

## **Attachment A**

Discharge of accountability for collection of costs, fines, fees and assessments for the County of San Mateo that became uncollectible in fiscal year 2008-09:

- \$10,771,922.04 for indigent care provided by the Medical Center
- \$451,949.69 for collections for various other departments

The reasons for the uncollectability of the accounts fall into five categories. The five categories are:

- **Accounts that were too small to warrant further collection efforts.** Examples include: initial account balances that were too small; and remaining balances on accounts that were too small. The uncollectible funds in these accounts for fiscal year 2008-09 total \$10,141.91. No individual account in this category has uncollectible funds in excess of \$10,000.
- **Accounts that lacked sufficient information for collection.** Examples include: debtors identified by name and general delivery address but without any other information; and debtors who have moved and cannot be located. The uncollectible funds in accounts under \$10,000 for fiscal year 2008-09 total \$101,402.49. No individual account in this category has uncollectible funds in excess of \$10,000.
- **Accounts on which all collection efforts and options were exhausted.** Examples include: accounts that were worked by Revenue Services staff and then referred to outside collection agencies and returned as uncollectible. The uncollectible funds in accounts under \$10,000 for fiscal year 2008-09 total \$6,406,526.39. The uncollectible funds in accounts over \$10,000 total \$4,287,920.49.
- **Accounts for which the debtor had no resources to pay.** Examples include: debtors who have died and left no estates; debtors who died and left insolvent estates; and debtors who were bankrupt and had no attachable assets. The uncollectible funds in accounts under \$10,000 for fiscal year 2008-09 total \$215,746.54. The uncollectible funds in accounts over \$10,000 total \$201,965.91.
- **Accounts that were erroneously established and billed at the point of service.** Examples include: debtors who received services while incarcerated; and debtors who received care or services while they were minors. The uncollectible funds in these accounts under \$10,000 through fiscal year 2008-09 totals \$168.00. No individual account in this category has uncollectible funds in excess of \$10,000.

**Revenue Services:**

**Uncollectible Accounts for Write-Off  
Accounts Under \$10,000**

|                                           | Court     | Health Dept. | SMMC<br>Hospital | Misc.    | Private<br>Defender | Private<br>Defender<br>Juvenile |
|-------------------------------------------|-----------|--------------|------------------|----------|---------------------|---------------------------------|
| Cost of Collection is Too Great           | 229.38    | 0.00         | 909.31           | 80.00    | 79.68               | 134.53                          |
| Lacking Sufficient Information to Collect | 5,764.00  | 4,639.97     | 38,300.56        | 976.80   | 850.70              | 2,960.50                        |
| All Options Exhausted                     | 223.82    | 24,271.74    | 6,201,994.91     | 2,051.50 | 368.00              | 3,419.55                        |
| No Resources to Pay                       | 85,787.77 | 1,586.25     | 40,735.86        | 2,517.70 | 30,130.42           | 1,521.79                        |
| Erroneously Billed                        | 0.00      | 0.00         | 95.00            | 0.00     | 0.00                | 73.00                           |
| <b>TOTAL</b>                              | 92,004.97 | 30,497.96    | 6,282,035.64     | 5,626.00 | 31,428.80           | 8,109.37                        |

|                                              | Probation | Juvenile   | Sheriff   | Non-County<br>Client | Total        | Number<br>of Cases | Average<br>per Case |
|----------------------------------------------|-----------|------------|-----------|----------------------|--------------|--------------------|---------------------|
| Cost of Collection is Too Great              | 100.00    | 8,601.61   | 7.40      | 0.00                 | 10,141.91    | 324                | 31.30               |
| Lacking Sufficient Information to<br>Collect | 302.50    | 47,434.46  | 0.00      | 173.00               | 101,402.49   | 336                | 301.79              |
| All Options Exhausted                        | 6,520.00  | 158,339.87 | 9,154.00  | 183.00               | 6,406,526.39 | 14,686             | 436.23              |
| No Resources to Pay                          | 1,616.17  | 38,079.04  | 13,588.54 | 183.00               | 215,746.54   | 607                | 961.33              |
| Erroneously Billed                           | 0.00      | 0.00       | 0.00      | 0.00                 | 168.00       | 2                  | 84.00               |
| <b>TOTAL</b>                                 | 8,538.67  | 252,454.98 | 22,749.94 | 539.00               | 6,733,985.33 | 15,955             | 422.06              |

**Revenue Services:  
Uncollectible Accounts for Write-Off  
Accounts Over \$10,000**

| Revenue Services:<br>Uncollectible Accounts<br>for Write-Off Accounts<br>Over \$10,000 |  |              | SMMC<br>(Hospital) | Court | MISC | Total        | Number<br>of Cases | Average<br>per Case |
|----------------------------------------------------------------------------------------|--|--------------|--------------------|-------|------|--------------|--------------------|---------------------|
| Cost of Collection is Too Great                                                        |  |              | 0.00               | 0.00  | 0.00 | 0.00         | 0                  | 0.00                |
| Lacking Sufficient Information to Collect                                              |  |              | 0.00               | 0.00  | 0.00 | 0.00         | 0                  | 0.00                |
| All Options Exhausted                                                                  |  | 4,287,920.49 |                    | 0.00  | 0.00 | 4,287,920.49 | 173                | 24,785.67           |
| No Resources to Pay                                                                    |  | 201,965.91   |                    | 0.00  | 0.00 | 201,965.91   | 2                  | 100,982.96          |
| Erroneously Billed                                                                     |  | 0.00         |                    | 0.00  | 0.00 | 0.00         | 0                  | 0.00                |
| <b>TOTAL</b>                                                                           |  | 4,489,886.40 |                    | 0.00  | 0.00 | 4,489,886.40 | 175                | 25,656.49           |

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| <b>Write Off Amounts in Excess of \$10,000</b> |
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Revenue Services Division:

There are 175 cases in excess of \$10,000 that are being recommended for relief of accountability. These 175 cases fall into TWO general categories:

- Cases for which collection efforts have been exhausted and that have passed the legal time period during which collections can be made. There are 173 of these cases. The total for these cases is \$4,287,920.49.
- Cases for which the patient has no resources to pay. There are 2 of these cases. The total for these cases is \$201,965.91.

**Cases For Which All Collection Efforts Have Been Exhausted and That  
Have Passed The Legal Time Period During Which Collections Can Be Made  
(173)**

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The Revenue Services Division has made extensive efforts to collect the monies on the accounts in this category. After exhausting all avenues available to the division, these cases were referred to an outside collection agency for additional collection efforts.

The outside agency has also been unsuccessful in collecting on these accounts.

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|----------------------|-------------|
| Number 1348087 ..... | \$25,487.24 |
| Number 1341774.....  | \$80,939.08 |
| Number 1341899.....  | \$23,953.85 |
| Number 1376234 ..... | \$36,121.59 |
| Number 1376603 ..... | \$10,892.53 |
| Number 1370630 ..... | \$11,299.23 |
| Number 1386708 ..... | \$16,209.71 |
| Number 1338237.....  | \$14,105.92 |
| Number 1336956.....  | \$14,385.68 |
| Number 1356420 ..... | \$19,132.02 |
| Number 1361175 ..... | \$12,910.67 |
| Number 1381347 ..... | \$34,544.51 |
| Number 1341842 ..... | \$64,740.24 |
| Number 1343893.....  | \$10,129.36 |
| Number 1370955.....  | \$21,817.82 |
| Number 1350443 ..... | \$50,899.62 |
| Number 1348676 ..... | \$35,599.19 |
| Number 1353843 ..... | \$13,688.28 |
| Number 1332687 ..... | \$31,439.67 |
| Number 1342023.....  | \$41,436.22 |
| Number 1341763.....  | \$14,825.63 |
| Number 1341577 ..... | \$53,133.43 |
| Number 1376465 ..... | \$30,798.40 |
| Number 1352092 ..... | \$28,679.06 |
| Number 1340175.....  | \$18,533.01 |
| Number 1390814.....  | \$16,383.58 |
| Number 1386706 ..... | \$12,993.03 |
| Number 1340610 ..... | \$24,195.50 |
| Number 1357279.....  | \$23,430.07 |
| Number 1342351.....  | \$21,044.18 |
| Number 1357296 ..... | \$33,687.37 |
| Number 1341991 ..... | \$10,630.93 |
| Number 1349530 ..... | \$10,455.24 |
| Number 1366223 ..... | \$13,705.50 |
| Number 1342117.....  | \$14,279.37 |

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| Number 1367548.....  | \$25,473.62  |
| Number 1342282 ..... | \$10,740.62  |
| Number 1371835 ..... | \$11,003.12  |
| Number 1386689 ..... | \$25,240.30  |
| Number 1335863.....  | \$23,514.98  |
| Number 1370585.....  | \$10,327.50  |
| Number 1361853 ..... | \$11,927.18  |
| Number 1336208 ..... | \$19,032.67  |
| Number 1339361.....  | \$30,665.91  |
| Number 1350715 ..... | \$23,546.95  |
| Number 1386719 ..... | \$51,256.20  |
| Number 1342092 ..... | \$11,358.82  |
| Number 1370041 ..... | \$20,787.26  |
| Number 1381305.....  | \$13,292.20  |
| Number 1386715.....  | \$15,663.92  |
| Number 1370956 ..... | \$38,058.46  |
| Number 1374655 ..... | \$11,804.05  |
| Number 1338211 ..... | \$11,965.35  |
| Number 1386687.....  | \$13,144.27  |
| Number 1371907.....  | \$13,558.05  |
| Number 1332768 ..... | \$44,097.11  |
| Number 1371297 ..... | \$23,737.45  |
| Number 1367670 ..... | \$27,179.68  |
| Number 1367972 ..... | \$27,805.93  |
| Number 1386718.....  | \$13,180.26  |
| Number 1376497 ..... | \$13,412.88  |
| Number 1349643 ..... | \$12,758.72  |
| Number 1365251 ..... | \$18,309.79  |
| Number 1347201 ..... | \$12,093.07  |
| Number 1336810.....  | \$17,890.92  |
| Number 1348055.....  | \$17,408.45  |
| Number 1361940 ..... | \$30,649.00  |
| Number 1381508 ..... | \$14,830.07  |
| Number 1371079 ..... | \$24,918.56  |
| Number 1386723.....  | \$16,890.15  |
| Number 1371821.....  | \$188,617.32 |
| Number 1376155 ..... | \$13,348.59  |
| Number 1371144 ..... | \$20,750.92  |
| Number 1376554 ..... | \$24,961.55  |
| Number 1357648 ..... | \$10,486.31  |
| Number 1352361.....  | \$14,517.56  |
| Number 1371610 ..... | \$38,727.74  |
| Number 1370092 ..... | \$18,153.44  |
| Number 1304332 ..... | \$15,974.25  |
| Number 1348046 ..... | \$26,445.42  |
| Number 1381383.....  | \$14,004.23  |

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| Number 1349844.....  | \$14,951.93 |
| Number 1365234 ..... | \$29,978.62 |
| Number 1352389 ..... | \$13,224.78 |
| Number 1342033 ..... | \$19,649.76 |
| Number 1371897.....  | \$11,078.68 |
| Number 1342046.....  | \$31,429.55 |
| Number 1356268 ..... | \$26,580.18 |
| Number 1352047 ..... | \$16,777.37 |
| Number 1375077.....  | \$20,064.21 |
| Number 1342233 ..... | \$22,901.04 |
| Number 1342306 ..... | \$25,432.10 |
| Number 1374077 ..... | \$18,652.98 |
| Number 1360997 ..... | \$40,931.48 |
| Number 1356021.....  | \$14,047.15 |
| Number 1353529.....  | \$12,836.83 |
| Number 1381478 ..... | \$16,469.60 |
| Number 1368150 ..... | \$11,574.71 |
| Number 1365231 ..... | \$29,821.04 |
| Number 1341819.....  | \$12,372.38 |
| Number 1341851.....  | \$16,379.37 |
| Number 1339681 ..... | \$10,406.69 |
| Number 1370937 ..... | \$10,551.96 |
| Number 1341685 ..... | \$21,947.55 |
| Number 1355937 ..... | \$16,373.34 |
| Number 1361759.....  | \$13,524.96 |
| Number 1371562 ..... | \$18,887.52 |
| Number 1357872 ..... | \$16,866.76 |
| Number 1490171 ..... | \$12,272.61 |
| Number 1371308 ..... | \$13,506.21 |
| Number 1367186.....  | \$49,718.51 |
| Number 1353693.....  | \$34,846.45 |
| Number 1337955 ..... | \$15,869.68 |
| Number 1357568 ..... | \$63,569.43 |
| Number 1339637 ..... | \$10,100.93 |
| Number 1370167.....  | \$82,323.28 |
| Number 1368214.....  | \$34,772.90 |
| Number 1379594 ..... | \$10,098.50 |
| Number 1359739 ..... | \$13,465.07 |
| Number 1395502 ..... | \$10,620.77 |
| Number 1342327 ..... | \$51,059.97 |
| Number 1367259.....  | \$14,317.33 |
| Number 1367693 ..... | \$10,525.46 |
| Number 1354104 ..... | \$15,931.87 |
| Number 1341829 ..... | \$28,649.59 |
| Number 1335994 ..... | \$16,643.54 |
| Number 1356205.....  | \$14,245.65 |

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| Number 1332814 ..... | \$87,852.68  |
| Number 1381576 ..... | \$25,792.33  |
| Number 1368399 ..... | \$61,992.90  |
| Number 1372324 ..... | \$19,431.13  |
| Number 1367755 ..... | \$91,828.07  |
| Number 1381448 ..... | \$27,004.51  |
| Number 1341830 ..... | \$15,219.19  |
| Number 1341957 ..... | \$45,616.07  |
| Number 1222390 ..... | \$16,483.17  |
| Number 1367318 ..... | \$34,607.80  |
| Number 1332970 ..... | \$14,769.61  |
| Number 1336206 ..... | \$16,146.93  |
| Number 1357632 ..... | \$18,457.74  |
| Number 1371406 ..... | \$30,572.40  |
| Number 1381423 ..... | \$17,682.29  |
| Number 1367252 ..... | \$11,020.70  |
| Number 1332868 ..... | \$10,866.02  |
| Number 1370100 ..... | \$10,111.81  |
| Number 1359787 ..... | \$12,445.53  |
| Number 1341852 ..... | \$16,360.06  |
| Number 1376412 ..... | \$30,936.12  |
| Number 1386691 ..... | \$13,020.15  |
| Number 1032240 ..... | \$28,536.33  |
| Number 1032243 ..... | \$10,158.02  |
| Number 1341820 ..... | \$20,082.17  |
| Number 1341868 ..... | \$25,566.89  |
| Number 1374774 ..... | \$26,122.22  |
| Number 1341622 ..... | \$28,038.07  |
| Number 1386721 ..... | \$10,930.91  |
| Number1336125 .....  | \$29,062.92  |
| Number 1361635 ..... | \$15,818.51  |
| Number 1368650 ..... | \$298,113.42 |
| Number 1341937 ..... | \$19,899.78  |
| Number 1371588 ..... | \$45,890.71  |
| Number 1359760 ..... | \$20,446.21  |
| Number 1398506 ..... | \$33,562.86  |
| Number 1361397 ..... | \$16,321.44  |
| Number 1353524 ..... | \$15,731.79  |
| Number 1342069 ..... | \$56,023.50  |
| Number 1342212 ..... | \$11,865.54  |
| Number 1356455 ..... | \$16,821.98  |
| Number 1371383 ..... | \$22,132.66  |
| Number 1340932 ..... | \$10,979.37  |
| Number 1372383 ..... | \$33,659.13  |
| Number 1365823 ..... | \$17,676.10  |

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| Number 1337100.....  | \$12,627.49 |
| Number 1386693.....  | \$12,953.35 |
| Number 1391329 ..... | \$16,380.00 |

**Cases For Which The Client Has No Resources To Pay (2)**

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These cases represent clients who are deceased, have filed for bankruptcy or who have no assets and have no ability to pay. There are 2 of these cases.

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| <b>Number 1371821.....</b> | <b>\$188,617.32</b> |
| <b>Number 1376155.....</b> | <b>\$13,348.59</b>  |