

**MIAMI-DADE AVIATION DEPARTMENT**

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**MIAMI INTERNATIONAL AIRPORT FACILITIES'  
MANAGEMENT AND OPERATING AGREEMENTS**

**SPECIAL-PURPOSE FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITORS' REPORT THEREON**

**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**TCBA WATSON RICE LLP  
Certified Public Accountants  
And  
Advisors**

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT FACILITIES'  
MANAGEMENT AND OPERATING AGREEMENTS  
SPECIAL-PURPOSE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2009**

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**TCBA Watson Rice LLP**  
Certified Public Accountants and Advisors

**INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying special-purpose statements of assets and liabilities of Miami-Dade Aviation Department - Miami International Airport Facilities' Management and Operating Agreements (the "Facilities") as of September 30, 2009, and January 28, 2009 (Janitorial Companies only), and the related special-purpose statements of revenues and expenses for the year then ended. These special-purpose financial statements are the responsibility of the Facilities' management. Our responsibility is to express an opinion on these special-purpose financial statements 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 Controller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes 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 provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements have been prepared for the purpose of complying with the Management and Operating Agreements between Miami-Dade County, Florida, and the Management Companies of the Miami International Airport Facilities as described in Notes 1 and 2 to the special-purpose financial statements, and are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the special-purpose financial statements referred to above present fairly, in all material respects, the assets and liabilities of the Facilities as of September 30, 2009, and January 28, 2009 (Janitorial companies only) and the revenue and expenses for the year then ended, on the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 6, 2010 on our consideration of the Facilities' internal control over financial reporting and 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 supplemental information presented in the supplemental special-purpose financial statements on pages 13 through 30 is included for purposes of additional analysis and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the special-purpose financial statements taken as a whole.

This report was prepared solely for the information and use of the Mayor and Members of the Board of County Commissioners of Miami-Dade County, Florida and the management of the Miami International Airport Facilities, and is not intended to be and should not be used by anyone other than these specified parties.

Miami, Florida  
April 6, 2010

*TCBA Water Fee LLP*

**MIAMI-DADE AVIATION DEPARTMENT**  
**MIAMI INTERNATIONAL AIRPORT FACILITIES'**  
**MANAGEMENT AND OPERATING AGREEMENTS**  
**SPECIAL PURPOSE STATEMENT OF ASSETS AND LIABILITIES**  
**AS OF JANUARY 28, 2009 (For the Janitorial Companies only) and SEPTEMBER 30, 2009**  
**(With Comparative Totals for 2008)**

Totals (Memorandum Only)

	Public Parking Facilities	Special Lounge Facilities	Fuel Farm Facilities	Janitorial Services Facilities	Porter Service Facilities	Shuttle Services Facilities	Hotel Facilities	Restaurant Facilities	2009	2008
<b>ASSETS</b>										
Cash (1)	\$ 135,997	\$ 40,000	\$ 68,175	\$ 1,263,126	\$ 100,000	\$ 80,690	\$ 100,000	\$ 90,000	\$ 1,877,988	\$ 473,185
Accounts receivable, net (1)	40,518	666,776	3,096,396	-	-	-	646,176	77,052	4,526,918	3,157,418
Inventory (1)	-	26,902	210,461	-	-	118,536	-	39,985	395,884	524,363
Due from Aviation Department (1)	353,655	-	-	-	464,679	-	-	-	818,334	2,569,879
Other assets (1)	-	14,541	85,059	-	3,838	-	55,578	27,592	186,608	191,765
Total	\$ 530,170	\$ 748,219	\$ 3,460,091	\$ 1,263,126	\$ 568,517	\$ 199,226	\$ 801,754	\$ 234,629	\$ 7,805,732	\$ 6,916,610
<b>LIABILITIES</b>										
Cash (2)	\$ -	\$ -	\$ -	\$ 37,760	\$ -	\$ -	\$ -	\$ -	\$ 37,760	\$ -
Accounts receivable, net (2)	-	-	-	-	-	-	-	-	-	-
Inventory (2)	-	-	-	-	-	-	-	-	-	-
Due from Aviation Department (2)	-	-	-	1,229,846	-	-	-	-	1,229,846	-
Other assets (2)	-	-	-	1,303	-	-	-	-	1,303	-
Total	\$ -	\$ -	\$ -	\$ 1,268,909	\$ -	\$ -	\$ -	\$ -	\$ 1,268,909	\$ -
<b>LIABILITIES</b>										
Accounts Payable and accrued expenses (1)	\$ 530,170	\$ 55,048	\$ 345,730	\$ 446,478	\$ 568,517	\$ 121,204	\$ 187,212	\$ 71,021	\$ 2,325,380	\$ 3,433,423
Due to Management Company (1)	-	15,312	-	785,708	-	78,022	289,977	142,688	1,311,707	407,725
Due to Aviation Department (1)	-	677,859	3,114,361	30,940	-	-	324,565	20,920	4,168,645	3,075,462
Total	\$ 530,170	\$ 748,219	\$ 3,460,091	\$ 1,263,126	\$ 568,517	\$ 199,226	\$ 801,754	\$ 234,629	\$ 7,805,732	\$ 6,916,610
Accounts Payable and accrued expenses (2)	\$ -	\$ -	\$ -	\$ 1,250,963	\$ -	\$ -	\$ -	\$ -	\$ 1,250,963	\$ -
Due to Management Company (2)	-	-	-	16,987	-	-	-	-	16,987	-
Due to Aviation Department (2)	-	-	-	959	-	-	-	-	959	-
Total Liabilities	\$ -	\$ -	\$ -	\$ 1,268,909	\$ -	\$ -	\$ -	\$ -	\$ 1,268,909	\$ -

Note: The numbers presented for 2008 include Sundries Facilities from October 1, 2007 through January 15, 2008

1 The numbers presented represent janitorial companies assets and liabilities as of September 30, 2009

2 The numbers presented represent janitorial companies assets and liabilities as of January 28, 2009

See accompanying notes to special-purpose financial statements

**MIAMI-DADE AVIATION DEPARTMENT**  
**MIAMI INTERNATIONAL AIRPORT FACILITIES'**  
**MANAGEMENT AND OPERATING AGREEMENTS**  
**SPECIAL PURPOSE STATEMENT OF REVENUES AND EXPENSES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**  
**(With Comparative Totals for 2008)**

Totals (Memorandum Only)

		Special Lounge Facilities	Fuel Farm Facilities	Janitorial Services Facilities	Porter Service Facilities	Shuttle Services Facilities	Hotel Facilities	Restaurant Facilities	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>										
Net Sales	\$ 37,912,674	\$ 4,488,519	\$ 15,528,825	\$ -	\$ -	\$ -	\$ 8,381,465	\$ 2,788,245	\$ 69,099,728	\$ 74,067,407
Less: cost of goods sold	-	490,995	247,272	-	-	-	-	808,290	1,546,557	2,362,107
Sales tax	2,325,732	-	-	-	-	-	-	-	2,325,732	2,405,554
Gross margin	35,586,942	3,997,524	15,281,553	-	-	-	8,381,465	1,979,955	65,227,439	69,299,746
<b>Total Revenues</b>	<u>35,586,942</u>	<u>3,997,524</u>	<u>15,281,553</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,381,465</u>	<u>1,979,955</u>	<u>65,227,439</u>	<u>69,299,746</u>
<b>EXPENSES</b>										
Payroll and fringe benefits (1)	3,584,313	865,680	1,995,438	6,030,005	7,353,487	3,007,954	2,446,886	1,379,147	26,662,910	36,722,613
Selling, general and administrative expense (1)	1,037,661	455,917	5,275,634	2,018,851	430,884	686,727	2,001,467	631,207	12,538,348	16,967,789
Management fees (1)	99,000	222,858	378,168	624,192	157,740	468,132	289,977	142,688	2,382,755	3,425,208
Total	4,720,974	1,544,455	7,649,240	8,673,048	7,942,111	4,162,813	4,738,330	2,153,042	41,584,013	57,115,610
Payroll and fringe benefits (2)	-	-	-	13,090,938	-	-	-	-	13,090,938	-
Operating expenses (2)	-	-	-	2,620,728	-	-	-	-	2,620,728	-
Overhead and profit (2)	-	-	-	1,302,091	-	-	-	-	1,302,091	-
Total	-	-	-	17,013,757	-	-	-	-	17,013,757	-
<b>Total Expenses</b>	<u>4,720,974</u>	<u>1,544,455</u>	<u>7,649,240</u>	<u>25,686,805</u>	<u>7,942,111</u>	<u>4,162,813</u>	<u>4,738,330</u>	<u>2,153,042</u>	<u>58,597,770</u>	<u>57,115,610</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<u>\$ 30,865,968</u>	<u>\$ 2,453,069</u>	<u>\$ 7,632,313</u>	<u>\$ (25,686,805)</u>	<u>\$ (7,942,111)</u>	<u>\$ (4,162,813)</u>	<u>\$ 3,643,135</u>	<u>\$ (173,087)</u>	<u>\$ 6,629,669</u>	<u>\$ 12,184,136</u>

Note: The numbers presented for 2008 include Sundries Facilities from October 1, 2007 through January 15, 2008

1 The numbers presented represent janitorial companies expenses for the period ended January 28, 2009

2 The numbers presented represent janitorial expenses for the period January 29, 2009 through September 30, 2009

See accompanying notes to special-purpose financial statements

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT FACILITIES'  
MANAGEMENT AND OPERATING AGREEMENTS**

**NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2009**

**NOTE 1. GENERAL**

Miami-Dade County, Florida (the "County") entered into Management and Operating Agreements (the "Agreements") with third parties (the "Management Companies") to operate, maintain and manage for a fee (see Note 3) certain facilities (the "Facilities") at Miami International Airport (the "Airport") on behalf of the County. These Agreements are generally short term in nature and provide for a fixed management fee and/or fees based on percentages of revenue and/or operating profits of the Facilities. While the County generally looks toward the Management Companies for recommendations relative to operation of the Facilities, the County does exercise complete budgetary control and establishes guidelines and goals for growth and performance. Such actions are taken within the rights reserved by the County under the Agreements to control all aspects of the businesses. These actions include such matters as pricing, staffing, employee benefits, operating hours, maintenance requirements, service levels, merchandise selections, personnel policies and marketing strategies. In the event the Management Companies are not performing in accordance with the standards established by the County, the County has the right to cancel such Agreements. The Management Companies do not act as general agents on behalf of the County and, therefore, cannot obligate or commit the County beyond the scope of what is required to run the day-to-day operations of the managed facilities, as established by the budgets approved by the County.

The Management Companies for each of the Facilities are as follows:

<u>Facilities</u>	<u>Management Companies</u>
Public Parking	Airport Parking Associates ("APA")
Special Lounges	International Airport Managements, Inc. ("IAMP")
Sundries Facilities'	Miami International Airport Pharmacy, Inc. ("MIAP")
Fuel Farm	Allied Fueling of Miami, Inc. ("Allied")
Janitorial Services	N & K, Vista and UNICCO
Porter Services	Quality Aircraft Services, Inc. ("Quality")
Shuttle Services	Shuttle Services MIA, Inc. ("Shuttle")
Hotel	H.I. Development Corp. ("H.I.D.")
Restaurant	H.I. Development Corp. ("H.I.D.")

The County amended certain agreements to extend terms and modify compensation to the Management Companies. See Note 3 for more detail on the Agreements' termination dates and management fees effective as of September 30, 2009.



**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT FACILITIES'  
MANAGEMENT AND OPERATING AGREEMENTS**

**NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2009**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The special-purpose financial statements of the Facilities conform substantially to accounting principles generally accepted in the United States of America, except for the exclusion of certain assets, liabilities and expenses. The special-purpose statements of assets and liabilities include only those assets and liabilities which are recorded in the books of the Facilities, as maintained by the Management Companies for the County pursuant to the Agreements. Assets not reflected therein include, but are not limited to, cash in the revenue depository accounts, and capital assets. Liabilities not reflected therein relate primarily to other operating expenses paid directly by the County. The special-purpose statements of revenue and expenses include only those expenses, which are paid by the Facilities under the terms of the Agreements. Expenses not reflected therein include charges for depreciation in connection with the furniture, fixtures and equipment located within the Facilities. The Facilities are included as part of the assets, liabilities and operations of Miami-Dade Aviation Department ("Aviation Department").

In accordance with the provisions of the Agreements, the Facilities deposit, on a daily basis, all gross receipts, as defined in the Agreements, into County-owned bank accounts.

The Management Companies pay the operating expenses of the Facilities. After reviewing the expenses, the County reimburses the Management Companies for all approved reimbursable operating expenses, as defined in the Agreements. Certain Facilities are non-revenue producing operations.

**Basis of Presentation**

The accompanying special-purpose financial statements were prepared for the purpose of complying with the Agreements. Statements of cash flows are not required under the Agreements and have not been presented.

Information as of and for the year ended September 30, 2008, is presented for comparative purposes only. The amounts reflected in the total columns of the accompanying special-purpose financial statements are not comparable to a consolidation and are captioned "memorandum only" as they do not present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America, or the basis of accounting described above.

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT FACILITIES'  
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**NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2009**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Cash**

At September 30, 2009, total cash was \$614,862.

Deposits - Public deposits in the state of Florida are collateralized under the provisions of Chapter 280, Florida statutes. Losses to public depositors are covered by the state and consist of securities pledged as collateral and, if necessary, assessments against other qualified public depositories of the same type as the depository in default. Included in the balance of cash are deposits which are deemed as insured and, therefore, not subject to classification by credit risk category under the provisions of GASB Statement No. 40.

**Allowance for Uncollectible Accounts**

As of September 30, 2009 accounts receivable are presented in the special-purpose financial statements net of allowance for uncollectible accounts of \$289,875 as follows:

Special Lounges Facilities	\$224,530
Public Parking Facilities	46,718
Fuel Facilities	13,023
Hotel Facilities	4,097
Restaurant Facilities	1,507
Total	<u>\$289,875</u>

**Inventory**

Inventory is stated at the lower of cost or market. Cost is determined using the first-in, first-out method for Special Lounges, Restaurant and Shuttle Services Facilities. The moving average cost method is used for other Facilities.

**Capital Assets Reimbursements**

Pursuant to the Agreements, upon budget approval by the County, the Management Companies purchase equipment and vehicles needed by the Facilities. Such assets are the property of the County and are not recorded in the accompanying special-purpose financial statements of the Facilities. The Management Companies are reimbursed for the cost of such assets through an imprest capital outlay or imprest operating account, which is funded by the County. The accompanying special-purpose statements of revenue and expenses include expenditures only for capitalizable assets reimbursed through the imprest operating account.

**MIAMI-DADE AVIATION DEPARTMENT  
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MANAGEMENT AND OPERATING AGREEMENTS**

**NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2009**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Income Taxes**

The special-purpose statements of revenue and expenses are intended to show the results of operations for the Facilities managed under the Agreements on behalf of the County; accordingly, no provision has been made for income taxes as the County is an income tax-exempt organization.

**Use of Estimates**

The preparation of the financial statements in conformity with the basis of accounting described above requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Fair Value of Financial Instruments**

The carrying amount of cash, accounts receivable, accounts payable and accrued expenses approximates fair values as of September 30, 2009.

**NOTE 3. MANAGEMENT AND OPERATING AGREEMENTS**

Pursuant to the Agreements, a management fee is payable to the Management Companies monthly. The monthly management fees in effect for the fiscal year ended September 30, 2009, as defined in the Agreements, are as follows:

<u>Management Companies</u>	<u>Monthly Management Fees</u>
APA	\$8,250
MIAP	\$13,107, plus 2.5% of net operating income, less the fixed fee.
IAMI	\$6,952 from October 2008 thru March 2009 and \$7,301 from April 2009 thru September 2009, plus 5% of net operating income
Allied	\$31,514
N & K	\$16,987 from October 2008 thru January 28, 2009. From January 29, 2009 thru September 30, 2009 the company was paid a weekly overhead and profit in the amount of \$6,919.

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT FACILITIES'  
MANAGEMENT AND OPERATING AGREEMENTS**

**NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2009**

**NOTE 3. MANAGEMENT AND OPERATING AGREEMENTS (Continued)**

Vista	\$16,939 from October 2008 thru January 28, 2009. From January 29, 2009 thru September 30, 2009 the company was paid a weekly overhead and profit in the amount of \$4,688.
Unicco	\$125,991 from October 2008 thru January 28, 2009 From January 29, 2009 thru September 30, 2009 the company was paid a weekly overhead and profit in the amount of \$25,347.
Quality	\$13,145
Shuttle	\$39,011
H.I.D. (Hotel)	\$19,201*
H.I.D. (Restaurant)	\$11,719*

\*Pursuant to the Agreement, a percentage management fee is payable to H.I.D. equal to 5% of the amount by which adjusted monthly net operating income, as defined in the Agreement, exceeds the monthly net operating income for the same month in the prior year.

**Indirect Cost Reimbursements**

Pursuant to the Agreements, and prior to January 29, 2009, indirect cost reimbursements of monthly gross payroll to N&K, Vista and UNICCO, were, 28.30%, 18.33% and 21.62%, respectively. Indirect costs, as defined in the Agreements, include other indirect expenses. These expenses are included in the accompanying special-purpose statements of revenue and expenses and include payroll and labor mark-up, selling, general and administrative, group health and life insurance, workers' compensation insurance, unemployment taxes, and general insurance. Operating agreements with N&K, Vista and UNICCO expired on January 28, 2009. N&K, Vista and UNICCO were awarded new contracts for a term of 3 years commencing January 29, 2009.

**Direct Cost Reimbursements**

Pursuant to the Agreements, as of January 29, 2009, N & K, Vista and UNICCO are reimbursed specific weekly costs for supplies and materials and equipment based on the square footage under contract. The specified weekly cost for supplies and materials and equipment as outlined in the Agreement are \$2,394, \$4,635 and \$28,800 respectively. Reimbursement for payroll expenses and related payroll costs, general liability, workers compensation, and health insurance expense is based on actual costs incurred.

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**NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2009**

**NOTE 3. MANAGEMENT AND OPERATING AGREEMENTS (Continued)**

**Terms of Agreements**

The Agreements cover periods disclosed below, with the County reserving the right to extend the Agreements for specific periods at the end of each contract year. Ordinance 95-138, Section 2-286a(9) extends any concession or management agreement related to the retail activities on a month-to-month basis for so long as may be needed to avoid disruption of concession services to passengers. Unless otherwise terminated by either party upon advanced written notice, the Agreements' expiration dates are as follows:

<u>Management Companies</u>	<u>Expiration Date</u>
APA	September 2013
MIAP	July 31, 2000 (month to month thereafter, until January 15, 2008)
IAMI	September 30, 1998 (month to month thereafter)
Allied Aviation	May 2, 2011
Quality	September 30, 2009. (2 <sup>nd</sup> of seven (7) consecutive separate one (1) year extensions).
Shuttle	October 31, 2012
HID (Hotel)	September 30, 2002 (month to month thereafter)
HID (Restaurant)	September 30, 2002 (month to month thereafter)
N&K	January 28, 2012
Vista	January 28, 2012
Unicco	January 28, 2012

The management agreements with IAMI, and H.I. Development for Hotel and Restaurant services expired on September 30, 1998, September 30, 2002 (Hotel) and September 30, 2002 (Restaurant), respectively. The management agreements with N & K, Vista and Unicco ("janitorial companies") expired January 28, 2009, new contracts were awarded to all three companies effective January 29, 2010. Based on contract provisions, the janitorial companies will no longer be included in the Miami Dade Aviation Management and Operating Agreements annual audit, these companies are now required to submit individual audited financial statements to the aviation department on a annual basis. The new janitorial contracts expire on January 28, 2012.

IAMI and H.I. Development (for both Hotel and Restaurant Services) have agreed to operate on a month-to-month basis on the same terms as the expired Agreements. Ordinance 95-138, Section 2-286a(9) extends any concession, management agreement related to the retail activities on a month-to-month basis for so long as may be needed to avoid disruption of concession services to passengers.

**MIAMI-DADE AVIATION DEPARTMENT  
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**NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2009**

**NOTE 4. DUE TO/FROM THE MANAGEMENT COMPANIES**

Due to/from Management Company represent expenses paid by the Management Companies on behalf of the Facilities, which are reimbursable by the County.

**NOTE 5. DUE TO/FROM AVIATION DEPARTMENT**

Amounts due to/from Aviation Department represent the cumulative excess/deficit of revenue over expenses since inception of the Agreements and net payments made by the County on behalf of the Facilities in excess of net receipts generated from the operations of the Facilities.

**NOTE 6. RELATED PARTY TRANSACTIONS**

Shuttle purchases health insurance from an affiliated company, Coach USA, Inc. The affiliate is controlled by certain parties who also manage Shuttle. Payments to this affiliate during the fiscal year 2009 were approximately \$313,903.

Certain expenses included in the accompanying special-purpose statements of revenue and expenses are paid to and are based on amounts invoiced by the Management Companies. Such expenses represent allocation of costs from the Management Companies.

A summary of such expenses are as follows:

Management Companies	Group Health & Life Insurance	Workers Compensation Insurance	Unemployment Taxes	General Liability Insurance	Other
Allied	\$ 200,571	\$ -	\$ -	\$ -	\$ -
N & K	51,206	88,649	102,103	61,426	6,083
Vista	54,477	47,767	97,832	24,269	8,609
Unicco	463,626	710,001	1,044,689	704,208	29,321
Shuttle	313,903	-	-	-	-
<b>Total</b>	<b>\$ 1,083,783</b>	<b>\$ 846,417</b>	<b>\$ 1,244,624</b>	<b>\$ 789,903</b>	<b>\$ 44,013</b>

**NOTE 7. UNREIMBURSED FRINGE BENEFITS**

Included in Due from Aviation Department, Due to Management Company and payroll and related fringe benefits is \$ 36,148 for retroactive health insurance payments paid by UNICCO in August 2009 for eligible employees enrolled in the plan during the year but were not included in the employee census from the healthcare provider. The related request for reimbursement was submitted to the Aviation Department after year-end along with the proof of payment.

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT FACILITIES'  
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**NOTES TO SPECIAL-PURPOSE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2009**

**NOTE 8. CLAIMS AND CONTINGENCIES**

An EEOC discrimination claim was filed against HI Development Hotel facilities on August 7, 2009 by a previous employee, asserting a claim of employment discrimination against the Hotel. The claim is currently under investigation. Pursuant to the Management Agreement, Article 5.16 (H) "any penalties, assessment or fines issued by any court or authorized government agency, unless such results from the direct action or inaction of the County except when the County is acting in a governmental capacity" are considered non-reimbursable expenses.

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**SUPPLEMENTAL INFORMATION**

Supplemental special-purpose financial statements are provided to present the assets and the liabilities as well as revenue and expenses of each Facility individually. These schedules also serve to provide a comparison with the prior year amounts.

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**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT PARKING FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE STATEMENTS OF ASSETS AND LIABILITIES  
SEPTEMBER 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>ASSETS</b>		
Cash	\$ 135,997	\$ -
Accounts receivable, net	40,518	114,451
Due from Aviation Department	<u>353,655</u>	<u>422,237</u>
<b>Total Assets</b>	<b><u>\$ 530,170</u></b>	<b><u>\$ 536,688</u></b>
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	<u>\$ 530,170</u>	<u>\$ 536,688</u>
<b>Total Liabilities</b>	<b><u>\$ 530,170</u></b>	<b><u>\$ 536,688</u></b>

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT PARKING FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE STATEMENTS OF REVENUES AND EXPENSES  
SEPTEMBER 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>		
Net Sales	\$ 37,912,674	\$ 41,778,912
Less: Sales Tax	<u>2,325,732</u>	<u>2,405,554</u>
Gross margin	<u>35,586,942</u>	<u>39,373,358</u>
<b>Total Revenues</b>	<u>35,586,942</u>	<u>39,373,358</u>
<b>EXPENSES</b>		
Payroll and fringe benefits	3,584,313	3,361,851
Selling, general and administrative expenses	1,037,661	1,172,956
Management fees	<u>99,000</u>	<u>72,000</u>
<b>Total Expenses</b>	<u>4,720,974</u>	<u>4,606,807</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<u>\$ 30,865,968</u>	<u>\$ 34,766,551</u>

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT SPECIAL LOUNGE FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE STATEMENTS OF ASSETS AND LIABILITIES  
SEPTEMBER 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>ASSETS</b>		
Cash	\$ 40,000	\$ 40,000
Accounts receivable, net	666,776	878,075
Inventory	26,902	38,883
Other assets	14,541	14,183
<b>Total Assets</b>	<u>\$ 748,219</u>	<u>\$ 971,141</u>
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 55,048	\$ 59,482
Due to Management Company	15,312	14,481
Due to Aviation Department	677,859	897,178
<b>Total Liabilities</b>	<u>\$ 748,219</u>	<u>\$ 971,141</u>

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT SPECIAL LOUNGE FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE STATEMENTS OF REVENUES AND EXPENSES  
SEPTEMBER 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>		
Net sales	\$ 4,488,519	\$ 4,605,096
Less: Cost of sales	<u>490,995</u>	<u>470,150</u>
Gross Margin	<u>3,997,524</u>	<u>4,134,946</u>
<b>Total Revenues</b>	<u>3,997,524</u>	<u>4,134,946</u>
<b>EXPENSES</b>		
Payroll and fringe benefits	865,680	825,880
Selling, general and administrative expenses	455,917	529,774
Management fees	<u>222,858</u>	<u>228,194</u>
<b>Total Expenses</b>	<u>1,544,455</u>	<u>1,583,848</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<u>\$ 2,453,069</u>	<u>\$ 2,551,098</u>

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT FUEL FARM FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE STATEMENTS OF ASSETS AND LIABILITIES  
SEPTEMBER 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>ASSETS</b>		
Cash	\$ 68,175	\$ 42,885
Accounts receivable, net	3,096,396	1,651,943
Inventory	210,461	264,420
Other assets	85,059	65,914
<b>Total Assets</b>	<u>\$ 3,460,091</u>	<u>\$ 2,025,162</u>
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 345,730	\$ 215,876
Due to Aviation Department	3,114,361	1,809,286
<b>Total Liabilities</b>	<u>\$ 3,460,091</u>	<u>\$ 2,025,162</u>

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT FUEL FARM FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE STATEMENTS OF REVENUES AND EXPENSES  
SEPTEMBER 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>		
Net sales	\$ 15,528,825	\$ 16,057,056
Less: Cost of sales	<u>247,272</u>	<u>311,030</u>
Gross margin	<u>15,281,553</u>	<u>15,746,026</u>
<b>Total Revenues</b>	<u>15,281,553</u>	<u>15,746,026</u>
<b>EXPENSES</b>		
Payroll and fringe benefits	1,995,438	1,878,209
Selling, general and administrative expenses	5,275,634	4,959,691
Management fees	<u>378,168</u>	<u>366,828</u>
<b>Total Expenses</b>	<u>7,649,240</u>	<u>7,204,728</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<u>\$ 7,632,313</u>	<u>\$ 8,541,298</u>

**MIAMI-DADE AVIATION DEPARTMENT**  
**MIAMI INTERNATIONAL AIRPORT JANITORIAL SERVICES FACILITIES'**  
**MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE COMBINING STATEMENT OF ASSETS AND LIABILITIES**  
**AS OF JANUARY 28, 2009, AND SEPTEMBER 30, 2009 (With Comparative Totals Only For 2008)**

	UNICCO	VISTA	N&K	TOTALS	
				2009	2008
<b>ASSETS</b>					
Accounts receivable, net (1)	\$ 947,242	\$ 135,080	\$ 180,804	\$ 1,263,126	\$ 1,747,427
Inventory (1)	-	-	-	-	-
Due from Aviation Department (1)	-	-	-	-	-
Other assets (1)	-	-	-	-	4,535
<b>Total</b>	<b>\$ 947,242</b>	<b>\$ 135,080</b>	<b>\$ 180,804</b>	<b>\$ 1,263,126</b>	<b>\$ 1,751,962</b>
Accounts receivable, net (2)	\$ -	\$ 37,760	\$ -	\$ 37,760	\$ -
Inventory (2)	-	-	-	-	-
Due from Aviation Department (2)	1,117,593	-	112,253	1,229,846	-
Other assets (2)	-	1,303	-	1,303	-
<b>Total Assets</b>	<b>\$ 1,117,593</b>	<b>\$ 39,063</b>	<b>\$ 112,253</b>	<b>\$ 1,268,909</b>	<b>\$ -</b>
<b>LIABILITIES</b>					
Accounts payable and accrued expenses (1)	\$ 202,410	\$ 63,264	\$ 180,804	\$ 446,478	\$ 1,734,975
Due to Management Company (1)	713,892	71,816	-	785,708	16,987
Due to Aviation Department (1)	30,940	-	-	30,940	-
<b>Total</b>	<b>\$ 947,242</b>	<b>\$ 135,080</b>	<b>\$ 180,804</b>	<b>\$ 1,263,126</b>	<b>\$ 1,751,962</b>
Accounts payable and accrued expenses (2)	\$ 1,117,593	\$ 38,104	\$ 95,266	\$ 1,250,963	\$ -
Due to Management Company (2)	-	-	16,987	16,987	-
Due to Aviation Department (2)	-	959	-	959	-
<b>Total Liabilities</b>	<b>\$ 1,117,593</b>	<b>\$ 39,063</b>	<b>\$ 112,253</b>	<b>\$ 1,268,909</b>	<b>\$ -</b>

(1) The numbers presented represent janitorial companies assets and liabilities as of September 30, 2009

(2) The numbers presented represent janitorial companies assets and liabilities as of January 28, 2009

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT JANITORIAL SERVICES FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE COMBINING STATEMENT OF REVENUES AND EXPENSES  
SEPTEMBER 30, 2009 (With Comparative Totals Only for 2008)**

	UNICCO	VISTA	N&K	TOTALS	
				2009	2008
<b>REVENUES</b>					
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENSES</b>					
Payroll and fringe benefits (1)	4,918,658	529,823	581,524	6,030,005	16,957,835
Selling, general and administrative expenses (1)	1,953,184	29,581	36,086	2,018,851	6,137,730
Management fees (1)	491,772	66,118	66,302	624,192	1,715,732
Total	7,363,614	625,522	683,912	8,673,048	24,811,297
Payroll and fringe benefits (2)	10,973,256	1,048,330	1,069,352	13,090,938	-
Operating expenses (2)	2,292,187	129,460	199,081	2,620,728	-
Overhead and profit (2)	895,854	163,973	242,264	1,302,091	-
Total	14,161,297	1,341,763	1,510,697	17,013,757	-
<b>Total Expenses</b>	<b>21,524,911</b>	<b>1,967,285</b>	<b>2,194,609</b>	<b>25,686,805</b>	<b>24,811,297</b>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<b>\$ (21,524,911)</b>	<b>\$ (1,967,285)</b>	<b>\$ (2,194,609)</b>	<b>\$ (25,686,805)</b>	<b>\$ (24,811,297)</b>

(1) The numbers presented represent expenses for the period ended January 28, 2009

(2) The numbers presented represent expenses for the period January 29, 2009 through September 30, 2009



**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT PORTER SERVICES FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE STATEMENTS OF ASSETS AND LIABILITIES  
SEPTEMBER 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>ASSETS</b>		
Cash	\$ 100,000	\$ 100,000
Accounts receivable	-	1,618
Due from Aviation Department	464,679	400,215
Other asset	3,838	1,618
<b>Total Assets</b>	<u>\$ 568,517</u>	<u>\$ 503,451</u>
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 568,517	\$ 490,702
Due to Management Company	-	12,749
<b>Total Liabilities</b>	<u>\$ 568,517</u>	<u>\$ 503,451</u>

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT PORTER SERVICES FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE STATEMENTS OF REVENUES AND EXPENSES  
SEPTEMBER 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>	\$ _____ -	\$ _____ -
<b>EXPENSES</b>		
Payroll and fringe benefits	7,353,487	6,947,311
Selling, general and administrative expenses	430,884	450,034
Management fees	<u>157,740</u>	<u>152,982</u>
<b>Total Expenses</b>	<u>7,942,111</u>	<u>7,550,327</u>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<u>\$ (7,942,111)</u>	<u>\$ (7,550,327)</u>

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT SHUTTLE SERVICES FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE STATEMENTS OF ASSETS AND LIABILITIES  
SEPTEMBER 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>ASSETS</b>		
Cash	\$ 80,690	\$ 50,300
Inventory	<u>118,536</u>	<u>166,618</u>
<b>Total Assets</b>	<u>\$ 199,226</u>	<u>\$ 216,918</u>
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 121,204	\$ 98,053
Due to Management Company	78,022	86,449
Due to Aviation Department	<u>-</u>	<u>32,416</u>
<b>Total Liabilities</b>	<u>\$ 199,226</u>	<u>\$ 216,918</u>

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT SHUTTLE SERVICES FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE STATEMENTS OF REVENUES AND EXPENSES  
SEPTEMBER 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>	\$ _____ -	\$ _____ -
<b>EXPENSES</b>		
Payroll and fringe benefits	3,007,954	2,710,106
Selling, general and administrative expenses	686,727	868,466
Management fees	<u>468,132</u>	<u>437,241</u>
<b>Total Expenses</b>	<u>4,162,813</u>	<u>4,015,813</u>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<u>\$ (4,162,813)</u>	<u>\$ (4,015,813)</u>

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT HOTEL FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE STATEMENTS OF ASSETS AND LIABILITIES  
SEPTEMBER 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>ASSETS</b>		
Cash	\$ 100,000	\$ 100,000
Accounts receivable, net	646,176	381,918
Other assets	55,578	77,413
<b>Total Assets</b>	<u>\$ 801,754</u>	<u>\$ 559,331</u>
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 187,212	\$ 217,249
Due to Management Company	289,977	252,233
Due to Aviation Department	324,565	89,849
<b>Total Liabilities</b>	<u>\$ 801,754</u>	<u>\$ 559,331</u>

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT HOTEL FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE STATEMENTS OF REVENUES AND EXPENSES  
SEPTEMBER 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>		
Net sales	\$ <u>8,381,465</u>	\$ <u>7,524,372</u>
<b>EXPENSES</b>		
Payroll and fringe benefits	2,446,886	2,371,370
Selling, general and administrative expenses	2,001,467	2,144,268
Management fees	<u>289,977</u>	<u>252,233</u>
<b>Total Expenses</b>	<u>4,738,330</u>	<u>4,767,871</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<u>\$ 3,643,135</u>	<u>\$ 2,756,501</u>

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT RESTAURANT FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE STATEMENTS OF ASSETS AND LIABILITIES  
SEPTEMBER 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>ASSETS</b>		
Cash	\$ 90,000	\$ 90,000
Accounts receivable, net	77,052	129,413
Inventory	39,985	39,257
Other assets	27,592	28,102
<b>Total Assets</b>	<u>\$ 234,629</u>	<u>\$ 286,772</u>
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 71,021	\$ 40,653
Due to Management Company	142,688	11,719
Due to Aviation Department	20,920	234,400
<b>Total Liabilities</b>	<u>\$ 234,629</u>	<u>\$ 286,772</u>

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT RESTAURANT FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE STATEMENTS OF REVENUES AND EXPENSES  
SEPTEMBER 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>REVENUES</b>		
Net sales	\$ 2,788,245	\$ 2,744,091
Less: Cost of sales	<u>808,290</u>	<u>889,917</u>
Gross margin	<u>1,979,955</u>	<u>1,854,174</u>
<b>Total Revenues</b>	<u>1,979,955</u>	<u>1,854,174</u>
<b>EXPENSES</b>		
Payroll and fringe benefits	1,379,147	1,316,993
Selling, general and administrative expenses	631,207	592,845
Management fees	<u>142,688</u>	<u>140,631</u>
<b>Total Expenses</b>	<u>2,153,042</u>	<u>2,050,469</u>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<u>\$ (173,087)</u>	<u>\$ (196,295)</u>



**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT SUNDRIES FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE STATEMENTS OF ASSETS AND LIABILITIES  
SEPTEMBER 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>ASSETS</b>		
Cash	-	50,000
Inventory	-	<u>15,185</u>
Total Assets	\$ -	\$ <u>65,185</u>
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	-	39,745
Due to Management Company	-	13,107
Due to Aviation Department	-	<u>12,333</u>
Total Liabilities	\$ -	\$ <u>65,185</u>

*Note: The numbers presented for 2008 are as of January 15, 2008*

**MIAMI-DADE AVIATION DEPARTMENT  
MIAMI INTERNATIONAL AIRPORT SUNDRIES FACILITIES'  
MANAGEMENT AGREEMENT**

**SUPPLEMENTAL SPECIAL-PURPOSE STATEMENTS OF REVENUES AND EXPENSES  
SEPTEMBER 30, 2009 AND 2008**

<b>REVENUES</b>	<b>2009</b>	<b>2008</b>
Net Sales	\$	- \$ 1,357,880
Less: Sales Tax	-	691,010
Gross margin	-	666,870
<b>Total Revenues</b>	-	666,870
 <b>EXPENSES</b>		
Payroll and fringe benefits	-	353,058
Selling general and administrative expenses	-	112,025
Management fees	-	59,367
Total Expenses	-	524,450
<b>EXCESS REVENUE OVER EXPENSES</b>	<b>\$</b>	<b>\$ 142,420</b>

*Note: The numbers presented for 2008 are from October 1, 2007 through January 15, 2008*