

MIAMI-DADE COUNTY, FLORIDA

NONMAJOR PERMANENT FUNDS  
SUPPLEMENTAL COMBINING BALANCE SHEET

SEPTEMBER 30, 2008

(in thousands)

|                                     | Metrozoo<br>Permanent<br>Fund | Libraries<br>Permanent<br>Fund | Total<br>Permanent<br>Funds |
|-------------------------------------|-------------------------------|--------------------------------|-----------------------------|
| <b>Assets:</b>                      |                               |                                |                             |
| Cash and cash equivalents           | \$ 707                        | \$ 113                         | \$ 820                      |
| Investments                         | 2,488                         | 397                            | 2,885                       |
| Total assets                        | <u>\$ 3,195</u>               | <u>\$ 510</u>                  | <u>\$ 3,705</u>             |
| <b>Fund balances:</b>               |                               |                                |                             |
| Reserved for permanent endowments   | \$ 2,781                      | \$ 479                         | \$ 3,260                    |
| Unreserved fund balances            | 414                           | 31                             | 445                         |
| Total fund balances                 | <u>3,195</u>                  | <u>510</u>                     | <u>3,705</u>                |
| Total liabilities and fund balances | <u>\$ 3,195</u>               | <u>\$ 510</u>                  | <u>\$ 3,705</u>             |

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR PERMANENT FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008  
(in thousands)

|  | Metrozoo<br>Permanent<br>Fund | Libraries<br>Permanent<br>Fund | Total<br>Permanent<br>Funds |
|--|-------------------------------|--------------------------------|-----------------------------|
| <b>Revenues:</b>                                     |                               |                                |                             |
| Investment income                                    | \$ 92                         | \$ 15                          | \$ 107                      |
| Total revenues                                       | 92                            | 15                             | 107                         |
| <b>Expenditures:</b>                                 |                               |                                |                             |
| Culture and recreation                               | 65                            | 13                             | 78                          |
| Total expenditures                                   | 65                            | 13                             | 78                          |
| Excess (deficiency) of revenues<br>over expenditures | 27                            | 2                              | 29                          |
| Net change in fund balances                          | 27                            | 2                              | 29                          |
| Fund balances--beginning                             | 3,168                         | 508                            | 3,676                       |
| Fund balances--ending                                | \$ 3,195                      | \$ 510                         | \$ 3,705                    |

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

**NONMAJOR - PERMANENT FUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008**  
(in thousands)

|   | Metrozoo Permanent Fund |          |                        | Libraries Permanent Fund |        |                        | Total Permanent Funds |          |                        |
|---|-------------------------|----------|------------------------|--------------------------|--------|------------------------|-----------------------|----------|------------------------|
|   | Budget                  | Actual   | Variance               | Budget                   | Actual | Variance               | Budget                | Actual   | Variance               |
|   |                         |          | Positive<br>(Negative) |                          |        | Positive<br>(Negative) |                       |          | Positive<br>(Negative) |
| <b>Revenues:</b>                                  |                         |          |                        |                          |        |                        |                       |          |                        |
| Investment income                                 | \$ 92                   | \$ 92    |                        | \$ 15                    | \$ 15  |                        | \$ 107                | \$ 107   |                        |
| Total revenues                                    | 92                      | 92       |                        | 15                       | 15     |                        | 107                   | 107      |                        |
| <b>Expenditures:</b>                              |                         |          |                        |                          |        |                        |                       |          |                        |
| Current:  |                         |          |                        |                          |        |                        |                       |          |                        |
| Culture and recreation                            | 92                      | 65       | \$ 27                  | 15                       | \$ 13  | \$ 2                   | 107                   | 78       | \$ 29                  |
| Total expenditures                                | 92                      | 65       | 27                     | 15                       | 13     | 2                      | 107                   | 78       | 29                     |
| Excess (deficiency) of revenues over expenditures |                         | 27       | 27                     |                          | 2      | 2                      |                       | 29       | 29                     |
| Net change in fund balances                       |                         | 27       | 27                     |                          | 2      | 2                      |                       | 29       | 29                     |
| Fund balances--beginning                          |                         | 3,168    | 3,168                  |                          | 508    | 508                    |                       | 3,676    | 3,676                  |
| Fund balances--ending                             | \$ 3,195                | \$ 3,195 |                        | \$ 510                   | \$ 510 |                        | \$ 3,705              | \$ 3,705 |                        |