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MUNIYIELD FLORIDA INSURED FUND /NJ/  
Form N-Q  
September 26, 2006

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM N-Q

QUARTERLY SCHEDULE OF PORTFOLIO HOLDINGS OF REGISTERED MANAGEMENT  
INVESTMENT COMPANY

Investment Company Act File number 811-7156

Name of Fund: MuniYield Florida Insured Fund, Inc.

Fund Address: P.O. Box 9011  
Princeton, NJ 08543-9011

Name and address of agent for service: Robert C. Doll, Jr., Chief Executive  
Officer, MuniYield Florida Insured Fund, Inc., 800 Scudders Mill Road,  
Plainsboro, NJ, 08536. Mailing address: P.O. Box 9011, Princeton,  
NJ, 08543-9011

Registrant's telephone number, including area code: (609) 282-2800

Date of fiscal year end: 10/31/2006

Date of reporting period: 05/01/06 - 07/31/06

Item 1 - Schedule of Investments

MuniYield Florida Insured Fund

Schedule of Investments as of July 31, 2006

	Face Amount	Municipal Bonds
District of Columbia - 0.8%	\$ 1,000	Metropolitan Washington Airports Authority, D.C., Airport System AMT, Series A, 5.25% due 10/01/2032 (c)
Florida - 146.2%	1,300	Alachua County, Florida, School Board, COP, 5.25% due 7/01/2029
	1,430	Bay County, Florida, Sales Tax Revenue Bonds, 5% due 9/01/2027
	700	Boynton Beach, Florida, Utility System Revenue Refunding Bonds, 11/01/2020 (b) (c)
	1,720	Broward County, Florida, Educational Facilities Authority Revenue (Nova Southeastern University), 5% due 4/01/2031 (n)
	1,545	Cape Coral, Florida, Special Obligation Revenue Bonds, 5% due 10/01/2024 (h)
	3,445	Collier County, Florida, Capital Improvement Revenue Refunding B 10/01/2024 (h)

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1,000	Daytona Beach, Florida, Utility System Revenue Refunding Bonds, due 11/15/2027 (c)
1,000	Deltona, Florida, Transportation Capital Improvement Revenue Bonds, 10/01/2026 (h)
1,000	Emerald Coast, Florida, Utilities Authority, System Revenue Bonds, 1/01/2036 (c)
2,110	First Florida Governmental Financing Commission Revenue Bonds, 5%
1,000	Flagler County, Florida, Capital Improvement Revenue Bonds, 5% due 10/01/2026 (h)
1,150	Florida HFA, Housing Revenue Bonds (Brittany Rosemont Apartments), 6.75% due 8/01/2014 (a)
415	Florida Housing Finance Corporation, Homeowner Mortgage Revenue Bonds, Series 4, 6.25% due 7/01/2022 (f)
1,000	Florida State Board of Education, Capital Outlay, GO, Public Education, due 6/01/2031 (c)
6,190	Florida State Board of Education, Lottery Revenue Bonds, Series 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100 (a)
1,000	Florida State Governmental Utility Authority, Utility Revenue Bonds (Public Education System), 5.125% due 10/01/2033 (a)

Portfolio Abbreviations

To simplify the listings of MuniYield Florida Insured Fund's portfolio holdings in the Schedule of Investments, we have abbreviated the names of many of the securities according to the list below.

AMT	Alternative Minimum Tax (subject to)
COP	Certificates of Participation
DRIVERS	Derivative Inverse Tax-Exempt Receipts
EDA	Economic Development Authority
GO	General Obligation Bonds
HFA	Housing Finance Agency
IDA	Industrial Development Authority
IDR	Industrial Development Revenue Bonds
RIB	Residual Interest Bonds
S/F	Single-Family

MuniYield Florida Insured Fund

Schedule of Investments as of July 31, 2006 (concluded)

	Face Amount	Municipal Bonds
Florida (concluded)	\$ 1,860	Florida State Turnpike Authority, Turnpike Revenue Bonds (Department of Transportation), Series B, 5% due 7/01/2030

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1,400	Fort Myers, Florida, Utility System Revenue Refunding Bonds, 5%
1,000	Halifax Hospital Medical Center, Florida, Hospital Revenue Refund 5% due 6/01/2038
3,000	Hernando County, Florida, School Board, COP, 5% due 7/01/2035 (h)
3,700	Highlands County, Florida, Health Facilities Authority, Hospital (Adventist Health System), Series A, 6% due 11/15/2011 (i)
1,000	Highlands County, Florida, Health Facilities Authority, Hospital (Adventist Health System), Series C, 5.25% due 11/15/2036
1,780	Hillsborough County, Florida, Port District Revenue Bonds (Tampa Project), AMT, 5% due 6/01/2026 (h)
6,000	Hillsborough County, Florida, School Board, COP, 5.375% due 7/01/2026
1,000	Hillsborough County, Florida, School Board, COP, 5% due 7/01/2026
2,000	Jacksonville Electric Authority, Florida, Water and Sewer System Series A, 5.375% due 10/01/2030 (h)
1,000	Jacksonville, Florida, Economic Development Commission, Health C Revenue Bonds (Mayo Clinic-Jacksonville), Series A, 5.50% due 11/15/2036
750	Jacksonville, Florida, Economic Development Commission, Health C Bonds (Mayo Clinic-Jacksonville), Series B, 5.50% due 11/15/2036
1,140	Jacksonville, Florida, Economic Development Commission, IDR (Met Solutions Project), AMT, 5.50% due 10/01/2030 (l)
1,455	Jacksonville, Florida, Guaranteed Entitlement Revenue Refunding 5.25% due 10/01/2032 (c)
1,225	Jacksonville, Florida, Port Authority, Seaport Revenue Bonds, AMT 11/01/2026 (h)
2,280	Jacksonville, Florida, Sales Tax Revenue Bonds, 5% due 10/01/2026
2,000	Lakeland, Florida, Electric and Water Revenue Refunding Bonds, S due 10/01/2028 (h)
1,000	Lee County, Florida, Airport Revenue Bonds, AMT, Series A, 6% due 10/01/2026
2,285	Lee County, Florida, Capital Revenue Bonds, 5.25% due 10/01/2023
50	Lee County, Florida, HFA, S/F Mortgage Revenue Bonds (Multi-Coun Series A, Sub-Series 3, 7.45% due 9/01/2027 (d) (e) (g)
1,525	Lee County, Florida, School Board, COP, Series A, 5% due 8/01/2026
1,000	Leesburg, Florida, Capital Improvement Revenue Bonds, 5.25% due 10/01/2026
1,000	Marco Island, Florida, Utility System Revenue Bonds, 5% due 10/01/2026
1,000	Martin County, Florida, Utilities System Revenue Bonds, 5.125% due 10/01/2026
2,000	Miami Beach, Florida, Water and Sewer Revenue Bonds, 5.75% due 9/01/2026
7,500	Miami-Dade County, Florida, Aviation Revenue Bonds, AMT, Series A, 5.50% due 10/01/2026

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5,000	Miami-Dade County, Florida, Aviation Revenue Bonds (Miami Intern Series A, 6% due 10/01/2024 (c)
2,000	Miami-Dade County, Florida, Educational Facilities Authority Rev of Miami), Series A, 5.75% due 4/01/2029 (a)
1,000	Miami-Dade County, Florida, Expressway Authority, Toll System Re 5.25% due 7/01/2027 (c)
3,875	Miami-Dade County, Florida, Expressway Authority, Toll System Re 5% due 7/01/2033 (c)
3,480	Miami-Dade County, Florida, Health Facilities Authority, Hospita Bonds, DRIVERS, Series 208, 7.285% due 8/15/2017 (a)(k)
1,655	Miami-Dade County, Florida, IDA, IDR (BAC Funding Corporation Pr due 10/01/2030 (a)
2,000	Miami-Dade County, Florida, School Board COP, Series A, 5.50% du
1,865	Miami-Dade County, Florida, Solid Waste System Revenue Bonds, 5.
4,375	Miami-Dade County, Florida, Subordinate Special Obligation Reven 5.186% due 10/01/2031 (h) (p)
5,735	Miami-Dade County, Florida, Subordinate Special Obligation Reven 5.203% due 10/01/2033 (h) (p)
4,765	Orange County, Florida, Educational Facilities Authority, Educat Refunding Bonds (Rollins College Project), 5.50% due 12/01/2032
600	Orange County, Florida, Health Facilities Authority, Hospital Re Health System), 6.25% due 11/15/2024
1,835	Orange County, Florida, Health Facilities Authority, Hospital Re Regional Healthcare), 6% due 12/01/2012 (i)
1,000	Orange County, Florida, Sales Tax Revenue Refunding Bonds, Serie due 1/01/2023 (c)
6,500	Orange County, Florida, School Board, COP, Series A, 5.25% due 8
4,000	Orlando and Orange County, Florida, Expressway Authority Revenue 5% due 7/01/2030 (a)
6,815	Orlando and Orange County, Florida, Expressway Authority Revenue 5% due 7/01/2035 (a)
1,530	Osceola County, Florida, Infrastructure Sales Surplus Tax Revenu due 10/01/2025 (a)
2,000	Osceola County, Florida, School Board, COP, Series A, 5.25% due
1,100	Osceola County, Florida, Tourist Development Tax Revenue Bonds, due 10/01/2027 (c)
1,500	Palm Beach County, Florida, Criminal Justice Facilities Revenue 6/01/2015 (c)
2,000	Palm Beach County, Florida, School Board, COP, Refunding, Series 8/01/2021 (f)

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5,000	Palm Beach County, Florida, School Board, COP, Series A, 6% due
1,300	Palm Beach County, Florida, School Board, COP, Series A, 5% due
1,000	Palm Coast, Florida, Utility System Revenue Bonds, 5% due 10/01/
1,500	Panama City, Florida, Water and Sewer Revenue Bonds, Series B, 5
1,000	Pembroke Pines, Florida, Public Improvement Revenue Bonds, Serie 10/01/2034 (a)
1,000	Polk County, Florida, Public Facilities Revenue Bonds, 5% due 12
1,340	Polk County, Florida, Public Facilities Revenue Bonds, 5% due 12
1,000	Polk County, Florida, Utility System Revenue Bonds, 5.25% due 10
1,055	Port St. Lucie, Florida, Utility Revenue Bonds, 5.25% due 9/01/2
2,190	Port St. Lucie, Florida, Utility System Revenue Refunding Bonds, 9/01/2029 (h)
1,400	Saint Johns County, Florida, Sales Tax Revenue Bonds, Series A,
1,000	Saint Lucie, Florida, West Services District, Utility Revenue Bo 10/01/2034 (h)
1,000	Santa Rosa County, Florida, School Board, COP, DRIVERS, Series 1 due 2/01/2014 (c) (k)
2,000	South Broward, Florida, Hospital District Revenue Bonds, DRIVERS due 5/01/2032 (h) (k)
1,000	South Lake County, Florida, Hospital District Revenue Bonds (Sou 5.80% due 10/01/2034
1,240	Stuart, Florida, Public Utilities Revenue Refunding and Improvem due 10/01/2024 (c)
2,280	University of Central Florida (UCF) Athletics Association Inc., due 10/01/2034 (c)
1,640	Village Center Community Development District, Florida, Recreati Series A, 5.375% due 11/01/2034 (h)
1,000	Village Center Community Development District, Florida, Recreati Series A, 5.125% due 11/01/2036 (h)
4,030	Village Center Community Development District, Florida, Utility due 10/01/2028 (h)
2,585	Village Center Community Development District, Florida, Utility due 10/01/2023 (h)
1,000	Volusia County, Florida, IDA, Student Housing Revenue Bonds (Ste Series A, 5% due 6/01/2025 (m)
1,000	Volusia County, Florida, IDA, Student Housing Revenue Bonds (Ste Series A, 5% due 6/01/2035 (m)

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New Jersey - 1.7%	2,000	New Jersey EDA, Cigarette Tax Revenue Bonds, 5.50% due 6/15/2024
Puerto Rico - 6.8%	1,970	Puerto Rico Electric Power Authority, Power Revenue Bonds, Serie 7/01/2019 (h)
	1,000	Puerto Rico Public Buildings Authority, Government Facilities Re Series I, 5% due 7/01/2036
	1,145	Puerto Rico Public Finance Corporation, Commonwealth Appropriati Series E, 5.70% due 2/01/2010 (i)
	3,550	Puerto Rico Public Finance Corporation, Revenue Refunding Bonds, 6.88% due 8/01/2022 (h) (k)
		Total Municipal Bonds (Cost - \$184,226) - 155.5%

Shares

Held

Short-Term Securities

1,311 CMA Florida Municipal Money Fund, 2.92% (j) (o)

Total Short-Term Securities (Cost - \$1,311) - 1.1%

Total Investments (Cost - \$185,537\*) - 156.6%

Other Assets Less Liabilities - 2.0%

Preferred Shares, at Redemption Value - (58.6%)

Net Assets Applicable to Common Shares - 100.0%

\* The cost and unrealized appreciation (depreciation) of investments as of July 31, 2006, as computed for federal income tax purposes, were as follows:

Aggregate cost	\$	185,551
		=====
Gross unrealized appreciation	\$	7,067
Gross unrealized depreciation		(220)
		-----
Net unrealized appreciation	\$	6,847
		=====

- (a) AMBAC Insured.
- (b) Escrowed to maturity.
- (c) FGIC Insured.
- (d) FHLMC Collateralized.
- (e) FNMA Collateralized.
- (f) FSA Insured.
- (g) GNMA Collateralized.
- (h) MBIA Insured.

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- (i) Prerefunded.
- (j) Investments in companies considered to be an affiliate of the Fund, for purposes of Section 2(a)(3) of the Investment Company Act of 1940, were as follows:

Affiliate	Net Activity	Dividend Income
CMA Florida Municipal Money Fund	1,311	\$34
Merrill Lynch Institutional Tax-Exempt Fund	(2,600)	--*

\* Amount is less than \$1,000.

- (k) The rate disclosed is that currently in effect. This rate changes periodically and inversely based upon prevailing market rates.
- (l) ACA Insured.
- (m) CIFG Insured.
- (n) Assured Guaranty Insured.
- (o) Represents the current yield as of July 31, 2006.
- (p) Represents a zero coupon bond; the interest rate shown reflects the effective yield at the time of purchase.

Item 2 - Controls and Procedures

- 2(a) - The registrant's certifying officers have reasonably designed such disclosure controls and procedures to ensure material information relating to the registrant is made known to us by others particularly during the period in which this report is being prepared. The registrant's certifying officers have determined that the registrant's disclosure controls and procedures are effective based on our evaluation of these controls and procedures as of a date within 90 days prior to the filing date of this report.
- 2(b) - There were no changes in the registrant's internal control over financial reporting (as defined in Rule 30a-3(d) under the Act (17 CFR 270.30a-3(d)) that occurred during the last fiscal quarter of the period covered by this report that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

Item 3 - Exhibits

Certifications - Attached hereto

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

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MuniYield Florida Insured Fund, Inc.

By: /s/ Robert C. Doll, Jr.  
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Robert C. Doll, Jr.  
Chief Executive Officer  
MuniYield Florida Insured Fund, Inc.

Date: September 20, 2006

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

By: /s/ Robert C. Doll, Jr.  
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Robert C. Doll, Jr.  
Chief Executive Officer  
MuniYield Florida Insured Fund, Inc.

Date: September 20, 2006

By: /s/ Donald C. Burke  
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Donald C. Burke  
Chief Financial Officer  
MuniYield Florida Insured Fund, Inc.

Date: September 20, 2006