

MIAMI-DADE COUNTY, FLORIDA  
**STATEMENT OF NET ASSETS**  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2007  
(in thousands)

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Housing Finance Authority	Jackson Memorial Foundation
<b>ASSETS</b>					
Cash and cash equivalents	\$ 912,965	\$ 644,133	\$ 1,557,098	\$ 10,271	\$ 3,474
Investments	995,499	413,670	1,409,169	11,322	9,790
Cash collateral securities lending	1,142,063		1,142,063		
Receivables, net	24,225	402,918	427,143	548	8,588
Internal balances	260,038	(260,038)			
Due from primary government				1,000	
Due from other governments	268,592	98,247	366,839	142	
Mortgages and notes receivable, net	196,145		196,145	3,360	
Inventories	23,913	93,581	117,494		
Other assets	1,893	88,263	90,156	4,271	79
Capital assets, net of depreciation					
Land	592,079	627,220	1,219,299		
Buildings and building improvements, net	1,581,211	3,971,209	5,552,420		
Machinery and equipment, net	177,969	856,413	1,034,382	19	479
Infrastructure, net	971,227	3,151,015	4,122,242		
Construction in progress	269,469	1,852,255	2,121,724		
Total capital assets	3,591,955	10,458,112	14,050,067	19	479
Restricted cash and cash equivalents		506,062	506,062		
Restricted long-term investments		1,225,045	1,225,045		
Deferred charges	17,441	99,014	116,455		
Total assets	7,434,729	13,769,007	21,203,736	30,933	22,410
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	213,695	435,265	648,960	85	663
Accrued interest payable	35,384	141,688	177,072		
Due to other governments	39,736	83,672	123,408		
Due to component unit	1,000		1,000		
Unearned revenue	22,718	73,460	96,178	210	
Other liabilities	95,399		95,399	66	
Liability for cash collateral securities lending	1,142,063		1,142,063		
Long-term liabilities					
Due within one year	243,908	353,466	597,374	63	
Due in more than one year	2,890,401	7,551,836	10,442,237	255	
Total liabilities	4,684,304	8,639,387	13,323,691	679	663
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	1,797,986	3,100,996	4,898,982	19	
Restricted for:					
Capital projects	201,764	341,704	543,468		
Debt service	87,339	750,562	837,901		
Housing programs	235,343		235,343		
Fire and Rescue	57,437		57,437		
Transportation	141,996		141,996		
Public Library	57,440		57,440		
Community and Social Development	86,782		86,782		
Environmentally Endangered Lands	67,159		67,159		
Stormwater Utility	60,413		60,413		
Other purposes (expendable)	186,404	120,985	307,389	1,703	19,352
Other purposes (nonexpendable)	3,260		3,260		
Unrestricted	(232,898)	815,373	582,475	28,532	2,395
Total net assets	\$ 2,750,425	\$ 5,129,620	\$ 7,880,045	\$ 30,254	\$ 21,747

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