

MIAMI-DADE COUNTY, FLORIDA

AGENCY FUNDS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

SEPTEMBER 30, 2004

(in thousands)

|   | Clerk<br>of Circuit<br>and County<br>Courts | Tax<br>Collector<br>Fund | Other<br>Agency<br>Funds | Total             |
|---|---|--------------------------|--------------------------|-------------------|
| <b>Assets:</b>                                |   |                          |                          |                   |
| Cash and cash equivalents                     | \$ 107,772                                  | \$ 25,533                | \$ 19,391                | \$ 152,696        |
| Investments                                   | 1,666                                       | 25,199                   | 19,137                   | 46,002            |
| Delinquent taxes receivable                   |   | 46,171                   |                          | 46,171            |
| Allowance for uncollected<br>delinquent taxes |   | (46,171)                 |                          | (46,171)          |
| Performance bonds                             |   |                          | 26,049                   | 26,049            |
| Other current assets                          | 214   |                          |                          | 214               |
| Total assets                                  | <u>\$ 109,652</u>                           | <u>\$ 50,732</u>         | <u>\$ 64,577</u>         | <u>\$ 224,961</u> |
| <b>Liabilities:</b>                           |   |                          |                          |                   |
| Due to other governments                      | \$ 30,329                                   | \$ 10,496                |                          | \$ 40,825         |
| Assets held in trust                          | 79,323                                      | 40,236                   | \$ 64,577                | 184,136           |
| Total liabilities                             | <u>\$ 109,652</u>                           | <u>\$ 50,732</u>         | <u>\$ 64,577</u>         | <u>\$ 224,961</u> |

The notes to the financial statement are an integral part of this statement.

MIAMI-DADE COUNTY, FLORIDA

AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004  
(in thousands)

|  | Balance<br>October 1,<br>2003 | Additions          | Deductions         | Balance<br>September 30,<br>2004 |
|--|-------------------------------|--------------------|--------------------|----------------------------------|
| <b><u>CLERK OF CIRCUIT AND COUNTY COURTS</u></b> |                               |                    |                    |                                  |
| Assets:  |                               |                    |                    |                                  |
| Cash and cash equivalents                        | \$ 76,148                     | \$ 961,308         | \$ 929,684         | \$ 107,772                       |
| Investments                                      | 1,649                         | 1,666              | 1,649              | 1,666                            |
| Other current assets                             | 250                           | 3,408              | 3,444              | 214                              |
| Total assets                                     | <u>\$ 78,047</u>              | <u>\$ 966,382</u>  | <u>\$ 934,777</u>  | <u>\$ 109,652</u>                |
| Liabilities:                                     |                               |                    |                    |                                  |
| Due to other governments                         | \$ 22,686                     | \$ 599,600         | \$ 591,957         | 30,329                           |
| Assets held in trust                             | 55,361                        | 328,830            | 304,868            | 79,323                           |
| Total liabilities                                | <u>\$ 78,047</u>              | <u>\$ 928,430</u>  | <u>\$ 896,825</u>  | <u>\$ 109,652</u>                |
| <b><u>TAX COLLECTOR FUND</u></b>                 |                               |                    |                    |                                  |
| Assets:  |                               |                    |                    |                                  |
| Cash and cash equivalents                        | \$ 4,288                      | \$ 25,533          | \$ 4,288           | \$ 25,533                        |
| Investments                                      | 34,097                        | 25,199             | 34,097             | 25,199                           |
| Delinquent taxes receivable                      | 43,654                        | 24,199             | 21,682             | 46,171                           |
| Allowance for uncollected delinquent taxes       | (43,654)                      | (24,199)           | (21,682)           | (46,171)                         |
| Total assets                                     | <u>\$ 38,385</u>              | <u>\$ 50,732</u>   | <u>\$ 38,385</u>   | <u>\$ 50,732</u>                 |
| Liabilities:                                     |                               |                    |                    |                                  |
| Due to other governments                         | \$ 11,600                     | \$ 20,441          | \$ 21,545          | 10,496                           |
| Assets held in trust                             | 26,785                        | 42,128             | 28,677             | 40,236                           |
| Total liabilities                                | <u>\$ 38,385</u>              | <u>\$ 62,569</u>   | <u>\$ 50,222</u>   | <u>\$ 50,732</u>                 |
| <b><u>OTHER AGENCY FUNDS</u></b>                 |                               |                    |                    |                                  |
| Assets:  |                               |                    |                    |                                  |
| Cash and cash equivalents                        | \$ 4,000                      | \$ 106,785         | \$ 91,394          | \$ 19,391                        |
| Investments                                      | 31,815                        | 91,543             | 104,221            | 19,137                           |
| Assessments receivable                           | 101                           |                    | 101                |                                  |
| Performance bonds                                | 26,732                        | 9,235              | 9,918              | 26,049                           |
| Total assets                                     | <u>\$ 62,648</u>              | <u>\$ 207,563</u>  | <u>\$ 205,634</u>  | <u>\$ 64,577</u>                 |
| Liabilities:                                     |                               |                    |                    |                                  |
| Due to other funds                               |                               |                    |                    |                                  |
| Due to other governments                         | \$ 9,095                      | \$ 10,328          | \$ 19,423          |                                  |
| Assets held in trust                             | 53,553                        | 81,291             | 70,267             | \$ 64,577                        |
| Total liabilities                                | <u>\$ 62,648</u>              | <u>\$ 91,619</u>   | <u>\$ 89,690</u>   | <u>\$ 64,577</u>                 |
| <b><u>TOTALS-ALL AGENCY FUNDS</u></b>            |                               |                    |                    |                                  |
| Assets:  |                               |                    |                    |                                  |
| Cash and cash equivalents                        | \$ 84,436                     | \$1,093,626        | \$1,025,366        | \$ 152,696                       |
| Investments                                      | 67,561                        | 118,408            | 139,967            | 46,002                           |
| Delinquent taxes receivable                      | 43,654                        | 24,199             | 21,682             | 46,171                           |
| Allowance for uncollected delinquent taxes       | (43,654)                      | (24,199)           | (21,682)           | (46,171)                         |
| Assessments receivable                           | 101                           |                    | 101                |                                  |
| Performance bonds                                | 26,732                        | 9,235              | 9,918              | 26,049                           |
| Other current assets                             | 250                           | 3,408              | 3,444              | 214                              |
| Total assets                                     | <u>\$ 179,080</u>             | <u>\$1,224,677</u> | <u>\$1,178,796</u> | <u>\$ 224,961</u>                |
| Liabilities:                                     |                               |                    |                    |                                  |
| Due to other governments                         | \$ 38,968                     | \$ 630,369         | \$ 632,925         | 36,412                           |
| Assets held in trust                             | 140,112                       | 452,249            | 403,812            | 188,549                          |
| Total liabilities                                | <u>\$ 179,080</u>             | <u>\$1,082,618</u> | <u>\$1,036,737</u> | <u>\$ 224,961</u>                |

**MIAMI-DADE COUNTY, FLORIDA**

**PUBLIC HEALTH TRUST**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS - PENSION TRUST FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004**  
(in thousands)

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|   |                         |
|---|-------------------------|
| <b>Net assets reserved for employees' pension benefits:</b>         |                         |
| Balance at beginning of year  | <u>\$ 52,111</u>        |
| <b>Additions:</b>   |                         |
| Pension contributions   | 23,925                  |
| Net realized and unrealized gains on pension trust fund investments | <u>8,338</u>            |
| Total additions   | <u>32,263</u>           |
| <b>Deductions:</b>  |                         |
| Participants benefits expense                                       | <u>129</u>              |
| Net increase in net assets reserved for employees' pension benefits | <u>32,134</u>           |
| Balance at end of year  | <u><u>\$ 84,245</u></u> |