

MIAMI-DADE COUNTY, FLORIDA

SPECIAL REVENUE FUNDS
NONMAJOR COMBINING BALANCE SHEET
SEPTEMBER 30, 2009
(in thousands)

	Fire Rescue Fund	Health Development Fund	People's Transportation Fund	Public Library Fund	Community and Social Development Funds
Assets:					
Cash and cash equivalents	\$ 10,338	\$ 2	\$ 3,575	\$ 13,504	\$ 2,026
Investments	49,807		17,331	65,429	2,058
Accounts receivable, net	13,975			355	630
Delinquent taxes receivable	13,415			3,655	
Allowance for uncollected delinquent taxes	(13,415)			(3,655)	
Mortgages and notes receivable					186,520
Allowance for mortgages receivable					(134,018)
Due from other funds	1,301		7,376		5,455
Due from other governments		28,485	27,952		31,931
Inventories	7,086				
Other assets					261
Long-term advances receivable			130,686		
Total assets	<u>\$ 82,507</u>	<u>\$ 28,487</u>	<u>\$ 186,920</u>	<u>\$ 79,288</u>	<u>\$ 94,863</u>
Liabilities and Fund Balances:					
Liabilities:					
Accounts payable and accrued liabilities	\$ 11,809	\$ 364	\$ 2,589	\$ 3,230	\$ 14,278
Retainage payable					
Due to other funds		28,040	70		14,630
Due to other governments			6,168		
Deferred revenues	5,751	83		18	35,336
Other liabilities					
Total liabilities	<u>17,560</u>	<u>28,487</u>	<u>8,827</u>	<u>3,248</u>	<u>64,244</u>
Fund Balances:					
Reserved for encumbrances	15,915			1,940	3,048
Reserved for inventories	7,086				
Reserved for mortgages and notes receivable					21,472
Reserved for long-term advances receivable			130,686		
Reserved for other long-term assets					250
Reserved for housing assistance payments					
Unreserved fund balances	41,946		47,407	74,100	5,849
Total fund balances	<u>64,947</u>		<u>178,093</u>	<u>76,040</u>	<u>30,619</u>
Total liabilities and fund balances	<u>\$ 82,507</u>	<u>\$ 28,487</u>	<u>\$ 186,920</u>	<u>\$ 79,288</u>	<u>\$ 94,863</u>

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

State Housing Initiatives Program	Documentary Stamp Surtax Program	Other Housing Programs	Clerk of Courts Operations Fund	Hurricane Restoration Fund	Other Special Revenue Funds	Total Special Revenue Funds
\$ 2,979	\$ 9,231	\$ 9,253	\$ 461		\$ 40,059	\$ 91,428
14,440	44,749	13,162	2,236		225,123	434,335
		5,294			1,733	21,987
					449	17,519
					(449)	(17,519)
85,431	288,120	4,397			29,000	593,468
(69,294)	(220,220)				(2,000)	(425,532)
	3,138	100			2,248	19,618
2	1,037	245	881	\$ 33,945	15,158	139,636
						7,086
	1,585	1,182			55	3,083
	9,262					139,948
\$ 33,558	\$ 136,902	\$ 33,633	\$ 3,578	\$ 33,945	\$ 311,376	\$ 1,025,057
\$ 142	\$ 162	\$ 8,480		\$ 832	\$ 15,931	\$ 57,817
				3	214	217
	959	9,050		13,007		65,756
		3,214	\$ 3,578	15,965	422	29,347
33,416				2,095	38,522	115,221
		1,274			74,327	75,601
33,558	1,121	22,018	3,578	31,902	129,416	343,959
					22,416	43,319
						7,086
	67,900	4,397				93,769
	9,262					139,948
	1,585	1,182				3,017
		18,399				18,399
	57,034	(12,363)		2,043	159,544	375,560
	135,781	11,615		2,043	181,960	681,098
\$ 33,558	\$ 136,902	\$ 33,633	\$ 3,578	\$ 33,945	\$ 311,376	\$ 1,025,057

(Concluded)

MIAMI-DADE COUNTY, FLORIDA

SPECIAL REVENUE FUNDS
NONMAJOR COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Fire Rescue Fund	Health Development Fund	People's Transportation Fund	Public Library Fund	Community and Social Development Funds
Revenues:					
Taxes	\$ 306,750	\$ 172,816	\$ 172,706	\$ 80,259	\$ 749
Special tax assessments					
Licenses and permits					
Intergovernmental revenues	19	2,155		1,693	270,242
Charges for services	63,598	107		340	1,715
Fines and forfeitures	36			954	
Investment income	1,121		1,048	1,100	411
Other	2,248	774	3,071	84	22,006
Total revenues	373,772	175,852	176,825	84,430	295,123
Expenditures:					
Policy formulation and general government					
Protection of people and property	374,871				
Physical environment					
Transportation			34,541		
Health		11,521			
Human services					301,811
Socio-economic environment					36,705
Culture and recreation				70,463	
Capital outlay	2,986	6		6,139	4,254
Total expenditures	377,857	11,527	34,541	76,602	342,770
Excess (deficiency) of revenues over expenditures	(4,085)	164,325	142,284	7,828	(47,647)
Other financing sources (uses):					
Transfers in	24,358	8,491			46,171
Transfers out	(5,337)	(172,816)	(133,870)	(1,815)	(3,116)
Long-term debt issued					
Total other financing sources (uses)	19,021	(164,325)	(133,870)	(1,815)	43,055
Net change in fund balances	14,936		8,414	6,013	(4,592)
Increase in reserve for inventories	2,246				
Fund balances - beginning, as restated, Note 11	47,765		169,679	70,027	35,211
Fund balances - ending	\$ 64,947		\$ 178,093	\$ 76,040	\$ 30,619

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

State Housing Initiatives Program	Documentary Stamp Surtax Program	Other Housing Programs	Clerk of Courts Operations Fund	Hurricane Restoration Fund	Other Special Revenue Funds	Total Special Revenue Funds
	\$ 8,614				\$ 85,143	\$ 827,037
					24,437	24,437
					5,034	5,034
\$ 9,079		\$ 198,171	17,605	\$ 10,346	76,350	585,660
		28,806	\$ 48,384		26,884	169,834
			17,192		11,881	30,063
455	2,152	387	130	204	7,379	14,387
1,538	626		(6,570)	24	19,575	43,376
11,072	11,392	227,364	76,741	10,574	256,683	1,699,828
			78,232	607	30,166	109,005
				611	52,450	427,932
				(471)	6,341	5,870
				2,240	14,357	51,138
					124	11,645
					33,053	334,864
11,072	49,030	252,282		7,348	46,715	403,152
				431	84,694	155,588
				7	6,791	20,183
11,072	49,030	252,282	78,232	10,773	274,691	1,519,377
	(37,638)	(24,918)	(1,491)	(199)	(18,008)	180,451
				42	46,104	125,166
					(36,085)	(353,039)
				42	10,019	(227,873)
	(37,638)	(24,918)	(1,491)	(157)	(7,989)	(47,422)
						2,246
	173,419	36,533	1,491	2,200	189,949	726,274
\$	135,781	\$ 11,615		\$ 2,043	\$ 181,960	\$ 681,098

(Concluded)

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Fire Rescue Fund			Health Development Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes	\$ 308,386	\$ 306,750	\$ (1,636)	\$ 178,128	\$ 172,816	\$ (5,312)
Special tax assessments						
Licenses and permits						
Intergovernmental revenues		19	19	2,565	2,155	(410)
Charges for services	35,053	63,598	28,545	75	107	32
Fines and forfeitures		36	36			
Investment income	457	1,121	664			
Other	23,126	2,248	(20,878)	1,176	774	(402)
Total revenues	367,022	373,772	6,750	181,944	175,852	(6,092)
Expenditures:						
Policy formulation and general government						
Protection of people and property	395,080	374,871	20,209			
Physical environment						
Transportation						
Health				12,201	11,521	680
Human services						
Socio-economic environment						
Culture and recreation						
Capital outlay	2,986	2,986		6	6	
Total expenditures	398,066	377,857	20,209	12,207	11,527	680
Excess (deficiency) of revenues over expenditures	(31,044)	(4,085)	26,959	169,737	164,325	(5,412)
Other financing sources (uses):						
Transfers in	26,265	24,358	(1,907)	8,391	8,491	100
Transfers out	(10,256)	(5,337)	4,919	(178,128)	(172,816)	5,312
Reserve for future expenditures	(40,479)		40,479			
Total other financing sources (uses)	(24,470)	19,021	43,491	(169,737)	(164,325)	5,412
Net change in fund balances	(55,514)	14,936	70,450			
Increase in reserve for inventories		2,246	2,246			
Fund balances - beginning, as restated, Note 11	55,514	47,765	(7,749)			
Fund balances - ending	\$ 64,947	\$ 64,947				

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

People's Transportation Fund			Public Library Fund			Community and Social Development Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 178,100	\$ 172,706	\$ (5,394)	\$ 81,011	\$ 80,259	\$ (752)	\$ 547	\$ 749	\$ 202
			1,500	1,693	193	262,269	270,242	7,973
				340	340	8,044	1,715	(6,329)
			1,054	954	(100)			
5,000	1,048	(3,952)	162	1,100	938		411	411
	3,071	3,071	1,703	84	(1,619)	13,616	22,006	8,390
183,100	176,825	(6,275)	85,430	84,430	(1,000)	284,476	295,123	10,647
35,620	34,541	1,079						
						301,811	301,811	
						77,917	36,705	41,212
			83,306	70,463	12,843			
			6,140	6,139	1	4,254	4,254	
35,620	34,541	1,079	89,446	76,602	12,844	383,982	342,770	41,212
147,480	142,284	(5,196)	(4,016)	7,828	11,844	(99,506)	(47,647)	51,859
8,018		(8,018)				45,186	46,171	985
(180,105)	(133,870)	46,235	(1,969)	(1,815)	154	(5,749)	(3,116)	2,633
(21,672)		21,672	(40,676)		40,676			
(193,759)	(133,870)	59,889	(42,645)	(1,815)	40,830	39,437	43,055	3,618
(46,279)	8,414	54,693	(46,661)	6,013	52,674	(60,069)	(4,592)	55,477
46,279	169,679	123,400	46,661	70,027	23,366	60,069	35,211	(24,858)
\$ 178,093	\$ 178,093		\$ 76,040	\$ 76,040		\$ 30,619	\$ 30,619	

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	State Housing Initiatives Program			Documentary Stamp Surtax Program		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes				\$ 22,000	\$ 8,614	\$ (13,386)
Special tax assessments						
Licenses and permits						
Intergovernmental revenues	\$ 12,828	\$ 9,079	\$ (3,749)			
Charges for services				700		(700)
Fines and forfeitures						
Investment income	630	455	(175)	1,128	2,152	1,024
Other		1,538	1,538	15,000	626	(14,374)
Total revenues	13,458	11,072	(2,386)	38,828	11,392	(27,436)
Expenditures:						
Policy formulation and general government						
Protection of people and property						
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment	17,678	11,072	6,606	82,885	49,030	33,855
Culture and recreation						
Capital outlay						
Total expenditures	17,678	11,072	6,606	82,885	49,030	33,855
Excess (deficiency) of revenues over expenditures	(4,220)		4,220	(44,057)	(37,638)	6,419
Other financing sources (uses):						
Transfers in						
Transfers out						
Reserve for future expenditures						
Total other financing sources (uses)						
Net change in fund balances	(4,220)		4,220	(44,057)	(37,638)	6,419
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	4,220		(4,220)	44,057	173,419	129,362
Fund balances - ending				\$ 135,781	\$ 135,781	

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Other Housing Programs			Clerk of Courts Operations Fund (1)			Hurricane Restoration - FEMA - Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 226,017	\$ 198,171	\$ (27,846)	\$ 17,605	\$ 17,605		\$ 178,611	\$ 2,032	\$ (176,579)
27,453	28,806	1,353	49,594	48,384	\$ (1,210)			
			17,200	17,192	(8)			
	387	387		130	130		204	204
			(2,372)	(6,570)	(4,198)		15	15
253,470	227,364	(26,106)	82,027	76,741	(5,286)	178,611	2,251	(176,360)
			82,027	78,232	3,795	607	607	
						130	(340)	470
						403,766	(471)	404,237
						2,240	2,240	
253,470	252,282	1,188				25	(24)	49
						431	431	
						7	7	
253,470	252,282	1,188	82,027	78,232	3,795	407,206	2,450	404,756
	(24,918)	(24,918)		(1,491)	(1,491)	(228,595)	(199)	228,396
							42	42
							42	42
	(24,918)	(24,918)		(1,491)	(1,491)	(228,595)	(157)	228,438
	36,533	36,533		1,491	1,491	228,595	2,200	(226,395)
\$ 11,615	\$ 11,615					\$ 2,043	\$ 2,043	

(1) Not a legally adopted budget of the County.

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Other Hurricane Restoration Fund			Parks and Recreation Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes						
Special tax assessments						
Licenses and permits						
Intergovernmental revenues		\$ 8,314	\$ 8,314	\$ 5,800	\$ 1,565	\$ (4,235)
Charges for services						
Fines and forfeitures						
Investment income				50	25	(25)
Other		9	9		1,589	1,589
Total revenues		8,323	8,323	5,850	3,179	(2,671)
Expenditures:						
Policy formulation and general government						
Protection of people and property	\$ 1,089	951	138			
Physical environment	26,721		26,721			
Transportation						
Health						
Human services						
Socio-economic environment	7,395	7,372	23			
Culture and recreation				4,025	3,114	911
Capital outlay				2,529	2,529	
Total expenditures	35,205	8,323	26,882	6,554	5,643	911
Excess (deficiency) of revenues over expenditures	(35,205)		35,205	(704)	(2,464)	(1,760)
Other financing sources (uses):						
Transfers in				903	1,805	902
Transfers out				(699)	(699)	
Reserve for future expenditures						
Total other financing sources (uses)				204	1,106	902
Net change in fund balances	(35,205)		35,205	(500)	(1,358)	(858)
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	35,205		(35,205)	500	1,293	793
Fund balances - ending				\$ (65)	\$ (65)	

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Environmental & Cultural Affairs Fund			Metropolitan Planning Organization Fund			Special Assessments Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
						\$ 23,886	\$ 22,859	\$ (1,027)
\$ 89,156	\$ 69,354	\$ (19,802)	\$ 5,953	\$ 5,007	\$ (946)		9	9
	86	86					312	312
	1,935	1,935		57	57			
89,156	71,375	(17,781)	5,953	5,064	(889)	23,886	23,180	(706)
7,479	5,357	2,122						
23,888	11,765	12,123				15,547	10,779	4,768
6,617	5,120	1,497						
			6,881	5,836	1,045	12,790	8,521	4,269
38	10	28						
28,646	28,646							
19,224	17,813	1,411						
280	183	97				8,066	4,693	3,373
2,964	2,964					16	16	
89,136	71,858	17,278	6,881	5,836	1,045	36,419	24,009	12,410
20	(483)	(503)	(928)	(772)	156	(12,533)	(829)	11,704
606	526	(80)	928	928				
(20)	(20)							
586	506	(80)	928	928				
606	23	(583)		156	156	(12,533)	(829)	11,704
(606)	420	1,026		361	361	12,533	15,910	3,377
\$ 443	\$ 443		\$ 517	\$ 517		\$ 15,081	\$ 15,081	

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Law Library Fund			Legal Aid Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes						
Special tax assessments						
Licenses and permits		\$ 77	\$ 77			
Intergovernmental revenues						
Charges for services	\$ 778	686	(92)	\$ 450	\$ 474	\$ 24
Fines and forfeitures						
Investment income	10	10				
Other				1,625	1,740	\$ 115
Total revenues	788	773	(15)	2,075	2,214	139
Expenditures:						
Policy formulation and general government						
Protection of people and property	1,566	833	733	3,938	3,678	260
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment						
Culture and recreation						
Capital outlay						
Total expenditures	1,566	833	733	3,938	3,678	260
Excess (deficiency) of revenues over expenditures	(778)	(60)	718	(1,863)	(1,464)	399
Other financing sources (uses):						
Transfers in				1,675	1,600	(75)
Transfers out						
Reserve for future expenditures						
Total other financing sources (uses)				1,675	1,600	(75)
Net change in fund balances	(778)	(60)	718	(188)	136	324
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	778	876	98	188	335	147
Fund balances - ending	\$ 816	\$ 816		\$ 471	\$ 471	

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Art Trust Fund			Parks - Metrozoo Fund			Cultural Affairs Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
						</		

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Corrections and Rehabilitation Fund			Metro-Dade Police Department Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes						
Special tax assessments						
Licenses and permits						
Intergovernmental revenues		\$ 174	\$ 174			
Charges for services	\$ 3,674	3,527	(147)	\$ 3,600	\$ 474	\$ (3,126)
Fines and forfeitures				1,285	4,598	3,313
Investment income		100	100	45	19	(26)
Other		156	156		269	269
Total revenues	3,674	3,957	283	4,930	5,360	430
Expenditures:						
Policy formulation and general government						
Protection of people and property	8,733	457	8,276	10,649	8,557	2,092
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment						
Culture and recreation						
Capital outlay						
Total expenditures	8,733	457	8,276	10,649	8,557	2,092
Excess (deficiency) of revenues over expenditures	(5,059)	3,500	8,559	(5,719)	(3,197)	2,522
Other financing sources (uses):						
Transfers in				3,603	3,603	
Transfers out	(662)	(662)				
Reserve for future expenditures						
Total other financing sources (uses)	(662)	(662)		3,603	3,603	
Net change in fund balances	(5,721)	2,838	8,559	(2,116)	406	2,522
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	5,721	7,328	1,607	2,116	3,714	1,598
Fund balances - ending	\$ 10,166	\$ 10,166		\$ 4,120	\$ 4,120	

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Courts Traffic Program Fund			Medical Examiner Fund			Communications Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 2,762	\$ 1,579	\$ (1,183)	\$ 535	\$ 627	\$ 92	\$ 100	\$ 89	\$ (11)
	1,236	1,236				1,359		(1,359)
62	33	(29)					9	9
250	448	198		2	2	800	2,075	1,275
3,074	3,296	222	535	629	94	2,259	2,173	(86)
3,036	3,036					2,286	2,081	205
2,362		2,362	10,570	10,231	339	95	95	
			144	144				
5,398	3,036	2,362	10,714	10,375	339	2,381	2,176	205
(2,324)	260	2,584	(10,179)	(9,746)	433	(122)	(3)	119
175		(175)	10,179	9,700	(479)	1,708	1,508	(200)
						(1,774)	(1,774)	
175		(175)	10,179	9,700	(479)	(66)	(266)	(200)
(2,149)	260	2,409		(46)	(46)	(188)	(269)	(81)
2,149	2,578	429		81	81	188	541	353
\$	2,838	\$ 2,838	\$	35	\$ 35	\$	272	\$ 272

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
 (in thousands)

	Economic Development Fund			Legal Services Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes						
Special tax assessments						
Licenses and permits	\$ 4,065	\$ 4,015	\$ (50)			
Intergovernmental revenues						
Charges for services				\$ 70		\$ (70)
Fines and forfeitures						
Investment income				10	\$ (66)	(76)
Other					60	60
Total revenues	4,065	4,015	(50)	80	(6)	(86)
Expenditures:						
Policy formulation and general government				340	339	1
Protection of people and property						
Physical environment						
Transportation						
Health						
Human services	4,065	4,016	49			
Socio-economic environment						
Culture and recreation						
Capital outlay						
Total expenditures	4,065	4,016	49	340	339	1
Excess (deficiency) of revenues over expenditures		(1)	(1)	(260)	(345)	(85)
Other financing sources (uses):						
Transfers in						
Transfers out						
Reserve for future expenditures						
Total other financing sources (uses)						
Net change in fund balances		(1)	(1)	(260)	(345)	(85)
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11		16	16	260	378	118
Fund balances - ending	\$ 15	\$ 15		\$ 33	\$ 33	

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Business & Economic Development Fund			Office of the Inspector General Fund			Lease/Sublease Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 1,100	\$ 4,142	\$ 3,042	\$ 3,485	\$ 4,396	\$ 911			
			20	31	11	\$ 2,846	\$ 4,653	\$ 1,807
	3	3				5,893	4,300	(1,593)
1,100	4,145	3,045	3,505	4,427	922	8,739	8,953	214
			5,578	5,305	273	8,739	8,739	
6,096	5,689	407						
6,096	5,689	407	5,578	5,305	273	8,739	8,739	
(4,996)	(1,544)	3,452	(2,073)	(878)	1,195		214	214
4,288	1,240	(3,048)	363		(363)			
4,288	1,240	(3,048)	363		(363)			
(708)	(304)	404	(1,710)	(878)	832		214	214
708	529	(179)	1,710	2,383	673		5,796	5,796
\$ 225	\$ 225		\$ 1,505	\$ 1,505		\$ 6,010	\$ 6,010	

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Protective Services and Health Mitigation Fund			Tourist Development Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes				\$ 17,848	\$ 14,346	\$ (3,502)
Special tax assessments						
Licenses and permits						
Intergovernmental revenues						
Charges for services						
Fines and forfeitures						
Investment income				120	106	(14)
Other	\$ 309	\$ 309				
Total revenues	309	309		17,968	14,452	(3,516)
Expenditures:						
Policy formulation and general government						
Protection of people and property	309	249	\$ 60			
Physical environment						
Transportation						
Health						
Human services				38	38	
Socio-economic environment						
Culture and recreation				18,601	9,046	9,555
Capital outlay						
Total expenditures	309	249	60	18,639	9,084	9,555
Excess (deficiency) of revenues over expenditures		60	60	(671)	5,368	6,039
Other financing sources (uses):						
Transfers in					12	12
Transfers out				(3,688)	(2,973)	715
Reserve for future expenditures						
Total other financing sources (uses)				(3,688)	(2,961)	727
Net change in fund balances		60	60	(4,359)	2,407	6,766
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11		349	349	4,359	7,328	2,969
Fund balances - ending	\$ 409	\$ 409		\$ 9,735	\$ 9,735	

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Tourist Development Surtax Fund			Sports Facilities Tax Fund			Domestic Violence Tax Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 5,733	\$ 4,617	\$ (1,116)	\$ 8,924	\$ 7,169	(1,755)	\$ 2,064	\$ 2,216	\$ 152
			20	14	(6)	413	123	(290)
5,733	4,617	(1,116)	8,944	7,183	(1,761)	2,477	2,339	(138)
5,660	4,633	1,027				1,882	1,882	
5,660	4,633	1,027				1,882	1,882	
73	(16)	(89)	8,944	7,183	(1,761)	595	457	(138)
(73)	(59)	14	(8,944)	(7,183)	1,761	(1,819)		1,819
						(8,301)		8,301
(73)	(59)	14	(8,944)	(7,183)	1,761	(10,120)		10,120
	(75)	(75)				(9,525)	457	9,982
	202	202		494	494	9,525	9,961	436
\$ 127	\$ 127		\$ 494	\$ 494		\$ 10,418	\$ 10,418	

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Homeless Trust Fund			Convention Development Tax Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes	\$ 11,696	\$ 12,334	\$ 638	\$ 47,986	\$ 40,721	\$ (7,265)
Special tax assessments						
Licenses and permits						
Intergovernmental revenues						
Charges for services						
Fines and forfeitures						
Investment income	75	54	(21)	600	452	(148)
Other	200	279	79	11,611	1,612	(9,999)
Total revenues	11,971	12,667	696	60,197	42,785	(17,412)
Expenditures:						
Policy formulation and general government						
Protection of people and property						
Physical environment						
Transportation						
Health						
Human services	38		38			
Socio-economic environment	15,142	13,297	1,845	3,462	2,981	481
Culture and recreation				28,292	28,292	
Capital outlay						
Total expenditures	15,180	13,297	1,883	31,754	31,273	481
Excess (deficiency) of revenues over expenditures	(3,209)	(630)	2,579	28,443	11,512	(16,931)
Other financing sources (uses):						
Transfers in						
Transfers out	(32)	(32)		(21,611)	(12,062)	9,549
Reserve for future expenditures				(14,632)		14,632
Total other financing sources (uses)	(32)	(32)		(36,243)	(12,062)	24,181
Net change in fund balances	(3,241)	(662)	2,579	(7,800)	(550)	7,250
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	3,241	4,065	824	7,800	30,575	22,775
Fund balances - ending	\$ 3,403	\$ 3,403		\$ 30,025	\$ 30,025	

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Special Purpose Funds			Law Enforcement Trust Fund			Wetlands Mitigation Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 3,740	\$ 3,740							
1,138	1,138					\$ 440	\$ 440	
942	942							
250	250							
1,721	1,721							
1,840	1,840		\$ 4,207	\$ 4,207				
834	834		116	116		372	372	
1,070	1,070					17	17	
11,535	11,535		4,323	4,323		829	829	
5,309	5,309							
1,370	1,370		4,531	4,531				
1,113	1,113					13	13	
114	114							
353	353							
420	420							
570	570					550	550	
1,079	1,079							
10,328	10,328		4,531	4,531		563	563	
1,207	1,207		(208)	(208)		266	266	
692	692					550	550	
(2,638)	(2,638)					(7,903)	(7,903)	
(1,946)	(1,946)					(7,353)	(7,353)	
(739)	(739)		(208)	(208)		(7,087)	(7,087)	
739	44,969	\$ 44,230	208	8,959	8,751	7,087	30,661	\$ 23,574
\$ 44,230	\$ 44,230		\$ 8,751	\$ 8,751		\$ 23,574	\$ 23,574	

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Total Special Revenue Funds		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Taxes	\$ 866,163	\$ 827,037	\$ (39,126)
Special tax assessments	25,464	24,437	(1,027)
Licenses and permits	5,007	5,034	27
Intergovernmental revenues	802,554	585,660	(216,894)
Charges for services	146,835	169,834	22,999
Fines and forfeitures	26,945	30,063	3,118
Investment income	12,970	14,387	1,417
Other	75,256	43,376	(31,880)
Total revenues	1,961,194	1,699,828	(261,366)
Expenditures:			
Policy formulation and general government	115,401	109,005	6,396
Protection of people and property	479,762	427,932	51,830
Physical environment	438,325	5,870	432,455
Transportation	57,531	51,138	6,393
Health	12,353	11,645	708
Human services	334,951	334,864	87
Socio-economic environment	491,256	403,152	88,104
Culture and recreation	188,026	155,588	32,438
Capital outlay	20,184	20,183	1
Total expenditures	2,137,789	1,519,377	618,412
Excess (deficiency) of revenues over expenditures	(176,595)	180,451	357,046
Other financing sources (uses):			
Transfers in	141,191	125,166	(16,025)
Transfers out	(426,150)	(353,039)	73,111
Reserve for future expenditures	(125,760)		125,760
Total other financing sources (uses)	(410,719)	(227,873)	182,846
Net change in fund balances	(587,314)	(47,422)	539,892
Increase in reserve for inventories		2,246	2,246
Fund balances - beginning, as restated, Note 11	587,314	726,274	138,960
Fund balances - ending	\$	681,098	\$ 681,098

See accompanying independent auditors' report.