



## Agenda Submittal

**Agenda #:** 10 **Status:** Consent Calendar  
**Type:** Miscellaneous **Department:** Sheriff's Office  
**File #:** 18-555 **Contact:** Angelica Russell, 784-7064  
**Agenda date:** 8/7/2018 **Final action:** 8/7/2018  
**Title:** Approve the write-off of accounts receivable due to Solano County in the amount of \$47,333.72 related to Animal Care and Animal Control Services (4/5 vote required); Discharge the Sheriff's Office from further collection efforts; and Authorize the Sheriff's Office to remove these accounts from the County's accounting records  
**Governing body:** Board of Supervisors  
**District:** All  
**Attachments:** 1. A - Debt Schedule, 2. Minute Order

Date	Ver.	Action By	Action	Result
8/7/2018	1	Board of Supervisors	Approved	

Published Notice Required? Yes ☐ No ☒  
Public Hearing Required? Yes ☐ No ☒

### DEPARTMENTAL RECOMMENDATION:

The Sheriff's Office recommends that the Board of Supervisors:

1. Approve the write-off of accounts receivable due to Solano County in the amount of \$47,333.72 related to Animal Care and Animal Control Services (4/5 vote required);
2. Discharge the Sheriff's Office from further collection efforts; and
3. Authorize the Sheriff's Office to remove these accounts from the County's accounting records.

### SUMMARY/DISCUSSION:

The Sheriff's Office is charged with pursuing non-payment for Animal Care and Control services rendered. The non-payments occur as customers are unable or unwilling to pay for services already provided such as home quarantines and shelter impounds. The County is required to provide these services whether payment is made to recover costs. The cost for services is recorded in Animal Care and Control's shelter management system Chameleon and monthly the control account in One Solution is adjusted to match Chameleon. As of June 30, 2018, Chameleon reflects \$196,382.94 in accounts receivable, with some amounts owed dating back to July 2013.

Although the Sheriff's Office seeks voluntary payment of the accounts receivable, a three-year statute of limitations prevents legal action to collect certain amounts due. Additionally, Government Code section 25257 allows a county officer to request a discharge from accountability for the collection of amounts due and payable to the county if such amount is too small to justify the cost of collection, the likelihood of collection does not warrant the expense involved, or the amount thereof has been lawfully compromised or adjusted. Therefore, the Sheriff's Office is requesting approval to write-off \$47,333.72 in delinquent accounts receivable (Attachment A) related to services performed prior to June 30, 2015. The amount to be written off represents

281 delinquent accounts, with 194 accounts having a balance of less than one hundred dollars.

Approval of the recommendations will eliminate further administrative costs and staff time spent on collection activities where it appears there is no reasonable expectation of collecting the receivables.

**FINANCIAL IMPACT:**

Board action will not impact the County General Fund as approval to write-off these delinquent accounts will require limited staff time to reclassify the amount owed. Moreover, the costs associated with preparing the agenda item are nominal and absorbed by the department's FY2018/19 Adopted Budget.

The amounts owed were for services provided years ago, and the Sheriff's Office and the County's collection agent, Credit Bureau Associates (CBA), have exhausted all efforts to try and recover these amounts. The Sheriff and CBA will continue collection efforts for those delinquent accounts where services were provided July 1, 2015 or later. However, collection industry standards suggest that the Sheriff will be unable to collect 100% of the outstanding debt.

**ALTERNATIVES:**

The Board of Supervisors could choose not to write-off these accounts and require the Sheriff's Office to continue with collection efforts; however, this alternative is not recommended as the likelihood of collection is remote and the three-year statute of limitations prevents the County from pursuing its legal remedies to collect these delinquent accounts. Moreover, continuing to maintain the accounting records for these uncollectible accounts is burdensome and unnecessary.

**OTHER AGENCY INVOLVEMENT:**

County Counsel and the Auditor-Controller were consulted and concur with the recommendations. The Auditor-Controller's Office has reviewed the Delinquent Account Schedule and confirms the amount to be written off.

**CAO RECOMMENDATION:**

**APPROVE DEPARTMENTAL RECOMMENDATION**