LIST OF EXCEPTIONS

Department/ Agency/District	Description of Material and/or Service Provided	Type of Billing	Reason(s) for Exclusion
Alternate Defense	Defense of indigent defendants.	Court Orders and payment agreements. Collections enforced by A/C Collections Unit.	Cost of invoice preparation. Receivable established from abstract of judgement.
County Clerk/Recorder	Copy and recording fees for various State, Federal and local governmental agencies.	State, Federal and local governmental billing forms.	State and Federal required billing forms. Cost of manual preparation of duplicate invoice form.
PDSD	Plan checking, environmental impact report review and map checking, and similar services. Public counter sales of printed materials and blueprints to customers who have paid advance deposits for such materials.	Fees deposited in advance, additional fees collected when costs are determined.	Collection of fees in advance. Frequency of adjustments to estimated fees. Amount of purchase is deducted from trust account.
John Wayne Airport	Airport and terminal space. Claims for grant funds to Federal Aviation Administration (FAA).	Computer generated invoices and statements. Subsidiary ledger maintained. Electronic Claims.	Cost of manual preparation of 500 invoices per month. Federal requirements.
OCPL	Fines for overdue books at County libraries.	Ledgers of overdue fines maintained. Collections on large amounts pursued by OCPL-Library collections staff.	Cost of manual preparation of invoices for large volume of transactions.
HCA/Behavioral Health	Behavioral Health patient services. Short-Doyle Claim for monthly State reimbursement of Mental Health costs.	1) Medicare Request for Payment forms. 2) Insurance company forms and Mental Health standard insurance company billing forms. 3) Behavioral Health patient billing forms. Short-Doyle Claim form and special accounts receivable entry form.	Mental Health patient confidentiality requirements (Section 5328, Welfare and Institutions Code). Cost of preparation of invoice forms in addition to other required forms. Frequency of accounting entries necessary to adjust Short-Doyle receivable and revenue records. State-mandated claim form. Requirement for distribution of claimed amounts to 60 lines of coding.

Department/ Agency/District	Description of Material and/or Service Provided	Type of Billing	Reason(s) for Exclusion
HCA/Behavioral Health (Cont'd)	Drug Medi-Cal Claim for monthly State reimbursement of Alcohol and Drug Abuse costs.	Drug Medi-Cal Claim form and special accounts receivable entry form.	State-mandated claim form. Requirement for distribution of claimed amounts.
HCA/Public Health	Family Planning, Prenatal, and Child Health programs service cost billed to the State.	Family Planning, Prenatal, and Child Health billing forms, and Medi-Cal billing forms.	State and Medi-Cal required forms. Cost of preparation of invoice forms in addition to the required forms.
	California Childrens' Services (CCS) Medical Therapy Unit services.	CCS Medical Therapy Unit Services are billed electronically on a quarterly basis.	Existing computer billing system.
HCA/Animal Care Services	Animal licenses.	Animal Care Services Licensing System billings.	Existing computer billing system.
HCA/Environmental Health	Health fees for inspections of restaurants, food facilities, hotels, public swimming pools, hazardous waste, medical waste, and underground storage tanks.	Computer generated billings from Environmental Health System.	Existing computer billing system.
Integrated Waste Management Department (IWMD)	Deferred billing of landfill gate fees, late charges, card charges, and search/copy charges.	Monthly invoice for accumulated charges generated by computer billing system.	Invoice issued monthly for accumulated charges. Security deposit required. Individual charges could be less than $10 and could number up to 100 transactions per day.
Social Services Agency (SSA)	Overpayments of grants to welfare recipients.	Manual accounts receivable ledger system with State required billing notification forms.	State and Federal mandated notification forms. Cost of preparation of invoices. Frequency of account adjustments. 86% of revenue reimbursed to State and Federal agencies.
	Welfare Administration and Aid Claims for SSA administrative and categorical aid expenditures.	State Claim forms and special receivable entry form.	State-mandated claim forms.
Sheriff-Court Operations	Service fees for collections of judgments, service of writs, service of orders to appear, and other process serving functions.	Collected in advance or from judgment proceeds.	Government Code, Section 71266, 6100, and 24350.5.

Department/ Agency/District	Description of Material and/or Service Provided	Type of Billing	Reason(s) for Exclusion
Probation	Court-ordered Fines, Cost of Adult and Juvenile Probation, Adult Restitution.	Court order, enforcement by Probation Officers, manual billing system, accounting machine ledger system.	Existing billing system. Confidentiality of adult probation records (Penal Code, Sections 11140-11144, 13200-13202).
	Cost of Juvenile Institutions, Court-ordered Restitution and Cost of Juvenile Probation (terminated upon restitution and cost payment).	Manual billing system, accounting machine ledger system, enforcement by Probation Collections.	Existing billing system. Confidentiality of juvenile records (Welfare and Institution Code, Section 827).
Public Defender	Defense of indigent defendants.	Court orders and payment agreements. Collections enforced by Auditor-Controller Collections, Treasurer-Tax Collector, and Probation.	Cost of invoice preparation.
Treasurer-Tax Collector	Secured and unsecured property taxes and various other tax collections.	Assessor/Tax Collector/Auditor-Controller computer assessment, billing, and apportionment systems.	Existing separate computer system. State-mandated tax bill information and procedures (Revenue and Taxation Code).
All Departments / Agencies / Districts	Claims for grant funds to State and Federal agencies which require review by the Auditor-Controller Financial Reporting and Mandated Costs Unit or Agency Accounting.	Grant claim forms and special accounts receivable entry form.	State and Federal requirements. Cost of preparation of invoices in addition to claim forms. Adjustments to claimed amounts.
Justice Centers	Court fines, fees, and costs.	Court orders collected by Court Clerks.	Existing collection system. Cost of preparation of invoices.