

MIAMI-DADE COUNTY, FLORIDA

**SPECIAL REVENUE FUNDS**  
**NONMAJOR COMBINING BALANCE SHEET**  
 SEPTEMBER 30, 2007  
 (in thousands)

	Fire Rescue Fund	Health Development Fund	People's Transportation Fund	Public Library Fund	Community and Social Development Funds
<b>Assets:</b>					
Cash and cash equivalents	\$ 26,771	\$ 1	\$ 26,312	\$ 29,862	\$ 678
Investments	25,963		25,565	29,009	4,847
Accounts receivable, net	6,819			349	411
Delinquent taxes receivable	6,148			1,754	
Allowance for uncollected delinquent taxes	(6,148)			(1,754)	
Mortgages and notes receivable					182,594
Allowance for mortgages receivable					(128,453)
Due from other funds	3,728		3,467		8,336
Due from other governments		30,160	30,109		39,721
Inventories	4,142				
Other assets					10
Long-term advances receivable			76,046		
Total assets	<u>\$ 67,423</u>	<u>\$ 30,161</u>	<u>\$ 161,499</u>	<u>\$ 59,220</u>	<u>\$ 108,144</u>
<b>Liabilities and Fund Balances:</b>					
<b>Liabilities:</b>					
Accounts payable and accrued liabilities	\$ 9,985	\$ 291	\$ 2,653	\$ 1,768	\$ 21,362
Retainage payable					
Due to other funds		29,787	10,707		
Due to other governments			6,143		
Unearned revenues	4,230	83		12	44,522
Other liabilities	1				
Total liabilities	<u>14,216</u>	<u>30,161</u>	<u>19,503</u>	<u>1,780</u>	<u>65,884</u>
<b>Fund Balances:</b>					
Reserved for encumbrances	14,069	48		1,388	7,486
Reserved for inventories	4,142				
Reserved for mortgages and notes receivable					
Reserved for long-term advances receivable			76,046		
Reserved for other long-term assets					
Unreserved fund balances	34,996	(48)	65,950	56,052	34,774
Total fund balances	<u>53,207</u>		<u>141,996</u>	<u>57,440</u>	<u>42,260</u>
Total liabilities and fund balances	<u>\$ 67,423</u>	<u>\$ 30,161</u>	<u>\$ 161,499</u>	<u>\$ 59,220</u>	<u>\$ 108,144</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
\$ 6,960	\$ 50,590	\$ 2,249	\$ 1,148		\$ 121,764	\$ 266,335
6,763	49,154	25,237	1,116		115,513	283,167
		6,853			(70)	14,362
					1,073	8,975
					(1,073)	(8,975)
73,077	213,013	4,397			32,000	505,081
(55,784)	(124,699)					(308,936)
	13,646	9,237			2,838	41,252
	1,226	16,230	2,877	\$ 74,341	13,914	208,578
		1,308				5,450
	614	1,099			54	1,777
						76,046
\$ 31,016	\$ 203,544	\$ 66,610	\$ 5,141	\$ 74,341	\$ 286,013	\$ 1,093,112
\$ 270	\$ 733	\$ 9,288		\$ 18	\$ 8,292	\$ 54,660
				78	387	465
	2,157	18,668		55,561	10	116,890
		2,163	\$ 3,650	16,283	293	28,532
30,746	20	1		202	36,642	116,458
	1,202	16,516			77,433	95,152
31,016	4,112	46,636	3,650	72,142	123,057	412,157
					9,901	32,892
		1,308				5,450
	88,314	4,397				92,711
						76,046
	14,234					14,234
	96,884	14,269	1,491	2,199	153,055	459,622
	199,432	19,974	1,491	2,199	162,956	680,955
\$ 31,016	\$ 203,544	\$ 66,610	\$ 5,141	\$ 74,341	\$ 286,013	\$ 1,093,112

(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, 2007**  
(in thousands)

	Fire Rescue Fund	Health Development Fund	People's Transportation Fund	Public Library Fund	Community and Social Development Funds
<b>Revenues:</b>					
Taxes	\$ 317,869	\$ 190,872	\$ 191,331	\$ 88,492	\$ 2,856
Special tax assessments					
Licenses and permits					
Intergovernmental revenues		2,804		2,390	274,202
Charges for services	51,697	114		288	770
Fines and forfeitures	16			805	
Investment income	3,896		5,840	2,512	784
Other	2,529	523	1,434		20,362
Total revenues	376,007	194,313	198,605	94,487	298,974
<b>Expenditures:</b>					
Policy formulation and general government					
Protection of people and property	348,617				195
Physical environment					
Transportation			38,601		
Health		12,408			
Human services					305,668
Socio-economic environment					46,023
Culture and recreation				59,475	
Capital outlay	9,670	13		5,913	47
Total expenditures	358,287	12,421	38,601	65,388	351,933
Excess (deficiency) of revenues over expenditures	17,720	181,892	160,004	29,099	(52,959)
<b>Other financing sources (uses):</b>					
Transfers in	18,923	8,980			62,173
Transfers out	(6,176)	(190,872)	(170,613)		(2,778)
Total other financing sources (uses)	12,747	(181,892)	(170,613)		59,395
Net change in fund balances	30,467		(10,609)	29,099	6,436
Increase in reserve for inventories	873				
Fund balances - beginning, as restated	21,867		152,605	28,341	35,824
Fund balances - ending	\$ 53,207		\$ 141,996	\$ 57,440	\$ 42,260

(Continued)

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
					92,771	\$ 884,191
					26,115	26,115
					4,898	4,898
\$ 11,276	\$ 30,383	\$ 220,778		\$ 57,575	75,042	674,450
4,214	682	17,989	\$ 52,455		19,513	147,722
			22,906		13,660	37,387
798	5,757	1,270	973	762	11,642	34,234
			(6,150)	(24,258)	20,554	14,994
16,288	36,822	240,037	70,184	34,079	264,195	1,823,991
			70,184	774	36,079	107,037
				328	45,659	394,799
				11,890	25,053	36,943
				10,680	13,320	62,601
				9	99	12,516
				231	29,239	335,138
16,288	19,385	215,859		325	47,147	345,027
				9,511	71,824	140,810
					2,157	17,800
16,288	19,385	215,859	70,184	33,748	270,577	1,452,671
	17,437	24,178		331	(6,382)	371,320
		7,967		42	62,332	160,417
					(42,849)	(413,288)
		7,967		42	19,483	(252,871)
	17,437	32,145		373	13,101	118,449
						873
	181,995	(12,171)	1,491	1,826	149,855	561,633
\$ -	\$ 199,432	\$ 19,974	\$ 1,491	\$ 2,199	\$ 162,956	\$ 680,955

(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, 2007**  
(in thousands)

	Fire Rescue Fund			Health Development		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ 318,790	\$ 317,869	\$ (921)	\$ 190,000	\$ 190,872	\$ 872
Special tax assessments						
Licenses and permits						
Intergovernmental revenues				2,735	2,804	69
Charges for services	26,128	51,697	25,569	82	114	32
Fines and forfeitures		16	16			
Investment income	2,241	3,896	1,655			
Other	738	2,529	1,791	691	523	(168)
Total revenues	347,897	376,007	28,110	193,508	194,313	805
<b>Expenditures:</b>						
Policy formulation and general government						
Protection of people and property	368,901	348,617	20,284			
Physical environment						
Transportation						
Health				13,159	12,408	751
Human services						
Socio-economic environment						
Culture and recreation						
Capital outlay	9,670	9,670		13	13	
Total expenditures	378,571	358,287	20,284	13,172	12,421	751
Excess (deficiency) of revenues over expenditures	(30,674)	17,720	48,394	180,336	181,892	1,556
<b>Other financing sources (uses):</b>						
Transfers in	34,911	18,923	(15,988)	9,664	8,980	(684)
Transfers out	(6,756)	(6,176)	580	(190,000)	(190,872)	(872)
Reserve for future expenditures	(11,999)		11,999			
Total other financing sources (uses)	16,156	12,747	(3,409)	(180,336)	(181,892)	(1,556)
Net change in fund balances	(14,518)	30,467	44,985			
Increase in reserve for inventories		873	873			
Fund balances - beginning, as restated	14,518	21,867	7,349			
Fund balances - ending	\$ 53,207	\$ 53,207		\$ -	\$ -	\$ -

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

People's Transportation Fund			Public Library			Community and Social Development		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 190,000	\$ 191,331	\$ 1,331	\$ 88,973	\$ 88,492	\$ (481)		\$ 2,856	\$ 2,856
			2,000	2,390	390	\$ 284,791	274,202	(10,589)
				288	288	5,318	770	(4,548)
			954	805	(149)			
5,000	5,840	840		2,512	2,512	127	784	657
	1,434	1,434	475		(475)	9,996	20,362	10,366
195,000	198,605	3,605	92,402	94,487	2,085	300,232	298,974	(1,258)
						195	195	
38,601	38,601							
						305,668	305,668	
						123,639	46,023	77,616
			75,764	59,475	16,289			
			5,913	5,913		47	47	
38,601	38,601		81,677	65,388	16,289	429,549	351,933	77,616
156,399	160,004	3,605	10,725	29,099	18,374	(129,317)	(52,959)	76,358
3,797		(3,797)				55,519	62,173	6,654
(165,056)	(170,613)	(5,557)	(10,000)		10,000	(2,779)	(2,778)	1
(75,140)		75,140	(16,901)		16,901	(1,333)		1,333
(236,399)	(170,613)	65,786	(26,901)		26,901	51,407	59,395	7,988
(80,000)	(10,609)	69,391	(16,176)	29,099	45,275	(77,910)	6,436	84,346
80,000	152,605	72,605	16,176	28,341	12,165	77,910	35,824	(42,086)
\$ 141,996	\$ 141,996		\$ 57,440	\$ 57,440		\$ 42,260	\$ 42,260	

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, 2007**  
(in thousands)

	State Housing Initiatives Program			Documentary Stamp Surtax Program				
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)		
<b>Revenues:</b>								
Taxes								
Special tax assessments								
Licenses and permits								
Intergovernmental revenues	14,000	11,276	(2,724)	40,000	30,383	(9,617)		
Charges for services	3,000	4,214	1,214	500	682	182		
Fines and forfeitures								
Investment income	400	798	398	2,800	5,757	2,957		
Other								
Total revenues	17,400	16,288	(1,112)	43,300	36,822	(6,478)		
<b>Expenditures:</b>								
Policy formulation and general government								
Protection of people and property								
Physical environment								
Transportation								
Health								
Human services								
Socio-economic environment	17,400	16,288	1,112	119,500	19,385	100,115		
Culture and recreation								
Capital outlay								
Total expenditures	17,400	16,288	1,112	119,500	19,385	100,115		
Excess (deficiency) of revenues over expenditures				(76,200)	17,437	93,637		
<b>Other financing sources (uses):</b>								
Transfers in								
Transfers out								
Reserve for future expenditures								
Total other financing sources (uses)								
Net change in fund balances				(76,200)	17,437	93,637		
Increase in reserve for inventories								
Fund balances - beginning, as restated				76,200	181,995	224,665		
Fund balances - ending	\$	-	\$	-	\$	199,432	\$	318,302

(Continued)

MIAMI-DADE COUNTY, FLORIDA

Other Housing Programs			Clerk of Courts Operations Fund (1)			Hurricane Restoration - FEMA		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
198,526	220,778	22,252				\$ 51,421	\$ 56,807	\$ 5,386
18,280	17,989	(291)	\$ 52,455	\$ 52,455				
			22,906	22,906				
	1,270	1,270	973	973			762	762
5,774		(5,774)	(6,150)	(6,150)			(24,313)	(24,313)
222,580	240,037	17,457	70,184	70,184		51,421	33,256	(18,165)
			70,184	70,184		1,000	774	226
						100	(263)	363
						228,483	11,890	216,593
						12,000	10,680	1,320
						100	9	91
						500	231	269
230,547	215,859	14,688				200	93	107
						10,000	9,511	489
230,547	215,859	14,688	70,184	70,184		252,383	32,925	219,458
(7,967)	24,178	32,145				(200,962)	331	201,293
7,967	7,967						42	42
7,967	7,967						42	42
	32,145	32,145				(200,962)	373	201,335
	(12,171)	(12,171)		1,491	1,491	200,962	1,826	(199,136)
\$ 19,974	\$ 19,974		\$ 1,491	\$ 1,491		\$ 2,199	\$ 2,199	

(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, 2007**  
(in thousands)

	Other Hurricane Restoration			Parks and Recreation		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes						
Special tax assessments						
Licenses and permits						
Intergovernmental revenues		\$ 768	\$ 768	\$ 4,900	\$ 1,518	\$ (3,382)
Charges for services						
Fines and forfeitures						
Investment income	\$ 10		(10)	50	207	157
Other		55	55		2,499	2,499
Total revenues	10	823	813	4,950	4,224	(726)
<b>Expenditures:</b>						
Policy formulation and general government						
Protection of people and property	698	591	107			
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment	300	232	68			
Culture and recreation				6,195	4,837	1,358
Capital outlay				709	709	
Total expenditures	998	823	175	6,904	5,546	1,358
Excess (deficiency) of revenues over expenditures	(988)		988	(1,954)	(1,322)	632
<b>Other financing sources (uses):</b>						
Transfers in				954	1,093	139
Transfers out					(567)	(567)
Reserve for future expenditures						
Total other financing sources (uses)				954	526	(428)
Net change in fund balances	(988)		988	(1,000)	(796)	204
Increase in reserve for inventories						
Fund balances - beginning, as restated	988		(988)	1,000	4,462	3,462
Fund balances - ending	\$ -	\$ -	\$ -	\$ 3,666	\$ 3,666	\$ 3,666

(Continued)

MIAMI-DADE COUNTY, FLORIDA

Environmental & Cultural Affairs			Metropolitan Planning			Special Assessments		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
						\$ 20,856	\$ 21,686	\$ 830
\$ 70,971	\$ 68,208	\$ (2,763)	\$ 5,227	\$ 4,732	\$ (495)		9	9
30	116	86					981	981
5,306	1,530	(3,776)		29	29			
76,307	69,854	(6,453)	5,227	4,761	(466)	20,856	22,676	1,820
4,990	4,990							
9,555	8,956	599				9,953	9,288	665
21,477	21,062	415						
			5,995	5,478	517	13,675	7,842	5,833
32	32							
24,327	24,327							
13,625	13,448	177						
209	209					5,129	3,131	1,998
1,097	1,097							
75,312	74,121	1,191	5,995	5,478	517	28,757	20,261	8,496
995	(4,267)	(5,262)	(768)	(717)	51	(7,901)	2,415	10,316
106	4,150	4,044	768	768				
(1,101)	(20)	1,081						
(995)	4,130	5,125	768	768				
	(137)	(137)		51	51	(7,901)	2,415	10,316
	1,203	1,203		156	156	7,901	15,068	7,167
\$ 1,066	\$ 1,066		\$ 207	\$ 207		\$ 17,483	\$ 17,483	

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, 2007**  
(in thousands)

	Law Library			Legal Aid		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes						
Special tax assessments						
Licenses and permits	\$ 85	\$ 81	\$ (4)			
Intergovernmental revenues	550		(550)			
Charges for services		605	605	\$ 996	\$ 448	\$ (548)
Fines and forfeitures						
Investment income	10	83	73			
Other				489	1,224	735
Total revenues	645	769	124	1,485	1,672	187
<b>Expenditures:</b>						
Policy formulation and general government						
Protection of people and property	976	970	6	3,521	3,521	
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment						
Culture and recreation						
Capital outlay						
Total expenditures	976	970	6	3,521	3,521	
Excess (deficiency) of revenues over expenditures	(331)	(201)	130	(2,036)	(1,849)	187
<b>Other financing sources (uses):</b>						
Transfers in	331	331		2,007	1,880	(127)
Transfers out						
Reserve for future expenditures						
Total other financing sources (uses)	331	331		2,007	1,880	(127)
Net change in fund balances		130	130	(29)	31	60
Increase in reserve for inventories						
Fund balances - beginning, as restated		832	832	29	182	153
Fund balances - ending	\$ 962	\$ 962		\$ 213	\$ 213	

(Continued)

MIAMI-DADE COUNTY, FLORIDA

Art Trust			Parks - Metrozoo			Cultural Affairs		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
			\$ 4,521	\$ 5,438	\$ 917			
\$ 38	\$ 164	\$ 126				\$ 126	\$ 126	
1,252	2,197	945				\$ 1,050	2,692	1,642
1,290	2,361	1,071	4,521	5,438	917	1,050	2,818	1,768
3,685	3,463	222	13,228	13,148	80	22,011	17,135	4,876
						9	9	
3,685	3,463	222	13,228	13,148	80	22,020	17,144	4,876
(2,395)	(1,102)	1,293	(8,707)	(7,710)	997	(20,970)	(14,326)	6,644
	104	104	8,707	8,007	(700)	16,715	16,044	(671)
				(80)	(80)			
	104	104	8,707	7,927	(780)	16,715	16,044	(671)
(2,395)	(998)	1,397		217	217	(4,255)	1,718	5,973
2,395	4,571	2,176		328	328	4,255	5,300	1,045
\$	3,573	\$ 3,573	\$	545	\$ 545	\$	7,018	\$ 7,018

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, 2007

(in thousands)

	Corrections and Rehabilitation			Metro-Dade Police Department		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes						
Special tax assessments						
Licenses and permits						
Intergovernmental revenues		\$ 183	\$ 183			
Charges for services	\$ 2,588	3,083	495	\$ 425	\$ 448	\$ 23
Fines and forfeitures	130		(130)	4,239	4,296	57
Investment income		154	154	27	58	31
Other		92	92		302	302
Total revenues	2,718	3,512	794	4,691	5,104	413
<b>Expenditures:</b>						
Policy formulation and general government						
Protection of people and property	2,732	261	2,471	10,332	8,266	2,066
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment						
Culture and recreation						
Capital outlay				9	9	
Total expenditures	2,732	261	2,471	10,341	8,275	2,066
Excess (deficiency) of revenues over expenditures	(14)	3,251	3,265	(5,650)	(3,171)	2,479
<b>Other financing sources (uses):</b>						
Transfers in				3,977	3,835	(142)
Transfers out	(656)	(450)	206			
Reserve for future expenditures						
Total other financing sources (uses)	(656)	(450)	206	3,977	3,835	(142)
Net change in fund balances	(670)	2,801	3,471	(1,673)	664	2,337
Increase in reserve for inventories						
Fund balances - beginning, as restated	670	2,614	1,944	1,673	3,180	1,507
Fund balances - ending	\$ 5,415	\$ 5,415		\$ 3,844	\$ 3,844	

(Continued)

MIAMI-DADE COUNTY, FLORIDA

Courts Traffic Program			Medical Examiner			Communications		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
						\$	11	\$ 11
\$ 1,054	\$ 1,264	\$ 210	\$ 560	\$ 646	\$ 86	\$ 600	196	(404)
1,000	1,253	253				3	3	
	75	75		2	2		50	50
255	407	152		2	2	4,478	3,782	(696)
2,309	2,999	690	560	650	90	5,081	4,042	(1,039)
3,444	2,407	1,037				10,578	9,578	1,000
			8,889	8,413	476			
						884	605	279
9	9		57	57				
3,453	2,416	1,037	8,946	8,470	476	11,462	10,183	1,279
(1,144)	583	1,727	(8,386)	(7,820)	566	(6,381)	(6,141)	240
175		(175)	8,359	7,859	(500)	6,968	6,960	(8)
						(1,210)	(1,596)	(386)
175		(175)	8,359	7,859	(500)	5,758	5,364	(394)
(969)	583	1,552	(27)	39	66	(623)	(777)	(154)
969	1,575	606	27	421	394	623	2,057	1,434
\$	2,158	\$ 2,158	\$	460	\$ 460	\$	1,280	\$ 1,280

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, 2007**  
(in thousands)

	Economic Development			Legal Services		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes						
Special tax assessments						
Licenses and permits	\$ 4,438	\$ 4,244	\$ (194)			
Intergovernmental revenues						
Charges for services				\$ 70		\$ (70)
Fines and forfeitures						
Investment income		1	1	6	27	21
Other					59	59
Total revenues	4,438	4,245	(193)	76	86	10
<b>Expenditures:</b>						
Policy formulation and general government				401	185	216
Protection of people and property						
Physical environment						
Transportation						
Health						
Human services	4,438	4,245	193			
Socio-economic environment						
Culture and recreation						
Capital outlay						
Total expenditures	4,438	4,245	193	401	185	216
Excess (deficiency) of revenues over expenditures				(325)	(99)	226
<b>Other financing sources (uses):</b>						
Transfers in						
Transfers out						
Reserve for future expenditures						
Total other financing sources (uses)						
Net change in fund balances				(325)	(99)	226
Increase in reserve for inventories						
Fund balances - beginning, as restated		(25)	(25)	325	489	164
Fund balances - ending	\$	(25)	\$ (25)	\$	390	\$ 390

(Continued)

MIAMI-DADE COUNTY, FLORIDA

Business & Economic Development			Office of the Inspector General			Lease/Sublease		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 1,500	\$ (76)	\$ (1,576)	\$ 2,882	\$ 4,229	\$ 1,347			
	5	5	40	105	65	\$ 2,846	\$ 4,721	\$ 1,875
1,500	(71)	(1,571)	2,922	4,334	1,412	5,893	4,300	(1,593)
			3,506	2,970	536	8,739	9,021	282
							8,739	
8,778	8,060	718						
8,778	8,060	718	3,506	2,970	536	8,739	8,739	
(7,278)	(8,131)	(853)	(584)	1,364	1,948		282	282
7,278	7,228 (100)	(50) (100)						
7,278	7,128 (1,003)	(150) (1,003)	(584)	1,364	1,948		282	282
	1,244	1,244	584	988	404		5,422	5,422
\$ 241	\$ 241		\$ 2,352	\$ 2,352		\$ 5,704	\$ 5,704	



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, 2007**  
(in thousands)

	Protective Services and Health Mitigation			Tourist Development		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes				\$ 17,370	\$ 17,427	\$ 57
Special tax assessments						
Licenses and permits						
Intergovernmental revenues						
Charges for services						
Fines and forfeitures						
Investment income		\$ 3	\$ 3	16	346	330
Other	\$ 289	300	11			
Total revenues	289	303	14	17,386	17,773	387
<b>Expenditures:</b>						
Policy formulation and general government						
Protection of people and property	289	256	33			
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment						
Culture and recreation				13,182	10,832	2,350
Capital outlay						
Total expenditures	289	256	33	13,182	10,832	2,350
Excess (deficiency) of revenues over expenditures		47	47	4,204	6,941	2,737
<b>Other financing sources (uses):</b>						
Transfers in				1,030		(1,030)
Transfers out				(6,533)	(6,533)	
Reserve for future expenditures				(2,858)		2,858
Total other financing sources (uses)				(8,361)	(6,533)	1,828
Net change in fund balances		47	47	(4,157)	408	4,565
Increase in reserve for inventories						
Fund balances - beginning, as restated		318	318	4,157	6,166	2,009
Fund balances - ending	\$	365	\$ 365	\$	6,574	\$ 6,574

(Continued)

MIAMI-DADE COUNTY, FLORIDA

Tourist Development Surtax			Sports Facilities			Domestic Violence Tax		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 5,635	\$ 5,642	\$ 7	\$ 8,685	\$ 8,685		\$ 2,032	\$ 2,107	\$ 75
	2	2		28	\$ 28	260	369	109
5,635	5,644	9	8,685	8,713	28	2,292	2,476	184
5,479	5,534	(55)				1,727	1,651	76
5,479	5,534	(55)				1,727	1,651	76
156	110	(46)	8,685	8,713	28	565	825	260
(156)	(58)	98	(8,685)	(8,685)		(9,242)		9,242
(156)	(58)	98	(8,685)	(8,685)		(9,242)		9,242
	52	52		28	28	(8,677)	825	9,502
	334	334		466	466	8,677	8,701	24
\$ 386	\$ 386		\$ 494	\$ 494		\$ 9,526	\$ 9,526	

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, 2007  
 (in thousands)

	Homeless Trust			Convention Development		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ 11,512	\$ 11,940	\$ 428	\$ 42,378	\$ 44,701	\$ 2,323
Special tax assessments						
Licenses and permits						
Intergovernmental revenues						
Charges for services						
Fines and forfeitures						
Investment income	50	89	39	400	782	382
Other	200	275	75	111	168	57
Total revenues	11,762	12,304	542	42,889	45,651	2,762
<b>Expenditures:</b>						
Policy formulation and general government						
Protection of people and property						
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment	11,399	10,814	585	7,356	7,356	
Culture and recreation				22,524	18,762	3,762
Capital outlay						
Total expenditures	11,399	10,814	585	29,880	26,118	3,762
Excess (deficiency) of revenues over expenditures	363	1,490	1,127	13,009	19,533	6,524
<b>Other financing sources (uses):</b>						
Transfers in				3,100	3,100	
Transfers out	(1,030)		1,030	(20,444)	(19,938)	506
Reserve for future expenditures				(6,665)		6,665
Total other financing sources (uses)	(1,030)		1,030	(24,009)	(16,838)	7,171
Net change in fund balances	(667)	1,490	2,157	(11,000)	2,695	13,695
Increase in reserve for inventories						
Fund balances - beginning, as restated	667	1,541	874	11,000	14,586	3,586
Fund balances - ending	\$ 3,031	\$ 3,031		\$ 17,281	\$ 17,281	

(Continued)

MIAMI-DADE COUNTY, FLORIDA

Special Purpose Revenue			Law Enforcement Trust			Wetlands Mitigation		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 2,269	\$ 2,269							
613	613					\$ 3,816	\$ 3,816	
562	562							
401	401							
3,223	3,223							
3,123	3,123		\$ 4,985	\$ 4,985				
1,508	1,508		355	355		814	1,290	476
1,167	1,167						(476)	(476)
12,866	12,866		5,340	5,340		4,630	4,630	
7,210	7,210							
2,197	2,197		3,531	3,531				
357	357					3,029	3,029	
67	67							
667	667							
284	284							
307	307							
267	267							
11,356	11,356		3,531	3,531		3,029	3,029	
1,510	1,510		1,809	1,809		1,601	1,601	
580	580					393	393	
(1,425)	(1,425)					(3,397)	(3,397)	
(845)	(845)					(3,004)	(3,004)	
665	665		1,809	1,809		(1,403)	(1,403)	
(665)	28,875	29,540	(1,809)	7,614	9,423	1,403	31,187	29,784
\$ 29,540	\$ 29,540		\$ 9,423	\$ 9,423		\$ 29,784	\$ 29,784	

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, 2007

(in thousands)

	Total Special Revenue Funds		
	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 877,644	\$ 884,191	\$ 6,547
Special tax assessments	25,285	26,115	830
Licenses and permits	5,085	4,898	(187)
Intergovernmental revenues	675,522	674,450	(1,072)
Charges for services	124,182	147,722	23,540
Fines and forfeitures	37,340	37,387	47
Investment income	18,001	34,234	16,233
Other	32,014	14,994	(17,020)
Total revenues	1,795,073	1,823,991	28,918
<b>Expenditures:</b>			
Policy formulation and general government	110,052	107,037	3,015
Protection of people and property	421,869	394,799	27,070
Physical environment	254,230	36,943	217,287
Transportation	70,271	62,601	7,670
Health	13,358	12,516	842
Human services	335,600	335,138	462
Socio-economic environment	540,234	345,027	195,207
Culture and recreation	172,234	140,810	31,424
Capital outlay	17,800	17,800	
Total expenditures	1,935,648	1,452,671	482,977
Excess (deficiency) of revenues over expenditures	(140,575)	371,320	511,895
<b>Other financing sources (uses):</b>			
Transfers in	173,306	160,417	(12,889)
Transfers out	(419,228)	(413,288)	5,940
Reserve for future expenditures	(124,138)		124,138
Total other financing sources (uses)	(370,060)	(252,871)	117,189
Net change in fund balances	(510,635)	118,449	629,084
Increase in reserve for inventories		873	873
Fund balances - beginning, as restated	510,635	561,633	50,998
Fund balances - ending	\$	680,955	\$ 680,955