

**LOS ANGELES FIRE DEPARTMENT**



BRIAN L. CUMMINGS  
FIRE CHIEF

March 19, 2013

BOARD OF FIRE COMMISSIONERS  
FILE NO. 13-038

TO: Board of Fire Commissioners

FROM: Brian L. Cummings, Fire Chief

SUBJECT: WRITE-OFF OF UNCOLLECTIBLE LAFD CHARGES FOR SERVICES OF FIRE SAFETY OFFICERS, CONSTRUCTION PLAN CHECKING, HIGH RISE INSPECTION FEES, INSPECTION RESTITUTION, AND NON-COMPLIANCE INSPECTION FEES EACH VALUED LESS THAN \$5000 FROM FISCAL YEARS 2007-08 THROUGH 2008-09 (FEBRUARY 2008 THROUGH JANUARY 2009)

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 Withdrawn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 \$84,639.98 in uncollectible accounts for write-off authority. This recommendation is based on the summary findings, listed below.
2. Direct the Commission Executive Assistant II to forward three (3) sets of the attached letter and summary report to the Board of Review for consideration and approval.

**Summary:**

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. These uncollected services billed in Fiscal Years 2007-08 through 2008-09 (February 2008 through January 2009) consist of 158 accounts amounting to \$84,639.98.

3. All these accounts were billed following Citywide Billing Guidelines. They were referred to the City's outside collection agency, NCO Financial Systems, Inc. or to the Citywide Collection Unit and then for an additional six month secondary collection with MuniServices and were deemed to be uncollectible. All accounts billed from Fiscal Years 2007-08 through 2008-09 (February 2008 through January 2009) are past the statute of limitations: therefore, the Department has no legal means of collecting these balances.
4. The staff of Accounting Services along with the recommendation by the Office of Finance determined that the attached list of unpaid accounts amounting to \$84,639.98 should be written off. These individual accounts are each valued less than \$5,000.00 (see attachment).

**Fiscal Impact:**

With the removal of these uncollectible accounts from the Department's outstanding balance, the Department's resources are more efficiently utilized on more recent outstanding accounts. The removal of these unpaid accounts from the City's Financial Management System shall not preclude the City from collecting any sum that later proves to be collectible. Writing off these accounts would be consistent with Generally 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 as not to overstate the revenue.

**Conclusion:**

In view of the above findings, it is appropriate that these uncollectible accounts for Fiscal Years 2008 through 2009 (February 2008 through January 2009) 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 consideration/approval will be initiated.

Board report prepared by Carmela Espiritu, Department Chief Accountant, Accounting Services Section, Administrative Services Bureau.

Attachments

**CITY OF LOS ANGELES**  
INTER-DEPARTMENTAL CORRESPONDENCE

March 19, 2013

TO: Shane Min, Chairperson I  
Office of the Controller

FROM: Brian L. Cummings, Fire Chief  
Los Angeles Fire Department



SUBJECT: WRITE-OFF OF UNCOLLECTIBLE LAFD CHARGES FOR SERVICES OF FIRE SAFETY OFFICERS, CONSTRUCTION PLAN CHECKING, HIGH RISE INSPECTION FEES, INSPECTION RESTITUTION, AND NON-COMPLIANCE INSPECTION FEES EACH VALUED LESS THAN \$5000 FROM FISCAL YEARS 2007-08 THROUGH 2008-09 (FEBRUARY 2008 THROUGH JANUARY 2009)

**BACKGROUND**

Los Angeles Administrative Code, Chapter 11, Article 1, Section 5.182, provides that the Fire Chief of the Los Angeles 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. The removal of these unpaid accounts from the current Financial Management System from the current Fire Safety Officers, Construction Plan Checking, High Rise Inspection Fee, Inspection Restitution, and Non-Compliance Inspection Fee accounts shall not preclude the City from collecting any sum that later proves to be collectible.

All these accounts originating from Fiscal Years 2007-08 to 2008-09 (February 2008 through January 2009) are now past the statute of limitations: therefore, the Department has no legal means of collecting these balances.

Submitted for write-off are 158 accounts each valued less than \$5,000 for uncollected Fire services amounting to \$84,639.98.

**RECOMMENDATION**

It is recommended that the Board of Review approve the write-off of \$84,639.98 of 158 uncollected Fire service accounts for Fiscal Years 2007-08 to 2008-09 (February 2008 through January 2009).

## FINDINGS

1. The Los Angeles Administrative Code, Chapter 11, Article 1, Section 5.182, provides that the Fire Chief of the Los Angeles 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 Section 5.182 of the Los Angeles Administrative Code for appropriate action.
2. All these accounts were billed following Citywide Billing Guidelines. They were referred for additional collection efforts either to the City's outside collection agency, NCO Financial Systems, Inc. or the Citywide Collection Unit, the accounts were referred for an additional six months with the City's secondary collection agency, MuniServices and all accounts were deemed to be uncollectible. All the 158 accounts valued less than \$5,000 originated from Fiscal Years 2007-08 to 2008-09 (February 2008 through January 2009) and are 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.
3. Writing off these accounts would be consistent with Generally Accepted Accounting Principles. This is also consistent with existing City policy to reflect the accurate status of accounts in the City's financial statements and not overstate revenue.
4. The removal of these unpaid accounts from the current Financial Management System shall not preclude the City from collecting any sum that later proves to be collectible.

If you require additional information, please contact Carmela Espiritu, Fire Department Chief Accountant of the Administrative Services Bureau at (213) 978-3477.

Attachment

LAFD AGED RECEIVABLES FOR WRITE OFF SUBMISSION (FROM CARR 1441-1800 DAYS OLD FROM 1/31/13)  
 CONSTRUCTION SERVICES, FIRE SAFETY WATCH, HIGH RISE, INSPECTION RESTITUTION, NONCOMPLIANCE FEE  
 REFERRED TO AND RETURNED BY PRIMARY COLLECTION AGENCIES (NCO FINANCIAL OR CITYWIDE COLLECTION UNIT) AND ACCOUNTS FROM SECONDARY COLLECTION WITH MUNISERVICES  
 EACH LESS THAN \$5,000

Count  
 168  
 Amount  
 84,639.98

Age Category	Invoice Type	Department Revenue Source	Collection Milestone	Customer Name	Invoice Number	Invoice Date	Due Date	Total AR Amount	Collect on Agency	Date Referred to Primary Collection	Date Returned from Primary Collection	Ret Reason	Date Referred to Muni Services-Secondary Collection	Date Returned from Muni Services-Secondary Collection
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	CENTRAL CITY APTS	DP080002135	05-Feb-08	06-Mar-08	16.00		05/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	DESCOTO WEST	DP080002198	11-Mar-08	10-Apr-08	121.00		08/30/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	HSM CONSTRUCTION CO.	DP080002241	02-Apr-08	02-May-08	423.50		07/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	JPI CALIFORNIA CONST	DP080002244	02-Apr-08	02-May-08	64.98	NCO	6/30/2008	12/29/2011	81 All efforts exhausted - uncollectible		
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	REGIS HOMES	DP080002261	02-Apr-08	02-May-08	21.66		07/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	SAN PEDRO LOFT PARTNERS LLC	DP080002263	02-Apr-08	02-May-08	484.00		05/29/2010	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	ROUSSEL ERROL	DP080002334	29-Apr-08	29-May-08	242.00		08/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	PDS CONSTRUCTION	DP080002353	29-Apr-08	29-May-08	60.50		08/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	BOVIS LAND LEASE	DP080002393	29-May-08	19-Jun-08	242.00		08/30/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	PDS CONSTRUCTION	DP080002422	22-May-08	21-Jun-08	181.50		08/30/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	AMERICA GOAL	DP080002441	15-Jul-08	14-Aug-08	11.05		11/05/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	JEFFERSON AT MARINA DEL REY LL	DP080002544	15-Jul-08	14-Aug-08	2,299.00		11/05/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	JEFFERSON AT MARINA DEL REY LL	DP090002555	30-Jul-08	29-Aug-08	847.00		11/05/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	WE ONEIL	DP090002593	11-Aug-08	10-Sep-08	302.50		11/05/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	PRO DRY CLEANING PLANT SP	DP090002609	25-Aug-08	24-Sep-08	242.00		12/04/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	THE BEDFORD GROUP	DP090002643	09-Sep-08	09-Oct-08	121.00		01/05/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	DONAIR CONST.	DP090002657	15-Sep-08	15-Oct-08	242.00		01/05/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	DONAIR CONST.	DP090002658	15-Sep-08	15-Oct-08	242.00		01/05/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	MERUELO MADDOX PROPERTIES	DP090002701	06-Oct-08	05-Nov-08	43.32			Returned from CCU			
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	CASA HELENA	DP090002718	14-Oct-08	13-Nov-08	242.00	CCU	02/02/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	THE BEDFORD GROUP	DP090002744	14-Oct-08	13-Nov-08	726.00		02/02/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	JOHN LANSING HOMES, INC.	DP090002757	30-Oct-08	29-Nov-08	121.00		02/02/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38DP - Division 15 (Construction)	3892 - CONSTRUCTION PLAN CHECKING	Returned Primary Collection	THE SALTER COMPANY	DP090002784	04-Nov-08	04-Dec-08	86.64		02/02/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
					Sub-Count / Totals for Write Off	23		7,432.10						
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	IGLESIA MISSION CRISTIANA	FS080015194	07-Feb-08	08-Mar-08	35.00		05/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	IN 2 I MEDIA	FS080015244	14-Feb-08	15-Mar-08	256.00		05/31/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	FATCAT ENTERTAINMENT	FS080015247	14-Feb-08	15-Mar-08	448.00		05/31/2008	01/18/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	MR. MIKE ECHOLS	FS080015276	22-Feb-08	23-Mar-08	288.00		05/31/2008	01/18/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	MR. MIKE ECHOLS	FS080015292	28-Feb-08	29-Mar-08	576.00		05/31/2008	01/18/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	SEVEN POUNDS PROD.	FS080015307	05-Mar-08	04-Apr-08	256.00		05/31/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	FRANKLIN BERNARD	FS080015335	06-Mar-08	05-Apr-08	256.00		05/31/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	J.A. BLASH ENTERPRISES	FS080015460	04-Apr-08	04-May-08	2,099.20		07/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	ROSEBERG LON	FS080015485	10-Apr-08	10-May-08	1,184.00		07/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	ZERO ONE GALLERY	FS080015537	17-Apr-08	17-May-08	524.80		08/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	ABADDON FILMS	FS080015550	24-Apr-08	24-May-08	1,600.00		08/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	AMERICAN CROWN CIRCUS	FS080015578	24-Apr-08	24-May-08	576.00		08/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	FIVE CHAIRS	FS080015769	30-May-08	29-Jun-08	256.00		08/30/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	IGLESIA MISSION CRISTIANA	FS080015794	04-Jun-08	04-Jul-08	106.38		08/30/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	FIVE CHAIRS	FS080015799	05-Jun-08	05-Jul-08	960.00		08/30/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	HOLLYWOOD BLACK FILM FESTIVAL	FS080015814	13-Jun-08	13-Jul-08	384.00		10/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	MOVEMENT UNLIMITED	FS080015881	19-Jun-08	19-Jul-08	262.40		10/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	JEOSFELY ENTERTAINMENT	FS080015917	27-Jun-08	27-Jul-08	79.60		10/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	IGLESIA MISSION CRISTIANA	FS080015951	30-Jun-08	02-Aug-08	256.00		10/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	HARBOR CHRISTIAN CENTER	FS080015992	30-Jun-08	08-Aug-08	45.82		10/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	NICO PRODUCTIONS, INC	FS080016003	30-Jun-08	10-Aug-08	256.00		10/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	UNIVISION WORLDWIDE MEDIA	FS080016042	30-Jun-08	10-Aug-08	256.00		10/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	SYPUR PRODUCTIONS	FS090016062	22-Jul-08	21-Aug-08	960.00		11/05/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	DETOUR NETWORK	FS090016080	24-Jul-08	23-Aug-08	256.00		11/05/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	MITCHELL DONEY	FS090016097	25-Jul-08	24-Aug-08	640.00		11/05/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	HAROLD RANGEL	FS090016102	25-Jul-08	24-Aug-08	1,964.80		11/05/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	SARA VELASCO	FS090016106	25-Jul-08	24-Aug-08	256.00		05/30/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	IGLESIA MISSION CRISTIANA	FS090016119	31-Jul-08	30-Aug-08	256.00		11/05/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	THE STORK	FS090016197	08-Aug-08	07-Sep-08	512.00		05/30/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	MR. ERIC PINAYA	FS090016200	08-Aug-08	07-Sep-08	1,472.00		11/05/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	FOCUSFINX	FS090016232	15-Aug-08	14-Sep-08	1,024.00		12/04/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	MARK KEARNEY GROUP	FS090016257	22-Aug-08	21-Sep-08	384.00		12/04/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	PIERCE COLLEGE	FS090016273	22-Aug-08	21-Sep-08	45.82		12/04/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	IGLESIA MISSION CRISTIANA	FS090016274	05-Sep-08	05-Oct-08	256.00		12/04/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	RIVER NAJI PRODUCTIONS	FS09001628									

LAFD AGED RECEIVABLES FOR WRITE OFF SUBMISSION (FROM CARR 1441-1800 DAYS OLD FROM 1/31/13)

CONSTRUCTION SERVICES, FIRE SAFETY WATCH, HIGH RISE, INSPECTION RESTITUTION, NONCOMPLIANCE FEE

REFERRED TO AND RETURNED BY PRIMARY COLLECTION AGENCIES (NCO FINANCIAL OR CITYWIDE COLLECTION UNIT) AND ACCOUNTS FROM SECONDARY COLLECTION WITH MUNISERVICES

EACH LESS THAN \$5,000

Count	Amount
158	84,639.98

Age Category	Invoice Type	Department Revenue Source	Collection Milestone	Customer Name	Invoice Number	Invoice Date	Due Date	Total AR Amount	Collect on Agency	Date Referred to Primary Collection	Date Returned from Primary Collection	Ret Reason	Date Referred to Muni Services-Secondary Collection	Date Returned from Muni Services-Secondary Collection
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	INTERNATIONAL PRESS ACADEMY	FS090017056	30-Dec-08	29-Jan-09	256.00	NCO	07/08/2011	08/02/2012	81 All efforts exhausted - uncollectible		
1441-1800	38FS - Fire Safety Watch	3883 - FIRE SAFETY OFF COST RECOVERY	Returned Primary Collection	FINE ARTS BUILDING	FS090017069	30-Dec-08	29-Jan-09	256.00	NCO	07/08/2011	08/02/2012	81 All efforts exhausted - uncollectible		
				Sub-Count / Totals for Write Off	66			37,603.38						
1441-1800	38HR - High-Rise Annual Billing	3900 - HIGH-RISE INSPECTION FEE	Returned Primary Collection	GATES, JOHN	HR090005121	31-Dec-08	14-Feb-09	3,488.87	CCU	08/03/2009	10/03/2012	81 All efforts exhausted - uncollectible		
1441-1800	38HR - High-Rise Annual Billing	3900 - HIGH-RISE INSPECTION FEE	Returned Primary Collection	BAIRD DEIRDRE	HR090005314	06-Jan-09	14-Feb-09	285.12	CCU		Returned from CCU	81 All efforts exhausted - uncollectible		
				Sub-Count / Totals for Write Off	2			3,773.99						
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	GENTECH CONTROLS	IR080012831	05-Feb-08	06-Mar-08	540.00		05/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	AMOOON RESTAURANT-CAFE	IR080012865	14-Feb-08	15-Mar-08	540.00		05/31/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	GENTECH CONTROLS	IR080012893	20-Feb-08	21-Mar-08	540.00		05/31/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	NATIONAL FIRE SYSTEMS	IR080013066	28-Mar-08	25-Apr-08	540.00		07/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	PNK GROUP INVESTMENTS	IR080013158	08-Apr-08	08-May-08	540.00		07/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	HONEYWELL, INC.	IR080013178	15-Apr-08	15-May-08	540.00		08/01/2008	01/18/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	VIKING INC.	IR080013294	29-Apr-08	29-May-08	540.00		08/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	OLYMPIC FIRE PROTECTION	IR080013463	29-May-08	28-Jun-08	540.00		08/30/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	AMIR LLC	IR080013517	11-Jun-08	11-Jul-08	96.66		10/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	GENTECH CONTROLS	IR080013531	11-Jun-08	11-Jul-08	540.00		10/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	GREEN LAKE FIRE	IR080013583	17-Jun-08	17-Jul-08	540.00		07/01/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	FIVE CHAIRS	IR080013684	30-Jun-08	07-Aug-08	540.00		07/01/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	FIVE CHAIRS	IR080013685	30-Jun-08	07-Aug-08	540.00		07/01/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	FIVE CHAIRS	IR080013687	30-Jun-08	07-Aug-08	540.00		07/01/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	FIVE CHAIRS	IR080013688	30-Jun-08	07-Aug-08	540.00		07/01/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	AEG	IR080013705	30-Jun-08	08-Aug-08	96.66		10/01/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	CAL BAY	IR090013715	16-Jul-08	15-Aug-08	540.00		11/05/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	CITADEL INVESTMENTS	IR090013719	16-Jul-08	15-Aug-08	540.00		11/05/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	NEEAMAN ROBERT	IR090013766	17-Jul-08	16-Aug-08	540.00		05/30/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	THE BEDFORD GROUP	IR090013773	17-Jul-08	16-Aug-08	540.00		11/05/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	GENTECH CONTROLS	IR090013885	05-Aug-08	04-Sep-08	540.00		11/05/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	GENTECH CONTROLS	IR090013886	05-Aug-08	04-Sep-08	540.00		11/05/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	NATION WIDE EQUIPMENT	IR090013892	05-Aug-08	04-Sep-08	540.00		11/05/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	CANBY HOLDINGS INC.	IR090014080	04-Sep-08	04-Oct-08	540.00		12/04/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	COBALT CONST. CO.	IR090014081	04-Sep-08	04-Oct-08	96.66	CCU		Returned from CCU	81 All efforts exhausted - uncollectible		
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	JVC BUILDERS	IR090014101	04-Sep-08	04-Oct-08	540.00		12/04/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	JVC BUILDERS	IR090014102	04-Sep-08	04-Oct-08	540.00		12/04/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	JVC BUILDERS	IR090014103	04-Sep-08	04-Oct-08	540.00		12/04/2008	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	M & O BUILDERS	IR090014109	04-Sep-08	04-Oct-08	540.00	NCO	12/04/2008	06/28/2012	81 All efforts exhausted - uncollectible		
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	CANBY HOLDINGS INC.	IR090014128	09-Sep-08	09-Oct-08	540.00		01/05/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	AIRLIFT CONSTRUCTION SERVICES	IR090014165	17-Sep-08	17-Oct-08	113.13		01/05/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	D. C. ASSOCIATES	IR090014179	17-Sep-08	17-Oct-08	540.00	NCO	01/05/2009	06/28/2012	81 All efforts exhausted - uncollectible		
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	BRATS BROTHERS	IR090014233	23-Sep-08	23-Oct-08	540.00		01/05/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	JSM CONSTRUCTION	IR090014247	24-Sep-08	24-Oct-08	540.00		01/05/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	YUGURBERRY	IR090014321	01-Oct-08	31-Oct-08	540.00		01/05/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	JSM CONSTRUCTION	IR090014393	16-Oct-08	15-Nov-08	540.00		02/02/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	BEVERLY CONNECTION ROCKET INC.	IR090014430	22-Oct-08	21-Nov-08	540.00		02/02/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	BEVERLY CONNECTION ROCKET INC.	IR090014431	22-Oct-08	21-Nov-08	96.66		02/02/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	THE SALTER COMPANY	IR090014467	23-Oct-08	22-Nov-08	96.66		02/02/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	TRESTIK HARTY INC.	IR090014468	23-Oct-08	22-Nov-08	540.00	NCO	02/02/2009	06/28/2012	81 All efforts exhausted - uncollectible		
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	TRESTIK HARTY INC.	IR090014469	23-Oct-08	22-Nov-08	540.00	NCO	02/02/2009	06/28/2012	81 All efforts exhausted - uncollectible		
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	AAH ENTERTAINMENT	IR090014482	28-Oct-08	27-Nov-08	540.00		02/02/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	GENTECH CONTROLS	IR090014547	05-Nov-08	05-Dec-08	540.00		02/02/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	GOT IT AND GO CREOLE SOUL FOOD	IR090014548	05-Nov-08	05-Dec-08	540.00		02/02/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	OXFORD LLC	IR090014557	05-Nov-08	05-Dec-08	96.66	NCO	02/02/2009	06/28/2012	81 All efforts exhausted - uncollectible		
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	AMIR LLC	IR090014788	24-Dec-08	23-Jan-09	540.00	NCO	05/01/2009	07/17/2012	81 All efforts exhausted - uncollectible		
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	BOBOS KARAOKE	IR090014837	30-Dec-08	29-Jan-09	540.00	NCO	05/01/2009	06/28/2012	81 All efforts exhausted - uncollectible		
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	ROOSEVELT LOFTS LLC	IR090014870	06-Jan-09	05-Feb-09	540.00		05/01/2009	04/30/2012	81 All efforts exhausted - uncollectible		
1441-1800	38IR - Inspection Restitution	3886 - INSPECTION RESTITUTION	Returned Primary Collection	ROOSEVELT LOFTS LLC	IR090014872	27-Jan-09	26-Feb-09	540.00		05/01/2009	04/30/2012	81 All efforts exhausted - uncollectible		
				Sub-Count / Totals for Write Off	50			23,913.08						
1441-1800	38NC - Non-Compliance Fee	3890 - NON-COMPLIANCE INSPECTION FEES	Returned Primary Collection	ITAL DECOR	NC090000052	17-Jun-08	17-Jul-08	316.00		10/01/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38NC - Non-Compliance Fee	3890 - NON-COMPLIANCE INSPECTION FEES	Returned Primary Collection	JEBELI, KAVEH	NC090000062	08-Sep-08	08-Oct-08	900.00		01/02/2010	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38NC - Non-Compliance Fee	3890 - NON-COMPLIANCE INSPECTION FEES	Returned Primary Collection	LAMBERT, JIM	NC090000067	15-Sep-08	15-Oct-08	900.00		10/01/2009	04/30/2012	81 All efforts exhausted - uncollectible	7/17/2012	1/16/2013
1441-1800	38NC - Non-Compliance Fee	3890 - NON-COMPLIANCE INSPECTION FEES	Returned Primary Collection	JOEL VICTORIA MOORVICH	NC090000071	03-Nov-08	03-Dec-08	650.00	NCO	07/08/2011	12/03/2012	81 All efforts exhausted - uncollectible		
1441-1800	38NC - Non-Compliance Fee	3890 - NON-COMPLIANCE INS												