

MIAMI-DADE COUNTY, FLORIDA

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

BY FUND TYPE

September 30, 2004

(in thousands)

| | Special Revenue Funds | Debt Service Funds | Capital Projects | Permanent Funds | Total Nonmajor Governmental Funds |
|--|-----------------------------|--------------------------|---------------------|--------------------|--|
| ASSETS: | | | | | |
| Cash and cash equivalents | \$ 148,516 | \$ 25,306 | \$ 211,119 | \$ 1,709 | \$ 386,650 |
| Investments | 211,093 | 24,722 | 295,571 | 1,687 | 533,073 |
| Receivables, net | 31,787 | | 1,358 | | 33,145 |
| Delinquent taxes receivable | 5,592 | 1,793 | | | 7,385 |
| Allowance for uncollected delinquent taxes | (5,592) | (1,793) | | | (7,385) |
| Due from other funds | 6,698 | | 3,181 | | 9,879 |
| Due from other governments | 193,553 | 6,381 | 13,974 | | 213,908 |
| Mortgages and loans receivable, net | 315,927 | | | | 315,927 |
| Inventories | 790 | | | | 790 |
| Other assets | 26,289 | | - | | 26,289 |
| Total assets | <u>\$ 934,653</u> | <u>\$ 56,409</u> | <u>\$ 525,203</u> | <u>\$ 3,396</u> | <u>\$ 1,519,661</u> |
| LIABILITIES AND FUND BALANCES: | | | | | |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities | \$ 73,823 | | \$ 24,611 | | \$ 98,434 |
| Retainage payable | 8,013 | | 11,057 | | 19,070 |
| Due to other funds | 84,673 | | 2,065 | | 86,738 |
| Due to other governments | 7,945 | | 490 | | 8,435 |
| Unearned revenue | 42,691 | | 125 | | 42,816 |
| Assets held in trust | 227,095 | | 132,005 | | 359,100 |
| Total liabilities | <u>444,240</u> | | <u>170,353</u> | | <u>614,593</u> |
| Fund balances: | | | | | |
| Reserved for encumbrances | 22,327 | | 232,242 | \$ 1 | 254,570 |
| Reserved for inventories | 790 | | | | 790 |
| Reserved for due from other governments | | | 1,009 | | 1,009 |
| Reserved for mortgages receivable | 189,404 | | | | 189,404 |
| Reserved for debt service | | 56,409 | | | 56,409 |
| Reserved for permanent endowments | | | | 3,260 | 3,260 |
| Unreserved fund balances | 277,892 | | 121,599 | 135 | 399,626 |
| Total fund balances | <u>490,413</u> | <u>56,409</u> | <u>354,850</u> | <u>3,396</u> | <u>905,068</u> |
| Total liabilities and fund balances | <u>\$ 934,653</u> | <u>\$ 56,409</u> | <u>\$ 525,203</u> | <u>\$ 3,396</u> | <u>\$ 1,519,661</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, 2004
(in thousands)

| | Special Revenue Funds | Debt Service Funds | Capital Projects | Permanent Funds | Total Nonmajor Governmental Funds |
|--|-----------------------------|--------------------------|---------------------|--------------------|--|
| Revenues: | | | | | |
| Taxes | \$ 642,197 | \$ 42,851 | \$ 7,275 | | \$ 692,323 |
| Special tax assessments | 21,335 | | 29,373 | | 50,708 |
| Licenses and permits | 4,830 | | | | 4,830 |
| Intergovernmental revenues | 572,898 | 21,018 | 22,656 | | 616,572 |
| Charges for services | 86,497 | | | | 86,497 |
| Fines and forfeitures | 22,222 | | 135 | | 22,357 |
| Investment income | 11,684 | 4,677 | 7,215 | \$ 34 | 23,610 |
| Other | 147,378 | 1,416 | 16,287 | | 165,081 |
| Total revenues | 1,509,041 | 69,962 | 82,941 | 34 | 1,661,978 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Policy formulation and general government | 68,594 | | 32,966 | | 101,560 |
| Protection of people and property | 285,092 | | 8,690 | | 293,782 |
| Physical environment | 70,787 | | 4,023 | | 74,810 |
| Transportation | 135,489 | | 30,419 | | 165,908 |
| Health | 13,090 | | 4,775 | | 17,865 |
| Human services | 254,157 | | | | 254,157 |
| Socio-economic environment | 346,586 | | | | 346,586 |
| Culture and recreation | 96,487 | | 48,537 | 4 | 145,028 |
| Debt service: | | | | | |
| Principal retirement | | 74,870 | | | 74,870 |
| Interest payments | | 50,867 | | | 50,867 |
| Other | | 439 | | | 439 |
| Capital outlay | 38,054 | | 228,438 | | 266,492 |
| Total expenditures | 1,308,336 | 126,176 | 357,848 | 4 | 1,792,364 |
| Excess (deficiency) of revenues over expenditures | 200,705 | (56,214) | (274,907) | 30 | (130,386) |
| Other financing sources (uses): | | | | | |
| Long-term debt issued | 6,300 | | 124,780 | | 131,080 |
| Premium (discount) on long-term debt | | | 2,200 | | 2,200 |
| Capital leases | | | 11,888 | | 11,888 |
| Transfers in | 139,046 | 40,661 | 64,951 | | 244,658 |
| Transfers out | (242,823) | (931) | (13,650) | (128) | (257,532) |
| Total other financing sources (uses) | (97,477) | 39,730 | 190,169 | (128) | 132,294 |
| Net changes in fund balances | 103,228 | (16,484) | (84,738) | (98) | 1,908 |
| Fund balances--beginning | 387,185 | 72,893 | 439,588 | 3,494 | 903,160 |
| Fund balances--ending | \$ 490,413 | \$ 56,409 | \$ 354,850 | \$ 3,396 | \$ 905,068 |