

**MIAMI-DADE COUNTY, FLORIDA
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2008**

TABLE OF CONTENTS

INTRODUCTORY SECTION	PAGE
Letter of Transmittal	i
Miami-Dade County Table of Organization	xxi
 FINANCIAL SECTION	
Independent Auditors' Report	1
Management's Discussion and Analysis (Unaudited)	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets	25
Statement of Activities	26
Fund Financial Statements:	
Governmental Funds Financial Statements:	
Balance Sheet.....	28
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets.....	29
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	31
Reconciliation of the Change in Fund Balances of Governmental Funds to the Statement of Activities	32
Proprietary Funds Financial Statements:	
Statement of Net Assets	34
Statement of Revenues, Expenses, and Changes in Fund Net Assets	38
Statement of Cash Flows.....	40
Fiduciary Fund Financial Statements:	
Statement of Fiduciary Net Assets—Fiduciary Funds	44
Statement of Changes in Fiduciary Net Assets—Pension Trust Fund.....	45
Notes to the Financial Statements	46
Required Supplementary Information:	
General Fund – Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (Unaudited)	121
Public Health Trust – Schedule of Employer Contributions (Unaudited).....	124
Schedule of Funding Progress for Miami-Dade County Retiree Health Plan (Unaudited).....	125
Notes to the Required Supplementary Information (Unaudited)	126

MIAMI-DADE COUNTY, FLORIDA
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2008

TABLE OF CONTENTS

Combining and Individual Fund Statements and Schedules	PAGE
General Fund —Supplemental Statement of Revenues, Expenditures, and Changes in Fund Balances.....	131
 Nonmajor Governmental Funds:	
Combining Balance Sheet—Nonmajor Governmental Funds by Fund Type ...	135
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—Nonmajor Governmental Funds by Fund Type.....	136
 Nonmajor Special Revenue Funds:	
Special Revenue Funds—Nonmajor Combining Balance Sheet	140
Special Revenue Funds— Nonmajor Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	142
Special Revenue Funds—Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances—Budget and Actual	144
 Nonmajor Debt Service Funds:	
Debt Service Funds—Nonmajor Combining Balance Sheet	163
Debt Service Funds—Nonmajor Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	164
Debt Service Funds—Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances—Budget and Actual	165
 Nonmajor Capital Projects Funds:	
Nonmajor Capital Projects Funds—Combining Balance Sheet	173
Nonmajor Capital Projects Funds—Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	174
 Nonmajor Permanent Funds:	
Nonmajor Permanent Funds—Combining Balance Sheet	177
Nonmajor Permanent Funds—Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	178
Nonmajor Permanent Funds—Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances—Budget and Actual	179
 Nonmajor Enterprise Funds:	
Nonmajor Enterprise Funds—Combining Statement of Net Assets	183
Nonmajor Enterprise Funds—Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets	184
Nonmajor Enterprise Funds—Combining Statement of Cash Flows	185
 Fiduciary Fund Financial Statements:	
Agency Funds—Combining Statement of Fiduciary Assets and Liabilities	189
Agency Funds—Combining Statement of Changes in Assets and Liabilities ...	190

MIAMI-DADE COUNTY, FLORIDA
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2008

TABLE OF CONTENTS

STATISTICAL SECTION (Unaudited)	PAGE
Financial Trends:	
Changes in Net Assets.....	193
Changes in Fund Balances, Governmental Funds	195
Program Revenues by Function/Program	196
Fund Balances, Governmental Funds	197
Net Assets by Component	198
Revenue Capacity:	
Actual Value and Assessed Value of Taxable Property.....	199
Direct and Overlapping Property Tax Rates	200
Property Tax Levies and Collections	202
Property Tax Levies by Component	202
Principal Property Tax Payers.....	203
Debt Capacity:	
Ratios of Outstanding Debt by Type	204
Ratios of Net General Bonded Debt Outstanding	205
Pledged-Revenue Coverage.....	206
Demographic and Economic Information:	
Demographic and Economic Statistics	212
Principal Employers	213
Operating Information:	
Full-Time Equivalent County Government Employees by Function/Program ...	214
Operating Indicators by Function/Program.....	215
Capital Asset Indicators by Function/Program.....	218
Miscellaneous Information:	
General Fund Revenues and Other Financing Sources by Source	220
General Fund Expenditures and Other Uses by Function	220
Tax Increment Districts.....	221
Insurance in Force	222
Property Value, Construction and Bank Deposits	223
Miami-Dade County Tourism	224
Miami-Dade County Tourism Economic Impact.....	224
Miami-Dade County Tourism Tax Collection	224