MIAMI-DADE COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
Revenues:					
Taxes	$ 827,037	$ 78,135	$ 2,446		$ 907,618
Special tax assessments	24,437		6,500		30,937
Licenses and permits	5,034				5,034
Intergovernmental revenues	585,660	18,933	24,054		628,647
Charges for services	169,834				169,834
Fines and forfeitures	30,063		208		30,271
Investment income	14,387	10,965	16,308	$ 45	41,705
Other	43,376	2,386	16,051		61,813
Total revenues	1,699,828	110,419	65,567	45	1,875,859
Expenditures:					
Current:					
Policy formulation and general government	109,005		47,473		156,478
Protection of people and property	427,932		8,620		436,552
Physical environment	5,870		21,718		27,588
Transportation	51,138		27,315		78,453
Health	11,645		23,250		34,895
Human services	334,864				334,864
Socio-economic environment	403,152		56		403,208
Culture and recreation	155,588		67,473	27	223,088
Debt service:					
Principal retirement		113,337			113,337
Interest payments		101,175			101,175
Other		5,209			5,209
Capital outlay	20,183		232,761		252,944
Total expenditures	1,519,377	219,721	428,666	27	2,167,791
Excess (deficiency) of revenues over expenditures	180,451	(109,302)	(363,099)	18	(291,932)
Other financing sources (uses):					
Long-term debt issued		90,921	911,175		1,002,096
Premium (discount) on long-term debt			67		67
Payments to bond escrow agents		(96,599)			(96,599)
Transfers in	125,166	133,922	72,682		331,770
Transfers out	(353,039)	(4,651)	(73,922)		(431,612)
Total other financing sources (uses)	(227,873)	123,593	910,002		805,722
Net change in fund balances	(47,422)	14,291	546,903	18	513,790
Increase (decrease) in reserve for inventory	2,246				2,246
Fund balances--beginning, as restated, Note 11	726,274	131,384	661,740	3,705	1,523,103
Fund balances--ending	$ 681,098	$ 145,675	$ 1,208,643	$ 3,723	$ 2,039,139

See accompanying independent auditors' report.

NONMAJOR SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues, from specific sources, which are restricted by law or policy to finance specific activities. The County's special revenue funds are numerous. Accordingly, for financial reporting purposes, special revenue funds of a similar nature have been combined within the following classifications:

Fire & Rescue Fund: To account for revenues received from the special taxing district established to provide uniform fire suppression services throughout the County for participating municipalities and the unincorporated area.

Health Development Fund: To account for revenues received from Federal and State grants, half-cent sales tax used to support the operations of the Public Health Trust, and user charges for the operation of the Office of Rehabilitative Services.

People's Transportation Fund: To account for revenues received from the half-cent transportation sales tax used to support transportation operations, transportation related capital projects and acquisition of capital transportation assets.

Public Library Fund: To account for revenues received from the unincorporated area and participating municipalities for the operation of a uniform public library system.

Community and Social Development Funds: These funds account for revenues received from Federal and State grants for the operation of the Community Development Block Grants and low-income housing assistance and acquisition programs.

State Housing Initiatives Program (SHIP): To account for documentary stamp tax revenues received from the Local Government Housing Trust Fund. The purpose of SHIP is to provide housing assistance, including mortgages, to very low, low and moderate income households.

Documentary Stamp Surtax Program: To account for revenues received from locally generated documentary stamp surtax for special housing programs.

Other Housing Programs: To account for Housing programs, including the Housing General Fund and Section 8, Homeless Programs and Low-Income Public Housing funded by revenues received from US HUD.

Clerk of Courts Operations Fund: To account for revenues and expenditures applicable to the general ex-officio operations of the Clerk of the Courts and of the Circuit and County court functions.

Hurricane Restoration Fund: To account for revenues received from the Federal Emergency Management Agency grants, insurance, and other reimbursements from Federal and State agencies for countywide disaster assistance.

Other Special Revenue Funds: To account for revenues received from miscellaneous sources for a wide range of programs, including tourist development, criminal justice, and recreational development.

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MIAMI-DADE COUNTY, FLORIDA

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

	Fire Rescue Fund	Health Development Fund	People's Transportation Fund	Public Library Fund	Community and Social Development Funds
Assets:					
Cash and cash equivalents	$ 10,338	$ 2	$ 3,575	$ 13,504	$ 2,026
Investments	49,807		17,331	65,429	2,058
Accounts receivable, net	13,975			355	630
Delinquent taxes receivable	13,415			3,655	
Allowance for uncollected delinquent taxes	(13,415)			(3,655)	
Mortgages and notes receivable					186,520
Allowance for mortgages receivable					(134,018)
Due from other funds	1,301		7,376		5,455
Due from other governments		28,485	27,952		31,931
Inventories	7,086				
Other assets					261
Long-term advances receivable			130,686		
Total assets	$ 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)

See accompanying independent auditors' report.

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

(Concluded)

MIAMI-DADE COUNTY, FLORIDA

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

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

(Continued)

See accompanying independent auditors' report.

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

(Concluded)

MIAMI-DADE COUNTY, FLORIDA

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

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

(Continued)

See accompanying independent auditors' report.

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

MIAMI-DADE COUNTY, FLORIDA

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

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

(Continued)

See accompanying independent auditors' report.

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

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

MIAMI-DADE COUNTY, FLORIDA

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

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

(Continued)

See accompanying independent auditors' report.

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

MIAMI-DADE COUNTY, FLORIDA

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

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

(Continued)

See accompanying independent auditors' report.

Art Trust Fund			Parks - Metrozoo Fund			Cultural Affairs Fund		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
			$ 7,591	$ 9,160	$ 1,569	$ 50		$ (50)
	$ 39	$ 39					$ 57	57
	1,438	1,438				1,232	2,216	984
	1,477	1,477	7,591	9,160	1,569	1,282	2,273	991
$ 3,102	2,403	699	18,962	17,956	1,006	21,841	17,887	3,954
			59	59				
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	9,533	(1,977)	15,293	13,567	(1,726)
			(80)	(80)				
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)

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

(Continued)

See accompanying independent auditors' report.

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

MIAMI-DADE COUNTY, FLORIDA

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

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

(Continued)

See accompanying independent auditors' report.

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

MIAMI-DADE COUNTY, FLORIDA

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

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

(Continued)

See accompanying independent auditors' report.

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

MIAMI-DADE COUNTY, FLORIDA

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

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

(Continued)

See accompanying independent auditors' report.

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

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

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

See accompanying independent auditors' report.

NONMAJOR DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, principal and interest on long-term obligations. Separate funds are maintained, as their titles indicate, to account for transactions arising from obligations of a similar nature.

MIAMI-DADE COUNTY, FLORIDA

DEBT SERVICE FUNDS
NONMAJOR COMBINING BALANCE SHEET
SEPTEMBER 30, 2009
(in thousands)

	General Obligations	Special Obligations: Guaranteed Entitlement	Special Obligations: Other	Loan Agreements	Total Debt Service
Assets:					
Cash and cash equivalents	$ 3,717	$ 398	$ 22,476	$ 3,743	$ 30,334
Investments	18,017	1,931	92,615	2,778	115,341
Delinquent taxes receivable	3,070		275		3,345
Allowance for uncollected delinquent taxes	(3,070)		(275)		(3,345)
Total assets	$ 21,734	$ 2,329	$ 115,091	$ 6,521	$ 145,675
Fund Balances:					
Reserved for debt service	$ 21,059	$ 2,329	$ 70,279	$ 6,521	$ 100,188
Reserved for bond reserve	675		44,812		45,487
Total fund balances	21,734	2,329	115,091	6,521	145,675
Total liabilities and fund balances	$ 21,734	$ 2,329	$ 115,091	$ 6,521	$ 145,675

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEBT SERVICE FUNDS
NONMAJOR COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

(in thousands)

	General Obligations	Special Obligations: Guaranteed Entitlement	Special Obligations: Other	Loan Agreements	Total Debt Service
Revenues:					
Taxes	$ 65,793		$ 12,342		$ 78,135
Intergovernmental revenue		$ 12,941	5,992		18,933
Investment income	308	76	10,557	$ 24	10,965
Other				2,386	2,386
Total revenues	66,101	13,017	28,891	2,410	110,419
Expenditures:					
Principal retirement	29,635	8,390	53,079	22,233	113,337
Interest	33,827	5,247	53,528	8,573	101,175
Other	130	34	5,045		5,209
Total expenditures	63,592	13,671	111,652	30,806	219,721
Excess (deficiency) of revenues over (under) expenditures	2,509	(654)	(82,761)	(28,396)	(109,302)
Other financing sources (uses):					
Long-term debt issued (for bond refunding)			90,921		90,921
Payments to bond escrow agents			(96,599)		(96,599)
Transfers in			103,672	30,250	133,922
Transfers out			(4,429)	(222)	(4,651)
Total other financing sources			93,565	30,028	123,593
Net changes in fund balances	2,509	(654)	10,804	1,632	14,291
Fund balances - beginning	19,225	2,983	104,287	4,889	131,384
Fund balances - ending	$ 21,734	$ 2,329	$ 115,091	$ 6,521	$ 145,675

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

(in thousands)

	General Obligations			Special Obligations Guaranteed Entitlement		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes	$ 66,486	$ 65,793	$ (693)			
Intergovernmental revenue				$ 12,957	$ 12,941	$ (16)
Investment income	349	308	(41)	30	76	46
Other						
Total revenues	66,835	66,101	(734)	12,987	13,017	30
Expenditures:						
Principal retirement	29,635	29,635		8,390	8,390	
Interest	33,827	33,827		5,247	5,247	
Other	130	130		52	34	18
Total expenditures	63,592	63,592		13,689	13,671	18
Excess (deficiency) of revenues over (under) expenditures	3,243	2,509	(734)	(702)	(654)	48
Other financing sources (uses):						
Proceeds from bond refundings-face value						
Payments to bond escrow agents						
Transfers in						
Transfers out	(69)		69			
Reserve for future expenditures	(20,125)		20,125	(2,274)		2,274
Total other financing sources (uses)	(20,194)		20,194	(2,274)		2,274
Net change in fund balances	(16,951)	2,509	19,460	(2,976)	(654)	2,322
Fund balances - beginning	16,951	19,225	2,274	2,976	2,983	7
Fund balances - ending		$ 21,734	$ 21,734		$ 2,329	$ 2,329

See accompanying independent auditors' report.

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

(in thousands)

	Special Obligations Fire and Rescue District			Special Obligations Sports Franchise Bonds		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes	$ 5,928	$ 5,897	$ (31)			
Intergovernmental revenue						
Investment income	90	40	(50)	$ 71	$ 221	$ 150
Other						
Total revenues	6,018	5,937	(81)	71	221	150
Expenditures:						
Principal retirement	6,045	6,045		1,185	1,185	
Interest	1,161	1,111	50	3,931	3,931	
Other	25	(223)	248	4,712	4,712	
Total expenditures	7,231	6,933	298	9,828	9,828	
Excess (deficiency) of revenues over (under) expenditures	(1,213)	(996)	217	(9,757)	(9,607)	150
Other financing sources (uses):						
Proceeds from bond refundings-face value					90,921	90,921
Payments to bond escrow agents					(96,599)	(96,599)
Transfers in				8,944	7,183	(1,761)
Transfers out				(672)	(517)	155
Reserve for future expenditures	(2,381)		2,381	(20,811)		20,811
Total other financing sources (uses)	(2,381)		2,381	(12,539)	988	13,527
Net change in fund balances	(3,594)	(996)	2,598	(22,296)	(8,619)	13,677
Fund balances - beginning	3,594	3,751	157	22,296	14,832	(7,464)
Fund balances - ending		$ 2,755	$ 2,755		$ 6,213	$ 6,213

(Continued)

See accompanying independent auditors' report.

Special Obligations Bond Service			Special Obligations Refunding Bonds			Special Obligations Sales Tax Revenue		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
$ 8,572	$ 6,445	$ (2,127)						
5,438	8,068	2,630	$ 53	$ 55	$ 2	$ 147	$ 159	$ 12
14,010	14,513	503	53	55	2	147	159	12
4,052	4,052		5,535	5,535		1,522	1,522	
9,096	9,096		7,752	7,752		5,057	5,055	2
56	36	20	47	38	9	24	17	7
13,204	13,184	20	13,334	13,325	9	6,603	6,594	9
806	1,329	523	(13,281)	(13,270)	11	(6,456)	(6,435)	21
6,487	14,768	8,281	13,321	13,306	(15)	6,479	16,137	9,658
(3,912)	(3,912)							
(98,122)		98,122	(21,481)		21,481	(9,725)		9,725
(95,547)	10,856	106,403	(8,160)	13,306	21,466	(3,246)	16,137	19,383
(94,741)	12,185	106,926	(21,441)	36	21,477	(9,702)	9,702	19,404
94,741	32,182	(62,559)	21,441	7,950	(13,491)	9,702	5,384	(4,318)
	$ 44,367	$ 44,367		$ 7,986	$ 7,986		$ 15,086	$ 15,086

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

(in thousands)

	Special Obligations Courthouse Center			Special Obligations Stormwater Utility		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes						
Intergovernmental revenue	$ 7,601	$ 5,992	$ (1,609)			
Investment income	68	16	(52)	$ 40	$ 31	$ (9)
Other						
Total revenues	7,669	6,008	(1,661)	40	31	(9)
Expenditures:						
Principal retirement	2,170	2,170		2,930	2,930	
Interest	5,464	4,212	1,252	4,688	4,688	
Other	291	291		22	22	
Total expenditures	7,925	6,673	1,252	7,640	7,640	
Excess (deficiency) of revenues over (under) expenditures	(256)	(665)	(409)	(7,600)	(7,609)	(9)
Other financing sources (uses):						
Proceeds from bond refundings-face value						
Payments to bond escrow agents						
Transfers in				7,645	7,645	
Transfers out						
Reserve for future expenditures	(14,206)		14,206	(11,523)		11,523
Total other financing sources (uses)	(14,206)		14,206	(3,878)	7,645	11,523
Net change in fund balances	(14,462)	(665)	13,797	(11,478)	36	11,514
Fund balances - beginning	14,462	2,610	(11,852)	11,478	3,779	(7,699)
Fund balances - ending		$ 1,945	$ 1,945		$ 3,815	$ 3,815

(Continued)

See accompanying independent auditors' report.

Special Obligations Capital Acquisition Program			Special Obligations Notes			Loan Agreements		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
$ 2	$ 1,918	$ 1,916		$ 49	$ 49		$ 24	$ 24
							2,386	2,386
2	1,918	1,916		49	49		2,410	2,410
29,695	29,640	55				$ 22,442	22,233	209
16,482	16,482		$ 1,201	1,201		14,923	8,573	6,350
218	146	72	16	6	10			
46,395	46,268	127	1,217	1,207	10	37,365	30,806	6,559
(46,393)	(44,350)	2,043	(1,217)	(1,158)	59	(37,365)	(28,396)	8,969
36,287	42,910	6,623	1,393	$ 1,723	$ 330	37,386	30,250	(7,136)
						(222)	(222)	
(60,028)		60,028	(600)		600			
(23,741)	42,910	66,651	793	1,723	930	37,164	30,028	(7,136)
(70,134)	(1,440)	68,694	(424)	565	989	(201)	1,632	1,833
70,134	33,736	(36,398)	424	63	(361)	201	4,889	4,688
	$ 32,296	$ 32,296		$ 628	$ 628		$ 6,521	$ 6,521

DEBT SERVICE 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 Debt Service		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Taxes	$ 80,986	$ 78,135	$ (2,851)
Intergovernmental revenue	20,558	18,933	(1,625)
Investment income	6,288	10,965	4,677
Other		2,386	2,386
Total revenues	107,832	110,419	2,587
Expenditures:			
Principal retirement	113,601	113,337	264
Interest	108,829	101,175	7,654
Other	5,593	5,209	384
Total expenditures	228,023	219,721	8,302
Excess (deficiency) of revenues over (under) expenditures	(120,191)	(109,302)	10,889
Other financing sources (uses):			
Proceeds from bond refundings-face value		90,921	90,921
Payments to bond escrow agents		(96,599)	(96,599)
Transfers in	117,942	133,922	15,980
Transfers out	(4,875)	(4,651)	224
Reserve for future expenditures	(261,276)		261,276
Total other financing sources (uses)	(148,209)	123,593	271,802
Net change in fund balances	(268,400)	14,291	282,691
Fund balances - beginning	268,400	131,384	(137,016)
Fund balances - ending		$ 145,675	$ 145,675

See accompanying independent auditors' report.

NONMAJOR CAPITAL PROJECTS FUNDS

Capital project funds account for financial resources used for the acquisition and/or construction of major capital facilities and other infrastructure needs:

General Obligation Bond (G.O.B.) Projects: To account for the receipt and disbursement of bond proceeds from general obligation debt to be used for construction and/or acquisition activities for the County, other than those financed by enterprise funds.

Special Obligation Bond (S.O.B.) Projects: To account for the receipt and disbursement of bond proceeds from special obligation debt and loan agreements to be used for construction and/or acquisition activities for the County, other than those financed by enterprise funds.

Impact Fees: To account for the collection and disbursement of impact fees contributed by property owners.

Other Capital Projects: To account for all other resources (primarily from current revenues, Federal and State grants) used to finance long-lived construction projects other than those financed by enterprise funds.

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2009
(in thousands)

	GOB Bond Projects	SOB Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Assets:					
Cash and cash equivalents	$ 59,545	$ 189,658	$ 14,141	$ 14,831	$ 278,175
Investments	289,280	535,053	68,704	72,025	965,062
Accounts receivable		504		3,665	4,169
Due from other funds				1,202	1,202
Due from other governments				8,079	8,079
Other current assets				50	50
Total assets	$ 348,825	$ 725,215	$ 82,845	$ 99,852	$ 1,256,737
Liabilities and Fund Balances:					
Liabilities:					
Accounts payable and accrued liabilities	$ 4,827	$ 13,834	$ 835	$ 3,734	$ 23,230
Retainage payable	5,859	9,219	1,838	1,754	18,670
Due to other funds			2,517		2,517
Due to other governments				488	488
Deferred revenues				2,836	2,836
Other liabilities				353	353
Total liabilities	10,686	23,053	5,190	9,165	48,094
Fund balances:					
Reserved for encumbrances	73,383	96,180	15,680	30,292	215,535
Unreserved fund balance	264,756	605,982	61,975	60,395	993,108
Total fund balances	338,139	702,162	77,655	90,687	1,208,643
Total liabilities and fund balances	$ 348,825	$ 725,215	$ 82,845	$ 99,852	$ 1,256,737

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

(in thousands)

	GOB Bond Projects	SOB Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Revenues:					
Local option gas tax				$ 2,446	$ 2,446
Special tax assessments			$ 6,446	54	6,500
Intergovernmental revenue				24,054	24,054
Fines and forfeitures				208	208
Investment income	$ 5,701	$ 8,018	1,407	1,182	16,308
Other			57	15,994	16,051
Total revenues	5,701	8,018	7,910	43,938	65,567
Expenditures:					
Policy formulation and general government	5,424	37,011	906	4,132	47,473
Protection of people and property	1,332	1,644	594	5,050	8,620
Physical environment	13,105	1,495		7,118	21,718
Transportation	2,261	3,159	3,808	18,087	27,315
Health	22,807			443	23,250
Socio-economic environment				56	56
Culture and recreation	48,164	10,412	3,604	5,293	67,473
Capital outlay	49,293	124,542	22,755	36,171	232,761
Total expenditures	142,386	178,263	31,667	76,350	428,666
Excess (deficiency) of revenues over expenditures	(136,685)	(170,245)	(23,757)	(32,412)	(363,099)
Other financing sources (uses):					
Long-term debt issued	350,000	561,175			911,175
Premium (discount) on long-term debt	(1,134)	1,201			67
Transfers in		222		72,460	72,682
Transfers out	(4,231)	(32,022)	(2,047)	(35,622)	(73,922)
Total other financing sources (uses)	344,635	530,576	(2,047)	36,838	910,002
Net changes in fund balances	207,950	360,331	(25,804)	4,426	546,903
Fund balances - beginning	130,189	341,831	103,459	86,261	661,740
Fund balances - ending	$ 338,139	$ 702,162	$ 77,655	$ 90,687	$ 1,208,643

See accompanying independent auditors' report.

NONMAJOR PERMANENT FUNDS

Permanent funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used to support County programs.

Metrozoo Permanent Fund: To account for the principal trust amount received for the benefit of the Metrozoo, and the related interest income. Only the interest portion may be used to support Metrozoo operations.

Libraries Permanent Fund: To account for the principal trust amount received for the benefit of the County libraries, and the related interest income. Only the interest portion may be used to support library operations.

MIAMI-DADE COUNTY, FLORIDA

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

	Metrozoo Permanent Fund	Libraries Permanent Fund	Total Permanent Funds
Assets:			
Cash and cash equivalents	$ 553	$ 83	$ 636
Investments	2,681	406	3,087
Total assets	$ 3,234	$ 489	$ 3,723
Fund balances:			
Reserved for permanent endowments	$ 2,781	$ 479	$ 3,260
Unreserved fund balances	453	10	463
Total fund balances	3,234	489	3,723
Total liabilities and fund balances	$ 3,234	$ 489	$ 3,723

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR PERMANENT FUNDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

(in thousands)

	Metrozoo Permanent Fund	Libraries Permanent Fund	Total Permanent Funds
Revenues:			
Investment income	$ 39	$ 6	$ 45
Total revenues	39	6	45
Expenditures:			
Culture and recreation		27	27
Total expenditures		27	27
Excess (deficiency) of revenues over expenditures	39	(21)	18
Net change in fund balances	39	(21)	18
Fund balances--beginning	3,195	510	3,705
Fund balances--ending	$ 3,234	$ 489	$ 3,723

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR - PERMANENT FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

(in thousands)

	Metrozoo Permanent Fund			Libraries Permanent Fund			Total Permanent Funds		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:									
Investment income	$ 39	$ 39		$ 27	$ 6	$ (21)	$ 66	$ 45	$ (21)
Total revenues	39	39		27	6	(21)	66	45	(21)
Expenditures:									
Current:									
Culture and recreation	39		$ 39	27	27		66	27	39
Total expenditures	39		39	27	27		66	27	39
Excess (deficiency) of revenues over expenditures		39	39		(21)	(21)		18	18
Net change in fund balances		39	39		(21)	(21)		18	18
Fund balances--beginning		3,195	3,195		510	510		3,705	3,705
Fund balances--ending		$ 3,234	$ 3,234		$ 489	$ 489		$ 3,723	$ 3,723

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NONMAJOR ENTERPRISE FUNDS

Nonmajor Enterprise Funds are used by the County to account for the operations of those services rendered to the general public where the intent is to recover costs or generate revenues through user charges. These activities are accounted for in a manner similar to private business enterprise. The County maintains the following Nonmajor Enterprise Funds:

Rickenbacker Causeway: Operates the Rickenbacker Causeway, consisting of a high level bridge and other roadway facilities.

Vizcaya Art Museum: Operates a museum which is a major tourist attraction.

Section 8 Allocation Properties: Used to account for the operation of residential rental properties provided to low-income families, assisted by US HUD under the Section 8 Special Allocation program.

Mixed Income Properties: Used to account for the operation of rental properties funded by market rents paid by tenants.

NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET ASSETS
SEPTEMBER 30, 2009
(in thousands)

	Rickenbacker Causeway	Vizcaya Art Museum	Section 8 Allocation Properties	Mixed Income Properties	Total
Assets:					
Current assets:					
Cash and cash equivalents	$ 2,184	$ 185	$ 86	$ 1,034	$ 3,489
Investments	10,584	899			11,483
Receivable, net		28	289	55	372
Inventories	33				33
Other current assets		13	95	80	188
Total unrestricted assets	12,801	1,125	470	1,169	15,565
Restricted assets:					
Cash and cash equivalents			3,714	425	4,139
Other restricted assets				1,229	1,229
Total restricted assets			3,714	1,654	5,368
Total current assets	12,801	1,125	4,184	2,823	20,933
Non current assets					
Capital assets:					
Land	16	219		4,125	4,360
Buildings and building improvements, net	1,648	6,917	7,771	13,283	29,619
Machinery and equipment, net	282	3,345	120	495	4,242
Infrastructure, net	27,285				27,285
Construction in progress		7,131		598	7,729
Total capital assets, net	29,231	17,612	7,891	18,501	73,235
Other non current assets:					
Deferred charges and other non current assets				2	2
Total non current assets	29,231	17,612	7,891	18,503	73,237
Total assets	42,032	18,737	12,075	21,326	94,170
Liabilities:					
Current liabilities payable from current assets:					
Accounts payable and accrued liabilities	843	183	172	102	1,300
Current portion of bonds, loans and notes payable	216		745		961
Accrued interest payable			72		72
Compensated absences	227	158			385
Unearned revenue and other current liabilities	1,345	243	6	6	1,600
Total current liabilities payable from current assets	2,631	584	995	108	4,318
Current liabilities payable from restricted assets:					
Accounts payable, accrued liabilities and deferred credits			84		84
Unearned revenue				359	359
Total current liabilities payable from restricted assets			84	359	443
Long-term liabilities:					
Bonds, loans and notes payable, net	5,593		1,735		7,328
Compensated absences	572	428			1,000
Total long-term liabilities	6,165	428	1,735		8,328
Total liabilities	8,796	1,012	2,814	467	13,089
Net Assets:					
Invested in capital assets, net of related debt	23,422	17,611	5,411	18,501	64,945
Restricted for:					
Debt service			3,629		3,629
Grants and other purposes				1,295	1,295
Unrestricted	9,814	114	221	1,063	11,212
Total net assets	$ 33,236	$ 17,725	$ 9,261	$ 20,859	$ 81,081

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Rickenbacker Causeway	Vizcaya Art Museum	Section 8 Allocation Properties	Mixed Income Properties	Total
Operating revenues:					
Charges for services	$ 9,111	$ 4,182	$ 4,237	$ 4,656	$ 22,186
Operating expenses:					
Personnel costs	4,405	3,485			7,890
Contractual services	2,018	581	3,447	3,409	9,455
Material and supplies	150	150			300
Other	394	772	517	976	2,659
Operating expenses before depreciation	6,967	4,988	3,964	4,385	20,304
Depreciation	(2,243)	(102)	(380)	(925)	(3,650)
Operating income (loss)	(99)	(908)	(107)	(654)	(1,768)
Non-operating revenues (expenses):					
Investment income	166	11	60	6	243
Interest expense	(129)		(144)		(273)
Intergovernmental subsidies		293			293
Other, net	892	73		(16)	949
Total non-operating revenues (expenses)	929	377	(84)	(10)	1,212
Income (loss) before transfers and contributions	830	(531)	(191)	(664)	(556)
Transfers in		282			282
Capital contributions	999	7,131			8,130
Change in net assets	1,829	6,882	(191)	(664)	7,856
Total net assets -- beginning	31,407	10,843	9,452	21,523	73,225
Total net assets -- ending	$ 33,236	$ 17,725	$ 9,261	$ 20,859	$ 81,081

See accompanying independent auditors' report

NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Rickenbacker Causeway	Vizcaya Art Museum	Section 8 Allocation Properties	Mixed Income Properties	Total
Cash flows from operating activities:					
Cash received from customers and tenants	$ 9,195	$ 4,087	$ 5,012	$ 4,676	$ 22,970
Cash paid to suppliers	(4,247)	(1,500)	(3,979)	(3,470)	(13,196)
Cash paid to employees for services	(4,301)	(3,586)		(968)	(8,855)
Net cash provided (used) by operating activities	647	(999)	1,033	238	919
Cash flows from non-capital financing activities:					
Operating grants received		366			366
Transfers in from other funds		282			282
Net cash provided (used) by non-capital financing activities		648			648
Cash flows from capital and related financing activities:					
Principal payments - bonds, loans, notes and advances payable	(209)		(650)		(859)
Interest paid	(140)		(163)		(303)
Purchase of capital and intangible assets			(74)	(587)	(661)
Acquisition and construction (including capitalized interest)	(4,725)	(14)			(4,739)
Capital contributed by federal, state and local	892				892
Net cash provided (used) by capital and related financing activities	(4,182)	(14)	(887)	(587)	(5,670)
Cash flows from investing activities:					
Purchase of investments securities	(10,584)	(899)	(397)	(17)	(11,897)
Proceeds from sale and maturities of investment securities	12,569	1,120	396	416	14,501
Interest and dividends on investments	166	11	44	6	227
Net cash provided (used) by investing activities	2,151	232	43	405	2,831
Net increase (decrease) in cash and cash equivalents	(1,384)	(133)	189	56	(1,272)
Cash and cash equivalents at beginning of year	3,568	318	3,611	1,403	8,900
Cash and cash equivalents at end of year	$ 2,184	$ 185	$ 3,800	$ 1,459	$ 7,628

(Continued)

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Rickenbacker Causeway	Vizcaya Art Museum	Section 8 Allocation Properties	Mixed Income Properties	Total
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	$ (99)	$ (908)	$ (107)	$ (654)	$ (1,768)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation expense	2,243	102	380	925	3,650
(Increase) decrease in assets:					
Accounts receivable, net		8	777	27	812
Inventories	1				1
Other current assets			(4)	(13)	(17)
Increase (decrease) in liabilities:					
Accounts payable and accrued expenses	(1,679)	3	(11)	(42)	(1,729)
Unearned revenue and other current liabilities	84	(103)	(2)	(5)	(26)
Compensated absences	97	(101)			(4)
Net cash provided (used) by operating activities	$ 647	$ (999)	$ 1,033	$ 238	$ 919

(Concluded)

FIDUCIARY FUNDS

Fiduciary funds account for assets held by the County in a trustee or agency capacity for employees, individuals, private organizations, and other governmental units. The County administers the following fiduciary funds:

Agency Funds:

Clerk of the Circuit and County Courts Fund: To account for funds received, maintained, and distributed by the Clerk of the Circuit and County Courts in his capacity as custodian to the State and County judicial systems.

Tax Collector Fund: To account for the collection and distribution of ad-valorem taxes and personal property taxes to the appropriate taxing districts. The fund is also used to account for the collection of motor vehicle registration fees and sales of other State of Florida licenses, the proceeds of which are remitted to the State.

Other Agency Funds: To account for various monies placed in escrow pending timed distributions.

MIAMI-DADE COUNTY, FLORIDA

AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
SEPTEMBER 30, 2009
(in thousands)

	Clerk of Circuit and County Courts	Tax Collector Fund	Other Agency Funds	Total
Assets:				
Cash and cash equivalents	$ 114,469	$ 20,127	$ 6,756	$ 141,352
Investments	2,700	97,574	32,754	133,028
Delinquent taxes receivable		143,606		143,606
Allowance for uncollected delinquent taxes		(143,606)		(143,606)
Performance bonds			89,603	89,603
Other current assets	177			177
Total assets	$ 117,346	$ 117,701	$ 129,113	$ 364,160
Liabilities:				
Due to other governments	$ 117,346	$ 117,701	$ 129,113	$ 364,160
Assets held in trust				
Total liabilities	$ 117,346	$ 117,701	$ 129,113	$ 364,160

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009
(in thousands)

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
CLERK OF CIRCUIT AND COUNTY COURTS				
Assets:				
Cash and cash equivalents	$ 112,365	$ 574,337	$ 572,233	$ 114,469
Investments	2,964	8,908	9,172	2,700
Other current assets	286	13,832	13,941	177
Total assets	$ 115,615	$ 597,077	$ 595,346	$ 117,346
Liabilities:				
Due to other governments	$ 115,615	$ 597,771	$ 596,040	$ 117,346
Total liabilities	$ 115,615	$ 597,771	$ 596,040	$ 117,346
TAX COLLECTOR FUND				
Cash and cash equivalents	$ 23,907	$ 20,127	$ 23,907	$ 20,127
Investments	84,221	97,574	84,221	97,574
Delinquent taxes receivable	82,643	110,301	49,338	143,606
Allowance for uncollected delinquent taxes	(82,643)	(110,301)	(49,338)	(143,606)
Total assets	$ 108,128	$ 117,701	$ 108,128	$ 117,701
Liabilities:				
Due to other governments	$ 108,128	$ 153,309	$ 143,736	117,701
Total liabilities	$ 108,128	$ 153,309	$ 143,736	$ 117,701
OTHER AGENCY FUNDS				
Assets:				
Cash and cash equivalents	$ 9,317	$ 6,756	$ 9,317	$ 6,756
Investments	32,820	32,754	32,820	32,754
Performance bonds	88,499	15,624	14,520	89,603
Total assets	$ 130,636	$ 55,134	$ 56,657	$ 129,113
Liabilities:				
Due to other governments	$ 130,636	99,559	101,082	$ 129,113
Total liabilities	$ 130,636	$ 99,559	$ 101,082	$ 129,113
TOTALS-ALL AGENCY FUNDS				
Assets:				
Cash and cash equivalents	$ 145,589	$ 601,220	$ 605,457	$ 141,352
Investments	120,005	139,236	126,213	133,028
Delinquent taxes receivable	82,643	110,301	49,338	143,606
Allowance for uncollected delinquent taxes	(82,643)	(110,301)	(49,338)	(143,606)
Performance bonds	88,499	15,624	14,520	89,603
Other current assets	286	13,832	13,941	177
Total assets	$ 354,379	$ 769,912	$ 760,131	$ 364,160
Liabilities:				
Due to other governments	$ 354,379	$ 850,639	$ 840,858	364,160
Total liabilities	$ 354,379	$ 850,639	$ 840,858	$ 364,160

See accompanying independent auditors' report.

STATISTICAL SECTION
(Unaudited)

This part of Miami-Dade County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

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Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the socioeconomic environment within which the County operates 216

Operating Information
These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services it provides and the activities it performs 218

Miscellaneous Information
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in Fiscal Year 2001-2002. Schedules presenting government-wide information include information beginning in that year.

MIAMI-DADE COUNTY, FLORIDA

FINANCIAL TRENDS

CHANGES IN NET ASSETS (Unaudited)

LAST EIGHT YEARS

(accrual basis of accounting)

(in thousands)

	Fiscal Year							
	2002	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**
Expenses								
Governmental activities:								
Policy formulation and general government	$ 314,771	$ 385,888	$ 400,239	$ 467,374	$ 456,874	$ 561,376	$ 539,678	$ 490,451
Protection of people and property	956,910	1,006,193	1,069,154	1,111,081	1,286,718	1,362,855	1,401,900	1,386,498
Physical environment	88,759	141,536	137,244	161,154	198,986	126,755	160,349	101,806
Transportation (streets and roads)	138,828	206,197	238,098	206,289	202,887	229,381	210,010	162,644
Health	48,052	33,250	51,464	56,050	60,494	59,783	72,049	68,730
Human Services	214,147	224,021	257,318	283,487	290,468	334,619	325,808	333,518
Socio-economic environment	278,472	359,002	371,384	380,854	392,234	365,077	377,541	494,481
Culture and recreation	176,893	220,623	245,018	238,501	298,376	324,313	343,049	351,420
Interest on long-term debt	72,096	85,708	77,309	84,495	98,827	114,302	116,131	136,212
Total governmental activities expenses	2,288,928	2,662,418	2,847,228	2,989,285	3,285,864	3,478,461	3,546,515	3,525,760
Business-type activities:								
Mass transit	349,120	426,198	460,062	494,991	575,741	567,805	595,205	573,556
Solid waste collection	77,438	81,187	75,906	86,979	98,997	70,555	107,776	98,045
Solid waste disposal	138,408	140,880	151,982	168,430	176,995	169,101	182,752	173,757
Seaport	83,352	89,531	88,934	92,918	85,638	119,631	100,918	109,335
Aviation	506,857	567,351	540,953	564,666	573,954	604,302	674,622	680,398
Water	137,767	150,291	156,900	171,777	226,373	203,164	227,931	233,013
Sewer	253,562	267,258	273,912	274,281	323,363	313,027	317,149	316,409
Public health	1,236,427	1,319,108	1,350,380	1,424,444	1,447,819	1,697,648	1,869,640	1,886,088
Other	16,239	17,949	15,785	18,078	18,837	21,685	22,100	23,348
Total business-type activities expenses	2,799,170	3,059,753	3,114,814	3,296,564	3,527,717	3,766,918	4,098,093	4,093,949
Total primary government expenses	$ 5,088,098	$ 5,722,171	$ 5,962,042	$ 6,285,849	$ 6,813,581	$ 7,245,379	$ 7,644,608	$ 7,619,709
Program Revenues								
Governmental activities:								
Charges for services:								
Policy formulation and general government	$ 134,949	$ 130,240	$ 160,683	$ 160,774	$ 168,166	$ 218,231	$ 203,155	$ 168,256
Protection of people and property	144,981	147,772	155,174	191,284	222,338	218,634	196,168	179,759
Physical environment	94,798	83,856	77,125	85,604	77,730	82,287	92,927	78,018
Transportation (streets and roads)	24,336	13,719	13,129	14,662	17,497	16,466	13,266	13,263
Health	6,789	6,997	7,273	7,872	7,881	7,943	8,571	8,751
Human Services	5,870	6,325	7,831	7,378	6,788	1,205	1,043	1,505
Socio-economic environment	26,496	29,136	26,134	31,976	67,898	23,054	5,915	35,287
Culture and recreation	32,613	34,093	35,026	39,709	40,976	44,614	49,853	50,599
Operating grants and contributions	538,031	680,559	702,544	709,487	889,492	739,157	680,135	634,791
Capital grants and contributions	56,193	41,595	69,228	75,083	236,941	108,191	109,275	59,514
Total governmental activities program revenues	1,065,056	1,174,292	1,254,147	1,323,829	1,735,707	1,459,782	1,360,308	1,229,743

(Continued)

See accompanying independent auditors' report.

CHANGES IN NET ASSETS (Unaudited)

LAST EIGHT YEARS

(accrual basis of accounting)

(in thousands)

	Fiscal Year							
	2002	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**
Business-type activities:								
Charges for services:								
Mass transit	95,615	77,552	80,502	94,737	100,939	106,387	97,560	103,594
Solid waste collection	104,449	108,867	125,656	127,366	130,544	144,424	144,044	142,733
Solid waste disposal	92,105	95,734	96,316	120,349	150,596	130,002	126,215	122,395
Seaport	80,540	83,153	79,271	85,006	87,981	84,568	94,698	100,058
Aviation	451,994	451,246	472,017	495,481	525,200	554,983	561,940	521,600
Water	152,234	157,007	170,091	170,905	198,162	190,710	190,544	225,711
Sewer	202,477	207,346	215,482	221,055	242,153	237,910	246,932	253,025
Public health	943,135	1,004,205	953,301	1,084,419	1,132,479	1,282,263	1,435,602	1,252,189
Other	14,409	13,741	12,928	14,532	16,877	17,742	21,969	22,186
Operating grants and contributions	94,463	144,802	137,272	198,065	181,842	163,562	97,772	91,346
Capital grants and contributions	184,278	177,578	163,377	155,301	216,192	200,248	278,094	306,496
Total business-type activities program revenues	2,415,699	2,521,231	2,506,213	2,767,216	2,982,965	3,112,799	3,295,370	3,141,333
Total primary government revenues	$ 3,480,755	$ 3,695,523	$ 3,760,360	$ 4,091,045	$ 4,718,672	$ 4,572,581	$ 4,655,678	$ 4,371,076
Net (Expense)/Revenue								
Governmental activities	$ (1,223,872)	$ (1,488,126)	$ (1,593,081)	$ (1,665,456)	$ (1,550,157)	$ (2,018,679)	$ (2,186,207)	$ (2,296,017)
Business-type activities	(383,471)	(538,522)	(608,601)	(529,348)	(544,752)	(654,119)	(802,723)	(952,616)
Total primary government net expense	$ (1,607,343)	$ (2,026,648)	$ (2,201,682)	$ (2,194,804)	$ (2,094,909)	$ (2,672,798)	$ (2,988,930)	(3,248,633)
General Revenues and Other Changes in Net Assets								
Governmental activities:								
Taxes:								
Property taxes	$ 954,341	$ 1,040,028	$ 1,152,019	$ 1,282,773	$ 1,505,199	$ 1,759,148	$ 1,700,029	$ 1,731,856
Sales surtax	146,529	251,542	323,120	340,471	379,218	382,203	373,909	345,522
Utility taxes	70,469	71,795	73,046	67,085	68,279	70,251	73,274	68,150
Other taxes	233,671	221,594	232,553	241,649	251,430	271,720	243,840	203,951
Intergovernmental revenues, unrestricted	200,202	198,098	206,430	221,195	233,982	235,312	235,618	228,435
Franchise fees							48,668	44,241
Earnings on investments	37,351	22,879	17,677	31,545	34,716	47,728	33,432	22,175
Miscellaneous	19,301	1,780	1,318	9,616	6,713	39,664	2,978	8,083
Transfers--internal activities	(325,462)	(401,462)	(389,695)	(511,752)	(557,916)	(643,750)	(676,484)	(623,948)
Total governmental activities	1,336,402	1,406,254	1,616,468	1,682,582	1,921,621	2,162,276	2,035,264	2,028,465
Business-type activities:								
Earnings on investments	76,407	69,955	21,289	46,358	114,338	112,838	70,808	28,938
Miscellaneous					7,751	4,591	16,315	14,196
Transfers--internal activities	325,462	401,462	389,695	511,752	557,916	643,750	676,484	623,948
Total business-type activities	401,869	471,417	410,984	558,110	680,005	761,179	763,607	667,082
Total primary government	$ 1,738,271	$ 1,877,671	$ 2,027,452	$ 2,240,692	$ 2,601,626	$ 2,923,455	$ 2,798,871	$ 2,695,547
Change in Net Assets								
Governmental activities	$ 114,437	$ (81,872)	$ 23,387	$ 17,126	$ 371,464	$ 143,597	$ (150,943)	$ (267,552)
Business-type activities	18,398	(67,105)	(197,617)	28,762	135,253	107,060	(39,116)	(285,534)
Total primary government	$ 132,835	$ (148,977)	$ (174,230)	$ 45,888	$ 506,717	$ 250,657	$ (190,059)	$ (553,086)

(Continued)

MIAMI-DADE COUNTY, FLORIDA

FINANCIAL TRENDS

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (Unaudited)

LAST EIGHT FISCAL YEARS

(modified accrual basis of accounting)

(in thousands)

	Fiscal Year							
	2002	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**
Revenues:								
Taxes	$ 1,402,365	$ 1,570,648	$ 1,766,115	$ 1,919,143	$ 2,196,444	$ 2,470,428	$ 2,391,523	$ 2,346,074
Special tax assessments	57,376	55,461	50,708	50,550	209,552	48,529	41,226	30,937
Licenses and permits	81,377	82,683	90,873	95,487	99,657	85,754	113,567	111,251
Intergovernmental revenues	738,528	771,409	816,557	853,739	1,035,332	948,044	904,538	833,282
Charges for services	231,724	244,550	270,488	341,628	391,115	409,361	413,327	403,376
Fines and forfeitures	45,351	48,754	51,935	44,267	43,421	52,128	49,642	42,148
Investment income	49,023	33,374	27,691	42,799	99,688	119,270	84,139	50,797
Other	167,081	174,648	211,549	205,578	190,000	131,611	138,736	149,401
Total revenues	2,772,825	2,981,527	3,285,916	3,553,191	4,265,209	4,265,125	4,136,698	3,967,266
Expenditures:								
Current:								
Policy formulation and general government	352,407	396,681	409,259	475,944	498,328	573,478	556,798	524,448
Protection of people and property	906,384	947,893	1,014,434	1,077,091	1,238,942	1,324,973	1,363,434	1,352,626
Physical environment	87,745	140,538	134,665	159,640	198,011	128,580	158,738	99,347
Transportation	92,909	169,723	192,054	157,989	156,256	183,557	162,592	115,403
Health	48,052	33,141	51,448	55,073	58,625	59,086	71,376	68,037
Human services	212,249	219,033	254,157	283,751	292,274	335,138	326,523	334,864
Socio-economic environment	262,490	351,226	358,260	383,525	375,651	358,403	372,711	493,255
Culture and recreation	164,774	202,677	229,922	225,902	280,870	300,710	320,399	322,152
Debt service:								
Principal retirement	97,195	93,089	74,870	53,247	63,500	98,875	114,404	113,337
Interest	49,911	50,157	50,867	53,490	73,186	79,413	90,973	101,175
Other	274	393	439	437	474	2,742	903	5,209
Capital outlay	279,342	248,554	280,535	218,931	313,948	304,531	251,803	276,123
Total expenditures	2,553,732	2,853,105	3,050,910	3,145,020	3,550,065	3,749,486	3,790,654	3,805,976
Excess (deficiency) of revenues over expenditures	219,093	128,422	235,006	408,171	715,144	515,639	346,044	161,290
Other Financing Sources (Uses):								
Long-term debt issued	163,215	101,810	131,080	684,943	183,148	367,210	195,815	1,002,096
Premium (discount) on long-term debt	6,148	514	2,200	20,058	2,116	13,749	3,027	67
Payments to bond escrow agents						(117,440)		(96,599)
Capital leases			11,888					
Transfers in	279,060	295,705	291,277	333,864	355,968	394,628	334,601	349,463
Transfers out	(604,522)	(697,167)	(680,972)	(845,291)	(913,884)	(1,038,378)	(1,011,085)	(973,411)
Total other financing sources (uses)	(156,099)	(299,138)	(244,527)	193,574	(372,652)	(380,231)	(477,642)	281,616
Net Change in Fund Balances	$ 62,994	$ (170,716)	$ (9,521)	$ 601,745	$ 342,492	$ 135,408	$ (131,598)	$ 442,906
Debt Service as a Percentage of Noncapital Expenditures	6.48%	5.51%	4.55%	3.66%	4.24%	5.25%	5.83%	6.22%

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

FINANCIAL TRENDS

PROGRAM REVENUES BY FUNCTION/PROGRAM (Unaudited)

LAST EIGHT FISCAL YEARS

(accrual basis of accounting)

(in thousands)

	Fiscal Year							
	2002	**2003**	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**
Function/Program								
Governmental activities:								
Policy formulation and general government	$ 144,248	$ 138,769	$ 178,558	$ 168,322	$ 186,142	$ 250,970	$ 235,334	$ 194,098
Protection of people and property	164,723	210,840	196,119	210,623	286,309	241,021	218,738	197,634
Physical environment	106,923	145,193	174,743	167,164	189,678	125,505	145,642	85,509
Transportation (streets and roads)	75,395	86,318	88,712	107,813	245,363	102,518	88,600	70,977
Health	10,798	10,665	11,394	10,660	11,317	11,056	11,130	11,206
Human Services	194,871	207,361	228,370	259,164	281,724	292,977	293,724	301,529
Socio-economic environment	294,664	326,788	315,302	340,745	403,962	340,186	289,621	296,539
Culture and recreation	73,434	48,358	60,949	59,338	131,212	95,549	77,519	72,251
Subtotal governmental activities	1,065,056	1,174,292	1,254,147	1,323,829	1,735,707	1,459,782	1,360,308	1,229,743
Business-type activities:								
Mass transit	181,374	186,958	185,845	215,827	221,806	243,858	233,089	217,386
Solid waste collection	104,630	108,867	125,656	127,366	130,544	144,424	144,044	142,733
Solid waste disposal	102,091	97,136	96,576	120,384	150,596	130,002	126,431	123,134
Seaport	89,862	99,310	111,348	100,320	95,324	112,298	101,910	113,373
Aviation	543,944	570,314	563,305	598,955	666,890	671,334	691,112	662,308
Water	209,411	204,586	213,353	225,917	233,957	228,785	211,679	269,854
Sewer	202,477	207,346	215,482	221,055	301,295	278,913	284,987	296,382
Public health	964,626	1,029,443	978,490	1,139,619	1,162,652	1,282,263	1,479,737	1,285,481
Other	17,284	17,271	16,158	17,773	19,901	20,922	22,381	30,682
Subtotal busines-type activities	2,415,699	2,521,231	2,506,213	2,767,216	2,982,965	3,112,799	3,295,370	3,141,333
Total primary government	$ 3,480,755	$ 3,695,523	$ 3,760,360	$ 4,091,045	$ 4,718,672	$ 4,572,581	$ 4,655,678	$ 4,371,076

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

FINANCIAL TRENDS

FUND BALANCES, GOVERNMENTAL FUNDS (Unaudited)

LAST EIGHT FISCAL YEARS

(modified accrual basis of accounting)

(in thousands)

	Fiscal Year							
	2002	**2003**	**2004**	**2005 Restated**	**2006 Restated**	**2007 Restated**	**2008 Restated**	**2009**
General Fund								
Reserved	$ 157,738	$ 131,250	$ 117,813	$ 148,254	$ 210,890	$ 221,051	$ 240,464	$ 205,574
Unreserved	82,259	63,730	66,566	126,490	158,525	183,838	124,723	90,756
Total General Fund	$ 239,997	$ 194,980	$ 184,379	$ 274,744	$ 369,415	$ 404,889	$ 365,187	$ 296,330
All Other Governmental Funds								
Reserved	$ 656,123	$ 526,983	$ 505,442	$ 482,622	$ 440,311	$ 565,217	$ 608,597	$ 670,008
Unreserved, reported in:								
Special revenue funds	138,116	176,276	277,892	295,157	421,290	454,163	416,088	375,560
Capital projects funds	233,887	199,668	121,599	629,721	660,218	597,013	497,973	993,108
Permanent funds	324	233	135	184	292	416	445	463
Total all other governmental funds	$ 1,028,450	$ 903,160	$ 905,068	$ 1,407,684	$ 1,522,111	$ 1,616,809	$ 1,523,103	$ 2,039,139

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

FINANCIAL TRENDS

NET ASSETS BY COMPONENT (Unaudited)

LAST EIGHT FISCAL YEARS

(accrual basis of accounting)

(in thousands)

	Fiscal Year							
	2002	2003	2004	Restated 2005	Restated 2006	Restated 2007	Restated 2008	2009
Governmental activities								
Invested in capital assets, net of related debt	$ 1,830,271	$ 1,920,019	$ 1,909,695	$ 1,825,550	$ 1,862,450	$ 1,775,460	$ 1,686,956	$ 1,559,919
Restricted	670,166	560,355	565,679	745,089	1,018,176	1,180,148	1,156,148	1,109,930
Unrestricted	(210,567)	(272,376)	(243,989)	(305,661)	(273,798)	(232,898)	(274,960)	(369,257)
Total governmental activities net assets	$ 2,289,870	$ 2,207,998	$ 2,231,385	$ 2,264,978	$ 2,606,828	$ 2,722,710	$ 2,568,144	$ 2,300,592
Business-type activities								
Invested in capital assets, net of related debt	$ 4,247,501	$ 4,245,740	$ 3,822,853	$ 4,158,036	$ 3,958,799	$ 3,105,263	$ 3,564,692	$ 3,630,809
Restricted	608,059	626,547	1,071,596	576,220	896,806	1,213,251	983,038	779,538
Unrestricted	318,924	235,092	(34,509)	154,347	166,955	815,373	547,041	398,890
Total business-type activities net assets	$ 5,174,484	$ 5,107,379	$ 4,859,940	$ 4,888,603	$ 5,022,560	$ 5,133,887	$ 5,094,771	$ 4,809,237
Primary government								
Invested in capital assets, net of related debt	$ 6,077,772	$ 6,165,759	$ 5,732,548	$ 5,983,586	$ 5,821,249	$ 4,880,723	$ 5,251,648	$ 5,190,728
Restricted	1,278,225	1,186,902	1,637,275	1,321,309	1,914,982	2,393,399	2,139,186	1,889,468
Unrestricted	108,357	(37,284)	(278,498)	(151,314)	(106,843)	582,475	272,081	29,633
Total primary government net assets	$ 7,464,354	$ 7,315,377	$ 7,091,325	$ 7,153,581	$ 7,629,388	$ 7,856,597	$ 7,662,915	$ 7,109,829

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

REVENUE CAPACITY

ACTUAL VALUE AND ASSESSED VALUE OF TAXABLE PROPERTY (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

Fiscal Year	Real Property				Total Actual and Assessed	Exemptions [a]			Total	
Ended September 30,	Residential Property	Commercial / Industrial Property	Government / Institutional	Personal Property	Value of Taxable Property	Real Property - Amendment 10 Excluded Value [b]	Real Property - Other Exemptions	Personal Property	Taxable Assessed Value	Total Direct Tax Rate
2000	$ 71,442,168	$ 25,196,147	$ 11,030,062	$ 11,889,283	$ 119,557,660	$ 2,996,068	$ 22,397,240	$ 3,268,556	$ 90,895,796	9.765
2001	76,087,033	26,668,298	11,363,847	12,297,090	126,416,268	3,726,657	23,833,488	3,297,721	95,558,402	9.563
2002	85,606,675	28,553,272	12,031,675	12,579,974	138,771,596	6,822,996	24,759,993	3,305,120	103,883,487	9.450
2003	99,013,490	30,575,866	12,772,725	14,081,331	156,443,412	12,130,872	25,879,693	4,420,409	114,012,438	9.409
2004	116,239,333	33,758,008	13,853,198	14,130,977	177,981,516	18,795,770	27,463,005	4,526,608	127,196,133	9.329
2005	139,613,985	38,815,238	15,207,320	14,189,142	207,825,685	28,070,316	30,189,372	4,575,028	144,990,969	9.120
2006	169,866,793	47,406,357	17,847,477	14,623,349	249,743,976	38,586,357	34,190,689	4,624,481	172,342,449	9.009
2007	215,572,532	57,763,162	20,904,964	14,957,659	309,198,317	57,656,531	39,258,084	4,650,725	207,632,977	8.732
2008	258,170,144	64,690,401	23,385,545	15,318,056	361,564,146	74,022,146	43,736,755	4,718,343	239,086,902	7.233
2009 [c]	259,434,650	71,935,279	24,255,006	16,343,140	371,968,075	65,766,359	54,570,563	5,737,400	245,893,753	7.446

Source: Miami-Dade County Property Appraiser.

Note: Property in the County is reassessed each year. Property is assessed at actual market value. Tax rates are per $1,000 of assessed value.

[a] Exemptions for real property include: $25,000 homestead exemption; an additional $25,000 homestead exemption (excluding School Board taxes) in FY 2009; widows/widowers exemption; governmental exemption; disability/blind age 65 and older exemption; institutional exemption; economic development exemption and other exemptions as allowed by law.

[b] Amendment 10 was an amendment to the Florida Constitution in 1992 which capped the assessed value of properties with homestead exemption to increases of 3% per year or the Consumer Price Index, whichever is less (193.155, F.S.).

[c] Total actual and assessed values are estimates based on the First Certified 2008 Tax Roll made on October 2008, prior to any adjustments processed by the Value Adjustment Board. The Final Certified Tax Roll for 2008 has not been released as of the date of this report. Approximately $82 billion in taxable value has been petitioned for reassessment to the Value Adjustment Board.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

REVENUE CAPACITY

ACTUAL VALUE AND ASSESSED VALUE OF TAXABLE PROPERTY (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

Fiscal Year	Real Property				Total Actual and Assessed	Exemptions [a]			Total	
Ended September 30,	Residential Property	Commercial / Industrial Property	Government / Institutional	Personal Property	Value of Taxable Property	Real Property - Amendment 10 Excluded Value [b]	Real Property - Other Exemptions	Personal Property	Taxable Assessed Value	Total Direct Tax Rate
2000	$ 71,442,168	$ 25,196,147	$ 11,030,062	$ 11,889,283	$ 119,557,660	$ 2,996,068	$ 22,397,240	$ 3,268,556	$ 90,895,796	9.765
2001	76,087,033	26,668,298	11,363,847	12,297,090	126,416,268	3,726,657	23,833,488	3,297,721	95,558,402	9.563
2002	85,606,675	28,553,272	12,031,675	12,579,974	138,771,596	6,822,996	24,759,993	3,305,120	103,883,487	9.450
2003	99,013,490	30,575,866	12,772,725	14,081,331	156,443,412	12,130,872	25,879,693	4,420,409	114,012,438	9.409
2004	116,239,333	33,758,008	13,853,198	14,130,977	177,981,516	18,795,770	27,463,005	4,526,608	127,196,133	9.329
2005	139,613,985	38,815,238	15,207,320	14,189,142	207,825,685	28,070,316	30,189,372	4,575,028	144,990,969	9.120
2006	169,866,793	47,406,357	17,847,477	14,623,349	249,743,976	38,586,357	34,190,689	4,624,481	172,342,449	9.009
2007	215,572,532	57,763,162	20,904,964	14,957,659	309,198,317	57,656,531	39,258,084	4,650,725	207,632,977	8.732
2008	258,170,144	64,690,401	23,385,545	15,318,056	361,564,146	74,022,146	43,736,755	4,718,343	239,086,902	7.233
2009 [c]	259,434,650	71,935,279	24,255,006	16,343,140	371,968,075	65,766,359	54,570,563	5,737,400	245,893,753	7.446

Source: Miami-Dade County Property Appraiser.

Note: Property in the County is reassessed each year. Property is assessed at actual market value. Tax rates are per $1,000 of assessed value.

[a] Exemptions for real property include: $25,000 homestead exemption; an additional $25,000 homestead exemption (excluding School Board taxes) in FY 2009; widows/widowers exemption; governmental exemption; disability/blind age 65 and older exemption; institutional exemption; economic development exemption and other exemptions as allowed by law.

[b] Amendment 10 was an amendment to the Florida Constitution in 1992 which capped the assessed value of properties with homestead exemption to increases of 3% per year or the Consumer Price Index, whichever is less (193.155, F.S.).

[c] Total actual and assessed values are estimates based on the First Certified 2008 Tax Roll made on October 2008, prior to any adjustments processed by the Value Adjustment Board. The Final Certified Tax Roll for 2008 has not been released as of the date of this report. Approximately $82 billion in taxable value has been petitioned for reassessment to the Value Adjustment Board.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

REVENUE CAPACITY

DIRECT AND OVERLAPPING PROPERTY TAX RATES (Unaudited)

LAST TEN FISCAL YEARS

(per $1,000 of assessed value)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
County Direct Rates										
Countywide Operating	5.8090	5.7510	5.7130	5.8890	5.9690	5.9350	5.8350	5.6150	4.5796	4.8379
Fire and Rescue Service District	2.6830	2.6830	2.6830	2.5820	2.5820	2.5920	2.6090	2.6090	2.2067	2.1851
Public Library System	0.3210	0.3510	0.4510	0.4860	0.4860	0.4860	0.4860	0.4860	0.3842	0.3822
Total rates subject to statutory limit	8.8130	8.7850	8.8470	8.9570	9.0370	9.0130	8.9300	8.7100	7.1705	7.4052
Statutory limit (Note 1)	10.0000	10.0000	10.0000	10.0000	10.000	10.0000	10.000	10.000	10.000	10.000
Unincorporated Municipal Service Area (UMSA)	2.4470	2.4470	2.4470	2.4470	2.4470	2.4470	2.4470	2.4470	2.0416	2.0083
County debt service	0.8160	0.6520	0.5520	0.3900	0.2850	0.2850	0.2850	0.2850	0.2850	0.2850
Fire and Rescue debt service	0.0690	0.0690	0.0690	0.0790	0.0790	0.0690	0.0520	0.0420	0.0420	0.0420
Total direct rate (Note 2)	**9.7650**	**9.5630**	**9.4500**	**9.4090**	**9.3290**	**9.1200**	**9.0090**	**8.7320**	**7.2330**	**7.4460**
Overlapping Rates:										
Children's Trust Rate					0.5000	0.4442	0.4288	0.4223	0.4223	0.4212
Miami Downtown Development Authority Rate								0.5000	0.5000	0.5000
School Board Rates										
General	8.6540	8.7020	8.5280	8.4820	8.4180	8.0900	7.9470	7.6910	7.5700	7.5330
Debt service	0.9900	0.9150	0.8480	0.7700	0.6820	0.5970	0.4910	0.4140	0.3780	0.2640
Total Schools Board rates	9.6440	9.6170	9.3760	9.2520	9.1000	8.6870	8.4380	8.1050	7.9480	7.7970
State Rates										
South Florida Water Management	0.5970	0.5970	0.5970	0.5970	0.5970	0.5970	0.5970	0.5970	0.5346	0.5346
Environmental Projects	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0894	0.0894
Florida Inland Navigation District	0.0440	0.0410	0.0385	0.0385	0.0385	0.0385	0.0385	0.0385	0.0345	0.0345
Total State rates	0.7410	0.7380	0.7355	0.7355	0.7355	0.7355	0.7355	0.7355	0.6585	0.6585

Municipalities - next page

Notes:

Miami-Dade County and the other thirty-five municipalities and all other townships and unincorporated areas therein have: (1) no personal income tax, (2) no gross receipts tax, (3) no inheritance tax, (4) no gift tax, and (5) no commuter tax.

1 The combined Countywide General, Fire and Rescue and Library rates may not exceed the Florida statutory limit of $10.000 per $1,000 of assessed value. Other statutory limits are $10.000 for the School Board and $1.000 for the State.

2 "Total direct rate" is the weighted average of all individual County direct rates based on the proportion of their respective tax rolls to the countywide rolls. For FY 2008-2009, the Fire District rates are weighted by 61 percent, the Library by 91 percent and UMSA by 31 percent.

Source: Miami-Dade County Finance Department, Tax Collector's Division.

See accompanying independent auditors' report

DIRECT AND OVERLAPPING PROPERTY TAX RATES (Unaudited)(continued)

LAST TEN FISCAL YEARS

(per $1,000 of assessed value)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Municipalities:										
Aventura	2.227	2.227	2.227	2.227	2.227	2.227	2.227	2.227	1.726	1.726
Bay Harbor Island	4.654	5.000	5.000	5.000	5.000	5.000	4.900	4.750	3.657	3.975
Bal Harbour	3.270	3.110	3.230	2.960	2.902	2.902	2.902	2.902	2.320	2.309
Biscayne Park	8.900	8.900	8.700	8.200	7.900	7.900	8.200	9.200	8.340	8.890
Coral Gables	5.500	5.500	5.841	5.841	5.990	5.990	6.150	6.150	5.250	5.250
Cutler Bay (5)							2.447	2.447	2.447	2.447
Doral (4)						2.447	2.447	2.447	2.447	2.447
El Portal	7.700	7.700	8.700	8.700	8.700	8.700	8.700	8.700	7.031	7.844
Florida City	7.900	8.400	8.900	8.900	8.900	8.900	8.900	8.900	7.750	7.750
Golden Beach	8.590	8.590	8.590	8.590	8.590	8.590	8.590	8.590	8.500	8.500
Hialeah	7.481	7.528	7.528	7.528	7.528	7.100	6.800	6.800	6.540	6.540
Hialeah Gardens	7.327	6.912	6.480	6.120	6.120	6.120	6.120	6.120	4.909	4.900
Homestead	8.500	8.500	8.500	8.500	8.250	7.750	6.750	6.250	5.159	5.341
Indian Creek	9.960	9.661	9.661	10.700	10.575	10.450	10.200	8.700	6.950	6.950
Islandia	9.226	9.226	10.000	10.000	9.621	9.492	9.123	8.193	7.967	6.804
Key Biscayne	3.606	3.606	3.606	3.606	3.606	3.606	3.606	3.450	3.200	3.200
Medley	7.923	7.923	7.923	7.800	7.450	7.250	7.150	6.900	5.751	5.700
Miami	11.400	10.775	10.713	10.568	10.343	10.166	9.765	9.496	8.378	8.754
Miami Beach	9.653	9.508	9.286	9.516	9.296	9.296	8.887	8.011	6.933	6.616
Miami Gardens (3)						3.648	3.638	5.149	5.149	5.140
Miami Lakes (1)			3.057	3.057	2.968	2.912	2.825	2.740	2.480	2.480
Miami Shores	8.969	8.878	8.515	8.265	8.265	9.375	9.180	9.106	7.816	8.293
Miami Springs	8.298	8.038	8.412	8.744	8.687	8.652	8.342	7.895	6.658	6.799
North Bay Village	5.455	5.784	6.281	6.212	6.212	6.212	6.212	6.098	4.799	4.799
North Miami	9.038	8.701	8.823	8.771	8.758	8.732	8.693	8.463	6.932	7.057
North Miami Beach	8.404	8.396	9.290	9.095	8.896	8.781	8.608	8.409	7.479	7.438
Opa Locka	9.800	9.800	9.800	9.800	9.800	9.800	9.800	9.800	8.008	8.208
Palmetto Bay (2)					2.447	2.447	2.447	2.374	2.374	2.448
Pinecrest	2.100	2.100	2.100	2.400	2.400	2.400	2.400	2.400	1.950	1.981
South Miami	6.373	6.373	6.373	6.373	7.373	7.213	6.681	5.881	4.818	5.279
Sunny Isles Beach	2.303	2.500	2.650	3.350	3.350	3.350	2.950	2.950	2.398	2.484
Surfside	5.603	5.603	5.603	5.603	5.603	5.603	5.603	5.600	4.250	4.733
Sweetwater	3.490	3.440	3.449	3.449	3.949	3.949	3.949	3.949	3.279	3.404
Virginia Gardens	3.843	4.843	4.843	4.843	4.843	4.843	4.750	4.600	4.081	4.091
West Miami	8.495	8.495	8.495	8.495	8.495	8.495	8.495	8.495	6.738	6.738

Notes:

(1) Miami Lakes was incorporated as a municipality on December 5, 2000, therefore no millage rates are reflected through fiscal year 2001.
(2) Palmetto Bay was incorporated as a municipality on September 10, 2002, therefore no millage rates are reflected through fiscal year 2003.
(3) Miami Gardens was incorporated as a municipality on May13, 2003, therefore no millage rates are reflected through fiscal year 2004.
(4) Doral was incorporated as a municipality on June 24, 2003, therefore no millage rates are reflected through fiscal year 2004.
(5) Cutler Bay was incorporated as a municipality on November 9, 2005, therefore no millage rates are reflected through fiscal year 2005.

Source: Miami-Dade County Finance Department, Tax Collector's Division.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

REVENUE CAPACITY

PROPERTY TAX LEVIES AND COLLECTIONS (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

Fiscal Year Ended September 30,	Taxes Levied for the Fiscal Year [b]	Discounts Allowed[a]	Taxes Levied Net of Discounts Allowed	Collected within the Fiscal Year of the Levy	
				Amount	Percentage of Levy
2000	$ 887,543	$ 24,860	$ 862,683	$ 845,429	98.00%
2001	913,853	32,710	881,143	877,618	99.60%
2002	981,794	29,786	952,008	943,440	99.10%
2003	1,072,848	32,240	1,040,608	1,029,161	98.90%
2004	1,186,445	35,300	1,151,145	1,145,389	99.50%
2005	1,322,346	37,264	1,285,082	1,274,801	99.20%
2006	1,552,716	40,148	1,512,568	1,494,417	98.80%
2007	1,813,311	40,907	1,772,404	1,744,046	98.40%
2008	1,728,993	23,968	1,705,025	1,669,219	97.90%
2009[b]	1,778,043	not available	not available	1,705,396	not available

[a] Tax notices are mailed on or before November 1 of each year with the following discounts allowed:

4% if paid in November
3% if paid in December
2% if paid in January
1% if paid in February
If paid in March, no discount applies.
Taxes are delinquent in April.

[b] Taxes levied in FY 2009 is an estimate based on the 2008 preliminary tax roll made on January 2009, before any significant changes by the Value Adjustment Board had actually been processed. The Final Certified Tax Roll for 2008 has not been released as of the date of this report. Approximately $82 billion in taxable value has been petitioned for reassessment to the Value Adjustment Board.

PROPERTY TAX LEVIES BY COMPONENT (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

Fiscal Year Ended September 30,	Countywide Operating	Fire and Rescue Service District	Public Library System	County Debt Service	Fire and Rescue Debt Service	Unincorporated Municipal Service Area (UMSA)	Total Taxes Levied for the Fiscal Year
2000	$ 528,013	$ 153,774	$ 25,951	$ 74,171	$ 3,955	$ 101,679	$ 887,543
2001	549,556	161,324	29,968	62,304	4,149	106,552	913,853
2002	593,486	174,137	41,987	57,344	4,478	110,362	981,794
2003	671,420	182,223	49,751	44,465	5,575	119,414	1,072,848
2004	759,234	202,087	55,521	36,251	6,183	127,169	1,186,445
2005	860,522	230,510	63,360	41,322	6,136	120,496	1,322,346
2006	1,005,619	274,551	75,389	49,118	5,472	142,567	1,552,716
2007	1,165,860	328,088	91,401	59,175	5,282	163,507	1,813,313
2008	1,094,922	320,631	83,326	68,140	6,103	155,871	1,728,993
2009 [a]	1,155,113	315,628	82,913	68,048	6,067	150,274	1,778,043

[a] Taxes levied in FY 2009 is an estimate based on the 2008 preliminary tax roll made on January 2009, before any significant changes by the Value Adjustment Board had actually been processed. The Final Certified Tax Roll for 2008 has not been released as of the date of this report. Approximately $82 billion in taxable value has been petitioned for reassessment to the Value Adjustment Board.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

REVENUE CAPACITY

PRINCIPAL PROPERTY TAX PAYERS (Unaudited)

CURRENT YEAR AND TEN YEARS AGO

		2009			2000		
Taxpayer	Business or Use	Taxable Assessed Value (in thousands)	Rank	Percent of Total Taxable Assessed Value	Taxable Assessed Value (in thousands)	Rank	Percent of Total Taxable Assessed Value
Florida Power & Light Company	Utility	$ 3,012,789		1.23%	$ 1,589,088	1	1.75%
BellSouth Telecommunications, Inc.	Utility	595,914		0.24%	1,364,297	2	1.50%
Teachers Insurance & Annual Association of America	Commerce	451,354		0.18%			
Century Grand LLP	Real Estate	408,438		0.17%			
Graham Companies	Real Estate	369,637		0.15%	183,528	5	0.20%
SDG Dadeland Associates Inc.	Commerce	341,200		0.14%	220,000	4	0.24%
Aventura Mall Venture	Commerce	316,800		0.13%			
200 S Biscayne	Real Estate	304,500		0.12%			
MB Redevelopment	Hotels	280,000		0.11%			
Dolphin Mall Assoc LTD Partnership	Commerce	259,200		0.11%			
Turnberry Associates	Real Estate				275,856	3	0.30%
SRI Miami Venture LP	Real Estate				178,100	6	0.20%
Bakery Associates	Commerce				136,090	7	0.15%
Falls Shopping Center Associates	Commerce				119,133	8	0.13%
Robbies Stadium	Sports				106,108	9	0.12%
MICC Venture	Real Estate				100,682	10	0.11%
Total		$ 6,339,832		2.58%	$ 4,272,882		4.70%
Total Net Assessed Real and Personal Property Value (in thousands)		$ 245,893,753			$ 90,895,796		

Source: Miami-Dade County Property Appraiser

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEBT CAPACITY

RATIOS OF OUTSTANDING DEBT BY TYPE (Unaudited)

LAST TEN FISCAL YEARS

(dollars in thousands, except per capita)

	Governmental Activities				
Fiscal Year Ended September 30,	General Obligation Bonds (a)	Special Obligation Bonds	Housing Agency Bonds and Notes Payable	Loans and notes payable	Capital Leases
2000	$ 328,426	$ 961,393	$ 110,357	$ 27,000	
2001	313,661	930,062	107,013	54,500	
2002	270,986	1,060,558	108,545	54,393	
2003	247,541	1,108,396	72,894	52,513	
2004	225,581	1,205,914	69,084	61,378	$ 11,888
2005	519,126	1,456,938	65,400	178,660	11,669
2006	507,316	1,520,549		272,097	11,420
2007	472,236	1,761,161		253,591	11,149
2008	523,596	1,793,217		277,930	10,858
2009	843,961	2,321,551		255,697	10,548

	Business-Type Activities						
Fiscal Year Ended September 30,	General Obligation Bonds (a)	Special Obligation Bonds	Revenue Bonds	Loans and Notes Payable	Total Primary Government	Percentage of Personal Income (b)	Per Capita (b)
2000	$ 155,715		$ 3,973,275	$ 395,667	$ 5,951,833	10%	$ 2.63
2001	153,505		3,897,295	462,553	5,918,589	10%	2.59
2002	151,170	$ 46,075	4,082,945	474,891	6,249,563	10%	2.71
2003	149,925	60,045	4,926,115	468,139	7,085,568	11%	3.05
2004	149,010	58,060	5,174,690	579,516	7,535,121	11%	3.22
2005	145,710	52,940	5,279,006	650,174	8,359,623	11%	3.55
2006 Restated	142,215	49,591	5,667,904	622,353	8,793,445	11%	3.70
2007	138,510	45,410	6,146,050	647,889	9,475,996	11%	3.94
2008	134,570	41,105	6,860,647	549,732	10,191,655	11%	4.27
2009	130,370	105,249	7,618,479	549,000	11,834,855	(1)	4.93

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

a General Obligation Bonds in the Business-Type Activities include the Seaport General Obligation Refunding Bonds, Series 1996. The Bonds are being paid by the Seaport Department's net revenues. However, to the extent that the net revenues of the Seaport Department are insufficient to pay debt service on the Bonds, such debt service will be payable from unlimited ad valorem taxes.

b See the Demographics and Economic Statistics schedule in this section for personal income and population data.

Legend:

(1) The personal income data for 2009 is unavailable from the U.S. Department of Commerce.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEBT CAPACITY

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING (Unaudited)

LAST TEN FISCAL YEARS

(dollars in thousands, except per capita)

	General Bonded Debt Outstanding						
Fiscal Year Ended September 30,	General Obligation Bonds in Governmental Activities	General Obligation Bonds in Business-Type Activities (a)	Total General Obligation Bonded Debt	Less: Amounts Restricted to Repayment of Principal	Total	Percentage of Actual Value of Taxable Property (b)	Per Capita (c)
2000	$ 328,426	$ 155,715	$ 484,141	$ 23,780	$ 460,361	0.51%	$ 204
2001	313,661	153,505	467,166	20,397	446,769	0.47%	196
2002	270,986	151,170	422,156	13,964	408,192	0.39%	177
2003	247,541	149,925	397,466	5,454	392,012	0.34%	169
2004	225,581	149,010	374,591	4,027	370,564	0.29%	158
2005	519,126	145,710	664,836	18,764	646,072	0.45%	274
2006	507,316	142,215	649,531	28,845	620,686	0.36%	261
2007	472,236	138,510	610,746	25,500	585,246	0.28%	244
2008	523,596	134,570	658,166	19,225	638,941	0.27%	268
2009	843,961	130,370	974,331	21,734	952,597	0.39%	397

Note:
Pursuant to the Florida Constitution, there is no limit on the amount of ad valorem taxes a county may levy for the payment of General Obligation Bonds.

a Includes the Seaport General Obligation Refunding Bonds, Series 1996, reported as payable from Business-type Activities in the financial statements and in the schedule of Ratios of Outstanding Debt by Type in this statistical section. The Bonds are being paid by the Seaport Department's net revenues. However, to the extent that the net revenues of the Seaport Department are insufficient to pay debt service on the Bonds, such debt service will be payable from unlimited ad valorem taxes.

b The value of taxable property can be found in the schedule for Actual Value and Assessed Value of Taxable Property in this section.

c Population data can be found in the schedule for Demographic and Economic Statistics in this section.

MIAMI-DADE COUNTY, FLORIDA

DEBT CAPACITY

PLEDGED-REVENUE COVERAGE (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

Guaranteed Entitlement Bonds

	Guaranteed Entitlement Revenues					Actual Debt Service		
Fiscal Year	Receipts as a County	Receipts as a Municipality (UMSA)	Total Gross Pledged Revenues	Less: Operating Expenses	Net Available Resources	Principal	Interest	Coverage
2000	$ 5,895	$ 36,046	$ 41,941	$ -	$ 41,941	$ 11,805	$ 2,915	2.85
2001	5,895	37,328	43,223	-	43,223	11,192	3,523	2.94
2002	5,895	38,710	44,605	-	44,605	10,594	4,121	3.03
2003	5,895	34,954	40,849	-	40,849	7,736	6,974	2.78
2004	5,895	39,019	44,914	-	44,914	5,272	9,443	3.05
2005	5,895	42,203	48,098	-	48,098	4,862	9,853	3.27
2006	5,895	46,047	51,942	-	51,942	4,475	10,240	3.53
2007	5,895	48,221	54,116	-	54,116	4,123	10,592	3.68
2008	5,895	48,210	54,105	-	54,105	4,464	9,168	3.97
2009	5,895	48,210	54,105	-	54,105	8,390	5,247	3.97

Pledged revenues: Payable from the guaranteed portion of the State revenue sharing receipts.

Professional Sports Franchise Facilities Tax Revenue Bonds

						Actual Debt Service		
Fiscal Year	Professional Sports Franchise Facilities Tax Revenues	Tourist Development Tax Revenues	Total Gross Pledged Revenues	Less: Operating Expenses	Net Available Resources	Principal	Interest	Coverage
2000	$ 5,840	$ 11,679	$ 17,519	$ -	$ 17,519	$ 510	$ 4,172	3.74
2001	6,079	12,198	18,277	-	18,277	570	4,153	3.87
2002	5,099	10,200	15,299	-	15,299	595	4,130	3.24
2003	5,305	10,611	15,916	-	15,916	580	4,107	3.40
2004	5,995	11,989	17,984	-	17,984	340	4,089	4.06
2005	7,050	14,100	21,150	-	21,150	490	4,072	4.64
2006	8,042	16,084	24,126	-	24,126	650	4,048	5.14
2007	8,685	17,427	26,112	-	26,112	815	4,017	5.40
2008	8,862	17,754	26,616	-	26,616	1,000	3,979	5.35
2009	7,169	14,346	21,515	-	21,515	1,185	3,931	4.21

Pledged revenues: Payable from a 1% professional sports franchise facilities tax and a 2% tourist development tax on the rental of facilities such as hotels, motels and apartments, for a period of six months or less.

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements
Operating expenses do not include interest, depreciation, or amortization expenses.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEBT CAPACITY

PLEDGED-REVENUE COVERAGE (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

Courthouse Center / Juvenile Courthouse Center Bonds

Fiscal Year	Total Gross Pledged Revenues	Less: Operating Expenses	Net Available Resources	Actual Debt Service: Principal	Actual Debt Service: Interest	Coverage
2000	$ 8,098	$ -	$ 8,098	$ 1,455	$ 2,258	2.18
2001	8,438	-	8,438	1,525	2,189	2.27
2002	8,149	-	8,149	1,600	2,115	2.19
2003	7,983	-	7,983	1,680	2,251	2.03
2004	5,172	-	5,172	1,765	4,685	0.80
2005	5,302	-	5,302	1,855	5,055	0.77
2006	5,689	-	5,689	1,935	5,508	0.76
2007	6,152	-	6,152	2,010	5,604	0.81
2008	6,383	-	6,383	2,090	5,548	0.84
2009	5,933	-	5,933	2,170	4,212	0.93

Pledged revenues: Payable from pledged filing and service charge revenues through June 30, 2004. Effective July 1, 2004, payable from a $15 traffic surcharge and, if necessary, from a County covenant to annually budget and appropriate from legally available non-ad valorem revenues. The Gross Revenues shown from 1997 to 1999 are actual filing and service charge revenues that were collected in those fiscal years. The Gross Revenues shown from 2000 to 2004 are revenues that would have been available to pay debt service on the Bonds if the $15 traffic surcharge had been in effect those fiscal years. Gross Revenues for 2005 and after represent actual traffic surcharge revenues.

Public Service Tax Revenue Bonds

Fiscal Year	Total Gross Pledged Revenues	Less: Operating Expenses	Net Available Resources	Actual Debt Service: Principal	Actual Debt Service: Interest	Coverage
2000	$ 106,415	$ -	$ 106,415	$ 10,480	$ 6,450	6.29
2001	112,322	-	112,322	10,045	5,050	7.44
2002	136,790	-	136,790	10,455	4,580	9.10
2003	123,338	-	123,338	10,950	6,125	7.22
2004	121,138	-	121,138	12,850	6,106	6.39
2005	118,728	-	118,728	3,510	5,734	12.84
2006	123,272	-	123,272	3,645	5,802	13.05
2007	122,310	-	122,310	4,435	6,801	10.89
2008	119,710	-	119,710	5,865	7,426	9.01
2009	110,923	-	110,923	5,535	7,752	8.35

Pledged revenues: Payable from the Public Service Tax levied by the County in the unincorporated areas of the County upon purchase of electricity, gas, coal, fuel oil, water service, and telecommunications.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEBT CAPACITY

PLEDGED-REVENUE COVERAGE (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

Stormwater Utility Fees Bonds

Fiscal Year	Total Gross Pledged Revenues	Less: Operating Expenses	Net Available Resources	Actual Debt Service: Principal	Actual Debt Service: Interest	Coverage
2000	$ 23,381	$ 1,645	$ 21,736	$ 690	$ 2,210	7.50
2001	24,072	1,363	22,709	1,025	1,874	7.83
2002	28,055	1,381	26,674	1,060	1,840	9.20
2003	29,777	1,259	28,518	1,095	1,804	9.84
2004	32,649	1,581	31,068	1,135	1,764	10.72
2005	38,985	1,857	37,128	4,690	2,931	4.87
2006	37,175	2,874	34,301	2,645	4,972	4.50
2007	34,392	3,112	31,280	2,740	4,881	4.10
2008	32,315	2,945	29,370	2,835	4,786	3.85
2009	31,517	3,237	28,280	2,930	4,688	3.71

Pledged revenues: Payable from Stormwater Utility Fees collected from residential and nonresidential developed property in the County.

Convention Development Tax Bonds

Fiscal Year	Total Gross Pledged Revenues	Less: Operating Expenses	Net Available Resources	Actual Debt Service: Principal	Actual Debt Service: Interest	Coverage
2000	$ 122,154	$ -	$ 122,154	$ 7,290	$ 10,206	6.98
2001	128,088	-	128,088	8,450	9,880	6.99
2002	127,204	-	127,204	8,760	9,508	6.96
2003	129,894	-	129,894	8,270	9,127	7.47
2004	135,563	-	135,563	7,395	8,939	8.30
2005	143,801	-	143,801	720	8,938	14.89
2006	158,184	-	158,184	4,800	8,938	11.51
2007	160,623	-	160,623	5,610	8,938	11.04
2008	165,354	-	165,354	6,540	8,938	10.68
2009	141,064	-	141,064	4,052	9,096	10.73

Pledged revenues: Payable from a lien on two-thirds of the receipts, net of administrative costs, of the Convention Development Tax to be received by the County. This tax is 3% of the total consideration charged for the leasing and letting of transient rental accommodations within the County.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEBT CAPACITY

PLEDGED-REVENUE COVERAGE (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

Aviation Revenue Bonds

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Resources	Actual Debt Service		Coverage
				Principal	Interest	
2000	$ 460,632	$ 271,791	$ 188,841	$ 48,065	$ 81,531	1.46
2001	465,256	286,501	178,755	50,615	78,984	1.38
2002	466,146	270,198	195,948	53,335	80,439	1.46
2003	491,745	289,956	201,789	59,080	75,818	1.50
2004	550,255	314,958	235,297	66,610	73,861	1.68
2005	539,397	329,030	210,367	55,630	85,980	1.49
2006	549,887	299,675	250,212	65,130	90,224	1.61
2007	591,769	346,205	245,564	67,275	89,323	1.57
2008	623,648	378,563	245,085	65,191	83,184	1.65
2009	601,881	367,514	234,367	55,370	95,679	1.55

Pledged revenues: Payable by a pledge of net revenues of the Port Authority Properties.

Public Facilities Revenue Bonds

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Resources	Actual Debt Service		Coverage
				Principal	Interest	
2000						
2001						
2002						
2003						
2004						
2005						
2006	$ 1,508,810	$ 1,412,193	$ 96,617	$ -	$ 15,452	6.25
2007	1,687,629	1,659,710	27,919	-	15,067	1.85
2008	1,902,596	1,811,441	91,155	4,910	15,029	4.57
2009	1,640,093	1,815,241	(175,148)	5,230	13,948	(9.13)

Pledged revenues: Payable solely from gross revenues of the Public Health Trust ("PHT").

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEBT CAPACITY

PLEDGED-REVENUE COVERAGE (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

Seaport Revenue Bonds

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Resources	Actual Debt Service		Coverage
				Principal	Interest	
2000	$ 72,190	$ 36,029	$ 36,161	$ 5,010	$ 14,544	1.85
2001	76,423	34,632	41,791	5,096	14,149	2.17
2002	80,371	47,056	33,315	9,955	13,159	1.44
2003	82,159	49,071	33,088	3,630	12,566	2.04
2004	77,972	53,705	24,267	3,410	12,372	1.54
2005	83,208	57,826	25,382	5,940	12,094	1.41
2006	86,925	67,071	19,854	6,315	11,716	1.10
2007	86,296	59,753	26,543	7,269	3,230	2.53
2008	95,722	60,870	34,852	6,861	3,638	3.32
2009	101,758	70,936	30,822	7,083	3,416	2.94

Pledged revenues: Payable solely from net revenues of the Seaport Department.

Solid Waste System Bonds

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Resources	Actual Debt Service		Coverage
				Principal	Interest	
1999	$ 183,343	$ 148,439	$ 34,904	$ 7,655	$ 8,264	2.19
2000	196,987	171,142	25,845	8,435	7,497	1.62
2001	191,703	161,078	30,625	8,795	8,345	1.79
2002	196,554	183,324	13,230	9,190	8,797	0.74
2003	204,142	184,791	19,351	9,630	8,388	1.07
2004	221,972	190,266	31,706	10,115	7,911	1.76
2005	247,715	204,431	43,284	10,665	8,301	2.28
2006	281,140	223,034	58,106	11,270	11,103	2.60
2007	274,426	213,146	61,280	13,665	9,858	2.61
2008	270,259	241,190	29,069	14,384	9,258	1.23
2009	265,128	231,739	33,389	12,565	8,711	1.57

Pledged revenues: Payable from net operating revenues of the Solid Waste System.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEBT CAPACITY

PLEDGED-REVENUE COVERAGE (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

Water and Sewer System Revenue Bonds

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Resources	Actual Debt Service		Coverage
				Principal	Interest	
2000	$ 398,881	$ 168,891	$ 229,990	$ 26,020	$ 88,956	2.00
2001	383,612	180,219	203,393	27,265	88,367	1.76
2002	396,084	196,872	199,212	28,615	87,039	1.72
2003	429,966	218,391	211,575	29,920	85,709	1.83
2004	412,198	232,913	179,285	31,275	82,921	1.57
2005	416,979	258,379	158,600	23,715	80,408	1.52
2006	459,638	292,886	166,752	31,510	79,338	1.50
2007	460,790	310,627	150,163	35,730	85,984	1.23
2008	466,866	321,963	144,903	39,235	74,523	1.27
2009	491,332	328,929	162,403	40,235	63,392	1.57

Pledged revenues: Payable from net operating revenues of the County's Water and Wastewater System.

Transit System Sales Surtax Revenue Bonds

Fiscal Year	Gross Revenues	Less: Operating Expenses	Net Available Resources	Actual Debt Service		Coverage
				Principal	Interest	
2000						
2001						
2002						
2003						
2004						
2005						
2006	$ 151,614	$ -	$ 151,614	$ -	$ 1,637	92.62
2007	153,065	-	153,065	2,835	9,210	12.71
2008	149,201	-	149,201	2,975	9,014	12.44
2009	138,165	-	138,165	6,650	22,578	4.73

Pledged revenues: Payable from the transit system 1/2 cent sales surtax.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEMOGRAPHIC AND ECONOMIC INFORMATION

DEMOGRAPHIC AND ECONOMIC STATISTICS (Unaudited)

LAST TEN CALENDAR YEARS

Year	Population	Total Personal Income *(in thousands of dollars)*	Per Capita Personal Income	Unemployment Rate	Civilian Labor Force	Median Age
2000	2,259,863	57,922,341	$ 25,631	5.1%	1,103,485	36
2001	2,284,083	60,401,717	$ 26,445	6.1%	1,098,226	36
2002	2,308,355	62,664,565	$ 27,147	6.6%	1,079,850	37
2003	2,322,093	64,764,869	$ 27,891	5.9%	1,083,357	37
2004	2,338,382	69,724,010	$ 29,817	5.4%	1,097,454	37
2005	2,356,378	75,090,488	$ 31,867	4.3%	1,113,560	37
2006	2,376,343	82,481,222	$ 34,709	3.8%	1,158,801	37
2007	2,402,208	85,978,571	$ 35,791	3.6%	1,192,231	38
2008	2,387,170	88,954,732	$ 37,264	5.3%	1,205,913	39
2009	2,398,245	(1)	(1)	8.9%	1,218,871	39

Source: U.S. Department of Commerce, Economics and Statistics Administration,
Bureau of Economic Analysis/Regional Economic Information System.
Florida Agency for Workforce Innovation, Labor Market Statistics.
U.S. Census Bureau, 2000 Census Population, and 2001 to 2005 American Community Survey.
Miami-Dade County, Department of Planning and Zoning, Research Section.
University of Florida, Bureau of Economic and Business Research.

Legend: (1) Information unavailable.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

DEMOGRAPHIC AND ECONOMIC INFORMATION

PRINCIPAL EMPLOYERS (Unaudited)

CURRENT YEAR AND TEN YEARS AGO

	2009			2000		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Miami-Dade County Public Schools	38,819	1	3.18%	35,469	1	3.21%
Miami-Dade County	29,000	2	2.38%	30,000	2	2.72%
U.S. Federal Government	19,900	3	1.63%	18,276	3	1.66%
Florida State Government	16,100	4	1.32%	18,100	4	1.64%
Jackson Health System	12,468	5	1.02%	8,191	6	0.74%
University of Miami	12,000	6	0.98%	7,800	7	0.71%
Baptist Health South Florida	12,000	7	0.98%	7,500	8	0.68%
Publix Super Markets	11,625	8	0.95%	4,000	10	0.36%
American Airlines	9,000	9	0.74%	9,000	5	0.82%
Florida International University	8,000	10	0.66%	2,591	12	0.23%
UM Health	7,025	11	0.58%			
Miami-Dade College	5,798	12	0.48%	2,345	13	0.21%
United Parcel Services	4,982	13	0.41%			
City of Miami	4,400	14	0.36%	3,400	11	0.31%
Bellsouth / ATT	4,100	15	0.34%	4,240	9	0.38%
	195,217		16.02%	150,912		13.68%

Source: The Beacon Council, Miami, Florida, Miami Business Profile

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

OPERATING INFORMATION

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM (Unaudited)

LAST TEN FISCAL YEARS

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Policy formulation and general government	4,014	4,188	4,325	4,351	4,552	3,480	3,656	3,813	3,623	3,851
Protection of people and property	10,091	10,316	10,402	10,531	10,502	10,447	10,570	11,098	11,282	10,814
Physical environment	464	476	514	545	545	560	556	519	519	519
Transportation (streets and roads)	716	679	727	747	760	835	822	960	961	967
Health	17	17	90	90	98	101	112	151	145	120
Human Services	1,735	1,769	1,873	2,082	1,876	1,898	1,763	1,715	1,605	1,354
Socio-economic environment	200	221	242	285	278	279	266	260	285	266
Culture and recreation	1,631	1,633	1,679	1,719	1,799	1,777	1,796	1,885	1,904	1,981
Mass Transit	2,634	2,763	2,721	2,772	3,665	3,833	4,059	3,876	3,720	3,301
Solid Waste Collection	830	847	858	857	843	745	699	681	645	639
Solid Waste Disposal	260	259	263	263	257	311	315	302	307	318
Seaport	251	272	283	338	338	338	384	387	400	410
Aviation	1,775	1,811	1,921	1,892	1,859	1,875	1,642	1,593	1,537	1,514
Water	901	941	974	982	1,017	1,008	997	997	1,190	1,194
Sewer	1,328	1,322	1,369	1,386	1,419	1,408	1,422	1,422	1,314	1,324
Public Health Trust [a]	8,140	8,528	9,247	9,432	9,175	10,910	11,185	12,151	12,688	12,561
Other	760	811	812	871	794	814	736	747	610	580
Total	35,747	36,853	38,300	39,143	39,777	40,619	40,980	42,557	42,735	41,713

Source: Miami-Dade County, Florida, Business Plan, Adopted Budget, and Five-Year Financial Outlook (various years), Miami-Dade County Office of Strategic Business Management.

(a) Public Health Trust: Number of full-time employees were restated from fiscal year 2005 to fiscal year 2008, based on updated information from PHT.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

OPERATING INFORMATION

OPERATING INDICATORS BY FUNCTION/PROGRAM (Unaudited)

LAST TEN FISCAL YEARS

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Protection of people and property										
Corrections and Rehabilitation										
Average daily inmate population	6,485	6,540	6,763	6,977	6,875	6,983	6,956	6,958	6,917	6,316
Annual inmate meals served	N/A	N/A	N/A	N/A	8.325M	8.579M	8.572M	8.907M	9.686M	8.168M
Average length of stay per inmate (in days)	N/A	N/A	N/A	N/A	22	24	23.4	22.4	22.1	20.4
Monthly bookings	N/A	N/A	N/A	N/A	9,440	8,600	9,198	9,453	9,875	9,315
Fire and Rescue Department										
Average response time for life-threatening emergencies inside urban areas (in minutes)	7.23	7.31	7.36	7.98	6.75	8.47	7.03	8.07	7.59	7.53
Average response time for structure fires (in minutes)	6.9	7.09	6.95	6.93	6.08	7.28	6.01	6.44	6.38	6.37
Annual total calls dispatched	N/A	N/A	N/A	N/A	206,128	213,632	214,551	229,233	233,546	235,302
Juvenile Services Department (JSD)										
Percentage of Youth Successfully Completing Treatment Plans	N/A	N/A	N/A	N/A	N/A	75%	74%	78%	76%	75%
Arrests processed at the JSD	N/A	N/A	N/A	N/A	11,799	11,553	10,829	9,982	8,971	8,117
Number of arrested juveniles who qualify and receive JSD diversion services	N/A	N/A	N/A	N/A	N/A	2,888	3,007	2,813	3,471	3,749
Medical Examiner										
Number of autopsies performed	N/A	N/A	N/A	N/A	N/A	2,045	2,140	2,153	2,038	2,138
Police										
Violent crimes (murders, robbery, sex crimes, assaults)	9,824	9,496	9,047	8,879	8,549	8,597	8,446	8,324	8,480	7,563
Non-violent crimes (burglary, larceny, auto theft)	57,103	54,970	52,623	53,937	50,919	47,086	46,967	51,374	50,505	46,639
Crimes and clearance rate - homicides	N/A	N/A	N/A	57%	79%	84%	67%	64%	68%	65%
Crimes and clearance rate - robberies	N/A	N/A	N/A	38%	38%	28%	23%	26%	28%	28%
Crimes and clearance rate - sex crimes	N/A	N/A	N/A	46%	55%	34%	42%	35%	37%	78%
Average emergency response time (in minutes)	4.92	4.75	4.95	4.93	5.02	5.33	8.63	6.29	5.70	5.32
Transportation (streets and roads)										
Public Works										
Number of street lights maintained by the County	19,117	18,883	19,766	19,857	20,044	20,300	21,131	20,500	21,607	22,166
Physical environment										
Environmental Resources Management										
Operating permit inspections	N/A	N/A	N/A	7,347	8,422	8,422	7,480	4,696	9,045	9,563
Trees provided to residents through Adopt-a-Tree program	N/A	N/A	N/A	N/A	N/A	20,762	16,505	13,120	19,400	13,415
Health										
Animal Services										
Number of pets adopted/rescued	N/A	N/A	N/A	N/A	6,437	6,544	8,259	6,758	5,800	8,328
Dog licenses issued	N/A	N/A	N/A	N/A	150,961	166,796	136,235	150,000	154,000	173,653
Shelter intake	N/A	N/A	N/A	N/A	29,637	28,898	30,691	33,271	34,000	37,141

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

OPERATING INFORMATION

OPERATING INDICATORS BY FUNCTION/PROGRAM (Unaudited)

LAST TEN FISCAL YEARS

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Human Services										
Human Services										
Domestic violence victims provided shelter and advocacy	N/A	N/A	N/A	N/A	1,361	1,275	1,334	1,200	1,385	1,385
Meals on Wheels clients served	N/A	N/A	N/A	N/A	215	215	275	275	275	275
Community Action Agency										
Clients served at community centers [1]	N/A	N/A	N/A	N/A	N/A	24,863	27,575	27,861	26,808	79,800
Socio-economic environment										
Housing Agency										
Occupancy rate in public housing	N/A	N/A	N/A	N/A	N/A	89%	89%	94%	93%	86%
Housing and Community Development										
Agencies funded through the CDBG/HOME Request for Application (RFA) process [2]	N/A	N/A	N/A	N/A	180	136	140	42	92	114
Economic Advocacy Trust										
Number of Housing Assistance Loans approved [3]	N/A	N/A	N/A	N/A	318	334	625	761	93	224
Cases referred to Teen Court	N/A	N/A	N/A	N/A	382	266	212	246	363	420
Culture and recreation										
Library										
Number of registered borrowers	N/A	N/A	742,708	653,153	730,692	832,085	788,885	875,171	927,617	1,046,839
Circulation										
Parks										
Miami Metrozoo attendance	431,812	451,437	452,880	492,523	459,404	488,974	523,032	632,706	605,590	809,345
Deering Estate Gate Admissions [4]	N/A	N/A	N/A	26,324	25,124	27,092	27,289	42,968	48,167	54,069
Golf rounds	228,316	211,095	200,412	204,482	255,719	255,502	260,547	266,472	264,331	251,605
Marina utilization	90%	98%	99%	105%	105%	105%	102%	100%	99%	95%
Summer camp registrations	N/A	10,069	8,031	10,804	9,977	10,357	11,647	12,174	11,251	9,835
After school registrations at park facilities	N/A	1,334	1,536	1,146	1,445	2,265	2,415	2,540	2,156	1,536
Mass transit										
Daily riders - Metrobus	211,600	211,900	204,500	227,000	227,100	239,000	257,000	263,192	270,600	240,996
Daily riders - Metrorail	47,200	46,300	46,500	54,200	54,700	58,000	58,700	59,449	62,800	60,463
Daily riders - Metromover	14,300	16,200	16,300	24,900	30,600	29,000	27,200	27,240	27,400	25,385
Solid waste collection										
Waste collected (tons)	750,381	768,670	843,696	885,765	834,101	971,212	1,234M	764,582	744,925	676,676
Number of household and commercial customers	282,349	287,469	292,598	298,040	304,329	311,297	319,286	322,687	326,482	323,471
Solid waste disposal										
Trash disposed (net tons)	1.576M	1.487M	1.583M	1.622M	1.596M	1.836M	2.396M	1.679M	1.618M	1.552M

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

OPERATING INFORMATION

OPERATING INDICATORS BY FUNCTION/PROGRAM (Unaudited)

LAST TEN FISCAL YEARS

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Seaport										
Number of cruise ship passengers	3.365M	3.391M	3.643M	3.961M	3.500M	3.605M	3.731M	3.787M	4.138M	4.110M
Cargo tons transited	7.805M	8.247M	8.682M	9.002M	9.230M	9.474M	8.654M	7.835M	7.430M	6.831M
Ships (visits)	3,447	3,350	3,259	3,085	2,872	2,881	2,694	2,335	2,367	2,461
Aviation										
Number of passengers at Miami International Airport (MIA)	33.743M	33.049M	29.350M	29.533M	30.244M	30.912M	32.095M	32.278M	34.065M	33.875M
Cargo tons	1.799M	1.841M	1.773M	1.775M	1.942M	1.954M	1.953M	2.099M	2.080M	1.710M
Number of flight arrivals and departures at MIA	448,884	431,919	388,738	381,248	381,670	377,630	376,007	382,714	377,568	348,487
Water										
Number of customers	372,973	379,144	385,441	391,227	398,318	406,059	412,121	416,620	418,258	417,983
Water pumped (millions of gallons)	125,498	118,985	121,332	125,254	126,249	125,797	125,643	119,092	112,579	114,431
Sewer										
Number of customers	283,656	298,226	304,104	309,480	316,257	323,615	329,615	334,426	366,290	336,272
Wastewater treated (millions of gallons)	112,244	114,003	115,700	107,972	103,482	112,309	108,049	107,926	109,197	109,320
Public health										
Number of hospital admissions	55,389	66,424	68,141	68,475	67,566	67,462	66,074	77,316	80,803	78,048
Number of outpatient visits	528,674	579,599	598,701	610,485	621,548	591,934	570,331	563,690	579,440	618,670
Total patient days	388,750	439,080	445,819	450,359	446,157	437,312	439,213	504,986	512,355	492,572
Uninsured patient days	178,280	181,301	185,089	186,281	181,324	180,682	181,767	185,552	189,124	177,662

Legend: N/A = not available

Source: Various Miami-Dade County departments

Note:

1. The increase in FY 2009 reflects the transfer of the Neighborhood Centers to CAA from DHS; in FY 2010, the clients will be referred to Community Enrichment Centers.
2. The reduction in FY 2007 is due to the elimination of CDBG funding for public service activities.
3. Decrease in FY 2008 reflects reduced Documentary Stamp Surtax revenues.
4. Deering Estate Admissions reflects Estate's capacity rather than paid admissions. Data were restated beginning FY 2003.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

OPERATING INFORMATION

CAPITAL ASSET INDICATORS BY FUNCTION/PROGRAM (Unaudited)

LAST TEN FISCAL YEARS

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Protection of people and property										
Police Department										
Police district stations (Owned)	11	11	11	11	11	11	12	12	13	14
Police vehicles	N/A	3,149	3,246	3,261	3,272	3,233	3,227	3,305	3,291	3,223
Fire Department										
Fire suppression stations	N/A	N/A	43	44	45	49	56	58	55	55
Separate EMS stations	N/A	N/A	9	10	11	7	3	6	9	9
Pumpers/fire engines	N/A	N/A	26	28	29	31	37	36	35	35
Ambulances	N/A	N/A	42	44	48	46	49	49	59	59
Transportation (streets and roads)										
Road miles maintained	N/A	N/A	5,571	5,577	5,350	5,173	5,184	3,610	3,607	3,623
Traffic signals	2,985	3,045	3,080	3,155	3,225	3,264	3,275	3,306	3,476	3,583
Streetlights	19,117	18,883	19,766	19,857	20,044	20,610	21,131	20,500	21,607	22,166
Culture and recreation										
Parks and Recreation										
Parks acreage	9,332	8,855	8,855	9,129	9,185	9,347	9,434	12,660	12,661	12,673
Libraries										
Library facilities	37	37	39	39	39	40	41	45	50	51
Mass transit										
Miles of rail	21	21	21	22	22	22	22	22	22	22
Number of Metrorail stations	21	21	21	22	22	22	22	22	22	22
Number of buses	666	732	732	802	910	987	1,008	996	915	863
Solid waste collection										
Solid waste packers	N/A	N/A	602	466	463	518	636	612	639	540
Seaport										
Passenger terminals	11	11	11	10	10	10	10	12	12	12
Gantry cranes	10	10	10	10	10	12	12	9	9	9
Aviation										
Number of airports	6	6	6	6	6	6	5	5	5	5
Number of runways at MIA	4	4	4	4	4	4	4	4	4	4

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

OPERATING INFORMATION

CAPITAL ASSET INDICATORS BY FUNCTION/PROGRAM (Unaudited)

LAST TEN FISCAL YEARS

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Water										
Water treatment plants	8	8	8	8	8	8	8	8	8	8
Water mains (miles)	N/A	N/A	N/A	5,421	5,426	5,519	5,575	5,624	5,641	5,747
Water treatment capacity (million gallons per day)	452	452	452	452	452	452	452	452	452	452
Water supply wells	N/A	N/A	N/A	N/A	92	92	97	100	100	100
Sewer										
Sanitary sewers (miles)	N/A	N/A	N/A	3,722	3,724	3,803	3,858	3,919	3,948	3,981
Wastewater treatment plants	3	3	3	3	3	3	3	3	3	3
Wastewater treatment capacity (million gallons per	368	353	353	353	353	353	341	368	368	368
Wastewater pump stations	930	935	947	956	967	976	986	992	1,035	1,035
Public health										
Number of licensed hospital beds [1]	1,558	1,757	1,757	1,757	1,757	1,757	1,757	2,139	2,139	2,139

Legend: N/A = not available

Source: Various Miami-Dade County departments

Note:

1. The increase in the number of licensed hospital beds in 2001 is due to the acquisition of Jackson South Hospital and in 2007 due to acquisition of Jackson North Hospital.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

MISCELLANEOUS INFORMATION

GENERAL FUND REVENUES AND OTHER FINANCING SOURCES BY SOURCE (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

Fiscal Year ended September 30,	Total	General Property Taxes	Local Option Gas Taxes	Franchise, Communication and Utility Taxes	License and Permits	Intergovernmental Sales Tax	Intergovernmental Revenue Sharing	Intergovernmental Other	All Other Revenue Sources *
2000	$ 1,246,130	$ 608,819	$ 51,028	$ 134,174	$ 64,523	$ 90,762	$ 71,183	$ 15,997	$ 209,644
2001	1,305,822	640,135	52,401	139,943	71,764	99,509	65,454	14,160	222,456
2002	1,429,792	682,940	53,694	174,485	76,671	101,523	69,769	14,419	256,291
2003	1,499,131	764,558	55,282	156,735	78,246	111,386	66,252	14,599	252,073
2004	1,623,938	859,600	55,782	158,410	86,043	113,947	69,596	16,442	264,118
2005	1,771,352	950,483	57,526	153,504	90,761	118,751	74,426	16,159	309,742
2006	2,017,718	1,110,992	58,572	162,090	94,609	130,538	81,242	15,636	364,039
2007	2,215,188	1,286,643	57,389	175,193	80,856	130,822	77,838	15,569	390,878
2008	2,116,939	1,223,371	58,403	134,804	112,950	134,017	79,655	16,806	356,933
2009	2,091,407	1,262,973	52,669	122,814	106,217	113,916	75,963	14,756	342,099

* All other revenue sources excluding operating transfers in.

GENERAL FUND EXPENDITURES AND OTHER USES BY FUNCTION (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

Fiscal Year ended September 30,	Total	Policy Formulation and General Government	Protection of People and Property	Physical Environment	Transportation	Health and Socio-economic Environment	Culture and Recreation	Capital Outlay	Net Transfers*
2000	$ 1,245,828	$ 267,441	$ 591,150	$ 36,439	$ 29,671	$ 21,105	$ 66,969		$ 233,053
2001	1,323,076	281,823	620,783	33,730	31,485	30,102	71,987		253,166
2002	1,445,518	297,179	634,047	54,233	21,392	25,955	71,213	$ 19,581	321,918
2003	1,544,556	310,698	667,135	55,450	23,751	24,952	77,183	24,959	360,428
2004	1,635,367	307,699	720,652	59,855	26,146	45,257	84,894	14,043	376,821
2005	1,679,933	303,467	770,551	64,363	34,703	50,774	88,616	18,674	348,785
2006	1,924,873	338,856	850,199	73,600	36,799	39,974	101,787	24,772	458,886
2007	2,179,064	412,480	924,446	72,270	42,906	39,579	98,107	39,179	550,097
2008	2,157,955	423,505	933,452	73,025	42,025	44,934	104,710	23,518	512,786
2009	2,162,291	367,970	916,074	71,759	36,950	123,189	99,064	23,179	524,106

* Represents operating transfers in less operating transfers out.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

MISCELLANEOUS INFORMATION

TAX INCREMENT DISTRICTS (Unaudited)

LAST TEN FISCAL YEARS

(in thousands)

District		South Pointe	SE Overtown/ Park West	Park West Addition	Omni(1)	City Center	Homestead	Florida City	South Miami	Naranja Lakes	7th Avenue Corridor	Midtown Miami	North Miami	North Miami Beach	West Perrine
Municipality		Miami Beach	Miami	Miami	Miami	Miami Beach	Homestead	Florida City	South Miami	N/A	N/A	Miami	North Miami	N. Miami Beach	N/A
Base year (created)		1976	1982	1985	1986	1992	1993	1994	1998	2002	2003	2004	2004	2004	2006
Base assessment		$ 59,637	$ 78,306	$ 37,462	$ 246,899	$ 292,572	$ 85,619	$ 42,804	$ 68,437	$ 131,293	$ 54,233	$ 29,282	$ 870,434	$ 235,289	$ 431,320
Revenue															
County -	2000	$ 2,838	$ 217	N/A	$ 317	$ 3,414	$ 390	$ 73	$ 385						
	2001	3,602	344	N/A	393	3,984	419	140	340						
	2002	4,173	548	N/A	619	4,930	501	285	339						
	2003	4,717	970	N/A	1,344	5,882	606	313	301						
	2004	7,013	944	N/A	2,046	6,575	808	328	328	$ 125					
	2005	9,457	1,189	N/A	2,282	7,236	946	506	334	323	$ 97				
	2006	11,591	1,714	N/A	3,689	10,563	1,491	513	542	539	152	$ 52	$ 222	$ 197	
	2007	15,104	2,410	N/A	5,289	14,453	2,103	565	740	1,311	269	122	214	575	
	2008	14,669	2,228	N/A	4,652	13,956	1,711	743	719	1,577	286	300	360	756	$ 465
	2009	16,379	2,706	N/A	5,597	14,846	1,887	1,164	719	1,720	320	1,323	1,139	898	604
Municipality -	2000	$ 3,663	$ 355	N/A	$ 519	$ 4,407	$ 570	$ 100	$ 423						
	2001	4,734	574	N/A	624	5,241	656	219	376						
	2002	5,416	898	N/A	1,016	6,419	772	442	388						
	2003	5,971	1,562	N/A	1,982	7,400	911	463	368						
	2004	8,654	1,474	N/A	2,594	8,363	1,096	556	471	$ 51					
	2005	11,767	2,078	N/A	3,273	9,456	1,245	789	470	133	$ 40				
	2006	15,030	2,656	N/A	5,515	14,057	1,739	844	679	266	64	$ 76	$ 1,462	$ 253	
	2007	19,937	3,923	N/A	8,122	18,991	2,305	1,066	796	571	117	182	3,919	768	
	2008	18,228	3,745	N/A	7,747	17,691	2,125	1,299	752	701	127	478	4,624	1,146	$ 207
	2009	19,474	4,577	N/A	9,664	18,345	2,356	1,822	797	713	133	2,098	5,124	1,218	251

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

MISCELLANEOUS INFORMATION

INSURANCE IN FORCE (Unaudited)

AS OF SEPTEMBER 30, 2009

Type of Coverage	Insurer	Policy Period	Premium
ART INSURANCE:	Lloyds of London	04/17/09-04/17/10	$ 4,535
AUTOMOBILE LIABILITY:			
Executive Vehicles	Twin City	01/18/09-01/18/10	30,772
AVIATION:			
Airport Liability	ACE & London Companies	10/01/08-10/01/09	987,788
Airport Wrap-Up	London Companies	10/01/08-10/01/09	1,893,750
Aircraft Hull and Liability	National Union Fire	01/08/09-01/08/10	411,954
BONDS:			
Customs Bond	Fidelity & Deposit Co.	03/18/09-3/18/10	850
Money & Securities /WASAD	Fidelity & Deposit Co.	11/25/08-11/25/09	4,730
Crime Policy	Fidelity & Deposit Co.	08/19/09-08/19/10	124,358
FLOOD COVERAGE:			
Various County locations	American Bankers (NFIP)	Various	Various
HEALTH/LIFE COVERAGES:			
Head Start Accident Insurance	United Healthcare	01/25/09-01/25/10	1,883
Accidental Death	Hartford Life Insurance Company	08/29/09-08/29/10	182,967
Older Americans Volunteer Program	Various	07/01/09-07/01/10	5,790
PBA Survivors Benefit Trust	Hartford Life Insurance Company	08/29/09-08/29/10	Various
MARINE COVERAGE:			
Marine Hull & Liability	Fireman's Fund Insurance Co.	02/01/09-02/01/10	18,206
PROPERTY INSURANCE:			
Countywide Master Program	Various Companies	05/03/09-05/03/10	14,549,278
Boiler & Machinery	Zurich	05/03/09-05/03/10	131,876
Water and Sewer Department	Various Companies	10/31/08-10/31/09	3,000,402
Miami-Dade Housing Agency	Lexington	07/01/09-07/01/10	1,614,705
Solid Waste Department	Various Companies	05/03/09-05/03/10	1,570,838
South Terminal - MIA	Lexington/London	08/29/08-05/03/10	2,929,004
MDHA - Forced Place	Lloyd's of London	02/01/09-02/01/10	Various
SELF INSURANCE FUND:			
Automobile Liability	Self Insurance Fund	Continuous	
Police Professional Liability	Self Insurance Fund	Continuous	
Public Liability	Self Insurance Fund	Continuous	
Workers Compensation	Self Insurance Fund	Continuous	
SOUTH MIAMI-DADE CULTURAL CENTER			
Professional Liability	Security Insurance Co.	12/31/08-01/31/10	179,400
SPECIAL EVENTS:			
Dade County Auditorium	Western World Insurance Co.	10/04/08-10/04/09	Various

Source: Miami-Dade County General Services Administration, Risk Management Division.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

MISCELLANEOUS INFORMATION

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS (Unaudited)

LAST TEN FISCAL YEARS

	Commercial Construction (1)		Residential Construction (1)			Real Property Value (3)		
Year	Number of Buildings	Value (in thousands)	Number of Units	Value (in thousands)	Bank/Savings Deposits (2) (in millions)	Commercial (in thousands)	Residential (in thousands)	Nontaxable (in thousands)
2000	601	$ 513,457	8,360	$ 687,205	$ 40,543	$ 32,137,670	$ 71,442,168	$ 21,304,769
2001	525	616,442	9,882	845,123	45,064	33,219,426	76,087,033	22,747,425
2002	498	722,077	8,805	751,960	51,297	32,650,542	85,606,675	23,648,584
2003	397	697,100	9,373	819,753	56,264	29,999,821	99,013,490	24,661,795
2004	794	359,033	9,603	982,420	62,368	27,473,191	116,239,333	26,120,760
2005	914	273,735	8,893	1,031,757	70,222	23,855,015	139,613,985	28,092,145
2006	394	327,729	8,001	899,980	73,205	23,738,025	169,866,793	31,261,236
2007	288	295,413	2,404	315,586	76,345	16,598,833	215,572,532	34,845,321
2008	274	477,442	1,262	159,407	74,987	9,129,832	258,170,144	38,811,047
2009	202	263,754	556	55,417	77,178	25,624,333	259,434,650	49,770,970

Source:

(1) Miami-Dade County Building Department. Unincorporated Area only.

(2) Federal Deposit Insurance Corporation deposits of all FDIC insured institutions as of June 30.

(3) Miami-Dade County Property Appraiser. In FY 2009, total actual and assessed values are estimates based on the First Certified 2008 Tax Roll made on October 2008, prior to any adjustments processed by the Value Adjustment Board. The Final Certified Tax Roll for 2008 has not been released as of the date of this report. Approximately $82 billion in taxable value has been petitioned for reassessment to the Value Adjustment Board.

See accompanying independent auditors' report.

MISCELLANEOUS INFORMATION

MIAMI-DADE COUNTY TOURISM (Unaudited)

LAST TEN CALENDAR YEARS

(in thousands)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Number of Visitors										
Domestic	5,475	5,263	5,316	5,585	5,726	6,029	6,263	6,473	6,341	6,252
International	5,684	5,246	4,915	4,860	5,236	5,272	5,322	5,493	5,787	5,684
Total	11,159	10,509	10,231	10,445	10,962	11,301	11,585	11,966	12,128	11,936
International Visitors by Region										
European Countries	1,419	1,222	1,131	1,108	1,246	1,213	1,224	1,294	1,361	1,279
Caribbean Countries	739	698	650	646	676	686	665	684	702	682
Latin American Countries	2,725	2,581	2,461	2,430	2,628	2,673	2,778	2,835	3,020	3,067
Canada/Japan/Other	801	745	673	676	686	701	655	680	704	656
Total	5,684	5,246	4,915	4,860	5,236	5,272	5,322	5,493	5,787	5,684

Source: Greater Miami Convention and Visitors Bureau.

MIAMI-DADE COUNTY TOURISM ECONOMIC IMPACT (Unaudited)

LAST TEN CALENDAR YEARS

(in millions)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Domestic	$8,530	$7,122	$6,299	$5,573	$6,883	$7,863	$7,688	$7,146	$6,557	$5,954
International	8,065	6,797	5,613	4,164	6,875	8,124	9,108	10,759	10,745	11,157
Total	$16,595	$13,919	$11,912	$9,737	$13,758	$15,987	$16,796	$17,905	$17,302	$17,111

Source: Greater Miami Convention and Visitors Bureau.

MIAMI-DADE COUNTY TOURISM TAX COLLECTION (Unaudited)

LAST TEN CALENDAR YEARS

(in thousands)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Tourist Development Tax	$12,309	$11,637	$10,904	$11,234	$12,851	$15,097	$16,703	$18,390	$17,844	$14,388
Convention Development Tax	30,493	29,345	27,263	29,413	30,045	39,813	42,741	47,249	47,225	40,946
Tourist Development Surtax	4,303	4,152	4,290	4,601	5,150	5,294	5,594	5,924	5,663	4,651
Professional Sports Facility Tax	6,155	5,819	5,452	5,617	6,425	7,549	8,352	9,195	8,922	7,194
Homeless and Spouse Abuse Tax	9,129	9,701	9,958	9,618	11,440	12,796	14,005	14,602	15,098	14,969

Note: Actual year tax collected by facilities as follows:

Tourist Development Tax - 2% on living rentals for six months or less; excludes Miami Beach, Surfside and Bal Harbour.

Convention Development Tax - 3% on living rentals for six months or less; excludes Surfside and Bal Harbour.

Tourist Development Surtax - 2% on food and beverage sold in hotels and motels; excludes Miami Beach, Surfside and Bal Harbour, effective July 1, 1990.

Professional Sports Facility Tax - 1% on living rentals for six months or less; excludes Miami Beach, Surfside and Bal Harbour, effective January 1, 1991.

Homeless and Spouse Abuse Tax - 1% on food and beverages sold in establishments except motels and hotels, having gross annual revenues greater than $400,000, licensed to sell alcoholic beverages for consumption on premises, excluding Miami Beach, Surfside and Bal Harbour, effective October 1, 1993.

Source: Miami-Dade County Finance Department, Tax Collector's Division.

See accompanying independent auditors' report.

MIAMI-DADE COUNTY
STEPHEN P. CLARK CENTER
111 N.W. 1ST STREET
MIAMI, FLORIDA 33128

INDIVIDUAL DEPARTMENT FINANCIAL STATEMENTS
CAN BE OBTAINED FROM:

MIAMI-DADE TRANSIT
OVERTOWN TRANSIT VILLAGE
701 NW 1ST COURT, SUITE 1700
MIAMI, FLORIDA 33136

SOLID WASTE MANAGEMENT
2525 N.W. 62ND STREET, 5TH FLOOR
MIAMI, FLORIDA, 33147

SEAPORT DEPARTMENT
1015 NORTH AMERICA WAY
MIAMI, FLORIDA, 33132

AVIATION DEPARTMENT
MIAMI INTERNATIONAL AIRPORT
4200 N.W. 21ST STREET
MIAMI, FLORIDA 33142

WATER AND SEWER DEPARTMENT
3071 S.W. 38TH AVENUE
MIAMI, FLORIDA 33146
http://www.miamidade.gov/wasd/reports_financial.asp

PUBLIC HEALTH TRUST
1611 N.W. 12TH AVENUE
MIAMI, FLORIDA 33136

HOUSING AGENCY
1401 N.W. 7TH STREET
MIAMI, FLORIDA 33125

About the Cover

The Miami Skyline

The Dante B. Fascell Port of Miami Bridge stretches towards the Miami skyline.

Photograph Courtesy of:
Dan Cowan
Miami-Dade County Seaport

Miami-Dade County, Florida
Finance Department
Office of the Controller
111 NW 1 Street, Suite 2620
Miami, Florida 33128-1980

KPMG LLP
Suite 2000
200 South Biscayne Boulevard
Miami, FL 33131

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Honorable Mayor, and Chairperson, and
Members of the Board of County Commissioners
Miami-Dade County, Florida:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Miami-Dade County, Florida as of and for the year ended September 30, 2009, which collectively comprise Miami-Dade County, Florida's basic financial statements, and have issued our report thereon dated May 18, 2010. Our report was modified to include a reference to other auditors. Further, our report was modified to emphasize the restatement of the respective net assets and fund balances as of October 1, 2008 of the governmental activities and the aggregate remaining fund information of Miami-Dade County, Florida. Moreover, our report was modified to emphasize certain risks associated with the significant losses incurred and uncertainties related to the operations of the Public Health Trust of Miami-Dade County, Florida. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Other auditors audited the financial statements of (1) Miami-Dade Housing Finance Authority (a discretely presented component unit); (2) Jackson Memorial Foundation, Inc. (a discretely presented component unit); (3) Public Health Trust of Miami-Dade County (a major enterprise fund); (4) Miami-Dade Water and Sewer Department (a major enterprise fund); (5) Miami-Dade Transit Department (a major enterprise fund); (6) Miami-Dade County Clerk of the Circuit and County Courts Special Revenue and Agency Funds (a nonmajor governmental fund and a nonmajor fund); (7) Miami-Dade Housing Agency – Other Housing Programs (a nonmajor governmental fund); (8) Miami-Dade Housing Agency – Section 8 Allocation Properties Fund (a nonmajor enterprise fund); (9) Miami-Dade County Mixed Income Properties Fund (a nonmajor enterprise fund); and (10) Pension Trust Fund (a nonmajor fund), as described in our report on Miami-Dade County, Florida's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of Jackson Memorial Foundation, Inc. and Miami-Dade County Mixed Income Properties Fund were not in accordance with *Government Auditing Standards*.

For purposes of this report, our consideration of internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters did not include Miami-Dade County Aviation Department, Miami-Dade County Seaport Department, and Miami-Dade County Department of Solid Waste Management. We have issued separate reports on our consideration of internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters for these entities. The findings, if any, included in those reports are not included herein.

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Internal Control over Financial Reporting

In planning and performing our audit, we considered Miami-Dade County, Florida's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Miami-Dade County, Florida's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Miami-Dade County, Florida's internal control over financial reporting.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency and that is described in the accompanying schedule of findings and questioned costs as 2009-01. A significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Miami-Dade County, Florida's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Miami-Dade County, Florida in a separate letter dated May 18, 2010.

Miami-Dade County, Florida's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Miami-Dade County, Florida's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Honorable Mayor, and Chairperson, Members of the Board of County Commissioners, management, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

May 18, 2010
Certified Public Accountants

KPMG LLP
Suite 2000
200 South Biscayne Boulevard
Miami, FL 33131

Report on Compliance with Requirements Applicable to Each Major Federal Program and State Project and on Internal Control over Compliance in Accordance with OMB Circular A-133, Section 215.97, Florida Statutes and Chapter 10.550, *Rules of the Auditor General of the State of Florida*

The Honorable Mayor, and Chairperson, and
Members of the Board of County Commissioners
Miami-Dade County, Florida

Compliance

We have audited the compliance of Miami-Dade County, Florida (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget *(OMB) Circular A-133 Compliance Supplement*, and the requirements described in the *Executive Office of the Governor's State Projects Compliance Supplement*, that are applicable to each of its major federal programs and state projects for the year ended September 30, 2009. The County's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs and state projects is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County's basic financial statements include the operations of the Miami-Dade Aviation Department; Miami-Dade Transit Department; Public Health Trust of Miami-Dade County; the Miami-Dade Housing Agency and Miami-Dade Water and Sewer Department, which received approximately $65,000,000; $97,000,000; $27,000,000; $198,000,000; and $22,000,000 respectively, in federal awards and state financial assistance, which is not included in the schedule of expenditures of federal awards and state financial assistance for the year ended September 30, 2009. Our audit, described below, did not include the operations of the Miami-Dade Aviation Department; Miami-Dade Transit Department; Public Health Trust of Miami-Dade County; the Miami-Dade Housing Agency, and Miami-Dade Water and Sewer Department because these departments engaged us or other auditors to separately perform an audit in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* (OMB Circular A-133); Section 215.97, *Florida Statutes* (Section 215.97); and Chapter 10.550, *Rules of the Auditor General of the State of Florida* (Chapter 10.550).

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; OMB Circular A-133, Section 215.97, and Chapter 10.550. Those standards, OMB Circular A-133, Section 215.97, and Chapter 10.550 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

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As described in items 2009-03, 2009-07, 2009-08, 2009-10, 2009-11, 2009-12, 2009-13, 2009-14, 2009-15, 2009-16, 2009-17, 2009-19, 2009-20, 2009-22, and 2009-24 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding activities allowed or unallowed, and subrecipient monitoring applicable to its U.S. Department of Agriculture, Child and Adult Food Care Program (CFDA No. 10.558); activities allowed or unallowed applicable to its U.S. Department of Housing and Urban Development, Community Development Block Grants/Entitlement Grants (CFDA No. 14.218); activities allowed or unallowed and eligibility applicable to its U.S. Department of Housing and Urban Development, HOME Investment Partnerships Program (CFDA No. 14.239); period of availability and activities allowed or unallowed applicable to its U.S. Department of Transportation, Highway Planning and Construction Grant Cluster (CFDA No. 20.205); activities allowed or unallowed and special tests and provisions applicable to its U.S. Department of Health and Human Services, Child Care Development Fund Cluster (Child Care and Development Block Grant (CFDA No. 93.575); ARRA – Child Care and Development Block Grant (CFDA No. 93.713), Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CFDA No. 93.596)) and Temporary Assistance of Needy Families (CFDA No. 93.558); activities allowed or unallowed and eligibility applicable to its U.S. Department of Health and Human Services, Refugee Entrant and Assistance Administered Program (CFDA No. 93.566); activities allowed or unallowed applicable to its U.S. Department of Health and Human Services, Head Start Program (CFD No 93.600); cash management applicable to its U.S. Department of Homeland Security, Homeland Security Grant Program (CFDA No. 97.067); and activities allowed or unallowed applicable to its Florida Housing Finance Corporation State Housing Initiative Partnership Program (CFSA No. 52.901). Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs and state projects for the year ended September 30, 2009. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133, Section 215.97, and Chapter 10.550 and which are described in the accompanying schedule of findings and questioned costs as items 2009-02, 2009-04, 2009-05, 2009-06, 2009-09, 2009-18, 2009-21, 2009-23, 2009-25, 2009-26, and 2009-27.

Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs and state projects. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program or state project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and others that we consider to be material weaknesses.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A significant deficiency is a control deficiency, or combination of control

deficiencies, that adversely affects the entity's ability to administer a federal program or state project such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program or state project that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2009-03, 2009-07, 2009-08, 2009-10, 2009-11, 2009-12, 2009-13, 2009-14, 2009-15, 2009-16, 2009-17, 2009-19, 2009-20, 2009-22, and 2009-24 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider items 2009-03, 2009-07, 2009-08, 2009-10, 2009-11, 2009-12, 2009-13, 2009-14, 2009-15, 2009-16, 2009-17, 2009-19, 2009-20, 2009-22, and 2009-24 to be material weaknesses.

Schedule of Expenditures of Federal Awards and State Financial Assistance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2009, and have issued our report thereon dated May 18, 2010. Our report was modified to include a reference to other auditors. Further, our report was modified to emphasize the restatement of the respective net assets and fund balances as of October 1, 2008 of the governmental activities and the aggregate remaining fund information of the County. Moreover, our report was modified to emphasize certain risks associated with the significant losses incurred and uncertainties related to the operations of the Public Health Trust of Miami-Dade County, Florida. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by OMB Circular A-133, Section 215.97, and Chapter 10.550 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses, and accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Honorable Mayor and Chairperson and Members of the Board of County Commissioners, County management, federal and state awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

KPMG LLP

June 30, 2010, except the schedule of expenditures
of federal awards and state financial assistance
which is as of May 18, 2010
Certified Public Accountants

THE CHILDREN'S TRUST COORDINATOR CHECKLIST

Contract 2010-2011 (8/1/10-7/31/11)

Program Requirements	Detail of Program Requirements	Date Completed or Reason Pending
Site Requirements		
	DCF Exemption Letters	
	Fire Inspection Yearly	
	OPS Manual on site	
	Incident Report Form	
	Attendance Log-Children must sign in and parents sign out (Time)	
	TCT Out-of-School Standards	
	All Children Together (ACT) Inclusion Specialist Assigned to Contracts	
	TCT Monitoring Tool	
Employee Files		
	Employee File Checklist	
	Affidavit of Good Moral Character-Must be Notarized	
	Background Check Level 2 - Every 5 years	
	Attachment E-Affidavit of Background Check (Copy in Every file)	
Participant Files		
	Participant File Checklist	
	Registration Packets	
Unit Table (# of Slots Per Site)		
	Minimum of 5 slots CWD in GP Contracts	
Calendar of Days Open		
	After School Days(180)/ Full Day Camps (23)/Summer Camp (34)	
Fee Schedule		
	PROGRAMS ARE FREE	
Scope of Services		
	Attachment C-Program Requirements	
Program Schedule		
	After-School/Summer Camp Components	

Data Tracker		
	Attendance/Participant Demographics	
	Outcome Reporting (Test Scores)	
	Aggregate/Alternative Testing	
Reports		
	Quarterly Reports Due Dates	
	Testing (ORF & PACER)	
	Narratives	
	Satisfaction Surveys	
Program Budgets		
	Budgets Per Site Breakdown	
	2 Budget Revisions per contract (Must submit 60 days before end of contract)	
	Monthly Check Deposit & JE's to Finance	
	Grant Creation Forms & New Grant Index Codes	
Marketing	TCT Logo-Stamp Documents	
	Make sure communications has TCT Marketing Kit/Logo/TCT sponsorship language	
Monitoring Tools		
	TCT Site Monitoring	
	SACERS Evaluation	
	TCT Results & Accountability Tool	
	Fiscal Results Tool	
Trainings		
	ORF Training	
	PACER Training	
	Project Rise Trainings	
	Data Tracker	
	SACERS	
	Renewal Contract Development & Contract Management	
	Quarterly Provider Meetings	
	Inclusion Trainings (ACT)	
Financial Audits		
	Annual Audit	
	Submit Extension Letter	
	Program Specific Audit	
Switch Board of Miami	Update within 30 days of contract	

Evaluation Form: Recreation Leadership Modules 1 – 12

Region: _____ **Park:** _____
Type of Camp: _____ **Date/Time:** _____

Module 1 – Safe
Do you observe any unsafe conditions at the facility? Are the supplies stored appropriately? Are there clear traffic paths with marked exits? Is emergency contact information readily available?

Extremely Safe				**Not at all Safe**
5	**4**	**3**	**2**	**1**

Module 2- Healthy
Does the facility look clean? Are there cleaning products available?
Is there ample water and are children encouraged to drink it frequently throughout the day?
Are the counselors demonstrating good eating habits and do you see healthy snack options?

Extremely Healthy				**Not at all Healthy**
5	**4**	**3**	**2**	**1**

Module 3 – Recreation Environments
Do current activities correspond to the posted schedule? Do you see interest areas, equipment and supplies which reflect a variety of skills and interests?
Do the counselors effectively manage transitions so that children are consistently engaged?

Extremely Positive				**Not at all Positive**
5	**4**	**3**	**2**	**1**

Module 4 – Physical
Is there space and time provided for children to engage in active play that encourages development and cooperation? Do the children take appropriate breaks from vigorous activity?
Do children engage in activities such as Jenga or jacks that encourage fine motor development?

Extremely Positive				**Not at all Positive**
5	**4**	**3**	**2**	**1**

Module 5 – Cognitive
Are children encouraged to pursue and develop special talents in different cognitive areas?
Do the leaders ask the children questions in order to develop critical thinking skills?
Are there activities which allow children to explore the natural sciences and the outdoors?

Extremely Positive				**Not at all Positive**
5	**4**	**3**	**2**	**1**

Module 6 – Communication
Are materials, time and space provided for children to make up their own games and activities?
Are children encouraged to express their feelings and discuss problems verbally rather than using aggression to solve a problem? Are children listened to with respect?

Extremely Positive				**Not at all Positive**
5	**4**	**3**	**2**	**1**

Module 7 – Creative
Is there space in the schedule for children to organize their own games and activities without adult involvement? Are there samples of creative work on display?

Extremely Positive				**Not at all Positive**
5	**4**	**3**	**2**	**1**