

MIAMI-DADE COUNTY, FLORIDA

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
COMPARATIVE SCHEDULES BY SOURCE (UNAUDITED)**

SEPTEMBER 30, 2006 and 2005

(in thousands)

	2006	Restated 2005
General capital assets:		
Land	\$ 561,720	\$ 524,675
Buildings	2,226,300	1,731,010
Infrastructure	2,182,854	2,129,992
Equipment	373,096	323,728
Construction in progress	265,140	607,659
Total governmental funds capital assets	<u>\$ 5,609,110</u>	<u>\$ 5,317,064</u>
Investment in governmental funds capital assets by source:		
General fund	\$ 559,383	\$ 543,008
Special revenue funds	742,087	718,774
Capital projects funds	4,307,640	4,055,282
Total governmental funds capital assets	<u>\$ 5,609,110</u>	<u>\$ 5,317,064</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	\$ 5,609,110
Total Governmental Fund related accumulated depreciation	<u>2,298,260</u>
Total capital assets shown on Statement of Net Assets under the Governmental Activities column	<u>\$ 3,310,850</u>

MIAMI-DADE COUNTY, FLORIDA

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

SEPTEMBER 30, 2006

(in thousands)

Function	Land	Building	Equipment	Infrastructure	Construction In Progress	Total
Policy formulation and general government	\$ 223,186	\$ 846,293	\$ 92,024	\$ 12,296	\$ 19,735	\$ 1,193,534
Protection of people and property	33,681	212,232	163,373		33,068	442,354
Physical Environment	37,676		3,441	9,897	41,955	92,969
Transportation	41,228	10,037	17,610	2,130,789	102,966	2,302,630
Socio-economic environment	32,701	494,959	33,744			561,404
Human Services	14,766	28,266	4,301		649	47,982
Culture and recreation	178,482	634,513	58,604	29,873	66,765	968,237
Total general government allocated to functions	\$ 561,720	\$ 2,226,300	\$ 373,097	\$ 2,182,855	\$ 265,138	\$ 5,609,110

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	\$ 5,609,110
Total Governmental Fund related accumulated depreciation	<u>2,298,260</u>
Total capital assets shown on Statement of Net Assets under the Governmental Activities column	<u>\$ 3,310,850</u>

MIAMI-DADE COUNTY, FLORIDA

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (UNAUDITED)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2006**  
(in thousands)

Function	Governmental Funds Capital Assets as Previously Reported 10/1/2005	Prior Period Adjustment	Governmental Funds Capital Assets as Restated 10/1/2005	Additions	Deletions	Governmental Funds Capital Assets 9/30/2006
Policy formulation and general government	\$ 1,122,642		\$ 1,122,642	\$ 91,202	\$ 20,311	\$ 1,193,533
Protection of people and property	408,532		408,532	54,362	20,540	442,354
Physical Environment	78,628		78,628	18,075	3,734	92,969
Transportation	2,250,309		2,250,309	85,251	32,929	2,302,631
Socio-economic environment	600,495	\$ 57,274	543,221	18,201	18	561,404
Human Services	46,236		46,236	1,802	56	47,982
Culture and recreation	867,496		867,496	573,155	472,414	968,237
Total governmental funds capital assets	<u>\$ 5,374,338</u>	<u>\$ 57,274</u>	<u>\$ 5,317,064</u>	<u>\$ 842,048</u>	<u>\$ 550,002</u>	<u>\$ 5,609,110</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	\$ 5,609,110
Total Governmental Fund related accumulated depreciation	<u>2,298,260</u>
Total capital assets shown on Statement of Net Assets under the Governmental Activities column	<u>\$ 3,310,850</u>