

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2006
(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Assets:				
Cash and cash equivalents	\$ 241,815	\$ 78,177	\$ 27,828	\$ 347,820
Investments	404,418	103,496	36,835	544,749
Accounts receivable	1,808		998	2,806
Due from other funds			923	923
Due from other governments			7,010	7,010
Other current assets				
Total assets	<u>\$ 648,041</u>	<u>\$ 181,673</u>	<u>\$ 73,594</u>	<u>\$ 903,308</u>
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable and accrued liabilities	\$ 25,666	\$ 4,566	\$ 6,488	\$ 36,720
Retainage payable	9,037	773	2,877	12,687
Due to other funds		141	545	686
Due to other governments			488	488
Unearned revenues			4,427	4,427
Other liabilities			202	202
Total liabilities	<u>34,703</u>	<u>5,480</u>	<u>15,027</u>	<u>55,210</u>
Fund balances:				
Reserved for encumbrances	115,711	36,615	35,554	187,880
Reserved for due from other governments				
Unreserved fund balance	497,627	139,578	23,013	660,218
Total fund balances	<u>613,338</u>	<u>176,193</u>	<u>58,567</u>	<u>848,098</u>
Total liabilities and fund balances	<u>\$ 648,041</u>	<u>\$ 181,673</u>	<u>\$ 73,594</u>	<u>\$ 903,308</u>

See accompanying independent auditors' report.

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, 2006
(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Revenues:				
Local option gas tax			\$ 3,254	\$ 3,254
Communication tax				
Special tax assessments -- recurring		\$ 35,284	184	35,468
Special tax assessments -- nonrecurring		147,530		147,530
Licenses and permits				
Intergovernmental revenue			25,317	25,317
Fines and forfeitures			229	229
Investment income	\$ 29,165	6,309	2,433	37,907
Other		446	26,951	27,397
Total revenues	29,165	189,569	58,368	277,102
Expenditures:				
Policy formulation and general government	54,119	2,010	4,703	60,832
Protection of people and property	5,266	1,040	4,530	10,836
Physical environment	5,633		4,552	10,185
Transportation	16,450	8,469	21,465	46,384
Health	11,716		5,734	17,450
Socio-economic environment				
Culture and recreation	34,617	3,403	7,048	45,068
Capital outlay	184,520	16,924	58,799	260,243
Total expenditures	312,321	31,846	106,831	450,998
Excess (deficiency) of revenues over expenditures	(283,156)	157,723	(48,463)	(173,896)
Other financing sources (uses):				
Long-term debt issued	183,148			183,148
Premium (discount) on long-term debt	2,116			2,116
Capital leases				
Transfers in			94,235	94,235
Transfers out	(19,030)	(2,143)	(23,680)	(44,853)
Total other financing sources (uses)	166,234	(2,143)	70,555	234,646
Net changes in fund balances	(116,922)	155,580	22,092	60,750
Fund balances - beginning	730,260	20,613	36,475	787,348
Fund balances - ending	\$ 613,338	\$ 176,193	\$ 58,567	\$ 848,098

See accompanying independent auditors' report.