

MIAMI-DADE COUNTY, FLORIDA

SPECIAL REVENUE FUNDS
NONMAJOR COMBINING BALANCE SHEET
SEPTEMBER 30, 2010
(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	\$ 11,821	\$ 140	\$ 5,118	\$ 24,522	\$ 3,339
Investments	24,170	285	10,499	50,292	
Accounts receivable, net	8,333			12	469
Delinquent taxes receivable	13,603			3,796	
Allowance for uncollected delinquent taxes	(13,603)			(3,796)	
Mortgages and notes receivable					185,569
Allowance for mortgages receivable					(134,940)
Due from other funds	1,717	167	8,741		3,031
Due from other governments		29,690	29,687		45,521
Inventories	6,224				
Other assets					261
Long-term advances receivable			123,165		
Total assets	<u>\$ 52,265</u>	<u>\$ 30,282</u>	<u>\$ 177,210</u>	<u>\$ 74,826</u>	<u>\$ 103,250</u>
Liabilities and Fund Balances:					
Liabilities:					
Accounts payable and accrued liabilities	\$ 11,835	\$ 315	\$ 2,673	\$ 2,624	\$ 11,685
Retainage payable					33
Due to other funds		29,690	78		25,898
Due to other governments			6,546		
Deferred revenues	4,032	83		13	33,047
Other liabilities	1				
Total liabilities	<u>15,868</u>	<u>30,088</u>	<u>9,297</u>	<u>2,637</u>	<u>70,663</u>
Fund Balances:					
Reserved for encumbrances	10,798	21		1,443	22,717
Reserved for inventories	6,224				
Reserved for mortgages and notes receivable					19,909
Reserved for long-term advances receivable			123,165		
Reserved for capital expansion			11,464		
Reserved for other long-term assets					261
Reserved for housing assistance payments					
Unreserved fund balances	19,375	173	33,284	70,746	(10,300)
Total fund balances	<u>36,397</u>	<u>194</u>	<u>167,913</u>	<u>72,189</u>	<u>32,587</u>
Total liabilities and fund balances	<u>\$ 52,265</u>	<u>\$ 30,282</u>	<u>\$ 177,210</u>	<u>\$ 74,826</u>	<u>\$ 103,250</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
\$ 3,600	\$ 14,524	\$ 11,246	\$ 2,046		\$ 54,921	\$ 131,277
7,387	29,796	3,000	4,199		149,368	278,996
		7,118			1,529	17,461
					618	18,017
					(618)	(18,017)
91,870	306,286	9,063			27,500	620,288
(74,526)	(240,200)				(2,000)	(451,666)
		51			1,495	15,202
2	2,100	1,084		\$ 32,551	24,660	165,295
						6,224
	1,725	1,129			55	3,170
	9,016					132,181
\$ 28,333	\$ 123,247	\$ 32,691	\$ 6,245	\$ 32,551	\$ 257,528	\$ 918,428
\$ 290	\$ 139	\$ 7,364		\$ 1,180	\$ 10,387	\$ 48,492
				3	187	223
	600	7,876		6,783	274	71,199
		2,046	\$ 1,517	16,826	342	27,277
28,043		2,109	4,728	6,677	31,787	110,519
		1,384			43,656	45,041
28,333	739	20,779	6,245	31,469	86,633	302,751
					14,391	49,370
						6,224
	66,086	9,063			25,500	120,558
	9,016					132,181
						11,464
	1,725	1,129				3,115
		3,578				3,578
	45,681	(1,858)		1,082	131,004	289,187
	122,508	11,912		1,082	170,895	615,677
\$ 28,333	\$ 123,247	\$ 32,691	\$ 6,245	\$ 32,551	\$ 257,528	\$ 918,428

(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, 2010
(in thousands)

	Fire Rescue Fund	Health Development Fund	People's Transportation Fund	Public Library Fund	Community and Social Development Funds
Revenues:					
Taxes	\$ 270,494	\$ 176,752	\$ 176,667	\$ 72,372	\$ 1,308
Special tax assessments					
Licenses and permits					
Intergovernmental revenues		1,751		1,674	299,495
Charges for services	57,410	121		22	2,532
Fines and forfeitures	175			1,098	
Investment income	397		218	445	40
Other	2,328	181	4,142	200	10,421
Total revenues	330,804	178,805	181,027	75,811	313,796
Expenditures:					
Policy formulation and general government					
Protection of people and property	370,439				
Physical environment					
Transportation			35,334		
Health		9,456			
Human services					296,053
Socio-economic environment					41,490
Culture and recreation				73,386	
Capital outlay	7,751			4,452	602
Total expenditures	378,190	9,456	35,334	77,838	338,145
Excess (deficiency) of revenues over expenditures	(47,386)	169,349	145,693	(2,027)	(24,349)
Other financing sources (uses):					
Transfers in	25,142	7,597			32,156
Transfers out	(5,444)	(176,752)	(155,873)	(1,824)	(5,839)
Total other financing sources (uses)	19,698	(169,155)	(155,873)	(1,824)	26,317
Net change in fund balances	(27,688)	194	(10,180)	(3,851)	1,968
Increase (decrease) in reserve for inventories	(862)				
Fund balances - beginning, as restated, Note 11	64,947		178,093	76,040	30,619
Fund balances - ending	\$ 36,397	\$ 194	\$ 167,913	\$ 72,189	\$ 32,587

(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
	\$ 15,038				\$ 91,130	\$ 803,761
					22,411	22,411
					5,037	5,037
\$ 6,918		\$ 234,425	\$ 68,809	\$ 8,444	100,130	721,646
		30,765			33,590	124,440
					13,277	14,550
269	1,591	300		77	5,376	8,713
807	523		(881)	69	30,119	47,909
7,994	17,152	265,490	67,928	8,590	301,070	1,748,467
			67,928	511	38,227	106,666
				2,644	61,606	434,689
				(906)	10,755	9,849
				2,034	15,293	52,661
					157	9,613
					45,612	341,665
7,994	30,425	246,405		5,513	39,565	371,392
				(249)	76,781	149,918
		17,693			14,716	45,214
7,994	30,425	264,098	67,928	9,547	302,712	1,521,667
	(13,273)	1,392		(957)	(1,642)	226,800
				(4)	34,565	99,456
					(43,988)	(389,720)
				(4)	(9,423)	(290,264)
	(13,273)	1,392		(961)	(11,065)	(63,464)
						(862)
	135,781	10,520		2,043	181,960	680,003
\$	122,508	\$ 11,912		\$ 1,082	\$ 170,895	\$ 615,677

(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, 2010
(in thousands)

	Fire Rescue Fund			Health Development Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes	\$ 274,370	\$ 270,494	\$ (3,876)	\$ 176,752	\$ 176,752	
Special tax assessments						
Licenses and permits						
Intergovernmental revenues				2,113	1,751	\$ (362)
Charges for services	58,107	57,410	(697)	75	121	46
Fines and forfeitures		175	175			
Investment income	2,012	397	(1,615)			
Other	1,846	2,328	482	854	181	(673)
Total revenues	336,335	330,804	(5,531)	179,794	178,805	(989)
Expenditures:	364,247					
Policy formulation and general government						
Protection of people and property	385,287	370,439	14,848			
Physical environment						
Transportation						
Health				11,388	9,456	1,932
Human services						
Socio-economic environment						
Culture and recreation						
Capital outlay	7,751	7,751				
Total expenditures	393,038	378,190	14,848	11,388	9,456	1,932
Excess (deficiency) of revenues over expenditures	(56,703)	(47,386)	9,317	168,406	169,349	943
Other financing sources (uses):						
Transfers in	27,912	25,142	(2,770)	8,346	7,597	(749)
Transfers out	(10,546)	(5,444)	5,102	(176,752)	(176,752)	
Reserve for future expenditures	(792)		792			
Total other financing sources (uses)	16,574	19,698	3,124	(168,406)	(169,155)	(749)
Net change in fund balances	(40,129)	(27,688)	12,441		194	194
Increase (decrease) in reserve for inventories		(862)	(862)			
Fund balances - beginning, as restated, Note 11	40,129	64,947	24,818			
Fund balances - ending	\$ 36,397	\$ 36,397		\$ 194	\$ 194	

(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)
\$ 169,700	\$ 176,667	\$ 6,967	\$ 73,469	\$ 72,372	\$ (1,097)	\$ 870	\$ 1,308	\$ 438
			1,000	1,674	674	277,846	299,495	21,649
				22	22	2,141	2,532	391
			869	1,098	229			
4,242	218	(4,024)	494	445	(49)	14	40	26
	4,142	4,142	368	200	(168)	12,913	10,421	(2,492)
173,942	181,027	7,085	76,200	75,811	(389)	293,784	313,796	20,012
35,334	35,334							
						308,241	296,053	12,188
						81,511	41,490	40,021
			130,193	73,386	56,807			
			4,452	4,452		602	602	
35,334	35,334		134,645	77,838	56,807	390,354	338,145	52,209
138,608	145,693	7,085	(58,445)	(2,027)	56,418	(96,570)	(24,349)	72,221
10,180		(10,180)				35,443	32,156	(3,287)
(158,094)	(155,873)	2,221	(7,929)	(1,824)	6,105	(5,839)	(5,839)	
(9,266)		9,266						
(157,180)	(155,873)	1,307	(7,929)	(1,824)	6,105	29,604	26,317	(3,287)
(18,572)	(10,180)	8,392	(66,374)	(3,851)	62,523	(66,966)	1,968	68,934
18,572	178,093	159,521	66,374	76,040	9,666	66,966	30,619	(36,347)
\$	167,913	\$ 167,913	\$	72,189	\$ 72,189	\$	32,587	\$ 32,587

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, 2010
(in thousands)

	State Housing Initiatives Program			Documentary Stamp Surtax Program		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes				\$ 10,000	\$ 15,038	\$ 5,038
Special tax assessments						
Licenses and permits						
Intergovernmental revenues	\$ 7,615	\$ 6,918	\$ (697)			
Charges for services						
Fines and forfeitures						
Investment income	500	269	(231)	1,000	1,591	591
Other		807	807	8,000	523	(7,477)
Total revenues	8,115	7,994	(121)	19,000	17,152	(1,848)
Expenditures:						
Policy formulation and general government						
Protection of people and property						
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment	8,115	7,994	121	43,995	30,425	13,570
Culture and recreation						
Capital outlay						
Total expenditures	8,115	7,994	121	43,995	30,425	13,570
Excess (deficiency) of revenues over expenditures				(24,995)	(13,273)	11,722
Other financing sources (uses):						
Transfers in						
Transfers out						
Reserve for future expenditures						
Total other financing sources (uses)						
Net change in fund balances				(24,995)	(13,273)	11,722
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11				24,995	135,781	110,786
Fund balances - ending				\$ 122,508	\$ 122,508	

(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)
\$ 247,174	\$ 234,425	\$ (12,749)	\$ 70,557	\$ 68,809	\$ (1,748)	\$ 20,197	\$ 1,288	\$ (18,909)
17,922	30,765	12,843						
100	300	200					77	77
				(881)	(881)	126	126	
265,196	265,490	294	70,557	67,928	(2,629)	20,323	1,491	(18,832)
			70,557	67,928	2,629	511	511	
						1,025	1,025	
						500	(906)	1,406
						2,034	2,034	
247,503	246,405	1,098				33	33	
17,693	17,693					9	(249)	258
265,196	264,098	1,098	70,557	67,928	2,629	4,112	2,448	1,664
	1,392	1,392				16,211	(957)	(17,168)
						(4)	(4)	
						(2)		2
						(407,991)		407,991
						(407,997)	(4)	407,993
	1,392	1,392				(391,786)	(961)	390,825
	10,520	10,520				391,786	2,043	(389,743)
\$ 11,912	\$ 11,912					\$ 1,082	\$ 1,082	

(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, 2010
(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		\$ 7,156	\$ 7,156	\$ 8,500	\$ 2,271	\$ (6,229)
Charges for services						
Fines and forfeitures						
Investment income				30	7	(23)
Other		(57)	(57)		2,103	2,103
Total revenues		7,099	7,099	8,530	4,381	(4,149)
Expenditures:						
Policy formulation and general government						
Protection of people and property	\$ 1,619	1,619				
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment	5,480	5,480				
Culture and recreation				6,990	2,524	4,466
Capital outlay				1,639	1,639	
Total expenditures	7,099	7,099		8,629	4,163	4,466
Excess (deficiency) of revenues over expenditures	(7,099)		7,099	(99)	218	317
Other financing sources (uses):						
Transfers in				888	1,019	131
Transfers out				(839)	(632)	207
Reserve for future expenditures	(59,941)		59,941			
Total other financing sources (uses)	(59,941)		59,941	49	387	338
Net change in fund balances	(67,040)		67,040	(50)	605	655
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	67,040		(67,040)	50	(65)	(115)
Fund balances - ending				\$ 540	\$ 540	

(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)
						\$ 18,987	\$ 21,690	\$ 2,703
\$ 100,841	\$ 92,457	\$ (8,384)	\$ 5,428	\$ 5,240	\$ (188)		8	8
	9	9					136	136
	1,791	1,791		47	47			
100,841	94,257	(6,584)	5,428	5,287	(141)	18,987	21,834	2,847
1,259	856	403						
22,782	21,368	1,414				12,219	12,219	
9,735	8,805	930						
18	18		6,241	6,038	203	10,278	8,982	1,296
90	90							
28,244	27,369	875						
25,548	24,245	1,303						
325	325					7,125	4,098	3,027
12,745	12,745							
100,746	95,821	4,925	6,241	6,038	203	29,622	25,299	4,323
95	(1,564)	(1,659)	(813)	(751)	62	(10,635)	(3,465)	7,170
43	1,699	1,656	600	600				
(138)	(18)	120						
(95)	1,681	1,776	600	600				
	117	117	(213)	(151)	62	(10,635)	(3,465)	7,170
	443	443	213	517	304	10,635	15,081	4,446
\$ 560	\$ 560		\$ 366	\$ 366		\$ 11,616	\$ 11,616	

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, 2010
(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		\$ 81	\$ 81			
Intergovernmental revenues						
Charges for services		692	692	\$ 1,089	\$ 487	\$ (602)
Fines and forfeitures						
Investment income		4	4			
Other				924	1,758	\$ 834
Total revenues		777	777	2,013	2,245	232
Expenditures:						
Policy formulation and general government						
Protection of people and property	\$ 791	669	122	3,680	3,650	30
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment						
Culture and recreation						
Capital outlay						
Total expenditures	791	669	122	3,680	3,650	30
Excess (deficiency) of revenues over expenditures	(791)	108	899	(1,667)	(1,405)	262
Other financing sources (uses):						
Transfers in				1,312	1,312	
Transfers out						
Reserve for future expenditures						
Total other financing sources (uses)				1,312	1,312	
Net change in fund balances	(791)	108	899	(355)	(93)	262
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	791	816	25	355	471	116
Fund balances - ending	\$ 924	\$ 924		\$ 378	\$ 378	

(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)
			\$ 8,320	\$ 8,914	\$ 594	\$ 9	\$ 9	
\$ 3,389	\$ 2,590	\$ 18 (799)				\$ 1,852	23 11,895	23 10,043
3,389	2,608	(781)	8,320	8,914	594	1,852	11,927	10,075
3,689	2,172	1,517	19,095	17,621	1,474	18,636	16,619	2,017
3,689	2,172	1,517	19,095	17,621	1,474	18,636	16,619	2,017
(300)	436	736	(10,775)	(8,707)	2,068	(16,784)	(4,692)	12,092
	762	762	10,266 (93)	9,261 (93)	(1,005)	12,402 (273)	4,391	(8,011) 273
(1,004)		1,004						
(1,004)	762	1,766	10,173	9,168	(1,005)	12,129	4,391	(7,738)
(1,304)	1,198	2,502	(602)	461	1,063	(4,655)	(301)	4,354
1,304	3,225	1,921	602	599	(3)	4,655	4,488	(167)
\$ 4,423	\$ 4,423		\$ 1,060	\$ 1,060		\$ 4,187	\$ 4,187	

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, 2010
(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		\$ 162	\$ 162			
Charges for services	\$ 4,052	3,542	(510)	\$ 487	487	
Fines and forfeitures				\$ 1,913	4,513	2,600
Investment income	51	50	(1)	45	7	(38)
Other		164	164		135	135
Total revenues	4,103	3,918	(185)	1,958	5,142	3,184
Expenditures:						
Policy formulation and general government						
Protection of people and property	5,248	2,454	2,794	11,363	8,390	2,973
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment						
Culture and recreation						
Capital outlay						
Total expenditures	5,248	2,454	2,794	11,363	8,390	2,973
Excess (deficiency) of revenues over expenditures	(1,145)	1,464	2,609	(9,405)	(3,248)	6,157
Other financing sources (uses):						
Transfers in				7,632	4,343	(3,289)
Transfers out	(673)	(673)				
Reserve for future expenditures						
Total other financing sources (uses)	(673)	(673)		7,632	4,343	(3,289)
Net change in fund balances	(1,818)	791	2,609	(1,773)	1,095	2,868
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	1,818	10,166	8,348	1,773	4,120	2,347
Fund balances - ending	\$ 10,957	\$ 10,957		\$ 5,215	\$ 5,215	

(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)
\$ 2,440	\$ 1,921	\$ (519)	\$ 530	\$ 574	\$ 44	\$ 80	\$ 101	\$ 21
	1,153	1,153						
44	69	25					2	2
250	432	182		1	1	1,928	1,851	(77)
2,734	3,575	841	530	575	45	2,008	1,954	(54)
5,623	3,087	2,536				1,724	1,464	260
			9,384	8,959	425			
5,623	3,087	2,536	9,384	8,959	425	1,724	1,464	260
(2,889)	488	3,377	(8,854)	(8,384)	470	284	490	206
164		(164)	8,854	8,385	(469)	1,106	1,083	(23)
						(1,521)	(1,362)	159
164		(164)	8,854	8,385	(469)	(415)	(279)	136
(2,725)	488	3,213		1	1	(131)	211	342
2,725	2,838	113		35	35	131	272	141
\$	\$ 3,326	\$ 3,326	\$	\$ 36	\$ 36	\$	\$ 483	\$ 483

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, 2010
(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	\$ 3,991	\$ 3,989	\$ (2)			
Intergovernmental revenues						
Charges for services				\$ 50		\$ (50)
Fines and forfeitures						
Investment income				5		(5)
Other				\$ 35		35
Total revenues	3,991	3,989	(2)	55	35	(20)
Expenditures:						
Policy formulation and general government				315	27	288
Protection of people and property						
Physical environment						
Transportation						
Health						
Human services	3,991	3,991				
Socio-economic environment						
Culture and recreation						
Capital outlay						
Total expenditures	3,991	3,991		315	27	288
Excess (deficiency) of revenues over expenditures		(2)	(2)	(260)	8	268
Other financing sources (uses):						
Transfers in						
Transfers out						
Reserve for future expenditures						
Total other financing sources (uses)						
Net change in fund balances		(2)	(2)	(260)	8	268
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11		15	15	260	33	(227)
Fund balances - ending	\$ 13	\$ 13		\$ 41	\$ 41	

(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)
\$ 1,214	\$ 3,870	\$ 2,656	\$ 3,713	\$ 4,067	\$ 354			
			10	16	6	\$ 2,846	\$ 4,157	\$ 1,311
3,567	110	(3,457)	35	1	(34)	5,893	4,300	(1,593)
4,781	3,980	(801)	3,758	4,084	326	8,739	8,457	(282)
			4,645	4,620	25	8,739	8,739	
5,536	4,935	601						
5,536	4,935	601	4,645	4,620	25	8,739	8,739	
(755)	(955)	(200)	(887)	(536)	351		(282)	(282)
633	914	281						
633	914	281						
(122)	(41)	81	(887)	(536)	351		(282)	(282)
122	225	103	887	1,505	618		6,010	6,010
\$ 184	\$ 184		\$ 969	\$ 969		\$ 5,728	\$ 5,728	

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, 2010
(in thousands)

	Protective Services and Health Mitigation Fund			Tourist Development Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes				\$ 15,251	\$ 15,384	\$ 133
Special tax assessments						
Licenses and permits						
Intergovernmental revenues						
Charges for services						
Fines and forfeitures						
Investment income				90	54	(36)
Other	\$ 370	\$ 309	\$ (61)			
Total revenues	370	309	(61)	15,341	15,438	97
Expenditures:						
Policy formulation and general government						
Protection of people and property	370	370				
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment						
Culture and recreation				12,538	8,833	3,705
Capital outlay						
Total expenditures	370	370		12,538	8,833	3,705
Excess (deficiency) of revenues over expenditures		(61)	(61)	2,803	6,605	3,802
Other financing sources (uses):						
Transfers in						
Transfers out				(6,061)	(6,061)	
Reserve for future expenditures				(1,270)		1,270
Total other financing sources (uses)				(7,331)	(6,061)	1,270
Net change in fund balances		(61)	(61)	(4,528)	544	5,072
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11		409	409	4,528	9,735	5,207
Fund balances - ending	\$ 348	\$ 348		\$ 10,279	\$ 10,279	

(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)
\$ 4,895	\$ 4,897	\$ 2	\$ 8,198	\$ 7,694	(504)	\$ 1,990	\$ 2,297	\$ 307
						204	49	(155)
4,895	4,897	2	8,198	7,694	(504)	2,194	2,346	152
						1,960	1,960	
4,832	4,832							
4,832	4,832					1,960	1,960	
63	65	2	8,198	7,694	(504)	234	386	152
(63)	(63)		(8,198)	(8,188)	10	(2,088)		2,088
						(6,160)		6,160
(63)	(63)		(8,198)	(8,188)	10	(8,248)		8,248
	2	2		(494)	(494)	(8,014)	386	8,400
	127	127		494	494	8,014	10,418	2,404
\$ 129	\$ 129					\$ 10,804	\$ 10,804	

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, 2010
(in thousands)

	Homeless Trust Fund			Convention Development Tax Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes	\$ 11,272	\$ 13,017	\$ 1,745	\$ 36,586	\$ 44,802	\$ 8,216
Special tax assessments						
Licenses and permits						
Intergovernmental revenues						
Charges for services						
Fines and forfeitures						
Investment income	80	17	(63)		150	150
Other	200	245	45	24,444	1,611	(22,833)
Total revenues	11,552	13,279	1,727	61,030	46,563	(14,467)
Expenditures:						
Policy formulation and general government						
Protection of people and property						
Physical environment						
Transportation						
Health						
Human services	11,637	11,637				
Socio-economic environment	3,845	1,505	2,340	3,981	3,981	
Culture and recreation				24,018	23,751	267
Capital outlay						
Total expenditures	15,482	13,142	2,340	27,999	27,732	267
Excess (deficiency) of revenues over expenditures	(3,930)	137	4,067	33,031	18,831	(14,200)
Other financing sources (uses):						
Transfers in	2,983	93	(2,890)			
Transfers out	(22)		22	(26,861)	(24,227)	2,634
Reserve for future expenditures				(6,170)		6,170
Total other financing sources (uses)	2,961	93	(2,868)	(33,031)	(24,227)	8,804
Net change in fund balances	(969)	230	1,199		(5,396)	(5,396)
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	969	3,403	2,434		30,025	30,025
Fund balances - ending	\$ 3,633	\$ 3,633		\$ 24,629	\$ 24,629	

(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)
\$ 3,039	\$ 3,039							
795	795					\$ (74)	\$ (74)	
967	967							
8,918	8,918							
4,978	4,978		\$ 2,633	\$ 2,633				
399	430	\$ 31	50	50		128	128	
656	656					85	85	
19,752	19,783	31	2,683	2,683		139	139	
19,434	19,434							
1,094	1,094		2,433	2,433				
1,780	1,780					170	170	
255	255							
67	67							
655	655							
67	67							
838	838							
332	332							
24,522	24,522		2,433	2,433		170	170	
(4,770)	(4,739)	31	250	250		(31)	(31)	
703	703							
(1,636)	(1,636)		(7)	(7)		(1,028)	(1,028)	
(933)	(933)		(7)	(7)		(1,028)	(1,028)	
(5,703)	(5,672)	31	243	243		(1,059)	(1,059)	
5,703	44,230	\$ 38,527	(243)	8,751	\$ 8,994	1,059	23,574	\$ 22,515
\$ 38,558	\$ 38,558		\$ 8,994	\$ 8,994		\$ 22,515	\$ 22,515	

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, 2010
(in thousands)

	Total Special Revenue Funds		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Taxes	\$ 786,392	\$ 803,761	\$ 17,369
Special tax assessments	19,708	22,411	2,703
Licenses and permits	4,958	5,037	79
Intergovernmental revenues	741,271	721,646	(19,625)
Charges for services	108,651	124,440	15,789
Fines and forfeitures	10,393	14,550	4,157
Investment income	12,344	8,713	(3,631)
Other	67,700	47,909	(19,791)
Total revenues	1,751,417	1,748,467	(2,950)
Expenditures:			
Policy formulation and general government	112,807	106,666	6,141
Protection of people and property	457,295	434,689	22,606
Physical environment	12,185	9,849	2,336
Transportation	54,160	52,661	1,499
Health	11,545	9,613	1,932
Human services	354,728	341,665	13,063
Socio-economic environment	430,446	371,392	59,054
Culture and recreation	223,456	149,918	73,538
Capital outlay	45,214	45,214	
Total expenditures	1,701,836	1,521,667	180,169
Excess (deficiency) of revenues over expenditures	49,581	226,800	177,219
Other financing sources (uses):			
Transfers in	129,463	99,456	(30,007)
Transfers out	(408,663)	(389,720)	18,943
Reserve for future expenditures	(492,594)		492,594
Total other financing sources (uses)	(771,794)	(290,264)	481,530
Net change in fund balances	(722,213)	(63,464)	658,749
Increase in reserve for inventories		(862)	(862)
Fund balances - beginning, as restated, Note 11	722,213	680,003	(42,210)
Fund balances - ending	\$	615,677	\$ 615,677

See accompanying independent auditors' report.