

MIAMI-DADE COUNTY, FLORIDA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
BY FUND TYPE
SEPTEMBER 30, 2010**
(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS:					
Cash and cash equivalents	\$ 131,277	\$ 67,153	\$ 333,078	\$ 1,222	\$ 532,730
Investments	278,996	125,096	523,149	2,506	929,747
Receivables, net	17,461		1,807		19,268
Delinquent taxes receivable	18,017	3,416			21,433
Allowance for uncollected delinquent taxes	(18,017)	(3,416)			(21,433)
Due from other funds	15,202		800		16,002
Due from other governments	165,295		13,762		179,057
Mortgages and notes receivable, net	168,622				168,622
Inventories	6,224				6,224
Other assets	3,170		50		3,220
Long-term advances receivable	132,181				132,181
Total assets	<u>\$ 918,428</u>	<u>\$ 192,249</u>	<u>\$ 872,646</u>	<u>\$ 3,728</u>	<u>\$ 1,987,051</u>
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts payable and accrued liabilities	\$ 48,492		\$ 46,394		\$ 94,886
Retainage payable	223		23,354		23,577
Due to other funds	71,199		2,219		73,418
Due to other governments	27,277		488		27,765
Deferred revenue	110,519		194		110,713
Other liabilities	45,041		368		45,409
Total liabilities	<u>302,751</u>		<u>73,017</u>		<u>375,768</u>
Fund balances:					
Reserved for encumbrances	49,370		262,145		311,515
Reserved for inventories	6,224				6,224
Reserved for mortgages receivable	120,558				120,558
Reserved for long-term advances receivable	132,181				132,181
Reserved for capital expansion	11,464				11,464
Reserved for other long-term assets	3,115				3,115
Reserved for housing assistance payments	3,578				3,578
Reserved for debt service		\$ 192,249			192,249
Reserved for permanent endowments				\$ 3,260	3,260
Unreserved fund balances	289,187		537,484	468	827,139
Total fund balances	<u>615,677</u>	<u>192,249</u>	<u>799,629</u>	<u>3,728</u>	<u>1,611,283</u>
Total liabilities and fund balances	<u>\$ 918,428</u>	<u>\$ 192,249</u>	<u>\$ 872,646</u>	<u>\$ 3,728</u>	<u>\$ 1,987,051</u>

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, 2010**
(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 803,761	\$ 70,062	\$ 1,731		\$ 875,554
Special tax assessments	22,411		9,211		31,622
Licenses and permits	5,037				5,037
Intergovernmental revenues	721,646	22,906	25,385		769,937
Charges for services	124,440				124,440
Fines and forfeitures	14,550		194		14,744
Investment income	8,713	9,980	10,699	\$ 17	29,409
Other	47,909	5,992	13,550		67,451
Total revenues	1,748,467	108,940	60,770	17	1,918,194
Expenditures:					
Current:					
Policy formulation and general government	106,666		8,888		115,554
Protection of people and property	434,689		15,723		450,412
Physical environment	9,849		31,931		41,780
Transportation	52,661		140,406		193,067
Health	9,613		11,402		21,015
Human services	341,665				341,665
Socio-economic environment	371,392		13		371,405
Culture and recreation	149,918		70,460	12	220,390
Debt service:					
Principal retirement		84,250			84,250
Interest payments		117,815			117,815
Other		570			570
Capital outlay	45,214		383,632		428,846
Total expenditures	1,521,667	202,635	662,455	12	2,386,769
Excess (deficiency) of revenues over expenditures	226,800	(93,695)	(601,685)	5	(468,575)
Other financing sources (uses):					
Long-term debt issued			194,864		194,864
Premium (discount) on long-term debt			2,070		2,070
Payments to bond escrow agents					
Transfers in	99,456	145,925	112,101		357,482
Transfers out	(389,720)	(5,656)	(116,364)		(511,740)
Total other financing sources (uses)	(290,264)	140,269	192,671		42,676
Net change in fund balances	(63,464)	46,574	(409,014)	5	(425,899)
Increase (decrease) in reserve for inventory	(862)				(862)
Fund balances--beginning, as restated, Note 11	680,003	145,675	1,208,643	3,723	2,038,044
Fund balances--ending	\$ 615,677	\$ 192,249	\$ 799,629	\$ 3,728	\$ 1,611,283

See accompanying independent auditors' report.