



# MIAMIBEACH

BUDGET AND PERFORMANCE IMPROVEMENT  
Internal Audit Division

## INTERNAL AUDIT REPORT

TO: Jorge M. Gonzalez, City Manager  
VIA: Kathie G. Brooks, Budget and Performance Improvement Director  
FROM: James J. Sutter, Internal Auditor

DATE: April 22, 2009  
AUDIT: State Beachfront Management Agreement (#3595) Operational Review (IA09-01b)  
PERIOD: October 1, 2007 through September 30, 2008

This audit report is the result of reviewing the operational controls surrounding the City's managing of the State Beachfront Management Agreement No. 750-0006 dated February 3, 1982 and the corresponding first amendment extending its terms through February 7, 2032. A separate audit report focusing on our financial review was issued to the State of Florida in accordance with the agreement.

### INTRODUCTION

State Beachfront Management Agreement No. 3595 requires that the City of Miami Beach remit to the Florida Department of Environmental Protection 25% ("sand tax") of any and all monies the City collects from private concerns for the use of State beachfront property. In addition, in accordance with state statutes, the City collects sales tax along with the beachfront rental revenue, and remits same to the State. There are three categories of beachfront property users:

- Operators of beachfront concessions seaward of Lummus Park, Ocean Terrace, North Shore Open Space Park and Pier Park (Boucher Brothers and Penrod Brothers,) who pay for use of the beachfront as per their respective contractual agreements.
- Miami Beach hoteliers and condominium associations, which pay beach upland fees to the City on an annual basis, at the same time that they pay their Business Tax Receipt fees.
- Members of the public who run organized, usually one time only, events on the beach, such as weddings, volleyball tournaments and corporate affairs. These are called Special Events, and payments are remitted to Tourism and Cultural Development.

The following table lists the State's sand tax portion (25%) of the monies collected by the City for the use of State beachfront property for the City's last three fiscal years:

Category	FY 2005/06	FY 2006/07	FY 2007/08 *	Total
Beachfront Concessions	\$125,558	\$150,111	\$195,596	\$471,265
Hoteliers and Condo Associations	\$31,476	\$33,664	\$39,018	\$104,158
Special Events	\$34,328	\$22,856	\$38,741	\$95,925
Total	\$191,362	\$206,631	\$273,355	\$671,348

\* This column's figures represent the amounts that should have been paid to the State of Florida and not those actually paid. The \$10,155.32 overpayment listed in finding #1 should accompany the next quarterly payment.

## OVERALL OPINION

Changes in Finance personnel responsible for remitting sand tax payments and their lack of understanding of the process most likely contributed to the large number of variances discovered during this year's testing (see Exhibit A on page 9). Additional training and closer departmental supervision is warranted for the current fiscal year to help prevent similar mistakes from occurring. The following shortcomings identified by the applicable City department were noted and are in need of improvement:

### Finance Department

- The City inadvertently overpaid the State of Florida by a net total of \$10,155.32 due primarily to inaccurate calculations and the incorrect inclusion of beach concession business tax payments.
- The Eden System did not properly calculate 1500 Ocean Drive Condo Association's total business tax receipt resulting in an under billing by a total of \$3,334.72 for the 2007/08 and 2008/09 fiscal years.
- Sales tax on upland fees was not collected, imputed or forwarded to the State of Florida during the past six fiscal years. The Finance Department contends that these upland fees are collected as a license fee rather than rent but Internal Audit believes that these fees may be subject to the State's 7% sales tax.
- Four of the five sand tax remittances to the State of Florida were made an average of 47.75 days after the self-imposed due date of the twentieth of the first month following the quarter in which the revenue was received.
- General ledger account 601-7000-229068 (sand tax) erroneously contained a \$19,668.17 credit balance at year end when it should be a pass through account.
- Business tax receipt payments containing upland fees were not individually listed in the Eden System's description field to facilitate identification and reconciliation.
- Policies and procedures should be updated to reflect current practices and distributed to personnel to read and follow.

### Tourism and Cultural Development Department

- Two special event payments totaling \$11,025.00 for Inside Instyle and Self Magazine in the Park were not collected until 01/22/09 after the department was notified by Internal Audit.

## PURPOSE

The purpose of this audit is to determine whether the City complied with State Beachfront Management Agreement No. 3595 by accurately calculating, timely remitting and properly recording sand tax monies to the Florida Department of Environmental Protection equal to 25% of any and all revenues collected from private concerns for the use of State beachfront property.

## SCOPE

1. Confirm that State Management Agreement #3595 is valid and its terms complied with.
2. Confirm that updated City policies and procedures exist, are known and followed by personnel.

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3. Confirm that the supporting documentation maintained is organized, sufficient and complete.
4. Confirm that the Finance Department's quarterly sand tax payments are properly calculated and are remitted to the State of Florida within twenty days following the end of the quarter.
5. Confirm that tested sand tax transactions are complete, accurately calculated and properly recorded in the City's Financial System.

### **PROCESS DESCRIPTION**

The City's Finance Department mailed its business tax receipts in August 2007 requesting payment for the 2007/08 fiscal year. In addition to other annual charges, any hotel/condo that collects money from equipment rentals and/or food and beverage sales occurring on the beach should be billed upland fees at a rate of \$17.00 per unit per City Ordinance No. 2003-3420. A maximum charge of \$10,000 per upland property will be required for each concession location, plus any applicable taxes. Therefore, such hotels/condos as the Fontainbleau and Decoplage with more than 588 rooms (589 x \$17 > \$10,000) would only be charged the maximum of \$10,000 in upland fees.

Payment in full was due by October 1, 2007 or the customer is subject to Code Compliance citations and penalties. All payments received are to be processed by the City's Central Cashier and distributed to the corresponding general ledger accounts pre-programmed into the Eden System's Cashiering Module.

In addition, beach concessionaires (Boucher Brothers, Penrods and TOBY's Concession Services) remit payments based on their agreements with the City. For example, Penrods remit monthly payments whereas Boucher Brothers and TOBY's Concession Services remit an upfront minimum guarantee and then a true-up at year end where any overages due are paid to the City.

The Finance Department receives these payments and prepares a Payment Voucher form whereby the monies are distributed among the applicable general ledger accounts. Once completed, the form and the payment are submitted to the Central Cashier for processing (similar to business tax receipt payments mentioned earlier).

Meanwhile, the Tourism & Cultural Development Department is responsible for approving and monitoring special events occurring in the City. The event promoter has to meet specified criteria and remit various fees to stage the event based on a number of factors. Examples may include but are not limited to the submittal of site plans and insurance; the existence of off-duty police and/or fire personnel; the payment of application fees, permit fees, security deposits, etc.

Pre-numbered Miscellaneous Cash Receipt forms or MCRs are used to process any monies received from the promoters by Tourism & Cultural Development. The MCR forms provide such pertinent information as the payer's name, address, reason for paying and total paid; the general ledger account number distribution for these monies; as well as the preparer's relevant information. This form accompanied by the payment is then brought to the Central Cashier for processing.

## FINDINGS, RECOMMENDATIONS AND MANAGEMENT RESPONSES

### Finance Department

1. Finding: *State's 25% portion of sand tax not paid correctly*  
Internal Audit's testing found a variety of calculation errors by the Finance Department causing sand tax overpayments to the State of Florida during the fiscal year. As a result, all sand tax transactions were tested thereby extending the time needed to complete this audit. The net result was a \$10,155.32 overpayment to be included in the City's next quarterly payment. The following points summarize the identified sand tax variances:
  - a. Exempt beach concession business tax payments for equipment, water sports, food and sundries billed at \$634 each were incorrectly included in sand tax payments during the 2007/08 fiscal year. This overpayment originated in the fourth quarter of fiscal year 2006/07 and was addressed with the City's Finance Department during last year's audit report's exit conference but the correction was not made. Another meeting was held with the Finance Department in January 2009 to discontinue including these \$634 fees in the fiscal year 2008/09's sand tax remittances.
  - b. The Richmond Hotel paid their business tax receipt (including upland fees) on Monday 09/29/08 for the 2007/08 and 2008/09 fiscal years. Accordingly, the Finance Department printed a copy of the Receipt of Payment form with their sand tax calculations which was included in the supporting documentation for City check number 273422. However, it was not included in the City check or in general ledger account number 601-7000-229068. Including this paperwork could confuse the preparer for the next quarter's sand tax payment into believing that this amount was already paid to the State of Florida when it was not.
  - c. The Setai Resort's upland fee payment for fiscal year 2007/08 was incorrectly included in both City check numbers 263293 and 273422.

Recommendation(s):

Going forward, greater care should be taken to ensure that remitted sand tax payments are complete and accurate. When notified of the incorrect inclusion of beach concession business tax payments, the Finance Department prepared correcting journal entries and adjusted their first quarter payment accordingly. Internal Audit will check their accuracy during next fiscal year's audit.

Management Response:

The Finance Department has reconciled payments made to the State of Florida. Noted overpayment was adjusted and deducted from the next scheduled tax payment. Once findings were revealed, staff discovered that formulas, for beach concessions, converted from our prior system into the new financial management system, were not valid. Formulas have been corrected and tested and are calculating accurate figures. Item has been resolved. It should be noted that staff member responsible for the beachfront concessions during the period of our system's conversion is no longer employed by the City.

2. Finding: *Incorrect Business Tax Billing*  
1500 Ocean Drive Condo Association is a commercial entity that has been open for business continuously since at least 10/01/06 to the present. Therefore, they should be billed upland fees based on 112 rooms but Internal Audit's testing found inconsistencies. Similarly, they were not charged beach concession fees for beverages and penalties. The Finance Department's Business Tax Section was contacted and it was subsequently

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determined that the customer was undercharged by a total of \$3,334.72 (after removing two parking lot fees totaling \$442 that were incorrectly added).

Their \$1,904 upland fees and \$634 beach concession fees were not billed although the appropriate boxes were properly designated in the leftmost section of the Eden System's Activities Screen. It also occurred in the fiscal year 2008/09 but was not identified by City personnel so that it could be overridden by Finance Department management and the amounts added as was done with fiscal year 2007/08.

Recommendation(s):

The aforementioned billing deficiency for 1500 Ocean Drive Condo Association should be reported to Eden so that it can be corrected in the future. Once the customer remits the outstanding balance, the applicable amount of sand tax (\$1,904 x .25 = \$476) should be remitted to the State of Florida.

Management Response:

The Finance Department has reported the billing glitch in the Licensing Module to our vendor. Isolated incident should be remedied by next year's renewal and billing period. The Finance Department will monitor this customer's renewal to ensure correct amounts are reflected. The Finance Department has presented an Information Technology and Communications Business Case and Funding Request and is currently pursuing piggybacking off of the Building, Planning, Fire, and Public Works Department's Permitting and Workflow Management System RFP for an integrated Licensing Module, so that the system is compatible with the permitting and workflow management system used by other regulatory departments.

3. Finding: *Applicability of sales tax on beach upland fees*

The City's Finance Department has not collected sales tax from hoteliers and condo associations for at least the past six fiscal years when they pay beach upland fees as part of their annual business tax receipt fees. Neither has the tax been imputed from the amounts received, nor has it been sent on to the State of Florida. Conversely, the fees collected from the beach concessionaires and Special Events permittees for the use of state beachfront property were noted to include sales tax, which was forwarded to the State. According to the Florida Department of Revenue, the collection of sales tax is required when there is rental of real property. We believe that these fees maybe subject to the sales tax in a similar manner as those collected for other beach concessionaires since they represent agreements to operate beachfront concessions.

The following lists the amounts of upland fees collected and the amount of sales tax liability calculated if imputed at 7% for the last six fiscal years:

Fiscal Year	Upland Fees Collected	Sales Tax Imputed
2002/03	\$138,380	\$9,053
2003/04	\$144,800	\$9,473
2004/05	\$118,705	\$7,766
2005/06	\$125,558	\$8,214
2006/07	\$134,656	\$8,809
2007/08	\$157,977	\$10,335
Total	\$820,076	\$53,650

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In previous responses to this finding, the Finance Department contends that the Upland Fee is for the privilege to do business, therefore not subject to State taxes. Their position of not collecting sales tax is based upon the method of collection. They contend that it is collected as a business tax fee rather than rent. A compromise was made that the Finance Department would research the taxability of this fee and if deemed taxable will apply sales tax on a go forward basis.

Recommendation(s):

The Finance Department should obtain an opinion to determine if this is a taxable event.

Management Response:

Upland charged are treated as taxes, similar to business tax receipts, for the privilege of conducting business in the City of Miami Beach and are not subject to sales tax. The Internal Audit Division of the Office of Budget and Performance Improvement may request an opinion in order to validate their contention.

4. Finding: *State's 25% portion of beach upland fees not paid in a timely manner*  
Although Internal Audit could not find any documentation stating when sand tax payments should be remitted to the State of Florida, the City has established the precedent over at least the last six years of paying quarterly. Following this logic, Internal Audit believes that any sand tax monies received during a quarter should be remitted to the State of Florida within twenty days following the end of the quarter similar to state sales tax and City resort tax regulations. For example, any sand tax monies received by the City between 10/01/07 and 12/31/07 should be remitted to the State by 01/20/08.

Testing showed that the City made five sand tax payments to the State of Florida during the 2007/08 fiscal year with two different checks (numbered 262717 and 263293) issued for transactions occurring during the first quarter. The first quarter payment is typically the largest and has the most transactions as a majority of the upland fee payments are received during this time frame.

In prior year's audit reports, it was discovered that the Finance Department's standard procedure was to pay the State of Florida 25% of upland fees collected in one lump sum following the fiscal year's conclusion. A welcomed effort has been made by the Finance Department to correct this noted shortcoming as upland fee payments received during the quarter were properly included in the City's quarterly remittance.

However, it was determined that four of the five City payments were made after the aforementioned due date by an average of 47.75 days. Fortunately, the State of Florida has apparently not complained or assessed penalties for late payment.

Recommendation(s):

Despite remitting upland fees timelier to the State of Florida, the City's Finance Department should make a more concerted effort to issue and mail all quarterly sand tax payments by the twentieth of the first month following the end of the quarter.

Management Response:

The Finance Department agrees with Internal Audit's finding that there is no documentation stating when sand tax payments collected should be remitted to the State of Florida and that the City has established the precedent over the last six years of paying on a quarterly basis.

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The Finance Department has taken Internal Audit's recommendation and begun remitting sand tax payments to the State by the twentieth day following the end of the quarter. Item is resolved.

5. Finding: General Ledger Balance  
General ledger account number 601-7000-229068 (Florida Dept Natural Resources Taxation) is increased by the recording of any sand tax revenues received during the fiscal year and decreased by the corresponding payments made to the State of Florida. This liability account is used as a pass through and any balance remaining after period ending should be paid within 20 days after the close of the period. Yet, testing showed that the account had a \$19,668.17 credit balance at year end which did not coincide with the first payment made (\$19,415) in fiscal year 2009. While the difference of \$253.17 is immaterial it is still important to reconcile this account at year end, to arrive at the actual balance of taxes due.

Recommendation(s):

The Finance Department should ensure that the aforementioned general ledger account has a valid balance representing taxes due at year end.

Management Response:

Item resolved. General ledger account number 601-7000-229068 is reconciled quarterly. All sand tax payments due to the State of Florida are reconciled and paid every quarter.

6. Finding: Policies and Procedures  
The Financial Specialist III who previously was responsible for sand tax payments left the City's employment as of 01/01/08. Her replacement, a Financial Analyst I, was unsure of the proper procedures to follow and tried to emulate her predecessor's work. However, as mentioned earlier in the audit report mathematical errors occurred, sand tax payments were not made timely, fiscal year 2006/07 balances were not carried forward, etc. Subsequent inquiries discovered that she was provided with little training concerning these duties and was not provided with any current updated policies and procedures upon which to provide assistance or answer questions as they arose.

Recommendation(s):

Among other topics, an updated policies and procedures manual should be created by the Finance Department that details the appropriate steps to receive and process sand tax payments. Once completed, the manual should be made available to all department personnel so that it can be read and followed. In addition, a template should be created in Excel whereby the total payment is entered and the applicable distribution between sales tax, sand tax and rent to help prevent similar errors from occurring in the future.

Management Response:

Updated Policies and Procedures are currently being drafted. Employee responsible for the reconciliation of the upland fees, sand taxes, and beach concessions has been properly trained in her function by her direct supervisor. It is noted that there was an extended learning curve in the initial training as a result of a simultaneous systems conversion for this function and the loss of the original employee who was responsible for the day-to-day functions of reviewing and reconciling of this matter. The Financial Analyst responsible for this function is now properly trained and has good knowledge on the process for the reconciliation and payments referenced in this audit report.

## Tourism & Cultural Development Department

7. Finding: Two Special Events Not Paid Timely  
Review of Tourism & Cultural Development's Special Events Fee Log found two special events, Inside Instyle and Self Magazine in the Park held on 04/19/08 and 05/03/08 respectively, as occurring on the beach and having paid sand tax. Yet, the corresponding amounts totaling \$2,575.93 in only sand tax was not remitted to the State of Florida. The department was notified to further research this matter whereby they subsequently concluded that the items were not paid in full as an outstanding balance remained. The event promoter was contacted and paid a total of \$11,025.00 through Miscellaneous Cash Receipt (MCR) numbers 297627 and 297628 on 01/22/09.

Recommendation(s):

Administrative personnel should more closely monitor events to determine if there are any outstanding balances. If so, the event promoter should be immediately notified to make full payment or Tourism & Cultural Development should apply the security deposit received against the outstanding balance in accordance with the Special Events Permit Requirements and Guidelines.

Management Response:

This is the first time an error of this nature occurred. In fact, three different people review each event file to ensure mistakes are not made. Security deposits should never be refunded until the event is current with the City. Extra effort will be made in the future to ensure this does not occur again.

## EXIT CONFERENCE

An exit conference was held on March 27, 2009 in OBPI between Manuel Marquez Jr. (Revenue Supervisor), Raul Soria (Financial Analyst III), James Sutter (Internal Auditor) and Mark Coolidge (Senior Auditor). A phone conversation was held subsequently with Max Sklar (Cultural Arts and Tourism Development Director) to discuss finding #7. Management responses were solicited and included above. All parties were in agreement as to the contents of this report.

JJS:MC:mc

Audit performed by Mark Coolidge

cc: Patricia Walker, Chief Financial Officer  
Georgina Echert, Assistant Finance Director  
Max Sklar, Cultural Arts and Tourism Development Director

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SCHEDULE OF FEES COLLECTED  
 BEACHFRONT MANAGEMENT AGREEMENT  
 FISCAL YEAR 07/08

	<u>CONCESSIONAIRE</u>	<u>TOTAL FEES</u> *	<u>75% OF</u> <u>TOTAL</u>	<u>25% DUE</u> <u>STATE</u>	<u>REMITTED</u> <u>TO STATE</u>	<u>OWED</u> <u>TO STATE</u>	<u>NOTES</u>
1	1500 Ocean Drive Associates	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2	2201 Collins Avenue, LLC	6,018.00	4,513.50	1,504.50	1,962.25	(457.75)	
3	3B Productions	3,746.48	2,809.86	936.62	936.62	0.00	
4	AB Green Lido Operator, Inc.	303.72	227.79	75.93	75.93	0.00	
5	AB Green Raleigh Operator, Inc.	303.72	227.79	75.93	75.93	0.00	
6	Alexander Hotel	0.00	0.00	0.00	0.00	0.00	Paid in FY 08/09
7	Arlen Beach Condominium	4,403.00	3,302.25	1,100.75	1,417.75	(317.00)	
8	Basketball Properties Ltd.	35,149.52	26,362.14	8,787.38	8,787.38	0.00	
9	Beach Hotel Associates LLC	4,387.36	3,290.52	1,096.84	1,096.84	0.00	
10	Beach Tennis USA	6,448.56	4,836.42	1,612.14	1,612.14	0.00	
11	Beta Epsilon/Cadillac LLC	4,471.00	3,353.25	1,117.75	1,276.25	(158.50)	
12	BGW Design Limited Inc.	13,483.20	10,112.40	3,370.80	3,370.80	0.00	
13	Blue and Green Diamond	0.00	0.00	0.00	0.00	0.00	Non-commercial so exempt
14	Boucher Brothers	642,267.08	481,700.31	160,566.77	160,566.77	0.00	Non-commercial so exempt
15	Capobella Condominium	0.00	0.00	0.00	0.00	0.00	
16	Continuum on So. Beach	5,338.00	4,003.50	1,334.50	1,477.25	(142.75)	
17	Creative Web Studio	2,287.84	1,715.88	571.96	571.96	0.00	
18	Crown	2,958.00	2,218.50	739.50	1,056.50	(317.00)	
19	Crystal Beach Development	2,856.00	2,142.00	714.00	872.50	(158.50)	
20	CSC Traymore	0.00	0.00	0.00	0.00	0.00	Hotel is closed
21	Days Inn Art Deco	2,482.00	1,861.50	620.50	930.25	(309.75)	
22	Days Inn Oceanside	2,261.00	1,695.75	565.25	892.50	(327.25)	
23	Decoplage Condo Assn.	10,000.00	7,500.00	2,500.00	2,817.00	(317.00)	
24	Delano Hotel	3,536.00	2,652.00	884.00	1,190.50	(306.50)	
25	Doubletree Surfcomber Hotel	1,870.00	1,402.50	467.50	779.00	(311.50)	
26	East Atlantic Gardens Condominium	212.50	159.38	53.13	132.36	(79.24)	
27	Eden Roc Hotel	5,950.00	4,462.50	1,487.50	1,767.50	(280.00)	
28	Espanola Way Association	772.44	579.33	193.11	193.11	0.00	
29	Euro RSG 4D Impact	134.56	100.92	33.64	33.64	0.00	
30	Exclusive Marketing Inc.	8,394.92	6,296.19	2,098.73	2,098.73	0.00	
31	Experience Florida Inc.	7,196.24	5,397.18	1,799.06	1,799.06	0.00	
32	Fontainebleau Hotel	10,000.00	7,500.00	2,500.00	2,975.50	(475.50)	FY 07/08
33	Fontainebleau Hotel	10,000.00	7,500.00	2,500.00	2,975.50	(475.50)	FY 08/09
34	Four Points/Sheraton	3,672.00	2,754.00	918.00	1,304.25	(386.25)	
35	Hello Florida Inc.	1,168.20	876.15	292.05	292.05	0.00	
36	Holiday Inn Miami Beach	4,216.00	3,162.00	1,054.00	1,191.75	(137.75)	
37	Il Paniagua, Inc.	303.72	227.79	75.93	75.93	0.00	
38	Il Villaggio Condo Assn. (Upland Fee) Il Villaggio Condo Assn. (Special Events)	0.00	0.00	0.00	0.00	0.00	Paid in FY 06/07
39	Katrina's/The Bath Club	1,348.12	1,011.09	337.03	337.03	0.00	
40	King Richard Condominium	3,400.00	2,550.00	850.00	1,167.00	(317.00)	
41	King Richard Condominium	884.00	663.00	221.00	538.00	(317.00)	
42	Koncept Events LLC	2,990.64	2,242.98	747.66	747.66	0.00	
43	Lalam Acquisition LLC	5,504.68	4,128.51	1,376.17	1,376.17	0.00	
44	Leisure Time Tours	807.48	605.61	201.87	201.87	0.00	
45	Loews	0.00	0.00	0.00	1,514.00	(1,514.00)	exempt thru FY09/10
46	Logistics Management Group	2,513.08	1,884.81	628.27	628.27	0.00	

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47	Marriott Fairfield Inn	3,468.00	2,601.00	867.00	1,015.25	(148.25)	
48	Marseille Hotel	1,921.00	1,440.75	480.25	633.00	(152.75)	
49	Miami Beach Marriott	4,012.00	3,009.00	1,003.00	1,308.25	(305.25)	
50	Michael Epstein Productions LLC	1,635.52	1,226.64	408.88	408.88	0.00	
51	OB-MMG Enterprises, LLC	4,672.88	3,504.66	1,168.22	1,168.22	0.00	
52	Palms South Beach	4,182.00	3,136.50	1,045.50	1,508.75	(463.25)	
53	Paulette Wolf Events	3,116.80	2,337.60	779.20	779.20	0.00	
54	Penrod Brothers (Business Tax)	0.00	0.00	0.00	475.50	(475.50)	
55	Penrod Brothers (Beach Concessions)	19,616.72	14,712.54	4,904.18	4,408.01	496.17	
56	Penrod Brothers (Special Events)	24,736.00	18,552.00	6,184.00	6,184.00	0.00	
57	Polo Life LLC	2,036.92	1,527.69	509.23	509.23	0.00	
58	Premiere Racing Inc.	0.00	0.00	0.00	0.00	0.00	Adj made, net \$0
59	Quality Inn	3,740.00	2,805.00	935.00	1,241.00	(306.00)	
60	Radisson Deauville	0.00	0.00	0.00	0.00	0.00	Hotel is closed
61	Riande Continental Hotel	910.00	682.50	227.50	227.50	0.00	
62	Richmond Hotel	0.00	0.00	0.00	0.00	0.00	Paid in FY 08/09
63	Ritz Carlton	6,392.00	4,794.00	1,598.00	1,915.00	(317.00)	
64	Ritz Plaza	0.00	0.00	0.00	0.00	0.00	Hotel is closed
65	Riutel Florida	0.00	0.00	0.00	0.00	0.00	Paid in FY 06/07
66	Roney Plaza	0.00	0.00	0.00	0.00	0.00	Hotel is closed
67	Royal Palm	7,089.00	5,316.75	1,772.25	2,089.25	(317.00)	
68	Sagamore Hotel	1,564.00	1,173.00	391.00	703.50	(312.50)	
69	Seville	0.00	0.00	0.00	0.00	0.00	Hotel is closed
70	Shelborne Beach Resort	4,335.00	3,251.25	1,083.75	1,225.25	(141.50)	FY 07/08
71	Shelborne Beach Resort	4,335.00	3,251.25	1,083.75	1,250.00	(166.25)	FY 08/09
72	Soiree Miami Inc.	1,125.00	843.75	281.25	281.25	0.00	
73	South Seas Hotel	1,989.00	1,491.75	497.25	650.00	(152.75)	
74	Spiegel	4,488.32	3,366.24	1,122.08	1,122.08	0.00	
75	Sports Endeavors Inc.	6,317.76	4,738.32	1,579.44	1,579.44	0.00	
76	Swimwear Association of Florida	9,196.24	6,897.18	2,299.06	2,299.06	0.00	
77	Tapas & Tintos, Inc.	0.00	0.00	0.00	0.00	0.00	Adj made, net \$0
78	The Bentley Beach	1,853.00	1,389.75	463.25	774.75	(311.50)	
79	The Michael Alan Group	255.12	191.34	63.78	63.78	0.00	
80	The National	0.00	0.00	0.00	0.00	0.00	Paid in FY 08/09
81	The Raleigh Hotel	1,938.00	1,453.50	484.50	795.75	(311.25)	
82	The Savoy on South Beach	1,139.00	854.25	284.75	598.50	(313.75)	
83	The Setai Resort and Condo (Special Events)	140.20	105.15	35.05	35.05	0.00	
84	The Setai Resort and Condo (Upland Fee)	4,539.00	3,404.25	1,134.75	2,890.25	(1,755.50)	FY 07/08
85	The Setai Resort and Condo (Upland Fee)	4,539.00	3,404.25	1,134.75	1,543.50	(408.75)	FY 08/09
86	The Shore Club Hotel/Philips TOBY's Concession Services (Concession)	5,525.00	4,143.75	1,381.25	1,682.00	(300.75)	
87	TOBY's Concession Services (Business Tax)	128,935.00	90,375.00	30,125.00	25,606.25	4,518.75	
88	Westgate Resort	782.00	586.50	195.50	354.00	(158.50)	
90	Wyndham Miami Beach Resort	7,293.00	5,469.75	1,823.25	2,118.75	(295.50)	
<b>Total</b>		<b>\$1,101,856.54</b>	<b>\$820,066.16</b>	<b>\$273,355.39</b>	<b>\$283,510.70</b>	<b>(\$10,155.32)</b>	

\*Excludes sales tax