

LOS ANGELES FIRE DEPARTMENT



NOV 18 2008

DOUGLAS L. BARRY
FIRE CHIEF

November 6, 2008

BOARD OF FIRE COMMISSIONERS
FILE NO. 08-169

TO: Board of Fire Commissioners

FROM: Douglas L. Barry, Fire Chief *DLB*

**SUBJECT: WRITE-OFF OF UNCOLLECTIBLE LAFD CHARGES FOR SERVICES OF
FIRE SAFETY OFFICERS, HIGH RISE INSPECTION AND CUPA FOR FISCAL
YEARS 1996-2002 EACH VALUED OVER \$1,000.00**

FINAL ACTION:	<input type="checkbox"/> Approved	<input type="checkbox"/> Approved w/Corrections	<input type="checkbox"/> Withdrawn
	<input type="checkbox"/> Denied	<input type="checkbox"/> Received & Filed	<input type="checkbox"/> Other

Recommendations: That the Board:

1. Authorize the Fire Chief to refer to the Board of Review any or all pertinent documentation regarding \$42,170.27 in uncollectible accounts for write-off authority. This recommendation is based on the findings, listed below.
2. Direct the Commission Executive Assistant II to forward the letter to the Board of Review for consideration and approval.

Findings:

1. The Los Angeles Municipal Code Section 11.04 (Ch. 1, Art. 1) provides that any Board, Commission, or Head of a Department may prepare a report setting forth findings regarding the status of unpaid accounts. This report may then be submitted to the Board of Review for appropriate actions.
2. All accounts have been submitted to the Office of Finance for collection and were determined to be uncollectible for reason that judgment have not been obtained or are unable to locate assets.
3. Three or more statements of accounts have been mailed in addition to the original invoice. Accounts originated from Fiscal Years 1996 thru 2002 are now past the statute

of limitations; therefore, the Department has no legal means of collecting these balances. The Department's resources are more efficiently utilized on more recent outstanding accounts.

4. The staff of Accounting Services along with the recommendation by the Office of Finance determined that the attached list of unpaid accounts amounting \$42,170.27 should be written-off. These individual accounts are for Fiscal Years 1996 thru 2002, each valued over \$1,000.00 (see attachments).

Conclusion:

In view of the above findings, it is appropriate that these uncollectible accounts for fiscal years 1996 thru 2002 be referred for write-off authority to the Board of Review in compliance with the Los Angeles Municipal Code.

Upon your Board's approval, Board of Review and Council consideration/approval will be initiated.

Board report prepared by Emma Pangilinan, Accountant II, Accounting Services Unit.

Attachment

**BOARD OF FIRE
COMMISSIONERS**

—
GENETHIA HUDLEY-HAYES
PRESIDENT

CASIMIRO U. TOLENTINO
VICE PRESIDENT

DIANA M. BONTÁ
ANDREW FRIEDMAN
JILL FURILLO

—
BLANCA GOMEZ-REVELLES
EXECUTIVE ASSISTANT II

CITY OF LOS ANGELES

CALIFORNIA



ANTONIO R. VILLARAIGOSA
MAYOR

FIRE DEPARTMENT

—
DOUGLAS L. BARRY
FIRE CHIEF

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November 6, 2008

Louis J. Benjamin, Chairperson
Board of Review
Office of the Controller
Room 300, City Hall East

Dear Chairperson Benjamin:

**WRITE-OFF OF UNCOLLECTIBLE LAFD CHARGES FOR SERVICES
OF FIRE SAFETY OFFICERS, HIGH RISE INSPECTION & CUPA FOR FISCAL
YEARS 1996 THRU 2002, EACH VALUED OVER \$1,000.00**

BACKGROUND

Los Angeles Administrative Code, Chapter 11, Article 1, Section 5.183, provides that the Fire Chief of the Los Angeles Fire Department (LAFD) shall review the status of uncollectible accounts to determine whether they are collectible. He shall refer those accounts determined to be uncollectible to the Board of Review in accordance with the Los Angeles Municipal Code, Article 1, Section 11.04, for appropriate action. The removal of these unpaid accounts from the current Fire Safety Officers, High Rise Inspection & CUPA accounts shall not preclude the City from collecting any sum that later proves to be collectible.

RECOMMENDATIONS

It is recommended that the Honorable Board of Review approve the write-off of individual accounts totaling \$42,170.27 in uncollected Fire Safety Officers, High Rise Inspection & CUPA accounts for Fiscal Years 1996 thru 2002 (see attachments). The removal of these unpaid accounts shall not preclude the City from collecting any sum that later proves to be collectible.

FINDINGS


1. The Los Angeles Administrative Code, Chapter 11, Article 1, Section 5.183 provides that the Fire Chief of the Fire Department shall review the status of unpaid accounts to determine whether they are collectible.

He shall refer those accounts determined to be uncollectible to the Board of Review in accordance with the Los Angeles Municipal Code, Article 1, Section 11.04, for appropriate action.

2. All accounts have been submitted to the Office of Finance for collection and were determined to be uncollectible for reason that judgments have not been obtained/unable to locate assets.
3. In addition, three or more statements of accounts were sent in addition to the original invoice. Accounts originated from Fiscal Years 1996 thru 2002 now past the statute of limitations; therefore the Department has no legal means of collecting these balances. The Department's resources will be more efficiently utilized on recent outstanding accounts.
4. The staff of Accounting Services along with the recommendation by the Office of Finance determined that the unpaid accounts amounting in \$42,170.27 should be written-off. Accounts are for Fiscal Years 1996 thru 2002 (see attachments).
5. Writing off these accounts would be consistent with General Accepted Accounting Principles. This is also consistent with existing City policy to reflect the accurate status of accounts in the City's financial statement so not to overstate the revenue.

If you require additional information, please contact Accountant II Emma Pangilinan at (213) 978-3452.

Very truly yours,



DOUGLAS L. BARRY
Fire Chief

Attachment

LOS ANGELES FIRE DEPARTMENT
SCHEDULE OF ACCOUNTS REFERRED TO BOARD OF REVIEW
INDIVIDUAL INVOICE OVER \$1,000.00
REFERRAL DATE 11/06/08

REV SRC/BS CODE	FUND	INVOICE #	INVOICE DATE	CUSTOMER NAME	INVOICE AMOUNT	UNCOLLECTIBLE CODE	REMARKS
2101	41L						
		IN0034900	10/02/98	MAPEX INC	\$15.00		6 JUDGEMENT OBTAINED
		IN0054735	03/03/99	M D D TRUCK SERVICE	\$14.99		6 JUDGEMENT OBTAINED
		IN0052803	07/09/99	MAPEX INC	\$14.99		6 JUDGEMENT OBTAINED
		IN0016362	02/02/00	ROYAL COACH AUTO BODY & PAINT	\$15.00		6 JUDGEMENT OBTAINED
		IN0034250	07/28/00	G & L PLATING	\$14.99		6 JUDGEMENT OBTAINED
		IN0059053	07/28/00	KPK TRUCK BODY MGF & EQUIP DIST CO	\$14.99		6 JUDGEMENT OBTAINED
		IN0046639	09/22/00	BRONZE SHOE, INC	\$15.00		6 JUDGEMENT OBTAINED
		IN0065037	07/27/01	BRONZE SHOE, INC	\$15.00		6 JUDGEMENT OBTAINED
		IN0054976	07/27/01	G & L PLATING	\$15.00		6 JUDGEMENT OBTAINED
		IN0086276	07/27/01	PALACE GOLD & GEM JEWELERS	\$15.00		6 JUDGEMENT OBTAINED
		IN0062568	08/14/01	ROYAL COACH AUTO BODY & PAINT	\$15.00		6 JUDGEMENT OBTAINED
		IN0049702	03/11/02	INDUSTRIAL METAL PLATING	\$15.00		6 JUDGEMENT OBTAINED
		IN0067121	07/16/02	INDUSTRIAL METAL PLATING	\$26.25		6 JUDGEMENT OBTAINED
		IN0066000	07/16/02	G & L PLATING	\$26.25		6 JUDGEMENT OBTAINED
		IN0093830	07/16/02	PALACE GOLD & GEM JEWELERS	\$26.25		6 JUDGEMENT OBTAINED
		IN0065611	07/16/02	EXCLUSIVE WASH & DYE, INC.	\$26.25		6 JUDGEMENT OBTAINED
		IN0082335	07/16/02	KPK TRUCK BODY MGF & EQUIP DIST CO	\$26.25		6 JUDGEMENT OBTAINED
		IN0083983	09/11/02	BRONZE SHOE, INC	\$26.25		6 JUDGEMENT OBTAINED
		SUB TOTAL			\$337.46		
2102	41L						
		IN0034900	10/02/98	MAPEX INC	\$988.49		6 JUDGEMENT OBTAINED
		IN0054735	03/03/99	M D D TRUCK SERVICE	\$750.00		6 JUDGEMENT OBTAINED
		IN0052803	07/09/99	MAPEX INC	\$1,021.49		6 JUDGEMENT OBTAINED
		IN0016362	02/02/00	ROYAL COACH AUTO BODY & PAINT	\$640.49		6 JUDGEMENT OBTAINED
		IN0034250	07/28/00	G & L PLATING	\$546.00		6 JUDGEMENT OBTAINED
		IN0059053	07/28/00	KPK TRUCK BODY MGF & EQUIP DIST CO	\$753.00		6 JUDGEMENT OBTAINED
		IN0046639	09/22/00	BRONZE SHOE, INC	\$546.00		6 JUDGEMENT OBTAINED
		IN0065037	07/27/01	BRONZE SHOE, INC	\$546.00		6 JUDGEMENT OBTAINED
		IN0054976	07/27/01	G & L PLATING	\$546.00		6 JUDGEMENT OBTAINED
		IN0086276	07/27/01	PALACE GOLD & GEM JEWELERS	\$546.00		6 JUDGEMENT OBTAINED
		IN0062568	08/14/01	ROYAL COACH AUTO BODY & PAINT	\$546.00		6 JUDGEMENT OBTAINED
		IN0049702	03/11/02	INDUSTRIAL METAL PLATING	\$709.50		6 JUDGEMENT OBTAINED
		IN0067121	07/16/02	INDUSTRIAL METAL PLATING	\$735.00		6 JUDGEMENT OBTAINED
		IN0066000	07/16/02	G & L PLATING	\$571.50		6 JUDGEMENT OBTAINED
		IN0093830	07/16/02	PALACE GOLD & GEM JEWELERS	\$571.50		6 JUDGEMENT OBTAINED
		IN0065611	07/16/02	EXCLUSIVE WASH & DYE, INC.	\$571.50		6 JUDGEMENT OBTAINED
		IN0082335	07/16/02	KPK TRUCK BODY MGF & EQUIP DIST CO	\$796.50		6 JUDGEMENT OBTAINED
		IN0083983	09/11/02	BRONZE SHOE, INC	\$771.50		6 JUDGEMENT OBTAINED
		SUB TOTAL			\$12,156.47		

REV SRC/BS CODE	FUND	INVOICE #	INVOICE DATE	CUSTOMER NAME	INVOICE AMOUNT	UNCOLLECTIBLE CODE	REMARKS
3898	100						
		IN0034900	10/02/98	MAPEX INC	\$341.99		6 JUDGEMENT OBTAINED
		IN0054735	03/03/99	M D D TRUCK SERVICE	\$341.99		6 JUDGEMENT OBTAINED
		IN0052803	07/09/99	MAPEX INC	\$342.00		6 JUDGEMENT OBTAINED
		IN0016362	02/02/00	ROYAL COACH AUTO BODY & PAINT	\$689.99		6 JUDGEMENT OBTAINED
		IN0034250	07/28/00	G & L PLATING	\$1,042.49		6 JUDGEMENT OBTAINED
		IN0059053	07/28/00	KPK TRUCK BODY MGF & EQUIP DIST CO	\$342.00		6 JUDGEMENT OBTAINED
		IN0046639	09/22/00	BRONZE SHOE, INC	\$1,042.50		6 JUDGEMENT OBTAINED
		IN0065037	07/27/01	BRONZE SHOE, INC	\$1,042.50		6 JUDGEMENT OBTAINED
		IN0054976	07/27/01	G & L PLATING	\$1,042.50		6 JUDGEMENT OBTAINED
		IN0086276	07/27/01	PALACE GOLD & GEM JEWELERS	\$690.00		6 JUDGEMENT OBTAINED
		IN0062568	08/14/01	ROYAL COACH AUTO BODY & PAINT	\$690.00		6 JUDGEMENT OBTAINED
		IN0049702	03/11/02	INDUSTRIAL METAL PLATING	\$690.00		6 JUDGEMENT OBTAINED
		IN0067121	07/16/02	INDUSTRIAL METAL PLATING	\$690.00		6 JUDGEMENT OBTAINED
		IN0066000	07/16/02	G & L PLATING	\$1,042.50		6 JUDGEMENT OBTAINED
		IN0093830	07/16/02	PALACE GOLD & GEM JEWELERS	\$690.00		6 JUDGEMENT OBTAINED
		IN0065611	07/16/02	EXCLUSIVE WASH & DYE, INC.	\$690.00		6 JUDGEMENT OBTAINED
		IN0082335	07/16/02	KPK TRUCK BODY MGF & EQUIP DIST CO	\$342.00		6 JUDGEMENT OBTAINED
		IN0083983	09/11/02	BRONZE SHOE, INC	\$347.50		6 JUDGEMENT OBTAINED
		SUB TOTAL			\$12,099.96		
3883	100						
		FS000000683	12/18/96	ANDREWS, PAUL	\$1,139.75		6 JUDGEMENT OBTAINED
		FS000001826	05/29/98	CAPITOL TENT	\$1,480.50		6 JUDGEMENT OBTAINED
		FS000004023	06/15/00	KINGDOM HARVEST MINISTRIES	\$2,516.25		6 JUDGEMENT OBTAINED
		FS000004122	06/30/00	KINGDOM HARVEST MINISTRIES	\$3,712.50		6 JUDGEMENT OBTAINED
		FS010004357	10/17/00	THE ALLIANCE	\$1,141.25		6 JUDGEMENT OBTAINED
		FS010004566	12/18/00	KINGDOM HARVEST MINISTRIES	\$2,323.75		6 JUDGEMENT OBTAINED
		FS010004874	04/16/01	DOLOREA PRODUCTIONS	\$1,441.00		6 JUDGEMENT OBTAINED
		FS020005367	08/20/01	LIVE MEDIA EVENTS, INC	\$2,809.40		6 JUDGEMENT OBTAINED
		SUB TOTAL			\$16,564.40		
3900	100						
		HR000000002	07/04/96	FRONTIER, ROBERT	\$1,011.98		6 JUDGEMENT OBTAINED
		SUB TOTAL			\$1,011.98		
GRAND TOTAL					42,170.27		

ATTACHMENT

LOS ANGELES FIRE DEPARTMENT

Uncollectible / For Write-off by the Office of Finance
Individual Invoices > \$1,000
Recap by Fiscal Year

Fiscal Year	Revenue Fire Safety Officer	Revenue CUPA	Revenue High Rise Inspection	Due to State 41L/2101	Due to County 41L/2102	Total
1996	1,139.75		1,011.98			2,151.73
1998	1,480.50	341.99		15.00	988.49	2,825.98
1999		683.99		29.98	1,771.49	2,485.46
2000	9,693.75	3,116.98		59.98	2,485.49	15,356.20
2001	4,250.40	3,465.00		60.00	2,184.00	9,959.40
2002		4,492.00		172.50	4,727.00	9,391.50
	16,564.40	12,099.96	1,011.98	337.46	12,156.47	42,170.27

**LOS ANGELES FIRE DEPARTMENT
TABLE OF CODES**

REVENUE SOURCE CODE	REVENUE SOURCE
3883	FIRE SAFETY OFFICERS
3898	HAZARDOUS MATERIAL
3900	HIGH RISE INSPECTION FEES
41L/2101	TRUST FUND STATE
41L/2102	TRUST FUND COUNTY

UNCOLLECTIBLE CODE	UNCOLLECTIBLE REASON
1	Unable to locate debtor
2	Cost of collection exceeds probable return
3	Debtor deceased
4	Statute of limitations expired
5	Claim denied by court
6	Judgement obtained/unable to locate assets
7	Forward effort exhausted
8	Other (see remarks)
9	Debt erroneously billed