



**BOARD OF COUNTY COMMISSIONERS  
OFFICE OF THE COMMISSION AUDITOR**

**MEMORANDUM**

**TO:** Honorable Dennis C. Moss, Chairman  
and the Board of County Commissioners

**FROM:** Charles Anderson, CPA  
Commission Auditor

A handwritten signature in black ink, appearing to read "Charles Anderson", is written over the printed name and title.

**DATE:** July 19, 2010

**SUBJECT: Beacon Council Quarterly Reports**

---

In accordance with Ordinance No. 08-112, the Office of the Commission Auditor (OCA) is submitting reports for the quarters ended September 30, 2009 and December 31, 2009, on the Beacon Council use of 8% of the business tax previously used by the Metro-Miami Action Plan Trust.

Included in these reports are OCA's emails requesting information from the Beacon Council.

If you need any further information, feel free to contact me at (305) 375-2524.

c: Honorable Carlos Alvarez, Mayor  
George M. Burgess, County Manager  
R. A. Cuevas, County Attorney  
Jennifer Glazer-Moon, Special Assistant/OSBM Director  
Diane Collins, Acting Division Chief, Clerk of the Board  
Frank Nero, President & CEO, Beacon Council

THIS PAGE INTENTIONALLY BLANK

## **Beacon Council Use of 8% of the Business Tax For the Quarter Ended September 30, 2009**

### **I. Objectives and Scope**

Pursuant to Resolution R-552-09 approved by the Miami-Dade County Board of County Commissioners (BCC) on May 5, 2009, the Office of the Commission Auditor (OCA) prepared this first quarterly report, a non-audit service, on The Beacon Council's use of the eight percent of the business tax previously used by the Metro-Miami Action Plan (MMAP) Trust for the quarter ended September 30, 2009.

The objective of the review was to:

Determine if the eight percent (8%) of the local business tax revenues received by The Beacon Council were used in accordance with Ordinance No. 08-112. This ordinance, adopted October 7, 2008 by the BCC, designate The Beacon Council utilize these revenues for similar purposes as set forth in the former Grant Agreement with MMAP in economically disadvantaged neighborhoods during the quarter ended September 30, 2009.

### **II. Methodology**

We prepared this report with information provided by The Beacon Council. This review consisted principally of inquiries to personnel and examinations of documents and programmatic data. It was substantially less detailed in scope than an audit, the objective of which is the expression of an opinion regarding financial statements or programs taken as a whole.

Also, we did not duplicate the work performed by Audit and Management Services Department of Miami-Dade County (AMS), documented in their report titled "The Miami-Dade Beacon Council, Inc. Performance Review", dated April 1, 2009. The objectives of their review included validating program activities and accomplishments, and performing an independent survey of assisted companies and projects completed by The Beacon Council.

We met with The Beacon Council's staff to discuss the reporting and program requirements of Ordinance No. 08-112 and Resolution R-552-09. We received their response to our inquiries, *RE: Ordinance #08-112 Reporting Requirements*, dated December 9, 2009. The Beacon Council also provided OCA with:

- *The Beacon Council 2008-2009 Report to the Community,*
- *The Beacon Council 2007-2008 Report to the Community,*
- *The FY 2008-2009 Companies Assisted by The Beacon Council (Amended 12/3/09) spreadsheet,*
- *The FY 2007-2008 Companies Assisted by The Beacon Council spreadsheet,*
- *The 2008-2009 Beacon Council Results (as of 9/30/09) Key Performance Indicators (KPIs),*
- *The 2007-2008 Beacon Council Results (as of 9/30/08) Key Performance Indicators (KPIs),*
- *The Beacon Council Urban Initiatives Program Outreach and Marketing December 2009 and the*
- *Proposed Budget & Program Plans Fiscal Year 2009/2010.*

**Beacon Council Use of 8% of the Business Tax  
For the Quarter Ended September 30, 2009**

**III. Background**

As stated in Ordinance 08-112, “on June 7, 1994, the BCC passed a motion establishing a policy that eight percent (8%) of the local business tax revenues received by The Beacon Council should be allocated to Metro-Miami Action Plan Trust (“MMAP”)” and “pursuant to the Board’s Policy, on June 7, 1994, The Beacon Council and MMAP entered into a Grant Agreement whereby MMAP was required to use said revenues”:

*“In accordance with state and local laws and to oversee and implement a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.”<sup>1</sup>*

On October 7, 2008, the BCC adopted Ordinance No. 08-112 designating that The Beacon Council would utilize these eight percent (8%) of the local business tax revenues “for similar purposes in economically disadvantaged neighborhoods as set forth in the former Grant Agreement with MMAP”, and rescinding its policy that The Beacon Council would allocate 8% of the local business tax revenues to MMAP Trust.

Ordinance No. 08-112 also stipulated that The Beacon Council would “furnish a written annual report to the BCC” and “include in said annual report a clear statement on its uses of the eight percent (8%) of local business tax revenues previously allocated to the Metro-Miami Action Plan Trust for similar purposes.”

**IV. Summary Results**

- The Beacon Council provided us with a reconciliation based on an allocation formula consisting of a percentage of specific projects completed in the Enterprise Zones/Urban Areas in relation to total projects completed multiplied by the Local Business Tax Surcharge received for the year. The Beacon Council reported, with the use of this allocation formula, that they spent:
  - \$1,536,600 in Enterprise Zones/Urban Areas during FY 2007-2008, and
  - \$2,063,290 in Enterprise Zones/Urban Areas during FY 2008-2009.
- The information provided to OCA did not constitute “a clear statement on its uses of the eight percent (8%) of local business tax revenues previously allocated to the MMAP for similar purposes” as required by Ordinance No. 08-112.
- Although we did not audit the information provided by The Beacon Council, we reviewed this information, and noted that it was not detailed nor specific enough for the Commission Auditor to determine if the funds were used as designated by the BCC.

---

<sup>1</sup> Information was extracted from the Grant Agreement between MMAP and The Beacon Council dated June 7, 1994.

**Beacon Council Use of 8% of the Business Tax  
For the Quarter Ended September 30, 2009**

**V. Detailed Results**

**A. Amount of the Eight Percent of the Business Tax Previously Used by the MMAP**

- On September 20, 2007, the Board adopted Ordinance No. 07-129, which withheld 8% (\$330,000.00) of the local business tax revenues received from The Beacon Council for MMAP.
- Ordinance No. 07-129 was amended by Ordinance No. 08-112 to reflect that 8% of the local business tax revenues previously transferred to the Office of Community and Economic Development (“OCED”) would be released or returned to The Beacon Council upon the effective date of Ordinance No. 08-112 which was adopted October 7, 2008.
- The Beacon Council reported the Local Business Tax Surcharge was \$3,940,000 for FY 2007-2008. Eight percent of that amount is \$315,200.00. Actual amount reported per FAMIS was \$4,071,170.
- The Beacon Council reported the Local Business Tax Surcharge was \$3,893,000 for FY 2008-2009. Eight percent of that amount is \$311,440.00. Actual amount reported per FAMIS was \$4,015,985.

Table 1

Eight Percent of the Business Tax Previously Used by the Metro-Miami Action Plan available to The Beacon Council from October 7, 2008 through September 30, 2009

Amount withheld by Ordinance No. 07-129	\$330,000.00
Amount for FY 2007-2008	315,200.00
Amount for FY 2008-2009	311,440.00
Amount available through September 30, 2009	<u>\$956,640.00</u>

**B. How The Beacon Council Reported Using the Eight Percent of the Business Tax Previously Used by the MMAP**

We met with The Beacon Council’s staff twice, on June 3, 2009 and on November 10, 2009, to request accounting information to enable us to prepare quarterly reports for the BCC of how The Beacon Council used the eight percent (8%) of the local business tax revenues previously used by the MMAP for similar purposes in economically disadvantaged neighborhoods.

In response to our inquiries, The Beacon Council sent a report, *RE: Ordinance #08-112 Reporting Requirements*, dated December 9, 2009 which provided us with a reconciliation based on an allocation formula consisting of a percentage of specific projects completed in the Enterprise Zones/Urban Areas in relation to

**Beacon Council Use of 8% of the Business Tax  
For the Quarter Ended September 30, 2009**

total projects completed multiplied by the Local Business Tax Surcharge received for the year.

This did not provide the specific details of how the eight percent (8%) of the local business tax revenues received by The Beacon Council were used.

**C. The Beacon Council's Allocation Formula Reconciliation**

1. Projects Completed by The Beacon Council

The Beacon Council reported they completed 33 total projects during FY 2007-2008 of which 13 of those projects were in Enterprise Zones/Urban Areas.

- o These 13 projects represent 39% of the 33 total projects reported completed by The Beacon Council during FY 2007-2008.
- o Of these 13 projects completed in Enterprise Zones/Urban Areas, 4 projects were reported completed in the Empowerment Zones.

The Beacon Council reported they completed 30 total projects during FY 2008-2009 of which 16 of those projects were in Enterprise Zones/Urban Areas.

- o These 16 projects represent 53% of the 30 total projects reported completed by The Beacon Council during FY 2008-2009.
- o Of these 16 projects reported completed in Enterprise Zones/Urban Areas, 8 projects were reported completed in the Empowerment Zones.
- o Of these 16 projects reported completed in Enterprise Zones/Urban Areas, 13 projects were reported completed during the quarter ended September 30, 2009.
- o Of these 13 projects, 3 projects were reported completed in the Empowerment Zones during the quarter ended September 30, 2009.

Table 2 on the following page was provided as part of The Beacon Council's response to our inquiries. The table presents the results of The Beacon Council's efforts in Enterprise Zones/Urban Areas as a percentage of total efforts for FY 2007-2008 and FY 2008-2009.

**Beacon Council Use of 8% of the Business Tax  
For the Quarter Ended September 30, 2009**

Table 2  
Projects Completed in the Enterprise Zones and Urban Areas

<b>ENTERPRISE ZONE AND URBAN AREA SNAPSHOT</b>				
	<b>FY 2007-2008</b>		<b>FY 2008-2009</b>	
	EZ + Urban Areas	% of Total	EZ + Urban Areas	% of Total
Completed Projects	13	39%	16	53%
Direct Jobs Created	794	74%	825	44%
Square Feet Occupied	769,990	66%	118,147	42%
New Capital Invest	\$203.9 mil	74%	\$32.3 mil	29%
LBLJ Visitations	51	36%	65	41%

2. The Beacon Council's Allocation Formula Reconciliation

The Beacon Council's response to our inquiries provided us with a reconciliation based on an allocation formula consisting of a percentage of specific projects completed in the Enterprise Zones/Urban Areas in relation to total projects completed multiplied by the Local Business Tax Surcharge received for the year.

During FY 2007-2008, The Beacon Council reported that 13 or 39% of the total projects completed were in Enterprise Zones/Urban Areas. Therefore, 39% of the Local Business Tax Surcharge of \$3,940,000 or \$1,536,600 represents amount spent in Enterprise Zones/Urban Areas during FY 2007-2008, as reasoned by The Beacon Council.

During FY 2008-2009, The Beacon Council reported that 16 or 53% of the total projects completed were in Enterprise Zones/Urban Areas. Therefore, 53% of the Local Business Tax Surcharge of \$3,893,000 or \$2,063,290 represents amount spent in Enterprise Zones/Urban Areas during FY 2008-2009, as reasoned by The Beacon Council.

Table 3 on the following page was provided as part of The Beacon Council's response to our inquiries.

The table presents a reconciliation based on an allocation formula consisting of a percentage of specific projects completed in the Enterprise Zones/Urban Areas in relation to total projects completed multiplied by the Local Business Tax Surcharge received for the year.

**Beacon Council Use of 8% of the Business Tax  
For the Quarter Ended September 30, 2009**

Table 3  
The Beacon Council’s Allocation Formula Reconciliation

<b>FY 2007-2008</b>	<b>FY 2008-2009</b>
<b>Overall Annual Budget</b> \$5,026,000	<b>Overall Annual Budget</b> \$ 4,862,000
<b>Local Business Tax Surcharge</b> \$3,940,000	<b>Local Business Tax Surcharge</b> \$3,893,000
It stands to reason that since in FY 2007-2008, 39% of those projects completed were in Enterprise Zones/Urban Areas and therefore represents \$1.5 million of the total Local Business Tax Receipts Surcharge.	It stands to reason that since in FY 2008-2009, 53% of those projects completed were in Enterprise Zones/Urban Areas and therefore represents \$2.1 million of the total Local Business Tax Receipts Surcharge.

**VI. Conclusion**

— The Beacon Council did not provide us with specific details of how the eight percent (8%) of the local business tax revenues available to The Beacon Council for the quarter ended September 30, 2009 were used.

— The Beacon Council went on record twice to explain why they could not comply with Ordinance No. 08-112. On a letter dated May 1, 2009 addressed to the Honorable Dennis C. Moss, Chair, BCC, the Beacon Council stated:

*“Further, it must be understood that The Beacon Council funds previously diverted to MMAP have been incorporated into the general operating budget of The Beacon Council and supports our mission of marketing the entirety of Miami-Dade County, including TUAs, Enterprise Zones and other like areas. Accordingly, a specific dollar for dollar accountability for those dollars is very difficult, as they are not used to support specific areas, but support the marketing of the entire County to businesses worldwide.”*

— On a letter dated July 16, 2010 addressed to Mr. Charles Anderson, CPA, the Beacon Council stated:

*“As The Beacon Council is already required by state statute to implement a comprehensive strategy for the entire county, by Florida Statute and County Ordinance, the County cannot legally require The Beacon Council to create a separate less than "comprehensive" strategy which includes limiting the use of a specific amount of funds to a certain subset of areas within the county.”*



**Beacon Council Use of 8% of the Business Tax  
For the Quarter Ended September 30, 2009**

- The Beacon Council reiterated during both our meetings with The Beacon Council staff that it was not possible to track the 8% dollars specifically, and that what they could provide us with was analysis that would be global in nature.
  
- The information provided by The Beacon Council is not detailed nor specific enough to allow the Commission Auditor to determine if the funds were used as designated by the Board, or to constitute “a clear statement on its uses of the eight percent (8%) of local business tax revenues previously allocated to the MMAP for similar purposes” as required by Ordinance No. 08-112.
  
- We have listed in this report everything received from The Beacon Council, and we have reported on it.

Attachment 1

Email to Beacon Council dated October 8, 2009

**From:** Carrazana, Luis (OCA)  
**Sent:** Thursday, October 08, 2009 11:34 AM  
**To:** 'cglean@beaconcouncil.com'  
**Cc:** Collins, Gary R. (OCA); Dunmore, Kilolo (OCA); Anderson, Charles (OCA)  
**Subject:** RE: Meeting with Miami-Dade Office of the Commission Auditor

Hello Camela Glean-Jones,

Please let us know what is the best time to meet at your convenience to address the quarterly reports to the Board of County Commissioners on the Beacon Council's use of the eight per cent of the business tax previously used by the Metro-Miami Action Plan Trust.

The first quarterly report we have to prepare as per R-552-09 is for the Quarter ended September 30, 2009. This coincides nicely with the reporting requirements of Ordinance No. 08-112 .

Since our last conversation, I had the opportunity to examine in detail the information submitted by the Council to OCA related to the Council's Urban Initiatives Program Outreach and Marketing efforts. While extensive and praiseworthy, it should be noted we cannot use this information to complete our mandate.

Our mandate requires OCA to prepare a quarterly report to the BCC of the amount of money that was used specifically from the 8% funds previously allocated to MMAP for similar purposes. Thus, we are going to need accounting data regarding the amount of funds that were received, the amount that was used for the quarter, and the amounts of the specific expenditures or allocations where they were utilized that we may be able to review the supporting documentation on a test basis.

Again, It was a pleasure speaking with you on the phone.

Thanks,

**Luis Enrique Carrazana, CPA**

Associate Auditor  
Miami-Dade County  
Office of the Commission Auditor  
111 NW First Street Suite 1030  
Miami, FL 33128  
305-375-3239  
786-873-3309 (cell)  
[luisc@miamidade.gov](mailto:luisc@miamidade.gov)  
<http://www.miamidade.gov/auditor/>

# **Beacon Council Use of 8% of the Business Tax For the Quarter Ended December 31, 2009**

## **I. Objectives and Scope**

Pursuant to Resolution R-552-09 approved by the Miami-Dade County Board of County Commissioners (BCC) on May 5, 2009, the Office of the Commission Auditor (OCA) prepared this quarterly report, a non-audit service, on The Beacon Council's Use of the Eight Percent of the Business Tax Previously Used by the Metro-Miami Action Plan Trust for the quarter ended December 31, 2009.

The objective of the review was to:

Determine if the eight percent (8%) of the local business tax revenues received by The Beacon Council were used in accordance with Ordinance No. 08-112. This ordinance, adopted October 7, 2008 by the BCC, designate The Beacon Council utilize these revenues for similar purposes as set forth in the former Grant Agreement with MMAP in economically disadvantaged neighborhoods during the quarter ended December 31, 2009.

## **II. Methodology**

We prepared this report with information provided by The Beacon Council. This review consisted principally of inquiries to personnel and examinations of documents and programmatic data. It was substantially less detailed in scope than an audit, the objective of which is the expression of an opinion regarding financial statements or programs taken as a whole.

We received their response to our inquiries for the quarter ended December 31, 2009, *Re: Fiscal Year 2009-2010 Quarterly Key Performance Indicators Report*, dated January 13, 2010. The Beacon Council also provided OCA with:

- The *FY 2009-2010 Companies Assisted by The Beacon Council* spreadsheet,

## **III. Background**

As stated in Ordinance 08-112, "on June 7, 1994, the BCC passed a motion establishing a policy that eight percent (8%) of the local business tax revenues received by The Beacon Council should be allocated to Metro-Miami Action Plan Trust ("MMAP");" and "pursuant to the Board's Policy, on June 7, 1994, The Beacon Council and MMAP entered into a Grant Agreement whereby MMAP was required to use said revenues:"

*In accordance with state and local laws and to oversee and implement a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.*<sup>1</sup>

On October 7, 2008, the BCC adopted Ordinance No. 08-112 designating that The Beacon Council would utilize these eight percent (8%) of the local business tax revenues

---

<sup>1</sup> Information was extracted from the Grant Agreement between MMAP and The Beacon Council dated June 7, 1994.

**Beacon Council Use of 8% of the Business Tax  
For the Quarter Ended December 31, 2009**

“for similar purposes in economically disadvantaged neighborhoods as set forth in the former Grant Agreement with MMAP”, and rescinding its policy that The Beacon Council would allocate 8% of the local business tax revenues to Metro-Miami Action Plan Trust.

Ordinance No. 08-112 also stipulated that The Beacon Council would “furnish a written annual report to the BCC” and “include in said annual report a clear statement on its uses of the eight percent (8%) of local business tax revenues previously allocated to the MMAP Trust for similar purposes.”

**IV. Summary Results**

- For the quarter ended December 31, 2009, The Beacon Council provided us with The *FY 2009-2010 Companies Assisted by The Beacon Council* spreadsheet with one (1) project completed in the Enterprise Zones.
- The information provided to OCA did not constitute “a clear statement on its uses of the eight percent (8%) of local business tax revenues previously allocated to the MMAP for similar purposes” as required by Ordinance No. 08-112.
- Although we did not audit the information provided by The Beacon Council, we reviewed this information, and noted that it was not detailed nor specific enough for the Commission Auditor to determine if the funds were used as designated by the BCC.

**V. Detailed Results**

**A. How The Beacon Council reported using the Eight Percent of the Business Tax Previously Used by the MMAP**

1. Projects Completed by The Beacon Council

The Beacon Council reported they completed 5 total projects during the quarter ended December 31, 2009, of which 1 of those projects was in Enterprise Zones/Urban Areas.

- This 1 project represents 20% of the 5 total projects reported completed by The Beacon Council during the quarter ended December 31, 2009. The same project was completed in the Empowerment Zones

**Beacon Council Use of 8% of the Business Tax  
For the Quarter Ended December 31, 2009**

Table 1 below presents the results of The Beacon Council’s efforts in Enterprise Zones/Urban Areas as a percentage of total efforts for the first quarter FY 2009-2010.

Table 1  
Projects Completed in the Enterprise Zones and Urban Areas

<b>ENTERPRISE ZONE AND URBAN AREA SNAPSHOT</b>				
	<b>First Quarter FY 2009-2010</b>		<b>First Quarter FY 2009-2010</b>	
	All Areas	% of Total	EZ + Urban Areas	% of Total
Completed Projects	5	100%	1	20%
Direct Jobs Created	157	100%	8	5%
Square Feet Occupied	31,000	100%	2,800	9%
New Capital Invest	\$7,900,000	100%	\$500,000	6.33%

**VI. Conclusion**

— The Beacon Council did not provide us with specific details of how the eight percent (8%) of the local business tax revenues available to The Beacon Council for the quarter ended December 31, 2009 were used.

— The Beacon Council went on record twice to explain why they could not comply with Ordinance No. 08-112. On a letter dated May 1, 2009 addressed to the Honorable Dennis C. Moss, Chair, BCC, the Beacon Council stated:

*“Further, it must be understood that The Beacon Council funds previously diverted to MMAP have been incorporated into the general operating budget of The Beacon Council and supports our mission of marketing the entirety of Miami-Dade County, including TUAs, Enterprise Zones and other like areas. Accordingly, a specific dollar for dollar accountability for those dollars is very difficult, as they are not used to support specific areas, but support the marketing of the entire County to businesses worldwide.”*

— On a letter dated July 16, 2010 addressed to Mr. Charles Anderson, CPA, the Beacon Council stated:

*“As The Beacon Council is already required by state statute to implement a comprehensive strategy for the entire county, by Florida Statute and County Ordinance, the County cannot legally require The Beacon Council to create a separate less than "comprehensive" strategy which includes limiting the use of a specific amount of funds to a certain subset of areas within the county.”*

**Beacon Council Use of 8% of the Business Tax  
For the Quarter Ended December 31, 2009**

- The Beacon Council reiterated during both our meetings with The Beacon Council staff that it was not possible to track the 8% dollars specifically, and that what they could provide us with was analysis that would be global in nature.
- The information provided by The Beacon Council is not detailed nor specific enough to allow the Commission Auditor to determine if the funds were used as designated by the Board, or to constitute “a clear statement on its uses of the eight percent (8%) of local business tax revenues previously allocated to the MMAP for similar purposes” as required by Ordinance No. 08-112.
- We have listed in this report everything received from The Beacon Council, and we have reported on it.

Attachment 1

Email to Beacon Council dated February 24, 2010

**From:** Carrazana, Luis (OCA)  
**Sent:** Wednesday, February 24, 2010 12:19 PM  
**To:** 'Camela Glean-Jones'  
**Cc:** Collins, Gary R. (OCA); Roig, Norma (OCA); Nwachukwu, Horace (OCA)  
**Subject:** RE: Local Business Tax Surcharge receipts

Hello Camela Glean-Jones,

OCA continues the process of reviewing the information provided by the Beacon Council on the Beacon Council's use of the eight per cent of the business tax previously used by the Metro-Miami Action Plan Trust.

Would you please help us reconcile the differences we have between the numbers provided by the Beacon Council for the Local Business Tax Surcharge receipts for FY 2007-2008 and FY 2008-2009 with the numbers provided by the Tax Collector? The numbers provided by the Beacon Council are \$3,940,000 for FY 2007-2008, and \$3,893,000 for FY 2008-2009. Please see the below correspondence from the Tax Collector for the numbers provided by the Tax Collector. In essence, the Tax Collector reported for Distributions to the Beacon Council for FY2007-08 \$ 4,071,170, and for FY2008-09 \$ 4,015,985.

Also, the second quarterly report we have to prepare as per R-552-09 is for the quarter ended December 31, 2009. Please gather your information regarding the amount of money that was used specifically from the 8% funds previously allocated to MMAP for similar purposes for the quarter ended December 31, 2009 and forward it to OCA at your earliest convenience.

We will keep you updated on the status of the report, and thank you so kindly.

**From:** Casamayor, Fernando (FIN)  
**Sent:** Monday, February 08, 2010 10:00 AM  
**To:** Carrazana, Luis (OCA)  
**Cc:** Collins, Gary R. (OCA); Roig, Norma (OCA); Nwachukwu, Horace (OCA); Jayska, Amanda (OSBM); Galvez, Barbara (OSBM)  
**Subject:** RE: Local Business Tax Surcharge receipts

Hello,

Please see the information below:

In FAMIS:

For occupational license (LBT) Economic Dev surcharge revenue, see index code OLR114959 under R32100 subobject showing

2007-08 \$ 4,111,125

2008-09 \$ 4,015,458

For Distributions to the Beacon Council, index code OLE344507 under 60632 subobject shows  
2007-08 \$ 4,071,170  
2008-09 \$ 4,015,985

For BEACON COUNCIL 2% Fee, index code FNRTCBEACON3 under R34258 subobject shows  
2007-08 \$ 16,530  
2008-09 \$ 80,223

The revenue account show gross collections and interest earnings,  
The distributions account shows checks to beacon council for LBT plus interest and journal of 2% fee to Tax Collector  
The 2% fee revenue account the tax collector collection of the 2%

Sincerely,

**Fernando Casamayor**, Tax Collector  
**Miami-Dade County Finance Department**  
Phone: (305) 375-5448  
Fax: (305) 375-4214  
<http://www.miamidade.gov/taxcollector>  
*"Delivering Excellence Every Day"*

---

**From:** Carrazana, Luis (OCA)  
**Sent:** Wednesday, January 27, 2010 10:54 AM  
**To:** Casamayor, Fernando (FIN)  
**Cc:** Collins, Gary R. (OCA); Roig, Norma (OCA); Nwachukwu, Horace (OCA)  
**Subject:** Local Business Tax Surcharge receipts

Fernando,

We need to verify the amounts for the Local Business Tax Surcharge receipts for FY 2007-2008 and FY 2008-2009. The numbers we have are \$3,940,000 for FY 2007-2008, and \$3,893,000 for FY 2008-2009. Are these the actual numbers?

Also, could you please indicate the FAMIS index codes we would need to use to access this information directly? That would be greatly appreciated.

Thanks,

**Luis Enrique Carrazana, CPA**  
Associate Auditor  
Miami-Dade County  
Office of the Commission Auditor  
111 NW First Street Suite 1030  
Miami, FL 33128  
305-375-3239  
786-873-3309 (cell)  
[luis@miamidade.gov](mailto:luis@miamidade.gov)  
<http://www.miamidade.gov/auditor/>

*Delivering Excellence Every Day*