

MIAMI-DADE COUNTY, FLORIDA

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

BY FUND TYPE  
SEPTEMBER 30, 2008

(in thousands)

|  | Special<br>Revenue<br>Funds | Debt<br>Service<br>Funds | Capital<br>Projects | Permanent<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|--|-----------------------------|--------------------------|---------------------|--------------------|--|
| <b>ASSETS:</b>                             |                             |                          |                     |                    |  |
| Cash and cash equivalents                  | \$ 213,190                  | \$ 34,633                | \$ 141,774          | \$ 820             | \$ 390,417                                 |
| Investments                                | 380,053                     | 96,751                   | 585,343             | 2,885              | 1,065,032                                  |
| Receivables, net                           | 23,482                      |                          | 1,684               |                    | 25,166                                     |
| Delinquent taxes receivable                | 10,418                      | 2,106                    |                     |                    | 12,524                                     |
| Allowance for uncollected delinquent taxes | (10,418)                    | (2,106)                  |                     |                    | (12,524)                                   |
| Due from other funds                       | 13,837                      |                          | 870                 |                    | 14,707                                     |
| Due from other governments                 | 165,027                     |                          | 7,856               |                    | 172,883                                    |
| Mortgages and notes receivable, net        | 181,503                     |                          |                     |                    | 181,503                                    |
| Inventories                                | 5,778                       |                          |                     |                    | 5,778                                      |
| Other assets                               | 1,919                       |                          | 96                  |                    | 2,015                                      |
| Long-term advances receivable              | 110,008                     |                          |                     |                    | 110,008                                    |
| Total assets                               | <u>\$ 1,094,797</u>         | <u>\$ 131,384</u>        | <u>\$ 737,623</u>   | <u>\$ 3,705</u>    | <u>\$ 1,967,509</u>                        |
| <b>LIABILITIES AND FUND BALANCES:</b>      |                             |                          |                     |                    |  |
| Liabilities:                               |                             |                          |                     |                    |  |
| Accounts payable and accrued liabilities   | \$ 57,225                   |                          | \$ 44,401           |                    | \$ 101,626                                 |
| Retainage payable                          | 388                         |                          | 13,843              |                    | 14,231                                     |
| Due to other funds                         | 88,074                      |                          | 16,518              |                    | 104,592                                    |
| Due to other governments                   | 28,120                      |                          | 488                 |                    | 28,608                                     |
| Unearned revenue                           | 112,605                     |                          | 234                 |                    | 112,839                                    |
| Other liabilities                          | 78,289                      |                          | 399                 |                    | 78,688                                     |
| Total liabilities                          | <u>364,701</u>              |                          | <u>75,883</u>       |                    | <u>440,584</u>                             |
| Fund balances:                             |                             |                          |                     |                    |  |
| Reserved for encumbrances                  | 34,817                      |                          | 163,767             |                    | 198,584                                    |
| Reserved for inventories                   | 5,778                       |                          |                     |                    | 5,778                                      |
| Reserved for mortgages receivable          | 106,529                     |                          |                     |                    | 106,529                                    |
| Reserved for long-term advances receivable | 110,008                     |                          |                     |                    | 110,008                                    |
| Reserved for other long-term assets        | 615                         |                          |                     |                    | 615  |
| Reserved for housing assistance payments   | 52,439                      |                          |                     |                    | 52,439                                     |
| Reserved for debt service                  |                             | 131,384                  |                     |                    | 131,384                                    |
| Reserved for permanent endowments          |                             |                          |                     | 3,260              | 3,260                                      |
| Unreserved fund balances                   | 419,910                     |                          | 497,973             | 445                | 918,328                                    |
| Total fund balances                        | <u>730,096</u>              | <u>131,384</u>           | <u>661,740</u>      | <u>3,705</u>       | <u>1,526,925</u>                           |
| Total liabilities and fund balances        | <u>\$ 1,094,797</u>         | <u>\$ 131,384</u>        | <u>\$ 737,623</u>   | <u>\$ 3,705</u>    | <u>\$ 1,967,509</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, 2008  
(in thousands)

|  | Special<br>Revenue<br>Funds | Debt<br>Service<br>Funds | Capital<br>Projects | Permanent<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|--|-----------------------------|--------------------------|---------------------|--------------------|--|
| <b>Revenues:</b>                                     |                             |                          |                     |                    |  |
| Taxes  | \$ 893,289                  | \$ 78,106                | \$ 3,550            |                    | \$ 974,945                                 |
| Special tax assessments -- recurring                 | 23,424                      |                          | 17,802              |                    | 41,226                                     |
| Licenses and permits                                 | 617                         |                          | 0                   |                    | 617  |
| Intergovernmental revenues                           | 594,586                     | 19,989                   | 59,485              |                    | 674,060                                    |
| Charges for services                                 | 175,954                     |                          |                     |                    | 175,954                                    |
| Fines and forfeitures                                | 37,426                      |                          | 150                 |                    | 37,576                                     |
| Investment income                                    | 26,641                      | 9,461                    | 27,303              | \$ 107             | 63,512                                     |
| Other  | 37,735                      | 2,278                    | 11,856              |                    | 51,869                                     |
| Total revenues                                       | 1,789,672                   | 109,834                  | 120,146             | 107                | 2,019,759                                  |
| <b>Expenditures:</b>                                 |                             |                          |                     |                    |  |
| Current:   |                             |                          |                     |                    |  |
| Policy formulation and general government            | 99,439                      |                          | 33,854              |                    | 133,293                                    |
| Protection of people and property                    | 420,531                     |                          | 9,451               |                    | 429,982                                    |
| Physical environment                                 | 15,610                      |                          | 70,103              |                    | 85,713                                     |
| Transportation                                       | 56,413                      |                          | 64,154              |                    | 120,567                                    |
| Health   | 12,679                      |                          | 27,044              |                    | 39,723                                     |
| Human services                                       | 326,523                     |                          |                     |                    | 326,523                                    |
| Socio-economic environment                           | 359,296                     |                          | 134                 |                    | 359,430                                    |
| Culture and recreation                               | 142,985                     |                          | 72,626              | 78                 | 215,689                                    |
| Debt service:  |                             |                          |                     |                    |  |
| Principal retirement                                 |                             | 114,404                  |                     |                    | 114,404                                    |
| Interest payments                                    |                             | 90,973                   |                     |                    | 90,973                                     |
| Other  |                             | 903                      |                     |                    | 903  |
| Capital outlay                                       | 51,260                      |                          | 177,025             |                    | 228,285                                    |
| Total expenditures                                   | 1,484,736                   | 206,280                  | 454,391             | 78                 | 2,145,485                                  |
| Excess (deficiency) of revenues<br>over expenditures | 304,936                     | (96,446)                 | (334,245)           | 29                 | (125,726)                                  |
| <b>Other financing sources (uses):</b>               |                             |                          |                     |                    |  |
| Long-term debt issued                                |                             |                          | 195,815             |                    | 195,815                                    |
| Premium (discount) on long-term debt                 |                             |                          | 3,027               |                    | 3,027                                      |
| Transfers in   | 123,606                     | 109,892                  | 87,534              |                    | 321,032                                    |
| Transfers out  | (374,640)                   | (4,785)                  | (105,305)           |                    | (484,730)                                  |
| Total other financing sources (uses)                 | (251,034)                   | 105,107                  | 181,071             |                    | 35,144                                     |
| Net change in fund balances                          | 53,902                      | 8,661                    | (153,174)           | 29                 | (90,582)                                   |
| Increase (decrease) in reserve for inventory         | 698                         |                          |                     |                    | 698  |
| Fund balances--beginning, as restated, Note 11       | 675,496                     | 122,723                  | 814,914             | 3,676              | 1,616,809                                  |
| Fund balances--ending                                | \$ 730,096                  | \$ 131,384               | \$ 661,740          | \$ 3,705           | \$ 1,526,925                               |

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