

MIAMI-DADE COUNTY, FLORIDA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
BY FUND TYPE
SEPTEMBER 30, 2009**
(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS:					
Cash and cash equivalents	\$ 91,428	\$ 30,334	\$ 278,175	\$ 636	\$ 400,573
Investments	434,335	115,341	965,062	3,087	1,517,825
Receivables, net	21,987		4,169		26,156
Delinquent taxes receivable	17,519	3,345			20,864
Allowance for uncollected delinquent taxes	(17,519)	(3,345)			(20,864)
Due from other funds	19,618		1,202		20,820
Due from other governments	139,636		8,079		147,715
Mortgages and notes receivable, net	167,936				167,936
Inventories	7,086				7,086
Other assets	3,083		50		3,133
Long-term advances receivable	139,948				139,948
Total assets	\$ 1,025,057	\$ 145,675	\$ 1,256,737	\$ 3,723	\$ 2,431,192
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts payable and accrued liabilities	\$ 57,817		\$ 23,230		\$ 81,047
Retainage payable	217		18,670		18,887
Due to other funds	65,756		2,517		68,273
Due to other governments	29,347		488		29,835
Deferred revenue	115,221		2,836		118,057
Other liabilities	75,601		353		75,954
Total liabilities	343,959		48,094		392,053
Fund balances:					
Reserved for encumbrances	43,319		215,535		258,854
Reserved for inventories	7,086				7,086
Reserved for mortgages receivable	93,769				93,769
Reserved for long-term advances receivable	139,948				139,948
Reserved for other long-term assets	3,017				3,017
Reserved for housing assistance payments	18,399				18,399
Reserved for debt service		\$ 145,675			145,675
Reserved for permanent endowments				\$ 3,260	3,260
Unreserved fund balances	375,560		993,108	463	1,369,131
Total fund balances	681,098	145,675	1,208,643	3,723	2,039,139
Total liabilities and fund balances	\$ 1,025,057	\$ 145,675	\$ 1,256,737	\$ 3,723	\$ 2,431,192

See accompanying independent auditors' report.

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.