

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET

SEPTEMBER 30, 2003

(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Assets:				
Cash and cash equivalents	\$ 35,245	\$ 73,557	\$ 5,277	\$ 114,079
Investments	355,584	69,421	42,063	467,068
Accounts receivable	390		52	442
Due from other funds			3,886	3,886
Due from other governments			9,947	9,947
Other current assets	2,194			2,194
Total assets	<u>\$ 393,413</u>	<u>\$ 142,978</u>	<u>\$ 61,225</u>	<u>\$ 597,616</u>
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable and accrued liabilities	\$ 12,961	\$ 1,786	\$ 4,342	\$ 19,089
Retainage payable	6,675	400	3,067	10,142
Due to other funds		834	2,796	3,630
Due to other governments	186		496	682
Deferred revenues			1,242	1,242
Assets held in trust		122,998	245	123,243
Total liabilities	<u>19,822</u>	<u>126,018</u>	<u>12,188</u>	<u>158,028</u>
Fund balances:				
Reserved for encumbrances	175,641	13,434	49,776	238,851
Reserved for accounts receivable			1,069	1,069
Unreserved fund balance	197,950	3,526	(1,808)	199,668
Total fund balances	<u>373,591</u>	<u>16,960</u>	<u>49,037</u>	<u>439,588</u>
Total liabilities and fund balances	<u>\$ 393,413</u>	<u>\$ 142,978</u>	<u>\$ 61,225</u>	<u>\$ 597,616</u>

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2003
(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Revenues:				
Local option gas tax			\$ 5,126	\$ 5,126
Communication tax			2,000	2,000
Special tax assessments		\$ 19,903	135	20,038
Licenses and permits				
Intergovernmental revenue			26,853	26,853
Fines and forfeitures			113	113
Investment income	\$ 8,573		1,235	9,808
Other		375	5,847	6,222
Total revenues	8,573	20,278	41,309	70,160
Expenditures:				
Policy formulation and general government	3,337	1,845	36,162	41,344
Protection of people and property	1,158	2,686	1,921	5,765
Physical environment	348		13,776	14,124
Transportation	10,914	3,938	26,002	40,854
Health			6,892	6,892
Socio-economic environment				
Culture and recreation	24,659	357	6,831	31,847
Capital outlay	118,489	17,225	43,729	179,443
Total expenditures	158,905	26,051	135,313	320,269
Excess (deficiency) of revenues over expenditures	(150,332)	(5,773)	(94,004)	(250,109)
Other financing sources (uses):				
Long-term debt issued	101,810			101,810
Premium (discount) on long-term debt	514			514
Transfers in			57,397	57,397
Transfers out	(9,552)	(135)	(10,772)	(20,459)
Total other financing sources (uses)	92,772	(135)	46,625	139,262
Net changes in fund balances	(57,560)	(5,908)	(47,379)	(110,847)
Fund balances - beginning	431,151	22,868	96,416	550,435
Fund balances - ending	\$ 373,591	\$ 16,960	\$ 49,037	\$ 439,588