



MEMORANDUM

IMFR
Agenda Item No. 3(B)

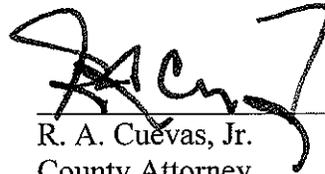
TO: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

DATE: July 12, 2011

FROM: R. A. Cuevas, Jr.
County Attorney

SUBJECT: Resolution authorizing accounts
receivable adjustment for multiple
fiscal years of certain Miami-Dade
County departments' uncollectible
accounts receivable in the aggregate
of \$15,613,495, pursuant to
Administrative Order 3-9

The accompanying resolution was prepared by the Finance Department and placed on the agenda at the request of Prime Sponsor Commissioner Lynda Bell.



R. A. Cuevas, Jr.
County Attorney

RAC/cp

Memorandum



Date:

To: Honorable Chairman Joe A. Martinez,
and Members, Board of County Commissioners

From: Alina T. Hudak
County Manager

A handwritten signature in black ink, appearing to read "Alina T. Hudak". The signature is written in a cursive, flowing style.

Subject: Resolution Authorizing Accounts Receivable Adjustments

Recommendation

It is recommended that the Board of County Commissioners (Board) approve the attached resolution authorizing the accounts receivable adjustment of accounts determined to be uncollectible in accordance with Administrative Order 3-9. These accounts amount to \$15,613,495. This authorization is necessary to eliminate the receivables from the County's books in compliance with generally accepted accounting practice.

Scope

The impact of this agenda item is countywide since it affects multiple County departments, some of which provide countywide services.

Fiscal Impact/Funding Source

This item does not have a fiscal or funding impact because the debts have been deemed uncollectable but may still be pursued by any and all means permitted by law. County departments with high volumes of accounts receivable regularly reserve a percentage of the receivables for doubtful accounts/bad debt expense. The adjustments to accounts receivable items for departments presented in this item have been charged to bad debt expense in order to properly and fairly match revenues and related expenditures to the appropriate accounting period. Fund balances have already been adjusted to reflect the bad debt expense. There is no fiscal impact to any of the County funds, and this item does not impair the County's ability to continue collection efforts.

Track/Record Monitor

County departments are responsible for tracking and monitoring accounts receivable. The County uses a number of mechanisms to collect current and past due outstanding balances. Most balances are collected through normal billing and collection activities, including invoicing on a scheduled basis and department/customer contact activities. Additionally, for balances that have been delinquent for longer periods of time and for which collection efforts were unsuccessful, County departments often engage the Finance Department's Credit and Collections Section or outside collection agencies to pursue further collection efforts. All accounts referred to the Credit and Collection Unit are maintained in a database for future collections. Revenues from stale accounts will be used to fund reserves, but uncollected debts are only considered for write-off when staff has exhausted all reasonable measures and believes that further actions – whether by County staff or private debt-collection contractors – would be fruitless. Nonetheless, such an action does not reduce or limit the County's legal right to pursue and recover the debt through any and all remedies permitted by law.

A revised implementing order related to adjustments of accounts receivable would require monthly departmental reconciliements of accounts receivable to the County's general ledger. This implementing order has been placed on the same Board agenda for your consideration. The aging of these amounts will be monitored through a measure that will be added as a component of each departmental scorecard used in monitoring the performance in strategic initiatives.

Background

From time to time, in the normal course of business, amounts owed to the County become past due (30+ days late). In some cases, these amounts become delinquent (90+ days late), which greatly reduces the probability that the debts will be collected in full. These accounts receivable include: customer billings for services rendered; unpaid fees, fines or penalties from permits, licenses or violations; and receivables from loans, mortgages or long-term contracts. In these cases, the County establishes an allowance for doubtful accounts to appropriately reflect anticipated revenues on its books. This is a standard practice for both public and private entities and reflects responsible and accurate accounting.

The County uses a number of mechanisms to collect current and past-due outstanding balances, as permitted by law. Most balances are collected through normal billing and collection activities, including invoicing on a scheduled basis and departmental customer-contact activities. Additionally, for balances that have been delinquent for longer periods of time and collection efforts unsuccessful, County departments often engage the Finance Department's Credit and Collections Section or outside collection agencies to pursue further collection efforts as permitted by law. All accounts referred to the Credit and Collection Unit are maintained in a database for future collections as permitted by law. Despite continuous collection efforts, however, it is generally accepted in both the public and private sectors that a portion of the delinquent balances will not be recuperated and will necessitate an adjustment to the accounts receivable.

Generally Accepted Accounting Principles (GAAP) require that when the value of an asset is impaired, it be removed from the accounting system used in the preparation of financial statements to provide a fair representation of financial position. In the instance of accounts receivable deemed fully uncollectible for financial reporting purposes, the act of adjustment of an account in no way affects the County's legal rights in pursuing and securing delinquent account balances as permitted by law. The County will continue its efforts to collect the amounts due, including legal action where practicable, until an equitable restitution is made or agreed upon where possible as permitted by law. This activity, in other words, does not represent abandonment of debt collection, but a necessary and responsible step to ensure our financial reports accurately represent only anticipated revenues that the County can reasonably expect to collect.

Ordinance 99-162 established a "Registry of Delinquent Contractors," which departments are required to review prior to entering into a contract. Individuals or entities in arrears under any individual contract, final appealable judgment, or lien with the County that exceeds \$25,000 and delinquent for more than 180 days, must first pay the amounts owed to the County or make suitable arrangements to pay.

Appendix 1 summarizes the detailed information provided in attachments A-F, including the department name, fiscal years covered in accounts-receivable adjustments, accounts receivable total, number of accounts billed during that period, represented by the account receivable total amount of revenues generated during that time frame, percent of revenues being adjusted versus total period revenues, as well as a brief high-level description of the receivable types.

Appendix 2 details information for each of the departments included in Appendix 1.



Assistant County Manager

Miami Dade County Department	Fiscal Years	Number of Accounts	Total Revenues ¹ for Fiscal Years	Accounts Receivable Adjustment Amount	Percent of Total Revenues	Receivable Type	Attachment
Aviation Department	1997-2007	35	\$1,868,031,164	\$2,615,244	0.14%	Operating Fees	A
Seaport Department	1983-2006	158	\$638,000,000	\$1,594,903	0.25%	Leases	B
Solid Waste Department	2001-2005	386,400	\$942,530,000	\$192,102	0.02%	Disposal	C
Transit Department	2003-2004	21,000	\$560,196,288	\$2,117,076	0.37%	Advertising Fare Media & Misc.	D
Water and Sewer (non-retail)	1994-2005	6257	\$243,547,000	\$2,862,951	1.18%	Wholesale Services	E
Water and Sewer (retail)	1981-2005	6,927,084	\$4,516,321,000	\$6,231,219	0.14%	Retail Services	F
Total			\$8,768,625,452	\$15,613,495	0.02%		

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Aviation Department

The Aviation Department currently carries on its books a number of accounts that are considered to be uncollectible. The total of \$2,615,243.63 represents 0.14 percent of aggregate billings during the period in which these charges were incurred. Collection efforts permitted by law included referring accounts to the County's outside collection agencies and reporting delinquent accounts to the Finance Department, pursuant to Administrative Order 3-29.

Seaport Department

The Seaport Department currently carries on its books a number of accounts that are considered to be uncollectible. These accounts reflect receivables from various services from May 1983 through December 2006. Collection efforts included monthly statements, e-mails, letters, phone calls, and where appropriate, referral to the County Attorney's Office (CAO). The Seaport also maintains and distributes a listing of delinquent customers, to prevent further use of services until paid. In addition, appropriate uncollectible accounts will also be referred to the Finance Department's Credit and Collection Section for additional collection efforts as permitted by law.

Solid Waste Department

The Department of Solid Waste Management (DSWM) currently reflects on its books uncollectable accounts totaling \$349,635.32 for eight customers with balances in excess of \$500. The account balances represent approximately 0.03 percent of DSWM's total operating revenues during the periods involved. These accounts have been the subject of extensive collection efforts as permitted by law by the DSWM, the Credit and Collections Division, and CAO.

In all cases, the adjustments are for unpaid disposal fees incurred by the eight companies during the normal course of DSWM operations between 2001 and 2008. Seven of the eight companies are out of business. The eighth company is non-responsive. In one case, the assets of the company have been seized by the Internal Revenue Service; in another, the balance remaining is after a court award. In all cases, the amounts are after any bond amounts have been liquidated and applied to the outstanding balance. About half have been or are currently being processed through the court system.

The probability of collecting these balances is remote. There will generally be no further efforts to collect these amounts due unless new information becomes available that would warrant such efforts. The act of adjusting these balances in no way prejudices the County's legal rights to pursue further action should there be a reason for doing so.

Miami-Dade Transit

Miami-Dade Transit (MDT) currently reflects on its books uncollectable accounts totaling \$27,595 for four customers. In all cases, the adjustments are for unpaid transit cards during the normal course of Transit's operations between 1999 and 2002. All of the companies are out of business.

There will generally be no further efforts to collect these amounts due unless new information becomes available that would warrant such efforts. The act of adjusting these balances in no way prejudices the County's legal rights to pursue further action as permitted by law.

Water and Sewer Department

The Water and Sewer Department (WASD) currently reflects on its books uncollectable accounts totaling \$11,361,126. The accounts receivable reduction process does not preclude continued collection efforts. These customers are not removed from the department's billing systems in order to allow collection of past due amounts before provision of new service.

The request for accounts receivable reduction consists of \$7.8 million in retail accounts receivable and \$2,862,951 in other accounts receivable, such as infrastructure damages, septic accounts and connection fees. In aggregate, this request represents less than 2 percent of annual billings and 1.4 percent of total customers.

In addition, over recent years, WASD has implemented additional steps to improve collections:

- Monthly review of large outstanding balances
- Coordination of collections with the retail customer service division chief
- Process improvements to severance-related field activities, including cut-for-non-payments
- Implementation of stringent payment requirements
- Future re-alignment of meter reading districts to allow for greater field efficiencies
- Future acquisition of a mobile workforce management system

WASD collection processes for both retail and non-retail accounts receivable are pursuant to the departmental rules and regulations as well as applicable law. The department follows a two-year collection process allowing for all possible collection efforts, which include application of customers' deposits, notification via mail, termination of services, lien process, cross referencing other County-wide accounts associated with the customer, referral to an outside collection agency, and, if the account meets the criteria, for the County's delinquent registry.



MEMORANDUM

(Revised)

TO: Honorable Chairman Joe A. Martinez **DATE:** July 7, 2010
and Members, Board of County Commissioners

FROM: R. A. Cuevas, Jr. **SUBJECT:** Agenda Item No.
County Attorney

Please note any items checked.

- "3-Day Rule" for committees applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's _____, 3/5's _____, unanimous _____) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor

Agenda Item No.

Veto _____

Override _____

RESOLUTION NO. _____

RESOLUTION AUTHORIZING ACCOUNTS RECEIVABLE ADJUSTMENT FOR MULTIPLE FISCAL YEARS OF CERTAIN MIAMI-DADE COUNTY DEPARTMENTS' UNCOLLECTIBLE ACCOUNTS RECEIVABLE IN THE AGGREGATE OF \$15,613,495, PURSUANT TO ADMINISTRATIVE ORDER 3-9

WHEREAS, the Finance Department has compiled a listing of all accounts receivable from the Aviation Department, the Seaport, Solid Waste Department, Transit Department, and the Water and Sewer Department (the "County Departments"), which in the aggregate equal \$15,613,495 and has been deemed by each County Department Director as uncollectible; and

WHEREAS, pursuant to Administrative Order 3-9, accounts receivable adjustments in excess of \$500 are to be reviewed and approved by this Board; and

WHEREAS, an accounts receivable adjustment would provide for the elimination of customer accounts from the accounting records, it does not preclude continuing collection efforts, to the extent deemed practicable, as stated in Administrative Order 3-9; and

WHEREAS, customers for whom accounts have been declared uncollectible shall not be considered for future business relationships with the County until restitution has been made or agreed to; and

WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that:

Section 1. The foregoing recitals are incorporated in this resolution and are approved.

Section 2. The Board approves the adjustments to the accounts receivable set forth in the County Manager's memorandum in the aggregate amount of \$15,613,495, pursuant to Administrative Order 3-9.

The foregoing resolution was offered by Commissioner
who moved its adoption. The motion was seconded by Commissioner
and upon being put to a vote, the vote was as follows:

Joe A. Martinez, Chairman	
Audrey M. Edmonson, Vice Chairwoman	
Bruno A. Barreiro	Lynda Bell
Esteban L. Bovo, Jr.	Jose "Pepe" Diaz
Sally A. Heyman	Barbara J. Jordan
Jean Monestime	Dennis C. Moss
Rebeca Sosa	Sen. Javier D. Souto
Xavier L. Suarez	

The Chairman thereupon declared the resolution duly passed and adopted this 7th day of July, 2011. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

JRA

Juliette R. Antoine

**Miami Dade Aviation Department
Write-Off of Uncollectible Accounts
for Fiscal Years 2004 - 2007**

Account Number	Customer Name	Write-Off Year	Amount	Year	Description
1 00000264	AAA Elegant Limousine Serv	\$ 4,416.93	2003 - 2004	AAA Elegant Limousine ceased its Ground Transportation service at MIA on 07/31/2004. The outstanding amount was sent to the Collection Agency. Status: Amount is still uncollectible.	
2 00000300	Aero Continente S.A.	\$ 96,797.20	2003 - 2004	Several default notices from 04/18/01 through 03/19/03 were sent to Aerocontinente. Payments were also received. Eviction proceedings started April 30, 2003 and sent to the County Attorney's office on May 29, 2003. The lease was finally terminated on May 1, 2004 for non payment.	
3 00000093	Aero Honduras SA dba Sol Air	\$ 46,139.26	2004 - 2005	Lease was terminated for non-payment on 03/16/2005.	
4 00000389	Airport Limousine of Miami	\$ 5,726.79	2003 - 2005	Airport Limousine of Miami ceased its Ground Transportation service at MIA on 07/22/2005. Sent to the Collection Agency. Status: Amount is still uncollectible.	
5 00002226	Antonov Aircraft Corporation	\$ 65,462.86	2005 - 2006	Lease was terminated on 5/26/2006 for non-payment. A default Notice was sent to the tenant on 10/17/05.	
6 00000443	Arrow Air Inc dba Arrow Cargo	\$ 710,811.57	2003 - 2005	Arrow Air Filed for Bankruptcy on 01/27/2004. From the distribution of Assets by the Court later that year, Miami-Dade Aviation Department was able to apply the security deposit as a result of the bankruptcy negotiation on July 1, 2008. The remaining amount after the application of the deposit was \$710,811.57	
7 00000516	BIB Management Corp	\$ 28,600.08	2004 - 2006	On December 19, 2002, Miami-Dade Aviation Department entered into an informal payment plan with BIB. The company made 12 payments between 12/22/2002 - 12/04/2003; then they could no longer continue paying. The department sent a default letter in April 2005. The lease was subsequently terminated on 10/08/2006 for non-payment.	
8 00000096	Biscayne Limousine & Transport	\$ 1,075.50	2004 - 2005	Biscayne Limousine & Transport ceased its ground transportation service at MIA. Ceased operations on 12/31/2004 and the account was sent to the Collection Agency. Status: Amount is still uncollectible.	
9 00000636	Commodore Aviation	\$ 62,810.24	2007 - 2007	The lease was terminated on 10/04/2004 upon a settlement of \$672K, however a misapplication of payment was discovered in 2007 for debt related to the period after the settlement.	

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**Miami Dade Aviation Department
Write-Off of Uncollectible Accounts
for Fiscal Years 2004 - 2007**

Item #	Customer Name	Year of Account	Amount	Reason for Write-Off
10	00002272	Conсорcio Aviáxsca SA de CV db	\$ 874.21	2006 - 2007 - Conсорcio Aviáxsca SA de CV db ceased its ground transportation service at MIA on 05/27/2006. Status: Amount is still uncollectible.
11	00002047	Eclipse Aviation	\$ 1,655.89	2003 - 2004 - Eclipse Aviation Demolition permit charges. Ceased its operations at MIA on 12/22/2003.
12	00001444	Eddie Stephens Airport Mens Sh	\$ 78,422.27	2002 - 2005 - Eddie Stephens Airport Mens Shoes ceased operation at MIA in 2005. The department officially terminated its lease. A lawsuit for eviction was filed on 04/30/2005
13	00002848	Excelsior Patrol & Security In	\$ 2,632.27	2006 - 2006 - Permit was terminated on 11/02/06 and was not renewed due to failure to pay the balance on the account.
14	00000761	Falcon Air Express	\$ 837,725.94	2006 - 2006 - Falcon and Miami-Dade Aviation met in October 2005 to finalize a payment plan. The department sent several demand letters to Falcon that subsequently defaulted. The department put a lien on Falcon's aircraft in May 2006. The Company filed for bankruptcy in 2006. Funds were never recovered.
15	00000829	Gem Enterprises Inc	\$ 764.74	2005 - 2005 - Gem Enterprises Inc ceased its ground Transportation operation at MIA on 08/31/2003. The outstanding amount was sent to the Collection Agency. Status: Amount is still uncollectible.
16	00000137	General Electric	\$ 775.42	2000 - 2004 - General Electric ceased operations on 10/03/2003.
17	00002380	Genesis Aircraft Support, Inc.	\$ 174,274.58	2005 - 2005 - In 2004 the department had entered into a payment plan but Genesis defaulted. Miami Dade Aviation sent a default letter on July 26, 2005. Genesis' lease was terminated on 09/30/2005 for non payment. A claim was filed by the County Attorney in March of 2007. No funds have been recovered since then.
18	00001627	International Airport Management, Inc. (IAMf)	\$ 199,079.66	2000 - 2005 - The debt was due to several bankruptcy filings of companies under this Management Company
19	00000951	J and E Aviation Leasing	\$ 9,731.87	2001 - 2004 - The debt was for aviation charges. The company ceased operations on 04/31/2004 and the account was sent to the Collection Agency on 7/20/2005. Status: Amount is still uncollectible.
20	00001002	KJM Transportation	\$ 1,122.89	2002 - 2005 - KJM Transportation ceased its ground transportation service at MIA on 7/22/2005 and the amount was sent to the Collection Agency. Status: Amount is still uncollectible.

Miami Dade Aviation Department
Write-Off of Uncollectible Accounts
for Fiscal Years 2004 - 2007

SLIP	Customer Name	Write-Off Am.	Year	Reason for Write-Off/Collection Efforts
21	00001756 Laker Airways	\$ 25,283.05	2004 - 2004	The debt was for aviation fees. The company was placed on cash basis 11/23/2004 and ceased operations at MIA.
22	00001082 MCR Holdings Co, Inc	\$ 1,640.73	2002 - 2007	MCR Holdings Co, Inc. ceased its ground transportation service at MIA on 2/8/2007 and the amount was sent to the Collection Agency. Status: Amount is still uncollectible.
23	00002786 Miami Tech Freight Services In	\$ 4,423.48	2006 - 2006	The debt was for rent. The lease was terminated on 4/30/2006 due to non-payment and the customer vacated the premises.
24	00001121 Miami Transstours Inc	\$ 2,072.60	2005 - 2006	The debt was for a transportation permit. The company ceased operations at MIA 01/31/2006. Finance left numerous messages, but there was no response.
25	00001255 Polar Air Cargo Inc	\$ 11,655.18	2003 - 2004	Polar filed for Bankruptcy on July 16, 2004. Miami- Dade Aviation Department filed a claim within the same month. On March 10, 2006 the court authorized the application of the security deposit. Miami-Dade Aviation applied the security deposit and collected additional payments, leaving an unpaid balance of \$11,618.59.
26	00001312 Reliable Restaurant Services C	\$ 11,618.59	2004 - 2006	The permit was terminated pursuant to notice of default dated 1/24/2006.
27	00001474 SandV Tour PF Miami Inc	\$ 3,606.93	2001 - 2004	The debt was for ground transportation service charges. The company ceased operations 12/31/2003 and the outstanding amount was sent to the Collection Agency. Status: Amount is still uncollectible.
28	00001442 Sterling Svc Limousine/Par Len	\$ 4,558.00	2004 - 2005	Ground transportation service charges. Ceased operations 02/28/2005. The outstanding amount was sent to the Collection Agency. Status: Amount is still uncollectible.
29	00000632 Teddy Cogdello, Sr - Shoeshine	\$ 2,914.95	2005 - 2006	Teddy Cogdello Sr's Shoeshine concession permit was terminated as 03/31/2006. Finance made multiple attempts to contact the customer, but he disappeared and subsequently died.
30	00001523 Transmeridian Airlines	\$ 11,396.55	2005 - 2006	Transmeridian Airlines ceased operations and filed Chapter 7 on 10/15/2005
31	00001513 Travel Marketing Consultants Inc.	\$ 31,420.49	2004- 2007	Termination and a default letter were sent on 10/5/05 for non payment of rent .

**Miami Dade Aviation Department
Write-Off of Uncollectible Accounts
for Fiscal Years 2004 - 2007**

FLY CODE	PERSON NAME	WRITE-OFF AMOUNT	YEAR	REASON FOR WRITE-OFF
32	00001540 United Airlines	\$ 155,126.30	2002 - 2005	United filed Chapter 11 Bankruptcy on 12/9/2002. Miami-Dade Aviation Department filed its claim on February 28, 2006 (originally \$1.5M modified to 1.12M thereafter). The department settled and collected \$1.1M, leaving an outstanding amount of 155,126.30.
33	00001564 Valet Management	\$ 1,954.36	2005 - 2006	Valet management's Ground Transportation permit was terminated on 8/18/2006.
34	00001152 Vanguard Car Rental dba National Car Rental	\$ 18,867.98	2001 - 2001	Vanguard filed Chapter 11 Bankruptcy under ANC Rental Corp. November 13, 2001. On September 30, 2003, the pre-petition amount of \$537,930 was subsequently settled. However, \$16,867.98 was not included in the claim.
35	00001787 Viasa Airlines	\$ 9,804.38	1996 - 1996	The company owed ran. The lease was terminated on 7/31/1996 and the company ceased operations on 1/1/97
	Total	\$ 2,615,243.63		

Seaport Receivables
Schedule of Accounts Receivable Past Due
As of April 2008

Customer	Delinquency Period	>90 Days	Uncollectible Amount	Comments on Past Due Balances
Alrocat, Inc.	03/1984 - 07/1988	4,879	4,879	Company no longer doing business at Seaport. The outstanding amount is made up of four charges and late payments.
B & R Agencies	04/2000 - 05/2006	10,631	10,631	Company no longer doing business at Seaport. Late payment fees make up 77% of disputed amount, in addition to a vessel charge invoice dated 05/2001.
Caribbean Transportation, Inc.	10/1988 - 05/2000	1,993	1,993	Company no longer doing business at Seaport. This company was part of the Buena Vista Lease arrangement for off-site Seaport leased property used for storage of containers, both empty and full. The outstanding amount is made up of lease charges and late payments.
Central Parking System	08/2000 - 08/2003	13,751	13,751	Company no longer doing business at Seaport. The outstanding amount is made up of lease charges and associated late payments. Company is bankrupt.
Chiquita Brands Co., N.A.	09/2000 - 05/2003	14,030	14,030	Company no longer doing business at Seaport. This is the Chiquita Lease account (late payment penalties were not to be applied to invoices). Lease charges for 2003 make up 82% of outstanding balance.
Classic Lines	12/2000 - 08/2005	13,838	13,838	Company no longer doing business at Seaport. Disputed vessel charges from 2002-2005, and late payments from 2000-2005.
Columbia Coastal Transport	05/1985 - 03/1997	3,525	3,525	Company no longer doing business at Seaport. The outstanding amount is made up of four charges and late payments.
Comm. Cont. Inspection Srv. Inc	07/2005 - 04/2006	800	800	Company no longer doing business at Seaport. The outstanding balance shows late payment invoices dating back to 2005 & 2006, which company claimed that were incorrectly invoiced and sufficient documentary evidence does not exist to support the port invoices.
Crowley American Transport (aka Hamburg Sud North America)	03/1988 - 11/1988	45,714	45,714	Company no longer doing business at Seaport. 1988 lease charges and late payment penalties.
CSAV Agency, LLC	09/1996 - 12/2000	75,827	75,827	Company no longer doing business at Seaport. Crowley American (Hamburg SUD NA) account was closed, and reopened under a new name and permit. The outstanding balance reflects vessel charges, electric trailer/containers, late documents and late payment charges. The new company refused to pay Crowley's outstanding debts.
Eller & Company, Inc.	05/1986 - 03/1986	4,907	4,907	Company is currently doing business at POM. American Transport Group, LLC filed a Name Change in 10/2005 to CSAV Agency, LLC. The outstanding balance is made up of vessel charges (Crowley) and associated electrical trailer fees, which company refused to pay since sufficient documentary evidence did not exist to support port invoices. The over 90 days amount includes invoice # SEA212854 dated 02/08/2007 for \$16,413.20.
				Company no longer doing business at Seaport. The outstanding balance is partly made up of late payments totaling \$997 and Seaboard Marine Invoices of \$1,053. The former dates back to Dec. 1986 and Jan. 1987. The latter represents outstanding invoices issued in May 1986-July 1988. The company went bankrupt.

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Seaport Receivables
 Schedule of Accounts Receivable Past Due
 As of April 2008

Customer	Delinquency Period	>90 Days	Uncollectible Amount	Comments on Past Due Balances
Florida Stevedoring, Inc.	04/1999 - 09/2003	4,091	4,091	Company is currently doing business at POM. The outstanding amount is made up of electrical trailer and non-revenue invoices issued from 4/1999 - 9/2003 however, sufficient documentary evidence does not exist to support port invoices.
Ground Transportation	09/1987 - 12/2006	176,442	176,442	This account is comprised of many small companies providing ground transportation to Seaport passengers. Outstanding amount includes Corporate Connection Lines, Inc. dba (doing business as) Sovereign Coach Tours' invoices totaling \$13,793 - Corporate Connection's invoices dated back to 12/31/2001 and Sovereign Coach and Tours invoices dated back to 04/30/1998. Corporate Connection invoices cover all ground transportation fees from 04/1998 to and prior to Feb. 8, 2007 (Pre-Petition Debts.) Corporate Connection Lines, Inc. dba (doing business as) Sovereign Coach Tours is bankrupt (Case No. 07-10344-BKC-JKO). A letter has been received from their attorneys listing us as a debtor but with a different amount (\$37,112), which to our knowledge, has not been received. Company is currently doing business at the port as "Ravenswood Enterprises, Inc." Account's outstanding amount varies constantly since a new collection procedure has been implemented by combining Collections and Permitting functions.
Gulf & Atlantic Maritime Svcs	01/1998 - 03/2001	41,247	41,247	No longer doing business at Seaport. The outstanding amount is made up of vessel charges, electrical trailer fees and late payments.
Hamburg Sud North America	11/1999 - 04/2006	12,949	12,949	No longer doing business at Seaport. The outstanding amount is made up of vessel charges, electrical trailer fees and late payments.
Hyundai American Shipping	09/2000 - 10/2002	569	569	No longer doing business at Seaport. The outstanding amount is made up of vessel charges, late payments and a late document fee invoice dated 10/1999.
Image Photo Services, Inc.	11/1984 - 07/1999	2,181	2,181	No longer doing business at Seaport. The outstanding amount is made up of lease charges and late payments.
Inchcape Shipping Service	08/1986 - 01/2006	65,658	65,658	No longer doing business at Seaport. Late payment and documentation charges make up over 56% of the delinquency.
Intrastate Maritime, Inc	08/1988 - 10/2000	3,161	3,161	No longer doing business at Seaport. This company was part of the Buena Vista yard lease for an off-site property leased by Seaport for staging of trailers/containers, both empty and full. Seaport did not renew the yard lease, and the company left the property without paying outstanding balance made up of lease charges, electrical trailer fees and associated late payments.
KERR Steamship Co, Inc.	02/1986 - 10/1988	12,051	12,051	No longer doing business at Seaport. Vessel Charges and late penalties from 1986-1988.
Leiv Eriksson Center, Inc.	03/1989 - 12/2006	57,989	59,173	Company currently doing business at POM. Disputed lease charges dated between 3/1989 - 12/2006 make up over 78% of the outstanding balance and sufficient documentary evidence does not exist to support the port invoices. Over 90 days balance includes unidentified payments on account for new 2007 payments on lease charges. \$69K amount represents the old charges total.

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Seaport Receivables
Schedule of Accounts Receivable Past Due
As of April 2008

Customer	Delinquency Period	>90 Days	Uncollectible Amount	Comments on Past Due Balances
Lykes Brothers	08/1995 - 01/1998	221,632	221,632	Company no longer doing business at Seaport. Outstanding balances represent charges dating back to 1995. Company is bankrupt.
Matine Spill Resp.	05/2006 - 12/2006	30,239	50,678	Company currently doing business at Seaport. Barge docking fees from Mar. 2005 - Jan. 2006. Seaport finalized a settlement with customer in 2007, with customer making a final settlement payment of \$80K regarding current YTD outstanding. The 20K difference includes the prepayment of \$20,438.88 for current lease # 927.
Mediterranean Shipping Co.	12/2001 - 06/2005	11,854	11,854	Customer no longer doing business at Seaport. Outstanding balances represent vessel charges and associated late payments.
Miscellaneous Onboard	08/1998 - 05/2006	59,873	59,873	Outstanding balances represent of individual invoicing to small shipping lines for use of berthing facilities on an infrequent or emergency basis. Collection efforts rest with Operations Department and have been inconsistent. Account has been closed as of 02/2007.
Miscellaneous Port Services	08/1998 - 12/2006	144,196	144,196	Berthing Desk is responsible for invoicing and collecting for these charges from vessels without an account or agent. Balances date back to 1999 including charges related to Opsail Miami 2000, electrical trailer fees, employee parking, miscellaneous revenue, etc.
Moran Towing Corporation	01/1998 - 03/2006	2,827	2,827	Company is currently doing business at Seaport. Outstanding balances represent lease charges, miscellaneous water charges and late payment charges however, sufficient documentary evidence does not exist to support the port invoices.
Morton & Company	01/2002 - 02/2004	44,739	44,739	Customer no longer doing business at Seaport. Company vacated leased property without paying outstanding balance associated with lease charges and late payments.
Norton-Lilly International	09/1998 - 04/2002	18,860	18,860	Customer no longer doing business at Seaport. Norton Lilly was f/k/a Crowley American Transport which went bankrupt. Outstanding invoices pertaining to late document and late payment fees.
Premier Cruises	03/2000 - 09/2000	1,654	1,654	Company (# 21) currently doing business at Seaport. The outstanding amount is made up of late payment penalties from year 1998 through 2005 however, sufficient documentary evidence does not exist to support the port invoices.
Professional Operations	10/2000 - 05/2001	2,681	2,681	Customer no longer doing business at Seaport. The outstanding amount is made up of lease charges and late payments.
				Customer no longer doing business at Seaport. Invoiced charges sent to customer after vacating property. The outstanding amount is made up of lease charges and late payments.

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Seaport Receivables
 Schedule of Accounts Receivable Past Due
 As of April 2008

Customer	Delinquency Period	>90 Days	Uncollectible Amount	Comments on Past Due Balances
PL of Miami-Custodian - US Marsh	May, 1988	545	645	Customer no longer doing business at Seaport. The outstanding invoice pertains to a vessel charge dated 05/12/1989.
Salom Transportation	09/2001 - 02/2002	3,408	3,408	Customer no longer doing business at Seaport. This company was part of the Buenavista yard lease for an off-site property leased by Seaport for staging of trailers/containers, both empty and full. Seaport did not renew the yard lease, and the company left the property without paying outstanding balance regarding an electrical trailer invoice and associated late payments.
Seamar Transport	08/1989 - 05/2000	1,372	1,372	Customer no longer doing business at Seaport. This company was part of the Buenavista yard lease for an off-site property leased by Seaport for staging of trailers/containers, both empty and full. Seaport did not renew the yard lease, and the company left the property without paying outstanding balance.
Southern Shuttle Services	04/1993 - 12/2003	1,266	1,266	Customer no longer doing business at Seaport, company is bankrupt. The outstanding amount is made up of four charges & associated late payments.
Super Shuttle	09/1991 - 04/1993	9,898	9,898	Company went bankrupt in 1993 but they are currently doing business as Southern Shuttle Services, Inc. dba: Super Shuttle. The outstanding balance is related to four charges dated back to 1991-1993.
Travel-Mate, Inc.	September, 2005	2,139	2,139	Company no longer doing business at Seaport. Outstanding Balance represents a returned check for insufficient funds.
U.S. Marshall/Eplis	11/1999 - 12/1999	14,101	14,101	Company no longer doing business at Seaport. Outstanding amount relates to 1999 Vessel charges.
V. Ships Agency, Inc.	04/2002 - 07/2006	9,026	7,708	Company is still doing business at POM. Late fees account for 58% of the outstanding balances incurred from 2002-2006. Majority of 2006 invoices belong to Hanjin Shipping and V. Ships refused to pay them since they stopped representing Hanjin since 2005 and sufficient documentary evidence does not exist to support the port invoices.
Vectour of Florida, Inc.	05/2001 - 10/2001	60,487	60,487	Customer no longer doing business at Seaport - In Bankruptcy. Charges date back to 2001 for late payments and ground transportation fees.
Write-Offs	07/1988 - 12/2008	175,265	125,265	Balances deemed uncollectible (from multiple companies) and transferred to this account. Amount over 90 days includes the Write-off amount (\$50,042.50) approved by Port Director on 05/23/07.
Zim American Israeli Ship. Co.	02/1986 - 02/1999	6,716	6,716	Customer no longer doing business at Seaport. Late payments for invoices issued in 1997 and 1988 make up 61% of 90 + balance.
Intermodal Accounts	01/1992 - 12/1994	69,015	69,015	Seaport ceased offering services 12/31/1994.
Damage Claim Receivables	05/1983 - 10/1989	89,678	89,678	Past Risk Management claims dating from early 1993 to October 1989.

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Solid Waste Department

Account	Amount	Comments
Minority Waste Haulers	\$33,089	disposal fee after settlement
United Environmental Services	\$27,532	Company out of business
Faircloth Sanitation	\$129,079	Company out of business
Mac-Pac, Inc.	\$2,403	Company out of business
	\$192,103	

Miami-Dade Transit
List of Uncollectible Accounts
FY 2004- 2005

Customer	Write-Off Amount	Date of Original Receivable	Comments
A. <u>Miscellaneous Accounts</u>			
Angela Smith	\$2,703.75	1997	Employee sued the County and lost. She was ordered by the court to repay cost incurred. We have no knowledge of her whereabouts. Certified mail returned
Jacqueline Homes	\$1,988.81	1996	Old case-ordered to make restitution for graffiti damages to Transit property. No additional information available
Armando Pareda	\$880.00	1997	Old case-ordered to make restitution for graffiti damages to Transit property. No additional information available
Total Category A	\$5,572.56		
B. <u>Fare Media</u>			
Florida Check-Casher Little River	\$11,975.00	08/16/1999	Pass & Token Consignment Company out of business
Jorge Pharmacy	\$12,415.00	05/13/2002	Pass & Token – Company out of Business
Florida Check Casher	\$2,000.00	9/23/1998	Pass & Token – Company out of Business
Wrap It transit	\$1,205.00	10/31/2003	Pass & Token – Company out of Business
Total Category B	\$27,595.00		
C. <u>Advertising</u>			
Heard Communication	\$1,851,532.38		Bankrupt
D. <u>Liberty City Optimist Club</u>			
	\$232,376.12	8/4/2000	There was no signed agreement between Transit and the Club.
Total All Categories	<u>\$2,117,076.06</u>		

Percent of total revenue
is less than 1% for each
fiscal year.

**Miami-Dade County Water & Sewer Department
Other (Non-Retail) Accounts Receivable \$500 and Greater
As of September 30, 2005**

Write-Off Summary by Year

Year	Other Non- Retail		
	Billed*	Write Off Amount**	% Write Off
1994	\$ 10,821,000.00	\$ 704.61	0.000065
1995	\$ 13,061,000.00	\$ 8,169.68	0.000626
1996	\$ 15,293,000.00	\$ 11,383.47	0.000744
1997	\$ 16,651,000.00	\$ 160,087.34	0.009614
1998	\$ 17,649,000.00	\$ 38,578.09	0.002186
1999	\$ 17,834,000.00	\$ 239,074.21	0.013406
2000	\$ 18,078,000.00	\$ 1,217,318.07	0.067337
2001	\$ 16,963,000.00	\$ 339,694.07	0.020026
2002	\$ 16,996,000.00	\$ 108,928.28	0.006409
2003	\$ 18,827,000.00	\$ 689,306.70	0.036613
2004	\$ 18,896,000.00	\$ 16,666.23	0.000882
2005	\$ 19,573,000.00	\$ 16,307.41	0.000833
2006	\$ 20,450,000.00	\$ 16,637.79 +	0.000814
2007	\$ 22,455,000.00	\$ 94.70 +	0.000004
	\$ 243,547,000.00	\$ 2,862,950.65	0.011755
	See Attachment A1.1		

* Billed information represents annual other non-retail revenue from WASD's yearly Financial Statements.

** Write off amounts are for Unincorporated Miami Dade County. No Municipalities are included in Write off from Other- Non Retail revenue sources.

+ Represent remaining balance of settlements that were made by the County through the County Attorney's Office.

Accounts Over \$500,000 for
 Years Ending 12/31/98 to 12/31/2005 in Bankruptcy Status
 Grouped by Bankruptcy Chapter

Chapter	Amount	Definition
Chapter 7	\$ 128,621.54	The chapter of the Bankruptcy Code providing for "liquidation," (i.e., the sale of a debtor's nonexempt property and the distribution of the proceeds to creditors.)
Chapter 11	\$ 368,077.00	The chapter of the Bankruptcy Code providing (generally) for reorganization, usually involving a corporation or partnership. (A chapter 11 debtor usually proposes a plan of reorganization to keep its business alive and pay creditors over time.)
Chapter 13	\$ 18,733.23	The chapter of the Bankruptcy Code providing for adjustment, reorganization of debts of an individual with regular income. (Chapter 13 allows a debtor to keep property and pay debts over time, usually three to five years.)
Chapter unknown	\$ 269,655.26	Bankruptcy filed but the type is not noted in our records. Over 97% (\$262,280.87) were from 1981 to 2003 and less than 3% (\$7,374.39) were from years 2004 and 2005
Total	\$ 785,087.03	



Accounts Over \$500,000 for
Years Ending 12/31/1981 to 12/31/2005 in Bankruptcy Status
Grouped by Year

Year	Count Per Year	Acct. ID	Customer Name	Date	Bankruptcy Chapter	Bankruptcy Info	Bankruptcy Status*	Amount Owed
1981 Total	1	9992648200	MARTIN KLEIN ENTER 46	1981-12-17				623.62 <u>623.62</u>
1982 Total	2	5421754200	NEHI BOTTLING CO OF	1982-06-30				3,753.33
		5393519200	5TH RIB RESTAURANT	1982-11-08				764.65 <u>4,507.98</u>
1984 Total	2	3454365200	CAMPANELLI IND INC	1984-07-13				1,926.62
		2742662200	CAMPANELLI IND INC	1984-07-19				716.79 <u>2,643.41</u>
1985 Total	2	1938419200	HO.WESTWARD	1985-01-16				767.55
		2233342200	BADIA'S RESTAURANT	1985-09-25				882.73 <u>1,650.28</u>
1986 Total	2	3178592200	SERV,DICK WILLIAMS ELEC	1986-03-10				652.18
		4175994200	ROYAL PROPERTIES & INVI	1986-08-13				2,359.30 <u>3,011.48</u>
1987 Total	2	1463247200	COLISEUM RACKETBALL IN	1987-02-06				2,087.74
		6175144200	MYERS,MCDUFFIE	1987-08-20				500.89 <u>2,588.63</u>
1988 Total	1	9622642200	BEN ASH OF KENDALL INC	1988-01-27	CHAPTER 11	Non-Secured	DSCHD AND CLOSED	3,865.60 <u>3,865.60</u>
1989 Total	1	6146366200	NUWAY DISTRIBUTORS INC	1989-10-31				815.82 <u>815.82</u>

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Accounts Over \$500.00 for
Years Ending 12/31/91 to 12/31/2000 by Bankruptcy Status
of Debtor Year

Year	Count Per Year	Acct. ID	Customer Name	Date	Bankruptcy Chapter	Bankruptcy Info	Bankruptcy Status*	Amount Owed
1990	10	2658798200	SILK SILK SILK	1990-01-12				538.01
		2162343200	ITALIANA, GELATERIA	1990-02-23				715.10
		5762509200	THE BILTMORE HOTEL/CI	1990-03-02				1,626.12
		2661152200	BKS ENTERPRISES INC DBI	1990-03-07				1,773.06
		0430246200	ZAYRE CORP #683	1990-04-25				1,535.30
		0846184200	RAINBOW MILLS	1990-05-01				34,899.32
		7746184200	RAINBOW MILL DYING INC	1990-05-01				1,452.32
		8272315200	SOUTHERN GREYHOUND L	1990-06-04				3,180.36
		3563163200	LODGE, HOWARD JOHNSON	1990-09-18	CHAPTER 11	Non Secured	DSCHD AND CLOSED	3,507.61
		0260009200	STUDEBAKER'S	1990-12-17				528.89
1990 Total	10						49,756.09	
1991	10	4144573200	JENNIGS CONST CORP	1991-02-08				1,174.51
		6144573200	JENNINGS CONST CORP	1991-02-08				1,175.58
		7028347200	DIVERSIFIED HOSPITALITY	1991-03-21	CHAPTER 11	Non SECURE	DISCHD PP CONF	927.19
		3609284200	REGENT HOUSE	1991-06-24				2,697.73
		3186209200	THE PONCE DE LEON BLDG	1991-08-02				1,698.41
		3850406200	SAHARA BEACH CONDO AS	1991-08-15				1,970.00
		0562726200	KOGER PROPERTIES INC.	1991-09-25				824.86
		8871726200	KOGER PROPERTIES INC.	1991-08-25				537.58
		8982726200	KOGER PROPERTIES INC	1991-09-25				604.06
		9551504200	KOGER PROPERTIES INC	1991-09-25				521.10
1991 Total	10						12,131.02	
1992	4	1922994200	BEAL, RONALD V	1992-03-17				780.92
		7999842200	BERTRAM YACHT CO	1992-03-26				810.54
		3408415200	SIRAGUSA, STEPHEN	1992-04-09				2,550.73
		8731115200	SILVER BLUE LAKE APTS	1992-12-09				8,310.45
1992 Total	4						12,452.64	
		8865556200	MINEO'S	1993-01-20				1,513.31
		9096386200	SEAFOOD WAREHOUSE	1993-06-01				1,464.86
		2523266200	C-D EXCHANGE INC	1993-06-21				1,507.71
		1427063200	HOME & HOUSING OF DADI	1993-10-29				20,352.21

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Accounts Over \$500.00 for
 Years Ending 12/31/98 to 12/2006 by Bankruptcy Status
 Grouped by Year

Year	Count Per Year	Acct. ID	Customer Name	Date	Bankruptcy Chapter	Bankruptcy Info	Bankruptcy Status*	Amount Owed
1993 Total	6	7267615200	SUPERIOR MANOR II % HOI	1993-10-29				9,436.39
		0991537200	TIMONEDA, CHARLES S	1993-12-08				1,071.44
								<u>35,345.72</u>
1994 Total	5	4740515200	SYLON INC FLA	1994-01-25				797.87
		9078912200	ALL AMERICAN MNFCTRNG	1994-03-08				5,009.03
		3618645200	AGRI-DADE LTD	1994-03-15	CHAPTER 11	Non Secured	DISCHD PP CONF	1,002.61
		3258245200	1 POTATOE 2	1994-09-13				687.78
		2519835200	MCGUIRE JR, WILLIS	1994-09-14				860.54
								<u>8,347.83</u>
1995 Total	19	0756086200	GONZALEZ, RON	1995-02-02				571.57
		7015653200	HAVANA MARKET NO 1	1995-02-13				727.15
		8995815200	TELE BROADCASTING SYS	1995-03-02	CHAPTER 7	Non Secured	DSCHD AND CLOSED	1,284.41
		0584143200	DOREUS, GABRIEL	1995-03-10	CHAPTER 7	Non Secured	DSCHD AND CLOSED	2,005.12
		1584143200	DOREUS, GABRIEL	1995-03-10	CHAPTER 7	Non Secured	DSCHD AND CLOSED	930.50
		2183864200	P L DODGE MEMORIAL HOE	1995-03-20				3,505.50
		3183864200	P L DODGE MEMORIAL HOE	1995-03-20				15,946.04
		2154663200	INTERCONTINENTAL LEAS	1995-03-31	CHAPTER 7	Non Secured	DSCHD AND CLOSED	614.08
		6845774200	PURITY CONDIMENTS INC	1995-04-19				7,376.71
		7845774200	PURITY CONDIMENTS INC	1995-04-19				2,223.25
		4877276200	FALCON, RITA	1995-05-04				2,033.91
		8851337200	CAMPOS, CARLOS	1995-06-13				901.90
		7704048200	KING, YASMINE	1995-10-04	CHAPTER 7	Non Secured	DSCHD AND CLOSED	1,160.84
		8611225200	THREE SISTERS STORES#E	1995-10-12				1,101.14
		0840922200	MONTENEGRO, ANGEL V	1995-10-16				4,191.95
		1083342200	BAKERS SHOE STORE#273	1995-11-03				1,107.64
		7819495200	G-SITE ASSOCIATES	1995-12-07	CHAPTER 11	Non Secured	DISCHD PP CONF	859.64
		0085435200	BYNUM, WANDA D	1995-12-12	CHAPTER 7	Non Secured	DSCHD AND CLOSED	953.89
		5537194200	FALCON, RITA	1995-12-26				950.17
								<u>48,445.41</u>
1996 Total		0474978200	FALCON, RITA	1996-01-11				2,147.26
		4525462200	CARNIVAL USA INC	1996-03-05				1,301.58

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Accounts Over \$500.00 for
Years Ending 12/31/1981 to 12/31/2005 in Bankruptcy Status
Grouped by Year

Year	Count Per Year	Acct. ID	Customer Name	Date	Bankruptcy Chapter	Bankruptcy Info	Bankruptcy Status*	Amount Owed
		4896346200	78TH ST FARMERS MARKE	1986-03-06				4,628.49
		9078407200	PADRON-CID,ALBERTO	1986-03-20	CHAPTER 13	Non Secured	DSCHD AND CLOSED	1,415.29
		2197347200	DISCOVERY ZONE %750	1986-03-26				2,620.32
		8897676200	DISCOVERY ZONE #749	1986-03-25				860.42
		1176815200	SUNSHINE BOTTLING CO	1986-04-05				5,764.86
		1934058200	MERRY GO AROUND	1986-04-25				941.23
		0631073200	KOPETMAN,JAIME	1986-05-08	CHAPTER 7	Non Secured	DSCHD AND CLOSED	896.31
		3541033200	FERCA INTERNATIONAL	1986-05-09	CHAPTER 7	Non Secured	DSCHD AND CLOSED	762.26
		0233155200	ALLSTATE ELECTRONICS II	1986-05-15				1,331.73
		0890282200	MURPHY,CYNTHIA	1986-06-03	CHAPTER 7	Non Secured	DSCHD AND CLOSED	821.11
		9919065200	THAME,CARL	1986-07-03	CHAPTER 7	Non Secured	DSCHD AND CLOSED	983.64
		5716619200	BARTHELEMY,WYNEL	1986-08-07	CHAPTER 7	non secured	DSCHD AND CLOSED	1,820.31
		7599209200	THE FAMOUS CRAB HOUSE	1986-11-27				686.73
		9199646200	ARMAND,MARIE LOTZE	1886-12-02	CHAPTER 7	Non Secured	DSCHD AND CLOSED	1,199.57
		1694343200	GENE'S CATERING SERVIC	1996-12-09				2,096.24
1996 Total	17							<u>30,166.35</u>

		9423873200	JMF INVESTMENTS CORP	1997-01-07	CHAPTER 7	Non Secured	DSCHD AND CLOSED	2,600.70
		6595877200	BARNES,HAROLD	1997-01-10	CHAPTER 13	non secured	DSCHD AND CLOSED	924.37
		4146205200	GARCIA,ROSENDO L	1997-01-14	CHAPTER 7	Non Secured	DSCHD AND CLOSED	647.27
		6377465200	BURGER KING/DBA	1997-01-31				927.51
		3806777200	KELLEY,GWEN	1997-03-06	CHAPTER 7	Non-Secured	DSCHD AND CLOSED	537.96
		2087314200	LINEN SUPERMARKET #54	1997-03-10				801.44
		1364438200	ZUBIZARRETA,MARCIA M	1997-03-27	CHAPTER 7	Non Secured	DSCHD AND CLOSED	670.93
		4271333200	A,FLEA MARKET U.S.	1997-05-22	CHAPTER 7	non secured	DSCHD AND CLOSED	1,205.88
		4276004200	JIMENEZ,JULIO	1997-05-22				519.10
		9330512200	RODAS,ALBERTO	1997-06-03	CHAPTER 7	Non Secured	DSCHD AND CLOSED	781.56
		4840286200	ROSE AUTO STORES	1997-06-05	CHAPTER 11	Non Secured	DISCHD PP CONF	706.22
		089862200	CATCH OF THE DAY	1997-07-01	CHAPTER 7	Non Secured	DSCHD AND CLOSED	2,168.69
		7614235200	WHITING,VIOLETTA	1997-07-15	CHAPTER 7	Non Secured	DSCHD AND CLOSED	1,780.57
		1446504200	L LURIA & SON INC	1997-08-13	CHAPTER 11	Non Secured	DISCHD PP CONF	1,033.90
		1632726200	L LURIA & SON INC	1997-08-13	CHAPTER 11	Non Secured	DISCHD PP CONF	609.88
		3362138200	LURIA'S #166	1997-08-13	CHAPTER 11	Non Secured	DISCHD PP CONF	625.78
		3446504200	L LURIA SON INC	1997-08-13	CHAPTER 11	Non Secured	DISCHD PP CONF	616.58
		6702726200	L LURIA & SON INC	1997-08-13				1,408.16
		0294398200	RICHARDSON,SHERRY	1997-08-19	CHAPTER 7	Non Secured	DSCHD AND CLOSED	910.23

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Accounts Over \$500.00 for
Years Ending 12/31 to 12/31 in Bankruptcy Status
Grouped by Year

Year	Count Per Year	Acct. ID	Customer Name	Date	Bankruptcy Chapter	Bankruptcy Info	Bankruptcy Status*	Amount Owed
1997	25	824428200	LEVITZ FURNITURE	1997-09-05	CHAPTER 7	Non Secured	DSCHD AND CLOSED	1,434.29
		8199834200	GREEN, MARTHA	1997-09-09				811.74
		9337615200	SUPER SHOPS INC	1997-09-19				633.93
		1618272200	CHROMALLOY CASTINGS M	1997-11-04				840.00
		2618272200	CHROMALLOY CASTINGS M	1997-11-04				8,532.58
4458272200	CHROMALLOY CASTINGS M	1997-11-04				1,028.03		
1997 Total							32,757.30	

1998	24	1383586200	STANLEY MICHAEL'S INC	1998-02-06	CHAPTER 11	Non Secured	DSCHD AND CLOSED	2,375.28
		4185964200	PAN AMERICAN PROPERTII	1998-02-26	CHAPTER 11	non secured	DSCHD AND CLOSED	3,513.72
		5940294200	ROASTERS CORP	1998-03-24	CHAPTER 11	Non Secured	DISCHD PP CONF	2,125.01
		7940294200	ROASTERS CORP	1998-03-24	CHAPTER 11	Non Secured	DISCHD PP CONF	2,881.48
		1632117200	RODRIGUEZ, ALFREDO	1998-04-01	CHAPTER 7	non secured	DSCHD AND CLOSED	744.47
		7525963200	EVANS, JACQUELINE	1998-04-08	CHAPTER 7	Non Secured	DSCHD AND CLOSED	643.87
		4049242200	B & B CORP	1998-04-09	CHAPTER 7			2,448.26
		6704032200	YOUNGKIN-MITIC, ANITA	1998-06-02	CHAPTER 7	non secured	DSCHD AND CLOSED	1,001.58
		4701376200	RLS/HOOLIGAN'S PUB & OY	1998-06-09	CHAPTER 7	Non Secured	DSCHD AND CLOSED	1,154.44
		5701376200	RLS/HOOLIGAN'S PUB & OY	1998-06-09	CHAPTER 7	Non Secured	DSCHD AND CLOSED	2,661.14
		1223527200	LAUNERTS, BENTON	1998-07-10	CHAPTER 7	Non Secured	DSCHD AND CLOSED	1,164.62
		2545514200	GILCHRIST, LORETTA	1998-08-06	CHAPTER 7	non secured	DSCHD AND CLOSED	1,594.16
		1633605200	SARMIENTO, SANTIAGO	1998-09-22	CHAPTER 13			546.83
		1819766200	R & A FOOD SERVICE INC	1998-10-05				1,908.63
		2201868200	R & A FOOD SERVICE INC	1998-10-05				1,090.74
2819766200	R & A FOOD SERVICE INC	1998-10-05				810.64		
3397774200	R & A FOOD SVC IN #407	1998-10-05				3,143.55		
8876968200	R&A FOOD SERVICES INC I	1998-10-05				2,323.77		
9070465200	BOSTON CHICKEN #636	1998-10-05	CHAPTER 7	Non Secured	PENDING	3,382.49		
9686252200	BOSTON MARKET #1067	1998-10-05	CHAPTER 11	Non Secured	PENDING	3,226.03		
0203088200	RIBS OF KENDALL (DBA TOM	1998-10-09	CHAPTER 7	Non Secured	DSCHD AND CLOSED	2,047.63		
0949325200	JAMES, TRACY	1998-10-13	CHAPTER 7	Non Secured	DSCHD AND CLOSED	1,555.11		
1314922200	LEE, ANGELA	1998-10-13	CHAPTER 7	Non Secured	DSCHD AND CLOSED	535.53		
1182028200	LE FESTIVAL INC	1998-10-30	CHAPTER 7			1,312.75		
1998 Total							44,091.33	

0736382200 DAVIS, DAISY 1999-01-12 2,392.79

5 of 11; Bankruptcy Backup

Accounts Over \$500.00 for
 Years Ending 12/31/99 to 12/31/2005 by Bankruptcy Status
 GROUP BY YEAR

Year	Count Per Year	Acct. ID	Customer Name	Date	Bankruptcy Chapter	Bankruptcy info	Bankruptcy Status*	Amount Owed	
1999	8	9182708200	II RIO CRISTAL REST INC	1999-02-22	CHAPTER 7	Non Secured	DSCHD AND CLOSED	1,130.49	
		3633605200	SARMIENTO,SANTIAGO	1999-03-22	CHAPTER 13	Non Secured	DSCHD AND CLOSED	614.40	
		6388805200	SERVICE MERCHANTISE	1999-03-27	CHAPTER 11	Non Secured	PENDING	687.45	
		6197347200	DISCOVERY ZONE %750	1999-04-20					1,289.90
		2161848200	ALFORD,MARY ANN	1999-07-08	CHAPTER 7	Non Secured	DSCHD AND CLOSED	749.34	
		7753175200	BRAUER,CLAUDIA	1999-08-26	CHAPTER 13	Non Secured	DSCHD AND CLOSED	969.26	
1999 Total	8	6336862200	BORGES,CEZAR	1999-11-04	CHAPTER 7	Non Secured	DSCHD AND CLOSED	1,732.13	
								<u>9,565.75</u>	
2000	16	3850253200	GREEN BRIAR NURSING CN	2000-02-02	CHAPTER 11	Non Secured	PENDING	39,888.51	
		9030066200	NO DADE CONVALESCENT	2000-02-02	CHAPTER 11	Non Secured	PENDING	8,768.94	
		0139942200	BEVERAGE CANNERS INC	2000-02-17	CHAPTER 11	Non Secured	DSCHD AND CLOSED	50,323.30	
		0366813288	BEVERAGE CANNERS INC	2000-02-17	CHAPTER 11	Non Secured	DSCHD AND CLOSED	14,364.40	
		2139942200	BEVERAGE CANNERS INC	2000-02-17	CHAPTER 11	Non Secured	DSCHD AND CLOSED	2,424.33	
		8039942200	BEVERAGE CANNERS INC	2000-02-17	CHAPTER 11	Non Secured	DSCHD AND CLOSED	3,224.13	
		0167843200	TORRENTE,GLORIA	2000-04-04	CHAPTER 7	Non Secured	DSCHD AND CLOSED	727.96	
		5803626200	WAINER,LAURA	2000-04-17	CHAPTER 7	non secured	DSCHD AND CLOSED	1,074.78	
		6338425200	BLADES,TYRONE	2000-04-18	CHAPTER 7	non secured	DSCHD AND CLOSED	872.96	
		7316964200	BOWIE,PANKY L	2000-05-08	CHAPTER 7	Non Secured	DSCHD AND CLOSED	2,548.03	
		7220536200	M ELECTRIC CORP	2000-06-05	CHAPTER 7	NON SECURI	DSCHD AND CLOSED	785.10	
		1851003200	SHELBY,DORIS	2000-08-17	CHAPTER 7	non secured	DSCHD AND CLOSED	2,848.49	
		7778917200	DEAN,BEVERLY M	2000-09-19	CHAPTER 7	Non Secured	DSCHD AND CLOSED	848.82	
		0765844200	CESPEDES,MICHEL	2000-10-05	CHAPTER 7	Non secured	DSCHD AND CLOSED	1,063.96	
		9378638200	PEREZ,MARIGLADYS	2000-12-04	CHAPTER 7	Non Secured	DSCHD AND CLOSED	3,691.50	
		2000 Total	16						<u>133,436.20</u>
2001	11	7725526200	WILLIAMS,LATONYA	2001-01-10	CHAPTER 7	Non Secured	DSCHD AND CLOSED	568.63	
		7836105200	ROSARIO,ROSA	2001-03-12	CHAPTER 7	Non Secured	DSCHD AND CLOSED	777.08	
		3595382200	DELTA MGMT INTL LIABILIT	2001-03-20				3,895.85	
		7611225200	THREE SISTERS STORE	2001-03-23	CHAPTER 7	Non secured	DSCHD AND CLOSED	980.98	
		7455545200	AGA FLOWERS INC	2001-04-23	CHAPTER 11	Non Secured	PENDING	509.01	
		8455545200	AGA FLOWERS INC	2001-04-23	CHAPTER 11	Non Secured	PENDING	553.01	
		0541604200	LAGUNA CLUB EAST INC	2001-05-03				1,356.05	
		1541604200	LAGUNA CLUB EAST INC	2001-05-03	CHAPTER 11	Non Secured	DSCHD AND CLOSED	1,025.71	
		2441604200	LAGUNA CLUB EAST INC	2001-05-03	CHAPTER 11	Non Secured	DSCHD AND CLOSED	685.77	

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Accounts Over \$500.00 for
 Years Ending 12/31/98 to 12/31/2005 in Bankruptcy Status
 Grouped by Year

Year	Count Per Year	Acct. ID	Customer Name	Date	Bankruptcy Chapter	Bankruptcy Info	Bankruptcy Status*	Amount Owed
		2541604200	LAGUNA CLUB EAST INC	2001-06-03	CHAPTER 11	Non Secured	DSCHD AND CLOSED	1,675.21
		3441604200	LAGUNA CLUB EAST INC	2001-05-03	CHAPTER 11	Non Secured	DISCHD PP CONF	834.76
		3541604200	LAGUNA CLUB EAST INC	2001-06-03	CHAPTER 11	Non Secured	DISCHD PP CONF	1,601.02
		4441604200	LAGUNA CLUB EAST INC	2001-05-03	CHAPTER 11	Non Secured	DISCHD PP CONF	564.72
		5441604200	LAGUNA CLUB EAST INC	2001-05-03	CHAPTER 11	Non Secured	DISCHD PP CONF	1,788.34
		6441604200	LAGUNA CLUB EAST INC	2001-05-03	CHAPTER 7	non secured	DSCHD AND CLOSED	1,384.66
		7441604200	LAGUNA CLUB EAST INC	2001-05-03	CHAPTER 11	Non Secured	DISCHD PP CONF	1,433.41
		8441604200	LAGUNA CLUB EAST INC	2001-05-03	CHAPTER 11	Non Secured	DISCHD PP CONF	1,641.29
		9441604200	LAGUNA CLUB EAST INC	2001-05-03	CHAPTER 11	Non Secured	DISCHD PP CONF	1,995.96
		9099405200	LABOY,SAMUEL	2001-05-07	CHAPTER 7	Non Secured	DSCHD AND CLOSED	643.42
		3909252200	BRAKE SERVICE & EQUIP C	2001-06-08	CHAPTER 7	non secured	DSCHD AND CLOSED	1,397.42
		4355545200	AEROFLOAL	2001-06-13	CHAPTER 7	Non Secured	DSCHD AND CLOSED	5,942.35
		9891376200	RLS/HOOLIGAN'S PUB & OY	2001-06-29	CHAPTER 7	Non Secured	DSCHD AND CLOSED	724.78
		4387365200	BPI AEROSPACE CORP	2001-07-31	CHAPTER 7	Non Secured	DSCHD AND CLOSED	1,065.91
		9285184200	YTULVIDE,RAIMUNDO E	2001-08-02	CHAPTER 13	Non Secured	DSCHD AND CLOSED	1,123.90
		9764153200	MACAULEY,GRACE V	2001-08-06	CHAPTER 11	Non Secured	DISCHD PP CONF	684.07
		6815144200	MCCRORY STORES CORP	2001-08-10	CHAPTER 11	Non Secured	DISCHD PP CONF	1,105.77
		2505896200	WASH DEPOT	2001-10-01	CHAPTER 11	Non Secured	DISCHD PP CONF	4,414.01
		3707644200	MEYMASTERS MIAMI INC #1	2001-10-10	CHAPTER 7	Non Secured	DSCHD AND CLOSED	1,217.56
		3901076200	REGAL CINEMA INC	2001-10-11	CHAPTER 11	Non Secured	PENDING	711.14
		6404437200	REGAL CINEMA INC	2001-10-11	CHAPTER 11	Non Secured	PENDING	1,798.00
		8164723200	FARM STORES INC	2001-10-30	CHAPTER 11	Non Secured	DISCHD PP CONF	3,718.91
		0420847200	DEN AMERICA CORP #6868	2001-10-31	CHAPTER 11	Non Secured	PENDING	1,106.78
		1555368200	ORIGINAL IMP LLC	2001-11-01	CHAPTER 11	Non Secured	CLOSED	870.11
		2555368200	ORIGINAL IMP LLC	2001-11-01	CHAPTER 11	Non Secured	CLOSED	628.63
		8455368200	ORIGINAL IMP LLC	2001-11-01	CHAPTER 11	Non Secured	CLOSED	1,071.89
		1919654200	NATL CAR RENTAL SYS INC	2001-11-13	CHAPTER 11	Non Secured	CLOSED	1,688.49
		2450312200	ALAMO RENT-A-CAR	2001-11-13	CHAPTER 11	Non Secured	PENDING	5,985.64
		01526894200	GABAI,RODNEY	2001-11-19	CHAPTER 7	Non Secured	PENDING	7,093.10
		4408044200	MAYFAIR HOUSE HOTEL	2001-12-20	CHAPTER 11	Non Secured	DSCHD AND CLOSED	1,623.03
2001 Total	39							<u>67,616.36</u>

		5454404200	WINKLER,KEVIN	2002-01-09	CHAPTER 7	Non Secured	DSCHD AND CLOSED	717.90
		0118104200	K-MART STORE 7263	2002-01-22	CHAPTER 11	Non Secured	DISCHD PP CONF	1,234.40
		1087104200	K MART CORP #3793	2002-01-22	CHAPTER 11	Non Secured	DISCHD PP CONF	4,852.07
		2087104200	K MART CORP #4728	2002-01-22	CHAPTER 11	Non Secured	DISCHD PP CONF	4,120.84

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Accounts Over \$500.00 for
 Years Ending 12/31/1981 to 12/31/2005 in Bankruptcy Status
 Grouped by Year

Year	Count Per Year	Acct. ID	Customer Name	Date	Bankruptcy Chapter	Bankruptcy Info	Bankruptcy Status*	Amount Owed
		3087104200	K-MART CORP 9824	2002-01-22	CHAPTER 11	Non Secured	DISCHD PP CONF	1,217.37
		4087104200	K-MART STORE #7150	2002-01-22	CHAPTER 11	Non Secured	DISCHD PP CONF	2,341.26
		4622318200	K-MART STORE 4298	2002-01-22	CHAPTER 11	Non Secured	DISCHD PP CONF	3,124.93
		5697218200	K-MART	2002-01-22				2,342.93
		8977104200	K-MART #7711	2002-01-22				3,487.90
		9018104200	K-MART STORE 3615	2002-01-22	CHAPTER 11	Non Secured	DISCHD PP CONF	7,247.41
		9522318200	K-MART STORE 4298	2002-01-22	CHAPTER 11	Non Secured	DISCHD PP CONF	1,426.51
		9861318200	K-MART STORE 3615	2002-01-22	CHAPTER 11	Non Secured	DISCHD PP CONF	1,404.77
		1401823200	FEDCO DISTRIBUTION CTR	2002-03-20	CHAPTER 7	None Secured	PENDING	2,011.48
		4896007200	ZINGG HOMES L C	2002-03-21	CHAPTER 7	Non Secured	PENDING	775.76
		4221887200	RAMOS,IALA	2002-03-22	CHAPTER 7	NON SECURI	DSCHD AND CLOSED	689.93
		1933306200	HOOLIGANS SPORT CAFE	2002-04-25	CHAPTER 7	Non Secured	DSCHD AND CLOSED	2,182.60
		3972306200	HOOLIGANS SPORT CAFE	2002-04-25	CHAPTER 7	Non Secured	DSCHD AND CLOSED	739.35
		6164025200	THE MUNNE GROUP INC	2002-04-26	CHAPTER 11	non-secured	DSCHD AND CLOSED	3,632.65
		9828066200	BECERRA,OLGA P.	2002-05-02	CHAPTER 7	Non Secured	DSCHD AND CLOSED	4,382.19
		7567996526	BABER,MEAGAN	2002-05-17	CHAPTER 7	Non Secured	DSCHD AND CLOSED	608.07
		8461574365	TELEGLOBE USA INC	2002-05-28	CHAPTER 11	Non Secured	PENDING	20,245.41
		8767377200	FUTURO SUPERMARKET	2002-06-05	CHAPTER 7	Non Secured	PENDING	1,954.20
		9885778200	ALONSO,ROBERT	2002-06-14	CHAPTER 7	Non Secured	DSCHD AND CLOSED	822.21
		0978272200	CHURCH'S FRIED CHICKEN	2002-07-18	CHAPTER 11	Non Secured	DSCHD AND CLOSED	914.10
		2979272200	CHURCH'S FRIED CHICKEN	2002-07-18	CHAPTER 11	Non Secured	DSCHD AND CLOSED	981.75
		3979272200	CHURCH'S FRIED CHICKEN	2002-07-18	CHAPTER 11	Non Secured	DISCHD PP CONF	1,116.98
		7879272200	CHURCH'S FRIED CHICKEN	2002-07-18	CHAPTER 11	Non Secured	DISCHD PP CONF	534.22
		9566737200	CHURCH'S FRIED CHICKEN	2002-07-18	CHAPTER 11	Non Secured	DISCHD PP CONF	503.01
		07855646200	MCI WORLD COM	2002-07-21	CHAPTER 11	Non Secured	DISCHD PP CONF	1,461.31
		5091868200	QUALITY DISCOUNT INC	2002-08-09	CHAPTER 7	Non Secured	PENDING	621.10
		9225872200	CONSOLIDATED FREIGHTV	2002-09-03	CHAPTER 11	Non secured	DISCHD PP CONF	1,493.25
		4565872200	CONSOLIDATED YACHT CO	2002-09-10	CHAPTER 11	Non Secured	PENDING	24,674.61
		2484455200	AMTECH INC	2002-09-23				525.69
		3899326200	MORTIMER,JOSEPH	2002-10-25	CHAPTER 13	Non Secured	DSCHD AND CLOSED	1,092.58
		3071586200	SOUTHEAST OFFSET INC	2002-11-06	CHAPTER 11	Non Secured	DSCHD AND CLOSED	1,207.95
		2743525200	UNITED AIRLINES CATERIN	2002-12-09				5,566.85
		3144427200	BILTMORE ASSOCIATES INI	2002-12-11	CHAPTER 11	Non Secured	DSCHD AND CLOSED	1,159.77
2002 Total	37							<u>113,294.31</u>
		5166653200	FUENTES,HAZEL	2003-01-08	CHAPTER 13	Non Secured	PENDING	2,043.22

Accounts Over \$500.00 for
 12 Months Ending 12/31/08
 12/31/08 to 12/31/2005 in Bankruptcy Status
 Group by Year

Year	Count Per Year	Acct. ID	Customer Name	Date	Bankruptcy Chapter	Bankruptcy Info	Bankruptcy Status*	Amount Owed
		6768284890	SNELL, BERNARDINE	2003-01-28	CHAPTER 7	non secured	DSCHD AND CLOSED	5,868.18
		3461322200	ALVAREZ, ANA C	2003-02-24	CHAPTER 7	Non Secured	DSCHD AND CLOSED	796.28
		6191525931	TONYMAX INC	2003-02-25	CHAPTER 7	non secured	DSCHD AND CLOSED	605.68
		6812142200	DIAZ, ATILIO RODRIGUEZ	2003-03-18	CHAPTER 13	non secured	PENDING	2,267.92
		5432424200	MALONE & HYDE INC ID #61	2003-04-01				9,434.10
		6652424200	MALONE & HYDE INC	2003-04-01				4,870.51
		4154424778	CVA OF SOUTH FLORIDA	2003-04-11	CHAPTER 11	Non Secured	DISCHD PP CONF	774.80
		7244433200	FOL INVESTMENTS INC	2003-05-30	CHAPTER 7	Non Secured	PENDING	2,219.45
		8244433200	FOL INVESTMENTS INC	2003-05-30	CHAPTER 7	Non Secured	PENDING	1,697.37
		9244433200	FOL INVESTMENTS INC	2003-05-30	CHAPTER 7	Non Secured	PENDING	2,137.83
		2522935200	WINDMOOR HEALTH CARE	2003-07-17	CHAPTER 7	Non Secured	DSCHD AND CLOSED	1,552.73
		0841753131	DEBESA, JOSE	2003-08-22	CHAPTER 7	Non Secured	DSCHD AND CLOSED	1,476.79
		0141697200	AGUILAR, JESUS	2003-10-21	CHAPTER 13	Non Secured	DSCHD AND CLOSED	1,340.54
		1828574200	PICCADILLY CAFETERIA	2003-10-29	CHAPTER 11	non secured	DSCHD AND CLOSED	1,715.14
		3258574200	PICCADILLY CAFETERIA	2003-10-29	CHAPTER 11	Non Secured	DSCHD AND CLOSED	3,568.97
		7048574200	PICCADILLY CAFETERIA	2003-10-29	CHAPTER 11	NON SECURI	DSCHD AND CLOSED	2,327.33
		0750904200	LE PETIT BISTRO	2003-11-04	CHAPTER 11			1,132.50
		8213028200	LE PETIT BISTRO INC	2003-11-04	CHAPTER 7	Non Secured	PENDING	752.51
		9213028200	LE PETIT BISTRO	2003-11-04	CHAPTER 7	Non Secured	DSCHD AND CLOSED	1,331.83
		8389828200	ROBLES, LOUIS S	2003-12-16	CHAPTER 7	Non Secured	DSCHD AND CLOSED	651.14
		4776221590	BERLUS, HERVE	2003-12-17	CHAPTER 7	Non Secured	DSCHD AND CLOSED	821.87
2003 Total	22							49,387.69
		3642574200	PETROPAC INC	2004-01-22				1,499.71
		4642574200	PETROPAC INC	2004-01-22				910.91
		5735876441	ARROW AIR	2004-01-28	CHAPTER 11	non secured	DISCHD PP CONF	762.56
		9431278681	GARDEN RIDGE LP	2004-02-02				1,619.57
		3369063200	HOPS BAR & GRILL	2004-02-04	CHAPTER 11	non secured	PENDING	2,156.72
		9865602200	ABSOLUTE TRANSFER INC	2004-02-19	CHAPTER 7	non secured	DSCHD AND CLOSED	1,064.85
		7055964200	PAN AMERICAN HOSPITAL	2004-03-05	CHAPTER 11	non secured	DISCHD PP CONF	830.57
		3915629259	STEVENS, JUANITA	2004-03-16	CHAPTER 7	non secured	DSCHD AND CLOSED	1,214.76
		8845774200	PURITY CONDIMENTS INC	2004-03-17	CHAPTER 11	non secured	PENDING	15,692.50
		9845774200	PURITY CONDIMENTS INC	2004-03-17	CHAPTER 11	non secured	PENDING	556.46
		5357485045	TOWNER, COREY	2004-03-29	CHAPTER 7	non secured	DSCHD AND CLOSED	595.35
		5824674200	PLEJ'S LINEN SUPERMARKI	2004-04-15	CHAPTER 11	non secured	DISCHD PP CONF	857.36
		9614791916	SKY AIR TERMINAL LLC	2004-05-07	CHAPTER 7	non secured	PENDING	1,722.12

Accounts Over \$300.00 for
Years Ending 12/188 to 12/2005 in Bankruptcy Status
Grouped by Year

Year	Count Per Year	Acct. ID	Customer Name	Date	Bankruptcy Chapter	Bankruptcy Info	Bankruptcy Status*	Amount Owed
		688697200	JILLIANS OF KENDALL	2004-05-24	CHAPTER 11	non secured	DISCHD PP CONF	684.08
		3907078200	RAMCO TRADING CORP	2004-06-29	CHAPTER 11	non secure	DISCHD PP CONF	815.49
		7340284200	RAMCO TRADING	2004-06-29	CHAPTER 11	non secured	DISCHD PP CONF	570.47
		1617147200	GONZALEZ, DANIEL A	2004-07-14	CHAPTER 13	non secured	DISCHD AND CLOSED	864.94
		0243294727	BETANCOURT, CECILIO	2004-09-14	CHAPTER 13	non secure	PENDING	864.95
		7142241892	CAMPOS, JAQUELINE	2004-09-22	CHAPTER 7	non secure	DSCHD AND CLOSED	666.77
		7008644893	BRIGHTCAM SOLUTION INC	2004-10-28	CHAPTER 7	non secured	DSCHD AND CLOSED	594.79
		9405126034	PHILOME, MICHELET	2004-11-09	CHAPTER 13	non secured	DISCHD PP CONF	4,686.04
2004	Total							<u>39,209.96</u>
		0036596200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	1,273.20
		0913935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	1,703.71
		0982935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	Non Secured	DISCHD PP CONF	2,406.67
		1873596200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	1,170.47
		1913935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	2,792.70
		1943935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	Non Secured	DISCHD PP CONF	2,757.29
		2023935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	1,474.86
		2036596200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	Non Secured	DISCHD PP CONF	570.33
		2149596200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	Non Secured	DISCHD PP CONF	806.91
		2320696200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 7	non secured	DISCHD PP CONF	1,097.37
		2461119200	WINN DIXIE	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	2,477.77
		2943935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	Non Secured	DISCHD PP CONF	2,427.56
		3036596200	WINN DIXIE STORE	2005-02-21	CHAPTER 11	Non Secured	DISCHD PP CONF	598.26
		3913935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	Non Secured	DISCHD PP CONF	1,957.05
		4023935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	Non Secured	DISCHD PP CONF	2,660.14
		4036596200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	Non Secured	DISCHD PP CONF	1,461.51
		4361119200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	2,546.45
		482935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	582.72
		4943935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	2,626.43
		5023935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	Non Secured	DISCHD PP CONF	5,235.37
		5361119200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	Non Secured	DISCHD PP CONF	5,444.79
		5882935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	1,738.33
		5913935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	Non Secured	DSCHD AND CLOSED	1,347.08
		6023935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	3,557.44
		6361119200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	1,706.91
		7461119200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	1,181.30

Accounts Over \$500.00 for
Years Ending 12/31/98 to 12/31/05 in Bankruptcy Status
Grouped by Year

Year	Count Per Year	Acct. ID	Customer Name	Date	Bankruptcy Chapter	Bankruptcy Info	Bankruptcy Status*	Amount Owed
		7882935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	1,646.54
		7913935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	1,158.97
		8023935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	1,182.38
		8320996200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	2,467.84
		8461118200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	1,065.14
		9023935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	870.04
		9429718200	KWIK-CHEK STORE 285	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	737.39
		9882935200	WINN DIXIE STORES INC	2005-02-21	CHAPTER 11	non secured	DISCHD PP CONF	1,221.77
		8147848200	RACKLEY, MERCY	2005-02-28	CHAPTER 7	non secured	DISCHD AND CLOSED	4,103.40
		9984637914	FINBARB, MERCEDES	2005-03-03	CHAPTER 7	Non Secured	DISCHD AND CLOSED	654.71
		7744798200	SARAVA INC	2005-05-25	CHAPTER 7	Non Secured	DISCHD AND CLOSED	861.24
		7141530819	MAIGNEN, MARTINE	2005-08-28	CHAPTER 7	Non Secured	DISCHD AND CLOSED	868.51
		7616397200	LARSEN, JAMES	2005-09-28	CHAPTER 7	Non Secured	DISCHD AND CLOSED	819.33
		5972463200	EDMONSON, IMENE	2005-10-16	CHAPTER 7	Non Secured	DISCHD AND CLOSED	663.39
		6052894200	ROMA CORP INC	2005-11-06	CHAPTER 11	Non Secure	DISCHD PP CONF	2,272.38
		7456609200	TONY ROMA'S OF FLA #303	2005-11-06	CHAPTER 11	Non Secure	DISCHD PP CONF	2,962.63
		9456609200	TONY ROMA'S OF FLA #301	2005-11-06	CHAPTER 11	Non Secured	DISCHD PP CONF	2,026.18
2005 Total	43							<u>79,176.26</u>

Grand Total 318 785,087.03

*Note: Explanation of "Bankruptcy Status" column:
 DISCHD and CLOSED = Discharged and Closed
 DISCHD PP CONF = Discharged and payment plan is confirmed
 PENDING = Bankruptcy still pending and status with the courts has not been determined.

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**Miami-Dade County Water & Sewer Department
Retail Accounts Receivable \$500 and Greater
As of September 30, 2005**

Write-Off Summary by Year

Year	Retail		
	Billed*	Write Off Amount	% Write Off
1981	\$50,439,000.00	\$623.62	0.0000120
1982	\$61,821,000.00	\$4,507.98	0.0000730
1983		\$0.00	
1984	\$90,126,000.00	\$5,266.44	0.0000580
1985	\$81,899,000.00	\$1,650.28	0.0000200
1986	\$89,457,000.00	\$4,221.63	0.0000470
1987	\$104,064,000.00	\$6,210.04	0.0000600
1988	\$110,969,000.00	\$9,854.73	0.0000890
1989	\$115,132,000.00	\$815.82	0.0000070
1990	\$114,022,000.00	\$55,909.59	0.0004900
1991	\$129,878,000.00	\$50,292.67	0.0003870
1992	\$150,215,000.00	\$34,101.29	0.0002270
1993	\$172,597,000.00	\$59,181.75	0.0003430
1994	\$209,478,000.00	\$101,024.06	0.0004820
1995	\$244,404,000.00	\$46,243.25	0.0001890
1996	\$263,285,000.00	\$156,566.82	0.0005950
1997	\$283,447,000.00	\$681,324.94	0.0024040
1998	\$276,740,000.00	\$684,862.66	0.0024750
1999	\$283,057,000.00	\$574,854.20	0.0020310
2000	\$285,791,000.00	\$746,599.66	0.0026120
2001	\$269,274,000.00	\$578,639.93	0.0021490
2002	\$263,966,000.00	\$778,752.18	0.0029500
2003	\$273,710,000.00	\$718,170.50	0.0026240
2004	\$295,176,000.00	\$606,982.72	0.0020560
2005	\$297,374,000.00	\$324,562.05	0.0010910
	\$4,516,321,000.00	\$6,231,218.81	0.0013800
	See Attachment A1.1		

* Billed information represents annual retail revenue from WASD's yearly Financial Statements.

** Write off percentages represented only for years that include write off amounts.

Summary of retail database delinquent accounts

Account Number	Customer Name	WO Process		Coll. Agency Referral Start Date	Service Thru Date	Water	Waste Water	Weed Control	Storm Water	Other	Total Amount	
		ID	Create Date								With Storm Water	Without Storm Water
Munitax TX-UNICO Unincorporated Dade County												
7452576355	SARDINA, CARMEN	7452576924	10/14/2003	4/30/2004	9/17/2003	\$218.52	\$379.98	\$0.00	\$15.46	\$0.00	\$613.96	\$598.50
					0146352200	RES	\$309 SW 133RD PLS FL 33185-4193					
1334201719	KING, QUECHELL	1334201510	10/20/2003	8/31/2004	9/19/2003	\$232.07	\$295.17	\$0.00	\$21.46	\$0.00	\$548.70	\$527.24
					2641498200	RES	14751 SW 298TH TER FL 33033-3843					
3239275200	CLIPPER-AIR INC	3239275359	11/10/2003	4/30/2004	9/24/2003	\$479.89	\$595.66	\$0.00	\$0.00	\$0.00	\$1,075.55	\$1,075.55
					3639275200	OFFICE	415 WRIGHT RD FL 33054					
8887993177	DEBERRY, LEVISA	8887993809	1/16/2004	12/30/2004	9/24/2003	\$170.28	\$336.10	\$0.00	\$32.87	\$0.00	\$539.25	\$506.38
					4887492200	RES	1927 NW 47TH ST FL 33142-4046					
Total for 2003 Year (211 accounts)						\$123,672.43	\$13,885.81	\$0.00	\$250,206.80	\$0.00	\$236,320.99	
Total for TX-UNICO (1848 accounts)						\$812,749.14	\$85,227.19	\$0.00	\$2,065,927.64	\$0.00	\$1,980,700.45	
Grand Total Amount						\$2,002,869.79	\$220,313.01	\$0.00	\$4,740,507.22	\$0.00	\$4,520,194.21	
Grand Total Accounts						3,992						

Σ = 5,446,131.78

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Summary of retail database delinquent accounts

Account Number	Customer Name	WO Process		Coll. Agency Referral Start Date	Service Thru Date	Water	Waste Water	Weed Control	Storm Water	Other	Total Amount	
		ID	Create Date								With Storm Water	Without Storm Water
											\$453,534.95	\$955,461.60
											\$470,396.30	\$1,929.75
											\$76.57	\$925,937.53

Grand Total Amount

Grand Total Accounts

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