

MIAMI-DADE COUNTY, FLORIDA

AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
SEPTEMBER 30, 2006
(in thousands)

	Clerk of Circuit and County Courts	Tax Collector Fund	Other Agency Funds	Total
Assets:				
Cash and cash equivalents	\$ 129,627	\$ 37,042	\$ 30,393	\$ 197,062
Investments	2,628	49,102	40,288	92,018
Due from other governments				
Delinquent taxes receivable		55,277		55,277
Allowance for uncollected delinquent taxes		(55,277)		(55,277)
Performance bonds			59,034	59,034
Other current assets	386			386
Total assets	<u>\$ 132,641</u>	<u>\$ 86,144</u>	<u>\$ 129,715</u>	<u>\$ 348,500</u>
Liabilities:				
Due to other funds				
Due to other governments	\$ 132,641	\$ 86,144		\$ 218,785
Assets held in trust			\$ 129,715	129,715
Total liabilities	<u>\$ 132,641</u>	<u>\$ 86,144</u>	<u>\$ 129,715</u>	<u>\$ 348,500</u>

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2006
(in thousands)

	Balance October 1, 2005	Additions	Deductions	Balance September 30, 2006
<u>CLERK OF CIRCUIT AND COUNTY COURTS</u>				
Assets:				
Cash and cash equivalents	\$ 116,510	\$ 1,062,280	\$ 1,049,163	\$ 129,627
Investments	1,963	4,141	3,476	2,628
Other current assets	272	448	334	386
Total assets	<u>\$ 118,745</u>	<u>\$ 1,066,869</u>	<u>\$ 1,052,973</u>	<u>\$ 132,641</u>
Liabilities:				
Due to other governments	\$ 118,745	\$ 1,082,822	\$ 1,068,926	132,641
Total liabilities	<u>\$ 118,745</u>	<u>\$ 1,082,822</u>	<u>\$ 1,068,926</u>	<u>\$ 132,641</u>
<u>TAX COLLECTOR FUND</u>				
Cash and cash equivalents	\$ 16,813	\$ 37,042	\$ 16,813	\$ 37,042
Investments	39,399	49,102	39,399	49,102
Due from other governments	700		700	
Delinquent taxes receivable	49,593	24,660	18,976	55,277
Allowance for uncollected delinquent taxes	(49,593)	(24,660)	(18,976)	(55,277)
Total assets	<u>\$ 56,912</u>	<u>\$ 86,144</u>	<u>\$ 56,912</u>	<u>\$ 86,144</u>
Liabilities:				
Due to other governments	\$ 56,912	\$ 99,401	\$ 70,169	86,144
Total liabilities	<u>\$ 56,912</u>	<u>\$ 99,401</u>	<u>\$ 70,169</u>	<u>\$ 86,144</u>
<u>OTHER AGENCY FUNDS</u>				
Assets:				
Cash and cash equivalents	\$ 20,033	\$ 30,393	\$ 20,033	\$ 30,393
Investments	46,945	40,288	46,945	40,288
Performance bonds	29,969	38,246	9,181	59,034
Total assets	<u>\$ 96,947</u>	<u>\$ 108,927</u>	<u>\$ 76,159</u>	<u>\$ 129,715</u>
Liabilities:				
Due to other governments	\$ 96,947	164,933	132,165	129,715
Total liabilities	<u>\$ 96,947</u>	<u>\$ 164,933</u>	<u>\$ 132,165</u>	<u>\$ 129,715</u>
<u>TOTALS-ALL AGENCY FUNDS</u>				
Assets:				
Cash and cash equivalents	\$ 153,356	\$ 1,129,715	\$ 1,086,009	\$ 197,062
Investments	88,307	93,531	89,820	92,018
Due from other governments	700		700	
Delinquent taxes receivable	49,593	24,660	18,976	55,277
Allowance for uncollected delinquent taxes	(49,593)	(24,660)	(18,976)	(55,277)
Performance bonds	29,969	38,246	9,181	59,034
Other current assets	272	448	334	386
Total assets	<u>\$ 272,604</u>	<u>\$ 1,261,940</u>	<u>\$ 1,186,044</u>	<u>\$ 348,500</u>
Liabilities:				
Due to other governments	\$ 272,604	\$ 1,347,156	\$ 1,271,260	348,500
Total liabilities	<u>\$ 272,604</u>	<u>\$ 1,347,156</u>	<u>\$ 1,271,260</u>	<u>\$ 348,500</u>

See accompanying independent auditors' report.