

MIAMI-DADE COUNTY, FLORIDA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
BY FUND TYPE
SEPTEMBER 30, 2006**
(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS:					
Cash and cash equivalents	\$ 220,812	\$ 50,860	\$ 347,820	\$ 1,527	\$ 621,019
Investments	272,587	57,968	544,749	2,025	877,329
Receivables, net	66,886		2,806		69,692
Delinquent taxes receivable	7,541	1,790			9,331
Allowance for uncollected delinquent taxes	(7,541)	(1,790)			(9,331)
Due from other funds	13,857		923		14,780
Due from other governments	194,931		7,010		201,941
Mortgages and loans receivable, net	244,560				244,560
Inventories	4,190				4,190
Other assets	7,189				7,189
Long-term advances receivable	45,511				45,511
Total assets	<u>\$ 1,070,523</u>	<u>\$ 108,828</u>	<u>\$ 903,308</u>	<u>\$ 3,552</u>	<u>\$ 2,086,211</u>
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts payable and accrued liabilities	\$ 64,070		\$ 36,720		\$ 100,790
Retainage payable	564		12,687		13,251
Due to other funds	98,157		686		98,843
Due to other governments	21,804		488		22,292
Unearned revenue	108,714		4,427		113,141
Other liabilities	77,093		202		77,295
Total liabilities	<u>370,402</u>		<u>55,210</u>		<u>425,612</u>
Fund balances:					
Reserved for encumbrances	35,617		187,880		223,497
Reserved for inventories	4,190				4,190
Reserved for mortgages receivable	55,025				55,025
Reserved for long-term advances receivable	45,511				45,511
Reserved for debt service		\$ 108,828			108,828
Reserved for permanent endowments				\$ 3,260	3,260
Unreserved fund balances	559,778		660,218	292	1,220,288
Total fund balances	<u>700,121</u>	<u>108,828</u>	<u>848,098</u>	<u>3,552</u>	<u>1,660,599</u>
Total liabilities and fund balances	<u>\$ 1,070,523</u>	<u>\$ 108,828</u>	<u>\$ 903,308</u>	<u>\$ 3,552</u>	<u>\$ 2,086,211</u>

See accompanying independent auditors' report.

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, 2006
(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 807,214	\$ 54,322	\$ 3,254		\$ 864,790
Special tax assessments -- recurring	26,554		35,468		62,022
Special tax assessments -- nonrecurring			147,530		147,530
Licenses and permits	5,048				5,048
Intergovernmental revenues	762,245	20,354	25,317		807,916
Charges for services	126,001				126,001
Fines and forfeitures	30,114		229		30,343
Investment income	27,653	8,138	37,907	\$ 117	73,815
Other	99,485	3,144	27,397		130,026
Total revenues	1,884,314	85,958	277,102	117	2,247,491
Expenditures:					
Current:					
Policy formulation and general government	98,640		60,832		159,472
Protection of people and property	377,907		10,836		388,743
Physical environment	114,226		10,185		124,411
Transportation	73,073		46,384		119,457
Health	12,340		17,450		29,790
Human services	292,274				292,274
Socio-economic environment	364,512				364,512
Culture and recreation	134,005		45,068	10	179,083
Debt service:					
Principal retirement		63,500			63,500
Interest payments		73,186			73,186
Other		474			474
Capital outlay	28,933		260,243		289,176
Total expenditures	1,495,910	137,160	450,998	10	2,084,078
Excess (deficiency) of revenues over expenditures	388,404	(51,202)	(173,896)	107	163,413
Other financing sources (uses):					
Long-term debt issued			183,148		183,148
Premium (discount) on long-term debt			2,116		2,116
Transfers in	139,357	80,195	94,235		313,787
Transfers out	(367,007)	(957)	(44,853)		(412,817)
Total other financing sources (uses)	(227,650)	79,238	234,646		86,234
Net change in fund balances	160,754	28,036	60,750	107	249,647
Increase (decrease) in reserve for inventory	3,268				3,268
Fund balances--beginning	536,587	88,014	787,348	3,445	1,415,394
Prior period adjustment	(488)	(7,222)			(7,710)
Fund balances--beginning, as restated	536,099	80,792	787,348	3,445	1,407,684
Fund balances--ending	\$ 700,121	\$ 108,828	\$ 848,098	\$ 3,552	\$ 1,660,599

See accompanying independent auditors' report.