

**CITY OF OPA-LOCKA APPLICATION
FOR
FY 2012 JOB ACCESS REVERSE COMMUTE GRANT**



**CITY OF OPA-LOCKA
BUS SHUTTLE PROJECT
"OPA LOCKA EXPRESS"**

SUBMITTED FEBRUARY 1, 2013

**SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY
ATTN: JARC/NF
800 NW 33RD STREET
POMPANO BEACH, FL 33064
Phone: (945)788-7957**

Application Checklist

The following information must be included in the final JARC or New Freedom application packet to be considered complete. Incomplete applications will be disqualified after the application deadline has passed. Six (6) copies of the application must be submitted on 8 ½ x 11 inch paper and bounded with a paper clip or black binder clip and in electronic format on a CD. Failure to provide either will disqualify project from consideration.

ALL PROJECT APPLICATIONS MUST BE RECEIVED AT THE SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY OFFICE BY ~~DECEMBER 21, 2012~~ AT 12:00 NOON EST.

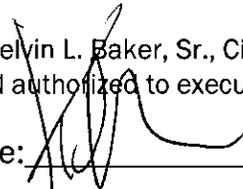
February 1, 2013

- Signed Application Checklist
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Name: Kelvin L. Baker, Sr., City Manager
(Individual authorized to execute contracts with South Florida Regional Transportation Authority)

Signature: 

Date: 01/31/2013

SECTION 1: SUMMARY OF APPLICATION

Application Type

Please indicate whether this is a JARC or New Freedom Application. **CHECK ONLY ONE PROGRAM.** If both Program boxes below are checked, the application may be deemed ineligible.

- Section 5316 – Job Access and Reverse Commute (JARC)
- Section 5317 – New Freedom

Applicant Name and Contact Information

Name of Applicant	City of Opa-locka
Contact Person	Charmaine Parchment
Address	780 Fisherman Street, Opa-locka, FL 33054
Email	cparchment@opalockafl.gov
Phone Number	305-953-2868

Organization Type

- Local Government Authority
- Private Non-Profit Organization *(please attach IRS 501(c)(3) documentation of non-profit status)*
- Public Operator of Public Transportation Services
- Private Operator of Public Transportation Services

Partnering Organization and Contact Information (Indicate N/A if not applicable)

Partnering Organization	N/A
Contact Person	
Address	
Email	
Phone Number	

Project Type (Place an X in the appropriate box). For a detailed list of eligible projects, please refer to Appendix B: JARC and NF Eligible Projects.

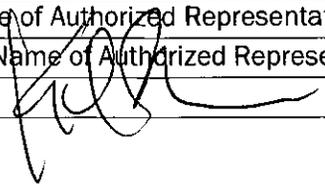
Capital Only	
Operating Only	X
Capital & Operating	
Mobility Management/Coordinated Planning	

Project Information

Project Name	City of Opa-locka Bus Shuttle
Service Area	North City Area
Start Date	February 2015
Total Project Cost	\$400,000.00
JARC/NF Funding Requested	\$200,000.00
Number of Years for Which Funding Requested	2 years
Total Local Match	\$200,000.00

IMPORTANT: Cost information provided in the above table will be used when the projects are evaluated and funding is requested for successful projects from FTA.

To the best of my knowledge, all information in this application is true and accurate. The document has been duly authorized by the governing body or authorized representative of the applicant and the applicant will comply with any certifications and assurances if the fund is awarded.

Signature of Authorized Representative	
Printed Name of Authorized Representative	Kelvin L. Baker, Sr., City Manager
Date	01/30/2013

SECTION 2: APPLICANT, EXISTING SERVICES, AND SERVICE AREA

1) Provide a brief description of the applicant and its background with implementing this type of project.

The City of Opa-locka is an urban community occupying 4.2 square miles in the North-Western area of Miami Dade County. The boundaries are as follows: on the North - NW 151st Steet, on the South - NW 125th Street, on the East - NW 17th Avenue and on the West - NW 45th Avenue.

The City currently operates the "Seniors on the Move" program which utilizes a specialized ADA Van with a designated driver and administrator. The City's Park and Recreation Department operates two shuttle vans for youth and after-school programs plus 3 - 50 passenger school buses for football season. All these vehicles are City owned and a part of a larger fleet (200 vehicles and heavy machinery) repaired by the vehicle maintenance division of the Public Works Department. Despite the fine expertise with small transportation programs and vehicles, this project was implemented, and will continue, as a turnkey operation with oversight by city staff. Since its implementation in January 2011, appropriate staff resources have been allocated and will continue to be made available to monitor and manae the service and make necessary modifications in order to achieve the project goals and objectives.

2) Provide a brief description of the applicant's existing services.

The Opa-locka Express shuttle service operates as a wave and ride on two routes. The North shuttle services the Magnolia North Community, the Garden Apartments, Sherbondy Park, the Municipal Complex, the Post Office, Tri-rail station and Walgreen's on NW 160th Street and 27th Avenue. The South shuttle, which IS operated by South Florida Regional Transportation Authority (SFRTA), services Segal and Ingram Parks, Dr. Robert B. Ingram and Nathan B. Young Elementary Schools, the Nile Gardens Community, Miami-Dade North College and the Senior Citizens homes. The Shuttle services are free to the community (residents and visitors). The bus shuttles currently operate five days a week, from 6 am to 7 pm for total of 65 hours per week with approximately 55,000 riderships per year. Effective February 2013, Shuttle services will be expanded to include weekend (Saturday) services from 10 am to 7 pm. Both routes link with the Tri-Rail and passengers may also connect to existing Miami-Dade County bus stops.

3) Provide a brief description of the existing service area (provide demographic, economic, and geographic information).

The 2010 Census reported the City's population at 15,219 with 10.2 percent of Opa-locka workers using public transportation when commuting to work, almost twice that of the County's average of

5.2 percent. Fifty percent (50%) of the households in the city do not own a private vehicle and thirty five percent (35%) live below the poverty line.

SECTION 3: PROJECT INFORMATION

4) **Project Title:** City of Opa-locka Bus Shuttle

5) **Specify the type of project.**

- Continuation of an Existing JARC/NF Project
- Expansion of an Existing Project not previously funded through JARC/NF
- Existing fixed route service not previously funded through JARC
- New Project

6) **Provide a description of the project.** For projects seeking operating assistance, provide details of proposed routes, schedules, and trip coordination strategies. For capital projects, explain the quantity and type of assets to be procured, use, useful life, and whether assets are expansion or replacement assets. If the project has multiple elements (i.e., operating, mobility management, capital), please include a description of how these elements relate to each other.

This project request is for the continuation of an existing shuttle service currently funded by JARC. The City conducted a study with the assistance of Miami-Dade County Metropolitan Planning Organization (MPO) and identified two optimal routes (North and South routes). The study incorporated City residents concerns in the decision making process.

The project will continue existing bus services which operates on weekdays between hours of 6 am and 7 pm and will expand in February 2013 to include Saturday services between the hours of 10 am and 7 pm. This application seek funding for the continuation and expansion of the north route service of this project to include connecting services to surrounding Cities such as Hialeah and Miami Lakes, and St. Thomas University. The City will continue talks with Hialeah and Miami Lakes to determine how to best link up with their respective shuttle services. The City will continue to work with the South Florida Regional Transportation Authority (SFRTA) with the continuation of the South route.

The project will continue to address the unmet transportation needs of low income residents, welfare recipients, students, and the elderly who are without personal transportation. The 2000 Census report that 10.2 percent of Opa-locka workers rely on public transportation when commuting to work. The continuation of these two route in the City will ensure that the underserved population of the City will be able to connect to places of employment, schools and businesses.

- 7) **Identify target population(s) of the project.** Cite any studies conducted and the corresponding recommendations that contributed to the development of the project. Explain how the project will be marketed to those populations. If the project will serve others in addition to the target population, specify how you will assure that the target population will be given priority on all project activities and how the availability of service to the target population will not be compromised by the provision of services to those other than the target population.

With the assistance of the Miami-Dade County Metropolitan Planning Organization (MPO), the City conducted a study to determine specific transit needs of the residents and businesses. The study was conducted through a series of town hall discussions by transportation consultants in conjunction with the City's residents. Two optimal routes were identified – North and South routes. The bus shuttle is available to residents and visitors of the City.

- 8) **Please specify the unmet needs this project is designed to meet and how those unmet needs were identified.**

The project seeks to address the unmet transportation needs of low income residents, welfare recipients students and the elderly who are without personal transportation. The 2010 Census reported the City's population at 15,219. The Census 2000 reported that 10.2 percent of Opa-lockda workers took public transportation when commuting to work, almost twice the comparable County average (5.2 percent). Fifty percent (50%) of the households in the city do not own a private vehicle and thirty five percent (35%) live below the poverty line. The unmet needs were identified by the information reported by the 2000 Census and through the completion of a study which incorporated residents input to identify the best way to serve the population. The goal of this project is to (1) Provide service to areas underserved by existing transit pattern; (2) To support Economic vitality; (3) Enhance the integration and connectivity of the existing Transportation system across and between modes; (4) Reduce Congestion; and (5) Provide more transportation choices to reduce energy consumption, improve air quality, reduce greenhouse gas emissions and promote public health.

- 9) **Does the project address at least one (1) strategy identified in the local Coordinated Plan? (The Coordinated Plans of Broward, Miami-Dade, and Palm Beach Counties can be found on the SFRTA website at www.sfrta.fl.gov/grants)**

- Yes
 No

If YES, list the strategies in the local Coordinated Plan that your project conforms with. List the name of the Coordinated Plan, conforming goal, and page number.

The local coordinated plan that the project conforms with is the Miami-Dade County Human Service Transportation Plan. The project will enable a larger segment of the population to gain access to a wider range of jobs, education and health care services outside of the City limits. The project will (1) Increase access to transit for population with limited

movility; (2) Decrease the number of car users; (3) Increase the number of daily bus and tri-rail users; (4) Provide an alternate means of transportation for employees to and from work in Opa-locka such as local businesses and the Opa-locka Airport; and (5) Transit students to Miami Dade College - North Campus and St. Thomas University.

- 10) Describe the geographic boundaries of the project. Applicants must attach a map (8.5 x 11) depicting the project boundaries.

The North Route service area is bordered to the North by NW 160th Street along NW 27th Avenue, to the East at Magnolia North Community at Johnson Street and Ali-Baba Avenue, to the West at Dunan Ave and South at NW 135th Street. The North shuttle will service Magnolia North Community, the Garden Apartments, Sherbondy Park, the Municipal Complex, the Post Office, the Tri-Rail station, the Walgreens on NW 160th Street and 27th Avenue and will expand to include St. Thomas University. The South shuttle will service Segal and Ingram parks, Dr. Robert B. Ingram and Nathan B. Young Elementary Schools, the Nile Gardens Community, Miami-Dade North College and the Senior Citizens homes. The Shuttle service is free to residents and visitors in the community and operate from 6 am to 7 pm on weekdays and from 10 am to 7 pm on Saturdays (see attached map and schedule).

- 11) Estimate the number of low-income population (JARC) and individuals with disabilities (NF) that will be served by the project. Provide an explanation as to how the estimate was determined.

An analysis of the transit support parameters is attached and shows the characteristics of the demographic. The percentage of the population, low income residents and employments served as shown in the map. Opa-locka has a high percentage (35%) of youth under 18 when compared to Miami Dade County (25%) and the State of Florida (23%). There is also a comparatively high percentage of population using public transportation for commute to work (10%), when compared to Miami Dade County (5%) and the State (2%). The number of vehicles per household is also comparatively low to the County and State. This further emphasizes the need for alternative transportation. In using the percentage outlined above for Opa-locka, the number of low-income population and individuals with disabilities that will be served by this project is approximately 10,957.

SECTION 4: COORDINATION

- 12) Explain how your organization coordinated with existing public transportation providers to develop the project. Identify other transportation providers that currently operate similar services to the target population within the project area. How do you plan to prevent the duplication of services? Discuss anticipated formal agreements, arrangements to coordinate services, joint funding initiatives, the pooling of resources and any other coordination efforts planned or already initiated.

The project will support the existing Miami Dade Transit (MDT) routes by filling the service gaps and connecting pockets of populations to MDT and/or Tri-Rail for their ultimate destinations. The bus shuttle schedule was plan based on the Tri-rail 's schedule to provide effective connection between shuttle buses and tri-rail. Both entities were significantly involved in the study phase of the project with MDT participating as part of the steering committee. The City currently has a contract with SFRTA providing 25% matching funds to support the South route. SFRTA will continue to operate the south route and maintain continuous coordination with the north route. The City contracted with Limousines of South Florida, Inc to provide the proper transportation that meet the needs of all users and operating services.

The City is also in talks with the City of Hialeah and Miami Lakes to establish connections with their existing shuttle services. This collaboration would provide, for example, access to Miami Dade metro station located in Hialeah.

- 13) **Explain how your organization coordinated with human service transportation providers and/or other private non-profit/for-profit operators to develop the project.** Identify other human service transportation providers and/or other private non-profit/for-profit operators that currently operate similar services to the target population within the project area. How to you plan to prevent the duplication of services? Discuss anticipated formal agreements, arrangements to coordinate services, joint funding initiatives, the pooling of resources and any other coordination efforts planned or already initiated.

This project was implemented to fill in the service gaps and connect pockets of the populations to MDT, Tri-rail, area college and services not available in the community. Because the project target areas lacking in transportation services, this curtail any potential duplication of service. The City of Hialeah and Miami Lakes have initiate conversation with the City about linking our shuttle service with their existing services. The City plan to continue these talks with the hope of coordinating sevices.

SECTION 5: IMPLEMENTATION AND SCALABILITY

- 14) **Please provide the number of months needed upon receipt of award to begin providing services to the project's target population.** Identify the activities that have been completed thus far to develop the project. Provide a schedule for project implementation and complete the Milestone Information Form provided in Exhibit H. If your service is dependent upon the purchase of vehicles, use the vehicle anticipated delivery date as your starting point to determine the number of months needed to begin initiation of service.

This is an ongoing project and therefore, the City will not require any time upon award to begin providing services. To date the project has contracted with Limousines of South Florida, Inc to provide transportation and operating services.

- 15) Provide evidence of financial capability to implement the project. Please note that no advance payments will be made by SFRTA to applicants under any circumstances.

See attached budgeted item from the City's FY 2013 Budget.

- 16) Could the project be implemented on a more limited scope with less funding?

- Yes
 No

If YES, please describe in detail how your project could be scaled down with less funding. Please provide specific funding scenarios.

SECTION 6: PROJECT MANAGEMENT AND REPORTING

- 17) How will the project be monitored and evaluated on an ongoing basis? What criteria will be used to establish the success of the project?

Similar to existing in-house transportation The project will be monitored by City staff and the performance will be measured based on the number of ridership resulting from the service extension. To assess the success of the project, the bus operator will collect passenger boarding and alighting data and City staff will continue unannounced inspection and monitoring of bus operations. The data collected will be used to determine (1) daily and monthly ridership; (2) riders per revenue hour; (3) cost per rider; (4) cost per mileage; and (5) number of transfer to MDT and Tri-Rail.

Please note that the FTA requires that the following measures be reported on by program:

JARC

- Actual or estimated number of jobs that can be accessed as a result of geographic or temporal coverage of JARC projects implemented in the current reporting year.
- Actual or estimated number of rides (as measured by one-way trips) provided as a result of the JARC projects implemented in the current reporting year.

New Freedom

- *Services provided that impact availability of transportation services for individuals with disabilities as a result of the New Freedom projects implemented in the current reporting year. Examples include geographic coverage, service quality and/or service times.*
- *Additions or changes to environmental infrastructure (e.g., transportation facilities, sidewalks, etc), technology, vehicles that impact availability of transportation services as a result of the New Freedom projects implemented in the current reporting year.*
- *Actual or estimated number of rides (as measured by one-way trips) provided for individuals with disabilities as a result of New Freedom projects implemented in the current reporting year.*

18) Does your organization have experience in administering federal grants? Your response should include the following:

- Details of federally funded grants that your agency has managed.
- Procedures your organization has developed for implementing a Civil Rights Program.

Over the years, the City has been the receipt of grant awards from agencies such as Department of Environmental Protection (DEP), Department of Justice (DOJ), Florida Department of Transportation (FDOT), Housing and Urban Development (HUD), many pass-through grants from local agencies, such as Miami Dade County, and South Florida Regional Transportation Agency (SFRTA). City staff have over seen numerous project funded, in whole or part, by federal funds. The City is an equal opportunity employer and doesnot discrimination based on race, religion, gender, age, national origin, disability, veteran status or any other status or condition protected by applicable federal and state laws, except where a bona fide occupational qualification applies.

19) Describe your agency's ability to manage the project, including its financial and human resources, and its institutional capacity.

The project will be monitored by the Project Manager/City Engineer. The Project Manager is located in the Public Works Department. All invoices are approved by the project manager who prepare a Check Request with the supporting documentations (resolution, contracts, release of liens, etc) and then forward the request to Finance Department/Accounts Payable. The request is then approved by the Finance Director or the Assistant Finance Director. The payment request is then sent to the City Manager for final approval. The approved document is then returned to Accounts Payment where the check is process.

20) Describe your agency's financial management system, including accounting software and accounting system.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The City's Comprehensive Annual Financial Report, the accounting systems, and classification of accounts conform to the standards of the Governmental Accounting Standards Board (GASB), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In accordance with generally accepted principles, the City's accounting system is

organized and operated on a fund basis. To ensure separate accounting of revenue and expenditures, a separate account is established for projects.

Segregation of duties - no one individual has control of more than two phases of the payment cycle.

Approved Signatory Authority for checks is approved by resolution of the City Commission. All checks require two signatures (the City Manager or in his absence the Assistant City Manager and the Finance Director or in his absence the Assistant Finance Director). Once the resolution is passed it is forwarded to the banking and investment contacts.

Financial approval process - the requesting department completes a purchase requisitions and forwards the document along with supporting documents (quotes, resolution, etc) to the Finance Department for approval. The document is review and if approved is then forward to the City Manager. Purchase orders are sent to the purchasing officer to process. There are two payment cycles - the 10th and the 25th of the Month.

SECTION 7: ADDITIONAL INFORMATION OF OPERATING PROJECTS

Questions 21 - 29 apply to projects that include an operations element. If your project does not include an operations element, please skip to question 30.

21) Indicate how the proposed service will be operated.

- Applicant will operate service
 Service will be contracted out (explain how an operator will be selected).

The City has an existing contract agreement with Limousines of South Florida, Inc. Should it be determined that a new service provider is needed, using the City's procurement process one will be selected.

22) If the proposed project is the continuation of an existing JARC/NF funded project, is the project currently meeting its main objectives including serving target population ridership projections?

This a continuation project which is currently meeting its main objectives including serving the target population ridership. The project has been very successful and ridership have increased significantly since implementation.

23) If the proposed project is an expansion of an existing project, explain how the expanded project will differ from the current service with respect to service coverage area, hours of service, trip purpose, or level of service.

The project also include an expansion in service. The City received request from the City of Hialeah and Miami Lakes to determine how to connect the Opa-locka Shuttle service to their

current bus services. The City received a request from St. Thomas University to be added one of the City's route. This would allow for students living in the City to easily connect to the University. The request is included in the package.

- 24) Explain how the project you are seeking funding for differs from other services in the area with respect to service coverage area, hours of service, trip purpose, or level of service.

The expansion would include stops at St. Thomas University. The ability to connect with the City of Hialeah would allow the City to provide connection the Miami Dade County Metro Rail system and the connection to Miami Lakes would give access to human and other services not readily available in the City.

- 25) Explain what connections the project provides to key destinations and activity centers, particularly those destinations that present opportunities for employment assistance or employment. Be as specific as possible in identifying significant destinations.

The ability to connect to Miami Dade County Metro Rail would provide access to transportation that would allow riders to get to locations providing employment assistance, employment, and education.

- 26) Explain how this project provides access to other transportation services that go beyond the project's proposed geographic boundary.

The project support existing Miami Dade Transit (MDT) routes by filling services gaps and connecting the population to MDT and Tri-rail for their ultimate destinations. To ensure effective connection between the shuttle buses and tri-rail, the shuttle buses schedule is aligned with that of the Tri-rail service schedule.

27) Provide the projected ridership in the table below.

PROJECTED RIDERSHIP (12-month period)

Program	Target Population	Current Ridership (one-way trips)	Projected Ridership (one-way trips)
JARC	Low Income/Welfare	30000	45000
New Freedom	Individuals with Disabilities		
	Other		
	TOTAL	30000	45000

Explain how the ridership was determined.

The ridership was determined based on the data gathered from the current services provided. The cost is estimated by current service hours multiply by operating cost with a 13 hours per weekday and 7 hours Saturday service.

28) Summarize operating funding request in the table below. Please round all numbers to the nearest dollar.

OPERATING FUNDING REQUEST (50%/50% Match Required)

	12-month period	24-month period (maximum allowable)
Total Operating Cost (all eligible operating costs)	\$200000	\$400000
Less Project Revenues (Fare box)	\$ ()	\$ ()
Net Project Cost	\$	\$
Local Share Requirement (50% of Net Project Cost)	\$100000	\$200000
Request for Operating Funding	\$100000	\$200000

If the funding request is for any other duration, clearly state the project duration,

Provide supplementary budget sheets to illustrate how the total operating cost was derived. If funding is sought for multiple routes, cost estimates must be provided for individual routes. Failure to provide necessary details to justify the project cost may result in rejection of the application.

If the funding request is for expanding an existing service that currently does not receive JARC/NF funding; only the expansion portion of the project is eligible for JARC/NF funding consideration.

This is not applicable. The City received JARC funding for this project.

29) Based on the projected ridership and operating cost, estimate the cost per one-way trip.

The estimated cost per one-way trip is \$4.50 per rider.

SECTION 8: ADDITIONAL INFORMATION OF CAPITAL/MOBILITY MANAGEMENT PROJECTS

Questions 30 - 33 apply to projects that include Capital and/or Mobility Management elements. If your project does not include these elements, please skip to question 34.

- 30) For each capital project element, provide the appropriate information in the table below. Please round all numbers to the nearest dollar.

CAPITAL FUNDING REQUEST (80%/20% Match Required)

Capital Elements	Estimated Cost	Local Share	Federal Request
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
TOTALS	\$	\$	\$

Provide supplementary budget sheets to illustrate how the total capital cost was derived. Failure to provide necessary details to justify the project cost may result in rejection of the application.

- 31) For each element identified in question #30, please explain the major items that are included in the estimated cost and how the estimate was derived.

- 32) For each Mobility Management/Planning project element, please provide the appropriate information below. Please round all numbers to the nearest dollar.

MOBILITY MANAGEMENT/PLANNING FUNDING REQUEST (80%/20% Match Required)

Major Activities	Estimated Cost	Local Share	Federal Request
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
TOTALS	\$	\$	\$

- 33) For each element identified in question #32, please explain the major items that are included in the cost estimate and how the estimate was derived.

SECTION 9: SUMMARY OF PROJECT COST

Questions 34-36 apply to all projects.

- 34) Provide the requested information in the following table for the year you are requesting funds. Transfer the information from questions 28, 30, and 32 as appropriate for the funding request. If a request is for less than 12 months please note the funding period in terms of months. Please round all numbers to the nearest dollar.

Eligible Project Activities		TOTAL FUNDING REQUEST			TOTAL FUNDING REQUEST		
		Year 1 Request			Year 2 Request		
		Federal Funding	Local Match	Total Net Cost	Federal Funding	Local Match	Total Net Cost
Operating – 50% Match Required		\$100000	\$100000	\$200000	\$100000	\$100000	\$200000
		\$	\$	\$	\$	\$	\$
Capital – 20% Match Required		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
Mobility Management / Planning – 20% Match Required		\$	\$	\$	\$	\$	\$
TOTAL		\$100000	\$100000	\$200000	\$100000	\$100000	\$200000

- 35) Indicate the source of local match for each year that funding is requested. If local match funds are being derived from an existing grant, please attach a copy of the grant agreement/contract or supporting documentation. Also, explain how stable the local match funding source is.

The City receives its allocation of the People's Transportation Plan (PTP) annually. The City's match will be funded using its portion of the PTP funds. In addition, the City continues to actively pursue other grant funding source to continue the project.

- 36) Is there a commitment of funds beyond the requested grant period? Yes No
 If yes, please explain the nature of the commitment.
 If no, please explain the steps you will take to attain sustainability.

The City intend to continue to apply for other source of grant support for this project. In addition, a minimum fare is a likely way of continued funding. The City is also considering revenue from local business advertisement.

SECTION 10: LETTERS OF SUPPORT

Letters of Support

All letters of support must be submitted with the application. Letters should indicate the nature of support (financial, participation, coordination, etc.).

Indicate if letters of support are included. Yes No

“ THE GREAT CITY ”



City of
OPA-LOCKA
Florida

MYRA L. TAYLOR
Mayor

(305) 688-4611 Office
email: mtaylor@opalockafl.gov

January 28, 2013

Mr. Joseph Giuliatti, Executive Director
South Florida Regional Transportation Authority
800 NW 33rd Street, Suite 100
Pompano Beach, FL 33064

Re: Job Access Reverse Commute – City of Opa-locka Bus Shuttle

Dear Mr. Giuliatti,

As Mayor of the Great City of Opa-locka, allow me to first thank South Florida Regional Transportation Authority for its continued support to the citizens of this community by providing the citizens of this community with improved transit.

The City is located in northwestern Miami-Dade County and is approximately four square miles. Opa-locka is home to approximately 16,219 citizens. The median age of our population is 27 and the 2000 census reported a median annual household income of \$19,600, and fifty percent (50%) of the households are within very low to moderate income.

Once a thriving economy, the City was negatively impacted by the fuel recession of the 1970's and, unfortunately, failed to regain its posture of vibrant economic strength. Today, we struggle with failing infrastructure, minimal growth and limited job opportunities within the City. Most of our residents are employed in areas outside the city boundaries thus forcing them to commute to their places of employment.

The City has two examples of effective transportation systems, specifically the Opa-locka airport and the Tri-Rail Station. The Opa-locka Bus Shuttle is critical in stimulating economic growth and creating sustainability by facilitating the movement of residents to places of work and school. With the assistance of the Metropolitan Planning Organization (MPO), we have completed a study that determined the specific transit needs of the residents and businesses through a series of town hall discussions by transportation consultants in conjunction with our residents. As a result, we have arrived at two optimal routes and we are committed to continue providing matching funds towards shuttle operating costs. Shuttle ridership has increased and the service has proved beneficial to our residents.

Again, I want to reiterate my gratitude to your organization for its commitment to improving this critical access to the citizens of the City of Opa-locka.

Sincerely,

Myra Taylor
Mayor



January 29, 2013

Kelvin L. Baker, Sr.
City of Opa-locka
780 Fisherman Street
Opa-locka, FL 33054

RE: Job Access Reverse Commute Grant-JARC

Dear Mr. Baker,

My name is Calvin Russell and I am a long-standing resident of the City of Opa-locka. I am pleased to support the City of Opa-locka's application for a South Florida Regional Transportation Authority, Job Access Reverse Commute Grant (JARC) we fully support the City's continuing effort to provide alternative transportation modes for the residents of Opa-locka and visitors at large. We appreciate having a shuttle that operates as a free wave and ride, which assist mobility within and outside the City.

As I said before I am a resident of this City and I am also the Chairman of the City's Local Planning Agency (LPA), a quasi-judicial board that is tasked with review zoning and land use issues. I am known for my support of improvements for this city and I understand the need for transportation plans that help residents get to places of employment and get to area colleges. The Job Access Reverse Commute Grant will continue to serve as a valuable tool in providing means for local travel to resolve daily needs.

I remain committed to supporting the City of Opa-locka in their efforts to make city transportation a benefit for the residents here through the use of the JARC. I am a productive member of this community and I encourage improvements that make the City of Opa-locka a great place for new business investment and expansion and that supports sustainability.

Sincerely,

Calvin Russell, Chairman
City of Opa-locka Planning Council



REPUBLIC METALS CORPORATION™

Refiners of Precious Metals

Gold ● Silver ● Platinum ● Palladium

January 28, 2013

Kelvin L. Baker, Sr.
City of Opa-locka
780 Fisherman Street
Opa-locka, FL 33054

RE: Job Access Reverse Commute Grant-JARC

Dear Mr. Baker,

Republic Metals Corporation is pleased to support the City of Opa-locka's application for a South Florida Regional Transportation Authority, Job Access Reverse Commute Grant (JARC). We fully support the City's continuing effort to provide alternative transportation modes for the residents of Opa-locka and visitors at large. We appreciate having a shuttle that operates as a free wave and ride, which assist mobility within and outside the City.

Republic Metals Corporation is a company that endeavors to provide the highest quality precious metals, refining services & products, through continuous research and development of revolutionary process technology. We are refiners of precious metals and we understand the need for transportation plans that help residents get to places of employment and get to area colleges. The Job Access Reverse Commute Grant will continue to serve as a valuable tool in providing means for local travel to resolve daily needs.

We are committed to supporting the City of Opa-locka in their efforts to make city transportation a benefit for the residents here through the use of the JARC. We are a part of the established business community and encourage improvements that make the City of Opa-locka a great place for new business investment and expansion.

Sincerely,

Jason Rubin
Vice President
Republic Metals Corporation

January 29, 2013

Mr. Owen Carney
Project Coordinator
City of Opa-Locka

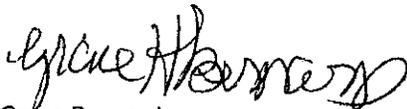
Dear Mr. Carney:

On behalf of the students, staff and faculty at St. Thomas University, we would like to request a shuttle bus from the Opa-Locka Tri-Rail station to St. Thomas University. Over the past several years, as a staff member at St. Thomas, I have heard the students inquire why we could not have a shuttle bus from Tri-Rail to the university. It was suggested that Florida Memorial could also have this service.

Having seen and used a shuttle service from Tri-Rail to Nova Southeastern University, I know first-hand that this is a reliable tool. The use of a shuttle service would also be helpful with our enrollment as students would be aware that there is a more reliable source of transportation to and from Tri-Rail.

About two years ago, we inquired about the use of a shuttle service with no success. We hope this time that our request would once again be considered.

Sincerely,



Grace Bernard
Administrative Assistant
St. Thomas University
305-628-6568

APPLICANT SIGNATURE

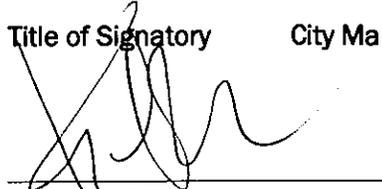
I certify, to the best of my knowledge, that the information in this application is true and accurate and that this organization has the necessary fiscal, data collection, and managerial capability to implement and manage the projects associated with this application.

Applicant Agency City of Opa-locka

Project Title City of Opa-locka Bus Shuttle

Name of Signatory Kelvin L. Baker, Sr.

Title of Signatory City Manager

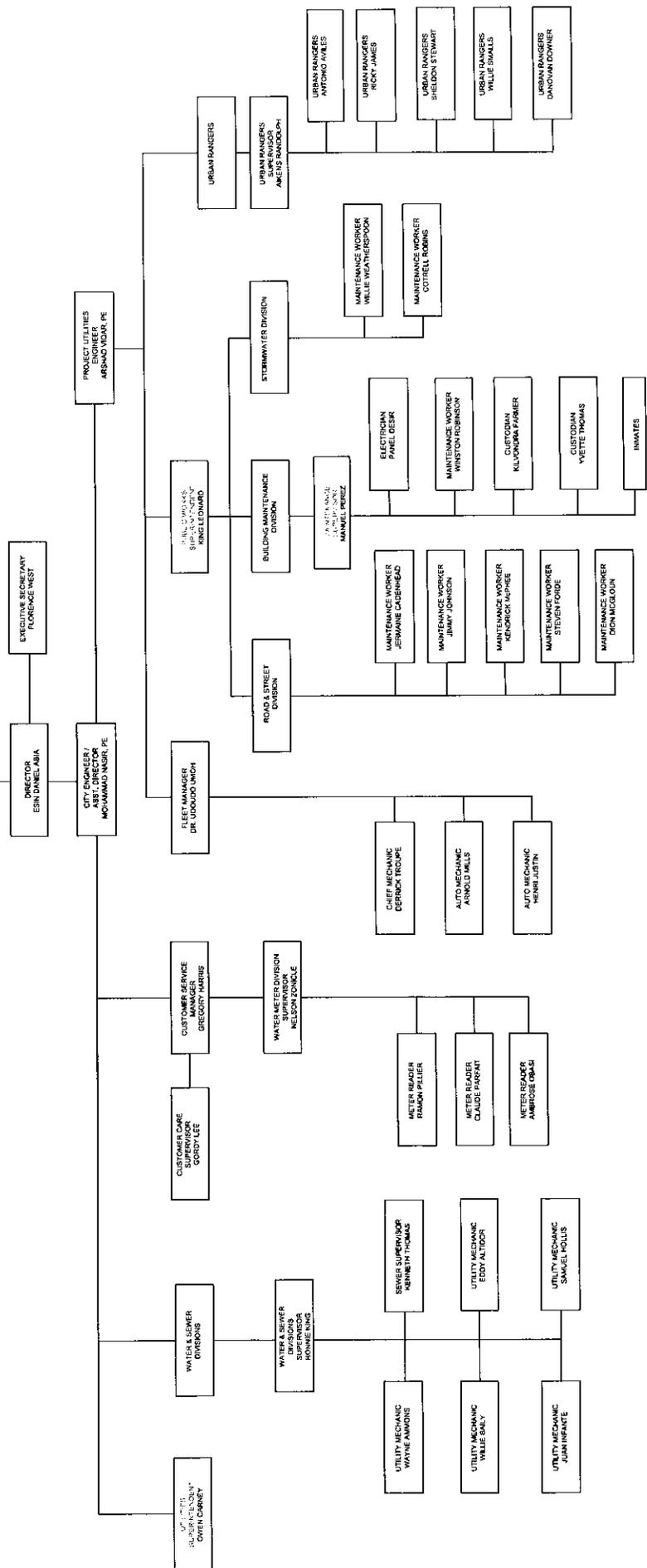


Authorized Signature

01/31/2013
Date

PROPOSED ORGANIZATIONAL CHART

CITY OF OPA-LOCKA
PUBLIC WORKS AND UTILITIES DEPT.

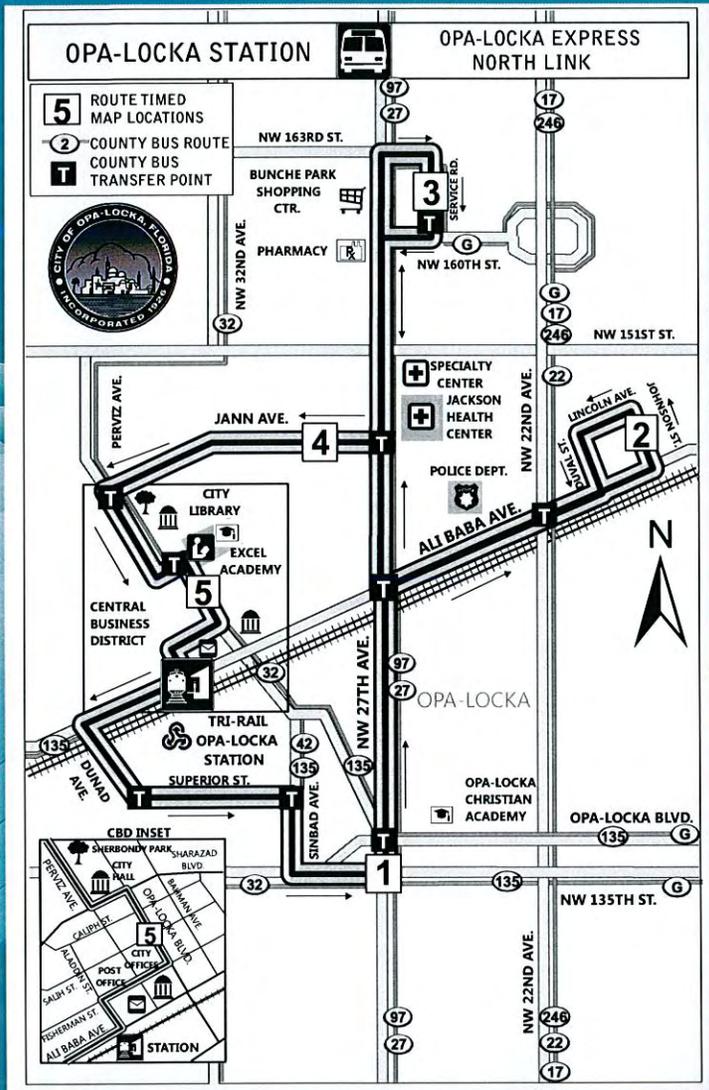


TRI-RAIL SHUTTLE BUS SCHEDULE

OPA-LOCKA STATION



OPA-LOCKA EXPRESS NORTH LINK SHUTTLE BUS



800 NW 33rd Street, Suite 100
 Pompano Beach, Florida 33064
 1-888-GO-SFRTA (467-3782) • www.sfrta.fl.gov

 **ACCESSIBLE**

Effective February 22, 2011

For additional information call 1-800-TRI-RAIL (874-7245)

OPA-LOCKA STATION

OPA-LOCKA EXPRESS NORTH LINK SHUTTLE BUS SCHEDULE

WEEKDAY AM & P M

Train Arrives	Bus Departs Tri-rail Station	Opa-Locka Blvd. / NW 27TH Ave.	Johnson St. / Lincoln Ave.	NW 160TH St. / NW 27TH Ave.	NW 160TH St. / NW 27th Ave.	Jann Ave. / Ahmad St.	Central Business District	Bus Arrives Tri-rail Station	Train Departs		
		1	2	3	3	4	5				
A.M.											
+	+	+	+	6:00	6:10	6:12	6:15	6:20	6:22	6:35 N	6:56 S
6:15 N	6:16 S	6:22	6:25	6:33	6:42	6:44	6:48	6:50	6:54	7:15 N	6:56 S
6:35 N	6:56 S	6:58	7:02	7:09	7:18	7:20	7:25	7:30	7:32	7:55 N	7:36 / 7:56 S
7:15 N	7:36 S	7:37	7:42	7:49	7:58	8:00	8:05	8:10	8:12	8:35 N	8:16 / 8:36 S
7:55 N	8:16 S	8:17	8:22	8:29	8:38	8:40	8:45	8:50	8:52	+	9:06 S
8:35 N	8:36 S	8:57	9:00	9:07	9:16	9:18	9:22	9:25	9:28	9:36 N	9:36 S
+	9:06 S	9:28	9:32	9:39	9:48	9:50	9:55	10:00	10:02	10:36 N	+
9:36 N	9:36 S	10:02	10:06	10:13	10:22	10:24	10:28	10:32	10:36	+	10:41 S
10:36 N	10:41 S	10:42	10:46	10:53	11:02	11:04	11:08	11:12	11:14	11:36 N	11:41 S
+	+	11:14	11:18	11:25	11:34	11:36	11:40	11:45	11:47	+	+
11:36 N	11:41 S	11:47	11:52	11:59	+	+	+	+	+	+	+
P.M.											
+	+	+	+	+	12:08	12:10	12:15	12:20	12:22	12:36 N	12:41 S
+	+	12:25	12:30	12:37	12:46	12:48	12:52	12:56	12:58	+	+
12:36 N	12:41 S	1:00	1:04	1:10	1:20	1:22	1:25	1:30	1:32	1:36 N	1:41 S
1:36 N	+	1:37	1:40	1:47	1:56	2:01	2:05	2:10	2:12	2:36 N	2:41 S
+	1:41 S	2:12	2:16	2:23	2:32	2:34	2:38	2:42	2:45	+	+
2:36 N	2:41 S	2:45	2:50	2:57	3:07	3:09	3:13	3:18	3:20	3:26 N	3:41 S
3:26 N	+	3:27	3:30	3:37	3:46	3:48	3:52	3:57	4:00	4:15 N	+
+	3:41 S	4:05	4:10	4:17	4:26	4:28	4:32	4:36	4:38	4:45 / 5:05 N	4:41 / 5:11 S
4:15 N	4:41 S	4:42	4:46	4:53	5:02	5:04	5:08	5:12	5:15	5:35 N	5:41 S
4:45 / 5:05 N	5:11 S	5:19	5:23	5:30	5:40	5:42	5:46	5:50	5:52	6:05 N	6:11 S
5:35 N	5:41 S	5:52	5:56	6:03	6:12	6:14	6:18	6:22	6:24	6:35 N	6:41 S
6:05 N	6:11 S	6:24	6:28	6:35	6:44	6:46	6:50	6:54	6:52	7:05 N	7:06 S
6:35 N	6:41 S	6:55	7:00	+	+	+	+	+	+	+	+

Community Shuttle will operate as a "Wave & Ride" at any county bus stop location along the route.
 Community Shuttle will operate as a "Wave & Ride" at any point in a residential area along the route.

OPA-LOCKA STATION



OPA-LOCKA EXPRESS SOUTH LINK SHUTTLE BUS



ACCESSIBLE

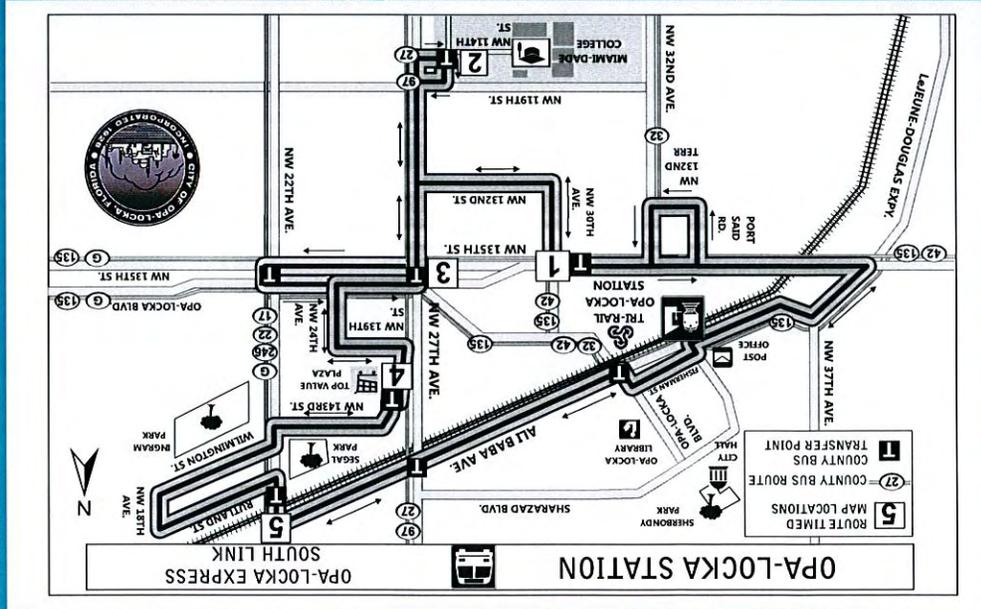
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OPA-LOCKA EXPRESS SOUTH LINK SHUTTLE BUS SCHEDULE

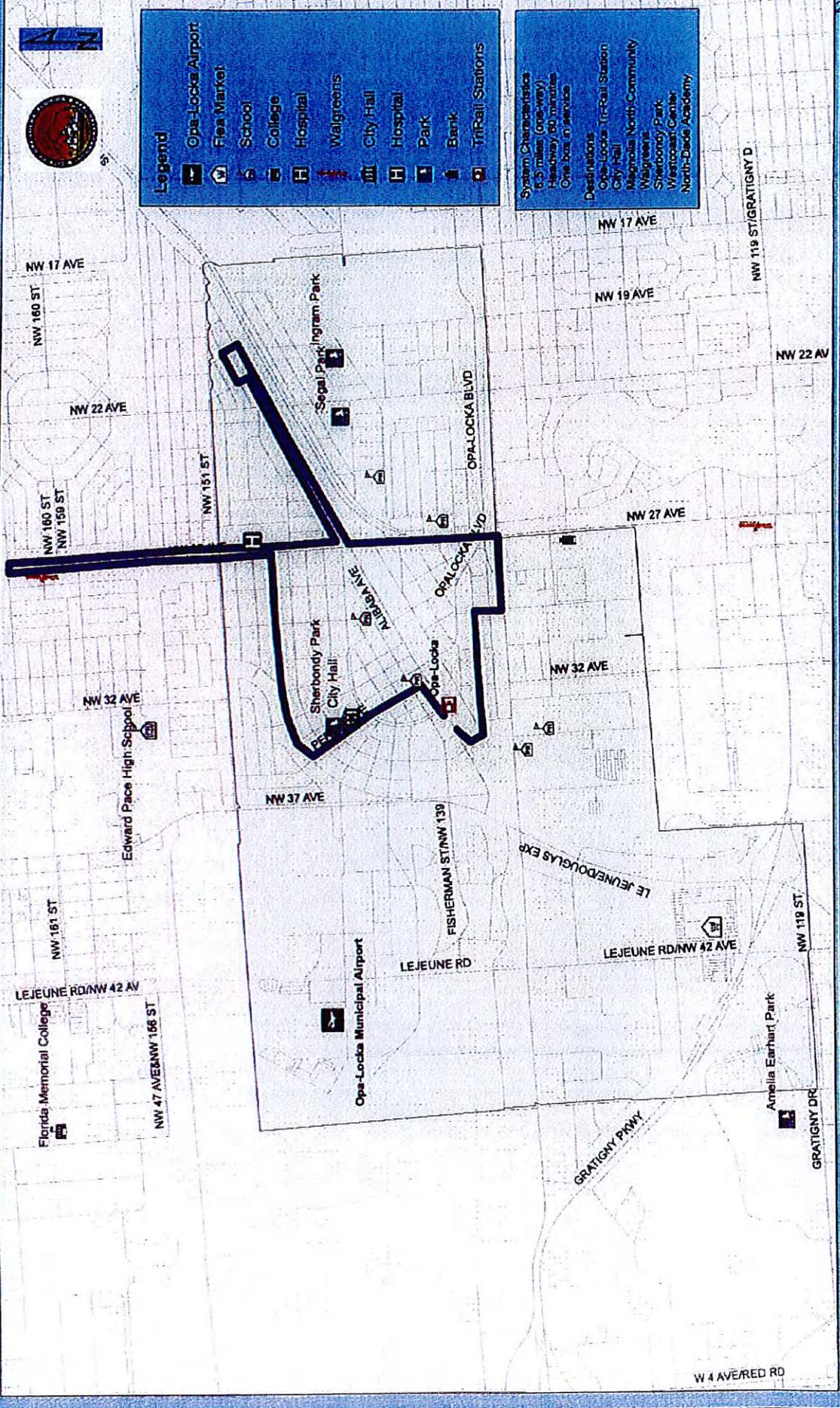
WEEKDAY AM & PM

Train Arrives	Bus Departs Tri-rail Station	NW 22nd Ave / Alibaba Ave	Top Value Plaza	Top Value Plaza	NW 27th Ave / NW 135th St	Miami Dade College	135th St / Sinbad Ave	Bus Arrives Tri-rail Station	Train Departs	
		5	4	4	3	2	1			
A.M.										
						5:55	6:00	6:10	6:15 / 6:35 N	6:16 / 6:56 S
6:15 N	6:16 S	6:18	6:26	6:32	6:32	6:35	6:40	6:50	7:00	7:15 N / 7:36 S
6:35 N	6:56 S	7:00	7:08	7:14	7:14	7:17	7:25	7:30	7:40	7:55 N / 7:56 / 8:36 S
7:15 N	7:36 S	7:40	7:48	7:54	7:55	7:58	8:05	8:10	8:20	8:35 N / 8:36 S
7:55 N	7:56 / 8:16 S	8:20	8:28	8:34	8:35	8:38	8:44	8:50	9:00	9:36 N / 9:06 / 9:36 S
+	9:06 S	9:08	9:16	9:22	9:25	9:28	9:35	9:40	9:50	
9:36 N	9:36 S	9:50	9:58	10:05	10:05	10:08	10:15	10:20	10:30	10:36 N / 10:41 S
10:36 N	10:41 S	10:42	10:48	10:55	10:55	10:58	11:05	11:10	11:20	11:36 N / 11:41 S
+	+	11:20	11:28	11:35	11:40	11:43	11:50	11:55	12:05	12:36 N / 12:41 S
P.M.										
11:36 N	11:41 S	12:05	12:13	12:20	12:25	12:28	12:34	12:40	12:50	1:36 N / +
12:36 N	12:41 S	12:50	12:58	1:05	1:10	1:13	1:20	1:25	1:36	+ / 1:41 S
1:36 N	1:41 S	1:43	1:50	1:55	2:00	2:03	2:10	2:15	2:25	2:36 N / 2:41 S
+	+	2:25	2:33	2:40	2:45	2:48	2:55	3:00	3:10	3:26 N / 3:41 S
2:36 N	2:41 S	3:10	3:18	3:25	3:30	3:34	3:45	3:50	4:00	4:15 / 4:45 N / 4:41 S
3:26 N	3:41 S	4:00	4:08	4:15	4:20	4:23	4:30	4:35	4:45	5:05 N / 5:11 S
4:45 N	4:41 S	4:50	4:58	5:05	5:05	5:09	5:15	5:20	5:30	5:35 / 6:05 N / 5:41 / 6:11 S
5:35 N	5:41 S	5:45	5:53	6:00	6:00	6:03	6:10	6:15	6:25	6:35 N / 6:41 S
6:35 N	6:41 S	6:45	6:50	6:58	6:58	7:00	+	+	+	+

Train Arrives	Bus Departs Tri-rail Station	135th St / Sinbad Ave	Miami Dade College	NW 27th Ave / NW 135th St	Top Value Plaza	Top Value Plaza	NW 22nd Ave / Alibaba Ave	Bus Arrives Tri-rail Station	Train Departs	
		1	2	3	4	4	5			
A.M.										
5:55 / 6:15 N	6:16 S	6:16	6:20	6:27	6:30	6:35	6:35	6:42	6:50	7:15 N / 6:56 S
6:35 N	+	6:50	6:56	7:02	7:05	7:10	7:10	7:17	7:25	7:55 N / 7:36 / 7:56 S
7:15 N	6:56 S	7:25	7:32	7:39	7:42	7:47	7:49	7:56	8:05	8:35 N / 8:16 / 8:36 S
7:55 N	7:56 S	8:05	8:11	8:17	8:20	8:25	8:27	8:35	8:43	9:06 S
8:35 N	8:16 / 8:36 S	8:45	8:52	9:00	9:03	9:10	9:15	9:22	9:30	9:36 N / 9:36 S
9:36 N	9:06 / 9:36 S	9:38	9:45	9:50	9:53	9:58	10:03	10:10	10:18	10:36 N / 10:41 S
+	+	10:20	10:26	10:32	10:35	10:40	10:45	10:52	11:00	11:36 N / +
10:36 N	10:41 S	11:00	11:06	11:12	11:15	11:20	11:20	11:27	11:37	+ / 11:41 S
11:36 N	11:41 S	11:43	11:50	11:56	+	+	+	+	+	+
P.M.										
+	+	+	+	+	12:00	12:05	12:10	12:17	12:25	12:36 N / 12:41 S
+	+	12:30	12:36	12:42	12:45	12:50	12:55	1:02	1:10	1:36 N / 1:41 S
12:36 N	12:41 S	1:10	1:16	1:22	1:25	1:30	1:35	1:42	1:50	+ / +
1:36 N	1:41 S	1:50	1:56	2:02	2:05	2:10	2:15	2:22	2:30	2:36 N / 2:41 S
		2:30	2:36	2:42	2:45	2:50	2:55	3:02	3:10	3:26 N / 3:41 S
2:36 N	2:41 S	3:10	3:16	3:17	3:20	3:25	3:30	3:37	3:45	4:15 N / +
3:26 N	3:41 S	3:45	3:52	4:00	4:03	4:08	4:13	4:20	4:30	4:45 N / 4:41 / 5:11 S
4:15 N	+	4:30	4:37	4:44	4:47	4:52	4:52	5:00	5:11	5:35 N / 5:41 S
4:45 / 5:05 N	4:41 / 5:11 S	5:15	5:23	5:30	5:33	5:38	5:40	5:47	5:55	6:05 N / 6:11 S
5:35 N	5:41 S	5:55	6:02	6:09	6:12	6:18	6:23	6:30	6:38	7:05 N / 6:41 / 7:06 S
6:05 / 6:35 N	6:11 / 6:41 S	6:45	6:50	6:55	6:58	7:05	7:05	7:10	7:15	8:05 N / 7:51 S

Community Shuttle will operate as a "Wave & Ride" at any county bus stop location along the route.
Community Shuttle will operate as a "Wave & Ride" at any point in a residential area along the route.

Proposed Opa-Locka Transit Circulator - North Route



Legend

- Opa-Locka Airport
- Flea Market
- School
- College
- Hospital
- Walgreens
- City Hall
- Hospital
- Park
- Bank
- TriRail Stations

System Characteristics
 6.5 miles (one-way)
 Headway: 60 minutes
 One bus in service

Destinations
 Opa-Locka Tri-Rail Station
 City Hall
 Magnolia North Community
 Walgreens
 Sherbondy Park
 Westcoast Center
 North-Dade Academy



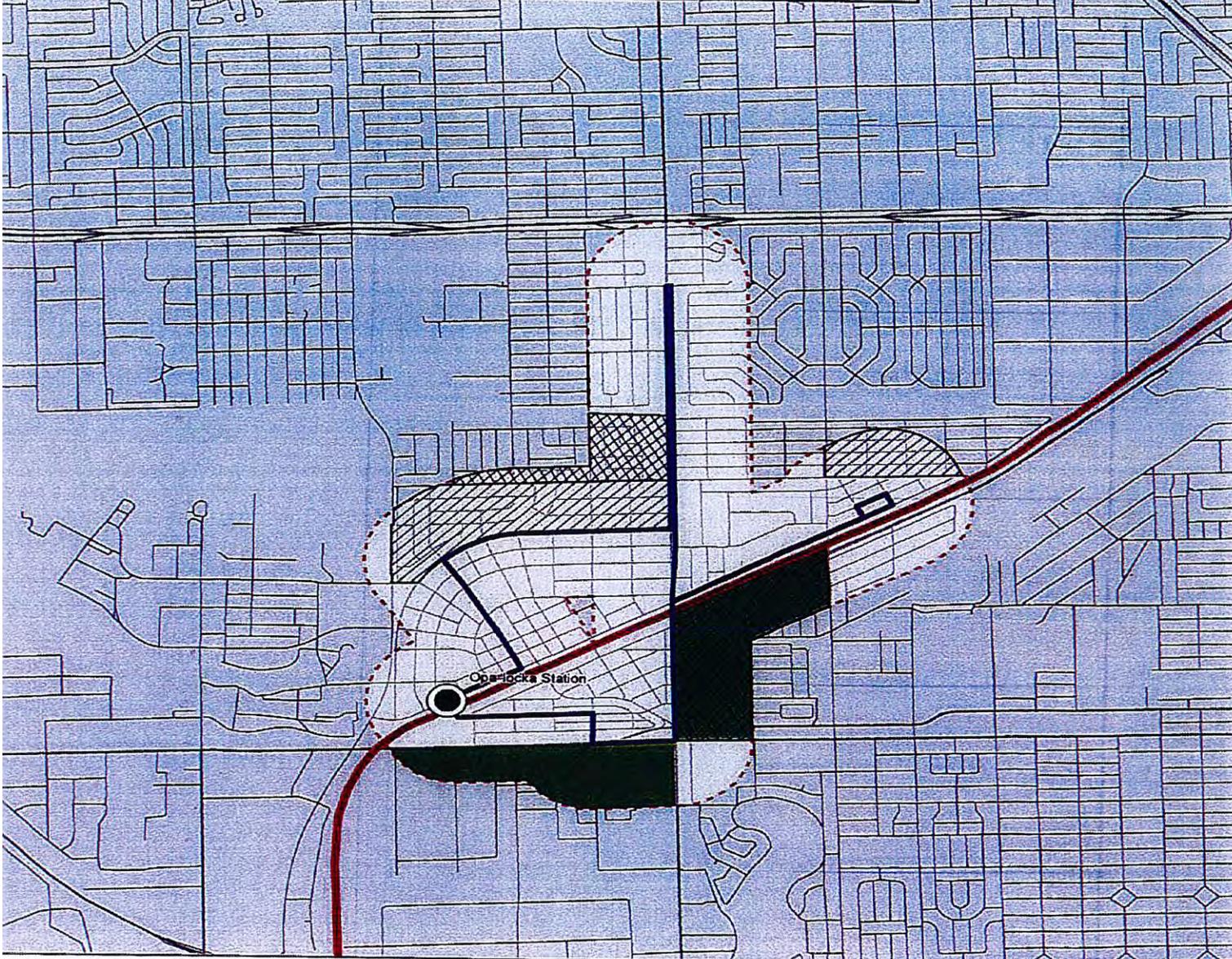
Table 1. Comparison of Demographic Characteristics (2000)

Demographic Data	Opa-Locka	Miami-Dade County	Florida
POPULATION			
Total Population	14,951	2,253,362	15,982,378
Median Age	27	36	39
Under 18 years	35%	25%	23%
65 years and over	9%	13%	18%
Disable Noninstitutionalized (5 years and over)	28%	21%	20%
RACE			
White (Caucasian)	2%	21%	65%
Hispanic	28%	57%	17%
Black	70%	20%	15%
SCHOOL ENROLLMENT (3 years and over)			
Enrolled in school	5,011	643,727	3,933,279
Preschool or kindergarten	13%	11%	12%
Elementary school (grades 1-8)	50%	41%	44%
High school (grades 9-12)	25%	23%	21%
College or grad school	12%	25%	23%
EDUCATIONAL ATTAINMENT (25 years and over)			
Less than 9th grade	17%	15%	7%
Associate/Bachelors/Graduate	9%	28%	29%
EMPLOYMENT STATUS (16 years and over)			
In labor force	56%	58%	59%
Unemployment in labor force	18%	9%	6%
COMMUTING TO WORK (workers 16 years and over)			
Drove alone	66%	74%	79%
Carpooled	19%	15%	13%
Public transportation	10%	5%	2%
INCOME (1999)			
Median household income	\$19,600	\$36,000	\$38,800
Per capita income	\$9,500	\$18,500	\$21,500
POVERTY STATUS (1999)			
Families	32%	15%	9%
Individuals	35%	18%	13%
VEHICLES PER HOUSEHOLD			
None	30%	14%	8%
One	42%	39%	41%
Two or more	28%	47%	51%

Source: U.S. Census Bureau, Census 2000.

Proposed Opa-Locka North Shuttle

Route Miles	Total Population	Transit Supportive Variables							
		Population		Employment		Low-Income		Elderly	
6.78	12,971	4,735	23.8%	983	12.5%	963	15.8%	0	0.0%



Notes:

1. Percent of transit supportive areas within 1/4-mile transit service area buffer was calculated as follows:

Population – Using 2009 socio-economic data from ESRI, Census block groups with “high” and “very high” population densities were selected to represent transit supportive areas. A combination of the FDOT threshold of 4.5 dwelling units per acre for providing transit service and the average household occupancy for each county was used to define the “high” and “very high” densities for each route service area buffer.

Employment – Using 2009 socio-economic data from ESRI, Census block groups with “high” and “very high” employment densities were selected to represent transit supportive areas. The FDOT threshold of 4 jobs per acre for providing transit service was factored up by 25 percent to reflect the higher employment density conditions of the Southeast Florida coastal areas surrounding the Tri-Rail corridor. Then the threshold was used to define the “high” and “very high” densities for each route service area buffer.

Low-Income Population (Below \$20k for annual household income) – Using 2009 socio-economic data from ESRI, the average low-income household income for each Census block group was calculated. A statistical rank ordering method was then used to identify the “very high” low-income population block groups (i.e., block groups with a proportion of low-income households that exceeds the county average value plus two standard deviations) and the “high” low-income population block groups (i.e., block groups with a proportion of low-income households that is between one and two standard deviations above the county average value). Once the total number of low-income households in “very high” and “high” categories is determined, the average household occupancy for each county was used to calculate the total low-income population.

Elderly (65 years+) – Using 2009 socio-economic data from ESRI, the average elderly population for each Census block group was calculated. A statistical rank ordering method was then used to identify the “very high” elderly population block groups (i.e., block groups with a proportion of elderly population that exceeds the county average value plus two standard deviations) and the “high” elderly population block groups (i.e., block groups with a proportion of elderly population that is between one and two standard deviations above the county average value).

The table shows total population/employment and the percent of service area for each transit supportive variable.

Opa-Locka Station

Legend

- Tri-Rail Stations
- Proposed Opa-Locka North Shuttle
- Tri-Rail
- Interstate
- Population
- Employment
- Elderly
- Low-Income
- Shuttle 1/4 Mile Service Area

The Great City of **OPA-LOCKA** Florida



- HOME
- GOVERNMENT
- DEPARTMENTS
- RESIDENTS
- BUSINESS
- VISITORS

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Story by: Christina Gordon

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- Notify Me
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- E-Services
- Weather Warning System

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- Print

- EMERGENCY ALERTS
- ONLINE BILL PAYMENT
- FORMS & DOCUMENTS
- EMPLOYMENT
- OPA-TV

During the ceremony, Mayor Myra L. Taylor and other Commission members commended Vice Mayor Dorothy "Dottie" Johnson for being "the force behind keeping the shuttle to the forefront of the Commission meetings." Commissioner Johnson stated, "Our Seniors, the student and many of the residents without transportation will benefit tremendously from the Opa-locka Express."

To consider the OPA-LOCKA EXPRESS a huge success, the goal will be to get at least eight riders per day; a demand that the City of Opa-locka should have no problems fulfilling. The long awaited Opa-locka Express shuttle service will operate as a wave and ride, on two routes, five days a week, Monday - Friday, 6:00 a.m. - 7:00 p.m. Both routes will link with the Tri- Rail and passengers may also connect at some existing Miami-Dade County bus stops. Each stop will be identified by a City of Opa-locka shuttle sign.

The Transit Partners for the City of Opa-locka circulator were Metropolitan Planning Organization, South Florida Regional Transportation Authority, Miami-Dade Transit, Florida Department of Transportation (FDOT) and Citizens Independent Transportation Trust (CITT) who Administers the People Transportation Plan (PTP) funding. Consultants were Kimley Horn & Associates. The neighboring Municipalities that provided guidance and support for the City of Opa-locka were, the City of Hialeah and the City of North Miami.

Before the Commission cut the ceremonial bright red ribbon, to launch the EXPRESS, Mayor Taylor exclaimed, "Finally, we have our OWN shuttle service, and it's FREE to the Opa-locka community!" Then, she invited the participants for a ride on-board the NEW Opa-locka Express to "MOVE THAT BUS!"



OPA-LOCKA FLORIDA

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EXHIBIT A1: RESOLUTION BY APPLICANTS WITH A GOVERNING BOARD

Exhibit A1 (see next page) must be completed by all applicants with a Governing Board. The resolution must clearly identify the person who is authorized to enter into an agreement with SFRTA if the proposed project is awarded a JARC/NF grant. Further, the resolution must certify the availability and source of local match. Failure to provide an executed resolution along with the completed application will result in rejection.

Sponsored by: City Manager

Resolution No. 12-8510

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AUTHORIZING THE CITY MANAGER TO APPLY FOR FY2012 5316 JOB ACCESS REVERSE COMMUTE (JARC), AND 5317 NEW FREEDOM FUNDING (NF), AND FURTHER TO ENTER INTO AN INTERLOCAL AGREEMENT WITH SOUTH FLORIDA REGIONAL TRANSIT AUTHORITY (SFRTA) FOR EXTENDING AND ENHANCING THE OPERATION OF THE CITY'S BUS SHUTTLE SERVICE, IN AN AMOUNT UP TO THREE HUNDRED THOUSAND (\$300,000.00) DOLLARS, WITH THE CITY PROVIDING MATCH FUNDS, PAYABLE FROM ACCOUNT #44-541810; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City was awarded FY 2010/2011 Job Access and Reverse Commute (“JARC”) and SFRTA, grant funds; and

WHEREAS, the City is now seeking additional funds, which will be used to fund operating costs, including weekend services, and will also be used to fund operating costs for potential inner-city connectivity; and

WHEREAS, the City Commission of the City of Opa-locka desires to expand the service and secure funding beyond the contract period of January 2013; and

WHEREAS, the City seeks to acquire \$300,000 in funding for FY 2012, Section 5316 Job Access and Reverse Commute (JARC), and Section 5317 New Freedom (NF), and further, to enter into an Interlocal agreement with SFRTA for extending and enhancing the operation of the City’s shuttle bus service.

Resolution No. 12-8510

**NOW, THEREFORE, BE IT DULY RESOLVED BY THE CITY COMMISSION OF
THE CITY OF OPA-LOCKA:**

Section 1. The recitals to the preamble herein are incorporated by reference.

Section 2. The City Commission of the City of Opa-locka hereby authorizes and directs the City Manager to apply for FY2012 5316 Job Access Reverse Commute (JARC) and 5317 New Freedom Funding (NF), and to enter into an Interlocal Agreement with South Florida Regional Transit Authority (SFRTA), for extending and enhancing the operation of the city's bus shuttle, in an amount up to \$300,000.00, with the City providing matching funds, payable from the Miami-Dade People's Transportation Program (PTP), Account #44-541810.

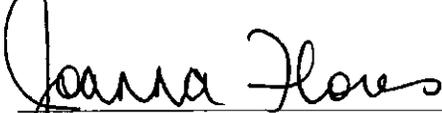
Section 3. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 12th day of December, 2012.



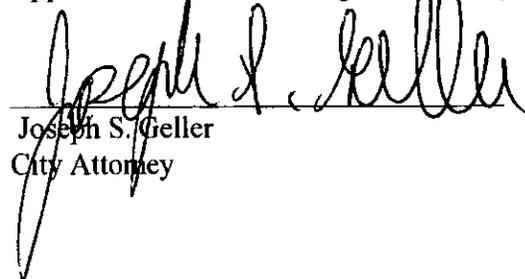
MYRA TAYLOR
MAYOR

Attest to:



Joanna Flores
City Clerk

Approved as to form and legal sufficiency:



Joseph S. Geller
City Attorney

Resolution No. 12-8510

Moved by:	COMMISSIONER HOLMES
Seconded by:	VICE MAYOR KELLEY
Commission Vote:	5-0
Commissioner Holmes:	YES
Commissioner Johnson:	YES
Commissioner Santiago:	YES
Vice-Mayor Kelley:	YES
Mayor Taylor:	YES

EXHIBIT B: PUBLIC MEETING

An opportunity for a public hearing is required **ONLY** for Public Agencies requesting capital grants under Sections 5316 and 5317. An application for Section 5316 and/or Section 5317 submitted by a public agency should contain a copy of the notice of public hearing (identified as Exhibit B) and an affidavit of publication. If Exhibit B is not applicable, this should be stated in the application.

A public notice should contain all pertinent information relating to the project (such as number and types of vehicles as well as the estimated cost of the vehicles) and should be published at least one time in a newspaper of general circulation in the applicant's service area, no less than 15 or more than 30 days prior to the submission of an application. The notice should state that persons requesting a hearing must notify the applicant of the request, in writing, and send a copy of the request for a hearing to the SFRTA.

The deadline for hearing requests **must** be prior to the date applications are due at the SFRTA. If a hearing is requested:

1. A hearing must be conducted;
2. The SFRTA must be notified of the date, time, and location of the hearing; and
3. A copy of the minutes of the hearing (to include a discussion of issues raised and resolution of issues) must be submitted to SFRTA, before a Section 5316 and/or 5317 award can be made.

Not applicable to this Project.

EXHIBIT C: SINGLE AUDIT ACT

All non-Federal entities that expend \$500,000 or more of Federal awards in a year are required to obtain an annual audit in accordance with the Single Audit Act as described in OMB Circular A-133. A single audit is intended to provide a cost-effective audit for non-Federal entities in that one audit is conducted in lieu of multiple audits of individual programs. The Single Audit's objective is to provide assurance to the Federal government as to the management and use of such funds by recipients. A Single Audit encompasses an examination of a recipient's financial records, financial statements, federal award transactions and expenditures, the general management of its operations, internal control systems, and federal assistance it received during the audit period.

To determine if your agency is subject to the Single Audit Act, please select the appropriate statement(s) below regarding your agency's current use of Federal funds.

- A. Receives \$500,000 or more for the current fiscal year from all Federal sources.
- B. Does not receive \$500,000 or more in Federal funds for the current fiscal year from all Federal sources combined.
- C. Receives ONLY Section 5316 and/or Section 5317-funded vehicles/equipment.

If you checked option A, then your agency is subject to the Single Audit Act and the following requirements must be satisfied:

1. A copy of the applicant's most recent audit report must be submitted with the application if this was not done previously. The report should be marked "Exhibit C."
2. If the most recent audit report was previously sent to the SFRTA, the date submitted should be shown in "Exhibit C" in the application.
3. Applicants that received a Section 5316 and/or a Section 5317 award in the last fiscal year should include a copy of the pages from the annual audit that indicates the auditor specifically tested for Section 5316 and/or Section 5317 requirements and certifies compliance.

Ezekiel Orji, Finance Director
(Type name and title of authorized individual)


(Signature of authorized individual)

11/31/13
(Date)

If you checked option B and/or C, then your agency is not subjected to the Single Audit Act. The applicant must certify the following:

1. Will not receive \$500,000 or more for the current Fiscal Year from all federal sources combined, and is, therefore, exempt from the Single Audit Act as described in OMB A-133; and
2. In the event the applicant does receive \$500,000 or more in total from all federal sources during the current fiscal year, the applicant will comply with the Single Audit Act and submit to the SFRTA a copy of its most recent audit conducted in compliance with the Act.

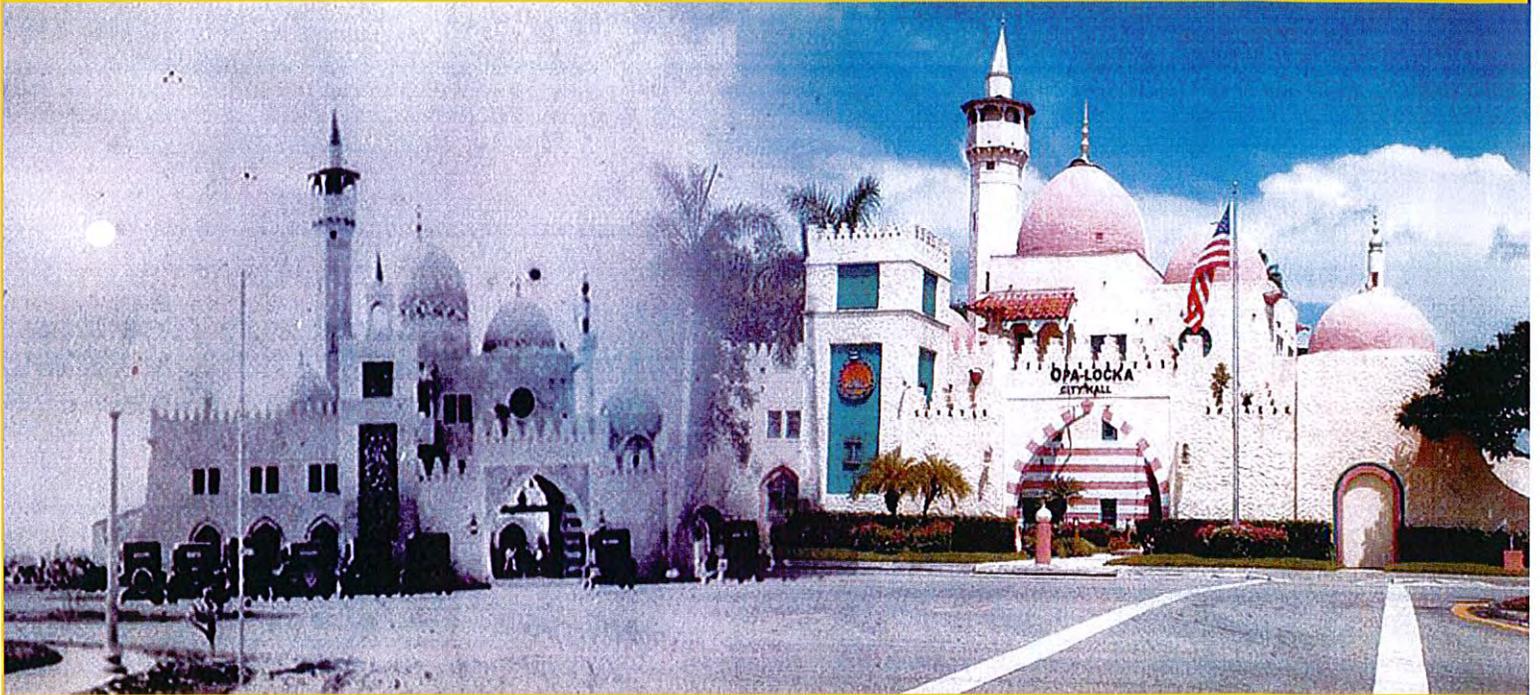
(Type name and title of authorized individual)

(Signature of authorized individual)

(Date)



The City of Opa-locka, Florida



Comprehensive Annual **FINANCIAL REPORT**

Fiscal Year Ending
SEPTEMBER 30, 2011

**Comprehensive
Annual Financial Report
of the**



**City of Opa-locka, Florida
Fiscal Year Ended September 30, 2011**

Prepared by:

Finance Department
Ezekiel Orji, Ph.D., CPA
Assistant City Manager/Finance Director

The City of Opa-Locka

Mission Statement

The Mission of the City of Opa-Locka is to enhance the quality of life, environment, and safety of our customers and employees in an atmosphere of courtesy, integrity, and quality service.



CITY OF OPA-LOCKA, FLORIDA
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2011

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Comprehensive Annual Financial Report
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May 25, 2012

To the Citizens, the Honorable Mayor, City Commissioners
and City Manager of the City of Opa-locka:

It is my pleasure to submit the Comprehensive Annual Financial Report (CAFR) for the City of Opa-locka, Florida, for the fiscal year ended September 30, 2011, pursuant to Section 218.39 of the Florida Statutes, Chapter 10.550 of the Rules of the Auditor General of the State of Florida and the City Charter. The financial statements included in this report conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). This report is published to fulfill that requirement for the fiscal year ended September 30, 2011.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The financial statements have been audited by Harvey, Covington & Thomas, LLC, a firm of licensed certified public accountants. The independent auditors have issued an unqualified opinion on the City's financial statements for the year ended September 30, 2011. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The City of Opa-locka was incorporated in 1926 and operates under a Commission/City Manager form of government. The City Commission is comprised of the Mayor and four Commissioners, who are responsible for enacting ordinances, resolutions, and regulations governing the City; and appointing the members of various advisory boards. Additionally, the City Commission appoints the City Manager, the City Attorney and the City Clerk. As Chief Administrative Officer, the City Manager is responsible for the enforcement of laws and ordinances, and the appointment and supervision of the City's department heads.

The City provides a full range of services, including police, construction and maintenance of highways and streets and other infrastructure, recreational and cultural activities, water and wastewater, sanitation, planning and zoning, and general administrative services.

For additional information concerning our City, please visit our website at www.opalockafl.gov.

The financial reporting entity, under which the financial statements are prepared, includes all the activities and functions for which the City is financially accountable.

The City is required to prepare, approve, adopt and execute an annual budget. This annual budget serves as the foundation for the City's financial planning and control. Budgetary control is maintained at the departmental and fund level, with the finance department providing support to departments in the administration of their budgets. In accordance with the city's budget transfer policy, the city manager is authorized to transfer budgeted amounts within any fund or function; however, any supplemental appropriations or revisions that amend the total adopted budget must be approved by the City Commission. Budget to actual comparisons are provided in this report for all of the City's funds that have an appropriated annual budget.

LOCAL ECONOMY

The City of Opa-locka comprises approximately 4.2 square miles, has a population of approximately 16,000 and is located in the northern portion of Miami-Dade County. The City is a mix of residential, commercial and industrial zones with the Opa-locka airport, which is owned and operated by Miami-Dade County, being its best known landmark. The City of Opa-locka community is served by two elementary schools.

This year has been very challenging with a further decline in taxable property values and the implementation of legislative measures that have placed limits on how local governments can levy ad valorem taxes today and into the future.

The economic decline, which began in fiscal year 2007, continued to negatively impact the City during fiscal year 2011. Revenue sources that are directly related to consumers spending declined in the past four years. Home prices continued to decline and properties under foreclosures in the City of Opa-locka at the beginning of the fiscal year were approximately more than 75. The taxable property value in the City declined by 15.8% compared to the prior tax year.

The reliance on grant funds has risen due to decreases in other revenue sources. The City is aggressively applying for grants to supplement city monies to fund services, especially in the area of public safety, parks and recreation and infrastructure improvement.

National and state economics continue to be key factors in assessing the City's future fiscal picture. Changes in the national, state and local economies can affect both revenues and expenditures, due to the impact on tax receipts, revenue sharing, and the costs of providing city services. The 2011 census, recently completed, is anticipated to have some impact on revenue sharing for the City.

LONG-TERM FINANCIAL PLANNING

The City of Opa-locka's current focus related to economic growth is the creation of a community redevelopment agency (CRA) to help promote redevelopment in the City. The City has started this process by hiring an outside consultant to identify area of community redevelopment and prepare a Community Redevelopment Plan.

The designs for the major repairs of the City's four pump stations have been completed and permitted and construction is ready to commence any time soon. When finished, this project will allow the City to issue business permits to new businesses whose applications are currently pending.

In compliance with the City's financial integrity ordinance, the City's annual budget is adopted with the provision of \$500,000 for contingency reserve. As of September 30, 2011, the City's unreserved, undesignated general fund balance was 16% of general fund's fiscal year 2011 budget. The importance

of monitoring the City's fund balance levels has become an integral part of the overall financial planning of the City.

MAJOR INITIATIVES

It is no doubt that the fiscal year 2011 is another year full of challenges. This year our priorities include the construction of much needed repairs of 143rd Street and Alibaba Avenue, major repairs of four pump stations, implementation of free citywide bus route and the Ingram Park lakefront project. The most visible initiative for this fiscal year was the construction of Sherbondy Park Village which includes a community swimming pool and gymnasium.

To help fund the City's major initiatives, we worked with the City's Financial Advisor to refund the City's Capital Improvement Revenue Bonds Series 1994, to take advantage of the current low interest rate and borrowed additional funds by extending the maturity date of the refunding bonds by two years past the original maturity date of the refunded bonds. On April 28, 2011, this transaction was completed and resulted in \$2.3 million of additional monies to fund the City's major initiatives.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement of Excellence in Financial Reporting to the City for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2010. This was the fifth consecutive year that the City has earned this prestigious award. In order to be awarded a Certificate of Achievement for Excellence in Financial Reporting, the City had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and legal requirements.

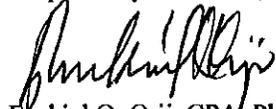
A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the City also received the GFOA's Distinguished Budget Presentation Award for its FY 2011-2012 budget document. In order to qualify for the Distinguished Budget Presentation Award, the City's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staff of the Finance Department and other departments. We wish to express our appreciation to all the Departments who assisted and contributed to the preparation of this report. We acknowledge the services of Harvey, Covington and Thomas, LLC, the City's independent auditors who prepared the Financial Report the first time this year.

In closing, without the leadership and support of the Mayor, the Vice Mayor, the Commissioners, and the City Management, the accomplishments and future successes noted in this report would not have been possible.

Respectfully submitted,



Ezekiel O. Orji, CPA, PhD.

Asst. City Manager/Finance Director

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Opa-locka
Florida

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2010

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.



Linda C. Davison

President

Jeffrey R. Emer

Executive Director



CITY OF OPA-LOCKA, FLORIDA
List of Principal Officials

CITY COMMISSION

MYRA TAYLOR
Mayor

DOROTHY JOHNSON
Vice Mayor

TIMOTHY HOLMES
Commissioner

GAIL MILLER
Commissioner

ROSE TYDUS
Commissioner

CITY EXECUTIVE MANAGEMENT

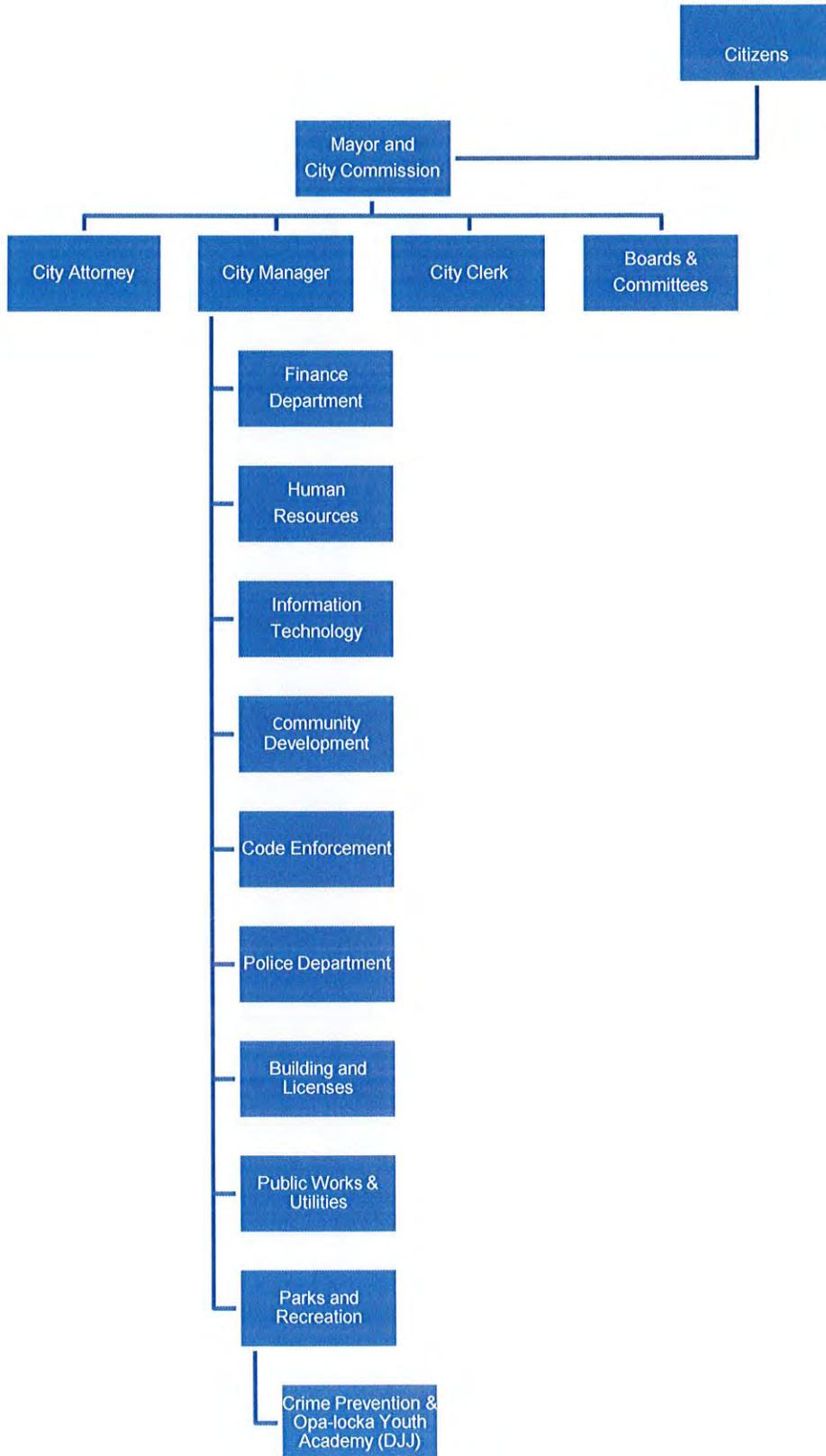
Bryan K. Finnie
City Manager

Joanna Flores
Interim City Clerk

Joe Gellar, P.A.
City Attorney

Ezekiel Orji, Ph.D., CPA
Assistance City Manager/Finance Director

ORGANIZATIONAL CHART



II. FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Commission
City of Opa Locka, Florida

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Opa Locka, Florida (the City), as of and for the year ended September 30, 2011, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of City's management. Our responsibility is to express opinions on these 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 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2011, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2012, on our consideration of the City'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 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information on pages 3 through 11 and 40 through 44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements as a whole. The introductory section, combining fund financial statements, schedules, and statistical section, are presented for purposes of additional analysis and are not a

required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The combining fund financial statements, schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Harvey Lovington Thomas, C.P.A.

Hollywood, Florida
May 25, 2012

CITY OF OPA-LOCKA, FLORIDA MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Opa-locka, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2011. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-iii of this report.

FINANCIAL HIGHLIGHTS

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$23,723,978 million (net assets). Of this amount, \$5.5 million (*unrestricted net assets*) may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net assets increased by \$.459 million.
- The City's governmental funds reported combined ending fund balances of \$ 2.517 million, an increase of \$ 3.415 million in comparison with the prior year.
- At the end of the current fiscal year, unassigned, undesignated fund balance for the general fund was \$2.048 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This management's discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business.

The statement of net assets presents information on all of the City's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (for example, uncollected taxes, and earned, but unused vacation leave).

Both the *statement of net assets* and the *statement of activities* of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to

CITY OF OPA-LOCKA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

recover all or a significant portion of their cost through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, roads and streets, culture and recreation. The business-type activities of the City include water and sewer, solid waste, and storm water operations.

The government-wide financial statements can be found on pages 12-13 of this report.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The City maintains thirteen (13) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, peoples transportation, capital improvement debt service fund and the safe neighborhood capital projects fund which are considered to be major funds. Data from the other nine (9) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds are provided in the form of *combining statements* elsewhere in this report.

The City adopts an annual appropriated budget for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with budget.

The basic governmental fund financial statements can be found on pages 14-17

Proprietary funds. The City maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer, storm water and solid waste operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the

CITY OF OPA-LOCKA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

water and sewer, storm water and solid waste operations. Water and sewer is the major enterprise fund of the City.

The basic proprietary fund financial statements can be found on pages 18-20 of this report.

Notes to the Basic Financial Statements

The notes to the financial statements provide additional information that is essential for a full understanding of the information provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 21-39 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$23.684 million at the close of the most recent fiscal year. This was an increase of approximately 1.80% compared to last year's net assets of \$23.265 million.

By far the largest portion of the City's net assets (63.80 %) reflects its investment in capital assets (e.g., land, buildings and building improvements, and equipment), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to its citizens; consequently these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Opa-locka's Net Assets - Government-wide

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Current and other assets	\$ 4,547,320	\$ 7,074,363	\$ 10,429,129	\$ 9,789,163	\$ 14,976,449	\$ 16,863,526
Capital assets, net	16,212,546	12,235,097	11,647,475	11,182,484	27,860,021	23,417,581
Total assets	20,759,866	19,309,460	22,076,604	20,971,647	42,836,470	40,281,107
Long-term liabilities	8,879,285	7,299,669	5,165,746	5,822,989	14,045,031	13,122,658
Other liabilities	2,031,178	1,141,266	3,036,282	2,752,659	5,067,460	3,893,925
Total liabilities	10,910,463	8,440,935	8,202,028	8,575,648	19,112,491	17,016,583
Net assets:						
Invested in capital assets, net of related debt	8,402,867	6,412,870	6,733,269	5,719,464	15,136,136	12,132,334
Restricted	2,651,381	3,028,572	411,671	397,355	3,063,052	3,425,927
Unrestricted	(1,204,846)	1,427,083	6,729,636	6,279,180	5,524,790	7,706,263
Total net assets	\$ 9,849,402	\$ 10,868,525	\$ 13,874,576	\$ 12,395,999	\$ 23,723,978	\$ 23,264,524

CITY OF OPA-LOCKA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

An additional portion of the City's net assets (13%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (23%) may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net assets as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

City of Opa-locka's Changes in Net Assets

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues:						
Program revenues:						
Charges for services	\$ 871,234	\$ 403,878	\$ 8,634,464	\$ 8,467,078	\$ 9,505,698	\$ 8,870,956
Operating/capital grants and cont.	1,805,571	2,375,022	-	-	1,805,571	2,375,022
General revenues:						
Property taxes	6,429,836	7,184,822	-	-	6,429,836	7,184,822
Other taxes	3,720,486	3,488,504	-	-	3,720,486	3,488,504
Intergovernmental, unrestricted	1,606,396	1,678,883	-	-	1,606,396	1,678,883
Unrestricted interest earnings	8,761	8,345	22,501	20,890	31,262	29,235
Miscellaneous	198,704	121,567	37,283	77,132	235,987	198,699
Transfers	275,000	-	(275,000)	-	-	-
Total revenues	<u>14,915,988</u>	<u>15,261,021</u>	<u>8,419,248</u>	<u>8,565,100</u>	<u>23,335,236</u>	<u>23,826,121</u>
Expenses and transfers						
General government	5,258,247	4,109,593	-	-	5,258,247	4,109,593
Public safety	5,856,372	6,708,963	-	-	5,856,372	6,708,963
Highways and streets	3,000,577	3,045,651	-	-	3,000,577	3,045,651
Culture and recreation	1,179,470	1,190,536	-	-	1,179,470	1,190,536
Human services	278,733	260,737	-	-	278,733	260,737
Interest and fiscal charges	361,712	377,528	-	-	361,712	377,528
Water and sewer	-	-	5,446,235	6,244,689	5,446,235	6,244,689
Stormwater	-	-	1,203,020	1,070,098	1,203,020	1,070,098
Solidwaste	-	-	291,418	508,494	291,418	508,494
Transfers	-	-	-	-	-	-
Total Expenses	<u>15,935,111</u>	<u>15,693,008</u>	<u>6,940,673</u>	<u>7,823,281</u>	<u>22,875,784</u>	<u>23,516,289</u>
Increase (decrease) in net assets	(1,019,123)	(431,987)	1,478,575	741,819	459,452	309,832
Net assets, beginning as restated	<u>10,868,525</u>	<u>11,300,512</u>	<u>12,396,001</u>	<u>11,654,180</u>	<u>23,264,526</u>	<u>22,954,692</u>
Net assets, ending	<u>\$ 9,849,402</u>	<u>\$ 10,868,525</u>	<u>\$ 13,874,576</u>	<u>\$ 12,395,999</u>	<u>\$ 23,723,978</u>	<u>\$ 23,264,524</u>

CITY OF OPA-LOCKA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Governmental Activities

Governmental activities increased the City's net assets by \$1.419 million. Key elements of this decrease are as follows:

- Property taxes decreased by \$ 754,980 due primarily to the decrease in property taxable value by 15.8%
- Increase in charges for services by \$ 467,356.
- Total expenses increased by \$242,103 due to increase in the general government functions.
- Total increase in the General Government function was due primarily to increase in personnel costs.

Business-type Activities

Business-type activities increased the City's net assets by \$1.479 million. Key elements of this increase are as follows:

- Increase in net assets of the current fiscal year of \$1.479 million is \$ 736,756 higher than last year. Charges for services increased by \$797,262 due to utility rate increase during the fiscal year.
- For the water and sewer utility, total expenses remained relative the same as last year's level.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's funding requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$2.517 million, a decrease of \$3.416 million in comparison with the prior year. Most of the fund balance *is restricted* to indicate that it is not available for new spending because it has already been committed to 1) pay debt service (\$.326 million), 2) pay capital project costs (\$1.845 million), or 3) various other restricted purposes (\$.346 million).

General Fund

The general fund is the chief operating fund of the City. At the end of the current fiscal year, the total fund balance reached \$2.249 million.

The fund balance of the City's general fund decreased by \$1.324 million during the current fiscal year. Key factors in this decrease are as follows:

CITY OF OPA-LOCKA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

- Total revenues of the general fund decreased by 12% due to decrease in property taxes and communication service taxes, which were offset by the increase in utility services taxes and other revenues. Property taxes decreased by \$754,986 due to decrease in taxable property value by 4.4% from last year. The other revenue sources mentioned above are directly related to consumer spending and the decrease could be attributed to the current economic condition of the local and national economy
- Total expenditures of the general fund increased by 8.47% due to increase in expenditures in the general government function and decrease in capital outlay and public safety. Increase in the expenditure of the general government function is primarily due to termination and settlements payment made by the City in prior year.

General Fund Revenues	2011 Amount	Percent of Total	2010 Amount	Percent of Total	Increase (Decrease) From 2009	Percent of Increase (Decrease)
Property	\$ 6,429,836	47%	\$ 7,184,822	57%	\$ (754,986)	-11%
Utility service taxes	1,100,645	8%	870,185	7%	230,460	26%
Communication service taxes	611,700	5%	654,141	5%	(42,441)	-6%
Local option, use and fuel taxes	284,901	2%	261,644	2%	23,257	9%
Franchise fees	1,499,291	11%	1,487,057	12%	12,234	1%
Local business taxes	223,949	2%	215,477	2%	8,472	4%
Licenses and permits	317,689	2%	188,692	1%	128,997	68%
Intergovernmental	344,759	3%	561,094	4%	(216,335)	-39%
Charges for services	75,128	1%	36,795	0%	38,333	104%
Fines and forfeitures	478,417	4%	178,391	1%	300,026	168%
Interest	7,451	0%	7,928	0%	(477)	-6%
Other revenue	193,204	1%	292,397	2%	(99,193)	-34%
Transfers	1,998,799	15%	699,359	6%	1,299,440	186%
Total Revenues	\$ 13,565,769	100%	\$ 12,637,982	100%	927,787	7%

Expenditures in the general fund are shown in the following schedule:

General Fund Expenditures	2011 Amount	Percent of Total	2010 Amount	Percent of Total	Increase (Decrease) From 2008	Percent of Increase (Decrease)
General government	4,998,255	32%	4,012,365	34%	985,890	25%
Public safety	5,665,728	37%	5,774,141	49%	(108,413)	-2%
Highways and streets	2,307,499	15%	2,200,475	19%	107,024	5%
Culture and recreation	1,147,780	7%	1,132,959	10%	14,821	1%
Capital outlay	770,535	5%	391,153	3%	379,382	97%
Debt service	-	0%	215,604	2%	(215,604)	-100%
Total expenditures	14,889,797	97%	13,726,697	117%	1,163,100	8%

At the end of the current year, the Safe Neighborhood Capital Projects Fund decreased its fund balance by \$1,420,943. For the fiscal year ended September 30, 2011, the City spent \$3,629,162 towards the construction of Sherbondy Village, presently the biggest capital project of the City. Sherbondy Village composed of a gymnasium and a swimming pool.

CITY OF OPA-LOCKA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Proprietary Funds

The City's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail.

The unrestricted net assets of the water and sewer, storm water and solid waste funds at the end of the current fiscal year amounted to \$6.649 million and \$.040 million, respectively. The total increase in net assets for all enterprise funds was \$1.479 million. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year there was a \$277,422 increase in the appropriations between the original and final amended budget. Following are the main components of the increase:

- Additional increase in fuel costs;
- \$57,000 for recreational programs and activities;
- \$161,510 for employee separation cost

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2011 amounts to \$15.136 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and buildings improvement, machinery and equipment, park facilities, roads and utility systems. The total increase in the City's investment in capital assets for the current fiscal year was 24%.

Major capital assets additions during the current fiscal year included the following:

- Construction was completed on the Sherbondy Village project.
- Bus circulator expenditure.
- Segal and Ingram parks improvements.
- Construction of pump stations.

CITY OF OPA-LOCKA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

City of Opa-locka's Capital Assets
(net of accumulated depreciation)

	Governmental		Business-type		Total	
	Activities		Activities			
	2011	2010	2011	2010	2011	2010
Land	\$ 3,042,475	\$ 2,805,291	\$ 14,762	\$ 14,762	\$ 3,057,237	\$ 2,820,053
Construction in progress	5,647,455	1,457,971	1,058,327	88,312	6,705,782	1,546,283
Buildings and building improvements	787,370	858,418	-	-	787,370	858,418
Utility plant and systems	-	-	10,870,794	10,904,110	10,870,794	10,904,110
Furniture and equipment	1,587,790	1,433,515	-	175,300	1,587,790	1,608,815
Infrastructure	5,147,456	5,679,902	(296,413)	-	4,851,043	5,679,902
Total	\$ 16,212,546	\$ 12,235,097	\$ 11,647,470	\$ 11,182,484	\$ 27,860,016	\$ 23,417,581

Additional information on the City's capital assets can be found in Note 7 on pages 31-32 of this report.

Long Term Debt

At the end of the current fiscal year the city had total debt outstanding of \$12.861 million

Additional information on the City's long-term debt can be found on Note 9 on pages 33-36 of this report.

City of Opa Locka's Outstanding Debt

	Governmental		Business-type		Total		Percentage Change 2005-2006
	Activities		Activities				
	2011	2010	2011	2010	2011	2010	
Revenue Bonds	\$ 7,713,000	\$ 5,575,000	\$ -	\$ -	\$ 7,713,000	\$ 5,575,000	38.35%
Capital Leases	96,679	247,227	1,897,743	2,231,801	1,994,422	2,479,028	-19.55%
Loans	-	-	3,016,463	3,231,219	3,016,463	3,231,219	-6.65%
Liability to FDOT	-	-	137,140	205,710	137,140	205,710	
Total	\$ 7,809,679	\$ 5,822,227	\$ 5,051,346	\$ 5,668,730	\$ 12,861,025	\$ 11,490,957	0.12

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

In developing the Fiscal Year 2011 budget, the following economic and other factors were considered:

- The City's gross property taxable value for operating purposes decreased by 15.8%.
- Estimated amounts for consumption driven revenue estimated decline up to 5%
- Special programs funding were reduced.
- Directive from the City Commission to preserve all full-time employees.
- Aggressive applications for grants available for the City under the American Recovery Act.
- The fiscal year 2012 budget approved millage rate is 9.1526.

CITY OF OPA-LOCKA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

During fiscal year 2012, the City will be looking at the following programs/initiatives:

- Using CRA and other tools to continue redevelopment of the City.
- Complete \$3.7 million Sherbondy Park improvement project.
- Expand our online services.
- Complete major upgrade of the eight pump stations.

All of these factors were considered in preparing the City of Opa-locka's budget for the 2012 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the City of Opa-locka's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to The City of Opa-locka, Finance Department, 780 Fisherman St., 4th Floor, Opa Locka, Florida 33054.

Basic Financial Statements

CITY OF OPA-LOCKA, FLORIDA
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2011

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
ASSETS			
Cash and equity in pooled cash	\$ 2,101,608	\$ 7,527,677	\$ 9,629,285
Receivables, net	1,333,815	1,563,285	2,897,100
Internal balances	364,630	(364,630)	-
Estimated unbilled services	-	301,847	301,847
Inventories	13,579	4,654	18,233
Prepaid items and other assets	186,486	-	186,486
Restricted cash and cash equivalents	547,202	1,396,296	1,943,498
Capital assets, not being depreciated	8,689,930	1,073,089	9,763,019
Capital assets, being depreciated, net	7,522,616	10,574,386	18,097,002
Total assets	<u>20,759,866</u>	<u>22,076,604</u>	<u>42,836,470</u>
LIABILITIES			
Accounts payable and accrued liabilities	1,904,316	646,011	2,550,327
Customer deposits	-	1,690,594	1,690,594
Unearned revenue	126,862	-	126,862
Due to other governments	-	699,677	699,677
Noncurrent liabilities:			
Due within one year	698,066	670,439	1,368,505
Due in more than one year	8,181,219	4,495,307	12,676,526
Total liabilities	<u>10,910,463</u>	<u>8,202,028</u>	<u>19,112,491</u>
NET ASSETS			
Invested in capital assets, net of related debt	8,402,867	6,733,269	15,136,136
Restricted for:			
Capital projects	2,108,420	-	2,108,420
Public safety	216,747	-	216,747
Debt covenants	326,214	411,671	737,885
Unrestricted	(1,204,846)	6,729,636	5,524,790
Total net assets	<u>\$ 9,849,402</u>	<u>\$ 13,874,576</u>	<u>\$ 23,723,978</u>

See notes to basic financial statements.

CITY OF OPA-LOCKA, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2011

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
	\$	\$	\$	\$	\$	\$	\$
Governmental activities:							
General government	5,258,247	333,549	-	-	(4,924,698)	-	(4,924,698)
Public safety	5,856,372	523,110	60,895	34,116	(5,238,251)	-	(5,238,251)
Transportation	3,000,577	-	478,162	20,293	(2,502,122)	-	(2,502,122)
Human services	278,733	-	241,380	-	(37,353)	-	(37,353)
Culture and recreation	1,179,470	14,575	-	970,725	(194,170)	-	(194,170)
Interest on long term debt	361,712	-	-	-	(361,712)	-	(361,712)
Total governmental activities	15,935,111	871,234	780,437	1,025,134	(13,258,306)	-	(13,258,306)
Business-type activities:							
Water and sewer	5,446,235	7,256,189	-	-	-	1,809,954	1,809,954
Solid waste	1,203,020	1,142,852	-	-	-	(60,168)	(60,168)
Stormwater	291,418	235,423	-	-	-	(55,995)	(55,995)
Total business activities	6,940,673	8,634,464	-	-	-	1,693,791	1,693,791
Total	22,875,784	9,505,698	780,437	1,025,134	(13,258,306)	1,693,791	(11,564,515)
General revenues:							
Property taxes					6,429,836	-	6,429,836
Utility taxes					1,100,645	-	1,100,645
Communication services tax					611,700	-	611,700
Local option, use and fuel taxes					284,901	-	284,901
Local business tax					223,949	-	223,949
Franchise fees					1,499,291	-	1,499,291
Intergovernmental revenue - unrestricted					1,606,396	-	1,606,396
Unrestricted interest earnings					8,761	22,501	31,262
Miscellaneous					198,704	37,283	235,987
Transfers					275,000	(275,000)	-
Total general revenues and transfers					12,239,183	(215,216)	12,023,967
Change in net assets					(1,019,123)	1,478,575	459,452
Net assets, beginning					10,868,525	12,396,001	23,264,526
Net assets, ending					9,849,402	13,874,576	23,723,978

See notes to basic financial statements.

CITY OF OPA-LOCKA, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

	General Fund	Peoples Transportation Tax	Capital Improvement Debt Service	Safe Neighborhood Capital Projects	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and equity in pooled cash	\$ 204,734	\$ 1,829,910	\$ -	\$ 66,964	\$ -	\$ 2,101,608
Receivables, net	751,939	71,557	-	483,110	27,209	1,333,815
Due from other funds	2,094,855	-	79,890	118,784	516,851	2,810,380
Inventories	13,579	-	-	-	-	13,579
Prepaid items	186,486	-	-	-	-	186,486
Restricted cash and cash equivalents	-	-	409,294	-	137,908	547,202
Total assets	<u>\$ 3,251,593</u>	<u>\$ 1,901,467</u>	<u>\$ 489,184</u>	<u>\$ 668,858</u>	<u>\$ 681,968</u>	<u>\$ 6,993,070</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued liabilities	\$ 623,904	\$ 56,059	\$ 2,467	\$ 1,217,990	\$ 3,896	\$ 1,904,316
Due to other funds	272,752	-	160,503	1,219,540	791,957	2,444,752
Deferred revenues	105,925	-	-	-	20,937	126,862
Total liabilities	<u>1,002,581</u>	<u>56,059</u>	<u>162,970</u>	<u>2,437,530</u>	<u>816,790</u>	<u>4,475,930</u>
Fund balances:						
Nonspendable:						
Inventories	13,579	-	-	-	-	13,579
Prepaid items	186,486	-	-	-	-	186,486
Restricted for:						
Public safety	-	-	-	-	216,747	216,747
Transportation	-	1,845,408	-	-	-	1,845,408
Debt service	-	-	326,214	-	-	326,214
Physical environment	-	-	-	-	263,012	263,012
Unassigned:						
General fund	2,048,947	-	-	-	-	2,048,947
Special revenue funds	-	-	-	-	(614,581)	(614,581)
Capital projects funds	-	-	-	(1,768,672)	-	(1,768,672)
Total fund balances	<u>2,249,012</u>	<u>1,845,408</u>	<u>326,214</u>	<u>(1,768,672)</u>	<u>(134,822)</u>	<u>2,517,140</u>
Total liabilities and fund balances	<u>\$ 3,251,593</u>	<u>\$ 1,901,467</u>	<u>\$ 489,184</u>	<u>\$ 668,858</u>	<u>\$ 681,968</u>	<u>\$ 6,993,070</u>

See notes to basic financial statements.

CITY OF OPA-LOCKA, FLORIDA
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

Fund balances - total governmental funds (Page 14) \$ 2,517,140

Amounts reported for governmental activities in the statement of net assets are different because:

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

Governmental capital assets	35,592,697
Less accumulated depreciation	(19,380,151)

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Bonds payable	(7,713,000)
Capital leases	(96,679)
Compensated absences	<u>(1,070,605)</u>

Net assets of governmental activities (Page 12) \$ 9,849,402

See notes to basic financial statements.

CITY OF OPA-LOCKA, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General	Peoples Transportation Tax	Capital Improvement Debt Service	Safe Neighborhood Capital Projects	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:						
Taxes:						
Property taxes	\$ 6,429,836	\$ -	\$ -	\$ -	\$ -	\$ 6,429,836
Utility taxes	1,100,645	-	-	-	-	1,100,645
Communications service taxes	611,700	-	-	-	-	611,700
Local option, use and fuel taxes	284,901	-	-	-	-	284,901
Local business taxes	223,949	-	-	-	-	223,949
Franchise fees	1,499,291	-	-	-	-	1,499,291
Permits and fees	317,689	-	-	-	-	317,689
Intergovernmental	344,759	478,162	1,295,753	991,018	302,275	3,411,967
Charges for services	75,128	-	-	-	-	75,128
Fines and forfeitures	478,417	-	-	-	-	478,417
Interest	7,451	-	100	817	393	8,761
Other	193,204	-	-	-	5,500	198,704
Total revenues	11,566,970	478,162	1,295,853	991,835	308,168	14,640,988
EXPENDITURES:						
Current:						
General government	4,998,255	-	-	572,546	-	5,570,801
Public safety	5,665,728	-	-	-	14,696	5,680,424
Highways and streets	2,307,499	126,343	-	-	-	2,433,842
Culture and recreation	1,147,780	-	-	-	-	1,147,780
Human services	-	-	-	-	277,663	277,663
Capital outlay	770,535	-	21,540	4,142,335	-	4,934,410
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	361,712	-	-	361,712
Bond issuance cost	-	-	45,417	17,897	-	63,314
Total expenditures	14,889,797	126,343	428,669	4,732,778	292,359	20,469,946
Excess (deficiency) of revenues over expenditures	(3,322,827)	351,819	867,184	(3,740,943)	15,809	(5,828,958)
OTHER FINANCING SOURCES (USES):						
Issuance of debt	-	-	5,393,000	2,320,000	-	7,713,000
Payment to refunded bond escrow agent	-	-	(5,575,000)	-	-	(5,575,000)
Transfers in	1,998,799	-	-	-	-	1,998,799
Transfers out	-	-	(723,799)	-	(1,000,000)	(1,723,799)
Total other financing sources (uses)	1,998,799	-	(905,799)	2,320,000	(1,000,000)	2,413,000
Net change in fund balances	(1,324,028)	351,819	(38,615)	(1,420,943)	(984,191)	(3,415,958)
Fund balances, beginning	3,573,040	1,493,589	364,829	(347,729)	849,369	5,933,098
Fund balances, ending	\$ 2,249,012	\$ 1,845,408	\$ 326,214	\$ (1,768,672)	\$ (134,822)	\$ 2,517,140

See notes to basic financial statements.

CITY OF OPA-LOCKA, FLORIDA
RECONCILIATION OF THE CHANGE IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2011

Amounts reported for governmental activities in the statement of activities (Page 13) are different because:

Net change in fund balances - total governmental funds (page 16)	\$ (3,415,958)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.

Expenditures for capital outlays	4,833,149
Less current depreciation	(855,700)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal payments of bonds payable	5,575,000
Principal payments of capital leases	150,548
Issuance of debt	(7,713,000)

Some items reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in the governmental funds. These activities consist of:

Change in compensated absences	<u>406,838</u>
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Change in net assets of governmental activities (Page 13)	<u>\$ (1,019,123)</u>
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See notes to basic financial statements.

CITY OF OPA-LOCKA, FLORIDA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
SEPTEMBER 30, 2011

	<u>Business-type Activities - Enterprise Funds</u>		
	<u>Water and Sewer</u>	<u>Other Nonmajor Enterprise Funds</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and equity in pooled cash	\$ 7,448,773	\$ 78,904	\$ 7,527,677
Receivables, net	1,413,991	149,294	1,563,285
Estimated unbilled services	291,513	10,334	301,847
Due from other funds	108,648	941,616	1,050,264
Inventories	4,654	-	4,654
Total current assets	<u>9,267,579</u>	<u>1,180,148</u>	<u>10,447,727</u>
Noncurrent assets:			
Restricted cash and cash equivalents	1,396,296	-	1,396,296
Capital assets, net	<u>11,533,000</u>	<u>114,475</u>	<u>11,647,475</u>
Total noncurrent assets	<u>12,929,296</u>	<u>114,475</u>	<u>13,043,771</u>
Total assets	<u>22,196,875</u>	<u>1,294,623</u>	<u>23,491,498</u>
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	558,234	87,777	646,011
Due to other funds	493,842	921,052	1,414,894
Due to other governments	699,677	-	699,677
Customer deposits	1,571,114	119,480	1,690,594
Compensated absences	27,787	11,186	38,973
Current portion of loans payable	283,090	-	283,090
Current portion of capital lease payable	<u>348,376</u>	<u>-</u>	<u>348,376</u>
Total current liabilities	<u>3,982,120</u>	<u>1,139,495</u>	<u>5,121,615</u>
Noncurrent liabilities:			
Compensated absences	75,427	-	75,427
Loans payable	2,870,514	-	2,870,514
Capital lease payable	<u>1,549,366</u>	<u>-</u>	<u>1,549,366</u>
Total noncurrent liabilities	<u>4,495,307</u>	<u>-</u>	<u>4,495,307</u>
Total liabilities	<u>8,477,427</u>	<u>1,139,495</u>	<u>9,616,922</u>
NET ASSETS			
Invested in capital assets, net of related debt	6,618,794	114,475	6,733,269
Restricted for debt covenants	411,671	-	411,671
Unrestricted	<u>6,688,983</u>	<u>40,653</u>	<u>6,729,636</u>
Total net assets	<u>\$ 13,719,448</u>	<u>\$ 155,128</u>	<u>\$ 13,874,576</u>

See notes to basic financial statements.

CITY OF OPA-LOCKA, FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Business-Type - Enterprise Funds		
	Water and Sewer	Other Nonmajor Enterprise Funds	Total
Operating revenues:			
Charges for services	\$ 7,256,189	\$ 1,378,275	\$ 8,634,464
Other revenues	37,283	-	37,283
Total operating revenues	7,293,472	1,378,275	8,671,747
Operating expenses:			
Operating, administrative and maintenance	4,821,708	1,455,996	6,277,704
Depreciation	471,713	38,442	510,155
Total operating expenses	5,293,421	1,494,438	6,787,859
Operating income (loss)	2,000,051	(116,163)	1,883,888
Non-operating revenues (expenses)			
Interest income	22,501	-	22,501
Interest and fiscal charges	(152,814)	-	(152,814)
Total non-operating revenues (expenses)	(130,313)	-	(130,313)
Income before transfers	1,869,738	(116,163)	1,753,575
Transfers out	(275,000)	-	(275,000)
Change in net assets	1,594,738	(116,163)	1,753,575
Net assets, beginning	12,124,710	271,291	12,396,001
Net assets, ending	\$ 13,719,448	\$ 155,128	\$ 14,149,576

See notes to basic financial statements.

CITY OF OPA-LOCKA, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Business-Type - Enterprise Funds		
	Water and Sewer	Other Nonmajor Enterprise Funds	Total
Cash flows from operating activities:			
Cash received from customers	\$ 7,954,451	\$ 1,592,146	\$ 9,546,597
Cash paid to suppliers	(4,547,884)	(1,788,090)	(6,335,974)
Cash paid to employees	(631,015)	(58,553)	(689,568)
Internal activity payments from(to) other funds, net	(198,164)	(198,058)	(396,222)
Net cash provided by operating activities	<u>2,577,388</u>	<u>(452,555)</u>	<u>2,124,833</u>
Cash flows from noncapital financing activities:			
Transfers to other funds	(275,000)	-	(275,000)
Net cash used in noncapital financing activities	<u>(275,000)</u>	<u>-</u>	<u>(275,000)</u>
Cash flows from capital and related financing activities:			
Acquisition and construction of capital assets	(975,144)	-	(975,144)
Principal paid on debt	(617,384)	-	(617,384)
Interest paid on debt	(152,814)	-	(152,814)
Net cash used in capital and related financing activities	<u>(1,745,342)</u>	<u>-</u>	<u>(1,745,342)</u>
Cash flows from investing activities:			
Interest income	22,501	-	22,501
Net cash provided by investing activities	<u>22,501</u>	<u>-</u>	<u>22,501</u>
Net increase in cash	579,547	(452,555)	126,992
Cash, beginning	8,305,381	531,459	8,836,840
Cash, ending	<u>\$ 8,884,928</u>	<u>\$ 78,904</u>	<u>\$ 8,963,832</u>
Displayed as:			
Unrestricted	\$ 7,448,773	\$ 78,904	\$ 7,527,677
Restricted	1,396,296	-	1,396,296
Total	<u>\$ 8,845,069</u>	<u>\$ 78,904</u>	<u>\$ 8,923,973</u>
Reconciliation of operating income to cash provided by operating activities:			
Operating income (loss)	\$ 2,000,051	\$ (116,163)	\$ 1,883,888
Adjustments to reconciled operating income to net cash provided by (used in) operating activities:			
Depreciation expenses	471,713	38,440	510,153
(Increase) decrease in:			
Accounts receivable	(199,922)	22,981	(176,941)
Due from other funds	335,060	(159,397)	175,663
Increase (decrease) in:			
Accounts payable and accrued liabilities	167,435	(100,204)	67,231
Due to other funds	(413,340)	(138,212)	(551,552)
Due to other governments	(61,484)	-	(61,484)
Customer deposits	277,875	-	277,875
Net cash provided by operating activities	<u>\$ 2,577,388</u>	<u>\$ (452,555)</u>	<u>\$ 2,124,833</u>

See notes to basic financial statements.

Notes to Basic Financial Statements

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Opa-Locka, Florida (the "City") in Miami-Dade County, Florida (the "County") was incorporated in 1926 by the Laws of Florida Chapter 13187. The City comprises approximately 4.5 square miles of land and operates under a Commission/City Manager form of government and provides municipal services to its residents, including general government, public safety, transportation, and parks and recreation. The City also operates water, sewer, storm water, and sanitation enterprises.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. This report, the accounting systems, and classification of accounts conform to standards of the Governmental Accounting Standards Board (GASB), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the City are described below.

A. Reporting Entity

The financial statements were prepared in accordance with GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, which establishes standards for defining and reporting on the financial reporting entity. The financial reporting entity consists of the City, organizations for which the City is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The City is financially accountable for a component unit if it appoints a voting majority of the organization's governing board and it is able to impose its will on that organization or there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens, on the City. Based on these criteria, entities were evaluated for inclusion in the City's reporting entity with the following results:

The City passed ordinances in prior years establishing various neighborhood improvement districts. The following neighborhood improvement districts, which are considered to be component units of the City, have not been included in the financial statements because there has been no financial activity for several years and the funds have no assets, liabilities, or fund balances.

- 1) East-West Neighborhood Improvement District
- 2) Ali-Baba Neighborhood Improvement District
- 3) Niles Garden Neighborhood Improvement District

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and statement of activities) report information on all of the activities of the City. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use of directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor funds.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement* focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period, with the exception of expenditure driven (reimbursements) grants, for which the availability period is one year.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Property taxes, sales taxes, utility taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City

The City reports the following major governmental funds:

The **General Fund** is the general operation fund of the City. It accounts for all financial resources of the general government, except those required to be accounting for in another fund.

The **Peoples Transportation Tax Fund** accounts for the City's prorated share of the Charter County Transit System Surtax proceeds used toward projects and programs such as public transportation operations.

The **Capital Improvement Debt Service Fund** is used to account for the sinking fund requirements of the Series 2011 A and B Capital Improvement Revenue Bonds.

The **Safe Neighborhood Capital Projects Fund** accounts for revenue and expenditures of the CDBG and General Obligation Bonds funds from Miami-Dade County.

The City reports the following major proprietary funds:

The **Water and Sewer Fund** is used to account for the operation and maintenance of the City's water and sewer system.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The City has elected not to follow subsequent private-sector guidance.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments and other charges between the City's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's water and sewer, solid waste and stormwater enterprise funds, are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect amounts reported in the financial statements and accompanying notes. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

D. Assets, Liabilities, and Net Assets or Fund Equity

1. Encumbrances

Encumbrances accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to serve that portion of the applicable appropriation, is employed in the General and Capital Projects Funds. Encumbrances outstanding at the balance sheet date are canceled.

2. Deposits and Investments

The City considers cash on hand, cash with fiscal agents, demand deposits, and certificates of deposit with and original maturity of (90) ninety days or less to be cash and cash equivalents.

For purposes of the statement of cash flows for proprietary fund types fund, all highly liquid investments (including restricted assets) with maturity of three months or less when purchased are considered to be cash equivalents.

Investments, consisting of U.S. Government securities, and certificates of deposit with financial institutions, are stated at cost plus accrued interest.

3. Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. The City calculates its allowance for uncollectible using historical collection data, specific account analysis, and management's judgment. Major receivables balances for the governmental activities include franchise fees and utility taxes, and amounts due from other governments. Business-type activities report utility billings as major receivables.

4. Inventories

Inventories are valued at cost, which approximates market, using the first-in, and first-out method. Inventories in the General and Enterprise Funds consist of fuel and expendable supplies held for consumption. The costs of Governmental Fund type inventories are recorded

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

as expenditures when consumed rather than when purchased. In the governmental funds, reported inventories are offset by a fund balance reserve which indicates that they do not constitute available spendable resources.

5. Restricted Assets

Restricted assets include cash and cash equivalents of the governmental and enterprise funds that are legally restricted as to their use. Cash and cash equivalents are restricted for debt service, customers' deposits, revenue bond requirement, and sewer system improvements.

6. Capital Assets

Capital assets, including land, buildings, improvements, infrastructure, and equipment assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$500 and an initial useful life of one year or greater. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extended the life of the asset are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Buildings, improvements, infrastructure and equipment assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Building Improvements	10-50
Infrastructure Systems	30
Equipment	3-10
Vehicles	3-10

7. Inter-fund Transactions

Activities between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as "due to/from other funds" or "advances to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Non-current portions of long-term inter-fund loan receivables are reported as advances within the governmental funds, and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources, and therefore, are not available for appropriation.

Transactions among City funds that would be treated as revenues and expenditures or expenses if they involve organizations external to City government are accounted for as revenues and expenditures or expenses in the funds involved.

Transactions that constitute reimbursements to a fund for expenditures initially made from it, which are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the reimbursed fund. Transactions, which constitute the transfer of resources from a fund receiving revenues to a fund through which the revenues are to be expended, are separately reported in the respective funds' operating statements.

8. Deferred and Unearned Revenues

Deferred revenues in the governmental funds represent amounts due, which are measurable, but not available. In the statement of net assets, deferred revenues represent grants and similar items received; however, the City has not met all eligibility requirements imposed by the provider.

9. Compensated Absences

It is the City's policy to permit employees to accumulate, with certain limits, earned but unused vacation time and sick leave hours for subsequent use or for payment upon termination, death or retirement. For government-wide statements and proprietary fund types, these accumulations are recorded as expenses and liabilities of the appropriate fund in the fiscal year earned. For governmental fund types, the amount of accumulated unpaid vacation and sick leave that is payable from available resources is recorded as a liability of the respective fund only if they have matured, for example, as a result of employee retirements and resignations.

10. Fund Equity

Reservations of fund balance represent amounts that are not appropriated or are legally segregated for a specific purpose. Restrictions of net assets are limited to outside third-party restrictions. Designations of fund balance represent tentative management plans that are subject to change.

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

11. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets invested in capital assets, net of related debt excludes unspent debt proceeds.

Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The City first applied restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

12. Deferred Compensation Plan

The City offers its employees a deferred compensation plan (the "Plan") created in accordance with Internal Revenue Code Section 457. The Plan, available to all City employees, allows them to defer a portion of their salary to future years. The City's direct involvement in the Plan is limited to remitting the amounts withheld from employees to the Plan's administrator. The deferred compensation plan is not included in the City's financial statements.

13. Nature and Purpose of Classifications of Fund Equity

In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Amounts that are restricted to specific purposes either by a) constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation are classified as restricted fund balances. Amounts that can only be used for specific purposes pursuant to constraints imposed by the City Council through an ordinance or resolution are classified as committed fund balances. Amounts that are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed are classified as assigned fund balances. Assignments are made by City management based on Council direction. Non-spendable fund balances include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Unassigned fund balance represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

NOTE 2. DEFICIT FUND EQUITY

The City reported fund balance deficit of (\$1,768,672), (\$286,179), (\$183,931), (\$144,471) and (\$637,500), for its Safe Neighborhood Capital Project, Opa-locka Police Youth Academy, Crime Prevention, STOP/VAWA and Solid Waste funds. The City will correct these fund balance deficits by way of appropriating funds from the general fund in its fiscal year 2011-2012 budget.

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 3. PROPERTY TAXES

Property taxes are levied on November 1st of each year, at which time taxes become an enforceable lien on property assessed as of the previous January 1st. Tax bills are payable upon receipt with discounts rates of one to four percent allowed if paid prior to March 1 of the following calendar year. Taxes become delinquent on April 1 of the year following the year of assessment and State law provides for enforcement of collection of property taxes by the sale of interest-bearing tax certificates and the seizure of personal property to satisfy unpaid property taxes. Miami-Dade County bills and collects all property taxes for the City, and sells tax certificates for delinquent taxes.

The gross taxable value of property, as established by the Miami-Dade County Property Appraiser, at July 1, 2010 upon which the 2010-2011 levy was based, was approximately \$784.617 million. For the year ended September 30, 2011, the millage rate to finance general government services was 9.1052 (\$9.1052 per \$1,000 of assessed taxable value). The City is permitted by the State to levy a maximum of 10.00 mills (\$10 per \$1,000 of assessed taxable value) for general government services.

No accrual for the property tax levy becoming due in November 2011 is included in the accompanying financial statements since the legal right to receive these taxes occurs on November 1, 2011, and such taxes are collected to finance expenditures of the fiscal year ending September 30, 2012.

NOTE 4. DEPOSITS AND INVESTMENTS

As of September 30, 2011 the City's cash are considered to be cash on hand, demand deposits, and short term investments with original maturities of three months or less from the date of acquisition.

Deposits

All deposits with financial institutions are fully insured or collateralized as required by the City Commission. The deposits are covered by federal depository insurance and, for the amount in excess of such federal depository insurance, by the State of Florida's Public Deposits Act ("the Act"). Provisions of the Act require that public deposits may only be made at qualified public depositories. The Act requires each qualified public depository to deposit with the State Treasurer eligible collateral equal to or in excess of the required collateral as determined by the provisions of the Act. In the event of a failure by a qualified public depository, losses, in excess of federal depository insurance and proceeds from the sale of the securities pledged by the defaulting depository, are assessed against the other qualified public depositories of the same type as the depository in default.

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Investments

The City is authorized to make direct investments in U.S. government, federal agency, and instrumentality obligations at a price not to exceed the market price at the time of purchase. In addition, the City may invest in certificates of financial institutions insured by the United States government or agencies thereof and repurchase agreements.

As of September 30, 2011 the City has no investments.

NOTE 5. RECEIVABLES

Receivable balances as of September 30, 2011, were as follows:

	Accounts	Taxes	Due from Other Agencies	Others	Allowance for uncollectibles	Net
Governmental activities:						
General	\$ -	\$726,159	\$244,374	\$589,603	\$ (422,493)	\$1,137,643
Peoples transportation tax	-	-	71,557	-	-	71,557
Safe neighborhood	-	-	483,110	-	-	483,110
Nonmajor funds	-	-	27,209	-	-	27,209
Total governmental activities	\$ -	\$726,159	\$826,250	\$589,603	\$ (422,493)	\$1,719,519
Business-type activities:						
Water and sewer	\$1,605,498	\$ -	\$ -	\$ -	\$ (191,507)	\$1,413,991
Stormwater	112,516	-	-	-	(21,555)	90,961
Solidwaste	58,333	-	-	-	-	58,333
Total business-type activities	\$1,776,347	\$ -	\$ -	\$ -	\$ (213,062)	\$1,563,285

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 6. INTERFUND BALANCES AND TRANSFERS

Transfers are used to (1) move revenues from the fund that statute or budget requires collecting them to the fund that statute or budget requires to expend them or (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. These transfers are eliminated in the consolidation, by column, for the Governmental Activities. Inter-fund balances result from the time lag between the dates that (1) inter-fund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

Interfund balances as of September 30, 2011 consisted of the following:

Due from/to Other Funds	Due From Other Funds	Due to Other Funds
Major governmental fund:		
General fund	\$ 2,094,855	\$ 272,752
Capital improvement debt service	79,890	160,503
Safe Neighborhood capital projects	118,784	1,219,540
Nonmajor governmental funds	516,851	791,957
Major enterprise fund:		
Water and sewer	108,648	493,842
Nonmajor enterprise funds	940,618	921,052
Total	<u>\$ 3,859,646</u>	<u>\$ 3,859,646</u>

Interfund transfers for the year ended September 30, 2011, consisted of the following:

Transfer in	Transfer out	Amount	Purpose
General fund	Capital Imp. Debt Service	\$ 723,799	Transfer excess funds
General fund	FEMA	1,000,000	Transfer excess funds
General fund	Water and Sewer	275,000	Transfer excess funds
Total		<u>\$ 1,998,799</u>	

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 7. CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended September 30, 2011:

	Balance <u>09/30/10</u>	Increases	Decreases	Balance <u>09/30/11</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 2,805,291	\$ 237,184	\$ -	\$ 3,042,475
Construction in progress	1,457,971	4,189,484	-	5,647,455
Total assets not being depreciated	<u>4,263,262</u>	<u>4,426,668</u>	<u>-</u>	<u>8,689,930</u>
Capital assets being depreciated:				
Buildings and improvements	3,449,816	-	-	3,449,816
Furniture and equipment	4,117,351	406,481	-	4,523,832
Infrastructure	18,929,119	-	-	18,929,119
Total assets being depreciated	<u>26,496,286</u>	<u>406,481</u>	<u>-</u>	<u>26,902,767</u>
Less accumulated depreciation:				
Buildings and improvements	(2,591,398)	(71,048)	-	(2,662,446)
Furniture and equipment	(2,683,836)	(252,206)	-	(2,936,042)
Infrastructure	(13,249,217)	(532,446)	-	(13,781,663)
Total accumulated depreciation	<u>(18,524,451)</u>	<u>(855,700)</u>	<u>-</u>	<u>(19,380,151)</u>
Total capital assets being depreciated, net	7,971,835	(449,219)	-	7,522,616
Governmental activities capital assets, net	<u>\$ 12,235,097</u>	<u>\$ 3,977,449</u>	<u>\$ -</u>	<u>\$ 16,212,546</u>
Business-type Activities:				
Capital assets not being depreciated:				
Land	\$ 14,762	\$ -	\$ -	\$ 14,762
Construction in progress	88,312	970,015	-	1,058,327
Total assets not being depreciated	<u>103,074</u>	<u>970,015</u>	<u>-</u>	<u>1,073,089</u>
Capital assets being depreciated:				
Buildings and improvements	-	-	-	-
Furniture and equipment	19,066,387	5,126	-	19,071,513
Infrastructure	2,862,045	-	-	2,862,045
Total assets being depreciated	<u>21,928,432</u>	<u>5,126</u>	<u>-</u>	<u>21,933,558</u>
Less accumulated depreciation:				
Buildings and improvements	-	-	-	-
Furniture and equipment	(8,162,277)	(38,442)	-	(8,200,719)
Infrastructure	(2,686,745)	(471,713)	-	(3,158,458)
Total accumulated depreciation	<u>(10,849,022)</u>	<u>(510,155)</u>	<u>-</u>	<u>(11,359,177)</u>
Total capital assets being depreciated, net	11,079,410	(505,029)	-	10,574,381
Business-type activities capital assets, net	<u>\$ 11,182,484</u>	<u>\$ 464,986</u>	<u>\$ -</u>	<u>\$ 11,647,470</u>

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Depreciation expense was charged to functions/programs of the city as follows:

Governmental activities:	
General government	\$ 80,257
Public safety	175,948
Transportation	566,735
Human Services	1,070
Parks and recreation	<u>31,690</u>
Total	<u>\$ 855,700</u>
Business-type activities:	
Water and sewer	\$ 471,713
Stormwater	<u>38,442</u>
Total	<u>\$ 510,155</u>

NOTE 8. LEASES

Operating Leases

The City leases building and office facilities under non-cancelable operating leases. Total costs for such leases were \$498,686 for the year ended September 30, 2011. The future minimum lease payments for the leases are as follows:

<u>Year Ending September 30</u>	<u>Amount</u>
2012	\$ 424,414
2013	417,662
2014	417,662
2015	417,662
2016	<u>69,610</u>
Total	<u>\$1,747,010</u>

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Capital Leases

The City has entered into lease agreements as lessee for financing the acquisition of various vehicles. The City also financed the acquisition of water meter reading equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception dates. Future minimum payments under the lease agreements and the present value of minimum payments as of September 30, 2010 are as follows:

Year Ending September 30,	Governmental Activities	Business-type Activities
2012	\$ 69,517	\$ 422,978
2013	30,905	422,978
2014	-	422,978
2015	-	422,978
2016	-	422,978
Total minimum lease payments	<u>100,422</u>	<u>2,114,890</u>
Less: amount representing interest	<u>(3,743)</u>	<u>(217,147)</u>
Present value of minimum lease payments	<u>\$ 96,679</u>	<u>\$ 1,897,743</u>

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 9. LONG-TERM DEBT

Long-term liability activity for the year ended September 30, 2011 was as follows:

	Balance 09/30/10	Additions	Reductions	Balance 09/30/11	Due within One year
Governmental activities:					
Capital Improvement Revenue Bond, Series 1994A	\$ 5,575,000	\$ -	\$ (5,575,000)	\$ -	\$ -
Capital Improvement Revenue Bond, Series 2011	-	7,713,000	-	7,713,000	358,000
Total loans payable	5,575,000	7,713,000	(5,575,000)	7,713,000	358,000
Other liabilities:					
Capital leases obligation	247,227	-	(150,548)	96,679	67,500
Compensated absences	1,477,442	-	(407,836)	1,069,606	272,566
Total governmental activities long-term liabilities	<u>\$ 7,299,669</u>	<u>\$ 7,713,000</u>	<u>\$ (6,133,384)</u>	<u>\$ 8,879,285</u>	<u>\$ 698,066</u>
Business-type activities:					
State Revolving Loan No. CS120800020	\$ 90,950	\$ -	\$ (29,446)	\$ 61,504	\$ 30,391
State Revolving Loan No. CS12080003P	1,101,071	-	(73,668)	1,027,403	75,916
State Revolving Loan No. WW800050	2,039,198	-	(111,642)	1,927,556	113,488
Total loans payable	3,231,219	-	(214,756)	3,016,463	219,795
Other liabilities:					
Capital leases obligation	2,231,801	-	(334,058)	1,897,743	348,376
Liability to Florida Department of Transportation	205,710	-	(68,570)	137,140	63,295
Compensated absences	154,259	-	(39,859)	114,400	38,973
Total business-type activities long-term liabilities	<u>\$ 5,822,989</u>	<u>\$ -</u>	<u>\$ (657,243)</u>	<u>\$ 5,165,746</u>	<u>\$ 670,439</u>

For governmental activities, compensated absences are generally liquidated by the General Fund.

Long-Term Debt – Governmental Activities

Long-term debt of the City's governmental activities, excluding compensated absences and capital leases, include the Series 1994A Capital Improvement Revenue bonds, bearing annual interest rates ranging from approximately 5.0% to 6.125%, and are payable from a pledge of Grantee Entitlement Revenues which must be shared by the State of Florida, in annual principal installments ranging from \$125,000 in 1998 to \$570,000 through 2024.

On April 28, 2011, the City refunded its Capital Improvement Revenue Refunding Bonds Series 1994 (Refunded Bonds) by issuing Capital Improvement Revenue Refunding Bonds Series 2011A (Series 2011A) for \$5.393 million and Series 2011B Series 2011B) for \$2.320 million. The proceeds of the Series 2011A bonds were used to retire the Refunded Bonds and to pay for cost issuance. The proceeds of the Series 2011B bonds will be used to fund capital projects as

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

identified in the bond documents and to pay for cost issuance. Interest rates on the Series A and Series B bonds range from approximately 3.31% to 3.89%, and are payable from a pledge of Grantee Entitlement Revenues which must be shared by the State of Florida, in annual principal installments ranging from \$63,000 in 2012 to \$670,000 through 2026.

Long-Term Debt - Business-Type Activities

Long-term debt of the City's business-type activities, excluding compensated absences and capital leases, consists of the following:

- a) State Revolving Loan Note Project No. CS120800020 - for \$480,816, bearing interest at rates ranging from 2.89% to 3.75% due in 20 annual payments of \$32,365, including interest, from July 31, 1994 through July 31, 2013, secured by a lien on Pledge Revenues as defined by the State Revolving Fund loan agreement.
- b) State Revolving Loan Note Project No. CS12080003P as amended - for \$1.827 million, bearing interest at a rate of 2.56% and 1.54%, due in 40 semi-annual payments of \$53,240, including interest, from June 15, 2003 through December 15, 2022, secured by a lien on Pledge Revenues as defined by the State Revolving Fund loan agreement.
- c) State Revolving Loan Note Project No. WW800050 - for \$2.375 million, bearing interest at a rate of 1.53%, due in 40 semi-annual payments of \$71,143, including interest, secured by a lien on Pledge Revenues as defined by the State Revolving Fund loan agreement.
- d) Settlement with the Florida Department of Transportation (FDOT) - for \$632,954, bearing an implied interest rate of 4.11%, due in 119 monthly payments of \$5,319, including interest, from January 2001 through December 2013. In accordance with an agreement between FDOT and the City, payments were temporarily suspended on August 1, 2002 and commenced again on October 1, 2005.

Annual debt service requirements to maturity for debt outstanding, other than the capital leases, are as follows:

Fiscal Year ending September 30,	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	Principal	Interest	Principal	Interest
2012	\$ 358,000	\$ 262,647	\$ 283,091	\$ 61,335
2013	390,000	249,968	287,872	56,300
2014	403,000	236,624	208,193	51,143
2015	416,000	222,852	201,880	46,886
2016	430,000	208,619	206,240	42,524
2017-2021	2,591,000	795,839	1,100,415	143,412
2022-2026	3,125,000	299,369	698,577	29,947
Thereafter	-	-	167,336	4,817
	<u>\$ 7,713,000</u>	<u>\$ 2,275,918</u>	<u>\$ 3,153,604</u>	<u>\$ 436,364</u>

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Summary of Debt Covenants

Series 2011A and Series 2011B Capital Improvement Revenue Bonds – Debt service is provided by a pledge of guaranteed state revenue sharing funds, local option gas tax revenues, and the half-cent sales tax. Reserves must be maintained equal to the maximum bond service requirement. At September 30, 2011 the City had on deposit with the trustee for these bonds, a reserve account insurance policy which unconditionally and irrevocably guarantees the full and complete payment required to be made by or on the behalf of the City.

Pledge Revenues - the City's agreement under the State of Florida Revolving Loan Fund Program requires the City to generate Pledged Revenues, as defined by the agreement, from the services furnished by its water and sewer systems equal to or exceeding 1.15 times the sum of the semiannual loan payments. As of September 30, 2011 the City is in compliance with this requirement.

The amount of long-term debt that can be incurred by the City is limited by the charter of the City. Total general obligation bond of the City outstanding in any one fiscal year can be no greater than 15% of the assessed value of taxable property as of the beginning of the fiscal year. As of September 30, 2011 the amount of bonds outstanding and notes payable exclusively from the revenues of a municipal project was less than 5% of property assessments as of September 30, 2011.

Bonds payable exclusively from the revenue of a municipal project may be issued and outstanding without regard to the 15% limitation; however, such an issue would be subject to the limitations imposed by the City's charter with respect to restrictions on bonds parity with or junior to the Series 2011A and Series 2011B Capital Improvement Revenue Bonds.

NOTE 10. DEFINED BENEFIT PENSION PLAN

Florida Retirement Systems Plans - The City participates in the State of Florida Retirement System (the "System"), a cost-sharing multiple-employer defined benefit plan or defined contribution retirement plan which covers substantially all of the City's full-time employees. The FRS was established in 1970, by consolidating several employee retirement systems. All eligible employees as defined by the State who were hired after 1970 and those employed prior to 1970 that elect to be enrolled, are covered by the System.

Benefit provisions and all other requirements are established by Chapter 121, Florida Statutes and any amendments thereto can be made only by an act of the Florida Legislature. Employees of the FRS may participate in either the Public Employee Optional Retirement Program (the "Investment Plan"), a defined contribution retirement program or in the defined benefit retirement plan (the "Pension Plan"). Eligible members of the Investment Plan are vested after one year of service and are directed to choose their investment product with a third party administrator selected by the State Board of Administration.

Employees participating in the Pension Plan have their benefits computed on the basis of age, average final compensation and service credit. Benefits under the Pension Plan vest after six years of service. Employees who retire at or after age 62, with ten years of credited service, are entitled to an annual retirement benefit, payable monthly for life. A post-retirement health insurance subsidy is also provided to eligible retired employees through the FRS defined benefits retirement plan.

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

Summary of Florida Retirement System Contributions,
Covered Payroll and Percentage of Covered Payroll

	<u>2011</u>	<u>2010</u>	<u>2009</u>
Covered payroll	\$8,329,221	\$7,881,811	\$8,038,470
Contributions	1,074,327	1,084,207	1,079,604
% of Covered Payroll	13.00%	13.75%	13.43%

The City is required to contribute amounts necessary to pay benefits when due as defined by State Statute. Such contribution requirements ranged between 12% and 22% of gross salaries during fiscal year 2011. For the fiscal years ended September 30, 2011, 2010, and 2009, the City contributed 100% of the required contributions. A copy of the System’s annual report can be obtained by writing to the Division of Retirement, Cedars Executive Center, 2639-C North Monroe Street, Tallahassee, Florida 32399-1560 or by calling (850) 488-5706.

NOTE 11. RELATIONSHIP WITH THE COUNTY

In 1955, the Florida Legislature approved and submitted to a general election a constitutional amendment designed to give a new form of government to the County of Miami-Dade. The County is, in effect, a municipality with governmental powers effective upon more than 29 cities, including the City, and the unincorporated areas. It has not displaced or replaced the cities, but supplements them. The County can take over particular activities of the City’s operations if (1) the services fall below minimum standards set by the County Commission, or (2) with the consent of the governing body of the City.

Since its inception, the County has assumed responsibility for a number of functions, including county-wide police services, complementing county-wide fire protection; consolidated two-tier court system; creation of the various surface transportation programs; installation of a central traffic control computer system; merging all public transportation systems into a county system; and centralization of the property appraiser and tax collector functions.

NOTE 12. COMMITMENTS AND CONTINGENCIES

Commitments

Water Supply and Sewer Services Contract

In February 1985, the City entered into an agreement with Miami-Dade Water and Sewer Authority (the “Authority”) for the purpose of providing to the City all of its potable water supply and sewer services for a period of thirty (30) years subject to termination at any time by operation of law or by mutual consent of the City and the Authority. For the year ended September 30, 2011 and 2010, the City purchased water and sewer services totaling \$2,922,034 and \$2,523,667 respectively, from the Authority under the terms of this agreement.

Solid Waste Collection and Disposal Contract

On March 1, 2010, the City entered into a Residential Solid Waste Collection and Disposal Agreement (the Agreement) with a third party contractor. The Agreement is for a period of three years terminating

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

on September 28, 2013. The contract may be renewed for additional one (1) year period unless either the contractor or the City notify the other of its desire not to extend at least sixty (60) days prior to the termination date of the original contract term or any renewal term.

Contingencies

The City participates in a number of Federal and State grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The possible disallowance of any item charged to the program or request for the return of already collected funds may be disallowed by the grantor agency. Any potential disallowed amounts cannot be determined at this time. No provision for any liability that may result has been made in the financial statements. The City expects such amounts, if any, to be immaterial.

Various other claims and lawsuits, which arose in the normal course of operations, are pending against the City. In the opinion of management, based on the advice of the City's Attorney, the outcome of these actions is not anticipated to have a material effect on the financial position and results of operations of the City.

NOTE 13. DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan (the "Plan"), which is administered by two administrators. The portion of the plan administered by the International City Management Association Retirement Corporation ("ICMA") was created in accordance with Internal Revenue Code Section 457 (a qualified plan). The other portion constitutes a nonqualified plan benefit and is administered by the Equitable Life Assurance Society ("Equitable"). The Plan, available to all City employees, permits them to defer a portion of their salary until future years. Participation in this plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All assets and income of the Plan are held in trust for the exclusive benefits of the participants. The City makes no investment decisions and has no fiduciary responsibilities regarding the Plan; therefore, the assets and liabilities of the Plan are not included in the City's financial statements as September 30, 2011.

NOTE 14. RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries commercial insurance. The City has not had a significant reduction in insurance coverage from coverage in the prior year by major categories of risk, and settled claims have not exceeded the City's retention and excess coverage in force for each of the past three years.

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

NOTE 14. REQUIRED SUPPLEMENTARY INFORMATION

Under GASB Statement No. 34, budgetary comparison information is required to be presented for the general fund and each major special revenue fund with a legally adopted budget. The City adopts annual operating budgets for the general fund and all special revenue funds. Budget and actual comparison for the General Fund is presented in the Required Supplementary Information section of the report. Budget and actual comparisons for other funds are reflected in the Combining Statements section.

NOTE 15. MANAGEMENT'S REVIEW

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through May 25, 2012, the date the financial statements were available to be issued. There were no significant events that management believe required disclosure.

Required Supplementary Information

CITY OF OPA-LOCKA, FLORIDA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Revenues:				
Taxes:				
Property taxes	\$ 6,559,400	\$ 6,559,400	\$ 6,429,836	\$ (129,564)
Utility taxes	969,250	910,900	1,100,645	189,745
Communications service taxes	650,000	623,279	611,700	(11,579)
Local option gas tax	277,390	295,897	284,901	(10,996)
Local business taxes	213,000	212,870	223,949	11,079
Franchise fees	1,667,000	1,384,868	1,499,291	114,423
Permits and fees	217,500	228,044	317,689	89,645
Intergovernmental	585,510	619,478	344,759	(274,719)
Charges for services	21,000	24,845	75,128	50,283
Fines and forfeitures	1,600,000	480,624	478,417	(2,207)
Interest	10,000	8,628	7,451	(1,177)
Other	86,000	162,024	193,204	31,180
Total revenues	<u>12,856,050</u>	<u>11,510,857</u>	<u>11,566,970</u>	<u>56,113</u>
Expenditures:				
Current:				
General government:				
City commission	131,965	113,524	121,971	(8,447)
City manager	573,140	734,650	728,109	6,541
City clerk	490,425	469,805	512,215	(42,410)
City attorney	646,000	711,147	799,144	(87,997)
Finance/Utility billing	680,910	659,593	652,488	7,105
Information technology	284,705	266,812	274,811	(7,999)
Human resources	337,100	305,136	279,132	26,004
Building licenses	468,465	446,412	473,583	(27,171)
Community development	402,645	392,005	398,439	(6,434)
Total general government	<u>4,015,355</u>	<u>4,099,084</u>	<u>4,239,892</u>	<u>(140,808)</u>
Public safety:				
Police	5,775,908	5,733,463	5,559,204	174,259
Code enforcement	524,665	431,537	442,042	(10,505)
Total public safety	<u>6,300,573</u>	<u>6,165,000</u>	<u>6,001,246</u>	<u>163,754</u>
Public works:				
Administration	442,495	538,522	549,697	(11,175)
Street maintenance	745,860	609,025	601,085	7,940
Building maintenance	289,090	335,533	337,128	(1,595)
Vehicle maintenance	515,925	653,116	861,409	(208,293)
Total public works	<u>1,993,370</u>	<u>2,136,196</u>	<u>2,349,319</u>	<u>(213,123)</u>

(Continued)

See notes to budgetary comparison schedule.

CITY OF OPA-LOCKA, FLORIDA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Parks and recreation:				
Parks	1,017,195	1,027,797	1,062,683	(34,886)
Special events	55,000	101,338	116,465	(15,127)
Total parks and recreation	<u>1,072,195</u>	<u>1,129,135</u>	<u>1,179,148</u>	<u>(50,013)</u>
Non-departmental	<u>1,757,405</u>	<u>1,886,905</u>	<u>1,742,492</u>	<u>144,413</u>
Total non-departmental	<u>1,757,405</u>	<u>1,886,905</u>	<u>1,742,492</u>	<u>144,413</u>
Total expenditures	<u>15,138,898</u>	<u>15,416,320</u>	<u>15,512,097</u>	<u>(95,777)</u>
Excess of revenues over expenditures	(2,282,848)	(3,905,463)	(3,945,127)	(39,664)
Other financing sources (uses):				
Capital lease proceeds	622,300	622,300	622,300	-
Transfers in	1,810,548	2,085,532	1,998,799	(86,733)
Transfers out	<u>(150,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(1,197,631)	(1,324,028)	(126,397)
Fund balance, beginning	<u>3,573,040</u>	<u>3,573,040</u>	<u>3,573,040</u>	<u>-</u>
Fund balance, end	<u>\$ 3,573,040</u>	<u>\$ 2,375,409</u>	<u>\$ 2,249,012</u>	<u>\$ (126,397)</u>

See notes to budgetary comparison schedule

CITY OF OPA-LOCKA, FLORIDA
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance With Final Budget Positive <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 450,000	\$ 450,000	\$ 478,162	\$ 28,162
Interest	-	-	-	-
Total revenues	<u>450,000</u>	<u>450,000</u>	<u>478,162</u>	<u>28,162</u>
Expenditures:				
Current:				
Highways and Streets	805,570	805,570	126,343	679,227
Total expenditures	<u>805,570</u>	<u>805,570</u>	<u>126,343</u>	<u>679,227</u>
Deficiency of revenues over expenditures	<u>(355,570)</u>	<u>(355,570)</u>	<u>351,819</u>	<u>707,389</u>
Other financing sources:				
Transfers in	355,570	355,570	-	(355,570)
Total other financing sources	<u>355,570</u>	<u>355,570</u>	<u>-</u>	<u>(355,570)</u>
Net change in fund balance	-	-	351,819	351,819
Fund balance, beginning	<u>1,493,589</u>	<u>1,493,589</u>	<u>1,493,589</u>	<u>-</u>
Fund balance, end	<u>\$ 1,493,589</u>	<u>\$ 1,493,589</u>	<u>\$ 1,845,408</u>	<u>\$ 351,819</u>

See notes of budgetary comparison schedule.

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BUDGETARY COMPARISON SCHEDULE

NOTE 1. BUDGETS AND BUDGETARY ACCOUNTING

Chapter 166, Florida Statutes, requires that all municipalities prepare, approve, adopt and execute an annual budget for funds as may be required by law or by sound financial practices and generally accepted accounting principles. The budgets control the levy and the expenditure of money for City purposes in the ensuing fiscal year. The budgeting process is based on estimates of revenues and expenditures. The City budgets are prepared on a modified-accrual basis or accrual basis of accounting in accordance with generally accepted accounting principles.

The City follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to August 1, the City Manager submits to the City Commission a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally enacted through passage of an ordinance.
4. Budgetary control is maintained at the departmental and fund level, with finance department providing support to departments in the administration of their budgets. In accordance with the City's budget transfer policy, the City Manager is authorized to transfer budgeted amounts within any fund or functions; however, any supplemental appropriations or revisions that amend the total expenditure of any fund must be approved by the City Commission. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbrances outstanding at the balance sheet date are canceled.
5. Annual operating budgets are legally adopted for the General, Special Revenue, Debt Service, Capital Projects, and Enterprise Funds. All budgets are on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control is the department level. This is the level at which expenditures may not exceed appropriations.
6. All annual appropriations lapse at fiscal year end.
7. The final budget includes supplemental appropriations which have the effect of adjusting the original budget. General fund supplemental appropriations amount to \$168,310 for the fiscal year ended September 30, 2011 which consist primarily of:
 - a. \$50,000 for additional fuel costs;
 - b. \$198,280 for personnel costs related to 3% COLA;
 - c. \$20,000 for recreational program and activities;
 - d. \$133,335 for weed and seed grant expenditures; and
 - e. Elimination of the \$225,000 interfund transfer-out.

CITY OF OPA-LOCKA, FLORIDA
NOTES TO BUDGETARY COMPARISON SCHEDULE

NOTE 2. BUDGETARY EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the year ended September 30, 2011 expenditures exceeded appropriations in the city clerk, city attorney, building and licenses, public works, and parks departments of the general fund by \$42,410, \$87,997, \$27,171, \$213,123 and \$50,013. The over expenditures were funded by available fund balance in the case of the general fund.

Combining and Individual Statements

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues derived from specific sources that are legally restricted to expenditures for particular purposes.

Police Special Law Enforcement – used to account for the receipt and disbursement of the State’s special law enforcement trust fund, fines and forfeitures.

Boy Scout – used to account for the proceeds from donations to the City’s Police Explorer Program.

Opa-locka Police Youth Academy (OPYA, formerly DJJ Aftercare Program) – used to account for revenues received from the Department of Juvenile Justice for conditional release services provided by the City.

Crime Prevention – used to account for special state grants to the City to develop a crime program prevention program.

STOP/VAWA GRANT- used to account for grants from the Department of Children and Families to provide domestic violence law enforcement services to victims.

FEMA Fund – used to account for grant receipts from the Federal Emergency Management Agency, through the State of Florida, to fund restoration projects in relation to a declared natural disaster.

Peoples Transportation Tax – used to account for the City’s prorated share of the Charter County Transit System Surtax proceeds. The monies received can be used toward projects and programs such as public transportation operations, street lighting, and transit system enhancements.

Local Law Enforcement Block Grant – (LLEBG) – used to account for grants to the City from the Department of Justice to reduce crime and improve public safety.

DEP Waste and Water and South Florida Water Management Grant – used to account for grant money received from the Department of Environmental Protection to assist in the upgrade of the City’s drainage systems.

Community Redevelopment Agency – used to account for the redevelopment within the City.

DEBT SERVICE FUND

Capital Improvement Debt Service – used to account for the sinking fund requirements of the Series 1994A Capital Improvement Revenue Bonds.

CITY OF OPA-LOCKA, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

	Special Revenue Funds					
	Special Law Enforcement	Boy Scout	Opa-locka Police Youth Academy	Crime Prevention	STOP/VAWA Program	FEMA
ASSETS						
Cash and equity in pooled cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables, net	-	-	5,451	14,490	7,268	-
Due from other funds	40,232	17,515	6,000	48,715	-	57,008
Restricted cash and cash equivalents	118,933	-	-	-	-	18,975
Total assets	\$ 159,165	\$ 17,515	\$ 11,451	\$ 63,205	\$ 7,268	\$ 75,983
LIABILITIES						
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 2,971	\$ 925	\$ -	\$ -
Due to other funds	15,114	100	294,659	246,211	151,739	-
Deferred revenues	-	-	-	-	-	20,937
Total liabilities	\$ 15,114	\$ 100	\$ 297,630	\$ 247,136	\$ 151,739	\$ 20,937
FUND BALANCES						
Restricted for:						
Public safety	144,051	17,415	-	-	-	55,046
Transportation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Unassigned	-	-	(286,179)	(183,931)	(144,471)	-
Total fund balances	\$ 144,051	\$ 17,415	\$ (286,179)	\$ (183,931)	\$ (144,471)	\$ 55,046
Total liabilities and fund balances	\$ 159,165	\$ 17,515	\$ 11,451	\$ 63,205	\$ 7,268	\$ 75,983

CITY OF OPA-LOCKA, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

(Continued)

SEPTEMBER 30, 2011

	Special Revenue Funds					Total Nonmajor Governmental Funds
	DEP Wastewater System Improvement	South Florida Water Management	Local Law Enforcement	Community Redevelopment		
ASSETS						
Cash and equity in pooled cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables, net	-	-	-	-	-	27,209
Due from other funds	-	347,146	235	-	-	516,851
Restricted cash and cash equivalents	-	-	-	-	-	137,908
Total assets	\$ -	\$ 347,146	\$ 235	\$ -	\$ -	\$ 681,968
LIABILITIES						
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,896
Due to other funds	-	84,134	-	-	-	791,957
Deferred revenues	-	-	-	-	-	20,937
Total liabilities	-	84,134	-	-	-	816,790
FUND BALANCES						
Restricted for:						
Public safety	-	-	235	-	-	216,747
Transportation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Physical environment	-	263,012	-	-	-	263,012
Unassigned	-	-	-	-	-	(614,581)
Total fund balances	-	263,012	235	-	-	(134,822)
Total liabilities and fund balances	\$ -	\$ 347,146	\$ 235	\$ -	\$ -	\$ 681,968

CITY OF OPA-LOCKA, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Special Revenue Funds					
	Special Law Enforcement	Boy Scout	Opa-locka Police Youth Academy	Crime Prevention	STOP/VAWA Program	FEMA
Revenues:						
Intergovernmental	\$ 60,895	\$ -	\$ 185,400	\$ 55,980	\$ -	\$ -
Interest	393	-	-	-	-	-
Other	-	-	-	5,500	-	-
Total revenues	<u>61,288</u>	<u>-</u>	<u>185,400</u>	<u>61,480</u>	<u>-</u>	<u>-</u>
Expenditures:						
Current:						
Public safety	9,438	-	-	-	-	5,258
Highways and streets	-	-	-	-	-	-
Human services	-	-	189,856	87,807	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>9,438</u>	<u>-</u>	<u>189,856</u>	<u>87,807</u>	<u>-</u>	<u>5,258</u>
Excess (deficiency) of revenues over expenditures	<u>51,850</u>	<u>-</u>	<u>(4,456)</u>	<u>(26,327)</u>	<u>-</u>	<u>(5,258)</u>
Other financing sources:						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(1,000,000)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,000,000)</u>
Net change in fund balance	<u>51,850</u>	<u>-</u>	<u>(4,456)</u>	<u>(26,327)</u>	<u>-</u>	<u>(1,005,258)</u>
Fund balance, beginning as restated (Note 15)	<u>92,201</u>	<u>17,415</u>	<u>(281,723)</u>	<u>(157,604)</u>	<u>(144,471)</u>	<u>1,060,304</u>
Fund balance, ending	<u>\$ 144,051</u>	<u>\$ 17,415</u>	<u>\$ (286,179)</u>	<u>\$ (183,931)</u>	<u>\$ (144,471)</u>	<u>\$ 55,046</u>

(continued)

CITY OF OPA-LOCKA, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Special Revenue Funds						Total Nonmajor Governmental Funds
	DEP Wastewater System Improvement	South Florida Water Management	Local Law Enforcement	Community Redevelopment			
Revenues:							
Intergovernmental	-	-	-	-	-	-	\$ 302,275
Interest	-	-	-	-	-	-	393
Other	-	-	-	-	-	-	5,500
Total revenues	-	-	-	-	-	-	308,168
Expenditures:							
Current:							
Public safety	-	-	-	-	-	-	14,696
Highways and streets	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	277,663
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	292,359
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	15,809
Other financing sources:							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(1,000,000)
Total other financing sources	-	-	-	-	-	-	(1,000,000)
Net change in fund balance	-	-	-	-	-	-	(984,191)
Fund balance, beginning as restated (Note 15)	-	263,012	235	-	-	-	849,369
Fund balance, ending	-	\$ 263,012	\$ 235	-	-	-	\$ (134,822)

CITY OF OPA-LOCKA, FLORIDA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET ASSETS
SEPTEMBER 30, 2011

	<u>Stormwater</u>	<u>Solid Waste</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and equity in pooled cash	\$ 78,904	\$ -	\$ 78,904
Receivables, net	90,961	58,333	149,294
Estimated unbilled services	10,334	-	10,334
Due from other funds	879,187	62,429	941,616
Total current assets	<u>1,059,386</u>	<u>120,762</u>	<u>1,180,148</u>
Noncurrent assets:			
Capital assets, net	<u>114,475</u>	<u>-</u>	<u>114,475</u>
Total noncurrent assets	<u>114,475</u>	<u>-</u>	<u>114,475</u>
Total assets	<u>1,173,861</u>	<u>120,762</u>	<u>1,294,623</u>
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	1,108	86,669	87,777
Due to other funds	368,939	552,113	921,052
Due to other governments	-	-	-
Customers' deposits	-	119,480	119,480
Compensated absences	<u>11,186</u>	<u>-</u>	<u>11,186</u>
Total current liabilities	<u>381,233</u>	<u>758,262</u>	<u>1,139,495</u>
Total liabilities	<u>381,233</u>	<u>758,262</u>	<u>1,139,495</u>
NET ASSETS			
Invested in capital assets, net of related debt	114,475	-	114,475
Unrestricted	<u>678,153</u>	<u>(637,500)</u>	<u>40,653</u>
Total net assets	<u>\$ 792,628</u>	<u>\$ (637,500)</u>	<u>\$ 155,128</u>

CITY OF OPA-LOCKA, FLORIDA
NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>Stormwater</u>	<u>Solid Waste</u>	<u>Total</u>
Operating revenues:			
Charges for services	\$ 235,423	\$ 1,142,852	\$ 1,378,275
Other revenues	<u>-</u>	<u>-</u>	<u>-</u>
Total operating revenues	<u>235,423</u>	<u>1,142,852</u>	<u>1,378,275</u>
Operating expenses:			
Operating, administrative and maintenance	252,976	1,203,020	1,455,996
Depreciation	<u>38,442</u>	<u>-</u>	<u>38,442</u>
Total operating expenses	<u>291,418</u>	<u>1,203,020</u>	<u>1,494,438</u>
Change in net assets	(55,995)	(60,168)	(116,163)
Net assets, beginning	<u>848,623</u>	<u>(577,332)</u>	<u>271,291</u>
Net assets, ending	<u>\$ 792,628</u>	<u>\$ (637,500)</u>	<u>\$ 155,128</u>

CITY OF OPA-LOCKA, FLORIDA
NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	<u>Stormwater</u>	<u>Solidwaste</u>	<u>Total</u>
Cash flows from operating activities:			
Cash received from customers	\$ 268,668	\$ 1,323,478	\$ 1,592,146
Cash paid to suppliers	(316,335)	(1,471,755)	(1,788,090)
Cash paid to employees	(58,553)	-	(58,553)
Internal activity payments from(to) other funds, net	(346,335)	148,277	(198,058)
Net cash provided by operating activities	<u>(452,555)</u>	<u>-</u>	<u>(452,555)</u>
Cash flows from noncapital financing activities:			
Transfers to other funds	-	-	-
Net cash used in noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:			
Acquisition and construction of capital assets	-	-	-
Principal paid on debt	-	-	-
Interest paid on debt	-	-	-
Net cash used in capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:			
Interest income	-	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>-</u>
Net increase in cash	(452,555)	-	(452,555)
Cash, beginning	531,459	-	531,459
Cash, ending	<u>\$ 78,904</u>	<u>\$ -</u>	<u>\$ 78,904</u>
Displayed as:			
Unrestricted	\$ 78,904	\$ -	\$ 78,904
Restricted	-	-	-
Total	<u>\$ 78,904</u>	<u>\$ -</u>	<u>\$ 78,904</u>
Reconciliation of operating income to cash provided by operating activities:			
Operating income (loss)	\$ (55,995)	\$ (60,168)	\$ (116,163)
Adjustments to reconciled operating income to net cash provided by (used in) operating activities:			
Depreciation expenses	38,440	-	38,440
(Increase) decrease in:			
Accounts receivable	12,576	10,405	22,981
Due from other funds	(162,504)	3,107	(159,397)
Increase (decrease) in:			
Accounts payable and accrued liabilities	(4,807)	(95,397)	(100,204)
Due to other funds	(280,265)	142,053	(138,212)
Due to other governments	-	-	-
Customer deposits	-	-	-
Net cash provided by operating activities	<u>\$ (452,555)</u>	<u>\$ -</u>	<u>\$ (452,555)</u>

CITY OF OPA-LOCKA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Special Law Enforcement				Boy Scout				Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)	
	Original	Final			Original	Final			
Revenues:									
Intergovernmental	\$ 5,000	\$ 5,000	\$ 60,895	\$ 55,895	\$ -	\$ -	\$ -	\$ -	-
Interest	-	-	393	393	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>61,288</u>	<u>56,288</u>	-	-	-	-	-
Expenditures:									
Current:									
Public safety	5,000	30,000	9,438	20,562	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-	-
Total expenditures	<u>5,000</u>	<u>30,000</u>	<u>9,438</u>	<u>20,562</u>	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	(25,000)	51,850	76,850	-	-	-	-	-
Other financing sources (uses):									
Transfers in	-	25,000	-	(25,000)	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	25,000	-	(25,000)	-	-	-	-	-
Net change in fund balance	-	-	51,850	51,850	-	-	-	-	-
Fund balance, beginning	92,201	92,201	92,201	-	17,415	17,415	17,415	17,415	-
Fund balance, end	<u>\$ 92,201</u>	<u>\$ 92,201</u>	<u>\$ 144,051</u>	<u>\$ 51,850</u>	<u>\$ 17,415</u>	<u>\$ 17,415</u>	<u>\$ 17,415</u>	<u>\$ 17,415</u>	<u>\$ -</u>

(continued)

CITY OF OPA-LOCKA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Opa-locka Police Youth Academy				Crime Prevention			
	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		Original	Final			
Revenues:								
Intergovernmental	\$ 198,696	\$ 198,696	\$ 185,400	\$ (13,296)	\$ 70,000	\$ 55,800	\$ 55,980	\$ 180
Other	-	-	-	-	-	14,200	5,500	(8,700)
Total revenues	198,696	198,696	185,400	(13,296)	70,000	70,000	61,480	(8,520)
Expenditures:								
Current:								
Human services	198,696	198,696	189,856	8,840	70,000	70,000	87,807	(17,807)
Highways and streets	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	198,696	198,696	189,856	8,840	70,000	70,000	87,807	(17,807)
Deficiency of revenues over expenditures	-	-	(4,456)	(4,456)	-	-	(26,327)	(26,327)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	-	-	(4,456)	(4,456)	-	-	(26,327)	(26,327)
Fund balance, beginning	(281,723)	(281,723)	(281,723)	-	(157,604)	(157,604)	(157,604)	-
Fund balance, end	\$ (281,723)	\$ (281,723)	\$ (286,179)	\$ (4,456)	\$ (157,604)	\$ (157,604)	\$ (183,931)	\$ (26,327)

(continued)

CITY OF OPA-LOCKA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	STOP/VAWA			FEMA			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
Revenues:							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-	-
Expenditures:							
Current:							
Public safety	-	-	-	1,024,233	1,024,233	5,258	1,018,975
Highways and streets	-	-	-	-	-	-	-
Total expenditures	-	-	-	1,024,233	1,024,233	5,258	1,018,975
Deficiency of revenues over expenditures	-	-	-	(1,024,233)	(1,024,233)	(5,258)	1,018,975
Other financing sources (uses):							
Transfers in	-	-	-	1,024,233	1,024,233	-	(1,024,233)
Transfers out	-	-	-	-	-	(1,000,000)	(1,000,000)
Total other financing sources	-	-	-	1,024,233	1,024,233	(1,000,000)	(2,024,233)
Net change in fund balance	-	-	-	-	-	(1,005,258)	(1,005,258)
Fund balance, beginning	(144,471)	(144,471)	(144,471)	1,060,304	1,060,304	1,060,304	-
Fund balance, end	\$ (144,471)	\$ (144,471)	\$ (144,471)	\$ 1,060,304	\$ 1,060,304	\$ 55,046	\$ (1,005,258)

(continued)

CITY OF OPA-LOCKA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	DEP Wastewater System Improvement			South Florida Water Management			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
Revenues:							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-	-
Expenditures:							
Current:							
Highways and streets	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	-
Deficiency of revenues over expenditures	-	-	-	-	-	-	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources	-	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	-	-	-
Fund balance, beginning	-	-	-	263,012	263,012	263,012	-
Fund balance, end	\$ -	\$ -	\$ -	\$ 263,012	\$ 263,012	\$ 263,012	\$ -

(continued)

CITY OF OPA-LOCKA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011
(Continued)

	Local Law Enforcement			Community Redevelopment			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual	Budgeted Amounts		Actual	
	Original	Final		Original	Final		
Revenues:							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-	-
Expenditures:							
Current:							
Highways and streets	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	-
Deficiency of revenues over expenditures	-	-	-	-	-	-	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources	-	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	-	-	-
Fund balance, beginning	236	236	236	236	236	236	236
Fund balance, end	\$ 236	\$ 236	\$ 236	\$ 236	\$ 236	\$ 236	\$ 236

CITY OF OPA-LOCKA, FLORIDA
BUDGETARY COMPARISON SCHEDULE
CAPITAL IMPROVEMENT DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 1,383,790	\$ 1,383,790	\$ 1,295,753	\$ (88,037)
Interest	-	-	100	100
Total revenues	<u>1,383,790</u>	<u>1,383,790</u>	<u>1,295,853</u>	<u>(87,937)</u>
Expenditures:				
Capital outlay	-	22,000	21,540	460
Debt service:				
Principal	255,000	5,575,000	5,575,000	-
Interest	342,475	355,153	361,712	(6,559)
Other debt service costs	500	500		
Bond issuance cost	-	60,322	45,417	14,905
Total expenditures	<u>597,975</u>	<u>6,012,975</u>	<u>6,003,669</u>	<u>8,806</u>
Deficiency of revenues over expenditures	785,815	(4,629,185)	(4,707,816)	(79,131)
Other financing uses:				
Debt proceeds	800,000	7,713,000	5,393,000	2,320,000
Transfers in	-	22,000	-	22,000
Transfers out	<u>(1,585,815)</u>	<u>(3,105,815)</u>	<u>(723,799)</u>	<u>2,382,016</u>
Net change in fund balance	-	-	(38,615)	4,644,885
Fund balance, beginning	<u>364,829</u>	<u>364,829</u>	<u>364,829</u>	-
Fund balance, end	<u>\$ 364,829</u>	<u>\$ 364,829</u>	<u>\$ 326,214</u>	<u>\$ 4,644,885</u>

CITY OF OPA-LOCKA, FLORIDA
BUDGETARY COMPARISON SCHEDULE
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 3,982,955	\$ 4,632,955	\$ 991,018	\$ (3,641,937)
Interest	-	-	817	817
Total revenues	<u>3,982,955</u>	<u>4,632,955</u>	<u>991,835</u>	<u>(3,641,120)</u>
Expenditures:				
Current:				
General government	-	-	572,546	(572,546)
Capital outlay	5,243,525	6,952,955	4,142,335	2,810,620
Debt service:				
Principal	-	-	17,897	(17,897)
Total expenditures	<u>5,243,525</u>	<u>6,952,955</u>	<u>4,732,778</u>	<u>2,220,177</u>
Deficiency of revenues over expenditures	<u>(1,260,570)</u>	<u>(2,320,000)</u>	<u>(3,740,943)</u>	<u>(1,420,943)</u>
Other financing sources:				
Issuance of debt	-	2,320,000	2,320,000	-
Transfers in	1,260,570	-	-	-
Total other financing sources	<u>1,260,570</u>	<u>2,320,000</u>	<u>2,320,000</u>	<u>-</u>
Net change in fund balance	-	-	(1,420,943)	(1,420,943)
Fund balance, beginning	-	-	(347,729)	(347,729)
Fund balance, end	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,768,672)</u>	<u>\$ (1,768,672)</u>

III. STATISTICAL SECTION

STATISTICAL SECTION

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

Contents

Financial Trends

These schedules contain trend information to help the readers understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the readers assess the City's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help readers assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators that help the reader understand the environment within which the City's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the readers understand how information in the City's financial report relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented Statement 34 in the fiscal year 2003; schedules presenting government-wide information include information beginning in that year.

CITY OF OPA-LOCKA, FLORIDA
NET ASSETS BY COMPONENT
LAST EIGHT FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year							
	2011	2010	2009	2008	2007	2006	2005	2004
Governmental activities								
Invested in capital assets, net of related debt	\$ 8,402,867	\$ 6,412,870	\$ 5,647,558	\$ 5,509,644	\$ 1,856,232	\$ 173,474	\$ 2,881,664	\$ 796,149
Restricted	2,651,381	3,028,572	1,455,562	1,618,813	1,648,369	349,600	340,785	340,785
Unrestricted	(1,204,846)	1,427,083	3,735,623	3,337,336	5,451,619	3,517,428	1,254,617	2,363,225
Total governmental activities net assets	\$ 9,849,402	\$ 10,868,525	\$ 10,838,743	\$ 10,465,793	\$ 8,956,220	\$ 4,040,502	\$ 4,477,066	\$ 3,500,159
Business-type activities								
Invested in capital assets, net of related debt	\$ 6,733,269	\$ 5,719,464	\$ 5,422,334	\$ 5,098,389	\$ 6,559,594	\$ 707,159	\$ 306,435	\$ 3,925,622
Restricted	411,671	397,355	396,472	393,842	1,344,966	562,555	371,568	371,568
Unrestricted	6,729,636	6,279,180	5,835,374	5,499,567	1,958,057	10,241,234	11,039,324	4,829,304
Total business-type activities net assets	\$ 13,874,576	\$ 12,395,999	\$ 11,654,180	\$ 10,991,798	\$ 9,862,617	\$ 11,510,948	\$ 11,717,327	\$ 9,126,494
Primary government								
Invested in capital assets, net of related debt	\$ 15,136,136	\$ 12,132,334	\$ 11,069,892	\$ 10,608,033	\$ 8,415,826	\$ 880,633	\$ 3,188,099	\$ 4,721,771
Restricted	3,063,052	3,425,927	1,852,034	2,012,655	2,993,335	912,155	712,353	712,353
Unrestricted	5,524,790	7,706,263	9,570,997	8,836,903	7,409,676	13,758,662	12,293,941	7,192,529
Total primary government net assets	\$ 23,723,978	\$ 23,264,524	\$ 22,492,923	\$ 21,457,591	\$ 18,818,837	\$ 15,551,450	\$ 16,194,393	\$ 12,626,653

Note: The City began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003.

CITY OF OPA-LOCKA, FLORIDA
CHANGES IN NET ASSETS
LAST EIGHT FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year							
	2011	2010	2009	2008	2007	2006	2005	2004
Expenses								
Governmental activities:								
General government	\$ 5,258,247	\$ 4,109,593	\$ 4,690,986	\$ 4,603,861	\$ 4,221,761	\$ 4,051,643	\$ 4,349,856	\$ 3,047,149
Public safety	5,856,372	6,708,963	5,565,672	6,062,394	5,746,353	5,278,005	4,865,651	4,830,590
Economic environment	-	-	-	-	-	-	-	-
Highways and streets	3,000,577	3,045,651	3,084,070	2,664,432	3,079,201	9,200,709	18,637,182	7,393,917
Human services	278,733	260,737	535,075	-	-	-	-	-
Culture and recreation	1,179,470	1,190,536	939,357	892,599	889,461	758,395	496,612	295,795
Interest on long-term debt	361,712	377,528	388,244	389,219	408,438	421,563	455,432	478,145
Total governmental activities expenses	\$ 15,935,111	\$ 15,693,008	\$ 15,203,404	\$ 14,612,505	\$ 14,345,214	\$ 19,710,315	\$ 28,804,733	\$ 16,045,596
Business-type activities:								
Water and sewer	5,446,235	6,244,689	6,460,679	5,342,491	10,699,290	8,223,846	4,537,539	5,013,772
Solid waste	1,203,020	1,070,098	1,047,524	1,207,689	873,783	747,215	872,006	1,070,181
Stormwater	291,418	508,494	388,804	534,378	1,716,944	509,627	495,818	303,032
Total Business-type activities expenses	\$ 6,940,673	\$ 7,823,281	\$ 7,897,007	\$ 7,084,558	\$ 13,290,017	\$ 9,480,688	\$ 5,905,363	\$ 6,386,985
Total primary government expenses	\$ 22,875,784	\$ 23,516,289	\$ 23,100,411	\$ 21,697,063	\$ 27,635,231	\$ 29,191,003	\$ 34,710,096	\$ 22,432,581
Program Revenues								
Governmental activities:								
Charges for services:								
General government	\$ 333,549	\$ 193,686	\$ 392,263	\$ 404,826	\$ 811,121	\$ 839,762	\$ 41,280	\$ 687,446
Public safety	523,110	192,370	442,823	220,846	-	97,549	-	6,766
Highways and streets	-	-	-	-	-	-	-	16,137
Culture and recreation	14,575	17,822	14,607	12,585	5,858	12,311	-	53,153
Operating grants and contributions	780,437	775,112	779,371	435,019	-	1,107,935	1,415,067	830,604
Capital grants and contributions	1,025,134	1,599,910	717,540	1,599,939	4,691,815	5,121,725	17,762,358	5,804,895
Total governmental activities program revenues	\$ 2,676,805	\$ 2,778,900	\$ 2,346,604	\$ 2,673,215	\$ 5,508,794	\$ 7,179,282	\$ 19,218,705	\$ 7,399,001
Business-type Activities:								
Charges for services:								
Water and sewer	7,256,189	7,217,522	7,206,735	6,963,170	5,996,478	7,732,804	7,817,072	6,695,298
Solid waste	1,142,852	1,014,622	885,964	795,534	729,062	583,123	812,946	724,169
Stormwater	235,423	234,934	283,731	271,277	303,308	332,821	337,874	336,351
Operating grants and contributions	-	-	-	-	-	92,864	-	-
Capital grants and contributions	-	-	-	-	4,307,851	-	-	768,215
Total Business-type activities program revenues	\$ 8,634,464	\$ 8,467,078	\$ 8,376,430	\$ 8,027,981	\$ 11,336,699	\$ 8,741,612	\$ 8,967,892	\$ 8,524,033
Total primary government program revenues	\$ 11,311,269	\$ 11,245,978	\$ 10,723,034	\$ 10,701,196	\$ 16,845,493	\$ 15,920,894	\$ 28,186,597	\$ 15,923,034

(continued)

CITY OF OPA-LOCKA, FLORIDA

CHANGES IN NET ASSETS
LAST EIGHT FISCAL YEARS

(accrual basis of accounting)
(Continued)

	Fiscal Year							
	2011	2010	2009	2008	2007	2006	2005	2004
Net (expense)/revenue								
Governmental activities	\$ (13,258,306)	\$ (12,914,108)	\$ (12,856,800)	\$ (11,939,290)	\$ (9,474,688)	\$ (12,531,033)	\$ (9,586,029)	\$ (8,646,595)
Business-type activities	1,693,791	643,797	479,423	943,423	(1,953,318)	(739,076)	3,062,529	2,137,048
Total primary government net expense	<u>\$ (11,564,515)</u>	<u>\$ (12,270,311)</u>	<u>\$ (12,377,377)</u>	<u>\$ (10,995,867)</u>	<u>\$ (11,428,006)</u>	<u>\$ (13,270,109)</u>	<u>\$ (6,523,500)</u>	<u>\$ (6,509,547)</u>
General Revenues and Other Changes in Net Assets								
Governmental Activities:								
Taxes								
Property taxes	\$ 6,429,836	\$ 7,184,822	\$ 7,667,287	\$ 7,441,927	\$ 7,207,046	\$ 5,802,009	\$ 4,877,060	\$ 4,679,897
Utility taxes	1,100,645	870,185	741,164	894,359	1,544,532	1,467,039	503,181	836,173
Communications service taxes (1)	611,700	654,141	717,858	637,712	-	-	-	-
Local option gas tax	284,901	261,644	281,095	295,194	308,170	356,931	-	318,589
Franchise fees	1,499,291	1,487,057	1,656,094	1,540,751	1,919,542	1,941,938	1,313,694	1,674,120
Local business taxes	223,949	215,477	229,627	281,975	327,326	-	-	-
Intergovernmental revenue	1,606,396	1,678,883	1,884,800	2,092,307	1,764,906	2,227,585	3,662,889	2,710,536
Investment earnings	8,761	8,345	18,043	131,469	283,431	89,567	41,352	17,334
Miscellaneous	198,704	120,939	156,067	133,169	397,185	209,409	164,759	174,225
Gain on disposal of capital assets	-	628	-	-	-	-	-	-
Transfer	275,000	-	(122,285)	-	-	-	-	-
Total governmental activities	<u>12,239,183</u>	<u>12,482,121</u>	<u>13,229,750</u>	<u>13,448,863</u>	<u>13,752,138</u>	<u>12,094,478</u>	<u>10,562,935</u>	<u>10,410,874</u>
Business Type Activities:								
Investment earnings	22,501	20,890	42,914	185,758	304,702	273,781	18,046	30,690
Miscellaneous	37,283	78,314	17,760	-	-	258,915	-	221,100
Loss on disposal of capital assets	-	(1,182)	-	-	-	-	-	-
Transfer	(275,000)	-	122,285	-	-	-	-	-
Total business-type activities	<u>(215,216)</u>	<u>98,022</u>	<u>182,959</u>	<u>185,758</u>	<u>304,702</u>	<u>532,696</u>	<u>18,046</u>	<u>251,790</u>
Total primary government	<u>\$ 12,023,967</u>	<u>\$ 12,580,143</u>	<u>\$ 13,412,709</u>	<u>\$ 13,634,621</u>	<u>\$ 14,056,840</u>	<u>\$ 12,627,174</u>	<u>\$ 10,580,981</u>	<u>\$ 10,662,664</u>
Change in Net Assets								
Governmental activities	\$ (1,019,123)	\$ (431,987)	\$ 372,950	\$ 1,509,573	\$ 4,277,450	\$ (436,555)	\$ 976,906	\$ 1,764,279
Business-type activities	1,478,575	741,819	662,382	1,129,181	(1,648,616)	(206,380)	3,080,575	2,388,838
Total primary government	<u>\$ 459,452</u>	<u>\$ 309,832</u>	<u>\$ 1,035,332</u>	<u>\$ 2,638,754</u>	<u>\$ 2,628,834</u>	<u>\$ (642,935)</u>	<u>\$ 4,057,481</u>	<u>\$ 4,153,117</u>

Note: The City began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003.

(1) Included in utility taxes prior to 2007.

CITY OF OPA-LOCKA, FLORIDA
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year	Property	Sales and Use	Franchise	Utility	Communications Service Taxes (1)	Local Business Tax (2)	Total
2002	\$ 3,846,425	\$ 1,286,148	\$ 1,032,531	\$ 1,918,559	\$ -	\$ -	\$ 8,083,663
2003	4,377,548	1,357,982	1,198,858	1,805,699	-	-	8,740,087
2004	4,679,897	1,356,128	1,674,120	2,055,032	-	-	9,765,177
2005	4,877,060	1,479,783	1,313,694	1,794,845	-	-	9,465,382
2006	5,802,009	356,931	1,941,938	1,224,316	599,654	200,837	10,125,685
2007	7,207,046	308,170	1,919,542	892,002	652,530	327,326	11,306,616
2008	7,441,927	295,194	1,540,751	894,359	637,712	281,975	11,091,918
2009	7,667,287	281,095	1,656,094	741,164	717,858	229,627	11,293,125
2010	7,184,822	261,644	1,487,057	870,185	654,141	215,477	10,673,326
2011	6,429,836	284,901	1,499,291	1,100,645	611,700	223,949	10,150,322

(1) Effective Oct. 1, 2001. Reported as part of Utility taxes from 2002 to 2005.

(2) Reported as part of permits, licenses and fees prior to 2006.

CITY OF OPA-LOCKA, FLORIDA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Fund										
Reserved	\$ -	\$ 256,751	\$ 247,330	\$ 340,679	\$ 380,380	\$ 389,118	\$ 386,120	\$ 347,297	\$ 114,723	\$ 41,642
Unreserved	-	3,316,289	4,414,425	4,908,350	6,772,228	4,653,301	3,884,621	2,645,448	1,846,740	1,162,531
Nonspendable	200,065	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	2,048,947	-	-	-	-	-	-	-	-	-
Total General Fund	\$ 2,249,012	\$ 3,573,040	\$ 4,661,755	\$ 5,249,029	\$ 7,152,608	\$ 5,042,419	\$ 4,270,741	\$ 2,992,745	\$ 1,961,463	\$ 1,204,173
All Other Governmental Funds										
Reserved	\$ -	\$ 3,028,572	\$ 2,134,292	\$ 1,636,464	\$ 1,648,369	\$ 340,785	\$ -	\$ 637,374	\$ 340,785	\$ 122,569
Unreserved, reported in:										
Special revenue funds	-	(320,786)	(397,395)	(289,336)	(308,288)	(117,431)	935,287	768,224	323,820	(581,741)
Capital projects funds	-	(347,729)	(8,841)	(664,346)	(417,272)	98,078	585,320	(235,793)	22,904	(307,757)
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	2,651,381	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	(2,383,253)	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 268,128	\$ 2,360,057	\$ 1,728,056	\$ 682,782	\$ 922,809	\$ 321,432	\$ 1,320,607	\$ 1,169,805	\$ 687,509	\$ (766,929)

Note: Fund balances for fiscal year 2011 have been reclassified per GASB Statement 54 new fund balance reporting standards. Prior year amounts have not been restated.

CITY OF OPA-LOCKA, FLORIDA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Revenues										
Taxes	\$ 10,150,322	\$ 10,673,326	\$ 11,293,124	\$ 11,091,918	\$ 11,306,616	\$ 9,567,917	\$ 6,653,005	\$ 8,409,049	\$ 7,382,105	\$ 6,797,515
Licenses and permits	317,689	188,692	378,086	385,123	638,268	813,503	503,181	538,792	821,714	580,939
Fines and forfeitures	478,417	178,391	438,123	216,124	27,065	31,584	123,479	149,548	116,519	129,198
Intergovernmental	3,411,967	4,053,904	3,381,713	4,127,265	6,456,721	8,457,245	20,284,816	8,497,712	8,158,238	2,897,003
Charges for services	75,128	36,795	33,483	37,010	178,711	104,535	41,280	26,694	54,060	51,454
Interest	8,761	8,345	18,043	131,469	283,431	89,567	47,667	17,334	18,243	27,583
Miscellaneous	198,704	144,982	156,067	133,169	370,120	209,409	2,550,203	170,747	205,505	160,071
Total revenues	14,640,988	15,284,435	15,698,639	16,122,078	19,260,932	19,273,760	30,203,631	17,809,876	16,756,384	10,643,763
Expenditures:										
General government	5,570,801	4,012,365	4,604,911	4,520,068	3,951,414	3,813,756	6,523,196	2,991,081	2,374,650	3,396,603
Public safety	5,680,424	6,331,246	5,269,093	5,966,913	5,458,602	5,153,511	3,898,324	4,775,745	4,310,132	4,596,407
Economic environment	-	-	-	-	-	-	-	-	179,588	-
Highways and streets	2,433,842	2,379,870	2,279,406	1,937,045	2,573,422	8,768,977	16,977,785	6,961,686	6,574,144	924,199
Culture and recreation	1,147,780	1,132,959	900,056	881,189	868,588	758,395	466,612	300,414	379,390	494,495
Human services	277,663	263,618	504,425	-	-	-	-	-	-	-
Capital outlay	4,934,410	1,414,042	853,785	4,257,057	3,004,588	513,766	288,043	934,139	-	-
Debt service: Principal	-	440,894	373,168	349,699	416,514	492,762	170,000	321,233	401,762	145,000
Debt Service: Interest	361,712	377,528	388,244	401,364	408,438	421,563	437,718	474,335	506,055	613,189
Bond issuance cost	63,314	-	-	-	-	-	-	-	-	-
Total expenditures	20,469,946	16,352,522	15,173,088	18,313,335	16,681,566	19,922,730	28,791,678	16,758,633	14,725,721	10,172,893
Excess (deficiency) of revenues over expenditures	(5,828,958)	(1,068,087)	525,551	(2,191,257)	2,579,366	(648,970)	1,411,953	1,051,243	2,030,663	470,870
Other Financing Sources (Uses)										
Issuance of debt	7,713,000	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow	(5,575,000)	-	-	-	-	-	-	-	-	-
Capital lease proceeds	-	149,604	54,734	47,650	132,200	421,470	16,844	462,334	-	-
Other credits	-	-	-	-	-	-	-	-	-	662,161
Transfers in	1,998,799	699,359	1,140,550	3,280,569	874,259	1,259,709	949,083	1,048,387	683,710	687,044
Transfers out	(1,723,799)	(699,359)	(1,262,834)	(3,280,568)	(874,259)	(1,259,709)	(949,083)	(1,048,387)	(683,710)	(687,044)
Total other financing sources (uses)	2,413,000	149,604	(67,550)	47,651	132,200	421,470	16,844	462,334	-	662,161
Net change in fund balances	(3,415,958)	(918,483)	458,001	(2,143,606)	2,711,566	(227,500)	1,428,787	1,513,577	2,030,663	1,133,031
Debt service as a percentage of noncapital expenditures	2%	5%	5%	5%	6%	5%	2%	5%	6%	7%

CITY OF OPA-LOCKA, FLORIDA
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(modified accrual basis)

Fiscal Year	Property	Sales and Use	Franchise	Utility	Communications Service Taxes (1)	Local Business Tax (2)	Total
2002	\$ 3,846,425	\$ 1,286,148	\$ 1,032,531	\$ 1,918,559	\$ -	\$ -	\$ 8,083,663
2003	4,377,548	1,357,982	1,198,858	1,805,699	-	-	8,740,087
2004	4,679,897	1,356,128	1,674,120	2,055,032	-	-	9,765,177
2005	4,877,060	1,479,783	1,313,694	1,794,845	-	-	9,465,382
2006	5,802,009	356,931	1,941,938	1,224,316	599,654	200,837	10,125,685
2007	7,207,046	308,170	1,919,542	892,002	652,530	327,326	11,306,616
2008	7,441,927	295,194	1,540,751	894,359	637,712	281,975	11,091,918
2009	7,667,287	281,095	1,656,093	741,164	717,858	229,627	11,293,124
2010	7,184,822	261,644	1,487,057	870,185	654,141	215,477	10,673,326
2011	6,429,836	284,901	1,499,291	1,100,645	611,700	223,949	10,150,322

(1) Effective Oct. 1, 2001. Reported as part of Utility taxes from 2002 to 2005.

(2) Reported as part of permits, licenses and fees prior to 2006.

CITY OF OPA-LOCKA, FLORIDA
ASSESSED VALUE OF ALL TAXABLE PROPERTY (1)
LAST TEN FISCAL YEARS

Fiscal Year	Real Property	Personal Property	Centrally Assessed Property	Total Gross Assessed Value	Real Estate Adjustments	Total Net Assessed Value	Total Direct Tax Rate
2002	\$ 337,721,469	81,094,116	\$ 1,271,453	420,087,038	10,162,000	409,925,038	9.8000
2003	357,301,495	87,946,659	1,133,008	446,381,162	8,326,000	438,055,162	9.8000
2004	394,926,966	90,984,153	1,104,373	487,015,492	2,801,905	484,213,587	9.8000
2005	434,282,541	88,332,831	1,948,511	524,563,683	13,277,720	511,285,963	9.8000
2006	514,575,250	93,121,243	1,363,003	609,059,496	18,622,416	590,437,080	9.8000
2007	668,025,734	102,636,497	1,343,829	772,006,060	25,512,624	746,493,436	9.8000
2008	827,093,363	108,948,153	1,591,662	937,633,178	13,163,594	924,469,584	8.0084
2009	868,952,536	94,569,260	1,604,574	965,126,370	15,691,078	949,435,292	8.2084
2010	838,488,465	92,214,175	1,459,694	932,162,334	18,800,415	913,361,919	8.5467
2011	702,596,703	\$ 80,421,361	1,599,166	\$ 784,617,230	\$ 1,919,397	782,697,833	9.1052

Source: Miami-Dade County Property Appraiser's Office

(1) The basis of assessed value is approximately one hundred percent (100%) of actual value. For each fiscal year ended September 30, property is valued as of January 1st of the preceding year. Tax rates are per \$1,000 of assessed value.

CITY OF OPA-LOCKA, FLORIDA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATION)
LAST TEN FISCAL YEARS

Fiscal Year	City of Opa-locka, Florida			Overlapping Rates			Total
	Operating Millage	Debt Service Millage	Total Millage	Miami- Dade County	School District	State	
2002	9.8000	-	9.8000	9.506	9.620	0.738	29.664
2003	9.8000	-	9.8000	9.468	9.380	1.082	29.730
2004	9.8000	-	9.8000	9.578	9.250	0.736	29.364
2005	9.8000	-	9.8000	9.325	8.687	0.736	28.548
2006	9.8000	-	9.8000	9.210	8.438	0.736	28.184
2007	9.8000	-	9.8000	9.459	8.105	0.736	28.100
2008	8.0084	-	8.0084	7.920	7.948	0.659	24.535
2009	8.2084	-	8.2084	8.153	7.797	0.659	24.817
2010	8.3000	-	8.3000	8.232	7.995	0.658	25.185
2011	9.1052	-	9.1052	8.232	8.005	0.471	25.813

Source: Miami-Dade County Property Appraiser.

CITY OF OPA-LOCKA, FLORIDA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2011			2001		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Creative Choice Homes II	\$ 32,445,013	1	3.36%			
Bodwin LTD Partnership	15,663,494	2	1.62%	\$ 12,110,792	1	3.10%
Lejeune-Douglas Industrial PK LLC	14,673,645	3	1.52%			
Florida Power & Light	11,595,330	4	1.20%			
Thyssenkrupp Safway Inc	10,403,937	5	1.08%			
J R Realty Corp.	10,214,976	6	1.06%	4,794,820	6	1.23%
American Fruits & Produce	10,029,596	7	1.04%			
Sahara Properties Inc.	9,991,856	8	1.04%			
Avati Press Inc	8,343,077	9	0.86%	5,706,230	4	1.46%
Bellsouth Telecommunications Inc.	8,290,844	10	0.86%			
Alterman Transport Lines				7,400,000	2	1.89%
Fred A Zorovich				6,369,963	3	1.63%
H & J Properties Corp				5,215,594	5	1.33%
Moises & Lydia Kriger				3,600,000	7	0.92%
B & H Real Estate				3,593,645	8	0.92%
Birdsall Inc				3,525,185	9	0.90%
Total	\$ 131,651,768		13.64%	\$ 52,316,229		13.38%

Source: Miami-Dade County Property Appraiser's Office

CITY OF OPA-LOCKA, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Total Tax Levy		Current Tax Collected		Percent of Current Tax Collected		Delinquent Tax Collections		Total Tax Collections		Ratio of Total Tax Collections to Total Tax Levy
		Levy	Tax Collected		Collected		Tax Collections	Tax Collections		Levy	
2002	4,116,853	4,116,853	3,846,425	93.43	86,538	3,932,963	95.53				
2003	4,240,621	4,240,621	4,377,548	100.00	-	4,377,548	103.23				
2004	4,772,752	4,772,752	4,679,897	98.05	19,843	4,699,740	98.47				
2005	5,140,724	5,140,724	4,680,089	91.04	26,647	4,706,736	91.56				
2006	5,968,783	5,968,783	5,802,009	97.21	-	5,802,009	97.21				
2007	7,565,659	7,565,659	7,207,046	95.26	-	7,207,046	95.26				
2008	7,508,942	7,508,942	7,425,461	98.89	16,466	7,441,927	99.11				
2009	8,050,942	8,050,942	7,454,906	92.60	212,380	7,667,286	95.23				
2010	7,966,912	7,966,912	7,071,305	88.75	113,517	7,184,822	90.18				
2011	7,144,097	7,144,097	6,429,836	90.00	74,349	6,504,185	99.4				

Source: Miami Dade County Property Appraiser and internally generated data.

CITY OF OPA-LOCKA, FLORIDA

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities				Business-type Activities				Total Primary Government	Population (1)	Per Capita	Percentage of Personal Income (2)
	Revenue Bonds	Notes Payable	Capital Leases	Revenue Bonds	Revolving Loans	Notes Payable	Capital Leases					
2002	\$ 7,115,000	-	-	-	1,482,681	2,045,551	194,237	10,837,469	14,951	725	55.20%	
2003	6,960,000	538,781	-	-	1,407,349	1,521,745	61,647	10,489,522	14,951	702	53.43%	
2004	6,795,000	382,547	334,363	-	1,214,626	1,208,346	48,082	9,982,964	14,951	668	50.84%	
2005	6,625,000	203,822	343,578	-	1,042,197	772,650	35,143	9,022,390	14,951	603	45.95%	
2006	6,445,000	15,679	619,110	-	1,574,754	458,892	3,425,681	12,539,116	14,951	839	63.87%	
2007	6,250,000	-	496,145	-	1,805,723	395,596	3,169,436	12,116,900	14,951	810	61.71%	
2008	6,040,000	-	391,951	-	3,645,900	327,026	2,864,166	13,269,043	14,951	888	67.59%	
2009	5,815,000	-	298,517	-	3,423,405	269,185	2,552,129	12,358,236	14,951	827	62.95%	
2010	5,575,000	-	247,227	-	3,231,219	205,710	2,231,801	11,490,957	14,951	769	58.52%	
2011	7,713,000	-	96,679	-	3,016,463	137,140	1,897,743	12,861,025	15,219	845	51.00%	

Note: Details about the City's outstanding debt can be found in Note 8 in the notes to basic financial statements.

(1) U.S. Census Bureau, Census 2000. Data for 1999 - U.S. Census Bureau, Census 1990.

(2) From page 74 Demographic and Economic Statistics for personal income and population data.

CITY OF OPA-LOCKA, FLORIDA
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

Fiscal Year	Capital Improvement Revenue Refunding Bonds				Water and Sewer				State Revolving Loan			
	State Shared Revenue/ 1/2 Cent Sales Tax	Debt Service Principal	Debt Service Interest	Other Cost	Coverage Ratio Percentage	Sewer Gross Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage Ratio Percentage	
2002	1,272,016	145,000	456,760		2.11	5,641,758	4,421,084	1,220,674	-	-	N/A	
2003	1,273,182	155,000	448,505		2.11	5,960,824	3,560,179	2,400,645	132,802	33,733	14.42	
2004	1,356,128	165,000	439,463		2.24	6,916,398	4,649,900	2,266,498	186,777	29,970	10.46	
2005	1,479,783	170,000	429,830		2.47	7,648,557	4,503,524	3,145,033	191,413	25,334	14.51	
2006	1,790,593	180,000	418,600		2.99	8,084,583	8,188,860	(104,277)	103,445	35,400	(0.75)	
2007	1,582,930	195,000	408,438		2.62	5,996,478	6,094,397	(97,919)	92,149	47,807	(0.70)	
2008	1,538,282	210,000	389,219		2.6	6,963,170	4,682,851	2,280,319	211,847	34,519	9.26	
2009	1,346,542	225,000	379,042		2.23	7,224,495	5,843,011	1,381,484	222,495	171,588	3.50	
2010	1,303,988	240,000	362,818		2.16	7,295,836	6,050,962	1,244,874	193,725	92,415	4.35	
2011	1,295,853	5,575,000	361,712	45,417	0.22	7,293,472	5,293,421	2,000,051	132,814	65,069	7.73	

Source: City of Opa-locka Finance Department

CITY OF OPA-LOCKA, FLORIDA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

<u>Calendar Year</u>	<u>(1) (6) Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>(2) Per Capita Personal Income</u>	<u>(3) Median Age</u>	<u>(4) School Enrollment</u>	<u>(5) Unemployment Rate</u>
2002	14,951	19,631	9,538	27.3	374,725	17.5
2003	14,951	19,631	9,538	27.3	371,482	17.5
2004	14,951	19,631	9,538	27.3	369,578	17.5
2005	14,951	19,631	9,538	27.3	361,550	17.5
2006	14,951	19,631	9,538	27.3	365,784	17.5
2007	14,951	19,631	9,538	27.3	353,283	17.5
2008	14,951	19,631	9,538	27.3	385,655	17.5
2009	14,951	19,631	9,538	27.3	385,655	17.5
2010	14,951	19,631	9,538	27.3	341,051	17.5
2011	15,219	20,379	12,819	27.3	341,051	17.5

(1) University of Florida, Bureau of Economic & Business Research (except in 2000 - U.S. Census Bureau, Census 2000).

(2) U.S. Census Bureau, Census 2000. Data for 1999 - U.S. Census Bureau, Census 1990.

(3) U.S. Census Bureau, Census 2000. Data for 1999 - U.S. Census Bureau, Census 1990.

(4) Source: Miami-Dade County School Board. Data is for Miami-Dade County.

(5) U.S. Census Bureau, Census 2000. Data for 1999 - U.S. Census Bureau, Census 1990.

(6) U.S. Census Bureau, Census 2010. Data for 1999 - U.S. Census Bureau, Census 1990.

CITY OF OPA-LOCKA, FLORIDA
PRINCIPAL EMPLOYERS
FISCAL YEAR 2011 AND NINE YEARS AGO

	2011			2002		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Master North America	200	1	4%	N/A	N/A	N/A
Aramark	160	2	3%	N/A	N/A	N/A
Sherwood Food Dist FKA Don Greene Poultry	140	3	3%	N/A	N/A	N/A
American Fruit	105	4	2%	N/A	N/A	N/A
Combined Services	98	5	2%	N/A	N/A	N/A
Republic Metals	95	6	2%	N/A	N/A	N/A
Miami Offset	75	7	2%	N/A	N/A	N/A
Choice Environmental	75	7	2%	N/A	N/A	N/A
Florida International Academy	75	7	2%	N/A	N/A	N/A
Robert B. Ingram Elementary	73	8	1%	N/A	N/A	N/A
Nathan B. Young Elementary	66	9	1%	N/A	N/A	N/A
Total	<u>1,162</u>		<u>22%</u>			

Source: City Community Development and Planning
N/A - Not Available

CITY OF OPALOCKA, FLORIDA
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

<u>Function</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Governmental activities:										
General Government	45	42	41	45	48	56	49	48	49	64
Public Safety	73	72	83	76	80	88	59	65	62	73
Highways & Streets	22	17	15	19	22	27	26	29	29	6
Culture & Recreation	8	7	6	6	14	7	11	11	15	14
Human services (1)	0	0	0	0	0	0	0	8	8	4
Business-type activities:										
Water & sewer utility	13	15	11	15	15	17	15	15	12	17
Solid waste (2)	12	14	0	0	0	0	0	0	0	0
Stormwater	2	2	2	2	2	2	4	4	4	3
Total	175	169	158	163	181	197	164	180	179	181

Source: City Finance/Payroll Department.

(1) The City's Opa-locka Youth Academy and Crime Prevention programs are classified under the Human Services function starting in fiscal year 2009.

(2) The City's solidwaste services was contracted out starting in 2004.

CITY OF OPA-LOCKA, FLORIDA
OPERATING INDICATORS BY FUNCTION
LAST FOUR FISCAL YEARS

Function	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Police (1)				
Physical arrests	1,500	1,138	341	845
Parking violations	519	519	451	400
Traffic violations	14,000	14,000	2,507	2,400
No. of calls for service	14,109	14,109	4,875	15,699
Solidwaste(2)				
Street resurfacing (miles)	0	0	0	1
Potholes repaired	400	450	261	400
Parks and recreation (4)				
Youth athletic program participants	225	225	127	120
Adults athletic program participants	24	24	16	16
Senior's program average monthly participants	49	49	42	42
Special events	16	16	8	15
Water (3)				
New connections	3	3	15	13
Water main breaks	4	4	5	6
Average daily consumption (millions of gallons)	2.5	2.5	2.50	2.50
Peak daily consumption millions of gallons)	3	3	3.00	3.00

(1) Source: City of Opa-locka Police Department

(2) Solidwaste collection is contracted out by the City.

(3) Source: City of Opa-locka Public Works Department.

(4) Source: City of Opa-locka Parks and Recreation Department.

Note: Data prior to 2006 is not available.

N/A - Not Available

CITY OF OPA-LOCKA, FLORIDA
CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	22	22	22	22	22	22	22	22	22	22
Other Public Works										
Miles of Streets	36	36	36	36	36	36	36	36	36	36
Number of Street Lights	625	625	625	625	625	625	625	625	625	625
Water										
Miles of water mains	71	71	71	71	71	71	71	71	71	71
Number of service connections	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Number fire hydrants	363	363	363	363	363	363	363	363	363	363
Daily average consumption in gallons(millions)	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8
Wastewater										
Miles of sanitary sewers	77	77	77	77	77	77	77	77	77	77
Miles of storm sewers	14	14	14	14	14	14	14	14	14	14
Number of service connections	3,675	3,675	3,675	3,675	3,675	3,675	3,675	3,675	3,675	3,675
Culture & Recreation										
Number of community centers	1	1	1	1	1	1	1	1	1	1
Number of parks	3	3	3	3	3	3	3	3	3	3
Number of libraries (1)	1	0	0	0	0	1	1	1	1	1
Number of tennis courts	1	1	1	1	1	1	1	1	1	1

Source: Various City Departments
(1) The City stopped its library services in fiscal year 2003. During the fiscal year 2007 Miami-Dade County opened and operated a library in the City. The City contributes to the library's operating expenses by paying the operating lease of the library location.

IV. COMPLIANCE SECTION

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Mayor and Members of the City Commission
City of Opa Locka, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Opa Locka, Florida (the City), as of and for the year ended September 30, 2011, which collectively comprise the City's basic financial statements and have issued our report thereon dated May 25, 2012. 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.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

Compliance and Other Matters

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

We noted certain matters that we reported to management of the City, in the accompanying schedule of findings and questioned costs.

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

This report is intended solely for the information and use of management, City Commission, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Harvey Lovington Thomas, C.S.C.

Hollywood, Florida

May 25, 2012

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Honorable Mayor and Members of the City Commission
City of Opa Locka, Florida

Compliance

We have audited the City of Opa Locka, Florida's (the City) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2011. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City'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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City'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 City's compliance with those requirements.

In our opinion, the City, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2011.

Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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 management, City Commission, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Harvey Lovington J. Thomas, L.L.C.

Hollywood, Florida

May 25, 2012

CITY OF OPA-LOCKA, FLORIDA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended September 30, 2011

<u>Funding Agency/Pass-Through Grantor/Program Title</u>	<u>CFDA</u>	<u>Grant/Contract Number</u>	<u>Award Amount</u>	<u>Federal Expenditures</u>
<i>U.S. Department of Justice</i>				
ARRA Community Oriented Policing Services (COPS)	16.710	2009RKWX0214	\$ 335,774	\$ 99,691
Community Oriented Policing Services (COPS) - Hiring Grant	16.710	2008UMWX0031	225,000	20,584
Community Oriented Policing Services (COPS) - Tech Grant	16.710	2009CKWX0545	75,000	7,941
Executive Office for Weed and Seed, Community Capacity Development Office(CDCO)	16.595	2009WSQX0173	100,000	55,032
Executive Office for Weed and Seed, Community Capacity Development Office(CDCO)	16.595	2010WSQX0125	157,000	46,005
Edward Byrne Memorial Justice Assistance Program (JAG) 2009 Recovery Act Grant	16.804	2009SBB91011	186,713	26,175
Pass-through Miami-Dade County Office of Grants Coordination: Records Improvement Program	16.804	2011JAGCDADE3B2179	4,742	4,500
<i>Total U.S. Department of Justice</i>			<u>1,084,229</u>	<u>259,928</u>
<i>U.S. Department of Agriculture</i>				
ARRA - Pass-through Florida Department of Agriculture and Consumer Services Cooperative Forestry Assistance	10.688	10A-88	18,240	14,400
<i>Total U.S. Department of Homeland Security</i>			<u>18,240</u>	<u>14,400</u>
<i>U.S. Department of Human Services</i>				
Pass-through Miami-Dade County Department Office of Contract Management - Crime Prevention Program	14.218	6M-OPAL-CB	41,650	41,650
<i>Total U.S. Department of Housing and Urban Development</i>			<u>41,650</u>	<u>41,650</u>
<i>U.S. Department of Transportation</i>				
Job Access & Reverse Commute (JARC) and New Freedom Grant Pass through - South Florida Regional Transportation Authority	20.516	FL37X05200	187,900	39,426
ARRA - Pass through State of Florida Department of Transportation	20.205	APN55	342,882	342,882
<i>Total U.S. Department of Transportation</i>			<u>530,782</u>	<u>382,308</u>
Total Expenditures of Federal Awards				<u>\$ 698,286</u>

CITY OF OPA LOCKA, FLORIDA
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2011

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal grant activity of the City of Opa Locka, Florida (the “City”). The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

For purposes of the Schedule, federal awards include all grants and contracts entered into directly between the City and agencies and departments of the federal government and pass-through agencies, as applicable. The City did not transfer awards to subrecipients during the fiscal year ending September 30, 2011.

CITY OF OPA LOCKA, FLORIDA
Summary Schedule of Prior Audit Findings
For the Year Ended September 30, 2011

PRIOR YEAR FINANCIAL STATEMENT FINDINGS

Matter that is repeated in the accompanying Schedule of Findings and Questioned Costs

2010-01 – Utility Billings (revised and included in 2011-01)

Matter that is not repeated in the accompanying Schedule of Findings and Questioned Costs

2010-02 – User Access

2010-03 – Personnel Files

PRIOR YEAR FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

PRIOR YEAR STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

N/A

CITY OF OPA LOCKA, FLORIDA
Summary Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2011

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of Auditors’ report issued: Unqualified

Internal control over financial reporting:

... Material weakness(es) identified? _____ Yes X No

... Significant deficiency(ies) identified that are
 Not considered to be material weakness(es)? _____ Yes X No

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

... Material weakness(es) identified? _____ Yes X No

... Significant deficiency(ies) identified that are
 Not considered to be material weakness(es)? _____ Yes X No

Type of auditors’ report issued on compliance for major
 federal programs: Unqualified

Any audit findings disclosed that are required to be reported in
 accordance with section 510(a) of OMB Circular A-133? _____ Yes X No

Identification of major program:

Federal Program	Federal CFDA
<u>Federal Program</u> Highway Planning and Construction	20.205

Dollar threshold used to distinguish between Type A and Type B

Federal Programs: \$300,000

Auditee qualified as low-risk auditee for federal award programs? X Yes _____ No

CITY OF OPA LOCKA, FLORIDA
Summary Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2011

SECTION II – FINANCIAL STATEMENT FINDINGS

OTHER MATTERS – CONTROL DEFICIENCIES

2011-01 – Utility Billings

Condition

During our test of controls over utility billings we noted the following:

- ... Two related party accounts have been in dispute since 2003. During our review of the disputed accounts we noted the former Utility Billing Supervisor made a recommendation to the City Manager on how to settle the dispute with the customer, but no action has been taken. In addition, another account, for the same customer was subsequently opened and is currently active.

Criteria

Utility billing procedures should include accounts reconciled timely and accurately to ensure customer are billed accordingly.

Cause

Customer accounts are not being properly maintained, reviewed and reconciled in a timely manner by the appropriate City personnel.

Effect

The City may be unable to collect the amount due from accounts that are not timely reviewed.

Recommendation

We recommend the City review the utility billing process currently in place and implement procedures that will allow for effective and efficient monitoring of customer accounts.

Prior Year Response of Responsible Officials

Management strongly believes that the action taken on the accounts noted are in accordance with the City's policies and procedures.

CITY OF OPA LOCKA, FLORIDA
Summary Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2011

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

OTHER MATTERS – CONTROL DEFICIENCIES (CONTINUED)

View of Responsible Officials and Planned Corrective Actions

Management has development aggressive procedures to closely monitor all utility customers accounts and provide timely resolutions to all issues concerning Utility Accounts. Management will also review the previous recommendations of the former Utility Billing Supervisor for consideration for proper action.

2011-02 Account Reconciliations

Condition

We noted during the course of the audit that accounts which include due to/from other funds, were not properly reconciled to reflect the appropriate balance as of year end.

Criteria

In order to make the financial reports generated by the accounting system as meaningful as possible, the City should reconcile the general ledger accounts on a monthly basis. A benefit of monthly reconciliations is that errors do not accumulate but can be identified and attributed to a particular period, which makes it easier to perform future reconciliations.

Cause

Accounts are not being reconciled in a timely manner.

Effect

The result of the accounts not being properly reconciled could reflect incorrect balances reported in the financial statements.

Recommendation

We recommend the City reconcile the general ledger accounts on a monthly basis to ensure transactions are properly recorded in the correct time period and allow those charged with governance over the City to make more informed decisions.

CITY OF OPA LOCKA, FLORIDA
Summary Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2011

SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)

OTHER MATTERS – CONTROL DEFICIENCIES (CONTINUED)

View of Responsible Officials and Planned Corrective Actions

Management concurs with the auditor's finding and recommendation. During this period, the Department was understaffed for close to six (6) months by four (4) key positions and still operating with three (3) less staff including the Assistant Finance Director and Utility Billing Supervisor, hence some essential functions of the Department have not been adequately addressed.

Action Plan: Every effort will be made to adequately staff the Department and ensure that the practice of performing monthly account reconciliations is reinstated and complied with consistently on a monthly basis.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

SECTION IV – STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

N/A

MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES
OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Honorable Mayor and Members of the City Commission
City of Opa Locka, Florida

We have audited the financial statements of the City of Opa Locka, Florida (the City), as of and for the fiscal year ended September 30, 2011, and have issued our report thereon dated May 25, 2012.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters, Independent Auditor's Report on Compliance and Internal Control over Compliance Applicable to each Major Federal Program, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated May 25, 2012, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with Chapter 10.550, Rules of the Auditor General, which governs the conduct of local governmental entity audits performed in the State of Florida. This letter includes the following information, which is not included in the aforementioned auditor's reports or schedule:

- × Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report, except as noted in the Summary Schedule of Prior Audit Findings.
- × Section 10.554(1)(i)2., Rules of the Auditor General, requires our audit to include a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. In connection with our audit, we determined that the City complied with Section 218.415, Florida Statutes.
- × Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, findings and recommendations are incorporated in the accompanying schedule of findings and questioned costs.
- × Section 10.554(1)(i)4., Rules of the Auditor General, requires that we address violations of laws, regulations, contracts or grant agreements, or abuse that have occurred, or are likely to have occurred, that have an effect on the determination of financial statement amounts that is less than material but more than inconsequential. In connection with our audit, we noted no such matters.

- × Section 10.554(1)(i)5., Rules of the Auditor General, provides that the auditor may, based on professional judgment, report the following matters that are inconsequential to the determination of financial statement amounts, considering both quantitative and qualitative factors: (1) violations of laws, regulations, contracts or grant agreements, or abuse that have occurred, or are likely to have occurred, and (2) deficiencies that are not significant deficiencies. In connection with our audit, we noted no such matters.
- × Section 10.554(1)(i)6., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The required information is disclosed in the City's September 30, 2011 notes to the financial statements.
- × Section 10.554(1)(i)7.a., Rules of the Auditor General, requires a statement be included as to whether or not the local governmental entity has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.
- × Section 10.554(1)(i)7.b., Rules of the Auditor General, requires that we determine whether the annual financial report for the City for the fiscal year ended September 30, 2011, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2011. In connection with our audit, we determined that these two reports were in agreement.
- × Pursuant to Sections 10.554(1)(i)7.c. and 10.556(7), Rules of the Auditor General, we applied financial condition assessment procedures as of September 30, 2011. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Pursuant to Chapter 119, Florida Statutes, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this letter is intended solely for the information and use of the City of Opa-locka, members of the City Commission, management, the Florida Auditor General, federal and state awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

We would like to thank the management and staff of the City of Opa-locka for their assistance and courtesy during the engagement. Please feel free to contact us with any questions or comments, as we would be pleased to meet with you at your convenience.


Harvey, Covington & Thomas, LLC
May 25, 2012

EXHIBIT D: FEDERAL CERTIFICATIONS AND ASSURANCES

To ensure compliance with various federal requirements, sub-recipients of JARC and New Freedom funds are required to sign Federal Certifications and Assurances for FTA Assistance Programs as part of the application, and these are reviewed as part of the overall application review process. The Federal Register Notice is revised annually and is usually available around January 1 of each year. Applicants may obtain a copy of the current year document through http://www.fta.dot.gov/documents/2012_Certs_Appendix_A.pdf. If unable to access the form, applicants may contact SFRTA for assistance.

The last page (Appendix A) of the annual Federal Register Notice that applies to Federal Certifications and Assurances provides applicants with a signature page. An individual authorized by the applicant's governing board and its attorney must certify compliance with the requirements of the various Federal Transit Administration grants or cooperative agreements. The appropriate signed Federal certification/assurance form must be included in the application when it is submitted to the South Florida Regional Transportation Authority. Blue ink is suggested as it distinguishes an original signature from a photocopied signature.

The FY 2012 Certifications and Assurances for FTA Assistance Programs list 24 Groups. To make a single selection of certifications and assurances, place an "X" at the top of Appendix A next to the statement that reads: "The Applicant agrees to comply with applicable provisions of Groups 1-24."

APPENDIX A

**FEDERAL FISCAL YEAR 2012 CERTIFICATIONS AND ASSURANCES FOR
FEDERAL TRANSIT ADMINISTRATION ASSISTANCE PROGRAMS**
(Signature page alternative to providing Certifications and Assurances in TEAM-Web)

Name of Applicant: City of Opa-locka

The Applicant agrees to comply with applicable provisions of Groups 01 – 24. _____
OR

The Applicant agrees to comply with applicable provisions of the Groups it has selected:

<u>Group</u>	<u>Description</u>	
01.	Assurances Required For Each Applicant.	<u>X</u>
02.	Lobbying.	<u>X</u>
03.	Procurement Compliance.	<u>X</u>
04.	Protections for Private Providers of Public Transportation.	_____
05.	Public Hearing.	_____
06.	Acquisition of Rolling Stock for Use in Revenue Service.	_____
07.	Acquisition of Capital Assets by Lease.	_____
08.	Bus Testing.	_____
09.	Charter Service Agreement.	_____
10.	School Transportation Agreement.	_____
11.	Demand Responsive Service.	_____
12.	Alcohol Misuse and Prohibited Drug Use.	_____
13.	Interest and Other Financing Costs.	_____
14.	Intelligent Transportation Systems.	_____
15.	Urbanized Area Formula Program.	_____
16.	Clean Fuels Grant Program.	_____
17.	Elderly Individuals and Individuals with Disabilities Formula Program and Pilot Program.	_____
18.	Nonurbanized Area Formula Program for States.	_____
19.	Job Access and Reverse Commute (JARC) Program.	<u>X</u>
20.	New Freedom Program.	_____
21.	Paul S. Sarbanes Transit in Parks Program.	_____
22.	Tribal Transit Program.	_____
23.	TIFIA Projects	_____
24.	Deposits of Federal Financial Funding to a State Infrastructure Banks.	_____

APPENDIX A

FEDERAL FISCAL YEAR 2012 FTA CERTIFICATIONS AND ASSURANCES SIGNATURE PAGE
(Required of all Applicants for FTA funding and all FTA Grantees with an active capital or formula project)

AFFIRMATION OF APPLICANT

Name of Applicant: City of Opa-locka

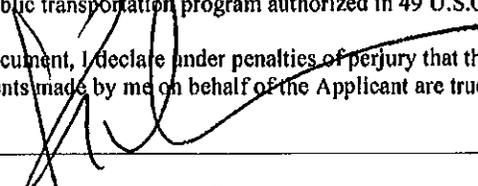
Name and Relationship of Authorized Representative: Kelvin L. Baker, Sr., City Manager

BY SIGNING BELOW, on behalf of the Applicant, I declare that the Applicant has duly authorized me to make these certifications and assurances and bind the Applicant's compliance. Thus, the Applicant agrees to comply with all Federal statutes and regulations, and follow applicable Federal directives, and comply with the certifications and assurances as indicated on the foregoing page applicable to each application it makes to the Federal Transit Administration (FTA) in Federal Fiscal Year 2012.

FTA intends that the certifications and assurances the Applicant selects on the other side of this document, as representative of the certifications and assurances, should apply, as provided, to each project for which the Applicant seeks now, or may later seek FTA funding during Federal Fiscal Year 2012.

The Applicant affirms the truthfulness and accuracy of the certifications and assurances it has made in the statements submitted with this document and any other submission made to FTA, and acknowledges that the Program Fraud Civil Remedies Act of 1986, 31 U.S.C. 3801 *et seq.*, and implementing U.S. DOT regulations, "Program Fraud Civil Remedies," 49 CFR part 31 apply to any certification, assurance or submission made to FTA. The criminal provisions of 18 U.S.C. 1001 apply to any certification, assurance, or submission made in connection with a Federal public transportation program authorized in 49 U.S.C. chapter 53 or any other statute

In signing this document, I declare under penalties of perjury that the foregoing certifications and assurances, and any other statements made by me on behalf of the Applicant are true and accurate.

Signature 

Date: 1/31/13

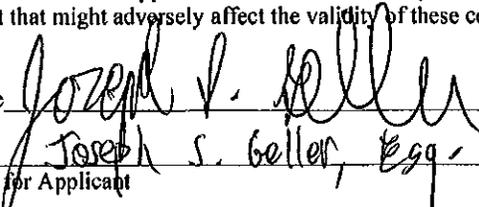
Name Kelvin L. Baker, Sr.
Authorized Representative of Applicant

AFFIRMATION OF APPLICANT'S ATTORNEY

For (Name of Applicant): City of Opa-locka

As the undersigned Attorney for the above named Applicant, I hereby affirm to the Applicant that it has authority under State, local, or tribal government law, as applicable, to make and comply with the certifications and assurances as indicated on the foregoing pages. I further affirm that, in my opinion, the certifications and assurances have been legally made and constitute legal and binding obligations on the Applicant.

I further affirm to the Applicant that, to the best of my knowledge, there is no legislation or litigation pending or imminent that might adversely affect the validity of these certifications and assurances, or of the performance of the project.

Signature 

Date: 1/31/13

Name Joseph S. Beller, Esq.
Attorney for Applicant

Each Applicant for FTA funding and each FTA Grantee with an active capital or formula project must provide an Affirmation of Applicant's Attorney pertaining to the Applicant's legal capacity. The Applicant may enter its signature in lieu of the Attorney's signature, provided the Applicant has on file this Affirmation, signed by the attorney and dated this Federal fiscal year.

EXHIBIT E: CIVIL RIGHTS REQUIREMENTS

As a condition of receiving Federal Transit Administration Section 5316 or 5317 program funds through the South Florida Regional Transportation Authority (SFRTA), sub-recipients must comply with the requirements of the US Department of Transportation's Title VI regulations. The purpose of Title VI is to ensure that no person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance. Sub-recipients are also responsible for ensuring compliance of each third party contractor at any tier of the project.

REQUIREMENT TO DEVELOP TITLE VI PROGRAM

All successful sub-recipients must submit a Title VI program to the SFRTA. Please refer to the Title VI circular that can be found at http://www.fta.dot.gov/documents/FTA_Title_VI_FINAL.pdf for specific information on developing a Title VI program. Below are some of the elements that should be included in your TITLE VI program.

REQUIREMENT TO DEVELOP TITLE VI COMPLAINT PROCEDURES

Sub-recipients must develop procedures for investigating and tracking Title VI complaints filed against them and make their procedures for filing a complaint available to members of the public upon request.

REQUIREMENT TO RECORD TITLE VI INVESTIGATIONS, COMPLAINTS, AND LAWSUITS

Sub-recipients must prepare and maintain a list of any active investigations conducted by entities other than FTA, lawsuits, or complaints naming the sub-recipient that allege discrimination on the basis of race, color, or national origin.

REQUIREMENT TO PROVIDE MEANINGFUL ACCESS TO LIMITED ENGLISH PROFICIENCY PERSONS

Sub-recipients must take responsible steps to ensure meaningful access to the benefits, services, information, and other important portions of their programs and activities for individuals who are Limited English Proficient (LEP). To this end sub-recipients may develop and carry out a language implementation plan. Certain sub-recipients, such as those serving very few LEP persons or those with very limited resources may choose not to develop a written LEP plan. However, the absence of a written LEP plan does not obviate the underlying obligation to ensure meaningful access by LEP persons to a recipient's program or activities. Sub-recipients electing not to prepare a written language implantation plan should consider other ways to reasonably provide meaningful access.

REQUIREMENT TO NOTIFY BENEFICIARIES OF PROTECTION UNDER TITLE VI

Sub-recipients must provide information to the public regarding their Title VI obligations and apprise members of the public of the protections against discrimination afforded to them by Title VI. Sub-recipients that provide transit service shall disseminate this information to the public through measures that can include but shall not be limited to a posting on the agency's Web site.

DISADVANTAGED BUSINESS ENTERPRISE REQUIREMENTS

It is the policy of SFRTA that Disadvantaged Business Enterprises (DBE), as defined in 49 CFR Part 26, shall have the maximum opportunity to participate in the performance of contracts. SFRTA will never exclude any person from participation in, deny any person the benefits of, or otherwise discriminate against anyone in connection with the award and performance of any contract covered by 49 CFR Part 26 on the basis of race, color, sex, or national origin.

Sub-recipients are encouraged to take all necessary and reasonable steps to ensure that DBE's have the maximum opportunity to compete for and perform services on contracts, including participation in any subsequent supplemental contracts. If the sub-recipient intends to subcontract a portion of

the services on the project, sub-recipient is encouraged to seek out and consider DBE's as potential subcontractors, by soliciting their interest, capability, and qualifications.

EXHIBIT F: PROCUREMENT

FTA has developed Circular 4220.1F “Third Party Contracting Guidance” to assist its recipients and their sub-recipients in complying with the various Federal laws and regulations that affect their FTA-assisted procurements. This document is located at www.fta.dot.gov/documents/FTA_Circular_4220.1F.pdf.

FTA C 4220.1F sets forth the requirements a sub-recipient must adhere to in the solicitation, award and administration of its third party contracts. FTA encourages sub-recipients to review their written procurement policies to ensure that they are in compliance with FTA C 4220.1F.

Applicants should also reference FTA’s Best Practices Manual located at www.fta.dot.gov/grants/13054_6037.html.

OPA-LOCKA, FLORIDA
PURCHASING POLICY & PROCEDURE

Section 1. Definitions

For purposes of this internal policy, the following words and phrases shall have the meaning as defined by this section.

- a. Bid means an offer, as a price, whether for payment or acceptance.
- b. Bid Security mean a guarantee, in the form of a bond or deposit, that the bidder, if selected, will sign the contract as a bid; otherwise the bidder (in the case of a deposit) of the bidder or guarantor (in the case of a bond) will be liable for the amount of the bond or the deposit.
- c. Change Order means a written order signed by the City Manager, authorizing the contractor to make changes to the contract.
- d. Check Request means a procedure which enables the City to process payments to vendors under certain circumstances without the issuance of a purchase order.
- e. Construction means the process of building, altering, repairing, improving, or demolishing any public structure or building, or other public improvements of any kind to public property. It does not include routine repair and maintenance.
- f. Contract means all types of City agreements, regardless of what they may be called for the purchase or disposal of supplies, services, or construction.
- g. Emergency Purchases means purchasing of supplies, services, or construction where the urgency of need does not permit the delay in utilizing formal competitive selection methods. The City Manager or a designee may make or authorize others to make emergency purchases when there exists a threat to public health, welfare, or safety under emergency conditions provided that such emergencies shall be made with such competitions as is practical under the circumstances.
- h. Invitation for Bids means any document soliciting bids.
- i. Purchasing means buying, renting, leasing, or otherwise acquiring any supplies, services, or construction.
- j. Purchase Order means a contract between the City of Opa-locka and the vendor for the procurement of commodities, supplies, goods, and services. This also includes professional services and construction contracts.
- k. Purchase Requisition means that document whereby a Department requests that a contract be entered into for a specific need.
- l. Request for Proposals means all documents utilized for selecting soliciting proposals.
- m. Request for Quotations means an informal offer or bid containing price and other terms, offered by a vendor in writing, by telephone, or verbally.
- n. Responsive Bidder means a person who has submitted a bid which conforms in all material aspects to the Invitation for Bids.
- o. Services means the furnishing of labor, time, or effort by a contractor.
- p. Sole Source of Supply means there is only one source for the required supply, services, or construction item.
- q. Specification means any description of the physical or functional characteristics, or of the nature of a supply, service, or construction item.
- r. Vendor means a seller of supplies, services, and construction.

OPA-LOCKA, FLORIDA
PURCHASING POLICY & PROCEDURE

Section 2. General Provisions

2.1 Purchasing Policy

It is the policy of the City of Opa-locka to assure fair and competitive access by responsible vendors/contractors to the purchasing requirements of the City and to conduct business activities in such a manner as to foster public confidence in the integrity of the City of Opa-locka. The City of Opa-locka adheres to all State of Florida laws as published in the Cities Purchasing Manual and as approved by the City Commission of the City of Opa-locka, Florida.

2.2 Purchasing Objectives

The primary objective of the Purchasing Department of the City of Opa-locka is to support the City's administrative staff in accomplishing the goals and directives established by the City Commissioners and the City Manager. The Purchasing Agent will comply with all legal and ethical standards in obtaining the specified quality and quantity of materials and services at the City. The Purchasing Agent will promote fair and open competition for the procurement of all goods and services. To accomplish this, the Purchasing Agent will solicit price quotations in accordance with all State and Local Laws, Policies and Regulations.

2.3. Tax Exempt Status

The City of Opa-locka is exempt from Federal, State, and Local taxes except in certain prescribed cases. An exemption certificate is available from the Purchasing Department and should be furnished to any of the City's suppliers upon request.

2.4. Tax Statement Set Forth in Construction Contracts

The following statement should be set forth in all construction contracts: The Owner shall not be liable for, or pay the Contractor's cost of, such sale and use taxes which would otherwise be payable in connection with the purchase of tangible personal property furnishes and incorporated into the real property being improved under the contract. This contract is a separated contract between the Owner and the Contractor. All invoices or estimates submitted by the Contractor to the owner shall be separated into three categories:

- (1) Total cost of materials incorporated into the work.
- (2) Total cost of materials purchased or leased for use, but not incorporated into the work.
- (3) Total cost of labor, overhead, profit and other reasonable, incidental costs of the work.

The Contractor shall fully indemnify and hold harmless the Owner from the cost of any and all sales and use taxes incurred or otherwise exempted as a result of the separated contract arrangements, if such sales or use taxes become due and payable, or are paid by the Contractor or the Owner, as a result of the Contractor's failure or refusal to abide by the provisions of this section or the other applicable provisions of the specifications relating to separated contracts.

OPA-LOCKA, FLORIDA
PURCHASING POLICY & PROCEDURE

Section 3. Purchase Request Dollar Limits and Approval Requirements

3.1 Delegation of Purchasing Authority

The City Manager as authorized by the City Commissioners of the City of Opa-locka has delegated to the Purchasing Officer the authority to procure materials and services for the City of Opa-locka that are within the guidelines set-forth by the City Commissioners. In certain cases, the City Manager has also granted this authority to certain city employees that have been authorized by their Department Directors. Department purchasing authority is limited, however, to a single purchase of a total of \$3,499.99 or less.

3.2 Total Dollar Limits/Approval Requirements to Submit a Purchase Request

The following standard approval route applies to All City Departments.

CITY OF OPA-LOCKA APPROVAL ROUTING REQUIREMENTS				
Total Amount of Request	Type of Bid/Quotes Required	Department Responsible for Bid/Quotes	Type of Approval/s Required	Other Requirements
\$25,000.00 and above	Sealed	Purchasing	Supervisor Department Director Finance Director City Manager Approval City Commission	* Advertisement * Sealed Bid * Agenda Memo w/bid tabulation * Resolution
\$3,500 to \$24,999.99	Three (3) Written Quotations	Purchasing	Supervisor Department Director Finance Director City Manager Approval City Commission	* Quotations * Agenda Memo w/bid tabulation * Resolution
\$1,000 to \$3,499.00	Three (3) Written Quotations	Department	Supervisor Department Head Finance Director City Manager	* Quotations
Up to \$999.99	One (1) quotation	Department	Supervisor Department Head Finance Director City Manager	* Quotation

OPA-LOCKA, FLORIDA
PURCHASING POLICY & PROCEDURE

3.3 Procurement Requiring City Commission Approval

Any procurement made that will exceed \$ 3,500 must be approved by the City Commissioners prior to the purchase being made.

3.4 Procurement Requiring City Manager Approval

The City Manager or his/her designee must approve all purchase requisitions.

3.5 Procurement Requiring Finance Director's Approval

The Finance Manager or his/her designee must approve all purchase requisitions.

Section 4. Purchase Requisitions

4.1 Order Request

If properly utilized, the order requisition can save all departments within the City time, money and duplication. The order request informs the Purchasing Office of the needs of the requesting department. The request form enables the Purchasing Office to begin the procurement process for the fulfillment of the purchase. The request also allows the City Manger to ensure that the necessary budget authority and funds exist. The order request should be viewed as an aid in proper planning by going through proper procedures, departments can expedite the entire process and also avoid the always expensive impulse and/or emergency purchase.

4.1 Anticipation of Needs

Requesting departments should prepare requests far enough in advance so ordinary purchases do not become emergencies. By planning and forecasting purchases in advance, the Purchasing Office, vendors, and the requisitioning department can realize all the advantages of soliciting competitive quotations, bids or proposals. Needed delivery dates on goods and services vary greatly and order requisitions should be prepared accordingly. Departments need to be aware that unnecessary work delays could be created if order requests aren't initiated in advance to ensure proper purchasing procedures are accommodated and needed delivery dates are met. The Purchasing office will maintain seasonal purchasing information to assist departments in receiving goods and services in advance of need dates. If questions should arise concerning delivery of goods or services, the department should check with the Purchasing Office, especially if the required purchase is from an out-of-town vendor.

Proper planning is essential in purchases over \$10,000. Part of the planning for these purchases should include working with the Purchasing Office in determining the actual long term cost of a purchase.

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4.3 Purchase Requisition Requirements/Responsibility

Any department or division needing to make a purchase shall properly prepare an purchase requisition in complete detail. This request, should reflect as much information that is known by the department, including the following:

1. Date of request.
2. Department making the request.
3. Division making the request.
4. Authorized person making request.
5. Date required for delivery of goods or services.
6. Location for delivery of goods or services.
7. Budget Account Number (see Accounting section).
8. Quantity of requested items.
9. Part, serial, model, catalog, etc., number to ensure proper items are received.
10. Brief description of items.
11. Copies of all quotations, applicable
12. Estimated price.
13. Preferred vendor for requested goods or services, including complete address and telephone number.
14. Brief justification for requested goods or services.
15. Signature of appropriate Department Head.
16. Copy of commission resolution, if applicable.

After the purchase requisition is accurately and fully completed, the requesting department shall submit the document to the Purchasing Office. The Purchasing Office will be responsible for promptly completing the document upon receipt, as follows:

1. Purchase Order number as assigned by the Purchasing Office.
2. Unit price as obtained by Purchasing Office.
3. Extended price as obtained by Purchasing Office.
4. Information to be submitted by the Purchasing Office to assist the Office of the City Manager.
6. Signature of Finance Director.
7. Signature from the Office of the City Manager.
8. If request is approved, name and address of vendor awarded contract.
9. If the request is not approved, the Purchasing Officer will inform the requesting Department.
9. Action taken by Purchasing Office to facilitate the transaction.

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Section 5. Bid and Quotation Procedures

5.1. Small Purchases

Purchases less than \$1,000.00 may be accomplished without securing competitive quotations if the prices are considered to be reasonable.

5.2. Quotations

All Department Heads must plan in advance their regular budgeted purchases of one thousand dollars (\$1,000.00) or more so that quotations, proposals, or bids may be obtained. Award of proposals or quotations will be given to the most responsible and qualified vendor, with the best price. Quotations may be obtained by the Purchasing Office in the following manner:

1. In person.
2. Over the phone.
3. Written quotation as per "Request for Quotation"
4. Fax quotes are acceptable and preferred.

5.3. Competitive Sealed Bids/Proposals (\$25,000 and over)

A. Conditions for Use Contracts or purchases for capital outlay or improvement projects that exceed twenty-five thousand dollars (\$25,000.00) shall be awarded by the City Commission through a competitive sealed bid process, unless the City Manager determines that the method may not be in the best interest of the City.

B. Public Notice Invitation for Bids authorized by the City Commission shall be mailed to prospective bidders by the Purchasing Office and shall be published in the official City newspaper, allowing a reasonable amount of time to prepare and return bids.

C. Bid Opening All sealed bids shall be delivered at the time and day designated in bid information. Bids shall be publicly opened in the presence of one or more witnesses by the office of the City Clerk at the time and date designated. The City representative shall announce the bidders and bid amounts and state the date and provisions for awarding of contract. The bids shall not be open to public inspection until after the award.

D. Bid Acceptance and Evaluation Bids shall be unconditionally accepted without alterations or corrections, except as authorized in this manual. Bids shall be evaluated based on the requirements set forth in the Invitation for Bids. Final consideration for awarding of contract shall not be based solely on price. A combination of price, quantity and/or quality offered, and capacity to fulfill all requirements of the contract.

E. Cone of Silence The Cone of Silence is designed to protect the integrity of the procurement process by shielding it from undue influences prior to the recommendation of contract award. The Cone of Silence prohibits any communication regarding each bid between:

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a) a potential vendor, service provider, lobbyist, or consultant and the staff; and b) a potential vendor, service provider, bidder, lobbyist, or consultant and any one or more members of the City Commission.

Unless specifically provided otherwise in the bid document, the Cone of Silence does not apply to the following: a) Communication between a potential vendor, service provider, bidder, lobbyist, or consultant and the Purchasing Officer; b) Communication between a potential vendor, service provider, bidder, lobbyist, or consultant and the City Attorney; c) Communications at duly noticed pre-bid meetings and site visits prior to bid opening and post-bid opening meetings and site visits, which are administered by the Purchasing Officer prior to issuance of a written recommendation of contract award; d) Communication between evaluation committee members at the scheduled evaluation committee meeting(s).

The Cone of Silence terminates at the time the City Commission acts on a written recommendation from the City Manager via the Purchasing Officer regarding contract award; provided, however, that communications are permitted when the City Commission receives public comment at the meeting when the recommendation is presented.

F. Award The City Commission may accept and/or reject any or all bids and shall award the bid to the lowest, responsive bidder that submits a bid which is most advantageous to the City.

G. Bid Performance Bonds Specifications may stipulate that each bidder must submit with the bid a cashier's check, certified check, or bid bond by a cooperate company licensed to do business in the State of Florida in an amount not less that five percent (5%) of the total bid. This requirement will be surety that the bidder, if successful, will enter into the contract. Successful bidders may be required to furnish a performance bond equal to one hundred percent (100%) of the amount for the contract. The performance bond is surety that the successful bidder will satisfactorily comply with the terms of the contract.

F. Alternate Bids Alternate bids may be required whenever it is deemed desirable or necessary by the City Manager.

G. Correction or Withdrawal of Bids; Cancellation of Awards Correction or withdrawal of inadvertently erroneous bids before of after award, or cancellations of awards or contracts based on such mistakes may be allowed to the extent permitted by the City Manager. After bid openings no changes in bid prices or other provisions of bids prejudicial to the interest of the City or fair competition will be allowed.

H. Pre-Bid Conference The Purchasing Officer may notify prospective bidders that a conference has been scheduled in an attempt to clarify for vendors the intention of bid specifications and expectations. Conferences may be scheduled before or after invitations to bid have been issued. The pre-bid conference is an attempt to facilitate that accuracy and comprehensiveness of the bid process.

I. Fax Usage Faxed sealed bids are not acceptable under any circumstances and will be considered unresponsive.

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5.4. Non-Competitive Selection

A contract may be awarded for a supply, service, or construction without competition as determined under the following circumstances:

- a. Price established by law.
- b. Emergency purchases.
- c. Resale purposes.
- d. Sole source supply.
- e. Products or services for which other public agencies have gone through a competitive bidding process and are able to have the bid prices they received extended to the City of Opa-locka. These "cooperative purchasing" or "piggyback purchasing" agreements may satisfy the competitive bidding requirement and the Purchasing Agent does not need to solicit additional bids

5.5. Professional Services

It is the policy of the City to publicly announce requirements for professional services and to negotiate contracts over \$15,000 for professional services. Professional services are associated with the following disciplines:

1. Financial, accounting and auditing services.
2. Engineering and land surveyors.
3. Architectural services.
4. Professional planners.
5. Management consultant studies.
6. Labor-management consultants.
7. Insurance consultants.
8. Testing and inspection services.
9. Photographic, art or marketing services.
10. Other similar services when authorized by City Manager.

Selection and award will follow the procedure as outlined in section 5.3.

5.6. Irresponsible Vendor

Any vendor who fails to comply with the terms of an awarded bid, quotation, Purchase Order, or the required specifications contained within the bid, may be declared an irresponsible vendor upon the recommendation of the Purchasing Officer and approval of the City Manager. An irresponsible vendor may be purged from the Bid/Vendor List maintained in the Purchasing Office. Vendors will be notified by the Purchasing Office if they are removed from the Bid/Vendor List. Any vendor wishing to appeal this decision may request that the City Commission consider the matter at a formal meeting.

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5.7. Local Vendor

The City Commission is conscious of the economic impact created by purchasing goods and services locally; therefore, the City reserves the right to award bids to local vendors if it is deemed to be in the best economic interest of the City.

5.8 Bid Opening and Pre-Bid Meeting Procedures

In order to establish a standardized format of bid openings and pre-bid meetings the following procedures should be followed:

1. The Purchasing Agent of the City of Opa-locka or his designee or the designee assigned by the Public Works Department for Public Works bids shall conduct all bid openings and pre-bid meetings.

2. In addition to the Purchasing Agent or the Purchasing Agent's representative there will be at least one city employee from the department who submitted the purchase request at all bid openings and pre-bid meetings. This employee will knowledgeable of the bid specifications and at pre-bid meetings should be prepared to answer all questions that pertain to the specifications. At bid openings the purchasing employee will act as the recorder of all information that is read at the bid opening and will publicly confirm that all information was read completely and truthfully.

3. At Bid Openings all bids will be opened and all pricing will be called out in accordance with the bid opening procedures.

5.9 Bid Recommendations Regarding Bid Awards

The requesting department is solely responsible for reviewing the specifications offered in each bid to insure the specifications meet the bid requirements and must provide a written review of any bid that did not meet the specifications. If the bids offered meet the specifications requested, the City may award the contract based on:

(a) If the competitive sealed bidding requirement applies to the contract for goods or services, the contract must be awarded to the lowest responsible bidder or the bidder who provides goods or services at the best value for the municipality”.

(b) In determining the best value for the municipality, the municipality may consider:

- (1) the purchase price;
- (2) the reputation of the bidder and of the bidder's goods or services;
- (3) the quality of the bidder's goods or services;
- (4) the extent to which the goods or services meet the municipality needs;
- (5) the bidder's past relationship with the municipality;
- (6) the impact on the ability of the municipality to comply with laws and rules relating to contacting with historically underutilized businesses and non-profit organizations employing persons with disabilities;

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- (7) the total long-term cost to the municipality to acquire the bidder's goods or services; and
 - (8) any relevant criteria specifically listed in the request for bids or proposals.
- (c) Before awarding a contract under this section, a municipality must indicate in the bid specifications and requirements that the contract may be awarded either to the lowest responsible bidder or to the bidder who provides goods or services at the best value for the municipality.
- (d) The Governing body may reject any and all bids.
- (e) If the competitive sealed proposals requirement applies to the contract, the contract must be awarded to the responsible offeror whose proposal is determined to be the most advantageous to the municipality considering the relative importance of price and the other evaluation factors included in the request for proposals.
- (f) In purchasing under this title any real property, personal property that is not affixed to real property, or services, if a municipality receives one or more competitive sealed bids from a bidder whose principal place of business is in the municipality and whose bid is within five percent of the lowest bid price received by the municipality from a bidder who is not a resident of the municipality, the municipality may enter into a contract with:
- (1) the lowest bidder; or
 - (2) the bidder whose principal place of business is in the municipality if the governing body of the municipality determines, in writing, that the local bidder offers the municipality the best combination of contract price and additional economic development opportunities for the municipality created by the contract award, including the employment of residents of the municipality and increased tax revenues to the municipality.
- (g) This section does not prohibit a municipality from rejecting all bids.

Other considerations of a bid award may be:

- the safety record of the bidder considered
- Companies or individuals indebted to the municipality
- Inclusion of required bonding and insurance

5.10. Exemptions From The Competitive Sealed Process

The City allows certain exemptions to the Competitive Sealed Bid process. The following are the exemptions allowed:

- (1) A procurement made because of a public calamity that require the immediate appropriation of money to relieve the necessity of the municipality's residents or to preserve the property of the municipality.
- (2) A procurement necessary to preserve or protect the public health or safety of the municipality's residents.

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- (3) A procurement necessary because of unforeseen damage to public machinery, equipment, or other property.
- (4) A procurement for personal or professional services.
- (5) A procurement for work that is performed and paid for by the day as the work progresses.
- (6) A purchase of land or a right-of-way.
- (7) A procurement of items that are available from only one source, including;
 - a. Items that are available from only one source because of patents, copyrights, secret processes, or natural monopolies.
 - b. Films, manuscripts, or books.
 - c. Electricity, gas, water, and other utility services.
 - d. Captive replacement parts or components for equipment
 - e. Books, papers, and other library materials for a public library available only from the persons holding exclusive distribution rights to the materials.
 - f. Management services provided by a non-profit organization to a municipal museum, park, zoo, or other facility to which the organization has provided significant financial or other benefits.
- (8) A purchase of rare book, papers, and other library materials for a public library.
- (9) Paving drainage, street widening, and other public improvements, or related matters, if at least one-third of the cost is to be paid by or through special assessments levied on property that will benefit from the improvements.
- (10) A public improvement project authorized by the voters of the municipality, for which there is a deficiency of funds for completing the project in accordance with the plans and purposes authorized by the voters.
- (11) A payment under a contract by which a developer participates in the construction of a public improvement.
- (12) Personal property sold:
 - a. At an auction by a state licensed auctioneer.
 - b. At a going out of business sale
 - c. By a political Department of this state, a state agency of this state, or an entity of the federal government.
- (13) Services performed by blind or severely disabled persons.
- (14) Goods purchase by a municipality for subsequent retail sale by the municipality.

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5.11 Bid Discrepancies and Disqualifications

Under some circumstances certain discrepancies in bids that have been submitted may be waived by the City Commissioners. Under rulings from our City Attorney, however, there are several reasons that require a bid to be disqualified. These reasons are as follows:

1. Any bid received that is not signed by an authorized company representative.
2. Any bid received that did not return required information such as addendum/s, bonding and/or insurance requirements.

5.12 Purchasing Responsibilities

The Purchasing Department will be responsible for soliciting offers for procurements of \$3,500.00 or more and for providing to the requesting department with all bid information and tabulations necessary for the department to initiate and submit a recommendation of award and agenda wording describing why the item is being procured.

5.13 Department Responsibilities

It will be the department's responsibility to submit to Purchasing a recommendation of award and agenda wording describing why the item is being procured. If the recommendation is not to award the bid based on the award procedures as listed under 4.6.6, the department must supply a detailed explanation. In addition, the department should submit any additional information that they deem necessary in order to initiate the agenda item request. Should a recommendation be made that is not to award a bid based on the lowest responsive bidder or the procedures, it will be the responsibility of the requesting department to answer any questions regarding the recommendation by the City Commissioners.

5.14 Bid/Quotation Form

For sealed and written bids, The City of Opa-locka Purchasing Department uses standardized bid quotation forms that provide the City with the necessary terms and conditions that protect the City in case of a contract dispute. With the exception of bids that are prepared by a professional organization contracted by the City for the purpose of preparing a bid, only the authorized standard purchasing format should be used for sealed and written bid solicitations.

5.15 Release of Bid Information

All requests for historic information concerning a bid, specifications on a bid or other matters relating to bids of the City of Opa-locka can only be conveyed via a public records request and should be made through the City Clerk's Office. All public records request forms are to be kept and filed in a manner that makes retrieval of the information that was requested and the information that was returned easily accessible. The only exception to this policy will be questions that come in as a result of telephone calls or in person requests to the Purchasing Department for current bid information on bids that are out for consideration.

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5.16 Brand Names

In order to assure fair and competitive bids, brand names should not be used in specifications unless it is made clear to each bidder that the brand name is being used for reference only. This can be accomplished by adding an “or equal” statement behind the brand name. This statement will indicate to the bidder that other brand names will be considered if they offer specifications that are equal or better than the specifications listed in the bid. Brand names can be specified, as the only brand that will be accepted in cases where the brand specified is the only product that will work with the existing parts or equipment.

5.17 Bonding Requirements

To ensure that the successful bidder will enter into a contract with the City and complete the project as defined by the bid specifications, bidders may be required to provide the City with surety bonds guaranteeing successful completion of the contract. There are three types of surety bonds commonly used with City contracts; the bid bond, performance (and maintenance) bond, and the payment bond. A surety is a firm (usually an insurance company) that will guarantee that the bidder will perform as defined by the specifications. The City will only accept corporate sureties as bonding entities. Personal sureties are unacceptable.

5.18 Bid Bond

It is the City’s option whether or not to require bidders to provide the City with a bid bond along with their bid submissions. State statutes do not address bid bonds for Municipalities. Bid bonds are issued by a Surety financially guaranteeing that the successful bidder will enter into an agreement with the City to perform the project or provide the service as defined by the specifications. The City requires that the bid bond be accompanied with an appropriately completed “Power of Attorney” executing the bid bond for the bidder. As an alternative, the City may accept a cashier’s check, with the City named as payee, to be held in escrow until the successful bidder signs the City’s project contract.

BID BOND AMOUNT: The bid bond minimum limit (or cashier’s check) is five percent (5%) of the total amount bid.

5.19 Performance Bond

Performance bonds financially guarantee that once the successful bidder enters into a contract with the City to perform work, the contractor will complete the project. Should the contractor fail, then the Surety will, generally, hire an alternate contractor to complete the work, allow the City to select another contractor and pay the difference between the first contractor’s price and the new contractor’s price, or pay the original contractor whatever it takes to complete the project. Performance bonds must be written for one hundred percent (100%) of the total bid price.

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5.20 Payment Bond

A payment bond will pay any outstanding bills for labor, materials, and supplies used in the City's project from the contractor's subcontractors and suppliers should the prime contractor default on their payment. Payment bonds must be written for one hundred percent (100%) of the total bid price

5.21 Maintenance Bond

Maintenance bonds financially guarantee that the Contractor will maintain and keep in good repair the work contracted to be done and performed from the date of acceptance of the work by the City for a predetermined period of time. For public works projects, the bond would also include any necessary back filling that may arise because of sunken conditions in ditches.

The bond is designed to provide financial protection to the City for all defective conditions arising by reason of defective material, work, or labor performed by the Contractor. In the event the Contractor does not fulfill its maintenance obligation, the bonding company will pay to maintain the project as defined in the contract specifications.

5.22 Insurance Requirements

Whenever the City contracts with an outside party (contractor, consultant, vendor, or concessionaire) for goods or services, the bid or request for proposal that is released to the public should include an indemnity clause (hold harmless clause), along with a contractual agreement, to be executed upon award of the contract, that transfers the risk of the project from the City to the contractor. Because the contractor may or may not have the financial resources to handle the risks that are transferred in the contract, the City requires that insurance be purchased and maintained by the contractor for financial security.

Most contracts are tailored for individual projects and programs; therefore, certain elements of the insurance required should be addressed in every contract document. One of the most important elements is the actual insurance coverage, which include the coverage types and limits that are dependent upon the nature of the project/program.

Although not all of the coverage's are required for every project (and limits will vary by exposure), understanding the coverage's provided by these policies is important to assure that all of the City's potential liabilities and exposures from the project are properly protected. Should any questions arise about the amounts of types of insurance requirements the initiating department should contact the Risk Managers office.

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6.0 Purchase Orders - Under no circumstances should an order be placed with a vendor without first obtaining authorization and a purchase order.

6.1 Purpose

The Purchase Order is an instrument designed to control, expedite, and confirm purchases for the City. Purchase orders should be used on all purchases. Purchases of parts needed for immediate repair are the only exception to this.

6.2 Purchase order Process

The Purchase Order is made up of three (4) copies, the original, accounting's, the vendors and the originators. Purchase Orders are issued as follows:

1. Upon approval of a requisition, the Purchasing Office will prepare a Purchase Order.
2. The Office of the City Manager may review and sign the document.
3. The Purchasing Office will send the signed form to the vendor and also a copy of the original to the Accounting Department.
4. A file will be maintained by the Purchasing Office for all issued orders. Follow-up of delayed deliveries or partial shipments can be improved by the filed orders.
5. Upon receipt of merchandise, the responsible department or division shall check the quality, etc., of the delivered item(s).
6. Departments should carefully test and inspect all items received. Any questions concerning received goods and services should be reported immediately to the Purchasing Office. Articles rejected should not be used by any department.
7. The department will forward a signed packing slip and any invoice, warranty, or other information enclosed to the Accounting Department. The Accounting Department should be notified of any partial shipments.

6.3 Emergency Purchase Orders

The City Commission allows an exemption from the bidding process for emergency purchases. An emergency is described as follows:

1. A procurement made because of a public calamity that requires the immediate appropriation of money to relieve the necessity of the municipality's residents or preserve the property of the municipality.
2. A procurement necessary to preserve or protect the public health or safety of the municipality's residents.
3. A procurement necessary because of unforeseen damage to public machinery, equipment, or other property.

The above exemptions are the **ONLY** exemptions listed as emergency items.

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6.4 Procedures For Placing an Emergency Order

Should an emergency arise that meets the criteria stated in 5.3 above the requesting department should immediately call Purchasing and state the nature of the emergency. A purchase order number will be issued by Purchasing to the requesting department to cover the purchase or, if requested, Purchasing will call the order into the vendor. Once the purchase has been made the requesting department should fill out a Purchase Requisition and get signatures. The purchase requisition should contain all information (quantities, descriptions, unit pricing, total pricing, and budget account numbers). The purchase request **MUST NOTE** that the request was an emergency. The request will then be routed through the purchase request system for proper approvals. If the purchase is over \$3,500.00, the purchase must be presented to the City Commission for ratification.

6.5 Purchase Order Preparation by the Purchasing Department

Once a purchase requisition has been received, approved, checked for funding and processed by Purchasing, a purchase order number will be assigned to the order.

7.0 Vendor Visits and Relations

7.1 Vendor Visits/Negotiations

The Purchasing Department should be advised of any scheduled vendor visits. In addition, it is to each department's advantage to have Purchasing involved in any discussions or negotiations with a vendor.

7.2 Vendor Credit Applications.

Only the Purchasing Department is allowed to complete credit applications with vendors.

8.0 Ethics in City Contracting

8.1 General Standards

1. General Ethical Standards for Employees: Any attempt to realize personal gain through City employment by conduct inconsistent with the proper discharge of the employee's duties is a breach of a public trust. In order to fulfill this general prescribed standard, employees must also set the specific standards set forth in this chapter.
2. General Ethical Standards for Non-Employees: Any efforts to influence any City employees to breach the standards of ethical conduct set forth in this Chapter is also a breach of ethical standards.

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8.2 Employee Conflict of Interest It shall be a breach of ethical standards for any City employee, in his or her capacity as such employee, to make or participate in the making of a contract with any person or business by which he is she is employed or in whose business n whose business he or she has a substantial interest, and no such person or business shall enter into any contract where any City officer or employee, acting in such capacity, is signatory to or a participant in the making of such contract and is employed by or has a substantial interest in such person or business. A City officer or employee does not make or participate in the making of a contract if he or she abstains from any action in regard to the contract.

8.3 Employee Disclosure Requirements An employee who has, or obtains any benefit from, any City contract with a business in which the employee has a financial interest shall report such benefit to the Finance Director; provided, however, this Sections shall not apply to a contract with a business where the employee's interest in the business has been placed in an independent trust. Any employee who knows or should have known of such benefit, and fails to report such benefit to the Finance Director, is in breach of ethical standards.

8.4 Gratuities and Kickbacks

1. Gratuities. It shall be a breach of ethical standards for any person to offer, give or agree to give any employee or former employee, or for any employee or former employee to solicit, demand, accept, or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any part of a program requirement or a purchase requisition, influencing the content of any specification or purchasing standard, rendering of advice, investigation, auditing, or in any other advisory capacity, in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter, pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore. Gratuities shall not mean pens, calendars, or other novelty items used for advertising purposes, meals or other meeting circumstances for the purpose of conducting or discussing official business.

2. Kickbacks. It shall be a breach of ethical standards for any payment, gratuity, or offer of employment to be made by or on behalf of a vendor/subcontractor under a contract or order to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract or order.

8.5 Prohibition Against Contingent Fees It shall be a breach of ethical standards for a person to be retained, or to retain a person, to solicit or secure a City contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except for retention of bona fide employees or bona fide established commercial selling agencies for the purpose of securing business.

8.6 Purchase of Materials, Equipment, and Supplies For Personal Use Unless specifically approved in writing by the City Manager, no employee may purchase City property for his/her own personal use unless it is purchased through the City's public auction or through the sealed bid procedures of the City. This includes new and used equipment, materials or supplies.

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8.7 Use of Confidential Information It shall be a breach of ethical standards for any employee or former employee knowingly to use confidential information for actual or anticipated personal gain, or for the actual or anticipated personal gain of any other person.

8.8 Private Purchase Through City Facilities No employee may use the purchasing power of the City of Opa-locka to make private purchases. In addition, employees should not have private purchases sent to the City C.O.D. to be paid for by the employee.

- A. Such purchases may give citizens the erroneous impression that something dishonest is being perpetrated.
- B. It may be considered a mild form of blackmail on the merchant involved who desires to do business with the City.
- C. It may evade sales tax, which is illegal.

8.9 Restrictions on Employment of Present and Former Employees

1. Contemporaneous Employment Prohibited. Except as may be expressly permitted by the City manager, it shall be a breach of ethical standard for any City employee who is participating directly or indirectly in the purchasing process to become or be, while being a City employee, the employee of any person contracting with the City.

2. Restrictions on Former Employees. It shall be a breach of ethical standards for any former employee within one year after City employment has ceased, to knowingly act as a principal, or as an agent for anyone other than the City, in connection with any;

- a. Judicial or other proceeding, application, request for as a ruling, or other determination;
- b. Contract or Claim, or
- c. Charge or controversy, in which the employee participated personally and substantially through decision, approval, disapproval, recommendation, rendering of advice, investigation, or otherwise while any employee, where the City is as a party or has as a direct or substantial interest.

8.10 Breach of Ethical Standards

1. Employee Breach of Ethical Standards. If it is found the employees have breached any ethical standards, the City Manager, in accordance with the Personnel Rules and Procedures, may impose anyone or more of the following: (a) oral or written reprimands; (b) suspension with or without pay, and/or (c) termination of employment.

2. Recovery of Value transferred or Received. The value of anything transferred or received in breach of the ethical standards of this Chapter, or regulations promulgated hereunder, by an employee or a non-employee may be recovered from both the employee and non-employee.

3. Criminal Sanctions. To the extent that violations of the ethical standards of conduct set forth in this Chapter constitute violations of Federal or State or City Law, they shall be punishable as provided therein. Such sanctions shall be in addition to the civil remedies set forth in the manual.

EXHIBIT G: RESTRICTIONS ON LOBBYING

Pursuant to the Byrd Anti-Lobbying Amendment, 31 U.S.C. 1352, as amended by the Lobbying Disclosure Act of 1995, P.L. 104-65 [to be codified at 2 U.S.C. § 1601, et seq.] - Contractors who apply or bid for an award of \$100,000 or more shall file the certification required by 49 CFR part 20, "New Restrictions on Lobbying." Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier shall also disclose the name of any registrant under the Lobbying Disclosure Act of 1995 who has made lobbying contacts on its behalf with non-Federal funds with respect to that Federal contract, grant or award covered by 31 U.S.C. 1352. Such disclosures are forwarded from tier to tier up to the recipient.

The applicants with project value exceeding \$100,000 must submit the certification regarding lobbying (see next page).

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements
(To be submitted with each bid or offer exceeding \$100,000)

The undersigned City of Opa-locka ^[Firm] certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for making lobbying contacts to an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions [as amended by "Government wide Guidance for New Restrictions on Lobbying," 61 Fed. Reg. 1413 (1/19/96). Note: Language in paragraph (2) herein has been modified in accordance with Section 10 of the Lobbying Disclosure Act of 1995 (P.L. 104-65, to be codified at 2 U.S.C. 1601, et seq.)]

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

[Note: Pursuant to 31 U.S.C. § 1352(c)(1)-(2)(A), any person who makes a prohibited expenditure or fails to file or amend a required certification or disclosure form shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such expenditure or failure.]

The Firm, _____, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Firm understands and agrees that the provisions of 31 U.S.C. § 1352, et seq., apply to this certification and disclosure, if any.

Signature of Firm's Authorized Official

Kelvin L. Baker, Sr. City Manager
Name and Title of Firm's Authorized Official

1/31/2013
Date

EXHIBIT H: MILESTONE INFORMATION

Use the Milestone format below for bus (vehicle) purchases. This is the required FTA format for this activity and you should not change Milestone descriptions.

Item Description or Purpose	Total Budget Amount
Bus Purchase	\$
<i>Milestone Description</i>	<i>Milestone Dates</i>
RFP/IFB Issued	
Contract Award Date	
First Vehicle Delivery	
All Vehicles Delivered	
Contract Complete Date	

Use the format below to develop Milestones for all other budget items.

Item Description or Purpose	Total Budget Amount
	\$
<i>Milestone Description</i>	<i>Milestone Dates</i>
RFP/IFB Issued	
Contract Award Date	02/01/2015
Contract Complete Date	01/31/2017
Program Initiated	
Program Review	
Program Completed	
Route Initiated	
Route Review	
Route Determination	