

MEMORANDUM

Agenda Item No. 8(D)(1)

TO: Honorable Chairman Esteban L. Bovo, Jr.
and Members, Board of County Commissioners

DATE: November 7, 2017

FROM: Abigail Price-Williams
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 \$19,771,497,
pursuant to Implementing Order
3-9

This substitute differs from the original version as stated in the Mayor's memorandum.

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



Abigail Price-Williams
County Attorney


APW/lmp

Memorandum



Date: November 7, 2017

To: Honorable Chairman Esteban L. Bovo, Jr.
and Members, Board of County Commissioners

From: Carlos A. Gimenez 
Mayor

Subject: Resolution Authorizing Adjustments for Certain Outstanding Accounts Receivable

This substitute version differs from the original in that it updates the adjustment amounts for the Public Housing and Community Development Department (PHCD) and further describes the impact that delinquent accounts receivable have on PHCD.

Recommendation

It is recommended that the Board of County Commissioners (Board) authorize adjustments of the accounts receivable balances totaling \$19,771,497 (as shown in Appendix 1) to reflect what is determined to be uncollectible in accordance with Implementing Order 3.9. This adjustment will not have an adverse impact on the County's fund balances.

This authorization is necessary to eliminate the uncollectible receivables from the County's financial books in compliance with generally accepted accounting practice. For the Board's reference, the \$19,771,497 represents 0.19 percent of all revenues collected during the time period associated with the uncollectible accounts receivable being discussed.

Scope

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

Fiscal Impact/Funding Source

This item does not have a negative fiscal impact to the County as explained further below. However, staff will continue to pursue collection of these adjusted accounts, and as such, any successful collections will result in additional revenues.

Track Record/Monitor

Primary responsibility for collection of accounts receivable rests with the department or agency under which the receivable or claim originated. If not paid within ninety (90) days of the due date, the account shall be considered delinquent. Department directors shall forward delinquent accounts receivable to the Credit and Collection Section of the Finance Department. The Credit and Collection Section of the Finance Department will continue the collection efforts as specified in Finance Department's policies and procedures.

Background

In general, an account receivable becomes delinquent when payment is not received in accordance with conditions giving rise to the receivable. Uncollectable accounts receivable include customer billings for services rendered, fees, receivables from loans, mortgages and/or long-term contracts. The County uses a variety 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 notification of the

Honorable Chairman Esteban L. Bovo, Jr.
and Members, Board of County Commissioners
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account's status to the obligee and request for payment. However, the County establishes an allowance for doubtful accounts in order to appropriately reflect receivable balances that will likely not be collected.

These past-due accounts represent revenues that the County is unlikely to collect. The impact is mitigated by the fact that the County establishes an allowance for doubtful accounts. This is an accounting treatment which requires that an allowance for uncollectible accounts be utilized in order not to overstate the receivable balances and budgetary expectations. In other words, the allowance prevents the County from appearing to have more revenue than is expected because of uncollectible accounts. However, collection efforts will continue on accounts where potential collection is still feasible.

The balance sheet for the County currently reflects an allowance for uncollectible accounts for all of the accounts receivable that are deemed uncollectible and for accounts receivable adjustment items that have already been charged to bad debt expenses. Consequently, this adjustment will not impact the County fund balances.

Pursuant to Implementing Order 3-9, the act of adjusting an account in no way limits the County's legal rights to pursue and secure delinquent account balances. The County will continue its efforts to collect the amounts due, including legal action where practical, until an equitable restitution is made or agreed upon or all collection avenues are exhausted.

Appendix 1 summarizes the detailed information provided in attachments A through H, including the department name, fiscal years covered in accounts receivable adjustment, number of accounts being adjusted, total amount of revenues generated during that time period, accounts receivable adjustment amount, percent of receivables being written-off versus total period revenues, as well as a description of the types of receivable. A summary of the larger balances in Appendix 1 is as follows:

Public Housing and Community Development

Approximately 60 percent, or \$11.783 million, of the total account receivable adjustments are associated with homeownership/rental rehabilitation and commercial loans by Public Housing and Community Development. In the case of commercial loans, these accounts are not collectible because the businesses are closed or filed for bankruptcy protection. With respect to low-income homeownership/rental rehabilitation loans, these loans were foreclosed by the primary (1st lien) lender. The write-off list of Section 8 accounts consists of balances owed by tenants who under-reported their income, resulting in an overpayment of the PHCD share of the rent. This list also includes landlords who were overpaid after the units failed the Housing Quality Standards (HQS) inspection or due to untimely tenant move out communications to PHCD. Public housing vacated tenant account receivables are a result of tenants that have vacated or been evicted with unpaid rent charges, maintenance charges, and/or miscellaneous fees. Both Section 8 and public housing tenants who have an outstanding balance and are no longer in the program are placed into the United States Department of Housing and Urban Development (USHUD) Enterprise Income Verification (EIV) system. To avoid additional assistance until the issue is resolved, this system allows Public Housing Authorities (PHAs) across the country to share collection information in the event that a tenant leaves a PHA owing a balance. A regular frequency of public housing vacated tenant account write-offs have a direct impact on the Department's Public Housing Assessment System (PHAS) score, which is the system by which HUD measures the performance of a public housing authority.

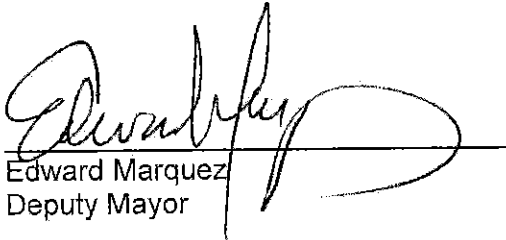
Water and Sewer

Approximately 20 percent, or \$4.051 million, of the total account receivable adjustments are related to Water and Sewer. Approximately 88 percent of this amount is associated with connection fees. Collection efforts, up to and including filing of lawsuits, have been exhausted. These accounts are recommended for write-off as they are now deemed uncollectable due to the statute of limitations expiration. Despite writing off these amounts, the department will continue to hold amounts due and collection efforts will continue on these accounts.

Aviation

Approximately 15 percent, or \$2.975 million, of the total account receivable adjustments are related to Aviation. About 96 percent of this amount is associated with entities that have filed for bankruptcy protection or have closed for business. For those businesses still operating, collection efforts continue and in a few instances, collection efforts depend on pending court action.

Attachments



Edward Marquez
Deputy Mayor

Appendix 1

Miami-Dade County Department	Fiscal Year	Number of Accounts	Total Revenues for Fiscal Years	Accounts Receivable Adjustment Amount*	Percentage of Total Revenues	Receivable Type	Attachment
Aviation	2011-2014	11	\$3,532,182,000	\$2,974,584	0.08%	Operating fees	A
Internal Services	2000-2013	5	\$1,089,168,367	\$284,393	0.03%	Rent/Re-procurement costs	B
Public Housing and Community Development	2011-2016	215	\$2,046,126,000	\$11,782,921	0.58%	Loans	C
Solid Waste Management	2013	1	\$262,856,000	\$67,375	0.03%	Disposal	D
Transit	2013	1	\$120,510,000	\$610,960	0.51%	Bus shelter advertising	E
Water and Sewer (retail)	2000-2014	18	\$2,782,184,000	\$395,672	0.01%	Retail Services	F
Water and Sewer (non-retail)	2011-2014	6	\$76,055,000	\$77,687	0.10%	Job orders and septic services	G
Water and Sewer (other)	1993-2008	24	\$297,162,070	\$3,577,905	1.20%	Connection Charges	H

Total	281	\$10,206,243,437	\$19,771,497	0.19%
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*Source: Provided by Department from individual accounts receivable subsidiary systems

Attachment A
Aviation



Miami-Dade County Aviation Department

Write-off 2010-2014 Greater than \$10,000

Item Nbr	Customer #	Customer Name	Write-off Amt	Year of Debt	Reason for write-off/ Collection efforts	Current Status
9	00000279	AeroTrust Corporation	1,636,605.40	2010-2011	Filed Chapter 11 December 27, 2009. Security Deposit applied 03/27/06 for \$1,128.28. Debt incurred after the bankruptcy filing and never paid. Customer went out of business.	Tenant is no longer doing business at MIA.
13	HOTE94	Miami International Airport Hotel	40,132.93	2011-2012	Represents 3 debtor companies that have gone out of business.	The 3 customer are no longer doing business at MIA
18	00004001	Southern Land Farm, Inc	50,784.96	2011-2013	Terminated August 2013 for non payment of delinquency fees. Homestead farm land assigned to replacement tenant. Sent to collections downtown.	Customer is no longer doing business at Homestead.
20	00000178	Airport Alliance II Inc	26,112.57	2011-2014	Terminated April 2014 for non payment of Transportation, Administrative, Miscellaneous and Delinquency Fees. Security Deposit applied and sent to collections downtown.	Tenant is no longer doing business at MIA.
23	APOR44	Airport Parking Associates	28,223.58	2011-2014	Patrons left without paying - MIA Toll Plaza. Management company has been unsuccessful in collecting.	APA is the current Management Agreement that handles the parking system at MIA. MDAD requested APA to pursue collection of receivables more aggressively.
25	00001099	Mexicana de Aviacion S.A.	851,725.83	2011-2014	Filed Chapter 15 August 2, 2010. Portion for 2008 through 2010 was previously written off. Requesting write off of remaining balance. Pending final Courts decision. No recovery is anticipated.	Tenant is no longer doing business at MIA.
25	00002908	Sky King Inc	114,391.65	2011-2014	Filed Chapter 11 August 31, 2012. Security Deposit applied 4/29/15 for \$83,229.15. Company went out of business.	Tenant is no longer doing business at MIA.
28	00001603	World Airways Inc	86,689.97	2011-2014	Filed Chapter 11 April 4, 2012. Security Deposit applied 1/18/13 for \$15,000. Customer went out of business.	Tenant is no longer doing business at MIA.
32	00003379	Alpha-Tech Aviation Services	20,026.41	2013-2014	Filed Chapter 11 January 14, 2014. Security Deposit applied 12/18/14 for \$15,227.21. Debt incurred after the bankruptcy filing and never paid. Customer went out of business.	Tenant is no longer doing business at MIA.
33	00000741	Evergreen Aviation Ground Lo	91,356.00	2013-2014	Filed Chapter 7 December 31, 2013. Security Deposit applied 05/07/15 for \$80,106.78. Debt incurred after the bankruptcy filing and never paid. Customer went out of business.	Tenant is no longer doing business at MIA.
34	00003649	Supreme Power Janitorial Ser	28,635.31	2013-2014	Terminated March 2014 for non payment of Administrative Permit, Miscellaneous and Delinquency Fees. Customer failed to comply with payment plans and attempts to collect directly from Supreme's customers were unsuccessful. Security Deposit applied and sent to collections downtown.	Customer is no longer doing business at MIA.
Count: 11 items		Total write-offs	\$ 2,974,584.61		Total Revenues for FY 2010 - 2014	\$3,532,182,000.00

Attachment B
Internal Services

Internal Service Department
 Summary of Request for Write-Off of Accounts By Fiscal Year
 As of November 17, 2016

Schedule 2 Fiscal Year	Number of Accounts by Fiscal Year	Number of Accounts	Total Revenues by Fiscal Year	Write-Off Total per Fiscal Year	Write-Off % of Total Revenues	Write-Off Type	Justification of Write-Off
2000	SOUTHERN BUSINESS	1	\$ 147,734,726	\$ 31,146.00	0.021%	Rent	This tenant managed a cafeteria at the Caleb Center. They became delinquent in their rent and were evicted in 2002. The corporation was dissolved and the County was unable to collect the delinquent rent. This account has been recommended for write-off in the annual Departmental submission.
2001	PICKLE BARREL	1	\$ 60,705.00	\$ 60,705.00	0.039%	Rent	Judgment against Pickle Barrel, formally located at the Gerstein Building. The County took the tenant to court to try to collect the delinquent rent and a judgment was issued against Pickle Barrel. However, the corporation was dissolved and according to the County Attorney's Office, no action could be taken. This account has been recommended for write-off in the annual Departmental submission.
2001	SOUTHERN BUSINESS	1	\$ 15,810.00	\$ 15,810.00	0.010%	Rent	This tenant managed a cafeteria at the Caleb Center. They became delinquent in their rent and were evicted in 2002. The corporation was dissolved and the County was unable to collect the delinquent rent. This account has been recommended for write-off in the annual Departmental submission.
	2001 TOTAL	2	\$ 156,607,601	\$ 76,515.00	0.049%		
2002	SOUTHERN BUSINESS	1	\$ 175,967,061	\$ 5,964.00	0.003%	Rent	This tenant managed a cafeteria at the Caleb Center. They became delinquent in their rent and were evicted in 2002. The corporation was dissolved and the County was unable to collect the delinquent rent. This account has been recommended for write-off in the annual Departmental submission.
2012	ROBERTS DRUG STORE	1	\$ 313,951,711	\$ 59,031.45	0.019%	Rent	The Court evicted the tenant for failing to operate a pharmacy as required in the lease agreement. The tenant was current in their rent when they moved out. However, the lease agreement allows the County to accelerate payment of future rent, if the tenant breaches the lease agreement, which resulted in the amount due of \$66,181.45. The County Attorney's Office has opined that due to the fact that the Federal Government has a multimillion dollar lien against the Tenants assets, the County will not be able to collect this debt. This account has been recommended for write-off in the annual Departmental submission.

2013	ADELANTES STAFFING SERVICES, INC	1	\$	294,907,268	\$	111,736.80	0.038%	Re-Procurement Costs	ISD determined that the vendor defaulted on County Contract 9432-4/16- Contract Employee Services and the vendor was terminated from the contract in June 2012. The pending amount due represents re-procurement costs incurred by the County to replace this vendor. Adelante Staffing Services, Inc. has been placed on the County's Delinquent Vendor list maintained by the Finance Department. The firm was offered a payment plan but indicated that they could not pay the amount due. The County Attorney's Office issued an opinion that a lawsuit would not be filed. Account has been transferred to Finance Credit and Collection and has been recommended for write-off in the annual Departmental submission.
	Total	6	\$	1,089,188,367.00	\$	284,583.25			

Attachment C
Public Housing and Community Development

Public Housing and Community Development
Accounts Receivable Adjustment Amount

<u>Fiscal Year</u>		<u>Total</u>
2011	\$	5,230,619.69
2012		1,101,715.57
2013		3,108,364.39
2014		1,986,393.69
2015		107,700.55
2016		248,127.12
	\$	<u>11,782,921.01</u>

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
 October 2010 - September 2011 (FY2011)
HOMEOWNERSHIP

NAME	LOAN NUMBER	FUNDING SOURCE	WRITE-OFF AMOUNT	REASON	CLOSING DATE
1 Alvarez, Maria	21184	SHIP	\$44,590.58	1st Lender Foreclosure	9/9/2003
2 Anderson, Shantina	51251	SHIP	\$58,395.32	1st Lender Foreclosure	2/20/2007
3 Candamil, Oscar	51301	SHIP	\$49,200.16	1st Lender Foreclosure	6/8/2007
4 Caldwell, Dwaine	21701	SHIP	\$46,305.36	1st Lender Foreclosure	3/14/2006
5 Leon, Marcos	21582	SHIP	\$28,750.00	1st Lender Foreclosure	3/2/2006
6 Poyeaux, Damaris	51116	SHIP	\$60,121.58	1st Lender Foreclosure	9/28/2006
7 Rubio, Yamel	21951	SHIP	\$68,563.78	1st Lender Foreclosure	6/22/2006
8 Sanchez, Yesenia	20778	SHIP	\$31,398.61	1st Lender Foreclosure	11/3/2001
9 Stevens, Shenair	21404	SHIP	\$31,362.22	1st Lender Foreclosure	11/12/2004
SHIP TOTAL			\$418,687.61		
1 Barrionuevo, Sebastian	38039	Surtax	\$59,759.10	1st Lender Foreclosure	5/8/2007
2 Castellanos, Brunilda	38113	Surtax	\$69,820.08	1st Lender Foreclosure	7/31/2007
3 Dominguez, Daniel	38052	Surtax	\$49,525.18	1st Lender Foreclosure	7/6/2007
4 Ferguson, Czanka	17940	Surtax	\$27,408.52	1st Lender Foreclosure	9/8/2006
5 Francois, Wadner	38135	Surtax	\$69,355.25	1st Lender Foreclosure	9/1/2007
6 Ingram, Twanina	38306	Surtax	\$49,980.00	1st Lender Foreclosure	8/7/2008
7 Jimenez, Alvarato	17488	Surtax	\$18,838.82	1st Lender Foreclosure	6/12/2003
8 Preston, Latonya	16534	Surtax	\$50,325.00	1st Lender Foreclosure	10/5/2006
9 Roberts, Benita	19590	Surtax	\$20,000.00	1st Lender Foreclosure	7/24/2000
10 Samrob	15978	Surtax	\$490,000.00	1st Lender Foreclosure	9/18/2000
11 Sanchez, Ernestina	14921	Surtax	\$11,770.29	1st Lender Foreclosure	2/11/1994
12 Varlese, Ralph	17965	Surtax	\$48,345.33	1st Lender Foreclosure	1/19/2007
13 Westview Terrace	36054	Surtax	\$1,000,000.00	1st Lender Foreclosure	8/8/2008
14 Westview Terrace	36054	Surtax	\$1,223,027.73	1st Lender Foreclosure	8/8/2008
15 Youngblood, Lemmie	15821	Surtax	\$30,295.26	1st Lender Foreclosure	7/22/1998
SURTAX TOTAL			\$3,218,450.56		
1 117 NE 1 Ave LLC	23369	HOME	\$1,000,000.00	1st Lender Foreclosure	6/28/2006
2 McKenzie, Dwalnett	8867	HOME	\$18,425.00	1st Lender Foreclosure	2/21/1997
HOME TOTAL			\$1,018,425.00		
TOTAL HOMEOWNERSHIP LOANS			\$4,655,563.17		

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
 October 2010 - September 2011 (FY2011)
COMMERCIAL LOANS

NAME	LOAN NUMBER	FUNDING SOURCE	WRITE-OFF AMOUNT	REASON	CLOSING DATE
1 Titi's Drink	54513	Section 108	\$75,848.38	Business Closed	10/1/2010
2 Titi's Drink	54514	Section 108	\$27,500.00	Business Closed	10/1/2010
3 Titi's Drink	54515	Section 108	\$70,500.90	Business Closed	10/1/2010
4 Diaspora Foods Inc.	54510	Section 108	\$42,211.41	Business Closed	11/15/2010
SECTION 108 TOTAL			216,060.69		
1 Ablent II Inc.	50001	Hialeah Road Program	\$18,933.86	Business Closed	12/10/2010
2 Business Machines	50003	Hialeah Road Program	\$15,000.00	Business Closed	1/5/2011
3 Fantasy Fashion	50014	Hialeah Road Program	\$14,000.00	Business Closed	3/10/2011
4 Stone Tables & More	55800	CDRLF	\$70,072.56	Business Closed	5/7/2009
HIALEAH ROAD PROGRAM			\$118,006.42		
TOTAL COMMERCIAL LOANS			\$334,067.11		

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
 October 2010 - September 2011 (FY2011)
LOW INCOME PUBLIC HOUSING VACATED TENANTS

NAME	CLIENT NUMBER	DEVELOPMENT NAME	WRITE-OFF AMOUNT	MOVE OUT DATE
1 Gatlin, Latona	000114416	071-Southridge 1	\$19,458.73	1/5/2011
2 Smart, Jalonie	000196898	046-Kline Nunn	\$16,496.99	1/31/2011
3 Peterson, Jacqueline C	000034645	016-Annie Coleman	\$21,553.96	3/1/2011
TOTAL LOW INCOME PUBLIC HOUSING			\$57,509.68	

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
 October 2010 - September 2011 (FY2011)
SECTION 8 LANDLORDS AND RESIDENTS

NAME	CLIENT NUMBER	LANDLORD/ RESIDENT	WRITE-OFF AMOUNT	MOVE OUT DATE
1 Ruth Elouise Bryan	00016553	Landlord	\$11,498.00	N/A
2 Cebrena C Cohen	00018059	Landlord	\$11,756.00	N/A
3 Manuel Becerra	00016895	Landlord	\$12,077.00	N/A
4 Cutlerwood Associates Ltd	00021841	Landlord	\$13,814.00	N/A
5 Arcelia Miliagros Nunez	00016547	Landlord	\$13,888.00	N/A
6 Jackson Washington Jr	00017310	Landlord	\$14,016.00	N/A
7 Ricardo Neilson Bonilla	00017844	Landlord	\$14,162.73	N/A
8 Tavares Geimere Jones	00016151	Landlord	\$14,763.00	N/A
9 New Era Investment Corporaton	00014817	Landlord	\$18,000.00	N/A
10 Carolle Saint Phard	00011170	Landlord	\$18,390.00	N/A
11 Erica L Gray	00138069	Resident	\$41,115.00	7/27/2007
TOTAL SECTION 8 PROGRAM			\$183,479.73	

TOTAL WRITE-OFF
\$5,230,619.69

TOTAL WRITE-OFF

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PUBLIC HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
 October 2011 - September 2012 (FY2012)
 HOMEOWNERSHIP

NAME	LOAN NUMBER	FUNDING SOURCE	WRITE-OFF AMOUNT	REASON	CLOSING DATE
1 Cuellar, Luis	21481	SHIP	\$17,702.40	1st Lender Foreclosure	9/30/2003
2 Ditren, Denise	21589	SHIP	\$45,785.60	1st Lender Foreclosure	7/5/2005
3 Ferrer, Robespier	21908	SHIP	\$57,370.52	1st Lender Foreclosure	4/20/2006
4 Junco, Lisa	51362	SHIP	\$79,825.07	1st Lender Foreclosure	8/1/2007
5 Martinez, Esmima	20794	SHIP	\$45,563.30	1st Lender Foreclosure	10/30/2002
6 Perez, Vivian	51198	SHIP	\$42,520.41	1st Lender Foreclosure	1/27/2007
7 Rico, Dolores	21627	SHIP	\$59,050.19	1st Lender Foreclosure	12/30/2005
8 Whitehead, Cassandra	51591	SHIP	\$43,456.98	1st Lender Foreclosure	3/22/2010
9 Wood, Nathalee	21598	SHIP	\$38,195.58	1st Lender Foreclosure	8/8/2005
SHIP TOTAL			\$429,470.05		
1 Aguilar, Layda	17798	Surtax	\$54,992.17	1st Lender Foreclosure	11/18/2004
2 Franqui, Alma	17923	Surtax	\$57,175.56	1st Lender Foreclosure	7/31/2006
3 Gonzalez, Andres	38114	Surtax	\$47,855.05	1st Lender Foreclosure	7/6/2007
4 Hunter, Derrick	10953	Surtax	\$24,689.75	1st Lender Foreclosure	12/1/2009
5 Jean-Baptiste, Sophonie	38208	Surtax	\$69,465.21	1st Lender Foreclosure	1/10/2008
6 Mesidor, Dominique	17406	Surtax	\$28,058.20	1st Lender Foreclosure	4/7/2003
7 Moreno, Martin	38096	Surtax	\$51,805.43	1st Lender Foreclosure	6/28/2009
8 Nicolas, Natasha James	17914	Surtax	\$46,545.00	1st Lender Foreclosure	7/19/2006
9 Pierre, Telefant	17834	Surtax	\$46,503.72	1st Lender Foreclosure	9/23/2005
10 Salomon, Miguel	11851	Surtax	\$11,781.01	1st Lender Foreclosure	1/12/1989
11 Thelemaque, Ernante	38307	Surtax	\$70,000.00	1st Lender Foreclosure	8/8/2008
12 Troutman, Anthony	11667	Surtax	\$45,267.20	1st Lender Foreclosure	12/29/1987
SURTAX TOTAL			\$554,138.30		
1 Machado, Julio	8405	CDBG	\$70,000.00	1st Lender Foreclosure	3/28/2008
CDBG TOTAL			\$70,000.00		
TOTAL HOMEOWNERSHIP LOANS			\$1,053,608.35		

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PUBLIC HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
 October 2011 - September 2012 (FY2012)
LOW INCOME PUBLIC HOUSING VACATED TENANTS

NAME	CLIENT NUMBER	DEVELOPMENT NAME	WRITE-OFF AMOUNT	MOVE OUT DATE
1 Brown, Rosalyn S.	000044074	832-Gwen Cherry 16	\$19,484.51	11/30/2011
2 Smith, Rodcliff	000186340	001-Edison Courts	\$15,019.23	5/11/2012
3 Russell, Makesha	000171546	016-Annie Coleman	\$13,603.48	7/25/2012
TOTAL LOW INCOME PUBLIC HOUSING			\$48,107.22	

TOTAL WRITE-OFF

\$1,101,715.57

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
 October 2012 - September 2013 (FY2013)
 HOMEOWNERSHIP

	NAME	LOAN	FUNDING SOURCE	WRITE-OFF AMOUNT	REASON	CLOSING DATE
1	Ardon, Marvin	20684	SHIP	\$53,845.00	1st Lender Foreclosure	6/29/2001
2	Arroyo, Eddie Armando	51167	SHIP	\$57,050.54	1st Lender Foreclosure	1/29/2007
3	Carter, Lashantia	51452	SHIP	\$50,000.00	1st Lender Foreclosure	6/25/2008
4	Echevarria, Maximo	21626	SHIP	\$42,700.46	1st Lender Foreclosure	12/16/2005
5	Davis, Alan	21693	SHIP	\$34,690.36	1st Lender Foreclosure	2/8/2006
6	Doyle, Yanira	51292	SHIP	\$31,775.53	1st Lender Foreclosure	4/13/2007
7	Escariz, Vanessa	51597	SHIP	\$49,995.00	1st Lender Foreclosure	6/25/2010
8	Etienne, Geraldine	21883	SHIP	\$57,020.59	1st Lender Foreclosure	4/5/2006
9	Fernandez, Jorge	21448	SHIP	\$57,200.56	1st Lender Foreclosure	11/16/2005
10	Ferreras, Francisco	51516	SHIP	\$70,000.00	1st Lender Foreclosure	3/20/2009
11	Franklin, Annedra	51184	SHIP	\$58,525.29	1st Lender Foreclosure	1/24/2007
12	Gray, Gloria	21894	SHIP	\$63,696.41	1st Lender Foreclosure	1/26/2007
13	Llanes, Hector	21881	SHIP	\$45,135.67	Bankruptcy	4/12/2006
14	Maradiaga, Jose Luis	21910	SHIP	\$28,397.50	1st Lender Foreclosure	3/30/2007
15	McKenzie, Emilie	51444	SHIP	\$69,985.00	1st Lender Foreclosure	5/9/2008
16	Mojica, Martiza	51449	SHIP	\$68,925.46	Bankruptcy	7/15/2008
17	Montero, Maruca	51431	SHIP	\$79,555.17	1st Lender Foreclosure	12/26/2007
18	Morales, Melissa	51233	SHIP	\$67,635.46	1st Lender Foreclosure	3/19/2007
19	Morell, Iralda	51373	SHIP	\$59,495.20	1st Lender Foreclosure	8/29/2007
20	Munoz, Michael	51140	SHIP	\$48,050.26	1st Lender Foreclosure	11/2/2006
21	Naguit, Robert	51161	SHIP	\$52,900.00	1st Lender Foreclosure	11/17/2006
22	Patterson, Juan	21729	SHIP	\$25,970.51	1st Lender Foreclosure	9/27/2005
23	Phillips, Roderica	51486	SHIP	\$69,435.11	1st Lender Foreclosure	12/10/2008
24	Predestin, Marie	21706	SHIP	\$76,792.55	1st Lender Foreclosure	9/26/2006
25	Sam, Yarily	21799	SHIP	\$26,492.13	1st Lender Foreclosure	4/24/2006
26	Saenz, Luis	21647	SHIP	\$28,884.25	1st Lender Foreclosure	1/20/2006
27	Sorhergui, Mercedes	20458	SHIP	\$20,580.00	1st Lender Foreclosure	6/29/2000
28	Stephens, Kelvin	21585	SHIP	\$24,390.55	1st Lender Foreclosure	7/28/2005
29	Susana, Antonio	21175	SHIP	\$24,386.89	1st Lender Foreclosure	10/16/2003
30	Thompson, Laquietta	21254	SHIP	\$27,674.12	1st Lender Foreclosure	3/12/2004
31	Torres, Georgina	20980	SHIP	\$25,992.89	1st Lender Foreclosure	10/9/2002
32	Torres, Rene	21986	SHIP	\$47,605.47	1st Lender Foreclosure	7/26/2006
33	Vargas, Leslie	51304	SHIP	\$48,395.32	1st Lender Foreclosure	6/8/2007
34	Watson, Elisa	51327	SHIP	\$26,850.00	1st Lender Foreclosure	5/7/2007
35	Wolfe, Tease	20619	SHIP	\$31,046.85	1st Lender Foreclosure	9/13/2001

36	Wright, Michael	51478	SHIP	\$56,945.00	1st Lender Foreclosure	11/14/2008
	SHIP TOTAL			\$1,707,921.10		
1	Cason, Farrah	55006	Surtax	\$42,000.00	1st Lender Foreclosure	7/25/2008
2	Cheever, Tonya	38103	Surtax	\$49,980.00	1st Lender Foreclosure	7/6/2007
3	Chisholm, Mitchell	46082	Surtax	\$10,000.00	1st Lender Foreclosure	7/2/2003
4	Clarke, Michael	45009	Surtax	\$30,000.00	1st Lender Foreclosure	9/8/2003
5	Cordeiro, Geovanie	38232	Surtax	\$60,000.00	1st Lender Foreclosure	1/7/2008
6	Drickler, Alba	38057	Surtax	\$47,850.42	1st Lender Foreclosure	5/24/2007
7	Drummond, Michelle	16496	Surtax	\$11,050.00	1st Lender Foreclosure	6/29/2001
8	Duarte, Julio	17831	Surtax	\$36,900.48	1st Lender Foreclosure	11/17/2005
9	Duncan, Denise	16562	Surtax	\$45,270.00	1st Lender Foreclosure	7/31/2002
10	Elliton, Marcia	16706	Surtax	\$33,867.69	1st Lender Foreclosure	11/11/2001
11	Fulton, Jasmine	38063	Surtax	\$49,350.00	1st Lender Foreclosure	5/25/2007
12	Garcia, Andre	38001	Surtax	\$67,000.40	1st Lender Foreclosure	3/23/2007
13	Gordillo, Hector	45427	Surtax	\$24,500.00	1st Lender Foreclosure	8/1/2005
14	Hall, Lauretta	38318	Surtax	\$69,065.37	1st Lender Foreclosure	10/8/2008
15	Huggins, Cassandra	17814	Surtax	\$27,134.25	1st Lender Foreclosure	1/24/2005
16	Leon, Jonathan	38082	Surtax	\$47,125.00	1st Lender Foreclosure	6/6/2007
17	Lindo, Juky	38074	Surtax	\$38,115.36	1st Lender Foreclosure	6/6/2007
18	Lobaina, Douglas	38161	Surtax	\$69,870.01	1st Lender Foreclosure	9/14/2007
19	McBride, George	10439	Surtax	\$12,465.20	1st Lender Foreclosure	11/25/1985
20	Moleus, Beatrice	16905	Surtax	\$33,289.32	1st Lender Foreclosure	12/1/2002
21	Pierre, Fernand	38022	Surtax	\$49,565.20	1st Lender Foreclosure	3/30/2007
22	Pierre, Justaine	38316	Surtax	\$57,545.49	1st Lender Foreclosure	10/24/2008
23	Pino, Guillermo	17783	Surtax	\$46,306.72	1st Lender Foreclosure	11/19/2004
24	Stevens, Sheila	38176	Surtax	\$70,000.00	1st Lender Foreclosure	10/26/2007
25	Sutherland, Gary	38043	Surtax	\$68,800.48	1st Lender Foreclosure	5/4/2007
26	Sutton, Calebria	16297	Surtax	\$26,539.14	1st Lender Foreclosure	6/6/2002
27	Torres, Maria	17998	Surtax	\$68,675.51	1st Lender Foreclosure	4/4/2007
28	Trice, Steven	38019	Surtax	\$49,000.00	1st Lender Foreclosure	3/30/2007
29	Urbina, Miguel	17986	Surtax	\$47,249.28	1st Lender Foreclosure	2/28/2007
	SURTAX TOTAL			\$1,288,519.32		
1	Franklin, Annedra	23706	HOME	\$30,000.00	1st Lender Foreclosure	1/24/2007
2	Sutherland, Gary	23870	HOME	\$31,500.00	1st Lender Foreclosure	5/4/2007
	HOME TOTAL			\$61,500.00		
	TOTAL HOMEOWNERSHIP LOANS			\$3,057,940.42		

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PUBLIC HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
 October 2012 - September 2013 (FY2013)
LOW INCOME PUBLIC HOUSING VACATED TENANTS

NAME	CLIENT NUMBER	DEVELOPMENT NAME	WRITE-OFF AMOUNT	MOVE OUT DATE
1 Huntley, Latoya L.	000090672	014-Annie Coleman	\$10,578.55	1/29/2013
2 Burke, Jodricka	000090969	005-Liberty Square	\$14,297.79	2/25/2013
3 Sturup, Sharon D.	000000584	075-Culmer Gardens	\$11,291.63	6/11/2013
TOTAL LOW INCOME PUBLIC HOUSING			\$36,167.97	

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
 October 2012 - September 2013 (FY2013)
SECTION 8 LANDLORDS AND RESIDENTS

NAME	CLIENT NUMBER	LANDLORD/RESIDENT	WRITE-OFF AMOUNT	MOVE OUT DATE
1 Latonya M Lawrence	000035589	Resident	\$14,256.00	8/30/2013

TOTAL WRITE-OFF

\$3,108,364.39

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
 October 2013 - September 2014 (FY2014)
HOMEOWNERSHIP

NAME	LOAN	FUNDING SOURCE	WRITE-OFF AMOUNT	REASON	CLOSING DATE
1 Anderson, Toneka	21678	SHIP	\$22,455.68	1st Lender Foreclosure	3/20/2006
2 Apollon, Mondelus	51424	SHIP	\$50,050.00	1st Lender Foreclosure	11/5/2007
3 Bodden, Elizabeth	51291	SHIP	\$59,885.00	1st Lender Foreclosure	7/31/2008
4 Borja, Cynthia	21358	SHIP	\$31,060.56	1st Lender Foreclosure	10/29/2004
5 Coats, Tina	51482	SHIP	\$59,965.00	1st Lender Foreclosure	12/12/2008
6 Degraphe, Yolene	21794	SHIP	\$20,000.00	1st Lender Foreclosure	12/16/2005
7 Fleitas, Peter	51244	SHIP	\$58,421.75	1st Lender Foreclosure	2/8/2007
8 Joseph, Edvoro	51262	SHIP	\$37,200.56	1st Lender Foreclosure	3/27/2007
9 Hidalgo, Onelia	21452	SHIP	\$20,710.60	1st Lender Foreclosure	1/7/2005
10 Green, Linda	21523	SHIP	\$44,733.41	1st Lender Foreclosure	5/31/2005
11 Lamelle, Exie	21517	SHIP	\$35,915.21	1st Lender Foreclosure	7/19/2005
12 Linares, Adler	21895	SHIP	\$55,887.09	1st Lender Foreclosure	4/20/2006
13 Mercado, Maria	51201	SHIP	\$76,487.28	1st Lender Foreclosure	12/18/2006
14 Mohammed, Radica	21597	SHIP	\$31,530.15	1st Lender Foreclosure	7/29/2005
15 Morales, Ailin Coll	51234	SHIP	\$66,335.63	1st Lender Foreclosure	2/26/2007
16 Moreira, Macario	51286	SHIP	\$38,850.23	1st Lender Foreclosure	4/20/2007
17 Perez, Samuel	21289	SHIP	\$28,976.18	1st Lender Foreclosure	6/3/2004
18 Ramos, Carlos	21922	SHIP	\$68,750.26	1st Lender Foreclosure	5/31/2006
19 Raposo, Nelly	21195	SHIP	\$29,312.69	1st Lender Foreclosure	3/5/2004
20 Rivero, Zenia	21413	SHIP	\$29,869.44	1st Lender Foreclosure	12/16/2004
21 Romero, Jose	51182	SHIP	\$59,150.18	1st Lender Foreclosure	12/29/2006
22 Sabates, Manuel	51153	SHIP	\$36,975.59	1st Lender Foreclosure	12/12/2006
23 Stewart, Nicole	51174	SHIP	\$65,665.65	1st Lender Foreclosure	11/30/2006
24 Valle, Edgar	21556	SHIP	\$25,701.12	1st Lender Foreclosure	7/22/2005
25 Wells, Terrence	20257	SHIP	\$31,850.00	1st Lender Foreclosure	6/9/1999
SHIP TOTAL			\$1,086,739.26		
1 Baker, Alonzo	16557	Surtax	\$21,100.00	1st Lender Foreclosure	7/2/2001
2 Baptiste, Marie	17246	Surtax	\$28,550.00	1st Lender Foreclosure	9/9/2002
3 Baskin, Jeffrey	16846	Surtax	\$11,215.19	1st Lender Foreclosure	3/27/2002
4 Delva, Flobert	17277	Surtax	\$39,735.88	1st Lender Foreclosure	9/27/2002
5 Everett, Patricia	16146	Surtax	\$26,000.00	1st Lender Foreclosure	4/28/2000
6 Gooden, Desmond	16329	Surtax	\$38,350.00	1st Lender Foreclosure	9/26/2000
7 Griffin, Maggie	16079	Surtax	\$29,400.00	1st Lender Foreclosure	5/28/1999
8 Kendriok, Barbara	16745	Surtax	\$30,025.32	1st Lender Foreclosure	8/3/2001

9	Marshall, Deidre	17882	Surtax	\$36,497.25	1st Lender Foreclosure	6/17/1997
10	Matarazzo, Michelle	38012	Surtax	\$68,695.52	1st Lender Foreclosure	5/11/2006
11	Palacio, Rosa	15430	Surtax	\$24,616.75	1st Lender Foreclosure	9/6/1996
12	Porter, Ruth	12962	Surtax	\$10,337.00	1st Lender Foreclosure	12/26/1991
13	Roca, Milagros	17833	Surtax	\$23,790.31	1st Lender Foreclosure	5/16/2005
14	Rodriguez, Joel	17930	Surtax	\$56,730.31	1st Lender Foreclosure	9/22/2006
15	Royo, Pablo	38028	Surtax	\$58,450.31	1st Lender Foreclosure	8/30/2007
16	Santos, Kattia	38015	Surtax	\$69,250.30	1st Lender Foreclosure	8/30/2007
17	Souffrant, Elizabeth	17095	Surtax	\$32,664.50	1st Lender Foreclosure	6/17/2002
18	Velazquez, Elizabeth	17954	Surtax	\$45,306.04	1st Lender Foreclosure	11/15/2006
19	Villorin, Sandra	17960	Surtax	\$47,935.40	1st Lender Foreclosure	12/27/2006
20	Whitt, Judy	46462	Surtax	\$29,671.50	1st Lender Foreclosure	3/11/2005
21	Williams, Andera	16381	Surtax	\$13,088.70	1st Lender Foreclosure	10/23/1995
	SURTAX TOTAL			\$741,410.28		
1	Antigua, Jose	23271	HOME	\$39,330.00	1st Lender Foreclosure	12/12/2001
2	Matatazzo, Michelle	23866	HOME	\$47,000.00	1st Lender Foreclosure	3/23/2007
	HOME TOTAL			\$86,330.00		
	TOTAL HOMEOWNERSHIP LOANS			\$1,914,479.54		

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
October 2013 - September 2014 (FY2014)

LOW INCOME PUBLIC HOUSING VACATED TENANTS

	NAME	CLIENT NUMBER	DEVELOPMENT NAME	WRITE-OFF AMOUNT	MOVE OUT DATE
1	Vickers, Tiffani	000112562	016-Annie Coleman	\$18,135.50	2/24/2014
2	Roberts, Tuanna S.	000089072	022-Perrine Gardens	\$19,245.00	3/17/2014
3	Haughton, Answard	000119241	036-Twin Lakes	\$10,803.65	3/28/2014
4	Peter, Eunice S.	000108082	016-Annie Coleman	\$11,814.00	7/28/2014
	TOTAL LOW INCOME PUBLIC HOUSING			\$59,998.15	

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT
 LIST OF UNCOLLECTIBLE ACCOUNTS
 October 2013 - September 2014 (FY2014)
 SECTION 8 LANDLORDS AND RESIDENTS

NAME	CLIENT NUMBER	LANDLORD/RESIDENT	WRITE-OFF AMOUNT	MOVE OUT DATE
1 Lillian Hanna	000010168	Resident	\$11,916.00	2/28/2014

TOTAL WRITE-OFF \$1,986,393.69

TOTAL WRITE-OFF

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
 October 2014 - September 2015 (FY2015)
LOW INCOME PUBLIC HOUSING VACATED TENANTS

NAME	CLIENT NUMBER	DEVELOPMENT NAME	WRITE-OFF AMOUNT	MOVE OUT DATE
1 Smith, Cameshia S.	000089809	050-Homestead Gardens	\$10,952.00	1/9/2015
2 Joyner, Nicole M.	000179352	063-In Cities Wynwood	\$13,815.59	1/29/2015
3 Nottage, Sabrina F.	000038612	078-Florida City Family	\$10,057.72	2/13/2015
4 Dowdy, Margaret A.	000011241	035-Naranja (Sunset Point)	\$21,294.24	5/18/2015
5 Dorvil, Marlene	000123101	005-Liberty Square	\$15,988.00	8/14/2015
6 Morgan, Malease V.	000003258	016-Annie Coleman	\$25,063.00	9/2/2015
TOTAL LOW INCOME PUBLIC HOUSING			\$97,170.55	

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
 October 2014 - September 2015 (FY2015)
SECTION 8 LANDLORDS AND RESIDENTS

NAME	CLIENT NUMBER	LANDLORD/RESIDENT	WRITE-OFF AMOUNT	MOVE OUT DATE
1 Glenn E. Pickard	000319382	Landlord	\$10,530.00	N/A
TOTAL WRITE-OFF			\$107,700.55	

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
 October 2015 - September 2016 (FY2016)

LOW INCOME PUBLIC HOUSING VACATED TENANTS

	NAME	CLIENT NUMBER	DEVELOPMENT NAME	WRITE-OFF AMOUNT	MOVE OUT DATE
1	Lydecker, Misty L.	000130500	002-Liberty Square	\$15,167.50	11/9/2015
2	Mason, Dekendra Lashaye	001007542	064-Heritage Village 1	\$10,455.00	12/4/2015
3	Williams, Ursula N	001033102	022-Perrine Gardens	\$12,147.33	12/10/2015
4	Mitus, Shirley	001027024	002-Liberty Square	\$18,871.50	12/29/2015
5	Sippio Jr, Kevin D.	001011238	005-Liberty Square	\$12,294.50	1/6/2016
6	Appo, Rose	000132481	002-Liberty Square	\$21,688.50	1/26/2016
7	Lewis, La'sandra C.	001050002	002-Liberty Square	\$17,844.00	2/10/2016
8	Cobbett, Precious D.	000136570	822-Gwen Cherry 08	\$11,553.00	3/25/2016
9	Demosithene, Gerlinda	001071165	003-Liberty Square	\$18,210.50	4/26/2016
10	Belton, Toika L.	001045851	002-Liberty Square	\$17,208.00	6/22/2016
11	Patterson, Megan N.	001064449	002-Liberty Square	\$13,272.50	7/11/2016
12	Cruceta, Yarida	001039265	002-Liberty Square	\$18,493.00	8/2/2016
13	Juin, Nadege	000121763	003-Liberty Square	\$10,909.00	8/23/2016
14	Polk, Michelle E.	000164033	014-Annie Coleman	\$11,225.79	9/27/2016
TOTAL LOW INCOME PUBLIC HOUSING				\$209,340.12	

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT
LIST OF UNCOLLECTIBLE ACCOUNTS
 October 2015 - September 2016 (FY2016)

SECTION 8 LANDLORDS AND RESIDENTS

	NAME	CLIENT NUMBER	LANDLORD/RESIDENT	WRITE-OFF AMOUNT	MOVE OUT DATE
1	491 Units Miami Gardens Inv LLC	000321464	Landlord	\$10,204.00	N/A
2	Wellesley Acquisition Group LLC	001080206	Landlord	\$12,672.00	N/A
3	TRG Palm Lakes LP	000306368	Landlord	\$15,911.00	N/A
TOTAL SECTION 8 PROGRAM				\$38,787.00	

TOTAL WRITE-OFF

\$248,127.12

Attachment D
Solid Waste Management

Department of Solid Waste and Waste Management (DSWM)
 Proposed Write-off Schedule within MDC's BCC Authorization Level- 103-s, Effective 9/14/2011
 Corresponding to Fiscal Year 2013

Account Name	Proposed Write-off Amount	Corresponding Fiscal Year	Corresponding Fiscal Year Total Operating Revenues	Write-off Amount as a % of Each Corresponding Fiscal Year Total Operating Revenues	Write-off Amount as a % of Total Operating Revenue for all the corresponding periods combined	Explanation
Town and County Sanitation - DBA Universal Waste Services	\$67,375.06	FYE 2013	\$282,856,000	0.0256%		After the customer failed to adhere to the conditions of a payment agreement, DSWM processed and collected the \$20 thousand in bond guarantees and then forwarded the account to Finance Dept./Credit and Collection Section for collection of the balance. The Finance Dept./Credit and Collection Section was successful in collecting \$7,000.00 leaving a balance of \$67,375.06 including penalties. The Finance Dept./Credit and Collection Section has confirmed that the Company has been dissolved. Therefore, they can not pursue legal recourse to collect this balance. They deem this account uncollectable.
% of Total	100%			Rounded 0.03%		
TOTAL	\$67,375.06		\$282,856,000		Rounded 0.03%	

Attachment E
Transit

DTPW WRITE-OFFS

FY 2013

Miami Dade County Client	Still in Business? If so, what type? (inc., llp, etc)	Doing Business with the County?	Fiscal Year	Accounts Receivable Amount	Comments / Background	Has been referred to credit and collections section or outside collection agency?
Urban Advertising of America, Inc	Yes- Advertising Company Incorporated (INC)		2013	610,960.00	Bus Passenger shelter vendor is in breach of contract as of 2013. The amount that is past due is \$610,960.00. Lawsuit has been filed and served.	Yes

Total \$ 610,960.00

Attachment F
Water and Sewer (Retail)

Schedule I
Miami-Dade County Water & Sewer Department
Retail Accounts Receivable Greater than \$10,000
As of September 30, 2014

Write-Off Summary by Year with Percentages

Retail				
Year	Billed*	Write Off Amount	Write Off As A % of Annual Billing	
2000	\$ 285,791,000	\$ 10,415.26	0.00364%	
2008	342,303,000	37,903.99	0.01107%	
2010	393,420,000	148,113.32	0.03765%	
2011	428,832,000	99,718.76	0.02325%	
2012	429,003,000	48,031.59	0.01120%	
2013	437,778,000	38,760.47	0.00885%	
2014	465,057,000	12,727.25	0.00274%	
	<u>\$ 2,782,184,000</u>	<u>\$ 395,671.63</u>	<u>0.01422%</u>	

See Schedule II For Write-Off By Municipality

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

Attachment G
Water and Sewer (Non-retail)

**Miami-Dade County Water & Sewer Department
Other (Non-Retail) Accounts Receivable Greater Than \$10,000
As of September 30, 2014**

Write-Off Summary by Year with Percentages

Other Non-Retail			
Year	Billed*	Write Off Amount**	Write-Off As A % of Annual Billing
2011	\$ 26,157,000	\$ 21,286.90	0.08138%
2013	21,876,000	34,337.86	0.15697%
2014	28,022,000	22,061.88	0.07873%
	<u>\$ 76,055,000</u>	<u>\$ 77,686.64</u>	<u>0.10215%</u>

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

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

Attachment H
Water and Sewer (Other)

Miami-Dade County Water & Sewer Department
 Other Non-Operating Accounts Receivable (Connection Charges) Greater Than \$10,000
 As Of September 30, 2014

Write-Off Summary by Year with Percentages

Other Non-Retail			
Year	Billed *	Write-Off Amount **	Write-Off As A % of Annual Billing
1993	\$ 23,320,691.00	\$ 89,112.50	0.38212%
1995	10,215,301.00	20,736.00	0.20299%
1996	26,557,130.00	433,359.50	1.63180%
1997	22,167,948.00	998,724.00	4.50526%
1998	23,448,479.00	766,595.60	3.26928%
1999	26,444,300.00	122,491.62	0.46321%
2002	32,633,119.00	513,577.60	1.57379%
2003	31,084,101.00	460,971.60	1.48298%
2004	35,947,443.00	23,766.00	0.06611%
2007	33,017,052.00	27,818.32	0.08425%
2008	32,326,506.00	120,752.27	0.37354%
	<u>\$ 297,162,070.00</u>	<u>\$ 3,577,905.01</u>	<u>1.20402%</u>

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

** Write-Off amounts are for development projects located in other municipalities.



MEMORANDUM

(Revised)

TO: Honorable Chairman Esteban L. Bovo, Jr.
and Members, Board of County Commissioners

DATE: November 7, 2017

FROM: Abigail Price-Williams
County Attorney

SUBJECT: Agenda Item No. 8(D)(1)

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
- Statement of social equity required
- Ordinance creating a new board requires detailed County Mayor'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
Veto _____
Override _____

Agenda Item No. 8(D)(1)
11-7-17

RESOLUTION NO. _____

RESOLUTION AUTHORIZING ACCOUNTS RECEIVABLE ADJUSTMENT FOR MULTIPLE FISCAL YEARS OF CERTAIN MIAMI-DADE COUNTY DEPARTMENTS' UNCOLLECTIBLE ACCOUNTS RECEIVABLE IN THE AGGREGATE OF \$19,771,497.00, PURSUANT TO IMPLEMENTING ORDER 3-9

WHEREAS, the Finance Department has compiled a listing of all accounts receivable from the Aviation Department, Internal Services Department, Public Housing and Community Development, Solid Waste Management, Transit Department, and Water and Sewer (the "County Departments"), which in the aggregate equal ¹[[~~19,665,490~~]] >>\$19,771,497.00<<, and has been deemed by each County Department Director as uncollectible; and

WHEREAS, pursuant to Implementing Order 3-9, accounts receivable adjustments in excess of \$10,000.00 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 Implementing Order 3-9; 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:

¹ The differences between the substitute and the original item are indicated as follows: words stricken through and/or [[double bracketed]] shall be deleted, words underscored and/or >>double arrowed<< constitute the amendment proposed

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

Section 2. The Board approves the adjustments to the accounts receivable balances set forth in the County Mayor's memorandum in the aggregate amount of \$~~[[19,665,490]]~~ >>\$19,771,497.00<<, pursuant to Implementing 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:

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

The Chairperson thereupon declared the resolution duly passed and adopted this 7th day of November, 2017. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this Resolution and the filing of this approval with the Clerk of the 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.

Michael B. Valdes

MBV