

MIAMI-DADE COUNTY, FLORIDA

**SPECIAL REVENUE FUNDS**  
**NONMAJOR COMBINING BALANCE SHEET**  
 SEPTEMBER 30, 2008  
 (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	\$ 10,923	\$ 15	\$ 11,754	\$ 73,211	\$ 673
Investments	38,253	47	41,405		3,668
Accounts receivable, net	11,791			346	1,098
Delinquent taxes receivable	7,891			2,152	
Allowance for uncollected delinquent taxes	(7,891)			(2,152)	
Mortgages and notes receivable					185,539
Allowance for mortgages receivable					(130,789)
Due from other funds	731		4,947		6,442
Due from other governments		30,182	29,563		39,951
Inventories	4,840				
Other assets					10
Long-term advances receivable			97,408		
Total assets	<u>\$ 66,538</u>	<u>\$ 30,244</u>	<u>\$ 185,077</u>	<u>\$ 73,557</u>	<u>\$ 106,592</u>
<b>Liabilities and Fund Balances:</b>					
<b>Liabilities:</b>					
Accounts payable and accrued liabilities	\$ 12,376	\$ 468	\$ 2,734	\$ 3,521	\$ 16,363
Retainage payable					
Due to other funds		29,693	6,660		21,909
Due to other governments			6,004		
Unearned revenues	6,396	83		9	33,109
Other liabilities	1				
Total liabilities	<u>18,773</u>	<u>30,244</u>	<u>15,398</u>	<u>3,530</u>	<u>71,381</u>
<b>Fund Balances:</b>					
Reserved for encumbrances	13,778			1,788	7,079
Reserved for inventories	4,840				
Reserved for mortgages and notes receivable					21,641
Reserved for long-term advances receivable			97,408		
Reserved for other long-term assets					
Reserved for housing assistance payments					
Unreserved fund balances	29,147		72,271	68,239	6,491
Total fund balances	<u>47,765</u>		<u>169,679</u>	<u>70,027</u>	<u>35,211</u>
Total liabilities and fund balances	<u>\$ 66,538</u>	<u>\$ 30,244</u>	<u>\$ 185,077</u>	<u>\$ 73,557</u>	<u>\$ 106,592</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
\$ 3,906	\$ 18,469	\$ 39,232	\$ 9		\$ 54,998	\$ 213,190
13,765	65,068	4,650	31		213,166	380,053
		10,417			(170)	23,482
					375	10,418
					(375)	(10,418)
76,429	265,265	4,397			30,500	562,130
(61,063)	(188,775)					(380,627)
		936			781	13,837
	954	954	3,909	\$ 40,255	19,259	165,027
		938				5,778
	615	1,240			54	1,919
	12,600					110,008
\$ 33,037	\$ 174,196	\$ 62,764	\$ 3,949	\$ 40,255	\$ 318,588	\$ 1,094,797
	\$ 777	\$ 9,556		\$ 891	\$ 10,539	\$ 57,225
				3	385	388
		9,113		20,699		88,074
		2,514	\$ 2,458	16,155	989	28,120
\$ 33,037		8		307	39,656	112,605
		1,218			77,070	78,289
33,037	777	22,409	2,458	38,055	128,639	364,701
				994	11,178	34,817
		938				5,778
	80,491	4,397				106,529
	12,600					110,008
	615					615
		52,439				52,439
	79,713	(17,419)	1,491	1,206	178,771	419,910
	173,419	40,355	1,491	2,200	189,949	730,096
\$ 33,037	\$ 174,196	\$ 62,764	\$ 3,949	\$ 40,255	\$ 318,588	\$ 1,094,797

(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, 2008**  
(in thousands)

	Fire Rescue Fund	Health Development Fund	People's Transportation Fund	Public Library Fund	Community and Social Development Funds
<b>Revenues:</b>					
Taxes	\$ 313,524	\$ 187,408	\$ 186,501	\$ 81,583	\$ 2,026
Special tax assessments					
Licenses and permits					
Intergovernmental revenues		2,232		2,057	270,355
Charges for services	56,227	76		280	698
Fines and forfeitures	73			769	
Investment income	3,212		2,771	2,404	1,140
Other	2,077	576	2,385	67	20,725
Total revenues	375,113	190,292	191,657	87,160	294,944
<b>Expenditures:</b>					
Policy formulation and general government					
Protection of people and property	364,754				14
Physical environment					
Transportation			37,291		
Health		12,395			
Human services					294,362
Socio-economic environment					31,809
Culture and recreation				66,679	
Capital outlay	24,521			6,154	2,542
Total expenditures	389,275	12,395	37,291	72,833	328,727
Excess (deficiency) of revenues over expenditures	(14,162)	177,897	154,366	14,327	(33,783)
<b>Other financing sources (uses):</b>					
Transfers in	13,746	9,511			43,368
Transfers out	(5,724)	(187,408)	(126,683)	(1,740)	(16,634)
Total other financing sources (uses)	8,022	(177,897)	(126,683)	(1,740)	26,734
Net change in fund balances	(6,140)		27,683	12,587	(7,049)
Increase in reserve for inventories	698				
Fund balances - beginning, as restated, Note 11	53,207		141,996	57,440	42,260
Fund balances - ending	\$ 47,765		\$ 169,679	\$ 70,027	\$ 35,211

(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
	\$ 20,982				\$ 101,265	\$ 893,289
					23,424	23,424
					617	617
\$ 3,490		\$ 221,868		\$ 17,619	76,965	594,586
		19,722	\$ 62,186		36,765	175,954
			23,401		13,183	37,426
573	4,017	1,160	560	500	10,304	26,641
1,260	816		(14,957)	996	23,790	37,735
5,323	25,815	242,750	71,190	19,115	286,313	1,789,672
			71,190	522	27,727	99,439
				3,192	52,571	420,531
				6,270	9,340	15,610
				4,526	14,596	56,413
				27	257	12,679
					32,161	326,523
5,323	51,828	218,466		3,917	47,953	359,296
				683	75,623	142,985
		10,053			7,990	51,260
5,323	51,828	228,519	71,190	19,137	268,218	1,484,736
	(26,013)	14,231		(22)	18,095	304,936
		12,600		23	44,358	123,606
		(991)			(35,460)	(374,640)
		11,609		23	8,898	(251,034)
	(26,013)	25,840		1	26,993	53,902
						698
	199,432	14,515	1,491	2,199	162,956	675,496
\$ -	\$ 173,419	\$ 40,355	\$ 1,491	\$ 2,200	\$ 189,949	\$ 730,096

(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, 2008  
(in thousands)

	Fire Rescue Fund			Health Development Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ 311,957	\$ 313,524	\$ 1,567	\$ 195,000	\$ 187,408	\$ (7,592)
Special tax assessments						
Licenses and permits						
Intergovernmental revenues				3,065	2,232	(833)
Charges for services	39,350	56,227	16,877	76	76	
Fines and forfeitures		73	73			
Investment income	3,712	3,212	(500)			
Other	1,050	2,077	1,027	634	576	(58)
Total revenues	356,069	375,113	19,044	198,775	190,292	(8,483)
<b>Expenditures:</b>						
Policy formulation and general government						
Protection of people and property	371,488	364,754	6,734			
Physical environment						
Transportation						
Health				21,112	12,395	8,717
Human services						
Socio-economic environment						
Culture and recreation						
Capital outlay	24,521	24,521				
Total expenditures	396,009	389,275	6,734	21,112	12,395	8,717
Excess (deficiency) of revenues over expenditures	(39,940)	(14,162)	25,778	177,663	177,897	234
<b>Other financing sources (uses):</b>						
Transfers in	40,466	13,746	(26,720)	9,745	9,511	(234)
Transfers out	(6,381)	(5,724)	657	(187,408)	(187,408)	
Reserve for future expenditures	(32,135)		32,135			
Total other financing sources (uses)	1,950	8,022	6,072	(177,663)	(177,897)	(234)
Net change in fund balances	(37,990)	(6,140)				
Increase in reserve for inventories		698				
Fund balances - beginning, as restated, Note 11	37,990	53,207				
Fund balances - ending	\$	47,765				

(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)
\$ 195,000	\$ 186,501	\$ (8,499)	\$ 85,009	\$ 81,583	\$ (3,426)		\$ 2,026	\$ 2,026
			2,000	2,057	57	\$ 306,098	270,355	(35,743)
				280	280	5,775	698	(5,077)
			954	769	(185)			
5,000	2,771	(2,229)		2,404	2,404	3,380	1,140	(2,240)
	2,385	2,385	1,203	67	(1,136)	22,826	20,725	(2,101)
200,000	191,657	(8,343)	89,166	87,160	(2,006)	338,079	294,944	(43,135)
						14	14	
39,000	37,291	1,709				294,362	294,362	
						203,358	31,809	171,549
			80,731	66,679	14,052			
			6,154	6,154		2,542	2,542	
39,000	37,291	1,709	86,885	72,833	14,052	500,276	328,727	171,549
161,000	154,366	(6,634)	2,281	14,327	12,046	(162,197)	(33,783)	128,414
5,852		(5,852)				42,838	43,368	530
(166,470)	(126,683)	39,787	(3,515)	(1,740)	1,775	(16,634)	(16,634)	
(80,715)		80,715	(4,698)		4,698			
(241,333)	(126,683)	114,650	(8,213)	(1,740)	6,473	26,204	26,734	530
(80,333)	27,683	108,016	(5,932)	12,587	18,519	(135,993)	(7,049)	128,944
80,333	141,996	61,663	5,932	57,440	51,508	135,993	42,260	(93,733)
\$	169,679	\$ 169,679	\$	70,027	\$ 70,027	\$	35,211	\$ 35,211

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, 2008  
(in thousands)

	State Housing Initiatives Program			Documentary Stamp Surtax Program		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes				\$ 36,854	\$ 20,982	\$ (15,872)
Special tax assessments						
Licenses and permits						
Intergovernmental revenues	\$ 8,315	\$ 3,490	\$ (4,825)			
Charges for services						
Fines and forfeitures						
Investment income	573	573		3,300	4,017	717
Other	4,000	1,260	(2,740)	13,300	816	(12,484)
Total revenues	12,888	5,323	(7,565)	53,454	25,815	(27,639)
<b>Expenditures:</b>						
Policy formulation and general government						
Protection of people and property						
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment	16,512	5,323	11,189	114,743	51,828	62,915
Culture and recreation						
Capital outlay						
Total expenditures	16,512	5,323	11,189	114,743	51,828	62,915
Excess (deficiency) of revenues over expenditures	(3,624)		3,624	(61,289)	(26,013)	35,276
<b>Other financing sources (uses):</b>						
Transfers in						
Transfers out						
Reserve for future expenditures						
Total other financing sources (uses)						
Net change in fund balances	(3,624)		3,624	(61,289)	(26,013)	35,276
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	3,624		(3,624)	61,289	199,432	138,143
Fund balances - ending				\$ 173,419	\$ 173,419	

(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)
\$ 210,983	\$ 221,868	\$ 10,885				\$ 24,842	\$ 11,544	\$ (13,298)
18,605	19,722	1,117	\$ 62,186	\$ 62,186				
			23,401	23,401				
	1,160	1,160	560	560			500	500
			(14,957)	(14,957)			125	125
229,588	242,750	13,162	71,190	71,190		24,842	12,169	(12,673)
			71,190	71,190		522	522	
						139	139	
						240,084	6,270	233,814
						4,526	4,526	
						27	27	
218,544	218,466	78				24	24	
10,053	10,053					683	683	
228,597	228,519	78	71,190	71,190		246,005	12,191	233,814
991	14,231	13,240				(221,163)	(22)	221,141
	12,600	12,600					23	23
(991)	(991)							
(991)	11,609	12,600					23	23
	25,840	25,840				(221,163)	1	221,164
	14,515	14,515		1,491	1,491	221,163	2,199	(218,964)
\$ 40,355	\$ 40,355		\$ 1,491	\$ 1,491		\$ 2,200	\$ 2,200	

(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, 2008  
(in thousands)

	Other Hurricane Restoration Fund			Parks and Recreation Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes						
Special tax assessments						
Licenses and permits						
Intergovernmental revenues	\$ 21,172	\$ 6,075	\$ (15,097)	\$ 5,023	\$ 4,230	\$ (793)
Charges for services						
Fines and forfeitures						
Investment income				50	121	71
Other	871	871		2,409	2,409	
Total revenues	22,043	6,946	(15,097)	7,482	6,760	(722)
<b>Expenditures:</b>						
Policy formulation and general government						
Protection of people and property	3,053	3,053				
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment	3,893	3,893				
Culture and recreation				4,193	4,193	
Capital outlay				4,351	4,351	
Total expenditures	6,946	6,946		8,544	8,544	
Excess (deficiency) of revenues over expenditures	15,097		(15,097)	(1,062)	(1,784)	(722)
<b>Other financing sources (uses):</b>						
Transfers in				651		(651)
Transfers out				(589)	(589)	
Reserve for future expenditures	(26,704)		26,704			
Total other financing sources (uses)	(26,704)		26,704	62	(589)	(651)
Net change in fund balances	(11,607)		11,607	(1,000)	(2,373)	(1,373)
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	11,607		(11,607)	1,000	3,666	2,666
Fund balances - ending				\$ 1,293	\$ 1,293	

(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)
						\$ 19,802	\$ 21,081	\$ 1,279
\$ 98,936	\$ 67,261	\$ (31,675)	\$ 5,933	\$ 5,284	\$ (649)	8	8	
	56	56				715	715	
	1,527	1,527	33	33				
98,936	68,844	(30,092)	5,966	5,317	(649)	20,525	21,804	1,279
4,907	4,907							
30,982	10,350	20,632				11,147	10,423	724
8,302	8,302					5,312		5,312
			6,866	6,063	803	8,533	8,533	
191	191							
27,391	27,391							
24,164	17,477	6,687						
233	207	26				6,188	4,421	1,767
2,471	2,471							
98,641	71,296	27,345	6,866	6,063	803	31,180	23,377	7,803
295	(2,452)	(2,747)	(900)	(746)	154	(10,655)	(1,573)	9,082
106	1,826	1,720	900	900				
(401)	(20)	381						
(295)	1,806	2,101	900	900				
	(646)	(646)		154	154	(10,655)	(1,573)	9,082
	1,066	1,066		207	207	10,655	17,483	6,828
\$ 420	\$ 420		\$ 361	\$ 361		\$ 15,910	\$ 15,910	

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, 2008  
(in thousands)

	Law Library Fund			Legal Aid Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ 85	\$ 80	\$ (5)			
Special tax assessments						
Licenses and permits						
Intergovernmental revenues						
Charges for services	813	676	(137)	\$ 478	\$ 478	
Fines and forfeitures						
Investment income	10	59	49			
Other				1,379	1,779	\$ 400
Total revenues	908	815	(93)	1,857	2,257	400
<b>Expenditures:</b>						
Policy formulation and general government						
Protection of people and property	1,702	901	801	3,758	3,600	158
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment						
Culture and recreation						
Capital outlay						
Total expenditures	1,702	901	801	3,758	3,600	158
Excess (deficiency) of revenues over expenditures	(794)	(86)	708	(1,901)	(1,343)	558
<b>Other financing sources (uses):</b>						
Transfers in				1,768	1,465	(303)
Transfers out						
Reserve for future expenditures						
Total other financing sources (uses)				1,768	1,465	(303)
Net change in fund balances	(794)	(86)	708	(133)	122	255
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	794	962	168	133	213	80
Fund balances - ending	\$ 876	\$ 876		\$ 335	\$ 335	

(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)
			\$ 6,492	\$ 6,549	\$ 57			
\$ 379	\$ 1,304	\$ 925				\$ 2,345	\$ 2,580	\$ 235
379	1,407	1,028	6,492	6,549	57	2,345	2,706	361
3,950	2,211	1,739	14,368	14,367	1	21,955	17,147	4,808
			1	1				
3,950	2,211	1,739	14,369	14,368	1	21,955	17,147	4,808
(3,571)	(804)	2,767	(7,877)	(7,819)	58	(19,610)	(14,441)	5,169
	542	542	7,438	7,355	(83)	15,301	13,958	(1,343)
			(80)	(80)				
	542	542	7,358	7,275	(83)	15,301	13,958	(1,343)
(3,571)	(262)	3,309	(519)	(544)	(25)	(4,309)	(483)	3,826
3,571	3,573	2	519	545	26	4,309	7,018	2,709
\$	3,311	\$ 3,311	\$	1	\$ 1	\$	6,535	\$ 6,535

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, 2008  
(in thousands)

	Corrections and Rehabilitation Fund			Metro-Dade Police Department Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes						
Special tax assessments						
Licenses and permits						
Intergovernmental revenues	\$ 190	\$ 190				
Charges for services	2,639	3,628	\$ 989	\$ 433	\$ 478	\$ 45
Fines and forfeitures				4,437	4,432	(5)
Investment income	174	174		45	51	6
Other	83	83			31	31
Total revenues	3,086	4,075	989	4,915	4,992	77
<b>Expenditures:</b>						
Policy formulation and general government						
Protection of people and property	5,080	1,499	3,581	10,872	8,787	2,085
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment						
Culture and recreation						
Capital outlay						
Total expenditures	5,080	1,499	3,581	10,872	8,787	2,085
Excess (deficiency) of revenues over expenditures	(1,994)	2,576	4,570	(5,957)	(3,795)	2,162
<b>Other financing sources (uses):</b>						
Transfers in				3,865	3,665	(200)
Transfers out	(663)	(663)				
Reserve for future expenditures						
Total other financing sources (uses)	(663)	(663)		3,865	3,665	(200)
Net change in fund balances	(2,657)	1,913	4,570	(2,092)	(130)	1,962
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	2,657	5,415	2,758	2,092	3,844	1,752
Fund balances - ending	\$ 7,328	\$ 7,328		\$ 3,714	\$ 3,714	

(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)
\$ 1,111	\$ 1,380	\$ 269	\$ 610	\$ 610		\$ 405	\$ 84	\$ (321)
1,075	1,331	256				1,000		(1,000)
42	66	24		2	\$ 2		45	45
244	442	198		3	3	1,029	2,276	1,247
2,472	3,219	747	610	615	5	2,434	2,405	(29)
4,311	2,799	1,512				2,522	2,368	154
			8,415	8,070	345	137	137	
			474	474				
4,311	2,799	1,512	8,889	8,544	345	2,659	2,505	154
(1,839)	420	2,259	(8,279)	(7,929)	350	(225)	(100)	125
175		(175)	8,279	7,550	(729)	1,467	1,475	8
						(2,114)	(2,114)	
175		(175)	8,279	7,550	(729)	(647)	(639)	8
(1,664)	420	2,084		(379)	(379)	(872)	(739)	133
1,664	2,158	494		460	460	872	1,280	408
\$	2,578	\$ 2,578	\$	81	\$ 81	\$	541	\$ 541

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, 2008  
(in thousands)

	Economic Development Fund			Legal Services Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ 4,133	\$ 4,111	\$ (22)			
Special tax assessments						
Licenses and permits						
Intergovernmental revenues						
Charges for services						
Fines and forfeitures						
Investment income		1	1	\$ 10	\$ 17	\$ 7
Other				70	70	
Total revenues	4,133	4,112	(21)	80	87	7
<b>Expenditures:</b>						
Policy formulation and general government				359	99	260
Protection of people and property						
Physical environment						
Transportation						
Health						
Human services	4,133	4,071	62			
Socio-economic environment						
Culture and recreation						
Capital outlay						
Total expenditures	4,133	4,071	62	359	99	260
Excess (deficiency) of revenues over expenditures		41	41	(279)	(12)	267
<b>Other financing sources (uses):</b>						
Transfers in						
Transfers out						
Reserve for future expenditures						
Total other financing sources (uses)						
Net change in fund balances		41	41	(279)	(12)	267
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11		(25)	(25)	279	390	111
Fund balances - ending	\$ 16	\$ 16		\$ 378	\$ 378	

(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)
\$ 1,248	\$ 1,841	\$ 593	\$ 2,775	\$ 3,902	\$ 1,127			
			40	73	33	\$ 4,439	\$ 4,531	\$ 92
126	122	(4)				4,300	4,300	
1,374	1,963	589	2,815	3,975	1,160	8,739	8,831	92
			4,215	3,944	271	8,739	8,739	
6,627	6,300	327						
5	5							
6,632	6,305	327	4,215	3,944	271	8,739	8,739	
(5,258)	(4,342)	916	(1,400)	31	1,431		92	92
4,918	4,630	(288)						
4,918	4,630	(288)						
(340)	288	628	(1,400)	31	1,431		92	92
340	241	(99)	1,400	2,352	952		5,704	5,704
\$ 529	\$ 529		\$ 2,383	\$ 2,383		\$ 5,796	\$ 5,796	



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, 2008  
(in thousands)

	Protective Services and Health Mitigation Fund			Tourist Development Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes				\$ 18,071	\$ 17,754	\$ (317)
Special tax assessments						
Licenses and permits						
Intergovernmental revenues						
Charges for services						
Fines and forfeitures						
Investment income		\$ 6	\$ 6	120	231	111
Other	\$ 300	300				
Total revenues	300	306	6	18,191	17,985	(206)
<b>Expenditures:</b>						
Policy formulation and general government						
Protection of people and property	338	322	16			
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment						
Culture and recreation				18,768	13,568	5,200
Capital outlay						
Total expenditures	338	322	16	18,768	13,568	5,200
Excess (deficiency) of revenues over expenditures	(38)	(16)	22	(577)	4,417	4,994
<b>Other financing sources (uses):</b>						
Transfers in						
Transfers out				(3,712)	(3,663)	49
Reserve for future expenditures						
Total other financing sources (uses)				(3,712)	(3,663)	49
Net change in fund balances	(38)	(16)	22	(4,289)	754	5,043
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	38	365	327	4,289	6,574	2,285
Fund balances - ending	\$ 349	\$ 349		\$ 7,328	\$ 7,328	

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

Tourist Development Surtax Fund			Sports Facilities Tax Fund			Domestic Violence Tax Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
\$ 5,854	\$ 5,669	\$ (185)	\$ 9,035	\$ 8,862	(173)	\$ 2,104	\$ 2,163	\$ 59
				30	\$ 30	244	280	36
5,854	5,669	(185)	9,035	8,892	(143)	2,348	2,443	95
5,796	5,795	1				7,234	2,008	5,226
5,796	5,795	1				7,234	2,008	5,226
58	(126)	(184)	9,035	8,892	(143)	(4,886)	435	5,321
(58)	(58)		(9,035)	(8,892)	143	(3,059)		3,059
(58)	(58)		(9,035)	(8,892)	143	(3,059)		3,059
	(184)	(184)				(7,945)	435	8,380
	386	386		494	494	7,945	9,526	1,581
\$ 202	\$ 202		\$ 494	\$ 494		\$ 9,961	\$ 9,961	

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, 2008  
(in thousands)

	Homeless Trust Fund			Convention Development Tax Fund		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>						
Taxes	\$ 11,924	\$ 12,257	\$ 333	\$ 44,500	\$ 47,005	\$ 2,505
Special tax assessments						
Licenses and permits						
Intergovernmental revenues						
Charges for services						
Fines and forfeitures						
Investment income	50	120	70	600	695	95
Other	200	1,415	1,215	111	1,611	1,500
Total revenues	12,174	13,792	1,618	45,211	49,311	4,100
<b>Expenditures:</b>						
Policy formulation and general government						
Protection of people and property						
Physical environment						
Transportation						
Health						
Human services						
Socio-economic environment	14,329	12,758	1,571	3,356	3,356	
Culture and recreation				18,693	18,357	336
Capital outlay						
Total expenditures	14,329	12,758	1,571	22,049	21,713	336
Excess (deficiency) of revenues over expenditures	(2,155)	1,034	3,189	23,162	27,598	4,436
<b>Other financing sources (uses):</b>						
Transfers in						
Transfers out				(18,047)	(14,304)	3,743
Reserve for future expenditures				(14,312)		14,312
Total other financing sources (uses)				(32,359)	(14,304)	18,055
Net change in fund balances	(2,155)	1,034	3,189	(9,197)	13,294	22,491
Increase in reserve for inventories						
Fund balances - beginning, as restated, Note 11	2,155	3,031	876	9,197	17,281	8,084
Fund balances - ending	\$ 4,065	\$ 4,065		\$ 30,575	\$ 30,575	

(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)
\$ 3,364	\$ 3,364							
1,115	1,115					\$ 1,228	\$ 1,228	
617	617							
17,131	17,131							
1,715	1,715		\$ 5,705	\$ 5,705				
1,643	1,643		292	292		867	867	
3,505	3,505							
29,090	29,090		5,997	5,997		2,095	2,095	
4,871	4,871							
2,158	2,158		6,461	6,461				
378	378					1,400	523	877
66	66							
699	699							
259	259							
1,152	1,152							
688	688							
10,271	10,271		6,461	6,461		1,400	523	877
18,819	18,819		(464)	(464)		695	1,572	877
742	742					250	250	
(4,132)	(4,132)					(945)	(945)	
(3,390)	(3,390)					(695)	(695)	
15,429	15,429		(464)	(464)			877	877
(15,429)	29,540	\$ 44,969	464	9,423	8,959		29,784	29,784
\$ 44,969	\$ 44,969		\$ 8,959	\$ 8,959		\$ 30,661	\$ 30,661	

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, 2008  
 (in thousands)

	Total Special Revenue Funds		
	Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 922,890	\$ 893,289	\$ (29,601)
Special tax assessments	22,145	23,424	1,279
Licenses and permits	617	617	
Intergovernmental revenues	686,557	594,586	(91,971)
Charges for services	160,135	175,954	15,819
Fines and forfeitures	38,287	37,426	(861)
Investment income	25,866	26,641	775
Other	45,440	37,735	(7,705)
Total revenues	1,901,937	1,789,672	(112,265)
<b>Expenditures:</b>			
Policy formulation and general government	101,636	99,439	2,197
Protection of people and property	455,607	420,531	35,076
Physical environment	255,613	15,610	240,003
Transportation	58,925	56,413	2,512
Health	21,396	12,679	8,717
Human services	326,585	326,523	62
Socio-economic environment	618,839	359,296	259,543
Culture and recreation	170,914	142,985	27,929
Capital outlay	51,260	51,260	
Total expenditures	2,060,775	1,484,736	576,039
Excess (deficiency) of revenues over expenditures	(158,838)	304,936	463,774
<b>Other financing sources (uses):</b>			
Transfers in	144,761	123,606	(21,155)
Transfers out	(421,175)	(374,640)	46,535
Reserve for future expenditures	(161,623)		161,623
Total other financing sources (uses)	(438,037)	(251,034)	187,003
Net change in fund balances	(596,875)	53,902	650,777
Increase in reserve for inventories		698	698
Fund balances - beginning, as restated, Note 11	596,875	675,496	78,621
Fund balances - ending	\$ 730,096	\$ 730,096	

(Continued)

See accompanying independent auditors' report.