

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	<u>\$ 348,825</u>	<u>\$ 725,215</u>	<u>\$ 82,845</u>	<u>\$ 99,852</u>	<u>\$ 1,256,737</u>
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	<u>10,686</u>	<u>23,053</u>	<u>5,190</u>	<u>9,165</u>	<u>48,094</u>
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	<u>338,139</u>	<u>702,162</u>	<u>77,655</u>	<u>90,687</u>	<u>1,208,643</u>
Total liabilities and fund balances	<u>\$ 348,825</u>	<u>\$ 725,215</u>	<u>\$ 82,845</u>	<u>\$ 99,852</u>	<u>\$ 1,256,737</u>

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.