

MIAMI-DADE COUNTY, FLORIDA  
**STATEMENT OF NET ASSETS**  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008  
 (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	\$ 375,525	\$ 679,737	\$ 1,055,262	\$ 9,147	\$ 2,147
Investments	921,852	482,312	1,404,164	11,688	8,139
Cash collateral securities lending	351,705		351,705		
Receivables, net	38,172	426,853	465,025	2,232	7,919
Internal balances	242,411	(242,411)			
Due from primary government				1,000	
Due from other governments	251,756	68,879	320,635		
Mortgages and notes receivable, net	181,503		181,503	3,872	
Inventories	25,555	105,232	130,787		
Other assets	2,015	77,350	79,365	26	54
Capital assets, net of depreciation					
Land	633,979	650,014	1,283,993		
Buildings and building improvements, net	1,503,668	3,826,216	5,329,884		
Machinery and equipment, net	203,590	894,448	1,098,038	19	458
Infrastructure, net	1,004,428	3,199,984	4,204,412		
Construction in progress	336,094	2,493,006	2,829,100		
Total capital assets	3,681,759	11,063,668	14,745,427	19	458
Restricted cash and cash equivalents	96,897	391,820	488,717		
Restricted long-term investments	427,250	1,173,206	1,600,456		
Deferred charges	19,575	195,686	215,261	2,364	
Total assets	6,615,975	14,422,332	21,038,307	30,348	18,717
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	220,057	520,937	740,994	168	1,005
Accrued interest payable	36,938	158,549	195,487		
Due to other governments	37,887	92,546	130,433		
Due to component unit	1,000		1,000		
Unearned revenue	32,668	89,681	122,349		
Other liabilities	78,688		78,688		
Liability for cash collateral securities lending	351,705		351,705		
Long-term liabilities					
Due within one year	271,167	358,899	630,066	82	
Due in more than one year	3,014,098	8,106,949	11,121,047	256	
Total liabilities	4,044,208	9,327,561	13,371,769	506	1,005
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	1,686,757	3,591,546	5,278,303	18	
Restricted for:					
Capital projects	136,879	286,036	422,915		
Debt service	94,446	316,248	410,694		
Housing programs	213,774		213,774		
Fire and Rescue	54,161		54,161		
Transportation	169,679		169,679		
Public Library	70,027		70,027		
Community and Social Development	80,486		80,486		
Environmentally Endangered Lands	66,584		66,584		
Stormwater Utility	59,346		59,346		
Other purposes (expendable)	211,328	349,142	560,470	1,534	16,369
Other purposes (nonexpendable)	3,260		3,260		
Unrestricted	(274,960)	551,799	276,839	28,290	1,343
Total net assets	\$ 2,571,767	\$ 5,094,771	\$ 7,666,538	\$ 29,842	\$ 17,712

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