

Attachment C

Discharge of accountability for collection of costs, fines, fees and assessments for the County of San Mateo that became uncollectible in fiscal year 2010-11:

- \$11,563,030.82 for indigent care provided by the Medical Center
- \$706,239.18 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 2010-11 total \$17,538.45. 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 moved and could not be located. The uncollectible funds in accounts under \$10,000 for fiscal year 2010-11 total \$646,429.90. The uncollectible funds in accounts over \$10,000 total \$183,315.19.
- **Accounts on which all collection efforts and options were 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 2010-11 total \$7,882,295.75. The uncollectible funds in accounts over \$10,000 total \$2,977,457.70.
- **Accounts for which the debtor has no resources to pay.** Examples include: debtors who died and left no estates; debtors who died and left insolvent estates; and debtors who were bankrupt and have no attachable assets. The uncollectible funds in accounts under \$10,000 for fiscal year 2010-11 total \$485,927.00. The uncollectible funds in accounts over \$10,000 total \$48,924.10.
- **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 2010-11 totals \$27,381.91. 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	\$0.25	\$0.00	\$9,674.08	\$0.00	\$0.00	\$0.00
Lacking Sufficient Information to Collect	\$359.30	\$3,162.37	\$527,612.66	\$1,275.00	\$408.00	\$295.00
All Options Exhausted	\$61.30	\$16,819.21	\$7,507,989.06	\$9,735.00	\$408.00	\$195.00
No Resources to Pay	\$380.00	\$987.99	\$321,010.76	\$3,163.00	\$2,448.00	\$195.00
Erroneously Billed	\$0.00	\$0.00	\$27,047.27	\$0.00	\$0.00	\$0.00
TOTAL	\$800.85	\$20,969.57	\$8,393,333.83	\$14,173.00	\$3,264.00	\$685.00

	Probation	Juvenile	Sheriff	Non-County Client	Total	Number of Cases	Average per Case
Cost of Collection is Too Great	\$0.00	\$7,864.12	\$0.00	\$0.00	\$17,538.45	332	\$52.83
Lacking Sufficient Information to Collect	\$0.00	\$113,317.57	\$0.00	\$0.00	\$646,429.90	1589	\$406.82
All Options Exhausted	\$0.00	\$345,131.18	\$1,957.00	\$0.00	\$7,882,295.75	15004	\$525.35
No Resources to Pay	\$1,320.00	\$151,960.25	\$4,462.00	\$0.00	\$485,927.00	1004	\$483.99
Erroneously Billed	\$0.00	\$334.64	\$0.00	\$0.00	\$27,381.91	91	\$300.90
TOTAL	\$1,320.00	\$618,607.76	\$6,419.00	\$0.00	\$9,059,573.01	18,020	\$502.75

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

Revenue Services: Uncollectible Accounts for Write-Off Accounts Over \$10,000			SMC (Hospital)	HD	MISC	Total	Number of Cases	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			\$143,315.19	\$40,000.00	\$0.00	\$183,315.19	6	\$30,552.53
All Options Exhausted			\$2,977,457.70	\$0.00	\$0.00	\$2,977,457.70	120	\$24,812.15
No Resources to Pay			\$48,924.10	\$0.00	\$0.00	\$48,924.10	3	\$16,308.03
Erroneously Billed			\$0.00	\$0.00	\$0.00	\$0.00	0	\$0.00
TOTAL			\$3,169,696.99	\$40,000.00	\$0.00	\$3,209,696.99	129	\$24,881.37

Write Off Amounts in Excess of \$10,000
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Revenue Services Division:

There are 129 cases in excess of \$10,000 that are being recommended for abandonment. These 129 cases fall into three 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 120 of these cases. The total for these cases is \$2,977,457.70.
- Cases that lack sufficient information to continue collection efforts. There are 6 of these cases. The total for these cases is \$183,315.19.
- Cases for which the patient has no resources to pay. There are 3 of these cases. The total for these cases is \$48,924.10.

**Cases For Which All Collection Efforts Have Been Exhausted and That
Have Passed The Legal Time Period During Which Collections Can Be Made
(120)**

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 1460352.....	\$15,159.02
Number 1467197.....	\$21,868.50
Number 1478499.....	\$12,233.29
Number 1490133.....	\$35,694.67
Number 1521013.....	\$11,798.10
Number 1526495.....	\$10,612.13
Number 1542244.....	\$22,068.37
Number 1586423.....	\$20,742.97
Number 1783650.....	\$19,961.39
Number 1807665.....	\$16,500.00
Number 1807666.....	\$24,292.12
Number 1441002.....	\$14,908.40
Number 1441044.....	\$11,316.13
Number 1441798.....	\$14,716.75
Number 1443080.....	\$11,483.04
Number 1443455.....	\$28,632.03
Number 1443828.....	\$12,735.70
Number 1546181.....	\$14,618.72
Number 1455316.....	\$16,158.67
Number 1455320.....	\$11,073.49
Number 1455473.....	\$20,755.58
Number 1456607.....	\$15,302.16
Number 1457232.....	\$38,761.35
Number 1466483.....	\$14,305.57
Number 1469778.....	\$296,016.04
Number 1469788.....	\$13,938.47
Number 1470008.....	\$33,891.41
Number 1471390.....	\$48,129.03
Number 1471392.....	\$12,126.15
Number 1472889.....	\$13,955.49
Number 1474625.....	\$11,973.63
Number 1474710.....	\$12,230.37
Number 1474961.....	\$16,766.03
Number 1475797.....	\$236,010.71
Number 1478232.....	\$18,735.95

Number 1478443.....	\$10,773.40
Number 1478610.....	\$17,394.98
Number 1478699.....	\$16,500.00
Number 1478715.....	\$17,420.48
Number 1482236.....	\$18,163.86
Number 1482267.....	\$34,103.12
Number 1482482.....	\$12,522.92
Number 1482949.....	\$12,190.41
Number 1482978.....	\$12,731.12
Number 1484082.....	\$10,840.99
Number 1484199.....	\$30,988.83
Number 1484288.....	\$16,070.64
Number 1485792.....	\$18,392.86
Number 1485796.....	\$14,548.68
Number 1485802.....	\$24,953.86
Number 1485844.....	\$10,648.52
Number 1485864.....	\$13,210.95
Number 1485873.....	\$13,551.62
Number 1485889.....	\$22,873.10
Number 1488363.....	\$27,898.69
Number 1488375.....	\$258,583.83
Number 1488394.....	\$14,024.32
Number 1488414.....	\$10,747.32
Number 1488483.....	\$11,634.06
Number 1488501.....	\$11,201.77
Number 1490374.....	\$14,656.73
Number 1491023.....	\$20,837.79
Number 1494702.....	\$12,770.01
Number 1494745.....	\$15,461.81
Number 1495576.....	\$13,876.08
Number 1497259.....	\$62,505.61
Number 1497268.....	\$10,605.20
Number 1498912.....	\$20,233.67
Number 1503381.....	\$15,477.55
Number 1504060.....	\$20,235.95
Number 1509959.....	\$10,551.51
Number 1510063.....	\$23,874.38
Number 1510292.....	\$10,231.03
Number 1510562.....	\$45,071.58
Number 1510569.....	\$15,792.98
Number 1512589.....	\$10,358.25
Number 1512599.....	\$15,822.66
Number 1512601.....	\$13,527.83
Number 1512610.....	\$10,486.13
Number 1512682.....	\$16,250.15
Number 1512695.....	\$16,651.34

Number 1512706.....	\$18,246.17
Number 1513883.....	\$18,042.66
Number 1521042.....	\$10,095.92
Number 1521071.....	\$10,766.41
Number 1521086.....	\$22,782.87
Number 1521139.....	\$30,769.16
Number 1521730.....	\$22,370.73
Number 1524822.....	\$19,471.19
Number 1525598.....	\$17,053.03
Number 1525615.....	\$12,877.43
Number 1525674.....	\$18,869.21
Number 1525707.....	\$14,546.80
Number 1525729.....	\$15,245.91
Number 1525839.....	\$11,805.24
Number 1526040.....	\$17,421.48
Number 1526175.....	\$11,987.76
Number 1527331.....	\$15,213.83
Number 1527411.....	\$12,158.73
Number 1527711.....	\$130,820.14
Number 1528538.....	\$11,692.68
Number 1529420.....	\$10,074.39
Number 1541265.....	\$23,587.64
Number 1541308.....	\$10,293.96
Number 1541588.....	\$42,555.64
Number 1541747.....	\$13,370.58
Number 1541823.....	\$10,321.18
Number 1541832.....	\$42,783.40
Number 1541909.....	\$16,418.12
Number 1542233.....	\$11,927.76
Number 1542313.....	\$14,317.09
Number 1550833.....	\$19,081.22
Number 1553677.....	\$10,437.08
Number 1555388.....	\$27,587.14
Number 1560849.....	\$12,672.55
Number 1565103.....	\$10,709.78
Number 1571241.....	\$15,389.23
Number 1579820.....	\$10,720.46
Number 1583339.....	\$15,625.83
Number 1606508.....	\$10,627.30

Cases Lacking Sufficient Information to Continue Collection Efforts (6)

These cases are for debtors identified by name and general delivery address but without any other information or debtors that have moved and cannot be located.

Number 1830949	\$40,000.00
Number 1783644	\$51,787.66
Number 1524806	\$11,121.20
Number 1783647	\$20,236.88
Number 1498349	\$21,196.25
Number 1509423	\$38,973.20

Cases For Which The Client Has No Ability To Pay (3)

These cases represent clients who are deceased, had filed for bankruptcy or who had no assets and had no ability to pay. There are 3 of these cases.

Number 1440413.....	\$11,722.27
Number 1764892.....	\$15,596.28
Number 1590117.....	\$21,605.55