

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group reports those fixed assets which are used for general governmental purposes and are not available for appropriation or expenditure. Such assets include substantially all land, buildings and major equipment except for certain elements of the County's infrastructure (including roads, bridges, curbs and gutters, streets and sidewalks, park land and improvements) which are not required to be capitalized under generally accepted accounting principles.

MIAMI-DADE COUNTY, FLORIDA

**GENERAL FIXED ASSETS
SUPPLEMENTAL SCHEDULE
SEPTEMBER 30, 1998
(in thousands)**

General fixed assets:	
Land	\$ 304,387
Buildings	1,178,139
Equipment	502,448
Construction in progress	443,679
Total	<u>\$ 2,428,653</u>
Investment in general fixed assets:	
Property acquired prior to October 1, 1961 *	\$ 24,336
Property acquired after September 30, 1961:	
Current revenues	658,113
General and special obligation bonds	998,452
Federal grants	667,958
State of Florida grants	27,355
Gifts and contributions	52,439
Total	<u>\$ 2,428,653</u>

* Sources of investments in general fixed assets prior to October 1, 1961 cannot be determined since records of such sources were not maintained.

**SUPPLEMENTAL SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY SOURCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1998
(in thousands)**

	Land	Buildings	Equipment	Construction In Progress	Total
General Fixed Assets - October 1, 1997	\$ 247,327	\$ 1,150,359	\$ 479,933	\$ 414,416	\$ 2,292,035
Additions to General Fixed Assets from:					
Current revenues	7,089	2,052	32,493	5,699	47,333
General and special obligation bonds	48,040	13,240	1,226	23,467	85,973
Federal grants	1,327	9,843	949	11,923	24,042
State of Florida grants	604	2,645	2,709	150	6,108
Contributions				69	69
Total	<u>57,060</u>	<u>27,780</u>	<u>37,377</u>	<u>41,308</u>	<u>163,525</u>
Deletions from General Fixed Assets:					
Fixed asset disposal			14,862		14,862
Construction completed				12,045	12,045
Total			<u>14,862</u>	<u>12,045</u>	<u>26,907</u>
General Fixed Assets - September 30, 1998	<u>\$ 304,387</u>	<u>\$ 1,178,139</u>	<u>\$ 502,448</u>	<u>\$ 443,679</u>	<u>\$ 2,428,653</u>

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 1998**
(in thousands)

Function and Activity	Land	Building	Equipment	Construction in Progress	Total
Beginning balance	\$ 247,327	\$ 1,150,359	\$ 479,933	\$ 414,416	\$ 2,292,035
Policy formulation and general government					
County Commission			23		23
County Manager			(32)		(32)
Office of the Mayor			64		64
Office of Management and Budget			6		6
Personnel			(35)		(35)
Finance			75		75
Audit and Management Services			5		5
Property Appraiser			1		1
Team Metro			(1)		(1)
General Services Administration		89	4,514	31	4,634
Community Affairs			(6)		(6)
Office of Computer Services			9,751	34	9,785
Elections			(31)		(31)
Communications			121		121
Law		3	(89)		(86)
Criminal Justice Council				12	12
Planning			10		10
Consumer Services			(29)		(29)
Police			134		134
Medical Examiner			(44)		(44)
Building Code Compliance			19		19
Public Works			41		41
Human Resources			(1)		(1)
Cultural Affairs Coordination				295	295
Hurricane Recovery	598	238	(79)	6,781	7,538
Parks and Recreation	35,543		(2)	786	36,327
Total	36,141	330	14,415	7,939	58,825
Protection of people and property					
Criminal Justice Council			(14)		(14)
Planning			223	(38)	185
Consumer Services			24		24
Judicial Administration	45	34	308	15,147	15,534
Clerk of Circuit and County Courts			323		323
Police	704	1,212	2,466	(669)	3,713
Medical Examiner			303		303
Fire and Rescue	10,198	6,762	594	1,360	18,914
Corrections and Rehabilitation	93	7,056	928	(6,599)	1,478
Hurricane Recovery			8		8
Total	11,040	15,064	5,163	9,201	40,468

(Continued)

MIAMI-DADE COUNTY, FLORIDA

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY

SEPTEMBER 30, 1998

(Continued)

(in thousands)

Function and Activity	Land	Building	Equipment	Construction in Progress	Total
Physical environment					
General Services Administration			(95)		(95)
Building and Zoning			(57)		(57)
Animal Control			(4)		(4)
Environmental Resources Management	2,487		603	236	3,326
Public Works			(1,333)		(1,333)
Community Development			(19)		(19)
Housing Agency			(10)		(10)
Total	2,487		(915)	236	1,808
Transportation					
General Services Administration			(48)		(48)
Planning			9	8	17
Public Works	927	(39)	2,013	(1,334)	1,567
Transportation Administration			(7)		(7)
Total	927	(39)	1,967	(1,326)	1,529
Socio-economic environment					
Community Development		16		(38)	(22)
Housing Agency		9,019	374		9,393
Community Action Agency		14		(14)	
Total		9,049	374	(52)	9,371
Mental and physical health					
Homeless Trust			16		16
Public Works			34		34
Community Development	729	506	221	3,547	5,003
Housing Agency		22	105	22	149
Community Action Agency			21	1,204	1,225
Human Resources	1	(14)	52	(52)	(13)
Metro-Miami Action Plan Trust			4		4
Youth & Family			(8)		(8)
Total	730	514	445	4,721	6,410
Cultural and recreation					
Public Library			1,674	9	1,683
Cultural Affairs	15		204	6,679	6,898
Parks and Recreation	5,720	2,862	(812)	1,856	9,626
Total	5,735	2,862	1,066	8,544	18,207
Total	\$ 304,387	\$ 1,178,139	\$ 502,448	\$ 443,679	\$ 2,428,653

(Concluded)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1998**

(in thousands)

Function and Activity	Balance October 1, 1997	Additions	Deletions	Balance September 30, 1998
Policy formulation and general government				
Unclassified	\$ 359,871			\$ 359,871
County Commission	684	\$ 37	\$ 14	707
County Manager	249		32	217
Office of the Mayor	373	64		437
Office of Management and Budget	62	23	17	68
Personnel	127	1	36	92
Finance	714	139	64	789
Audit and Management Services	91	26	21	96
Property Appraiser	583	45	44	584
Team Metro		24	25	(1)
General Services Administration	67,058	9,693	5,059	71,692
Community Affairs	4		6	(2)
Office of Computer Services	34,110	11,577	1,792	43,895
Business and Economic Development	(1)			(1)
Elections	963	9	40	932
Communications	234	121		355
Law	358	77	163	272
Criminal Justice Council	(137)	12		(125)
Justice Assistance	475			475
Planning	301	10		311
Consumer Services	131	28	57	102
Judicial Administration	(38)			(38)
Clerk of Circuit and County Court	1,273			1,273
Police	(1,036)	134		(902)
Medical Examiner	(3)		44	(47)
Fire and Rescue	(57)			(57)
Corrections and Rehabilitation	(91)			(91)
Building and Zoning	1,913			1,913
Building Code Compliance	(9)	19		10
Environmental Resources Management	(256)			(256)
Public Works	191	41		232
Community Development	(16)			(16)
Housing Agency	23,828			23,828
Human Resources	(33)		1	(34)
Metro-Miami Action Plan	68			68
Youth and Family Development	1,687			1,687
Public Library	(1)			(1)
Cultural Affairs Coordination	2,304	295		2,599
Parks and Recreation	574	36,329	2	36,901
Hurricane Recovery		7,538		7,538
Total	496,548	66,242	7,417	555,373
Protection of people and property				
Unclassified	310,426			310,426
County Manager	158			158
Finance	70			70
Team Metro	210			210

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1998**

(Continued)
(in thousands)

Function and Activity	Balance October 1, 1997	Additions	Deletions	Balance September 30, 1998
Protection of people and property (continued)				
General Services Administration	(6,333)			(6,333)
Office of Computer Services	(382)			(382)
Emergency Management	31,290			31,290
Criminal Justice Council	617		14	603
Planning	564	284	99	749
Consumer Services	870	24		894
Judicial Administration	91,330	15,692	158	106,864
Clerk of Circuit and County Courts	11,781	896	573	12,104
Police	22,664	5,714	2,001	26,377
Medical Examiner	905	303		1,208
Fire and Rescue	22,849	21,802	2,888	41,763
Corrections and Rehabilitation	82,398	8,688	7,210	83,876
Building and Zoning	2,423			2,423
Building Code Compliance	80			80
Public Works	654			654
Library	(70)			(70)
Hurricane Recovery	30,243			30,243
Public Facilities Management	19			19
Parks and Recreation	(12)			(12)
Disaster Declaration		8		8
Total	602,754	53,411	12,943	643,222
Physical Environment				
County Manager	24,062			24,062
General Services Administration	2,399		95	2,304
Office of Computer Services	(10)			(10)
Consumer Services	40			40
Corrections and Rehabilitation	58			58
Planning			57	(57)
Building Code Compliance			4	(4)
Environmental Resources Management	27,560	3,543	217	30,886
Animal Control	8			8
Public Works	7,386		1,333	6,053
Community Development			19	(19)
Housing Agency			10	(10)
Total	61,503	3,543	1,735	63,311
Transportation				
Unclassified	43,858			43,858
County Manager	205			205
General Services Administration			48	(48)
Office of Computer Services	(4)			(4)
Judicial Administration	(20)			(20)
Planning	21	17		38
Public Works	15,236	1,567		16,803
Transportation Administration	(1,051)		7	(1,058)
Special Assessment	20			20
Total	58,265	1,584	55	59,794

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1998**

(Continued)
(in thousands)

Function and Activity	Balance October 1, 1997	Additions	Deletions	Balance September 30, 1998
Socio-economic environment				
Unclassified	27,371			27,371
County Manager	(1)			(1)
Finance	19			19
Audit and Management Services	(1)			(1)
General Services Administration	7,800			7,800
Office of Computer Services	(311)			(311)
Business and Economic Development	472			472
Medical Examiner	(25)			(25)
Building and Zoning	7			7
Environmental Resources Management	(72)			(72)
Community Development	102,950	16	38	102,928
Special Housing	1,255			1,255
Housing Agency	447,001	9,393		456,394
Community Action Agency	4,871	14	14	4,871
Human Resources	1,311			1,311
Metro-Miami Action Plan	(1)			(1)
Youth and Family Development	(2)			(2)
Parks and Recreation	(19)			(19)
Total	592,625	9,423	52	601,996
Mental and physical health				
Unclassified	152,227			152,227
County Manager	12			12
Finance				
Audit and Management Services	38			38
General Services Administration	(1)			(1)
Office of Computer Services	(12)			(12)
Communications	(3)			(3)
Law	(2)			(2)
Homeless Trust	27	16		43
Justice Assistance	11			11
Judicial Administration	721			721
Environmental Resources Management	2,520			2,520
Public Works	1,327	34		1,361
Community Development	14	5,003		5,017
Housing Agency		149		149
Community Action Agency	(629)	1,302	77	596
Human Resources	(3,038)	109	122	(3,051)
Metro-Miami Action Plan		4		4
Youth and Family Development	1,116		8	1,108
Community Health	2			2
Total	154,330	6,617	207	160,740

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1998

(Continued)

(in thousands)

Function and Activity	Balance October 1, 1997	Additions	Deletions	Balance September 30, 1998
Culture and recreation				
Unclassified	255,378			255,378
Office of Computer Services	(115)			(115)
Communications	18			18
Environmental Resources Management	15			15
Human Resources	(1)			(1)
Housing Agency	(3)			(3)
Public Library	4,793	1,770	87	6,476
Cultural Affairs	6,912	6,927	29	13,810
Public Facilities Management	2,184			2,184
Parks and Recreation	56,829	14,008	4,382	66,455
Total	326,010	22,705	4,498	344,217
Total	\$ 2,292,035	\$ 163,525	\$ 26,907	\$ 2,428,653

(Concluded)