

Memorandum



Date: September 21, 2006

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

IMFR
Agenda Item No. 3H

From: George M. Burgess
County Manager

A handwritten signature in black ink, appearing to read "G. Burgess", written over the printed name of George M. Burgess.

Subject: Write-off of Uncollectible Accounts of the Miami-Dade Park and Recreation Department

RECOMMENDATION

It is recommended that the Board adopt the accompanying resolution authorizing the Miami-Dade County Park and Recreation Department (Park and Recreation) to write-off certain uncollectible accounts totaling \$200,534.08 for customers with balances over \$500 per customer, in accordance with Administrative Order 3-9.

BACKGROUND

Park and Recreation currently carries on its books a number of accounts that are considered to be uncollectible. Generally accepted accounting principles require accounts receivable to be evaluated as to their collectibility in order to prevent distortion of the financial statement balances. For this purpose, an amount is regularly reserved and charged to bad debt expense. This is usually done to properly and fairly match revenues and related expenditures to the appropriate accounting period.

Attachment A summarizes the accounts to be written off, describing the accounts by name, last service dates and the reasons for the write-offs. These accounts reflect receivables from various Park and Recreation facilities from October 1998 through September 2004. The amount represents 0.06 percent of total receivables billed during this same period, plus two defaulted contracts. Collection efforts included monthly statements, letters, phone calls, and where appropriate, referral to the County Attorney's Office. Park and Recreation also maintains and distributes a listing (updated monthly) of delinquent customers, to prevent further use of facilities until paid. In addition, appropriate uncollectible accounts will also be referred to the Miami-Dade Finance Department's Credit and Collection Section, for additional collection efforts.

Administrative Order No. 3-9 requires that the Board of County Commissioners authorize the write-off of accounts receivable in excess of \$500.

Writing-off delinquent accounts in no way limits the County's legal rights to pursue and secure collections. Efforts to collect the amounts due, including legal action where practical, will continue unabated.

A handwritten signature in black ink, appearing to read "Cynthia W. Curry", written over the printed name of Cynthia W. Curry.

Cynthia W. Curry
Senior Advisor to the County Manager

Memorandum



Date: June 22, 2006
To: Vivian Donnell Rodriguez, Director
Park and Recreation Department
Through: Allison Diego,
Assistant Director for Administration
From: Sandra Bridgeman, Chief *Sandra B.*
P & R Division
Subject: Write-Off of Accounts Receivable over \$500

Under the provisions of Miami-Dade County Administrative Order 3-9, Department Directors may write off accounts receivable of \$500 and under. However, any amount over \$500 requires the approval of the Board of County Commissioners.

Your signature on this memorandum will authorize us to initiate the write-off of the attached accounts totaling \$200,534.08 through Central Finance. These accounts are from October 1998 through September 2004 and exhaustive collection efforts have been made.

The names and amounts owed/defaulted of these former customers will continue to appear on the "Credit Risk Customer List", which is updated and distributed monthly to prevent the further use of department facilities until their debts are paid in full.

Approved:

Allison Diego for VDR

Allison Diego,
Assistant Director for Administration

Vivian Donnell Rodriguez, Director
Park and Recreation Department

SB/JM/HMF

c: Jim Mulrooney, Gerald Farr, Aurelia Pierre-Louis

Attachment A
 Miami-Dade Park Recreation Department
 Uncollectable Accounts Over \$500
 Fiscal Year 2005-2006

<u>Customer Name</u>	<u>Amount</u>	<u>Inv. Date</u>	<u>Comments</u>
FY 98-99 (11)			
Vila & Son	55,529.50	Jul-99	Tree and Palms Contract - Defaulted - Recorded previously as a prepaid account - Reclassed as a receivable
Melrose Nursery	36,376.80	Jul-99	Tree and Palms Contract - Defaulted - Recorded previously as a prepaid account - Reclassed as a receivable

TOTAL CONTRACTS	91,906.30		
Costco, Oscar	1,485.93	Jul-99	Black Point Transient Dockage - Marina customer left without paying - Billed - Mail returned - Unable to contact
Fernandez, Alberto	1,121.20	Aug-98	Marina Acct.(Cra) - Marina customer disputed balance due - Claims boat donated to company that left boat in marina - Refused to pay.
McKelvey, Stacey	3,091.31	Oct-98	Marina Acct.(BP) - Marina customer left with balance due - Billed - Mail returned - Unable to contact
Freedman, Jay	571.52	Oct-98	Marina Acct.(Mat) - Marina customer left with balance due - Billed - Unable to contact - Boat seized by bank for non-payment
Shah, Naeem H.	1,016.48	Nov-98	Marina Acct.(Cra) - Marina customer left with balance due - Billed - Mail returned - Unable to contact
Concepcion, Reinaldo	541.57	Mar-99	Marina Acct.(Cra) - Marina customer left with balance due - Billed - Deceased - Received partial payment from Probate Court - Balance after court settlement
African American Heritage Festival	3,500.00	Jun-99	Showmobile/Sound Rental - Defaulted on payments (2 Invoices) - Expected Fee Waiver - Unable to pay - Mail returned
Operation Green Leaves	750.00	Aug-99	Showmobile Rental - Defaulted on payment - Expected Fee Waiver - Unable to pay
Miller Soccer League Corp.	1,884.89	Feb-99-Mar-99	Tropical Soccer Field Rentals - Billed - Mail returned - Unable to locate contact person (2 Monthly Invoices)

	13,962.90		
FY 99-00 (9)			
Dept of Children & Families	5,625.00	Feb-00-Nov-00	Leisure Access Camp Fees (19 Invoices) - Unresolved - Numerous attempts to resolve have been unsuccessful - Unable to pay prior fiscal year periods
Cespedes, Javier	760.95	Jan-00	Marina Acct.(Hom) - Marina customer left with balance due - Billed - Mail returned - Unable to contact
Eiriz, Jose	14,428.89	Jan-00	Marina Acct.(Pel) - Boat abandoned in marina - Mail returned - Unable to contact - Boat seized by US Marshal
Colon, Mario	1,308.26	Aug-00	Marina Acct.(BP) - Marina customer left with balance due - Billed - Mail returned - Unable to contact
Zenglen Foundation	639.00	Dec-99	Showmobile Rental - Disputed - Customer claims he paid at site - No record of payment - Billed - Mail returned - Unable to contact
Liga Latino America De Soccer	1,278.00	Dec-99	Showmobile/Bleacher Rental - Disputed - Stopped payment on check - Mail returned - Unable to contact
Emanuel Community Servive Ctr.	521.85	Jul-00	Showmobile Rental - Disputed rental amount - Refused to pay - Mail returned - Unable to contact
Honduras Organization / L.Rueda	652.75	Sep-00	Showmobile Rental - Billed - Mail returned - Unable to locate contact person
Miami Maniacs Baseball Club	907.62	Dec-99	Tropical Field Rentals - Billed - Mail returned - Unable to locate contact person

	26,122.32		

Attachment A
 Miami-Dade Park Recreation Department
 Uncollectable Accounts Over \$500
 Fiscal Year 2005-2006

<u>Customer Name</u>	<u>Amount</u>	<u>Inv. Date</u>	<u>Comments</u>
<u>FY 00-01 (7)</u>			
Trujillo, Belkys	720.00	Sep-01	Continental Summer Camp Fees - Billed for balance due - Mail returned - Unable to contact
Vega, Atilana	798.00	Sep-01	Hammocks Summer Camp Fees - Billed for balance due - Mail returned - Unable to contact
Biscup, Michael	1,460.80	Oct-00	Marina Acct.(Hom) - Marina customer left with with balance due - Billed - Mail returned - Unable to contact
Ritt, Thomas	2,517.89	Mar-01	Marina Acct.(BP) - Boat abandoned in marina - Referred to County Attorney - Boat sank and was removed by salvage company - Mail returned - Unable to contact
VanLenten, David	2,119.36	Jul-01	Marina Acct.(Cra) - Marina Permit terminated for non-payment / non-renewal - Referred to County Attorney - Boat removed - Mail returned - Unable to contact
Calhoun, Daniel	2,802.20	Apr-01-Oct-01	Marina Acct.(Hom) - Marina customer left with balance due - Billed (3 Invoices) - Filed for Bankruptcy - Debt discharged by Bankruptcy Court
Boy Scouts of America	7,000.00	Sep-01	ME Thompson Campground Rental Permit Agreement - Facility not used for entire year - Balance due after settlement for partial payment (Paid \$5,000)

	17,418.25		
<u>FY 01-02 (8)</u>			
Community Book & Dance Club	3,111.24	Jul-02	Caleb Auditorium Rental - Ticket Settlement Error resulted in overpayment to customer - Billed to return overpayment - Mail refused - Unable to contact
Haas, Wayne	925.52	Nov-01	Marina Acct.(BP) - Marina customer left with balance due - Billed - Mail returned - Unable to contact
LaManna, Carl	1,058.50	Aug-02	Marina Acct.(Cra) - Marina customer disputed renewal fees - Removed boat - Billed - Mail returned (Moved to New Jersey)
Haunted House Tomb of Terror	1,283.40	Feb-02	Metrozoo Security Charges for Halloween Event - Billed - Mail returned - Unable to locate contact person (Moved to Sarasota, Fl.)
Camel Tracks, Inc.	526.70	Feb-02-May-02	Metrozoo Animal Food for ride vendor (2 Invoices) - Billed - Mail returned - Unable to contact (Moved to Winter Haven, Fl.)
Ryan, John	6,326.10	Jul-02	Pelican Harbor Transient Dockage - Marina customer left without paying - Billed - Mail returned - Deceased
Miami Childrens Centennial Proj.	641.00	Mar-02	Showmobile Rental - Billed - Mail returned - Unable to locate contact person
Rickia Issac Foundation	1,432.00	May-02-Jun-02	Showmobile/Sound Rental (2 Invoices) - Expected payment from County - No response to letters

	15,304.46		

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Attachment A
Miami-Dade Park Recreation Department
Uncollectable Accounts Over \$500
Fiscal Year 2005-2006

<u>Customer Name</u>	<u>Amount</u>	<u>Inv. Date</u>	<u>Comments</u>
<u>FY 02-03 (20)</u>			
Embrace Girls Foundation	660.00	Apr-03	African Heritage Spring Camp - Billed for 33 students - Mail returned - Unable to locate contact person
Lee, Vincent / Thomas, Patricia	655.00	Jul-03	African Heritage After School Program - Billed for balance due - Mail returned - Unable to contact
Ellis, Marlyn Murray	936.00	Jul-03	African Heritage After School Program - Billed for balance due - No response to letters - Unable to contact
Estime, Kathleen	603.75	Jul-03	African Heritage After School Program - Billed for balance due - Mail returned - Unable to contact
Welos, Katrine	550.00	Jul-03	African Heritage After School Program - Billed for balance due - Mail returned - Unable to contact
Pubien, Mirlande	738.75	Jul-03	African Heritage After School Program - Billed for balance due - Mail returned - Unable to contact
Hankerson, Carline / Alfonso	586.75	Jul-03	African Heritage After School Program - Billed for balance due - Mail returned - Unable to contact
Johnson, Angelique	608.00	Sep-03	African Heritage Summer Program - Billed for balance due - No response to letters - Unable to contact
Villvicencio, Robert	1,991.48	Jan-03	Black Point Transient Dockage - Marina customer left without paying - Billed - Mail returned - Unable to contact
Almandoz, Norma	640.95	Dec-02	Marina Acct.(Hom) - Marina customer left with balance due - Billed - Mail returned - Unable to contact
Andrews, Edwin	507.30	Dec-02	Marina Acct.(Hom) - Marina customer left with balance due - Billed - No response to letters - Unable to contact
Suarez, Ivan	672.22	Mar-03	Marina Acct.(Hom) - Marina customer left with balance due - Billed - No response to letters - Unable to contact
The Cultural Council, Inc	4,364.85	Aug-03	Metrozoo - Rental (Jazz Under The Stars) - Event rained out / lost money - Defaulted - Request for waiver / reduction of fees denied - No response
Jesus, Diogo Alves	2,108.70	Dec-02	Pelican Harbor Transient Dockage - Marina customer left without paying - Billed - No response to letters - Unable to contact
Zislewicz, Jan	889.81	Mar-03	Pelican Harbor Transient Dockage - Marina customer left without paying - Billed - Mail returned - Unable to contact
Baccino, Maria Angelica	573.79	May-03	Pelican Harbor Transient Dockage - Marina customer left without paying - Billed - Mail returned - Unable to contact
Bresser, Allan	2,683.56	Jun-03	Pelican Harbor Transient Dockage - Marina customer left without paying - Billed - No response to letters - Unable to contact
The First And Last Alliance	1,156.00	Apr-03	Showmobile Rental - Billed - Mail returned - Unable to locate contact person
Little Angels Foundation	2,392.00	Apr-03	Showmobile Rental - Billed - No response to letters - Unable to locate contact person
Carnival Independencia ...	666.00	Sep-03	Showmobile Rental - Billed - Mail returned - Unable to locate contact person

	23,984.91		
<u>FY 03-04 (4)</u>			
Yankwitt, Frank	6,430.94	Apr-04	Pelican Harbor Transient Dockage - Marina customer left without paying - Billed - Mail returned - Filing for bankruptcy
Harvest House Outreach Center	666.00	Oct-03	Showmobile Rental - Billed - Mail returned - Unable to contact
Rickia Issac Foundation	3,722.00	Feb,May,Jul-04	Showmobile/Sound Rental (3 Invoices) - Repeat customer - Billed - No response to letters / statements
Haitian American Foundation Inc	1,016.00	Feb-04	Showmobile Rental - Billed - Expected fee waiver - No response to letters / statements

	11,834.94		
TOTAL INVOICES	108,627.78		
GRAND TOTAL	200,534.08		

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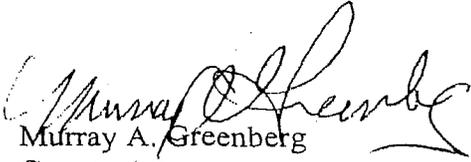


MEMORANDUM

(Revised)

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

DATE:

FROM: 
Murray A. Greenberg
County Attorney

SUBJECT: Agenda Item No.

Please note any items checked.

- "4-Day Rule" ("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
- Bid waiver requiring County Manager's written recommendation
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- Housekeeping item (no policy decision required)
- No committee review

Approved _____ Mayor

Agenda Item No.

Veto _____

Override _____

RESOLUTION NO. _____

RESOLUTION AUTHORIZING THE WRITE-OFF OF CERTAIN ACCOUNTS RECEIVABLE OVER \$500 PER ACCOUNT FOR THE MIAMI-DADE PARK AND RECREATION DEPARTMENT IN ACCORDANCE WITH ADMINISTRATIVE ORDER 3-9

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board authorizes the write-off of certain accounts receivable over \$500 per account for the Miami-Dade Park and Recreation Department in the amount of \$200,534.09 in accordance with 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 | |
| Dennis C. Moss, Vice-Chairman | |
| Bruno A. Barreiro | Jose "Pepe" Diaz |
| Audrey M. Edmonson | Carlos A. Gimenez |
| Sally A. Heyman | Barbara J. Jordan |
| Dorrin D. Rolle | Natacha Seijas |
| Katy Sorenson | Rebeca Sosa |
| Sen. Javier D. Souto | |

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The Chairperson thereupon declared the resolution duly passed and adopted this 10th day of October, 2006. 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. **DDC**