



State of Florida
Department of Children and Families

Charlie Crist
Governor

George H. Sheldon
Secretary

May 6, 2010

Jacqui B. Colyer
Regional Director

Abra Langer
Miami-Dade County Park and Recreation Department
Camp Matecumbe Out-of-School Program
13841 S.W. 120th Street
Miami, FL 33186

RE: NOT SUBJECT TO LICENSURE

Dear Sir/Madam:

The **Camp Matecumbe Out-of-School** Program as described in your correspondence and licensure survey does not require licensure as a child care facility. Based on the description it appears that this program is strictly instruction/tutorial in nature. It does not require a license based on Florida Administrative Code 65C-22.008 (2) (c) (2), May 1, 2008.

Should your program change from the written description provided to the Child Care Licensing Department, it will need to be re-evaluated to determine if licensure is required.

Please be advised that this exemption letter does not absolve you from adhering to the rules and regulations of the Health Department and Fire Department and Municipalities.

If you have any questions, please feel free to contact me at (305) 377-5509.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jeffrey R. Hurst'.

Jeffrey R. Hurst
Family Services Counselor Supervisor

Child Care Licensing Department
401 NW 2nd Avenue, Suite N-221, Miami, Florida 33128

Mission: Protect the Vulnerable, Promote Strong and Economically Self-Sufficient Families, and Advance Personal and Family Recovery and Resiliency



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May 6, 2010

Attn: Abra Langer
Miami-Dade County Park and Recreation
10901 SW 24 Street
R. Ray Goode Building
Miami, Florida 33165

RE: Goulds Park (CWD) Out-of-School Program
11350 S.W. 216 Street
Miami, Florida 33170

RE: NOT SUBJECT TO LICENSURE

Dear Sir/Madam:

The **Goulds Park (CWD) Out-of-School Program** as described in your correspondence and licensure survey does not require licensure as a child care facility. Based on the description it appears that this program is strictly instruction/tutorial in nature. It does not require a license based on Florida Administrative Code 65C-22.008 (2) (c) (2), May 1, 2008.

Should your program change from the written description provided to the Child Care Licensing Department, it will need to be re-evaluated to determine if licensure is required.

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If you have any questions, please feel free to contact me at (305) 377-5509.

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May 4, 2010

Attn: Abra Langer
MDPR Central Region Office
Miami-Dade County Park and Recreation Department
10901 SW 24 Street R. Ray Goode Building
Miami, Florida 33165

RE: West Wind Lakes Park Out-of-School Program
11201 SW 24 Street
Miami, FL 33165

RE: NOT SUBJECT TO LICENSURE

Dear Sir/Madam:

The **West Wind Lakes Park Out-of-School Program** as described in your correspondence and licensure survey does not require licensure as a child care facility. Based on the description it appears that this program is strictly instruction/tutorial in nature. It does not require a license based on Florida Administrative Code 65C-22.008 (2) (c) (2), May 1, 2008.

Should your program change from the written description provided to the Child Care Licensing Department, it will need to be re-evaluated to determine if licensure is required.

Please be advised that this exemption letter does not absolve you from adhering to the rules and regulations of the Health Department and Fire Department and Municipalities.

If you have any questions, please feel free to contact me at (305) 377-5509.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Suzette Frazier'.

for: Suzette Frazier
Program Manager

Child Care Licensing Department
401 NW 2nd Avenue, Suite N-221, Miami, Florida 33128

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Regional Director

May 4, 2010

Attn: Abra Langer
MDPR Central Region Office
Miami-Dade County Park and Recreation Department
10901 SW 24 Street R. Ray Goode Building
Miami, Florida 33165

RE: Coral Estates Park Out-of-School Program
11201 SW 24 Street
Miami, FL 33165

RE: NOT SUBJECT TO LICENSURE

Dear Sir/Madam:

The **Coral Estates Park Out-of-School** Program as described in your correspondence and licensure survey does not require licensure as a child care facility. Based on the description it appears that this program is strictly instruction/tutorial in nature. It does not require a license based on Florida Administrative Code 65C-22.008 (2) (c) (2), May 1, 2008.

Should your program change from the written description provided to the Child Care Licensing Department, it will need to be re-evaluated to determine if licensure is required.

Please be advised that this exemption letter does not absolve you from adhering to the rules and regulations of the Health Department and Fire Department and Municipalities.

If you have any questions, please feel free to contact me at (305) 377-5509.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Suzette Frazier'.

loc.
Suzette Frazier
Program Manager

Child Care Licensing Department
401 NW 2nd Avenue, Suite N-221, Miami, Florida 33128

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Jacqui B. Colyer
Regional Director

May 6, 2010

Attn: Abra Langer
Miami-Dade County Park and Recreation
10901 SW 24 Street
R. Ray Goode Building
Miami, Florida 33165

RE: Goulds Park (CWD) Out-of-School Program
11350 S.W. 216 Street
Miami, Florida 33170

RE: NOT SUBJECT TO LICENSURE

Dear Sir/Madam:

The **Goulds Park (CWD) Out-of-School Program** as described in your correspondence and licensure survey does not require licensure as a child care facility. Based on the description it appears that this program is strictly instruction/tutorial in nature. It does not require a license based on Florida Administrative Code 65C-22.008 (2) (c) (2), May 1, 2008.

Should your program change from the written description provided to the Child Care Licensing Department, it will need to be re-evaluated to determine if licensure is required.

Please be advised that this exemption letter does not absolve you from adhering to the rules and regulations of the **Health Department and Fire Department** and Municipalities.

If you have any questions, please feel free to contact me at (305) 377-5509.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jeffrey R. Hurst'.

Jeffrey R. Hurst
Family Services Counselor Supervisor

Child Care Licensing Department
401 NW 2nd Avenue, Suite N-221, Miami, Florida 33128

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Jacqui B. Colyer
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July 26, 2010

Attn: Abra Langer
Central Region Office
Miami-Dade County Park and Recreation
10901 SW 24 Street
R. Ray Goode Building
Miami, Florida 33165

RE: Oak Grove Park Out-of-School Program
690 NE 159 Street
North Miami Beach, Fl. 33162

RE: NOT SUBJECT TO LICENSURE

Dear Sir/Madam:

The **Oak Grove Park Out-of-School Program** as described in your correspondence and licensure survey does not require licensure as a child care facility. Based on the description it appears that this program is strictly instruction/tutorial in nature. It does not require a license based on Florida Administrative Code 65C-22.008 (2) (c) (2), May 1, 2008.

Should your program change from the written description provided to the Child Care Licensing Department, it will need to be re-evaluated to determine if licensure is required.

Please be advised that this exemption letter does not absolve you from adhering to the rules and regulations of the **Health Department and Fire Department** and Municipalities.

If you have any questions, please feel free to contact me at (305) 377-5509.

Sincerely,

A handwritten signature in cursive script that reads "Suzette Frazier for".

Suzette Frazier
Program Manager

Child Care Licensing Department
401 NW 2nd Avenue, Suite N-221, Miami, Florida 33128

Mission: Protect the Vulnerable, Promote Strong and Economically Self-Sufficient Families, and Advance Personal and Family Recovery and Resiliency

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 **NATURE OF WORK**

Description: 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 **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 reviews 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

Description: DRIVER ATTENDANT

Minimum Qualifications: Eighth grade. Must possess a CDL/Class B with a passenger endorsement and a good driving record.

Job Description:

NATURE OF WORK: This is light manual work in the operation of motor vehicles used to transport the ill. Work involves responsibility for the safe operation of passenger vehicles such as vans, station wagons or automobiles in transporting ill persons. Incumbents typically transport patients to clinics, hospitals or other treatment facilities from nursing homes or private residences. Some employees in the class transport clients undergoing rehabilitation treatment to medical facilities. Incumbents must possess an appropriate state driving license and must complete training enabling them to provide first aid to patients being transported in emergencies. Work is performed under a technical or administrative superior who makes trip assignments and spot checks quality of transportation service being provided.

ILLUSTRATIVE TASKS: Operates passenger vehicles to transport patients between nursing or private homes and clinics or other medical facilities; transports clients being treated under rehabilitation programs to clinics or other treatment or diagnostic facilities. Administers first aid in emergencies to patients in transit; transports patients to appropriate facility for further care. Completes dispatch records showing patients name, destination, mileage, and other related information. Assures that assigned vehicles are clean and adequately supplied with fuel; reports need for maintenance to supervisor. Performs related work as required.

KNOWLEDGES, ABILITIES, AND SKILLS: Knowledge of emergency first aid. Knowledge of the operation of assigned passenger vehicles. Knowledge of safe driving practices. Knowledge of roadways and traffic regulations of the area. Ability to exercise good judgment and skill in the application of emergency first aid. Ability to react quickly and calmly in emergencies. Ability to carry out oral and written instructions from nursing and other personnel. Ability to maintain a sympathetic attitude towards patients and clients of all ages and varying disabilities. Ability to operate assigned vehicles with skill and care.

RESUME
BELINDA PHILLIPS

Professional Experience

May 2010 - Present (Jan 2011)

Oversee and supervise program, such as staff, schedule and all aspects of the program at Camp Matecumbe. I continue to run the swim program for people with physical disabilities.

March 2008 - April 2010

Miami, Florida - Recreation Therapist, Miami Dade County Parks and Recreation
Develop Paralympics sports in the county, with emphasis on swimming.

March 2000 - January 2008

Miami, Florida - Age Group Swim Coach for twelve and under age groups with the Flying Fish Swim Club. I am co-founder of the swim club.

Among other duties, I am responsible for:

1. running practices and participating in swim meets.
2. organizing and teaching swim classes for ages 3 to adults.
3. administrative functioning of the swim club.

Feb. 1995 - March 2000

Miami, Fla. - Supervisor for Therapeutic Recreation at Rehab Plus. Organized and implemented programs for rehab, general medical and surgical patients in a Subacute Rehab facility.

Supervised staff, students and University interns of Therapeutic Recreation.

Jan. 1989 - July 1994

Kingston, Jamaica - Established a swimming school for children with and without disabilities.

Sept. 1991 - July 1994

Kingston, Jamaica - Head Coach of the Flying Fish Ambassadors Swim Club. In charge of the administrative functioning of the Club as well as coaching swimmers between the ages of 5 to 18 years for local and international competition. A swimmer out of this program made finals at the 2000 Olympic Games.

National swim coach for Jamaica, 1992.

Jan. 1988 - Dec. 1988

Kingston, Jamaica - Sports Director at the Mona Rehabilitation Center. Taught swimming to resident children with a variety of disabilities. Coached the Paraplegic Teams in Swimming, Table Tennis, Track and Field.

Participated at the Paralympics Games in Seoul, Korea as the Jamaican National Coach for above mentioned sports.

Belinda Phillips continued

Sept. 1986-Dec.1987

London, England - Worked in Sales.

Aug. 1981 - June 1986

Miami, Fla. - Baptist Hospital Rehab Center. Supervisor of the Therapeutic Recreation Department. Planned and implemented programs for rehab, general medical and surgical patients. Instructed and supervised Therapeutic Recreation interns and students from various Universities.

Aug. 1983 - Aug. 1984

Assisted brother in his comeback bid for the 1984 Olympic Games. My main role was for mental and psychological support as he trained with the U.M. team. He went through to finals in Los Angeles.

AWARDS AND HONORS

Represented Jamaica in Swimming from 1968 - 1980 in El Salvador, Colombia, Guatemala, Cuba, Santo Domingo, U.S.A., Mexico, Costa Rica, Puerto Rico, England and Munich, Germany Olympic Games in 1972.

Jamaica National Women's Swimming Champion 1970 - 1978.

Sports Woman of the Year, Jamaica - 1974.

Women's Swim Team, University of Miami - 1976-1979.

All American Swimmer 1976, U. of M. - Name listed in Swimming Hall of Fame, Ft. Lauderdale, Fla. for the University of Miami.

President's Honor Roll 1979; Dean's List 1976- 1979.

EDUCATION

Master of Science in Education 1981 - University of Miami. Miami, Florida.

Bachelor of Science in Education 1979 - University of Miami. Miami, Florida.

High School Diploma 1975 - Immaculate Conception High School, Kingston, Jamaica.

English speaking, with fluency in Spanish.

Professional Affiliations

National Council for Therapeutic Recreation Certification - Certified Therapeutic Recreation Specialist (CTRS) since 1979

Florida Gold Coast and USA Swimming coach member since 2000

Water Safety instructor Trainer with American Red Cross, Jan. 2010

| | |
|-----------------|--|
| Education | <p>1985 Universidad De Puerto Rico, Recinto de Pio Piedras Bachelors / Elementary Education, Major in Special Education</p> <p>1979 La Milagrosa Rio Piedras, Puerto Rico, Fl.</p> <ul style="list-style-type: none"> ▪ High school Diploma |
| Work experience | <p>2010 – Present Miami-Dade Park Disability Services Miami, Fl. Recreation Specialist II, Leisure Access Services</p> <ul style="list-style-type: none"> ▪ Prepare all expense reports for Parks Disability Services Children’s Trust, PDS Newsletter, manage distribution list for e-mail blast, procurement (Purchase orders, RFQ) ▪ Plan, organize, conduct and supervise a Children’s Trust afterschool program for children with special needs. ▪ Budget planning, goals and objectives, PAR, equipment and vehicle maintenance along with clerical duties. ▪ Provide service excellence daily to patrons, parents, participants and community. <p>1993 – 2010 Miami-Dade Park Disability Services Miami, Fl. Recreation Specialist II, Leisure Access Services</p> <ul style="list-style-type: none"> ▪ Plan, organize, conduct and supervise programs for adults with developmental disabilities which included a Medicaid Waiver Adult Day Training program. Duties included but not limited to initial assessments, IEP, annual orientation to consumers/authorize provides, all required documentation such as IIP, monthly/annual notes/reports, special events, procurement, purchasing, staff annual training and supervision. ▪ Facility manager for Leisure Access Center campground, duties include but no limited to work orders, purchasing, maintenance, rentals, overall maintenance of facility. <p>1989 - 1993 Miami-Dade Parks Disability Services Miami, Fl. Recreation Leader, Leisure Access Center</p> <ul style="list-style-type: none"> ▪ Develop, promote and conduct recreational programs for teens and adults with developmental disability. Plan and schedule appropriate activities/community outings to promote independence/social skills skill. |
| Certifications | <p>Certified American Red Cross Instructor to teach First Aid & CPR, AED, Bloodborne Pathogens, Miami-Dade county Supervisors Certification Program certified.</p> |
| References | <p>Available upon request.</p> |

Education

- 1991-1995 Florida International University Miami, FL
B.S. Parks and Recreation Management
- Degree emphasis on Therapeutic Recreation

Professional Experience

Apr. 2004-Current Miami Dade County Parks and Recreation
Miami, FL

Recreation Therapist II

- Develop, coordinate and supervise therapeutic and recreational programs for individuals with disabilities in a regional area.
- Responsible for supervision of staff, administrative paperwork and working with other park and recreation managers to promote inclusion in all park programs.
- Routinely conduct staff training on working with individuals with disabilities.

Jan. 1996-Apr. 2004 Healthsouth Rehabilitation Hospital of
Miami, FL

Recreation Therapist Supervisor

- Supervised Therapeutic Recreation department program, staff, students and volunteers.
- Conducted client assessment, program planning, implementation and evaluation.
- Developed departmental policies and procedures.

Professional ACTIVITIES

- President, Florida Wheelchair Basketball Conference, 2010-2011
- Presentation, Cox, J. & Phillips, B., (2010) *Developing Partnerships: Miami-Dade Parks & Recreation's Road to Paralympic Partners*. St. Petersburg Recreational Therapy Conference, January 30, 2010.
- President, Florida Wheelchair Basketball Conference, 2009-2010
- President, Florida Wheelchair Basketball Conference, 2008-2009
- Presentation: Cox, J. (2009) *Dealing with Difficult and Challenging Behaviors*. Florida Recreation and Park Association Southeast Regional Meeting, February 5, 2009.

Jody B. Cox, (continued)

- Presentation: Binhack, L. & Cox, J. (2008) *Providing Inclusive Services*. National Recreation and Park Association National Congress & Exposition, October 17th, 2008.
- Presentation: Binhack, L., Cox, J., & Hansen, D. (2008) *Providing Inclusive Services*. Florida Recreation and Park Association Annual Conference, August 25th, 2008.
- Published Abstract: Johnson, S., McKenney, A., & Santiago, J. (2005). *Golf skills development program for children with autism*. Available from the National Recreation and Park Association, National Therapeutic Recreation Society Poster Session Summaries web site, <http://www.nrpa.org/content/default.aspx?documentId=3356>
- Published Abstract: Santiago, J., Barnfather., H., & McKenney, A. (2005). *After-school services for children with disabilities: A blueprint for the future*. Available from the National Recreation and Park Association, National Therapeutic Recreation Society Poster Session Summaries web site, <http://www.nrpa.org/content/default.aspx?documentId=3343>

Professional memberships

American Therapeutic Recreation Association
United States Association of Blind Athletes

Languages

Fluent in English and Spanish

Accreditations

Certified Therapeutic Recreation Specialist, NCTRC, #38795
Certified Water Safety Instructor & Lifeguard, American Red Cross
Certified First Aid & CPR Instructor, American Red Cross

- Education** 1982 Bachelors Degree in Music Ignacio Cervantes School Havana Cuba.
- High school Diploma/GED Diploma
- Work experience** 1996-2007 Miami-Dade Park and Recreation Miami, Fl. Art Division
Recreation Specialist I,
2004-2007 Music Therapy for Leisure Access Services under Art Division Department.
2007 – Present: Recreation Specialist I MDPH Disabilities Services.
- Plan, organize, conduct and supervise therapeutic recreational activities for disabled population. Manager in Oak Grove Park locations including maintenance and custodial aspects.
 - Provide service excellence daily to patrons, parents, participants and community.
 - Funded music program for Seniors Citizen teaching piano instrument and general music.
 - Provide recreation exercises in Center for Independent Living CIL and recreation's field trips, leisure and social programs for the disabled population. The County Parks sites.
 - Created LOVING MUSIC musical event to promote the music talent for disabled population in special youth people.
 - Work in the FAMILY FESTIVAL OF ART AND GAMES every year, supervise the music section.
- Certifications; First Aid CPR,HRS child care, Children Trust and disabilities Services 's training, following all the Children Trust's requirements.**
- Like a supervisor of Oak Grove Park supervisor, 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.
 - Setting appointments and visiting clients.
 - Record keeping, update files, etc.
 - Develop, promote and conduct recreational programs for disabled population. Schedule activities, keep records and take payments.
 - Organize special events and other functions.
 - Supervise staff in programs.
- Special Skills and Experience** Proficient in Microsoft Word, Excel and Internet access. Ability to work well with others, leadership and customer service experience (15 years+). Well experienced with planning, implementing and instructing activities. Well experienced with our disabled population (6 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.

Diana Cristina Bonet

Position Recreational Specialist I

Objective To obtain a Recreational Specialist I position with Miami-Dade County Parks and Recreation where there is a commitment and a strong dedication in improving the quality of life for individuals with disabilities within the community

Work Experience

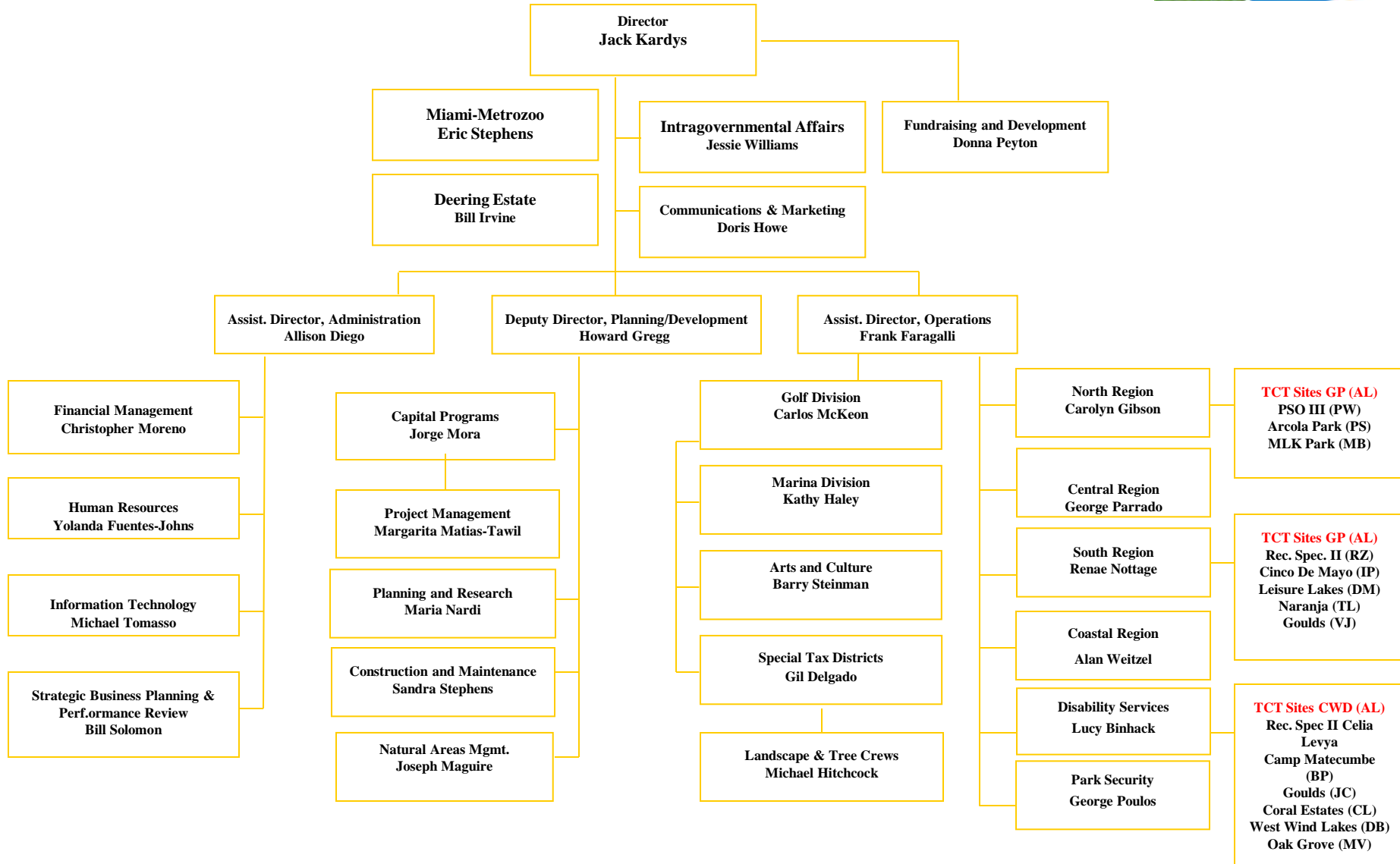
- 2004 – Present Miami-Dade County Parks and Recreation, Miami, Florida
Leisure Access Services
Position: Recreational Specialist I
Duties: Developing, implementing, and adapting recreational activities for people with developmental and physical disabilities such as, wheelchair tennis, wheelchair basketball, goalball, handcycling, and water exercise. Apply modifications to various activities. Documenting participant's progress, notes, attendance, signature, and other related items required from The Children's Trust. Supervise subordinates encourage development, mentor and provide trainings which include disability awareness and program awareness.
- Jan. – Mar. 2004 Internship II: Healthsouth rehabilitation Hospital, Miami, Florida
Position: Intern
Duties: Working with individuals with orthopedic, spinal cord, brain injury, and a variety of disabilities. Providing patients with adaptive recreational and leisure activities.
Supervisor: Jody Santiago, CTRS
- 2001 – 2003 Miami-Dade County Public Schools, Miami, Florida
Cypress Elementary
Position: Paraprofessional
Duties: Assisting an Exceptional Student Education teacher in a classroom setting. Educating students with disabilities in math, science, reading, and social studies. Also supporting students with disabilities in their transition into inclusion in physical education, art, and music.
- June 2001 Internship I:
Windmoor Healthcare, Miami, Florida
Position: Intern
Duties: Working with the population of geriatrics, substance abuse, and psychiatric care. Increasing patients' cognition and self-awareness by implementing adaptive activities.
Supervisor: Sylvia Garica, CTRS
- July 2001 Miami-Dade County Parks and Recreation, Miami, Florida
Leisure Access Services at AD Barnes Park
Position: Intern
Duties: Working with adults diagnosed with developmental delay. Increasing participant's leisure awareness and increasing their quality of life. Supervisor: Renee Pettyjohn, CTRS

Diana Bonet (continued)

| | |
|---------------------|---|
| August 2001 | Baptist Hospital, Miami, Florida Position: Intern Duties: Working with patients with orthopedic and spinal cord injuries. Providing adaptive recreational activities and leisure awareness. Supervisor: Caroline Godinez, CTRS |
| 1997 – 2004 | Miami-Dade County Public Schools, Miami, Florida Cypress Elementary School Position: After School Care Secretary Duties: Attendance, preparation for audits, phone switchboard, registration of students, maintenance of records, clinic, administering medication, use of Microsoft Word, Excel, and Print Artist. |
| 1995 – 2001 | Miami-Dade County Public Schools, Miami, Florida McMillan Middle Community School Position: Mainstream Dance Instructor Duties: Working with the community in developing students with disabilities, awareness towards recreational and leisure through dance. Teaching movements using adaptive modifications. Teaching proper etiquette, choreographing, and organizing holiday and end of the year performances. |
| Education | |
| 1999 – 2004 | Bachelor of Science in Therapeutic Recreation and Parks Florida International University, Miami, Florida |
| 1995 – 2000 | Associate of Arts and Science in Therapeutic Recreation and Park Miami-Dade Community College/New World, Miami, Florida |
| Certificates/Awards | Miami-Dade County Public School Educator's Substitute Certificate Miami-Dade Coalition for Community Education Service Excellence Award of Baptist Hospital |
| Language | Bilingual in Spanish and English |
| Others | First Aid and CPR Certified Water Safety Instructor HRS Hours for Day Care |
| 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

List account number(s) here (optional)

Requester's name and address (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.

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

Social security number

or

Employer identification number
59:6000573

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 ▶ [Signature] Date ▶ 1/07/09

General Instructions

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

Purpose of Form

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

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

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

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

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

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

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

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

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

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

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

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INDEPENDENT AUDITORS' REPORT

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

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

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

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

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

February 24, 2010
Miami, Florida

TCBA Watson Rice LLP

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

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

See notes to the schedule of expenditures.

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

NOTE 1. GENERAL

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

NOTE 2. BASIS OF PRESENTATION

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

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



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

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

Compliance

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

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

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

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

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

Internal Control over Compliance

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

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

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

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

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

February 24, 2010
Miami, Florida

TCBA Water Rise LLP

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

SECTION I – SUMMARY OF AUDITORS' RESULTS

Basic Financial Statements

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

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

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

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

SECTION II – FINDINGS RELATED TO FINANCIAL STATEMENT AUDIT

Current Year Findings:

None

Prior Year's Findings:

None

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

Current Year's Audit:

2009-C-1

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

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

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

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

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

2009-C-2

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

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

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

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

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

Prior Year's Findings:

None



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

miamidade.gov

October 4th, 2010

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

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

Dear Garnet Esters:

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

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

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

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

Sincerely,

Jack Kardys
Director

Delivering Excellence Every Day

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

OCT 15 10 21:48 AM

*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 Ruvin
Clerk of Courts

Pedro J. Garcia
Property Appraiser

George M. Burgess
County Manager

Robert A. Cuevas, Jr.
County Attorney



Delivering Excellence Every Day

Our Mission

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

Our Guiding Principles

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

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

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

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INTRODUCTORY SECTION

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Miami-Dade County
Florida

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

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



A large, stylized handwritten signature in black ink.

President

A smaller, more legible handwritten signature in black ink.

Executive Director

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Finance Department
Office of the Finance Director
111 NW 1 Street • Suite 2550
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miamidade.gov

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 | <u>\$ 3,067,898</u> | 100.00% | <u>\$ 21,350,607</u> | 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 | <u>\$ 3,067,898</u> | 100.00% | <u>\$ 21,350,607</u> | 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

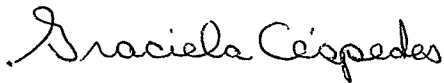
The preparation and completion of this CAFR represents the culmination of numerous processes performed by many of the accountants throughout the County departments, and of the continued excellent cooperation and assistance of all of the accounting firms associated with the audit of the County's operations. 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,



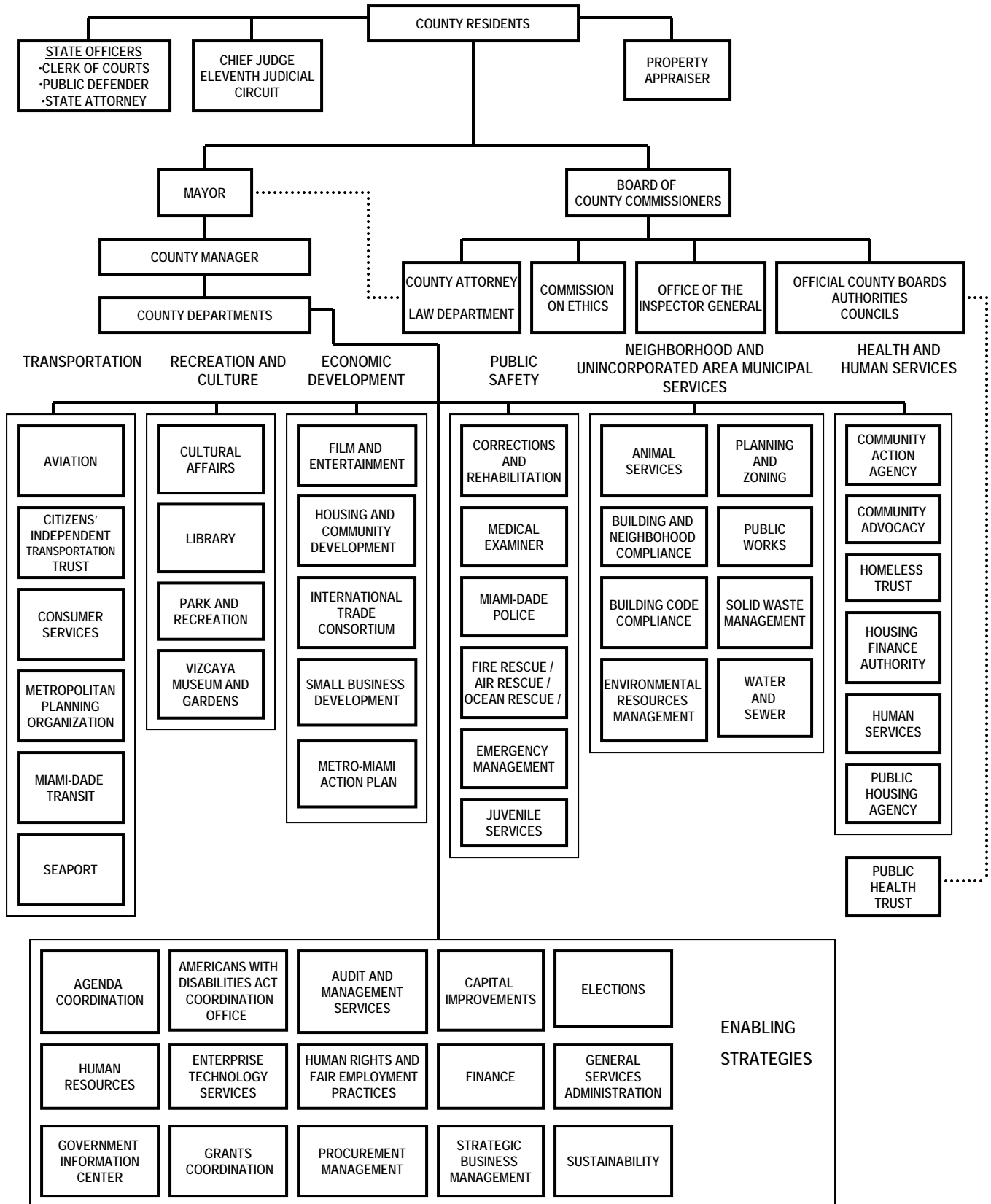
CARTER HAMMER
Finance Director



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.

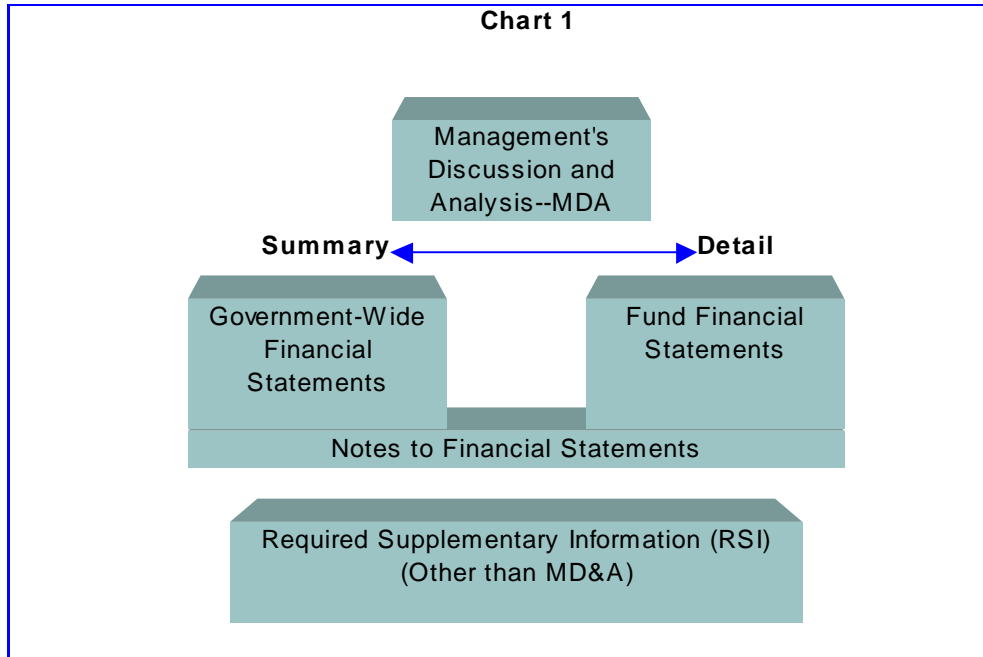
Financial Highlights for Fiscal Year 2009

- 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 | <u>4,072</u> | <u>3,882</u> | <u>3,328</u> | <u>3,183</u> | <u>7,400</u> | <u>7,065</u> | -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 | <u>3,547</u> | <u>3,525</u> | <u>4,043</u> | <u>4,093</u> | <u>7,590</u> | <u>7,618</u> | 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 | <u>(151)</u> | <u>(267)</u> | <u>(39)</u> | <u>(286)</u> | <u>(190)</u> | <u>(553)</u> | -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 | <u>\$ 2,568</u> | <u>\$ 2,301</u> | <u>\$ 5,095</u> | <u>\$ 4,809</u> | <u>\$ 7,663</u> | <u>\$ 7,110</u> | -7.2% |

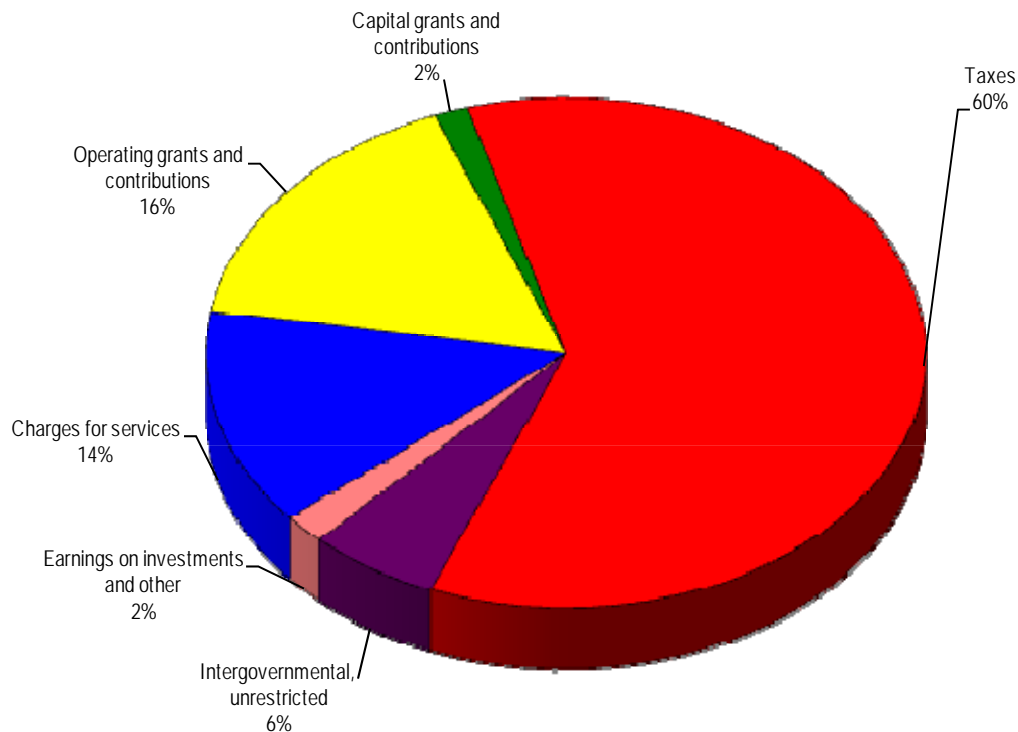
*Beginning 2008 net assets were adjusted since the prior period adjustments were not identifiable to any specific activity in FY 2008.

**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

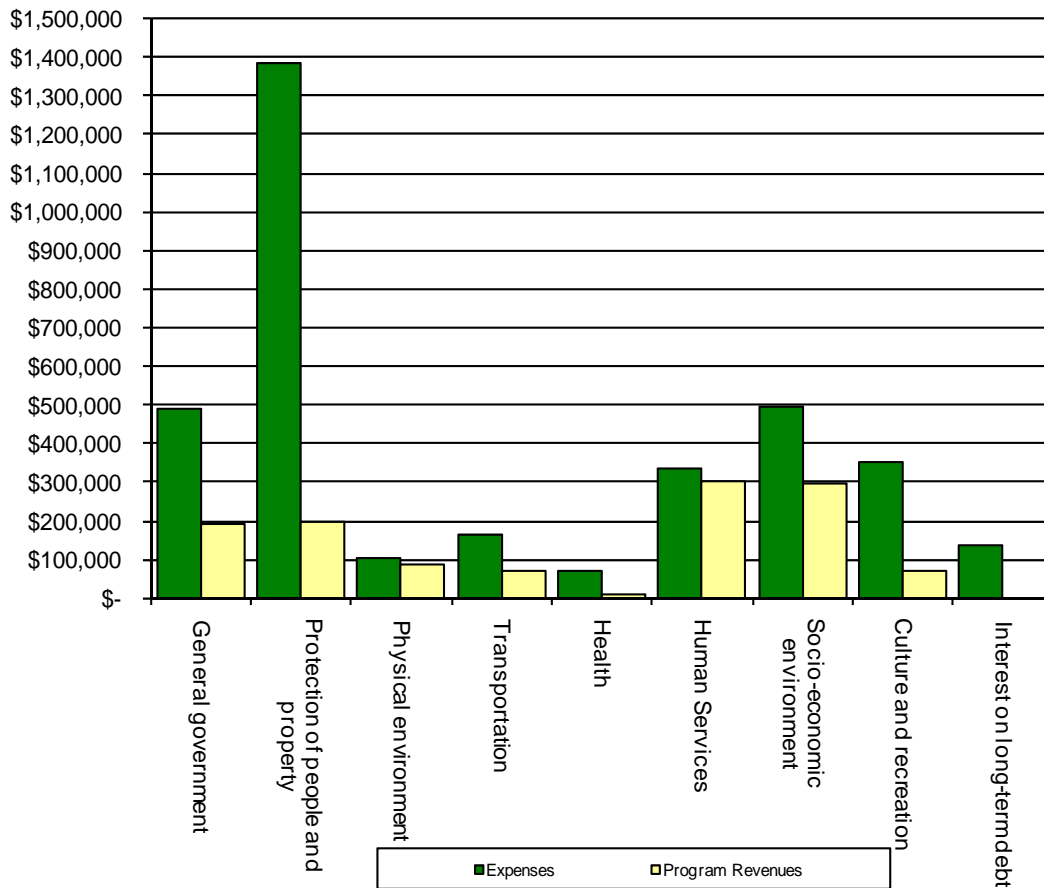
MIAMI-DADE COUNTY, FLORIDA

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)

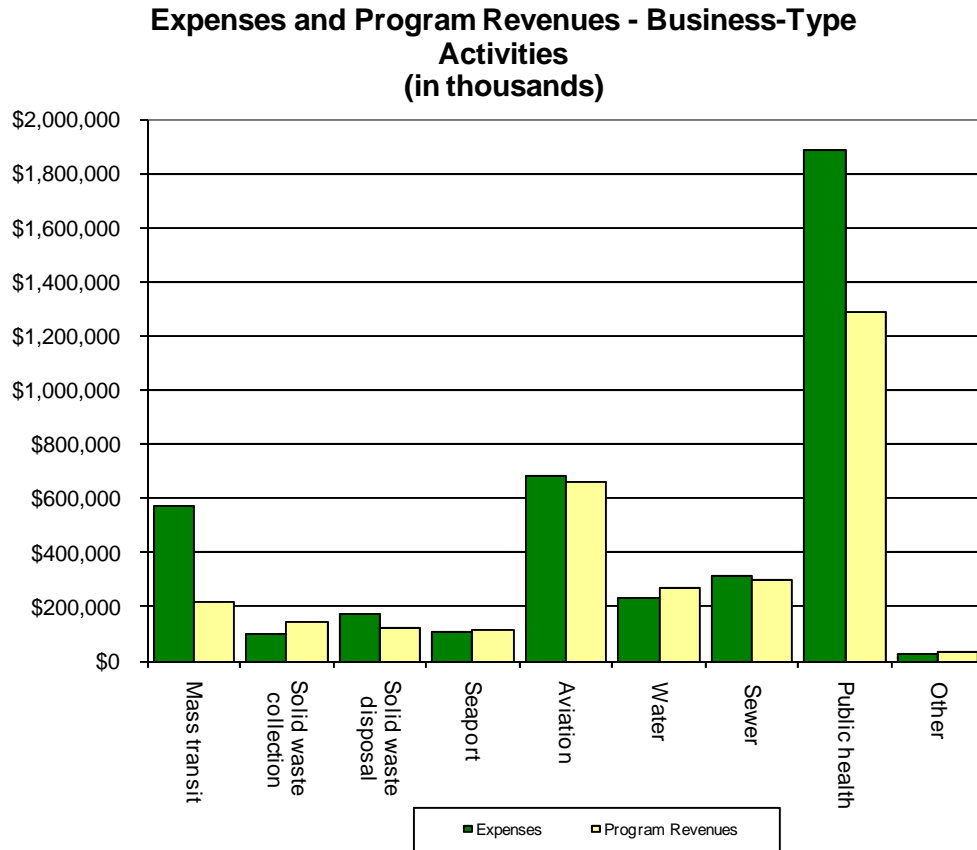


MIAMI-DADE COUNTY, FLORIDA

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

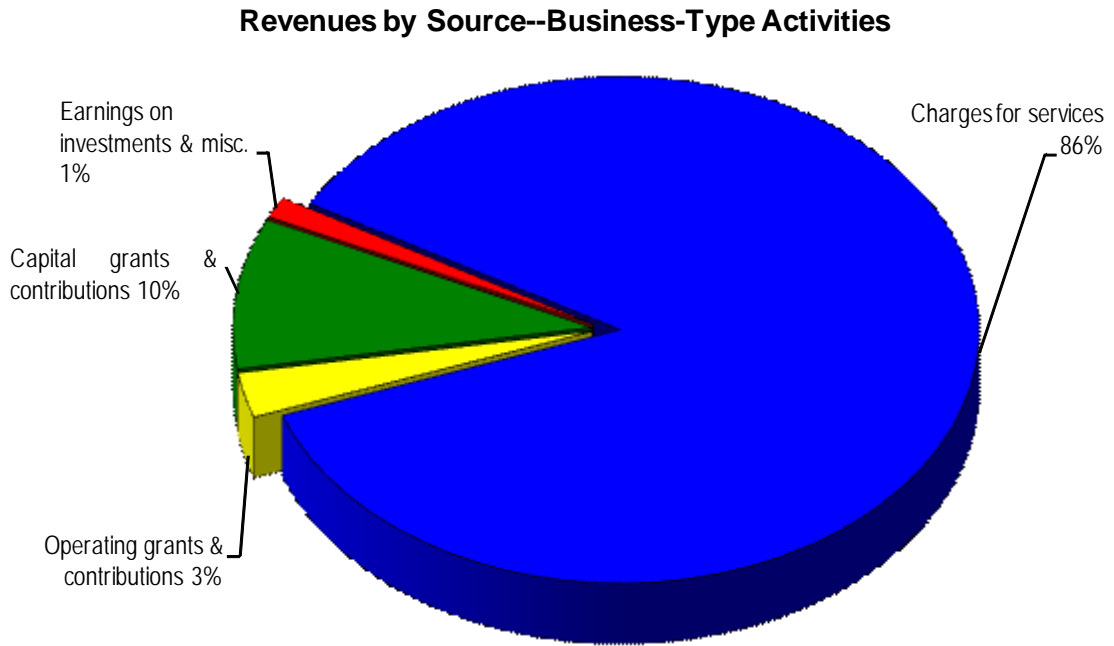
- Miami-Dade Transit Agency
- Solid Waste Collection and Disposal Department
- Seaport Department
- Miami-Dade Aviation Department
- Miami-Dade Water and Sewer Department, and
- Public Health Trust

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

MIAMI-DADE COUNTY, FLORIDA

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

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

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

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

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

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

General Fund Budgetary Highlights

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

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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.

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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

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- ❑ \$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.

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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 |

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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 |

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| | | | | | |
|---------|--|--|------------------------|---------|----------------|
| 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 |
|--------|--|--|----------|--------|------------|

Total long-term debt issued during the year

\$ 2,275,265,199

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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