

MIAMI-DADE COUNTY, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS
 FOR THE MIAMI-DADE COUNTY RETIREE HEALTH PLAN
 (UNAUDITED)
 (in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Estimated Covered Payroll (c)	UAAL as % of Covered Payroll ([b-a]/c)
10/1/2007	\$0	\$284,024	\$284,024	0%	\$2,048,371	14%
10/1/2008	\$0	\$300,847	\$300,847	0%	\$2,109,822	14%

See accompanying independent auditors' report.
 The notes to the required supplementary information are an integral part of this statement.

MIAMI-DADE COUNTY, FLORIDA

Notes to the Required Supplementary Information - (Unaudited)

Chapter 129, Florida Statutes, requires 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 and generally accepted accounting principles. The budgets control the levy of taxes and the expenditure of money for County purposes for the ensuing fiscal year. The budgeting process is based on estimates of revenues and expenditures. The County budgets are prepared on a modified-accrual basis or accrual basis of accounting in accordance with generally accepted accounting principles.

The County's budgets have to be approved by the Board of County Commissioners. Every September the County holds two public hearings and adopts the annual budgets for substantially all County funds through the enactment of budget ordinances. Most funds have annually appropriated budgets, meaning that their budgets are established annually. Capital project funds and certain grant funds, however, have budgets that extend over the duration of the project or grant, which may be several years. At the end of the fiscal year, the appropriations of annually adopted budgets lapse, but the appropriations of project-length budgets continue until the end of the capital project or grant.

The adopted budgets are either appropriated or non-appropriated in nature. Funds that have appropriated budgets cannot legally exceed their appropriations. The budgetary control over funds that have non-appropriated budgets are dependent on other enabling ordinances, such as bond ordinances, in which expenditure authority extends over several 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 at fund/department level require County Commissioners' approval. Department directors are authorized to make transfers of appropriations within their fund/department. Transfers of appropriations between fund/departments require County Commissioners' approval as well. Estimated fund balances are considered in the budgetary process.

Encumbrance accounting is used in the County's governmental funds. Encumbrances are commitments for future expenditures, based on purchase orders or contracts issued, where the goods or services have been ordered but have not been received. Encumbrances do not constitute expenditures or liabilities to the County since no resources are expended until the goods or services are received. They are used to help ensure that actual expenditures and commitments for future expenditures do not exceed authorized appropriations. Encumbrances outstanding at year-end are reported as reservations of fund balance in the balance sheets of the governmental funds since they will be carried over and reappropriated in the following year.

A budget and actual comparison for the General Fund is presented in the Required Supplementary Information section of this report. Budget and actual comparisons for other funds are reflected in the Other Supplementary section.

(This page left blank intentionally.)

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Combining and individual fund statements and schedules provide a more detailed view of the information aggregated to develop the basic financial statements presented in the preceding section.

MIAMI-DADE COUNTY, FLORIDA

GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

Revenues:	
Taxes	
General property taxes	\$ 1,262,973
Utility taxes	68,150
Communication taxes	44,028
Local option gas tax	52,669
Occupational license tax	10,636
Total	<u>1,438,456</u>
Licenses and permits	
Building	41,816
Franchise fees	44,241
Other licenses	20,160
Total	<u>106,217</u>
Intergovernmental revenues	
State sales tax	113,916
State revenue sharing	75,963
Gasoline and motor fuel tax	12,738
Alcoholic beverages license	955
Other	1,063
Total	<u>204,635</u>
Charges for services	
Clerk of Circuit and County Court	11,556
Tax Collector fees	37,158
Merchandise sales and recreation fees	31,721
Sheriff and police services	48,150
Other	104,957
Total	<u>233,542</u>
Fines and forfeitures	
Clerk of Circuit and County Court	11,877
Investment income	<u>9,092</u>
Other	
Administrative	49,785
Rentals	3,551
Reimbursements and other	34,252
Total	<u>87,588</u>
Total revenues	<u>2,091,407</u>

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

Expenditures:	
Policy formulation and general government	
Financial administration	126,915
Judicial	47,874
Executive	9,028
Legislative	19,380
Other general government	164,773
Total	<u>367,970</u>
Protection of people and property	
Police and crime control	540,171
Corrections and rehabilitation	306,228
Protective services and inspection	69,675
Total	<u>916,074</u>
Physical environment	<u>71,759</u>
Transportation	<u>36,950</u>
Health	<u>33,142</u>
Socio-economic environment	
Social services	<u>90,047</u>
Culture and recreation	<u>99,064</u>
Capital outlay	<u>23,179</u>
Total expenditures	<u>1,638,185</u>
Excess of revenues over expenditures	<u>453,222</u>
Other financing sources (uses):	
Transfers in	17,693
Transfers out	<u>(541,799)</u>
Total other financing (uses)	<u>(524,106)</u>
Net change in fund balances	(70,884)
Fund balance - beginning	365,187
Increase in reserve for inventories	<u>2,027</u>
Fund balance - ending	<u>\$ 296,330</u>

(Concluded)

NONMAJOR GOVERNMENTAL FUNDS

MIAMI-DADE COUNTY, FLORIDA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
BY FUND TYPE
SEPTEMBER 30, 2009**
(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS:					
Cash and cash equivalents	\$ 91,428	\$ 30,334	\$ 278,175	\$ 636	\$ 400,573
Investments	434,335	115,341	965,062	3,087	1,517,825
Receivables, net	21,987		4,169		26,156
Delinquent taxes receivable	17,519	3,345			20,864
Allowance for uncollected delinquent taxes	(17,519)	(3,345)			(20,864)
Due from other funds	19,618		1,202		20,820
Due from other governments	139,636		8,079		147,715
Mortgages and notes receivable, net	167,936				167,936
Inventories	7,086				7,086
Other assets	3,083		50		3,133
Long-term advances receivable	139,948				139,948
Total assets	<u>\$ 1,025,057</u>	<u>\$ 145,675</u>	<u>\$ 1,256,737</u>	<u>\$ 3,723</u>	<u>\$ 2,431,192</u>
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts payable and accrued liabilities	\$ 57,817		\$ 23,230		\$ 81,047
Retainage payable	217		18,670		18,887
Due to other funds	65,756		2,517		68,273
Due to other governments	29,347		488		29,835
Deferred revenue	115,221		2,836		118,057
Other liabilities	75,601		353		75,954
Total liabilities	<u>343,959</u>		<u>48,094</u>		<u>392,053</u>
Fund balances:					
Reserved for encumbrances	43,319		215,535		258,854
Reserved for inventories	7,086				7,086
Reserved for mortgages receivable	93,769				93,769
Reserved for long-term advances receivable	139,948				139,948
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
Unreserved fund balances	375,560		993,108	463	1,369,131
Total fund balances	<u>681,098</u>	<u>145,675</u>	<u>1,208,643</u>	<u>3,723</u>	<u>2,039,139</u>
Total liabilities and fund balances	<u>\$ 1,025,057</u>	<u>\$ 145,675</u>	<u>\$ 1,256,737</u>	<u>\$ 3,723</u>	<u>\$ 2,431,192</u>

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 827,037	\$ 78,135	\$ 2,446		\$ 907,618
Special tax assessments	24,437		6,500		30,937
Licenses and permits	5,034				5,034
Intergovernmental revenues	585,660	18,933	24,054		628,647
Charges for services	169,834				169,834
Fines and forfeitures	30,063		208		30,271
Investment income	14,387	10,965	16,308	\$ 45	41,705
Other	43,376	2,386	16,051		61,813
Total revenues	1,699,828	110,419	65,567	45	1,875,859
Expenditures:					
Current:					
Policy formulation and general government	109,005		47,473		156,478
Protection of people and property	427,932		8,620		436,552
Physical environment	5,870		21,718		27,588
Transportation	51,138		27,315		78,453
Health	11,645		23,250		34,895
Human services	334,864				334,864
Socio-economic environment	403,152		56		403,208
Culture and recreation	155,588		67,473	27	223,088
Debt service:					
Principal retirement		113,337			113,337
Interest payments		101,175			101,175
Other		5,209			5,209
Capital outlay	20,183		232,761		252,944
Total expenditures	1,519,377	219,721	428,666	27	2,167,791
Excess (deficiency) of revenues over expenditures	180,451	(109,302)	(363,099)	18	(291,932)
Other financing sources (uses):					
Long-term debt issued		90,921	911,175		1,002,096
Premium (discount) on long-term debt			67		67
Payments to bond escrow agents		(96,599)			(96,599)
Transfers in	125,166	133,922	72,682		331,770
Transfers out	(353,039)	(4,651)	(73,922)		(431,612)
Total other financing sources (uses)	(227,873)	123,593	910,002		805,722
Net change in fund balances	(47,422)	14,291	546,903	18	513,790
Increase (decrease) in reserve for inventory	2,246				2,246
Fund balances--beginning, as restated, Note 11	726,274	131,384	661,740	3,705	1,523,103
Fund balances--ending	\$ 681,098	\$ 145,675	\$ 1,208,643	\$ 3,723	\$ 2,039,139

See accompanying independent auditors' report.

NONMAJOR SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues, from specific sources, which are restricted by law or policy to finance specific activities. The County's special revenue funds are numerous. Accordingly, for financial reporting purposes, special revenue funds of a similar nature have been combined within the following classifications:

Fire & Rescue Fund: To account for revenues received from the special taxing district established to provide uniform fire suppression services throughout the County for participating municipalities and the unincorporated area.

Health Development Fund: To account for revenues received from Federal and State grants, half-cent sales tax used to support the operations of the Public Health Trust, and user charges for the operation of the Office of Rehabilitative Services.

People's Transportation Fund: To account for revenues received from the half-cent transportation sales tax used to support transportation operations, transportation related capital projects and acquisition of capital transportation assets.

Public Library Fund: To account for revenues received from the unincorporated area and participating municipalities for the operation of a uniform public library system.

Community and Social Development Funds: These funds account for revenues received from Federal and State grants for the operation of the Community Development Block Grants and low-income housing assistance and acquisition programs.

State Housing Initiatives Program (SHIP): To account for documentary stamp tax revenues received from the Local Government Housing Trust Fund. The purpose of SHIP is to provide housing assistance, including mortgages, to very low, low and moderate income households.

Documentary Stamp Surtax Program: To account for revenues received from locally generated documentary stamp surtax for special housing programs.

Other Housing Programs: To account for Housing programs, including the Housing General Fund and Section 8, Homeless Programs and Low-Income Public Housing funded by revenues received from US HUD.

Clerk of Courts Operations Fund: To account for revenues and expenditures applicable to the general ex-officio operations of the Clerk of the Courts and of the Circuit and County court functions.

Hurricane Restoration Fund: To account for revenues received from the Federal Emergency Management Agency grants, insurance, and other reimbursements from Federal and State agencies for countywide disaster assistance.

Other Special Revenue Funds: To account for revenues received from miscellaneous sources for a wide range of programs, including tourist development, criminal justice, and recreational development.

(This page left blank intentionally.)

MIAMI-DADE COUNTY, FLORIDA

SPECIAL REVENUE FUNDS
NONMAJOR COMBINING BALANCE SHEET
SEPTEMBER 30, 2009
(in thousands)

	Fire Rescue Fund	Health Development Fund	People's Transportation Fund	Public Library Fund	Community and Social Development Funds
Assets:					
Cash and cash equivalents	\$ 10,338	\$ 2	\$ 3,575	\$ 13,504	\$ 2,026
Investments	49,807		17,331	65,429	2,058
Accounts receivable, net	13,975			355	630
Delinquent taxes receivable	13,415			3,655	
Allowance for uncollected delinquent taxes	(13,415)			(3,655)	
Mortgages and notes receivable					186,520
Allowance for mortgages receivable					(134,018)
Due from other funds	1,301		7,376		5,455
Due from other governments		28,485	27,952		31,931
Inventories	7,086				
Other assets					261
Long-term advances receivable			130,686		
Total assets	<u>\$ 82,507</u>	<u>\$ 28,487</u>	<u>\$ 186,920</u>	<u>\$ 79,288</u>	<u>\$ 94,863</u>
Liabilities and Fund Balances:					
Liabilities:					
Accounts payable and accrued liabilities	\$ 11,809	\$ 364	\$ 2,589	\$ 3,230	\$ 14,278
Retainage payable					
Due to other funds		28,040	70		14,630
Due to other governments			6,168		
Deferred revenues	5,751	83		18	35,336
Other liabilities					
Total liabilities	<u>17,560</u>	<u>28,487</u>	<u>8,827</u>	<u>3,248</u>	<u>64,244</u>
Fund Balances:					
Reserved for encumbrances	15,915			1,940	3,048
Reserved for inventories	7,086				
Reserved for mortgages and notes receivable					21,472
Reserved for long-term advances receivable			130,686		
Reserved for other long-term assets					250
Reserved for housing assistance payments					
Unreserved fund balances	41,946		47,407	74,100	5,849
Total fund balances	<u>64,947</u>		<u>178,093</u>	<u>76,040</u>	<u>30,619</u>
Total liabilities and fund balances	<u>\$ 82,507</u>	<u>\$ 28,487</u>	<u>\$ 186,920</u>	<u>\$ 79,288</u>	<u>\$ 94,863</u>

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

State Housing Initiatives Program	Documentary Stamp Surtax Program	Other Housing Programs	Clerk of Courts Operations Fund	Hurricane Restoration Fund	Other Special Revenue Funds	Total Special Revenue Funds
\$ 2,979	\$ 9,231	\$ 9,253	\$ 461		\$ 40,059	\$ 91,428
14,440	44,749	13,162	2,236		225,123	434,335
		5,294			1,733	21,987
					449	17,519
					(449)	(17,519)
85,431	288,120	4,397			29,000	593,468
(69,294)	(220,220)				(2,000)	(425,532)
	3,138	100			2,248	19,618
2	1,037	245	881	\$ 33,945	15,158	139,636
						7,086
	1,585	1,182			55	3,083
	9,262					139,948
<u>\$ 33,558</u>	<u>\$ 136,902</u>	<u>\$ 33,633</u>	<u>\$ 3,578</u>	<u>\$ 33,945</u>	<u>\$ 311,376</u>	<u>\$ 1,025,057</u>
\$ 142	\$ 162	\$ 8,480		\$ 832	\$ 15,931	\$ 57,817
				3	214	217
	959	9,050		13,007		65,756
		3,214	\$ 3,578	15,965	422	29,347
33,416				2,095	38,522	115,221
		1,274			74,327	75,601
<u>33,558</u>	<u>1,121</u>	<u>22,018</u>	<u>3,578</u>	<u>31,902</u>	<u>129,416</u>	<u>343,959</u>
					22,416	43,319
						7,086
	67,900	4,397				93,769
	9,262					139,948
	1,585	1,182				3,017
		18,399				18,399
	57,034	(12,363)		2,043	159,544	375,560
	<u>135,781</u>	<u>11,615</u>		<u>2,043</u>	<u>181,960</u>	<u>681,098</u>
<u>\$ 33,558</u>	<u>\$ 136,902</u>	<u>\$ 33,633</u>	<u>\$ 3,578</u>	<u>\$ 33,945</u>	<u>\$ 311,376</u>	<u>\$ 1,025,057</u>

(Concluded)

MIAMI-DADE COUNTY, FLORIDA

SPECIAL REVENUE FUNDS
NONMAJOR COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Fire Rescue Fund	Health Development Fund	People's Transportation Fund	Public Library Fund	Community and Social Development Funds
Revenues:					
Taxes	\$ 306,750	\$ 172,816	\$ 172,706	\$ 80,259	\$ 749
Special tax assessments					
Licenses and permits					
Intergovernmental revenues	19	2,155		1,693	270,242
Charges for services	63,598	107		340	1,715
Fines and forfeitures	36			954	
Investment income	1,121		1,048	1,100	411
Other	2,248	774	3,071	84	22,006
Total revenues	<u>373,772</u>	<u>175,852</u>	<u>176,825</u>	<u>84,430</u>	<u>295,123</u>
Expenditures:					
Policy formulation and general government					
Protection of people and property	374,871				
Physical environment					
Transportation			34,541		
Health		11,521			
Human services					301,811
Socio-economic environment					36,705
Culture and recreation				70,463	
Capital outlay	2,986	6		6,139	4,254
Total expenditures	<u>377,857</u>	<u>11,527</u>	<u>34,541</u>	<u>76,602</u>	<u>342,770</u>
Excess (deficiency) of revenues over expenditures	<u>(4,085)</u>	<u>164,325</u>	<u>142,284</u>	<u>7,828</u>	<u>(47,647)</u>
Other financing sources (uses):					
Transfers in	24,358	8,491			46,171
Transfers out	(5,337)	(172,816)	(133,870)	(1,815)	(3,116)
Long-term debt issued					
Total other financing sources (uses)	<u>19,021</u>	<u>(164,325)</u>	<u>(133,870)</u>	<u>(1,815)</u>	<u>43,055</u>
Net change in fund balances	14,936		8,414	6,013	(4,592)
Increase in reserve for inventories	2,246				
Fund balances - beginning, as restated, Note 11	47,765		169,679	70,027	35,211
Fund balances - ending	<u>\$ 64,947</u>		<u>\$ 178,093</u>	<u>\$ 76,040</u>	<u>\$ 30,619</u>

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

State Housing Initiatives Program	Documentary Stamp Surtax Program	Other Housing Programs	Clerk of Courts Operations Fund	Hurricane Restoration Fund	Other Special Revenue Funds	Total Special Revenue Funds
	\$ 8,614				\$ 85,143	\$ 827,037
					24,437	24,437
					5,034	5,034
\$ 9,079		\$ 198,171	17,605	\$ 10,346	76,350	585,660
		28,806	\$ 48,384		26,884	169,834
			17,192		11,881	30,063
455	2,152	387	130	204	7,379	14,387
1,538	626		(6,570)	24	19,575	43,376
11,072	11,392	227,364	76,741	10,574	256,683	1,699,828
			78,232	607	30,166	109,005
				611	52,450	427,932
				(471)	6,341	5,870
				2,240	14,357	51,138
					124	11,645
					33,053	334,864
11,072	49,030	252,282		7,348	46,715	403,152
				431	84,694	155,588
				7	6,791	20,183
11,072	49,030	252,282	78,232	10,773	274,691	1,519,377
	(37,638)	(24,918)	(1,491)	(199)	(18,008)	180,451
				42	46,104	125,166
					(36,085)	(353,039)
				42	10,019	(227,873)
	(37,638)	(24,918)	(1,491)	(157)	(7,989)	(47,422)
						2,246
	173,419	36,533	1,491	2,200	189,949	726,274
\$	\$ 135,781	\$ 11,615		\$ 2,043	\$ 181,960	\$ 681,098

(Concluded)

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
 (in thousands)

	Fire Rescue Fund			Health Development Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes	\$ 308,386	\$ 306,750	\$ (1,636)	\$ 178,128	\$ 172,816	\$ (5,312)
Special tax assessments						
Licenses and permits						
Intergovernmental revenues		19	19	2,565	2,155	(410)
Charges for services	35,053	63,598	28,545	75	107	32
Fines and forfeitures		36	36			
Investment income	457	1,121	664			
Other	23,126	2,248	(20,878)	1,176	774	(402)
Total revenues	367,022	373,772	6,750	181,944	175,852	(6,092)
Expenditures:						
Policy formulation and general government						
Protection of people and property	395,080	374,871	20,209			
Physical environment						
Transportation						
Health				12,201	11,521	680
Human services						
Socio-economic environment						
Culture and recreation						
Capital outlay	2,986	2,986		6	6	
Total expenditures	398,066	377,857	20,209	12,207	11,527	680
Excess (deficiency) of revenues over expenditures	(31,044)	(4,085)	26,959	169,737	164,325	(5,412)
Other financing sources (uses):						
Transfers in	26,265	24,358	(1,907)	8,391	8,491	100
Transfers out	(10,256)	(5,337)	4,919	(178,128)	(172,816)	5,312
Reserve for future expenditures	(40,479)		40,479			
Total other financing sources (uses)	(24,470)	19,021	43,491	(169,737)	(164,325)	5,412
Net change in fund balances	(55,514)	14,936	70,450			
Increase in reserve for inventories		2,246	2,246			
Fund balances - beginning, as restated, Note 11	55,514	47,765	(7,749)			
Fund balances - ending	\$ 64,947	\$ 64,947				

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

People's Transportation Fund			Public Library Fund			Community and Social Development Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 178,100	\$ 172,706	\$ (5,394)	\$ 81,011	\$ 80,259	\$ (752)	\$ 547	\$ 749	\$ 202
			1,500	1,693	193	262,269	270,242	7,973
				340	340	8,044	1,715	(6,329)
			1,054	954	(100)			
5,000	1,048	(3,952)	162	1,100	938		411	411
	3,071	3,071	1,703	84	(1,619)	13,616	22,006	8,390
183,100	176,825	(6,275)	85,430	84,430	(1,000)	284,476	295,123	10,647
35,620	34,541	1,079				301,811	301,811	
						77,917	36,705	41,212
			83,306	70,463	12,843			
			6,140	6,139	1	4,254	4,254	
35,620	34,541	1,079	89,446	76,602	12,844	383,982	342,770	41,212
147,480	142,284	(5,196)	(4,016)	7,828	11,844	(99,506)	(47,647)	51,859
8,018		(8,018)				45,186	46,171	985
(180,105)	(133,870)	46,235	(1,969)	(1,815)	154	(5,749)	(3,116)	2,633
(21,672)		21,672	(40,676)		40,676			
(193,759)	(133,870)	59,889	(42,645)	(1,815)	40,830	39,437	43,055	3,618
(46,279)	8,414	54,693	(46,661)	6,013	52,674	(60,069)	(4,592)	55,477
46,279	169,679	123,400	46,661	70,027	23,366	60,069	35,211	(24,858)
\$	\$ 178,093	\$ 178,093	\$	\$ 76,040	\$ 76,040	\$	\$ 30,619	\$ 30,619

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
 (in thousands)

	State Housing Initiatives Program			Documentary Stamp Surtax Program		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes				\$ 22,000	\$ 8,614	\$ (13,386)
Special tax assessments						
Licenses and permits						
Intergovernmental revenues	\$ 12,828	\$ 9,079	\$ (3,749)			
Charges for services				700		(700)
Fines and forfeitures						
Investment income	630	455	(175)	1,128	2,152	1,024
Other		1,538	1,538	15,000	626	(14,374)
Total revenues	13,458	11,072	(2,386)	38,828	11,392	(27,436)
Expenditures:						
Policy formulation and general government						
Protection of people and property						
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment	17,678	11,072	6,606	82,885	49,030	33,855
Culture and recreation						
Capital outlay						
Total expenditures	17,678	11,072	6,606	82,885	49,030	33,855
Excess (deficiency) of revenues over expenditures	(4,220)		4,220	(44,057)	(37,638)	6,419
Other financing sources (uses):						
Transfers in						
Transfers out						
Reserve for future expenditures						
Total other financing sources (uses)						
Net change in fund balances	(4,220)		4,220	(44,057)	(37,638)	6,419
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	4,220		(4,220)	44,057	173,419	129,362
Fund balances - ending				\$ 135,781	\$ 135,781	

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Other Housing Programs			Clerk of Courts Operations Fund (1)			Hurricane Restoration - FEMA - Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 226,017	\$ 198,171	\$ (27,846)	\$ 17,605	\$ 17,605		\$ 178,611	\$ 2,032	\$ (176,579)
27,453	28,806	1,353	49,594	48,384	\$ (1,210)			
			17,200	17,192	(8)			
	387	387		130	130		204	204
			(2,372)	(6,570)	(4,198)		15	15
253,470	227,364	(26,106)	82,027	76,741	(5,286)	178,611	2,251	(176,360)
			82,027	78,232	3,795	607	607	
						130	(340)	470
						403,766	(471)	404,237
						2,240	2,240	
253,470	252,282	1,188				25	(24)	49
						431	431	
						7	7	
253,470	252,282	1,188	82,027	78,232	3,795	407,206	2,450	404,756
	(24,918)	(24,918)		(1,491)	(1,491)	(228,595)	(199)	228,396
							42	42
							42	42
	(24,918)	(24,918)		(1,491)	(1,491)	(228,595)	(157)	228,438
	36,533	36,533		1,491	1,491	228,595	2,200	(226,395)
\$ 11,615	\$ 11,615					\$ 2,043	\$ 2,043	

(1) Not a legally adopted budget of the County.

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
 (in thousands)

	Other Hurricane Restoration Fund			Parks and Recreation Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes						
Special tax assessments						
Licenses and permits						
Intergovernmental revenues		\$ 8,314	\$ 8,314	\$ 5,800	\$ 1,565	\$ (4,235)
Charges for services						
Fines and forfeitures						
Investment income				50	25	(25)
Other		9	9		1,589	1,589
Total revenues		8,323	8,323	5,850	3,179	(2,671)
Expenditures:						
Policy formulation and general government						
Protection of people and property	\$ 1,089	951	138			
Physical environment	26,721		26,721			
Transportation						
Health						
Human services						
Socio-economic environment	7,395	7,372	23			
Culture and recreation				4,025	3,114	911
Capital outlay				2,529	2,529	
Total expenditures	35,205	8,323	26,882	6,554	5,643	911
Excess (deficiency) of revenues over expenditures	(35,205)		35,205	(704)	(2,464)	(1,760)
Other financing sources (uses):						
Transfers in				903	1,805	902
Transfers out				(699)	(699)	
Reserve for future expenditures						
Total other financing sources (uses)				204	1,106	902
Net change in fund balances	(35,205)		35,205	(500)	(1,358)	(858)
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	35,205		(35,205)	500	1,293	793
Fund balances - ending				\$ (65)	\$ (65)	

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Environmental & Cultural Affairs Fund			Metropolitan Planning Organization Fund			Special Assessments Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
						\$ 23,886	\$ 22,859	\$ (1,027)
\$ 89,156	\$ 69,354	\$ (19,802)	\$ 5,953	\$ 5,007	\$ (946)		9	9
	86	86					312	312
	1,935	1,935		57	57			
89,156	71,375	(17,781)	5,953	5,064	(889)	23,886	23,180	(706)
7,479	5,357	2,122						
23,888	11,765	12,123				15,547	10,779	4,768
6,617	5,120	1,497						
			6,881	5,836	1,045	12,790	8,521	4,269
38	10	28						
28,646	28,646							
19,224	17,813	1,411						
280	183	97				8,066	4,693	3,373
2,964	2,964					16	16	
89,136	71,858	17,278	6,881	5,836	1,045	36,419	24,009	12,410
20	(483)	(503)	(928)	(772)	156	(12,533)	(829)	11,704
606	526	(80)	928	928				
(20)	(20)							
586	506	(80)	928	928				
606	23	(583)		156	156	(12,533)	(829)	11,704
(606)	420	1,026		361	361	12,533	15,910	3,377
\$	443	443	\$	517	517	\$	15,081	\$ 15,081

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
 (in thousands)

	Law Library Fund			Legal Aid Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes						
Special tax assessments						
Licenses and permits		\$ 77	\$ 77			
Intergovernmental revenues						
Charges for services	\$ 778	686	(92)	\$ 450	\$ 474	\$ 24
Fines and forfeitures						
Investment income	10	10				
Other				1,625	1,740	\$ 115
Total revenues	788	773	(15)	2,075	2,214	139
Expenditures:						
Policy formulation and general government						
Protection of people and property	1,566	833	733	3,938	3,678	260
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment						
Culture and recreation						
Capital outlay						
Total expenditures	1,566	833	733	3,938	3,678	260
Excess (deficiency) of revenues over expenditures	(778)	(60)	718	(1,863)	(1,464)	399
Other financing sources (uses):						
Transfers in				1,675	1,600	(75)
Transfers out						
Reserve for future expenditures						
Total other financing sources (uses)				1,675	1,600	(75)
Net change in fund balances	(778)	(60)	718	(188)	136	324
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	778	876	98	188	335	147
Fund balances - ending	\$ 816	\$ 816		\$ 471	\$ 471	

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Art Trust Fund			Parks - Metrozoo Fund			Cultural Affairs Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
			\$ 7,591	\$ 9,160	\$ 1,569	\$ 50		\$ (50)
	\$ 39	\$ 39				\$ 57		57
	1,438	1,438				1,232	2,216	984
	1,477	1,477	7,591	9,160	1,569	1,282	2,273	991
\$ 3,102	2,403	699	18,962	17,956	1,006	21,841	17,887	3,954
			59	59				
3,102	2,403	699	19,021	18,015	1,006	21,841	17,887	3,954
(3,102)	(926)	2,176	(11,430)	(8,855)	2,575	(20,559)	(15,614)	4,945
858	840	(18)	11,510	9,533	(1,977)	15,293	13,567	(1,726)
			(80)	(80)				
858	840	(18)	11,430	9,453	(1,977)	15,293	13,567	(1,726)
(2,244)	(86)	2,158		598	598	(5,266)	(2,047)	3,219
2,244	3,311	1,067		1	1	5,266	6,535	1,269
\$ 3,225	\$ 3,225		\$ 599	\$ 599		\$ 4,488	\$ 4,488	

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
 (in thousands)

	Corrections and Rehabilitation Fund			Metro-Dade Police Department Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes						
Special tax assessments						
Licenses and permits						
Intergovernmental revenues		\$ 174	\$ 174			
Charges for services	\$ 3,674	3,527	(147)	\$ 3,600	\$ 474	\$ (3,126)
Fines and forfeitures				1,285	4,598	3,313
Investment income		100	100	45	19	(26)
Other		156	156		269	269
Total revenues	3,674	3,957	283	4,930	5,360	430
Expenditures:						
Policy formulation and general government						
Protection of people and property	8,733	457	8,276	10,649	8,557	2,092
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment						
Culture and recreation						
Capital outlay						
Total expenditures	8,733	457	8,276	10,649	8,557	2,092
Excess (deficiency) of revenues over expenditures	(5,059)	3,500	8,559	(5,719)	(3,197)	2,522
Other financing sources (uses):						
Transfers in				3,603	3,603	
Transfers out	(662)	(662)				
Reserve for future expenditures						
Total other financing sources (uses)	(662)	(662)		3,603	3,603	
Net change in fund balances	(5,721)	2,838	8,559	(2,116)	406	2,522
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	5,721	7,328	1,607	2,116	3,714	1,598
Fund balances - ending	\$ 10,166	\$ 10,166		\$ 4,120	\$ 4,120	

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Courts Traffic Program Fund			Medical Examiner Fund			Communications Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 2,762	\$ 1,579	\$ (1,183)	\$ 535	\$ 627	\$ 92	\$ 100	\$ 89	\$ (11)
	1,236	1,236				1,359		(1,359)
62	33	(29)					9	9
250	448	198		2	2	800	2,075	1,275
3,074	3,296	222	535	629	94	2,259	2,173	(86)
3,036	3,036					2,286	2,081	205
2,362		2,362	10,570	10,231	339	95	95	
			144	144				
5,398	3,036	2,362	10,714	10,375	339	2,381	2,176	205
(2,324)	260	2,584	(10,179)	(9,746)	433	(122)	(3)	119
175		(175)	10,179	9,700	(479)	1,708	1,508	(200)
						(1,774)	(1,774)	
175		(175)	10,179	9,700	(479)	(66)	(266)	(200)
(2,149)	260	2,409		(46)	(46)	(188)	(269)	(81)
2,149	2,578	429		81	81	188	541	353
\$	\$ 2,838	\$ 2,838	\$	\$ 35	\$ 35	\$	\$ 272	\$ 272

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
 (in thousands)

	Economic Development Fund			Legal Services Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes						
Special tax assessments						
Licenses and permits	\$ 4,065	\$ 4,015	\$ (50)			
Intergovernmental revenues						
Charges for services				\$ 70		\$ (70)
Fines and forfeitures						
Investment income				10	\$ (66)	(76)
Other					60	60
Total revenues	4,065	4,015	(50)	80	(6)	(86)
Expenditures:						
Policy formulation and general government				340	339	1
Protection of people and property						
Physical environment						
Transportation						
Health						
Human services	4,065	4,016	49			
Socio-economic environment						
Culture and recreation						
Capital outlay						
Total expenditures	4,065	4,016	49	340	339	1
Excess (deficiency) of revenues over expenditures		(1)	(1)	(260)	(345)	(85)
Other financing sources (uses):						
Transfers in						
Transfers out						
Reserve for future expenditures						
Total other financing sources (uses)						
Net change in fund balances		(1)	(1)	(260)	(345)	(85)
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11		16	16	260	378	118
Fund balances - ending	\$ 15	\$ 15		\$ 33	\$ 33	

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Business & Economic Development Fund			Office of the Inspector General Fund			Lease/Sublease Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 1,100	\$ 4,142	\$ 3,042	\$ 3,485	\$ 4,396	\$ 911			
			20	31	11	\$ 2,846	\$ 4,653	\$ 1,807
	3	3				5,893	4,300	(1,593)
1,100	4,145	3,045	3,505	4,427	922	8,739	8,953	214
			5,578	5,305	273	8,739	8,739	
6,096	5,689	407						
6,096	5,689	407	5,578	5,305	273	8,739	8,739	
(4,996)	(1,544)	3,452	(2,073)	(878)	1,195		214	214
4,288	1,240	(3,048)	363		(363)			
4,288	1,240	(3,048)	363		(363)			
(708)	(304)	404	(1,710)	(878)	832		214	214
708	529	(179)	1,710	2,383	673		5,796	5,796
\$	\$ 225	\$ 225	\$	\$ 1,505	\$ 1,505	\$	\$ 6,010	\$ 6,010

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
 (in thousands)

	Protective Services and Health Mitigation Fund			Tourist Development Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes				\$ 17,848	\$ 14,346	\$ (3,502)
Special tax assessments						
Licenses and permits						
Intergovernmental revenues						
Charges for services						
Fines and forfeitures						
Investment income				120	106	(14)
Other	\$ 309	\$ 309				
Total revenues	309	309		17,968	14,452	(3,516)
Expenditures:						
Policy formulation and general government						
Protection of people and property	309	249	\$ 60			
Physical environment						
Transportation						
Health						
Human services				38	38	
Socio-economic environment						
Culture and recreation				18,601	9,046	9,555
Capital outlay						
Total expenditures	309	249	60	18,639	9,084	9,555
Excess (deficiency) of revenues over expenditures		60	60	(671)	5,368	6,039
Other financing sources (uses):						
Transfers in					12	12
Transfers out				(3,688)	(2,973)	715
Reserve for future expenditures						
Total other financing sources (uses)				(3,688)	(2,961)	727
Net change in fund balances		60	60	(4,359)	2,407	6,766
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11		349	349	4,359	7,328	2,969
Fund balances - ending	\$ 409	\$ 409		\$ 9,735	\$ 9,735	

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Tourist Development Surtax Fund			Sports Facilities Tax Fund			Domestic Violence Tax Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 5,733	\$ 4,617	\$ (1,116)	\$ 8,924	\$ 7,169	(1,755)	\$ 2,064	\$ 2,216	\$ 152
			20	14	(6)	413	123	(290)
5,733	4,617	(1,116)	8,944	7,183	(1,761)	2,477	2,339	(138)
5,660	4,633	1,027				1,882	1,882	
5,660	4,633	1,027				1,882	1,882	
73	(16)	(89)	8,944	7,183	(1,761)	595	457	(138)
(73)	(59)	14	(8,944)	(7,183)	1,761	(1,819)		1,819
						(8,301)		8,301
(73)	(59)	14	(8,944)	(7,183)	1,761	(10,120)		10,120
	(75)	(75)				(9,525)	457	9,982
	202	202		494	494	9,525	9,961	436
\$ 127	\$ 127		\$ 494	\$ 494		\$ 10,418	\$ 10,418	

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
 (in thousands)

	Homeless Trust Fund			Convention Development Tax Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes	\$ 11,696	\$ 12,334	\$ 638	\$ 47,986	\$ 40,721	\$ (7,265)
Special tax assessments						
Licenses and permits						
Intergovernmental revenues						
Charges for services						
Fines and forfeitures						
Investment income	75	54	(21)	600	452	(148)
Other	200	279	79	11,611	1,612	(9,999)
Total revenues	11,971	12,667	696	60,197	42,785	(17,412)
Expenditures:						
Policy formulation and general government						
Protection of people and property						
Physical environment						
Transportation						
Health						
Human services	38		38			
Socio-economic environment	15,142	13,297	1,845	3,462	2,981	481
Culture and recreation				28,292	28,292	
Capital outlay						
Total expenditures	15,180	13,297	1,883	31,754	31,273	481
Excess (deficiency) of revenues over expenditures	(3,209)	(630)	2,579	28,443	11,512	(16,931)
Other financing sources (uses):						
Transfers in						
Transfers out	(32)	(32)		(21,611)	(12,062)	9,549
Reserve for future expenditures				(14,632)		14,632
Total other financing sources (uses)	(32)	(32)		(36,243)	(12,062)	24,181
Net change in fund balances	(3,241)	(662)	2,579	(7,800)	(550)	7,250
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	3,241	4,065	824	7,800	30,575	22,775
Fund balances - ending	\$ 3,403	\$ 3,403		\$ 30,025	\$ 30,025	

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Special Purpose Funds			Law Enforcement Trust Fund			Wetlands Mitigation Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 3,740	\$ 3,740							
1,138	1,138					\$ 440	\$ 440	
942	942							
250	250							
1,721	1,721							
1,840	1,840		\$ 4,207	\$ 4,207				
834	834		116	116		372	372	
1,070	1,070					17	17	
11,535	11,535		4,323	4,323		829	829	
5,309	5,309							
1,370	1,370		4,531	4,531				
1,113	1,113					13	13	
114	114							
353	353							
420	420							
570	570					550	550	
1,079	1,079							
10,328	10,328		4,531	4,531		563	563	
1,207	1,207		(208)	(208)		266	266	
692	692					550	550	
(2,638)	(2,638)					(7,903)	(7,903)	
(1,946)	(1,946)					(7,353)	(7,353)	
(739)	(739)		(208)	(208)		(7,087)	(7,087)	
739	44,969	\$ 44,230	208	8,959	8,751	7,087	30,661	\$ 23,574
	\$ 44,230	\$ 44,230		\$ 8,751	\$ 8,751		\$ 23,574	\$ 23,574

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
 (in thousands)

	Total Special Revenue Funds		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Taxes	\$ 866,163	\$ 827,037	\$ (39,126)
Special tax assessments	25,464	24,437	(1,027)
Licenses and permits	5,007	5,034	27
Intergovernmental revenues	802,554	585,660	(216,894)
Charges for services	146,835	169,834	22,999
Fines and forfeitures	26,945	30,063	3,118
Investment income	12,970	14,387	1,417
Other	75,256	43,376	(31,880)
Total revenues	1,961,194	1,699,828	(261,366)
Expenditures:			
Policy formulation and general government	115,401	109,005	6,396
Protection of people and property	479,762	427,932	51,830
Physical environment	438,325	5,870	432,455
Transportation	57,531	51,138	6,393
Health	12,353	11,645	708
Human services	334,951	334,864	87
Socio-economic environment	491,256	403,152	88,104
Culture and recreation	188,026	155,588	32,438
Capital outlay	20,184	20,183	1
Total expenditures	2,137,789	1,519,377	618,412
Excess (deficiency) of revenues over expenditures	(176,595)	180,451	357,046
Other financing sources (uses):			
Transfers in	141,191	125,166	(16,025)
Transfers out	(426,150)	(353,039)	73,111
Reserve for future expenditures	(125,760)		125,760
Total other financing sources (uses)	(410,719)	(227,873)	182,846
Net change in fund balances	(587,314)	(47,422)	539,892
Increase in reserve for inventories		2,246	2,246
Fund balances - beginning, as restated, Note 11	587,314	726,274	138,960
Fund balances - ending		\$ 681,098	\$ 681,098

See accompanying independent auditors' report.

NONMAJOR DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, principal and interest on long-term obligations. Separate funds are maintained, as their titles indicate, to account for transactions arising from obligations of a similar nature.

MIAMI-DADE COUNTY, FLORIDA

DEBT SERVICE FUNDS
NONMAJOR COMBINING BALANCE SHEET
SEPTEMBER 30, 2009
(in thousands)

	General Obligations	Special Obligations		Loan Agreements	Total Debt Service
		Guaranteed Entitlement	Other		
Assets:					
Cash and cash equivalents	\$ 3,717	\$ 398	\$ 22,476	\$ 3,743	\$ 30,334
Investments	18,017	1,931	92,615	2,778	115,341
Delinquent taxes receivable	3,070		275		3,345
Allowance for uncollected delinquent taxes	(3,070)		(275)		(3,345)
Total assets	\$ 21,734	\$ 2,329	\$ 115,091	\$ 6,521	\$ 145,675
Fund Balances:					
Reserved for debt service	\$ 21,059	\$ 2,329	\$ 70,279	\$ 6,521	\$ 100,188
Reserved for bond reserve	675		44,812		45,487
Total fund balances	21,734	2,329	115,091	6,521	145,675
Total liabilities and fund balances	\$ 21,734	\$ 2,329	\$ 115,091	\$ 6,521	\$ 145,675

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEBT SERVICE FUNDS
NONMAJOR COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	General Obligations	Special Obligations		Loan Agreements	Total Debt Service
		Guaranteed Entitlement	Other		
Revenues:					
Taxes	\$ 65,793		\$ 12,342		\$ 78,135
Intergovernmental revenue		\$ 12,941	5,992		18,933
Investment income	308	76	10,557	\$ 24	10,965
Other				2,386	2,386
Total revenues	66,101	13,017	28,891	2,410	110,419
Expenditures:					
Principal retirement	29,635	8,390	53,079	22,233	113,337
Interest	33,827	5,247	53,528	8,573	101,175
Other	130	34	5,045		5,209
Total expenditures	63,592	13,671	111,652	30,806	219,721
Excess (deficiency) of revenues over (under) expenditures	2,509	(654)	(82,761)	(28,396)	(109,302)
Other financing sources (uses):					
Long-term debt issued (for bond refunding)			90,921		90,921
Payments to bond escrow agents			(96,599)		(96,599)
Transfers in			103,672	30,250	133,922
Transfers out			(4,429)	(222)	(4,651)
Total other financing sources			93,565	30,028	123,593
Net changes in fund balances	2,509	(654)	10,804	1,632	14,291
Fund balances - beginning	19,225	2,983	104,287	4,889	131,384
Fund balances - ending	\$ 21,734	\$ 2,329	\$ 115,091	\$ 6,521	\$ 145,675

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	General Obligations			Special Obligations Guaranteed Entitlement		
	Budget	Actual	Variance	Budget	Actual	Variance
			Positive (Negative)			Positive (Negative)
Revenues:						
Taxes	\$ 66,486	\$ 65,793	\$ (693)			
Intergovernmental revenue				\$ 12,957	\$ 12,941	\$ (16)
Investment income	349	308	(41)	30	76	46
Other						
Total revenues	66,835	66,101	(734)	12,987	13,017	30
Expenditures:						
Principal retirement	29,635	29,635		8,390	8,390	
Interest	33,827	33,827		5,247	5,247	
Other	130	130		52	34	18
Total expenditures	63,592	63,592		13,689	13,671	18
Excess (deficiency) of revenues over (under) expenditures	3,243	2,509	(734)	(702)	(654)	48
Other financing sources (uses):						
Proceeds from bond refundings-face value						
Payments to bond escrow agents						
Transfers in						
Transfers out	(69)		69			
Reserve for future expenditures	(20,125)		20,125	(2,274)		2,274
Total other financing sources (uses)	(20,194)		20,194	(2,274)		2,274
Net change in fund balances	(16,951)	2,509	19,460	(2,976)	(654)	2,322
Fund balances - beginning	16,951	19,225	2,274	2,976	2,983	7
Fund balances - ending		\$ 21,734	\$ 21,734		\$ 2,329	\$ 2,329

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Special Obligations Fire and Rescue District			Special Obligations Sports Franchise Bonds		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes	\$ 5,928	\$ 5,897	\$ (31)			
Intergovernmental revenue						
Investment income	90	40	(50)	\$ 71	\$ 221	\$ 150
Other						
Total revenues	6,018	5,937	(81)	71	221	150
Expenditures:						
Principal retirement	6,045	6,045		1,185	1,185	
Interest	1,161	1,111	50	3,931	3,931	
Other	25	(223)	248	4,712	4,712	
Total expenditures	7,231	6,933	298	9,828	9,828	
Excess (deficiency) of revenues over (under) expenditures	(1,213)	(996)	217	(9,757)	(9,607)	150
Other financing sources (uses):						
Proceeds from bond refundings-face value					90,921	90,921
Payments to bond escrow agents					(96,599)	(96,599)
Transfers in				8,944	7,183	(1,761)
Transfers out				(672)	(517)	155
Reserve for future expenditures	(2,381)		2,381	(20,811)		20,811
Total other financing sources (uses)	(2,381)		2,381	(12,539)	988	13,527
Net change in fund balances	(3,594)	(996)	2,598	(22,296)	(8,619)	13,677
Fund balances - beginning	3,594	3,751	157	22,296	14,832	(7,464)
Fund balances - ending		\$ 2,755	\$ 2,755		\$ 6,213	\$ 6,213

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Special Obligations Bond Service			Special Obligations Refunding Bonds			Special Obligations Sales Tax Revenue		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 8,572	\$ 6,445	\$ (2,127)						
5,438	8,068	2,630	\$ 53	\$ 55	\$ 2	\$ 147	\$ 159	\$ 12
14,010	14,513	503	53	55	2	147	159	12
4,052	4,052		5,535	5,535		1,522	1,522	
9,096	9,096		7,752	7,752		5,057	5,055	2
56	36	20	47	38	9	24	17	7
13,204	13,184	20	13,334	13,325	9	6,603	6,594	9
806	1,329	523	(13,281)	(13,270)	11	(6,456)	(6,435)	21
6,487	14,768	8,281	13,321	13,306	(15)	6,479	16,137	9,658
(3,912)	(3,912)							
(98,122)		98,122	(21,481)		21,481	(9,725)		9,725
(95,547)	10,856	106,403	(8,160)	13,306	21,466	(3,246)	16,137	19,383
(94,741)	12,185	106,926	(21,441)	36	21,477	(9,702)	9,702	19,404
94,741	32,182	(62,559)	21,441	7,950	(13,491)	9,702	5,384	(4,318)
	\$ 44,367	\$ 44,367		\$ 7,986	\$ 7,986		\$ 15,086	\$ 15,086

MIAMI-DADE COUNTY, FLORIDA

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Special Obligations Courthouse Center			Special Obligations Stormwater Utility		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes						
Intergovernmental revenue	\$ 7,601	\$ 5,992	\$ (1,609)			
Investment income	68	16	(52)	\$ 40	\$ 31	\$ (9)
Other						
Total revenues	7,669	6,008	(1,661)	40	31	(9)
Expenditures:						
Principal retirement	2,170	2,170		2,930	2,930	
Interest	5,464	4,212	1,252	4,688	4,688	
Other	291	291		22	22	
Total expenditures	7,925	6,673	1,252	7,640	7,640	
Excess (deficiency) of revenues over (under) expenditures	(256)	(665)	(409)	(7,600)	(7,609)	(9)
Other financing sources (uses):						
Proceeds from bond refundings-face value						
Payments to bond escrow agents						
Transfers in				7,645	7,645	
Transfers out						
Reserve for future expenditures	(14,206)		14,206	(11,523)		11,523
Total other financing sources (uses)	(14,206)		14,206	(3,878)	7,645	11,523
Net change in fund balances	(14,462)	(665)	13,797	(11,478)	36	11,514
Fund balances - beginning	14,462	2,610	(11,852)	11,478	3,779	(7,699)
Fund balances - ending	\$ 1,945	\$ 1,945		\$ 3,815	\$ 3,815	

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Special Obligations Capital Acquisition Program			Special Obligations Notes			Loan Agreements		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 2	\$ 1,918	\$ 1,916		\$ 49	\$ 49		\$ 24	\$ 24
							2,386	2,386
2	1,918	1,916		49	49		2,410	2,410
29,695	29,640	55				\$ 22,442	22,233	209
16,482	16,482		\$ 1,201	1,201		14,923	8,573	6,350
218	146	72	16	6	10			
46,395	46,268	127	1,217	1,207	10	37,365	30,806	6,559
(46,393)	(44,350)	2,043	(1,217)	(1,158)	59	(37,365)	(28,396)	8,969
36,287	42,910	6,623	1,393	\$ 1,723	\$ 330	37,386	30,250	(7,136)
						(222)	(222)	
(60,028)		60,028	(600)		600			
(23,741)	42,910	66,651	793	1,723	930	37,164	30,028	(7,136)
(70,134)	(1,440)	68,694	(424)	565	989	(201)	1,632	1,833
70,134	33,736	(36,398)	424	63	(361)	201	4,889	4,688
	\$ 32,296	\$ 32,296		\$ 628	\$ 628		\$ 6,521	\$ 6,521

MIAMI-DADE COUNTY, FLORIDA

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Total Debt Service		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Taxes	\$ 80,986	\$ 78,135	\$ (2,851)
Intergovernmental revenue	20,558	18,933	(1,625)
Investment income	6,288	10,965	4,677
Other		2,386	2,386
Total revenues	<u>107,832</u>	<u>110,419</u>	<u>2,587</u>
Expenditures:			
Principal retirement	113,601	113,337	264
Interest	108,829	101,175	7,654
Other	5,593	5,209	384
Total expenditures	<u>228,023</u>	<u>219,721</u>	<u>8,302</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(120,191)</u>	<u>(109,302)</u>	<u>10,889</u>
Other financing sources (uses):			
Proceeds from bond refundings-face value		90,921	90,921
Payments to bond escrow agents		(96,599)	(96,599)
Transfers in	117,942	133,922	15,980
Transfers out	(4,875)	(4,651)	224
Reserve for future expenditures	(261,276)		261,276
Total other financing sources (uses)	<u>(148,209)</u>	<u>123,593</u>	<u>271,802</u>
Net change in fund balances	<u>(268,400)</u>	<u>14,291</u>	<u>282,691</u>
Fund balances - beginning	<u>268,400</u>	<u>131,384</u>	<u>(137,016)</u>
Fund balances - ending		<u>\$ 145,675</u>	<u>\$ 145,675</u>

See accompanying independent auditors' report.

NONMAJOR CAPITAL PROJECTS FUNDS

Capital project funds account for financial resources used for the acquisition and/or construction of major capital facilities and other infrastructure needs:

General Obligation Bond (G.O.B.) Projects: To account for the receipt and disbursement of bond proceeds from general obligation debt to be used for construction and/or acquisition activities for the County, other than those financed by enterprise funds.

Special Obligation Bond (S.O.B.) Projects: To account for the receipt and disbursement of bond proceeds from special obligation debt and loan agreements to be used for construction and/or acquisition activities for the County, other than those financed by enterprise funds.

Impact Fees: To account for the collection and disbursement of impact fees contributed by property owners.

Other Capital Projects: To account for all other resources (primarily from current revenues, Federal and State grants) used to finance long-lived construction projects other than those financed by enterprise funds.

MIAMI-DADE COUNTY, FLORIDA

**NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET**

SEPTEMBER 30, 2009

(in thousands)

	GOB Bond Projects	SOB Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Assets:					
Cash and cash equivalents	\$ 59,545	\$ 189,658	\$ 14,141	\$ 14,831	\$ 278,175
Investments	289,280	535,053	68,704	72,025	965,062
Accounts receivable		504		3,665	4,169
Due from other funds				1,202	1,202
Due from other governments				8,079	8,079
Other current assets				50	50
Total assets	<u>\$ 348,825</u>	<u>\$ 725,215</u>	<u>\$ 82,845</u>	<u>\$ 99,852</u>	<u>\$ 1,256,737</u>
Liabilities and Fund Balances:					
Liabilities:					
Accounts payable and accrued liabilities	\$ 4,827	\$ 13,834	\$ 835	\$ 3,734	\$ 23,230
Retainage payable	5,859	9,219	1,838	1,754	18,670
Due to other funds			2,517		2,517
Due to other governments				488	488
Deferred revenues				2,836	2,836
Other liabilities				353	353
Total liabilities	<u>10,686</u>	<u>23,053</u>	<u>5,190</u>	<u>9,165</u>	<u>48,094</u>
Fund balances:					
Reserved for encumbrances	73,383	96,180	15,680	30,292	215,535
Unreserved fund balance	264,756	605,982	61,975	60,395	993,108
Total fund balances	<u>338,139</u>	<u>702,162</u>	<u>77,655</u>	<u>90,687</u>	<u>1,208,643</u>
Total liabilities and fund balances	<u>\$ 348,825</u>	<u>\$ 725,215</u>	<u>\$ 82,845</u>	<u>\$ 99,852</u>	<u>\$ 1,256,737</u>

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

**NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

(in thousands)

	GOB Bond Projects	SOB Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Revenues:					
Local option gas tax				\$ 2,446	\$ 2,446
Special tax assessments			\$ 6,446	54	6,500
Intergovernmental revenue				24,054	24,054
Fines and forfeitures				208	208
Investment income	\$ 5,701	\$ 8,018	1,407	1,182	16,308
Other			57	15,994	16,051
Total revenues	5,701	8,018	7,910	43,938	65,567
Expenditures:					
Policy formulation and general government	5,424	37,011	906	4,132	47,473
Protection of people and property	1,332	1,644	594	5,050	8,620
Physical environment	13,105	1,495		7,118	21,718
Transportation	2,261	3,159	3,808	18,087	27,315
Health	22,807			443	23,250
Socio-economic environment				56	56
Culture and recreation	48,164	10,412	3,604	5,293	67,473
Capital outlay	49,293	124,542	22,755	36,171	232,761
Total expenditures	142,386	178,263	31,667	76,350	428,666
Excess (deficiency) of revenues over expenditures	(136,685)	(170,245)	(23,757)	(32,412)	(363,099)
Other financing sources (uses):					
Long-term debt issued	350,000	561,175			911,175
Premium (discount) on long-term debt	(1,134)	1,201			67
Transfers in		222		72,460	72,682
Transfers out	(4,231)	(32,022)	(2,047)	(35,622)	(73,922)
Total other financing sources (uses)	344,635	530,576	(2,047)	36,838	910,002
Net changes in fund balances	207,950	360,331	(25,804)	4,426	546,903
Fund balances - beginning	130,189	341,831	103,459	86,261	661,740
Fund balances - ending	\$ 338,139	\$ 702,162	\$ 77,655	\$ 90,687	\$ 1,208,643

See accompanying independent auditors' report.

NONMAJOR PERMANENT FUNDS

Permanent funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used to support County programs.

Metrozoo Permanent Fund: To account for the principal trust amount received for the benefit of the Metrozoo, and the related interest income. Only the interest portion may be used to support Metrozoo operations.

Libraries Permanent Fund: To account for the principal trust amount received for the benefit of the County libraries, and the related interest income. Only the interest portion may be used to support library operations.

MIAMI-DADE COUNTY, FLORIDA

**NONMAJOR PERMANENT FUNDS
COMBINING BALANCE SHEET**

SEPTEMBER 30, 2009

(in thousands)

	Metrozoo Permanent Fund	Libraries Permanent Fund	Total Permanent Funds
Assets:			
Cash and cash equivalents	\$ 553	\$ 83	\$ 636
Investments	2,681	406	3,087
Total assets	<u>\$ 3,234</u>	<u>\$ 489</u>	<u>\$ 3,723</u>
Fund balances:			
Reserved for permanent endowments	\$ 2,781	\$ 479	\$ 3,260
Unreserved fund balances	453	10	463
Total fund balances	<u>3,234</u>	<u>489</u>	<u>3,723</u>
Total liabilities and fund balances	<u>\$ 3,234</u>	<u>\$ 489</u>	<u>\$ 3,723</u>

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**
(in thousands)

	Metrozoo Permanent Fund	Libraries Permanent Fund	Total Permanent Funds
Revenues:			
Investment income	\$ 39	\$ 6	\$ 45
Total revenues	39	6	45
Expenditures:			
Culture and recreation		27	27
Total expenditures		27	27
Excess (deficiency) of revenues over expenditures	39	(21)	18
Net change in fund balances	39	(21)	18
Fund balances--beginning	3,195	510	3,705
Fund balances--ending	\$ 3,234	\$ 489	\$ 3,723

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - PERMANENT FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Metrozoo Permanent Fund			Libraries Permanent Fund			Total Permanent Funds		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:									
Investment income	\$ 39	\$ 39		\$ 27	\$ 6	\$ (21)	\$ 66	\$ 45	\$ (21)
Total revenues	39	39		27	6	(21)	66	45	(21)
Expenditures:									
Current:									
Culture and recreation	39		\$ 39	27	27		66	27	39
Total expenditures	39		39	27	27		66	27	39
Excess (deficiency) of revenues over expenditures		39	39		(21)	(21)		18	18
Net change in fund balances		39	39		(21)	(21)		18	18
Fund balances--beginning		3,195	3,195		510	510		3,705	3,705
Fund balances--ending		\$ 3,234	\$ 3,234		\$ 489	\$ 489		\$ 3,723	\$ 3,723

(This page left blank intentionally.)

NONMAJOR ENTERPRISE FUNDS

Nonmajor Enterprise Funds are used by the County to account for the operations of those services rendered to the general public where the intent is to recover costs or generate revenues through user charges. These activities are accounted for in a manner similar to private business enterprise. The County maintains the following Nonmajor Enterprise Funds:

Rickenbacker Causeway: Operates the Rickenbacker Causeway, consisting of a high level bridge and other roadway facilities.

Vizcaya Art Museum: Operates a museum which is a major tourist attraction.

Section 8 Allocation Properties: Used to account for the operation of residential rental properties provided to low-income families, assisted by US HUD under the Section 8 Special Allocation program.

Mixed Income Properties: Used to account for the operation of rental properties funded by market rents paid by tenants.

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR ENTERPRISE FUNDS
 COMBINING STATEMENT OF NET ASSETS
 SEPTEMBER 30, 2009
 (in thousands)

	Rickenbacker Causeway	Vizcaya Art Museum	Section 8 Allocation Properties	Mixed Income Properties	Total
Assets:					
Current assets:					
Cash and cash equivalents	\$ 2,184	\$ 185	\$ 86	\$ 1,034	\$ 3,489
Investments	10,584	899			11,483
Receivable, net		28	289	55	372
Inventories	33				33
Other current assets		13	95	80	188
Total unrestricted assets	12,801	1,125	470	1,169	15,565
Restricted assets:					
Cash and cash equivalents			3,714	425	4,139
Other restricted assets				1,229	1,229
Total restricted assets			3,714	1,654	5,368
Total current assets	12,801	1,125	4,184	2,823	20,933
Non current assets					
Capital assets:					
Land	16	219		4,125	4,360
Buildings and building improvements, net	1,648	6,917	7,771	13,283	29,619
Machinery and equipment, net	282	3,345	120	495	4,242
Infrastructure, net	27,285				27,285
Construction in progress		7,131		598	7,729
Total capital assets, net	29,231	17,612	7,891	18,501	73,235
Other non current assets:					
Deferred charges and other non current assets				2	2
Total non current assets	29,231	17,612	7,891	18,503	73,237
Total assets	42,032	18,737	12,075	21,326	94,170
Liabilities:					
Current liabilities payable from current assets:					
Accounts payable and accrued liabilities	843	183	172	102	1,300
Current portion of bonds, loans and notes payable	216		745		961
Accrued interest payable			72		72
Compensated absences	227	158			385
Unearned revenue and other current liabilities	1,345	243	6	6	1,600
Total current liabilities payable from current assets	2,631	584	995	108	4,318
Current liabilities payable from restricted assets:					
Accounts payable, accrued liabilities and deferred credits			84		84
Unearned revenue				359	359
Total current liabilities payable from restricted assets			84	359	443
Long-term liabilities:					
Bonds, loans and notes payable, net	5,593		1,735		7,328
Compensated absences	572	428			1,000
Total long-term liabilities	6,165	428	1,735		8,328
Total liabilities	8,796	1,012	2,814	467	13,089
Net Assets:					
Invested in capital assets, net of related debt	23,422	17,611	5,411	18,501	64,945
Restricted for:					
Debt service			3,629		3,629
Grants and other purposes				1,295	1,295
Unrestricted	9,814	114	221	1,063	11,212
Total net assets	\$ 33,236	\$ 17,725	\$ 9,261	\$ 20,859	\$ 81,081

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Rickenbacker Causeway	Vizcaya Art Museum	Section 8 Allocation Properties	Mixed Income Properties	Total
Operating revenues:					
Charges for services	\$ 9,111	\$ 4,182	\$ 4,237	\$ 4,656	\$ 22,186
Operating expenses:					
Personnel costs	4,405	3,485			7,890
Contractual services	2,018	581	3,447	3,409	9,455
Material and supplies	150	150			300
Other	394	772	517	976	2,659
Operating expenses before depreciation	6,967	4,988	3,964	4,385	20,304
Depreciation	(2,243)	(102)	(380)	(925)	(3,650)
Operating income (loss)	(99)	(908)	(107)	(654)	(1,768)
Non-operating revenues (expenses):					
Investment income	166	11	60	6	243
Interest expense	(129)		(144)		(273)
Intergovernmental subsidies		293			293
Other, net	892	73		(16)	949
Total non-operating revenues (expenses)	929	377	(84)	(10)	1,212
Income (loss) before transfers and contributions	830	(531)	(191)	(664)	(556)
Transfers in		282			282
Capital contributions	999	7,131			8,130
Change in net assets	1,829	6,882	(191)	(664)	7,856
Total net assets -- beginning	31,407	10,843	9,452	21,523	73,225
Total net assets -- ending	\$ 33,236	\$ 17,725	\$ 9,261	\$ 20,859	\$ 81,081

See accompanying independent auditors' report

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Rickenbacker Causeway	Vizcaya Art Museum	Section 8 Allocation Properties	Mixed Income Properties	Total
Cash flows from operating activities:					
Cash received from customers and tenants	\$ 9,195	\$ 4,087	\$ 5,012	\$ 4,676	\$ 22,970
Cash paid to suppliers	(4,247)	(1,500)	(3,979)	(3,470)	(13,196)
Cash paid to employees for services	(4,301)	(3,586)		(968)	(8,855)
Net cash provided (used) by operating activities	647	(999)	1,033	238	919
Cash flows from non-capital financing activities:					
Operating grants received		366			366
Transfers in from other funds		282			282
Net cash provided (used) by non-capital financing activities		648			648
Cash flows from capital and related financing activities:					
Principal payments - bonds, loans, notes and advances payable	(209)		(650)		(859)
Interest paid	(140)		(163)		(303)
Purchase of capital and intangible assets			(74)	(587)	(661)
Acquisition and construction (including capitalized interest)	(4,725)	(14)			(4,739)
Capital contributed by federal, state and local	892				892
Net cash provided (used) by capital and related financing activities	(4,182)	(14)	(887)	(587)	(5,670)
Cash flows from investing activities:					
Purchase of investments securities	(10,584)	(899)	(397)	(17)	(11,897)
Proceeds from sale and maturities of investment securities	12,569	1,120	396	416	14,501
Interest and dividends on investments	166	11	44	6	227
Net cash provided (used) by investing activities	2,151	232	43	405	2,831
Net increase (decrease) in cash and cash equivalents	(1,384)	(133)	189	56	(1,272)
Cash and cash equivalents at beginning of year	3,568	318	3,611	1,403	8,900
Cash and cash equivalents at end of year	\$ 2,184	\$ 185	\$ 3,800	\$ 1,459	\$ 7,628

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Rickenbacker Causeway	Vizcaya Art Museum	Section 8 Allocation Properties	Mixed Income Properties	Total
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (99)	\$ (908)	\$ (107)	\$ (654)	\$ (1,768)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation expense	2,243	102	380	925	3,650
(Increase) decrease in assets:					
Accounts receivable, net		8	777	27	812
Inventories	1				1
Other current assets			(4)	(13)	(17)
Increase (decrease) in liabilities:					
Accounts payable and accrued expenses	(1,679)	3	(11)	(42)	(1,729)
Unearned revenue and other current liabilities	84	(103)	(2)	(5)	(26)
Compensated absences	97	(101)			(4)
Net cash provided (used) by operating activities	\$ 647	\$ (999)	\$ 1,033	\$ 238	\$ 919

(Concluded)

FIDUCIARY FUNDS

Fiduciary funds account for assets held by the County in a trustee or agency capacity for employees, individuals, private organizations, and other governmental units. The County administers the following fiduciary funds:

Agency Funds:

Clerk of the Circuit and County Courts Fund: To account for funds received, maintained, and distributed by the Clerk of the Circuit and County Courts in his capacity as custodian to the State and County judicial systems.

Tax Collector Fund: To account for the collection and distribution of ad-valorem taxes and personal property taxes to the appropriate taxing districts. The fund is also used to account for the collection of motor vehicle registration fees and sales of other State of Florida licenses, the proceeds of which are remitted to the State.

Other Agency Funds: To account for various monies placed in escrow pending timed distributions.

MIAMI-DADE COUNTY, FLORIDA

AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
SEPTEMBER 30, 2009
(in thousands)

	Clerk of Circuit and County Courts	Tax Collector Fund	Other Agency Funds	Total
Assets:				
Cash and cash equivalents	\$ 114,469	\$ 20,127	\$ 6,756	\$ 141,352
Investments	2,700	97,574	32,754	133,028
Delinquent taxes receivable		143,606		143,606
Allowance for uncollected delinquent taxes		(143,606)		(143,606)
Performance bonds			89,603	89,603
Other current assets	177			177
Total assets	<u>\$ 117,346</u>	<u>\$ 117,701</u>	<u>\$ 129,113</u>	<u>\$ 364,160</u>
Liabilities:				
Due to other governments	\$ 117,346	\$ 117,701	\$ 129,113	\$ 364,160
Assets held in trust				
Total liabilities	<u>\$ 117,346</u>	<u>\$ 117,701</u>	<u>\$ 129,113</u>	<u>\$ 364,160</u>

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
<u>CLERK OF CIRCUIT AND COUNTY COURTS</u>				
Assets:				
Cash and cash equivalents	\$ 112,365	\$ 574,337	\$ 572,233	\$ 114,469
Investments	2,964	8,908	9,172	2,700
Other current assets	286	13,832	13,941	177
Total assets	<u>\$ 115,615</u>	<u>\$ 597,077</u>	<u>\$ 595,346</u>	<u>\$ 117,346</u>
Liabilities:				
Due to other governments	\$ 115,615	\$ 597,771	\$ 596,040	\$ 117,346
Total liabilities	<u>\$ 115,615</u>	<u>\$ 597,771</u>	<u>\$ 596,040</u>	<u>\$ 117,346</u>
<u>TAX COLLECTOR FUND</u>				
Cash and cash equivalents	\$ 23,907	\$ 20,127	\$ 23,907	\$ 20,127
Investments	84,221	97,574	84,221	97,574
Delinquent taxes receivable	82,643	110,301	49,338	143,606
Allowance for uncollected delinquent taxes	(82,643)	(110,301)	(49,338)	(143,606)
Total assets	<u>\$ 108,128</u>	<u>\$ 117,701</u>	<u>\$ 108,128</u>	<u>\$ 117,701</u>
Liabilities:				
Due to other governments	\$ 108,128	\$ 153,309	\$ 143,736	\$ 117,701
Total liabilities	<u>\$ 108,128</u>	<u>\$ 153,309</u>	<u>\$ 143,736</u>	<u>\$ 117,701</u>
<u>OTHER AGENCY FUNDS</u>				
Assets:				
Cash and cash equivalents	\$ 9,317	\$ 6,756	\$ 9,317	\$ 6,756
Investments	32,820	32,754	32,820	32,754
Performance bonds	88,499	15,624	14,520	89,603
Total assets	<u>\$ 130,636</u>	<u>\$ 55,134</u>	<u>\$ 56,657</u>	<u>\$ 129,113</u>
Liabilities:				
Due to other governments	\$ 130,636	\$ 99,559	\$ 101,082	\$ 129,113
Total liabilities	<u>\$ 130,636</u>	<u>\$ 99,559</u>	<u>\$ 101,082</u>	<u>\$ 129,113</u>
<u>TOTALS-ALL AGENCY FUNDS</u>				
Assets:				
Cash and cash equivalents	\$ 145,589	\$ 601,220	\$ 605,457	\$ 141,352
Investments	120,005	139,236	126,213	133,028
Delinquent taxes receivable	82,643	110,301	49,338	143,606
Allowance for uncollected delinquent taxes	(82,643)	(110,301)	(49,338)	(143,606)
Performance bonds	88,499	15,624	14,520	89,603
Other current assets	286	13,832	13,941	177
Total assets	<u>\$ 354,379</u>	<u>\$ 769,912</u>	<u>\$ 760,131</u>	<u>\$ 364,160</u>
Liabilities:				
Due to other governments	\$ 354,379	\$ 850,639	\$ 840,858	\$ 364,160
Total liabilities	<u>\$ 354,379</u>	<u>\$ 850,639</u>	<u>\$ 840,858</u>	<u>\$ 364,160</u>

See accompanying independent auditors' report.

STATISTICAL SECTION (Unaudited)

This part of Miami-Dade County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	Page
Financial Trends	
These schedules contain trend information to help the reader understand how the County's financial performance and financial condition have changed over time	197
Revenue Capacity	
These schedules contain information to help the reader assess the factors affecting the County's ability to generate its most significant revenue source, property taxes	203
Debt Capacity	
These schedules present information to help the reader assess the County's current debt burden and the County's ability to issue additional debt	208
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the socioeconomic environment within which the County operates	216
Operating Information	
These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services it provides and the activities it performs	218
Miscellaneous Information	
These schedules provide supplemental data and statistics to readers of the County's financial statements	224

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in Fiscal Year 2001-2002. Schedules presenting government-wide information include information beginning in that year.

**MIAMI-DADE COUNTY, FLORIDA
FINANCIAL TRENDS**

**CHANGES IN NET ASSETS (Unaudited)
LAST EIGHT YEARS
(accrual basis of accounting)
(in thousands)**

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Expenses								
Governmental activities:								
Policy formulation and general government	\$ 314,771	\$ 385,888	\$ 400,239	\$ 467,374	\$ 456,874	\$ 561,376	\$ 539,678	\$ 490,451
Protection of people and property	956,910	1,006,193	1,069,154	1,111,081	1,286,718	1,362,855	1,401,900	1,386,498
Physical environment	88,759	141,536	137,244	161,154	198,986	126,755	160,349	101,806
Transportation (streets and roads)	138,828	206,197	238,098	206,289	202,887	229,381	210,010	162,644
Health	48,052	33,250	51,464	56,050	60,494	59,783	72,049	68,730
Human Services	214,147	224,021	257,318	283,487	290,468	334,619	325,808	333,518
Socio-economic environment	278,472	359,002	371,384	380,854	392,234	365,077	377,541	494,481
Culture and recreation	176,893	220,623	245,018	238,501	298,376	324,313	343,049	351,420
Interest on long-term debt	72,096	85,708	77,309	84,495	98,827	114,302	116,131	136,212
Total governmental activities expenses	2,288,928	2,662,418	2,847,228	2,989,285	3,285,864	3,478,461	3,546,515	3,525,760
Business-type activities:								
Mass transit	349,120	426,198	460,062	494,991	575,741	567,805	595,205	573,556
Solid waste collection	77,438	81,187	75,906	86,979	98,997	70,555	107,776	98,045
Solid waste disposal	138,408	140,880	151,982	168,430	176,995	169,101	182,752	173,757
Seaport	83,352	89,531	88,934	92,918	85,638	119,631	100,918	109,335
Aviation	506,857	567,351	540,953	564,666	573,954	604,302	674,622	680,398
Water	137,767	150,291	156,900	171,777	226,373	203,164	227,931	233,013
Sewer	253,562	267,258	273,912	274,281	323,363	313,027	317,149	316,409
Public health	1,236,427	1,319,108	1,350,380	1,424,444	1,447,819	1,697,648	1,869,640	1,886,088
Other	16,239	17,949	15,785	18,078	18,837	21,685	22,100	23,348
Total business-type activities expenses	2,799,170	3,059,753	3,114,814	3,296,564	3,527,717	3,766,918	4,098,093	4,093,949
Total primary government expenses	\$ 5,088,098	\$ 5,722,171	\$ 5,962,042	\$ 6,285,849	\$ 6,813,581	\$ 7,245,379	\$ 7,644,608	\$ 7,619,709
Program Revenues								
Governmental activities:								
Charges for services:								
Policy formulation and general government	\$ 134,949	\$ 130,240	\$ 160,683	\$ 160,774	\$ 168,166	\$ 218,231	\$ 203,155	\$ 168,256
Protection of people and property	144,981	147,772	155,174	191,284	222,338	218,634	196,168	179,759
Physical environment	94,798	83,856	77,125	85,604	77,730	82,287	92,927	78,018
Transportation (streets and roads)	24,336	13,719	13,129	14,662	17,497	16,466	13,266	13,263
Health	6,789	6,997	7,273	7,872	7,881	7,943	8,571	8,751
Human Services	5,870	6,325	7,831	7,378	6,788	1,205	1,043	1,505
Socio-economic environment	26,496	29,136	26,134	31,976	67,898	23,054	5,915	35,287
Culture and recreation	32,613	34,093	35,026	39,709	40,976	44,614	49,853	50,599
Operating grants and contributions	538,031	680,559	702,544	709,487	889,492	739,157	680,135	634,791
Capital grants and contributions	56,193	41,595	69,228	75,083	236,941	108,191	109,275	59,514
Total governmental activities program revenues	1,065,056	1,174,292	1,254,147	1,323,829	1,735,707	1,459,782	1,360,308	1,229,743

(Continued)

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
FINANCIAL TRENDS**

**CHANGES IN NET ASSETS (Unaudited)
LAST EIGHT YEARS
(accrual basis of accounting)
(in thousands)**

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Business-type activities:								
Charges for services:								
Mass transit	95,615	77,552	80,502	94,737	100,939	106,387	97,560	103,594
Solid waste collection	104,449	108,867	125,656	127,366	130,544	144,424	144,044	142,733
Solid waste disposal	92,105	95,734	96,316	120,349	150,596	130,002	126,215	122,395
Seaport	80,540	83,153	79,271	85,006	87,981	84,568	94,698	100,058
Aviation	451,994	451,246	472,017	495,481	525,200	554,983	561,940	521,600
Water	152,234	157,007	170,091	170,905	198,162	190,710	190,544	225,711
Sewer	202,477	207,346	215,482	221,055	242,153	237,910	246,932	253,025
Public health	943,135	1,004,205	953,301	1,084,419	1,132,479	1,282,263	1,435,602	1,252,189
Other	14,409	13,741	12,928	14,532	16,877	17,742	21,969	22,186
Operating grants and contributions	94,463	144,802	137,272	198,065	181,842	163,562	97,772	91,346
Capital grants and contributions	184,278	177,578	163,377	155,301	216,192	200,248	278,094	306,496
Total business-type activities program revenues	2,415,699	2,521,231	2,506,213	2,767,216	2,982,965	3,112,799	3,295,370	3,141,333
Total primary government revenues	\$ 3,480,755	\$ 3,695,523	\$ 3,760,360	\$ 4,091,045	\$ 4,718,672	\$ 4,572,581	\$ 4,655,678	\$ 4,371,076
Net (Expense)/Revenue								
Governmental activities	\$ (1,223,872)	\$ (1,488,126)	\$ (1,593,081)	\$ (1,665,456)	\$ (1,550,157)	\$ (2,018,679)	\$ (2,186,207)	\$ (2,296,017)
Business-type activities	(383,471)	(538,522)	(608,601)	(529,348)	(544,752)	(654,119)	(802,723)	(952,616)
Total primary government net expense	\$ (1,607,343)	\$ (2,026,648)	\$ (2,201,682)	\$ (2,194,804)	\$ (2,094,909)	\$ (2,672,798)	\$ (2,988,930)	\$ (3,248,633)
General Revenues and Other Changes in Net Assets								
Governmental activities:								
Taxes:								
Property taxes	\$ 954,341	\$ 1,040,028	\$ 1,152,019	\$ 1,282,773	\$ 1,505,199	\$ 1,759,148	\$ 1,700,029	\$ 1,731,856
Sales surtax	146,529	251,542	323,120	340,471	379,218	382,203	373,909	345,522
Utility taxes	70,469	71,795	73,046	67,085	68,279	70,251	73,274	68,150
Other taxes	233,671	221,594	232,553	241,649	251,430	271,720	243,840	203,951
Intergovernmental revenues, unrestricted	200,202	198,098	206,430	221,195	233,982	235,312	235,618	228,435
Franchise fees							48,668	44,241
Earnings on investments	37,351	22,879	17,677	31,545	34,716	47,728	33,432	22,175
Miscellaneous	19,301	1,780	1,318	9,616	6,713	39,664	2,978	8,083
Transfers--internal activities	(325,462)	(401,462)	(389,695)	(511,752)	(557,916)	(643,750)	(676,484)	(623,948)
Total governmental activities	1,336,402	1,406,254	1,616,468	1,682,582	1,921,621	2,162,276	2,035,264	2,028,465
Business-type activities:								
Earnings on investments	76,407	69,955	21,289	46,358	114,338	112,838	70,808	28,938
Miscellaneous					7,751	4,591	16,315	14,196
Transfers--internal activities	325,462	401,462	389,695	511,752	557,916	643,750	676,484	623,948
Total business-type activities	401,869	471,417	410,984	558,110	680,005	761,179	763,607	667,082
Total primary government	\$ 1,738,271	\$ 1,877,671	\$ 2,027,452	\$ 2,240,692	\$ 2,601,626	\$ 2,923,455	\$ 2,798,871	\$ 2,695,547
Change in Net Assets								
Governmental activities	\$ 114,437	\$ (81,872)	\$ 23,387	\$ 17,126	\$ 371,464	\$ 143,597	\$ (150,943)	\$ (267,552)
Business-type activities	18,398	(67,105)	(197,617)	28,762	135,253	107,060	(39,116)	(285,534)
Total primary government	\$ 132,835	\$ (148,977)	\$ (174,230)	\$ 45,888	\$ 506,717	\$ 250,657	\$ (190,059)	\$ (553,086)

(Continued)

**MIAMI-DADE COUNTY, FLORIDA
FINANCIAL TRENDS**

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (Unaudited)
LAST EIGHT FISCAL YEARS
(modified accrual basis of accounting)
(in thousands)

	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Revenues:								
Taxes	\$ 1,402,365	\$ 1,570,648	\$ 1,766,115	\$ 1,919,143	\$ 2,196,444	\$ 2,470,428	\$ 2,391,523	\$ 2,346,074
Special tax assessments	57,376	55,461	50,708	50,550	209,552	48,529	41,226	30,937
Licenses and permits	81,377	82,683	90,873	95,487	99,657	85,754	113,567	111,251
Intergovernmental revenues	738,528	771,409	816,557	853,739	1,035,332	948,044	904,538	833,282
Charges for services	231,724	244,550	270,488	341,628	391,115	409,361	413,327	403,376
Fines and forfeitures	45,351	48,754	51,935	44,267	43,421	52,128	49,642	42,148
Investment income	49,023	33,374	27,691	42,799	99,688	119,270	84,139	50,797
Other	167,081	174,648	211,549	205,578	190,000	131,611	138,736	149,401
Total revenues	<u>2,772,825</u>	<u>2,981,527</u>	<u>3,285,916</u>	<u>3,553,191</u>	<u>4,265,209</u>	<u>4,265,125</u>	<u>4,136,698</u>	<u>3,967,266</u>
Expenditures:								
Current:								
Policy formulation and general government	352,407	396,681	409,259	475,944	498,328	573,478	556,798	524,448
Protection of people and property	906,384	947,893	1,014,434	1,077,091	1,238,942	1,324,973	1,363,434	1,352,626
Physical environment	87,745	140,538	134,665	159,640	198,011	128,580	158,738	99,347
Transportation	92,909	169,723	192,054	157,989	156,256	183,557	162,592	115,403
Health	48,052	33,141	51,448	55,073	58,625	59,086	71,376	68,037
Human services	212,249	219,033	254,157	283,751	292,274	335,138	326,523	334,864
Socio-economic environment	262,490	351,226	358,260	383,525	375,651	358,403	372,711	493,255
Culture and recreation	164,774	202,677	229,922	225,902	280,870	300,710	320,399	322,152
Debt service:								
Principal retirement	97,195	93,089	74,870	53,247	63,500	98,875	114,404	113,337
Interest	49,911	50,157	50,867	53,490	73,186	79,413	90,973	101,175
Other	274	393	439	437	474	2,742	903	5,209
Capital outlay	279,342	248,554	280,535	218,931	313,948	304,531	251,803	276,123
Total expenditures	<u>2,553,732</u>	<u>2,853,105</u>	<u>3,050,910</u>	<u>3,145,020</u>	<u>3,550,065</u>	<u>3,749,486</u>	<u>3,790,654</u>	<u>3,805,976</u>
Excess (deficiency) of revenues over expenditures	219,093	128,422	235,006	408,171	715,144	515,639	346,044	161,290
Other Financing Sources (Uses):								
Long-term debt issued	163,215	101,810	131,080	684,943	183,148	367,210	195,815	1,002,096
Premium (discount) on long-term debt	6,148	514	2,200	20,058	2,116	13,749	3,027	67
Payments to bond escrow agents						(117,440)		(96,599)
Capital leases			11,888					
Transfers in	279,060	295,705	291,277	333,864	355,968	394,628	334,601	349,463
Transfers out	(604,522)	(697,167)	(680,972)	(845,291)	(913,884)	(1,038,378)	(1,011,085)	(973,411)
Total other financing sources (uses)	<u>(156,099)</u>	<u>(299,138)</u>	<u>(244,527)</u>	<u>193,574</u>	<u>(372,652)</u>	<u>(380,231)</u>	<u>(477,642)</u>	<u>281,616</u>
Net Change in Fund Balances	<u>\$ 62,994</u>	<u>\$ (170,716)</u>	<u>\$ (9,521)</u>	<u>\$ 601,745</u>	<u>\$ 342,492</u>	<u>\$ 135,408</u>	<u>\$ (131,598)</u>	<u>\$ 442,906</u>
Debt Service as a Percentage of Noncapital Expenditures	6.48%	5.51%	4.55%	3.66%	4.24%	5.25%	5.83%	6.22%

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
FINANCIAL TRENDS**

**PROGRAM REVENUES BY FUNCTION/PROGRAM (Unaudited)
LAST EIGHT FISCAL YEARS
(accrual basis of accounting)
(in thousands)**

Function/Program	Fiscal Year							
	2002	2003	2004	2005	2006	2007	2008	2009
Governmental activities:								
Policy formulation and general government	\$ 144,248	\$ 138,769	\$ 178,558	\$ 168,322	\$ 186,142	\$ 250,970	\$ 235,334	\$ 194,098
Protection of people and property	164,723	210,840	196,119	210,623	286,309	241,021	218,738	197,634
Physical environment	106,923	145,193	174,743	167,164	189,678	125,505	145,642	85,509
Transportation (streets and roads)	75,395	86,318	88,712	107,813	245,363	102,518	88,600	70,977
Health	10,798	10,665	11,394	10,660	11,317	11,056	11,130	11,206
Human Services	194,871	207,361	228,370	259,164	281,724	292,977	293,724	301,529
Socio-economic environment	294,664	326,788	315,302	340,745	403,962	340,186	289,621	296,539
Culture and recreation	73,434	48,358	60,949	59,338	131,212	95,549	77,519	72,251
Subtotal governmental activities	<u>1,065,056</u>	<u>1,174,292</u>	<u>1,254,147</u>	<u>1,323,829</u>	<u>1,735,707</u>	<u>1,459,782</u>	<u>1,360,308</u>	<u>1,229,743</u>
Business-type activities:								
Mass transit	181,374	186,958	185,845	215,827	221,806	243,858	233,089	217,386
Solid waste collection	104,630	108,867	125,656	127,366	130,544	144,424	144,044	142,733
Solid waste disposal	102,091	97,136	96,576	120,384	150,596	130,002	126,431	123,134
Seaport	89,862	99,310	111,348	100,320	95,324	112,298	101,910	113,373
Aviation	543,944	570,314	563,305	598,955	666,890	671,334	691,112	662,308
Water	209,411	204,586	213,353	225,917	233,957	228,785	211,679	269,854
Sewer	202,477	207,346	215,482	221,055	301,295	278,913	284,987	296,382
Public health	964,626	1,029,443	978,490	1,139,619	1,162,652	1,282,263	1,479,737	1,285,481
Other	17,284	17,271	16,158	17,773	19,901	20,922	22,381	30,682
Subtotal business-type activities	<u>2,415,699</u>	<u>2,521,231</u>	<u>2,506,213</u>	<u>2,767,216</u>	<u>2,982,965</u>	<u>3,112,799</u>	<u>3,295,370</u>	<u>3,141,333</u>
Total primary government	<u>\$ 3,480,755</u>	<u>\$ 3,695,523</u>	<u>\$ 3,760,360</u>	<u>\$ 4,091,045</u>	<u>\$ 4,718,672</u>	<u>\$ 4,572,581</u>	<u>\$ 4,655,678</u>	<u>\$ 4,371,076</u>

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
FINANCIAL TRENDS**

FUND BALANCES, GOVERNMENTAL FUNDS (Unaudited)
LAST EIGHT FISCAL YEARS
(modified accrual basis of accounting)
(in thousands)

	Fiscal Year							
	2002	2003	2004	2005 Restated	2006 Restated	2007 Restated	2008 Restated	2009
General Fund								
Reserved	\$ 157,738	\$ 131,250	\$ 117,813	\$ 148,254	\$ 210,890	\$ 221,051	\$ 240,464	\$ 205,574
Unreserved	82,259	63,730	66,566	126,490	158,525	183,838	124,723	90,756
Total General Fund	<u>\$ 239,997</u>	<u>\$ 194,980</u>	<u>\$ 184,379</u>	<u>\$ 274,744</u>	<u>\$ 369,415</u>	<u>\$ 404,889</u>	<u>\$ 365,187</u>	<u>\$ 296,330</u>
All Other Governmental Funds								
Reserved	\$ 656,123	\$ 526,983	\$ 505,442	\$ 482,622	\$ 440,311	\$ 565,217	\$ 608,597	\$ 670,008
Unreserved, reported in:								
Special revenue funds	138,116	176,276	277,892	295,157	421,290	454,163	416,088	375,560
Capital projects funds	233,887	199,668	121,599	629,721	660,218	597,013	497,973	993,108
Permanent funds	324	233	135	184	292	416	445	463
Total all other governmental funds	<u>\$ 1,028,450</u>	<u>\$ 903,160</u>	<u>\$ 905,068</u>	<u>\$ 1,407,684</u>	<u>\$ 1,522,111</u>	<u>\$ 1,616,809</u>	<u>\$ 1,523,103</u>	<u>\$ 2,039,139</u>

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
FINANCIAL TRENDS**

**NET ASSETS BY COMPONENT (Unaudited)
LAST EIGHT FISCAL YEARS
(accrual basis of accounting)
(in thousands)**

	Fiscal Year							
	2002	2003	2004	Restated 2005	Restated 2006	Restated 2007	Restated 2008	2009
Governmental activities								
Invested in capital assets, net of related debt	\$ 1,830,271	\$ 1,920,019	\$ 1,909,695	\$ 1,825,550	\$ 1,862,450	\$ 1,775,460	\$ 1,686,956	\$ 1,559,919
Restricted	670,166	560,355	565,679	745,089	1,018,176	1,180,148	1,156,148	1,109,930
Unrestricted	(210,567)	(272,376)	(243,989)	(305,661)	(273,798)	(232,898)	(274,960)	(369,257)
Total governmental activities net assets	<u>\$ 2,289,870</u>	<u>\$ 2,207,998</u>	<u>\$ 2,231,385</u>	<u>\$ 2,264,978</u>	<u>\$ 2,606,828</u>	<u>\$ 2,722,710</u>	<u>\$ 2,568,144</u>	<u>\$ 2,300,592</u>
Business-type activities								
Invested in capital assets, net of related debt	\$ 4,247,501	\$ 4,245,740	\$ 3,822,853	\$ 4,158,036	\$ 3,958,799	\$ 3,105,263	\$ 3,564,692	\$ 3,630,809
Restricted	608,059	626,547	1,071,596	576,220	896,806	1,213,251	983,038	779,538
Unrestricted	318,924	235,092	(34,509)	154,347	166,955	815,373	547,041	398,890
Total business-type activities net assets	<u>\$ 5,174,484</u>	<u>\$ 5,107,379</u>	<u>\$ 4,859,940</u>	<u>\$ 4,888,603</u>	<u>\$ 5,022,560</u>	<u>\$ 5,133,887</u>	<u>\$ 5,094,771</u>	<u>\$ 4,809,237</u>
Primary government								
Invested in capital assets, net of related debt	\$ 6,077,772	\$ 6,165,759	\$ 5,732,548	\$ 5,983,586	\$ 5,821,249	\$ 4,880,723	\$ 5,251,648	\$ 5,190,728
Restricted	1,278,225	1,186,902	1,637,275	1,321,309	1,914,982	2,393,399	2,139,186	1,889,468
Unrestricted	108,357	(37,284)	(278,498)	(151,314)	(106,843)	582,475	272,081	29,633
Total primary government net assets	<u>\$ 7,464,354</u>	<u>\$ 7,315,377</u>	<u>\$ 7,091,325</u>	<u>\$ 7,153,581</u>	<u>\$ 7,629,388</u>	<u>\$ 7,856,597</u>	<u>\$ 7,662,915</u>	<u>\$ 7,109,829</u>

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA
REVENUE CAPACITY

ACTUAL VALUE AND ASSESSED VALUE OF TAXABLE PROPERTY (Unaudited)
LAST TEN FISCAL YEARS
(in thousands)

Fiscal Year	Real Property				Total Actual and Assessed				Exemptions ^a				Total	
	Residential Property	Commercial / Industrial Property	Government / Institutional	Personal Property	Value of Taxable Property	Real Property - Excluded Value ^b	Real Property - Other Exemptions	Personal Property	Taxable Assessed Value	Total Direct Tax Rate				
2000	\$ 71,442,168	\$ 25,196,147	\$ 11,030,062	\$ 11,889,283	\$ 119,557,660	\$ 2,996,068	\$ 22,397,240	\$ 3,268,556	\$ 90,895,796	9.765				
2001	76,087,033	26,668,298	11,363,847	12,297,090	126,416,268	3,726,657	23,833,488	3,297,721	95,558,402	9.563				
2002	85,606,675	28,553,272	12,031,675	12,579,974	138,771,596	6,822,996	24,759,993	3,305,120	103,883,487	9.450				
2003	99,013,490	30,575,866	12,772,725	14,081,331	156,443,412	12,130,872	25,879,693	4,420,409	114,012,438	9.409				
2004	116,239,333	33,758,008	13,853,198	14,130,977	177,981,516	18,795,770	27,463,005	4,526,608	127,196,133	9.329				
2005	139,613,985	38,815,238	15,207,320	14,189,142	207,825,685	28,070,316	30,189,372	4,575,028	144,990,969	9.120				
2006	169,866,793	47,406,357	17,847,477	14,623,349	249,743,976	38,586,357	34,190,689	4,624,481	172,342,449	9.009				
2007	215,572,532	57,763,162	20,904,964	14,957,659	309,198,317	57,656,531	39,258,084	4,650,725	207,632,977	8.732				
2008	258,170,144	64,690,401	23,385,545	15,318,056	361,564,146	74,022,146	43,736,755	4,718,343	239,086,902	7.233				
2009 ^c	259,434,650	71,935,279	24,255,006	16,343,140	371,968,075	65,766,359	54,570,563	5,737,400	245,893,753	7.446				

Source: Miami-Dade County Property Appraiser.

Note: Property in the County is reassessed each year. Property is assessed at actual market value. Tax rates are per \$1,000 of assessed value.

^a Exemptions for real property include: \$25,000 homestead exemption; an additional \$25,000 homestead exemption (excluding School Board taxes) in FY 2009; widows/widowers exemption; governmental exemption; disability/blind age 65 and older exemption; institutional exemption; economic development exemption and other exemptions as allowed by law.

^b Amendment 10 was an amendment to the Florida Constitution in 1992 which capped the assessed value of properties with homestead exemption to increases of 3% per year or the Consumer Price Index, whichever is less (193.155, F.S.).

^c Total actual and assessed values are estimates based on the First Certified 2008 Tax Roll made on October 2008, prior to any adjustments processed by the Value Adjustment Board. The Final Certified Tax Roll for 2008 has not been released as of the date of this report. Approximately \$82 billion in taxable value has been petitioned for reassessment to the Value Adjustment Board.

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
REVENUE CAPACITY**

**ACTUAL VALUE AND ASSESSED VALUE OF TAXABLE PROPERTY (Unaudited)
LAST TEN FISCAL YEARS
(in thousands)**

Fiscal Year Ended September 30,	Real Property				Total Actual and Assessed Value of Taxable Property	Exemptions ^a			Total Taxable Assessed Value	Total Direct Tax Rate
	Residential Property	Commercial / Industrial Property	Government / Institutional	Personal Property		Real Property - Amendment 10 Excluded Value ^b	Real Property - Other Exemptions	Personal Property		
2000	\$ 71,442,168	\$ 25,196,147	\$ 11,030,062	\$ 11,889,283	\$ 119,557,660	\$ 2,996,068	\$ 22,397,240	\$ 3,268,556	\$ 90,895,796	9.765
2001	76,087,033	26,668,298	11,363,847	12,297,090	126,416,268	3,726,657	23,833,488	3,297,721	95,558,402	9.563
2002	85,606,675	28,553,272	12,031,675	12,579,974	138,771,596	6,822,996	24,759,993	3,305,120	103,883,487	9.450
2003	99,013,490	30,575,866	12,772,725	14,081,331	156,443,412	12,130,872	25,879,693	4,420,409	114,012,438	9.409
2004	116,239,333	33,758,008	13,853,198	14,130,977	177,981,516	18,795,770	27,463,005	4,526,608	127,196,133	9.329
2005	139,613,985	38,815,238	15,207,320	14,189,142	207,825,685	28,070,316	30,189,372	4,575,028	144,990,969	9.120
2006	169,866,793	47,406,357	17,847,477	14,623,349	249,743,976	38,586,357	34,190,689	4,624,481	172,342,449	9.009
2007	215,572,532	57,763,162	20,904,964	14,957,659	309,198,317	57,656,531	39,258,084	4,650,725	207,632,977	8.732
2008	258,170,144	64,690,401	23,385,545	15,318,056	361,564,146	74,022,146	43,736,755	4,718,343	239,086,902	7.233
2009 ^c	259,434,650	71,935,279	24,255,006	16,343,140	371,968,075	65,766,359	54,570,563	5,737,400	245,893,753	7.446

Source: Miami-Dade County Property Appraiser.

Note: Property in the County is reassessed each year. Property is assessed at actual market value. Tax rates are per \$1,000 of assessed value.

^a Exemptions for real property include: \$25,000 homestead exemption; an additional \$25,000 homestead exemption (excluding School Board taxes) in FY 2009; widows/widowers exemption; governmental exemption; disability/blind age 65 and older exemption; institutional exemption; economic development exemption and other exemptions as allowed by law.

^b Amendment 10 was an amendment to the Florida Constitution in 1992 which capped the assessed value of properties with homestead exemption to increases of 3% per year or the Consumer Price Index, whichever is less (193.155, F.S.).

^c Total actual and assessed values are estimates based on the First Certified 2008 Tax Roll made on October 2008, prior to any adjustments processed by the Value Adjustment Board. The Final Certified Tax Roll for 2008 has not been released as of the date of this report. Approximately \$82 billion in taxable value has been petitioned for reassessment to the Value Adjustment Board.

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
REVENUE CAPACITY**

**DIRECT AND OVERLAPPING PROPERTY TAX RATES (Unaudited)
LAST TEN FISCAL YEARS
(per \$1,000 of assessed value)**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
County Direct Rates										
Countywide Operating	5.8090	5.7510	5.7130	5.8890	5.9690	5.9350	5.8350	5.6150	4.5796	4.8379
Fire and Rescue Service District	2.6830	2.6830	2.6830	2.5820	2.5820	2.5920	2.6090	2.6090	2.2067	2.1851
Public Library System	0.3210	0.3510	0.4510	0.4860	0.4860	0.4860	0.4860	0.4860	0.3842	0.3822
Total rates subject to statutory limit	8.8130	8.7850	8.8470	8.9570	9.0370	9.0130	8.9300	8.7100	7.1705	7.4052
Statutory limit (Note 1)	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000
Unincorporated Municipal Service Area (UMSA)	2.4470	2.4470	2.4470	2.4470	2.4470	2.4470	2.4470	2.4470	2.0416	2.0083
County debt service	0.8160	0.6520	0.5520	0.3900	0.2850	0.2850	0.2850	0.2850	0.2850	0.2850
Fire and Rescue debt service	0.0690	0.0690	0.0690	0.0790	0.0790	0.0690	0.0520	0.0420	0.0420	0.0420
Total direct rate (Note 2)	9.7650	9.5630	9.4500	9.4090	9.3290	9.1200	9.0090	8.7320	7.2330	7.4460
Overlapping Rates:										
Children's Trust Rate					0.5000	0.4442	0.4288	0.4223	0.4223	0.4212
Miami Downtown Development Authority Rate								0.5000	0.5000	0.5000
School Board Rates										
General	8.6540	8.7020	8.5280	8.4820	8.4180	8.0900	7.9470	7.6910	7.5700	7.5330
Debt service	0.9900	0.9150	0.8480	0.7700	0.6820	0.5970	0.4910	0.4140	0.3780	0.2640
Total Schools Board rates	9.6440	9.6170	9.3760	9.2520	9.1000	8.6870	8.4380	8.1050	7.9480	7.7970
State Rates										
South Florida Water Management	0.5970	0.5970	0.5970	0.5970	0.5970	0.5970	0.5970	0.5970	0.5346	0.5346
Environmental Projects	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0894	0.0894
Florida Inland Navigation District	0.0440	0.0410	0.0385	0.0385	0.0385	0.0385	0.0385	0.0385	0.0345	0.0345
Total State rates	0.7410	0.7380	0.7355	0.7355	0.7355	0.7355	0.7355	0.7355	0.6585	0.6585

Municipalities - next page

Notes:

Miami-Dade County and the other thirty-five municipalities and all other townships and unincorporated areas therein have: (1) no personal income tax, (2) no gross receipts tax, (3) no inheritance tax, (4) no gift tax, and (5) no commuter tax.

- The combined Countywide General, Fire and Rescue and Library rates may not exceed the Florida statutory limit of \$10,000 per \$1,000 of assessed value. Other statutory limits are \$10,000 for the School Board and \$1,000 for the State.
- "Total direct rate" is the weighted average of all individual County direct rates based on the proportion of their respective tax rolls to the countywide rolls. For FY 2008-2009, the Fire District rates are weighted by 61 percent, the Library by 91 percent and UMSA by 31 percent.

Source: Miami-Dade County Finance Department, Tax Collector's Division.

See accompanying independent auditors' report

**MIAMI-DADE COUNTY, FLORIDA
REVENUE CAPACITY**

**DIRECT AND OVERLAPPING PROPERTY TAX RATES (Unaudited)(continued)
LAST TEN FISCAL YEARS
(per \$1,000 of assessed value)**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Municipalities:										
Aventura	2.227	2.227	2.227	2.227	2.227	2.227	2.227	2.227	1.726	1.726
Bay Harbor Island	4.654	5.000	5.000	5.000	5.000	5.000	4.900	4.750	3.657	3.975
Bal Harbour	3.270	3.110	3.230	2.960	2.902	2.902	2.902	2.902	2.320	2.309
Biscayne Park	8.900	8.900	8.700	8.200	7.900	7.900	8.200	9.200	8.340	8.890
Coral Gables	5.500	5.500	5.841	5.841	5.990	5.990	6.150	6.150	5.250	5.250
Cutler Bay (5)							2.447	2.447	2.447	2.447
Doral (4)						2.447	2.447	2.447	2.447	2.447
El Portal	7.700	7.700	8.700	8.700	8.700	8.700	8.700	8.700	7.031	7.844
Florida City	7.900	8.400	8.900	8.900	8.900	8.900	8.900	8.900	7.750	7.750
Golden Beach	8.590	8.590	8.590	8.590	8.590	8.590	8.590	8.590	8.500	8.500
Hialeah	7.481	7.528	7.528	7.528	7.528	7.100	6.800	6.800	6.540	6.540
Hialeah Gardens	7.327	6.912	6.480	6.120	6.120	6.120	6.120	6.120	4.909	4.900
Homestead	8.500	8.500	8.500	8.500	8.250	7.750	6.750	6.250	5.159	5.341
Indian Creek	9.960	9.661	9.661	10.700	10.575	10.450	10.200	8.700	6.950	6.950
Islandia	9.226	9.226	10.000	10.000	9.621	9.492	9.123	8.193	7.967	6.804
Key Biscayne	3.606	3.606	3.606	3.606	3.606	3.606	3.606	3.450	3.200	3.200
Medley	7.923	7.923	7.923	7.800	7.450	7.250	7.150	6.900	5.751	5.700
Miami	11.400	10.775	10.713	10.568	10.343	10.166	9.765	9.496	8.378	8.754
Miami Beach	9.653	9.508	9.286	9.516	9.296	9.296	8.887	8.011	6.933	6.616
Miami Gardens (3)						3.648	3.638	5.149	5.149	5.140
Miami Lakes (1)			3.057	3.057	2.968	2.912	2.825	2.740	2.480	2.480
Miami Shores	8.969	8.878	8.515	8.265	8.265	9.375	9.180	9.106	7.816	8.293
Miami Springs	8.298	8.038	8.412	8.744	8.687	8.652	8.342	7.895	6.658	6.799
North Bay Village	5.455	5.784	6.281	6.212	6.212	6.212	6.212	6.098	4.799	4.799
North Miami	9.038	8.701	8.823	8.771	8.758	8.732	8.693	8.463	6.932	7.057
North Miami Beach	8.404	8.396	9.290	9.095	8.896	8.781	8.608	8.409	7.479	7.438
Opa Locka	9.800	9.800	9.800	9.800	9.800	9.800	9.800	9.800	8.008	8.208
Palmetto Bay (2)					2.447	2.447	2.447	2.374	2.374	2.448
Pinecrest	2.100	2.100	2.100	2.400	2.400	2.400	2.400	2.400	1.950	1.981
South Miami	6.373	6.373	6.373	6.373	7.373	7.213	6.681	5.881	4.818	5.279
Sunny Isles Beach	2.303	2.500	2.650	3.350	3.350	3.350	2.950	2.950	2.398	2.484
Surfside	5.603	5.603	5.603	5.603	5.603	5.603	5.603	5.600	4.250	4.733
Sweetwater	3.490	3.440	3.449	3.449	3.949	3.949	3.949	3.949	3.279	3.404
Virginia Gardens	3.843	4.843	4.843	4.843	4.843	4.843	4.750	4.600	4.081	4.091
West Miami	8.495	8.495	8.495	8.495	8.495	8.495	8.495	8.495	6.738	6.738

Notes:

- (1) Miami Lakes was incorporated as a municipality on December 5, 2000, therefore no millage rates are reflected through fiscal year 2001.
- (2) Palmetto Bay was incorporated as a municipality on September 10, 2002, therefore no millage rates are reflected through fiscal year 2003.
- (3) Miami Gardens was incorporated as a municipality on May 13, 2003, therefore no millage rates are reflected through fiscal year 2004.
- (4) Doral was incorporated as a municipality on June 24, 2003, therefore no millage rates are reflected through fiscal year 2004.
- (5) Cutler Bay was incorporated as a municipality on November 9, 2005, therefore no millage rates are reflected through fiscal year 2005.

Source: Miami-Dade County Finance Department, Tax Collector's Division.

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
REVENUE CAPACITY**

**PROPERTY TAX LEVIES AND COLLECTIONS (Unaudited)
LAST TEN FISCAL YEARS
(in thousands)**

Fiscal Year Ended September 30,	Taxes Levied for the Fiscal Year ^b	Discounts Allowed ^a	Taxes Levied Net of Discounts Allowed	Collected within the Fiscal Year of the Levy	
				Amount	Percentage of Levy
2000	\$ 887,543	\$ 24,860	\$ 862,683	\$ 845,429	98.00%
2001	913,853	32,710	881,143	877,618	99.60%
2002	981,794	29,786	952,008	943,440	99.10%
2003	1,072,848	32,240	1,040,608	1,029,161	98.90%
2004	1,186,445	35,300	1,151,145	1,145,389	99.50%
2005	1,322,346	37,264	1,285,082	1,274,801	99.20%
2006	1,552,716	40,148	1,512,568	1,494,417	98.80%
2007	1,813,311	40,907	1,772,404	1,744,046	98.40%
2008	1,728,993	23,968	1,705,025	1,669,219	97.90%
2009 ^b	1,778,043	not available	not available	1,705,396	not available

^a Tax notices are mailed on or before November 1 of each year with the following discounts allowed:

- 4% if paid in November
- 3% if paid in December
- 2% if paid in January
- 1% if paid in February
- If paid in March, no discount applies.
- Taxes are delinquent in April.

^b Taxes levied in FY 2009 is an estimate based on the 2008 preliminary tax roll made on January 2009, before any significant changes by the Value Adjustment Board had actually been processed. The Final Certified Tax Roll for 2008 has not been released as of the date of this report. Approximately \$82 billion in taxable value has been petitioned for reassessment to the Value Adjustment Board.

**PROPERTY TAX LEVIES BY COMPONENT (Unaudited)
LAST TEN FISCAL YEARS
(in thousands)**

Fiscal Year Ended September 30,	Countywide Operating	Fire and Rescue Service District	Public Library System	County Debt Service	Fire and Rescue Debt Service	Unincorporated Municipal Service Area (UMSA)	Total Taxes Levied for the Fiscal Year
2000	\$ 528,013	\$ 153,774	\$ 25,951	\$ 74,171	\$ 3,955	\$ 101,679	\$ 887,543
2001	549,556	161,324	29,968	62,304	4,149	106,552	913,853
2002	593,486	174,137	41,987	57,344	4,478	110,362	981,794
2003	671,420	182,223	49,751	44,465	5,575	119,414	1,072,848
2004	759,234	202,087	55,521	36,251	6,183	127,169	1,186,445
2005	860,522	230,510	63,360	41,322	6,136	120,496	1,322,346
2006	1,005,619	274,551	75,389	49,118	5,472	142,567	1,552,716
2007	1,165,860	328,088	91,401	59,175	5,282	163,507	1,813,313
2008	1,094,922	320,631	83,326	68,140	6,103	155,871	1,728,993
2009 ^a	1,155,113	315,628	82,913	68,048	6,067	150,274	1,778,043

^a Taxes levied in FY 2009 is an estimate based on the 2008 preliminary tax roll made on January 2009, before any significant changes by the Value Adjustment Board had actually been processed. The Final Certified Tax Roll for 2008 has not been released as of the date of this report. Approximately \$82 billion in taxable value has been petitioned for reassessment to the Value Adjustment Board.

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
REVENUE CAPACITY**

**PRINCIPAL PROPERTY TAX PAYERS (Unaudited)
CURRENT YEAR AND TEN YEARS AGO**

Taxpayer	Business or Use	2009			2000		
		Taxable Assessed Value (in thousands)	Rank	Percent of Total Taxable Assessed Value	Taxable Assessed Value (in thousands)	Rank	Percent of Total Taxable Assessed Value
Florida Power & Light Company	Utility	\$ 3,012,789		1.23%	\$ 1,589,088	1	1.75%
BellSouth Telecommunications, Inc.	Utility	595,914		0.24%	1,364,297	2	1.50%
Teachers Insurance & Annual Association of America	Commerce	451,354		0.18%			
Century Grand LLP	Real Estate	408,438		0.17%			
Graham Companies	Real Estate	369,637		0.15%	183,528	5	0.20%
SDG Dadeland Associates Inc.	Commerce	341,200		0.14%	220,000	4	0.24%
Aventura Mall Venture	Commerce	316,800		0.13%			
200 S Biscayne	Real Estate	304,500		0.12%			
MB Redevelopment	Hotels	280,000		0.11%			
Dolphin Mall Assoc LTD Partnership	Commerce	259,200		0.11%			
Turnberry Associates	Real Estate				275,856	3	0.30%
SRI Miami Venture LP	Real Estate				178,100	6	0.20%
Bakery Associates	Commerce				136,090	7	0.15%
Falls Shopping Center Associates	Commerce				119,133	8	0.13%
Robbies Stadium	Sports				106,108	9	0.12%
MICC Venture	Real Estate				100,682	10	0.11%
Total		<u>\$ 6,339,832</u>		<u>2.58%</u>	<u>\$ 4,272,882</u>		<u>4.70%</u>
Total Net Assessed Real and Personal Property Value (in thousands)		<u>\$ 245,893,753</u>			<u>\$ 90,895,796</u>		

Source: Miami-Dade County Property Appraiser

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
DEBT CAPACITY**

**RATIOS OF OUTSTANDING DEBT BY TYPE (Unaudited)
LAST TEN FISCAL YEARS
(dollars in thousands, except per capita)**

Fiscal Year Ended September 30,	Governmental Activities				
	General	Special	Housing Agency		
	Obligation Bonds (a)	Obligation Bonds	Bonds and Notes Payable	Loans and notes payable	Capital Leases
2000	\$ 328,426	\$ 961,393	\$ 110,357	\$ 27,000	
2001	313,661	930,062	107,013	54,500	
2002	270,986	1,060,558	108,545	54,393	
2003	247,541	1,108,396	72,894	52,513	
2004	225,581	1,205,914	69,084	61,378	\$ 11,888
2005	519,126	1,456,938	65,400	178,660	11,669
2006	507,316	1,520,549		272,097	11,420
2007	472,236	1,761,161		253,591	11,149
2008	523,596	1,793,217		277,930	10,858
2009	843,961	2,321,551		255,697	10,548

Fiscal Year Ended September 30,	Business-Type Activities					Total Primary Government	Percentage of Personal Income (b)	Per Capita (b)
	General	Special			Loans and Notes Payable			
	Obligation Bonds (a)	Obligation Bonds	Revenue Bonds	Revenue Bonds				
2000	\$ 155,715		\$ 3,973,275	\$ 395,667	\$ 5,951,833	10%	\$ 2.63	
2001	153,505		3,897,295	462,553	5,918,589	10%	2.59	
2002	151,170	\$ 46,075	4,082,945	474,891	6,249,563	10%	2.71	
2003	149,925	60,045	4,926,115	468,139	7,085,568	11%	3.05	
2004	149,010	58,060	5,174,690	579,516	7,535,121	11%	3.22	
2005	145,710	52,940	5,279,006	650,174	8,359,623	11%	3.55	
2006 Restated	142,215	49,591	5,667,904	622,353	8,793,445	11%	3.70	
2007	138,510	45,410	6,146,050	647,889	9,475,996	11%	3.94	
2008	134,570	41,105	6,860,647	549,732	10,191,655	11%	4.27	
2009	130,370	105,249	7,618,479	549,000	11,834,855	(1)	4.93	

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

a General Obligation Bonds in the Business-Type Activities include the Seaport General Obligation Refunding Bonds, Series 1996.

The Bonds are being paid by the Seaport Department's net revenues. However, to the extent that the net revenues of the Seaport Department are insufficient to pay debt service on the Bonds, such debt service will be payable from unlimited ad valorem taxes.

b See the Demographics and Economic Statistics schedule in this section for personal income and population data.

Legend:

(1) The personal income data for 2009 is unavailable from the U.S. Department of Commerce.

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
DEBT CAPACITY**

**RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING (Unaudited)
LAST TEN FISCAL YEARS**
(dollars in thousands, except per capita)

General Bonded Debt Outstanding

Fiscal Year Ended September 30,	General Obligation Bonds in Governmental Activities	General Obligation Bonds in Business-Type Activities (a)	Total General Obligation Bonded Debt	Less: Amounts Restricted to Repayment of Principal	Total	Percentage of Actual Value of Taxable Property (b)	Per Capita (c)
2000	\$ 328,426	\$ 155,715	\$ 484,141	\$ 23,780	\$ 460,361	0.51%	\$ 204
2001	313,661	153,505	467,166	20,397	446,769	0.47%	196
2002	270,986	151,170	422,156	13,964	408,192	0.39%	177
2003	247,541	149,925	397,466	5,454	392,012	0.34%	169
2004	225,581	149,010	374,591	4,027	370,564	0.29%	158
2005	519,126	145,710	664,836	18,764	646,072	0.45%	274
2006	507,316	142,215	649,531	28,845	620,686	0.36%	261
2007	472,236	138,510	610,746	25,500	585,246	0.28%	244
2008	523,596	134,570	658,166	19,225	638,941	0.27%	268
2009	843,961	130,370	974,331	21,734	952,597	0.39%	397

Note:

Pursuant to the Florida Constitution, there is no limit on the amount of ad valorem taxes a county may levy for the payment of General Obligation Bonds.

a Includes the Seaport General Obligation Refunding Bonds, Series 1996, reported as payable from Business-type Activities in the financial statements and in the schedule of Ratios of Outstanding Debt by Type in this statistical section. The Bonds are being paid by the Seaport Department's net revenues. However, to the extent that the net revenues of the Seaport Department are insufficient to pay debt service on the Bonds, such debt service will be payable from unlimited ad valorem taxes.

b The value of taxable property can be found in the schedule for Actual Value and Assessed Value of Taxable Property in this section.

c Population data can be found in the schedule for Demographic and Economic Statistics in this section.

**MIAMI-DADE COUNTY, FLORIDA
DEBT CAPACITY**

**PLEGGED-REVENUE COVERAGE (Unaudited)
LAST TEN FISCAL YEARS
(in thousands)**

Guaranteed Entitlement Bonds

Fiscal Year	<u>Guaranteed Entitlement Revenues</u>					<u>Actual Debt Service</u>		
	Receipts as a County	Receipts as a Municipality (UMSA)	Total Gross Pledged Revenues	Less: Operating Expenses	Net Available Resources	Principal	Interest	Coverage
2000	\$ 5,895	\$ 36,046	\$ 41,941	\$ -	\$ 41,941	\$ 11,805	\$ 2,915	2.85
2001	5,895	37,328	43,223	-	43,223	11,192	3,523	2.94
2002	5,895	38,710	44,605	-	44,605	10,594	4,121	3.03
2003	5,895	34,954	40,849	-	40,849	7,736	6,974	2.78
2004	5,895	39,019	44,914	-	44,914	5,272	9,443	3.05
2005	5,895	42,203	48,098	-	48,098	4,862	9,853	3.27
2006	5,895	46,047	51,942	-	51,942	4,475	10,240	3.53
2007	5,895	48,221	54,116	-	54,116	4,123	10,592	3.68
2008	5,895	48,210	54,105	-	54,105	4,464	9,168	3.97
2009	5,895	48,210	54,105	-	54,105	8,390	5,247	3.97

Pledged revenues: Payable from the guaranteed portion of the State revenue sharing receipts.

Professional Sports Franchise Facilities Tax Revenue Bonds

Fiscal Year	<u>Professional Sports Franchise Facilities Tax Revenues</u>				<u>Actual Debt Service</u>			
	Professional Sports Franchise Facilities Tax Revenues	Tourist Development Tax Revenues	Total Gross Pledged Revenues	Less: Operating Expenses	Net Available Resources	Principal	Interest	Coverage
2000	\$ 5,840	\$ 11,679	\$ 17,519	\$ -	\$ 17,519	\$ 510	\$ 4,172	3.74
2001	6,079	12,198	18,277	-	18,277	570	4,153	3.87
2002	5,099	10,200	15,299	-	15,299	595	4,130	3.24
2003	5,305	10,611	15,916	-	15,916	580	4,107	3.40
2004	5,995	11,989	17,984	-	17,984	340	4,089	4.06
2005	7,050	14,100	21,150	-	21,150	490	4,072	4.64
2006	8,042	16,084	24,126	-	24,126	650	4,048	5.14
2007	8,685	17,427	26,112	-	26,112	815	4,017	5.40
2008	8,862	17,754	26,616	-	26,616	1,000	3,979	5.35
2009	7,169	14,346	21,515	-	21,515	1,185	3,931	4.21

Pledged revenues: Payable from a 1% professional sports franchise facilities tax and a 2% tourist development tax on the rental of facilities such as hotels, motels and apartments, for a period of six months or less.

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest, depreciation, or amortization expenses.

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
DEBT CAPACITY**

PLEDGED-REVENUE COVERAGE (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

Courthouse Center / Juvenile Courthouse Center Bonds

Fiscal Year	Total Gross			Actual Debt Service		
	Pledged Revenues	Less: Operating Expenses	Net Available Resources	Principal	Interest	Coverage
2000	\$ 8,098	\$ -	\$ 8,098	\$ 1,455	\$ 2,258	2.18
2001	8,438	-	8,438	1,525	2,189	2.27
2002	8,149	-	8,149	1,600	2,115	2.19
2003	7,983	-	7,983	1,680	2,251	2.03
2004	5,172	-	5,172	1,765	4,685	0.80
2005	5,302	-	5,302	1,855	5,055	0.77
2006	5,689	-	5,689	1,935	5,508	0.76
2007	6,152	-	6,152	2,010	5,604	0.81
2008	6,383	-	6,383	2,090	5,548	0.84
2009	5,933	-	5,933	2,170	4,212	0.93

Pledged revenues: Payable from pledged filing and service charge revenues through June 30, 2004. Effective July 1, 2004, payable from a \$15 traffic surcharge and, if necessary, from a County covenant to annually budget and appropriate from legally available non-ad valorem revenues. The Gross Revenues shown from 1997 to 1999 are actual filing and service charge revenues that were collected in those fiscal years. The Gross Revenues shown from 2000 to 2004 are revenues that would have been available to pay debt service on the Bonds if the \$15 traffic surcharge had been in effect those fiscal years. Gross Revenues for 2005 and after represent actual traffic surcharge revenues.

Public Service Tax Revenue Bonds

Fiscal Year	Total Gross			Actual Debt Service		
	Pledged Revenues	Less: Operating Expenses	Net Available Resources	Principal	Interest	Coverage
2000	\$ 106,415	\$ -	\$ 106,415	\$ 10,480	\$ 6,450	6.29
2001	112,322	-	112,322	10,045	5,050	7.44
2002	136,790	-	136,790	10,455	4,580	9.10
2003	123,338	-	123,338	10,950	6,125	7.22
2004	121,138	-	121,138	12,850	6,106	6.39
2005	118,728	-	118,728	3,510	5,734	12.84
2006	123,272	-	123,272	3,645	5,802	13.05
2007	122,310	-	122,310	4,435	6,801	10.89
2008	119,710	-	119,710	5,865	7,426	9.01
2009	110,923	-	110,923	5,535	7,752	8.35

Pledged revenues: Payable from the Public Service Tax levied by the County in the unincorporated areas of the County upon purchase of electricity, gas, coal, fuel oil, water service, and telecommunications.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEBT CAPACITY

PLEDGED-REVENUE COVERAGE (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

Stormwater Utility Fees Bonds

Fiscal Year	Total Gross			Actual Debt Service			Coverage
	Pledged Revenues	Less: Operating Expenses	Net Available Resources	Principal	Interest		
2000	\$ 23,381	\$ 1,645	\$ 21,736	\$ 690	\$ 2,210	7.50	
2001	24,072	1,363	22,709	1,025	1,874	7.83	
2002	28,055	1,381	26,674	1,060	1,840	9.20	
2003	29,777	1,259	28,518	1,095	1,804	9.84	
2004	32,649	1,581	31,068	1,135	1,764	10.72	
2005	38,985	1,857	37,128	4,690	2,931	4.87	
2006	37,175	2,874	34,301	2,645	4,972	4.50	
2007	34,392	3,112	31,280	2,740	4,881	4.10	
2008	32,315	2,945	29,370	2,835	4,786	3.85	
2009	31,517	3,237	28,280	2,930	4,688	3.71	

Pledged revenues: Payable from Stormwater Utility Fees collected from residential and nonresidential developed property in the County.

Convention Development Tax Bonds

Fiscal Year	Total Gross			Actual Debt Service			Coverage
	Pledged Revenues	Less: Operating Expenses	Net Available Resources	Principal	Interest		
2000	\$ 122,154	\$ -	\$ 122,154	\$ 7,290	\$ 10,206	6.98	
2001	128,088	-	128,088	8,450	9,880	6.99	
2002	127,204	-	127,204	8,760	9,508	6.96	
2003	129,894	-	129,894	8,270	9,127	7.47	
2004	135,563	-	135,563	7,395	8,939	8.30	
2005	143,801	-	143,801	720	8,938	14.89	
2006	158,184	-	158,184	4,800	8,938	11.51	
2007	160,623	-	160,623	5,610	8,938	11.04	
2008	165,354	-	165,354	6,540	8,938	10.68	
2009	141,064	-	141,064	4,052	9,096	10.73	

Pledged revenues: Payable from a lien on two-thirds of the receipts, net of administrative costs, of the Convention Development Tax to be received by the County. This tax is 3% of the total consideration charged for the leasing and letting of transient rental accommodations within the County.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEBT CAPACITY

PLEDGED-REVENUE COVERAGE (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

Aviation Revenue Bonds

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Resources	Actual Debt Service		Coverage
				Principal	Interest	
2000	\$ 460,632	\$ 271,791	\$ 188,841	\$ 48,065	\$ 81,531	1.46
2001	465,256	286,501	178,755	50,615	78,984	1.38
2002	466,146	270,198	195,948	53,335	80,439	1.46
2003	491,745	289,956	201,789	59,080	75,818	1.50
2004	550,255	314,958	235,297	66,610	73,861	1.68
2005	539,397	329,030	210,367	55,630	85,980	1.49
2006	549,887	299,675	250,212	65,130	90,224	1.61
2007	591,769	346,205	245,564	67,275	89,323	1.57
2008	623,648	378,563	245,085	65,191	83,184	1.65
2009	601,881	367,514	234,367	55,370	95,679	1.55

Pledged revenues: Payable by a pledge of net revenues of the Port Authority Properties.

Public Facilities Revenue Bonds

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Resources	Actual Debt Service		Coverage
				Principal	Interest	
2000						
2001						
2002						
2003						
2004						
2005						
2006	\$ 1,508,810	\$ 1,412,193	\$ 96,617	\$ -	\$ 15,452	6.25
2007	1,687,629	1,659,710	27,919	-	15,067	1.85
2008	1,902,596	1,811,441	91,155	4,910	15,029	4.57
2009	1,640,093	1,815,241	(175,148)	5,230	13,948	(9.13)

Pledged revenues: Payable solely from gross revenues of the Public Health Trust ("PHT").

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEBT CAPACITY

PLEDGED-REVENUE COVERAGE (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

Seaport Revenue Bonds

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Resources	Actual Debt Service		Coverage
				Principal	Interest	
2000	\$ 72,190	\$ 36,029	\$ 36,161	\$ 5,010	\$ 14,544	1.85
2001	76,423	34,632	41,791	5,096	14,149	2.17
2002	80,371	47,056	33,315	9,955	13,159	1.44
2003	82,159	49,071	33,088	3,630	12,566	2.04
2004	77,972	53,705	24,267	3,410	12,372	1.54
2005	83,208	57,826	25,382	5,940	12,094	1.41
2006	86,925	67,071	19,854	6,315	11,716	1.10
2007	86,296	59,753	26,543	7,269	3,230	2.53
2008	95,722	60,870	34,852	6,861	3,638	3.32
2009	101,758	70,936	30,822	7,083	3,416	2.94

Pledged revenues: Payable solely from net revenues of the Seaport Department.

Solid Waste System Bonds

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Resources	Actual Debt Service		Coverage
				Principal	Interest	
1999	\$ 183,343	\$ 148,439	\$ 34,904	\$ 7,655	\$ 8,264	2.19
2000	196,987	171,142	25,845	8,435	7,497	1.62
2001	191,703	161,078	30,625	8,795	8,345	1.79
2002	196,554	183,324	13,230	9,190	8,797	0.74
2003	204,142	184,791	19,351	9,630	8,388	1.07
2004	221,972	190,266	31,706	10,115	7,911	1.76
2005	247,715	204,431	43,284	10,665	8,301	2.28
2006	281,140	223,034	58,106	11,270	11,103	2.60
2007	274,426	213,146	61,280	13,665	9,858	2.61
2008	270,259	241,190	29,069	14,384	9,258	1.23
2009	265,128	231,739	33,389	12,565	8,711	1.57

Pledged revenues: Payable from net operating revenues of the Solid Waste System.

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
DEBT CAPACITY**

PLEDGED-REVENUE COVERAGE (Unaudited)

LAST TEN FISCAL YEARS
(in thousands)

Water and Sewer System Revenue Bonds

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Resources	Actual Debt Service		Coverage
				Principal	Interest	
2000	\$ 398,881	\$ 168,891	\$ 229,990	\$ 26,020	\$ 88,956	2.00
2001	383,612	180,219	203,393	27,265	88,367	1.76
2002	396,084	196,872	199,212	28,615	87,039	1.72
2003	429,966	218,391	211,575	29,920	85,709	1.83
2004	412,198	232,913	179,285	31,275	82,921	1.57
2005	416,979	258,379	158,600	23,715	80,408	1.52
2006	459,638	292,886	166,752	31,510	79,338	1.50
2007	460,790	310,627	150,163	35,730	85,984	1.23
2008	466,866	321,963	144,903	39,235	74,523	1.27
2009	491,332	328,929	162,403	40,235	63,392	1.57

Pledged revenues: Payable from net operating revenues of the County's Water and Wastewater System.

Transit System Sales Surtax Revenue Bonds

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Resources	Actual Debt Service		Coverage
				Principal	Interest	
2000						
2001						
2002						
2003						
2004						
2005						
2006	\$ 151,614	\$ -	\$ 151,614	\$ -	\$ 1,637	92.62
2007	153,065	-	153,065	2,835	9,210	12.71
2008	149,201	-	149,201	2,975	9,014	12.44
2009	138,165	-	138,165	6,650	22,578	4.73

Pledged revenues: Payable from the transit system 1/2 cent sales surtax.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA
DEMOGRAPHIC AND ECONOMIC INFORMATION

DEMOGRAPHIC AND ECONOMIC STATISTICS (Unaudited)
LAST TEN CALENDAR YEARS

Year	Population	Total Personal Income (in thousands of dollars)	Per Capita Personal Income	Unemployment Rate	Civilian Labor Force	Median Age
2000	2,259,863	57,922,341	\$ 25,631	5.1%	1,103,485	36
2001	2,284,083	60,401,717	\$ 26,445	6.1%	1,098,226	36
2002	2,308,355	62,664,565	\$ 27,147	6.6%	1,079,850	37
2003	2,322,093	64,764,869	\$ 27,891	5.9%	1,083,357	37
2004	2,338,382	69,724,010	\$ 29,817	5.4%	1,097,454	37
2005	2,356,378	75,090,488	\$ 31,867	4.3%	1,113,560	37
2006	2,376,343	82,481,222	\$ 34,709	3.8%	1,158,801	37
2007	2,402,208	85,978,571	\$ 35,791	3.6%	1,192,231	38
2008	2,387,170	88,954,732	\$ 37,264	5.3%	1,205,913	39
2009	2,398,245	(1)	(1)	8.9%	1,218,871	39

Source: U.S. Department of Commerce, Economics and Statistics Administration,
Bureau of Economic Analysis/Regional Economic Information System.
Florida Agency for Workforce Innovation, Labor Market Statistics.
U.S. Census Bureau, 2000 Census Population, and 2001 to 2005 American Community Survey.
Miami-Dade County, Department of Planning and Zoning, Research Section.
University of Florida, Bureau of Economic and Business Research.

Legend: (1) Information unavailable.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA
DEMOGRAPHIC AND ECONOMIC INFORMATION

PRINCIPAL EMPLOYERS (Unaudited)
CURRENT YEAR AND TEN YEARS AGO

Employer	2009			2000		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Miami-Dade County Public Schools	38,819	1	3.18%	35,469	1	3.21%
Miami-Dade County	29,000	2	2.38%	30,000	2	2.72%
U.S. Federal Government	19,900	3	1.63%	18,276	3	1.66%
Florida State Government	16,100	4	1.32%	18,100	4	1.64%
Jackson Health System	12,468	5	1.02%	8,191	6	0.74%
University of Miami	12,000	6	0.98%	7,800	7	0.71%
Baptist Health South Florida	12,000	7	0.98%	7,500	8	0.68%
Publix Super Markets	11,625	8	0.95%	4,000	10	0.36%
American Airlines	9,000	9	0.74%	9,000	5	0.82%
Florida International University	8,000	10	0.66%	2,591	12	0.23%
UM Health	7,025	11	0.58%			
Miami-Dade College	5,798	12	0.48%	2,345	13	0.21%
United Parcel Services	4,982	13	0.41%			
City of Miami	4,400	14	0.36%	3,400	11	0.31%
Bellsouth / ATT	4,100	15	0.34%	4,240	9	0.38%
	<u>195,217</u>		<u>16.02%</u>	<u>150,912</u>		<u>13.68%</u>

Source: The Beacon Council, Miami, Florida, Miami Business Profile

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
OPERATING INFORMATION**

**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM (Unaudited)
LAST TEN FISCAL YEARS**

<u>Function/Program</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Policy formulation and general government	4,014	4,188	4,325	4,351	4,552	3,480	3,656	3,813	3,623	3,851
Protection of people and property	10,091	10,316	10,402	10,531	10,502	10,447	10,570	11,098	11,282	10,814
Physical environment	464	476	514	545	545	560	556	519	519	519
Transportation (streets and roads)	716	679	727	747	760	835	822	960	961	967
Health	17	17	90	90	98	101	112	151	145	120
Human Services	1,735	1,769	1,873	2,082	1,876	1,898	1,763	1,715	1,605	1,354
Socio-economic environment	200	221	242	285	278	279	266	260	285	266
Culture and recreation	1,631	1,633	1,679	1,719	1,799	1,777	1,796	1,885	1,904	1,981
Mass Transit	2,634	2,763	2,721	2,772	3,665	3,833	4,059	3,876	3,720	3,301
Solid Waste Collection	830	847	858	857	843	745	699	681	645	639
Solid Waste Disposal	260	259	263	263	257	311	315	302	307	318
Seaport	251	272	283	338	338	338	384	387	400	410
Aviation	1,775	1,811	1,921	1,892	1,859	1,875	1,642	1,593	1,537	1,514
Water	901	941	974	982	1,017	1,008	997	997	1,190	1,194
Sewer	1,328	1,322	1,369	1,386	1,419	1,408	1,422	1,422	1,314	1,324
Public Health Trust ^a	8,140	8,528	9,247	9,432	9,175	10,910	11,185	12,151	12,688	12,561
Other	760	811	812	871	794	814	736	747	610	580
Total	35,747	36,853	38,300	39,143	39,777	40,619	40,980	42,557	42,735	41,713

Source: Miami-Dade County, Florida, Business Plan, Adopted Budget, and Five-Year Financial Outlook (various years), Miami-Dade County Office of Strategic Business Management.

(a) Public Health Trust: Number of full-time employees were restated from fiscal year 2005 to fiscal year 2008, based on updated information from PHT.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA
OPERATING INFORMATION

OPERATING INDICATORS BY FUNCTION/PROGRAM (Unaudited)
LAST TEN FISCAL YEARS

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Protection of people and property										
Corrections and Rehabilitation										
Average daily inmate population	6,485	6,540	6,763	6,977	6,875	6,983	6,956	6,958	6,917	6,316
Annual inmate meals served	N/A	N/A	N/A	N/A	8,325M	8,579M	8,572M	8,907M	9,686M	8,168M
Average length of stay per inmate (in days)	N/A	N/A	N/A	N/A	22	24	23.4	22.4	22.1	20.4
Monthly bookings	N/A	N/A	N/A	N/A	9,440	8,600	9,198	9,453	9,875	9,315
Fire and Rescue Department										
Average response time for life-threatening emergencies inside urban areas (in minutes)	7.23	7.31	7.36	7.98	6.75	8.47	7.03	8.07	7.59	7.53
Average response time for structure fires (in minutes)	6.9	7.09	6.95	6.93	6.08	7.28	6.01	6.44	6.38	6.37
Annual total calls dispatched	N/A	N/A	N/A	N/A	206,128	213,632	214,551	229,233	233,546	235,302
Juvenile Services Department (JSD)										
Percentage of Youth Successfully Completing Treatment Plans	N/A	N/A	N/A	N/A	N/A	75%	74%	78%	76%	75%
Arrests processed at the JSD	N/A	N/A	N/A	N/A	11,799	11,553	10,829	9,982	8,971	8,117
Number of arrested juveniles who qualify and receive JSD diversion services	N/A	N/A	N/A	N/A	N/A	2,888	3,007	2,813	3,471	3,749
Medical Examiner										
Number of autopsies performed	N/A	N/A	N/A	N/A	N/A	2,045	2,140	2,153	2,038	2,138
Police										
Violent crimes (murders, robbery, sex crimes, assaults)	9,824	9,496	9,047	8,879	8,549	8,597	8,446	8,324	8,480	7,563
Non-violent crimes (burglary, larceny, auto theft)	57,103	54,970	52,623	53,937	50,919	47,086	46,967	51,374	50,505	46,639
Crimes and clearance rate - homicides	N/A	N/A	N/A	57%	79%	84%	67%	64%	68%	65%
Crimes and clearance rate - robberies	N/A	N/A	N/A	38%	38%	28%	23%	26%	28%	28%
Crimes and clearance rate - sex crimes	N/A	N/A	N/A	46%	55%	34%	42%	35%	37%	78%
Average emergency response time (in minutes)	4.92	4.75	4.95	4.93	5.02	5.33	8.63	6.29	5.70	5.32
Transportation (streets and roads)										
Public Works										
Number of street lights maintained by the County	19,117	18,883	19,766	19,857	20,044	20,300	21,131	20,500	21,607	22,166
Physical environment										
Environmental Resources Management										
Operating permit inspections	N/A	N/A	N/A	7,347	8,422	8,422	7,480	4,696	9,045	9,563
Trees provided to residents through Adopt-a-Tree program	N/A	N/A	N/A	N/A	N/A	20,762	16,505	13,120	19,400	13,415
Health										
Animal Services										
Number of pets adopted/rescued	N/A	N/A	N/A	N/A	6,437	6,544	8,259	6,758	5,800	8,328
Dog licenses issued	N/A	N/A	N/A	N/A	150,961	166,796	136,235	150,000	154,000	173,653
Shelter intake	N/A	N/A	N/A	N/A	29,637	28,898	30,691	33,271	34,000	37,141

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA
OPERATING INFORMATION

OPERATING INDICATORS BY FUNCTION/PROGRAM (Unaudited)
LAST TEN FISCAL YEARS

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Human Services										
Human Services										
Domestic violence victims provided shelter and advocacy	N/A	N/A	N/A	N/A	1,361	1,275	1,334	1,200	1,385	1,385
Meals on Wheels clients served	N/A	N/A	N/A	N/A	215	215	275	275	275	275
Community Action Agency										
Clients served at community centers ¹	N/A	N/A	N/A	N/A	N/A	24,863	27,575	27,861	26,808	79,800
Socio-economic environment										
Housing Agency										
Occupancy rate in public housing	N/A	N/A	N/A	N/A	N/A	89%	89%	94%	93%	86%
Housing and Community Development										
Agencies funded through the CDBG/HOME Request for Application (RFA) process ²	N/A	N/A	N/A	N/A	180	136	140	42	92	114
Economic Advocacy Trust										
Number of Housing Assistance Loans approved ³	N/A	N/A	N/A	N/A	318	334	625	761	93	224
Cases referred to Teen Court	N/A	N/A	N/A	N/A	382	266	212	246	363	420
Culture and recreation										
Library										
Number of registered borrowers	N/A	N/A	742,708	653,153	730,692	832,085	788,885	875,171	927,617	1,046,839
Circulation										
Parks										
Miami Metrozoo attendance	431,812	451,437	452,880	492,523	459,404	488,974	523,032	632,706	605,590	809,345
Deering Estate Gate Admissions ⁴	N/A	N/A	N/A	26,324	25,124	27,092	27,289	42,968	48,167	54,069
Golf rounds	228,316	211,095	200,412	204,482	255,719	265,502	260,547	266,472	264,331	251,605
Marina utilization	90%	98%	99%	105%	105%	105%	102%	100%	99%	95%
Summer camp registrations	N/A	10,069	8,031	10,804	9,977	10,357	11,647	12,174	11,251	9,835
After school registrations at park facilities	N/A	1,334	1,536	1,146	1,445	2,265	2,415	2,540	2,156	1,536
Mass transit										
Daily riders - Metrorbus	211,600	211,900	204,500	227,000	227,100	239,000	257,000	263,192	270,600	240,996
Daily riders - Metrorail	47,200	46,300	46,500	54,200	54,700	58,000	58,700	59,449	62,800	60,463
Daily riders - Metromover	14,300	16,200	16,300	24,900	30,600	29,000	27,200	27,240	27,400	25,385
Solid waste collection										
Waste collected (tons)	750,381	768,670	843,696	885,765	834,101	971,212	1,234M	764,582	744,925	676,676
Number of household and commercial customers	282,349	287,469	292,598	298,040	304,329	311,297	319,286	322,687	326,482	323,471
Solid waste disposal										
Trash disposed (net tons)	1,576M	1,487M	1,583M	1,622M	1,596M	1,834M	2,396M	1,679M	1,618M	1,552M

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA
OPERATING INFORMATION

OPERATING INDICATORS BY FUNCTION/PROGRAM (Unaudited)
LAST TEN FISCAL YEARS

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Seaport										
Number of cruise ship passengers	3,365M	3,391M	3,643M	3,961M	3,500M	3,605M	3,731M	3,787M	4,138M	4,110M
Cargo tons transited	7,805M	8,247M	8,682M	9,002M	9,230M	9,474M	8,654M	7,835M	7,430M	6,831M
Ships (visits)	3,447	3,350	3,259	3,085	2,872	2,881	2,694	2,335	2,367	2,461
Aviation										
Number of passengers at Miami International Airport (MIA)	33,743M	33,049M	29,350M	29,533M	30,244M	30,912M	32,095M	32,278M	34,065M	33,875M
Cargo tons	1,799M	1,841M	1,773M	1,775M	1,942M	1,954M	1,953M	2,099M	2,080M	1,710M
Number of flight arrivals and departures at MIA	448,884	431,919	388,738	381,248	381,670	377,630	376,007	382,714	377,568	348,487
Water										
Number of customers	372,973	379,144	385,441	391,227	398,318	406,059	412,121	416,620	418,258	417,983
Water pumped (millions of gallons)	125,498	118,985	121,332	125,254	126,249	125,797	125,643	119,092	112,579	114,431
Sewer										
Number of customers	283,656	298,226	304,104	309,480	316,257	323,615	329,615	334,426	366,290	336,272
Wastewater treated (millions of gallons)	112,244	114,003	115,700	107,972	103,482	112,309	108,049	107,926	109,197	109,320
Public health										
Number of hospital admissions	55,389	66,424	68,141	68,475	67,566	67,462	66,074	77,316	80,803	78,048
Number of outpatient visits	528,674	579,599	598,701	610,485	621,548	591,934	570,331	563,690	579,440	618,670
Total patient days	388,750	439,080	445,819	450,359	446,157	437,312	439,213	504,986	512,355	492,572
Uninsured patient days	178,280	181,301	185,089	186,281	181,324	180,682	181,767	185,552	189,124	177,662

Legend: M/A = not available

Source: Various Miami-Dade County departments

Note:

1. The increase in FY 2009 reflects the transfer of the Neighborhood Centers to CAA from DHS; in FY 2010, the clients will be referred to Community Enrichment Centers.
2. The reduction in FY 2007 is due to the elimination of CDBG funding for public service activities.
3. Decrease in FY 2008 reflects reduced Documentary Stamp Surtax revenues.
4. Deering Estate Admissions reflects Estate's capacity rather than paid admissions. Data were restated beginning FY 2003.

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
OPERATING INFORMATION**

**CAPITAL ASSET INDICATORS BY FUNCTION/PROGRAM (Unaudited)
LAST TEN FISCAL YEARS**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Protection of people and property										
Police Department										
Police district stations (Owned)	11	11	11	11	11	11	12	12	13	14
Police vehicles	N/A	3,149	3,246	3,261	3,272	3,233	3,227	3,305	3,291	3,223
Fire Department										
Fire suppression stations	N/A	N/A	43	44	45	49	56	58	55	55
Separate EMS stations	N/A	N/A	9	10	11	7	3	6	9	9
Pumpers/fire engines	N/A	N/A	26	28	29	31	37	36	35	35
Ambulances	N/A	N/A	42	44	48	46	49	49	59	59
Transportation (streets and roads)										
Road miles maintained	N/A	N/A	5,571	5,577	5,350	5,173	5,184	3,610	3,607	3,623
Traffic signals	2,985	3,045	3,080	3,155	3,225	3,264	3,275	3,306	3,476	3,583
Streetlights	19,117	18,883	19,766	19,857	20,044	20,610	21,131	20,500	21,607	22,166
Culture and recreation										
Parks and Recreation										
Parks acreage	9,332	8,855	8,855	9,129	9,185	9,347	9,434	12,660	12,661	12,673
Libraries										
Library facilities	37	37	39	39	39	40	41	45	50	51
Mass transit										
Miles of rail	21	21	21	22	22	22	22	22	22	22
Number of Metrorail stations	21	21	21	22	22	22	22	22	22	22
Number of buses	666	732	732	802	910	987	1,008	996	915	863
Solid waste collection										
Solid waste packers	N/A	N/A	602	466	463	518	636	612	639	540
Seaport										
Passenger terminals	11	11	11	10	10	10	10	12	12	12
Gantry cranes	10	10	10	10	10	12	12	9	9	9
Aviation										
Number of airports	6	6	6	6	6	6	5	5	5	5
Number of runways at MIA	4	4	4	4	4	4	4	4	4	4

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
OPERATING INFORMATION**

**CAPITAL ASSET INDICATORS BY FUNCTION/PROGRAM (Unaudited)
LAST TEN FISCAL YEARS**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Water										
Water treatment plants	8	8	8	8	8	8	8	8	8	8
Water mains (miles)	N/A	N/A	N/A	5,421	5,426	5,519	5,575	5,624	5,641	5,747
Water treatment capacity (million gallons per day)	452	452	452	452	452	452	452	452	452	452
Water supply wells	N/A	N/A	N/A	N/A	92	92	97	100	100	100
Sewer										
Sanitary sewers (miles)	N/A	N/A	N/A	3,722	3,724	3,803	3,858	3,919	3,948	3,981
Wastewater treatment plants	3	3	3	3	3	3	3	3	3	3
Wastewater treatment capacity (million gallons per	368	353	353	353	353	353	341	368	368	368
Wastewater pump stations	930	935	947	956	967	976	986	992	1,035	1,035
Public health										
Number of licensed hospital beds ¹	1,558	1,757	1,757	1,757	1,757	1,757	1,757	2,139	2,139	2,139

Legend: N/A = not available

Source: Various Miami-Dade County departments

Note:

1. The increase in the number of licensed hospital beds in 2001 is due to the acquisition of Jackson South Hospital and in 2007 due to acquisition of Jackson North Hospital.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA
MISCELLANEOUS INFORMATION

GENERAL FUND REVENUES AND OTHER FINANCING SOURCES BY SOURCE (Unaudited)
LAST TEN FISCAL YEARS
(in thousands)

Fiscal Year ended September 30,	Total	General Property Taxes	Local Option Gas Taxes	Franchise, Communication and Utility Taxes	License and Permits	Intergovernmental Revenue			All Other Revenue Sources *
						Sales Tax	Sharing	Other	
2000	\$ 1,246,130	\$ 608,819	\$ 51,028	\$ 134,174	\$ 64,523	\$ 90,762	\$ 71,183	\$ 15,997	\$ 209,644
2001	1,305,822	640,135	52,401	139,943	71,764	99,509	65,454	14,160	222,456
2002	1,429,792	682,940	53,694	174,485	76,671	101,523	69,769	14,419	256,291
2003	1,499,131	764,558	55,282	156,735	78,246	111,386	66,252	14,599	252,073
2004	1,623,938	859,600	55,782	158,410	86,043	113,947	69,596	16,442	264,118
2005	1,771,352	950,483	57,526	153,504	90,761	118,751	74,426	16,159	309,742
2006	2,017,718	1,110,992	58,572	162,090	94,609	130,538	81,242	15,636	364,039
2007	2,215,188	1,286,643	57,389	175,193	80,856	130,822	77,838	15,569	390,878
2008	2,116,939	1,223,371	58,403	134,804	112,950	134,017	79,655	16,806	356,933
2009	2,091,407	1,262,973	52,669	122,814	106,217	113,916	75,963	14,756	342,099

* All other revenue sources excluding operating transfers in.

GENERAL FUND EXPENDITURES AND OTHER USES BY FUNCTION (Unaudited)
LAST TEN FISCAL YEARS
(in thousands)

Fiscal Year ended September 30,	Total	Policy Formulation and General Government	Protection of People and Property	Physical Environment	Transportation	Health and Socio-economic Environment	Culture and Recreation	Capital Outlay	Net Transfers*
		2000	\$ 1,245,828	\$ 267,441	\$ 591,150	\$ 36,439	\$ 29,671	\$ 21,105	\$ 66,969
2001	1,323,076	281,823	620,783	33,730	31,485	30,102	71,987		253,166
2002	1,445,518	297,179	634,047	54,233	21,392	25,955	71,213	\$ 19,581	321,918
2003	1,544,556	310,698	667,135	55,450	23,751	24,952	77,183	24,959	360,428
2004	1,635,367	307,699	720,652	59,855	26,146	45,257	84,894	14,043	376,821
2005	1,679,933	303,467	770,551	64,363	34,703	50,774	88,616	18,674	348,785
2006	1,924,873	338,856	850,199	73,600	36,799	39,974	101,787	24,772	458,886
2007	2,179,064	412,480	924,446	72,270	42,906	39,579	98,107	39,179	550,097
2008	2,157,955	423,505	933,452	73,025	42,025	44,934	104,710	23,518	512,786
2009	2,162,291	367,970	916,074	71,759	36,950	123,189	99,064	23,179	524,106

* Represents operating transfers in less operating transfers out.

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
MISCELLANEOUS INFORMATION**

**TAX INCREMENT DISTRICTS (Unaudited)
LAST TEN FISCAL YEARS
(in thousands)**

District	SE										7th		North		
	South Pointe	Overtown/ Park West	Park West Addition	Omni(1)	City Center	Homestead	City	Florida City	South Miami	Naranja Lakes	Avenue Corridor	Midtown Miami	North Miami	Beach	West Perrine
Municipality	Miami Beach	Miami	Miami	Miami	Miami Beach	Homestead	City	Florida City	South Miami	N/A	N/A	Miami	North Miami	N. Miami Beach	N/A
Base year (created)	1976	1982	1985	1986	1992	1993	1994	1994	1998	2002	2003	2004	2004	2004	2006
Base assessment	\$ 59,637	\$ 78,306	\$ 37,462	\$ 246,899	\$ 292,572	\$ 85,619	\$ 42,804	\$ 68,437	\$ 131,293	\$ 54,233	\$ 29,282	\$ 870,434	\$ 235,289	\$ 431,320	
Revenue															
County -	2000 \$ 2,838	\$ 217	N/A	\$ 317	\$ 3,414	\$ 390	\$ 73	\$ 385							
	2001 3,602	344	N/A	393	3,984	419	140	340							
	2002 4,173	548	N/A	619	4,930	501	285	339							
	2003 4,717	970	N/A	1,344	5,882	606	313	301							
	2004 7,013	944	N/A	2,046	6,575	808	328	328	\$ 125						
	2005 9,457	1,189	N/A	2,282	7,236	946	506	334	323	\$ 97					
	2006 11,591	1,714	N/A	3,689	10,563	1,491	513	542	539	152	\$ 52	\$ 222	\$ 197		
	2007 15,104	2,410	N/A	5,289	14,453	2,103	565	740	1,311	269	122	214	575		
	2008 14,669	2,228	N/A	4,652	13,956	1,711	743	719	1,577	286	300	360	756	\$ 465	
	2009 16,379	2,706	N/A	5,597	14,846	1,887	1,164	719	1,720	320	1,323	1,139	898	604	
Municipality -	2000 \$ 3,663	\$ 355	N/A	\$ 519	\$ 4,407	\$ 570	\$ 100	\$ 423							
	2001 4,734	574	N/A	624	5,241	656	219	376							
	2002 5,416	898	N/A	1,016	6,419	772	442	388							
	2003 5,971	1,562	N/A	1,982	7,400	911	463	368							
	2004 8,654	1,474	N/A	2,594	8,363	1,096	556	471	\$ 51						
	2005 11,767	2,078	N/A	3,273	9,456	1,245	789	470	133	\$ 40					
	2006 15,030	2,656	N/A	5,515	14,057	1,739	844	679	266	64	\$ 76	\$ 1,462	\$ 253		
	2007 19,937	3,923	N/A	8,122	18,991	2,305	1,066	796	571	117	182	3,919	768		
	2008 18,228	3,745	N/A	7,747	17,691	2,125	1,299	752	701	127	478	4,624	1,146	\$ 207	
	2009 19,474	4,577	N/A	9,664	18,345	2,356	1,822	797	713	133	2,098	5,124	1,218	251	

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
MISCELLANEOUS INFORMATION**

**INSURANCE IN FORCE (Unaudited)
AS OF SEPTEMBER 30, 2009**

Type of Coverage	Insurer	Policy Period	Premium
<u>ART INSURANCE:</u>	Lloyds of London	04/17/09-04/17/10	\$ 4,535
<u>AUTOMOBILE LIABILITY:</u>			
Executive Vehicles	Twin City	01/18/09-01/18/10	30,772
<u>AVIATION:</u>			
Airport Liability	ACE & London Companies	10/01/08-10/01/09	987,788
Airport Wrap-Up	London Companies	10/01/08-10/01/09	1,893,750
Aircraft Hull and Liability	National Union Fire	01/08/09-01/08/10	411,954
<u>BONDS:</u>			
Customs Bond	Fidelity & Deposit Co.	03/18/09-3/18/10	850
Money & Securities /WASAD	Fidelity & Deposit Co.	11/25/08-11/25/09	4,730
Crime Policy	Fidelity & Deposit Co.	08/19/09-08/19/10	124,358
<u>FLOOD COVERAGE:</u>			
Various County locations	American Bankers (NFIP)	Various	Various
<u>HEALTH/LIFE COVERAGES:</u>			
Head Start Accident Insurance	United Healthcare	01/25/09-01/25/10	1,883
Accidental Death	Hartford Life Insurance Company	08/29/09-08/29/10	182,967
Older Americans Volunteer Program	Various	07/01/09-07/01/10	5,790
PBA Survivors Benefit Trust	Hartford Life Insurance Company	08/29/09-08/29/10	Various
<u>MARINE COVERAGE:</u>			
Marine Hull & Liability	Fireman's Fund Insurance Co.	02/01/09-02/01/10	18,206
<u>PROPERTY INSURANCE:</u>			
Countywide Master Program	Various Companies	05/03/09-05/03/10	14,549,278
Boiler & Machinery	Zurich	05/03/09-05/03/10	131,876
Water and Sewer Department	Various Companies	10/31/08-10/31/09	3,000,402
Miami-Dade Housing Agency	Lexington	07/01/09-07/01/10	1,614,705
Solid Waste Department	Various Companies	05/03/09-05/03/10	1,570,838
South Terminal - MIA	Lexington/London	08/29/08-05/03/10	2,929,004
MDHA - Forced Place	Lloyd's of London	02/01/09-02/01/10	Various
<u>SELF INSURANCE FUND:</u>			
Automobile Liability	Self Insurance Fund	Continuous	
Police Professional Liability	Self Insurance Fund	Continuous	
Public Liability	Self Insurance Fund	Continuous	
Workers Compensation	Self Insurance Fund	Continuous	
<u>SOUTH MIAMI-DADE CULTURAL CENTER</u>			
Professional Liability	Security Insurance Co.	12/31/08-01/31/10	179,400
<u>SPECIAL EVENTS:</u>			
Dade County Auditorium	Western World Insurance Co.	10/04/08-10/04/09	Various

Source: Miami-Dade County General Services Administration, Risk Management Division.

See accompanying independent auditors' report.

**MIAMI-DADE COUNTY, FLORIDA
MISCELLANEOUS INFORMATION**

**PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS (Unaudited)
LAST TEN FISCAL YEARS**

Year	Commercial Construction (1)		Residential Construction (1)		Bank/Savings Deposits (2)		Real Property Value (3)		
	Number of Buildings	Value (in thousands)	Number of Units	Value (in thousands)	Value (in millions)	Commercial (in thousands)	Residential (in thousands)	Nontaxable (in thousands)	
2000	601	\$ 513,457	8,360	\$ 687,205	\$ 40,543	\$ 32,137,670	\$ 71,442,168	\$ 21,304,769	
2001	525	616,442	9,882	845,123	45,064	33,219,426	76,087,033	22,747,425	
2002	498	722,077	8,805	751,960	51,297	32,650,542	85,606,675	23,648,584	
2003	397	697,100	9,373	819,753	56,264	29,999,821	99,013,490	24,661,795	
2004	794	359,033	9,603	982,420	62,368	27,473,191	116,239,333	26,120,760	
2005	914	273,735	8,893	1,031,757	70,222	23,855,015	139,613,985	28,092,145	
2006	394	327,729	8,001	899,980	73,205	23,738,025	169,866,793	31,261,236	
2007	288	295,413	2,404	315,586	76,345	16,598,833	215,572,532	34,845,321	
2008	274	477,442	1,262	159,407	74,987	9,129,832	258,170,144	38,811,047	
2009	202	263,754	556	55,417	77,178	25,624,333	259,434,650	49,770,970	

Source:

- (1) Miami-Dade County Building Department. Unincorporated Area only.
- (2) Federal Deposit Insurance Corporation deposits of all FDIC-insured institutions as of June 30.
- (3) Miami-Dade County Property Appraiser. In FY 2009, total actual and assessed values are estimates based on the First Certified 2008 Tax Roll made on October 2008, prior to any adjustments processed by the Value Adjustment Board. The Final Certified Tax Roll for 2008 has not been released as of the date of this report. Approximately \$82 billion in taxable value has been petitioned for reassessment to the Value Adjustment Board.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA
MISCELLANEOUS INFORMATION

MIAMI-DADE COUNTY TOURISM (Unaudited)
LAST TEN CALENDAR YEARS
(in thousands)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of Visitors										
Domestic	5,475	5,263	5,316	5,585	5,726	6,029	6,263	6,473	6,341	6,252
International	5,684	5,246	4,915	4,860	5,236	5,272	5,322	5,493	5,787	5,684
Total	<u>11,159</u>	<u>10,509</u>	<u>10,231</u>	<u>10,445</u>	<u>10,962</u>	<u>11,301</u>	<u>11,585</u>	<u>11,966</u>	<u>12,128</u>	<u>11,936</u>
International Visitors by Region										
European Countries	1,419	1,222	1,131	1,108	1,246	1,213	1,224	1,294	1,361	1,279
Caribbean Countries	739	698	650	646	676	686	665	684	702	682
Latin American Countries	2,725	2,581	2,461	2,430	2,628	2,673	2,778	2,835	3,020	3,067
Canada/Japan/Other	801	745	673	676	686	701	655	680	704	656
Total	<u>5,684</u>	<u>5,246</u>	<u>4,915</u>	<u>4,860</u>	<u>5,236</u>	<u>5,272</u>	<u>5,322</u>	<u>5,493</u>	<u>5,787</u>	<u>5,684</u>

Source: Greater Miami Convention and Visitors Bureau.

MIAMI-DADE COUNTY TOURISM ECONOMIC IMPACT (Unaudited)
LAST TEN CALENDAR YEARS
(in millions)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Domestic	\$8,530	\$7,122	\$6,299	\$5,573	\$6,883	\$7,863	\$7,688	\$7,146	\$6,557	\$5,954
International	8,065	6,797	5,613	4,164	6,875	8,124	9,108	10,759	10,745	11,157
Total	<u>\$16,595</u>	<u>\$13,919</u>	<u>\$11,912</u>	<u>\$9,737</u>	<u>\$13,758</u>	<u>\$15,987</u>	<u>\$16,796</u>	<u>\$17,905</u>	<u>\$17,302</u>	<u>\$17,111</u>

Source: Greater Miami Convention and Visitors Bureau.

MIAMI-DADE COUNTY TOURISM TAX COLLECTION (Unaudited)
LAST TEN CALENDAR YEARS
(in thousands)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Tourist Development Tax	\$12,309	\$11,637	\$10,904	\$11,234	\$12,851	\$15,097	\$16,703	\$18,390	\$17,844	\$14,388
Convention Development Tax	30,493	29,345	27,263	29,413	30,045	39,813	42,741	47,249	47,225	40,946
Tourist Development Surtax	4,303	4,152	4,290	4,601	5,150	5,294	5,594	5,924	5,663	4,651
Professional Sports Facility Tax	6,155	5,819	5,452	5,617	6,425	7,549	8,352	9,195	8,922	7,194
Homeless and Spouse Abuse Tax	9,129	9,701	9,958	9,618	11,440	12,796	14,005	14,602	15,098	14,969

Note: Actual year tax collected by facilities as follows:

Tourist Development Tax - 2% on living rentals for six months or less; excludes Miami Beach, Surfside and Bal Harbour.

Convention Development Tax - 3% on living rentals for six months or less; excludes Surfside and Bal Harbour.

Tourist Development Surtax - 2% on food and beverage sold in hotels and motels; excludes Miami Beach, Surfside and Bal Harbour, effective July 1, 1990.

Professional Sports Facility Tax - 1% on living rentals for six months or less; excludes Miami Beach, Surfside and Bal Harbour, effective January 1, 1991.

Homeless and Spouse Abuse Tax - 1% on food and beverages sold in establishments except motels and hotels, having gross annual revenues greater than \$400,000, licensed to sell alcoholic beverages for consumption on premises, excluding Miami Beach, Surfside and Bal Harbour, effective October 1, 1993.

Source: Miami-Dade County Finance Department, Tax Collector's Division.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY
STEPHEN P. CLARK CENTER
111 N.W. 1ST STREET
MIAMI, FLORIDA 33128

INDIVIDUAL DEPARTMENT FINANCIAL STATEMENTS
CAN BE OBTAINED FROM:

MIAMI-DADE TRANSIT
OVERTOWN TRANSIT VILLAGE
701 NW 1ST COURT, SUITE 1700
MIAMI, FLORIDA 33136

SOLID WASTE MANAGEMENT
2525 N.W. 62ND STREET, 5TH FLOOR
MIAMI, FLORIDA, 33147

SEAPORT DEPARTMENT
1015 NORTH AMERICA WAY
MIAMI, FLORIDA, 33132

AVIATION DEPARTMENT
MIAMI INTERNATIONAL AIRPORT
4200 N.W. 21ST STREET
MIAMI, FLORIDA 33142

WATER AND SEWER DEPARTMENT
3071 S.W. 38TH AVENUE
MIAMI, FLORIDA 33146

http://www.miamidade.gov/wasd/reports_financial.asp

PUBLIC HEALTH TRUST
1611 N.W. 12TH AVENUE
MIAMI, FLORIDA 33136

HOUSING AGENCY
1401 N.W. 7TH STREET
MIAMI, FLORIDA 33125

About the Cover

The Miami Skyline

The Dante B. Fascell Port of Miami Bridge stretches towards the Miami skyline.

Photograph Courtesy of:
Dan Cowan
Miami-Dade County Seaport

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



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

**Report on Internal Control over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

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

We have audited the 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 as of and for the year ended September 30, 2009, which collectively comprise Miami-Dade County, Florida's basic financial statements, and have issued our report thereon dated May 18, 2010. Our report was modified to include a reference to other auditors. Further, our report was modified to emphasize the restatement of the respective net assets and fund balances as of October 1, 2008 of the governmental activities and the aggregate remaining fund information of Miami-Dade County, Florida. Moreover, our report was modified to emphasize certain risks associated with the significant losses incurred and uncertainties related to the operations of the Public Health Trust of Miami-Dade County, Florida. 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. Other auditors audited 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), as described in our report on Miami-Dade County, Florida's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of Jackson Memorial Foundation, Inc. and Miami-Dade County Mixed Income Properties Fund were not in accordance with *Government Auditing Standards*.

For purposes of this report, our consideration of internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters did not include Miami-Dade County Aviation Department, Miami-Dade County Seaport Department, and Miami-Dade County Department of Solid Waste Management. We have issued separate reports on our consideration of internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters for these entities. The findings, if any, included in those reports are not included herein.



Internal Control over Financial Reporting

In planning and performing our audit, we considered Miami-Dade County, Florida's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Miami-Dade County, Florida's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Miami-Dade County, Florida's internal control over financial reporting.

A deficiency in internal control over financial reporting 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency and that is described in the accompanying schedule of findings and questioned costs as 2009-01. A significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Miami-Dade County, Florida's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Miami-Dade County, Florida in a separate letter dated May 18, 2010.

Miami-Dade County, Florida's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Miami-Dade County, Florida's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Honorable Mayor, and Chairperson, Members of the Board of County Commissioners, management, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

May 18, 2010
Certified Public Accountants



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

**Report on Compliance with Requirements Applicable to
Each Major Federal Program and State Project and on Internal Control over
Compliance in Accordance with OMB Circular A-133, Section 215.97, Florida Statutes and Chapter
10.550, Rules of the Auditor General of the State of Florida**

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

Compliance

We have audited the compliance of Miami-Dade County, Florida (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (*OMB Circular A-133 Compliance Supplement*), and the requirements described in the *Executive Office of the Governor's State Projects Compliance Supplement*, that are applicable to each of its major federal programs and state projects for the year ended September 30, 2009. The County's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs and state projects is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County's basic financial statements include the operations of the Miami-Dade Aviation Department; Miami-Dade Transit Department; Public Health Trust of Miami-Dade County; the Miami-Dade Housing Agency and Miami-Dade Water and Sewer Department, which received approximately \$65,000,000; \$97,000,000; \$27,000,000; \$198,000,000; and \$22,000,000 respectively, in federal awards and state financial assistance, which is not included in the schedule of expenditures of federal awards and state financial assistance for the year ended September 30, 2009. Our audit, described below, did not include the operations of the Miami-Dade Aviation Department; Miami-Dade Transit Department; Public Health Trust of Miami-Dade County; the Miami-Dade Housing Agency, and Miami-Dade Water and Sewer Department because these departments engaged us or other auditors to separately perform an audit in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* (OMB Circular A-133); Section 215.97, *Florida Statutes* (Section 215.97); and Chapter 10.550, *Rules of the Auditor General of the State of Florida* (Chapter 10.550).

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; OMB Circular A-133, Section 215.97, and Chapter 10.550. Those standards, OMB Circular A-133, Section 215.97, and Chapter 10.550 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 a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the County'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 County's compliance with those requirements.



As described in items 2009-03, 2009-07, 2009-08, 2009-10, 2009-11, 2009-12, 2009-13, 2009-14, 2009-15, 2009-16, 2009-17, 2009-19, 2009-20, 2009-22, and 2009-24 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding activities allowed or unallowed, and subrecipient monitoring applicable to its U.S. Department of Agriculture, Child and Adult Food Care Program (CFDA No. 10.558); activities allowed or unallowed applicable to its U.S. Department of Housing and Urban Development, Community Development Block Grants/Entitlement Grants (CFDA No. 14.218); activities allowed or unallowed and eligibility applicable to its U.S. Department of Housing and Urban Development, HOME Investment Partnerships Program (CFDA No. 14.239); period of availability and activities allowed or unallowed applicable to its U.S. Department of Transportation, Highway Planning and Construction Grant Cluster (CFDA No. 20.205); activities allowed or unallowed and special tests and provisions applicable to its U.S. Department of Health and Human Services, Child Care Development Fund Cluster (Child Care and Development Block Grant (CFDA No. 93.575); ARRA – Child Care and Development Block Grant (CFDA No. 93.713), Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CFDA No. 93.596) and Temporary Assistance of Needy Families (CFDA No. 93.558); activities allowed or unallowed and eligibility applicable to its U.S. Department of Health and Human Services, Refugee Entrant and Assistance Administered Program (CFDA No. 93.566); activities allowed or unallowed applicable to its U.S. Department of Health and Human Services, Head Start Program (CFD No 93.600); cash management applicable to its U.S. Department of Homeland Security, Homeland Security Grant Program (CFDA No. 97.067); and activities allowed or unallowed applicable to its Florida Housing Finance Corporation State Housing Initiative Partnership Program (CFSA No. 52.901). Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs and state projects for the year ended September 30, 2009. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133, Section 215.97, and Chapter 10.550 and which are described in the accompanying schedule of findings and questioned costs as items 2009-02, 2009-04, 2009-05, 2009-06, 2009-09, 2009-18, 2009-21, 2009-23, 2009-25, 2009-26, and 2009-27.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs and state projects. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program or state project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and others that we consider to be material weaknesses.

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 a federal program or state project 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 a federal program or state project such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program or state project that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2009-03, 2009-07, 2009-08, 2009-10, 2009-11, 2009-12, 2009-13, 2009-14, 2009-15, 2009-16, 2009-17, 2009-19, 2009-20, 2009-22, and 2009-24 to be significant deficiencies.

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 of a federal program or state project will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider items 2009-03, 2009-07, 2009-08, 2009-10, 2009-11, 2009-12, 2009-13, 2009-14, 2009-15, 2009-16, 2009-17, 2009-19, 2009-20, 2009-22, and 2009-24 to be material weaknesses.

Schedule of Expenditures of Federal Awards and State Financial Assistance

We have audited the 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 the County as of and for the year ended September 30, 2009, and have issued our report thereon dated May 18, 2010. Our report was modified to include a reference to other auditors. Further, our report was modified to emphasize the restatement of the respective net assets and fund balances as of October 1, 2008 of the governmental activities and the aggregate remaining fund information of the County. Moreover, our report was modified to emphasize certain risks associated with the significant losses incurred and uncertainties related to the operations of the Public Health Trust of Miami-Dade County, Florida. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by OMB Circular A-133, Section 215.97, and Chapter 10.550 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses, and accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Honorable Mayor and Chairperson and Members of the Board of County Commissioners, County management, federal and state awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

KPMG LLP

June 30, 2010, except the schedule of expenditures
of federal awards and state financial assistance
which is as of May 18, 2010
Certified Public Accountants

THE CHILDREN'S TRUST COORDINATOR CHECKLIST

Contract 2010-2011 (8/1/10-7/31/11)

Program Requirements	Detail of Program Requirements	Date Completed or Reason Pending
Site Requirements		
	DCF Exemption Letters	
	Fire Inspection Yearly	
	OPS Manual on site	
	Incident Report Form	
	Attendance Log-Children must sign in and parents sign out (Time)	
	TCT Out-of-School Standards	
	All Children Together (ACT) Inclusion Specialist Assigned to Contracts	
	TCT Monitoring Tool	
Employee Files		
	Employee File Checklist	
	Affidavit of Good Moral Character-Must be Notarized	
	Background Check Level 2 - Every 5 years	
	Attachment E-Affidavit of Background Check (Copy in Every file)	
Participant Files		
	Participant File Checklist	
	Registration Packets	
Unit Table (# of Slots Per Site)		
	Minimum of 5 slots CWD in GP Contracts	
Calendar of Days Open		
	After School Days(180)/ Full Day Camps (23)/Summer Camp (34)	
Fee Schedule		
	PROGRAMS ARE FREE	
Scope of Services		
	Attachment C-Program Requirements	
Program Schedule		
	After-School/Summer Camp Components	

TCT COORDINATOR CHECKLIST

Data Tracker		
	Attendance/Participant Demographics	
	Outcome Reporting (Test Scores)	
	Aggregate/Alternative Testing	
Reports		
	Quarterly Reports Due Dates	
	Testing (ORF & PACER)	
	Narratives	
	Satisfaction Surveys	
Program Budgets		
	Budgets Per Site Breakdown	
	2 Budget Revisions per contract (Must submit 60 days before end of contract)	
	Monthly Check Deposit & JE's to Finance	
	Grant Creation Forms & New Grant Index Codes	
Marketing	TCT Logo-Stamp Documents	
	Make sure communications has TCT Marketing Kit/Logo/TCT sponsorship language	
Monitoring Tools		
	TCT Site Monitoring	
	SACERS Evaluation	
	TCT Results & Accountability Tool	
	Fiscal Results Tool	
Trainings		
	ORF Training	
	PACER Training	
	Project Rise Trainings	
	Data Tracker	
	SACERS	
	Renewal Contract Development & Contract Management	
	Quarterly Provider Meetings	
	Inclusion Trainings (ACT)	
Financial Audits		
	Annual Audit	
	Submit Extension Letter	
	Program Specific Audit	
Switch Board of Miami	Update within 30 days of contract	

Module 8 – Self

Are children's interests identified through observations, surveys and conversations, and is this information used to provide materials and plan activities?

Is praise and recognition used to acknowledge children's efforts and accomplishments?

Extremely Positive				Not at all Positive
5	4	3	2	1

Module 9 – Social

Are children encouraged to help each other? Do recreation leaders assist children who have difficulty being accepted by their peers? Are there multi-age activities offered that encourage cooperation and allow older children to play the role of leader and mentor?

Extremely Positive				Not at all Positive
5	4	3	2	1

Module 10 – Guidance

Are there some games and activities that focus on cooperation rather than competition? Does staff work with parents to help a child with a problem (i.e. getting into physical or verbal fights) express his or her feelings in acceptable ways? Do they help parents develop strategies for handling difficult behaviors?

Extremely Positive				Not at all Positive
5	4	3	2	1

Module 11 – Families

Does staff make an effort to get to know all the parents in the program and invite them to participate in various activities? Are there creative ways to share information about the program (i.e. bulletin boards, newsletters, posted schedules, etc.)? Does staff share relevant information about children with their parents?

Extremely Positive				Not at all Positive
5	4	3	2	1

Module 12 – Program Management

Does staff give feedback related to program effectiveness and help to develop weekly schedules that incorporate "lessons learned?"

Extremely Positive				Not at all Positive
5	4	3	2	1

General Comments:

CUSTOMER SERVICE COMMENTS:

MANAGEMENT CHECKLIST

MDPR Management Checklist

SITE/DATE:

Yes	No	N/A	Item	Action Taken / Comments
			Park Manager provides staff with clear job descriptions, assignments and schedules for maximum effectiveness and efficiency.	
			Weekly staff schedules are posted. (Seven [7] days in advance)	
			Employee sign-in sheets and P.A.R. procedures are in place. Copies of past PARS are filed and readily available. (Time clocks should be considered if possible).	
			29 hour rule monitored. Log kept and up-to-date.	
			Outside employment log on file and up-to-date, if applicable.	
			Emergency contact information is accurate and up-to-date. Chain of Command Posted.	
			Park Manager documents annual staff training, i.e. Sexual Harassment and AIDS Training, Blood Borne Pathogens Training, Audit and Cash Handling, Conflict of Interest (Ethics), customer service, etc. and schedules any additional training necessary to the safe, effective and efficient operation of the park.	
			Appropriate uniforms are worn by all staff at all times.	
			Staff uniform log on file and up-to-date listing each employee. (staff's initials recorded each time they receive uniforms / safety equipment)	
			Park Manager's Staff meeting agenda & minutes kept on file	
			Vehicle assignment kept and up to date.	
			Staff Drivers license check log on file and up-to-date.	
			List of staff members current in C.P.R., First Aid, etc. filed and up-to-date	
			Park building with alarms have log on file with names of who has the alarm code.	
			Park keys are kept in a secure location (use of Key Lock Box strongly suggested) and has log on file and readily available of who has keys to the building / gates and other locked areas of the park.	
			Monthly Managers Report file. (Copies of all Management Checklist items required to be turned in to the Region Office on a monthly basis).	
			Park Manager prohibits staff from cursing and the use of all inappropriate language.	
			Facility is clean from top to bottom (record keeping / filing). No inappropriate material found.	
			Park Manager makes all the right management decisions and gestures to remove any perceptions that might exist of a hostile or incompetent workplace, and addresses all rumors immediately and discourages inappropriate gossip.	

MANAGEMENT CHECKLIST

	Yes	No	N/A	Item	Action Taken / Comments
20				Park Manager know the contents of the Park's file cabinets and storage.	
21				Miscellaneous copier paper supplies and boxes are stored properly.	
22				Cash handling procedures, toll operations, picnic shelter, Film Trust and money room procedures consistent with Operations Manual. All customary cash records and accounting methods employed.	
23				Park Safe is properly secured and in good operating condition.	
24				Park Safe custodian records up-to-date and copy kept in park office	
25				Safe log used and current for all openings and closings.	
26				Safe access is limited per Operations Manual. (Log of staff names on file and readily available)	
27				A Log is kept of overages/shortage/voids to determine if excessive.	
28				Park Managers and or account clerks sign off on all over-rings, overages, shortages and voids.	
29				Official receipts inventoried and secured in a safe place.	
30				Capital Inventory on file and up-to-date. (Includes copies of transferred and deleted items)	
31				Work Order log kept and up-to-date. Pending and completed Work Orders file kept.	
32				If applicable, gas card inventory on file at park office. (Gas purchase log kept)	
33				Non capital equipment inventory log on file and up-to-date.	
34				Inventory of radios assigned to the facility on file. (Check out system in place)	
35				Permits / Programming Partnerships files current and up to date. (Current insurance on file at park)	
36				Park Manager has an up-to-date Operations manual. Record on file of everyone that has an Operations Manual at park.	
37				Hurricane manual up to date and readily available.	
38				Playground Inspection Log	
39				Inclusion Log	

MANAGEMENT CHECKLIST

	Yes	No	N/A	Item	Action Taken / Comments
40				Complaint Log	
41				Maintenance Checklist	
42				Restroom Checklist	
43				Aquatic Manual	
44				Personnel Manual	
45				Volunteer Log / Performance Measures	
46				Safety Logs, Injury Logs, UIR Reports, Accident Reports	
47				Vehicle Inspection Maintenance Log/ First Aid Kit	
48				Evacuation Routes Posted	
49				Recreation Program First Aid Kit	
50				Refrigerator Clean & Organized	
51				Daily Program Schedule Posted	
52				Staff Uniforms/I.D. Badges	
53				Exemption Letter Posted	
54				Participant Sign Out Log	
55				First Aid/Injury Log	
56				Supply/Storage Area Neat & Organized	
57				Staff Office Neat & Organized	
58				Parent Nights Schedule	
59				Staff Meeting Schedule	
60					



SENT VIA E-MAIL

November 22, 2010

Officers/Executive Committee

Maria A. Alonso
Chair
Chet J. Zerlin
Vice Chair
Dr. Josee Gregoire
Secretary
Hon. Isaac Salver
Treasurer

Isabel Afanador, Chair
Program Services
Dr. Rosa Martin, Chair
Childhood Health and
Development
Dr. Gina Cortes-Suarez, Chair
Human Resources
Hon. Barbara Jordan, At-Large
Dr. Miguel Balsera, At-Large
David Williams Jr., At-Large

The Board of Directors

Yvette Aleman
Karen Aronowitz
Donald I. Bierman
George M. Burgess
Alberto M. Carvalho
Jacqui Colyer
Bill Diggs
Carolyn Donaldson
Dr. Thresia B. Gambon
Luis A. Gazitua
Benjamin F. Gilbert, Jr.
Dr. Nora Hernandez-Hendrix
Antoinette JG Hill
Dr. Martin Karp
Pamela Lillard
Carolyn Y. Nelson-Goedert
Dr. William E. Pelham
Sheila Plana
Hon. Orlando A. Prescott
Dr. Isaac Prilleltensky
Evelio Torres

David Lawrence Jr.
Founding Chair

Modesto E. Abety
President & CEO

County Attorney's Office
Legal Counsel

Jack A. Kardys
Director
Miami Dade County
Park and Recreation Department -SN (CWD)
275 N.W. Second Street
5th Floor
Miami, Florida 33128

Re: Contract No. 910-212

Dear Mr. Kardys:

Thank you for the services you provide to children and families of Miami-Dade County. The funds distributed by The Children's Trust have made a significant, positive impact in this community because of the valuable programs offered by you and others.

The Children's Trust staff recently completed the annual year-end review of our service programs. The enclosed copy of your program's Overall Contract Performance Summary and Details Report is based on service activities reported to The Trust for the contract term.

The Overall Contract Performance Score is determined using a calculation of weighted scores in three areas: Procedural Compliance (25%), Fiscal Results (25%) and Quantity & Quality (50%).

The scores for each performance area are determined using three tools:

- Programmatic On-Site Monitoring Tool completed by Programs staff via monitoring site visits during the contract term. Sections of this review are applied to scores for Procedural Compliance and Quantity & Quality.
- Results and Accountability Review Tool completed by Research and Evaluation staff. Items within this review are applied to scores for Procedural Compliance and Quantity & Quality.
- Fiscal Review Tool completed by Finance staff.

The attached report includes:

- The *Overall Contractual Performance Summary*, which provides an overview of your agency's score in each of the three Performance Areas (Table 1), as well as a breakdown of each of the section scores, from the tools listed above, which were averaged to obtain the score in each area (Table 2).
- The *Overall Contractual Performance - Details* report, which provides the items, scores, comments, and, if applicable, action required for each. Items are displayed by Performance Area and Section of each Tool (corresponding to Table 2 on the Overall Contractual Performance Summary).

- Some items are marked by a 'Flag' in the Details Report. Flags include Red Flag and Cautionary items. One or more Red Flags will result in a maximum deduction from the overall score of 20 points. Similarly, one or more Cautionary items results in a maximum deduction from the overall score of 10 points. The total deduction for Red Flag and/or Cautionary items will not exceed 20 points. If a contract had Red Flag or Cautionary items to be corrected the agency would have received a separate notification. If corrected in a timely manner, the agency would have received half of the point deduction back.
- Some items are marked as "Test." Those items are not calculated into the Contract Performance Score this year; however, they may become items in future performance tools

The year-end performance review depicts a full picture of your overall performance during the past contract term. This data will be used for technical assistance, retained for historical purposes, and may be considered for future funding decisions. Your contract manager will be readily available to talk with you about the report. It is very important that you take time to review this report and clarify any questions or concerns with your Contract Manager at 305-571-5700. Please do so no later than December 6, 2010.

Thank you again for your commitment to serving the children and families of Miami-Dade County.

Sincerely,



Kathleen Gent, MS.
Contract Administrator

Attachments:

Overall Contract Performance Summary
Overall Contract Performance Details Report

OVERALL CONTRACTUAL PERFORMANCE SUMMARY



Provider: Miami Dade County Park and Recreation Department SN

Initiative : Out of School

Contract : 910-212

Contract Amount : \$ 738,371.00

Contract Dates : 08/01/2009 to 07/31/2010

Contract Manager : Garnet Esters

Review : End of Year

Contract Performance Review Background: Each contract's Overall Contract Performance Score is determined using a calculation of scores in three performance areas:

1) Procedural Compliance, 2) Quantity and Quality, and 3) Fiscal Results. The scores from each performance area are determined using three tools :

- * Programmatic On-Site Monitoring conducted by Programs staff via monitoring in the field. Monitoring of this contract was performed from 01/06/2010 to 01/06/2010. Sections of this review are applied to scores for Procedural Compliance and Quantity and Quality (see Table 2).
- * Results and Accountability review conducted by Research and Evaluation staff via a desk review. This review includes data and contract information from 08/24/2009 to 08/20/2010. Sections of this review are applied to scores for Procedural Compliance and Quantity and Quality (see Table 2).
- * Fiscal review conducted by Finance staff via a desk review. This review includes data and contract information from 08/01/2009 to 07/31/2010.

Table 1 : Contract Performance Score Summary

PERFORMANCE AREA	WEIGHT	SCORE	OVERALL SCORE	FINAL OVERALL SCORE
Procedural Compliance	25%	100.00	98.32	98.32
Quantity & Quality	50%	98.63		
Fiscal Results	25%	96.00		
* Red Flag/Cautionary Items Deduction			- 0.00	

* Red Flag and Cautionary items result in a deduction from the overall score of -20 points for Red Flags and -10 points for Cautionary items. A provider will receive half of the lost points back if the item is resolved within a timely manner. The Red Flag/Cautionary deduction in this section may reflect one or both items, full deduction, or partial deduction due to point return. Refer to the overall performance details report for specific items. Separate notification would have been received if this contract had Red Flag or Cautionary items to correct.

Table 2 : Breakdown of Performance Area Scores

Each performance area score was obtained by averaging the section scores within each performance area. The table below provides a breakdown of the section scores and the performance area scores that were used to calculate this contract's Overall Contract Performance Score.

Procedural Compliance		100.00	Quantity & Quality		98.63	Fiscal		96.00
Administrative	100.00	Personnel Files	100.00	Delivery of Contracted Services	100.00	Fiscal Score	96.00	
Results & Accountability	100.00	Participant Files	100.00	Results & Accountability Quantity & Quality Score	97.26			
Procedural Compliance Score		Data Collection	100.00					

OVERALL CONTRACTUAL PERFORMANCE - DETAIL



Provider: Miami Dade County Park and Recreation Department SN

Initiative : Out of School

Contract : 910-212
Contract Amount : \$ 738,371.00
Contract Dates : 08/01/2009 to 07/31/2010

Contract : Garnet Esters
Review : End of Year

Dates and Sites of On-site
 87 01/06/2010 Tamiami Park

* Items that appear blank were not found applicable to this contract.

Performance Area : *Procedural Compliance*

Section : Administrative Documentation

Tool : On-Site Monitoring Tool

Summary

Miami Dade County Policies and Procedures are adopted in administrative area as appropriate.

Administrative Documentation										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
A1	Marketing materials identify The Children's Trust as a funder including the website		2	2.00	87)					
A2	The Children's Trust is recognized at the site as a funding source		2	2.00	87)					
A3	Fire Inspection Report or Certificate is current	TEST	2	2.00	87)					
A4	Health Inspection is current (only if preparing or refrigerating food)									
A5	All agency vehicles use to transport participants have current registrations & valid inspections	RED	2	2.00	87). Vehicles are a part of a fleet and registrations are located at GSA- copies of registrations were provided.					
A6	There are no apparent health hazards in the indoor/outdoor spaces	RED	2	2.00	87)					
A7	Equipment/facilities are appropriate for the ages and abilities of participants		2	2.00	87)					
A8	Written policy for accident/injury reports which states that a copy of the report to funder as listed in the contract		2	2.00	87)					
A9	Accident/incident reports on file (completed form or blank	CAUTION	2	2.00	87)					

Contract : 910-212

OOS 910-212 MDC P&R CWD

Administrative Documentation										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
	if no incidents to date)									
A10	Written emergency safety procedures for the agency providing the services.	CAUTION	2	2.00	87)					
A11	Written procedures/policies to safeguard client confidentiality		2	2.00	87)					
A12	Agency takes steps to safeguard confidentiality	CAUTION	2	2.00	87)					
A13	Written policies on non-discrimination, equal opportunity, affirmative action		2	2.00	87)					
A14	Written policies Americans with Disabilities Act		2	2.00	87)					
A15	Written procedures/policies Drug free workplace.		2	2.00	87)					
A16	Switchboard information is accurate and reflective of current scope		2	2.00	87)					
A17	Sub-contractual agreements executed and on file		2	2.00	87)					
A18	Written evidence that program monitors subcontractors for services, if applicable		2	2.00	87)					
A19	Sub-contracts executed within 90 days of lead agency contract execution	TEST	2	2.00	87)					
A20	Sub-contracts monitored within 45 days of the beginning of services	TEST	2	2.00	87)					

Out-of-School										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
OOSA1	Staff and consultants wear identification		2	2.00	87). ID badges					
OOSA2	Current First Aid, CPR documented for at least one staff in attendance	CAUTION	2	2.00	87)					
OOSA3	Participant care license or exemption & other certifications are current		2	2.00	87)					
OOSA4	Evacuation routes/maps in each room		2	2.00	87)					
OOSA5	First aid kit well stocked and easily accessible		2	2.00	87)					
OOSA6	Written policies for staff and consultants regarding wearing identification		2	2.00	87)					

Contract : 910-212 OOS 910-212 MDC P&R CWD

Out-of-School										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
OOSA7	Written policy for behavior management	CAUTION	2	2.00	87)					
OOSA8	Written procedures/policies regarding late pick-up		2	2.00	87)					

Performance Area : Procedural Compliance

Section : Personnel Files

Tool : On-Site Monitoring Tool

Summary

Personnel Files										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
PF1	Evidence that staff received the Client Confidentiality policy (may be part of agency Handbook)		1	1.00	87)					
PF2	Current Attestation of Good Moral Character (within current calendar year)		1	1.00	87)					
PF3	Level 2 Background Screening: Affidavit or Clearance letter	RED	1	1.00	87)					
PF4	Proof of Education according to Staffing Plan		1	1.00	87)					
PF5	Individuals who transport participants have appropriate licenses									
PF6	Certification matches the Staffing Plan (NA if not in contract)									
PF7	Other									
PF6-A	Valid Certification of medical personnel and mental health practitioners									

Performance Area : Procedural Compliance

Section : Participant Files

Tool : On-Site Monitoring Tool

Summary

Participant files are organized and include all relevant information.

Participant Files										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
PFV1	Registration form signed by legal authority and includes release of info to The Trust		1	1.00	87)					
PFV2	For children, SSN and/or MDCPS ID #		1	1.00	87)					
PFV3	Date of Birth		1	1.00	87)					

Report Date: 11/19/2010

Participant Files										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
PFV4	All other demographic data as per contract attachment C		1	1.00	87)					
PFV5	If child is identified as having a disability, verification is contained within file		1	1.00	87)					
PFV6	For children, documentation for special needs or health conditions		1	1.00	87)					
PFV7	Confidentiality of client information (or HIPPA, as applicable)		1	1.00	87)					
PFV8	Voluntary Consent for Video & Photography		1	1.00	87)					
PFV9	For programs serving children, for children, emergency contact name and telephone number	TEST	1	1.00	87)					
PFV10	For programs serving children, Emergency medical authorization	TEST	1	1.00	87)					
PFV11	Transportation authorization forms	TEST	1	1.00	87)					

Performance Area : Procedural Compliance

Section : Data Collection

Tool : On-Site Monitoring Tool

Summary

Provider conducts assessments in a timely manner and maintains assessments in participant file.

Data Collection										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
D1	Data submitted in Outcome reports coincides with actual participants tested		2	2.00	87)					
D2	The measurement tools is as specified in the Scope		2	2.00	87)					
D3	The measurement is being administered in the prescribed time frame		2	2.00	87)					
D6	Does the attendance match for all sources of information?		2	2.00	87)					

Contract : 910-212 OOS 910-212 MDC P&R CWD

Performance Area : **Procedural Compliance**

Section : Research-OOS

Tool : Results & Accountability Tool

Research-OOS										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
RAO 5	Timely submission of Outcome Data: Provider submitted Outcome Measures and Results Reports on time.		3	3.00	Expected Outcome Measures and Results Reports for Contract 09-10= 3 ; On time reports= 3 ; Late reports= 0 ; Missing reports= 0 ; Item Score= 3					
RAO 11	Timely Submission of Narrative Reports: Provider submitted all expected Narrative Reports on time.		2	2.00	Expected Narrative Reports for Contract 09-10= 5 ; On time reports= 5 ; Late reports= 0 ; Missing reports= 0 ; Score= 2					

Contract : 910-212 OOS 910-212 MDC P&R CWD

Performance Area : **Quantity & Quality**

Section : Delivery of Contracted Services

Tool : On-Site Monitoring Tool

Summary

Provider offers a variety of engaging, fun and age appropriate activities for the population served. Observed mini-golf, indoor exercise, arts/craft, literacy and homework assistance.

Delivery of Contracted Services										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
A_S	Actual # of Direct Service Staff			4.00	87)					
D_A	Observed activity and description			1.00	87). After School program					
P_C	Proposed # of children/youth			15.00	87)					
A_C	Actual # of children/youth			18.00	87)					
P_P	Proposed # of parent/caregiver									
A_P	Actual # of parent/caregiver									
P_O	Proposed # of Other									
A_O	Actual # of Other									
DCS1	Staffing is appropriate to activity and in accordance to the Scope	RED	2	2.00	87). 1:5 ratio in accordance with contractual requirements					
DCS2	Activity is appropriate to age/grade/developmental level of the participants		2	2.00	87)					
DCS3	Activities are as described in Scope of Services									
DCS4	Participants served are in accordance with the target population		2	2.00	87)					
DCS5	Participants appear to be engaged in the activity observed		2	2.00	87). Participants were fully engaged and really enjoyed the activities, especially the golf.					
DCS6	Staff are responsive to participants' culture, language, and/or special needs		2	2.00	87). Staff are therapists and recreation specialist that have specific education and training to provide services to children with a range of disabilities					
DCS7	Staff model appropriate interactions with participants and others, e.g., parents/caregivers, community members, staff		2	2.00	87). Staff interact well with the children and are very patient.					
DCS8	Activities and materials reflect language and culture of the participants served		2	2.00	87)					
DCS9	There are sufficient materials and supplies that are in good condition for use by all participants		2	2.00	87)					
DCS10	Materials are accessible to the participants.		2	2.00	87)					

Contract : 910-212 OOS 910-212 MDC P&R CWD

Out-of-School										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
OOSDC S1	The program offers healthy snacks/meals		2	2.00	87)					
OOSDC S2	The snacks/meals match the posted menus		2	2.00	87)					
OOSDC S3	Schedule of activities for each class is posted and coincides with the scope		2	2.00	87)					
OOSDC S4	Staff documents when children arrive and leave	RED	2	2.00	87)					
OOSDC S5	Activities are as described in Scope of Services		2	2.00	87). Observed indoor exercises, mini golf, literacy, snack and homework assistance.					

Contract : 910-212 OOS 910-212 MDC P&R CWD

Performance Area : **Quantity & Quality**

Section : Research-OOS

Tool : Results & Accountability Tool

Research-OOS										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
RAO 1	"Recruitment: Number of children served per day complies with the number contracted to be served. "		5	5.00	End of School Year: The agency contracted to serve 100 children daily. On average, 98.17 children or 98.2% of the contracted seats/slots were filled on a daily basis. End of School Year Score: 3.5 Summer Camp: The agency contracted to serve 100 children daily. On average, 139.78 or 139.8% of the contracted seats/slots were filled on a daily basis. Summer Score: 1.5					
RAO 2	"Population - Children with Disabilities: Number of children with disabilities served is in compliance with the number contracted/proposed to be served."		2	2.00	End of School Year: The agency contracted to serve 100 children with disabilities. A total of 157 children were served, or 157.0% of the contracted number. End of School Year Score: 1.40 Summer: The agency contracted to serve 100 children with disabilities. A total of 199 children were served, or 199.0% of the contracted number. Summer Score: 0.6					
RAO 3	"Retention: The after school retention rate is in line with the minimum number of children expected to receive the appropriate dosage for the program. "		10	10.00	83.9% retention					
RAO 4	"Output Utilization: Agency met/exceeded Output Utilization minimum standard of 85%. "		5	5.00	End of School Year: The agency achieved 98.2 % utilization for the after school output. End of School Year Score: 3.5 Summer: The agency achieved 139.78 % utilization for the summer camp output. Summer Score: 1.5					
RAO 6	"ORF Test Administration Compliance: Provider is in compliance with ORF test administration time frames."		3	2.65	School Year (First test): Of the 115 children in the program meeting enrollment criteria, 107 or 93.0% were tested on time. End of School Year Score: 0.7 School Year (May-June test): Of the 103 children meeting the enrollment criteria, 101 or 98.1% were tested on time. End of School Year Score: 1.05 Summer (First Test): Of 177 children meeting enrollment criteria, 169 or					

Research-OOS										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
					95.5% were tested on time. Summer Score: 0.45					
					Summer (Last Test): Of the 168 meeting enrollment criteria, 166 or 98.8% were tested on time. Summer Score: 0.45					
RAO 7	"PACER Test Administration Compliance: Provider is in compliance with PACER test administration time frames."		3	3.00	School Year (First test): Of the 127 children meeting enrollment criteria, 121 or 95.3% were tested on time. End of School Year Score: 1.05					
					School Year (May-June test): Of the 110 children meeting enrollment criteria, 110 or 100.0% were tested appropriately. End of School Year Score: 1.05					
					Summer (First test): Of the 182 children meeting enrollment criteria, 178 or 97.8% were tested on time. Summer Score: 0.45					
					Summer Score (Last Test): Of 170 children meeting enrollment criteria, 169 or 99.4% were tested on time. Summer Score: 0.45					
RAO 8	"ORF Matched Sets Compliance: Provider tested an appropriate number of participants. "		2	1.35	End of School Year: Of the 107 children enrolled for 90 or more days, 100 or 93.5% had matched sets for ORF. End of School Year Score: 1.05					
					Summer: Of 166 children with at least 30 days of program enrollment, 143 or 86.1% had matched sets for ORF. Summer Score: 0.3					
RAO 9	"PACER Matched Sets Compliance: Provider tested an appropriate number of participants. "		2	1.85	End of School Year: Of the 118 children enrolled for 90 or more days, 114 or 96.6% had matched sets for PACER. End of School Year Score: 1.4					
					Summer Score: Of the 168 children meeting enrollment criteria, 152 or 90.5% had matched sets. Summer Score: 0.45					
RAO 10	"Outcomes Achievement: Provider met/exceeded contracted outcomes."		10	10.00	School Year Oral Reading: 92 of 103 or 89.3% improved on ORF, and 20 of 21 or 95% improved on an alternate reading assessment					
					Fitness Performance: 99 of 117 or 84.6% improved on PACER , and 6 of 7 or 85.7%					

Research-OOS										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely

improved fitness performance on an alternate assessment

Summer
 Oral Reading: Of 145 children, 126 or 86.9% improved, and 9 or 6.2% maintained

Fitness Performance: Of 154 children, 129 or 83.8% improved, and 18 or 11.7% maintained

RAO 12 Use of Evidence-Based Program and alignment of scope to EBP model (test item).

RAO 13 Data entry errors were identified during the time period under review.

Contract : 910-212 OOS 910-212 MDC P&R CWD

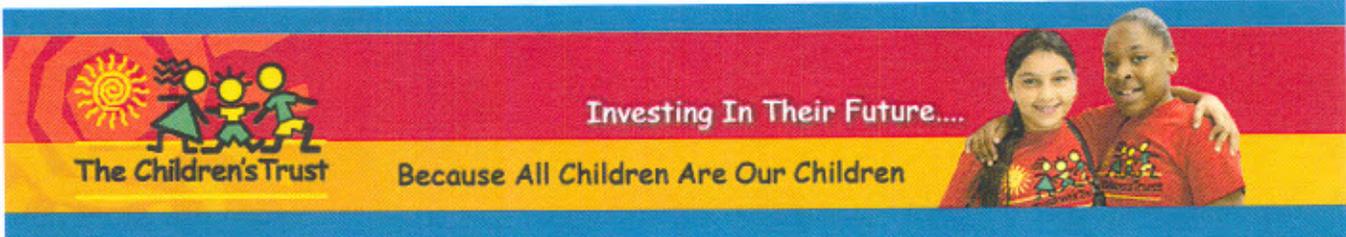
Performance Area : **Fiscal Results**

Section : Fiscal

Tool : Fiscal Results Tool

Fiscal										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
FC1	Timely Submission of Invoices: All relevant invoices have been submitted in accordance with the contracted due date.		1	1.00						
FC2	Outstanding Balance: Provider does not owe money to The Children's Trust at the time of the evaluation period end date.		1	1.00						
FC3	Insurance: All required insurance certificates have been accepted by The Children's Trust at the time of the evaluation period end date.		1	1.00						
FC4	Fiscal Administrative Monitoring/Review- Provider Response/Compliance: Provider submitted applicable report(s) and/or response(s) timely and addressed all improvement requirement issues, if applicable, by the evaluation period end date.		2	2.00						
FC5	Audits Submission: The required financial audit has been accepted and is on file with The Children's Trust as of the evaluation period end date.	RED	3	2.00	Audit is current, however it was submitted after the contractual due date.					
FQ1	Accuracy of invoices: Invoices submitted during the performance evaluation period are without errors and are complete e.g. relevant attachments are included and invoices are filled out correctly in their entirety.		3	3.00						
FQ2	Fiscal Administrative Monitoring/Review - Internal Control: Based on the fiscal monitoring, program specific audit, and/or internal review of supporting documentation, there are no deficiencies noted.		2	2.00						

Fiscal										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
FQ3	Fiscal Administrative Monitoring/Review - Overbilling: Fiscal monitoring, including the program specific audit, if applicable, did not result in overbilling or disallowance findings.		2	2.00						
FQ4	Fiscal Administrative Monitoring/Review - Questioned Cost: Fiscal monitoring, including the program specific audit, if applicable, did not result in questioned costs (e.g. supporting documentation findings).		2	2.00						
FQ5	Fiscal Administrative Monitoring/Review: Provider Response - Report Acceptance: Provider's response, including the provision of required reports, has been fully accepted by The Children's Trust as of the evaluation period end date.		1	1.00						
FQ6	Audits - Evaluation: Concerns are not noted in the review of the required financial audit and related reports.		1	1.00						
FQ7	Fiscal viability: Fiscal solvency is sound for fiscal strength (e.g. Current Ratio; Net Assets as a Percentage of Annual Expenses; Current Liabilities as a percentage of total annual expenses.		6	6.00						



Main Menu	Maintenance	Documentation	Register	Contact Us
---------------------------	-----------------------------	-------------------------------	--------------------------	----------------------------

:: Main Menu ::

Hello, Alanger.
Last Login: 2011-01-27

- [Log out](#)
- [Home](#)
- [Register](#)
- [Reset Password](#)

PROGRAMMATIC UTILIZATION REPORT

Out of School Program

Agency Name: MIAMI-DADE COUNTY PARK AND RECREATION DEPARTMENT
Agency ID: 68646
Contract Number: 910-212
Attendance Period: 08/23/09 - 07/31/10
Report Executed On: 2011-01-28 10:13:40

Output ID	Output Description	Type	# of Children / Proposed	Average # of Children attending per day	Average day of attendance	Engagement	Total Offered Sessions / Proposed Sessions	OUTPUT UTILIZATION
130261	After School Day	1	139 / 100 139.00%	98.17	127.13	77.63%	180 / 180 100.00%	17671 / 18000 98.17%
130262	School Year Full Day	1	138 / 70 197.14%	58.83	9.80		23 / 23 100.00%	1353 / 1610 84.04%
130263	Summer Camp	1	196 / 100 196.00%	145.53	25.24		34 / 49 69.39%	4948 / 4900 100.98%
OVERALL UTILIZATION:								97.80%

Copyright © 2008 The Children's Trust | 3150 SW 3rd Avenue (Coral Way), Miami FL 33129 | Phone: (305) 571-5700 | Email: tracker_support@thechildrenstrust.org | [Privacy Policy](#)
[About Us](#) | [Research](#) | [Training](#) | [Funding](#) | [Publications](#) | [Parent News](#) | [Provider News](#) | [Advocacy](#)
[Our Programs](#) | [Community Calendar](#) | [Contact Us](#) | [211](#) | [Site Map](#)



SENT VIA E-MAIL & US MAIL

Officers/Executive Committee

Maria A. Alonso
Chair
Chet J. Zerlin
Vice Chair
Dr. Josee Gregoire
Secretary
Hon. Isaac Salver
Treasurer

Isabel Afanador, Chair
Program Services
Dr. Rosa Martin, Chair
Childhood Health and
Development
Dr. Gina Cortes-Suarez, Chair
Human Resources
Hon. Barbara Jordan, At-Large
Dr. Miguel Balsera, At-Large
David Williams Jr., At-Large

The Board of Directors

Yvette Aleman
Karen Aronowitz
Donald I. Bierman
Khadijah Brydson
George M. Burgess
Alberto M. Carvalho
Jacqui Colyer
Bill Diggs
Carolyn Donaldson
Dr. Thresia B. Gambon
Luis A. Gazitua
Benjamin F. Gilbert, Jr.
Mindy Gould
Dr. Nora Hernandez-Hendrix
Antoinette JG Hill
Dr. Silvia La Villa
Dr. Martin Karp
Pamela Lillard
Dr. William E. Pelham
Hon. Orlando A. Prescott
Dr. Isaac Prilleltensky
Rep. Yolly Roberson
Evelio Torres

David Lawrence Jr.
Founding Chair

Modesto E. Abety
President & CEO

County Attorney's Office
Legal Counsel

April 1, 2010

Jack A. Kardys
Director
Miami Dade County Park and Recreation Department (CWD)
275 N.W. Second Street
5th Floor
Miami, Florida 33128

Re: Contract No. 910-212

Dear Mr. Kardys:

Thank you for the services you provide to children and families. The funds distributed by The Children's Trust have made a significant, positive impact in this community because of the valuable programs offered by you and others.

Trust staff recently completed the annual review of our service programs. I have enclosed a copy of your program's Overall Contract Performance Summary, which is based on service activities reported to The Trust through January 31, 2010.

The overall contract performance is determined using a calculation of scores in three performance areas which each have an assigned weight in the scoring calculation: Procedural Compliance (25%), Fiscal Results (25%) and Quantity & Quality (50%).

The scores for each performance area are determined using three tools:

- Programmatic On-Site Monitoring Tool completed by Programs staff via monitoring site visits. Sections of this review are applied to scores for Procedural Compliance and Quantity & Quality.
- Results and Accountability Review Tool completed by Research and Evaluation staff. Items within this review are applied to scores for Procedural Compliance and Quantity & Quality.
- Fiscal Review Tool completed by Finance staff.

The attached Contract Performance Summary includes a comprehensive amount of background information.

- A Summary report provides an overview of your agency's score in each of the three Performance Areas (Table 1), as well as a breakdown of each of the section scores, from the tools listed above, which were averaged to obtain the score in each area (Table 2).
- An Overall Contract Performance Details Report accompanies the summary report. It provides the items, scores, comments; and, if applicable, action required for each item. Items are displayed by Performance Area, and Section of each Tool (corresponding to Table 2 on the Contract Performance Summary).

- Some items are marked by a 'Flag' in the Details Report. Flags include Test items, Red Flag and Cautionary items. Test items are not calculated into the Contract Performance Score this year. A contract that has any number of Red Flags in the contract will result in a maximum deduction of 20 points. Similarly, any number of Cautionary items results in a maximum deduction from the overall score of 10 points. The total deduction for Red Flag and/or Cautionary items will not exceed -20 points. You would have received separate notification if this contract had Red Flag or Cautionary items to correct. If corrected in a timely manner, then a provider would have received half of the lost points back.

The Performance Review will be used to determine those contracts that qualify for renewal and their recommended funding levels. Your contract manager will be readily available to talk with you about the report. It is very important that you take time to review this report and clarify any questions or concerns with your Contract Manager at 305-571-5700 before 5 p.m., April 10th.

Thank you again for your commitment to serving the children and families of Miami-Dade County.

Sincerely,



Kathleen Gent, MS.
Contract Administrator

Attachments: Overall Contract Performance Summary and Overall Contract Performance Details Report

OVERALL CONTRACTUAL PERFORMANCE SUMMARY

Provider: Miami Dade County Park and Recreation Department SN

Initiative : Out of School

Contract : 910-212
Contract Amount : \$ 738,371.00
Contract Dates : 08/01/2009 to 07/31/2010

Contract Manager : Garnet Esters
Review : Mid Year

Contract Performance Review Background: Each contract's Overall Contract Performance Score is determined using a calculation of scores in three performance areas:

1) Procedural Compliance, 2) Quantity and Quality, and 3) Fiscal Results. The scores from each performance area are determined using three tools :

- * Programmatic On-Site Monitoring conducted by Programs staff via monitoring in the field. Monitoring of this contract was performed from 01/06/2010 to 01/06/2010. Sections of this review are applied to scores for Procedural Compliance and Quantity and Quality (see Table 2).
- * Results and Accountability review conducted by Research and Evaluation staff via a desk review. This review includes data and contract information from 08/24/2009 to 01/31/2010. Sections of this review are applied to scores for Procedural Compliance and Quantity and Quality (see Table 2).
- * Fiscal review conducted by Finance staff via a desk review. This review includes data and contract information from 08/01/2009 to 01/31/2010.

Table 1 : Contract Performance Score Summary

PERFORMANCE AREA	WEIGHT	SCORE	OVERALL SCORE	FINAL OVERALL SCORE
Procedural Compliance	25%	100.00	98.35	98.35
Quantity & Quality	50%	98.69		
Fiscal Results	25%	96.00		
* Red Flag/Cautionary Items Deduction			- 0.00	

* Red Flag and Cautionary items result in a deduction from the overall score of -20 points for Red Flags and -10 points for Cautionary items. A provider will receive half of the lost points back if the item is resolved within a timely manner. The Red Flag/Cautionary deduction in this section may reflect one or both items, full deduction, or partial deduction due to point return. Refer to the overall performance details report for specific items. Separate notification would have been received if this contract had Red Flag or Cautionary items to correct.

Table 2 : Breakdown of Performance Area Scores

Each performance area score was obtained by averaging the section scores within each performance area. The table below provides a breakdown of the section scores and the performance area scores that were used to calculate this contract's Overall Contract Performance Score.

Procedural Compliance		100.00	Quantity & Quality		98.69	Fiscal		96.00
Administrative	100.00	Personnel Files	100.00	Delivery of Contracted Services	100.00	Fiscal Score	96.00	
Results & Accountability	100.00	Participant Files	100.00	Results & Accountability Quantity & Quality Score	97.38			
Procedural Compliance Score		Data Collection	100.00					

OVERALL CONTRACTUAL PERFORMANCE - DETAIL



Provider: Miami Dade County Park and Recreation Department SN

Initiative : Out of School

Contract : 910-212
Contract Amount : \$ 738,371.00
Contract Dates : 08/01/2009 to 07/31/2010

Contract : Garnet Esters
Review : Mid Year

Dates and Sites of On-site
 87 01/06/2010 Tamiami Park

* Items that appear blank were not found applicable to this contract.

Performance Area : *Procedural Compliance*

Section : Administrative Documentation

Tool : On-Site Monitoring Tool

Summary

Miami Dade County Policies and Procedures are adopted in administrative area as appropriate.

Administrative Documentation										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
A1	Marketing materials identify TCT as a funder including the website		2	2.00	87)					
A2	TCT is recognized at the site as a funding source		2	2.00	87)					
A3	Fire Inspection Report or Certificate is current	TEST	2	2.00	87)					
A4	Health Inspection is current (only if preparing or refrigerating food)									
A5	All agency vehicles use to transport participants have current registrations & valid inspections	RED	2	2.00	87). Vehicles are a part of a fleet and registrations are located at GSA- copies of registrations were provided.					
A6	There are no apparent health hazards in the indoor/outdoor spaces	RED	2	2.00	87)					
A7	Equipment/facilities are appropriate for the ages and abilities of participants		2	2.00	87)					
A8	Written policy for accident/injury reports which states that a copy of the report to funder as listed in the contract		2	2.00	87)					
A9	Accident/incident reports on file (completed form or blank if no incidents to date)	CAUTION	2	2.00	87)					

Administrative Documentation										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
A10	Written emergency safety procedures for the agency providing the services.	CAUTION	2	2.00	87)					
A11	Written procedures/policies to safeguard client confidentiality		2	2.00	87)					
A12	Agency takes steps to safeguard confidentiality	CAUTION	2	2.00	87)					
A13	Written policies on non-discrimination, equal opportunity, affirmative action		2	2.00	87)					
A14	Written policies Americans with Disabilities Act		2	2.00	87)					
A15	Written procedures/policies Drug free workplace.		2	2.00	87)					
A16	Switchboard information is accurate and reflective of current scope		2	2.00	87)					
A17	Sub-contractual agreements executed and on file		2	2.00	87)					
A18	Written evidence that program monitors subcontractors for services, if applicable		2	2.00	87)					
A19	Sub-contracts executed within 90 days of lead agency contract execution	TEST	2	2.00	87)					
A20	Sub-contracts monitored within 45 days of the beginning of services	TEST	2	2.00	87)					

Out-of-School										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
OOSA1	Staff and consultants wear identification		2	2.00	87). ID badges					
OOSA2	First Aid, CPR documented for at least one staff in attendance	CAUTION	2	2.00	87)					
OOSA3	Participant care license or exemption & other certifications are current		2	2.00	87)					
OOSA4	Evacuation routes/maps in each room		2	2.00	87)					
OOSA5	First aid kit well stocked and easily accessible		2	2.00	87)					
OOSA7	Written policies for staff and consultants regarding wearing identification	CAUTION	2	2.00	87)					
OOSA8	Written policy for behavior		2	2.00	87)					

Contract : 910-212 OOS 910-212 MDC P&R CWD

Out-of-School										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
	management									
OOSA9	Written procedures/policies regarding late pick-up		2	2.00	87)					

Performance Area : Procedural Compliance

Section : Personnel Files

Tool : On-Site Monitoring Tool

Summary

Personnel Files										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
PF1	Evidence that staff received the Client Confidentiality policy (may be part of agency Handbook)		1	1.00	87)					
PF2	Current Attestation of Good Moral Character (within current calendar year)		1	1.00	87)					
PF3	Level 2 Background Screening: Affidavit or Clearance letter	RED	1	1.00	87)					
PF4	Proof of Education according to Staffing Plan		1	1.00	87)					
PF5	Individuals who transport participants have appropriate licenses									
PF6	Certification matches the Staffing Plan (NA if not in contract)									
PF7	Other									
PF6-A	Valid Certification of medical personnel and mental health practitioners									

Performance Area : Procedural Compliance

Section : Participant Files

Tool : On-Site Monitoring Tool

Summary

Participant files are organized and include all relevant information.

Participant Files										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
PFV1	Registration form signed by legal authority and includes release of info to TCT		1	1.00	87)					
PFV2	For children, SSN and/or MDCPS ID #		1	1.00	87)					
PFV3	Date of Birth		1	1.00	87)					

Contract : 910-212

OOS 910-212 MDC P&R CWD

Participant Files										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
PFV4	All other demographic data as per contract attachment C		1	1.00	87)					
PFV5	If child is identified as having a disability, verification is contained within file		1	1.00	87)					
PFV6	For children, documentation for special needs or health conditions		1	1.00	87)					
PFV7	Confidentiality of client information (or HIPPA, as applicable)		1	1.00	87)					
PFV8	Voluntary Consent for Video & Photography		1	1.00	87)					
PFV9	For children, emergency contact name and telephone number	TEST	1	1.00	87)					
PFV10	For programs serving children, Emergency medical authorization	TEST	1	1.00	87)					
PFV11	Transportation authorization forms	TEST	1	1.00	87)					

Performance Area : Procedural Compliance

Section : Data Collection

Tool : On-Site Monitoring Tool

Summary

Provider conducts assessments in a timely manner and maintains assessments in participant file.

Data Collection										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
D1	Data submitted in Outcome reports coincides with actual participants tested		2	2.00	87)					
D2	The measurement tools is as specified in the Scope		2	2.00	87)					
D3	The measurement is being administered in the prescribed time frame		2	2.00	87)					
D6	Does the attendance match for all sources of information?		2	2.00	87)					

Contract : 910-212 OOS 910-212 MDC P&R CWD

Performance Area : **Procedural Compliance**

Section : Research-OOS

Tool : Results & Accountability Tool

Research-OOS										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
RAO 5	Timely submission of Outcome Data Provider submitted Outcome Measures Reports on-time as follows: - 2 reports by 1/31 - 3 reports by 6/15 - 1 summer report by 9/15 (if applicable) Item not rated if provider is only contracted for ORF/PACER.		3	3.00	2 reports submitted on time					
RAO 11	Timely Submission of Narrative Reports Provider submitted all expected Narrative Reports on time: - 2 reports by 1/31 - 4 reports by 6/15 - 1 summer report by 9/15 (if applicable)		2	2.00	2 reports on time					

Contract : 910-212 OOS 910-212 MDC P&R CWD

Performance Area : Quantity & Quality

Section : Delivery of Contracted Services

Tool : On-Site Monitoring Tool

Summary

Provider offers a variety of engaging, fun and age appropriate activities for the population served. Observed mini-golf, indoor exercise, arts/craft, literacy and homework assistance.

Delivery of Contracted Services										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
A_S	Actual # of Direct Service Staff			4.00	87)					
D_A	Observed activity and description			1.00	87). After School program					
P_C	Proposed # of children/youth			15.00	87)					
A_C	Actual # of children/youth			18.00	87)					
P_P	Proposed # of parent/caregiver									
A_P	Actual # of parent/caregiver									
P_O	Proposed # of Other									
A_O	Actual # of Other									
DCS1	Staffing is appropriate to activity and in accordance to the Scope	RED	2	2.00	87). 1:5 ratio in accordance with contractual requirements					
DCS2	Activity is appropriate to age/grade/developmental level of the participants		2	2.00	87)					
DCS3	Activities are as described in Scope of Services									
DCS4	Participants served are in accordance with the target population		2	2.00	87)					
DCS5	Participants appear to be engaged in the activity observed		2	2.00	87). Participants were fully engaged and really enjoyed the activities, especially the golf.					
DCS6	Staff are responsive to participants' culture, language, and/or special needs		2	2.00	87). Staff are therapists and recreation specialist that have specific education and training to provide services to children with a range of disabilities					
DCS7	Staff model appropriate interactions with participants and others		2	2.00	87). Staff interact well with the children and are very patient.					
DCS8	Activities and materials reflect language and culture of the participants		2	2.00	87)					
DCS9	There are sufficient materials and supplies that are in good condition		2	2.00	87)					
DCS10	Materials are accessible to the participants.		2	2.00	87)					

Out-of-School										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
OOSDC	The program offers healthy		2	2.00	87)					

Report Date: 03/31/2010

Contract : 910-212

OOS 910-212 MDC P&R CWD

Out-of-School										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
S1	snacks/meals									
OOSDC S2	The snacks/meals match the posted menus		2	2.00	87)					
OOSDC S3	Schedule of activities for each class is posted and coincides with the scope		2	2.00	87)					
OOSDC S4	Staff documents when children arrive and leave	RED	2	2.00	87)					
OOSDC S5	Activities are as described in Scope of Services		2	2.00	87). Observed indoor exercises, mini golf, literacy, snack and homework assistance.					

Contract : 910-212 OOS 910-212 MDC P&R CWD

Performance Area : **Quantity & Quality**

Section : Research-OOS

Tool : Results & Accountability Tool

Research-OOS										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
RAO 1	Recruitment Number of children served per day complies with the number contracted to be served. On average number of children served per day is within 85% of number contracted. Recruitment for after school and/or summer camp will be evaluated.		5	5.00	100 children were contracted to be served on a daily basis. On average, 99 children attended per day, or 99% of the slots contracted to be filled on a daily basis were served.					
RAO 2	Population - Children with Disabilities Number of children with disabilities served is in compliance with the number contracted/proposed to be served. Item not rated unless the provider is contracted to serve children with disabilities.		2	2.00	100 proposed 129 served					
RAO 3	Retention The retention rate is in line with the minimum number of children expected to receive the appropriate dosage for the program. The minimum retention standard is 60% for after school. Item not rated for full day or summer camp outputs.		10	10.00	84.8% retention					
RAO 4	Output Utilization Agency met/exceeded Output Utilization. The units served must be within 85% of the units contracted. At midpoint utilization is evaluated from the first day of school to 1/31. Item only evaluates after school and/or summer camp.		5	5.00	9,600 units expected 9,502 units served 99% utilization					
RAO 6	ORF Test Administration Compliance Program is in compliance with ORF administration: - 100% of children tested within 30 calendar days of enrollment - 100% of children attending between 12/1 and 1/15 were		3	2.50	102 of 106 or 96.2% pretested on time; 96 of 103 or 93.2% present 12-1 through 1-15 were tested * A deduction was made based on test administration from 12-1 through 1-15.					

Research-OOS										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
	tested within that timeframe.									
RAO 7	PACER Test Administration Compliance Program is in compliance with PACER administration: - 100% of children tested within 30 calendar days of enrollment - 100% of children attending between 12/1 and 1/15 were tested within that timeframe.		3	3.00	116 of 120 or 96.7% pretested on time; 111 of 116 or 95.7% present 12-1 through 1-15 were tested					
RAO 8	ORF Matched Sets Compliance Provider tested an appropriate number of participants. Standards for matched sets: - By 1/15 90% of children enrolled for 90+ calendar days - By 5/31 95% of children enrolled for 90+ calendar days		2	2.00	89 of 98 or 90.8% of children enrolled 90+ days had matched sets					
RAO 9	PACER Matched Sets Compliance Provider tested an appropriate number of participants. Standards for matched sets: - By 1/15 90% of children enrolled for 90+ calendar days - By 5/31 95% of children enrolled for 90+ calendar days		2	2.00	104 of 110 or 94.5% of children enrolled 90+ days had matched sets					
RAO 10	Outcomes Achievement Provider met/exceeded contracted outcomes. Standards for common outcomes: - By 1/15 85% improvement on ORF - By 1/15 75% improvement on PACER - Additional outcomes evaluated as outlined in the Scope of Services		10	9.40	Reading/Literacy Outcome 75 of 92 or 81.5% improved ORF + 17 of 22 or 77.3% improved on alternate reading assessment = 92 of 114 or 80.7% improved on reading/literacy performance Fitness Outcome 8 of 8 or 100% improved on alternate fitness assessment + 87 of 108 or 80.6% improved on PACER =95 of 116 or 81.9% improvement on fitness performance * Small reduction made based on ORF performance falling below target of 85%.					
RAO 12	Use of Evidence-Based Program and alignment of scope to EBP model.	TEST	2	0.00	This test item was scored as 0. This indicates that EBPs were not included in the agency's Scope of Services. As a test item, this does not impact the agency's overall score.					
RAO 13	Data entry errors were identified during time period under review (first day of									

Contract : 910-212

OOS 910-212 MDC P&R CWD

Research-OOS										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
	school through 1/31). Three points may be deducted from the Quantity and Quality score based on data entry errors.									

Contract : 910-212 OOS 910-212 MDC P&R CWD

Performance Area : **Fiscal Results**

Section : Fiscal

Tool : Fiscal Results Tool

Fiscal										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
FC1	Timely Submission of Invoices: All relevant invoices have been submitted in accordance with the contracted due date.		1	1.00						
FC2	Outstanding Balance: Provider does not owe money to The Children's Trust at the time of the evaluation period end date.		1	1.00						
FC3	Insurance: All required insurance certificates have been accepted by The Children's Trust at the time of the evaluation period end date.		1	1.00						
FC4	Fiscal Administrative Monitoring/Review- Provider Response/Compliance: Provider submitted applicable report(s) and/or response(s) timely and addressed all improvement requirement issues, if applicable, by the evaluation period end date.		2	2.00						
FC5	Audits Submission: The required financial audit has been accepted and is on file with The Children's Trust as of the evaluation period end date.	RED	3	2.00	Audit is current, however it was submitted after the contractual due date.					
FQ1	Accuracy of Invoices: Invoices submitted during the performance evaluation period are without errors and are complete e.g. relevant attachments are included and invoices are filled out correctly in their entirety.		3	3.00						
FQ2	Fiscal Administrative Monitoring/Review - Internal Control: Based on the fiscal monitoring, program specific audit, and/or internal review of supporting documentation, there are no deficiencies noted.		2	2.00						

Fiscal										
#	Item	Flag	Max Points	Score	Comments	Action Required	Provider Response	Trust Response	Response Accepted	Resolved Timely
FQ3	Fiscal Administrative Monitoring/Review - Overbilling: Fiscal monitoring, including the program specific audit, if applicable, did not result in overbilling or disallowance findings.		2	2.00						
FQ4	Fiscal Administrative Monitoring/Review - Questioned Cost: Fiscal monitoring, including the program specific audit, if applicable, did not result in questioned costs (e.g. supporting documentation findings).		2	2.00						
FQ5	Fiscal Administrative Monitoring/Review: Provider Response - Report Acceptance: Provider's response, including the provision of required reports, has been fully accepted by The Children's Trust as of the evaluation period end date.		1	1.00						
FQ6	Audits - Evaluation: Concerns are not noted in the review of the required financial audit and related reports.		1	1.00						
FQ7	Fiscal viability: Fiscal solvency is sound for fiscal strength (e.g. Current Ratio; Net Assets as a Percentage of Annual Expenses; Current Liabilities as a percentage of total annual expenses.		6	6.00						

**Out-of-School 2008-2009
Provider Year-End Performance Review**

Agency Name:	Miami Dade County Park and Recreation Department –SN (CWD)		
Contract #:	810-212-1	Contract Amount:	\$856,350.00
Program Name:	OOS		
Contract Manager:	Garnet C. Esters	Initial Funding Period:	08-09
Service Delivery Period:	<input type="checkbox"/> After-School Only	<input type="checkbox"/> Summer Only	<input checked="" type="checkbox"/> Year-round <input type="checkbox"/> Innovative Summer
Population Served <u>After-School</u> :	<input type="checkbox"/> GP	<input checked="" type="checkbox"/> X	<input type="checkbox"/> CWD
<i>(check all that apply per the contract):</i>			
Population Served <u>Summer Camp</u> :	<input type="checkbox"/> GP	<input checked="" type="checkbox"/> X	<input type="checkbox"/> CWD
<i>(check all that apply per the contract):</i>			
Was/Is Provider on PIP:	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> X	<input type="checkbox"/> No If yes, date removed from PIP:

Review items in the sections below that do not apply to the contract will be marked N/A and will not be included in the rating.

I. PROGRAM PERFORMANCE (38 pts maximum if all items rated) (State N/A if not applicable)

Area	Satisfactory Y/N <small>(to get a Satisfactory both have to be accurate and submitted on time)</small>	If NO, please explain <small>(Comment on timeliness, accuracy and quality & other issues)</small>	Max Pts. TBD 38	Final Review Points	Mid-Point Review Points
Submission by contract deadlines of all required program reports including:					
School Year 08-09 1 st Qtr (10/15) Outcome Reporting Form and Program Narrative Report (due 11/26 due to report delays)	Yes	Timeliness: <u>1</u> pt. (1 point max.) Accuracy: <u>1</u> pt. (1 point max.) Comments:	2	2	2
School Year 08-09 2nd Qtr (1/15) Outcome Reporting Form and Program Narrative Report	Yes	Timeliness: <u>1</u> pt. (1 point max.) Accuracy: <u>1</u> pt. (1 point max.) Comments:	2	2	2
School Year 08-09 3rd Qtr (4/15) Program Narrative Report	Yes	Timeliness: <u>1</u> pt. (1 point max.) Accuracy: <u>1</u> pt. (1 point max.) Comments:	2	2	Not Rated at Midpoint
School Year 08-09 Final (6/15) Outcome Reporting Form and Program Narrative Report	Yes	Timeliness: <u>1</u> pt. (1 point max.) Accuracy: <u>1</u> pt. (1 point max.) Comments:	2	2	Not Rated at Midpoint
Summer 2009 (9/15) Outcome Reporting Form and Program Narrative Report	Yes	Timeliness: <u>1</u> pt. (1 point max.) Accuracy: <u>1</u> pt. (1 point max.) Comments:	2	2	Not Rated at Midpoint
School Year Satisfaction Survey Reports (submitted by 4/15)	Yes	Timeliness: <u>1</u> pt. (1 point max.) Comments:	1	1	Not Rated at Midpoint
Summer Camp Satisfaction Survey Reports (submitted by 9/15)	Yes	Timeliness: <u>1</u> pt. (1 point max.) Comments:	1	1	Not Rated at Midpoint
Attendance is <u>timely</u> and <u>accurately reported</u> for services 8/18/08 to 8/21/09 into The Trust's data tracking system	Yes	Timeliness: <u>1</u> pt. (1 point max.) Accuracy: <u>1</u> pt. (1 point max.) Comments:	2	2	2

The <u>number of participants</u> served in after-school days reasonably complies with the number contracted for FY 2008-09: (Source DataTracker Aug. 18-Jun 4, Col. 5)	Average # children attending per day: <u>95.10</u>	Target #: <u>100</u>	<u>95.10%</u> Participants Served After-School 08-09 (Expectation: a minimum of 85% of the target will be served) Comments:	3	3	3
The <u>number of participants</u> served in Summer Camp 09 reasonably complies with the number contracted for FY 2008-09: (Source DataTracker Jun 8-Aug 21, Col. 5)	Average # children attending per day: <u>124.74</u>	Target #: <u>100</u>	<u>124.74 %</u> Participants Served Summer Camp 2009 (Expectation: a minimum of 85% of the target will be served) Comments:	3	3	Not Rated at Midpoint
Retention Indicator: The average days of attendance of participants served in after-school days <u>meets or exceeds</u> the average of 3 days/wk of attendance: (Source R&E data report Aug. 18 - June 4)	Average days of attendance : <u>107.82</u>	Provider's Actual # Days: <u>178</u>	<u>60.57 %</u> Retention/Attendance Rate After-School (Average Day of Attendance/# Sessions Offered) Comments:	3	3	3
Retention Indicator: The average days of attendance of participants served in Summer Camp 09 : (Source R&E data report June 8- Aug 21)	Average days of attendance : <u>32.65</u>	Provider's Actual # Days: <u>50</u>	<u>65.30%</u> Retention/Attendance Rate Summer Camp (Average Day of Attendance/# Sessions Offered) Comments:	Not Rated for 08/09	Not Rated for 08/09	Not Rated for 08/09
The <u>utilization of services</u> in after-school days reasonably complies with the utilization expected as of 6/4/09 based on the school calendar and as contracted for FY 2008-09: (Source DataTracker Aug. 18-June 4)	Output Utilization for After-School Day: <u>94.04%</u>		(Expectation: a minimum of 85% utilization will be achieved) Comments:	3	3	3
The <u>utilization of services</u> in Summer Camp 09 reasonably complies with the utilization expected as of 8/21/09 as contracted for FY 2008-09: (Source DataTracker June 8- Aug 21)	Output Utilization for Summer Camp: <u>127.29</u>		(Expectation: a minimum of 85% utilization will be achieved) Comments:	3	3	Not Rated at Midpoint
The <u>Overall Utilization %</u> for FY 2008-2009 is acceptable:	<u>101.55 %</u> Overall Utilization All Days		(Expectation: a minimum of 85% utilization will be achieved) Comments:	3	3	3
Children with Disabilities Served in After School Data source: R&E report and contract	# 155 Children with Disabilities Served	Target #: <u>100</u>	<u>155%</u> of CWD contracted that are served Designated CWD Provider	1	1	1
Children with Disabilities Served in Summer Camp Data source: R&E report and contract	# 191 Children with Disabilities Served	Target #: <u>100</u>	<u>191%</u> of CWD contracted that are served Designated CWD Provider	1	1	Not Rated at Midpoint
Programmatic Monitoring Results	Overall Programmatic Monitoring Score: <u>91.65 %</u>		(Expectation: a minimum of 85% will be achieved) Comments/Findings: Needs to implement additional literacy activities Low utilization of day of visit Not conducting social skills as required	4	4	4
Program Performance Subtotal:				38	38	23

Additional Comments (Overall assessment and who provided the information; note if there are other concerns, changed performance from prior periods, positive or challenging contracting or contract management experiences, and/or any unresolved findings from past reviews.

Begin Here:

Achievement of Outcomes After-School 2008-09: (up to 3 points per outcome) (State N/A if not applicable)

Outcome Measured	%	Outcome performance measured from 8/18/08 through 5/31/09 as reported in Data Tracker or quarterly outcome reports due 6/15/09. <u>Acceptable:</u> 85% GP (75% CWD) or above = (2 points) <u>Conditionally Acceptable:</u> 75 to 84% GP (65-74% CWD) = (1 points) <u>Unacceptable:</u> 74% or below GP (64% CWD) = (0 points)	# Matched Sets	Comments Up to 1 point will be awarded for matched sets for 85% or more of participants actually served, not just the # contracted.	Max Pts. 3/outcome (2 per outcome; 1 for matched sets 85% or above)	Final Review Points	Mid-Point Review Points
Literacy/Academics							
School Year Final		% improved at final (Target of 85%) Points Given: _____	# Matches: _____ #Participants: _____	% Matched Sets: <u>??</u> Points Given for Matched Sets: _____ Other Comments: _____	N/A	N/A	N/A
School Year Final-CWD	77.21%	% improved at final (Target of 75%) Points Given: <u>2</u>	# Matches: <u>86</u> #Participants: <u>119</u>	% Matched Sets: <u>72.27</u> Points Given for Matched Sets: <u>0</u> Other Comments: 38 exemptions	3	2	0
Social Skills							
School Year Final		% improved at final (Target of 85%) Points Given: _____	# Matches: _____ #Participants: _____	% Matched Sets: <u>??</u> Points Given for Matched Sets: _____ Other Comments: _____	N/A	N/A	N/A
School Year Final-CWD		% improved or maintained for CWD (Target of 75% CWD) Points Given: _____	# Matches: _____ #Participants: _____	% Matched Sets: <u>??</u> Points Given for Matched Sets: _____ Other Comments: _____	N/A	N/A	N/A
Fitness							
School Year Final		% improved at final (Target of 85%) Points Given: _____	# Matches: _____ #Participants: _____	% Matched Sets: <u>??</u> Points Given for Matched Sets: _____ Other Comments: _____	N/A	N/A	N/A
School Year Final-CWD	86.32%	% improved or maintained for CWD (Target of 75% CWD) Points Given: <u>2</u>	# Matches: <u>117</u> #Participants: <u>157</u>	% Matched Sets: <u>74.53</u> Points Given for Matched Sets: <u>0</u> Other Comments: _____	3	2	2
Other (Req. for Innovative)							
School Year Final		% improved at final (Target of 85%) Points Given: _____	# Matches: _____ #Participants: _____	% Matched Sets: <u>??</u> Points Given for Matched Sets: _____ Other Comments: _____	N/A	N/A	N/A
School Year Final-CWD		% improved or maintained for CWD (Target of 75% CWD) Points Given: _____	# Matches: _____ #Participants: _____	% Matched Sets: <u>??</u> Points Given for Matched Sets: _____ Other Comments: _____	N/A	N/A	N/A
Outcomes Subtotal for After-School:			66.67%	% of Outcome Points Achieved inc. Matched Sets at End of School Year	6	4	2

Achievement of Outcomes Summer Camp 09: (up to 3 points per outcome) (State N/A if not applicable)

Outcome Measured	%	Summer Camp outcome performance measured from 6/8/09 through 8/21/09 as reported in Data Tracker or quarterly outcome reports due 9/15/09. <u>Acceptable:</u> 85% GP (75% CWD) or above = (2 points) <u>Conditionally Acceptable:</u> 75 to 84% GP (65-74% CWD) = (1 points) <u>Unacceptable:</u> 74% or below GP (64% CWD) = (0 points)	# Matched Sets	Comments Up to 1 point will be awarded for matched sets for 85% or more of participants actually served, not just the # contracted.	Max Pts. 3/outcome (2 per outcome, 1 for matched sets win 85%)	Final Review Points	Not Rated at Midpoint
Literacy/Academics							
Summer 2009 - CWD	86.25%	% improved or maintained (Target of 75%) Points Given: <u>2</u>	# Matches: <u>81</u> #Participants: <u>139</u>	% Matched Sets: <u>58.27</u> Points Given for Matched Sets: <u>0</u> Other Comments: 52 exemptions	3	2	
Innovative Summer 2009		% improved or maintained (Target of 85%) Points Given: _____	# Matches: _____ #Participants: _____	% Matched Sets: <u>??</u> Points Given for Matched Sets: _____ Other Comments: _____	N/A	N/A	
Summer 2009		% improved or maintained (75% CWD) Points Given: _____	# Matches: _____ #Participants: _____	% Matched Sets: <u>??</u> Points Given for Matched Sets: _____ Other Comments: _____	N/A	N/A	
Social Skills							
Summer 2009		% improved or maintained (Target of 85%) Points Given: _____	# Matches: _____ #Participants: _____	% Matched Sets: <u>??</u> Points Given for Matched Sets: _____ Other Comments: _____	N/A	N/A	
Innovative Summer 2009		% improved or maintained (Target of 85%) Points Given: _____	# Matches: _____ #Participants: _____	% Matched Sets: <u>??</u> Points Given for Matched Sets: _____ Other Comments: _____	N/A	N/A	
Summer 2009-CWD		% improved or maintained (75% CWD) Points Given: _____	# Matches: _____ #Participants: _____	% Matched Sets: <u>??</u> Points Given for Matched Sets: _____ Other Comments: _____	N/A	N/A	
Fitness							
Summer 2009		% improved or maintained (Target of 85%) Points Given: _____	# Matches: _____ #Participants: _____	% Matched Sets: <u>??</u> Points Given for Matched Sets: _____ Other Comments: _____	N/A	N/A	
Innovative Summer 2009		% improved or maintained (Target of 85%) Points Given: _____	# Matches: _____ #Participants: _____	% Matched Sets: <u>??</u> Points Given for Matched Sets: _____ Other Comments: _____	N/A	N/A	
Summer 2009-CWD	90.52%	% improved or maintained (75% CWD) Points Given: <u>2</u>	# Matches: <u>116</u> #Participants: <u>190</u>	% Matched Sets: <u>61.05</u> Points Given for Matched Sets: <u>0</u> Other Comments: _____	3	2	
Other							
Summer 2009		% improved or maintained (Target of 85%) Points Given: _____	# Matches: _____ #Participants: _____	% Matched Sets: <u>??</u> Points Given for Matched Sets: _____ Other Comments: _____	N/A	N/A	
Innovative Summer 2009		% improved or maintained (Target of 85%) Points Given: _____	# Matches: _____ #Participants: _____	% Matched Sets: <u>??</u> Points Given for Matched Sets: _____ Other Comments: _____	N/A	N/A	
Summer 2009-CWD		% improved or maintained (75% CWD) Points Given: _____	# Matches: _____ #Participants: _____	% Matched Sets: <u>??</u> Points Given for Matched Sets: _____ Other Comments: _____	N/A	N/A	
Outcomes Subtotal for Summer Camp 2009:			66.67%	% of Outcome Points Achieved inc. Matched Sets at end of Summer Camp	6	4	
Overall Outcome Results 2008- 2009:			66.67%	% of Outcome Points Achieved inc. Matched Sets for <u>All</u> Periods	12	8	

II. FISCAL (10 points maximum)

Area The end of the contract period is 7/31/09 for programs with an after-school component and 8/31/09 for most summer only providers. Refer to the contract for the actual contract term.	Satisfactory Y/N (to get a satisfactory both have to be accurate and submitted on time)	If NO, please explain (Comment on timeliness, accuracy and quality & other issues over 07-08 & 08-09 contract years as instructed)	Max Pts. 10	Final Review Points	Mid-Point Review Points
Required audited financial statements and program specific audits (if applicable) on file with The Trust are current as of the end of the contract period (7/31/09 or 8/31/09) <i>(Source: Black Book)</i>	Yes		1	1	1
Insurance certificates were current during the contract period (as of 7/31/09 or 8/31/09) <i>(Source: Black Book/Finance)</i>	Yes	Self insured per Florida Statute	1	1	1
Invoices - up to date submission of accurate invoices by September 15 th for services performed through 7/31/09 (submitted by October 15th for summer-only providers with services through 8/21/09) <i>(Source: Finance)</i>	Yes	Timeliness: <u>1</u> pt. 12 of 12 timely Accuracy: <u>1</u> pt. 12 of 12 accurate	2	2	1
d) Fiscal and Administrative Monitoring Findings <i>(Source: Finance)</i>	Medium Findings	Mid point monitoring score used	3	2	2
e) Fiscal Viability Rating <i>(Source: Finance)</i>	Low Risk		3	3	3
Fiscal Subtotal:			10	9	8

Additional Comments (Overall assessment and who provided the information; note if there are other finance-related concerns, changed performance from prior periods, positive or challenging contracting or contract management experiences, and/or any unresolved findings from past reviews.
Begin Here:

III. EXPENDITURES (2 points maximum; Source is Finance Report and Data Tracker)

A track record that reflects expenditures consistent with service utilization:	% of Funds Used	% Service Utilization *	Satisfactory Y/N	If NO, please explain	Max Pts. 2	Final Review Points	Mid-Point Review Points
Contract Year 08-09 (Aug 08 - July 09 or May 1 - Aug 31 if summer-only)	#REF!	101.55%	Yes		2	2	2
Expenditure Subtotal:					2	2	2
Qualitative Rating of the Program's Value		Yes		Programs are staffed by trained, qualified recreational therapists and level of disabilities range from mild to severe. Programs are offered at various locations throughout Miami Dade County.	2	2	2
Grand Total:					64	59	37

87% Mid-Point Review Score 2008-2009

Points Achieved / Maximum Points:

92% Final Review Score 2008-2009



Officers/Executive Committee

May 8, 2009

Maria A. Alonso
Chair
Chet Zerlin
Vice Chair
Josee Gregoire
Secretary
Hon. Isaac Salver
Treasurer

Jack Kardys
Miami-Dade County Parks and Recreation (Disabilities)
275 N.W. 2nd Street,
5th Floor
Miami, Florida 33128

Isabel Afanador, Chair
Program Services Committee
Dr. Miguel Balsera
At-large

Re: Contract No. 810-212-1

Dear Mr. Kardys:

The Board of Directors

Yvette Aleman
Karen Aronowitz
Hilarie Bass
Donald I. Bierman
Tanzania Burnett
George M. Burgess
Kingsley Banyu
Alberto M. Carvalho
Jacqui Colyer
Dr. Gina Cortes-Suarez
Bill Diggs
Dr. Thresia B. Gambon
Luis A. Gazitua
Benjamin F. Gilbert, Jr.
Mindy Gould
Dr. Nora Hernandez-Hendrix
Antoinette JG Hill
Dr. Silvia La Villa
Hon. Barbara Jordan
Dr. Martin Karp
Hon. Lester Langer
Pamela Lillard
Dr. Rosa Martin
Dr. Isaac Prilleltensky
Rep. Yolly Roberson
Evelio Torres
David Williams, Jr.

Thank you for the services you provide to children and families. The funds distributed by The Children's Trust have made a significant, positive impact in this community because of the valuable programs offered by you and others.

Trust staff recently completed the annual review of our service programs. I have enclosed a copy of your program's Performance Review, which is based on service activities reported to The Trust through January 31, 2009.

The Performance Review summarizes results from several contract management tools used by The Trust. This includes utilization, meaning the extent to which your contracted-for target population participated in activities defined by your scope of services, as well as outcomes reported for children when using approved measurement tools (administered by December 31, 2008). Administrative and programmatic monitoring reports have also been considered, as well as fiscal standing, and overall program quality.

The Performance Review will be used as The Trust proceeds this month to determine those contracts that qualify for renewal and their funding levels. Your contract manager will be readily available to talk with you about the report. It is very important that you take time to review this report and clarify any questions or concerns with your Contract Manager at 305-571-5700 **before 5 p.m., May 15, 2009**

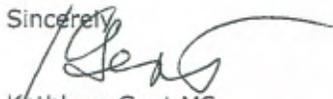
For additional information about how the Performance Review was completed, refer to the *Out-of-School Performance Review Rating Guide* posted on the website at http://www.thechildrenstrust.org/oos_forms.

David Lawrence Jr.
Founding Chair

Thank you again for your commitment to serving the children and families of Miami-Dade County.

Modesto E. Abety
President & CEO

Sincerely,


Kathleen Gent MS
Contract Administrator Out-of-School Team

County Attorney's Office
Legal Counsel

Performance Review attached

**Out-of-School 2008-2009
Performance Review for Existing Providers**

Agency Name:	Miami Dade County Parks and Recreation Department		
Contract #:	810-212-1	Contract Amount:	\$856,350.00
Program Name:			
Contract Manager:	Garnet C. Esters	Initial Funding Period:	2008/2009
Service Delivery Period:	<input type="checkbox"/> After-School Only	<input checked="" type="checkbox"/> Year-round	<input type="checkbox"/> Year-round w/ Innovative Summer
Population Served (check all that apply):	<input type="checkbox"/> GP	<input checked="" type="checkbox"/> CWD	<input type="checkbox"/> Inclusion
Was/Is Provider on PIP:	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> X If yes, date removed from PIP:

Review items in the sections below that do not apply to the contract will be marked N/A and will not be included in the rating.

I. PROGRAM PERFORMANCE (20 pts maximum if all items rated) (State N/A if not applicable)

Area	Satisfactory Y/N (to get a Satisfactory both have to be accurate and submitted on time)	If NO, please explain (Comment on timeliness, accuracy and quality & other issues)	Max Pts. 20	Pts
Submission by February 15, 2009, of all required program reports including:				
School Year 08-09 1 st Qtr (10/15) Outcome Reporting Form and Program Narrative Report (due 11/26 due to report delays)	Yes	Timeliness: <u>1 pt.</u> (1 pt. max.) Accuracy: <u>1 pt.</u> (1 pt. max.)	2	2
School Year 08-09 2nd Qtr (1/15) Outcome Reporting Form and Program Narrative Report	Yes	Timeliness: <u>1 pt.</u> (1 pt. max.) Accuracy: <u>1 pt.</u> (1 pt. max.)	2	2
Attendance is <u>timely and accurately reported</u> for services 8/18/08 to 1/31/09 into The Trust's data tracking system	Yes	Timeliness: <u>1 pt.</u> (1 pt. max.) Accuracy: <u>1 pt.</u> (1 pt. max.)	2	2
The <u>number of participants</u> served in <u>after-school</u> days reasonably complies with the number originally contracted for FY 2008-09: (Source DataTracker Aug. 18-Jan. 31, Col. 5)	Average # children attending per day: <u>90.73</u>	90.73% Participants Served After-School Target #: <u>100</u>	3	3
<u>Retention Indicator:</u> The average days of attendance of participants served in <u>after-school</u> days <u>meets or exceeds</u> the average of 3 days/wk of attendance: (Source R&E data report Aug. 18 - Jan. 31)	Average days of attendance: <u>65.38</u>	66.71% Retention/Attendance Rate Provider's Actual # Days: <u>98</u>	3	3
The <u>utilization of services</u> in <u>after-school</u> days reasonably complies with the utilization expected as of 1/31/09 based on the school calendar and as contracted for FY 2008-09: (Source DataTracker Aug. 18-Jan. 31)	Output Utilization for After-School Day: <u>49.40%</u>	<u>89.72%</u> of 98 day target (55.06%) Target %: <u>55.06</u> Based On 98 School Days 8/18/08 - 1/31/09	3	3

The Overall Utilization % for FY 2008-2009 is acceptable:	50.57% Overall Utilization			Not Rated	Not Rated
Children with Disabilities Served in After School Data source: R&E report and contract	136 Children with Disabilities Served	Target #: <u>100</u>	136% of CWD contracted that are served Designated CWD Provider: Yes	1	1
Programmatic Monitoring Results	Overall Programmatic Monitoring Score: <u>97.02%</u>		Comments/Findings: Needs to implement additional literacy activities Not conducting social skills as required Low utilization on day of visit	4	4
Program Performance Subtotal:				20	20.00

Additional Comments (Overall assessment and who provided the information; note if there are other concerns, changed performance from prior periods, positive or challenging contracting or contract management experiences, and/or any unresolved findings from past reviews.)
Miami Dade County Park and Recreation Department is a proactive organization that is responsive to information requests and provides services in accordance with the OOS requirements. Provider needs to be cognizant of number of pre, mid and post tests that are administered in order to achieve performance outcomes and have the appropriate number of matched sets.

Achievement of Outcomes FY 2008-09: (up to 3 points per outcome) (State N/A if not applicable)

Outcome Measured	%	Outcome performance measured from 8/18/09 through 12/31/09 as reported in Data Tracker or quarterly reports due 1/15/09	# Matched Sets	Comments Give up to 1 point for matched sets for 85% or more of participants actually served, not just the # contracted. State the % of matched sets and that one point is given (if given)	3 Max Pts. Per Outcome (2 per outcome, 1 for matched sets w/in 85%)	Pts.
Literacy/Academics						
School Year Mid-Point	60.94%	% improved or maintained at mid point Target of 75% CWD	64/99	% Matched Sets: 64.65 Points Given for Matched Sets: 0 Other Comments: 28 exemptions	3	0
Fitness						
School Year Mid-Point	75.3%	% improved or maintained at mid point Target of 75% CWD	77/127	% Matched Sets: 60.63 Points Given for Matched Sets: 0	3	2
Outcomes Subtotal:			33.33%	% of Outcome Points Achieved Inc. Matched Sets at Mid-point	6	2

II. FISCAL (10 points maximum)

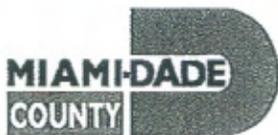
Area	Satisfactory Y/N (to get a satisfactory both have to be accurate and submitted on time)	If NO, please explain (Comment on timeliness, accuracy and quality & other issues over 07-08 & 08-09 contract years as instructed)	Max Pts. 10	Pts.
a) Financial Statement/Audits on file with The Trust are current as of as of January 31, 2009	Yes		1	1
b) Insurance certificate current during the contract period	N/A	Self insured	N/A	N/A

c) Invoices - up to date submission/accurate invoices by February 15 th for services performed through January 2009	Yes	6 of 6 submitted on time	2	2
d) Fiscal and Administrative Monitoring	Medium Risk	FY 06/07 major findings: 1) over billed The Trust \$51.50 for Program Supplies. 2) no back up documentation provided for \$643.50 travel expenses 3) over charged The Trust \$20 4) over billed The Trust \$164.93. Response submitted by provider and accepted by The Trust.	3	2
e) Fiscal Viability	Low Risk		3	3
Fiscal Subtotal:			9	8

III. EXPENDITURES (2 points maximum; Source is Finance Report and Data Tracker)

A track record that reflects expenditures consistent with service utilization:	% of Funds Used	% Service Utilization *	Satisfactory Y/N	If NO, please explain	Max Pts. 2	Pts.
Contract Year 08-09 (Sept 08 - Jan 09)	49.45%	48.32%	Yes		2	2
Expenditure Subtotal:					2	2
Qualitative Rating of the Program's Value		2		Services offered to program participants are from qualified recreational therapists and the level of disabilities range from mild to very severe. Services are offered at various location throughout Miami Dade County.	2	2
Grand Total:					39	34.0

Points Achieved / Maximum Points: 87%



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

miamidade.gov

- ADA Coordination
- Agenda Coordination
- Animal Services
- Art in Public Places
- Audit and Management Services
- Aviation
- Building
- Building Code Compliance
- Business Development
- Capital Improvements Construction Coordination
- Citizen's Independent Transportation Trust
- Commission on Ethics and Public Trust
- Communications
- Community Action Agency
- Community & Economic Development
- Community Relations
- Consumer Services
- Corrections & Rehabilitation
- Countywide Healthcare Planning
- 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
- Metropolitan Planning Organization
- Park and Recreation
- Planning and Zoning
- Police
- Procurement Management
- Property Appraiser
- Public Library System
- Public Works
- Safe Neighborhood Parks
- Seaport
- Solid Waste Management
- Strategic Business Management
- Team Metro
- Transit
- Urban Revitalization Task Force
- Visitors Museum and Conference

May 15th, 2009

Kathleen Gent
The Children's Trust
3150 SW 3rd Avenue 8th Floor
Miami, Florida 33129

Re: Contract No. 810-212-1

Dear Kathleen Gent:

Thank you for your partnership and support in helping The Miami-Dade County Park and Recreation Department deliver excellent programs to the children and families in Miami-Dade County.

After careful review of The Performance Review conducted by The Trust we have a few questions and concerns regarding the findings and scoring that we would like to address. Please review the attached documents and provide clarification.

Sincerely,

Jack Kardys, Director
Miami-Dade County Park and Recreation Department

C: Modesto E. Abety, President/CEO
Charles M. Auslander, Chief Programs and Operations Officer
Garnet Esters, Contract Manager

Delivering Excellence Every Day

**Miami Dade County Park and Recreation Response to Performance Review
Contract #810-212-1 (CWD)**

1. Performance Review Finding:

Page 1. Information Section

- Was Provider on PIP: X If, yes date removed from PIP

MDPR Response:

- The X should be in front of "NO", this contract has never been on a PIP.

2. Performance Review Finding:

Page 2. Achievement of Outcomes FY 2008-09

- **Literacy/Academics Outcome:**
 - % improved at mid point 60.94%
- **Fitness:**
 - % improved at mid point=75.3%

MDPR Response:

- In the Contract #810-212-1 Performance Measures are to: Improve oral reading skills and fitness by 75% (Scope of Services page 20 of 40).
- The outcome indicator for the complete After-School Program will be a 75% improvement (Outcomes to be achieved from 8/18/08-5/31/09). It does not state that it will be a 75% improvement based on a Pre- and Mid-Testing from 8/18/08 to 12/31/08.
- The document from the email (Out-of-School Providers Quarterly Meeting, **Sent:** Friday, January 23, 2009 9:49 AM **From:** Diana DeClet [mailto:dianad@thechildrenstrust.org] in the OOS-Utilization ORF & FAQ_012009.Shortversion.doc) supports the above concerns (see Attachment #1)
- At mid-point it should reflect a snapshot of where the children are in the program and which children may need extra attention or help in certain areas, so the program can make the necessary adjustments to reach the outcome goals of 75% improvement between the time frame of the after school program of 8/18/08 to 5/31/09. The children require the correct amount of time to improve their reading and fitness scores. At midpoint the % improvement should be about half way.
- The outcome measures should not be scored on meeting the 75% Outcome goals at mid-point testing.
- At mid-point it should reflect a snapshot of where the children are in the program and which children may need extra attention or help in certain areas, so the program can make the necessary adjustments to reach the outcome goals of 75% improvement between the time frame of the after school program of 8/18/08 to 5/31/09. Therefore allowing the children the

correct amount of time to improve. At midpoint the % improvement should be about half way.

- In the Data Tracker System the Report for Contract #810-212-1 from 8/18/08-12/31/2008 for the Oral Reading Fluency Scores are 57.81% improved and 12.50% maintained therefore giving a total percentage of 70.31% (See Attachment #2).
- The outcome measures should not be scored on meeting the 75% Outcome goals at mid-point testing.

3. Performance Review Finding:

Page 2. Achievement of Outcomes FY 2008-09

Literacy/Academics Outcome:

- # Matched Sets: $64/99 = 63.65\%$. The Comments Sections with the description: Give up to 1 point for matched sets for 85% or more of participants actually served. Not just the # contracted. State the % of matched sets and that one point is given (if given).
- **Fitness:**
 - # Matched Sets: $77/127 = 60.63\%$

MDPR Response:

- Literacy: The number of matched sets should be calculated as $64/100 = 64\%$. With the 28 exemptions it should be calculated as $100 - 28 = 72$. Therefore, $64/72 = 88.9\%$ (resulting in the point for that section awarded).
- Fitness: The number of matched sets should be calculated as $77/100 = 77\%$
- It is unclear how the denominators of 99 (ORF) and 127 (Fitness) are derived.
- In the contract unit table the number of children contracted to serve is 100.
- In the 2nd Quarter Reports submitted to the Trust on 1/15/09 The Children's Trust quarterly outcome forms which track and report the outcomes based on pre-set calculations using the contracted number of slots (100) to show the % outcome indicator and % Achieved (how close you are to reach your target %). Therefore, the contract is only being measured by the contracted number of slots 100 (See Attachment #3).
- The contract does not state that the number of matched sets will ever be scored on a number higher than that contracted of 100. It does not state that the contract will be scored against any child that has one day of attendance in the system.
- The contract does not state that the number of matched sets from Pre and Mid Testing will be scored.

- To maintain the attendance level of 85% the programs must register new children if children leave the program (sometimes unexpectedly). If a child attends a program for less than 2 weeks and leaves and has not yet been pre-tested, then that child should not be calculated into the denominator for matched sets.
 - **The contract States on page 20 of 40 that:** (**Mid-point and/or post-tests are to be administered to participants as stated above if thirty (30) or more calendar days have passed from their earlier pre- or mid-point test date.*) Does the number of matched sets on the Performance Review accurately represent these children who came into the program late took a pre-test and were not allowed to take a mid-test because 30 days had not passed? These children would have days of attendance that are being added to the denominator but they are not allowed to be administered a mid-test therefore they would not have a matched set and should not be counted in that scoring.
- In the Data Tracker there was an option (that was recently has been removed) that would allow for children to be exempt from Testing because they only attended “full days”. Are these children still being counted in the denominator as having days of attendance but they were clearly excused from being tested? (See Attachment #4)

2008-2009 Quality Checkup for Miami-Dade Parks & Rec: Camp Matecumbe



Thank you for participating in this year's program evaluation. Since 2007, almost 400 Out-of-School (OOS) programs have participated in self-evaluation using the School-Age Care Environment Rating Scale (SACERS), and over 150 of them received an external SACERS evaluation. If your program was evaluated externally by Project RISE, you will also be receiving a Plan of Action that describes in more detail areas for improvement. In this Quality Checkup, we'll provide you with the following information:

SACERS Self-Evaluation (if you completed a self-evaluation)

- Your average ratings in each SACERS domain
- Preliminary benchmarks for each SACERS domain (a comparison based on the average self evaluations of other Trust providers over the past 2 years)

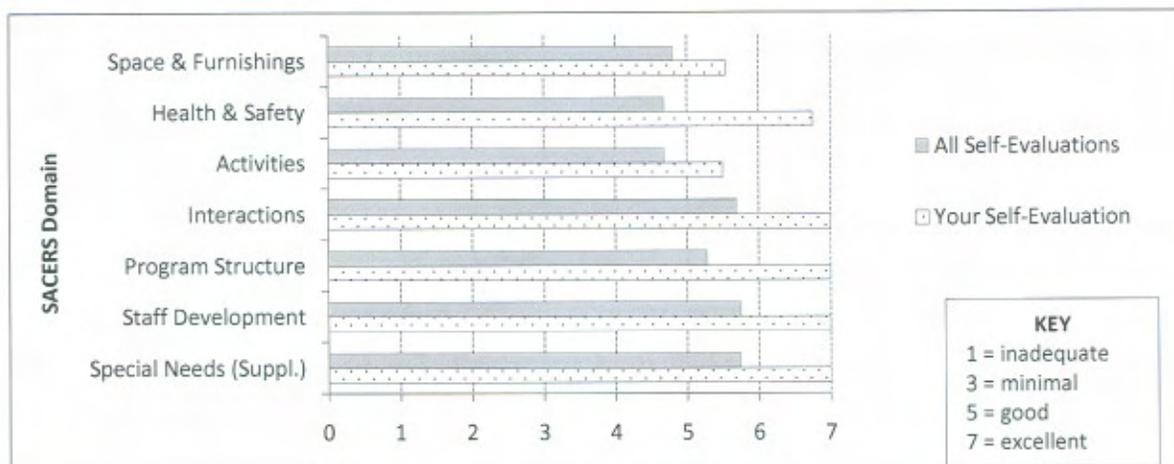
SACERS External Evaluation (if your site had an external evaluation)

- Your average ratings in each SACERS domain (as rated by the external observer)
- Overall program ratings in each SACERS domain (a comparison based on the average rating of other externally evaluated programs over the past 2 years)

Please remember to use caution when making comparisons to other programs. Your next "checkup" will allow us to determine how well the changes that you make this year are working, and will allow you to track the progress that you make!

SACERS Evaluations

The graph below shows your average ratings in each SACERS domain compared to how all programs rated. If you scored above most other programs in a particular domain, we might be contacting you to learn about the strategies you use, with the possibility of becoming a peer guide. If you scored below others in a given domain, this should give you an idea of what type of assistance you can request from Project RISE.



Next Steps: Most RISE trainings in the next year will focus on core SACERS domains. Please use the graph above to plan your participation in our training offerings. Please consult our new webpage for information about upcoming trainings! Webpage: www.nova.edu/projectrise

2008-2009 Quality Checkup for Miami-Dade Parks & Rec: Coral Estates



Thank you for participating in this year's program evaluation. Since 2007, almost 400 Out-of-School (OOS) programs have participated in self-evaluation using the School-Age Care Environment Rating Scale (SACERS), and over 150 of them received an external SACERS evaluation. If your program was evaluated externally by Project RISE, you will also be receiving a Plan of Action that describes in more detail areas for improvement. In this Quality Checkup, we'll provide you with the following information:

SACERS Self-Evaluation (if you completed a self-evaluation)

- Your average ratings in each SACERS domain
- Preliminary benchmarks for each SACERS domain (a comparison based on the average self evaluations of other Trust providers over the past 2 years)

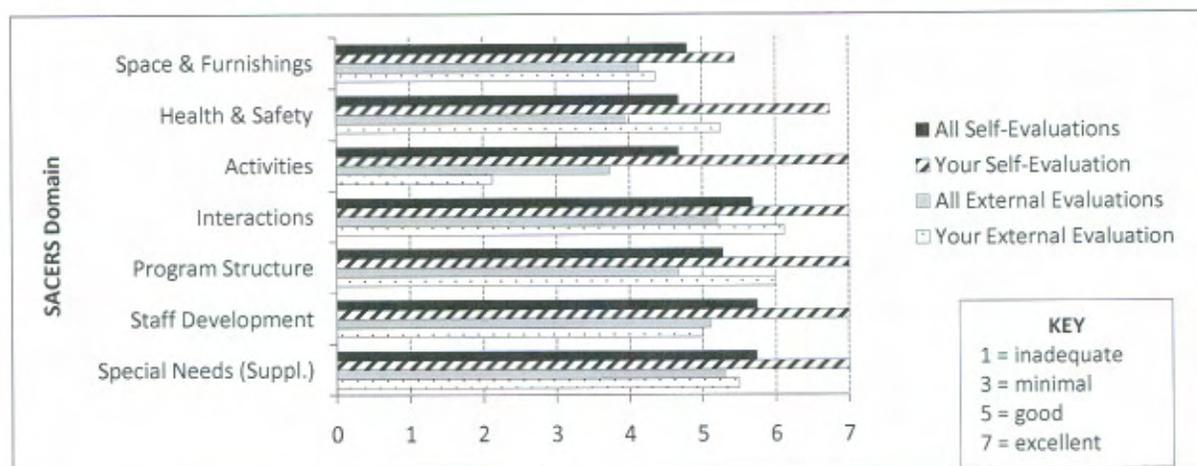
SACERS External Evaluation (if your site had an external evaluation)

- Your average ratings in each SACERS domain (as rated by the external observer)
- Overall program ratings in each SACERS domain (a comparison based on the average rating of other externally evaluated programs over the past 2 years)

Please remember to use caution when making comparisons to other programs. Your next "checkup" will allow us to determine how well the changes that you make this year are working, and will allow you to track the progress that you make!

SACERS Evaluations

The graph below shows your average ratings in each SACERS domain compared to how all programs rated. If you scored above most other programs in a particular domain, we might be contacting you to learn about the strategies you use, with the possibility of becoming a peer guide. If you scored below others in a given domain, this should give you an idea of what type of assistance you can request from Project RISE.



Next Steps: Most RISE trainings in the next year will focus on core SACERS domains. Please use the graph above to plan your participation in our training offerings. Please consult our new webpage for information about upcoming trainings! Webpage: www.nova.edu/projectrise

2008-2009 Quality Checkup for Miami-Dade Parks & Rec: Gould's Gym



by Project RISE

Thank you for participating in this year's program evaluation. Since 2007, almost 400 Out-of-School (OOS) programs have participated in self-evaluation using the School-Age Care Environment Rating Scale (SACERS), and over 150 of them received an external SACERS evaluation. If your program was evaluated externally by Project RISE, you will also be receiving a Plan of Action that describes in more detail areas for improvement. In this Quality Checkup, we'll provide you with the following information:

SACERS Self-Evaluation (if you completed a self-evaluation)

- Your average ratings in each SACERS domain
- Preliminary benchmarks for each SACERS domain (a comparison based on the average self evaluations of other Trust providers over the past 2 years)

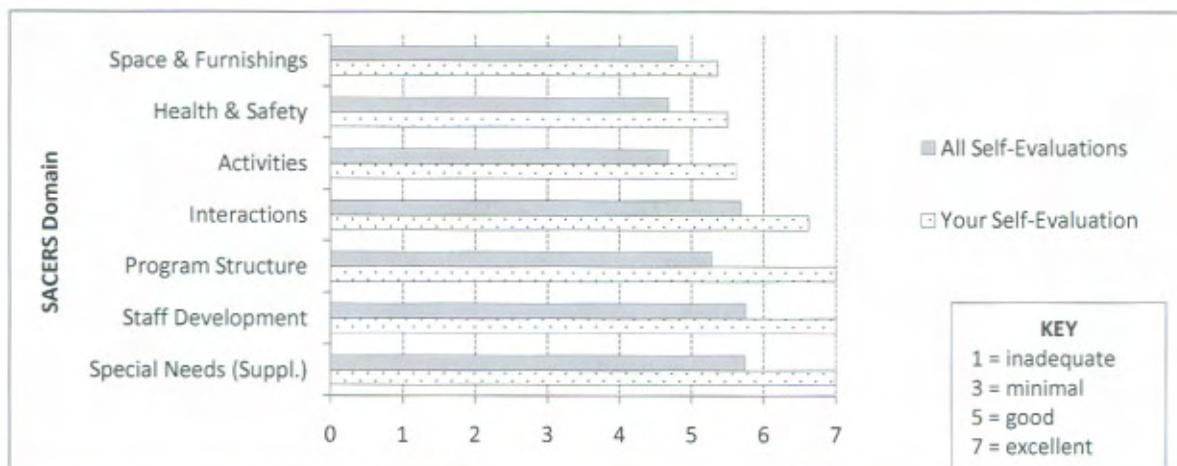
SACERS External Evaluation (if your site had an external evaluation)

- Your average ratings in each SACERS domain (as rated by the external observer)
- Overall program ratings in each SACERS domain (a comparison based on the average rating of other externally evaluated programs over the past 2 years)

Please remember to use caution when making comparisons to other programs. Your next "checkup" will allow us to determine how well the changes that you make this year are working, and will allow you to track the progress that you make!

SACERS Evaluations

The graph below shows your average ratings in each SACERS domain compared to how all programs rated. If you scored above most other programs in a particular domain, we might be contacting you to learn about the strategies you use, with the possibility of becoming a peer guide. If you scored below others in a given domain, this should give you an idea of what type of assistance you can request from Project RISE.



Next Steps: Most RISE trainings in the next year will focus on core SACERS domains. Please use the graph above to plan your participation in our training offerings. Please consult our new webpage for information about upcoming trainings! Webpage: www.nova.edu/projectrise

2008-2009 Quality Checkup for Miami-Dade Parks & Rec: Greynolds Park



by Project RISE

Thank you for participating in this year's program evaluation. Since 2007, almost 400 Out-of-School (OOS) programs have participated in self-evaluation using the School-Age Care Environment Rating Scale (SACERS), and over 150 of them received an external SACERS evaluation. If your program was evaluated externally by Project RISE, you will also be receiving a Plan of Action that describes in more detail areas for improvement. In this Quality Checkup, we'll provide you with the following information:

SACERS Self-Evaluation (if you completed a self-evaluation)

- Your average ratings in each SACERS domain
- Preliminary benchmarks for each SACERS domain (a comparison based on the average self evaluations of other Trust providers over the past 2 years)

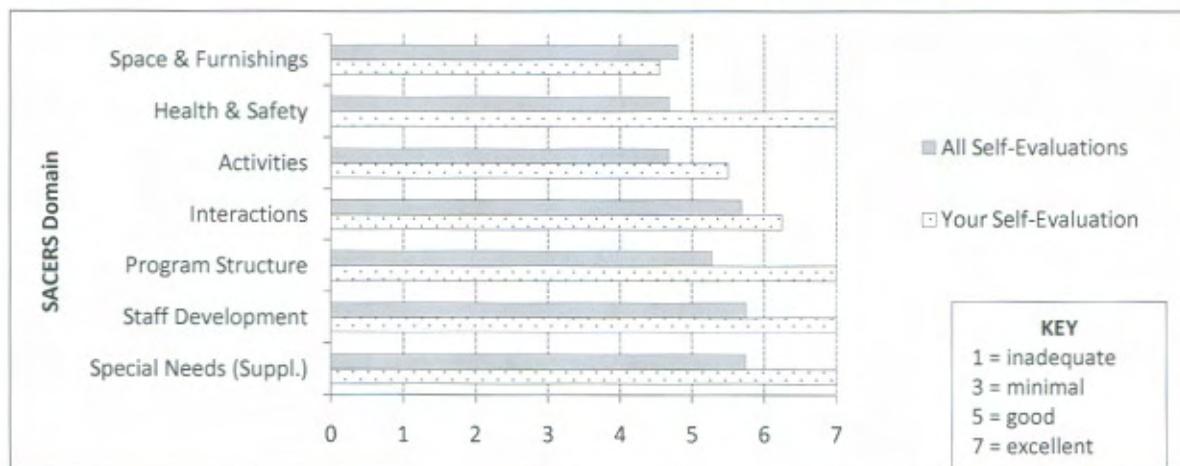
SACERS External Evaluation (if your site had an external evaluation)

- Your average ratings in each SACERS domain (as rated by the external observer)
- Overall program ratings in each SACERS domain (a comparison based on the average rating of other externally evaluated programs over the past 2 years)

Please remember to use caution when making comparisons to other programs. Your next "checkup" will allow us to determine how well the changes that you make this year are working, and will allow you to track the progress that you make!

SACERS Evaluations

The graph below shows your average ratings in each SACERS domain compared to how all programs rated. If you scored above most other programs in a particular domain, we might be contacting you to learn about the strategies you use, with the possibility of becoming a peer guide. If you scored below others in a given domain, this should give you an idea of what type of assistance you can request from Project RISE.



Next Steps: Most RISE trainings in the next year will focus on core SACERS domains. Please use the graph above to plan your participation in our training offerings. Please consult our new webpage for information about upcoming trainings! Webpage: www.nova.edu/projectrise

2008-2009 Quality Checkup for Miami-Dade Parks & Rec: Tamiami Park



Thank you for participating in this year's program evaluation. Since 2007, almost 400 Out-of-School (OOS) programs have participated in self-evaluation using the School-Age Care Environment Rating Scale (SACERS), and over 150 of them received an external SACERS evaluation. If your program was evaluated externally by Project RISE, you will also be receiving a Plan of Action that describes in more detail areas for improvement. In this Quality Checkup, we'll provide you with the following information:

SACERS Self-Evaluation (if you completed a self-evaluation)

- Your average ratings in each SACERS domain
- Preliminary benchmarks for each SACERS domain (a comparison based on the average self evaluations of other Trust providers over the past 2 years)

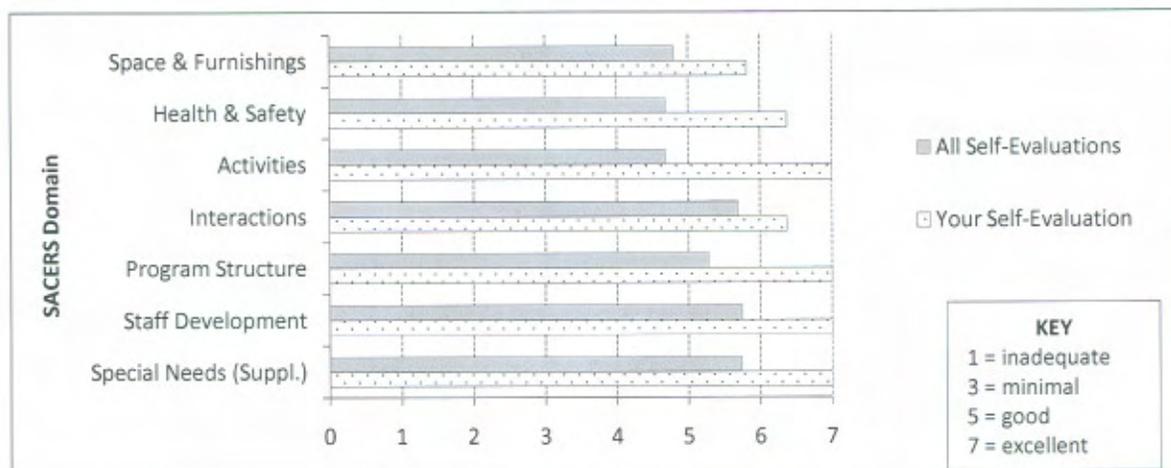
SACERS External Evaluation (if your site had an external evaluation)

- Your average ratings in each SACERS domain (as rated by the external observer)
- Overall program ratings in each SACERS domain (a comparison based on the average rating of other externally evaluated programs over the past 2 years)

Please remember to use caution when making comparisons to other programs. Your next "checkup" will allow us to determine how well the changes that you make this year are working, and will allow you to track the progress that you make!

SACERS Evaluations

The graph below shows your average ratings in each SACERS domain compared to how all programs rated. If you scored above most other programs in a particular domain, we might be contacting you to learn about the strategies you use, with the possibility of becoming a peer guide. If you scored below others in a given domain, this should give you an idea of what type of assistance you can request from Project RISE.



Next Steps: Most RISE trainings in the next year will focus on core SACERS domains. Please use the graph above to plan your participation in our training offerings. Please consult our new webpage for information about upcoming trainings! Webpage: www.nova.edu/projectrise

2008-2009 Quality Checkup for Miami-Dade Parks & Rec: Westwind Lakes



Thank you for participating in this year's program evaluation. Since 2007, almost 400 Out-of-School (OOS) programs have participated in self-evaluation using the School-Age Care Environment Rating Scale (SACERS), and over 150 of them received an external SACERS evaluation. If your program was evaluated externally by Project RISE, you will also be receiving a Plan of Action that describes in more detail areas for improvement. In this Quality Checkup, we'll provide you with the following information:

SACERS Self-Evaluation (if you completed a self-evaluation)

- Your average ratings in each SACERS domain
- Preliminary benchmarks for each SACERS domain (a comparison based on the average self evaluations of other Trust providers over the past 2 years)

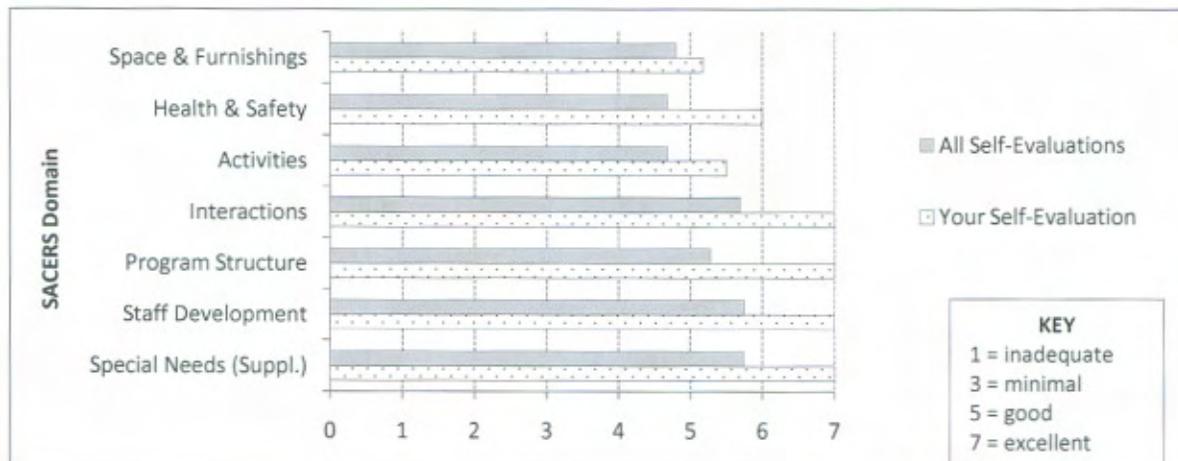
SACERS External Evaluation (if your site had an external evaluation)

- Your average ratings in each SACERS domain (as rated by the external observer)
- Overall program ratings in each SACERS domain (a comparison based on the average rating of other externally evaluated programs over the past 2 years)

Please remember to use caution when making comparisons to other programs. Your next "checkup" will allow us to determine how well the changes that you make this year are working, and will allow you to track the progress that you make!

SACERS Evaluations

The graph below shows your average ratings in each SACERS domain compared to how all programs rated. If you scored above most other programs in a particular domain, we might be contacting you to learn about the strategies you use, with the possibility of becoming a peer guide. If you scored below others in a given domain, this should give you an idea of what type of assistance you can request from Project RISE.



Next Steps: Most RISE trainings in the next year will focus on core SACERS domains. Please use the graph above to plan your participation in our training offerings. Please consult our new webpage for information about upcoming trainings! Webpage: www.nova.edu/projectrise



Because All Children Are Our Children

Officers/Executive Committee

David Lawrence Jr.
Chair
Dr. Wil J. Blechman
Vice Chair
Valria C. Screen
Secretary
Benjamin F. Gilbert, Jr.
Treasurer

Isabel Afanador, Chair
Program Services Committee
Maria A. Alonso, Chair
Procurement Committee
Hon. Norman S. Gerstein
At-large
Josee Gregoire
At-large
Dr. Steven E. Marcus, Chair
Human Resources Committee
Dr. Judith Schaechter, Chair
Health Committee

The Board of Directors

Dr. Nelson Adams
Yvette Aleman
Karen Aronowitz
George M. Burgess
Ivelisse Castro
Dr. Rudy Crew
Luis A. Gazitua
Charisse Grant
Sara B. Herald
Hon. Barbara Jordan
Dr. Martin Karp
Hon. Lester Langer
Dr. Rosa Martin
Dr. Luis Mirón
Dr. Debbie Nogueras
Rep. Juan-Carlos "J.C." Planas
Jackye Russell
Hon. Isaac Salver
Eryca Schiffman
Gerald K. Schwartz
Octavio F. Verdeja
Dr. Jose Vicente
Chet Zerlin

Modesto E. Abety
President & CEO

County Attorney's Office
Legal Counsel

July 24, 2007

Ms. Arlene Bouza-Jou
Miami Dade County Park & Recreation Department/Leisure
Access Services
11201 SW 24th Street
Miami, FL 33034

Dear Ms. Bouza-Jou:

It is my great pleasure to inform you that you have been selected by The Children's Trust to receive our 2007 Excellence Award in Community Service for showing selfless dedication in the direct service of children.

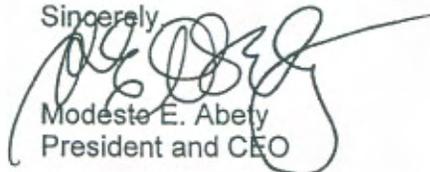
Through this recognition, we hope to raise awareness of the needs of children in this community and inspire others to join in the good work that is taking place on behalf of all our children and families in Miami-Dade County.

You were selected for this prestigious award from a variety of candidates nominated by numerous providers funded by The Children's Trust.

Please be our guest on Friday, Nov. 9 at the Parrot Jungle Island Treetop Ballroom from 11:30 am – 1:30 pm for the Champions for Children awards ceremony. With your help, a video highlighting your commitment to children over the years will be presented at the ceremony.

We look forward to honoring you on this special day.

Sincerely,



Modesto E. Abety
President and CEO

cc: Abra Langer
Lucy Binhack

PARK AND RECREATION DEPARTMENT FEE SCHEDULE

Building Rentals (Plus Tax)	PREVIOUS FEE	CURRENT FEE
DESCRIPTION	09/10	10/11
Arcola Lakes Park:		
Minimum fee/3 hour use (Plus Tax)	\$ 90.00	\$ 100.00
Additional hour (Plus Tax)	\$ 48.00	\$ 55.00
Arcola Park:		
Minimum fee/3 hour use (Plus Tax)	\$ 116.00	\$ 116.00
Additional hour (Plus Tax)	\$ 48.00	\$ 48.00
Bird Lakes Park		
Building rental with use of patio/concession, Minimum fee/3 hour use (Plus Tax)	\$ 242.00	\$ 242.00
Additional hour (Plus Tax)	\$ 90.00	\$ 90.00
Patio Rental only, minimum fee/ 3 hour use (Plus Tax)	\$ 105.00	\$ 105.00
Additional hour (Plus Tax)	\$ 48.00	\$ 48.00
Brothers to the Recue Park:		
Small Rec room, 3 hour use (Plus Tax)	\$116.00	\$116.00
Additional hour	\$48.00	\$48.00
Castellow Hammock Park:		
Minimum fee/3 hour use (Plus Tax)	\$ 100.00	\$ 100.00
Additional hour (Plus Tax)	\$ 42.00	\$ 42.00
Country Village Park:		
Minimum fee/3 hour use (Plus Tax)	\$ 184.00	\$ 184.00
Additional hour (Plus Tax)	\$ 58.00	\$ 58.00
Large Meeting Room		
Minimum fee 3 hour use (Plus Tax)	\$ 357.00	\$ 357.00
Additional hour (Plus Tax)	\$ 90.00	\$ 90.00
Fruit & Spice Park:		
Minimum fee/3 hour use (Plus Tax)	\$ 100.00	\$ 100.00
Additional hour (Plus Tax)	\$ 42.00	\$ 42.00
Tea Room:		
Minimum fee/3 hour use (Plus Tax)	\$ 184.00	\$ 184.00
Additional hour (Plus Tax)	\$ 90.00	\$ 90.00
Goulds Park Gym:		
Minimum fee/3 hour use (Plus Tax)	\$ 588.00	\$ 588.00
Additional hour (Plus Tax)	\$ 174.00	\$ 174.00
Large Meeting Room:		
Minimum fee/3 hour use (Plus Tax)	\$ 420.00	\$ 420.00
Additional hour (Plus Tax)	\$ 158.00	\$ 158.00
Small Meeting Room:		
Minimum fee/3 hour use (Plus Tax)	\$ 210.00	\$ 210.00
Additional hour (Plus Tax)	\$ 79.00	\$ 79.00

PARK AND RECREATION DEPARTMENT FEE SCHEDULE		
Building Rentals (cont.) (Plus Tax)	PREVIOUS FEE	CURRENT FEE
DESCRIPTION	09/10	10/11
Fitness Room – Monthly Membership	\$ 32.00	\$ 15.00
Open Gym Play		\$1.00
Highland Oaks Park		
Minimum fee/3 hour use (Plus Tax)	\$ 116.00	\$ 116.00
Additional hour (Plus Tax)	\$ 48.00	\$ 48.00
Homestead Air Reserve Park		
Minimum fee/3 hour use (Plus Tax)		\$ 152.00
Additional hour (Plus Tax)		\$ 79.00
Patio Rental, 3 hour use (Plus Tax)		\$ 116.00
Additional hour (Plus Tax)		\$ 48.00
Jefferson Reaves Park		
Minimum fee/3 hour use (Plus Tax)	\$ 116.00	\$ 116.00
Additional hour (Plus Tax)	\$ 48.00	\$ 48.00
Kendale Lakes Park:		
Minimum fee/3 hour use (Plus Tax)	\$ 116.00	\$ 153.00
Additional hour (Plus Tax)	\$ 48.00	\$ 48.00
Martin Luther King Park:		
Minimum fee/3 hour use (Plus Tax)	\$ 153.00	\$ 153.00
Additional hour (Plus Tax)	\$ 48.00	\$ 48.00
Miller's Pond Park:		
Minimum fee/3 hour use/entire room (Plus Tax)	\$184.00	\$184.00
Additional hour (Plus Tax)	\$74.00	\$74.00
Minimum fee/3 hour use/ half room (Plus Tax)	\$105.00	\$105.00
Additional hour (Plus Tax)	\$42.00	\$42.00
Norman and Jean Reach Park:		
Recreation Hall		
Minimum fee/3 hour use (Plus Tax)	\$ 100.00	\$ 100.00
Additional hour (Plus Tax)	\$ 32.00	\$ 32.00
North Trail Park:		
Minimum fee/3 hour use (Plus Tax)	\$ 184.00	\$ 184.00
Additional hour (Plus Tax)	\$ 58.00	\$ 58.00

PARK AND RECREATION DEPARTMENT FEE SCHEDULE		
Building Rentals (cont.) (Plus Tax)	PREVIOUS FEE	CURRENT FEE
DESCRIPTION	09/10	10/11
North Trail Park cont'd		
Large Meeting Room		
Minimum fee/3 hour use (Plus Tax)	\$ 357.00	\$ 357.00
Additional hour (Plus Tax)	\$ 90.00	\$ 90.00
Oak Grove Park		
Minimum fee/3 hour use(Plus Tax)	\$ 116.00	\$ 116.00
Additional hour (Plus Tax)	\$ 48.00	\$ 48.00
Olinda Park:		
Minimum fee/3 hour use (Plus Tax)	\$ 137.00	\$ 137.00
Additional hour (Plus Tax)	\$ 37.00	\$ 37.00
Ojus Park:		
Minimum fee/3 hour use (Plus Tax)	\$ 116.00	\$ 116.00
Additional hour (Plus Tax)	\$ 48.00	\$ 48.00
Ruben Dario Park:		
Minimum fee/3 hour use (Plus Tax)	\$ 105.00	\$ 105.00
Additional hour (Plus Tax)	\$ 42.00	\$ 42.00
Soar Park:		
Minimum fee/3 hour use (Plus Tax)	\$ 126.00	\$ 126.00
Additional hour (Plus Tax)	\$ 32.00	\$ 32.00
South Dade Park:		
Minimum fee/3 hour use (Plus Tax)	\$ 105.00	\$ 105.00
Additional hour (Plus Tax)	\$ 42.00	\$ 42.00

PARK AND RECREATION DEPARTMENT FEE SCHEDULE		
Building Rentals (cont.) (Plus Tax)	PREVIOUS FEE	CURRENT FEE
DESCRIPTION	09/10	10/11
Tamiami Park:		
Minimum fee/3 hour use (Plus Tax)	\$ 147.00	\$ 147.00
Additional hour (Plus Tax)	\$ 42.00	\$ 42.00
Tropical Park:		
Recreation Building and Lakeside Bldg.		
Minimum fee/3 hour use (Plus Tax)	\$ 147.00	\$ 147.00
Additional hour (Plus Tax)	\$ 42.00	\$ 42.00
West Perrine Park:		
Small Meeting Room		
Minimum fee/3 hour use (Plus Tax)	\$ 68.00	\$ 68.00
Additional hour (Plus Tax)	\$ 32.00	\$ 32.00
Large Meeting Room		
Minimum fee/3 hour use (Plus Tax)	\$ 116.00	\$ 116.00
Additional hour (Plus Tax)	\$ 48.00	\$ 48.00
Westwind Lakes Park:		
Minimum fee/3 hour use (Plus Tax)	\$ 184.00	\$ 184.00
Additional hour (Plus Tax)	\$ 90.00	\$ 90.00
Large Meeting Room		
Minimum fee/3 hour use (Plus Tax)	\$ 357.00	\$ 357.00
Additional hour (Plus Tax)	\$ 90.00	\$ 90.00
Wild Lime Park		
Minimum fee/3 hour use (Plus Tax)	\$ 152.00	\$ 152.00
Additional hour (Plus Tax)	\$ 48.00	\$ 48.00
Patio Rental, 3 hour use (Plus Tax)	\$ 116.00	\$ 116.00
Additional hour (Plus Tax)	\$ 48.00	\$ 48.00
The Women's Park:		
Minimum fee / 2 hour use	\$ 305.00	\$ 305.00
Additional hour	\$ 79.00	\$ 79.00
Non-Profit organizations – rental fee time up to 4 hours	\$ 184.00	\$ 184.00

PARK AND RECREATION DEPARTMENT FEE SCHEDULE		
Building Rentals (cont.) (Plus Tax)	PREVIOUS FEE	CURRENT FEE
DESCRIPTION	09/10	10/11
All other buildings/centers (except the Crandon Park Tennis Center):		
Minimum fee/3 hour use (Plus Tax)	\$ 116.00	\$ 116.00
Additional hour (Plus Tax)	\$ 48.00	\$ 48.00
For above facilities/Cancellation fee:	\$ 26.00	\$ 26.00
Crandon Park Tennis Community Center/Plus adjacent patio:		
Minimum fee/1 hour use (Plus Tax)	\$ 158.00	\$ 158.00
Additional half-hour (Plus Tax)	\$ 90.00	\$ 90.00
Cancellation fee (non-taxable)	\$ 26.00	\$ 26.00
Outdoor Weddings/All facilities where specific rates do not apply:	\$ 105.00	\$ 105.00
Palmetto Golf Course:		
Community Room Rental: (1)		
Group of 50 people or less:		
Minimum fee / 2 hour use (Plus Tax)	\$ 120.00	\$ 120.00
Additional hour (Plus Tax)	\$ 50.00	\$ 50.00
Group of 51 to 100 people:		
Minimum fee / 2 hour use (Plus Tax)	\$ 230.00	\$ 230.00
Additional hour (Plus Tax)	\$ 85.00	\$ 85.00
Group of 101 to 222 people:		
Minimum fee / 2 hour use (Plus Tax)	\$ 340.00	\$ 340.00
Additional hour (Plus Tax)	\$ 85.00	\$ 85.00



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

miamidade.gov

ADA Coordination

Agenda Coordination **February 17, 2011**

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

To Whom It May Concern;

I am a Personnel Specialist 3 at the Miami-Dade Park and Recreation Department. My working title is Volunteer Coordinator. Part of the duties I perform for Parks include recruiting and processing volunteers for the Children's Trust funded program sites for both school year and summer activities.

If you would like more information or details, please feel free to contact me at 305-961-2781

Respectfully,

Angie Gomez
Volunteer Coordinator
Miami-Dade Park and Recreation
305-961-2781
angieg@miamidade.gov

Delivering Excellence Every Day

REQUEST FOR CLASSIFICATION ACTION

THIS IS A REQUEST FOR (CHECK ONE)	LAST NAME Vacant	FIRST NAME	INT	SOC. SEC.#
<input type="checkbox"/> A. RECLASSIFICATION OF AN OCCUPIED POSITION	YOUR WORK ADDRESS		YOUR TELEPHONE #	
<input checked="" type="checkbox"/> B. RECLASSIFICATION OF A VACANT POSITION	275 NW 2nd Street, 3rd Floor		305-755-7866	
<input type="checkbox"/> C. ESTABLISHMENT OF A NEW POSITION				

PRESENT CLASSIFICATION Training Technician	PRESENT	DEPT. 93	DIV. 12	LOC. 1	OCC CODE 0414	NAME OF DEPT, DIV, SECTION Park & Recreation Human Resources Division
--	---------	--------------------	-------------------	------------------	-------------------------	---

REQUESTED CLASSIFICATION Personnel Specialist 3 / Exempt Status	IF "B" IS CHECKED, PREVIOUS EMPLOYEE'S NAME	DATE THIS REQUEST WAS PREPARED June 21, 2005
---	---	--

NAME & CLASSIFICATION OF IMMEDIATE SUPERVISOR Yolanda Fuentes-Johns, Chief, Human Resources	WORK ADDRESS AND TELEPHONE NUMBER OF SUPERVISOR 275 NW 2 Street, Miami, FL (305) 755-7866
---	---

DESCRIBE BELOW, IN DETAIL, THE WORK PERFORMED OR TO BE PERFORMED. ASSIGN PERCENTAGES TO EACH TASK. LIST TASKS IN ORDER OF FREQUENCY OR IMPORTANCE. IF THIS REQUEST IS FOR AN OCCUPIED POSITION, EMPHASIZE THE CHANGES THAT HAVE OCCURRED WHICH REQUIRE CLASSIFICATION ACTION. ATTACH ADDITIONAL SHEETS IF NEEDED. LIST ALL TASKS.

Estimated % of Time Devoted to Each Task	TASKS PERFORMED
	This is a key administrative position that functions as the Departmental Personnel Officer relative to Recruitment and Background Inquiry issues. The incumbent exercises extensive independent decision-making and provides proficient counsel to the Chief of Human Resources and Senior level management in the administration of the Department's recruitment policies and procedures as they relate to the legal inquiry of an individual's criminal and related background history. This employee would be responsible for the administration and monitoring of all background inquiries, to ensure that all hiring decisions are sound and in accordance with the National Child Protection Act (NCPA), federal, state and local labor laws, as well as the Department's mission in providing care and recreational activities to child and elderly populations. This employee would also coordinate the volunteer program and activities for the Department.
40%	Directs all background related inquiries for all new hires and volunteers and provides final clearance and approval on behalf of the Chief of the Human Resources Division and all operating regions and divisions; responsible for the administration and monitoring of all background inquiries, which include the processing of Florida Department of Law Enforcement (FDLE) statewide, Volunteer & Employee Criminal History Search (VECHS), the Department of Highway Safety & Motor Vehicles, and the Sexual Predator / Offenders website checks for all employees and volunteers. Conducts all investigations necessary in the evaluation of findings returned from background inquiries made; responsible for communicating findings and conclusions to the Department Director through the Chief of the Human Resources Division and makes weighted recommendations to the Department's Hiring Managers as to whether such findings are related to the job duties pertaining to the prospective incumbent.
40%	Coordinates and develops the volunteer activities for the Department, which includes the recruitment and approval of qualified volunteers, the establishment of guidelines by which the Department can utilize such, and the coordination of program activities Department-wide. Compiles, gathers, and analyzes volunteer workforce utilization and measures work outputs in accordance with the Department's standards and goals; establishes working relationships with non-profit and community based organizations in an effort to promote volunteerism amongst the surrounding community and service providers. Establishes and maintains the Volunteer Program and Activities Reference Handbook.
15%	Provides active input regarding the development of relevant policies and procedures, providing training to hiring managers in the areas of background, employment, and reference checks as well as the general interviewing and selection guidelines in accordance to County policies and procedures; responsible for communicating final personnel actions as they result from background inquiries made to the Department Director through the Chief of the Human Resources Division; responsible for updating the Departmental Operations Manual in all issues related to its area of assignment. Serves as a consultant to all Department managers in the coordination of volunteer activities within their areas.
5%	Other duties and special projects as assigned by the Chief of the Human Resources Division in various personnel management activities; prepares and distributes specialized management reports to identify trends and provide statistical analysis.

PERSONNEL DEPARTMENT USE ONLY		DATE AUDITED _____ FIELD AUDIT _____ DESK AUDIT _____
A B C	EMPLOYEE STATUS _____	REMARKS: _____
APPROVED _____		
DISAPPROVED _____		
SIGNATURE: _____	DATE: / /	

BEHAVIOR MANAGEMENT PLAN

(To be attached to registration form)

A. NAME: _____
(last) (first) (preferred name)

ADDRESS: _____

HOME PHONE: _____ DAY PHONE: _____ SEX: M ___ F ___

BIRTH DATE: _____ AGE: _____

Name of Parent/Guardian attending meeting _____

B. Ask Parent/Guardian which is the best learning method for child....
(check all that apply)

PRE-TEACHING VERBAL PROMPTS PEER BUDDY
 DEMONSTRATIONS PHYSICAL PROMPTS OTHER

C. Ask Parent/Guardian how they deal with this behavior at home? What are consequences, rewards at home?
(Whenever possible, ask Teacher how behavior is dealt with in school?...consequences, rewards?)

Parent/Guardian (Teacher) response:

D. Document the Behavior Plan below, filling in each area. (Use "Effective Behavior Management" and information from Parent/Guardian to create plan)

1. List specific negative behaviors with situation behavior typically occurs in (without judging)
 - a.
 - b.
 - c.
2. Behavior Management interventions staff will implement for each behavior above
 - a.
 - b.
 - c.
3. Rewards staff will provide for appropriate behaviors
 - a.
 - b.

c.

4. Consequences staff will implement for negative behaviors ONLY after staff have implemented above stated behavior management strategies

a.

b.

c.

E. Signature of Child _____ date _____

Signature of Parent/Guardian _____ date _____

Signature of Facility Supervisor _____ date _____

F. Date Facility Supervisor will teach plan to Field Staff: _____
(Must be prior to implementation of plan)

Completed _____ date _____

G. Plan Review: (check one) ___ Daily ___ Weekly ___ Bi-weekly ___

H. Staff assigned to review plan _____

I. REVIEW DATES/SIGNATURE OF STAFF REVIEWER:

Review date:	by	Review date	by
Review date:	by	Review date	by
Review date:	by	Review date	by
Review date:	by	Review date	by
Review date:	by	Review date	by
Review date:	by	Review date	by

Comments:

Directions for filling out the Behavior Management Plan form

This form is to be used in conjunction with “*Effective Behavior Management Strategies*” handout provided during training. The page numbers quoted in the following directions are found in this handout.

Person(s) responsible: Park Manager or Facility Supervisor

When to use the form: 1. When a child engages in ongoing inappropriate, negative behavior that is disruptive to the program, AND, 2. AFTER staff have clearly communicated behavioral expectations to the child, provided appropriate verbal interventions, with no positive effect on child’s negative behavior.

This form is NOT for behavior for which a child should be immediately terminated from the program. Examples of this include violent/aggressive behavior, or illegal activities such as carrying weapons or illegal drugs.

How to use the form:

1. **Section A:** Park/Facility Manager fills out top section of form.
2. **Section B & C:** Park/Facility Manager calls Parent/Guardian to communicate concern for the child’s behavior and objectively describe and discuss behavioral issues. Park/Facility Manager asks what child’s best learning method is. This is noted on the form, section B. Park/Facility Manager asks if behavior is an issue at home/school, and how these issues are handled there. This is noted on section C of the form. Park/Facility Manager schedules a meeting for Parents/Guardian and Field Staff, at which the Behavior Management Plan will be discussed.
3. **Section D:** Before the meeting staff completes the form as a draft, to be finalized after discussion with the child and Parent/Guardian. Staff refers to the document: “*Effective Behavior Management Strategies*” as a resource for examples of appropriate interventions, rewards and consequences, while filling out section D of the form. Park/Facility manager reviews *Communication With Parents*, (Page 28) with staff that will attend meeting.
4. During the meeting, Park/Facility Manager expresses concern for the child and discusses the challenging behaviors, using objective language. Staff do not judge or categorize the behaviors, but simply state what occurs, the situations in which these behaviors occur, what staff have done to remedy the behaviors, and how the child has responded up to this point. Parents are asked to review the Behavior Plan, section D, and to provide input and suggest interventions; rewards or consequences they feel may be more effective. Discussion may include how these behaviors are handled at home/school.

5. The form is finalized at this meeting. Park/Facility Manager staples Behavior Management form to Registration form.

6. **Section E:** Park/Facility Manager obtains signatures in section I of form. Park/Facility Manager and staff fill plan out completely, and follow steps 6 through 13 below.

If Parent/Guardian do not agree to attend the meeting, staff document the date the parent/guardian was invited to the meeting on the Parent/Guardian signature line in section I of the form.

7. Park/Facility Manager documents the meeting.

8. **Section F:** Park/Facility Manager trains Field Staff working with child, to implement the Behavior Management Plan. Park/Facility Manager documents that training date on section E of the form.

9. **Section G:** Park/Facility Manager determines how often plan should be reviewed in section F of the form. This is based on the severity of the behavior(s). For more severe behaviors, the plan should be reviewed more frequently. The plan should be reviewed no less than one week from the day the plan is implemented.

10. **Section H:** Park/Facility Manager assigns one staff member who works with the child to review the plan at documented dates in section H of the form.

11. **Section I:** If plan is working, assigned Field Staff signs and dates section I at agreed upon intervals. If plan is not working (child continues with negative behaviors), Field Staff does not sign, but notifies Park/Facility Manager. From this point on, Park/Facility Manager and Field Staff work together with Parents/Guardian to adjust plan, implement changes, and continue with review. **KEEP PARENT/GUARDIAN ABREAST OF WHETHER PLAN IS WORKING OR NOT.**

11. If behaviors are severe, and after appropriate follow up and supervision of Behavior Management Plan is documented, with no positive results, child may need to be terminated from the program. Park/Facility Manager must stay updated on the effectiveness of the plan.

12. Prior to terminating child from the program Park/Facility Manager contacts Parent/Guardian to discuss behaviors again, provides an objective update of the situation and reports a change in the behavior plan, or that the child will be terminated if no positive results can be achieved.

13. Park/Facility Manager documents all above activities appropriately.



NEWS RELEASE

miamidade.gov

For Immediate Release:
July 16, 2010

Media Contact:
Edith Torres

305-755-7862

Kids can thrive at Miami-Dade Parks' Safe & Affordable Out-Of-School Programs, August 23, 2010 - June 10, 2011

Out-of-School Programs Offered Include:

Health, Wellness, and Obesity Prevention Program, Performing Arts, Programs for Children with Disabilities, and the Deering Estate at Cutler's In-School Programming Opportunity "School Yard Science" Program

(Miami-Dade County, FL) -- It's midsummer but already parents are planning for their child's return to school and Miami-Dade Park and Recreation offers parents a variety of Out-of-School programs at an affordable price for children ages 6 - 14 at select park sites throughout the county.

Operating Monday through Friday, from 2 p.m. to 6 p.m., August 23, 2010 through June 10, 2011, Miami-Dade Parks' Out-of-School Programs provide a variety of daily activities and services that will keep kids active and learning during crucial out-of-school hours when many working parents are unable to take kids home from school or afford daycare services.

Out Health, Wellness and Obesity Prevention Programs incorporate physical activity with interactive learning designed to assist children in developing healthy lifestyles and good citizenship. Each day's session begins with homework help, followed by evidenced-based fitness programming which include vigorous physical activities, lifelong sports, team sports and games. Activities also include: nutrition education, wellness activities, enrichment activities, cultural arts, nature and science programming.

At select park sites, for an additional charge, transportation is available to pick up the children at certain nearby schools and transport them back to the out-of-school program.

Miami-Dade Parks also offers out-of-school programs for children with disabilities, ages 6-22, funded by The Children's Trust, at seven park sites (Camp Matecumbe, Tamiami, Westwind Lakes, Greynolds, Coral Estates, Oak Grove, and Goulds). The program includes cultural arts, literacy, fitness, nutrition, hygiene, snacks and field trips.

Children interested in the arts can attend the out-of-school programs at **African Heritage Cultural Arts Center**, where they can learn instrumental and vocal music, dance, theatre, and visual arts techniques; and at **Raices Hispanic Cultural Arts Center**, where children learn dances from various Spanish-speaking countries, the art of puppetry, as well as instrumental music training and arts and crafts. Transportation from selected school locations is available for a weekly fee.

In addition, The Deering Estate at Cutler is offering the School Yard Science (SYS) Program, where in-school programming opportunities are designed to bring the Estate's Living Classroom directly to students - during traditional school hours or as part of an out-of-school care program. Equipped with fossils, artifacts and tools, live or preserved specimens, photographs and simple laboratory experiments, the Estate's Education and Interpretive Staff brings curriculum to community youth in the fields of ecology, geology, marine biology, archaeology, history, and art. Educators will have several options as to how to incorporate the **School Yard Science Program** into their classrooms: Its **SYS Mobile Program**, consisting of two traveling mobile units: the MarineMobile (mobile touch tank and marine science unit) and the GeoMobile (mobile archaeology unit); the **SYS Classroom-In-A-Box Program**, providing a two-hour activity for

students, with more than 18 environmental stewardship topics to choose from; or the **SYS Eco-Academy**, providing a hands-on interdisciplinary curriculum to community youth, with each curriculum unit covered during a five-week session. The School Yard Science (SYS) Eco-Academy Out-of-School Program is available once a week on Wednesday afternoons from 3:00 pm to 5:00 pm beginning on September 1, 2010. There are six five-week sessions and children can participate in one, five-week session or all six sessions for the full 30-week program.

For more information on the Deering Estate at Cutler's SYS program, please contact Stefanie Alvarez at 305-235-1668 ext. 238, or visit their web page at: <http://deeringestate.org/pages/Educational-Partnerships-for-Local-School-Groups.aspx>.

"Last year over 1,500 children participated in the Out-of-School programs offered at our various parks," said Frank Faragalli, Assistant Director of Operations for Miami-Dade Park and Recreation Department. "These programs provide children with a safe and supervised alternative to being home alone when not in school or roaming around town. Our programs provide staffing equipped to help children with their homework, and provide fun, physical-fitness-based games and recreation to help kids stay active and learn the fundamentals of team sports and play."

While registration is open for all Miami-Dade Parks Out-of-School programs and there is no deadline to register, parents are encouraged to register early before programs fill to capacity. Affordable prices vary per park and parents must register directly with the individual park. There must be a minimum of 12 registrants per park for the program to take place. For more information, please visit the Miami-Dade Park and Recreation website at www.miamidade.gov/parks or call one of the parks listed below.

Miami-Dade Park and Recreation is funded in part by The Children's Trust. The Children's Trust is a dedicated source of revenue established by voter referendum to improve the lives of children and families in Miami-Dade County.

A list of Out-of-School Program sites follows below:

North

Arcola Park, 1680 NW 87 St., 305-835-7987 *

Arcola Lakes Park, 1301 NW 83 St., 305-836-5095

Country Village Park, 6550 NW 188 Terr., 305-622-2594

Gwen Cherry Park (Y.E.T.), 7090 NW 22 Ave., 305-694-4889

Highland Oaks Park, 20300 NE 24 Ave., 305-932-2164

Jefferson Reaves, Sr. Park, 3100 NW 50 St., 305-635-2081

Little River Park, 10525 N.W. 24 Ave, 305-694-5121

Marva Y. Bannerman Park, 4830 NW 24 Ave., 305-633-4064

M. L. King, Jr. Park, 6100 NW 32 Ct., 305-633-2044 *

Norman and Jean Reach Park (P.S.N.), 7895 NW 176 St., 305-823-2414**

North Glade Park, 17355 NW 52 Ave., 305-621-2461

Oak Grove Park, 690 NE 159 St., 305-944-8670***

Ojus Park, 18995 W. Dixie Hwy., 305-931-5726**

Olinda Park, 2101 NW 51 St., 305-633-4066

Soar Park, 100 NW 83 St., 305-756-4165***

West Little River Park, 2326 NW 84 St., 305-694-5096

Central

Bird Lakes Park, 14365 SW 48 Ln., 305-207-1644

Continental Park, 10000 SW 82 Ave., 305-274-9666

Kendale Lakes Park, 7850 SW 142 Ave., 305-385-4750***

North Trail Park, 780 NW 127 Ave., 305-207-2420

Rockway Park, 9460 SW 27 Dr., 305-223-8769

Ron Ehmann Park, 10995 SW 97 Ave., 305-271-3853***

Ruben Dario Park, 9825 W. Flagler St., 305-222-2194

Tropical Estates Park, 10201 SW 48 St., 305-226-5782

Westwind Lakes Park, 6805 SW152 Ave., 305-388-4771

South

Cinco de Mayo Park, 19350 SW 384 St., 305-242-7930 *

Colonial Drive Park, 10750 SW 156 Terr., 305-233-3045
 Eureka Park, 18320 SW 119 Ave., 305-235-2151
 Eureka Villas Park, 14301 SW 180 St., 305-254-5856
 Goulds Park, 11350 SW 216 St., 305-255-2399 *
 Hammocks Community Park, 9885 Hammocks Blvd., 305-380-6917
 Leisure Lake Park, 29305 Illinois Rd., 305-248-1527 *
 Modello Park, 28450 SW 152 Ave., 305-247-1553
 Naranja Park, 14150 SW 264 St., 305-258-1945 *
 Sgt. Joseph Delancy Park, 14450 Boggs Dr., 305-235-4503
 South Dade Park, 28151 SW 164 Ave., 305-247-9453
 Southridge Park, 11250 SW 192 St., 786-293-4549
 West Perrine Park, 17121 SW 104 Ave., 305-235-2053
 Wild Lime Park, 14751 Hammocks Blvd., 305-386-0227

* These sites are sponsored by The Children's Trust

**These sites are operated by the YMCA

***These sites are operated by Dade County Sports Foundation

SPECIALTY OUT OF SCHOOL PROGRAMS:

Out-of-School Program for Children with Disabilities - Sponsored by The Children's Trust

(ages 6-22) Camp Matecumbe, 11400 SW 137 Ave., 305-752-4966
 (ages 6-22) Coral Estates Park, 1405 SW 97 Ave., 305-226-1622
 (ages 6-22) Goulds Park, 11350 SW 216 St., 305-234-1673
 (ages 6-22) Greynolds Park, 17530 W. Dixie Highway, 305-945-3425
 (ages 6-22) Oak Grove Park, 690 NE 159 St., 305-365-6706
 (ages 6-22) Tamiami Park, 11201 SW 24 St., 305-222-2128
 (ages 6-22) Westwind Lakes Park, 6805 SW 152 Ave., 305-380-9106

Cultural Arts Out-of-School Program

African Heritage Cultural Arts Center, 6161 NW 22 Avenue, 305-638-6771
 Raíces Hispanic Cultural Arts Center at Miller Drive Park, 5510 SW 94 Ct., 305-271-0812

Deering Estate at Cutler

Deering Estate at Cutler, 16701 SW 72 Ave., 305-235-1668 ext. 233 www.deeringestate.org

About Miami-Dade Park and Recreation:

The third largest county park system in the United States, consisting of 263 parks and more than 12,848 acres of land, Miami-Dade Parks is one of the most unique park and recreation systems in the world. Made up of more than just playgrounds and athletic fields, it also comprises out-of-school, sports-development, and summer-camp programs; programs for seniors and people with disabilities; educational nature centers and nature preserves; environmental restoration efforts; arts and culture programs and events; the renowned Zoo Miami and the Deering Estate at Cutler; the Crandon Tennis Center, home of the Sony Ericsson Open-the USTA's fifth largest tennis tournament; golf courses; beaches; marinas; campgrounds; pools; and more.

###

PARK AND RECREATION

Hickman Building
 275 N.-W 2nd Street, 5th Floor Miami, Florida 33128
 (305) 755-7800

To: Kardys, Jack (MDPR)

Subject: Our Appreciation to Miami Dade Parks and Recreation

August 30, 2010

To Whom it May Concern:

I want to take a moment and express my sincerest appreciation for making my son, Brandon Gallardo, feel a part of your summer camp this year. This is the first summer in which my son has had such a positive experience. In previous years, Brandon has struggled through summer camps, both public and private. Each year he's expressed sadness and rejection. Many times he would return home upset about being made fun of and not liked, by both children and adults. I had almost given up hope until Latonia Pickford recommended the parks services; and thank God she did. As a former Parks and Recreation employee, she is very knowledgeable and enthusiastic about all of their programs. Her enthusiasm lead me to Goulds Park and South Ridge Park.

In May of this year, I stopped by Goulds Park and spoke to Jody Cox regarding the enrollment process for summer camp. She worked diligently enrolling Brandon, even though it looked like they had reached their capacity. She was extremely helpful answering all of my questions promptly and keeping me informed of upcoming activities. As a result of his wonderful summer experience, Brandon's teacher, Ms Spinelli called me. She wanted to let me know what an improvement he's made over the summer. He's cooperative, involved and is willing to work independently –most of which he was not doing last year in her class. I'm excited that he's participating in your after school program and look forward to summer camp next year.

Additionally was I able to find a place for my youngest son. Joshua Romanes was enrolled at South Ridge Park. I was extremely impressed with how well Barbara Penrod, Stephanie Albert and the rest of the staff handled all of the children. They were extremely organized, and worked as a team handling such a large group of children. My son had a wonderful time there.

I'm certain I speak for many parents of special needs children when I say what a priceless service you provide for our families. What a relief it is to a tired and stressed-out parent. Thank you again Jody Cox, Kevin Sheldon, Camilla Schuab, Ninfa Sirker and the rest of the summer camp staff for all your undivided attention and patience.

Warmest Regards,

Dianna Chang Romanes



