MIAMI-DADE COUNTY, FLORIDA

DEBT SERVICE FUNDS
NONMAJOR COMBINING BALANCE SHEET
SEPTEMBER 30, 2002
(in thousands)

	General Obligations	Special Obligations: Guaranteed Entitlement	Special Obligations: Other	Loan Agreements	Total Debt Service
Assets:					
Cash and cash equivalents	$ 7,191	$ 3,056	$ 30,472	$ 421	$ 41,140
Investments	6,773	2,878	28,825		38,476
Accounts receivable, net			6,681		6,681
Delinquent taxes receivable	1,956				1,956
Allowance for uncollected delinquent taxes	(1,956)				(1,956)
Total assets	$ 13,964	$ 5,934	$ 65,978	$ 421	$ 86,297
Fund Balances:					
Reserved for bond service	$ 13,289	$ 5,934	$ 65,978	$ 421	$ 85,622
Reserved for bond reserve	675				675
Total fund balances	13,964	5,934	65,978	421	86,297
Total liabilities and fund balances	$ 13,964	$ 5,934	$ 65,978	$ 421	$ 86,297

MIAMI-DADE COUNTY, FLORIDA

DEBT SERVICE FUNDS
NONMAJOR COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2002

(in thousands)

	General Obligations	Special Obligations: Guaranteed Entitlement	Special Obligations: Other	Loan Agreements	Total Debt Service
Revenues:					
Taxes	$ 55,897		$ 5,776		$ 61,673
Intergovernmental revenue		$ 11,870	15,096		26,966
Investment income	458	144	3,265	$ 1	3,868
Other			997	715	1,712
Total revenues	56,355	12,014	25,134	716	94,219
Expenditures:					
Principal retirement	42,675	14,715	39,698	107	97,195
Interest	20,081		26,889	2,941	49,911
Other	32	39	203		274
Total expenditures	62,788	14,754	66,790	3,048	147,380
Excess (deficiency) of revenues over (under) expenditures	(6,433)	(2,740)	(41,656)	(2,332)	(53,161)
Other financing sources (uses):					
Transfers in			48,417	2,338	50,755
Transfers out		(445)	(3,284)		(3,729)
Total other financing sources		(445)	45,133	2,338	47,026
Net changes in fund balances	(6,433)	(3,185)	3,477	6	(6,135)
Fund balances - beginning	20,397	9,119	62,501	415	92,432
Fund balances - ending	$ 13,964	$ 5,934	$ 65,978	$ 421	$ 86,297

MIAMI-DADE COUNTY, FLORIDA

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2002

(in thousands)

	General Obligations			Special Obligations Guaranteed Entitlement		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes	$ 55,271	$ 55,897	$ 626			
Intergovernmental revenue				$ 11,870	$ 11,870	
Investment income	1,280	458	(822)	445	144	$ (301)
Other						
Total revenues	56,551	56,355	(196)	12,315	12,014	(301)
Expenditures:						
Principal retirement	42,675	42,675		14,715	14,715	
Interest	20,081	20,081				
Other	64	32	32	60	39	21
Total expenditures	62,820	62,788	32	14,775	14,754	21
Excess (deficiency) of revenues over (under) expenditures	(6,269)	(6,433)	(164)	(2,460)	(2,740)	(280)
Other financing sources (uses):						
Transfers in						
Transfers out				(445)	(445)	
Reserve for future expenditures	(12,795)		12,795	(6,139)		6,139
Total other financing sources (uses)	(12,795)		12,795	(6,584)	(445)	6,139
Net change in fund balances	(19,064)	(6,433)	12,631	(9,044)	(3,185)	5,859
Fund balances - beginning	19,064	20,397	1,333	9,044	9,119	75
Fund balances - ending		$ 13,964	$ 13,964		$ 5,934	$ 5,934

(Continued)

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2002

(in thousands)

	Special Obligations Fire and Rescue District			Special Obligations Sports Franchise Bonds		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes	$ 4,317	$ 4,346	$ 29			
Intergovernmental revenue						
Investment income	60	40	(20)	$ 175	$ 171	$ (4)
Other		17	17		1	1
Total revenues	4,377	4,403	26	175	172	(3)
Expenditures:						
Principal retirement	2,460	2,460		595	595	
Interest	1,520	1,520		4,130	4,130	
Other	18	11	7	23	14	9
Total expenditures	3,998	3,991	7	4,748	4,739	9
Excess (deficiency) of revenues over (under) expenditures	379	412	33	(4,573)	(4,567)	6
Other financing sources (uses):						
Transfers in				6,059	5,106	(953)
Transfers out				(3,242)	(3,242)	
Reserve for future expenditures	(1,215)		1,215	(13,987)		13,987
Total other financing sources (uses)	(1,215)		1,215	(11,170)	1,864	13,034
Net change in fund balances	(836)	412	1,248	(15,743)	(2,703)	13,040
Fund balances - beginning	836	889	53	15,743	7,569	(8,174)
Fund balances - ending		$ 1,301	$ 1,301		$ 4,866	$ 4,866

(Continued)

Special Obligations Bond Service			Special Obligations Refunding Bonds			Special Obligations Sales Tax Bonds		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
$ 1,430	$ 1,430							
						$ 8,302	$ 8,575	$ 273
4,303	2,671	$ (1,632)	$ 225	$ 144	$ (81)	350	99	(251)
				72	72			
5,733	4,101	(1,632)	225	216	(9)	8,652	8,674	22
8,760	8,760		10,455	10,455		10,800	10,800	
9,508	9,508		4,580	4,580		1,010	1,010	
59	50	9	53	40	13	51	31	20
18,327	18,318	9	15,088	15,075	13	11,861	11,841	20
(12,594)	(14,217)	(1,623)	(14,863)	(14,859)	4	(3,209)	(3,167)	42
16,178	16,551	373	14,768	15,461	693	3,185	3,185	
			(42)	(42)				
(66,507)		66,507	(24,232)		24,232	(18,008)		18,008
(50,329)	16,551	66,880	(9,506)	15,419	24,925	(14,823)	3,185	18,008
(62,923)	2,334	65,257	(24,369)	560	24,929	(18,032)	18	18,050
62,923	17,040	(45,883)	24,369	13,473	(10,896)	18,032	11,803	(6,229)
	$ 19,374	$ 19,374		$ 14,033	$ 14,033		$ 11,821	$ 11,821

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2002

(in thousands)

	Special Obligations Courthouse Center			Special Obligations Stormwater Utility		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
Revenues:						
Taxes						
Intergovernmental revenue						
Investment income	$ 220	$ 111	$ (109)	$ 15	$ 18	$ 3
Other						
Total revenues	220	111	(109)	15	18	3
Expenditures:						
Principal retirement	1,600	1,600		1,060	1,060	
Interest	2,115	2,115		1,840	1,840	
Other	38	8	30	13	8	5
Total expenditures	3,753	3,723	30	2,913	2,908	5
Excess (deficiency) of revenues over (under) expenditures	(3,533)	(3,612)	(79)	(2,898)	(2,890)	8
Other financing sources (uses):						
Transfers in	4,451	4,572	121	2,847	2,847	
Transfers out						
Reserve for future expenditures	(9,570)		9,570	(3,804)		3,804
Total other financing sources (uses)	(5,119)	4,572	9,691	(957)	2,847	3,804
Net change in fund balances	(8,652)	960	9,612	(3,855)	(43)	3,812
Fund balances - beginning	8,652	5,277	(3,375)	3,855	960	(2,895)
Fund balances - ending		$ 6,237	$ 6,237		$ 917	$ 917

(Continued)

Special Obligations Capital Acquisition Program			Loan Agreements			Housing Agency Public Housing Division		
Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
						$ 6,521	$ 6,521	
$ 10	$ 11	$ 1		$ 1	$ 1			
				715	715	907	907	
10	11	1		716	716	7,428	7,428	
500	500		$ 107	107		3,468	3,468	
222	48	174	3,191	2,941	250	2,138	2,138	
41	41							
763	589	174	3,298	3,048	250	5,606	5,606	
(753)	(578)	175	(3,298)	(2,332)	966	1,822	1,822	
695	695		3,298	2,338	(960)			
(591)		591						
104	695	591	3,298	2,338	(960)			
(649)	117	766		6	6	1,822	1,822	
649	631	(18)		415	415	(1,822)	4,859	$ 6,681
	$ 748	$ 748		$ 421	$ 421		$ 6,681	$ 6,681

MIAMI-DADE COUNTY, FLORIDA

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2002

(in thousands)

	Total Debt Service		
	Budget	Actual	Variance Positive (Negative)
Revenues:			
Taxes	$ 61,018	$ 61,673	$ 655
Intergovernmental revenue	26,693	26,966	273
Investment income	7,083	3,868	(3,215)
Other	907	1,712	805
Total revenues	95,701	94,219	(1,482)
Expenditures:			
Principal retirement	97,195	97,195	
Interest	50,335	49,911	424
Other	420	274	146
Total expenditures	147,950	147,380	570
Excess (deficiency) of revenues over (under) expenditures	(52,249)	(53,161)	(912)
Other financing sources (uses):			
Transfers in	51,481	50,755	(726)
Transfers out	(3,729)	(3,729)	
Reserve for future expenditures	(156,848)		156,848
Total other financing sources (uses)	(109,096)	47,026	156,122
Net change in fund balances	(161,345)	(6,135)	155,210
Fund balances - beginning	161,345	92,432	(68,913)
Fund balances - ending		$ 86,297	$ 86,297

(Concluded)