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LOS ANGELES FIRE DEPARTMENT



MAR 17 2009

DOUGLAS L. BARRY
FIRE CHIEF

February 20, 2009

BOARD OF FIRE COMMISSIONERS
FILE NO. 09-030

TO: Board of Fire Commissioners

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

**SUBJECT: WRITE-OFF OF 30 UNCOLLECTIBLE LAFD CHARGES FOR
SERVICES OF FIRE SAFETY OFFICERS & INSPECTION
RESTITUTION FOR FISCAL YEARS 2001-2007 EACH VALUED
UNDER \$1,000.00**

FOR INFORMATION ONLY:	<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 Withdrawn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

For Information Only

Attached for your review is a copy of the recommendation letter from the Fire Chief to the Board of Review dated February 18, 2009 requesting write-off authority totaling \$14,490.72. These are uncollected Fire Safety Officers & Inspection Restitution accounts for fiscal years 2001 thru 2007 individually valued at under \$1,000.00 with a total amount of \$14,490.72 (see attachments).

The accounts originated from fiscal years 2001 thru 2007 and some, 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 all recent outstanding accounts.

The staff of Accounting Services along with the recommendation by the Office of Finance determined that all unpaid accounts amounting \$14,490.72 should be written-off for fiscal years 2001 thru 2007.

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

Attachment

Los Angeles Fire Department

Schedule of Accounts for Referral to Board of Review

Individual Invoice under \$1,000

Referral Date: 2/18/2009

Revenue Source Code	Invoice #	Invoice Date	Customer Name	Invoice Amount	Uncollectible Code	Remarks
3883	Fund: 100					
FS010004789		3/20/2001	CAREME	\$220.00	7	FORWARD EFFORT EXHAUSTED
FS010005087		6/28/2001	LAIFA	\$440.00	7	FORWARD EFFORT EXHAUSTED
FS010005155		7/4/2001	NO LIMIT LA CAR CLUB	\$550.00	7	FORWARD EFFORT EXHAUSTED
FS01004945A		6/22/2001	TOUCHSTONE TELEVISIO	\$330.00	7	FORWARD EFFORT EXHAUSTED
FS020005377		8/15/2001	LATINO FILM FESTIVAL	\$412.50	7	FORWARD EFFORT EXHAUSTED
FS020005939		4/3/2002	6263 HOLLYWOOD BOULE	\$220.00	7	FORWARD EFFORT EXHAUSTED
FS020005984		4/24/2002	HOLLYWOOD & VINE ENT	\$220.00	7	FORWARD EFFORT EXHAUSTED
FS020006071		6/13/2002	CARRARA KAUFMAN	\$330.00	7	FORWARD EFFORT EXHAUSTED
FS020006160		6/28/2002	EL PADRINO	\$577.50	7	FORWARD EFFORT EXHAUSTED
FS030006610		10/23/2002	COMMUNITY OF ANGELS	\$220.00	7	FORWARD EFFORT EXHAUSTED
FS030006813		12/13/2002	TOUCHSTONE TELEVISIO	\$928.00	7	FORWARD EFFORT EXHAUSTED
FS030007274		4/7/2003	THE WILTERN CENTER	\$256.00	7	FORWARD EFFORT EXHAUSTED
FS040008361		1/9/2004	THE WILTERN CENTER	\$192.00	7	FORWARD EFFORT EXHAUSTED
FS040008594		3/18/2004	RADICAL MEDIA	\$896.00	7	FORWARD EFFORT EXHAUSTED
FS050010029		3/23/2005	PARAMOUNT PICTURES	\$800.00	7	FORWARD EFFORT EXHAUSTED
FS060010937		11/2/2005	CEEM	\$972.80	7	FORWARD EFFORT EXHAUSTED
FS060011552		3/28/2006	CEEM	\$956.00	7	FORWARD EFFORT EXHAUSTED
FS060011640		4/11/2006	CEEM	\$716.80	7	FORWARD EFFORT EXHAUSTED
FS060011722		4/19/2006	CEEM	\$736.00	7	FORWARD EFFORT EXHAUSTED
FS060011749		4/27/2006	CEEM	\$608.00	7	FORWARD EFFORT EXHAUSTED
FS060012027		6/22/2006	CEEM	\$512.00	7	FORWARD EFFORT EXHAUSTED

Wednesday, February 11, 2009

Revenue Source Code	Invoice #	Invoice Date	Customer Name	Invoice Amount	Uncollectible Code	Remarks
FS070013394		3/14/2007	NBC-PASSIONS	\$199.20	7	FORWARD EFFORT EXHAUSTED
Summary for 'Revenue Source Code' = 3883 (22 detail records)				\$11,292.80		
Sum						
3886	Fund: 100					
IR010003252		6/7/2001	FRAN MART	\$436.00	7	FORWARD EFFORTS EXHAUSTE
IR020003457		8/23/2001	JON HUDAK/DK BUILDERS	\$436.00	7	FORWARD EFFORTS EXHAUSTE
IR030005147		5/16/2003	M.A. MORTENSON	\$605.00	7	FORWARD EFFORTS EXHAUSTE
IR040006064		3/23/2004	TANK SPECIALIST OF CAL	\$484.00	7	FORWARD EFFORTS EXHAUSTE
IR050006416		7/26/2004	TANK SPECIALIST OF CAL	\$484.00	7	FORWARD EFFORTS EXHAUSTE
IR050007914		4/6/2005	SHAWMUT DESIGN & CON	\$484.00	7	FORWARD EFFORT EXHAUSTED
IR070011301		5/1/2007	JOHNSON CONTROLS INC	\$134.46	7	FORWARD EFFORT EXHAUSTED
IR070011595		6/26/2007	JOHNSON CONTROLS INC	\$134.46	7	FORWARD EFFORT EXHAUSTED
Summary for 'Revenue Source Code' = 3886 (8 detail records)				\$3,197.92		
Sum				\$14,490.72		
Grand Total						

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 Officers	Revenue Inspection Restitution	Total
2001	1,952.50	872.00	2,824.50
2002	2,495.50		2,495.50
2003	256.00	605.00	861.00
2004	1,088.00	968.00	2,056.00
2005	1,772.80	484.00	2,256.80
2006	3,528.80		3,528.80
2007	199.20	268.92	468.12
			-
	11,292.80	3,197.92	14,490.72

**LOS ANGELES FIRE DEPARTMENT
TABLE OF CODES**

REVENUE SOURCE CODE	REVENUE SOURCE
3883	FIRE SAFETY OFFICERS
3886	INSPECTION RESTITUTION
3900	HIGH RISE INSPECTION FEES

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	Insufficient evidence to establish liability
6	Judgement obtained/unable to locate assets
7	Forward effort exhausted
8	Other (see remarks)
9	Debt erroneously billed

BOARD OF FIRE COMMISSIONERS

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FIRE DEPARTMENT

DOUGLAS L. BARRY
FIRE CHIEF

200 NORTH MAIN STREET
LOS ANGELES, CA 90012

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www.lafd.org/comm.htm

February 18, 2009

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

Dear Chairperson Benjamin:

**WRITE-OFF OF 30 UNCOLLECTIBLE LAFD CHARGES FOR SERVICES
OF FIRE SAFETY OFFICERS & INSPECTION RESTITUTION FOR FISCAL YEARS
2001-2007 EACH VALUED UNDER \$1,000.00**

BACKGROUND

Los Angeles Administrative Code, Chapter 11, Article 1, Section 5.182, 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 & Inspection Restitution 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 30 individual accounts with a total amount of \$14,490.72 for uncollected Fire Safety Officers & Inspection Restitution accounts for fiscal years 2001-2007. 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 5.182, 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. Accounts have been assigned to the City's contracted collection agency for collection. All attempts by the agency to collect utilizing applied collection processes have been unsuccessful. The agency has closed and returned the delinquent files to the Fire Department and determined these accounts to be uncollectible for reason that all collection efforts have been exhausted.
3. In addition, three or more statements of accounts were sent in addition to the original invoice. The accounts originated from fiscal years 2001-2007 and some 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 30 unpaid accounts with a total amount of \$14,490.72 should be written-off for fiscal years 2001-2007 (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