

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	<u>\$ 117,346</u>	<u>\$ 117,701</u>	<u>\$ 129,113</u>	<u>\$ 364,160</u>
Liabilities:				
Due to other governments	\$ 117,346	\$ 117,701	\$ 129,113	\$ 364,160
Assets held in trust				
Total liabilities	<u>\$ 117,346</u>	<u>\$ 117,701</u>	<u>\$ 129,113</u>	<u>\$ 364,160</u>

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
<u>CLERK OF CIRCUIT AND COUNTY COURTS</u>				
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	<u>\$ 115,615</u>	<u>\$ 597,077</u>	<u>\$ 595,346</u>	<u>\$ 117,346</u>
Liabilities:				
Due to other governments	\$ 115,615	\$ 597,771	\$ 596,040	\$ 117,346
Total liabilities	<u>\$ 115,615</u>	<u>\$ 597,771</u>	<u>\$ 596,040</u>	<u>\$ 117,346</u>
<u>TAX COLLECTOR FUND</u>				
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	<u>\$ 108,128</u>	<u>\$ 117,701</u>	<u>\$ 108,128</u>	<u>\$ 117,701</u>
Liabilities:				
Due to other governments	\$ 108,128	\$ 153,309	\$ 143,736	\$ 117,701
Total liabilities	<u>\$ 108,128</u>	<u>\$ 153,309</u>	<u>\$ 143,736</u>	<u>\$ 117,701</u>
<u>OTHER AGENCY FUNDS</u>				
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	<u>\$ 130,636</u>	<u>\$ 55,134</u>	<u>\$ 56,657</u>	<u>\$ 129,113</u>
Liabilities:				
Due to other governments	\$ 130,636	99,559	101,082	\$ 129,113
Total liabilities	<u>\$ 130,636</u>	<u>\$ 99,559</u>	<u>\$ 101,082</u>	<u>\$ 129,113</u>
<u>TOTALS-ALL AGENCY FUNDS</u>				
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	<u>\$ 354,379</u>	<u>\$ 769,912</u>	<u>\$ 760,131</u>	<u>\$ 364,160</u>
Liabilities:				
Due to other governments	\$ 354,379	\$ 850,639	\$ 840,858	\$ 364,160
Total liabilities	<u>\$ 354,379</u>	<u>\$ 850,639</u>	<u>\$ 840,858</u>	<u>\$ 364,160</u>

See accompanying independent auditors' report.