


CITY OF LOS ANGELES  
INTER-DEPARTMENTAL CORRESPONDENCE

BFC 08-037

CF 08-0292

**DATE:** February 4, 2008**TO:** The Honorable City Council  
c/o Office of the City Clerk**FROM:** Louis J. Benjamin   
Chair, Board of Review**SUBJECT: DELINQUENT ACCOUNTS RECEIVABLE \$1,000 AND OVER PER ACCOUNT**

The City of Los Angeles Administrative Code Sections 5.182 to 5.184 authorizes any board, commission, or head of any department to prepare a report to a Board of Review (consisting of the Controller, the City Treasurer, and the Director of Finance) requesting authority to remove uncollectible accounts receivable from the department's active books. The Board of Review may upon unanimous recommendation approve removal of accounts of less than \$1,000.00. Accounts of \$1,000.00 or more may be removed by the City Council upon recommendation from the Board of Review together with the findings of the Board, Commission, or head of a department.

The Board of Review convened on January 30, 2008 and evaluated one (1) accounts receivable write-off request submitted by the Fire Department representing 108 invoices totaling \$172,273.35 for accounts of \$1,000 or more. This report informs the City Council of the results of the Board of Review's evaluation of the above department's write-off request. A copy of the write-off request is attached along with the "Findings of Board of Review Report No. 013008."

The Board reviewed the Fire Department's report dated November 8, 2007 requesting the write-off of 108 invoices totaling \$172,273.35 for uncollectible fire safety officer fees, hazardous waste inspection fees, and other inspection fees for the period 1991 to 2005. The Board found that 86 invoices (\$140,293.35) were beyond the Statute of limitations for collection, and 22 invoices (\$31,980.00) for the years 2004 and 2005 represented duplicate billings, and cases where debtors could not be found or the companies had been dissolved. The City Attorney's Office or the Office of Finance had declared the accounts uncollectible. Additional efforts to collect any sum could be disproportionately costly in relation to the probable outcome. Therefore, the Board unanimously recommends that the City Council approve the request from the Fire Department to remove from its active accounts receivable the invoices totaling \$172,273.35.

Recommendation:

That the City Council, subject to the approval of the Mayor, approve the Board of Review's recommendation for the:

**BUDGET & FINANCE**

FEB 05 2008

1. Fire Department to remove from its active accounts receivable the invoices, totaling \$172,273.35.

Fiscal Impact Statement:

The proposed action will result in a decrease of the City's receivable base by \$172,273.35. Eighty-six (86) of the related accounts (\$140,293.35) exceeded the four-year statute of limitations.

Questions and requests for additional information should be directed to me at (213) 978-7321.

Attachments

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

**FINDINGS OF BOARD OF REVIEW  
REPORT NO. 013008**

On January 30, 2008, pursuant to the provisions of Sections 5.182 through 5.184 of the Los Angeles Administrative Code, a Board of Review hearing was held in Room 350-C of City Hall East, Los Angeles, California. The Board of Review comprised the following members:

- Louis J. Benjamin, Internal Auditor IV, representing the City Controller,
- Jeffery Whitmore, Revenue Manager, representing the Office of Finance,
- Crista Binder, Assistant Treasurer, representing the City Treasurer.

The Board's agenda included consideration for removal of various uncollectible accounts receivable from the active accounts of the Los Angeles Convention Center (LACC), Department of Building and Safety, Fire Department, and the Environmental Affairs Department as follows:

**LOS ANGELES CONVENTION CENTER (LACC)**

Before the Board was one request from the LACC as follows:

- March 21, 2007 report requesting authority to remove from the Department's active accounts receivable, 15 accounts for uncollectible interest fees of \$3,709.78; of the total, \$1,998.50 represent invoices less than \$1,000 per account, and \$1,711.28 represent one account over \$1,000.00.

The Board deferred ruling on this item until the next meeting pending the receipt of a detail schedule, which includes invoice numbers and dates, fees billed including interest, total amount paid, and the reason why the balances are uncollectible.

**DEPARTMENT OF BUILDING AND SAFETY**

Before the Board was one write-off request from the Department of Building and Safety as follows:

- October 22, 2007 report requesting authority to remove from the Department's active accounts receivable, 184 invoices totaling \$32,081.75, representing accounts less than \$1,000.

The Board deferred addressing this item until the next meeting because no one from the Department of Building and Safety was available to answer questions.

## **FIRE DEPARTMENT**

Before the Board were three write-off requests from the Fire Department as follows:

- November 8, 2007 report requesting the write-off of 150 invoices totaling \$60,725.30 for uncollectible fire safety officer service fees. The total amount represents invoice amounts less than \$1,000.00 per account for the period 1989 to 2004.

The Department provided a list of 150 invoices to the Board representing invoices for uncollectible fire safety officer service fees. All of the delinquent accounts were under \$1,000 and beyond the Statute of Limitations for collection. The invoices represented erroneous charges, cases where the debtors could not be located, and invoices where it was not cost effective to pursue collection. The City Attorney's Office or the Office of Finance had declared the accounts uncollectible. The Board finds that additional efforts to collect any sum could be disproportionately costly in relation to the probable outcome. The Board unanimously approved the request from the Department to remove the uncollectible fees, totaling \$60,725.30 from the Department's active accounts receivable.

- November 8, 2007 report requesting authority to remove from the Department's active accounts receivable, 108 invoices totaling \$172,273.35 for uncollectible fire safety officer fees, hazardous waste inspection fees, and other inspection fees. The total amount represents invoices \$1,000.00 or more for the period 1991 to 2005.

The Department provided a copy of 108 invoices to the Board representing uncollectible safety officers' fees, hazardous waste inspection fees, and other inspection fees, totaling \$172,273.35. Of the total, 86 invoices (\$140,293.35) for the years 1991 through 2003 were beyond the Statute of limitations for collection, and 22 invoices (\$31,980.00) for the years 2004 and 2005 represented duplicate billings, and cases where debtors could not be found or the companies had been dissolved. The City Attorney's Office or the Office of Finance had declared the accounts uncollectible. Additional efforts to collect any sum could be disproportionately costly in relation to the probable outcome. The Board unanimously recommends that the City Council approve the request from the Department to remove from its active accounts receivable the invoices, totaling \$172,273.35.

- November 8, 2007 report requesting authority to remove from the Department's active accounts receivable, 465 invoices totaling \$250,953.23 for uncollectible charges for Certified Unified Program Agency (CUPA) fees. The total amount represents invoices less than \$1,000.00 for the period 1998 to 2005.

The department provided a copy of 465 invoices dated through August 2005 for CUPA fees, which are inspections fees that the City shares with the State. Of the total, 461 invoices (\$248,340.23) covered the period 1998-2003, which is beyond the Statute of Limitations for collection. Four invoices (\$2,613.00) for the years 2004 and 2005 represented balances left after settlements were negotiated for lower amounts. The City Attorney's Office or the Office of Finance exhausted all efforts to collect the amounts. The Board finds that sufficient action was taken to liquidate the claims and additional efforts to collect any sum could be disproportionately costly in relation to the probable outcome. The Board unanimously approved the request from the Department to remove the uncollectible fees, totaling \$250,953.23 from the Department's active accounts receivable.

#### **ENVIRONMENTAL AFFAIRS DEPARTMENT**

Before the Board was one request from the Environmental Affairs Department as follows:

- July 23, 2007 report requesting authority to remove from the Department's active accounts receivable, 14 invoices totaling \$23,332.60 for uncollectible undefined fees. Of the total, 13 invoices represented accounts less than \$1,000.00, and 1 invoice was over \$1,000.00.

The Board deferred ruling on this item until the next meeting pending the receipt of more detail supporting data.

BOARD OF FIRE COMMISSIONERS

GENETHIA HUDLEY-HAYES  
PRESIDENT

CASIMIRO U. TOLENTINO  
VICE PRESIDENT

ANDREW FRIEDMAN  
JILL FURILLO  
VACANT

BLANCA GOMEZ-REVELLES  
EXECUTIVE ASSISTANT II

CITY OF LOS ANGELES

CALIFORNIA



ANTONIO R. VILLARAIGOSA  
MAYOR

FIRE DEPARTMENT

DOUGLAS L. BARRY  
FIRE CHIEF

200 NORTH MAIN STREET  
LOS ANGELES, CA 90012

(213) 978-3800  
FAX: (213) 978-3815

<http://www.lafd.org>

November 8, 2007

Board of Review  
Office of the Controller  
Room 300, City Hall East

Attention: Louis J. Benjamin, Chair, Board of Review

WRITE-OFF OF UNCOLLECTIBLE LAFD CHARGES (OTHER THAN AMBULANCE SERVICE)  
FOR FISCAL YEARS 1992, 1997-2006, WITH INDIVIDUAL VALUE OF \$1,000.00 OR MORE

It is recommended that the Board of Review approve the write-off of the attached list of uncollectible non-ambulance accounts, the individual value of each being \$1,000.00 or more, with an aggregate amount of \$172,273.35. Collection efforts have been exhausted by LAFD Staff, referred to City Attorney's Office to effectuate collection, then returned back to the Department for write-off processing in accordance with the Administrative Code applicable at that time.

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 action.
2. The staff of Accounting Services, with the City Attorney's recommendations, has determined that the attached list of unpaid accounts amounting to \$172,273.35 should be written-off. These accounts are allocated to fiscal year 1992 through 2006 (refer to Attachment A for recap by fiscal year).
3. All accounts have been submitted to the City Attorney's office for collection and were determined to be uncollectible for reasons indicated on the list.
4. The unpaid accounts have been mailed three or more statements of account in addition to the original bill. All accounts originating from fiscal year 1992 through 2006 are now past the statute of limitations and the Department has no legal means of collecting them. The Department's resources are more efficiently utilized on more recent outstanding accounts.

If you need additional information, please contact Angela Lee of my staff at 213/978-3451.

Sincerely,

DOUGLAS L. BARRY  
Fire Chief

Attachments

# LOS ANGELES FIRE DEPARTMENT



DOUGLAS L. BARRY  
FIRE CHIEF

September 21, 2007

APPROVED

OCT 26 2007

TO: Douglas L. Barry, Fire Chief  
THROUGH CHANNELS

*Douglas Barry*  
FIRE CHIEF

FROM: Angela Lee, Accountant II  
Accounting Services Section

SUBJECT: **WRITE-OFF OF UNCOLLECTIBLE CHARGES FOR SERVICES OF  
FIRE SAFETY OFFICERS, INSPECTION RESTITUTION, CUPA, AND  
HIGH-RISE INSPECTION FEES FOR FISCAL YEARS 1992, 1997-2006,  
WITH INDIVIDUAL VALUE OF \$1,000.00 OR MORE**

## RECOMMENDATION:

It is recommended that the Fire Chief refer to the Board of Review \$172,273.35 in uncollectible accounts. In addition, it is recommended that the attached summary of findings be submitted to the Board of Review in accordance with Section 5.182 (Ch. 11, Art. 1) of the Los Angeles Administrative Code for appropriate action.

## 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 action.
2. The Staff of Accounting Services with the City Attorney's recommendations determined that the attached list of unpaid accounts amounting to \$172,273.35 is uncollectible and should be written-off. These accounts are allocated to fiscal year 1992 to 2006 (refer to attachment A for recap by fiscal year).

COMPANY/STATION OR UNIT COMMANDER	ASSIGN.	DIVISION COMMANDER	ASSIGN.
<i>Cynthia K. Kuo</i>		<i>Salvador N. Martinez</i>	
BATTALION OR SECTION COMMANDER	ASSIGN	BUREAU COMMANDER	OPERATIONS
<i>G. L. Lee</i>		<i>10/24/07</i>	

3. All accounts have been submitted to the City Attorney's office for collection and were determined to be uncollectible for reasons indicated on the list.
4. The unpaid accounts have been mailed three or more statements of account in addition to the original bill. All accounts originating from fiscal year 1992 to 2006 are now past the statute of limitations and the Department has no legal means of collecting them. The Department's resources are devoted to more current outstanding accounts.

CONCLUSION:

In view of the above findings, it is appropriate that the uncollectible accounts for fiscal years 1992 to 2006 be referred to the Board of Review in compliance with the Los Angeles Municipal Code.

If you require additional information, I can be reached at (213) 978-3451.

  
\_\_\_\_\_  
Angela Lee  
Accountant II  
Accounting Services Section



## ATTACHMENT A

## LOS ANGELES FIRE DEPARTMENT

Uncollectible / For Write-off by the City Attorney's Office

Individual Invoices &gt;= \$1,000.00

Recap by Fiscal year

Fiscal Year	Revenue Fire Safety Officer	Revenue Inspection Residential	Revenue CUPA	Revenue High Rise Inspection Feas	Total
1992	2,137.50				2,137.50
1997	6,240.00				6,240.00
1998				1,159.20	1,159.20
1999	5,487.50		9,267.00	1,159.20	15,913.70
2000	23,251.25		14,650.50	1,055.88	38,957.63
2001	8,395.75		8,328.00		16,723.75
2002	3,679.50		18,073.50		21,753.00
2003	1,600.00	6,171.00	19,371.00		27,142.00
2004	1,856.00		1,226.25	4,716.47	7,798.72
2005			12,495.00	2,467.85	14,962.85
2006			19,485.00		19,485.00
	<u>52,647.50</u>	<u>6,171.00</u>	<u>102,896.25</u>	<u>10,558.60</u>	<u>172,273.35</u>

## Los Angeles Fire Department

### Table of Codes

Revenue Source Code	Revenue Source
3883	Fire Safety Officer
3886	Inspection Restitution
3898	CUPA
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	Claim denied by court
6	Judgement obtained/unable to locate assets
7	Forward effort exhausted
8	Other (see remarks)
9	Debt erroneously billed

## List of Accounts Returned by Office of Finance

Revenue Source Cod	Invoice #	Invoice Date	Customer Name	Invoice Amount	Uncollectible Code	Remarks
3883						
	FS000000356	8/12/1996	GARLIC FESTIVALS INC	\$3,492.00	1	
	FS000000433	7/30/1991	IRISH FAIR FOUNDATION	\$2,137.50	4	OLD INV#92-192
	FS000000439	9/12/1996	MAX COM INTERNATIONAL	\$1,536.00	4	
	FS000000606	11/12/1996	RICK'S MEXICAN RESTAU	\$1,212.00	4	
	FS000003747	3/20/2000	VASQUEZ, JOSE	\$1,911.25	7	
	FS000003762	3/20/2000	HOLLYWOOD NATIONAL	\$1,361.25	4	
	FS000003827	4/6/2000	HOLLYWOOD NATIONAL	\$2,007.50	4	
	FS000003979	5/25/2000	EL PORTAL THEATER	\$11,027.50	4	
	FS000004071	6/30/2000	CIRCO DE LAS ESTRELLAS	\$1,773.75	8	UNBALE TO SERVE PR
	FS000004073	6/30/2000	EL PORTAL THEATER	\$2,777.50	4	
	FS000003649A	6/30/2000	MOTOWN LIVE	\$2,392.50	7	
	FS010004354	10/17/2000	KINGDOM HARVEST MINI	\$3,448.50	7	
	FS010004420	11/30/2000	DELAREA PRODUCTIONS	\$1,347.50	7	
	FS010004659	2/1/2001	TOUCHTONE TELEVISION	\$1,498.75	7	
	FS010004856	4/16/2001	ART PRODUCTION	\$2,101.00	7	
	FS020005664	12/26/2001	DID YOU EVER LLC	\$2,310.00	8	DEBTOR OUT OF STAT
	FS020006011	5/17/2002	CIRCO CABALLERO	\$1,369.50	4	
	FS030007267	4/7/2003	GOURLEY, BERNARD	\$1,600.00	7	

Revenue Source Cod	Invoice #	Invoice Date	Customer Name	Invoice Amount	Uncollectible Code	Remarks
	FS040007823	8/20/2003	LOS ANGELES CONSERVA	\$1,856.00	8	INSUFFICIENT LIABILI
	FS990002522	1/12/1999	NEW WORLD STUDIOS	\$1,075.00	4	
	FS990002711	3/31/1999	NMT	\$1,000.00	8	DEPT REBILLING TO PR
	FS990002807	5/14/1999	CIRCUS CHIMERA	\$2,412.50	8	RETD TO DEPT FOR DO
	FS990002993	6/30/1999	LBJ PROMOTIONS	\$1,000.00	4	
Summary for 'Revenue Source Code' = 3883 (23 detail records)						
Sum				\$52,647.50		
	IR030005112	5/5/2003	M.A. MORTENSON	\$1,331.00	8	RETD TO DEPT FOR DO
	IR030005129	5/8/2003	M.A. MORTENSON	\$1,089.00	8	RETD TO DEPT FOR DO
	IR030005148	5/16/2003	M.A. MORTENSON	\$1,270.50	8	RETD TO DEPT FOR DO
	IR030005149	5/16/2003	M.A. MORTENSON	\$1,270.50	8	RETD TO DEPT FOR DO
	IR030005165	5/21/2003	M.A. MORTENSON	\$1,210.00	8	RETD TO DEPT FOR DO
Summary for 'Revenue Source Code' = 3886 (5 detail records)						
Sum				\$6,171.00		
	1998/99-011676-0	10/2/1998	CENTRAL NEWS WAVE PU	\$1,003.50	8	ACCOUNT CANCELLED
	1998/99-014800-6	10/2/1998	TONY'S AUTO WRECKING	\$1,324.50	8	IN0030470 DUPLICATE
	1998/99-016799-7	10/2/1998	SOUTH COAST AUTO COL	\$1,324.50	4	IN0034489
	1998/99-017569-7	10/2/1998	MAPEX INC	\$1,345.50	8	IN0034900 INSUFFICIEN
	1998/99-018616-1	10/2/1998	BOB'S AUTOMATIC TRANS	\$1,079.25	7	IN0037617
	1998/99-020246-8	10/2/1998	LARRY W PRICE COMPAN	\$1,107.00	7	IN0040569
	1998/99-020670-3	10/2/1998	L.A. WEDDING SETS	\$1,079.25	8	ACCOUNT CANCELLED
	1998/99-021673-4	4/16/1999	SUPERIOR PRECISION TEC	\$1,003.50	7	

Revenue Source Cod	Invoice #	Invoice Date	Customer Name	Invoice Amount	Uncollectible Code	Remarks
	1999/00-025144-7	7/9/1999	SUPERIOR PRECISION TEC	\$1,036.50	7	
	1999/00-025443-3	7/9/1999	CENTRAL AUTO REPAIR	\$1,036.50	8	INSUFFICIENT EVIDEN
	1999/00-025586-5	7/9/1999	USA TEXTILES	\$1,036.50	7	IN0018136
	1999/00-026557-9	7/9/1999	TONY'S AUTO WRECKING	\$1,345.50	8	IN0048770 DUPLICATE
	1999/00-027585-5	7/9/1999	PROTOTECH CIRCUITRY I	\$3,349.50	4	IN0049622
	1999/00-028351-1	7/9/1999	SOUTH COAST AUTO COL	\$1,479.00	4	IN0050442
	1999/00-029062-3	7/9/1999	MAPEX INC	\$1,378.50	8	IN0052803 INSUFFICIEN
	1999/00-030079-5	7/9/1999	BOB'S AUTOMATIC TRANS	\$1,131.00	7	IN0054015
	1999/00-030314-7	7/9/1999	AALPHA DYEHOUSE INC	\$1,726.50	1	
	1999/00-031630-8	7/9/1999	LARRY W PRICE COMPAN	\$1,131.00	7	IN0044240
	2000/01-036204-6	7/28/2000	SUPERIOR PRECISION TEC	\$1,074.00	7	
	2000/01-036454-9	7/28/2000	CENTRAL AUTO REPAIR	\$1,074.00	8	INSUFFICIENT EVIDEN
	2000/01-040293-9	7/28/2000	CARMEN MINI MARKET &	\$1,434.00	8	IN0067640 INSUFFICIEN
	2000/01-040605-2	7/28/2000	MAPEX INC	\$1,416.00	8	IN0068216 INSUFFICIEN
	2000/01-041527-3	7/28/2000	BOB'S AUTOMATIC TRANS	\$1,110.00	7	IN0057630
	2000/01-042027-6	7/28/2000	BUMPER EXPRESS SHOP	\$1,110.00	7	IN0058039
	2000/01-043283-3	7/28/2000	L.A. WEDDING SETS	\$1,110.00	8	ACCOUNT CANCELLED
	2001/02-000148-2	7/27/2001	ARCO-COLEMAN, W.O.	\$1,972.50	8	IN0091098 INSUFFICIEN
	2001/02-000236-9	7/27/2001	Sam's U Drive	\$1,057.50	8	Dept Must Rebill Correct
	2001/02-000284-2	7/27/2001	BOB'S AUTOMATIC TRANS	\$1,110.00	7	IN0072199
	2001/02-001105-7	7/27/2001	PAN PACIFIC SURVEYORS	\$1,057.50	8	IN0020244 AMOUNT CA
	2001/02-002783-2	7/27/2001	MAPEX INC	\$1,416.00	8	IN0071933 INSUFFICIEN
	2001/02-003274-6	7/27/2001	ARCO-MOON, CHANG YOO	\$1,972.50	8	IN0071025 INSUFFICIEN

Revenue Source Cod	Invoice #	Invoice Date	Customer Name	Invoice Amount	Uncollectible Code	Remarks
	2001/02-003711-8	7/27/2001	MICHIGAN AUTO WORK	\$1,603.50	8	IN0070375 UNABLE TO
	2001/02-003833-4	7/27/2001	GARY'S AUTOMOTIVE	\$1,251.00	7	IN0080374
	2001/02-005208-1	7/27/2001	BUMPER EXPRESS SHOP	\$1,110.00	7	IN0069951
	2001/02-005663-7	7/27/2001	CARMEN MINI MARKET &	\$1,434.00	8	IN0068913 INSUFFICIEN
	2001/02-007802-5	7/27/2001	HARBOR GOODYEAR TIRE	\$1,251.00	7	IN0066712
	2001/02-008345-6	7/27/2001	CENTRAL AUTO REPAIR	\$1,074.00	8	INSUFFICIENT EVIDEN
	2001/02-010192-3	9/20/2001	SUPERIOR PRECISION TEC	\$1,764.00	7	
	2002/03-000216-9	7/16/2002	Sam's U Drive	\$1,068.75	8	Dept Must Rebill Correct
	2002/03-000264-2	7/16/2002	BOB'S AUTOMATIC TRANS	\$1,164.75	7	IN0083596
	2002/03-001050-8	7/16/2002	PAN PACIFIC SURVEYORS	\$1,068.75	8	IN0034536
	2002/03-002633-3	7/16/2002	MAPEX INC	\$1,497.75	8	IN0081343 INSUFFICIEN
	2002/03-003101-9	7/16/2002	ARCO-MOON, CHANG YOO	\$1,992.75	8	IN0080838 INSUFFICIEN
	2002/03-003524-3	7/16/2002	MICHIGAN AUTO WORK	\$1,640.25	8	IN0080875 UNABLE TO
	2002/03-003641-9	7/16/2002	GARY'S AUTOMOTIVE	\$1,287.75	7	IN0089087
	2002/03-004543-0	7/16/2002	L.A. WEDDING SETS	\$1,164.75	8	ACCOUNT CANCELLED
	2002/03-004965-8	7/16/2002	BUMPER EXPRESS SHOP	\$1,164.75	7	IN0079332
	2002/03-005400-1	7/16/2002	CARMEN MINI MARKET &	\$1,451.25	8	IN0079132 INSUFFICIEN
	2002/03-007399-2	7/16/2002	HARBOR GOODYEAR TIRE	\$1,287.75	7	IN0076092
	2002/03-007489-1	7/16/2002	ENGINE CITY/HEADS EXP	\$1,074.75	7	IN0076588
	2002/03-007692-2	7/16/2002	SUPERIOR PRECISION TEC	\$1,845.75	7	
	2002/03-008681-4	7/16/2002	BLUE SANDS INC	\$1,661.25	8	CANCELLED BY DEPAR
	2003/04-007122-7	7/8/2003	ENGINE CITY/HEADS EXP	\$1,226.25	7	
	IN0038294	7/20/2004	A PLUS AUTOMOTIVE & M	\$1,036.50	8	ACCOUNT CANCELLED

Revenue Source Cod	Invoice #	Invoice Date	Customer Name	Invoice Amount	Uncollectible Code	Remarks
	IN0084729	7/20/2004	QUALITY AUTO SERVICE	\$1,036.50	9	
	IN0095293	7/20/2004	CALHOUN TRANSMISSION	\$1,294.50	8	INSUFFICIENT EVIDEN
	IN0095565	7/20/2004	ARHI CLASSIC COACHWO	\$1,036.50	8	DUPLICATE LISTING.
	IN0100861	7/20/2004	PITTS PERFORMANCE, INC	\$1,294.50	8	CORPORATION DISSOL
	IN0100993	7/20/2004	J & K AUTO REPAIR INC/S	\$1,036.50	8	CORPORATION DISSOL
	IN0101580	10/18/2004	DEALS ON WHEELS	\$1,294.50	9	
	IN0101608	7/20/2004	MANLEY ENERGY RESOU	\$1,294.50	8	DEPT UNABLE TO PRO
	IN0102213	7/20/2004	CAMPANO AUTO ELECTRI	\$2,134.50	9	
	IN0102281	7/20/2004	CHINO AUTO REPAIR	\$1,036.50	8	INSUFFICIENT EVIDEN
	IN0104234	8/26/2005	P L PORTER CO	\$3,258.00	8	CORPORATION DISSOL
	IN0105017	8/26/2005	VARIAN SAMPLE PREPAR	\$2,626.50	8	CORPORATION DISSOL
	IN0105535	8/26/2005	FOREIGN AUTO SALVAGE	\$1,063.50	8	CORPORATION DISSOL
	IN0105714	8/26/2005	SKYBALL METAL CRAFT I	\$1,158.00	8	INSUFFICIENT EVIDEN
	IN0107362	8/26/2005	DRIVE-IN-CLEANERS/GUR	\$1,158.00	8	INSUFFICIENT EVIDEN
	IN0108871	8/26/2005	CALHOUN TRANSMISSION	\$1,450.50	8	INSUFFICIENT EVIDEN
	IN0109450	8/26/2005	CANOGA LUBE & OIL	\$1,158.00	8	DEBTOR OUT OF BUSIN
	IN0110005	8/26/2005	PITTS PERFORMANCE	\$1,450.50	8	CORPORATION DISSOL
	IN0111422	8/26/2005	J & K AUTO REPAIR INC	\$1,158.00	8	CORPORATION DISSOL
	IN0112257	8/27/2005	SWAY-A-WAY	\$2,395.50	8	INSUFFICIENT EVIDEN
	IN0112544	8/27/2005	THE TRANSIT AUTHORITY	\$1,450.50	8	INSUFFICIENT EVIDEN
	IN0112729	8/27/2005	ROBERT SMOG AUTO CAR	\$1,158.00	8	BUSINESS CLOSED. B.A

Summary for 'Revenue Source Code' = 3898 (75 detail records)

Sum

\$102,896.25

Friday, September 14, 2007

Page 5 of 6

Revenue Source Cod	Invoice #	Invoice Date	Customer Name	Invoice Amount	Uncollectible Code	Remarks
3900						
	HR000000697	11/23/1999	WESTON, ALAN	\$1,055.88	7	
	HR040002635	11/24/2003	MURPHY, RALPH	\$4,716.47	8	DEBTOR MOVED OUT
	HR050003241	11/18/2004	MERINGOFF, STEPHEN	\$2,467.85	8	INSUFFICIENT EVIDEN
	HR980000078	12/19/1997	BOTACH, SHLOMO	\$1,159.20	4	
	HR990000078	11/30/1998	BOTACH, SHLOMO	\$1,159.20	4	
Summary for 'Revenue Source Code' = 3900 (5 detail records)						
Sum				\$10,558.60		
Grand Total				\$172,273.35		