

MEMORANDUM

**PLACER COUNTY AUDITOR CONTROLLER
COUNTY OF PLACER**

To: Honorable Board of Supervisors

From: Katherine J. Martinis, CPA, Auditor-Controller 

Date: February 25, 2008

Subject: Request Discharge from Accountability of Uncollectible Accounts
for Placer County Transit

Action Requested

Request that your Board approve the attached resolution granting the Department of Public Works discharge from accountability for the collection of ten (10) delinquent Accounts Receivable for Placer County Transit in the amount of \$339.44 that is no longer collectible.

Pursuant to Government Code Section 25257, the Board of Supervisors may grant discharge of accountability for collections of accounts where likelihood of collection does not warrant the expense involved, or the amount thereof has been otherwise lawfully compromised or adjusted. In many cases, the debtor is deceased, has moved out of state, or the statute of limitations applies.

Background

The uncollectible accounts receivable fall into two categories:

- 1) Uncollectible due to expiration of statute of limitation (4 year statute limitation) consisting of eight (8) accounts in the amount of \$273.84.
- 2) Deemed uncollectible by Revenue Services consisting of two (2) accounts in the amount of \$65.60

The oldest accounts receivable dates back to April 24, 1995 and the most current January 24, 2002. The primary reason these accounts became Transit Accounts Receivable was checks remitted to pay for bus tickets were returned due to non-sufficient funds. Several attempts have been made by the Department of Public Works and Division of Revenue Services to collect the delinquent accounts with no success.

Fiscal Impact

There is no fiscal impact associated with the request to seek relief of accountability from this bad debt, as there is an "Allowance for Uncollectible Accounts" in the general ledger of the Placer Transit Fund in the amount of \$339.44.

**Before the Board of Supervisors
County of Placer, State of California**

In the matter of:

Resolution No: _____

Resolution approving a discharge from accountability for the Department of Public Works Transit fund the collection of ten (10) delinquent accounts in the amount of \$339.44 that is considered no longer actively collectible.

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held _____ by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Attest: _____
Clerk of said Board

Chairman, Board of Supervisors

WHEREAS, Government Code 25257 provides that any department, officer, or employee of a county may apply to the Board of Supervisors for a discharge from accountability for the collection of any debt owed to the County if the amount is too small to justify the cost of the collection, the likelihood of collection does not warrant the expenses involved, or the amount thereof has been otherwise lawfully compromised or adjusted, and

WHEREAS, the Department of Public Works and Revenue Services have taken steps to pursue the money owed to the Transit fund, and to report all outstanding accounts receivable in compliance with the Auditor-Controller's requirements for reporting and accrual of all accounts receivable, and

WHEREAS, a reconciliation of outstanding Department of Public Works accounts receivable from April 24, 1995, thru January 24, 2002, was completed that identified ten (10) delinquent accounts in the amount of \$339.44, and

WHEREAS, attempts were made by the Department of Public Works and Revenue Services to collect these accounts with no success, and

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Supervisors of Placer County hereby approve a discharge from further accountability the ten (10) listed accounts deemed uncollectible for the Department of Public Works Transit fund in the amount of \$339.44.

MEMORANDUM

DEPARTMENT OF PUBLIC WORKS

County of Placer

TO: JOSE RODRIGUEZ DATE: February 8, 2008

FROM: KEN GREHM, CYNTHIA TAYLOR

SUBJECT: WRITE-OFF OF UNCOLLECTIBLE PLACER COUNTY TRANSIT ACCOUNT RECEIVABLES

ACTION REQUESTED / RECOMMENDATION

Department of Public Works requests that the Auditor's Office take the following accounts to the Board of Supervisors and request the Board of Supervisors to adopt the Resolution authorizing the execution of the write-off of an uncollectible Account Receivable for Placer County Transit in the amount of \$209.24

BACKGROUND / SUMMARY

The uncollectible accounts receivable fall into one category – Statute of Limitations Expired (4 year statute of limitation) consisting of 6 accounts for the total amount of \$209.24

The oldest accounts receivable dates back to April 24, 1995 with the most current accounts receivable dated October 23, 2001. The main reason why these accounts became Transit Accounts Receivable were checks returned for non-sufficient funds to pay for tickets. Several attempts were made by the Department of Public Works to collect on the Accounts Receivable and then forwarded to R & R for further attempts on collection of non-payment with no success.

FISCAL IMPACT

No fiscal impact as there has been an "Allowance for Uncollected Accounts" in the amount of \$209.24 in the general ledger of Placer County Transit. By writing off the \$209.24, the account for "Allowance for Uncollected Accounts" will then be zero.

Attachments

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STATUTE OF LIMITATION

100	0.00	0.00
100	0.00	0.00
400	0.00	0.00
<hr/>		
<i>UNCOLLECTIBLE</i>	100	0.00
<i>by D.R.</i>	100	0.00

UNCOLLECTIBLE - STATUTE OF LIMITATIONS EXPIRED

Original Date	NAME OF PERSON LIABLE	Issue	AMOUNT	REASON FOR DISCHARGE
1/14/1998	Carol Bringazi	NSF Check - Tickets	12.24	Statue of Limitations Expired
1/27/1997	Amanda Carpenter	NSF Check - Tickets	50.60	Statue of Limitations Expired
10/23/2001	Anita Corker	NSF Check - Tickets	31.80	Statue of Limitations Expired
4/24/1995	Tony Mattes	Returned check - Tickets	46.00	Statue of Limitations Expired
6/24/1998	Tamee O'Bryan	NSF Check - Tickets	36.50	Statue of Limitations Expired
10/23/2001	Somer Skilas	NSF Check - Tickets	31.80	Statue of Limitations Expired

Total List = 6

\$209.24

Average Age 9.33 years
 Oldest 4/24/1995
 Newest 10/23/2001
 Average Amount Owed \$34.87

I verify, based on information and belief, that the facts stated in this application are true and correct.



Ken Grenm
 Director, Public Works

MEMORANDUM

DEPARTMENT OF PUBLIC WORKS

County of Placer

TO: JOSE RODRIGUEZ DATE: February 8, 2008
FROM: KEN GREHM, CYNTHIA TAYLOR *CG*
SUBJECT: WRITE-OFF OF UNCOLLECTIBLE TAHOE AREA REGIONAL TRANSIT ACCOUNT RECEIVABLES

ACTION REQUESTED / RECOMMENDATION

Department of Public Works requests that the Auditor's Office take the following accounts to the Board of Supervisors and request the Board of Supervisors to adopt the Resolution authorizing the execution of the write-off of an uncollectible Account Receivable for Tahoe Area Regional Transit in the amount of \$130.20

BACKGROUND / SUMMARY

The uncollectible accounts receivable fall into two categories -- Statue of Limitations Expired (4 year statue of limitation) consisting of 2 accounts for the total amount of \$130.20 and Uncollectible - Other consisting of 2 accounts for the total amount of \$85.60.

The oldest accounts receivable dates back to December 10, 1998 with the most current accounts receivable dated January 24, 2002. The main reason why these accounts became Transit Accounts Receivable were checks returned for non-sufficient funds to pay for tickets. Several attempts were made by the Department of Public Works to collect on the Accounts Receivable and then forwarded to R & R for further attempts on collection of non-payment with no success.

FISCAL IMPACT

No fiscal impact as there has been an "Allowance for Uncollected Accounts" in the amount of \$130.20 in the general ledger of Tahoe Area Regional Transit. By writing off the \$130.20, the account for "Allowance for Uncollected Accounts" will then be zero.

Attachments

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PLACER COUNTY

UNCOLLECTIBLE - STATUTE OF LIMITATIONS EXPIRED

Original Date	NAME OF PERSON LIABLE	issue	AMOUNT	REASON FOR DISCHARGE
10/23/2001	Somer Skiles	NSF Check - Tickets	31.80	Status of Limitations Expired
1/24/2002	Adrian Walker	NSF Check - Tickets	32.80	Status of Limitations Expired

Total List = 2

\$64.60

Average Age	6.5 years
Oidest	10/23/2001
Newest	1/24/2002
Average Amount Owed	\$32.30

I verify, based on information and belief, that the facts stated in this application are true and correct.



Ken Greim
Director, Public Works

UNCOLLECTIBLE - OTHER			
Original Date	NAME OF PERSON LIABLE	Issue	AMOUNT REASON FOR DISCHARGE
12/10/1998	Tina Stec	NSF Check - Tickets	32.80 Deemed Uncollectible by R&R
3/21/2000	Crystal Wade	NSF Check - Tickets	32.80 Deemed Uncollectible by R&R

Total List = 2 \$65.60

TOTAL PAGES 1, 2 \$ 130.20

Average Age	9 years
Oldest	12/10/1998
Newest	3/21/2000
Average Amount Owed	\$65.10

I verify, based on information and belief, that the facts stated in this application are true and correct.


 Ken Greim
 Director, Public Works