# SPECIAL REVENUE FUNDS NONMAJOR COMBINING BALANCE SHEET SEPTEMBER 30, 2009

(in thousands)

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	Fire Rescue Fund	D	Health evelopment Fund	Tr	People's ransportation Fund	Public Library Fund	a	ommunity Ind Social evelopment 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	\$ 82,507	\$	28,487	\$	186,920	\$ 79,288	\$	94,863
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	17,560		28,487		8,827	3,248		64,244
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	64,947				178,093	76,040		30,619
Total liabilities and fund								·
balances	\$ 82,507	\$	28,487	\$	186,920	\$ 79,288	\$	94,863

(Continued)

 State Housing Initiatives Program	ocumentary tamp Surtax Program	Other Housing Programs	Clerk of Courts Operations Fund	Hurricane Restoration Fund	Other Special Revenue Funds	Total Special Revenue Funds
\$ 2,979 14,440	\$ 9,231 44,749	\$ 9,253 13,162 5,294	\$ 461 2,236		\$ 40,059 225,123 1,733 449	\$ 91,428 434,335 21,987 17,519
85,431 (69,294) 2	288,120 (220,220) 3,138	4,397 100	881	\$ 22.045	(449) 29,000 (2,000) 2,248	(17,519) 593,468 (425,532) 19,618
	1,037 1,585 9,262	245 1,182		33,945	15,158 55	139,636 7,086 3,083 139,948
\$ 33,558	\$ 136,902	\$ 33,633	\$ 3,578	\$ 33,945	\$ 311,376	\$ 1,025,057
\$ 142	\$ 162 959	\$ 8,480 9,050		\$ 832 3 13,007	\$ 15,931 214	\$ 57,817 217 65,756
33,416		3,214	\$ 3,578	15,965 2,095	422 38,522	29,347 115,221
		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 9,262	4,397				93,769 139,948
	1,585	1,182 18,399				3,017 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)

## 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	De	Health velopment Fund	People's nsportation 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	9	2,155		1,693	270,242
Charges for services	63,598	3	107		340	1,715
Fines and forfeitures	36	6			954	
Investment income	1,12 <sup>-</sup>	1		1,048	1,100	411
Other	2,248		774	3,071	84	22,006
Total revenues	373,772	2	175,852	176,825	84,430	295,123
Expenditures:						
Policy formulation and						
general government						
Protection of people and						
property	374,87	1				
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		6,139	4,254
Total expenditures	377,857	7	11,527	34,541	76,602	342,770
Excess (deficiency) of revenues						
over expenditures	(4,085	5)	164,325	142,284	7,828	(47,647
Other financing sources (uses):						· · ·
Transfers in	24,358	3	8,491			46,171
Transfers out	(5,337	7)	(172,816)	(133,870)	(1,815)	(3,116
Long-term debt issued						
Total other financing sources (uses)	19,02 <sup>-</sup>	1	(164,325)	(133,870)	(1,815)	43,055
Net change in fund balances	14,936	6		8,414	6,013	(4,592
Increase in reserve for inventories	2,246	6				•
Fund balances - beginning, as restated, Note 11	47,76	5		169,679	70,027	35,211
Fund balances - ending	\$ 64,94			\$ 178,093 \$	76,040	\$ 30,619

(Continued)

In	State lousing itiatives Program	Stan	umentary np Surtax ogram	Н	Other ousing ograms	Clerk of Courts Operations Fund	Hurricane Restoration Fund	Other Special Revenue Funds	Total Special Revenue Funds
		\$	8,614					\$ 85,143	\$ 827,03
								24,437	24,43
								5,034	5,034
\$	9,079			\$	198,171	17,605	\$ 10,346	76,350	585,66
					28,806	\$ 48,384		26,884	169,83
						17,192		11,881	30,06
	455		2,152		387	130	204	7,379	14,38
	1,538		626			(6,570)	24	19,575	43,37
	11,072		11,392		227,364	76,741	10,574	256,683	1,699,82
						78,232	607	30,166	109,00
							611	52,450	427,93
							(471)	6,341	5,87
							2,240	14,357	51,13
							_,	124	11,64
								33,053	334,86
	11,072		49,030		252,282		7,348	46,715	403,15
	, -		-,		- , -		431	84,694	155,58
							7	6,791	20,18
	11,072		49,030		252,282	78,232	10,773	274,691	1,519,37
			(37,638)		(24,918)	(1,491)	(199)	(18,008)	180,45
							42	46,104	125,16
								(36,085)	(353,03
						 	 42	10,019	 (227,87
			(37,638)		(24,918)	(1,491)	(157)	(7,989)	(47,42
			173,419		36,533	1,491	2,200	189,949	726,27
		\$	135,781	\$	11,615	.,	\$	\$ 181,960	\$ 681,09

(Concluded)

## 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)

	1	Fire	Rescue Fund	ł		Heal	th D	evelopment	Fur	nd
	 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:										<u>`</u>
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	 000,000		011,001		20,205	12,201		11,521		000
over expenditures	(31,044)		(4,085)		26.959	169,737		164,325		(5,412)
Other financing sources (uses):	 (01,014)		(4,000)		20,000	100,101		104,020		(0,412)
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)		(0,007)		40,479	(170,120)		(172,010)		5,512
Total other financing	 (+0,+73)				+0,+75					
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	(103,131)		(104,525)		J,41Z
Increase in reserve for inventories	(55,514)		2,246		2,246					
Fund balances - beginning, as restated, Note 11	55,514		2,240 47,765		(7,749)					
	 55,514	¢		¢						
Fund balances - ending		\$	64,947	\$	64,947					

(Continued)

People	's Ti	ransportatio	n Fun	d	Р	ubli	c Library Fu	nd		Community a	and	Social Devel	opn	nent Fund
Budget		Actual	F	/ariance Positive legative)	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

## 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)

Variance Positive         Variance Positive           Revenues:         Taxes         \$ 22,000 \$ 8,614 \$           Taxes         \$ 22,000 \$ 8,614 \$           Special tax assessments         Licenese and permits           Intergovernmental revenues         \$ 12,828 \$ 9,079 \$ (3,749)           Charges for services         700           Fines and foreitures         1,538 1,538           Investment income         630 455 (175) 1,128 2,152           Other         1,338 1,538           Total revenues         13,458 11,072 (2,386) 38,828 11,392           Expenditures:         Policy formulation and general government           Protection of people and property         Physical environment           Transportation         17,678 11,072 6,606 82,885 49,030           Culture and recreation         2,7678 11,072 6,606 82,885 49,030           Culture and recreation         17,678 11,072 6,606 82,885 49,030           Culture and recreation         2,4220 (44,057) (37,638)           Other financing sources (uses):         17,678 11,072 6,606 82,885 49,030           Transfers in         Transfers out           Reserve for future expenditures         (4,220) 4,220 (44,057) (37,638)           Other financing sources (uses):         17,678 11,072 6,606 82,885 49,030           Intraffers out         17,	-	nentary Starr tax Program		D	rogram	nitiatives	usin	State Ho	
Taxes       \$ 22,000 \$ 8,614 \$         Special tax assessments       Licenses and permits         Intergovernmental revenues       \$ 12,828 \$ 9,079 \$ (3,749)         Charges for services       700         Fines and forfeitures       700         Investment income       630 455 (175)       1,128 2,152         Other       1,538 1,538 15,000 626         Total revenues       13,458 11,072 (2,386)       38,828 11,392         Expenditures:       Policy formulation and general government       17,678 11,072 6,606 82,885 49,030         Policy formulation and general government       17,678 11,072 6,606 82,885 49,030       49,030         Cutture and recreation       Capital outlay       17,678 11,072 6,606 82,885 49,030       49,030         Cutture and recreation       17,678 11,072 6,606 82,885 49,030       49,030       50000 (44,057) (37,638)         Cutture and recreation       17,678 11,072 6,606 82,885 49,030       50000 (44,057) (37,638)       50000 (44,057) (37,638)         Cutture and recreation       17,678 11,072 6,606 82,885 49,030       50000 (44,057) (37,638)       50000 (44,057) (37,638)         Cutture and recreation       17,678 11,072 6,606 82,885 49,030       50000 (54,050) (57,638)       50000 (54,050) (57,638)         Transfers in       Transfers in       Transfers in       Transfers out       7,6	Variance Positive (Negative)		U	Budget	 Variance Positive				 
Special tax assessments         Licenses and permits           Intergovernmental revenues         \$ 12,828 \$ 9,079 \$ (3,749)           Charges for services         700           Fines and forfeitures         700           Investment income         630         455         (175)         1,128         2,152           Other         1,538         15,000         626           Total revenues         13,458         11,072         (2,386)         38,828         11,392           Expenditures:         Policy formulation and general government         90/mulation and general government         11,678         11,072         6,606         82,885         49,030           Culture and recreation         Capital outlay         17,678         11,072         6,606         82,885         49,030           Excess (deficiency) of revenues         (4,220)         4,220         (44,057)         (37,638)           Other financing sources (uses):         Transfers out         Reserve for future expenditures         17,678,383           Total other financing sources (uses)         (4,220)         4,220         (44,057)         (37,638)									Revenues:
Special tax assessments           Licenses and permits           Intergovernmental revenues         \$ 12,828 \$ 9,079 \$ (3,749)           Charges for services         700           Fines and forfeitures         700           Investment income         630         455         (175)         1,128         2,152           Other         1,538         15,000         626           Total revenues         13,458         11,072         (2,386)         38,828         11,392           Expenditures:         Policy formulation and general government         90rmulation and general government         700         5         5           Protection of people and property         Physical environment         17,678         11,072         6,606         82,885         49,030           Culture and recreation         17,678         11,072         6,606         82,885         49,030           Culture and recreation         17,678         11,072         6,606         82,885         49,030           Excess (deficiency) of revenues         (4,220)         4,220         (44,057)         (37,638)           Other financing sources (uses):         Transfers out         17,678         11,072         6,606         82,885         49,030           Excess	4 \$ (13,386)	8,614	\$	22,000	\$				Taxes
Licenses and permits Intergovernmental revenues         \$ 12,828         9,079         \$ (3,749)           Charges for services Fines and forfeitures Investment income         630         455         (175)         1,128         2,152           Other         1,538         1,538         15,000         626           Total revenues         13,458         11,072         (2,386)         38,828         11,392           Expenditures:         Policy formulation and general government         90(ry formulation of people and property         9/rysical environment         700         11,392           Protection of people and property         Physical environment         17,678         11,072         6,606         82,885         49,030           Culture and recreation         Capital outlay         17,678         11,072         6,606         82,885         49,030           Excess (deficiency) of revenues over expenditures         17,678         11,072         6,606         82,885         49,030           Excess (deficiency) of revenues over expenditures         17,678         11,072         6,606         82,885         49,030           Excess (deficiency) of revenues over expenditures         17,678         11,072         6,606         82,885         49,030           Excess (deficinecy) of revenues over expenditur		·							Special tax assessments
Charges for services         700           Fines and forfeitures         630         455         (175)         1,128         2,152           Other         1,538         1,538         15,000         626           Total revenues         13,458         11,072         (2,386)         38,828         11,392           Expenditures:         Policy formulation and general government         707         2,386)         38,828         11,392           Protection of people and property         Pytosical environment         7,678         11,072         6,606         82,885         49,030           Culture and recreation         17,678         11,072         6,606         82,885         49,030           Excess (deficiency) of revenues         0ver expenditures         17,678         11,072         6,606         82,885         49,030           Excess (deficiency) of revenues         0ver expenditures         17,678         11,072         6,606         82,885         49,030           Excess (deficiency) of revenues         0ver expenditures         (4,220)         4,220         (44,057)         (37,638)           Other financing sources (uses)									
Charges for services         700           Fines and forfeitures         630         455         (175)         1,128         2,152           Other         1,538         1,538         15,000         626           Total revenues         13,458         11,072         (2,386)         38,828         11,392           Expenditures:         Policy formulation and general government         707         2,386)         38,828         11,392           Protection of people and property         Pytosical environment         7,678         11,072         6,606         82,885         49,030           Culture and recreation         17,678         11,072         6,606         82,885         49,030           Excess (deficiency) of revenues         0ver expenditures         17,678         11,072         6,606         82,885         49,030           Excess (deficiency) of revenues         0ver expenditures         17,678         11,072         6,606         82,885         49,030           Excess (deficiency) of revenues         0ver expenditures         (4,220)         4,220         (44,057)         (37,638)           Other financing sources (uses)					\$ (3,749)	9,079	\$	12,828	\$
Fines and forfeitures         630         455         (175)         1,128         2,152           Other         1,538         1,538         15,000         626           Total revenues         13,458         11,072         (2,386)         38,828         11,392           Expenditures:         Policy formulation and general government         7         (2,386)         38,828         11,392           Protection of people and property         Physical environment         7         7         (2,386)         82,885         49,030           Protection of people and property         Physical environment         17,678         11,072         6,606         82,885         49,030           Culture and recreation         Capital outlay         1	(700)			700	( , ,				
Other         1,538         1,538         15,00         626           Total revenues         13,458         11,072         (2,386)         38,828         11,392           Expenditures:         Policy formulation and general government         7700         72000         7200 <th< td=""><td>( )</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td></th<>	( )								-
Other         1,538         1,538         15,00         626           Total revenues         13,458         11,072         (2,386)         38,828         11,392           Expenditures:         Policy formulation and general government         7700         72000         7200 <th< td=""><td>2 1,024</td><td>2,152</td><td></td><td>1,128</td><td>(175)</td><td>455</td><td></td><td>630</td><td>Investment income</td></th<>	2 1,024	2,152		1,128	(175)	455		630	Investment income
Total revenues13,45811,072(2,386)38,82811,392Expenditures: Policy formulation and general government Protection of people and property Physical environment Transportation Health Human services Socio-economic environment Capital outlay17,67811,0726,60682,88549,030Culture and recreation Capital outlay17,67811,0726,60682,88549,030Excess (deficiency) of revenues over expenditures17,67811,0726,60682,88549,030Cother financing sources (uses): Transfers in Transfers out Reserve for future expenditures(4,220)4,220(44,057)(37,638)Net change in fund balances(4,220)4,220(44,057)(37,638)	6 (14,374)	626		15,000		1,538			Other
Expenditures:         Policy formulation and general government         Protection of people and property         Physical environment         Transportation         Health         Human services         Socio-economic environment         Capital outlay         Total expenditures         Vertex (4,220)         Vertex (44,057)         Other financing sources (uses)         Total other financing sources (uses)         Net change in fund balances         (4,220)         4,220         (4,220)         4,220         (44,057)         (37,638)		11,392		38.828	(2.386)	11.072		13,458	 Total revenues
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         Culture and recreation         Capital outlay         Total expenditures       17,678       11,072       6,606       82,885       49,030         Excess (deficiency) of revenues over expenditures       (4,220)       4,220       (44,057)       (37,638)         Other financing sources (uses):       Transfers out       Inspection       Inspection       Inspection         Total other financing sources (uses)       (4,220)       4,220       (44,057)       (37,638)	(,,			,	(_,)			,	
government Protection of people and property Physical environment Transportation Health Human services Socio-economic environment T7,678 11,072 6,606 82,885 49,030 Culture and recreation Capital outlay Total expenditures 17,678 11,072 6,606 82,885 49,030 Excess (deficiency) of revenues over expenditures (4,220) 4,220 (44,057) (37,638) Other financing sources (uses) Net change in fund balances (4,220) 4,220 (44,057) (37,638)									
Protection of people and property Physical environment Transportation Health Human services Socio-economic environment Capital outlay Total expenditures I7,678 I1,072 6,606 82,885 49,030 Culture and recreation Capital outlay Total expenditures I7,678 I1,072 6,606 82,885 49,030 Excess (deficiency) of revenues over expenditures (4,220) 4,220 (44,057) (37,638) Other financing sources (uses) Net change in fund balances (4,220) 4,220 (44,057) (37,638)									, ,
Physical environment Transportation Health Human services Socio-economic environment Capital outlay Total expenditures over expenditures over expenditures 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) (4,220) 4,220 (44,057) (37,638)									•
TransportationHealthHuman servicesSocio-economic environment17,67811,0726,60682,88549,030Culture and recreationCapital outlayTotal expenditures17,67811,0726,60682,88549,030Excess (deficiency) of revenues over expenditures(4,220)4,220(44,057)(37,638)Other financing sources (uses): Transfers in Transfers outImage: Constraint of the second									
Health Human services Socio-economic environment17,67811,0726,60682,88549,030Culture and recreation Capital outlay17,67811,0726,60682,88549,030Excess (deficiency) of revenues over expenditures17,67811,0726,60682,88549,030Excess (deficiency) of revenues over expenditures(4,220)4,220(44,057)(37,638)Other financing sources (uses): Transfers in Transfers out Reserve for future expenditures									-
Socio-economic environment17,67811,0726,60682,88549,030Culture and recreationCapital outlay									
Culture and recreation Capital outlay17,67811,0726,60682,88549,030Excess (deficiency) of revenues over expenditures17,67811,0726,60682,88549,030Excess (deficiency) of revenues over expenditures(4,220)4,220(44,057)(37,638)Other financing sources (uses): Transfers in Transfers out Reserve for future expenditures Total other financing sources (uses)									Human services
Culture and recreation Capital outlay17,67811,0726,60682,88549,030Excess (deficiency) of revenues over expenditures17,67811,0726,60682,88549,030Excess (deficiency) of revenues over expenditures(4,220)4,220(44,057)(37,638)Other financing sources (uses): Transfers in Transfers out Reserve for future expenditures Total other financing sources (uses)	33,855	49,030		82,885	6,606	11,072		17,678	Socio-economic environment
Total expenditures         17,678         11,072         6,606         82,885         49,030           Excess (deficiency) of revenues over expenditures         (4,220)         4,220         (44,057)         (37,638)           Other financing sources (uses): Transfers in Transfers out Reserve for future expenditures Total other financing sources (uses)		·							Culture and recreation
Total expenditures         17,678         11,072         6,606         82,885         49,030           Excess (deficiency) of revenues over expenditures         (4,220)         4,220         (44,057)         (37,638)           Other financing sources (uses): Transfers in Transfers out Reserve for future expenditures Total other financing sources (uses)									Capital outlay
Excess (deficiency) of revenues over expenditures (4,220) 4,220 (44,057) (37,638) 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)	) 33,855	49 030		82 885	6 606	11 072		17 678	
over expenditures(4,220)4,220(44,057)(37,638)Other financing sources (uses):Transfers outReserve for future expendituresTotal other financing sources (uses)	, 00,000	10,000		02,000	0,000	11,012		11,010	
Other financing sources (uses):     Transfers in       Transfers out     Reserve for future expenditures       Total other financing sources (uses)     4,220       Net change in fund balances     (4,220)	3) 6,419	(37,638)		(44 057)	4 220			(4 220)	
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)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(01,000)		(11,001)	1,220			(1,220)	
Transfers out       Reserve for future expenditures       Total other financing sources (uses)       Net change in fund balances     (4,220)       4,220     (44,057)       (37,638)									,
Reserve for future expenditures         Total other financing         sources (uses)         Net change in fund balances         (4,220)         4,220         (44,057)         (37,638)									
Total other financing sources (uses)         Net change in fund balances       (4,220)       4,220       (44,057)       (37,638)									
sources (uses)         (4,220)         4,220         (44,057)         (37,638)									
Net change in fund balances         (4,220)         4,220         (44,057)         (37,638)									-
	3) 6,419	(37,638)		(44.057)	4,220			(4,220)	
	,	(- ,)		( .,)	-,			(.,==#)	Increase in reserve for inventories
Fund balances - beginning, as restated, Note 11 4,220 (4,220) 44,057 173,419	9 129,362	173,419		44.057	(4,220)			4,220	
Fund balances - ending \$ 135,781 \$			\$	,	( ,)			,	 • •

### (Continued)

FEMA - Fur	storation - FE	Res	Hurricane			rk of Cou ations Fu	0		ams	using Progr	er Ho	Othe	
Varia Pos (Nega	Actual		Budget	 Variance Positive (Negative)		Actual	 Budget	 /ariance Positive legative)		Actual		Budget	
2\$ (1	2,032	\$	178,611	\$ (1,210)	384	17,6 48,3 17,1	\$ 17,605 49,594 17,200	\$ (27,846) 1,353	\$	198,171 28,806	\$	226,017 27,453	\$
4	204			(8) 130	192 130		17,200	387		387			
5	15			(4,198)	570)	(6,5	 (2,372)						
61 (1	2,251		178,611	(5,286)	741	76,7	82,027	(26,106)		227,364		253,470	
.0) '1) 4	607 (340) (471) 2,240		607 130 403,766 2,240	3,795	232	78,2	82,027						
1	(24) 431 7		25 431 7					1,188		252,282		253,470	
	2,450		407,206	3,795	232	78,2	 82,027	1,188		252,282		253,470	
9) 2	(199)		(228,595)	(1,491)	491)	(1,4		(24,918)		(24,918)			
2	42												
	42		(000 505)	(4.404)	404)		 	(01.010)		(04.042)			
57) 2	(157)		(228,595)	(1,491)	491)	(1,4		(24,918)		(24,918)			
	2,200		228,595	1,491	491	1,4		36,533		36,533			
3 \$	2,043	\$		 			 	11,615	\$	11,615	\$		

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

### 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 Variance Variance Positive Positive Budget Actual (Negative) Budget Actual (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) 1,589 1,589 Other 9 9 8,323 8,323 5,850 Total revenues 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 (35,205) 35,205 (704) (2,464) (1,760) over expenditures Other financing sources (uses): 902 Transfers in 903 1,805 Transfers out (699) (699) Reserve for future expenditures Total other financing sources (uses) 204 1.106 902 (35,205) (858) Net change in fund balances 35,205 (500) (1,358) Increase in reserve for inventories Fund balances - beginning, as restated, Note 11 (35, 205)500 1,293 793 35,205 Fund balances - ending \$ (65) \$ (65)

(Continued)

Environme	ental	& Cultural A	ffairs	Fund	 Metropolitar	ı Pla	nning Organi	za	tion Fund	 Spec	ial A	ssessments	Fu	nd
Budget		Actual	F	/ariance Positive legative)	 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		ç
		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		4,76
6,617		5,120		1,497								,		
					6,881		5,836		1,045	12,790		8,521		4,26
38		10		28										
28,646		28,646												
19,224		17,813		1,411										
280		183		97						8,066		4,693		3,37
2,964		2,964								16		16		
89,136		71,858		17,278	6,881		5,836		1,045	36,419		24,009		12,41
20		(483)		(503)	(928)		(772)		156	(12,533)		(829)		11,70
606		526		(80)	928		928							
(20)		(20)		(00)	010									
586		506		(80)	928		928							
606		23		(583)			156		156	(12,533)		(829)		11,70
(606)		420		1,026			361		361	12,533		15,910		3,37
, /	\$	443	\$	443		\$	517	\$	517		\$	15,081	\$	15,08

## 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)

		aw L	ibrary Fund	ł			Le	gal Aid Fund		
	 Budget		Actual	Var Po	riance sitive jative)	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:	 				(12)	_,		_,		
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	 1,500		000		100	3,330		5,070		200
over expenditures	(778)		(60)		718	(1,863)		(1,464)		399
Other financing sources (uses):	 (110)		(00)		710	(1,000)		(1,+0+)		000
Transfers in						1,675		1,600		(75)
Transfers out						1,070		1,000		(10)
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	(110)		(00)		. 10	(100)		100		02-f
Fund balances - beginning, as restated, Note 11	778		876		98	188		335		147
Fund balances - ending	 	\$	816	\$	816		\$	471	\$	471
i and balanood onding		¥	010	Ŷ	010		Ψ	111	Ψ	

(Continued)

	Art Tı	rust Fund			Pa	rks -	Metrozoo Fu	ınd		Cı	ıltur	al Affairs Fun	d	
Budget	A	octual	P	ariance Positive egative)	Budget		Actual		Variance Positive (Negative)	Budget		Actual		ance itive ative)
					\$ 7,591	\$	9,160	\$	1,569	\$ 50			\$	(50
	\$	39 1,438	\$	39 1,438						1,232	\$	57 2,216		57 984
		1,477		1,477	7,591		9,160		1,569	1,282		2,273		991

\$ 3,102	2,403	699	18,962 59	17,956 59	1,006	21,841	17,887	3,954
 3,102	2,403	699	19,021	18,015	1,006	21,841	17,887	3,954
 (3,102)	(926)	2,176	(11,430)	(8,855)	2,575	(20,559)	(15,614)	4,945
858	840	(18)	11,510 (80)	9,533 (80)	(1,977)	15,293	13,567	(1,726)
858	840	(18)	11,430	9,453	(1,977)	15,293	13,567	(1,726)
 (2,244)	(86)	2,158		598	598	(5,266)	(2,047)	3,219
2,244	3,311	1,067		1	1	5,266	6,535	1,269
 \$	3,225 \$	3,225	\$	599	\$599	\$	4,488 \$	4,488

# 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)

	С	orrectio	ns a	nd Rehabilita	atio	n Fund	Metro-Dao	de P	Police Departr	nent	t Fund
-	_					Variance Positive	 				Variance Positive
	Bu	dget		Actual		(Negative)	Budget		Actual	(	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		0,755		407		0,270	10,043		0,007		2,032
over expenditures		(5,059)		3,500		8,559	(5,719)		(3,197)		2,522
Other financing sources (uses):		(0,000)		3,300		0,000	(3,713)		(3,137)		2,522
Transfers in							3,603		3,603		
Transfers out		(662)		(662)			3,003		3,003		
Reserve for future expenditures		(002)		(002)							
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		(3,721)		2,000		0,009	(2,110)		400		2,322
Fund balances - beginning, as restated, Note 11		5,721		7,328		1,607	2,116		3,714		1,598
		5,121	¢		¢		2,110	¢		¢	
Fund balances - ending			\$	10,166	\$	10,166		\$	4,120	φ	4,120

(Continued)

	Courts	Tra	ffic Program	Fun	d	Ме	dica	I Examiner F	uno	d	Co	mm	unications F	une	d
					/ariance Positive					Variance Positive					Variance Positive
В	udget		Actual	(N	legative)	Budget		Actual		(Negative)	Budget		Actual		(Negative)
\$	2,762	\$	1,579 1,236 33	\$	(1,183) 1,236 (29)	\$ 535	\$	627	\$	92	\$ 100 1,359	\$	89 9	\$	(11 (1,359 9
	250		448		198			2		2	800		2,075		1,27
	3,074		3,296		222	535		629		94	2,259		2,173		(86
	3,036 2,362		3,036		2,362	10,570		10,231		339	2,286		2,081		205
	_,				_,	,					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 (1,774)	1,508 (1,774)	(200)
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

# 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)

		Econo	mic	Developmen	it Fi	und	L	ega	I Services Fun	d	
	В	udget		Actual		Variance Positive (Negative)	Budget		Actual	Po	riance ositive gative)
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)

E	usiness & Eco	onomic Develo			Office of t	he l	nspector Ger	nera		 Le	ease	/Sublease Fu	nd	
			Variance Positive						Variance Positive					Variance Positive
	Budget	Actual	(Negative)		Budget		Actual		(Negative)	Budget		Actual		(Negative)
ì	1,100 \$	4,142	\$ 3,042	\$	3,485	¢	4,396	¢	911					
	1,100 φ	4,142	φ 0,042	Ψ		Ψ		Ψ						
		3	3		20		31		11	\$ 2,846 5,893	\$	4,653 4,300	\$	1,80 (1,59
	1,100	4,145	3,045		3,505		4,427		922	8,739		8,953		21
					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		21
	4,288	1,240	(3,048)		363				(363)					
	4,288	1,240	(3,048)		363				(363)					
	(708)	(304)	404		(1,710)		(878)		832	 		214		2
	708	529	(179)		1,710		2,383		673			5,796		5,79
	\$	225	\$ 225			\$	1,505	\$	1,505		\$	6,010	\$	6,01

### 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)

			ive Services Mitigation F			Tour	iet F	)evelopment	Fund	
	В	udget	Actual	un	Variance Positive (Negative)	 Budget		Actual	V. P	ariance ositive egative)
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	9	\$ 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	9	\$ 409		\$	9,735	\$	9,735

(Continued)

	Tourist D	)eve	elopment Sur	tax F	und	Spor	rts F	acilities Tax F	und	Dome	stic	Violence Tax	Fun	d
В	udget		Actual	F	/ariance Positive legative)	Budget		Actual	Variance Positive (Negative)	 Budget		Actual	F	/ariance Positive legative)
\$	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	
 3,000	4,055	1,027				1,002	1,002	
 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

# 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)

		Но	ome	less Trust Fu	nd		Conventio	on D	Development	Tax I	Fund
						Variance Positive				V I	/ariance Positive
	E	ludget		Actual	(	Negative)	Budget		Actual	(N	legative)
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):		(0,200)		(***)		_,	,		,		(10,001)
Transfers in											
Transfers out		(32)		(32)			(21,611)		(12,062)		9,549
Reserve for future expenditures		()		()			(14,632)		(,)		14,632
Total other financing							(1,00-)				,
sources (uses)		(32)		(32)			(36,243)		(12,062)		24,181
Net change in fund balances		(3,241)		(662)		2,579	(7,800)		(12,002)		7,250
Increase in reserve for inventories		(*,= 11)		(002)		_,0.0	(.,)		(000)		.,200
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)

	Specia	I Purpose Fun	ds	Law Er	nford	ement Trust	Fund		Wet	land	s Mitigation Fu	Ind
			Variance Positive			• - •	Variance Positive					Variance Positive
	Budget	Actual	(Negative)	Budget		Actual	(Negative)		Budget		Actual	(Negative)
¢	3,740 \$	2 740										
\$	3,740 \$ 1,138	3,740 1,138						\$	440	\$	440	
	942	942						Ψ	077	Ψ	0++	
	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	\$ 23,5
	\$		\$ 44,230	-	\$	8,751			, -	\$	23,574	

#### 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 Sp	ecial Revenue Fun	lds
			Variance
			Positive
	Budget	Actual	(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	( <i>)</i> - <i>)</i>	2,246	2,246
Fund balances - beginning, as restated, Note 11	587,314	726,274	138,960
Fund balances - ending	 \$	681,098 \$	
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