

MIAMI-DADE COUNTY, FLORIDA

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
BY FUND TYPE

SEPTEMBER 30, 2003

(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS:</b>					
Cash and cash equivalents	\$ 31,110	\$ 7,656	\$ 114,079	\$ 390	\$ 153,235
Investments	260,571	58,642	467,068	3,104	789,385
Receivables, net	13,673		442		14,115
Delinquent taxes receivable	5,114	1,892			7,006
Allowance for uncollected delinquent taxes	(5,114)	(1,892)			(7,006)
Due from other funds	5,526		3,886		9,412
Due from other governments	102,000	6,595	9,947		118,542
Mortgages and loans receivable, net	173,850				173,850
Inventories	794				794
Other assets	30,490		2,194		32,684
Total assets	<u>\$ 618,014</u>	<u>\$ 72,893</u>	<u>\$ 597,616</u>	<u>\$ 3,494</u>	<u>\$ 1,292,017</u>
<b>LIABILITIES AND FUND BALANCES:</b>					
Liabilities:					
Accounts payable and accrued liabilities	\$ 47,178		\$ 19,089		\$ 66,267
Retainage payable	7,936		10,142		18,078
Due to other funds	64,775		3,630		68,405
Due to other governments	14,648		682		15,330
Deferred revenues	26,229		1,242		27,471
Assets held in trust	92,996		123,243		216,239
Total liabilities	<u>253,762</u>		<u>158,028</u>		<u>411,790</u>
Fund balances:					
Reserved for encumbrances	13,332		238,851	1	252,184
Reserved for inventories	794				794
Reserved for receivables			1,069		1,069
Reserved for mortgages receivable	173,850				173,850
Reserved for debt service		72,893			72,893
Reserved for permanent endowments				3,260	3,260
Unreserved fund balances	176,276		199,668	233	376,177
Total fund balances	<u>364,252</u>	<u>72,893</u>	<u>439,588</u>	<u>3,494</u>	<u>880,227</u>
Total liabilities and fund balances	<u>\$ 618,014</u>	<u>\$ 72,893</u>	<u>\$ 597,616</u>	<u>\$ 3,494</u>	<u>\$ 1,292,017</u>

MIAMI-DADE COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPE  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2003  
(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 534,801	\$ 50,167	\$ 7,126		\$ 592,094
Special tax assessments	35,423		20,038		55,461
Licenses and permits	4,412				4,412
Intergovernmental revenues	403,988	18,567	26,853		449,408
Charges for services	73,854				73,854
Fines and forfeitures	15,240		113		15,353
Investment income	11,192	4,924	9,808	\$ 48	25,972
Other	41,088	1,095	6,222		48,405
Total revenues	1,119,998	74,753	70,160	48	1,264,959
<b>Expenditures:</b>					
Current:					
Policy formulation and general government	44,639		41,344		85,983
Protection of people and property	274,993		5,765		280,758
Physical environment	70,964		14,124		85,088
Transportation	105,118		40,854		145,972
Health	12,543		6,892		19,435
Human services	2,105				2,105
Socio-economic environment	276,550				276,550
Culture and recreation	93,639		31,847	8	125,494
Debt service:					
Principal retirement		93,089			93,089
Interest payments		50,157			50,157
Other		393			393
Capital outlay	44,067		179,443		223,510
Total expenditures	924,618	143,639	320,269	8	1,388,534
Excess (deficiency) of revenues over expenditures	195,380	(68,886)	(250,109)	40	(123,575)
<b>Other financing sources (uses):</b>					
Long-term debt issued			101,810		101,810
Premium (discount) on long-term debt			514		514
Transfers in	70,812	62,647	57,397		190,856
Transfers out	(259,436)	(7,165)	(20,459)	(135)	(287,195)
Total other financing sources (uses)	(188,624)	55,482	139,262	(135)	5,985
Net changes in fund balances	6,756	(13,404)	(110,847)	(95)	(117,590)
Fund balances--beginning	357,496	86,297	550,435	3,589	997,817
Fund balances--ending	\$ 364,252	\$ 72,893	\$ 439,588	\$ 3,494	\$ 880,227