

LOS ANGELES FIRE DEPARTMENT



FEB 16 2010

MILLAGE PEAKS
FIRE CHIEF

February 3, 2010

BOARD OF FIRE COMMISSIONERS
FILE NO. 10-016

TO: Board of Fire Commissioners

FROM: Millage Peaks, Fire Chief *MBP*

**SUBJECT: WRITE-OFFS OF 9 UNCOLLECTIBLE LAFD CHARGES FOR THE
STANDBY OF FIRE SAFETY OFFICERS AND HIGH-RISE INSPECTION
SERVICES FOR FISCAL YEARS 2007-2009 EACH VALUED UNDER
\$5,000.00**

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 Withdrawn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 is a copy of the recommendation letter dated February 3, 2010, to the Board of Review from the Fire Chief requesting write-off authority totaling \$15,333.78. These are uncollected Fire Safety Officer Standbys and High-Rise Inspection accounts for fiscal years 2007 through 2009, individually valued at under \$5,000.00, with a total amount of \$15,333.78 (see attachments).

The staff of Accounting Services, along with the recommendation by the Office of Finance, determined that these unpaid accounts totaling \$15,333.78 should be written-off for fiscal years 2007 through 2009. The write-offs would allow the Department's resources to concentrate on collecting recent outstanding accounts.

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

Attachments

Schedule of Accounts Referred to Board of Review

Individual Invoice under \$5,000

Referral Date: 1/5/2010

Revenue Source Code	Invoice #	Invoice Date	Customer Name	Invoice Amount	Uncollectible Code	Remarks
3883	Fund: 100					
	FS070012248	8/2/2006	EL CIRCO	\$1,177.60	7	FORWARD EFFORTS EXHAUSTE
	FS070012766	11/8/2006	HORIZON SCRIPTED TELE	\$1,536.00	7	FORWARD EFFORTS EXHAUSTE
	FS070012767	11/8/2006	COLUMBIA PICTURES	\$1,728.00	7	FORWARD EFFORTS EXHAUSTE
	FS070013123	1/10/2007	XENII EVENT	\$1,152.00	7	FORWARD EFFORTS EXHAUSTE
	FS070013126	1/10/2007	HARDBALL PRODUCTION	\$1,408.00	7	FORWARD EFFORTS EXHAUSTE
	FS070013140	1/10/2007	DASK PRODUCTIONS	\$1,088.00	7	FORWARD EFFORTS EXHAUSTE
	FS080014257	8/22/2007	SYMBOLIC ENTERTAINME	\$1,408.00	7	FORWARD EFFORTS EXHAUSTE
	FS080015091	1/9/2008	GIANT	\$4,544.00	7	FORWARD EFFORTS EXHAUSTE
Summary for 'Revenue Source Code' = 3883 (8 detail records)						
Sum				\$14,041.60		
3900	Fund: 100					
	HR090005399	1/7/2009	LEE, DAVID	\$1,292.18	8	COMPROMISE SETTLEMENT
Summary for 'Revenue Source Code' = 3900 (1 detail record)						
Sum				\$1,292.18		
Grand Total				\$15,333.78		

ATTACHMENT

LOS ANGELES FIRE DEPARTMENT

Uncollectible / For Write-off by the Office of Finance
Individual Invoices < \$5,000
Recap by Fiscal Year

Fiscal Year	Revenue Fire Safety Officers	Revenue High Rise Inspection	Total
2007	8,089.60		8,089.60
2008	5,952.00		5,952.00
2009		1,292.18	1,292.18
			-
			-
			-
	14,041.60	1,292.18	15,333.78

**LOS ANGELES FIRE DEPARTMENT
TABLE OF CODES**

REVENUE SOURCE CODE	REVENUE SOURCE
3883	FIRE SAFETY OFFICERS
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

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FIRE DEPARTMENT

MILLAGE PEAKS
FIRE CHIEF

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February 16, 2010

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

Dear Chairperson Benjamin:

**LAFD WRITE-OFFS OF 9 UNCOLLECTIBLE ACCOUNTS FOR
THE STANDBY OF FIRE SAFETY OFFICERS AND HIGH-RISE INSPECTION
SERVICES FOR FISCAL YEARS 2007 - 2009 EACH VALUED UNDER \$5,000.00**

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 and High-Rise Inspection 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-offs of 9 individual accounts totaling \$15,333.78 for uncollected Fire Safety Officer Standbys and High-Rise Inspection accounts for fiscal years 2007 through 2009. 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 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 for collection to the City's contracted collection agency. All attempts by the agency to collect, utilizing applied collection practices, 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 invoices. These accounts originated from fiscal years 2007 through 2009, write-offs would allow the Department's resources to concentrate on collecting recent outstanding accounts.
4. The staff of Accounting Services, along with the recommendation by the Office of Finance, determined that the 9 unpaid accounts totaling \$15,333.78 should be written-off for fiscal years 2007 through 2009 (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,



MILLAGE PEAKS
Fire Chief

Attachments