

Non-Instructional Operations**ACCOUNTS RECEIVABLE WRITE-OFFS**

The General Accounting Department has the authority to write-off accounts receivable deemed uncollectible for amounts not to exceed one thousand dollars (\$1000.00) owed by agencies/associations and five hundred (\$500.00) owed by individuals after four months of non-collection activity.

- I. Procedures for an uncollectible receivable write-off:
  - A. Before an agency/association or an individual account is to be considered for write-off due to uncollectibility, exhaustive collection efforts must be documented.
  - B. Efforts shall also be made, in coordination with the Accounts Payable Department and/or the Payroll Department to ascertain that the School Board does not currently have any amounts due to the vendor or individual, whether arising from a vendor/supplier relationship, former employee relationship, or otherwise.
  - C. A detailed listing of customer accounts to be written-off shall be maintained, along with appropriate supporting documentation and approval of the Controller.
  - D. The actual write-off procedure may be a part of the year-end audit adjustment process, or may be performed throughout the year, at management's discretion.
- II. The elimination of an uncollectible account receivable from the accounting records does not preclude continuing collection efforts, to the extent deemed practicable under the circumstances.
- III. The write-off of an uncollectible account receivable is not considered a total forgiveness of debt. Vendors and individual for whom accounts have been declared uncollectible shall not be considered for future business relationships or employment with the School Board until restitution has been made or agreed to. Actions to the contrary shall be fully documented and submitted to the Superintendent of Schools for review and concurrence.

Specific Authority: 1001.41(1)(2); 1001.42(22); 1001.43(10) F.S.  
 Law Implemented, Interpreted, or Made Specific: 1001.51(11) F.S.

**History:** **THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

New: 9-6-95

Amended: 8-21-02; 4-18-06