

MIAMI-DADE COUNTY, FLORIDA

STATEMENT OF NET ASSETS

SEPTEMBER 30, 2009

(in thousands)

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Housing Finance Authority	Jackson Memorial Foundation
<b>ASSETS</b>					
Cash and cash equivalents	\$ 200,082	\$ 551,461	\$ 751,543	\$ 12,128	\$ 2,565
Investments	921,702	885,906	1,807,608	8,996	6,989
Receivables, net	39,176	392,353	431,529	445	7,060
Internal balances	302,777	(302,777)			
Due from primary government				1,000	
Due from other governments	193,544	99,726	293,270		
Mortgages and notes receivable, net	167,936		167,936	3,809	
Inventories	28,890	103,564	132,454		
Other assets	13,225	90,073	103,298	32	47
Capital assets, net of depreciation					
Land	646,968	671,635	1,318,603		
Buildings and building improvements, net	1,489,393	3,768,208	5,257,601		
Machinery and equipment, net	187,764	953,511	1,141,275	13	343
Infrastructure, net	993,370	3,217,354	4,210,724		
Construction in progress	503,174	3,330,087	3,833,261		
Total capital assets	3,820,669	11,940,795	15,761,464	13	343
Restricted cash and cash equivalents	263,344	498,597	761,941		
Restricted long-term investments	893,037	615,353	1,508,390		
Deferred charges	34,665	272,502	307,167	4,017	
Total assets	6,879,047	15,147,553	22,026,600	30,440	17,004
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	199,675	620,100	819,775	109	759
Accrued interest payable	40,749	182,837	223,586		
Due to other governments	90,612	98,511	189,123		
Due to component unit	1,000		1,000		
Unearned revenue	38,132	113,683	151,815		36
Other liabilities	75,954		75,954		
Long-term liabilities					
Due within one year	270,465	645,172	915,637	79	
Due in more than one year	3,861,868	8,678,013	12,539,881	294	
Total liabilities	4,578,455	10,338,316	14,916,771	482	795
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	1,559,919	3,630,809	5,190,728	13	343
Restricted for:					
Capital projects	134,603	57,256	191,859		
Debt service	104,926	367,938	472,864		
Housing programs	147,396		147,396		
Fire and Rescue	70,698		70,698		
Transportation	178,093		178,093		
Public Library	76,040		76,040		
Community and Social Development	77,793		77,793		
Environmentally Endangered Lands	61,390		61,390		
Stormwater Utility	57,115		57,115		
Other purposes (expendable)	198,616	354,344	552,960	1,526	
Other purposes (nonexpendable)	3,260		3,260		16,410
Unrestricted	(369,257)	398,890	29,633	28,419	(544)
Total net assets	\$ 2,300,592	\$ 4,809,237	\$ 7,109,829	\$ 29,958	\$ 16,209

The notes to the financial statement are an integral part of this statement.