

**MIAMI-DADE COUNTY, FLORIDA**

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
COMPARATIVE SCHEDULES BY SOURCE  
SEPTEMBER 30, 2005 and 2004  
(in thousands)**

	<b>2005</b>	<b>2004</b>
<hr/>		
General capital assets:		
Land	\$ 524,675	\$ 522,254
Buildings	1,789,583	1,749,291
Infrastructure	2,129,992	2,082,500
Equipment	322,429	292,625
Construction in progress	607,659	532,382
Total governmental funds capital assets	<u>\$ 5,374,338</u>	<u>\$ 5,179,052</u>
Investment in governmental funds capital assets by source:		
General fund	\$ 543,008	\$ 532,922
Special revenue funds	776,048	756,776
Capital projects funds	4,055,282	3,889,354
Total governmental funds capital assets	<u>\$ 5,374,338</u>	<u>\$ 5,179,052</u>

This schedule shows only gross capital asset balances related to Governmental Funds. For more information, see the reconciliation below.

Total Governmental Fund related capital assets, gross	\$ 5,374,338
Total Governmental Fund related accumulated depreciation	2,180,876
Total capital assets shown on Statement of Net Assets under the Governmental Activities column	\$ 3,193,462

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION**

SEPTEMBER 30, 2005

(in thousands)

Function	Land	Building	Equipment	Infrastructure	Construction In Progress	Total
Policy formulation and general government	\$197,596	\$827,855	\$68,130		\$29,061	\$1,122,642
Protection of people and property	29403	206761	141254		31114	408532
Physical Environment	34090		3393	\$6,361	34784	78628
Transportation	35373	10037	17759	2098383	88757	2250309
Socio-economic environment	32701	536614	31180			600495
Human Services	13314	28266	4107		549	46236
Culture and recreation	182198	180050	56606	25248	423394	867496
Total general government allocated to functions	<u>\$ 524,675</u>	<u>\$1,789,583</u>	<u>\$ 322,429</u>	<u>\$ 2,129,992</u>	<u>\$ 607,659</u>	<u>\$ 5,374,338</u>

This schedule shows only gross capital asset balances related to Governmental Funds. For more information, see the reconciliation below.

Total Governmental Fund related capital assets, gross	\$ 5,374,338
Total Governmental Fund related accumulated depreciation	<u>2,180,876</u>
Total capital assets shown on Statement of Net Assets under the Governmental Activities column	<u>\$ 3,193,462</u>

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2005**  
(in thousands)

Function	Governmental Funds Capital Assets			Governmental Funds Capital Assets
	10/1/2004	Additions	Deletions	9/30/2005
Policy formulation and general government	\$ 1,104,577	\$ 26,617	\$ 8,552	\$ 1,122,642
Protection of people and property	380,874	39,415	11,757	408,532
Physical Environment	70,628	10,922	2,922	78,628
Transportation	2,218,647	59,910	28,248	2,250,309
Socio-economic environment	588,278	13,645	1,428	600,495
Human Services	45,788	481	33	46,236
Culture and recreation	770,260	137,267	40,031	867,496
Total governmental funds capital assets	<u>\$ 5,179,052</u>	<u>\$ 288,257</u>	<u>\$ 92,971</u>	<u>\$ 5,374,338</u>

This schedule shows only gross capital asset balances related to Governmental Funds. For more information, see the reconciliation below.

Total Governmental Fund related capital assets, gross	\$ 5,374,338
Total Governmental Fund related accumulated depreciation	<u>2,180,876</u>
Total capital assets shown on Statement of Net Assets under the Governmental Activities column	<u>\$ 3,193,462</u>

See accompanying independent auditors' report.