

MIAMI-DADE COUNTY, FLORIDA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
BY FUND TYPE
SEPTEMBER 30, 2007
(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS:					
Cash and cash equivalents	\$ 266,335	\$ 65,690	\$ 389,724	\$ 1,864	\$ 723,613
Investments	283,167	57,033	465,426	1,812	807,438
Receivables, net	14,362		1,811		16,173
Delinquent taxes receivable	8,975	1,756			10,731
Allowance for uncollected delinquent taxes	(8,975)	(1,756)			(10,731)
Due from other funds	41,252		802		42,054
Due from other governments	208,578		4,673		213,251
Mortgages and notes receivable, net	196,145				196,145
Inventories	5,450				5,450
Other assets	1,777		116		1,893
Long-term advances receivable	76,046				76,046
Total assets	<u>\$ 1,093,112</u>	<u>\$ 122,723</u>	<u>\$ 862,552</u>	<u>\$ 3,676</u>	<u>\$ 2,082,063</u>
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts payable and accrued liabilities	\$ 54,660		\$ 34,450		\$ 89,110
Retainage payable	465		10,773		11,238
Due to other funds	116,890		340		117,230
Due to other governments	28,532		488		29,020
Unearned revenue	116,458		1,340		117,798
Other liabilities	95,152		247		95,399
Total liabilities	<u>412,157</u>		<u>47,638</u>		<u>459,795</u>
Fund balances:					
Reserved for encumbrances	32,892		217,901		250,793
Reserved for inventories	5,450				5,450
Reserved for due from other governments					-
Reserved for mortgages receivable	92,711				92,711
Reserved for long-term advances receivable	76,046				76,046
Reserved for other long-term assets	14,234				14,234
Reserved for debt service		\$ 122,723			122,723
Reserved for permanent endowments				\$ 3,260	3,260
Unreserved fund balances	459,622		597,013	416	1,057,051
Total fund balances	<u>680,955</u>	<u>122,723</u>	<u>814,914</u>	<u>3,676</u>	<u>1,622,268</u>
Total liabilities and fund balances	<u>\$ 1,093,112</u>	<u>\$ 122,723</u>	<u>\$ 862,552</u>	<u>\$ 3,676</u>	<u>\$ 2,082,063</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, 2007
(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 884,191	\$ 63,876	\$ 3,136		\$ 951,203
Special tax assessments -- recurring	26,115		22,414		48,529
Licenses and permits	4,898				4,898
Intergovernmental revenues	674,450	24,903	24,462		723,815
Charges for services	147,722				147,722
Fines and forfeitures	37,387		384		37,771
Investment income	34,234	9,570	41,365	\$ 144	85,313
Other	14,994	2,253	33,439		50,686
Total revenues	1,823,991	100,602	125,200	144	2,049,937
Expenditures:					
Current:					
Policy formulation and general government	107,037		53,961		160,998
Protection of people and property	394,799		5,728		400,527
Physical environment	36,943		19,367		56,310
Transportation	62,601		78,050		140,651
Health	12,516		19,888		32,404
Human services	335,138				335,138
Socio-economic environment	345,027		479		345,506
Culture and recreation	140,810		61,773	20	202,603
Debt service:					
Principal retirement		98,875			98,875
Interest payments		79,413			79,413
Other		2,742			2,742
Capital outlay	17,800		247,552		265,352
Total expenditures	1,452,671	181,030	486,798	20	2,120,519
Excess (deficiency) of revenues over expenditures	371,320	(80,428)	(361,598)	124	(70,582)
Other financing sources (uses):					
Long-term debt issued		108,705	258,505		367,210
Premium (discount) on long-term debt		5,010	8,739		13,749
Payments to bond escrow agents		(117,440)			(117,440)
Transfers in	160,417	98,485	117,798		376,700
Transfers out	(413,288)	(437)	(56,628)		(470,353)
Total other financing sources (uses)	(252,871)	94,323	328,414		169,866
Net change in fund balances	118,449	13,895	(33,184)	124	99,284
Increase (decrease) in reserve for inventory	873				873
Fund balances--beginning, as restated	561,633	108,828	848,098	3,552	1,522,111
Fund balances--ending	\$ 680,955	\$ 122,723	\$ 814,914	\$ 3,676	\$ 1,622,268

See accompanying independent auditors' report.