

Attachment B

Discharge of accountability for collection of costs, fines, fees and assessments for the County of San Mateo that became uncollectible in fiscal year 2009-10:

- \$11,631,794.19 for indigent care provided by the Medical Center
- \$408,637.08 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 are too small; and remaining balances on accounts that are too small. The uncollectible funds in these accounts for fiscal year 2009-10 total \$14,327.42. 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 2009-10 total \$214,574.52. No individual account in this category has uncollectible funds in excess of \$10,000.
- **Accounts on which all collection efforts and options have been exhausted.** Examples include: accounts that have been 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 2009-10 total \$6,908,449.77. The uncollectible funds in accounts over \$10,000 total \$4,699,704.63.
- **Accounts for which the debtor had no resources to pay.** Examples include: debtors who have died and left no estates; debtors who have 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 2009-10 total \$201,732.68. No individual account in this category has uncollectible funds in excess of \$10,000.
- **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 2009-10 totals \$1,642.30. 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.	SMC Hospital	Misc.	Private Defender	Private Defender Juvenile
Cost of Collection is Too Great	\$0.44	\$5.10	\$4,789.81	\$320.00	\$0.00	\$0.00
Lacking Sufficient Information to Collect	\$590.00	\$2,788.60	\$148,733.86	\$1,200.00	\$385.00	\$283.50
All Options Exhausted	\$259.50	\$24,567.38	\$6,682,668.62	\$1,242.55	\$435.00	\$0.00
No Resources to Pay	\$1,626.60	\$2,663.27	\$94,870.28	\$4,280.66	\$9,034.00	\$378.00
Erroneously Billed	\$0.00	\$0.00	\$1,026.99	\$0.00	\$0.00	\$0.00
TOTAL	\$2,476.54	\$30,024.35	\$6,932,089.56	\$7,043.21	\$9,854.00	\$661.50

	Probation	Juvenile	Sheriff	Non-County Debtor	Total	Number of Cases	Average per Case
Cost of Collection is Too Great	\$200.00	\$9,012.07	\$0.00	\$0.00	\$14,327.42	263	\$54.48
Lacking Sufficient Information to Collect	\$210.00	\$60,383.56	\$0.00	\$0.00	\$214,574.52	686	\$312.79
All Options Exhausted	\$391.00	\$194,525.72	\$4,360.00	\$0.00	\$6,908,449.77	14,719	\$469.36
No Resources to Pay	\$0.00	\$85,269.82	\$3,610.00	\$0.00	\$201,732.63	455	\$443.36
Erroneously Billed	\$0.00	\$615.31	\$0.00	\$0.00	\$1,642.30	9	\$182.48
TOTAL	\$801.00	\$349,806.48	\$7,970.00	\$0.00	\$7,340,726.64	16,132	\$455.04

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

Revenue Services: Uncollectible Accounts for Write-Off Accounts Over \$10,000	SMC (Medical Center)	Court	MISC	Number of Cases		
				Total	Average 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	\$4,699,704.63	\$0.00	\$0.00	\$4,699,704.63	188	\$24,998.43
No Resources to Pay	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00
Erroneously Billed	\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00
TOTAL	\$4,699,704.63	\$0.00	\$0.00	\$4,699,704.63	188	\$24,998.43

Write Off Amounts in Excess of \$10,000
--

Revenue Services Division:

There are 188 cases in excess of \$10,000 that are being recommended for abandonment. These 188 cases fall into one general category:

- Cases for which collection efforts have been exhausted and that have passed the legal time period during which collections can be made. There are 188 of these cases. The total for these cases is \$4,699,704.63.

**Cases For Which All Collection Efforts Have Been Exhausted and That
Have Passed The Legal Time Period During Which Collections Can Be Made
(188)**

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.

Number 1428643.....	\$12,227.19
Number 1443791.....	\$11,431.99
Number 1377404.....	\$14,810.65
Number 1378317.....	\$22,290.65
Number 1379406.....	\$16,309.71
Number 1381483.....	\$42,497.94
Number 1381493.....	\$15,790.24
Number 1381515.....	\$43,445.97
Number 1381521.....	\$44,087.02
Number 1381533.....	\$13,692.38
Number 1381539.....	\$18,486.86
Number 1382591.....	\$18,435.75
Number 1383831.....	\$16,134.77
Number 1383849.....	\$15,822.85
Number 1384482.....	\$10,623.73
Number 1384675.....	\$15,740.36
Number 1386016.....	\$11,858.56
Number 1386220.....	\$35,694.12
Number 1387394.....	\$18,063.54

Number 1387786.....	\$10,165.50
Number 1388630.....	\$15,461.38
Number 1389766.....	\$12,979.20
Number 1389806.....	\$10,396.15
Number 1389926.....	\$16,737.82
Number 1390862.....	\$11,003.40
Number 1390907.....	\$22,622.76
Number 1390920.....	\$78,949.96
Number 1390929.....	\$14,808.36
Number 1390932.....	\$16,059.55
Number 1390938.....	\$11,617.33
Number 1390960.....	\$12,603.40
Number 1390968.....	\$91,257.24
Number 1390988.....	\$26,792.60
Number 1391012.....	\$41,436.28
Number 1391016.....	\$15,778.17
Number 1391028.....	\$75,676.59
Number 1392766.....	\$13,465.08
Number 1392922.....	\$10,168.03
Number 1393197.....	\$24,440.27
Number 1395011.....	\$11,569.86
Number 1395047.....	\$12,325.62
Number 1395091.....	\$10,040.72
Number 1395304.....	\$11,027.64
Number 1395574.....	\$15,709.51
Number 1395580.....	\$20,596.94
Number 1395586.....	\$13,195.25
Number 1395652.....	\$12,243.93
Number 1395675.....	\$137,354.02
Number 1397119.....	\$24,752.02
Number 1397290.....	\$10,447.00
Number 1397309.....	\$14,385.39
Number 1397347.....	\$11,334.75
Number 1401172.....	\$31,323.99
Number 1401364.....	\$13,411.50
Number 1401522.....	\$10,631.44
Number 1401531.....	\$20,763.88
Number 1401536.....	\$18,344.11
Number 1401546.....	\$11,683.80
Number 1401552.....	\$12,082.75
Number 1401556.....	\$10,030.99
Number 1402171.....	\$12,682.38
Number 1402235.....	\$12,356.51
Number 1402295.....	\$17,986.03
Number 1402350.....	\$14,389.45
Number 1402363.....	\$10,171.34

Number 1402374.....	\$11,078.36
Number 1402451.....	\$20,436.10
Number 1402543.....	\$41,959.95
Number 1402728.....	\$11,287.87
Number 1402754.....	\$274,574.93
Number 1403122.....	\$11,469.62
Number 1403615.....	\$13,443.12
Number 1403627.....	\$11,485.97
Number 1406112.....	\$13,814.34
Number 1406415.....	\$12,716.91
Number 1406533.....	\$12,243.34
Number 1406545.....	\$17,981.61
Number 1406777.....	\$14,984.55
Number 1407294.....	\$12,736.54
Number 1407404.....	\$20,772.69
Number 1407771.....	\$10,597.72
Number 1408393.....	\$12,310.39
Number 1408529.....	\$13,365.87
Number 1408653.....	\$10,706.52
Number 1408699.....	\$18,488.47
Number 1409438.....	\$12,305.99
Number 1409474.....	\$15,537.63
Number 1409604.....	\$15,588.09
Number 1409799.....	\$11,921.29
Number 1410223.....	\$11,100.62
Number 1410480.....	\$10,545.57
Number 1410495.....	\$50,439.03
Number 1410900.....	\$11,790.94
Number 1411812.....	\$19,350.87
Number 1411829.....	\$49,526.55
Number 1411832.....	\$19,752.81
Number 1411834.....	\$31,458.86
Number 1411836.....	\$11,242.98
Number 1411847.....	\$23,347.71
Number 1411848.....	\$18,876.42
Number 1412078.....	\$13,266.84
Number 1413368.....	\$20,661.81
Number 1413743.....	\$16,380.28
Number 1413859.....	\$20,524.19
Number 1416405.....	\$17,330.76
Number 1416441.....	\$13,351.41
Number 1416697.....	\$12,856.49
Number 1417305.....	\$33,563.50
Number 1417353.....	\$15,211.76
Number 1417355.....	\$12,603.16
Number 1417402.....	\$16,180.62

Number 1417434.....	\$10,199.44
Number 1418296.....	\$86,700.73
Number 1418305.....	\$15,935.01
Number 1418344.....	\$20,429.50
Number 1418354.....	\$12,341.00
Number 1418396.....	\$18,229.35
Number 1418420.....	\$21,026.51
Number 1418931.....	\$21,508.81
Number 1419007.....	\$38,860.51
Number 1419186.....	\$45,445.26
Number 1420511.....	\$35,461.76
Number 1420608.....	\$11,401.61
Number 1420683.....	\$14,748.18
Number 1420837.....	\$15,870.49
Number 1423290.....	\$14,476.21
Number 1423493.....	\$16,369.83
Number 1423853.....	\$64,442.66
Number 1425299.....	\$46,517.10
Number 1425320.....	\$98,371.44
Number 1426462.....	\$10,693.87
Number 1427230.....	\$19,487.13
Number 1427658.....	\$12,860.01
Number 1427753.....	\$12,313.78
Number 1428361.....	\$296,005.37
Number 1428377.....	\$60,010.72
Number 1428385.....	\$56,679.90
Number 1428409.....	\$10,647.35
Number 1428441.....	\$12,751.11
Number 1428553.....	\$11,588.24
Number 1428559.....	\$28,420.28
Number 1428577.....	\$23,499.34
Number 1428595.....	\$20,411.70
Number 1428661.....	\$11,019.34
Number 1428673.....	\$38,626.58
Number 1428701.....	\$13,325.65
Number 1428743.....	\$11,688.76
Number 1428754.....	\$25,624.37
Number 1428767.....	\$11,616.07
Number 1428773.....	\$24,192.30
Number 1428790.....	\$20,293.63
Number 1439802.....	\$14,639.05
Number 1439804.....	\$35,299.79
Number 1439929.....	\$12,221.05
Number 1439993.....	\$17,594.49
Number 1440442.....	\$14,724.93
Number 1440749.....	\$20,945.31

Number 1440889.....	\$24,263.24
Number 1441148.....	\$17,138.55
Number 1441153.....	\$36,129.01
Number 1441203.....	\$25,826.19
Number 1441269.....	\$33,008.35
Number 1441414.....	\$10,005.89
Number 1441837.....	\$13,734.29
Number 1441905.....	\$13,923.52
Number 1442006.....	\$20,449.33
Number 1442007.....	\$74,862.23
Number 1442014.....	\$16,171.87
Number 1442127.....	\$110,807.40
Number 1442382.....	\$32,732.44
Number 1442497.....	\$21,932.48
Number 1442502.....	\$12,839.01
Number 1442740.....	\$14,241.31
Number 1442744.....	\$13,764.37
Number 1442826.....	\$12,331.65
Number 1443175.....	\$14,375.01
Number 1443357.....	\$31,799.74
Number 1443675.....	\$15,840.93
Number 1441666.....	\$10,856.61
Number 1461331.....	\$22,220.81
Number 1469494.....	\$25,277.38
Number 1478479.....	\$14,596.30
Number 1484289.....	\$15,619.76
Number 1493281.....	\$10,720.88
Number 1494156.....	\$10,138.82
Number 1494456.....	\$16,722.13
Number 1494960.....	\$39,872.34
Number 1510475.....	\$10,112.05