



Application

233 - Youth Development Programs - NOFA 2011-01

1878 - Miami-Dade County Park and Recreation Department Youth Development Programs in Social Skills/Resilience/Risk-Reduction for Youth with Disabilities FY 2011-2012

Children are succeeding in school and society

Status: Submitted Submitted Date: 02/24/2011 7:20 PM

Applicant Information

Primary Contact:

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 10901 SW 24th Street
 R. Ray Goode Building
 * Miami Florida 33165
City State/Province Postal Code/Zip
 Phone:* 786-315-5255
Phone Ext.
 Fax: 305-552-8770

Organization Information

Legal Name: Miami-Dade County Park and Recreation Department
 Unit (if applicable): Park and Recreation Department
 Address: 275 NW 2nd Street-5th Floor

* Miami Florida 33128
City State Zip Code

Mailing address if different from agency address

Mailing Address: MDPR-10901 SW 24th Street R. Ray Goode Building
 Mailing: Miami Florida 33165
City State Zip Code

Additional Information

Additional Agency Information

Phone: 786-315-5252
 Fax: 305-552-8770
 Organization Website: www.miamidade.gov/parks
 Organization Type: Public/Government
 Date Agency Established* March 1929
Month Year
 Federal ID Number: 59-6000573
 Fiscal Year End: September
 Executive Director/CEO* Jack Kardys
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Moreno

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Agency and Program Information

Agency Information

Select agency size based upon Agency's total current year budget (or operating expenditures).

Agency Size:

Annual Agency Budget of more than \$300,000

Brief Agency Mission Statement:*

Briefly describe your agency mission. (100 word limit)

Mission Statement:

We create outstanding Recreational, Natural and Cultural experiences to enrich you and enhance the quality of life for our community for this and future generations.

Vision Statement:

We will build a model park and recreation system to create a healthy, livable, sustainable community and enhance the quality of life for residents and visitors.

Miami-Dade Park and Recreation Department (MDPR) consists of 263 parks; over 12,848 acres; programs for out-of-school, seniors and people with disabilities; educational nature centers; nature preserves; environmental restoration efforts; arts and culture programs; Zoo Miami; Deering Estate; Crandon Tennis Center; golf courses; beaches; marinas; campgrounds; and pools.

Grantwriter

Is this application being worked on (in part or in whole) by an external consultant or grant writer (including paid or unpaid)?

Consultant / Grant writer:

No, only staff of the Applicant Agency created the application

If yes, who?

First Name Last Name

Company

Title

Conflict of interest

Please note that the State and County conflict of interest laws apply to this NOFA and its contracts. These laws may be viewed at www.ethics.state.fl.us and at www.miamidade.gov/ethics/library/Ethics-Brochure-2005.pdf. Employees of The Children's Trust and current Board members of The Children's Trust cannot participate in any way, or be involved with, the development of any response to a NOFA. All applicants must disclose the name of any and all grant writers/consultants or agencies involved in the creation of this application. All applicants must disclose if any employee of The Children's Trust or a current member of its Board of Directors participated in any manner in the development of a response to the funding application or has any interest, directly or indirectly, in the applicant's business or in any of its branches. Such disclosure must be submitted by signed, written letter as part of the application no later than the proposal deadline. Does anyone on the board of directors or staff of the applicant agency have a conflict of interest with The Children's Trust board of directors or staff?

Conflict of interest:

No

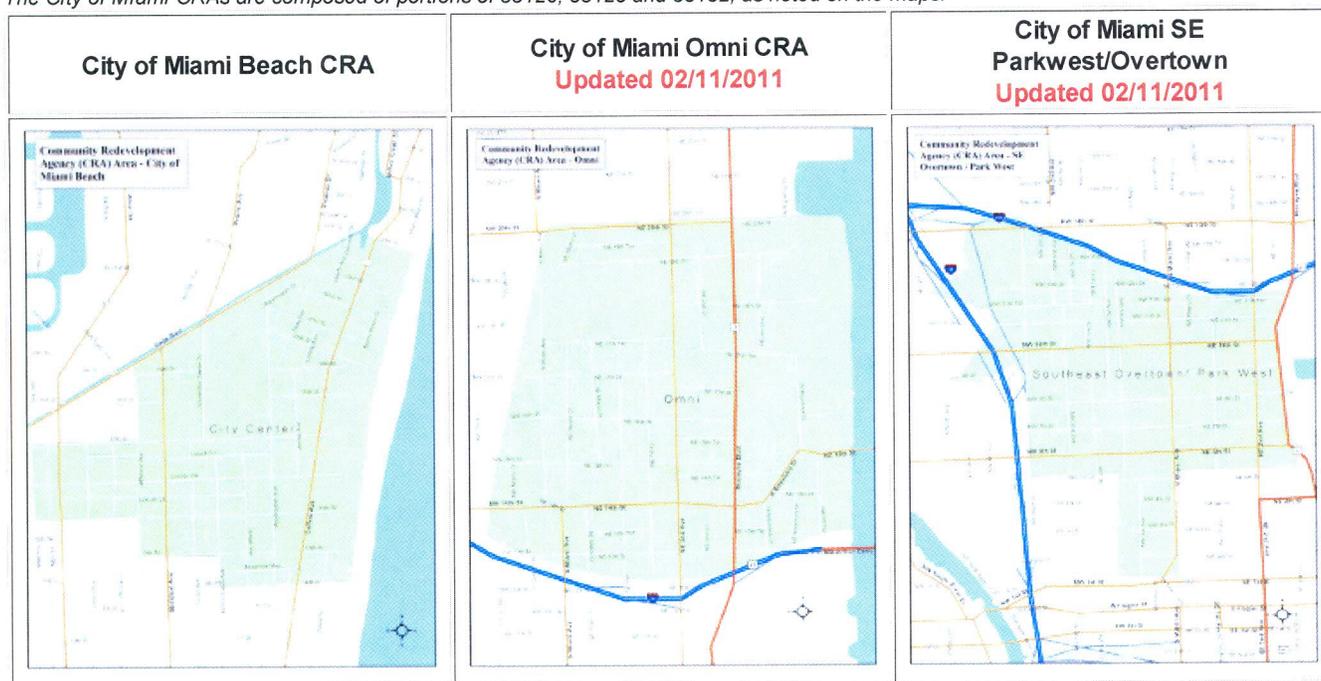
If yes, please list the name of the person and nature of the conflict (250 word limit, or approximately 1/2 page):

Geographic area(s) to be served

Are proposed services offered Countywide? No

Community Redevelopment Agency (CRA) areas

Are proposed services or sites specifically located within any of the following Community Redevelopment Agency (CRA) areas? Based on The Children's Trust's agreements with three CRAs, \$2,000,000 are available within the City of Miami Beach CRA; \$500,000 within the City of Miami Omni CRA; and \$500,000 within the City of Miami Southeastern Parkwest/Overtown CRA. This funding is not required to come from any particular Trust-funded initiative, but in the aggregate must meet the agreed amounts, meaning that less than the full amounts may be awarded to CRA areas through this funding opportunity. The City of Miami Beach CRA includes zip codes 33139, 33140 and 33141. The City of Miami CRAs are composed of portions of 33126, 33128 and 33132, as noted on the maps.



City of Miami Beach CRA:	No
City of Miami Omni CRA:	No
City of Miami Southeastern Parkwest/Overtown CRA:	No

Program and Participant Information

Program Information

Brief Program/Service Summary:*

Describe what services are being proposed through this program very briefly. (100 word limit)

The Miami-Dade County Park and Recreation Department (MDPR) Youth Development Social Skills Program will provide services for 30 youth with disabilities (including but not limited to intellectual, sensory, orthopedic, neurological, and emotional disabilities) in high school. These programs will be offered at two (2) park locations. These programs will offer highly structured learning activities and experiences geared to teach more effective self-expression, self-monitoring, engagement with others, problem-solving, socially accepted behaviors, communication skills, self-advocacy, and social life skills.

Although a proposed program may include activities in more than one of these strategy areas, ONE primary strategy that will be the main emphasis of the proposal should be selected.

Primary Youth Development Strategy:

Social skills, resilience and risk-reduction program

Youth Development Program Timeframes:

year-round program/both after-school and summer services

Are any activities for children and youth provided while they are attending regular school hours? No

If yes, describe which activities (all or some) and explain/justify why The Children's Trust funding should be used to support services to children during a time when they are already under the care of the school system. (250 word limit, or approximately 1/2 page)

N/A

Participant Information and Services for Children with Disabilities—All participant numbers should represent the unduplicated counts of unique people to be served across all sites in the specified time period

Estimate based on history of providing these or similar services. The Children's Trust expects that all programs will be inclusive of children with disabilities and their families regardless of the level of severity of disability, provided they can be safely and reasonably accommodated. If no direct services will be delivered to a participant group, enter zeroes below. The proposed numbers of children with disabilities should be included within the total numbers of children stated below.

Total school-year children/youth:	30
School-year children with disabilities:	30
School-year parents/caregivers:	0
School-year others (i.e., staff/professionals/mentors):	0
Total summer children/youth:	30
Summer children with disabilities:	30
Summer parents/caregivers:	0
Summer others (i.e., staff/professionals/mentors):	0

Applicant's qualifications to serve children with disabilities and their families:*

Describe the applicant's qualifications and experience working with children who have disabilities and their families, including a description of the functional levels of support you are equipped to provide, the specific types of disabilities of children previously or currently served, approach to inclusion and formal trainings completed (e.g., through the ACT Resource Network). (250 word limit, or approximately 1/2 page)

To meet the needs of youth with disabilities, all sites are wheelchair accessible and comply with the ADA Accessibility Guidelines. Each site has access to a lift-equipped vehicle (bus or van) to transport youth who use wheelchairs. Each program site is supervised by a Certified Therapeutic Recreation Specialist (CTRS) who has a minimum of a Bachelor of Science Degree in Therapeutic Recreation, has passed a national certification exam, and completed a 400 hour internship.

Employees are trained in meeting the physical, social, emotional, cognitive, and behavioral needs of each participant. The categories of disabilities served include: intellectual, sensory, orthopedic, and neurological. Specific disabilities served include: autism spectrum disorder, learning disabilities, Down's syndrome, spina bifida, cerebral palsy, epilepsy, bi-polar disorder, aphasia, communication disorders, speech disorder, and head injury.

All staff is trained in Cardio Pulmonary Resuscitation, First Aid, and Community Water Safety. Each participant receives an initial assessment and staff reviews the participant's Individualized Education Plan (IEP). The Department has a structured Behavior Management Plan (See Attachment in "Other" Category) which is utilized when youth demonstrate behavioral impairments. The Department also has an Inclusion Manual which contains policies and procedures to guide inclusion activities.

Representatives from each park area have attended the "All Children Together" (ACT) trainings, and internal ongoing Inclusion Trainings. The Department is capable of providing the following accommodations including: additional staff, behavior management, sign language interpreters, large print, Braille, alternate formats, assistive listening, readers, sport wheelchairs, sports adaptations, and communication boards.

Participants by Grade—All participant numbers should represent the unduplicated counts of unique children to be served

The total for participants by grade should match the total for participants by age, and should represent the overall unduplicated numbers across both the school-year and summer periods (this may not equal the sum of the school-year and summer periods, especially if the program expects to serve some of the same participants in the two time periods). Youth Development services are not being funded for preschool students, and programs for elementary school students are limited to the intensive arts program strategy in this funding opportunity.

Elementary school students (generally ages 5-11):	0
Middle school students (generally ages 11-14):	0
High school students (generally ages 13-18):	30

Participants by Age— All participant numbers should represent the unduplicated counts of unique children to be served

The total for participants by grade should match the total for participants by age, and should represent the overall unduplicated numbers across both the school-year and summer periods (this may not equal the sum of the school-year and summer periods, especially if the program expects to serve some of the same participants in the two time periods). Youth Development services may be provided for students with documented disabilities up to age 22 if still enrolled in K-12 programs and not yet achieved a standard diploma, and numbers for these youth with disabilities should be included in the 13 to 18 age group below.

Children ages 6-12 (includes elementary and middle school): 0
Youth ages 13-18 (includes middle and high school): 30

Enrollment Requirements

Is the program universal/open for enrollment to anyone in the community, or limited to members of particular group(s) (ex., students attending a particular school, families living within a specific geographic area, girls only, etc.)?

Enrollment Type: selected enrollment limited to particular group(s)

Target Population Description:*

Describe the people expected to be served, including any program entry criteria/requirements if the program is limited to particular group(s). If enrollment is limited to members of a particular group, describe the group to be served and explain the rationale for limiting participation to the selected population. If program is universal/open to anyone, describe the expected demographic characteristics (ex., sex, age, race, ethnicity, etc.) and relevant risk/influencing factors (ex., poor school performance, low income, recent immigration, etc.) of participants, based on program history or location. Vulnerable populations of interest to The Trust include children with disabilities, children of migrant parents, children of military families, and children involved in the dependency or delinquency systems. (250 word limit, or approximately 1/2 page)

Service delivery priority areas are the following Park locations (zip codes): Greynolds (33160) and Tamiami (33165).

Program has limited enrollment to only high school participants, ages 14 to 22, with a disability. Categories of disabilities served will include: intellectual, sensory, orthopedic, and neurological. Specific disabilities served will include but will not be limited to: autism spectrum disorder, learning disabilities, Down's syndrome, spina bifida, cerebral palsy, epilepsy, bi-polar disorder, aphasia, communication disorders, speech disorder, and head injury.

Enrollment is limited high school youth with disabilities because there is an overwhelming need in Miami-Dade County for programs that focus on increasing social and communication skills in this population. Families with youth with disabilities are often concerned about their child's transition from High School to Community life; this program is designed to assist with that transition. Certified Therapeutic Recreation Specialists trained in disability will focus specifically on overcoming social and communication challenges.

Miami-Dade Parks Disability Services has been providing services to children with intellectual disabilities since the late 1970's. Some of those adults are still active in our Adult Day Training program at AD Barnes Park. In 1990, Certified Therapeutic Recreation Specialists were incorporated into the personnel of the Department to "raise the bar" and expand services throughout Miami-Dade County to children and adults who are deaf/hearing impaired, wheelchair users, visually impaired, developmentally disabled, and mentally or emotionally impaired, as well as individuals with other orthopedic, neurological and sensory impairments.

Past Performance and Capacity

Past Performance and Capacity Related to Proposed Services:*

What in your past service performance should persuade The Children's Trust that your agency can successfully implement the proposed program? Include at minimum answers to the following points. (500 word limit, or approximately 1 page)

- *What is your history of performing the proposed program and serving the proposed population? If your agency previously performed the same or a similar program, describe the program and tell us who funded you, what years you were funded, the amount of annual funding, and your successes and challenges.*
- *In describing past performance results, specify how much you did (i.e., numbers served, extent of services delivered); how well you did it (i.e., percent of targeted/contracted services actually delivered/ utilization, quality of services delivered); and how participants were better off (i.e., participant outcomes).*
- *What influencing factors, or stories behind the data, have a role to play in making your past performance look the way it does?*
- *How will this history of performing the same or similar program result in successful implementation of the proposed program?*
- *If your agency has not performed the same or similar program, tell us what about your agency's history leads you to believe your agency will successfully implement the proposed program.*
- *Describe the agency's capacity to comply with governmental regulations, develop/maintain appropriate records to document the delivery of proposed services, track/report performance measures and participant outcomes, prepare program and fiscal reports, etc.*
- *Identify/describe any relevant attachments and include these in the Attachments of your application. These may include previous agency/program evaluations, publications and/or funder monitoring reports. In general, if the program has been previously funded, we*

expect to see attached documentation of program performance.

- *Note: We desire more quantitative data versus narrative for this section (for example, data charts showing trends of participant retention, program/service utilization, participant outcomes, etc).*

Miami-Dade Parks has served children and adults with disabilities since the early 1970's and has increasingly expanded services to persons with disabilities through the years. Employees at AD Barnes Leisure Access Center (the Center) have been providing independent living and activities of daily living training to adults with developmental disabilities since the 1980's. The Center has been providing Adult Day training as a Disability Services Medicaid Waiver provider since 1994. Annual revenue from the Medicaid Waiver program has been between \$150,000 and \$250,000 since 1994. Annually, up to fifty clients have been served in the Medicaid Waiver program. Successes include development of the extensive staff training program now in use at the Center, which prepares all staff to serve persons with disabilities in a "person centered" approach, with the client at the center of all decisions based on their care.

Medicaid only continues to fund services if participants show ongoing improvement in skills, the ongoing funding proves our programs success. Many participants have been in the program for years continuing to learn to live safer and more independently in the community. Routine Medicaid audits of both finances and detailed individual participant files demonstrating an ongoing improvement of individual skills have been above satisfactory on a consistent basis over the years. Factors influencing successful past performance include the Park Department's commitment to accommodate persons with disabilities and to meet the requirements of the Americans with Disabilities Act. There has been a long term relationship between the Park Department and community organizations that serve persons with disabilities (including Autism Society, CCDH, Lighthouse for the Blind, Special Olympics, and U.S. Paralympics).

Formal programs to include children and adults with disabilities into general park activities have been part of the policies and procedures of the Park Department for over a decade, with routine training for staff to receive disability training. These experiences have made the Certified Therapeutic Recreation staff, as well as Recreation Specialists and Recreation Leaders throughout the Park Department more experienced and knowledgeable about the techniques used to teach high level independent living skills, basic academic skills, and community skills to young adults with disabilities. The above history of successful program implementation indicates that the Park Department has the capacity to operate the Social Skills Youth Development Program successfully.

Miami-Dade Park and Recreation is an entity within Miami-Dade County Government and is therefore required to comply with all existing governmental code regulations of Miami-Dade County: such as building code requirements, regulations regarding licensing and permits as appropriate in code, and the Americans with Disabilities Act (ADA). We are now successfully maintaining the appropriate records to document the delivery of proposed services, tracking, reporting performance measures and participant outcomes, preparing program and fiscal reports for programs serving persons with disabilities.

Participant Recruitment, Engagement and Retention

Participant Recruitment, Engagement and Retention:*

Outreach and engagement activities are necessary to ensure program enrollment, participation and completion. Program attendance and completion are associated with obtaining favorable outcomes. Describe how your program will initiate contact with, recruit, enroll, engage and retain participants. Each of the following points should be addressed in your response. (500 word limit, or approximately 1 page)

- *What efforts will be made initially to locate and engage participants? What access do you have to the target population?*
- *What strategies will be used to maintain engagement/participation of those enrolled to ensure retention? How will you ensure participants attend regularly, and for out-of-school (OOS) programs, how will you ensure program slots are filled on a daily basis?*
- *What barriers to program participation do you expect to encounter and how will your program resolve these barriers? What level of attrition do you expect and how will you plan for that?*
- *Describe the desired level of participation and define successful program completion, if applicable. What is the required number of services for a participant to achieve results? Describe the guidelines, requirements and timeframe of successful completion, based on the program model selected. How many or what percentage of participants are expected to reach the desired level of participation?*
- *What services and/or support do participants receive following successful completion (if any)?*

Participants are recruited through press releases, website (www.miamidade.gov/parks), flyers, brochures, schools, word of mouth, teachers/professionals referrals, e-mail blasts to over 100 disability organizations, disability meetings, conferences, and resource fairs. The Department has multiple therapeutic recreation programs which high school youth with disabilities currently participate in, therefore providing opportunities to encourage families to join the youth development program. To retain and recruit participants we will develop strong relationships with families and organizations serving persons with disabilities.

To maintain engagement and ensure retention, disability experts will involve parents in the initial evaluation. Staff will adapt activities to accommodate each participant's unique disability. We will include family goals in our initial assessments and encourage family involvement. We will provide consistent, high quality, fun, interactive, evidence-based programs. To encourage high participation,

maintain utilization rates, and account for attrition we will over-register participants and utilize a "waiting list" replacement system.

One potential barrier to program participation is low attendance; to prevent this from occurring there will be attendance requirements. Participants with disabilities may have more absences than expected due to medical issues. Parents will be informed that the participants must attend three or more days a week, and five days a week is strongly preferred. Non-compliant families will be notified and scheduled for family conferences. If no improvement in attendance occurs, they will be withdrawn from the program and the "wait list" will be utilized. Behavioral, physical and cognitive challenges may also create barriers for youth with disabilities. Staff is trained to accommodate disability through the use of behavior management, adaptive teaching techniques, adaptive equipment, and patience.

The youth development program will use evidence-based curricula "The Walker Social Skills Curriculum-The ACCESS Program". This curriculum focuses on peer-to-peer skills, skills for relating to adults, and self-management skills. The program will use the guidelines, requirements and time-frames based on this curriculum. The desired level of participation is 100% attendance a minimum of 3 days a week and participation all program activities.

Successful program completion is demonstrated by increased positive peer relationships, improved relationships with parents and other adults, improved decision-making, coping, and problem solving skills. The program's measurable outcomes include pre- and post- testing using the "ACCESS Placement Test" as dictated in The Walker Social Skills Curriculum.

After program completion participants are referred to organizations/programs that provide services fitting their individual and family needs including Parent-to-Parent, CCDH, Shake-A-Leg, Autism Society, Spina Bifida Association, or others.

Evidence-based Programs and Practices

What Works to Help Participants Do Better?*

What evidence do you have that what you propose to do will work to improve the lives of participants? Include minimally the following points in response. (500 word limit, or approximately 1 page)

- *Identify the specific program or curricula to be implemented and specify whether each is an evidence-based program (mark all relevant designating agencies in support of the program as listed below). Why did you select this program/ curricula?*
- *How will you implement the program with fidelity? If you intend to alter evidence-based programs/curricula, explain how and why the modified program will still deliver successful results.*
- *Proposals that do not include evidence-based programs/curricula will be closely scrutinized and may not score as high as evidence-based programs. Applicants must provide a strong rationale as to why public funds should be used in support a program without an objective, established history of effectiveness. What is the basis or justification for why the proposed program is expected to deliver successful results with proposed participants?*

The specific curriculum to be implemented is the evidence-based "The Walker Social Skills Curriculum-The Adolescent Curriculum for Communication and Effective Social Skills (ACCESS) Program" from The Children's Trust approved list. This evidence-based curriculum has been reviewed and selected because it specifically addresses the social skills needs of high school youth who have disabilities. It also suits our unique park settings and professional staff.

The program staff will participate in training on the curricula prior to implementation with participants. After training on the curricula, program staff will follow a pre-set daily schedule during program times that is based specifically on the thirty lessons from the curricula. Certified Therapeutic Recreation Specialists (CTRS) and Recreation Specialists with over twenty years of experience serving persons with disabilities will lead the activities assuring each lesson mirrors the curricula.

This curriculum will be implemented with fidelity as a result of detailed staff training and access to the proper materials needed to deliver the program effectively. The program supervisor will ensure that all program components are being delivered correctly and consistently with the grant requirements.

The ratio for the program will be five participants to one staff. This will allow participants to work in small groups with the staff being able to provide attention to each participant as needed. Youth with disabilities benefit from a lower participant to staff ratio. This ratio also allows for staff to help students to learn from each other, pointing out common traits, sharing common concerns, and benefiting from observing each others' growth. Participants can practice problem-solving skills with each other, under the direction and observation of the staff, who can guide the conversation in a small groups to maximize learning.

The staff who will be leading the activities are specifically trained to work with youth with disabilities. They are educated on a variety of disabilities, how to accommodate those disabilities, and how to adjust traditional teaching methods to bring out the maximum abilities of persons with disabilities. Understanding the disability, its' causes, precautions, characteristics, is important in being an effective teacher, role model and Program Leader. CTRS will organize the learning space to minimize distraction, enhance concentration, and maximize learning. Making the environment part of the learning experience is an efficient way to keep all youth focused on the lessons throughout the program period.

What designating agency(ies) or organization(s) awarded the program evidence-based status?

Agency/Organization	Awarded evidence-based status
Selected from Trust-approved list of programs in the NOFA	Yes
Child Trends	
Collaborative for Academic, Social, and Emotional Learning (CASEL)	
Colorado Blueprints	
Find Youth Info	
Harvard Family Research Project	
National Registry of Evidence Based Programs and Practices (NREPP)	
Office of Juvenile Justice Department of Prevention (OJJDP)	
Promising Practices	
Substance Abuse and Mental Health Services Administration (SAMHSA)	
U.S. Department of Education's What Works Clearing House	
U.S. Department of Health & Human Services' Office of the Surgeon General (OSG)	
Washington State Institute for Public Policy (WSIPP)	
What Works Wisconsin	

Other Designating Agency

If the agency or organization that awarded the program evidence-based status is not listed above, specify the agency. (20 word limit)

Awarded by other Agency/Organization: N/A

Quality Assurance, Fidelity and Service Integration

Ongoing Quality Assurance and Program Fidelity:*

Quality Performance Measures: How will you measure whether services are being delivered well?. (500 word limit, or approximately 1 page)

- Describe your ongoing quality assurance processes and procedures in place in the program. Include any specific quality or fidelity measures collected and the source/measurement tool and timing/ frequency of collection.
- Programs must be implemented with fidelity to the evidence-based program/curricula used to result in a replication of the expected beneficial effects. Identify how you will track and measure adherence to the evidence-based model programs/curricula proposed; or if you are not proposing an evidence-based program, explain how you will ensure the program is implemented as you have proposed.
- Remember to attach any applicable checklists or other pertinent documentation to illustrate this in the Attachments of your application.

All youth registered into the program will have an Initial Evaluation and Individual Education Plan (IEP) review which will gather information on what the student's academic/education goals are. These goals will be reviewed, monitored, and adjusted if needed on the "Weekly Progress" form.

Quality assurance processes and procedures include the Administrative Officer III collecting, analyzing, and reporting data to The Children's Trust (TCT) to fulfill all of the grant requirements. This person will be responsible for ensuring that the quality of the proposed services is maintained, including the tracking of measurable outcomes, and fiscal reporting. This is done through monthly meetings, quarterly site visits, and open communication with the program sites about the contract requirements. The Administrative Officer III and Disability Services Manager oversee site operations, internal employee and participant file audits, participant attendance and Data Tracker entry, program services days, scope of service activities, program schedules, testing and reporting outcome measures, program budgets, marketing, monitoring tools, and trainings. Program sites will receive a TCT Youth Development Program Site checklist which outlines all of the above mentioned areas.

To ensure compliance staff will attend all of TCT required provider meetings, regularly check TCT website, attend TCT trainings on Data Tracker and related topics, regularly use the TCT monitoring tools, and remain in open communication with our TCT Contract Manager. All of TCT reporting will go through multiple internal reviews before submittal to guarantee accuracy. The budgets will be

tracked by a Monthly Budget Ledger for accurate expenditures, reimbursements and, if applicable, budget revisions.

The Youth Development program will use evidence-based curricula from TCT approved list for Social Skills “The Walker Social Skills Curriculum-The (ACCESS) Program”. All program staff will be trained on proper delivery and compliance with each curriculum. Also, weekly spot checks will be conducted by supervisors to monitor program and curriculum compliance. The program’s measurable outcomes include pre- and post- testing using the “ACCESS Placement Test” as dictated in The Walker Social Skills Curriculum.

Continuous quality improvement will be tracked through on-going curriculum training, the provision of appropriate materials, and the daily schedule. The programs schedules are created in advance to rotate the children through all of the required curriculum activities. The continuous quality improvement also includes the Bi-Annual Management Checklist. The Bi-Annual Management Checklist measures the effectiveness of program management according to Departmental standards, policies and procedures, facility cleanliness, and safety for customers.

Service Integration:*

The Children’s Trust expects that every program it funds is part of a community-wide system of care. Explain and describe how your program will be integrated and coordinated within that community-wide system of care, including how you will connect participants with other needed community resources/programs. How does your organization support children and their families in accessing additional services (other than the proposed program services) when such needs arise?. (400 word limit)

The program will be integrated and coordinated within a community-wide system of care through a referral system to other agencies. Our many partnerships with local agencies benefit participants with disabilities. Families are referred to organizations/programs that provide services fitting their individual and family needs.

The Division partners with over 25 community organizations to increase its ability to serve persons with disabilities. These organizations include Dade County Public Schools, Shake-A-Leg Miami, Center for Independent Living, All Children Together, Lighthouse for the Blind, The United States Tennis Association, Playground Theatre, Art Works for Us, Creative Children Therapy, UM/JMH Rehabilitation Center and many more.

If families come to our program and their child is too young to enter our program or we are not providing the services they seek, we refer them to the 211 Switchboard of Miami or to one of the community organizations described above. Families will be referred to the 311 Government Information Center or the Miami-Dade County Government Website for local information. All programs will comply with the administration of TCT screenings and referrals and will utilize the materials developed by TCT for value-added child safety and injury prevention to families and children.

The Department is committed to improving the community’s health and wellness and is a proud member of the Consortium for a Healthier Miami-Dade. We are creating and improving parks, playgrounds, community gardens and other venues for physical activity. We are committed to working with the Consortium, its partners and the community to promote healthy lifestyles and to increase the community’s access to parks. This is consistent with the public health sector’s emphasis on community-level policies and its goal of eliminating barriers in the built environment that influence physical activity, obesity, and chronic disease.

Implementation Timeline

Specific Milestone or Activity Description	Responsible Party (name, title, agency)	Expected Start Date	Expected End Date
Participant registration days will be planned and held at each program site to register participants in program and create waiting list as needed.	Certified Therapeutic Recreation Specialists, MDPR	07/25/2011	08/22/2011
Program Advertisement through: press releases, website (www.miamidade.gov/parks), flyers, brochures, schools, word of mouth, teachers/professional referrals, e-mail blasts to over 100 disability organizations, disability meetings, conferences, resource fairs.	Doris Howe, Communications Manager, MDPR	05/02/2011	09/30/2011

Participant Recruitment through: press releases, website (www.miamidade.gov/parks), flyers, brochures, schools, word of mouth, teachers/professional referrals, e-mail blasts to over 100 disability organizations, disability meetings, conferences, resource fairs.	Certified Therapeutic Recreation Specialists, MDPR	05/02/2011	11/30/2011
Preparation of program operations including creating program schedules, planning program activities, staff receiving appropriate trainings, organization of equipment and supplies as needed.	Certified Therapeutic Recreation Specialists, MDPR	07/25/2011	08/22/2011
Youth Development Program begins	Certified Therapeutic Recreation Specialists, MDPR	08/01/2011	07/31/2012

Partnerships Table

Partner	Partner Agency Description	Role in Program Implementation and Resources Committed.	LOA/MOU Paid subcontractor or in-kind attached? services
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School-Year Activities Table

Activity/Service Name & Description	# Children	# Parents	# Others	Required Sessions	% to meet required
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Homework:

Homework assistance will be offered daily Monday through Friday when school is in session.

The program is prepared to provide the following accommodations as dictated by each youth's disability: Braille, large print, page magnifiers, book holders, page turners, and one-on-one assistance.

30 0 0 180 85

Frequency: 1 time a day for 5 days a week

Intensity: 15-30 minutes per session

Duration: 180 days over 42 weeks

Snack:

Snacks are purchased through the procurement process from county vendors (Chenney Brothers and Sysco). Examples include: Sun Chips, pretzels, fruit, yogurt, cereal bars, Graham crackers, juice, and water. Nutritional value of meals and snacks are reviewed using USDA standards to serve youth food that is low in fats and sugars, and high in grains, minerals, and vitamins.

30 0 0 201 100

Frequency: Snack-1 time a day for 5 days a week

Intensity: 15-30 minutes per session

Duration: Snack-180 after school days and 21 full days over 42 weeks

The Walker "ACCESS" Lesson:

The Adolescent Curriculum for Communication and Effective Social Skills *ACCESS* is an evidence-based curriculum for teaching social skills to youth. The program teaches peer-to-peer skills, skills for relating to adults, and self-management skills which may be taught in one-to-one, small-group, or large-group instruction formats.

30 0 0 180 85

ACCESS contains 30 social skills lessons focusing on:

- **Relating to Peers** — Listening, Greeting Others, Joining In, Having Conversations, Borrowing, Offering Assistance, Complimenting, Showing a Sense of Humor, Making and Keeping Friends, Interacting with the Opposite Sex, Negotiating, Being Left Out, Handling Group Pressures, Expressing Anger, and Coping with Aggression
- **Relating to Adults** — Getting an Adult’s Attention, Disagreeing with Adults, Responding to Requests, Doing Quality Work, Working Independently, Developing Good Work Habits, Following Classroom Rules, and Developing Good Study Habits
- **Relating to Yourself** — Taking Pride in Your Appearance, Being Organized, Using Self-Control, Doing What You Agree To Do, Accepting the Consequences of Your Actions, Coping With Being Upset or Depressed, Feeling Good About Yourself

Frequency: 1 time a day for 5 days a week

Intensity: 30 minutes per session

Duration: 180 days over 42 weeks

Activities are adapted to accommodate all youth. Accommodations including but not limited to: Sign Language Interpreters, Communication Boards, and one-on-one assistance.

Personal/Group Social Skills Activities will include:

- Personal-Coping, Problem-Solving, Making Decisions, Following Directions, Listening
- Group-Greetings, Relationship Building, Conversation, Conflict Resolution, Giving Advice

Frequency: 1 time a day for 5 days a week

30 0 0 180 85

Intensity: 30-60 minutes per session

Duration: 180 days over 42 weeks

Activities are adapted to accommodate all youth. Accommodations including but not limited to: Sign Language Interpreters, Communication Boards, and one-on-one assistance.

Fitness:

- Life Long Fitness-Golf, Tennis, Fishing
- Personal Fitness-Exploring personal fitness preferences, Developing Personal Fitness Routine
- Social Fitness-Team and Recreational Sports

Frequency: 1 time a day for 5 days a week

30 0 0 180 85

Intensity: 30-60 minutes per session

Duration: 180 days over 42 weeks

Activities are modified and adapted as needed to accommodate all youth. Program is prepared to provided the following accommodations as dictated by each youth's disability: sports wheelchairs, Velcro straps, splints, balance supports, adapted sports equipment, aquatic buoyancy devices, aquatic pool lift.

Free Chioce:

Structured and supervised free play will be provided. The youth will be able to choose which activity they would like to participate in from a variety of options (board games, reading, sport or recreational activity, etc.).

30 0 0 180 85

Frequency: 1 time a day for 5 days a week

Intensity: 15-30 minutes per session

Duration: 180 days over 42 weeks

Activities are modified and adapted as needed to accommodate all youth. The program is prepared to provide the following accommodations as dictated by each youth's disability: Recreation Sport Adaptations, Communication Boards, Sign Language Interpreters, Braille, large print, page magnifiers, book holders, page turners, and one-on-one assistance.

Summer Activities Table

Activity/Service Name & Description	# Children	# Parents	# Others	Required Sessions	% to meet required
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The Walker "ACCESS" Lesson:

The Adolescent Curriculum for Communication and Effective Social Skills *ACCESS* is an evidence-based curriculum for teaching social skills to youth. The program teaches peer-to-peer skills, skills for relating to adults, and self-management skills which may be taught in one-to-one, small-group, or large-group instruction formats.

ACCESS contains 30 social skills lessons focusing on:

- **Relating to Peers** — Listening, Greeting Others, Joining In, Having Conversations, Borrowing, Offering Assistance, Complimenting, Showing a Sense of Humor, Making and Keeping Friends, Interacting with the Opposite Sex, Negotiating, Being Left Out, Handling Group Pressures, Expressing Anger, and Coping with Aggression
- **Relating to Adults** — Getting an Adult's Attention, Disagreeing with Adults, Responding to Requests, Doing Quality Work, Working Independently, Developing Good Work Habits, Following Classroom Rules, and Developing Good Study Habits
- **Relating to Yourself** — Taking Pride in Your Appearance, Being Organized, Using Self-Control, Doing What You Agree To Do, Accepting the Consequences of Your Actions, Coping With Being Upset or Depressed, Feeling Good About Yourself

30	0	0	40	85
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Frequency: 1 time a day for 4 days a week

Intensity: 60 minutes per session

Duration: 10 weeks

Activities are adapted to accommodate all youth. Accommodations including but not limited to: Sign Language Interpreters, Communication Boards, and one-on-one assistance.

Free Chioce:

Structured and supervised free play will be provided. The children will be able to choose which activity they would like to participate in from a variety of options (board games, reading, sport or recreational activity, etc.). Before care (8 am to 9 am) and after care (4:30 pm to 6 pm) is provided to parents who need to drop off/pick up their children earlier, later or both.

30	0	0	49	85
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Activities are modified and adapted as needed to accommodate all youth. The program is prepared to provide the following accommodations as dictated by each youth's disability: Recreation Sport Adaptations, Communication Boards, Sign Language Interpreters, Braille, large print, page magnifiers, book holders, page turners, and one-on-one assistance.

Frequency: 2 times a day for 5 days a week

Intensity: 1-2.5 hours

Duration: 10 Weeks

Morning Exercise:

Children will participate in morning exercises including stretching, walking, and light calisthenics.

Frequency: 1 time a week for 10 weeks

Intensity: 60 minutes per session

30 0 0 49 85

Duration: 10 weeks

Activities are modified and adapted as needed to accommodate all youth. Program is prepared to provide the following accommodations as dictated by each youth's disability: sports wheelchairs, Velcro straps, splints, balance supports, and adapted sports equipment.

Enrichment:

Various enrichment activities including: cultural arts, sports activities, drumming, fencing, golf, fine arts, drama, arts & crafts, music, dance, chorus signing, attending cultural art performances, games.

Frequency: 1 time a day for 4 days a week

Intensity: 60 minutes per session

30 0 0 40 85

Duration: 10 weeks

Activities are modified and adapted as needed to accommodate all youth. The program is prepared to provide the following accommodations as dictated by each child's disability: Recreation Sport Adaptations, Communication Boards, Sign Language Interpreters, Braille, large print, page magnifiers, book holders, page turners, and one-on-one assistance.

Personal/Group Soical Skills Activities will include:

- Personal-Coping, Problem-Solving, Making Decisions, Following Directions, Listening
- Group-Greetings, Relationship Building, Conversation, Conflict Resolution, Giving Advice

Frequency: 1 time a day for 4 days a week

Intensity: 60 minutes per session

30 0 0 40 85

Duration: 10 weeks

Activities are adapted to accommodate all youth. Accommodations including but not limited to: Sign Language Interpreters, Communication Boards, and one-on-one assistance.

Snack/Lunch:

Snacks are purchased through the procurement process from county vendors (Chenney Brothers and Sysco). Examples include: Sun Chips, pretzels, fruit, yogurt, cereal bars, Graham crackers, juice, and water. Nutritional value of meals and snacks are reviewed using USDA standards to serve youth food that is low in fats and sugars, and high in grains, minerals, and vitamins. Youth will bring thier own lunch to the program.

30 0 0 49 100

Frequency: Snack-1 time a day for 5 days a week/Lunch-1 time a day for 5 days a week

Intensity: Snack-30 minutes per session/ Lunch-90 minutes per session

Duration: 49 days over 10 weeks

Fitness:

- Life Long Fitness-Golf, Tennis, Fishing
- Personal Fitness-Exploring personal fitness preferences, Developing Personal Fitness Routine
- Social Fitness-Team and Recreational Sports

Frequency: 1 time a day for 5 days a week

Intensity: 60 minutes per session

30 0 0 49 85

Duration: 10 weeks

Activities are modified and adapted as needed to accommodate all youth. Program is prepared to provided the following accommodations as dictated by each youth's disability: sports wheelchairs, Velcro straps, splints, balance supports, adapted sports equipment, aquatic buoyancy devices, aquatic pool lift.

Participant Outcomes

Outcome	Data Source / Measurement Tool	Timing	Associated Activity
Increase Positive Peer Relationships: <ul style="list-style-type: none"> • 30 participants in program • 85% achieve outcome 	"ACCESS Placement Test" is the measurement tool from "The Walker Social Skills Curriculum-The (ACCESS) Program"	<ul style="list-style-type: none"> • Pre-test: within two weeks of participant enrollment • Post-test: within 30 days before end of program or upon discharge 	Walker "ACCESS" Lesson
Improved Relationships with Parents and Other Adults: <ul style="list-style-type: none"> • 30 participants in program • 85% achieve outcome 	"ACCESS Placement Test" is the measurement tool from "The Walker Social Skills Curriculum-The (ACCESS) Program"	<ul style="list-style-type: none"> • Pre-test: within two weeks of participant enrollment • Post-test: within 30 days before end of program or upon discharge 	Walker "ACCESS" Lesson
Improve Decision-Making, Coping, and Problem Solving Skills: <ul style="list-style-type: none"> • 30 participants in program • 85% achieve outcome 	"ACCESS Placement Test" is the measurement tool from "The Walker Social Skills Curriculum-The (ACCESS) Program"	<ul style="list-style-type: none"> • Pre-test: within two weeks of participant enrollment • Post-test: within 30 days before end of program or upon discharge 	Walker "ACCESS" Lesson

Participant Outcomes Measurement

Define Meaningful Improvement:*

For proposed outcomes stating that participants will improve/increase or decrease in particular areas, describe how you will determine whether the outcome is met. Include within your answer how much or what degree of change in each area is meaningful or significant enough to be considered a success for participants. Are there relevant benchmarks that can be used to anchor the target % for particular outcomes? For example, if grade promotion is an outcome, the target percent of participants to be promoted to the next grade should exceed the percent of

students who are generally promoted in a comparable group of students at the same school but not receiving the proposed program. If funded, this detail will be further specified in the contract negotiation process. (400 word limit)

In the Youth Development Social Skills Program, the three outcomes are:

1. Increase positive peer relationships
2. Improve relationships with parents and other adults
3. Improve decision making, coping, and problem solving

The Walker Social Skills ACCESS Placement Test will be utilized to assess progress in the outcome areas above. The pre-test will be administered to each youth within two weeks of registration into the program. The post-test will be administered to each youth within 30 days of program completion or upon discharge. The Scores will be tracked and recorded. The entire ACCESS Placement Test will be administered to all youth to track overall progress in social skills. To track the specific outcomes the Placement Test provides three sections that focus on each of the outcomes to measure improvement. An increase of one point between the pre-test and the post-test in each section is significant to be considered a success for youth. The target is 85% of youth show improvement in Social Skills.

For the outcome, *increasing positive peer relationships*, the "Area 1: Peer Related Skills Section A. Interpersonal Skills" will be utilized to measure improvement. For the outcome, *improve relationships with parents and other adults*, the "Area 2: Adult-Related Skills" will be utilized to measure improvement. For the outcome, *improve decision making, coping, and problem solving* the "Area 1: Section B. Coping Skills" will be utilized to measure improvement.

Data Collection Plan:*

Briefly describe the program data collection plan in relation to the performance measures (quantity measures, quality measures and participant outcomes) included in the NOFA and your application. (400 word limit)

- If pre, mid, and/or post-testing is required to measure participant progress and program results, explain the steps you will take to ensure every participant will receive outcome testing as required, and your internal controls to ensure test results are accurately scored and reported in accordance to the outcome schedule. Describe your ability to capture and report data electronically.
- Describe the general reliability and validity of proposed data sources/measurement tools. Include whether the measures are self-report, observational or other types, and your experience with the usefulness of each tool. Remember to include sample tools and/or documentation of this, as applicable, in the Attachments of your application.

The Data Collection Plan for performance measures include the Administrative Officer III collecting, analyzing, and reporting data to The Children's Trust (TCT) to fulfill all of the testing and tracking of measurable outcomes and data reporting requirements. This is done through monthly meetings, quarterly site visits, and open communication with the program sites about the contract requirements. Program sites will receive a TCT Program Site checklist which outlines all of the above mentioned areas.

The steps taken to ensure that every participant receives the required pre and post-testing include the following procedures. First, the Administrative Officer III receives from The Children's Trust all of the Youth Development reporting requirements and relays the information to the Certified Therapeutic Recreation Specialist (CTRS) at the beginning of the program. Second, the CTRS and program staff including Recreation Specialists and Recreation Leaders will attend trainings as needed. Third, the CTRS ensures the testing schedule is followed. The internal controls to ensure that test results are accurately scored and reported include an internal testing schedule through which the youth are tested at the beginning of the contracted testing periods. Fourth, for quality control, program staff will enter the pre and post test scores onto an internal Excel score spreadsheet which tracks that all youth are tested. Fifth, the Administrative Officer III checks the scores and analyzes for program modifications based on results. All sites have computers, and the CTRS as well as assigned Recreation Specialists/Leaders can report the data electronically.

Program Staff Members

Position Title	# FT/PT Staff Status	Position Type	Qualifications	Duties
Certified Therapeutic Recreation Specialists (also referred to as Recreational Therapists)	1 Full-Time	Employee	Bachelor's degree in Recreation or related field. Two years of experience in developing, planning, and conducting recreational programs for persons with disabilities. Required: driver license, Certified Therapeutic Recreation Specialist, Water Safety Instructor, CPR	Implement and supervise Youth Development Program. Completes assessments, behavior management plans, creates schedule of activities, trains staff, coordinates testing, assures curriculum fidelity, teaches techniques for adapting activities. Supervises all other

			and First Aid certifications.	program staff and activities.
Recreation Specialist	1 Full-Time	Employee	Bachelor's degree in a related field. One year of experience with people with disabilities. Experience may be substituted for degree on a year to year basis. Required: driver license, CPR and First Aid certifications.	Implement and supervise Youth Development Program. Completes assessments, behavior management plans, creates schedule of activities, trains staff, coordinates testing, assures curriculum fidelity, teaches techniques for adapting activities. Supervises all other program staff and activities.
Recreation Leaders	6 Part-Time/ Seasonal	Employee	High school diploma or GED. Must possess a driver license.	Lead youth development group activities, keeps activities on schedule, organizes program supplies and materials, organizes snack time.

Program Staffing Descriptions

Staffing Plan:*

Briefly summarize the staffing plan related to the points below. Remember to include a current organizational chart for the agency, including the proposed program, in the Attachments section of your application. (500 word limit, or approximately 1 page)

- Provide the rationale for the staffing pattern to ensure proposed activities are accomplished. Specify whether you would have to recruit and hire staff for this program, or whether qualified personnel for this program are currently available within your agency.
- Describe the cultural and linguistic competency of the program staff and volunteers and their ability to serve the target population.
- Consistency is important to the success of services. Explain what efforts you will make to maintain staff and reduce turnover of trained, experienced staff within the program. Include historical turnover information for your organization and current staff recruitment and retention efforts.
- How will the program be managed and coordinated? Describe the supervision protocol, including the content of a typical supervision or management meeting.
- Describe the staff training requirements and costs associated with the program. How will program staff be trained and prepared to support a diverse population with multiple competing needs to include, but not limited to community service, family emergencies and academic deficiencies.

Qualified personnel are currently working at Miami-Dade Parks. Each program is supervised by a Certified Therapeutic Recreation Specialist (CTRS) and services are delivered by Recreation Specialists/Leaders. This staffing pattern has allowed the Department to provide successful Recreational programming since 1957 and Out-of-School Trust funded programs since 2004.

Staff are hired from the surrounding community, and frequently children who grew up in the Department programs return to work or volunteer. This makes our staff better able to serve the cultural and linguistic needs of participants. Diversity in program staff's backgrounds enables them to identify the needs of our participants and adapt activities accordingly.

In FY 2009-10, the turnover rate for full-time was 10% due to retirement, layoffs, death, failure of probationary period, and medical reasons. The turnover rate for part-time was 20% due to voluntary resignation, inability to meet work schedule, and other job opportunities. The turnover rate specifically for recreation program staff is historically less than 5% (MDPR Human Resources Division, 2009). The Department's policy is to promote from within. Employees are encouraged to apply for positions they qualify for. Employees have access to online courses that sharpen their skills, and develop new skills to help them grow professionally and prepare them for advancement.

The Department's Disability Services Manager supervises Certified Therapeutic Recreation Specialist (CTRS) who manage the

programs and supervise Recreation Specialists/Leaders. Disability Services Manager conducts bi-monthly management staff meetings which cover various operational topics such as revenue and expenditures, training, special programs and events, and programmatic needs. The Disability Services Manager oversees inclusion and accessibility issues throughout the Department.

At no cost to the direct program services, all new employees attend an orientation program in which training and career development opportunities are discussed. Recreation program employees receive trainings on New Staff Orientation, Customer Service, Know Your County Government, Ethics, and Diversity Matters. Current departmental training programs include management seminars consisting of a Park and Recreation Manager program; park maintenance, machine maintenance, the use of pesticides, fungicides and insecticides, performance evaluation, disciplinary action, administrative orders, safety, operational procedures, diversity and conflict resolution, ADA Inclusion, Effective Communication, Career Development, and Using Active Strategy as a management tool. CTRS run monthly disability training sessions for all recreation specialists/leaders.

Subcontracting Rationale:*

If you are subcontracting for direct services, explain why. How will participants be better off because you are subcontracting direct services? How will your agency supervise and manage subcontractors to ensure they are performing well? Please note that subcontractors are limited to agencies or persons directly related to the program services. If you are not subcontracting for direct services, enter "Not Applicable" in this text field prior to saving the document. (200 word limit)

Not Applicable

School-year/After-school Site Information Form

School Year Site Name	Street Address	City	Zip Code	Current	Public DCF School License Status	Operation Schedule	Fees	#Children	#CWD	#Parents	#Other
Greynolds Park	18601 NE 22nd Avenue	Miami	33160	Yes	No Exempt Letter	August 22nd, 2011 to June 7th, 2012 for 180 Days Monday to Friday from 2:00pm to 6:00pm and 21 Full Days from 8:00am to 6:00pm	N/A	15	15	0	0
Tamiami Park	11201 SW 24th Street	Miami	33165	Yes	No Exempt Letter	August 22nd, 2011 to June 7th, 2012 for 180 Days Monday to Friday from 2:00pm to 6:00pm and 21 Full Days from 8:00am to 6:00pm	N/A	15	15	0	0
								30	30	0	0

Summer Site Information Form

Summer Site Name	Street Address	City	Zip Code	Current	Public DCF School License Status	Operation Schedule	Fees	#Children	#CWD	#Parents	#Other
Greynolds Park	18601 NE 22nd Avenue	Miami	33160	Yes	No Exempt Letter	Summer 2011: August 1st, 2011 to August 19th, 2011 from Monday to Friday 8:00am to 6:00pm Summer 2012: June 11th, 2012 to August 17th, 2012 from Monday to Friday 8:00am to 6:00pm	N/A	15	15	0	0

Tamiami Park	11201 SW 24th Street	Miami 33165	Yes	No	Exempt Letter	<p>Summer 2011: August 1st, 2011 to August 19th, 2011 from Monday to Friday 8:00am to 6:00pm</p> <p>Summer 2012: June 11th, 2012 to August 17th, 2012 from Monday to Friday 8:00am to 6:00pm</p>	N/A	15	15	0	0
								30	30	0	0

Program Budget Summary

Download the Excel budget forms from the Funding Opportunity Details page and upload the completed document in the Attachments form.

Refer to the Budget Instructions and Guidelines for details regarding the required elements for completing these Excel forms

Total Requested Funding from The Children’s Trust: \$150,000.00
Total Match Funding for the Program: \$95,761.00

Budget Summary:*

Provide a general summary of the overall budget needed to implement the program as proposed. If the program has matching funds, describe the funding source and general plan for use of these funds. Remember to include documentation of cash or in-kind matching funds for the proposed program in the Attachments of your application. (250 word limit, or approximately 1/2 page)

To obtain fidelity in providing high quality Youth Development Year-Round Programs, at no expense to families, below budget items are requested. Cost per child is \$5,000 for 30 youth with disabilities.

“Personnel” (salary & fringe) includes percentage of time two Full-Time Employees are dedicated to the program for 30% of their time and six Part-Time Employees for 100% of their salary and effort. “Travel” to transport youth to fieldtrips. This includes lift-equipped vehicles. “Meal” for snack every program day. “Program Supplies” costs include purchasing the Evidence-Based Program Curricula and related program supplies. “Field Trips” for one field trip per child per week during full day camps.

“Matching Funds” includes the Value of Volunteer hours, Building Rental Rates, and background screening. Volunteers are valued at entry-level Park Service Aide (\$11.06 per hour) for 1,500 hours. Building rental rates average \$35 per hour for 720 hours for After-School and 176 hours for Full Day Camps. Background Screenings for employees and volunteers are covered by the Department at \$33/volunteer and \$43/employee.

Attachments - (0021.00)

Attachment	Description	File Name	Type
REQUIRED ATTACHMENTS			
Tentative activity schedule(s) (REQUIRED)	Activity Schedules-Social Skills	Activity Schedules-Youth Development Social Skills.pdf	pdf
Data source/measurement tool(s) (REQUIRED)	The Walker "ACCESS" Placement Test	The Walker ACCESS Placement Test.pdf	pdf
Program budget worksheet (REQUIRED)	Program Budget	MDPR Budget Youth Development_Social Skills.xls	xls
Staff resumes (REQUIRED)	Staff Resumes & Job Descriptions	Staff Resumes (SS).pdf	pdf
Organizational chart(s) (REQUIRED)	MDPR Table of Organization	MDPR Table of Organization.pdf	pdf
Form W-9 (REQUIRED)	Form W-9 (Miami-Dade County)	Form W-9 (Miami-Dade County).pdf	pdf
Most recent financial audit (REQUIRED)	Miami-Dade County Comprehensive Annual Financial Report (CAFR)	Miami-Dade Comprehensive Annual Financial Report.pdf	pdf
OTHER ATTACHMENTS (if applicable)			
Quality assurance and program fidelity (IF APPLICABLE)	MDPR Management Checklist	MDPR Management Checklist.pdf	pdf

Evidence of past outcomes and/or successes (IF APPLICABLE)			
Letters of Agreement or Memoranda of Understanding (LOAs/MOUs) (IF APPLICABLE)			
Cash or in-kind matching funds (IF APPLICABLE)	Back-up Documentation of In-Kind	In-Kind Documentation.pdf	pdf
Sliding fee schedule (IF APPLICABLE)			
Investigations, litigation and/or regulatory action (IF APPLICABLE)			
Other (specify in description)	Behavior Management Plan & DCF Exemption Letters (SS)	Other-Behavior Mgmt Plan and DCF Exemption Letters_SS.pdf	pdf

Final Application Certification

Ensure the authorized official for the applicant agency is registered in WebGrants and selected as the authorized official for the application. Enter this person's first and last name and title in this section. This will indicate the applicant's agreement to the Certification Statement and Acknowledgement of Required Documents for Contracting that are acknowledged by checking below.

Authorized Official's Name and Title:* Abra Langer Administrative Officer III
First Name Last Name Title

Certification Statement:

I do hereby certify to the following statements and that all facts, figures, and representations made in this application and supporting documents are true and correct.

- All applicable statutes, regulations and procedures for program compliance and fiscal control, including but not limited to those contained in the application and contract, will be implemented to ensure proper accountability of funds. I certify that the funds requested in this application will not duplicate or replace funds that would otherwise be used for the purposes set forth in this proposal, and that the funds requested are a true estimate of the amount needed to operate the proposed program.
- I have been duly authorized to act as the representative of the Agency in connection with filing this application. Further, I understand that it is the responsibility of the agency head to obtain from its governing body the authorization for the submission of this application.
- This bid process is subject to the cone of silence and Florida's conflict of interest laws (§112.311, et. seg). I further state that to the best of my knowledge, submission of this proposal is in compliance with the state and county conflict of interest laws.
- All work contained within this proposal is the unique and original product of the agency I represent, and has not been plagiarized or duplicated in any way from another's work.

Check box to acknowledge certification statements: Yes

Acknowledgement of Required Documents for Contracting:

I certify that if this application is recommended for funding each of the requirements listed below will be provided as noted, as a condition of receiving funding:

- **Staff background checks:** All staff and volunteers with direct contact with children must satisfactorily pass a Level II background screening that is **on file prior to employment**.
- **Insurance:** Documentation of General Liability Insurance (min. \$500,000), Workers' Compensation (min. \$500,000), Automobile Insurance (min. \$1,000,000 if transporting children, \$300,000 if not) must be **submitted within 30 days of contract execution**. In addition, Professional Liability Insurance (min. \$250,000 with amount to be determined by The Trust) and Proof of Property Coverage (for capital equipment owned by The Children's Trust) should be included, if applicable.
- **Financial audits:** In addition to the financial audit or statements submitted with this application, all funded providers are required to **submit annually a financial audit within 180 days of the end of their fiscal year**, performed by an independent certified audit firm licensed to do business in Florida. This audit shall be conducted in accordance with generally accepted accounting principles. In addition, **any provider who receives a combined total amount of \$300,000 or more from The Children's Trust, must submit a program specific audit** showing the expenditures for each contract funded by The Children's Trust during the audit period. The program specific audit will include a report stating whether or not the schedule of expenditures were fairly stated.

Check box to acknowledge agreement with listed requirements: Yes

Youth Development Social Skills Summer/Full Day Activity Schedule

Week of:	Monday	Tuesday	Wednesday	Thursday	Friday
8:00 AM-9:00 AM	Drop off/ Free Choice	Drop off/ Free Choice	Drop off/ Free Choice	Drop off/ Free Choice	Drop off/ Free Choice
9:00 AM-10:00 AM	Morning Exercise	Morning Exercise	Morning Exercise	Morning Exercise	Morning Exercise
10:00 AM-11:00 AM	Walker "ACCESS" Lesson	Walker "ACCESS" Lesson	Walker "ACCESS" Lesson	Field Trip Lunch	Walker "ACCESS" Lesson
11:00 AM-12:00 PM	Personal/Group Social Skills	Personal/Group Social Skills	Personal/Group Social Skills		Personal/Group Social Skills
12:00 PM-1:30 PM	LUNCH	LUNCH	LUNCH		LUNCH
1:30 PM-2:30 PM	Enrichment	Enrichment	Enrichment		Enrichment
2:30 PM-3:00 PM	SNACK	SNACK	SNACK	SNACK	SNACK
3:30 PM-4:30 PM	Fitness	Fitness	Fitness	Fitness	Fitness
4:30 PM-6:00 PM	Free Choice/ Pick up	Free Choice/ Pick up	Free Choice/ Pick up	Free Choice/ Pick up	Free Choice/ Pick up

Appendix D

ACCESS PLACEMENT TEST

TEACHER RATING INSTRUCTIONS

Please read each statement below on the placement test carefully and circle the number that corresponds to your estimate of the pupil's behavioral status on the social skill defined by that item. The numbers 1–5 are a *continuous* scale. Circling number 1 for an item indicates that the statement is not descriptive or true of the pupil being rated; circling number 3 would indicate that the statement is *moderately* true or descriptive; and circling number 5 indicates that it is *very* descriptive or true of the pupil in question.

For example, an item might read as follows:

	Not descriptive or true		Moderately descriptive or true		Very descriptive or true
The pupil negotiates skillfully with peers	1	.....	2	.....	3
				
					4
				
					5

If you feel the item is not characteristic of the pupil's behavior, you would circle 1; if slightly characteristic, you would circle 2; if somewhat characteristic, you would circle 3; if very characteristic, you would circle 4; and if always characteristic, you would circle 5. *Characteristic* means that when an opportunity exists or arises for the pupil to appropriately display the social skill in question, he or she demonstrates it with an acceptable level of skill. Please respond to *all* items in the placement test for each pupil you rate.

	Not descriptive or true		Moderately descriptive or true		Very descriptive or true
Area I: PEER-RELATED SKILLS					
Section A: Interpersonal Skills					
1. Listens politely and carefully to others	1	.....	2	.....	3
				
					4
				
					5
2. Greets other persons (adults, peers) appropriately	1	.....	2	.....	3
				
					4
				
					5
3. Skillfully joins in with others	1	.....	2	.....	3
				
					4
				
					5
4. Has extended conversations with peers	1	.....	2	.....	3
				
					4
				
					5
5. Follows conventional rules in borrowing others' possessions	1	.....	2	.....	3
				
					4
				
					5
6. Offers assistance when situation calls for it	1	.....	2	.....	3
				
					4
				
					5
7. Compliments others in an appropriate manner	1	.....	2	.....	3
				
					4
				
					5
8. Displays an appropriate sense of humor	1	.....	2	.....	3
				
					4
				
					5
9. Knows how to keep and maintain friends	1	.....	2	.....	3
				
					4
				
					5
10. Interacts appropriately with the opposite sex	1	.....	2	.....	3
				
					4
				
					5

Not **Moderately** **Very**
descriptive **descriptive** **descriptive**
or true **or true** **or true**

Section B: Coping Skills

- | | |
|---|---|
| 1. Negotiates skillfully with peers | 1 2 3 4 5 |
| 2. Deals effectively with being left out | 1 2 3 4 5 |
| 3. Handles group pressures effectively | 1 2 3 4 5 |
| 4. Expresses anger appropriately | 1 2 3 4 5 |
| 5. Copes with aggression from others skillfully | 1 2 3 4 5 |

Area II: ADULT-RELATED SKILLS

- | | |
|---|---|
| 1. Obtains adults' attention appropriately | 1 2 3 4 5 |
| 2. Disagrees with adults in an appropriate manner | 1 2 3 4 5 |
| 3. Responds appropriately to requests by adults | 1 2 3 4 5 |
| 4. Produces work of acceptable quality | 1 2 3 4 5 |
| 5. Works independently | 1 2 3 4 5 |
| 6. Has good work habits | 1 2 3 4 5 |
| 7. Follows classroom rules | 1 2 3 4 5 |
| 8. Has good study habits | 1 2 3 4 5 |

Area III: SELF-RELATED SKILLS

- | | |
|--|---|
| 1. Takes pride in her or his appearance | 1 2 3 4 5 |
| 2. Is organized | 1 2 3 4 5 |
| 3. Displays self-control | 1 2 3 4 5 |
| 4. Does what he or she agrees to do | 1 2 3 4 5 |
| 5. Accepts the consequences of his or her actions | 1 2 3 4 5 |
| 6. Copes effectively with being upset or depressed | 1 2 3 4 5 |
| 7. Feels good about him or herself | 1 2 3 4 5 |

Areas in Blue to be completed by the

GENERAL INFORMATION

Organization Name:	Miami-Dade County Park and Recreation Department (MDPR)
Agency Fiscal Year:	October 1 to September 30 <i>(for example: July 1 to June)</i>
Program Title:	MDPR Youth Development Social Skills Program

BUDGET REVENUES			
Agency Source of Funding	Name of Source of Matching Funds for the Program Budget	Program Revenues	Agency Revenues
Trust Amount Requested		\$150,000.00	\$150,000.00
Trust Other Funding			
Total Sources of Revenue Other than The Trust and In-Kind		0.00	0.00
Miami-Dade County Grants(Local)			
Federal Grants			
State Grant			
Foundations/Charitable Funds			
Cash/Fees/Other Revenue			
- Cash			
- Program Fees			
- CDS Subsidies for School-Aged children			
- Other			
In-Kind Contributions (list below)		95,761.00	57,001,000.00
Miami Dade County (General Revenue/Fund)			57,001,000.00
Miami Dade County (Matching Fund Amount)		95,761.00	
Subtotal Sources of Revenue Other than The Trust		95,761.00	57,001,000.00
Total Budget - Revenues		\$ 245,761.00	\$ 57,151,000.00

Agency

30)

% of Agency Revenues
0.3%
0.0%
0.0%
0.0%
0.0%
0.0%
0.0%
0.0%
0.0%
0.0%
0.0%
0.0%
0.0%
99.7%
99.7%
0.0%
0.0%
99.7%
100.0%

Job Description **RECREATION LEADER**

Minimum Qualifications: High school diploma or GED. Three years of experience in planning, implementing and instructing activities for persons with disabilities in a recreation or school setting are required. Coursework in Therapeutic Recreation, Special Education, Park and Recreation Management or a related field may substitute for the required experience on a year-for-year basis. Must obtain a Water Safety Instructions certification within one year of appointment. Must obtain an HRS Child Care Training certification during the probationary period. Must be able to perform heavy lifting and assist individuals with disabilities with transfers. Must possess a Driver license. Must be able to work days, nights, holidays, and weekends on a varied work schedule.

Description: **RECREATION LEADER**

Job Description: **NATURE OF WORK:**

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

ILLUSTRATIVE TASKS:

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

KNOWLEDGES, ABILITIES, AND SKILLS:

Knowledge of the principles, practices, and techniques of public recreation, including an understanding of the activities which comprise a community recreation program. Knowledge of rules of instruction in the fundamentals of a variety of team and individual sports. Knowledge of the principles and techniques of first aid. Knowledge of safety precautions applicable to the area of assignment and effective precautionary measures. Knowledge of departmental rules, regulations, policies, and procedures. Knowledge of facilities and equipment used both in indoor and outdoor recreation activities. Knowledge of routine maintenance procedures. Ability to lead, instruct, and develop interest in recreation activities and promote good sportsmanship. Ability to recognize and prevent dangerous situations from arising. Ability to assist in enforcing facility rules. Ability to establish and maintain effective working relationships with all age group participants and the general public. Ability to keep records, prepare reports, and maintain material inventory. Ability to understand and follow verbal and written instruction. Ability to administer basic first aid. Ability to use simple hand tool, cleaning materials, and operate a small utility vehicle. Skill in a variety of sports and games. REV 10-79

Job Description **RECREATION SPECIALIST**

Minimum Qualifications: Bachelor's degree. One year of experience in developing, planning and/or conducting recreational programs for persons with disabilities is required. Additional experience may substitute for required education on a year-for-year basis. Must possess a Driver license. Must obtain CPR, First Aid, HRS Child Care Training and Water Safety Instructor certifications during the probationary period. Must be able to work days, nights, holidays, and weekends on a varied work schedule.

Description: **RECREATION SPECIALIST**

Job Description: **NATURE OF WORK**

This is supervisory work in the coordination and instruction of a specific recreation program in a limited number of neighborhood or community parks, a specific service zone, or a small special program. Employees in this class are responsible for planning, directing and instructing a specialized recreational activity in a specific service zone. Work requires initiative and originality in developing specialized methods, equipment and techniques to carry out a specific program area. Employees work within departmental policies and procedures, but exercise independent judgment in the application of specialized knowledge to the assigned recreation program. Supervision may be exercised over a small group of instructional personnel. Work is performed under the general supervision of a superior who reviews work through observation, personal conferences and attainment of desired program results

ILLUSTRATIVE TASKS

Plans and conducts workshops and classes for specific groups or general public in a specialized recreation program, including music, drama, arts and crafts, aquatics, nature study, or related special activities requiring specific skills in that area; demonstrates and explains techniques, procedures, materials and equipment associated with the assigned specialty.

Disseminates information to the general public regarding departmental activities; schedules special programs; prepares requisitions for purchase of specialized equipment and supplies; assembles materials for use by program participants.

Confers with field staff and instructional personnel in planning the effective use and future development of special activities; prepares program procedures and conducts classes for instructional personnel on program methods; gives advice and assistance on unusual or difficult problems.

Prepares a draft of budget for the specialty assigned, with supporting information as requested; conducts continuing research and relating studies in area of assignments; recommends actions to be taken to meet the needs of the specific service zone.

Supervises employees engaged in the instruction of specialized recreational programs; explains program instruction methods and procedures to subordinate personnel.

Performs related work as required.

KNOWLEDGES, ABILITIES AND SKILLS

Thorough knowledge of the principles, practices and techniques of public recreation.

Considerable knowledge of the principles, practices and techniques of the assigned special recreation area. Considerable knowledge of the principles, practices and techniques of instruction of the assigned special recreation area.

Knowledge of supervisory principles and practices.

Ability to plan and supervise the activities of subordinate personnel to achieve effective results.

Ability to establish and maintain effective working relationships with the general public, group participants and other employees.

Ability to express ideas thoroughly and concisely, orally and in writing.

Ability to supervise the activities of recreational personnel in a manner conducive to full performance and high morale.

Job Description: Certified Therapeutic Recreation Therapist (CTRS) also referred to as: **RECREATION THERAPIST**

Minimum Qualifications: Bachelor's degree in Recreation or related field. Two years of experience in developing, planning and conducting recreational programs for persons with disabilities are required. Must possess a Driver license. Must possess a certificate as a Therapeutic Recreation Specialist certificate during the probationary period. Must obtain Water Safety Instructions, Community CPR and First Aid certifications during the probationary period.

Description: **RECREATION THERAPIST**

Job Description:

NATURE OF WORK:

This is advanced and supervisory work in the development and implementation of therapeutic recreational programs for people with disabilities. Employees in this class are responsible for developing and supervising therapeutic recreational programs for people with disabilities including the emotionally handicapped, mentally retarded, physically disabled, deaf, blind and senior citizens. Responsibilities include the development, organization and implementation of sports programs, social activities, specialized camps, exercise programs and other activities. Duties include preparing program schedules, requisitioning supplies and equipment, preparing and maintaining program budgets, recommending program fee levels, and evaluating program effectiveness. Considerable independent judgment is exercised in the application of the principles of recreational therapy to development programs for the disabled. Supervision is exercised over recreational and clerical employees assisting with various phases of programs. Supervision is received from an administrative superior who reviews work for effective program development and implementation.

ILLUSTRATIVE TASKS:

Supervises subordinates assisting in various phases of therapeutic programs for individuals with disabilities including the emotionally handicapped, mentally retarded, physically disabled, deaf, blind, and senior citizens. Organizes and implements therapeutic recreational programs in sports, fishing, social activities, specialized camps, exercise programs, music, nature, arts & crafts, and other areas. Prepares all necessary program schedules, statistical and narrative reports and correspondence; requisitions equipment and supplies; schedules transportation as needed; prepares and maintains program budgets; recommends program fee levels and conducts program evaluations. Develops recommendations for policies and procedures for operation of recreational programs; provides training to subordinates concerning disability activities, safety, program preparation, and other relevant matters; provides assistance with program planning activities. Promotes therapeutic recreational programs through schools, government agencies, community organizations, special events, mailings, and parent meetings; conducts interviews with prospective participants or parents. Makes recommendations regarding hiring, discipline and promotion of subordinates; authorizes leave and overtime; evaluates and rates employee performance. Performs related work as required.

Job Description **RECREATION THERAPIST (continued)**

KNOWLEDGES, ABILITIES, AND SKILLS:

Thorough knowledge of the theories, principles, practices, and techniques of recreational therapy. Considerable knowledge of therapeutic recreational programming and administration. Considerable knowledge of various anatomical and physiological conditions and limitations of the differently-abled. Considerable knowledge of modern assistive equipment used in providing assistance to the physically and emotionally handicapped. Considerable knowledge of the principles of business and public administration. Considerable knowledge of public relations principles and techniques. Knowledge of supervisory principles and practices. Ability to plan, assign, and review the work of subordinates in a manner conducive to full performance and high morale. Ability to apply the theories and principles of recreational therapy in the effective development of therapeutic recreational programs for the disabled. Ability to review and evaluate the effectiveness of therapeutic recreational programs. Ability to establish and maintain effective working relationships with subordinates superiors and program clients. Ability to communicate clearly, concisely, verbally, and in writing. Ability to maintain records and prepare narrative and statistical reports. NEW 10-95

KIM FOWLER

Education:

Bachelor of Science Recreation & Leisure Studies, specialization in Therapeutic Recreation
Southern Connecticut State University

Certifications:

Certified Therapeutic Recreation Specialist
Certified Mental Health Professional
CPR/First Aid

Experience:

Jan 2008-Present Miami Dade Park and Recreation Department: Recreation Therapist

* Coordinate therapeutic recreation programs for individuals with disabilities. *Supervise summer camp, afterschool program, and special population programs. * Plan, implement and evaluate therapeutic groups and activities. * Assess individuals' needs; identify goals and objectives to meet needs. *Supervise subordinate staff and additional seasonal staff. * Complete supervisory reports. * Complete monthly budget reports. * Comply with all governmental policies and procedures. * Provide staff trainings and in-services. *Assist in park maintenance. *Liaison for consumers; fostering positive customer service. *Assist in large scale community recreation planning and implementation of services. * Assist with quality assurance, improvement, development, and implementation. * Supervise compliance of grant guidelines in programming. *Coordinate and manage recreation program, staff, and all onsite departmental decision making. *Inclusive recreation programming liaison. * Orientation and training of interns, students and staff. *Inventory and resource management. *Budget projections, purchases and adherence. *Provide therapeutic recreation presentations and trainings on-site and at National Conferences.

Jan 1998-Jan 2008 North Broward Hospital District: Recreation Therapist

* Coordinate therapeutic recreation and counseling programs for acute mentally ill consumers. * Independently implement therapeutic recreational and counseling services for patients. * Plan, implement and evaluate therapeutic groups and activities. * Assess individual needs; identify goals and objectives to meet needs. * Multidisciplinary treatment team member. * Daily documentation, weekly reviews and discharge plans. * Budget, purchase, inventory management. * Special Activity planning and implementation. * Patient Education. * Assist with quality assurance and improvement development and implementation. * Special Committee member: Patient Education, Safety, IOP development and Psychosocial Workgroup. * Assist with training and orientation of interns, students and staff. * Staff Education and Training.

July 1997-December 1998 Hollywood Pavilion: Psycho-education Therapist

* Develop, plan, implement and evaluate group therapeutic recreation and counseling programs for mentally ill patients attending outpatient program. * Complete individual assessments to identify needs, establish goals/objectives, and make recommendation to the treatment team. * Daily documentation, SOAP notes, treatment plans, discharges plans. * Multidisciplinary treatment team member. * Assist with departmental decision planning. * Assist with budget, inventory management. * Special event coordination.

KIM FOWLER (CONTINUED)

Experience continued

October 1992-July 1997 Central State Hospital: Recreation Therapist

* Develop, plan implement, evaluate individual and group therapeutic and leisure activities for developmentally disabled consumers. * Assess individual needs of residents. * Multidisciplinary treatment team member. * Daily/Monthly documentation. * Develop documentation procedures. * Coach/Instructor Special Olympics. * Swimming Instructor. * Camp developer. *QMRP. * Resident Council staff advisor. * Develop, implement, and evaluate large scale special activities. * Assist with departmental decision making and program coordination. * Budget, inventory submission and monitoring. * Evaluate subordinates/interns as assigned.

August 1996-May 1997 United Cerebral Palsy/ River Edge Behavioral Health: QMRP

* Develop, and coordinate habilitative programs for developmentally disabled consumers. * Supervise implementation of habilitative programming. * Documentation: Treatment plans, progress notes. * Community/Group Home liaison. * Staff training and development.

June 1992-September 1992 Central Correctional Institute: Recreation Therapy Intern

* Compile social history data of inmates. * Participate in interdisciplinary treatment team. * Assist Activity and Mental Health Therapists assess inmates, develop treatment plans and implement programming. * Assist Activity Therapist organize, supervise and implement group and individual therapeutic, leisure and counseling services for MH/MR inmates. * Document per policy.

October 1992-July 1997 Candlewood Valley Care Center: Activity Assistant

* Complete assessments for programming identification of geriatric population. * Develop, plan, implement, and evaluate group and individual therapeutic and leisure activities. * Documentation/progress notes per policy. * Participate in interdisciplinary treatment team. * Leadership and limited supervision of coworkers and volunteers. * Submit budget and purchasing proposals. * Provide, assist in developmental decision making. * Newsletter Staff Advisor. * Resident Council Staff Advisor. * Special Event programming and coordination of outside entertainment/agencies.

Arlene Bouza-Jou

- Education**
- 2003-Present Florida International University Miami, Fl.
- 1985 – Present Miami Dade Community College Miami, Fl.
- Currently seeking a Bachelors Degree in Recreation Therapy
- 1983 – 1985 Southwest Miami Sr. High School Miami, Fl.
- High school Diploma
- Work experience**
- 2001 – Present Miami-Dade Park and Recreation Miami, Fl.
- Recreation Specialist, Leisure Access Services***
- Plan, organize, conduct and supervise therapeutic recreational activities for disabled population. Manager in park locations including maintenance and custodial aspects. Experienced with budget planning, goals and objectives, PAR, equipment and vehicle maintenance along with clerical duties. Very efficient manager and supervisor. 9 years plus.
 - Provide service excellence daily to patrons, parents, participants and community.
 - Experience with grant funded programs; from grant writing process develop goals, interventions, behavioral techniques and selection of programs. Implement data collection, activity modification, measurement tools, goal setting, goal implementation, goal tracking and maintenance of files, documentation and record keeping for audits at facilities.
 - Work well with in the community to promote public awareness, advocate and innovate therapeutic recreational, leisure and social programs for the disabled population. Committee member of various community agencies to help develop and provide special events and presentations for community agencies and schools. Steer head of two annual events Family Festival of Arts and Games and Assistive Technology awareness day events, including accessibility issues and path of travel while preparing activities, resources and all details to promote inclusion events held at our Miami Dade County Parks sites.
 - Supervise subordinates encourage development, mentor and provide in-service trainings for staff, which include disability awareness, specialized disability activities, summer and year round program preparation, CPR, First Aide and aquatics. Water Safety Instructor, develop water exercise and adapted swimming lessons, including assessments, scheduling and conducting activity. Certified Arthritis water exercise instructor and Arthritis Tai Chi instructor.
- 2001 - 2003 Infinite personal possibilities, Inc. Miami, Fl.
- Behavior Specialist Intern, (Part-time)***
- Evaluate client's behaviors thru assessments.
 - Develop IPP plan, goal setting, implementation of behavioral goals and tracking.
 - Monthly reviews and reports for clients. Data collection and graphing on a weekly basis.

- **Arlene Bouza-Jou (continued)**
- Setting appointments and visiting clients.
- Record keeping, update files, etc.

1987 - 2001 Miami-Dade Park and Recreation Miami, FL.
Recreation Leader, Leisure Access Center

- Develop, promote and conduct recreational programs for disabled population. Schedule activities, keep records and take payments.
- Organize special events and other functions.
- WSI instructor, water exercise classes and adapted swimming lessons.
- Med-waiver, developing IPP, goal setting, implementation of goals and tracking. Behavior plan implementation.
- Supervise staff in programs.

1987 - 1998 Aero Support, Inc. of Florida Miami, FL.
Assistant Sales Manager / Customer Service Representative

- Research aviation parts, pricing and developing quotations. Dealing with customers direct.
 - Heavy telephone communication with various clients internationally.
 - Supervise staff and full manager duties on various occasions.
 - Full office duties, phone, filing, record keeping, update files, etc.
- Schedule staff and provide payroll information.

Special Skills and Experience

Proficient in Microsoft Word, Excel and Internet access. Bilingual (English/Spanish). Ability to work well with others, leadership and customer service experience (22 years+). Well experienced with planning, implementing and instructing activities. Well experienced with our disabled population (22 years +). Developed several programs, which are currently running for participants of Leisure Access Services. Directed annual shows and many special events for disabled population and general community. Member of Gold Coast Therapeutic Recreation Association, a National Collegiate Scholar and receipt of Champion for Children Awarded by The Children’s Trust program for 2007.

Certifications

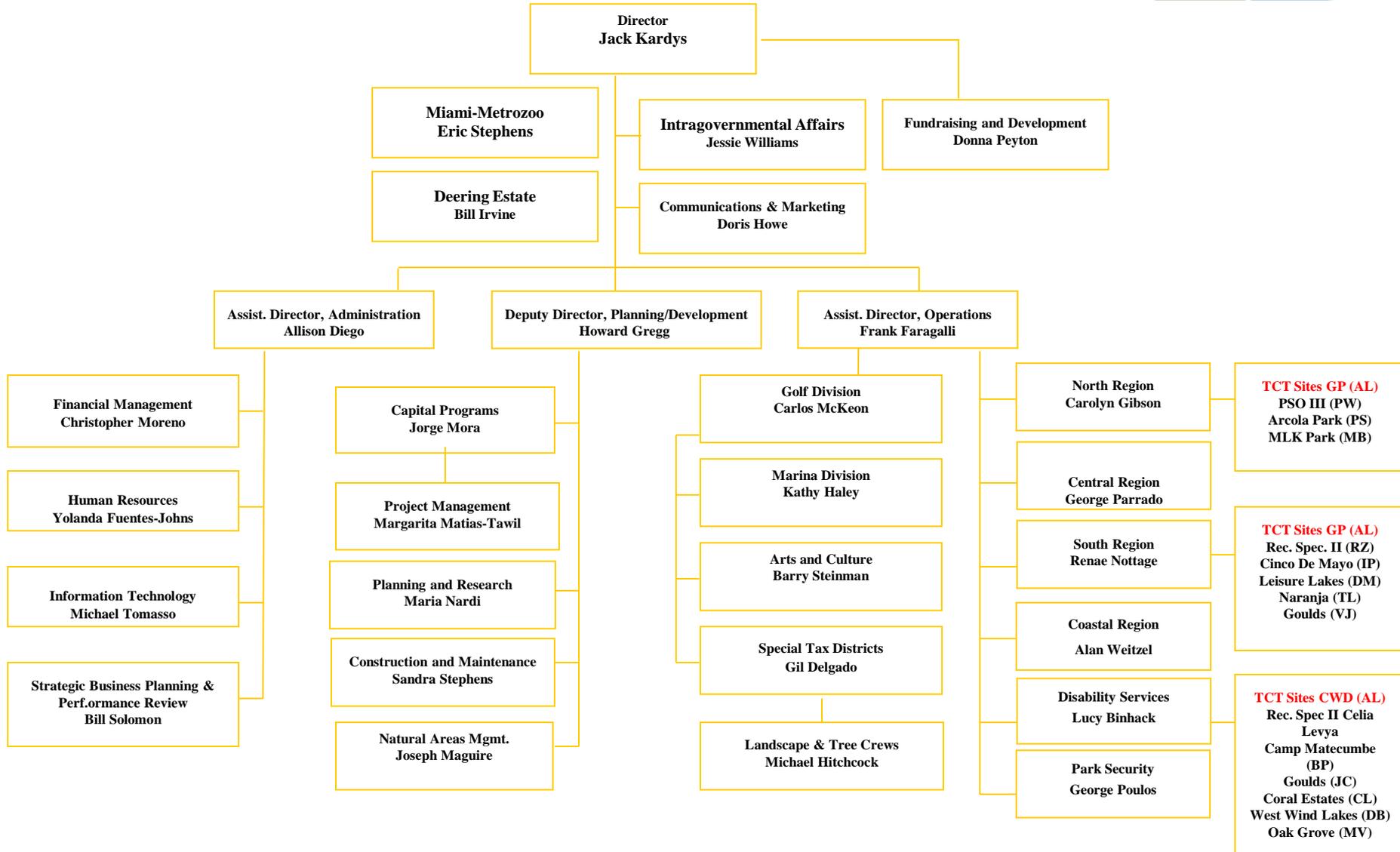
American Red Cross Instructor certified to teach First Aid & CPR, HRS Child Care Training Certificate, American Red Cross Certified Water Safety Instructor and American Arthritis Foundation Certified for water exercise and PACE. Certified Arthritis Tai Chi instructor. Miami-Dade county Supervisors Certification Program certified.

References

Available upon request.

Park and Recreation Department

Table of Organization



**Request for Taxpayer
 Identification Number and Certification**

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

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

Business name, if different from above

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

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

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

Requester's name and address (optional)

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

Social security number

or

Employer identification number
59-6000573

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

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

General Instructions

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

Purpose of Form

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

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

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

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

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

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

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

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

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

*MIAMI-DADE COUNTY,
FLORIDA*

*COMPREHENSIVE ANNUAL
FINANCIAL REPORT*

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2009

FINANCE DEPARTMENT

CARTER HAMMER
Finance Director

BLANCA PADRON, CPA
Controller

GRACIELA CESPEDES, CPA
Deputy Finance Director

MARIA C. RIVERO
Assistant Controller

www.miamidade.gov



MIAMI-DADE COUNTY

Carlos Alvarez
Mayor

BOARD OF COUNTY COMMISSIONERS

Dennis C. Moss
Chairman

José "Pepe" Diaz
Vice-Chairman

Barbara J. Jordan
District 1

Dorrin D. Rolle
District 2

Audrey M. Edmonson
District 3

Sally A. Heyman
District 4

Bruno A. Barreiro
District 5

Rebeca Sosa
District 6

Carlos A. Gimenez
District 7

Katy Sorenson
District 8

Dennis C. Moss
District 9

Senator Javier D. Souto
District 10

Joe A. Martinez
District 11

José "Pepe" Diaz
District 12

Natacha Seijas
District 13

Harvey Ruvín
Clerk of Courts

Pedro J. Garcia
Property Appraiser

George M. Burgess
County Manager

Robert A. Cuevas, Jr.
County Attorney



Delivering Excellence Every Day

Our Mission

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

Our Guiding Principles

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

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

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

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INTRODUCTORY SECTION

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Miami-Dade County
Florida

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

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President

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

Executive Director

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May 18, 2010

Honorable Carlos Alvarez, Mayor

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

Honorable Harvey Ruvin, Clerk

Mr. George M. Burgess, County Manager

Citizens of Miami-Dade County

Ladies and Gentlemen:

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

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

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

Profile of the Government

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

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

Government Structure and Services Provided



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

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

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

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

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

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

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

Budgetary Process and Control

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

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

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

Long-Term Debt Management

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



Enterprise Operations

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

Transit Agency

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



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

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

Solid Waste

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

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

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

Seaport Department



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

Aviation Department

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

Water and Sewer Department



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

Public Health Trust

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

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

Factors Affecting Financial Condition

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

ECONOMIC CONDITION AND OUTLOOK

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

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

EMPLOYMENT

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

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

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

REAL ESTATE MARKET



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

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

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

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

SALES INDICATORS

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

INTERNATIONAL TRADE AND COMMERCE

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

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

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

TOURISM



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

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

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

FUTURE OUTLOOK

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

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

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

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

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

Construction Management



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

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

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

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

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

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

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

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

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

CERTIFICATE OF ACHIEVEMENT

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

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

ACKNOWLEDGMENTS

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

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

Respectfully submitted,



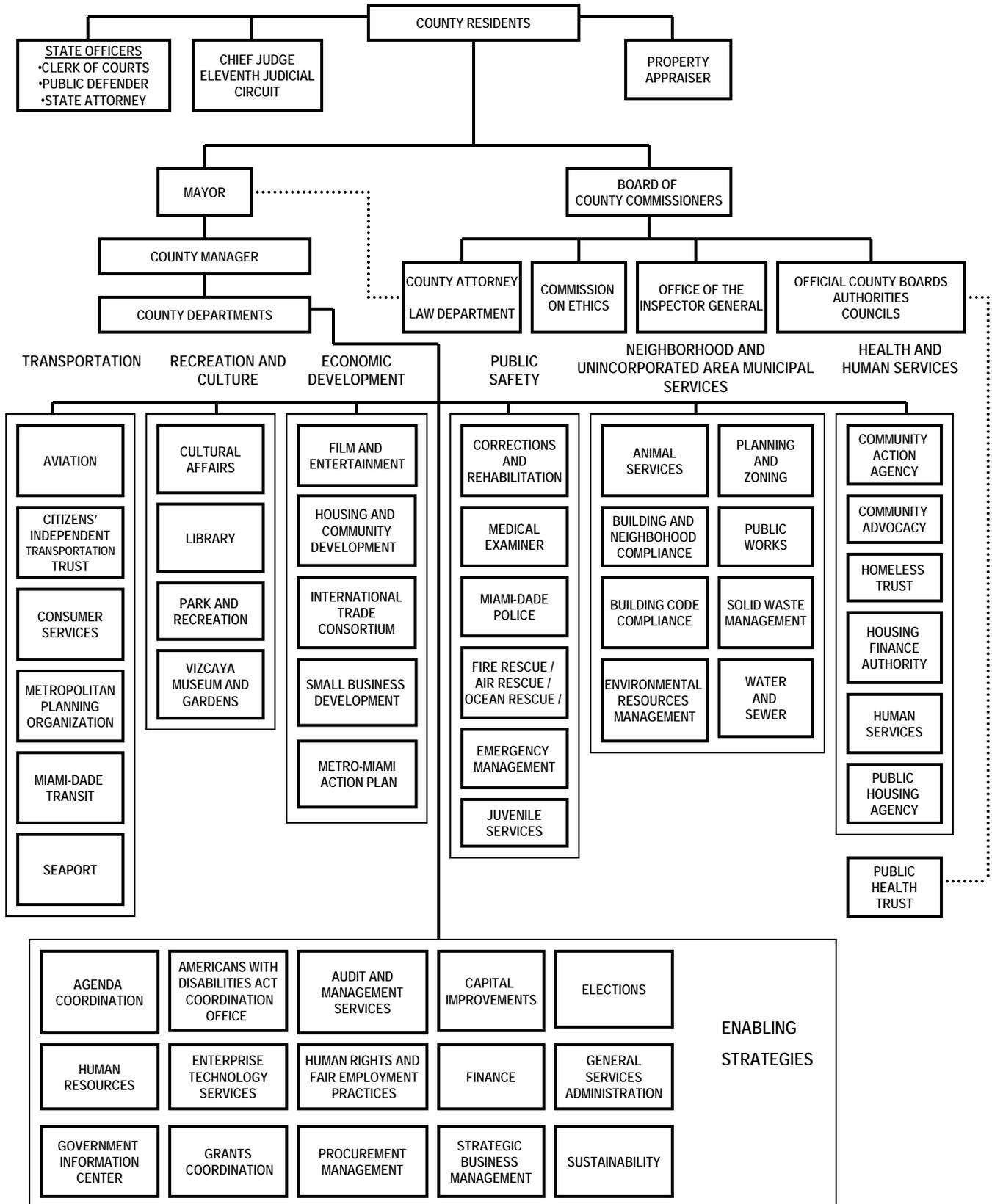
CARTER HAMMER
Finance Director



GRACIELA CESPEDES
Deputy Finance Director

MIAMI-DADE COUNTY TABLE OF ORGANIZATION

2009-10



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FINANCIAL SECTION



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

Independent Auditors' Report

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

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



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

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

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

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



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

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

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

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

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

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

KPMG LLP

May 18, 2010
Certified Public Accountants

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MIAMI-DADE COUNTY, FLORIDA

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

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

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

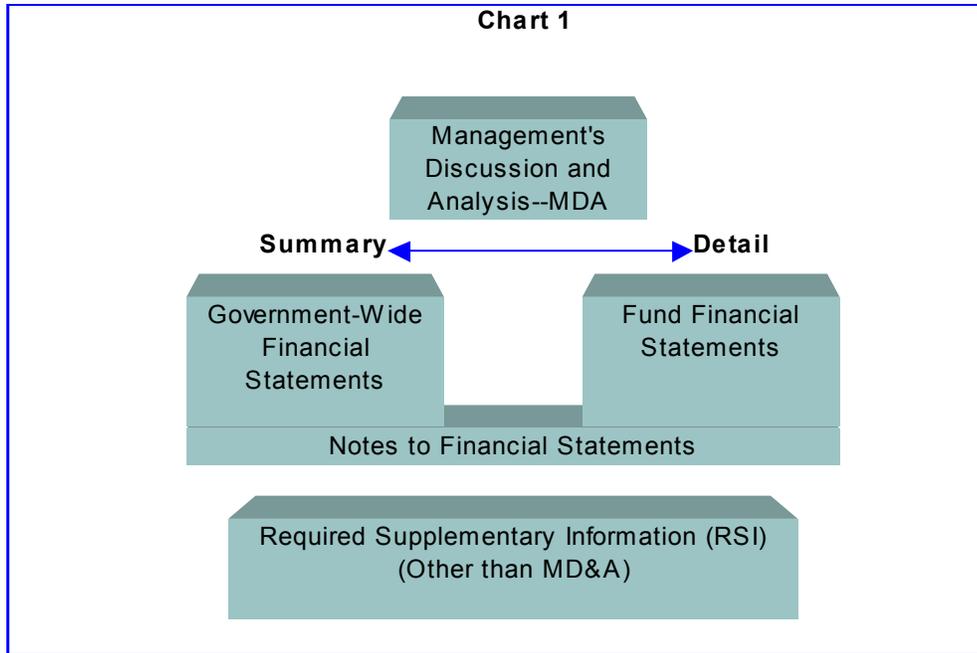
Financial Highlights for Fiscal Year 2009

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

MIAMI-DADE COUNTY, FLORIDA

Overview of the Financial Statements

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



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

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

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

MIAMI-DADE COUNTY, FLORIDA

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

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

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

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

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

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

MIAMI-DADE COUNTY, FLORIDA

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

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

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

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

MIAMI-DADE COUNTY, FLORIDA

Financial Analysis of the County as a Whole

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

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

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

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

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

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

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

MIAMI-DADE COUNTY, FLORIDA

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

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

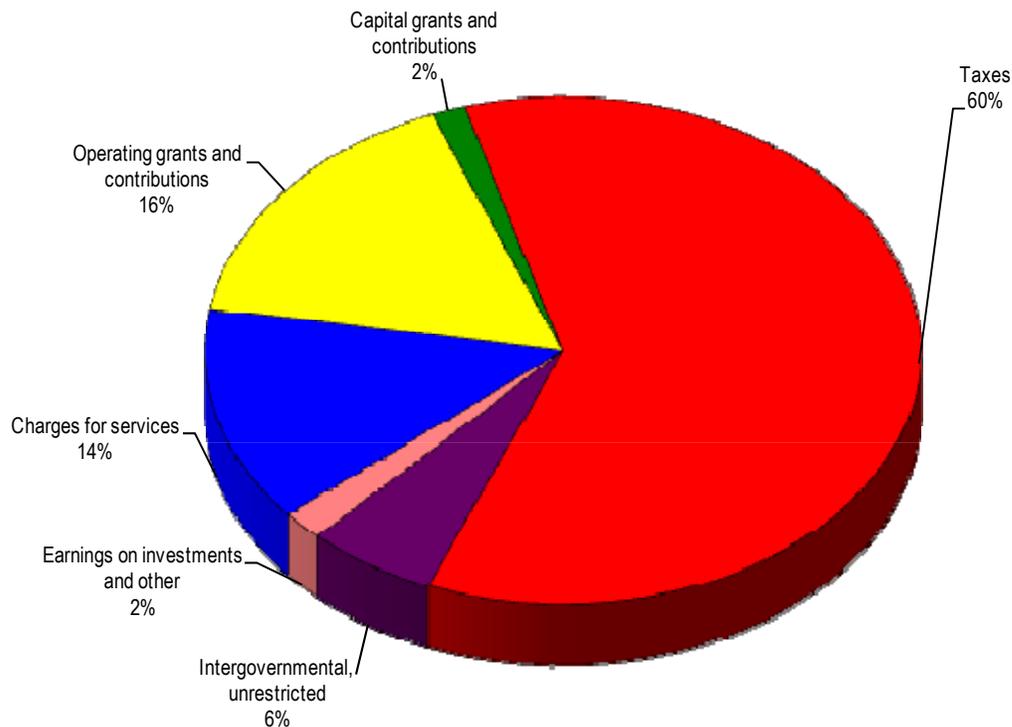
*Beginning 2008 net assets were adjusted since the prior period adjustments were not identifiable to any specific activity in FY 2008.

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

MIAMI-DADE COUNTY, FLORIDA

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

Revenues by Source--Governmental Activities



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

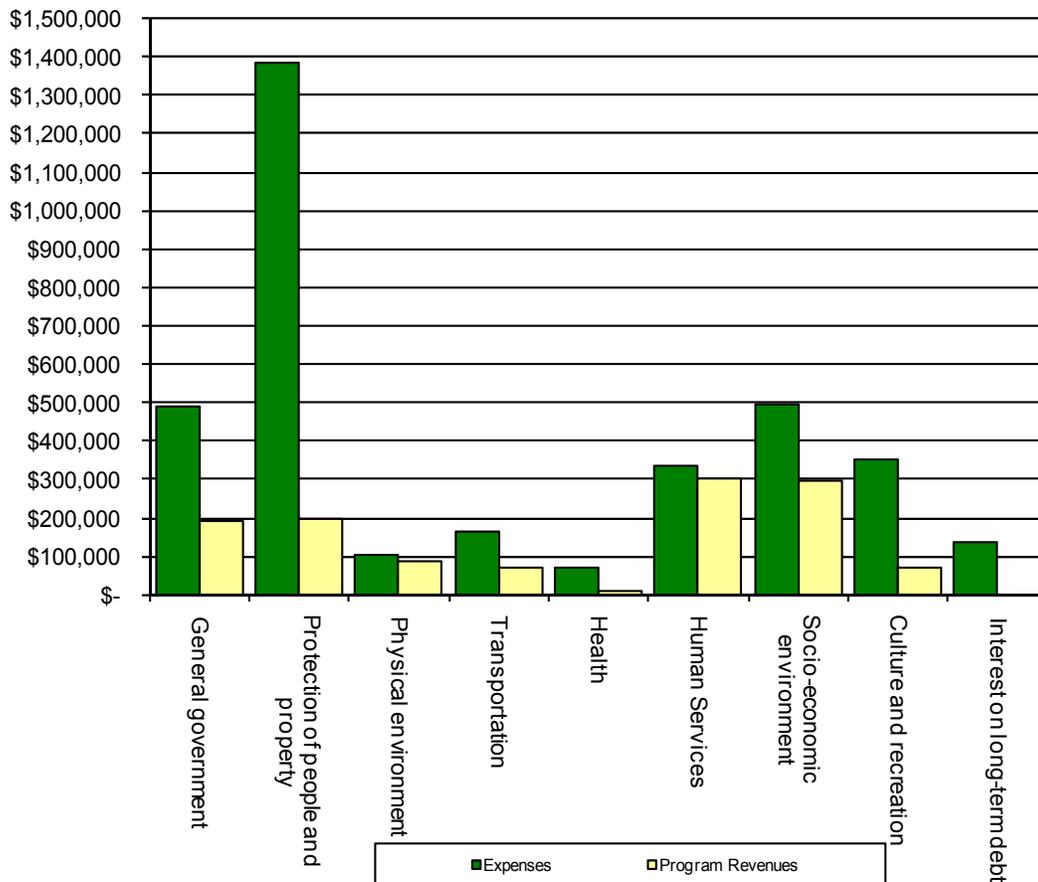
MIAMI-DADE COUNTY, FLORIDA

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

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

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

Expenses and Program Revenues - Governmental Activities
(in thousands)

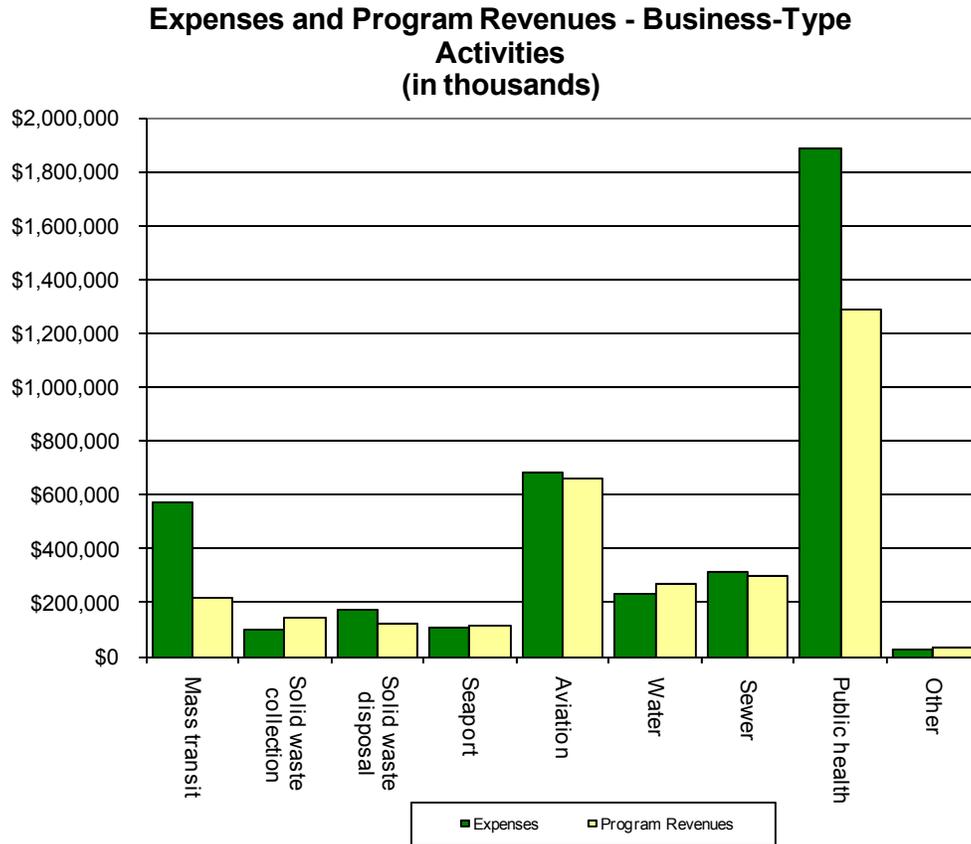


MIAMI-DADE COUNTY, FLORIDA

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

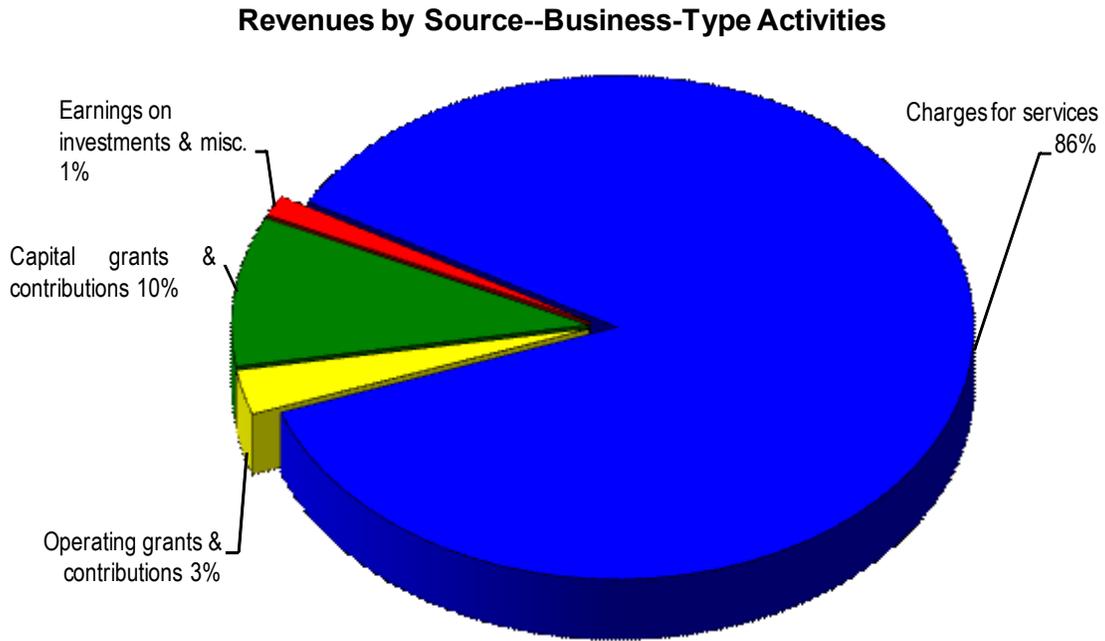
- Miami-Dade Transit Agency
- Solid Waste Collection and Disposal Department
- Seaport Department
- Miami-Dade Aviation Department
- Miami-Dade Water and Sewer Department, and
- Public Health Trust

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



MIAMI-DADE COUNTY, FLORIDA

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



MIAMI-DADE COUNTY, FLORIDA

Financial Analysis of the County's Funds

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

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

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

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

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

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

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

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

MIAMI-DADE COUNTY, FLORIDA

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

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

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

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

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

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

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

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

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

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

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

General Fund Budgetary Highlights

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

MIAMI-DADE COUNTY, FLORIDA

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

General Fund Budgeted Revenues Compared to Actual Revenues

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

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

General Fund Budgeted Expenditures Compared to Actual Expenditures

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

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

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

MIAMI-DADE COUNTY, FLORIDA

Capital Asset and Debt Administration

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

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

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

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

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

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

MIAMI-DADE COUNTY, FLORIDA

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

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

Aviation Department:

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

Water and Sewer Department:

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

Solid Waste Department

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

Transit Agency

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

Public Health Trust

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

Seaport

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

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

MIAMI-DADE COUNTY, FLORIDA

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

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

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

MIAMI-DADE COUNTY, FLORIDA

Bond Ratings

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

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

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

BONDS AND LOANS ISSUED DURING THE YEAR (in thousands)

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

MIAMI-DADE COUNTY, FLORIDA

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

LOANS:

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

\$ 2,275,265,199

MIAMI-DADE COUNTY, FLORIDA

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

Economic Factors and Other Significant Matters

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

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

Requests for information

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

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

BASIC FINANCIAL STATEMENTS

MIAMI-DADE COUNTY, FLORIDA

STATEMENT OF NET ASSETS

SEPTEMBER 30, 2009

(in thousands)

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

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

MIAMI-DADE COUNTY, FLORIDA

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

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

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

MIAMI-DADE COUNTY, FLORIDA

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

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

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

MIAMI-DADE COUNTY, FLORIDA

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

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

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

MIAMI-DADE COUNTY, FLORIDA

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

SEPTEMBER 30, 2009

(in thousands)

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

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

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

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

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

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

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

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

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

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

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

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

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

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MIAMI-DADE COUNTY, FLORIDA

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

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

(in thousands)

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

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

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

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

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

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

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

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

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

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

Bond, loans and notes principal retirement		205,515
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Some unearned revenues in the fund statements meet the recognition criteria in the statement of activities. In FY 2009 there was a decrease in the amount recognized. (26,476)

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

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

(continued)

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

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

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

MIAMI-DADE COUNTY, FLORIDA

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

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

(Continued)

MIAMI-DADE COUNTY, FLORIDA

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

(Continued)

MIAMI-DADE COUNTY, FLORIDA

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

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

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

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