

and promotion of subordinates; authorizes leave and overtime; evaluates and rates employee performance. Performs related work as required.

**KNOWLEDGES, ABILITIES, AND SKILLS:** Knowledge of the principles, practices, and techniques of public park and recreation operations. Knowledge of various activities which make up a comprehensive recreation program, and equipment requirements of all common recreational activities. Knowledge of maintenance requirements of parks, playgrounds, athletic fields, pool facilities, and other recreational facilities. Knowledge of animal, fish, and plant life found in park and surrounding areas. Knowledge of the safety hazards inherent in the use of the types of facilities to which assigned and of necessary precautionary measures. Knowledge of budget preparation procedures including revenue and expenditure forecasts and fiscal control methods. Knowledge of first aid principles and practices. Some knowledge of community characteristics and particular programming needs. Some knowledge of turf management, fertilizing, irrigation, and preventive maintenance. Some knowledge of supervisory principles and practices. Ability to select games and activities suitable to the needs and desires of all age groups. Ability to establish and maintain effective public relations. Ability to keep records and to prepare and submit reports. Ability to express ideas and information clearly, concisely, verbally, and in writing. Ability to supervise subordinates in a manner conducive to full performance and high morale.

NEW 10-78

**Description:** RECREATION LEADER

**Minimum Qualifications:** High school diploma or GED. Must possess a Driver license. Must be able to work days, nights, holidays, and weekends on a varied work schedule.

**Job Description:**

**NATURE OF WORK:** This is specialized recreation work in planning, organizing and conducting a variety of recreational activities at county playgrounds, recreation centers, parks and related facilities. Employees in this class are responsible for assisting in the promotion, organization, preparation and personal leadership of a variety of indoor and outdoor recreation activities, such as games and sports for all age groups at one or more recreation facilities. Duties also include coordinating routine maintenance tasks such as litter removal, mowing, watering, and ball field preparation. Employees work with considerable independence, conducting activities with assigned groups within the general recreation program as outlined by supervisors. Limited supervision may be exercised over subordinates assigned to the facility engaged in recreation and maintenance supervisor, who reviews work for the attainment of desired results by observation of program effectiveness and by personal inspection of facilities.

**ILLUSTRATIVE TASKS:** Organizes, teaches, and leads all age groups in general organized recreation activities such as team games and sports, arts and crafts, camping and nature lore, folk dancing, community singing, and informal story telling. Referees and umpires ball games; sees that play equipment and playgrounds are in readiness; maintains good sportsmanship on the part of the players and spectators alike; prepares reports concerning games, giving such data as names of players, scores, forfeits, violations and protests. Issues and collects such playground equipment as balls, bats and horseshoes; maintains discipline on indoor and outdoor play areas; assists in organizing such games as football, basketball, croquet and ping pong; maintains safety of participants and spectators; renders first aid in cases of minor injuries. Performs and coordinates minor maintenance work and grounds keeping duties in order to prevent equipment malfunctions and to provide a clean, safe, and orderly facility appearance; does minor repair work on recreational equipment. Coordinates recreation activities at small facilities; assists in planning recreation programs as assigned; schedules league games; meets with community members to discuss recreation needs. Records facility and worker activities on standardized report forms and files. Assists in the enforcement of recreation center rules and regulations in order to maintain order and prevent accidents. Performs related work as required.

**KNOWLEDGES, ABILITIES, AND SKILLS:** Knowledge of the principles, practices, and techniques of public recreation, including an understanding of the activities which comprise a community recreation program. Knowledge of rules of instruction in the fundamentals of a variety of team and individual sports. Knowledge of the principles and techniques of first aid. Knowledge of safety precautions applicable to the area of assignment and effective precautionary measures. Knowledge of departmental rules, regulations, policies, and procedures. Knowledge of facilities and equipment used both in indoor and outdoor recreation activities. Knowledge of routine maintenance procedures. Ability to lead, instruct, and develop interest in recreation activities and promote good sportsmanship. Ability to recognize and prevent dangerous situations from arising. Ability to assist in enforcing facility rules. Ability to establish and maintain effective working relationships with all age group participants and the

general public. Ability to keep records, prepare reports, and maintain material inventory. Ability to understand and follow verbal and written instruction. Ability to administer basic first aid. Ability to use simple hand tool, cleaning materials, and operate a small utility vehicle. Skill in a variety of sports and games. REV 10-79

**Description:** PARK SERVICE AIDE

**Minimum Qualifications:** High school diploma or GED. Three months of experience in customer contact, recreation, or general labor are required. Must possess a Driver license. Must be able to work days, nights, holidays, and weekends on a varied work schedule.

**Job Description:**

**NATURE OF WORK:** This is advanced recreational and related work in organizing and conducting a variety of recreational activities at county park and recreation facilities. Employees in this class are responsible for assisting in the organization, preparation and leadership of a variety of indoor and outdoor recreation activities such as games, sports and crafts for various age groups of an assigned recreation facility. Duties include maintenance or custodial work and collection of fees and retail sales. Employees work with greater independence than those in the next lower class in conducting activities within the general recreation program. Supervision is received from a superior who reviews work in progress and upon completion for satisfactory performance of assigned responsibilities.

**ILLUSTRATIVE TASKS:** Organizes, teaches, and leads various age groups in general organized recreation activities such as team games and sports, arts, and crafts, camping and nature lore, folk dancing, community singing, and informal story telling. Supervises the issue and collection of play equipment including bats, balls, and rackets; officiates at athletic events; prepares and maintains reports of recreation activities. Lines, drags and prepares ball fields for sports activities. Maintains order in the facility by observing the play habits of participants and anticipating and stopping unacceptable conduct; insures that safety practices are adhered to; renders first aid for cuts and bruises. Collects fees for various recreation programs or classes; makes over-the-counter sales of various items; collects money and makes change; dispenses gasoline; prepares routine daily reports for supervisors review. Sets up simple displays of revenue/concession merchandise; cleans and restocks shelves; assists with monthly inventories. Performs routine maintenance and custodial work such as fixing signs, cleaning bathrooms, removing litter, watering fields, and cleaning concession areas. Acts as night watchman by turning lights on and off, making rounds to preserve security and anticipating and stopping unacceptable conduct; serves as a pool lifeguard as necessary. Performs related work as required.

**KNOWLEDGES, ABILITIES, AND SKILLS:** Knowledge of the principles, practices, and techniques of public recreation and park maintenance, including the activities which comprise a community recreation program. Knowledge of the rules of instruction in the fundamentals of a variety of team and individual sports. Knowledge of the principles and techniques of first aid. Knowledge of the safety precautions applicable to the area of assignment and of effective precautionary measures. Knowledge of the facilities and equipment used in indoor and outdoor recreational activities. Knowledge of retail sales procedures and use of a cash register. Knowledge of routine maintenance procedures. Ability to lead and instruct games and other recreational activities. Ability to recognize and prevent dangerous situations from arising. Ability to establish and maintain effective working relationships with various age group participants and the public. Ability to prepare simple inventory reports and keep routine records. Ability to administer basic first aid. Ability to perform minor maintenance. Ability to operate a standard cash register and make simple arithmetic computations. Skill in a variety of sports, crafts, and games. REV 6-

**Objective** Developing myself as a better public servant for the people of Miami Dade County; while providing an enriched experience for all individuals who visit the Miami Dade Parks and Recreation Department, through my work with the department as a Park and Recreation Manager 4.

**Experience**                      **2010 – Present**                      **Miami – Dade Park and Recreation**    **Miami, FL**  
**Goulds Park**  
**Park and Recreation Manager IV (Acting Goulds / South Dade Service Area**  
**Manager)**

- Manage large Metropolitan Park or a complex community service zone.
- Supervise the operation of large metropolitan parks or complex community service zones with complex recreation programs and facilities such as stadiums, lakes, atoll pools, equestrian centers, marinas, tennis centers, ball fields and handball courts.
- Responsibilities include program planning and implementation, community meetings, coordination of complex special events and complex maintenance activities.
- Prepare annual budget estimates and monitors expenditures; requisitions equipment and supplies and prepare periodic reports.
- Make recommendations regarding hiring, discipline, and promotion of subordinates; authorizes leave and overtime; evaluates and rates employee performance. Perform related work as required.
- Participate in policy development; recommends new methods, programs and equipment; develop procedures to increase recreation and maintenance efficiency. .
- Attend conferences and workshops to exchange information, develop new services and coordinate efforts with other agencies to reduce duplication of services.
- Meet with community leaders to discuss overall recreation needs; discuss program deficiencies and conduct large-scale publicity campaigns to promote program interest and participation; handle sensitive or unusual community criticisms.
- Assist subordinates in program administration at a complex or moderately complex metropolitan park; provide assistance on unusual or difficult problems; coordinate and monitor safety and energy conservation programs.

- Participate in policy development; recommends new methods, programs and equipment; develops procedures to increase recreation and maintenance efficiency

**2008 – 2010**                      **Miami – Dade Park and Recreation**    **Miami, FL**  
**Continental Park**

**Park and Recreation Manager III (Ron Ehmann Service Area Manager)**

- Responsible for the **Ron Ehmann Service Area** which encompasses: **Ron Ehmann Park**, which consists of a recreation building and building rentals, one ball field, six lighted tennis courts, School and Park agreement, two basketball courts, Summer, Winter, Spring, One Day Camps, concession stand, playground and supervision of a staff of six employees; **Continental Park**, with four ball fields, eight lighted tennis courts, recreation building and building rentals, tennis center and tennis lessee, Kendall Dice House, playground, one basketball court, a fee driven Sport Development cycles, CBO group, Summer, Winter, Spring, One Day Camps, picnic shelter and picnic rentals, batting cages and supervision of a staff of eight employees; **Chapman Field Park**, which consist of four lighted ball fields, upcoming canoe and kayak launch sites and supervision of a staff of four employees; **Sgt Joseph Delancy Park**, which has a recreation building and building rentals, two lighted ball field, two tennis court with lights, School and Park agreement, three basketball courts, Summer, Winter, Spring, One Day Camps, concession stand, playground and supervision of a staff of six employees; **Bill Sadowski Park**, which consists of a recreation building, several canoe and kayak launch sites, a nature trail and a fishing canal and supervision of a staff of four employees ; **Cherry Grove Park**, which consists of a picnic shelter and picnic shelter rentals, playground; **Briar Bay Park**, which consists of a playground and a open area athletic field; **Deerwood Park**, which houses a CBO group, playground, two basketball courts with lights and future plans of a recreation building; In addition to the supervision of several unmanned sites and facilities.
- Supervision of subordinates; ensuring that all of the day to day operations and paperwork including deposits are being completed, staff scheduling, and payroll is completed.
- Supervision of subordinates; ensuring that staffs are conducting adequate programs and that the programs are being run by the guidelines set forth by County/Department operating procedures.

**2005 – 2008**                      **Miami – Dade Park and Recreation**    **Miami, FL**  
**Continental Park**

**Park and Manager II**

- Responsible for the **Continental Park Zone** which includes: **Continental Park**, with four ball fields' eight lighted tennis courts, recreation building and building rentals, tennis center and tennis lessee, Kendall Dice House, playground, one basketball court, a fee driven Sport Development cycles, CBO group, Summer, Winter, Spring, One Day Camps, picnic shelter and



Annual Easter Egg Hunt and the Annual Santa Jump; with an increase of more than 30% of new patrons, within the community, attending these events.

- Liaison and partners with Continental Homeowners Association. Established an open door relationship with the board and the community, in addition to assisting a new Homeowners Association Board, Killian Green, which has partnered with Continental Park and Continental Homeowners' board, on different programs within the park.
- Supervise and maintain the tennis center and the lessee at the tennis center.
- Complete all administrative paperwork, supervise and complete payroll for a staff of eight.
- Responsible for the daily operation of the park and overall appearance to include the grounds and turf.
- Responsible for completing budget projections for the park and tennis center.

**2000 – 2001**                      **Miami – Dade Park and Recreation**    **Miami, Fl**  
**Naranja Park**

**Recreation Specialist I**

- Helped and acted as a liaison with the many different community base organizations within the park.
- Establish several different special events within the park, by partnering with other organizations in the community.
- Established a vehicle log and maintenance schedule of the vehicle, by the staff.
- Helped with the coordination and programming of the after school program and teacher workdays.
- Responsible for the coordination of all sport development cycles to include different sport cycles for adults.
- Liaison with the Grass Roots reading program.
- Responsible for a staff of six; to include the two maintenance staff and their schedules.
- Coordinated a crew to mark several football and soccer fields within Region 5.
- Helped with overall functions and daily operation of the facility; to include the budget.

**1999 – 2000**                      **Miami – Dade Park and Recreation**    **Miami, Fl**  
**Modello Park**

**Recreation Leader**

- Ran and coordinated all sport development cycles while establishing an adult intramural cycle.
- Helped with supervising and programming summer camp and assisting with all administrative paperwork.
- Supervised all additional counselors while programming and helping with the coordination of the after school program.

- Responsible for lining several football fields within Region 5.
- Helped with the budget and overall function of the parks daily operation.

**1997 – 1999**

**United State Air Force**

**Pharmacy Technician**

- Filled and completed medical prescriptions for the largest military hospital on the east coast.
- Filled and maintained narcotic drugs within the pharmacy.
- Responsible for checking expiration of medication on the different wards of the hospital.
- Filled and provided IV bags to the different wards within the hospital.
- Responsible for refilling prescriptions for patrons.
- Provided new literature on different drug interaction and the adverse reaction to patrons within the hospital.

**Education**

**2010 –present**

**Barry University**

**Miami, Fl**

- Bachelor in Public Administration

**2006 –2008**

**Florida International University**

**Miami, Fl**

- 18 credits towards the Park and Recreation Certification

**Interests**

Participating in different sports, educating children in life lessons and canoeing.

**Reference:**

Available upon request.

## PERNELL R. SUMNER

### OBJECTIVE

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A position in supervision and management with major responsibilities that will effectively utilize my knowledge, leadership, expertise, business ethics, communication and organizational skills.

### WORK EXPERIENCE

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May 2009 – Present Miami - Dade County Park and Recreations Department Miami, Florida  
*Park and Recreation Manager 1*

- Planning and implementation of programs, activity scheduling, revenue producing activities and coordination of special events.
- Prepares all financial reports and make bank deposits.
- Completes the Payroll Attendance Record (PAR) for assigned personnel.
- Coordinates and conducts interviews to hire subordinate staff.
- Schedules subordinate staff work schedules.
- Evaluates and rates employee performances. Advises senior manager on performance evaluations.
- Plan, assigns and reviews the work of subordinate recreation and maintenance personnel.
- Engages in facilitating recreation program, organized, athletic events, games and groups in a variety of recreational activities.
- Supervises the preparation and routine maintenance of ball fields for play.
- Meets with organized groups and individuals in order to define specific needs and interests and adapt the program to such factors.
- Plans, implements and supervises seasonal programs (spring, winter, summer and one day camp programs).
- Interacts and monitors the daily activities of the Community Based Organization (optimist program).
- Prepares reports on facility operation, maintenance and participation, makes recommendations concerning program application and possible improvements.
- Develop, implement and facilitate employee course trainings.
- Initiates facility work orders when necessary.
- Prepares facility budgets estimates.
- Prepares stock requisitions.
- Supervises and monitors the operations of neighborhood and small parks in service area.
- Addresses citizens' issues and concerns.
- Considerable knowledge of Department's Policies and Procedures.

May 2005-2009 Present Miami - Dade County Park and Recreations Department Miami, Florida  
*Park and Recreation Manager 2*

- Planning and implementation of programs, activity scheduling, revenue producing activities and coordination of special events.
- Prepares all financial reports and make bank deposits.
- Completes the Payroll Attendance Record (PAR) for assigned personnel.
- Coordinates and conducts interviews to hire subordinate staff.
- Schedules subordinate staff work schedules.
- Evaluates and rates employee performances. Advises senior manager on performance evaluations.
- Plan, assigns and reviews the work of subordinate recreation and maintenance personnel.
- Engages in facilitating recreation program, organized, athletic events, games and groups in a variety of recreational activities.
- Supervises the preparation and routine maintenance of ball fields for play.
- Meets with organized groups and individuals in order to define specific needs and interests and adapt the program to such factors.
- Plans, implements and supervises seasonal programs (spring, winter, summer and one day camp programs).
- Interacts and monitors the daily activities of the Community Based Organization (optimist program).
- Prepares reports on facility operation, maintenance and participation, makes recommendations concerning program application and possible improvements.
- Develop, implement and facilitate employee course trainings.
- Initiates facility work orders when necessary.
- Prepares facility budgets estimates.
- Prepares stock requisitions.
- Supervises and monitors the operations of neighborhood and small parks in service area.
- Addresses citizens' issues and concerns.
- Considerable knowledge of Department's Policies and Procedures.

2000 – May 2005 Miami - Dade County Park and Recreations Department Miami, Florida  
*Park and Recreation Manager 1*

- Planning and implementation of programs, activity scheduling, revenue producing activities and coordination of special events.
- Planned, assigned and reviewed the work of subordinate recreation and maintenance personnel.
- Engaged in conducting a limited recreation program, organized, athletic events, games and groups in a variety of recreational activities.
- Met with organized groups and individuals in order to define specific needs and interests and adapt the program to such factors.
- Prepared reports on facility operation, maintenance and participation, makes recommendations concerning program application and possible improvements; prepares budgets estimates

1996 – 2000 University of Miami, Louis Calder Library Miami, Florida  
*Library Assistant 3*

- Collected unbound journals from stacks for binding.
- Prepared binding request information for bindery.
- Checked journals in and out to the bindery.
- Maintained and updated library holdings in cataloging system.

1992 - 1999 Miami – Dade County Park and Recreation Department Miami, Florida  
*Pool Manager/Lead Lifeguard/ Swimming Instructor, Lifeguard Instructor*

- Prepared daily financial reports.
- Scheduled all visits from the community.
- Trained and supervised lifeguards and essential personnel
- Coordinated, managed, recorded staff's work schedules.
- Ordered and inventoried all necessary chemical and equipment.
- Coached summer swim team.
- Recruited candidates for lifeguard training program.

1991 - 1993 New Horizons Community Mental Health Center Miami, Florida  
*Lead Mental Health Technician*

- Admitted triage patients to Crisis Stabilization Unit.
- Conducted in depth assessment and interview with patients.
- Entered daily progress report of patient status.
- Assisted psychiatrist with daily rounds.
- Served as shift supervisor for mental health technicians.

EDUCATION

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2010 Barry University Miami Shores, Florida  
*Master of Arts Administration*  
 GPA: 3.97

2008 Barry University Miami Shores, Florida  
*Bachelor of Public Administration*  
 GPA: 3.22

CERTIFICATIONS

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First Aid Instructor, Water Safety Instructor, Pool Operators, CPR for the Professional Rescuer, Lifeguard Training, CPR for the Professional Rescuer Instructor, Lifeguard Training Instructor, Miami-Dade County Supervisors Certificate

## Daryl Miller

[lyradlamar@yahoo.com](mailto:lyradlamar@yahoo.com)

### Objective

Seeking promotional position in which my experiences, accomplishments and proficiencies will allow me the opportunity for continued professional growth

### Experience

**03/2006 – Present**                      **Leisure Lake Park**                      **29305 Illinois Rd,  
Leisure City, FL 33033**

#### **Park Manager 1**

Manage facility's daily operational functions; schedule staff, complete & submit payroll, complete monthly reports, oversees & implements The Children's Trust Grant & parks general budget including budget presentation, supervise staff, after school sports development programs, coordinate & supervise summer program; maintain facility maintenance, including work orders of facility and handles all inquiries, resolves customer relation inquiries and complaints, creates revenue generating activities, oversees service area when service area manager is on leave

**02/2004 – 03/2006**                      **Leisure Lake Park**                      **29305 Illinois Rd,  
Leisure City, FL 33033**

#### **Recreation Leader (acting manager)**

Manage facility's daily operational functions; schedule staff, complete & submit payroll, complete monthly reports, oversees & implements The Children's Trust Grant & parks general budget including budget presentation, supervise staff, after school sports development programs, coordinate & supervise summer program, special events; maintain facility maintenance, including work orders of facility and handles all inquiries, resolves customer relation inquiries and complaints.

**01/2002 – 01/2004**                      **Goulds Park**                      **21805 S.W. 114<sup>th</sup> Ave.  
Goulds, FL 33033**

#### **Recreation Specialist 1**

Supervise and schedule staff, oversee after school tutorial program, coordinates sports development program, transport children, plan and supervise field trips, worked with Community Base Organization (Goulds Optimist Program), supervised daily maintenance of facility, open and closed facility, complete monthly reports.

**6/12/1997 – 01/2002**                      **Goulds Park**                      **21805 S.W. 114<sup>th</sup> Ave  
Goulds, FL 33033**

#### **Recreation Leader**

Oversee after school tutorial program, coordinates recreational activities for sports development program, pick-up and drop-off children, supervise field trips, answer telephone inquiries; responsible for maintaining daily clean up, opening and closing facility, turning park lights on and off, set up and break down of equipment. Program Summer Camp, Teen Mentoring Program.

12/1999 – 04/1996

Burger King

15800 S. Dixie Hwy.

**Expeditor/Porter**

Distributed drinks and food to customers, cooked burgers and prepared sandwiches.

Expeditor: Prepared orders and distributed food and drinks to customers

Porter: Cleaned the restaurant after hours; breakdown of fryers, and broilers, mopped floors, cleaned bathrooms, and stocked merchandise

06/1995 – 07/1995

Inter County Engineering

Pompano Beach, FL.

**Laborer**

Responsible for tools and equipment, excavate water hydrants, removed faulty plumbing, mixed cement, and laid grass.

**Education**

Present

Miami-Dade College

Miami, FL

Credit Hours (30)

Transcript furnished upon request

**Education**

Miami Southridge Senior High

Miami, FL

Graduated – 6/95

**Certificates &  
Awards**

HRS Child Care Training Certification, C.P.R & First Aid, Supervisor Certification, Pride S.L.P. II participant; Children's Trust Direct Service Provider of the Year 2010

**Skills**

Personal Computer, word processor, excel, phones, and public relations, customer service

## **Igna Portilla**

### **HIGHLIGHTS OF QUALIFICATIONS**

Volunteer at Miami Dade County Parks Signature events as needed.

P.R.I.D.E. SLP II 2009-10

Perform duties as required and needed by Region and/or Department.

Member of Florida Recreation and Parks Association.

Experience in policy development, recommend new methods and develop procedures to increase revenue and maintenance efficiency.

Proprietary of a Commercial Driver's "Class C" license.

Fluent in Spanish and English.

Continuously seeking training

### **EXPERIENCE**

#### **Miami-Dade County Parks and Recreation Department- Cinco De Mayo Park/Plaza Benito Juarez Park Park & Recreation Manager I- October 2008-Present**

Oversee the day to day operation of Miami Dade County Children's Trust Program at Cinco De Mayo Park which includes the Fit to Play: Health, Wellness and Obesity Prevention out of school Program that exceeds the suggested daily average for Winter Camp, Spring Camp, Out of school Full Day Camps and Summer Camp. Duties include testing, attendance inputting for Data Tracker and RMS, accurate record keeping of Campers records, staff records, and maintenance/safety of the facility indoor and outdoor.

Ensure that all campers are safe and well supervised and engaged in enriching activities that is also inclusive for campers with a disability.

Plaza Benito Juarez Park oversees the day to day operation of park safety and maintenance to include shelter rental, soccer field rentals and playground. Also work closely with the soccer League to increase revenue and usage. Park revenue has been increased significantly within the last two years. Volunteer at Miami Dade County Parks Signature events. Continuously soliciting companies to take advantage of our Request for Proposal Programming Partnership **RFPPP** and our Invitation to Bid Contract **ITB** for Recreation Programs, Classes, and Activities.

#### **Miami-Dade County Parks and Recreation Department- Gould's Park Park & Recreation Manager I- January 2007- October 2008**

Oversee the day to day operation of Miami Dade County Children's Trust Program during the summer camp which included an average attendance of 300 campers. Work closely with community Leaders and Optimist group to increase Community Services and Communication.

Duties included attendance inputting for Data Tracker and RMS, accurate record keeping of Campers records, staff records, and maintenance/safety of the facility indoor and outdoor. Ensure that all campers are safe and well supervised and engaged in enriching activities that is also inclusive for campers with a disability. Oversees the day to day operation of park safety and maintenance to include fields and playground. Volunteer at Miami Dade County Parks Signature events as needed.

#### **Miami Dade County Public Works Department**

##### **Landscape Inspector 2, March 2006-January 2007**

Supervise the day-to-day operation of three Landscape Maintenance Contracts, which include Annual Roadside Landscape Maintenance Contract, Annual Roadway Maintenance Contract and the Landscape and Lawn Maintenance Service for Miami-Dade Transit's Metro Rail, Metro Mover, and Bus way with a combined budget of three million dollars. Supervising (8) eight project managers, respond to Commissioners and Citizens concern and complaints within Miami Dade County right-of-way on a daily bases.

#### **Miami-Dade County Parks and Recreation Department**

##### **Park & Recreation Manager I- 1999-March 2006 Haulover Beach Park & Marina**

Responsible for supervising the operation of tollbooth attendants, guards and maintenance crew at Haulover Beach Park & Marina a 177-acre complex Metropolitan Park. Supervising seven (7) Full-Time Park Attendants and two (2) Automotive Equipment Operator, nineteen (19) Part-Time Park Service Aids, three (3) Full-Time Guards, five (5) part-time guards. Oversee and manage the security, safety and customer service of a large 177 acre Metropolitan Park & Marina as it relates to the park security. Responsible for preparing daily invoices, responsible for auditing, issuing of parking passes and decals of a million dollar operation. Participate in policy development, recommend new methods and develop procedures to increase revenue and maintenance efficiency. Make recommendations regarding discipline, training, scheduling, hiring and leave authorization. Oversee private company parties, filming, commercial, still shoots and Festivals. Monitor expenditure /revenue reports, review work orders, deposits, stock requisitions and delinquent accounts. Implement and address a preventive maintenance program in order to prevent safety hazards at the 177 acres at Haulover Beach Park and Marina and at satellite parks.

**Miami-Dade County Parks and Recreation Department**

**Recreation Specialist -1995-1999 Coral Estates Park 1405 SW 97<sup>th</sup> Avenue Miami, Florida**

Plan, organize and conduct recreational programs and special events for people age six and up both long term and short term. Oversee summer program for 200 campers and supervised 15 staff. Responsible for daily activities at a recreational facility. Monitor expenditure /revenue reports, review work orders, deposits, stock requisitions and Delinquent accounts. Assist in crowd control at major events. Implemented the Nature Exploration for Teens. Conduct training sessions for staff. Designed recruiting materials and coordinated publications in English and Spanish to be distributed in the local community.

**Miami-Dade County Parks and Recreation Department**

**Recreation Leader 1994-95 Hammock Community Park 9885 Hammocks Blvd.**

Plan, direct and implement recreational programs and special events for people, age six and up. Lead sports development program and officiate sport programs. Organize and lead all age groups in general organized recreational activities such as team games and sports. See that sports equipment ball fields and play grounds are in readiness. Monitor expenditure /revenue reports, review work orders, deposits, stock requisitions and Delinquent accounts.

**Miami-Dade County Parks and Recreation Department**

**Recreation Leader 1993-1992 Barnes Park 3401 SW 72<sup>nd</sup> Avenue**

Plan, direct and implement recreational programs and special events for children and adults with special needs reach full potential in social skills, emotional growth and physical coordination. Planned, directed and implemented the after school program, and summer camp.

**Child Advocate 1992 Shelter House Ft. Walton Beach, Florida**

Implemented recreational activities for pre-teens and teens while at the shelter house.

**OTHER RELEVANT EXPERIENCE**

1993-94	Hurlbert Field Air Force Base Youth Center	Recreational Leader
1992	Homestead Air Force Base Homestead, Florida	Recreation Aide
1990-91	YMCA Blytheville, Arkansas	Counselor
1989-90	Eaker Air Force Base Blytheville, Arkansas	Baseball Coach
1988-90	Eaker Air Force Base Blytheville, Arkansas	American Red Cross Youth Chairman

**EDUCATION**

Bachelor of Science in Parks and Recreation Administration –Class of 2000  
Florida International University

**CONTINUOUS EDUCATION**

Working towards passing the Certified Parks & Recreation Professional Certification

Working towards earning my Arborist Certification from International Society of Arboriculture.

Completed the Supervisory Training 2005

Completed the Professional Development Clinics Certification Programs

## Tannis Lhomme, Jr.

**Objective** To secure a position in a professional career setting that will enhance my education and professional experience thus benefiting our department with quality servicing.

### Experience:

May 2010 – Present    Naranja Park    Miami, FL

#### Park & Recreation Manager I

- Plan and coordinate out of school, spring, summer, and winter programs offered by the Parks Department.
- Manages daily operations for a large community park setting.
- Performs all budget planning and coordination.
- Coordinates general park maintenance in conjunction with Roving Crew
- Responsible for implementing Children's Trust scheduling while adhering to budget guidelines.
- Promotes personnel development; administers counseling and disciplinary actions as warranted
- Plan and coordinate all South Region sports development cycles and events which include basketball, flag football, track n field, tennis, jump rope, and golf.
- Assist Recreation Committee with summer Carnival event planning and implementation.
- Maintain and utilize RMS (Retail Management System) for collection of County funds.
- Schedules general use of all park facilities including rentals ensuring proper financial accountability of County funds for depositing and refunds as needed.
- Assists in miscellaneous departmental programs such as NASDAQ Tennis, track and field and golf programs
- Promotes personnel development; administers counseling and disciplinary actions as warranted.
- Interacts with all community based groups, attending community/governmental related meetings pertaining to park operations.
- Administers Park/School Agreement pertaining to all related programming and activities.
- Supervise subordinate staff and coordinate schedules to meet park activities needs.
- Oversees supply purchasing, equipment and records inventories.

**November 2008 – May 2010**

**Eureka Park**

**Miami, FL**

**Park & Recreation Manager I**

- Manages daily operations for a large community park setting.
- Coordinates general park maintenance in conjunction with Roving Crew
- Promotes personnel development; administers counseling and disciplinary actions as warranted.
- Oversees supply purchasing, equipment and records inventories.
- Schedules general use of all park facilities including rentals ensuring proper financial accountability of County funds for depositing and refunds as needed.
- Interacts with all community based groups, attending community/governmental related meetings pertaining to park operations.
- Assists in miscellaneous departmental programs such as NASDAQ Tennis, track and field and golf programs.
- Oversees daily programming of after-school/sports development, summer and winter camps, optimist, and shelter/building rentals.
- Interacts with all community based groups, attending community/governmental related meetings pertaining to park operations.
- Meet quarterly with Recreation Committee to outline and conduct all departmental wide recreational activities
- Inclusion Team representative responsible for meeting with Leisure Access Services and reporting all inclusion related information to south region staff. Also responsible for assisting south region managers with all inclusion related issues.
- Maintain and utilize RMS (Retail Management System) for collection of County funds.

**August 2007 – November 2008**

**Country Village Park**

**Miami, FL**

**Park & Recreation Manager I**

- Manages daily operations for a large community park setting.
- Coordinates general park maintenance in conjunction with Roving Crew
- Promotes personnel development; administers counseling and disciplinary actions as warranted.
- Oversees supply purchasing, equipment and records inventories.
- Schedules general use of all park facilities including rentals ensuring proper financial accountability of County funds for depositing and refunds as needed.
- Interacts with all community based groups, attending community/governmental related meetings pertaining to park operations.
- Administers Park/School Agreement pertaining to all related programming and activities.
- Assists in miscellaneous departmental programs such as NASDAQ Tennis, track and field and golf programs.

- Oversees daily programming of after-school/sports development, summer and winter camps, optimist, and shelter/building rentals.
- Inclusion Team representative responsible for meeting with Leisure Access Services and reporting all inclusion related information to north staff. Also responsible for assisting north region managers with all inclusion related issues.
- Plan and coordinate weekly activities associated with the seniors program.
- Interacts with all community based groups, attending community/governmental related meetings pertaining to park operations.
- Promotes personnel development; administers counseling and disciplinary actions as warranted.
- Maintain and utilize RMS (Retail Management System) for collection of County funds.

**December 2002 – August 2007    North Glade Park                    Miami, FL**

**Park & Recreation Manager I**

- Manage daily operations for a large community park setting.
- Budget planning and coordination.
- Coordinate general park maintenance.
- Supervise subordinate staff and coordinate schedules to meet park activities.
- Plan and coordinate weekly activities associated with the seniors program.
- Inclusion Team representative responsible for meeting with Leisure Access Services and reporting all inclusion related information to region 1 staff. Also responsible for assisting region 1 managers with all inclusion related issues.
- Schedules general use of all park facilities including rentals ensuring proper financial accountability of County funds for depositing and refunds as needed.
- Assists in miscellaneous departmental programs such as NASDAQ Tennis, track and field and golf programs
- Promotes personnel development; administers counseling and disciplinary actions as warranted.
- Interacts with all community based groups, attending community/governmental related meetings pertaining to park operations.
- Administers Park/School Agreement pertaining to all related programming and activities.
- Supervise subordinate staff and coordinate schedules to meet park activities needs.
- Oversees supply purchasing, equipment and records inventories.

**August 2002 – December 2002    Norman & Jean Reach Park                    Miami, FL**

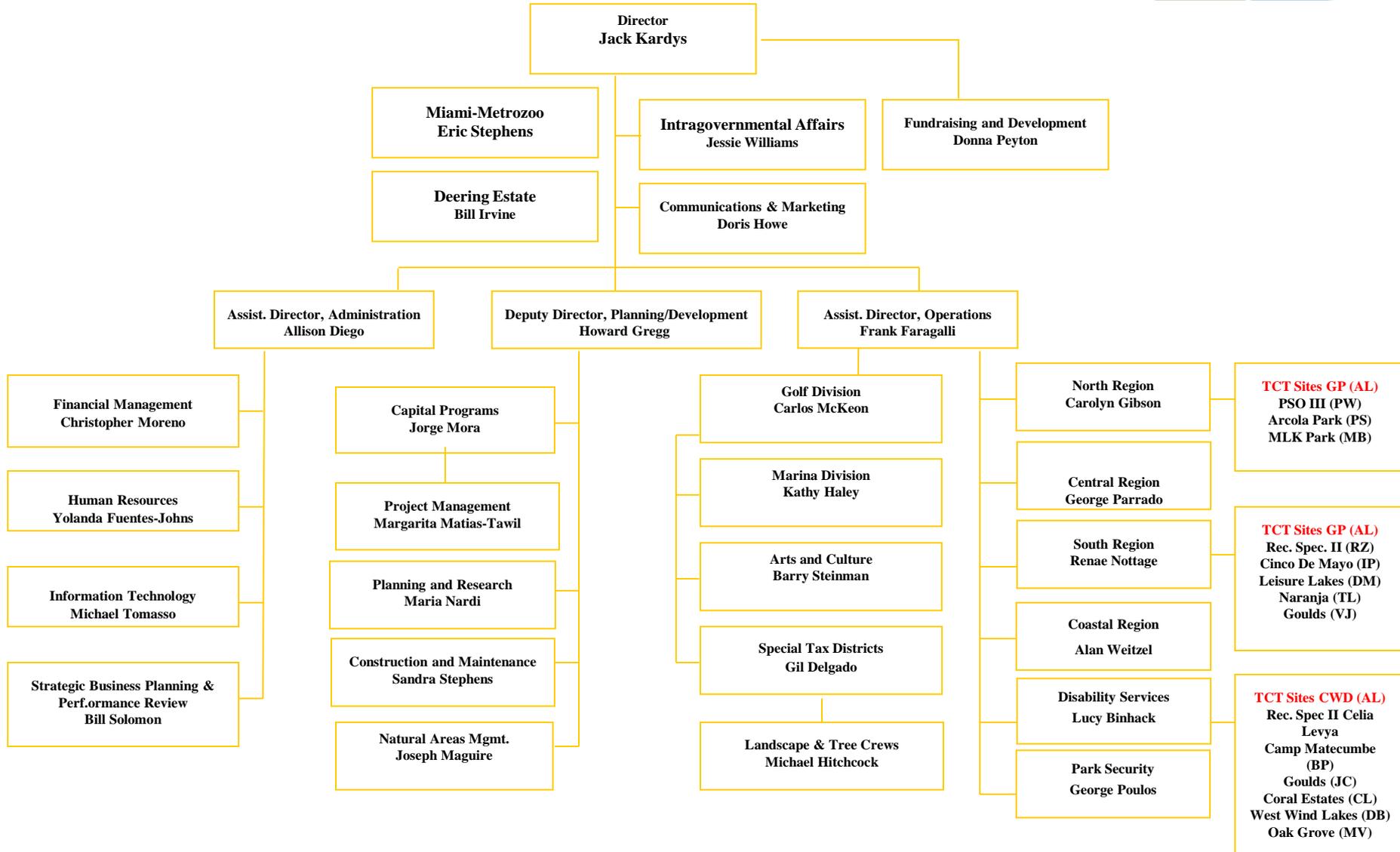
**Part Time Recreation Leader**

- Responsible for collecting and processing after school program, shelter rental, & building rental payments



# Park and Recreation Department

## Table of Organization



**Request for Taxpayer  
 Identification Number and Certification**

Give form to the  
 requester. Do not  
 send to the IRS.

Name (as shown on your income tax return): Miami-Dade County Florida - Board of County Commissioners

Business name, if different from above

Check appropriate box:  Individual/Sole proprietor  Corporation  Partnership  
 Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ .....  Exempt payee  
 Other (see instructions) ▶ GOVERNMENT

Address (number, street, and apt. or suite no.): 111 N.W. 1st Street - Suite 2550

City, state, and ZIP code: Miami, Florida 33128

Requester's name and address (optional)

List account number(s) here (optional)

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

or

Employer identification number  
59-6000573

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person ▶ Patricia Hernandez Date ▶ 1/07/09

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

**THE MIAMI DADE PARKS AND RECREATION DEPARTMENT  
SCHEDULE OF EXPENDITURES,  
INDEPENDENT AUDITORS' REPORT THEREON,  
AND  
AUDITORS' REPORTS ON COMPLIANCE AND INTERNAL CONTROL  
BASED ON A GRANT SPECIFIC AUDIT AS REQUIRED BY  
*GOVERNMENTAL AUDITING STANDARDS*  
AND THE CHILDREN'S TRUST OF MIAMI-DADE COUNTY  
FOR THE FISCAL YEAR ENDED JULY 31, 2009**

**TCBA WATSON RICE LLP  
CERTIFIED PUBLIC ACCOUNTANTS  
AND  
ADVISORS**

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## INDEPENDENT AUDITORS' REPORT

To: The Director of The Miami-Dade Parks and Recreation Department  
Miami, Florida

We have audited the Schedule of Expenditures of The Miami-Dade County Parks and Recreation Department's (the "Department") Children's Trust Contracts (the "Schedule") for the year ended July 31, 2009. This Schedule is the responsibility of the Department's management. Our responsibility is to express an opinion on the Schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the Children's Trust contracts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule, assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall Schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Schedule referred to above presents fairly, in all material respects, the expenditures of Department's Children Trust Contracts for the year ended July 31, 2009, under the Children's Trust contracts, in conformity with the accounting principles described in Note 2 to the Schedule.

In accordance with *Government Auditing Standards* and the Children's Trust contracts, we have also issued our report dated February 24, 2010 on our consideration of the Department's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contract and grant agreement and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and the Children's Trust contracts, and should be considered in assessing the results of our audit.

February 24, 2010  
Miami, Florida

*TCBA Watson Rice LLP*

**THE MIAMI DADE PARKS AND RECREATION DEPARTMENT  
THE CHILDREN'S TRUST CONTRACTS  
SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED JULY 31, 2009**

<u>Contract</u>	<u>Contract Term</u>	<u>Contract Number</u>	<u>Contract Amount</u>	<u>Expenditures</u>
The Children's Trust Grant	August 1, 2008 through July 31, 2009	#810-124-1	\$1,118,652	\$ <u>1,118,599</u>
The Children's Trust Grant	August 1, 2008 through July 31, 2009	#810-212-1	856,350	<u>737,158</u>
Total Expenditures				\$ <u>1,855,757</u>

See notes to the schedule of expenditures.

**THE MIAMI DADE PARKS AND RECREATION DEPARTMENT  
THE CHILDREN'S TRUST CONTRACTS  
NOTES TO THE SCHEDULE OF EXPENDITURES  
FOR THE FISCAL YEAR ENDED July 31, 2009**

**NOTE 1. GENERAL**

The Schedule of Expenditures of the Children's Trust Contracts included herein represents all the Children's Trust contracts for the fiscal year ended July 31, 2009.

**NOTE 2. BASIS OF PRESENTATION**

The Schedule of Expenditures of the Children's Trust Contracts is presented on the accrual basis of accounting and includes expenses incurred during the fiscal year ended July 31, 2009.

The Children's Trust contracts included in the Schedule of Expenditures are presented on a cost-reimbursement basis method of payment. Expenditures are reported in accordance with the contracted method of payment. Advances made by the The Children's Trust to the Miami-Dade County Parks and Recreation Department that are not repaid to the Children's Trust at the end of the July 31, 2009 fiscal year are accounted for as liabilities and are not included in the expenditures.



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO THE CHILDREN'S TRUST CONTRACTS AND ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH  
PROGRAM-SPECIFIC AUDIT REQUIREMENTS**

To: The Director of The Miami-Dade Parks and Recreation Department  
Miami, Florida

**Compliance**

We have audited the compliance of The Miami-Dade Parks and Recreation Department (the "Department") with the types of compliance requirements described in Children's Trust contracts for the fiscal year ended July 31, 2009. Compliance with the requirements of laws, regulations and requirements applicable to The Children's Trust contracts is the responsibility of the Department's management. Our responsibility is to express an opinion on the Department's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards and The Children's Trust contracts require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on The Children's Trust contracts occurred. An audit includes examining, on a test basis, evidence about the Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Department's compliance with those requirements.

In our opinion, the The Department complied, in all material respects, with the requirements referred to above that are applicable to The Children's Trust contracts for the fiscal year ended July 31, 2009.

However, we noted, certain immaterial instances of non-compliance that are reported as findings 2009-C-1 and 2009-C-2.

The Department's response to the findings identified in our audit above is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the entity's response and, accordingly, we express no opinion on it.

**Internal Control over Compliance**

The management of Department is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, and requirements applicable to The Children's Trust contracts. In planning and performing our audit, we considered the Department's internal control over compliance with requirements that could have a direct and material effect on The Children's Trust contracts in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with The Children's Trust contracts.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of the Children's Trust contracts on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer The Children's Trust contracts such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of The Children's Trust contracts that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement, will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Director and the management of The Miami-Dade Parks and Recreation Department, and of The Children's Trust of Miami-Dade County, and is not intended to be and should not be used by anyone other than these specified parties.

February 24, 2010  
Miami, Florida

*TCBA Water Risk LLP*

**THE MIAMI DADE COUNTY PARKS AND RECREATION DEPARTMENT  
CHILDREN'S TRUST CONTRACTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JULY 31, 2009**

**SECTION I – SUMMARY OF AUDITORS' RESULTS**

**Basic Financial Statements**

Type of auditors report issued:			<i>Unqualified opinion</i>	
Internal control over financial reporting:				
Material weakness(es) identified?	_____	Yes	_ <u>x</u> _	No
Significant deficiency identified that are not considered to be material weakness (es)?	_____	Yes	_ <u>x</u> _	No
Management letter or report on other matters related to internal controls issued	_____	Yes	_ <u>x</u> _	No
Non-compliance material to the basic financial statements noted?	_____	Yes	_ <u>x</u> _	No

**The Children's Trust Contract(s) Program  
Specific Audit**

Type of auditors' report issued for program specific audit:			<i>Unqualified opinion</i>	
Internal control over program:				
Material weakness(es) identified?	_____	Yes	_ <u>x</u> _	No
Significant deficiency identified that are not considered to be material weakness (es)?	_____	Yes	_ <u>x</u> _	No
Any audit findings or questioned costs?	_ <u>x</u> _	Yes	_____	No

**THE MIAMI-DADE COUNTY PARKS AND RECREATION DEPARTMENT  
CHILDREN'S TRUST CONTRACTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JULY 31, 2009**

**SECTION II – FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT**

**Current Year Findings:**

None

**Prior Year's Findings:**

None

**SECTION III – FINDINGS AND RESPONSES-THE CHILDREN'S TRUST  
CONTRACTS PROGRAM SPECIFIC AUDIT**

**Current Year's Audit:**

**2009-C-1**

**Condition:** At one of the parks, we noted one (1) instance out of sixty (60) instances selected for tests where the signature on the daily participant sign-out sheet was not that of an authorized person the parent's gave consent pursuant to paragraph N.5. of the Children's Trust contracts

**Cause:** The participant was signed out by a sibling of the participant, who was not included on the authorized list. It should be noted, however, in discussions with the park's management, the sibling signing the participant out was known to the park's staff.

**Effect:** Could potentially allow a participant to be signed out by an unauthorized person and, thereby, give rise to potential legal liability to Miami-Dade County and also jeopardize future funding with The Children's Trust.

**Recommendation:** We recommend a list of authorized persons be kept with the front desk to verify those authorized individuals allowed to sign-in/out participants.

**Response:** The Miami-Dade Parks and Recreation Department plans to create a checklist with all key items required by The Children's Trust. The Miami-Dade County Parks will perform spot checks to verify these procedures are being followed in all respects. Cross checks will be performed with the Children Trust's Data-Tracker and student attendance sheets to verify attendance and sign-in/out procedures. Workshops will be conducted with the parents to address issues such as the importance of child attendance and sign-in/out procedures on a regular basis.

**2009-C-2**

**Condition:** At the same park as above, we noted six (6) instances out of sixty (60) selected for tests where the required child testing per paragraph N.6.(5) of the Children's Trust contracts was not documented.

**Cause:** The Department had lost two key management positions at this park during the grant period.

**Effect:** Could potentially render instances of non-compliance with the terms and conditions of The Children's Trust contracts and, thus, jeopardize future funding.

**Recommendation:** We recommend management institute a cross-training program to ensure a knowledgeable person is at all times at all sites.

**Response:** The action plan currently in place to correct these procedures includes new management staff with experience in administering The Children's Trust Programming. Also, the hiring of one dedicated office support staff that will handle the entire required Children's Trust data entry and tracking of testing at this program site. The staff at this site will also receive cross training so as to mitigate the chances of a participant not receiving the required testing.

**Prior Year's Findings:**

None



Park and Recreation  
275 NW 2nd Street  
Miami, Florida 33128  
T 305-755-7800

miamidade.gov

October 4<sup>th</sup>, 2010

Garnet Esters, Contract Manager  
The Children's Trust  
3150 SW 3<sup>rd</sup> Avenue, 8<sup>th</sup> Floor  
Miami Florida, 33129

RE: Miami-Dade County Park and Recreation Department request for extension on Annual Financial Audit's: The Miami-Dade County Comprehensive Annual Financial Report (CAFR) and Single Audit for the contracts #1010-1240 and #1010-2120.

Dear Garnet Esters:

The purpose of this letter is to request an extension to submit Miami-Dade County's Comprehensive Annual Financial Report (CAFR) and Single Audit Report for fiscal year ended September 30<sup>th</sup>, 2010 by no later than July 15<sup>th</sup> 2011.

The Miami-Dade County Finance Department is pursuant to section 320 of the of the OMB circular A-133 stating that "the single audit shall be completed and the data collection form submitted to the Federal Audit Clearinghouse within the earlier of 30 days after receipt of the auditor's report or nine months after the end of the audit period (June 30)". After issued, it is uploaded to The County Finance Department's website and hard copies and CD's become available.

The Miami Dade County Park and Recreation Department (MDPR) has always taken all of The Children's Trust reporting deadlines very seriously and have consistently met or exceeded these deadlines.

Your consideration of our request is greatly appreciated. Since our deadline is March 30<sup>th</sup>, 2011, confirmation of approval to this request will be appreciated. Should you have any questions or need additional information, please feel free to contact Madelin Alfonso, Accounting Manager, with the County Finance Department at 305-375-4301 or Abra Langer, Administrator Officer III, with the MDPR at 786-315-5255. Thank you for your assistance.

Sincerely,

Jack Kardys  
Director

*Delivering Excellence Every Day*

- ADA Coordination
- Agenda Coordination
- Animal Services
- Art in Public Places
- Audit and Management Services
- Aviation
- Building
- Building Code Compliance
- Business Development
- Capital Improvements
- Citizens' Independent Transportation Trust
- Commission on Ethics and Public Trust
- Communications
- Community Action Agency
- Community & Economic Development
- Community Relations
- Consumer Services
- Corrections & Rehabilitation
- Cultural Affairs
- Elections
- Emergency Management
- Employee Relations
- Empowerment Trust
- Enterprise Technology Services
- Environmental Resources Management
- Fair Employment Practices
- Finance
- Fire Rescue
- General Services Administration
- Historic Preservation
- Homeless Trust
- Housing Agency
- Housing Finance Authority
- Human Services
- Independent Review Panel
- International Trade Consortium
- Juvenile Assessment Center
- Medical Examiner
- Metro-Miami Action Plan
- Metropolitan Planning Organization
- Park and Recreation**
- Planning and Zoning
- Police
- Procurement Management
- Property Appraisal
- Public Library System
- Public Works
- Safe Neighborhood Parks
- Seaport
- Solid Waste Management
- Strategic Business Management
- Team Metro
- Transit
- Task Force on Urban Economic Revitalization
- Vizcaya Museum And Gardens
- Water & Sewer

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*MIAMI-DADE COUNTY,  
FLORIDA*

*COMPREHENSIVE ANNUAL  
FINANCIAL REPORT*

FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2009

*FINANCE DEPARTMENT*

*CARTER HAMMER*  
Finance Director

*BLANCA PADRON, CPA*  
Controller

*GRACIELA CESPEDES, CPA*  
Deputy Finance Director

*MARIA C. RIVERO*  
Assistant Controller

[www.miamidade.gov](http://www.miamidade.gov)



## MIAMI-DADE COUNTY

**Carlos Alvarez**  
*Mayor*

### BOARD OF COUNTY COMMISSIONERS

**Dennis C. Moss**  
*Chairman*

**José "Pepe" Diaz**  
*Vice-Chairman*

**Barbara J. Jordan**  
*District 1*

**Dorrin D. Rolle**  
*District 2*

**Audrey M. Edmonson**  
*District 3*

**Sally A. Heyman**  
*District 4*

**Bruno A. Barreiro**  
*District 5*

**Rebeca Sosa**  
*District 6*

**Carlos A. Gimenez**  
*District 7*

**Katy Sorenson**  
*District 8*

**Dennis C. Moss**  
*District 9*

**Senator Javier D. Souto**  
*District 10*

**Joe A. Martinez**  
*District 11*

**José "Pepe" Diaz**  
*District 12*

**Natacha Seijas**  
*District 13*

**Harvey Ruvín**  
*Clerk of Courts*

**Pedro J. Garcia**  
*Property Appraiser*

**George M. Burgess**  
*County Manager*

**Robert A. Cuevas, Jr.**  
*County Attorney*



***Delivering Excellence Every Day***

***Our Mission***

Delivering excellent public services that address our community's needs and enhance our quality of life

***Our Guiding Principles***

In Miami-Dade County government we are committed to being:

- Customer-focused and Customer-driven
- Honest, Ethical, and Fair to All

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**MIAMI-DADE COUNTY, FLORIDA**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended September 30, 2009**

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# **INTRODUCTORY SECTION**



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Miami-Dade County  
Florida

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



A large, stylized handwritten signature in black ink, appearing to read "JEFFREY R. EMER".

President

A smaller, more legible handwritten signature in black ink, reading "Jeffrey R. Emer".

Executive Director

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**Finance Department**  
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111 NW 1 Street • Suite 2550  
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[miamidade.gov](http://miamidade.gov)

May 18, 2010

Honorable Carlos Alvarez, Mayor

Honorable Dennis C. Moss, Chairman and  
Members of the Board of County Commissioners

Honorable Harvey Ruvlin, Clerk

Mr. George M. Burgess, County Manager

Citizens of Miami-Dade County

Ladies and Gentlemen:

We are pleased to present the Miami-Dade County, Florida (the "County") Comprehensive Annual Financial Report ("CAFR") for the fiscal year ended September 30, 2009, pursuant to Florida State law. The financial statements were prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board ("GASB") and audited by a firm of independent certified public accountants retained by the County and paid from its public funds. For the fiscal year ended September 30, 2009, the County received an unqualified opinion from its independent auditor.

This report may also be accessed via the internet at <http://www.miamidade.gov/finance/>.

Responsibility for the accuracy and fairness of the presentation, including disclosures, rests with management of the County. We believe the data, as presented, is accurate in all material respects, is presented in a manner designed to fairly set forth the financial position and results of operations of the County, and that all disclosures necessary to enable the reader to gain an understanding of the County's financial activity have been included. Miami-Dade County has established comprehensive internal controls designed to ensure that the County's assets are protected from loss, theft or misuse and adequate accounting data is compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles ("GAAP"). Because the cost of internal control should not exceed the benefits likely to be derived, the County's internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met.

### **Profile of the Government**

Miami-Dade County is located along the southeast tip of the Florida peninsula, bounded by Biscayne Bay and the Atlantic Ocean to the east, Everglades National Park to the west, the Florida Keys to the south, and Broward County to the north. It occupies an

area of more than 2,000 square miles, one-third of which is located in the Everglades National Park. The total population served by the County is more than 2.3 million, including approximately one million in its 35 municipalities and the rest in the unincorporated area. Due to its proximity and high volume of travel and trade within the region, Miami-Dade County is often referred to as the “Gateway to Latin America and the Caribbean.”

### **Government Structure and Services Provided**



The State Legislature in 1955 approved and submitted to a general election a constitutional amendment designed to give a new form of government to the County. The amendment was approved in a statewide general election in November 1956. A Dade County Charter Board was constituted and, in April 1957, it completed a draft of a charter for the County. The proposed charter was adopted in a County-wide election in May 1957 and became effective on July 20, 1957 (the “Charter”). The electors of the County are granted power to revise and amend the Charter from time to time by County-wide vote. The County has home-rule powers, subject only to the limitations of the Constitution and general laws of the State. The County has, in effect, a county government with certain powers effective throughout the entire County, including 35 municipalities located within the County, and a municipal government for the unincorporated area of the County. The County has not displaced or replaced the cities, but supplements them.

On January 23, 2007, the electors of Miami-Dade approved an amendment to the Home Rule Charter which established a Strong Mayor form of government. This amendment expands the Mayor’s powers over administrative matters. The County Manager, who previously was chief administrator, now reports directly to the Mayor. The Mayor has the authority to hire, fire and set the salary of the County Manager. Under this new system, the Mayor also appoints all department heads.

On January 29, 2008, a charter amendment was approved to make the Property Appraiser an elected position. November 4, 2008 was the first election for a Property Appraiser in Miami-Dade County.

The Clerk of the Board is a separate, duly elected constitutional officer as mandated by Article V, Section 16 of the Constitution of the State of Florida. The Clerk is elected to a four-year term by the electorate of Miami-Dade County. In this capacity, the Clerk serves as the Clerk of the Board of County Commissioners, County Recorder, County Auditor, custodian of all County funds, and custodian of all records filed with the Court.

The Board of County Commissioners is the legislative body, consisting of 13 members elected from single-member districts. Members are elected to serve four-year terms, and elections of members are staggered. The Board chooses a Chairperson, who presides over the Commission, as well as appoints the members of its legislative committees. The Board has a wide array of powers to enact legislation, create departments, and regulate business operating within the County. It also has the power to override the Mayor’s veto with a two-thirds vote.

Miami-Dade County provides a full range of services, including, but not limited to, police and fire protection; health services, to include the operation of a major hospital and various neighborhood health clinics; mass transportation; sanitation; water and sewer services; the construction and maintenance of highways, streets and other infrastructure; libraries; correctional facilities; parks, recreational and cultural facilities and events; the operation of an airport system, including an international airport, three general aviation airports and a training airport; and a full service seaport.

The financial reporting entity under which the financial statements are prepared includes all the organizations, activities and functions for which the County as the primary government is financially accountable.

### **Budgetary Process and Control**

State of Florida statutes require that all county governments prepare, approve, adopt and execute an annual budget for such funds as may be required by law or by sound financial practices. In compliance with this, the budgets adopted by the County are either appropriated or non-appropriated in nature. Funds that have legally appropriated budgets cannot legally exceed their appropriations. The budgetary controls over funds that have non-appropriated budgets are set by enabling ordinances, such as Bond Ordinances, in which the expenditure authority extends many years into the future.

Budgets are monitored at varying levels of classification detail; however, expenditures cannot legally exceed total appropriations at the individual fund/department level. Amendments and supplements to the budget require BCC approval. Estimated beginning fund balances available for financing current appropriations are considered in the budgetary process. Budget and actual comparison for the General Fund is presented in the Required Supplementary Information (RSI) section of the CAFR. Budget and actual comparisons for other governmental funds, except Capital Projects Funds, are presented as supplementary information in the financial section of the report. Capital Projects Funds are budgeted on a multi-year basis.

As an additional control, the County employs an encumbrance system that reduces available appropriations in governmental funds upon issuance of purchase orders, contracts or other forms of legal commitments. Encumbrances at year-end do not constitute expenditures or liabilities, but are accounted for as a reservation of fund balance.

### **Long-Term Debt Management**

The County continues to obtain, in an efficient and innovative manner, long-term financing for the construction or acquisition of various long-term assets. It is management's objective to adequately plan and meet the County's comprehensive construction demands for essential capital improvements and equipment, and, at the same time, ensure that the residents of the community are not overburdened with general obligation long-term debt payable from ad valorem taxes.



## **Enterprise Operations**

The County operates the following enterprise funds: the Transit Agency, Solid Waste Department, the Seaport Department, the Aviation Department, the Water and Sewer Department, the Public Health Trust, the Rickenbacker Causeway, the Vizcaya Art Museum, the Section 8 Allocation Properties and Mixed Income Properties funds. Following is a brief introduction to the County's major enterprise departments.

### **Transit Agency**

Miami-Dade Transit ("MDT") is the 14<sup>th</sup> largest public transit system in the nation and the largest in Florida. MDT operates a unified public transit system consisting of buses, a 22.4-mile above ground heavy rail system and a 4.4 mile automated guideway system. As one of the largest transit systems, MDT carries approximately 45% of all transit trips in the State of Florida. Today's MDT has a viable four-mode system—Metrobus, Metrorail, Metromover, and Special Transportation System—used by over 360,800 passengers daily.



On November 5, 2002, the voters of Miami-Dade County approved a County ordinance proposed by the Board of County Commissioners to levy and impose a one-half percent Charter County Transit System Surtax (the Transit Surtax) for the purpose of funding transit and roadway improvements in Miami-Dade County and partially cover MDT's operating and maintenance costs. The Peoples Transportation Plan (PTP) listed specific transit and roadway improvements to be supported by the proposed one-half percent Transit Surtax.

The Transit Surtax proceeds may be used to meet both capital and operating needs. Eligible application includes bus service improvements, fixed guideway, rapid transit improvements, major highway and road improvements, and neighborhood improvements. Changes to County projects detailed in the PTP must go through the Citizens' Independent Transportation Trust and ultimately be approved by the County Commission. Additionally, 20% of the sales tax proceeds shall be distributed annually to municipalities in Miami-Dade County in existence at the time the tax was adopted, based upon a pro-rata share determined by population, for transportation and transit improvements.

### **Solid Waste**

The Department of Solid Waste Management's principal responsibilities may be categorized as the collection, transfer, disposal, and recycling of municipal solid waste. The Department primarily provides solid waste services to single-family residential units (including certain multi-family units such as duplexes) and a small number of commercial and multi-family accounts in the unincorporated portions of the County. The Department

has entered into long-term interlocal agreements with 18 municipalities to provide solid waste disposal services and 11 municipalities for curbside recycling. It also provides solid waste collection services to the City of Aventura, the City of Doral, the City of Miami Gardens, the City of Sunny Isles Beach, the City of Sweet Water, the Town of Cutler Bay, the Town of Miami Lakes, the Village of Palmetto Bay and the Village of Pinecrest.

The Department is responsible for the operation of a variety of facilities, including Resources Recovery (waste-to-energy facility), landfills, transfer stations and neighborhood Trash and Recycling Centers. The Department is also responsible for meeting the State's countywide environmental compliance objectives, such as the State's 30% waste reduction goal, which is achieved primarily through recycling.

### **Seaport Department**



The Seaport Department operates the Dante B. Fascell Port of Miami-Dade ("Port"). The Port is the largest cruise home port in the world and is among the top 12 container ports in the U.S. The Port is an island port and, as such, occupies approximately 640 acres of land. For fiscal year 2009 the Seaport handled approximately 4.1 million passengers. During the same period, approximately 6.8 million tons of cargo and close to .8 million twenty-foot equivalent units (TEU's) were processed through the Seaport.

### **Aviation Department**

The Miami-Dade County Aviation Department ("MDAD") operates the Miami International Airport ("MIA"), as well as three general aviation airports and a training airport. The general aviation airports provide a significant role as they serve to alleviate traffic at MIA. MIA is currently ranked number one in the U.S. for international freight and third for international passengers. MIA and related aviation industries contribute over 242,000 jobs directly and indirectly to the South Florida economy.

### **Water and Sewer Department**



The Miami-Dade County Water and Sewer Department ("WASD") operates the County's water and wastewater systems. The WASD's water system, considered the largest water utility in the Southeast United States, serves approximately 418,000 retail customers and 15 wholesale customers within the County. The wastewater system serves approximately 336,000 retail customers and 13 wholesale customers.

### **Public Health Trust**

The Public Health Trust (the Trust) was created in October 1973 to provide for an independent governing body responsible for the operation, governance, and maintenance of designated health facilities. These facilities include Jackson Memorial Hospital, a teaching hospital operating in association with the University of Miami School of Medicine, Jackson North (formerly Parkway Regional Medical Center), Jackson South (formerly Deering Hospital), and several primary care centers and clinics throughout Miami-Dade County.

On September 3, 1991, the voters of the County approved the imposition of a one-half percent health care surtax (the Surtax) on sales transactions occurring in Miami-Dade County. The Surtax proceeds are considered unrestricted tax revenue of the Trust and shall be used only for the operation, maintenance and administration of Jackson Memorial Hospital. Additionally, the County is required to provide the Trust with a Maintenance of Effort (MOE) payment calculated as 11.873% times the millage rate levied for countywide purposes in fiscal year 2007, times 95% of the preliminary tax roll for the upcoming fiscal year, and multiplying 11.873% of general fund non-ad valorem revenues (with the exception of local and state gas taxes).

### **Factors Affecting Financial Condition**

The information presented in the financial statements primarily focuses on the County's financial position, as measured by its existing resources and claims on those resources. However, the County's financial condition is best understood when the focus is on both existing and future resources and potential claims on those resources. This broader concept is used to assess its financial condition, which reflects the current financial position as well as the prospects that today's financial position will improve or deteriorate.

### **ECONOMIC CONDITION AND OUTLOOK**

The Miami-Dade economy experienced a downturn following the effects of the same recessionary conditions driving the national economy. It was recognized that the economic conditions of the time might be affecting Miami-Dade, mainly due to the national recession that began in December 2007.

A major part of Miami-Dade's economic strength comes from the two engines powering its economy, the visitor industry and national and international trade and commerce. The year-over-year increases in these two sectors were not replicated in fiscal 2009, partly due to the slowdown in the U.S. economy. Along with the domestic economy, there was also a significant contraction in the global economy, particularly in Europe and South America, which faced similar situations to those in the U.S. These conditions had a negative impact on the number of visitors and the volume of exports.

### **EMPLOYMENT**

In fiscal year 2009, nonagricultural wage and salary employment (annual average) declined for the second year in a row, recording an overall loss of around 35,900 jobs. In tandem with the employment losses, the unemployment rate continued its upward

trend of the past year and rose by more than 3.5%, averaging 8.9% for the year compared to 5.3% in 2008.

In conjunction with the losses in total employment, the number of businesses fell off from the 2008 level, as they recorded a loss of almost 2,550 establishments during the 2009 fiscal year, down by 2.9%.

### **REAL ESTATE MARKET**



Traditionally, the real estate sector in Miami-Dade County is closely monitored and is viewed as one of the critical measures of the County's economic health. In fiscal year 2009, the residential portion of the market picked up an active sales pace and closed with an upward trend in sales activity, as the housing industry is showing early signs toward recovery. The commercial real estate market, however, closed with sharp declines in sales activity.

During fiscal year 2009, sales of existing single-family homes increased 53.5% and existing condominium sales increased 36.6%. This positive performance in home sales can be attributed to the stable or slightly falling mortgage rates. Part of this was also the result of a higher demand for housing fueled by federal tax credits and other incentives for homebuyers.

The number of building permits for residential units was significantly down by 57.3% to about 1,547 units for fiscal year 2009 compared with about 3,619 units in fiscal year 2008.

Miami-Dade's commercial real estate market continues to remain well-positioned for long term growth. However, the near-term future remains bleak as an oversupply of office and industrial space exists in the market, and it will take some time for demand to catch up.

### **SALES INDICATORS**

Economic activity, as measured by taxable sales, was on the minus-side throughout fiscal year 2009, probably reflecting lack of confidence and uncertainty in how consumers feel about the economy. Total taxable sales were down 9.2%, with retail sales alone declining by 8.0% compared to the previous year. Atypically, as was the case in the past three fiscal years, Miami-Dade County fared somewhat better than the State in relative taxable sales.

### **INTERNATIONAL TRADE AND COMMERCE**

One of the best indicators of the Miami-Dade's economic performance during the fiscal year was in the area of international trade and commerce. International trade activity, which in previous years had been a major driving force for growth in the local economy, slowed down considerably in 2009, posting sizable declines in both exports and imports. While these trends in trade are not welcomed, Miami-Dade has outperformed most of the country, where the declines in import-export marks have been steeper. This latter fact demonstrates the area's strategic position to produce higher volumes of trade-

related services relative to most trading hubs and the ability to remain competitive, even amid the country's economic recession. Traditionally, most U.S. goods are exported from the Miami Customs District to South America, Central America, and the Caribbean. With the economies of the countries in these regions suffering from the throes of the global recession in 2009, there were reductions in purchases and less demand for shipping supplies of essential goods, such as industrial machinery, and high-tech products and parts. This contributed to a decrease of exports.

Two of Miami-Dade County's barometers of trade activity are the freight tonnage moving through MIA and the Seaport. Overall air freight tonnage was down by 18.5%, following the same trend as in the previous year. At the Seaport, cargo tonnage figures were down by 8.8%, moving in the same direction as in the prior year. There are expectations that economic conditions in this area's major trading partners, particularly in the South America region, will improve and that the dollar will further weaken. As a result, most trade experts are in close agreement regarding international commerce in Miami-Dade, and predict higher volume levels in freight and cargo tonnage moving through its ports in the coming year.

### **TOURISM**



Following several years of record visitations, the tourism sector showed total visitors down by 1.6% in 2009. In total, 11.9 million people visited Miami-Dade County during the year. Miami-Dade County has a visitor market mix of 52.3% domestic and 47.7% international. Despite these declines, visitor satisfaction with their stay continued at high levels as travelers are noting the increase in improved attractions, upgraded and expanded hotels, and great beaches.

In 2009, visitors spent \$16.6 billion, about half a billion less than the \$17.1 billion of total expenditures in 2008. This decline is more likely due to lower lodging rates among travelers. As in the past, the major portion of total expenditures can be attributed to international visitor spending.

Along with the lower number of visitors, hotel booking activity recorded some significant declines in fiscal year 2009. Hotel occupancy rate had dropped from 72.5% to 65.7% on a year-round basis, moving in the same direction as the 1% decline in the previous year. Given the current economic situation and with many additional rooms entering the market, the industry could face a fairly lengthy period of stable or even lower occupancy levels.

### **FUTURE OUTLOOK**

After a year of a significant deceleration in economic growth, fiscal year 2010 is on track as another year of constrained expectations for Miami-Dade County with prospects similar, but somewhat better, than the previous year. As the U.S. economy continues to struggle to emerge from the recession, a generally ambivalent macro-based view can be drawn about the performance of Miami-Dade's economy from the leading indicators measured by job losses, high unemployment, and weak consumer spending. Most of the unfavorable conditions center on the area's job and real estate markets. These are the markets that will, by and large, define the local economy in the coming year.

While no significant decline appears likely, there is still a bit of optimism due in part to the return of discretionary travelers and improvements in corporate bookings in 2010. Another reason for optimism is the hosting of major events like the Super Bowl and the Miami International Boat Show.

For the tourism, merchandise trade, transportation, and real estate segments of our economy, forecasts call for a mixture of gainers and losers. In terms of job growth in the various sectors, there may be small gains in the education and health services sector and perhaps the wholesale trade sector in the coming year. At the same time, the real estate sector is a big question mark hanging over the economy, as housing remains one of the weakest links for economic recovery. The residential component is still undergoing a price correction with the problem of a large inventory, especially that of condos, and high foreclosure rates. This may result in negative contributions to economic growth and cut short the economic recovery.

In general, the Miami-Dade economy is not strongly influenced by national conditions. Yet, volatile market trends at the national level coupled with unexpected situations at the international level, could influence the growth of the area's key economic sectors.

In summary, fiscal year 2010 is foreseen as a year of hope amid signs of recovery for the Miami-Dade County economy and its most vital industries, including trade, transportation, tourism, and real estate. While an improvement is taking place in some of the economic indicators, many others, including job restoration, will still lag behind. Given their uncertainty about the future, employers are likely to remain cautious about hiring, and that may be a key determinant on the pace of recovery.

### **Construction Management**



The County's Adopted Capital Budget and Multi-Year Capital Plan, covering the period October 1, 2009 through September 30, 2015 and future years, includes 787 capital projects with programmed expenditures across all Strategic Areas that total \$21.35 billion. Of this total, 4.6% represents the Public Safety Strategic Area including animal services, corrections, fire rescue, court facilities, and police; 47.6% comprises the Transportation Strategic Area with aviation improvements comprising 63.5%, public transit improvements comprising 22.5%, roadway improvements comprising 8.3% and seaport improvements comprising 5.7%. Capital projects in the Recreation and Culture Strategic Area comprise 7.4% of the total, and Neighborhood and Unincorporated Municipal Services comprises 33.7%, with 88.6% of that figure relating to water and wastewater improvements. The remaining 6.7% of the Multi-Year Capital Improvement Plan includes the Strategic Areas of Health and Human Services, Economic Development and Enabling Strategies (internal service functions).

Major capital projects programmed to commence or continue in FY 2009-10 include:

- Construction of a new Children's Courthouse downtown and renovation of an existing facility to provide mental health services for individuals in the criminal justice system
- Continued construction of the Earlington Heights – Miami Intermodal Center segment of the Orange Line connecting to the existing Metrorail, funded through the People's Transportation Plan
- Completion of a new fire rescue training facility in Doral and construction of a new ocean rescue facility at Haulover Park
- Ongoing construction of a new library, police station, and regional Head Start center complex in the north central portion of the County
- Construction close out of the new South Terminal and ongoing new construction of the North Terminal at Miami International Airport
- Ongoing restoration of the exterior façade of the historic Dade County Courthouse

The Building Better Communities General Obligation Bond Program, approved by the electorate in 2004, continues with at least two bond series during 2010, one up to \$51 million for a ballpark stadium project at the old Orange Bowl site, and one up to \$280 million for new and ongoing project funding, based on the approved debt service millage of 0.285.

The Capital Improvement Plan includes continuing the Quality Neighborhoods Improvement Bond Program (QNIP), with QNIP IV continuing from the prior year made up of \$8 million of prior years' earned interest and a programmed \$22 million new issuance. QNIP addresses infrastructure needs including sidewalks, local road paving and drainage, and local park improvements. Bond proceeds and interest are distributed by commission district based on unincorporated population and unincorporated square miles in each commission district.

Fuel tax collections include a programmed \$15.1 million of Constitutional and \$19.1 million of Capital Improvements Local Option Fuel Tax to be allocated for transportation projects benefitting both unincorporated and countywide projects in public works and transit.

Funding sources for programmed capital improvement expenditures in the Adopted Capital Budget and Multi-Year Capital Plan are allocated as follows:

(\$ in 000's) Sources of Funds	Adopted FY 2010		Multi-Year Capital Plan	
	Amount	Percent	Amount	Percent
Debt Proceeds	\$ 1,771,497	57.74%	\$ 16,910,154	79.20%
County Proprietary Operations	143,934	4.69%	1,013,803	4.75%
Federal	229,290	7.47%	1,450,570	6.79%
State	150,229	4.90%	724,195	3.39%
Impact Fees and Contributions	35,105	1.14%	390,082	1.83%
Fuel Taxes	34,150	1.11%	271,642	1.27%
Other	115,200	3.76%	590,161	2.76%
Carryover (All Sources)	588,493	19.18%		0.00%
<b>Total</b>	<b>\$ 3,067,898</b>	<b>100.00%</b>	<b>\$ 21,350,607</b>	<b>100.00%</b>

(\$ in 000's) Uses of Funds	Adopted FY 2010		Multi-Year Capital Plan	
	Amount	Percent	Amount	Percent
Public Safety	165,895	5.41%	\$ 979,269	4.59%
Transportation	1,412,635	46.05%	10,157,160	47.57%
Recreation and Culture	387,113	12.62%	1,573,999	7.37%
Neighborhood and UMSA	591,887	19.29%	7,194,020	33.69%
Health and Human Services	266,794	8.70%	726,522	3.40%
Economic Development	56,970	1.86%	287,661	1.35%
Enabling Strategies	186,604	6.08%	431,976	2.02%
<b>Total</b>	<b>\$ 3,067,898</b>	<b>100.00%</b>	<b>\$ 21,350,607</b>	<b>100.00%</b>

### **CERTIFICATE OF ACHIEVEMENT**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a certificate of Achievement for Excellence in Financial Reporting to Miami-Dade County for its comprehensive annual financial report for the fiscal year ended September 30, 2008. This is the 28<sup>th</sup> occasion the County has received this award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

**ACKNOWLEDGMENTS**

The preparation and completion of this CAFR represents the culmination of numerous processes performed by many of the accountants throughout the County departments, and of the continued excellent cooperation and assistance of all of the accounting firms associated with the audit of the County's operations. We would like to thank the Research Section of the Department of Planning and Zoning for providing the information regarding our economy. In particular, we wish to express our appreciation to the staff of the Finance Department who were responsible for compiling and collating the data comprising this report, and for developing our underlying financial accounting theory.

Finally, your guidance and cooperation in planning and conducting the financial affairs of the County in a responsible and progressive manner is greatly appreciated.

Respectfully submitted,



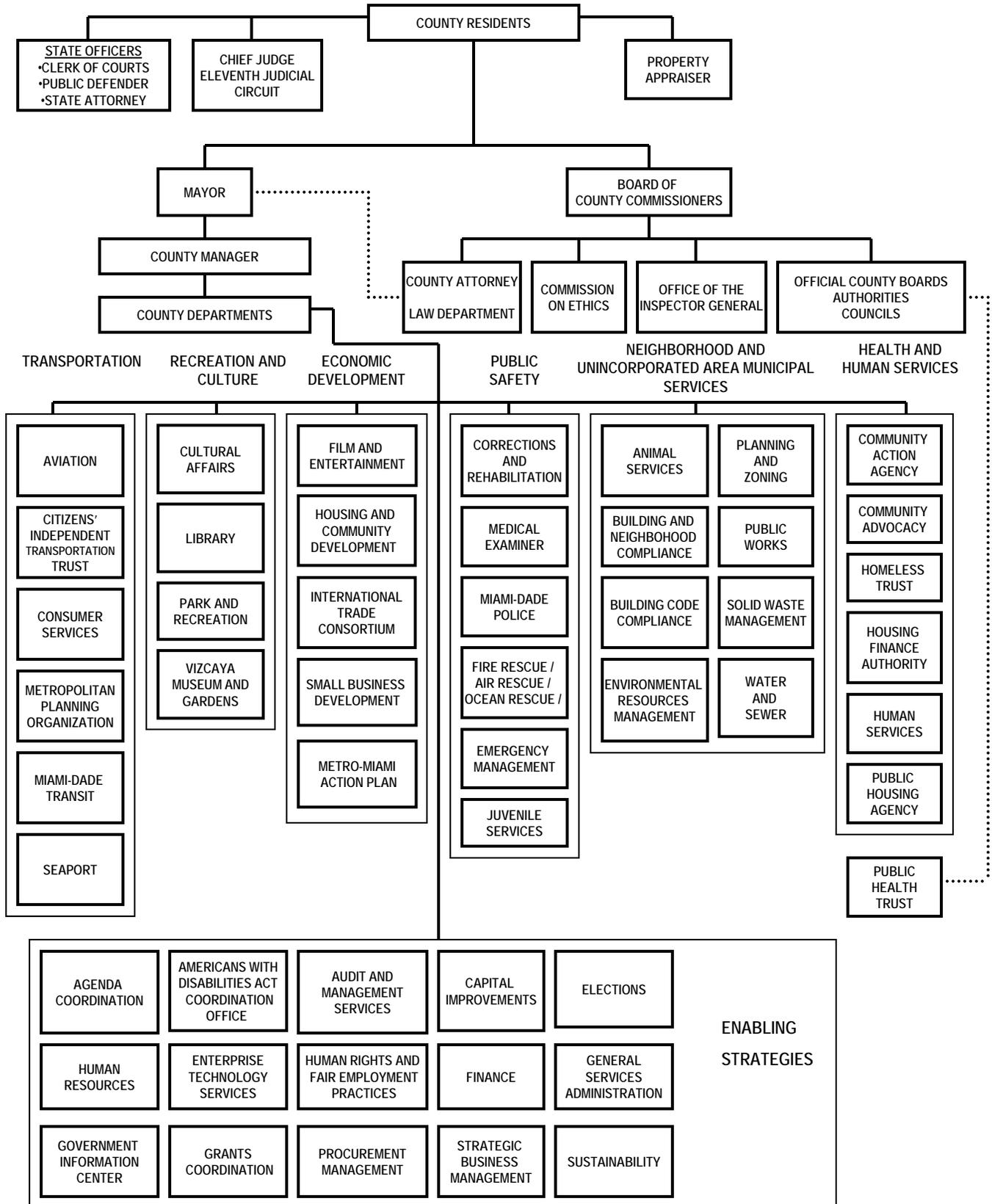
**CARTER HAMMER**  
Finance Director



**GRACIELA CESPEDES**  
Deputy Finance Director

# MIAMI-DADE COUNTY TABLE OF ORGANIZATION

**2009-10**



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# FINANCIAL SECTION





**KPMG LLP**  
Suite 2000  
200 South Biscayne Boulevard  
Miami, FL 33131

## **Independent Auditors' Report**

The Honorable Mayor and Chairperson and  
Members of the Board of County Commissioners  
Miami-Dade County, Florida:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Miami-Dade County, Florida (the County), as of and for the year ended September 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of (1) Miami-Dade Housing Finance Authority (a discretely presented component unit); (2) Jackson Memorial Foundation, Inc. (a discretely presented component unit); (3) Public Health Trust of Miami-Dade County (a major enterprise fund); (4) Miami-Dade Water and Sewer Department (a major enterprise fund); (5) Miami-Dade Transit Department (a major enterprise fund); (6) Miami-Dade County Clerk of the Circuit and County Courts Special Revenue and Agency Funds (a nonmajor governmental fund and a nonmajor fund); (7) Miami-Dade Housing Agency – Other Housing Programs (a nonmajor governmental fund); (8) Miami-Dade Housing Agency – Section 8 Allocation Properties Fund (a nonmajor enterprise fund); (9) Miami-Dade County Mixed Income Properties Fund (a nonmajor enterprise fund); and (10) Pension Trust Fund (a nonmajor fund), which represent the percentage of assets and revenues as listed below:



	<b>Percentage of</b>	
	<b>Total assets</b>	<b>Total revenues</b>
Governmental activities:		
Miami-Dade Housing Agency – Other Housing Programs	3.97%	5.86%
Miami-Dade County Clerk of the Circuit and County Courts – Special Revenue Fund	0.05%	1.98%
	<u>4.02%</u>	<u>7.84%</u>
Business-type activities:		
Miami-Dade Water and Sewer Department	26.16%	16.52%
Public Health Trust of Miami-Dade County	7.91%	40.49%
Miami-Dade Transit Department	13.38%	4.87%
Miami-Dade Housing Agency – Section 8 Allocation Properties Fund	0.08%	0.13%
Miami-Dade County Mixed Income Properties Fund	0.14%	0.15%
	<u>47.67%</u>	<u>62.16%</u>
Discretely presented component units:		
Miami-Dade Housing Finance Authority	64.16%	23.39%
Jackson Memorial Foundation, Inc.	35.84%	76.61%
	<u>100.00%</u>	<u>100.00%</u>
Major funds:		
Miami-Dade Water and Sewer Department	100.00%	100.00%
Miami-Dade Transit Department	100.00%	100.00%
Public Health Trust of Miami-Dade County	100.00%	100.00%
Aggregate remaining fund information:		
Miami-Dade Housing Agency – Other Housing Programs	1.00%	9.23%
Miami-Dade Housing Agency – Section 8 Allocation Properties Fund	0.36%	0.17%
Miami-Dade County Mixed Income Properties Fund	0.64%	0.19%
Miami-Dade County Clerk of the Circuit and County Courts – Special Revenue Fund	0.11%	3.12%
Miami-Dade County Clerk of the Circuit and County Courts – Agency Fund	3.50%	—
Pension Trust Fund	8.08%	2.03%
	<u>13.69%</u>	<u>14.74%</u>

Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for the activities, component units, and funds indicated above, are based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Miami-Dade County Mixed Income Properties Fund and Jackson Memorial Foundation, Inc. were not audited in accordance with *Government Auditing Standards*. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Miami-Dade County, Florida as of September 30, 2009 and the



respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

As described in note 11 to the accompanying financial statements, the respective net assets and fund balances as of October 1, 2008 of the governmental activities and the aggregate remaining fund information have been restated.

As described in note 2 to the accompanying financial statements, the County has certain risks associated with the significant losses incurred and uncertainties related to the operations of the Public Health Trust of Miami-Dade County, Florida.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2010 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis, general fund budgetary comparison information, schedule of employer contributions, and schedule of funding progress on pages 5 through 24, pages 125 through 127, page 128, and pages 129 through 130, respectively, are not a required part of the basic financial statements but are supplementary information required by U.S. generally accepted accounting principles. We and other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as whole. The introductory and statistical sections have not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on them.

**KPMG LLP**

May 18, 2010  
Certified Public Accountants

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## MIAMI-DADE COUNTY, FLORIDA

### MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) (UNAUDITED)

The following narrative provides an overview of Miami-Dade County's (the "County") financial activities for the fiscal year ended September 30, 2009. Comparative information is provided in this year's report. This narrative should be read in conjunction with the letter of transmittal at the front of this report and the financial statements and accompanying notes, which follow this section. Additional information is provided in this narrative and the accompanying notes to the financial statements.

The County's financial statements reflect the restatement of beginning balances as a result of the Miami-Dade Public Housing Agency (MDPHA) audit. Refer to Note 11 for the detail of the adjustments.

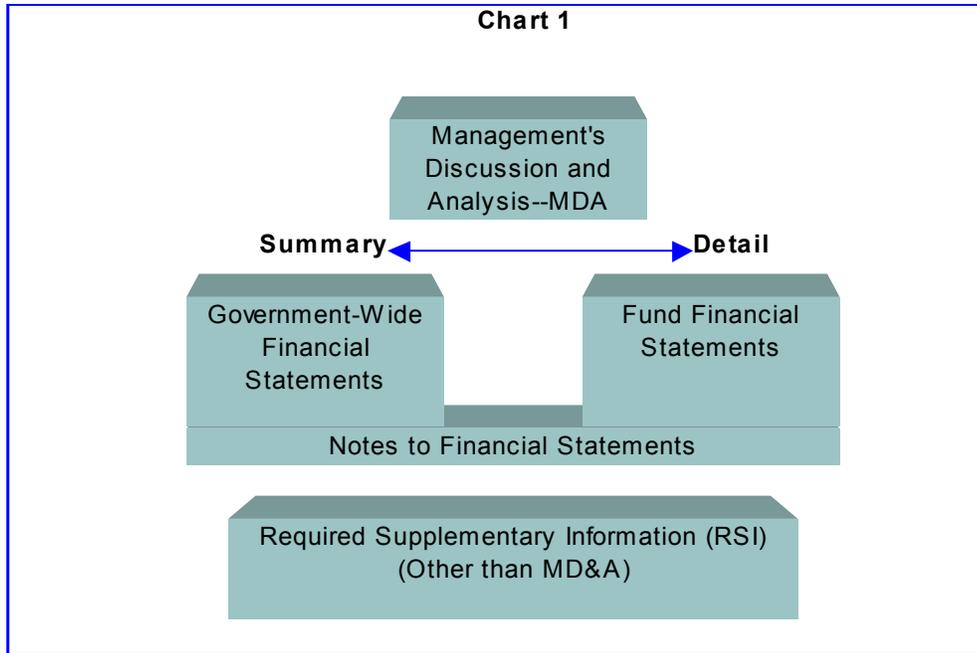
#### **Financial Highlights for Fiscal Year 2009**

- At September 30, 2009, the County's assets exceeded its liabilities by \$7.1 billion (net assets). Of this amount, \$5.2 billion was invested in capital assets, net of related debt. Additionally, \$1.9 billion was restricted by law, agreements, debt covenants or for capital projects. The County had unrestricted net assets of \$30 million at September 30, 2009.
- During the fiscal year 2009, net assets decreased by \$553 million. Of this decrease, \$286 million was in business-type activities and the remaining decrease of \$267 million was in governmental activities.
- Total long-term liabilities had a net increase of \$1.7 billion during the fiscal year. This was due to the issuance of \$1.2 billion of Revenue Bonds; \$350 million of General Obligation Bonds; \$720 million of Special Obligation Bonds; \$21 million of loans; offset by a net reduction of principal and other liabilities of \$571 million.
- At September 30, 2009, the County's governmental funds had fund balances totaling \$2.3 billion. Of the total fund balance, approximately \$1.5 billion or 63% was unreserved. The net change in governmental fund balances during the year was an increase of \$443 million.
- At September 30, 2009, the General Fund had a fund balance of \$296.3 million, representing a decrease of approximately 18.9% from the previous year. Of the total fund balance, \$90.8 million was unreserved.

# MIAMI-DADE COUNTY, FLORIDA

## Overview of the Financial Statements

This report has been prepared in accordance with Governmental Accounting Standard Board (GASB) Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*. The Statement requires that the basic financial statements include: 1) *government-wide* statements, 2) *fund* financial statements, and 3) notes to the financial statements. Other supplementary information and statistical data is also included in the report. A graphical illustration is presented below—Chart 1.



The GASB Statement No. 34 reporting model focuses attention on the County as a whole (government-wide) and on the major individual funds. Both perspectives allow the user to address relevant questions, broaden the basis for comparison and enhance the County's accountability.

**Government-wide statements.** Two government-wide statements are presented: the *statement of net assets* and the *statement of activities*. These statements provide information on the County as a whole using the accrual basis of accounting similar to those of private-sector companies. The accrual basis of accounting recognizes increases or decreases in economic resources as soon as the underlying transaction takes place. Therefore, all of the current year's revenues and expenses are reported regardless of when cash is received or paid. The economic resources measurement focus is applied to all long-term and short-term *financial* assets and liabilities, as well as all *capital* assets. These statements include the County and its component units, except for funds that are fiduciary in nature.

The *Statement of Net Assets* presents information for all of the County's governmental and business-type activities. Increases or decreases in net assets may be useful in assessing the County's financial position.

## MIAMI-DADE COUNTY, FLORIDA

The *Statement of Activities* presents the change in net assets over the fiscal year being reported. The format for this statement reports the *net (expense) revenue* of each of the County's functions (groups of related activities which provide a major service). It identifies the extent to which each function is either self-supporting or relies on general revenues of the County. The County's *general revenues*, such as taxes, shared revenues from the State of Florida, investment earnings, and transfers, are reported after the total net expense of the County functions.

In the government-wide statements, financial information is provided separately for:

- **Governmental activities.** Policy Formulation and General Government, Protection of People and Property, Culture and Recreation, and Physical Environment are examples of governmental activities. These activities are principally supported by general revenues, grants or contributions.
- **Business-type activities.** The operations of the Airport, the Seaport, the Water and Sewer Department, the Solid Waste Department, the Transit Department and the Public Health Trust are the County's major business-type activities. These activities are financed in whole or in part by fees charged to external users for goods and services.
- **Component units.** Component units are legally separate entities for which the County is financially accountable. The Miami-Dade Housing Finance Authority and the Jackson Memorial Foundation are the County's component units.

**Fund financial statements.** Fund financial statements have traditionally been presented in the Comprehensive Annual Financial Report (the "CAFR"). A *fund* is a set of self-balancing accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives, as required by special regulations, restrictions or limitations. The Miami-Dade County's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- **Governmental funds.** Governmental funds account for most of the County's basic services, which are reported as governmental activities in the government-wide statements. Fund statements, however, use the modified accrual basis of accounting and current financial resources measurement focus. The aim of the statements is to report the near-term (current) inflows and outflows, and the balances of spendable financial resources at the end of the fiscal year. The statements provide a short-term view of the County's ability to finance its programs in the near future, in contrast to the long-term view provided by the government-wide statements. To facilitate comparison, reconciliations are presented for the governmental funds' balance sheet and statement of revenues, expenditures and changes in fund balance to the government-wide statements.

The governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance include separate columns for the County's major fund, the General Fund, and Other Governmental Funds in the aggregate. Individual fund statements for the Other Governmental Funds

## MIAMI-DADE COUNTY, FLORIDA

are included in the combining statements in the supplementary information section of the CAFR.

- **Proprietary funds.** Proprietary funds are those funds where the County charges a user fee in order to recover costs. The County's proprietary funds are enterprise funds and internal service funds.
  1. *Enterprise funds* are used to finance and account for the acquisition, operation and maintenance of facilities and services that are intended to be entirely or predominantly self-supporting through the collection of charges from external customers. Enterprise funds are used to report the same activities as the business-type activities in the government-wide financial statements. The County has six major enterprise funds.
  2. *Internal service funds* are used to report any activity that provides goods and services to other funds, departments, or agencies of the County, on a reimbursement basis. The County's Self-Insurance Fund is an internal service fund. In the statement of activities, any profit or loss in the Self-Insurance Fund is allocated back to the different functions that participated in the fund. Because the Self-Insurance Fund predominantly serves the government, assets and liabilities of the Self-Insurance Fund are included within the governmental activities in the statement of net assets.
- **Fiduciary funds.** Fiduciary funds are used to report assets held in a trustee or agency capacity for others. The County currently has funds held in an agency capacity for the Clerk of the Circuit and County Court and the Tax Collector, as well as other funds placed in escrow pending distributions. The County also has a Pension Trust Fund that accounts for the Public Health Trust Defined Benefit Retirement Plan. These funds cannot be used to support the County's own programs, and therefore, are *not* reflected in the government-wide financial statements.

**Notes to the financial statements.** The notes include various disclosures to ensure a complete picture is presented in the financial statements. They provide information useful in understanding the data presented in the government-wide and fund financial statements.

**Other information.** This report also includes as required supplementary information a schedule of revenues, expenditures and changes in fund balances – budget and actual, for the General Fund and additional disclosures for the Public Health Trust Pension Fund and the Miami-Dade County Retiree Health Plan. Combining and individual fund statements and budget comparisons for nonmajor funds are located in the pages following the notes to the financial statements.

# MIAMI-DADE COUNTY, FLORIDA

## Financial Analysis of the County as a Whole

The difference between a government's assets and its liabilities is its *net assets*. The County's net assets are summarized below:

**Table 1**  
**Miami-Dade County**  
**Summary of Net Assets**  
(in millions)

	Governmental activities		Business-type activities		Total primary government		Total percentage change
	2008	2009	2008	2009	2008	2009	2008-2009
	(Restated)				(Restated)		
Current and other assets	\$ 2,930	\$ 3,058	\$ 3,357	\$ 3,206	\$ 6,287	\$ 6,264	-0.4%
Capital assets	3,682	3,821	11,064	11,941	14,746	15,762	6.9%
<b>Total assets</b>	<b>6,612</b>	<b>6,879</b>	<b>14,421</b>	<b>15,147</b>	<b>21,033</b>	<b>22,026</b>	<b>4.7%</b>
Long-term debt obligations	3,285	4,132	8,466	9,323	11,751	13,455	14.5%
Other liabilities	759	446	860	1,015	1,619	1,461	-9.8%
<b>Total liabilities</b>	<b>4,044</b>	<b>4,578</b>	<b>9,326</b>	<b>10,338</b>	<b>13,370</b>	<b>14,916</b>	<b>11.6%</b>
Net assets:							
Invested in capital assets, net of related debt	1,687	1,560	3,564	3,631	5,251	5,191	-1.1%
Restricted	1,156	1,110	984	779	2,140	1,889	-11.7%
Unrestricted	(275)	(369)	547	399	272	30	-89.0%
<b>Total net assets</b>	<b>\$ 2,568</b>	<b>\$ 2,301</b>	<b>\$ 5,095</b>	<b>\$ 4,809</b>	<b>\$ 7,663</b>	<b>\$ 7,110</b>	<b>-7.2%</b>

Net assets may be used to assess the financial position of the County. The County's combined net assets as of September 30, 2009 were \$7.1 billion. Approximately 73%, or \$5.2 billion, of the County's net assets represent investment in capital assets, net of outstanding related debt. These assets include land, buildings, machinery and equipment, and infrastructure, and are not available for future spending. Additionally, \$1.9 billion are restricted net assets and are subject to external restrictions on how they may be spent.

At September 30, 2009, the County had unrestricted net assets of \$30 million. The governmental activities unrestricted deficit of \$369 million is primarily due to the liability for County employees' compensated absences of \$397 million.

The decrease in net assets of business-type activities of \$286 million is attributed to decreases in net assets of the Transit fund, Aviation, and Public Health Trust, and offset by increases in net assets of the Solid Waste, Seaport, and Water and Sewer. More detailed information on these changes may be found in the Financial Analysis of the County's Funds section of the MD&A.

Net assets reflect prior period adjustments that restate previous year balances of governmental activities by \$3.623 million, related to the Housing programs. See Note 11 for details of adjustments.

**MIAMI-DADE COUNTY, FLORIDA**

**Table 2  
Miami-Dade County, Florida  
Changes in Net Assets  
(in millions)**

	Governmental activities		Business-type activities		Total primary government		Total %change
	2008	2009	2008 **	2009	2008	2009	2008-2009
<b>Revenues:</b>							
Program revenues:							
Charges for services	\$ 571	\$ 535	\$ 2,865	\$ 2,743	\$ 3,436	\$ 3,278	-4.6%
Operating grants and contributions	680	635	98	91	778	726	-6.7%
Capital grants and contributions	109	60	278	306	387	366	-5.4%
General revenues:							
Property taxes	1,700	1,732			1,700	1,732	1.9%
County hospital 1/2% sales surtax	187	173			187	173	-7.5%
Transportation 1/2% sales surtax	187	173			187	173	-7.5%
Utility taxes	73	68			73	68	-6.8%
Local option gas taxes	62	55			62	55	-11.3%
Communication tax	51	44			51	44	-13.7%
Other taxes	131	105			131	105	-19.8%
Intergovernmental revenues, unrestricted	236	228			236	228	-3.4%
Franchise fees	49	44			49	44	-10.2%
Earnings on investments	33	22	71	29	104	51	-51.0%
Miscellaneous	3	8	16	14	19	22	15.8%
<b>Total revenues</b>	<b>4,072</b>	<b>3,882</b>	<b>3,328</b>	<b>3,183</b>	<b>7,400</b>	<b>7,065</b>	<b>-4.5%</b>
<b>Expenses:</b>							
Policy formulation and general government	540	490			540	490	-9.3%
Protection of people and property	1,402	1,386			1,402	1,386	-1.1%
Physical environment	160	102			160	102	-36.3%
Transportation	210	163			210	163	-22.4%
Health	72	69			72	69	-4.2%
Human services	326	334			326	334	2.5%
Socio-economic environment	378	494			378	494	30.7%
Culture and recreation	343	351			343	351	2.3%
Interest on long-term debt	116	136			116	136	17.2%
Mass transit			595	574	595	574	-3.5%
Solid waste collection			108	98	108	98	-9.3%
Solid waste disposal			183	174	183	174	-4.9%
Seaport			101	109	101	109	7.9%
Aviation			675	680	675	680	0.7%
Water			228	233	228	233	2.2%
Sewer			317	316	317	316	-0.3%
Public health			1,814	1,886	1,814	1,886	4.0%
Other			22	23	22	23	4.5%
<b>Total expenses</b>	<b>3,547</b>	<b>3,525</b>	<b>4,043</b>	<b>4,093</b>	<b>7,590</b>	<b>7,618</b>	<b>0.4%</b>
Increase (decrease) in net assets before transfers	525	357	(715)	(910)	(190)	(553)	-191.1%
Transfers	(676)	(624)	676	624			
<b>Increase (decrease) in net assets</b>	<b>(151)</b>	<b>(267)</b>	<b>(39)</b>	<b>(286)</b>	<b>(190)</b>	<b>(553)</b>	<b>-191.1%</b>
Beginning net assets (Restated-Note 11) *	2,719	2,568	5,134	5,095	7,853	7,663	-2.4%
<b>Ending net assets</b>	<b>\$ 2,568</b>	<b>\$ 2,301</b>	<b>\$ 5,095</b>	<b>\$ 4,809</b>	<b>\$ 7,663</b>	<b>\$ 7,110</b>	<b>-7.2%</b>

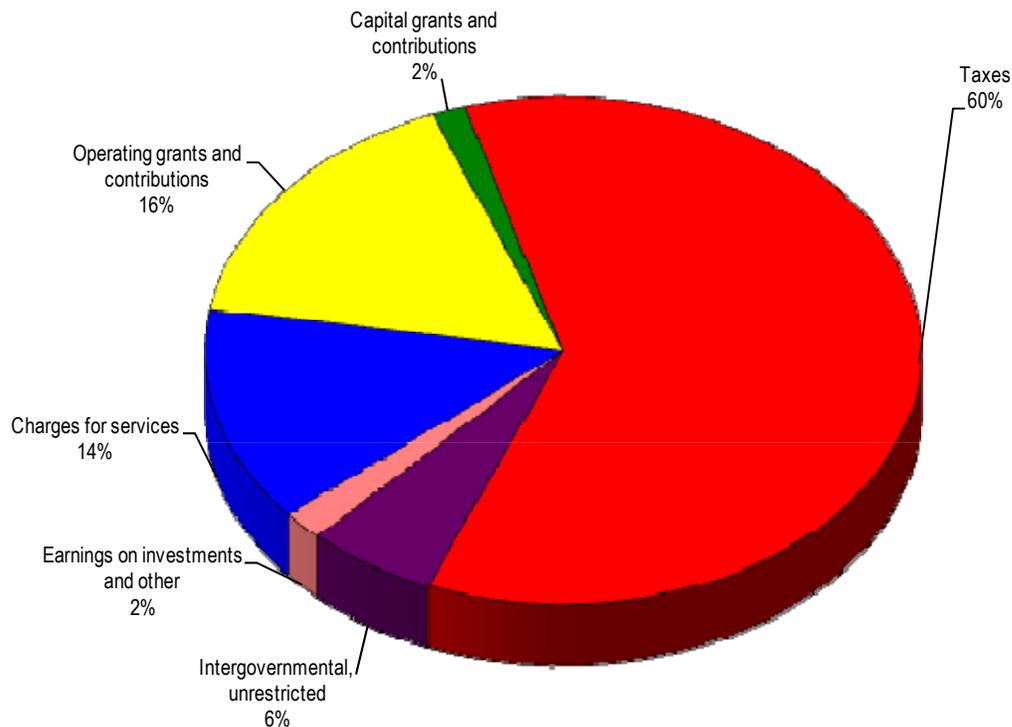
\*Beginning 2008 net assets were adjusted since the prior period adjustments were not identifiable to any specific activity in FY 2008.

\*\*Fiscal Year 2008 Business-type activities were adjusted to reflect reclassifications for the Public Health Trust.

## MIAMI-DADE COUNTY, FLORIDA

**Governmental activities.** Net assets of governmental activities decreased by \$267 million in fiscal year 2009. Total revenues for the governmental activities were \$3.9 billion. The largest source of revenue is taxes (60.5%), followed by operating grants and contributions (16.4%) and charges for services (13.8%). The County experienced an increase in property tax revenues of \$32 million or 1.9% in fiscal year 2009, as compared to fiscal year 2008. This increase is primarily due to a slight increase in millage rate. The County's millage rate of 7.4052 is higher than the 7.1705 rate adopted the previous year, and is below the 10 mill rate limit established by the State.

### Revenues by Source--Governmental Activities



Revenue from charges for services decreased by \$36 million, or 6.3%, over fiscal year 2008. This decrease was mainly due to \$11.7 million of anticipated incorporation mitigation payments from municipalities recognized in fiscal year 2008, which were phased out in fiscal year 2009. Another \$7.2 million was due to a decrease of recording fees due to the decline in home sales in fiscal year 2009. Clerk of Court revenues decreased by \$12.1 million, due to the implementation of Senate Bills 1718 and 2108 which changed the manner in which the Clerk of Court operations were funded. Only nine months of revenues for filing fees, service charges, court costs and fines are

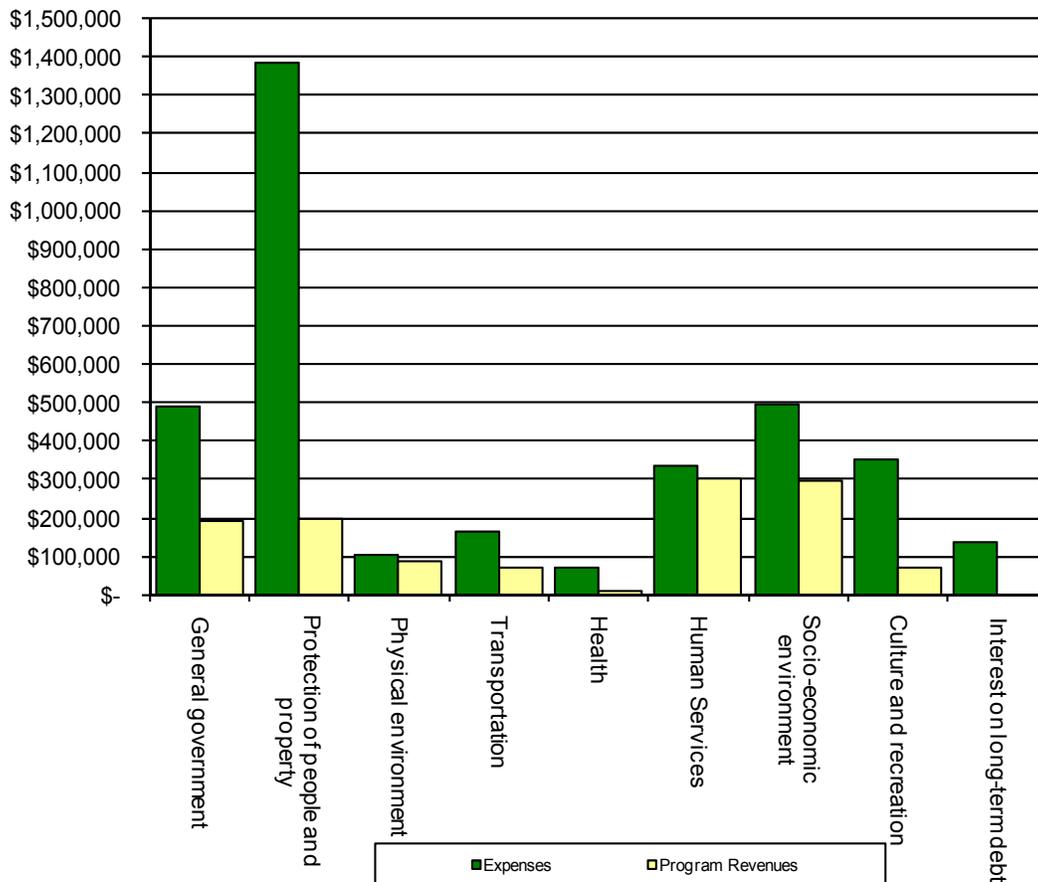
## MIAMI-DADE COUNTY, FLORIDA

reflected in fiscal year 2009. Effective July 1, 2009, the Clerk of Courts is funded from State appropriations. Other charges for services decreased in the Building Department, Building Code Compliance, and Planning and Zoning due to the decrease in permits requested as a result in the decline in the construction industry.

Operating grants and contributions decreased by \$45 million, mainly due to completion of some major grant-funded programs.

Total expenses for governmental activities were \$3.5 billion. As can be seen in the chart below, the majority of these expenses were for Protection of People and Property. Net transfers to business-type activities were \$624 million, including: \$270 million to the Transit Agency, of which approximately \$125.1 million was from the half-penny sales tax for transit related costs and \$145.6 million was from the General Fund; \$172.8 million of the half-penny Indigent Care sales tax to the Public Health Trust; and \$177.9 million from the General Fund to the Public Health Trust.

**Expenses and Program Revenues - Governmental Activities**  
(in thousands)

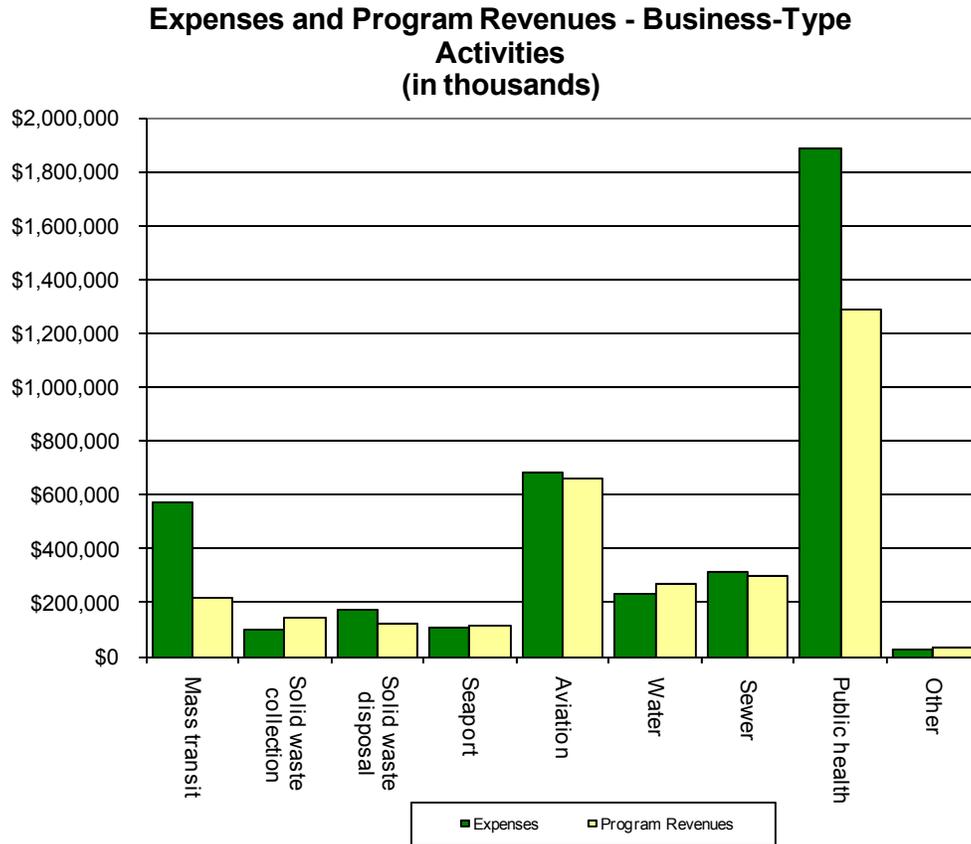


## MIAMI-DADE COUNTY, FLORIDA

**Business-type activities.** The County's major business-type activities include the following enterprise funds:

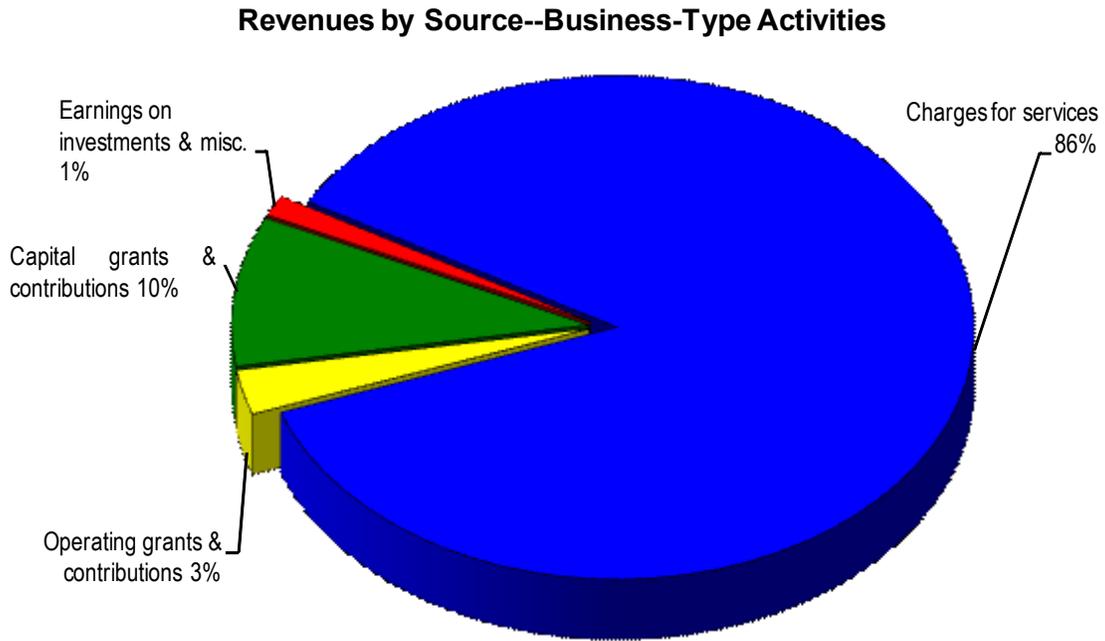
- Miami-Dade Transit Agency
- Solid Waste Collection and Disposal Department
- Seaport Department
- Miami-Dade Aviation Department
- Miami-Dade Water and Sewer Department, and
- Public Health Trust

Net assets of business-type activities decreased by \$286 million. The bar graph below summarizes the expenses and program revenues of the business-type activities.



# MIAMI-DADE COUNTY, FLORIDA

The pie chart below summarizes the revenues by source of the business-type activities.



## MIAMI-DADE COUNTY, FLORIDA

### Financial Analysis of the County's Funds

**Governmental Funds.** The General Fund is the County's chief operating fund and is used to account for most of its governmental activities. The General Fund's fund balance at September 30, 2009, was \$296.3 million. Of this amount \$90.7 million, or approximately 30.6%, is unreserved. The remainder of fund balance has been reserved to pay for additional endangered land (\$61.4 million), to pay for the enhancement of the stormwater drainage system (\$57.1 million), to liquidate contracts and purchase orders outstanding at the end of fiscal year (\$22.9 million) for inventories (\$21.8 million) and for long-term advances receivables (\$42.4 million). The unreserved fund balance represents approximately 5.5% of the total General Fund's expenditures. The General Fund's fund balance decreased by \$68.9 million from the previous year.

**Enterprise Funds.** The proprietary funds provide the same type of information found in the government-wide statements, but in more detail.

**Miami-Dade Transit ("MDT")** The MDT generated \$103.6 million in operating revenues in fiscal year 2009, and reported a decrease in net assets of \$77 million. Net assets for MDT totaled \$749 million at September 30, 2009, including \$901.3 million invested in capital assets, and a \$152.2 million deficit in unrestricted net assets.

As of September 30, 2009, the Transit Agency had a cash deficit balance of approximately \$146.6 million. These cash deficits are funded with cash advances from the General Fund. It is the County's practice to cover cash deficits with corresponding interfund receivables/payables in the appropriate fund. MDT reported the portion expected to be repaid within one year as current liabilities in Due to Other Funds in the amount of \$104.2 million. The remaining portion is reflected as Long-Term Advances Due to Other Funds in the amount of \$42.4 million. The General Fund recorded a reservation of fund balance of \$42.4 million for the Long-term Advances Receivable.

In 2005 MDT borrowed \$23.9 million (\$6.8 million for operating expenses, \$17.1 million for project funds) from the General Fund to cover the fiscal year 2001-02 existing shortfall. In fiscal year 2009, MDT reimbursed the General Fund the remaining balance of \$18.2 million.

MDT has borrowed \$150 million from the Citizen's Independent Transportation Trust (CITT), of which \$12 million has been repaid, leaving a balance due to CITT of \$138 million. The long-term portion of \$130.6 million is reported under Long-term Advances Due to Other Funds and the current portion of \$7.4 million is recorded as Due to Other Funds.

**Solid Waste Department ("SWD")** The SWD net assets increased by \$148 thousand reflecting revenues in excess of expenses for the fiscal year ended September 30, 2009. Operating revenues decreased 2% from \$270.3 million in fiscal year 2008 to \$265.1 million in fiscal year 2009. This decrease primarily resulted from a decrease in Disposal Services Revenue as a result of lower equivalent revenue tons partially offset by higher disposal fees.

**Seaport Department** The Seaport Department's operating revenues for the 2009 fiscal year were \$100.1 million, an increase of approximately 5.7% from the prior year. The Seaport's net assets increased by \$4.2 million from the prior year.

## MIAMI-DADE COUNTY, FLORIDA

**Aviation Department** The Aviation Department had operating revenues of \$521.6 million in fiscal year 2009, a decrease of \$40.3 million or 7.2% from the prior year. This decrease is due to significant reduction on landing fee revenue, parking revenue and rental car revenue. The parking revenue reduction is due to the temporary closing of Airport Concourse A. In addition, investment income was significantly reduced due to lower yields. Net assets decreased \$12.0 million or 1.0%. This was primarily due to lower passenger facility charges, a decrease of 4.5% in commercial landings, and a decrease of 20.1% in enplaned cargo in fiscal year 2009.

**Water and Sewer Department (“WASD”)** Total net assets as of September 30, 2009 were \$2.2 billion. The Department’s net assets increased by \$37.3 million from the prior year. The increase was primarily due to an increase in operating revenues as a result of rate increases. Operating and maintenance expenses increased by \$7.0 million, or by 2.2%, in 2009. The increase is due primarily to increased level of employee compensation and increased consultant and electrical expense.

**Public Health Trust (“PHT” or “Trust”)** During fiscal year 2009, PHT’s net assets decreased by \$244.6 million. (Please note that certain PHT revenues and expenditures were reclassified from last year’s CAFR). Operating revenues were \$1.252 billion, a decrease of \$128.4 million from the prior year. Net patient services revenue decreased by 10.6% or \$124.7 million due mainly to an accounting adjustment (change in estimate) of approximately \$50 million to reflect the shortfall in cash collections pertaining to legacy billing systems. The remainder of the decrease resulted from a 6% increase in nonpaying patients. Grants and other of \$28.3 million for the fiscal year ended September 30, 2009, decreased \$3.3 million or 10.4% from that reported in 2008 and was attributed to a \$2 million reduction in revenues related to FEMA for the cost of hurricane shutters for building facilities. Operating expenses, including depreciation, were \$1.870 billion, an increase of \$62.8 million from the prior year. The increase in expenses is mainly attributed to an increase in personnel and related costs, contractual and purchased services, and depreciation expense.

The PHT management is actively implementing an operational improvement plan to address the Trust’s financial condition. On March 18, 2010, the Board of County Commissioners held a special meeting and placed the PHT on management watch. The PHT management, together with its business partners, developed a cash stabilization plan to insure the PHT is solvent through the remainder of the fiscal year 2010. The plan included an advance from the County of \$61 million from the budgeted Surtax for fiscal year 2010 of \$169.7 million. In addition, the County advanced \$6 million of the budgeted Maintenance of Effort (MOE) of \$158.4 million. The County is required to provide PHT with a MOE payment that is no less than 80% of the general fund support provided for the operation of PHT at the time the surtax was levied. The MOE is calculated as 11.873% times the millage rate levied for countywide purposes in fiscal year 2007 times 95% of the preliminary tax roll for the upcoming fiscal year and multiplying 11.873% of general fund non-ad valorem revenues, with the exception of local and state gas taxes. In addition, the County remitted \$13.1 million to the State Agency for Health Care Administration (AHCA) which the County had previously agreed in the PHT MOE for fiscal year 2010.

At this time the County does not anticipate any additional funding will be required to assist PHT. The County does have the ability to advance budgeted surtax and MOE

## MIAMI-DADE COUNTY, FLORIDA

funds to the Trust, if such circumstances are warranted. In the event PHT's financial condition falls short of the sustainability goals forecasted, the County would evaluate available options including reducing costs and pursuing opportunities to redesign and optimize the operations and revenues and billing areas, including seeking additional Medicaid funding from the State.

On September 27, 2005, the County issued Public Facilities Revenue Bonds and Public Facilities Revenue Refunding Bonds in the original combined amount of \$300,000,000 (Series 2005 Bonds). On September 2, 2009, the County issued Public Facilities Revenue Bonds in the original amount of \$83,315,000 (Series 2009 Bonds).

The Series 2005 Bonds and Series 2009 Bonds (the Bonds) are secured by the gross revenues of the Public Health Trust. The Bonds are subject to certain covenants included in Ordinance No. 05-49 (the Bond Ordinance), together with certain ordinances and Board resolutions, which authorize and issue the Bonds by and between the Trust and the County. In addition, the Trust must comply with certain covenants included in the Bond insurance agreements.

The Bond Ordinance contains significant restrictive covenants that must be met by the Trust including, among other items, the requirement to maintain a rate covenant, to make scheduled monthly deposits to the debt service fund, maintenance of insurance on the Trust's facilities and limitations on the incurrence of additional debt. In general, the bond insurance agreement contains the same covenants as the Bond Ordinance.

At September 30, 2009, the Trust failed to meet rate covenant under the Bond Ordinance. PHT's failure to meet the rate covenant does not constitute a default under the Bond Ordinance, if PHT promptly hires an independent consultant to make recommendations as to a revision of the rates, fees, and charges of the Trust or the method of operation of the Trust, which shall result in producing the net revenues used in the covenant computation, and the PHT commences action to conform in all material respects with the recommendations of the independent consultant. The Trust has employed a consultant to make recommendations as to revision of rates, fees, and charges, and is in the process of implementing their recommendations. Therefore, PHT management believes that the covenant requirement has been satisfied. Failure to meet the rate covenant does not result in acceleration of Bonds.

In April, 2010 PHT received a subpoena from the US Securities and Exchange Commission, Miami Regional Office (SEC). The subpoena requests PHT to provide documentation related with the Jackson Health System Bond Offering for Public Facilities Revenue Bonds, Jackson Health System Series 2009, as part of a formal investigation of the PHT's financial condition and projections.

### **General Fund Budgetary Highlights**

During fiscal year 2009, the General Fund's budget was amended once. These budget amendments or supplemental appropriations reflect the change in projected expenditures that occurred since the budget hearings were held in September 2008 and distribute allocated funds among various County agencies from appropriate reserves and from appropriate sources. Some of the major amendments include a supplemental appropriation to the Clerk of Courts of \$4.195 million to cover underperforming recording fee revenues resulting from the continued slowdown of the real estate market; to

## MIAMI-DADE COUNTY, FLORIDA

Elections of \$6.061 million to cover additional costs related to the run-off election for the Office of Property Appraiser, the mail ballot election for the municipal charter amendments and the Presidential election held in November 2008; to Neighborhood Compliance of \$3.831 million to cover revenue shortfall associated with lien collection resulting from the economic downturn in the housing market.

### **General Fund Budgeted Revenues Compared to Actual Revenues**

During the year budgetary revenue estimates exceeded actual revenues by \$63.6 million. The most significant changes occurred in the following:

- ❑ **Taxes** were \$15 million under budget due to continued decline in property taxes primarily as a result of declining property values and an increase in Value Adjustment Board appeals.
- ❑ **Licenses and Permits** were \$16.8 million under budget due to the continued decline in the housing industry, resulting in lower than anticipated permitting activity.
- ❑ **Intergovernmental Revenues** were \$11.7 million under budget due to continued decline in the housing industry and weak economy resulting in lower than anticipated sales tax collection.
- ❑ **Investment Income** was \$13.7 million under the budgeted amount as a result of lower than expected interest returns.

### **General Fund Budgeted Expenditures Compared to Actual Expenditures**

The General Fund's expenditures were \$1.64 billion, \$197.2 million less than budgeted. This variance is primarily attributed to cost containment measures put in place to deal with lower charges for services revenue, and capital expenditures that did not occur during the year and were reestablished in the following year's budget.

The following are the functional areas that recognized the largest variations from the final budget:

- ❑ **Policy Formulation and General Government** had lower than anticipated expenditures of \$132 million. The majority of the savings were due to postponement of capital expenditures and professional contract services, and lower than anticipated services and other commodities across various departments.
- ❑ **Protection of People and Property** expenditures were \$32.1 million under budget. The Building Department, Building Code Compliance and Planning and Zoning Departments account for \$8 million of these savings. These departments continued to reduce staffing and operating expenditures due to the continued weakening of the housing market and reduced construction activity. The remaining variance is due to the reduced police and correction department services as a result of certain municipalities ceasing contracts for local police services with Miami-Dade County coming in \$19 million under budget.

**MIAMI-DADE COUNTY, FLORIDA**

**Capital Asset and Debt Administration**

**Capital Assets.** At September 30, 2009, the County’s total investment in capital assets, net of accumulated depreciation, was \$15.7 billion. This represents an increase of approximately 6.9% over the previous year. The following table summarizes the components of the County’s investments in capital assets.

**Miami-Dade County  
Capital Assets as of September 30, 2009 and 2008  
(net of depreciation, in thousands)**

	Governmental Activities		Business-Type Activities		Total	
	2008 (Restated)	2009	2008	2009	2008 (Restated)	2009
Land	\$ 614,373	\$ 646,968	\$ 650,014	\$ 671,635	\$ 1,264,387	\$ 1,318,603
Construction in progress	336,094	503,174	2,493,006	3,330,087	2,829,100	3,833,261
Building and building improvements	1,523,473	1,489,393	3,826,216	3,768,208	5,349,689	5,257,601
Infrastructure	1,004,428	993,370	3,199,984	3,217,354	4,204,412	4,210,724
Machinery and equipment	203,590	187,764	894,448	953,511	1,098,038	1,141,275
Totals	<u>\$3,681,958</u>	<u>\$3,820,669</u>	<u>\$11,063,668</u>	<u>\$11,940,795</u>	<u>\$ 14,745,626</u>	<u>\$15,761,464</u>

Capital assets of governmental activities reflect a restatement of beginning balances of \$0.2 million. Refer to Notes 4 and 11 for details.

Governmental activities’ major capital assets additions during the year included:

- \$32.0 million expended in the improvement, widening and renovation of roads
- \$18.7 million for the construction of Marlins Ball Park Stadium
- \$14.4 million invested for Traffic Signal improvements and Signalization
- \$12.0 million expended in Park’s construction and improvements, major projects are: Kendall Lakes Soccer Park, Haulover Marina Expansion II, Westwind Lakes Park and Metrozoo - Amazon PH IV
- \$9.9 million for the construction of the General Services Trade Shop Facilities
- \$8.6 million in local drainage and clean up of County areas and Miami River
- \$7.8 million invested in the commencement construction of MDFD Training Facility
- \$5.8 million in construction, renovation and equipment installation of Chiller Thermal Plant
- \$2.8 million construction on New Children's' Courthouse

## MIAMI-DADE COUNTY, FLORIDA

- ❑ \$14.0 million acquisition of land for roads expansion and the Endangered Land Conservation Program
- ❑ \$4.9 million acquisition of land and building for the Fire Rescue Vehicle Maintenance Facility
- ❑ \$3.0 million purchase of a new helicopter for Miami Dade Police Patrol Bureau
- ❑ \$5.0 million for the acquisition of library resources

Business-type activities' major capital assets additions during the year included:

### **Aviation Department:**

- ❑ \$660.3 million increase in construction in progress due to the ongoing construction of the North Terminal.

### **Water and Sewer Department:**

- ❑ \$51.3 million expended for various water projects, including treatment facilities
- ❑ \$43.3 million expended for various wastewater projects

### **Solid Waste Department**

- ❑ During fiscal year 2009, projects continued in connection with the Collection Facility Improvements, T&R Centers Improvements, West and Southwest T&R Center, Truck wash facility, Central Transfer Station Compactor-Phase II, Environmental Improvements, Disposal Scalehouse Expansion Project and other miscellaneous projects.

### **Transit Agency**

- ❑ During fiscal year 2009 MDT placed into service a total fleet of approximately 863 vehicles.

### **Public Health Trust**

- ❑ The Trust continues to expand and improve its facilities. Approximately \$116 million was spent in fiscal year 2009 to expand and improve the Health facilities.

### **Seaport**

- ❑ During fiscal year 2009 investment in capital assets increased \$13.5 million and is attributed to projects in the Seaport Master Plan and acquisitions of other capital assets necessary for the ongoing operations.

Additional information on the County's capital assets can be found in Note 4.

**MIAMI-DADE COUNTY, FLORIDA**

**Long-Term Liabilities.** At September 30, 2009, the County had \$13.5 billion in long-term liabilities, which are summarized in the schedule below. Additional information regarding long-term debt can be obtained in Note 8.

**Miami-Dade County  
Outstanding Long-term Liabilities as of September 30, 2009 and 2008  
(in thousands)**

	Governmental activities		Business-type activities		Total Primary Government	
	2008	2009	2008	2009	2008	2009
General obligation bonds	\$ 523,596	\$ 843,961	\$ 134,570	\$ 130,370	\$ 658,166	\$ 974,331
Special obligation bonds	1,766,873	2,291,666	35,415	97,740	1,802,288	2,389,406
Current year accretion of interest	26,344	29,885			26,344	29,885
Revenue bonds			6,860,647	7,618,479	6,860,647	7,618,479
Loans and notes payable	277,930	255,697	549,731	549,000	827,661	804,697
Other (i.e. unamortized premiums, discounts)	32,841	29,828	(3,875)	3,648	28,966	33,476
Commercial paper notes				110,141		110,141
Sub-total Bonds, Notes and Loans	2,627,584	3,451,037	7,576,488	8,509,378	10,204,072	11,960,415
Compensated absences	384,155	396,903	222,936	233,379	607,091	630,282
Estimated insurance claims payable	206,747	210,597	34,776	30,667	241,523	241,264
Other postemployment benefits	10,168	14,046	5,485	8,576	15,653	22,622
Environmental remediation			95,366	89,996	95,366	89,996
Landfill closure/postclosure care costs			113,503	100,236	113,503	100,236
Lease agreements	10,858	10,548	354,466	306,733	365,324	317,281
Other	45,753	49,202	62,827	44,220	108,580	93,422
<b>Totals</b>	<b>\$ 3,285,265</b>	<b>\$ 4,132,333</b>	<b>\$ 8,465,847</b>	<b>\$ 9,323,185</b>	<b>\$ 11,751,112</b>	<b>\$ 13,455,518</b>

## MIAMI-DADE COUNTY, FLORIDA

### Bond Ratings

Miami-Dade County continues to meet its financial needs through prudent use of its revenues and effective debt financing programs. The County's financial strength and sound financial management practices are reflected in its general obligation bond (uninsured) investment ratings, which are among the highest levels attained by Florida counties. Following are the credit ratings assigned by the three primary credit rating agencies in the financial market, each carrying a "stable outlook":

Aa3    Moody's Investor Services  
 AA-    Standard & Poor's  
           Corporation  
 AA-    Fitch IBCA, Inc.

At September 30, 2009, the County had \$11.8 billion in bonds and loan agreements outstanding, other than commercial paper notes. This is a net increase (new debt issued less principal reductions) of \$1.6 billion or 16.1% from the previous year. During the year, the County issued approximately \$2.2 billion of new debt, which is detailed in the chart below. Additional information on the County's debt can be obtained in Note 8.

#### BONDS AND LOANS ISSUED DURING THE YEAR (in thousands)

Date Issued	Description	Purpose	Interest Rate Range	Final Maturity Date	Original Amount Issued
<b>BONDS:</b>					
12/18/08	Miami-Dade County, Florida General Obligation Bonds, Series 2008B	To pay for a portion of the cost to construct and improve water, sewer and flood control systems, park and recreational facilities, bridges, public infrastructure and neighborhood improvements, public safety, emergency and healthcare facilities.	5.00-6.375%	7/1/28	\$ 146,200,000
12/19/08	Water and Sewer system Revenue Refunding Bonds, Series 2008C	To refund the outstanding Water and Sewer System Revenue Refunding Bonds, Series 2005 which refunded the Water and Sewer System Revenue Bonds, Series 1995.	1.65-5.92%	10/1/25	\$ 306,845,000
3/19/09	Miami-Dade County, Florida General Obligation Bonds, Series 2008B-1	To pay for a portion of the cost to construct and improve water, sewer and flood control systems, park and recreational facilities, bridges, public infrastructure and neighborhood improvements, public safety, emergency and healthcare facilities.	2.50-6.00%	7/1/38	\$ 203,800,000
5/7/09	Miami-Dade County, Florida Aviation Revenue Bonds, Series 2009A	To finance certain airport improvements associated with the Airport's Capital Improvement Plan previously approved by the Board.	3.00-6.00%	10/1/36	\$ 388,440,000
5/7/09	Miami-Dade County, Florida Aviation Revenue Bonds, Series 2009A	To finance certain airport improvements associated with the Airport's Capital Improvement Plan previously approved by the Board.	3.00-5.75%	10/1/41	\$ 211,560,000
7/14/09	Miami-Dade County, Florida Professional Sports Franchise Facilities Tax Revenue Refunding Bonds, Series 2009A	To refund the Professional Sports Franchise Facilities Tax Revenue Refunding Bonds, Series 1998 which refunded the Professional Sports Franchise Facilities Tax Revenue Refunding Bonds, Series 1992A, 1992B, 1992B-1 and 1995.	3.25-7.50%	4/1/49	\$ 85,701,273

## MIAMI-DADE COUNTY, FLORIDA

7/14/09	Miami-Dade County, Florida Professional Sports Franchise Facilities Tax Revenue Refunding Bonds, Tax able Series 2009B	To refund the Professional Sports Franchise Facilities Tax Revenue Refunding Bonds, Series 1998 which refunded the Professional Sports Franchise Facilities Tax Revenue Refunding Bonds, Series 1992A, 1992B, 1992B-1 and 1995.	7.08%	10/1/29	\$ 5,220,000
7/14/09	Miami-Dade County, Florida Professional Sports Franchise Facilities Tax Revenue Bonds, Series 2009C	To pay a portion of the County's cost of the development and construction of the Marlins Baseball Stadium.	3.59-7.50%	10/1/48	\$ 123,421,712
7/14/09	Miami-Dade County, Florida Professional Sports Franchise Facilities Tax Revenue Bonds, Series 2009D	To pay a portion of the County's cost of the development and construction of the Marlins Baseball Stadium.	7.08%	10/1/29	\$ 5,000,000
7/14/09	Miami-Dade County, Florida Professional Sports Franchise Facilities Tax Revenue Bonds, Series 2009E	To pay a portion of the County's cost of the development and construction of the Marlins Baseball Stadium.	Variable (Weekly Mode)	10/1/48	\$ 100,000,000
7/14/09	Miami-Dade County, Florida Subordinate Special Obligation Bonds, Series 2009	To pay a portion of the County's cost of the development and construction of the Marlins Baseball Stadium.	7.24-8.27%	10/1/47	\$ 91,207,214
9/2/09	Miami-Dade County, Florida Public Facilities Revenue Bond (Jackson Health Systems), Series 2009	To provide funds, together with other available funds of the County to pay or reimburse the Public Health Trust for the acquisition, construction and equipping of certain capital improvements to the Public Health Trust Facilities.	4.00-5.75%	6/1/39	\$ 83,315,000
9/3/09	Miami-Dade County, Florida Capital Asset Acquisition Special Obligation Bonds, Series 2009A	To provide funds, together with other funds of the County to pay the costs of acquisition, construction, improvement or renovation of certain capital assets, including buildings occupied or to be occupied by County departments and agencies.	3.00-5.125%	4/1/39	\$ 136,320,000
9/3/09	Miami-Dade County, Florida Capital Asset Acquisition Special Obligation Bonds, Series 2009B (Build America Bonds-Direct payment to issuer)	To provide funds, together with other funds of the County to pay the costs of acquisition, construction, improvement or renovation of certain capital assets, including buildings occupied or to be occupied by County departments and agencies.	3.05-6.97%	4/1/39	\$ 45,160,000
9/24/09	Miami-Dade County, Florida Transit System Sales Surtax Revenue Bonds, Series 2009A	To pay all or a portion of the cost of certain transportation and transit projects.	4.00-5.00%	7/1/21	\$ 69,765,000
9/24/09	Miami-Dade County, Florida Transit System Sales Surtax Revenue Bonds, Series 2009B (Federally Taxable-Build America Bonds-Direct payment to issuer)	To pay all or a portion of the cost of certain transportation and transit projects.	6.71-6.91%	7/1/39	\$ 251,975,000

**LOANS:**

8/3/09	Water & Sewer Regions Revolving Line of Credit	To pay costs of constructing or acquiring certain improvements under the Water & Sewer Department's Multi-Year Capital Plan.	Variable	8/3/11	21,335,000
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Total long-term debt issued during the year

\$ 2,275,265,199

## MIAMI-DADE COUNTY, FLORIDA

**Other Obligations.** The County administers a self-insurance program for workers' compensation, tort liability, property, and group health and life insurance programs, subject to certain stop-loss provisions. Detailed information about the County's liability related to the self-insurance program is included in Note 7. Other obligations include compensated absences, post-retirement health insurance benefits, arbitrage liability and other contingencies.

### **Economic Factors and Other Significant Matters**

The County's revenues and expenses and expenditures are affected by changes in international, national and local economic factors. Economic growth can be measured by various factors. Highlights of the economic factors that affected Miami-Dade County during the last fiscal year are depicted below.

- The unemployment rate for Miami-Dade County increased to approximately 8.9% from 5.3%, an increase of approximately 67.9% from prior year. (Source: Florida Agency for Workplace Innovation, Office of Workforce Information Services, Labor Market Statistics, Miami-Dade County Department of Planning and Zoning, Research Section).
- The occupancy rate for commercial real estate office market was 83%, an increase of approximately 2.6% from the previous year. (Source: Miami-Dade Department of Planning and Zoning)
- The number of visitors to Miami-Dade County was approximately \$11.9 million. This represents a decrease of approximately 1.6%. (Source: Greater Miami Convention and Visitors Bureau).
- The average sales price for existing single family homes decreased to \$204,808, down by 35.9% from 2008 prices. Similarly, condominium prices decreased 41.6% from fiscal year 2008, with average prices being \$151,900. (Source: Miami-Dade Department of Planning and Zoning).

### **Requests for information**

This financial report is designed to provide a general overview of Miami-Dade County's finances to our citizens, taxpayers, customers, investors, creditors, and others with an interest in the County's finances. Questions concerning this report or requests for additional financial information should be addressed to:

Miami-Dade County, Florida  
Finance Department  
Office of the Controller  
111 NW 1<sup>st</sup> Street, Suite 2620  
Miami, Florida 33128-1980

# **BASIC FINANCIAL STATEMENTS**



MIAMI-DADE COUNTY, FLORIDA

STATEMENT OF NET ASSETS

SEPTEMBER 30, 2009

(in thousands)

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Housing Finance Authority	Jackson Memorial Foundation
<b>ASSETS</b>					
Cash and cash equivalents	\$ 200,082	\$ 551,461	\$ 751,543	\$ 12,128	\$ 2,565
Investments	921,702	885,906	1,807,608	8,996	6,989
Receivables, net	39,176	392,353	431,529	445	7,060
Internal balances	302,777	(302,777)			
Due from primary government				1,000	
Due from other governments	193,544	99,726	293,270		
Mortgages and notes receivable, net	167,936		167,936	3,809	
Inventories	28,890	103,564	132,454		
Other assets	13,225	90,073	103,298	32	47
Capital assets, net of depreciation					
Land	646,968	671,635	1,318,603		
Buildings and building improvements, net	1,489,393	3,768,208	5,257,601		
Machinery and equipment, net	187,764	953,511	1,141,275	13	343
Infrastructure, net	993,370	3,217,354	4,210,724		
Construction in progress	503,174	3,330,087	3,833,261		
Total capital assets	3,820,669	11,940,795	15,761,464	13	343
Restricted cash and cash equivalents	263,344	498,597	761,941		
Restricted long-term investments	893,037	615,353	1,508,390		
Deferred charges	34,665	272,502	307,167	4,017	
Total assets	6,879,047	15,147,553	22,026,600	30,440	17,004
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	199,675	620,100	819,775	109	759
Accrued interest payable	40,749	182,837	223,586		
Due to other governments	90,612	98,511	189,123		
Due to component unit	1,000		1,000		
Unearned revenue	38,132	113,683	151,815		36
Other liabilities	75,954		75,954		
Long-term liabilities					
Due within one year	270,465	645,172	915,637	79	
Due in more than one year	3,861,868	8,678,013	12,539,881	294	
Total liabilities	4,578,455	10,338,316	14,916,771	482	795
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	1,559,919	3,630,809	5,190,728	13	343
Restricted for:					
Capital projects	134,603	57,256	191,859		
Debt service	104,926	367,938	472,864		
Housing programs	147,396		147,396		
Fire and Rescue	70,698		70,698		
Transportation	178,093		178,093		
Public Library	76,040		76,040		
Community and Social Development	77,793		77,793		
Environmentally Endangered Lands	61,390		61,390		
Stormwater Utility	57,115		57,115		
Other purposes (expendable)	198,616	354,344	552,960	1,526	
Other purposes (nonexpendable)	3,260		3,260		16,410
Unrestricted	(369,257)	398,890	29,633	28,419	(544)
Total net assets	\$ 2,300,592	\$ 4,809,237	\$ 7,109,829	\$ 29,958	\$ 16,209

The notes to the financial statement are an integral part of this statement.

MIAMI-DADE COUNTY, FLORIDA

STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009  
(in thousands)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary government:</b>					
Governmental activities:					
Policy formulation and general government	\$ 490,451	\$ 168,256	\$ 13,067	\$ 12,775	\$ (296,353)
Protection of people and property	1,386,498	179,759	15,399	2,476	(1,188,864)
Physical environment	101,806	78,018	5,802	1,689	(16,297)
Transportation (streets and roads)	162,644	13,263	24,969	32,745	(91,667)
Health	68,730	8,751	2,455		(57,524)
Human services	333,518	1,505	300,024		(31,989)
Socio-economic environment	494,481	35,287	261,252		(197,942)
Culture and recreation	351,420	50,599	11,823	9,829	(279,169)
Interest on long-term debt	136,212				(136,212)
Total governmental activities	<u>3,525,760</u>	<u>535,438</u>	<u>634,791</u>	<u>59,514</u>	<u>(2,296,017)</u>
Business-type activities:					
Mass transit	573,556	103,594	43,382	70,410	(356,170)
Solid waste collection	98,045	142,733			44,688
Solid waste disposal	173,757	122,395		739	(50,623)
Seaport	109,335	100,058		13,315	4,038
Aviation	680,398	521,600	14,163	126,545	(18,090)
Water	233,013	225,711	509	43,634	36,841
Sewer	316,409	253,025		43,357	(20,027)
Public health	1,886,088	1,252,189	33,292		(600,607)
Other	23,348	22,186		8,496	7,334
Total business-type activities	<u>4,093,949</u>	<u>2,743,491</u>	<u>91,346</u>	<u>306,496</u>	<u>(952,616)</u>
Total primary government	<u>\$ 7,619,709</u>	<u>\$ 3,278,929</u>	<u>\$ 726,137</u>	<u>\$ 366,010</u>	<u>\$ (3,248,633)</u>
<b>Component units:</b>					
Housing Finance Authority	\$ 2,241	\$ 1,597			\$ (644)
Jackson Memorial Foundation	\$ 9,093		\$ 7,720		\$ (1,373)

The notes to the financial statements are an integral part of this statement.

MIAMI-DADE COUNTY, FLORIDA

STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009  
(in thousands)

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Housing Finance Authority	Jackson Memorial Foundation
Change in net assets:					
Net (expense) revenue (from previous page)	\$ (2,296,017)	\$ (952,616)	\$ (3,248,633)	\$ (644)	\$ (1,373)
General revenues:					
Taxes:					
Property taxes, general	1,266,712		1,266,712		
Property taxes, for debt service	78,135		78,135		
Property taxes, for fire protection	306,750		306,750		
Property taxes, for libraries	80,259		80,259		
County hospital 1/2% sales surtax	172,816		172,816		
Transportation 1/2% sales surtax	172,706		172,706		
Utility taxes	68,150		68,150		
Local option gas taxes	55,115		55,115		
Communication tax	44,028		44,028		
Other taxes	104,808		104,808		
Intergovernmental revenues, unrestricted	228,435		228,435		
Franchise fees	44,241		44,241		
Earnings on investments	22,175	28,938	51,113	748	(130)
Miscellaneous	8,083	14,196	22,279	12	
Transfers--internal activities	(623,948)	623,948			
Total general revenues and transfers	2,028,465	667,082	2,695,547	760	(130)
Change in net assets	(267,552)	(285,534)	(553,086)	116	(1,503)
Net assets - beginning - restated (Note 11)	2,568,144	5,094,771	7,662,915	29,842	17,712
Net assets-ending	\$ 2,300,592	\$ 4,809,237	\$ 7,109,829	\$ 29,958	\$ 16,209

The notes to the financial statements are an integral part of this statement.

MIAMI-DADE COUNTY, FLORIDA

**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
 SEPTEMBER 30, 2009  
 (in thousands)

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 34,060	\$ 400,573	\$ 434,633
Investments	155,798	1,517,825	1,673,623
Receivables, net	11,827	26,156	37,983
Delinquent taxes receivable	58,836	20,864	79,700
Allowance for uncollected delinquent taxes	(58,836)	(20,864)	(79,700)
Due from other funds	161,488	20,820	182,308
Due from other governments	45,090	147,715	192,805
Mortgages and notes receivable, net		167,936	167,936
Inventories	21,804	7,086	28,890
Other assets	10,092	3,133	13,225
Long-term advances receivable	42,380	139,948	182,328
Total assets	<u>\$ 482,539</u>	<u>\$ 2,431,192</u>	<u>\$ 2,913,731</u>
<b>LIABILITIES AND FUND BALANCES:</b>			
Liabilities:			
Accounts payable and accrued liabilities	\$ 98,674	\$ 81,047	\$ 179,721
Retainage payable		18,887	18,887
Due to other funds	20,143	68,273	88,416
Due to other governments	60,777	29,835	90,612
Deferred revenue	6,615	118,057	124,672
Other liabilities		75,954	75,954
Total liabilities	<u>186,209</u>	<u>392,053</u>	<u>578,262</u>
Fund balances:			
Reserved for encumbrances	22,885	258,854	281,739
Reserved for inventories	21,804	7,086	28,890
Reserved for mortgages receivable		93,769	93,769
Reserved for long-term advances receivable	42,380	139,948	182,328
Reserved for other long-term assets		3,017	3,017
Reserved for housing assistance payments		18,399	18,399
Reserved for debt service		145,675	145,675
Reserved for permanent endowments		3,260	3,260
Reserved for environmentally endangered lands	61,390		61,390
Reserved for stormwater utility	57,115		57,115
Unreserved, reported in major funds	90,756		90,756
Unreserved, reported in nonmajor:			
Special revenue funds		375,560	375,560
Capital project funds		993,108	993,108
Permanent funds		463	463
Total fund balances	<u>296,330</u>	<u>2,039,139</u>	<u>2,335,469</u>
Total liabilities and fund balances	<u>\$ 482,539</u>	<u>\$ 2,431,192</u>	<u>\$ 2,913,731</u>

The notes to the financial statements are an integral part of this statement.

MIAMI-DADE COUNTY, FLORIDA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS

SEPTEMBER 30, 2009

(in thousands)

**Total fund balances--governmental funds** \$ 2,335,469

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These assets consist of:

Land	\$	646,968	
Buildings and building improvements		2,238,377	
Machinery and equipment		425,122	
Infrastructure		2,414,950	
Construction in progress		503,174	
Accumulated depreciation		(2,407,922)	
Total capital assets		3,820,669	3,820,669

The Internal Service Fund is used to charge the cost of self-insurance to individual funds.

The assets and liabilities of the Internal Service Fund are included in the governmental activities section of the Statement of Net Assets. (19,429)

The Statement of Net Assets includes an adjustment to reflect an allocation of the internal service fund profit or loss to business-type activities. This adjustment increases the Internal Balances account of governmental activities. 6,163

Some liabilities are not due and payable in the current period and therefore are not reported in the fund statements. Those liabilities consist of:

Bonds, loans, and notes payable	\$	(3,451,037)	
Accrued interest payable		(40,749)	
Compensated absences		(396,903)	
Other postemployment benefits		(14,258)	
Accrued post-retirement health insurance benefits		(2,139)	
Arbitrage rebate liability		(2,010)	
Lease agreements		(10,548)	
Due to Housing Finance Authority		(1,000)	
Other liabilities		(44,841)	
Total long-term liabilities		(3,963,485)	(3,963,485)

Bond issuance costs are treated as expenditures in the governmental funds, but are deferred to future periods in the Statement of Net Assets (amortized over the life of the bonds). 34,665

Some unearned revenues have met the earned criteria for recognition in the Statement of Activities. 86,540

**Net assets of governmental activities** \$ 2,300,592

The notes to the financial statements are an integral part of this statement.

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MIAMI-DADE COUNTY, FLORIDA

**STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

(in thousands)

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
Taxes	\$ 1,438,456	\$ 907,618	\$ 2,346,074
Special tax assessments		30,937	30,937
Licenses and permits	106,217	5,034	111,251
Intergovernmental revenues	204,635	628,647	833,282
Charges for services	233,542	169,834	403,376
Fines and forfeitures	11,877	30,271	42,148
Investment income	9,092	41,705	50,797
Other	87,588	61,813	149,401
Total revenues	<u>2,091,407</u>	<u>1,875,859</u>	<u>3,967,266</u>
<b>Expenditures:</b>			
Current:			
Policy formulation and general government	367,970	156,478	524,448
Protection of people and property	916,074	436,552	1,352,626
Physical environment	71,759	27,588	99,347
Transportation	36,950	78,453	115,403
Health	33,142	34,895	68,037
Human services		334,864	334,864
Socio-economic environment	90,047	403,208	493,255
Culture and recreation	99,064	223,088	322,152
Debt service:			
Principal retirement		113,337	113,337
Interest		101,175	101,175
Other		5,209	5,209
Capital outlay	23,179	252,944	276,123
Total expenditures	<u>1,638,185</u>	<u>2,167,791</u>	<u>3,805,976</u>
Excess (deficiency) of revenues over expenditures	<u>453,222</u>	<u>(291,932)</u>	<u>161,290</u>
<b>Other financing sources (uses):</b>			
Long-term debt issued		1,002,096	1,002,096
Premium on long-term debt		67	67
Payments to bond escrow agents		(96,599)	(96,599)
Transfers in	17,693	331,770	349,463
Transfers out	(541,799)	(431,612)	(973,411)
Total other financing sources (uses)	<u>(524,106)</u>	<u>805,722</u>	<u>281,616</u>
Net change in fund balances	<u>(70,884)</u>	<u>513,790</u>	<u>442,906</u>
Increase in reserve for inventory	2,027	2,246	4,273
Fund balances -beginning - restated, Note 11	365,187	1,523,103	1,888,290
Fund balances--ending	<u>\$ 296,330</u>	<u>\$ 2,039,139</u>	<u>\$ 2,335,469</u>

The notes to the financial statements are an integral part of this statement.

**MIAMI-DADE COUNTY, FLORIDA**  
**RECONCILIATION OF THE CHANGE IN FUND BALANCES**  
**OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**  
(in thousands)

**Net change in fund balances - total governmental funds** \$ 442,906

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital outlay	\$ 281,226	
Depreciation expense	(139,445)	
Excess of capital outlay over depreciation expense		141,781

The issuance of long-term debt provides a source of current financial resources to governmental funds. However, issuing debt increases long-term liabilities in the statement of net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, but these amounts are deferred and amortized in the Statement of Activities. In the current year, these amounts consist of:

Bonds and notes issued, including premium of \$67	\$ (1,002,163)	
Bond issuance costs paid during the current year	16,263	
Amortization/reduction of bond premium and deferred charges on refunding	3,080	
Amortization/reduction of bond issuance costs	(1,173)	
Total bond proceeds and related transactions		(983,993)

The repayment of long-term debt is reported as a use of financial resources in governmental funds, but reduces long-term liabilities in the Statement of Net Assets. In the current year, these amounts consist of:

Bond, loans and notes principal retirement		205,515
--	--	---------

Some unearned revenues in the fund statements meet the recognition criteria in the statement of activities. In FY 2009 there was a decrease in the amount recognized. (26,476)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:

Interest accreted on capital appreciation debt	\$ (29,885)	
Increase in compensated absences	(12,748)	
Net increase in inventories	4,273	
Net increase in other long-term liabilities	(7,017)	
Total additional expenses		(45,377)

(continued)

**MIAMI-DADE COUNTY, FLORIDA**  
**RECONCILIATION OF THE CHANGE IN FUND BALANCES**  
**OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**  
(in thousands)

Interest expense in the Statement of Activities includes additional accrued interest calculated for bonds and notes payable. The fund statements report payments of interest expense related to prior periods, which has been eliminated in the Statement of Activities.	\$ (3,811)
The Internal Service Fund is used by management to charge the costs of self-insurance to individual funds. The change in net assets of the fund was reported with the governmental activities in the Statement of Activities.	3,477
The amount of the Internal Service Fund's loss on transactions with business-type activities was eliminated from the governmental activities in the Statement of Activities.	1,496
Loss on the sale or disposal of capital assets is reported in the Statement of Activities, but is not reported in the fund financial statements.	(9,500)
Capital asset contributions are reported in the Statement of Activities, but not reported in the fund financial statements.	7,764
Proceeds on the sale of capital assets are reported in the fund statements, but not reported in the Statement of Activities.	(1,334)
 <b>Change in net assets of governmental activities</b>	 <b><u>\$ (267,552)</u></b>

The notes to the financial statements are an integral part of these statements.

MIAMI-DADE COUNTY, FLORIDA

PROPRIETARY FUNDS  
STATEMENT OF NET ASSETS  
SEPTEMBER 30, 2009  
(in thousands)

	Business-type Activities - Enterprise Funds			
	Transit Agency	Solid Waste Management	Seaport	Aviation Department
<b>Assets:</b>				
Current assets:				
Cash and cash equivalents	\$ 317	\$ 21,758	\$ 2,399	\$ 94,131
Investments		105,864	11,525	86,473
Accounts receivable, net	373	10,162	8,495	37,323
Due from other funds	69	2,517		25,294
Due from other governments	55,321	195		
Inventories	33,976		4,225	1,943
Other current assets	2,396		608	5,197
Total unrestricted assets	92,452	140,496	27,252	250,361
Restricted assets:				
Cash and cash equivalents		15,608	11,093	159,771
Investments	292,325	265	30,152	237,823
Due from other governments			5,072	
Other restricted assets		8,603		50,511
Total restricted assets	292,325	24,476	46,317	448,105
Total current assets	384,777	164,972	73,569	698,466
Non current assets:				
Capital assets:				
Land	241,195	57,528	198,596	88,836
Buildings and building improvements, net	753,982	43,632	272,063	2,419,663
Machinery and equipment, net	344,226	85,617	27,546	141,111
Infrastructure, net		1,193	202,745	711,205
Construction in progress	141,546	16,323	45,926	2,443,759
Total capital assets, net	1,480,949	204,293	746,876	5,804,574
Other non current assets:				
Restricted cash and cash equivalents	152,781	31,399		314,417
Restricted long-term investments		97,048	7,056	
Deferred charges and other non-current assets	8,877	6,785	3,463	72,370
Total non current assets	1,642,607	339,525	757,395	6,191,361
Total assets	2,027,384	504,497	830,964	6,889,827

(Continued)

MIAMI-DADE COUNTY, FLORIDA

Business-type Activities - Enterprise Funds				Governmental
Water and Sewer	Public Health Trust	Other (Nonmajor) Enterprise Funds	Total Enterprise Funds	Activities-Self-Insurance Internal Service Fund
\$ 389	\$ 95,358	\$ 3,489	\$ 217,841	\$ 28,793
87,464	16,699	11,483	319,508	141,116
90,813	244,815	372	392,353	1,193
416	27,953		56,249	20,394
	39,138		94,654	739
30,415	32,972	33	103,564	
9,501	6,368	188	24,258	
218,998	463,303	15,565	1,208,427	192,235
130,009	13,000	4,139	333,620	
	5,833		566,398	
			5,072	
	5,472	1,229	65,815	
130,009	24,305	5,368	970,905	
349,007	487,608	20,933	2,179,332	192,235
44,485	36,635	4,360	671,635	
	249,249	29,619	3,768,208	
220,293	130,476	4,242	953,511	
2,265,689	9,237	27,285	3,217,354	
620,586	54,218	7,729	3,330,087	
3,151,053	479,815	73,235	11,940,795	
			498,597	
289,536	221,713		615,353	
172,580	8,425	2	272,502	
3,613,169	709,953	73,237	13,327,247	
3,962,176	1,197,561	94,170	15,506,579	192,235

(Continued)

MIAMI-DADE COUNTY, FLORIDA

PROPRIETARY FUNDS  
STATEMENT OF NET ASSETS  
SEPTEMBER 30, 2009  
(in thousands)

	Business-type Activities - Enterprise Funds			
	Transit Agency	Solid Waste Management	Seaport	Aviation Department
<b>Liabilities:</b>				
Current liabilities payable from current assets:				
Accounts payable and accrued liabilities	40,121	16,517	3,501	31,546
Current portion of bonds, loans and notes payable	15,255		3,800	
Current portion of lease agreements			1,729	3,335
Accrued interest payable	4,826		665	
Compensated absences	13,080	3,922	1,620	7,555
Estimated claims payable				
Environmental remediation liability				9,615
Liability for closure and postclosure care costs		7,216		
Due to other funds	120,842	1,323	2,734	8,393
Due to other governments				
Unearned revenue and other current liabilities	9,009	646	914	10,159
Total current liabilities payable from current assets	203,133	29,624	14,963	70,603
Current liabilities payable from restricted assets:				
Accounts payable, accrued expenses and deferred credits	221	1,916	9,814	209,886
Current portion of bonds, loans and notes payable		18,823	8,090	61,049
Accrued interest payable		3,737	5,055	127,269
Estimated claims payable				
Environmental remediation liability			401	
Lease agreements	292,325			
Unearned revenue				
Total current liabilities payable from restricted assets	292,546	24,476	23,360	398,204
Total current liabilities	495,679	54,100	38,323	468,807
Long-term liabilities:				
Bonds, loans and notes payable, net	583,159	181,660	573,790	5,017,813
Commercial paper				110,141
Estimated claims payable				
Compensated absences	23,755	11,244	4,747	20,402
Environmental remediation liability				79,980
Liability for closure and postclosure care costs		93,020		
Lease agreements			1,092	8,252
Long-term advances due to other funds	173,066			
Other long-term liabilities	2,633	2,593	690	4,451
Total long-term liabilities	782,613	288,517	580,319	5,241,039
Total liabilities	1,278,292	342,617	618,642	5,709,846
<b>Net Assets:</b>				
Invested in capital assets, net of related debt	901,304	39,343	161,838	615,571
Restricted for:				
Debt service		17,113	23,895	175,107
Capital projects			19,263	
Grants and other purposes		97,642		250,260
Unrestricted (deficit)	(152,212)	7,782	7,326	139,043
Total net assets	\$ 749,092	\$ 161,880	\$ 212,322	\$ 1,179,981

The notes to the financial statements are an integral part of this statement.

(Continued)

MIAMI-DADE COUNTY, FLORIDA

Business-type Activities - Enterprise Funds				Governmental
Water and Sewer	Public Health Trust	Other (Nonmajor) Enterprise Funds	Total Enterprise Funds	Activities-Self-Insurance Internal Service Fund
14,028	250,304	1,300	357,317	1,067
7,176	5,230	961	32,422	
			5,064	
	5,021	72	10,584	
11,719	108,068	385	146,349	
	6,143		6,143	64,445
			9,615	
			7,216	
6,697	39,808		179,797	
15,578	82,933		98,511	
22,660	24,963	1,600	69,951	
<u>77,858</u>	<u>522,470</u>	<u>4,318</u>	<u>922,969</u>	<u>65,512</u>
32,769	8,093	84	262,783	
48,724			136,686	
36,192			172,253	
904			904	
			401	
			292,325	
51,420		359	51,779	
<u>170,009</u>	<u>8,093</u>	<u>443</u>	<u>917,131</u>	
<u>247,867</u>	<u>530,563</u>	<u>4,761</u>	<u>1,840,100</u>	<u>65,512</u>
1,495,203	371,176	7,328	8,230,129	
			110,141	
1,290	22,330		23,620	146,152
25,882		1,000	87,030	
			79,980	
			93,020	
			9,344	
			173,066	
15,131	19,251		44,749	
<u>1,537,506</u>	<u>412,757</u>	<u>8,328</u>	<u>8,851,079</u>	<u>146,152</u>
<u>1,785,373</u>	<u>943,320</u>	<u>13,089</u>	<u>10,691,179</u>	<u>211,664</u>
1,590,038	257,770	64,945	3,630,809	
117,458	30,736	3,629	367,938	
32,656	5,337		57,256	
	5,147	1,295	354,344	
436,651	(44,749)	11,212	405,053	(19,429)
<u>\$ 2,176,803</u>	<u>\$ 254,241</u>	<u>\$ 81,081</u>	<u>4,815,400</u>	<u>\$ (19,429)</u>

Adjustment to reflect the allocation of internal service fund net revenue (expense) to business-type activities (6,163)  
 Net assets of business-type activities \$ 4,809,237

(Concluded)