

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET

SEPTEMBER 30, 2007

(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Assets:				
Cash and cash equivalents	\$ 266,654	\$ 75,495	\$ 47,575	\$ 389,724
Investments	345,683	73,473	46,270	465,426
Accounts receivable	813		998	1,811
Due from other funds			802	802
Due from other governments			4,673	4,673
Other current assets			116	116
Total assets	<u>\$ 613,150</u>	<u>\$ 148,968</u>	<u>\$ 100,434</u>	<u>\$ 862,552</u>
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable and accrued liabilities	\$ 21,385	\$ 4,046	\$ 9,019	\$ 34,450
Retainage payable	6,600	2,268	1,905	10,773
Due to other funds			340	340
Due to other governments			488	488
Unearned revenues			1,340	1,340
Other liabilities			247	247
Total liabilities	<u>27,985</u>	<u>6,314</u>	<u>13,339</u>	<u>47,638</u>
Fund balances:				
Reserved for encumbrances	138,939	34,540	44,422	217,901
Reserved for due from other governments				
Unreserved fund balance	446,226	108,114	42,673	597,013
Total fund balances	<u>585,165</u>	<u>142,654</u>	<u>87,095</u>	<u>814,914</u>
Total liabilities and fund balances	<u>\$ 613,150</u>	<u>\$ 148,968</u>	<u>\$ 100,434</u>	<u>\$ 862,552</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, 2007
 (in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Revenues:				
Local option gas tax			\$ 3,136	\$ 3,136
Communication tax				
Special tax assessments -- recurring		\$ 22,308	106	22,414
Special tax assessments -- nonrecurring				
Licenses and permits				
Intergovernmental revenue			24,462	24,462
Fines and forfeitures			384	384
Investment income	\$ 31,712	6,999	2,654	41,365
Other		199	33,240	33,439
Total revenues	31,712	29,506	63,982	125,200
Expenditures:				
Policy formulation and general government	48,136	2,575	3,250	53,961
Protection of people and property	2,414	(791)	4,105	5,728
Physical environment	8,018		11,349	19,367
Transportation	25,671	17,439	34,940	78,050
Health	13,207		6,681	19,888
Socio-economic environment			479	479
Culture and recreation	44,855	5,514	11,404	61,773
Capital outlay	164,290	36,272	46,990	247,552
Total expenditures	306,591	61,009	119,198	486,798
Excess (deficiency) of revenues over expenditures	(274,879)	(31,503)	(55,216)	(361,598)
Other financing sources (uses):				
Long-term debt issued	258,505			258,505
Premium (discount) on long-term debt	8,739			8,739
Capital leases				
Transfers in			117,798	117,798
Transfers out	(20,538)	(2,036)	(34,054)	(56,628)
Total other financing sources (uses)	246,706	(2,036)	83,744	328,414
Net changes in fund balances	(28,173)	(33,539)	28,528	(33,184)
Fund balances - beginning	613,338	176,193	58,567	848,098
Fund balances - ending	\$ 585,165	\$ 142,654	\$ 87,095	\$ 814,914

See accompanying independent auditors' report.