

MIAMI-DADE COUNTY, FLORIDA

STATEMENT OF NET ASSETS

SEPTEMBER 30, 2010

(in thousands)

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Housing Finance Authority	Jackson Memorial Foundation
ASSETS					
Cash and cash equivalents	\$ 328,465	\$ 855,925	\$ 1,184,390	\$ 9,913	\$ 4,115
Investments	641,812	708,649	1,350,461	13,737	6,751
Receivables, net	45,592	373,275	418,867	372	10,769
Internal balances	315,420	(315,420)			
Due from primary government				1,000	
Due from other governments	231,449	126,753	358,202		
Mortgages and notes receivable, net	168,622		168,622	3,814	
Inventories	28,125	99,246	127,371		
Other assets	3,314	53,685	56,999	168	55
Capital assets, net of depreciation					
Land	671,292	652,306	1,323,598		
Buildings and building improvements, net	1,556,599	5,782,080	7,338,679		
Machinery and equipment, net	182,063	930,923	1,112,986	10	800
Infrastructure, net	943,932	3,427,368	4,371,300		
Construction in progress	765,186	1,995,160	2,760,346		
Total capital assets	4,119,072	12,787,837	16,906,909	10	800
Restricted cash and cash equivalents	308,625	1,161,190	1,469,815		
Restricted long-term investments	482,241	741,115	1,223,356		
Investment derivative instruments	22,554	28,643	51,197		
Deferred charges	36,157	287,154	323,311	4,147	
Total assets	6,731,448	16,908,052	23,639,500	33,161	22,490
LIABILITIES					
Accounts payable and accrued liabilities	220,221	501,942	722,163	108	1,528
Accrued interest payable	55,078	232,162	287,240		
Due to other governments	54,718	100,925	155,643		
Due to component unit	1,000		1,000		
Unearned revenue	31,025	123,094	154,119		
Other liabilities	45,409		45,409	1,501	
Long-term liabilities					
Due within one year	307,394	527,416	834,810	89	
Due in more than one year	4,010,314	10,585,889	14,596,203	277	
Total liabilities	4,725,159	12,071,428	16,796,587	1,975	1,528
NET ASSETS					
Invested in capital assets, net of related debt	1,283,615	3,489,315	4,772,930	10	800
Restricted for:					
Capital projects	143,229	171,121	314,350		
Debt service	137,171	679,602	816,773		
Housing programs	136,463		136,463		
Fire and Rescue	40,429		40,429		
Transportation	167,913		167,913		
Public Library	72,189		72,189		
Community and Social Development	80,700		80,700		
Environmentally Endangered Lands	56,683		56,683		
Stormwater Utility	50,064		50,064		
Other purposes (expendable)	193,818	210,649	404,467	1,433	14,896
Other purposes (nonexpendable)	3,260		3,260		
Unrestricted	(359,245)	285,937	(73,308)	29,743	5,266
Total net assets	\$ 2,006,289	\$ 4,836,624	\$ 6,842,913	\$ 31,186	\$ 20,962

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