

MIAMI-DADE COUNTY, FLORIDA

**NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET**

SEPTEMBER 30, 2008

(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Assets:				
Cash and cash equivalents	\$ 96,897	\$ 24,656	\$ 20,221	\$ 141,774
Investments	427,250	86,859	71,234	585,343
Accounts receivable	714		970	1,684
Due from other funds			870	870
Due from other governments			7,856	7,856
Other current assets			96	96
Total assets	<u>\$ 524,861</u>	<u>\$ 111,515</u>	<u>\$ 101,247</u>	<u>\$ 737,623</u>
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable and accrued liabilities	\$ 28,519	\$ 3,741	\$ 12,141	\$ 44,401
Retainage payable	9,322	2,797	1,724	13,843
Due to other funds	15,000	1,518		16,518
Due to other governments			488	488
Unearned revenues			234	234
Other liabilities			399	399
Total liabilities	<u>52,841</u>	<u>8,056</u>	<u>14,986</u>	<u>75,883</u>
Fund balances:				
Reserved for encumbrances	114,238	25,107	24,422	163,767
Unreserved fund balance	357,782	78,352	61,839	497,973
Total fund balances	<u>472,020</u>	<u>103,459</u>	<u>86,261</u>	<u>661,740</u>
Total liabilities and fund balances	<u>\$ 524,861</u>	<u>\$ 111,515</u>	<u>\$ 101,247</u>	<u>\$ 737,623</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, 2008
(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total Capital Projects
Revenues:				
Local option gas tax			\$ 3,550	\$ 3,550
Special tax assessments		\$ 17,680	122	17,802
Intergovernmental revenue			59,485	59,485
Fines and forfeitures			150	150
Investment income	\$ 21,060	3,842	2,401	27,303
Other		165	11,691	11,856
Total revenues	21,060	21,687	77,399	120,146
Expenditures:				
Policy formulation and general government	22,868	1,978	9,008	33,854
Protection of people and property	4,081	336	5,034	9,451
Physical environment	26,685		43,418	70,103
Transportation	26,692	14,359	23,103	64,154
Health	25,364		1,680	27,044
Socio-economic environment			134	134
Culture and recreation	61,654	3,794	7,178	72,626
Capital outlay	109,597	35,955	31,473	177,025
Total expenditures	276,941	56,422	121,028	454,391
Excess (deficiency) of revenues over expenditures	(255,881)	(34,735)	(43,629)	(334,245)
Other financing sources (uses):				
Long-term debt issued	195,815			195,815
Premium (discount) on long-term debt	3,027			3,027
Transfers in	6,095		81,439	87,534
Transfers out	(62,201)	(4,460)	(38,644)	(105,305)
Total other financing sources (uses)	142,736	(4,460)	42,795	181,071
Net changes in fund balances	(113,145)	(39,195)	(834)	(153,174)
Fund balances - beginning	585,165	142,654	87,095	814,914
Fund balances - ending	\$ 472,020	\$ 103,459	\$ 86,261	\$ 661,740

See accompanying independent auditors' report.