

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE COUNCIL OF THE CITY OF SAN  
JOSE AUTHORIZING THE DIRECTOR OF FINANCE TO  
WRITE OFF UNCOLLECTIBLE ACCOUNTS**

**WHEREAS**, San José Municipal Code Section 4.24.030 allows the Director of Finance for the City of San José (“City”) to write off as uncollectible any account or claim exceeding \$5,000, upon approval by the San José City Council; and

**WHEREAS**, the City has attempted collection efforts on accounts totaling \$880,829.08, as listed in the “Citywide Write-off Report,” which is attached to this Resolution as Exhibit A; and

**WHEREAS**, collection efforts on these accounts have been unsuccessful for various reasons; and

**WHEREAS**, writing off uncollectible debts is desirable to facilitate accurate maintenance of the City’s book of accounts;

**NOW, THEREFORE**, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SAN JOSE THAT:

1. The write off of the uncollectible accounts listed in Exhibit A in the amount of \$880,829.08 is hereby approved, and the Director of Finance is authorized to write-off these uncollectible accounts.
2. The write-off of the uncollectible accounts listed in Exhibit A is authorized solely to facilitate the keeping of the books of account of the City, and under no circumstances shall any such write-off be deemed to constitute a relinquishment or abandonment by the City of any such account or claim, and nothing shall be

deemed or construed to prevent the City from collecting or enforcing payment of any such account or claim at any time

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2026, by the following vote:

AYES:

NOES:

ABSENT:

DISQUALIFIED:

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MATT MAHAN  
Mayor

ATTEST:

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TONI J. TABER, MMC  
City Clerk

**EXHIBIT A**  
**CITYWIDE WRITE-OFF REPORT**  
**FY 2025-2026 THIRD QUARTER**

| CITYWIDE WRITE-OFF REPORT - FY 2025-26 THIRD QUARTER |                                       |                                  |               |                                |      |                                                             |
|------------------------------------------------------|---------------------------------------|----------------------------------|---------------|--------------------------------|------|-------------------------------------------------------------|
| Name                                                 | Invoice Number                        | Invoice Type                     | Reversal Date | Amount owed (Write-Off Amount) | Fund | Reason for Write-Off                                        |
| SJCE Customer - xxxxxx0895                           | Account balance due to closed account | SJCE electric generation charges | 8/24/2020     | 5,040.06                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx9062                           | Account balance due to closed account | SJCE electric generation charges | 11/16/2021    | 5,143.16                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx3391                           | Account balance due to closed account | SJCE electric generation charges | 12/1/2020     | 5,152.34                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx5106                           | Account balance due to closed account | SJCE electric generation charges | 3/23/2021     | 5,250.20                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx0346                           | Account balance due to closed account | SJCE electric generation charges | 9/13/2021     | 5,271.72                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx4475                           | Account balance due to closed account | SJCE electric generation charges | 2/19/2021     | 5,315.75                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx9857                           | Account balance due to closed account | SJCE electric generation charges | 12/1/2021     | 5,317.85                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx4244                           | Account balance due to closed account | SJCE electric generation charges | 9/27/2021     | 5,403.26                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx2253                           | Account balance due to closed account | SJCE electric generation charges | 11/16/2021    | 5,502.31                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx9427                           | Account balance due to closed account | SJCE electric generation charges | 44634         | 5,621.56                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx8541                           | Account balance due to closed account | SJCE electric generation charges | 5/3/2021      | 5,666.94                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx3411                           | Account balance due to closed account | SJCE electric generation charges | 4/12/2021     | 5,777.57                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx3364                           | Account balance due to closed account | SJCE electric generation charges | 11/13/2020    | 5,805.83                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx5132                           | Account balance due to closed account | SJCE electric generation charges | 6/30/2021     | 6,259.27                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx3794                           | Account balance due to closed account | SJCE electric generation charges | 11/5/2021     | 6,538.79                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx1342                           | Account balance due to closed account | SJCE electric generation charges | 12/18/2020    | 6,878.89                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx4695                           | Account balance due to closed account | SJCE electric generation charges | 4/1/2020      | 7,407.18                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx1995                           | Account balance due to closed account | SJCE electric generation charges | 1/7/2022      | 7,800.70                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx6949                           | Account balance due to closed account | SJCE electric generation charges | 10/10/2019    | 8,106.01                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx7731                           | Account balance due to closed account | SJCE electric generation charges | 8/9/2021      | 8,152.98                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx8193                           | Account balance due to closed account | SJCE electric generation charges | 1/3/2022      | 8,263.06                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx7731                           | Account balance due to closed account | SJCE electric generation charges | 8/9/2021      | 8,546.37                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx8452                           | Account balance due to closed account | SJCE electric generation charges | 6/14/2021     | 8,692.18                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx2861                           | Account balance due to closed account | SJCE electric generation charges | 6/29/2021     | 9,456.44                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx2161                           | Account balance due to closed account | SJCE electric generation charges | 3/30/2021     | 9,614.56                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx8090                           | Account balance due to closed account | SJCE electric generation charges | 1/2/2020      | 9,865.67                       | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx8643                           | Account balance due to closed account | SJCE electric generation charges | 4/15/2021     | 10,075.54                      | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx4466                           | Account balance due to closed account | SJCE electric generation charges | 3/28/2022     | 10,918.08                      | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx4695                           | Account balance due to closed account | SJCE electric generation charges | 4/1/2020      | 11,238.89                      | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx3391                           | Account balance due to closed account | SJCE electric generation charges | 12/1/2020     | 11,265.22                      | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx8966                           | Account balance due to closed account | SJCE electric generation charges | 2/9/2022      | 11,395.76                      | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx8293                           | Account balance due to closed account | SJCE electric generation charges | 12/9/2021     | 12,383.85                      | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx0253                           | Account balance due to closed account | SJCE electric generation charges | 9/20/2021     | 15,006.62                      | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |

**EXHIBIT A**  
**CITYWIDE WRITE-OFF REPORT**  
**FY 2025-2026 THIRD QUARTER**

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|------------------------------------------------------|---------------------------------------|----------------------------------|---------------|--------------------------------|------|-------------------------------------------------------------|
| Name                                                 | Invoice Number                        | Invoice Type                     | Reversal Date | Amount owed (Write-Off Amount) | Fund | Reason for Write-Off                                        |
| SJCE Customer - xxxxxx6864                           | Account balance due to closed account | SJCE electric generation charges | 2/9/2021      | 16,517.10                      | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx8961                           | Account balance due to closed account | SJCE electric generation charges | 11/30/2020    | 16,740.95                      | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx5563                           | Account balance due to closed account | SJCE electric generation charges | 5/12/2020     | 20,787.81                      | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx9434                           | Account balance due to closed account | SJCE electric generation charges | 8/31/2021     | 34,748.74                      | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx2167                           | Account balance due to closed account | SJCE electric generation charges | 3/14/2022     | 38,482.03                      | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx2953                           | Account balance due to closed account | SJCE electric generation charges | 3/29/2021     | 44,197.83                      | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx8268                           | Account balance due to closed account | SJCE electric generation charges | 7/17/2020     | 68,112.28                      | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
| SJCE Customer - xxxxxx2161                           | Account balance due to closed account | SJCE electric generation charges | 3/30/2021     | 383,107.73                     | 501  | Out of Statute<br>Initial Collection attempts by PG&E staff |
|                                                      |                                       |                                  |               | \$880,829.08                   |      |                                                             |
| Total Number of Invoices                             | 41                                    |                                  |               |                                |      |                                                             |
| Total Number of Parties                              | 41                                    |                                  |               |                                |      |                                                             |
| Total Write-Off Amount                               | \$880,829.08                          |                                  |               |                                |      |                                                             |