

MIAMI-DADE COUNTY, FLORIDA

AGENCY FUNDS
 COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
 SEPTEMBER 30, 2010
 (in thousands)

	Clerk of Circuit and County Courts	Tax Collector Fund	Other Agency Funds	Total
Assets:				
Cash and cash equivalents	\$ 158,989	\$ 31,047	\$ 14,625	\$ 204,661
Investments	2,697	63,695	30,006	96,398
Delinquent taxes receivable		158,059		158,059
Allowance for uncollected delinquent taxes		(158,059)		(158,059)
Performance bonds			81,443	81,443
Other current assets	135			135
Total assets	<u>\$ 161,821</u>	<u>\$ 94,742</u>	<u>\$ 126,074</u>	<u>\$ 382,637</u>
Liabilities:				
Due to other governments	\$ 161,821	\$ 94,742	\$ 126,074	\$ 382,637
Total liabilities	<u>\$ 161,821</u>	<u>\$ 94,742</u>	<u>\$ 126,074</u>	<u>\$ 382,637</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, 2010
(in thousands)

	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
<u>CLERK OF CIRCUIT AND COUNTY COURTS</u>				
Assets:				
Cash and cash equivalents	\$ 114,469	\$ 986,710	\$ 942,190	\$ 158,989
Investments	2,700	21,595	21,598	2,697
Other current assets	177	2,135	2,177	135
Total assets	<u>\$ 117,346</u>	<u>\$ 1,010,440</u>	<u>\$ 965,965</u>	<u>\$ 161,821</u>
Liabilities:				
Due to other governments	\$ 117,346	\$ 1,023,455	\$ 978,980	\$ 161,821
Total liabilities	<u>\$ 117,346</u>	<u>\$ 1,023,455</u>	<u>\$ 978,980</u>	<u>\$ 161,821</u>
<u>TAX COLLECTOR FUND</u>				
Cash and cash equivalents	\$ 20,127	\$ 31,047	\$ 20,127	\$ 31,047
Investments	97,574	63,695	97,574	63,695
Delinquent taxes receivable	143,606	100,680	86,227	158,059
Allowance for uncollected delinquent taxes	(143,606)	(100,680)	(86,227)	(158,059)
Total assets	<u>\$ 117,701</u>	<u>\$ 94,742</u>	<u>\$ 117,701</u>	<u>\$ 94,742</u>
Liabilities:				
Due to other governments	\$ 117,701	\$ 100,803	\$ 123,762	\$ 94,742
Total liabilities	<u>\$ 117,701</u>	<u>\$ 100,803</u>	<u>\$ 123,762</u>	<u>\$ 94,742</u>
<u>OTHER AGENCY FUNDS</u>				
Assets:				
Cash and cash equivalents	\$ 6,756	\$ 14,626	\$ 6,757	\$ 14,625
Investments	32,754	30,005	32,753	30,006
Performance bonds	89,603	5,549	13,709	81,443
Total assets	<u>\$ 129,113</u>	<u>\$ 50,180</u>	<u>\$ 53,219</u>	<u>\$ 126,074</u>
Liabilities:				
Due to other governments	\$ 129,113	\$ 91,560	\$ 94,599	\$ 126,074
Total liabilities	<u>\$ 129,113</u>	<u>\$ 91,560</u>	<u>\$ 94,599</u>	<u>\$ 126,074</u>
<u>TOTALS-ALL AGENCY FUNDS</u>				
Assets:				
Cash and cash equivalents	\$ 141,352	\$ 1,032,383	\$ 969,074	\$ 204,661
Investments	133,028	115,295	151,925	96,398
Delinquent taxes receivable	143,606	100,680	86,227	158,059
Allowance for uncollected delinquent taxes	(143,606)	(100,680)	(86,227)	(158,059)
Performance bonds	89,603	5,549	13,709	81,443
Other current assets	177	2,135	2,177	135
Total assets	<u>\$ 364,160</u>	<u>\$ 1,155,362</u>	<u>\$ 1,136,885</u>	<u>\$ 382,637</u>
Liabilities:				
Due to other governments	\$ 364,160	\$ 1,215,818	\$ 1,197,341	\$ 382,637
Total liabilities	<u>\$ 364,160</u>	<u>\$ 1,215,818</u>	<u>\$ 1,197,341</u>	<u>\$ 382,637</u>

See accompanying independent auditors' report.