance for doubtful accounts is to be estimated by the EMS Administrator by utilizing statistical and historical data at its disposal.
2. The EMS Administrator shall have full authority to make that estimate and any adjustments consistent with GASB 34 regulations.

This policy is hereby adopted by the Board of Commissioners of the County of LaPorte on this 18th day of October, 2005.

BOARD OF COMMISSIONERS


Marlow Harmon

William Hager


Barbara Huston

ATTEST



Teresa Shuter, LaPorte County Auditor