



Monthly Financial Report December - FY 2016

Prepared by City of Miami Staff

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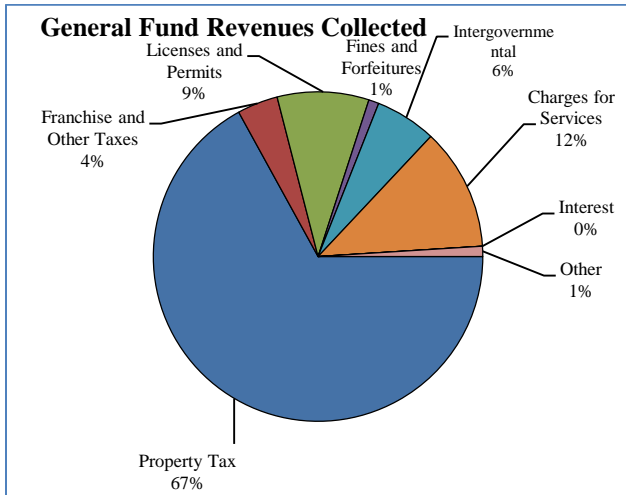


Section 1 –

General Fund

- **Financial Update – General Fund**
- **Annual Budget vs. Year to Date (YTD) Actual**
- **Month-to-Month Comparison**
- **Prior YTD vs. Current YTD**

Financial Update – General Fund Fiscal Year 2016 - December



Property Tax Revenues. Given the upward trend in property values the total amount budgeted in FY16 for this revenue category was \$268,768,800, approximately \$30 million higher than last year’s budgeted amount. The majority of property tax revenue is collected during the months of December through February. As of December 2015, property taxes collected were \$204,436,278 or 76.06% of the total budgeted amount.

Property Tax Revenues Collected Compared to Annual Budget - Cumulative Collection Rate

Month	FY 14	FY 15
October	0.00%	0.00%
November	10.26%	5.03%
December	43.00%	76.06%
January	76.50%	
February	80.67%	
March	83.09%	
April	88.25%	
May	90.19%	
June	94.67%	
July	94.73%	
August	94.76%	

Franchise Fee As of December 2015, the amount collected in this category was \$12,778,921. To achieve the annual budget of \$104,403,200, an additional \$91,624,279 will need to be collected. Franchise fees are collected on electric, cable, telephone, gas services, local option gas tax and community service taxes.

Business Tax Receipts (BTR) and Other Licenses & Permits represent 9% of revenues collected as of the current month end with a total of \$26,168,322.

To achieve the annual budget of \$58,502,300, an additional \$32,333,978 needs to be received. Many of these revenues are billed and collected on an annual basis. Business Tax Receipts represents 20% of the total licensing and permitting budget.

Intergovernmental Revenues make up 6% of collected revenues. As of the current month end, intergovernmental revenues collected totaled \$18,977,488. To achieve the annual budget, an additional \$44,765,312 needs to be collected. The majority of these revenues come from sales tax, state shared revenues and grants. State Shared Revenues represents the largest share of Intergovernmental Revenues.

Charges for Services is the second largest revenue source of the General Fund making up 12% of revenues collected. As of the current month end, charges for services collected totaled \$37,536,904. To achieve the annual budget of \$96,425,900, an additional \$58,888,996 needs to be collected. The largest component of this category is the solid waste fee. The solid waste charges are billed on the annual property tax bill; therefore, the majority of these fees are collected during the months of December through February.

Fines and Forfeitures is one of the smallest revenue sources of the General Fund, representing 1% of the revenues collected. As of the current month end, collections totaled \$2,157,455. This includes approximately \$1,811,957 in Red Light Camera Revenues.

Interest Revenues are budgeted at \$2,126,300. It includes gains and losses on the City’s investments. As of the current month end, the City has interest revenue of \$144,511

Other Revenues include miscellaneous receipts that cannot be categorized with another line item. It represents 1% of the total revenues collected. Other revenues collected totaled \$1,554,099.

Total General Fund As of December 2015 expenditures are \$238,891,394 which represents 41% of the annual budget of \$574,907,100. The City continues to monitor departmental budgetary compliance.

Internal Service Fund is presented separately in this report although it is part of the General Fund budgeted revenues and expenditures. This fund groups payments that departments make to cover their employee benefits, IT and maintenance costs.

City of Miami, Florida
Monthly Financial Statement - General Fund Only
Annual Budget vs. YTD Actual
Year to Date December FY-2016

	Budget**	Current Month Actual*	Year to Date Actual*	Year to Date Variance
Revenues				
Property Taxes	268,768,800	190,922,215	204,436,278	64,332,522
Franchise and Other Taxes	104,403,200	9,291,954	12,778,921	91,624,279
Licenses and Permits	58,502,300	19,280,009	26,168,322	32,333,978
Fines and Forfeitures	11,572,900	1,168,651	2,157,455	9,415,445
Intergovernmental Revenues	63,742,800	3,836,051	18,977,488	44,765,312
Charges for Services	96,425,900	24,561,486	37,536,904	58,888,996
Investment Earnings (Loss)	2,126,300	31,133	144,511	1,981,789
Other	33,511,400	1,057,301	1,554,099	31,957,301
Total Revenues	639,053,600	250,148,800	303,753,979	335,299,621
Expenditures				
Mayor	1,075,000	45,877	525,506	549,494
Board of Commissioners	2,658,400	152,546	1,022,857	1,635,543
Office of City Manager	3,264,600	193,746	1,233,256	2,031,344
Office of Agenda Coordination	341,800	20,607	177,581	164,219
Office of City Clerk	1,624,700	88,078	755,419	869,281
Office of NET	4,878,400	291,713	1,947,256	2,931,144
Office of Civil Service	435,000	21,581	202,941	232,059
Office of the Auditor General	1,200,900	60,050	539,632	661,268
Office of Communications	1,079,400	54,237	520,052	559,348
Human Resources	4,114,000	208,118	1,859,372	2,254,628
Information Technology	8,821,700	470,395	3,852,683	4,969,017
Office of the City Attorney	7,615,100	420,055	3,213,991	4,401,109
Management and Budget	2,135,400	139,382	951,651	1,183,749
Procurement	2,162,200	113,652	1,029,946	1,132,254
Office of Equal Opportunity & Diversity	369,900	19,809	191,216	178,684
Office of Film and Entertainment	381,100	19,420	187,775	193,325
Finance	8,506,800	433,949	3,799,317	4,707,483
Capital Improvements Administration	5,330,200	135,709	2,024,711	3,305,489
Office of Grants Administration	1,265,500	55,455	585,269	680,231
City Administration	-	3,043	3,043	(3,043)
Non-Departmental	50,450,300	7,828,302	1,508,547	48,941,753
Pensions	-	3,592	10,377	(10,377)
Risk Management	2,924,900	163,582	1,181,866	1,743,034
Total General Government	110,635,300	10,942,898	27,324,266	83,311,034
Building	10,361,800	594,045	4,468,968	5,892,832
Planning and Zoning	6,718,600	347,511	3,169,323	3,549,277
Red Light Camera	82,000	4,613	46,110	35,890
Total Planning and Development	17,162,400	946,170	7,684,402	9,477,998
Solid Waste	30,598,900	1,907,802	12,598,642	18,000,258
General Service Administration	23,131,600	1,112,112	8,841,964	14,289,636
Public - Works	20,685,800	789,183	7,349,834	13,335,966
Total Public Works	74,416,300	3,809,097	28,790,439	45,625,861
Office of Code Compliance	5,584,500	150,153	2,653,556	2,930,944
Fire - Rescue	111,880,700	6,481,176	58,483,486	53,397,214
Police	208,836,700	11,585,491	95,625,346	113,211,354
Total Public Safety	326,301,900	18,216,820	156,762,387	169,539,513
Public Facilities	8,525,100	464,271	3,760,334	4,764,766
Parks and Recreation	35,613,400	2,294,913	12,449,955	23,163,445
Community Development	2,252,700	-	2,119,610	133,090
Total Other	46,391,200	2,759,184	18,329,899	28,061,301
Total Expenditures	574,907,100	36,674,169	238,891,394	336,015,706
Revenues Over (Under) Expenditures	64,146,500	213,474,630	64,862,585	(716,085)
Transfers In	4,181,100	71,455	71,455	4,109,645
Transfers Out	(68,361,800)	-	(3,777,300)	(64,584,500)
Proceeds from Sale of Property	34,200	250	3,948	30,252
Other Financing Sources (Uses)	326,301,900	18,216,820	156,762,387	169,539,513
Total Revenue Over (Under) Expenditures	-	213,546,336	61,160,688	(61,160,688)

* Unaudited, as adjusted through December 2016

** Amounts obtained from Budget Dept.

City of Miami, Florida
Monthly Financial Statement - Internal Service Fund Only
Annual Budget vs. YTD Actual
Year to Date December FY-2016

	Budget**	Current Month Actual*	Year to Date Actual*	Year to Date Variance
Revenues				
Charges for Services	-	10,920	35,928	(35,928)
Other	80,484,700	1,922,002	70,933,256	9,551,444
Total Revenues	80,484,700	1,932,922	70,969,184	9,515,516
Expenditures				
Information Technology	4,823,800	1,049,912	1,357,407	3,466,393
Pensions	-	47,398	96,654	(96,654)
Risk Management	75,660,900	6,613,969	17,822,469	57,838,431
Total General Government	80,484,700	7,711,280	19,276,531	61,208,169
Total Expenditures	80,484,700	7,711,280	19,276,531	61,208,169
Revenues Over (Under) Expenditures	-	(5,778,358)	51,692,653	(51,692,653)
Proceeds from Sale of Property	-	54,235	54,235	(54,235)
Total Revenue Over (Under) Expenditures	-	(5,724,123)	51,746,888	(51,746,888)

* Unaudited, as adjusted through December 2016

** Amounts obtained from Budget Dept.

City of Miami, Florida
Monthly Financial Statement - General Fund Only
Comparative Current Month to Prior Month

	Nov FY-2016		Dec FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Property Taxes	268,768,800	13,514,063	268,768,800	204,436,278	-	190,922,215	1,413%
Franchise and Other Taxes	104,403,200	3,486,967	104,403,200	12,778,921	-	9,291,954	266%
Licenses and Permits	58,502,300	6,888,314	58,502,300	26,168,322	-	19,280,009	280%
Fines and Forfeitures	11,572,900	988,803	11,572,900	2,157,455	-	1,168,651	118%
Intergovernmental Revenues	63,742,800	15,141,437	63,742,800	18,977,488	-	3,836,051	25%
Charges for Services	96,425,900	12,975,418	96,425,900	37,536,904	-	24,561,486	189%
Investment Earnings (Loss)	2,126,300	113,378	2,126,300	144,511	-	31,133	27%
Other	33,511,400	496,799	33,511,400	1,554,099	-	1,057,301	213%
Total Revenues	639,053,600	53,605,179	639,053,600	303,753,979	-	250,148,800	
Expenditures							
Mayor	1,075,000	479,629	1,075,000	525,506	-	45,877	10%
Board of Commissioners	2,658,400	870,312	2,658,400	1,022,857	-	152,546	18%
Office of City Manager	3,264,600	1,039,510	3,264,600	1,233,256	-	193,746	19%
Office of Agenda Coordination	341,800	156,975	341,800	177,581	-	20,607	13%
Office of City Clerk	1,624,700	667,341	1,624,700	755,419	-	88,078	13%
Office of NET	4,878,400	1,655,544	4,878,400	1,947,256	-	291,713	18%
Office of Civil Service	435,000	181,361	435,000	202,941	-	21,581	12%
Office of the Auditor General	1,200,900	479,582	1,200,900	539,632	-	60,050	13%
Office of Communications	1,079,400	465,816	1,079,400	520,052	-	54,237	12%
Human Resources	4,114,000	1,651,254	4,114,000	1,859,372	-	208,118	13%
Information Technology	8,821,700	3,382,288	8,821,700	3,852,683	-	470,395	14%
Office of the City Attorney	7,615,100	2,793,936	7,615,100	3,213,991	-	420,055	15%
Management and Budget	2,135,400	812,269	2,135,400	951,651	-	139,382	17%
Procurement	2,162,200	916,294	2,162,200	1,029,946	-	113,652	12%
Office of Equal Opportunity & Diversity	369,900	171,407	369,900	191,216	-	19,809	12%
Office of Film and Entertainment	381,100	168,355	381,100	187,775	-	19,420	12%
Finance	8,506,800	3,365,368	8,506,800	3,799,317	-	433,949	13%
Capital Improvements Administration	5,330,200	1,889,002	5,330,200	2,024,711	-	135,709	7%
Office of Grants Administration	1,265,500	529,814	1,265,500	585,269	-	55,455	10%
City Administration	-	-	-	3,043	-	3,043	-
Non-Departmental	50,450,300	(6,319,755)	50,450,300	1,508,547	-	7,828,302	(124)%
Pensions	-	6,785	-	10,377	-	3,592	53%
Risk Management	2,924,900	1,018,284	2,924,900	1,181,866	-	163,582	16%
Total General Government	110,635,300	16,381,368	110,635,300	27,324,266	-	10,942,898	
Building	10,361,800	3,874,923	10,361,800	4,468,968	-	594,045	15%
Planning and Zoning	6,718,600	2,821,812	6,718,600	3,169,323	-	347,511	12%
Red Light Camera	82,000	41,497	82,000	46,110	-	4,613	11%
Total Planning and Development	17,162,400	6,738,232	17,162,400	7,684,402	-	946,170	
Solid Waste	30,598,900	10,690,840	30,598,900	12,598,642	-	1,907,802	18%
General Service Administration	23,131,600	7,729,851	23,131,600	8,841,964	-	1,112,112	14%
Public - Works	20,685,800	6,560,650	20,685,800	7,349,834	-	789,183	12%
Total Public Works	74,416,300	24,981,342	74,416,300	28,790,439	-	3,809,097	
Office of Code Compliance	5,584,500	2,503,403	5,584,500	2,653,556	-	150,153	6%
Fire - Rescue	111,880,700	52,002,309	111,880,700	58,483,486	-	6,481,176	12%
Police	208,836,700	84,039,855	208,836,700	95,625,346	-	11,585,491	14%
Total Public Safety	326,301,900	138,545,567	326,301,900	156,762,387	-	18,216,820	
Public Facilities	8,525,100	3,296,064	8,525,100	3,760,334	-	464,271	14%
Parks and Recreation	35,613,400	10,155,042	35,613,400	12,449,955	-	2,294,913	23%
Community Development	2,252,700	2,119,610	2,252,700	2,119,610	-	-	-
Total Other	46,391,200	15,570,715	46,391,200	18,329,899	-	2,759,184	
Total Expenditures	574,907,100	202,217,224	574,907,100	238,891,394	-	36,674,169	
Revenues Over (Under) Expenditures	64,146,500	(148,612,045)	64,146,500	64,862,585	-	213,474,630	
Transfers In	4,181,100	-	4,181,100	71,455	-	71,455	-
Transfers Out	(68,361,800)	(3,777,300)	(68,361,800)	(3,777,300)	-	-	-
Proceeds from Sale of Property	34,200	3,698	34,200	3,948	-	250	7%
Other Financing Sources (Uses)	326,301,900	138,545,567	326,301,900	156,762,387	-	18,216,820	
Total Revenue Over (Under) Expenditures	-	(152,385,647)	-	61,160,688	-	213,546,336	

* Unaudited, as adjusted through December 2016
** Amounts obtained from Budget Dept.

City of Miami, Florida
Monthly Financial Statement - Internal Service Fund Only
Comparative Current Month to Prior Month

	Nov FY-2016		Dec FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Charges for Services	-	25,007	-	35,928	-	10,920	44%
Other	80,484,700	69,011,255	80,484,700	70,933,256	-	1,922,002	3%
Total Revenues	80,484,700	69,036,262	80,484,700	70,969,184	-	1,932,922	
Expenditures							
Information Technology	4,823,800	307,495	4,823,800	1,357,407	-	1,049,912	341%
Pensions	-	49,256	-	96,654	-	47,398	96%
Risk Management	75,660,900	11,208,500	75,660,900	17,822,469	-	6,613,969	59%
Total General Government	80,484,700	11,565,251	80,484,700	19,276,531	-	7,711,280	
Total Expenditures	80,484,700	11,565,251	80,484,700	19,276,531	-	7,711,280	
Revenues Over (Under) Expenditures	-	57,471,011	-	51,692,653	-	(5,778,358)	
Proceeds from Sale of Property	-	-	-	54,235	-	54,235	-
Total Revenue Over (Under) Expenditures	-	57,471,011	-	51,746,888	-	(5,724,123)	

* Unaudited, as adjusted through December 2016

** Amounts obtained from Budget Dept.

City of Miami, Florida
Monthly Financial Statement - General Fund Only
Comparative Current Year MTD to Last Year MTD

	Dec FY-2015		Dec FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Property Taxes	239,056,600	184,294,529	268,768,800	204,436,278	29,712,200	20,141,749	11%
Franchise and Other Taxes	102,212,800	13,103,971	104,403,200	12,778,921	2,190,400	(325,050)	(2)%
Licenses and Permits	52,039,000	22,821,602	58,502,300	26,168,322	6,463,300	3,346,721	15%
Fines and Forfeitures	10,632,200	2,426,524	11,572,900	2,157,455	940,700	(269,070)	(11)%
Intergovernmental Revenues	50,498,300	6,883,975	63,742,800	18,977,488	13,244,500	12,093,514	176%
Charges for Services	96,064,400	35,100,602	96,425,900	37,536,904	361,500	2,436,302	7%
Investment Earnings (Loss)	1,900,000	1,063,790	2,126,300	144,511	226,300	(919,279)	(86)%
Other	4,629,500	1,118,705	33,511,400	1,554,099	28,881,900	435,394	39%
Total Revenues	557,032,800	266,813,698	639,053,600	303,753,979	82,020,800	36,940,281	
Expenditures							
Mayor	1,018,200	229,638	1,075,000	525,506	56,800	295,868	129%
Board of Commissioners	2,880,700	649,392	2,658,400	1,022,857	(222,300)	373,466	58%
Office of City Manager	2,678,700	748,526	3,264,600	1,233,256	585,900	484,730	65%
Office of Agenda Coordination	302,400	39,933	341,800	177,581	39,400	137,648	345%
Office of City Clerk	1,526,800	359,895	1,624,700	755,419	97,900	395,524	110%
Office of NET	3,963,000	955,883	4,878,400	1,947,256	915,400	991,373	104%
Office of Civil Service	424,900	101,058	435,000	202,941	10,100	101,883	101%
Office of the Auditor General	1,160,000	260,660	1,200,900	539,632	40,900	278,972	107%
Office of Communications	1,147,400	255,644	1,079,400	520,052	(68,000)	264,408	103%
Human Resources	3,851,400	837,194	4,114,000	1,859,372	262,600	1,022,178	122%
Information Technology	8,633,700	1,976,409	8,821,700	3,852,683	188,000	1,876,274	95%
Office of the City Attorney	7,487,900	1,648,974	7,615,100	3,213,991	127,200	1,565,018	95%
Management and Budget	1,821,300	467,513	2,135,400	951,651	314,100	484,138	104%
Procurement	2,046,100	485,502	2,162,200	1,029,946	116,100	544,444	112%
Office of Equal Opportunity & Diversity	344,900	86,685	369,900	191,216	25,000	104,530	121%
Office of Film and Entertainment	341,700	33,979	381,100	187,775	39,400	153,796	453%
Finance	8,511,200	1,793,051	8,506,800	3,799,317	(4,400)	2,006,266	112%
Capital Improvements Administration	5,093,100	610,440	5,330,200	2,024,711	237,100	1,414,272	232%
Office of Grants Administration	1,051,100	246,429	1,265,500	585,269	214,400	338,839	137%
City Administration	-	-	-	3,043	-	3,043	-
Non-Departmental	40,646,900	5,692,106	50,450,300	1,508,547	9,803,400	(4,183,558)	(73)%
Pensions	-	2,090	-	10,377	-	8,287	396%
Risk Management	2,909,500	698,970	2,924,900	1,181,866	15,400	482,896	69%
Total General Government	97,840,900	18,179,971	110,635,300	27,324,266	12,794,400	9,144,295	
Building	9,703,400	2,191,018	10,361,800	4,468,968	658,400	2,277,951	104%
Planning and Zoning	6,668,400	1,478,182	6,718,600	3,169,323	50,200	1,691,141	114%
Red Light Camera	154,400	42,754	82,000	46,110	(72,400)	3,356	8%
Total Planning and Development	16,526,200	3,711,954	17,162,400	7,684,402	636,200	3,972,448	
Solid Waste	29,583,000	7,032,733	30,598,900	12,598,642	1,015,900	5,565,908	79%
General Service Administration	21,302,400	4,742,090	23,131,600	8,841,964	1,829,200	4,099,874	86%
Public - Works	18,092,300	3,401,516	20,685,800	7,349,834	2,593,500	3,948,317	116%
Total Public Works	68,977,700	15,176,340	74,416,300	28,790,439	5,438,600	13,614,100	
Office of Code Compliance	4,630,700	1,049,689	5,584,500	2,653,556	953,800	1,603,866	153%
Fire - Rescue	109,575,000	25,940,173	111,880,700	58,483,486	2,305,700	32,543,313	125%
Police	182,439,300	45,434,634	208,836,700	95,625,346	26,397,400	50,190,712	110%
Total Public Safety	296,645,000	72,424,496	326,301,900	156,762,387	29,656,900	84,337,891	
Public Facilities	7,466,300	1,638,632	8,525,100	3,760,334	1,058,800	2,121,703	129%
Parks and Recreation	32,386,200	6,624,764	35,613,400	12,449,955	3,227,200	5,825,191	88%
Community Development	-	-	2,252,700	2,119,610	2,252,700	2,119,610	-
Total Other	39,852,500	8,263,395	46,391,200	18,329,899	6,538,700	10,066,504	
Total Expenditures	519,842,300	117,756,155	574,907,100	238,891,394	55,064,800	121,135,238	
Revenues Over (Under) Expenditures	37,190,500	149,057,543	64,146,500	64,862,585	26,956,000	(84,194,958)	
Transfers In	2,899,200	397,520	4,181,100	71,455	1,281,900	(326,065)	(82)%
Transfers Out	(40,093,700)	-	(68,361,800)	(3,777,300)	(28,268,100)	(3,777,300)	-
Proceeds from Sale of Property	4,000	180,242	34,200	3,948	30,200	(176,295)	(98)%
Other Financing Sources (Uses)	(37,190,500)	577,763	(64,146,500)	(3,701,897)	(26,956,000)	(4,279,660)	
Total Revenue Over (Under) Expenditures	-	149,635,306	-	61,160,688	-	(88,474,618)	

* Unaudited, as adjusted through December 2016
** Amounts obtained from Budget Dept.

City of Miami, Florida
Monthly Financial Statement - Internal Service Fund Only
Comparative Current Year MTD to Last Year MTD

	Dec FY-2015		Dec FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Charges for Services	-	32,136	-	35,928	-	3,792	12%
Other	168,294,800	41,165,394	80,484,700	70,933,256	(87,810,100)	29,767,863	72%
Total Revenues	168,294,800	41,197,529	80,484,700	70,969,184	(87,810,100)	29,771,655	
Expenditures							
Information Technology	4,301,100	954,903	4,823,800	1,357,407	522,700	402,504	42%
Pensions	88,783,900	76,583,951	-	96,654	(88,783,900)	(76,487,297)	(100)%
Risk Management	76,399,800	14,540,808	75,660,900	17,822,469	(738,900)	3,281,661	23%
Total General Government	169,484,800	92,079,619	80,484,700	19,276,531	(89,000,100)	(72,803,089)	
Total Expenditures	169,484,800	92,079,619	80,484,700	19,276,531	(89,000,100)	(72,803,089)	
Revenues Over (Under) Expenditures	(1,190,000)	(50,882,090)	-	51,692,653	1,190,000	102,574,743	
Proceeds from Sale of Property	-	-	-	54,235	-	54,235	-
Other Financing Sources (Uses)	1,190,000	-	-	54,235	(1,190,000)	54,235	
Total Revenue Over (Under) Expenditures	-	(50,882,090)	-	51,746,888	-	102,628,978	

* Unaudited, as adjusted through December 2016

** Amounts obtained from Budget Dept.



Section 2 – Special Revenue Funds

- **Financial Update – Special Revenue Fund**
- **Non-Reimbursable Expenditures of Grant Program**
- **Combining Balance Sheet**
- **Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**

Financial Update – Special Revenue Fund

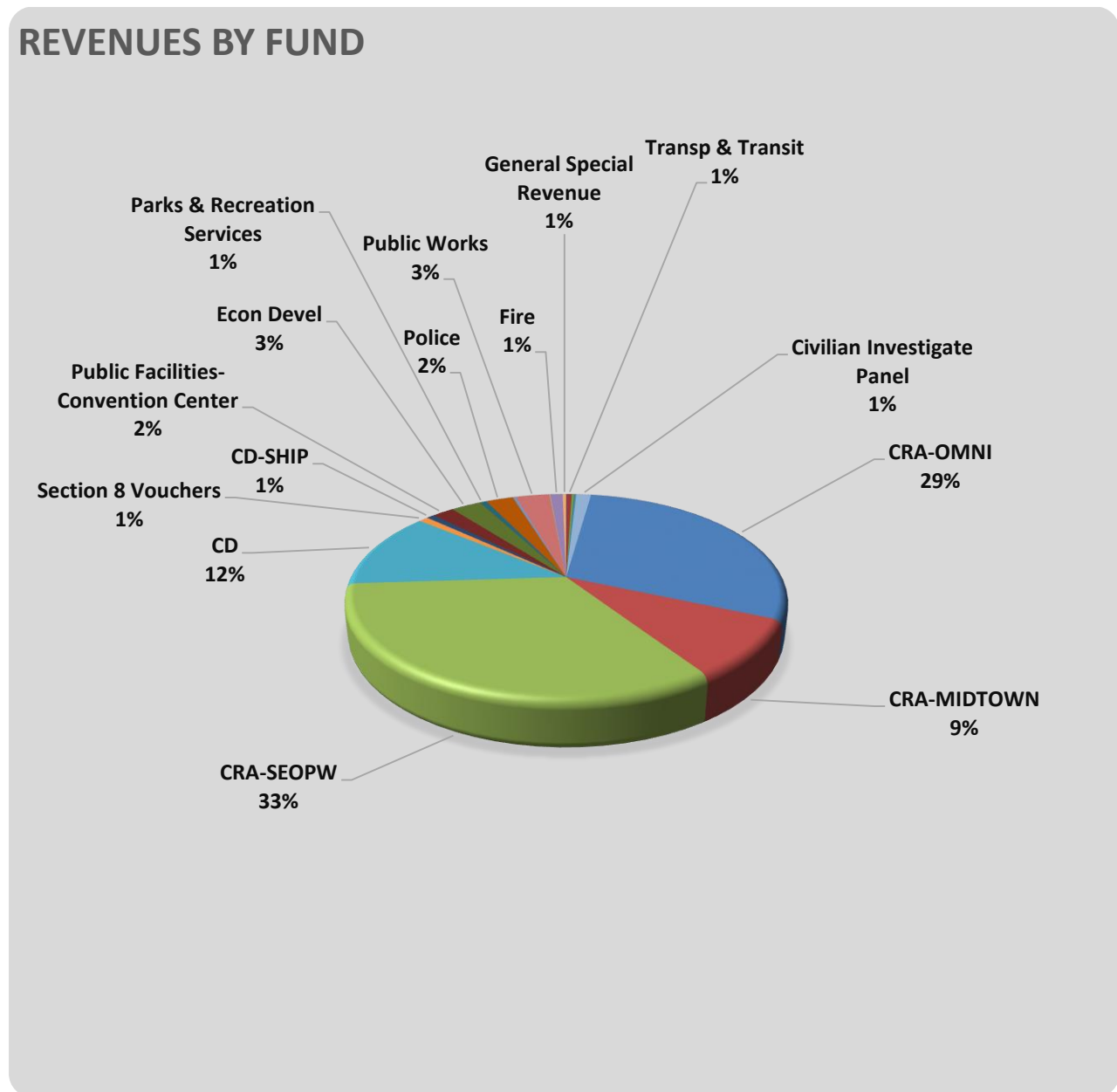
Fiscal Year 2016 – For the Month of December

Staff has completed the reconciliation of the Special Revenue Funds (SRF). Through this process, the following Special Revenue Funds have been defined and will be reported in the Comprehensive Annual Financial Report (CAFR). The following are the SRF as of December 31, 2015:

- ◆ Community Development Services
- ◆ Community Redevelopment Area (CRA – OMNI)
- ◆ Community Redevelopment Area (CRA – SEOPW)
- ◆ Community Redevelopment Area (CRA – MIDTOWN)
- ◆ Homeless
- ◆ Economic Development & Planning Services
- ◆ Fire Rescue Services
- ◆ NET Offices
- ◆ Parks and Recreation Services
- ◆ Police Services
- ◆ Law Enforcement Trust Fund
- ◆ Public Works Services
- ◆ City Clerk Services
- ◆ Miami Ballpark Facilities
- ◆ Emergency Services
- ◆ Community Development Services – SHIP
- ◆ Community Development Services – Section 8 Voucher
- ◆ General Special Revenue
- ◆ Department Improvement Initiatives
- ◆ Transportation and Transit
- ◆ Public Facilities
- ◆ Liberty City
- ◆ Virginia Key
- ◆ Solid Waste Recycling Trust
- ◆ Civilian Investigative Panel

Revenues

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purpose. The primary sources of revenues for the special revenue funds of the City of Miami consist of taxes, grants, assessments, and fees. As of December 31, 2015, year to date revenues were \$51,195,793.00. The revenues by fund are depicted in the following chart:



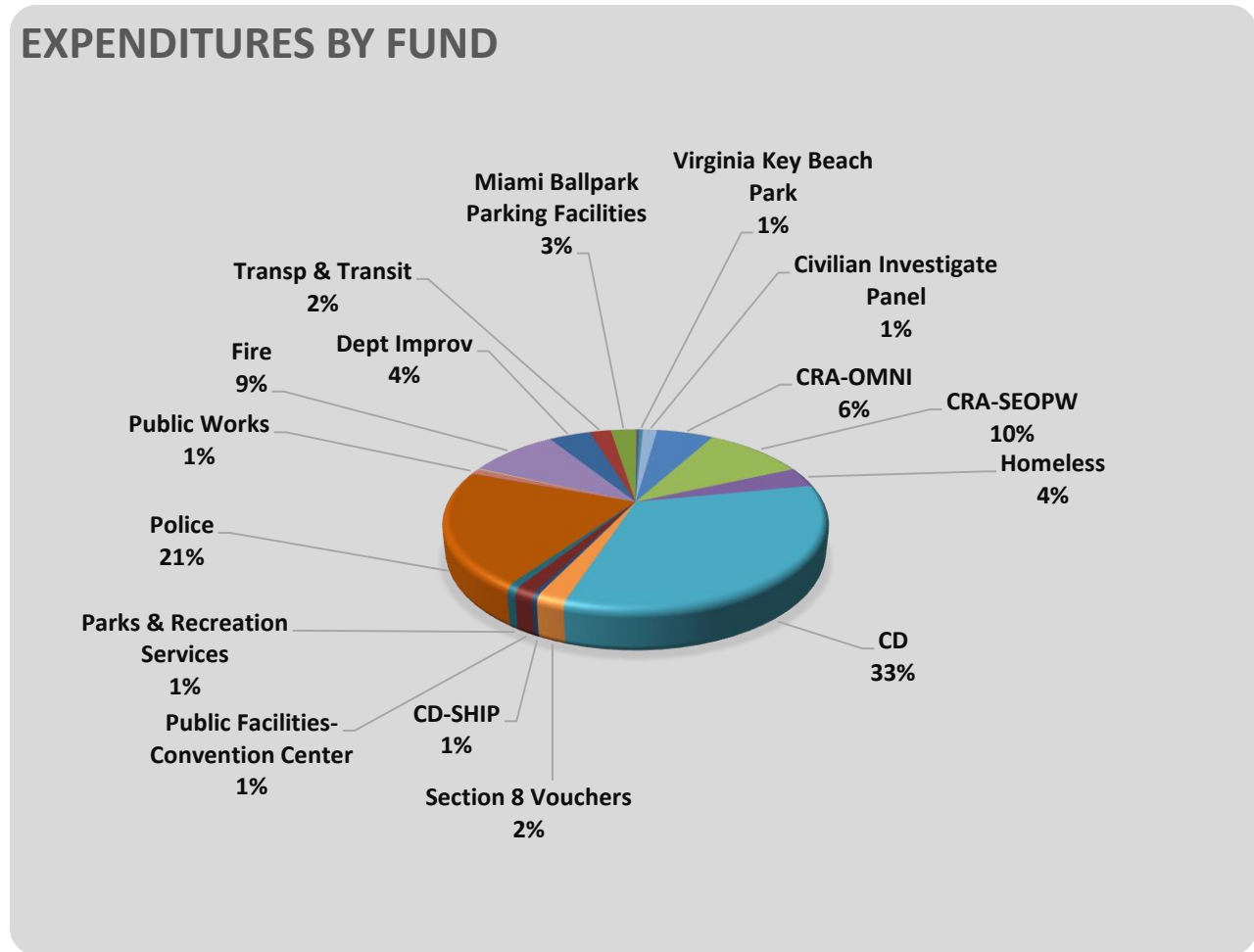
As revealed by the chart, CRA-SEOPW, CRA-OMNI, and Community Development Funds contribute approximately 74% of total revenues for the City's special revenue funds. These funds show revenues of \$17,040,426.00; \$15,000,113.00; and \$6,166,061.00 respectively.

Grant Revenues

The City receives the majority of its grant revenues from the Department of Housing and Urban Development (HUD). The Community Development Block Grant (CDBG) and Housing Opportunities for People with Aids (HOPWA) are the largest programs currently administered by the City. As of December 31, 2015, the City received CDBG and HOPWA revenues of approximately \$ 856,643.00 and \$2,589,073 respectively.

Expenditures

The expenditures for the SRF were \$20,531,292 as of December 31, 2015. Community Development, Police Department, and CRA-SEOPW funds have the highest expenditures within the SRF. These funds represent approximately 64% of total expenditures as demonstrated below:



Non-Reimbursable Expenditures of Grant Programs

The Finance Department is responsible for reporting expenses incurred which are not reimbursable under grant programs per the Financial Integrity Principles, Chapter 18 of the Code of the City of Miami. For the month ending December 31, 2015, the following non-reimbursable expenditures were reported.

FDOT-Miami River Greenway \$133,936.00

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Dec FY - 2016

	City Clerk Services Special Revenue Fund	Community Development Special Revenue Fund	Midtown CRA Special Revenue	OMNI CRA Special Revenue
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	790,681	11,450,039	4,655,023	20,778,925
115000 - Accounts Receivable	1,379	422,544	-	26,214
115090 - Unbilled Receivable	-	1,526,706	-	-
117000 - Allowance For Uncollectible Accounts Receivable Credit	(1,379)	(359,932)	-	-
128900 - Notes Receivable-Non-Current Portion	-	1,794	-	-
133000 - Due From Other Governmental Units	-	-	-	(3,287)
133010 - Allowance for Uncollectible Grants Receivable	-	(86,295)	-	(22,927)
135000 - Interest And Dividends Receivable	-	881	-	13,860
135100 - Interest And Dividends Receivable- Paid	-	3,953	-	-
137000 - Market Gain/Loss Investments	-	(1,288)	-	(35,628)
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 790,681	\$ 12,958,401	\$ 4,655,023	\$ 20,757,157
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	-	78,581	-	6,309
205100 - Retainage Payable	-	15,968	-	517,327
208000 - Due To Other Governmental Units	-	134,985	-	(6,574)
214000 - Accrued Expenditure Payable	-	-	(3,000)	(1,814)
216000 - Accrued Wages Payable	2,291	112,811	-	9,518
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	1,726,525	-	-
223000 - Deferred Revenue	-	(18)	-	(821,792)
223100 - Deferred Revenue-PnG	-	174,706	-	-
229000 - Other Current Liabilities	-	4,224	-	-
Total Liabilities	2,291	2,247,783	(3,000)	(297,025)
Fund Balances:				
305000 - Fund Balance-Reserved for Encumbrances	-	-	-	(20,700)
315000 - Fund Balance-Unreserved	788,390	10,700,172	4,658,023	21,074,882
316000 - Retained Earnings-Unreserved	-	10,445	-	-
Total Fund Balance (Deficit)	788,390	10,710,617	4,658,023	21,054,182
Total Liabilities and Fund Balance (Deficit)	\$ 790,681	\$ 12,958,401	\$ 4,655,023	\$ 20,757,156

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Dec FY - 2016

	SEOPW CRA Special Revenue	Departmental Improvement Initiative Special Revenue Fund	Emergency Special Revenue Fund	Fire Rescue Services Special Revenue Fund
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	47,179,262	2,703,853	2,328,835	1,874,584
115000 - Accounts Receivable	-	781,862	-	1,543,461
115090 - Unbilled Receivable	-	-	-	568,635
117000 - Allowance For Uncollectible Accounts Receivable Credit	-	(675,454)	-	(800)
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants Receivable	-	(3,776)	-	(999,955)
135000 - Interest And Dividends Receivable	36,506	-	-	58
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	(83,070)	-	-	(73)
155000 - Prepaid Items	-	-	-	21,897
156000 - Other Assets-Current	23,115	-	-	-
Total Assets	\$ 47,155,812	\$ 2,806,485	\$ 2,328,835	\$ 3,007,806
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	63,987	12,983	1,535	82,852
205100 - Retainage Payable	849,528	-	3,182	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	61,294	-	47,802
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	14,961	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	0	-	(26,171)
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	928,476	74,277	4,716	104,483
Fund Balances:				
305000 - Fund Balance-Reserved for Encumbrances	-	-	-	-
315000 - Fund Balance-Unreserved	45,962,848	2,732,208	2,324,119	2,903,323
316000 - Retained Earnings-Unreserved	264,488	-	-	-
Total Fund Balance (Deficit)	46,227,336	2,732,208	2,324,119	2,903,323
Total Liabilities and Fund Balance (Deficit)	\$ 47,155,812	\$ 2,806,485	\$ 2,328,835	\$ 3,007,806

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Dec FY - 2016

	General Special Revenue Fund	Homeless Program Special Revenue Fund	Law Enforcement Trust Special Revenue Fund	Miami Ballpark Parking Facilities Special Revenue Fund
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	55,682	(349,723)	1,746,875	1,969,272
115000 - Accounts Receivable	597,753	9,106	8	-
115090 - Unbilled Receivable	99,150	1	-	-
117000 - Allowance For Uncollectible Accounts Receivable Credit	-	-	(8)	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants Receivable	(347,543)	(9,106)	-	-
135000 - Interest And Dividends Receivable	-	-	1,926	-
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	-	-	(2,246)	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 405,041	\$ (349,722)	\$ 1,746,556	\$ 1,969,272
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	-	1,613	-	97,667
205100 - Retainage Payable	71,458	-	-	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	70,150	-	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	112,413	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	0	(1)	-	-
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	71,458	71,763	112,413	97,667
Fund Balances:				
305000 - Fund Balance-Reserved for Encumbrances	-	-	-	-
315000 - Fund Balance-Unreserved	333,584	(421,485)	1,634,143	1,871,605
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	333,584	(421,485)	1,634,143	1,871,605
Total Liabilities and Fund Balance (Deficit)	\$ 405,041	\$ (349,722)	\$ 1,746,556	\$ 1,969,272

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Dec FY - 2016

	Model City Community Redevelop District Special Revenue Fund	NET Offices & Code Enforcement Special Revenue Fund	Public Facilities Special Revenue Fund	Parks & Recreation Services Special Revenue Fund
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	358,649	1,578,536	6,260,594	2,860,473
115000 - Accounts Receivable	-	95,310	30,815	104,353
115090 - Unbilled Receivable	-	-	-	20,130
117000 - Allowance For Uncollectible Accounts Receivable Credit	-	(95,235)	-	(40,242)
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants Receivable	-	-	(30,815)	(1,032)
135000 - Interest And Dividends Receivable	71	-	-	1
135100 - Interest And Dividends Receivable- Paid	-	-	-	0
137000 - Market Gain/Loss Investments	-	-	-	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 358,720	\$ 1,578,611	\$ 6,260,594	\$ 2,943,682
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	8,211	-	625	2,258
205100 - Retainage Payable	-	11,478	-	0
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	-	17,829	5,601
217000 - Accrued Taxes Payable	-	-	0	-
220000 - Deposits	-	324	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	-	-	17,344
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	8,211	11,802	18,455	25,203
Fund Balances:				
305000 - Fund Balance-Reserved for Encumbrances	-	-	-	-
315000 - Fund Balance-Unreserved	350,509	1,566,809	36,016,118	2,918,479
316000 - Retained Earnings-Unreserved	-	-	(29,773,978)	-
Total Fund Balance (Deficit)	350,509	1,566,809	6,242,139	2,918,479
Total Liabilities and Fund Balance (Deficit)	\$ 358,720	\$ 1,578,611	\$ 6,260,594	\$ 2,943,682

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Dec FY - 2016

	Police Services Special Revenue Fund	Planning & Economic Development Special Revenue Fund	Public Works Services Special Revenue Fund	Section 8 Vouchers Program Special Revenue Fund
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	734,941	15,721,841	7,701,010	95,396
115000 - Accounts Receivable	402,547	1,000	-	-
115090 - Unbilled Receivable	1,545,405	-	-	-
117000 - Allowance For Uncollectible Accounts Receivable Credit	(5,900)	(1,000)	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	1,116	-	-
133010 - Allowance for Uncollectible Grants Receivable	(77,160)	-	-	-
135000 - Interest And Dividends Receivable	5,291	-	485	1
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	(1,951)	-	-	-
155000 - Prepaid Items	2,148	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 2,605,322	\$ 15,722,957	\$ 7,701,495	\$ 95,397
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	3,595	-	-	-
202000 - Accounts Payable	230,816	-	25,357	4,228
205100 - Retainage Payable	-	-	47,270	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	299,982	-	-	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	-	-
223000 - Deferred Revenue	101,000	-	-	-
223100 - Deferred Revenue-PnG	(1)	-	-	-
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	635,392	-	72,627	4,228
Fund Balances:				
305000 - Fund Balance-Reserved for Encumbrances	-	-	-	-
315000 - Fund Balance-Unreserved	1,969,930	15,722,957	7,628,868	91,169
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	1,969,930	15,722,957	7,628,868	91,169
Total Liabilities and Fund Balance (Deficit)	\$ 2,605,322	\$ 15,722,957	\$ 7,701,495	\$ 95,397

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Dec FY - 2016

	SHIP Special Revenue Fund	Transportation and Transit Special Revenue Fund	Virginia Key Beach Park Trust Special Revenue Fund	Solid Waste Recycling Trust
Assets				
103000 - Cash With Fiscal Agent	-	-	14,682	-
104000 - Equity In Pooled Cash	495,349	18,471,958	101,373	1,173,350
115000 - Accounts Receivable	-	-	3,859	-
115090 - Unbilled Receivable	-	-	-	-
117000 - Allowance For Uncollectible Accounts Receivable Credit	-	-	(3,859)	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants Receivable	-	-	-	-
135000 - Interest And Dividends Receivable	256	13,756	123	737
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	(259)	(26,587)	(256)	(2,109)
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 495,346	\$ 18,459,127	\$ 115,922	\$ 1,171,978
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	-	150	13,140	1,500
205100 - Retainage Payable	-	-	-	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	19,020	-	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	-	-
223000 - Deferred Revenue	-	1,300,000	-	-
223100 - Deferred Revenue-PnG	-	-	-	-
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	-	1,319,170	13,140	1,500
Fund Balances:				
305000 - Fund Balance-Reserved for Encumbrances	-	-	-	-
315000 - Fund Balance-Unreserved	495,346	17,139,956	102,782	1,170,478
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	495,346	17,139,956	102,782	1,170,478
Total Liabilities and Fund Balance (Deficit)	\$ 495,346	\$ 18,459,127	\$ 115,922	\$ 1,171,978

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Dec FY - 2016

	<u>Civilian Investigative Panel</u>	<u>Total Special Revenue</u>
Assets		
103000 - Cash With Fiscal Agent	-	14,682
104000 - Equity In Pooled Cash	485,085	151,221,862
115000 - Accounts Receivable	-	4,020,212
115090 - Unbilled Receivable	-	3,760,026
117000 - Allowance For Uncollectible Accounts Receivable Credit	-	(1,183,810)
128900 - Notes Receivable-Non-Current Portion	-	1,794
133000 - Due From Other Governmental Units	-	(2,170)
133010 - Allowance for Uncollectible Grants Receivable	-	(1,578,610)
135000 - Interest And Dividends Receivable	-	73,951
135100 - Interest And Dividends Receivable- Paid	-	3,952
137000 - Market Gain/Loss Investments	-	(153,467)
155000 - Prepaid Items	718	24,763
156000 - Other Assets-Current	-	23,115
Total Assets	<u>\$ 485,803</u>	<u>\$ 156,226,299</u>
Liabilities and Fund Balances		
Liabilities:		
201000 - Vouchers Payable	-	3,595
202000 - Accounts Payable	4,556	636,369
205100 - Retainage Payable	-	1,516,210
208000 - Due To Other Governmental Units	-	128,411
214000 - Accrued Expenditure Payable	-	(4,814)
216000 - Accrued Wages Payable	16,413	662,713
217000 - Accrued Taxes Payable	-	0
220000 - Deposits	-	1,854,223
223000 - Deferred Revenue	-	579,190
223100 - Deferred Revenue-PnG	-	165,877
229000 - Other Current Liabilities	-	4,224
Total Liabilities	<u>20,969</u>	<u>5,545,999</u>
Fund Balances:		
305000 - Fund Balance-Reserved for Encumbrances	19,167	(1,533)
315000 - Fund Balance-Unreserved	445,667	180,180,879
316000 - Retained Earnings-Unreserved	-	(29,499,045)
Total Fund Balance (Deficit)	<u>464,834</u>	<u>150,680,301</u>
Total Liabilities and Fund Balance (Deficit)	<u>\$ 485,803</u>	<u>\$ 156,226,299</u>

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Dec FY - 2016

	Omni CRA		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 15,491,844	\$ 14,948,972	\$ 542,872
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(21,359)	21,359
Impact Fees	-	-	-
Other	12,086,792	72,500	12,014,292
Total Revenues	27,578,636	15,000,113	12,578,523
Expenditures:			
Personnel Expenses	508,316	97,884	410,432
Operating Expenses	5,894,799	263,410	5,631,388
Capital Expenses	7,942,035	575,136	7,366,899
Principal	-	-	-
Interest	-	-	-
Grants and Aids	5,201,692	254,571	4,947,121
Advances	-	-	-
Other Financing Uses	-	(1,000)	1,000
Budget Reserve	118,000	-	118,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	19,664,842	1,190,001	18,474,840
Revenues Over (Under) Expenditures	7,913,794	13,810,112	(5,896,317)
Other Financing Sources (Uses)			
Transfers In	740,583	740,582	1
Transfers Out	(8,654,377)	(768,478)	(7,885,899)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(7,913,794)	(27,896)	(7,885,898)
Total Revenues Over (Under) Expenditures	\$ -	\$ 13,782,215	\$ (13,782,215)

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	Midtown CRA		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 4,855,880	\$ 4,702,260	\$ 153,620
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	4,855,880	4,702,260	153,620
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	4,812,321	-	4,812,321
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,812,321	-	4,812,321
Revenues Over (Under) Expenditures	43,559	4,702,260	(4,658,701)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(43,559)	(43,559)	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(43,559)	(43,559)	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 4,658,701	\$ (4,658,701)

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	SEOPW CRA		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 16,217,649	\$ 16,460,269	\$ (242,620)
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	599,797	(599,797)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(39,703)	39,703
Impact Fees	-	-	-
Other	34,858,127	20,063	34,838,065
Total Revenues	51,075,776	17,040,426	34,035,350
Expenditures:			
Personnel Expenses	1,345,150	234,216	1,110,934
Operating Expenses	2,779,463	322,927	2,456,536
Capital Expenses	8,025,129	169,655	7,855,474
Principal	-	-	-
Interest	-	-	-
Grants and Aids	27,529,840	1,384,310	26,145,530
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,067,014	-	1,067,014
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	40,746,596	2,111,108	38,635,488
Revenues Over (Under) Expenditures	10,329,180	14,929,318	(4,600,138)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(10,329,180)	-	(10,329,180)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(10,329,180)	-	(10,329,180)
Total Revenues Over (Under) Expenditures	\$ -	\$ 14,929,318	\$ (14,929,318)

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	Homeless Program		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	1,911,200	-	1,911,200
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	352,400	-	352,400
Total Revenues	2,263,600	-	2,263,600
Expenditures:			
Personnel Expenses	2,187,200	540,191	1,647,009
Operating Expenses	687,900	199,748	488,152
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	91,300	-	91,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	2,966,400	739,939	2,226,461
Revenues Over (Under) Expenditures	(702,800)	(739,939)	37,139
Other Financing Sources (Uses)			
Transfers In	702,800	237,200	465,600
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	702,800	237,200	465,600
Total Revenues Over (Under) Expenditures	\$ -	\$ (502,739)	\$ 502,739

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	Community Development		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	50,417,700	7,100,860	43,316,840
Charges for Services	-	195,001	(195,001)
Investment Earnings (Loss)	-	(477)	477
Impact Fees	-	-	-
Other	6,990,800	(1,129,323)*	8,120,123
Total Revenues	57,408,500	6,166,061	51,242,439
Expenditures:			
Personnel Expenses	2,812,200	912,146	1,900,054
Operating Expenses	245,500	48,477	197,023
Capital Expenses	1,058,900	1,321,994	(263,094)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	52,690,900	4,521,804	48,169,096
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,000	-	1,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	56,808,500	6,808,421	50,000,079
Revenues Over (Under) Expenditures	600,000	(642,360)	1,242,360
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(600,000)	-	(600,000)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(600,000)	-	(600,000)
Total Revenues Over (Under) Expenditures	\$ -	\$ (642,360)	\$ 642,360

*Contra Revenue for Program Income

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Housing Choice Vouchers

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	1,974,700	428,703	1,545,997
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	1,974,700	428,703	1,545,997
Expenditures:			
Personnel Expenses	-	18,330	(18,330)
Operating Expenses	5,300	635	4,665
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	1,969,400	411,578	1,557,822
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,974,700	430,543	1,544,157
Revenues Over (Under) Expenditures	-	(1,840)	1,840
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ (1,840)	\$ 1,840

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	SHIP		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	70,000	328,997	(258,997)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(83)	83
Impact Fees	-	-	-
Other	-	23,990	(23,990)
Total Revenues	70,000	352,904	(282,904)
Expenditures:			
Personnel Expenses	-	9,679	(9,679)
Operating Expenses	400	14	386
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	69,600	74,065	(4,465)
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	70,000	83,758	(13,758)
Revenues Over (Under) Expenditures	-	269,146	(269,146)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 269,146	\$ (269,146)

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	Convention Center		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	1,944	(1,944)
Intergovernmental Revenues	-	(581)	581
Charges for Services	6,353,800	997,521	5,356,279
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	75,000	-	75,000
Total Revenues	6,428,800	998,884	5,429,916
Expenditures:			
Personnel Expenses	483,200	233,707	249,493
Operating Expenses	3,800,300	60,392	3,739,908
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	204,300	-	204,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,487,800	294,099	4,193,701
Revenues Over (Under) Expenditures	1,941,000	704,785	1,236,215
Other Financing Sources (Uses)			
Transfers In	1,324,200	-	1,324,200
Transfers Out	(3,265,200)	-	(3,265,200)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(1,941,000)	-	(1,941,000)
Total Revenues Over (Under) Expenditures	\$ -	\$ 704,785	\$ (704,785)

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	Economic Development & Planning Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	24,000	-	24,000
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	1,985,000	1,378,134	606,866
Investment Earnings (Loss)	-	20	(20)
Impact Fees	-	-	-
Other	13,846,900	-	13,846,900
Total Revenues	15,855,900	1,378,154	14,477,746
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	625	(625)
Capital Expenses	225,000	-	225,000
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	15,704,900	-	15,704,900
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	15,929,900	625	15,929,275
Revenues Over (Under) Expenditures	(74,000)	1,377,529	(1,451,529)
Other Financing Sources (Uses)			
Transfers In	74,000	-	74,000
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	74,000	-	74,000
Total Revenues Over (Under) Expenditures	\$ -	\$ 1,377,529	\$ (1,377,529)

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	NET Offices		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	(79)	79
Fines and Forfeitures	-	500	(500)
Intergovernmental Revenues	-	-	-
Charges for Services	-	8,684	(8,684)
Investment Earnings (Loss)	-	344	(344)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	9,449	(9,449)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	-	-
Revenues Over (Under) Expenditures	-	9,449	(9,449)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 9,449	\$ (9,449)

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	Parks & Recreation Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	474,100	192,973	281,127
Charges for Services	70,000	32,417	37,583
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	966,700	68,848	897,852
Total Revenues	1,510,800	294,238	1,216,562
Expenditures:			
Personnel Expenses	354,300	107,759	246,541
Operating Expenses	733,800	43,848	689,952
Capital Expenses	462,000	17	461,983
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	26,000	-	26,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,576,100	151,624	1,424,476
Revenues Over (Under) Expenditures	(65,300)	142,614	(207,914)
Other Financing Sources (Uses)			
Transfers In	65,300	65,300	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	65,300	65,300	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 207,914	\$ (207,914)

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	Police Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	5,000	-	5,000
Intergovernmental Revenues	5,705,300	1,198,571	4,506,729
Charges for Services	886,000	49,027	836,974
Investment Earnings (Loss)	-	(101)	101
Impact Fees	-	-	-
Other	3,485,100	-	3,485,100
Total Revenues	10,081,400	1,247,496	8,833,904
Expenditures:			
Personnel Expenses	7,205,200	3,844,149	3,361,051
Operating Expenses	2,217,800	157,141	2,060,659
Capital Expenses	1,050,900	300,021	750,879
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	3,643,600	-	3,643,600
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	14,117,500	4,301,693	9,815,807
Revenues Over (Under) Expenditures	(4,036,100)	(3,054,197)	(981,903)
Other Financing Sources (Uses)			
Transfers In	4,036,100	1,496,500	2,539,600
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	4,036,100	1,496,500	2,539,600
Total Revenues Over (Under) Expenditures	\$ -	(1,557,697)	\$ 1,557,697

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Law Enforcement Trust

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	650,000	136,293	513,707
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(103)	103
Impact Fees	-	-	-
Other	1,579,500	-	1,579,500
Total Revenues	2,229,500	136,189	2,093,311
Expenditures:			
Personnel Expenses	363,300	-	363,300
Operating Expenses	544,500	80,649	463,851
Capital Expenses	611,500	(65,000)	676,500
Principal	-	-	-
Interest	-	-	-
Grants and Aids	25,000	-	25,000
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	685,200	-	685,200
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	2,229,500	15,649	2,213,851
Revenues Over (Under) Expenditures	-	120,540	(120,540)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 120,540	\$ (120,540)

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	Public Works Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	2,200,000	1,554,521	645,479
Investment Earnings (Loss)	-	162	(162)
Impact Fees	-	-	-
Other	4,920,700	-	4,920,700
Total Revenues	7,120,700	1,554,683	5,566,017
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	1,874,300	155,736	1,718,564
Capital Expenses	-	25,144	(25,144)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	2,136,100	-	2,136,100
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,010,400	180,880	3,829,520
Revenues Over (Under) Expenditures	3,110,300	1,373,803	1,736,497
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(3,110,300)	-	(3,110,300)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(3,110,300)	-	(3,110,300)
Total Revenues Over (Under) Expenditures	\$ -	\$ 1,373,803	\$ (1,373,803)

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	City Clerk Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	75,000	23,465	51,535
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	542,400	-	542,400
Total Revenues	617,400	23,465	593,935
Expenditures:			
Personnel Expenses	73,100	40,177	32,923
Operating Expenses	41,800	-	41,800
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	550,000	-	550,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	664,900	40,177	624,723
Revenues Over (Under) Expenditures	(47,500)	(16,712)	(30,788)
Other Financing Sources (Uses)			
Transfers In	47,500	-	47,500
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	47,500	-	47,500
Total Revenues Over (Under) Expenditures	\$ -	(16,712)	\$ 16,712

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Dec FY - 2016

	Fire Rescue Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	33,200	572,762	(539,562)
Charges for Services	-	(296)	296
Investment Earnings (Loss)	-	(24)	24
Impact Fees	-	-	-
Other	4,910,400	20	4,910,380
Total Revenues	4,943,600	572,462	4,371,138
Expenditures:			
Personnel Expenses	2,806,200	1,608,303	1,197,897
Operating Expenses	1,604,100	343,305	1,260,796
Capital Expenses	-	(66,078)	66,078
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	498	(498)
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,813,300	-	1,813,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	6,223,600	1,886,678	4,336,922
Revenues Over (Under) Expenditures	(1,280,000)	(1,314,216)	34,216
Other Financing Sources (Uses)			
Transfers In	1,280,000	1,280,000	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	1,280,000	1,280,000	-
Total Revenues Over (Under) Expenditures	\$ -	\$ (34,216)	\$ 34,216

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Dec FY - 2016

	Emergency Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	100,000	-	100,000
Total Revenues	100,000	-	100,000
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	100,000	-	100,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	100,000	-	100,000
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ -	-

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Dec FY - 2016

	General Special Revenues		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	918,300	-	918,300
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	25,700	151,971	(126,271)
Total Revenues	944,000	151,971	792,029
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	918,300	-	918,300
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	25,700	-	25,700
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	944,000	-	944,000
Revenues Over (Under) Expenditures	-	151,971	(151,971)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 151,971	\$ (151,971)

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Dec FY - 2016

Departmental Improvement Initiatives

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	320,000	(59,919)	379,919
Intergovernmental Revenues	2,052,600	87,354	1,965,246
Charges for Services	-	-	-
Investment Earnings (Loss)	-	8,358	(8,358)
Impact Fees	-	-	-
Other	2,018,400	-	2,018,400
Total Revenues	4,391,000	35,794	4,355,206
Expenditures:			
Personnel Expenses	2,588,700	321,703	2,266,997
Operating Expenses	1,608,100	266,721	1,341,379
Capital Expenses	-	74,876	(74,876)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	260,000	208,461	51,540
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	3,667,500	-	3,667,500
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	8,124,300	871,760	7,252,540
Revenues Over (Under) Expenditures	(3,733,300)	(835,966)	(2,897,334)
Other Financing Sources (Uses)			
Transfers In	3,733,300	698,300	3,035,000
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	3,733,300	698,300	3,035,000
Total Revenues Over (Under) Expenditures	\$ -	(137,666)	\$ 137,666

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Dec FY - 2016

Transportation & Transit

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	15,742,900	233,498	15,509,402
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(7,518)	7,518
Impact Fees	-	-	-
Other	5,833,500	-	5,833,500
Total Revenues	21,576,400	225,980	21,350,420
Expenditures:			
Personnel Expenses	955,400	415,799	539,601
Operating Expenses	25,500	32,071	(6,571)
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	3,000,000	-	3,000,000
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	5,638,300	-	5,638,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	9,619,200	447,870	9,171,330
Revenues Over (Under) Expenditures	11,957,200	(221,890)	12,179,090
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(11,957,200)	-	(11,957,200)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(11,957,200)	-	(11,957,200)
Total Revenues Over (Under) Expenditures	\$ -	\$ (221,890)	\$ 221,890

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Dec FY - 2016

Miami Ballpark Parking Facilities			
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	5,536,900	101,527	5,435,373
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	1,061,500	-	1,061,500
Total Revenues	6,598,400	101,527	6,496,873
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	2,921,700	540,183	2,381,517
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	717,000	-	717,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	3,638,700	540,183	3,098,517
Revenues Over (Under) Expenditures	2,959,700	(438,656)	3,398,356
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(2,959,700)	-	(2,959,700)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(2,959,700)	-	(2,959,700)
Total Revenues Over (Under) Expenditures	\$ -	\$ (438,656)	\$ 438,656

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Dec FY - 2016

Liberty City Revitalization Trust

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	199,000	-	199,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	26	(26)
Impact Fees	-	-	-
Other	427,843	9,375	418,468
Total Revenues	626,843	9,401	617,442
Expenditures:			
Personnel Expenses	196,293	39,793	156,500
Operating Expenses	45,700	11,715	33,985
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	384,850	-	384,850
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	626,843	51,508	575,335
Revenues Over (Under) Expenditures	-	(42,107)	42,107
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	(42,107)	\$ 42,107

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Dec FY - 2016

Virginia Key Beach Park Trust

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	590,000	89,166	500,834
Investment Earnings (Loss)	-	(87)	87
Impact Fees	-	-	-
Other	146,000	-	146,000
Total Revenues	736,000	89,079	646,921
Expenditures:			
Personnel Expenses	367,400	56,857	310,543
Operating Expenses	331,600	23,792	307,808
Capital Expenses	37,000	-	37,000
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	736,000	80,650	655,350
Revenues Over (Under) Expenditures	-	8,429	(8,429)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 8,429	\$ (8,429)

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Dec FY - 2016

	Solid Waste Recycling Trust		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(945)	945
Impact Fees	-	-	-
Other	1,194,800	-	1,194,800
Total Revenues	1,194,800	(945)	1,195,745
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	60,000	4,500	55,500
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,134,800	-	1,134,800
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,194,800	4,500	1,190,300
Revenues Over (Under) Expenditures	-	(5,445)	5,445
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ (5,445)	\$ 5,445

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Dec FY - 2016

12100 - Civilian Investigative Panel

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	677,500	677,500	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	40,000	-	40,000
Total Revenues	717,500	677,500	40,000
Expenditures:			
Personnel Expenses	498,400	204,665	293,735
Operating Expenses	215,800	94,962	120,838
Capital Expenses	3,300	-	3,300
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	717,500	299,627	417,873
Revenues Over (Under) Expenditures	-	377,873	(377,873)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 377,873	\$ (377,873)

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Dec FY - 2016

	Total Special Revenue Category		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 36,565,373	36,111,501	\$ 453,872
Franchise and Other Taxes	-	-	-
Licenses and Permits	24,000	(79)	24,079
Fines and Forfeitures	975,000	78,818	896,182
Intergovernmental Revenues	80,176,500	11,420,434	68,756,066
Charges for Services	17,696,700	4,429,166	13,267,534
Investment Earnings (Loss)	-	(61,489)	61,489
Impact Fees	-	-	-
Other	95,462,562	(782,556)*	96,245,118
Total Revenues	230,900,135	51,195,793	179,704,342
Expenditures:			
Personnel Expenses	22,744,359	8,685,358	14,059,001
Operating Expenses	31,368,983	2,650,851	28,718,132
Capital Expenses	19,415,764	2,335,764	17,080,000
Principal	-	-	-
Interest	-	-	-
Grants and Aids	90,746,432	6,855,287	83,891,145
Advances	-	-	-
Other Financing Uses	-	(1,000)	1,000
Budget Reserve	37,708,864	-	37,708,864
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	201,984,402	20,531,292	181,453,109
Revenues Over (Under) Expenditures	28,915,733	30,664,501	(1,748,767)
Other Financing Sources (Uses)			
Transfers In	12,003,783	4,517,882	7,485,901
Transfers Out	(40,919,516)	(812,037)	(40,107,479)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(28,915,733)	3,705,845	(32,621,578)
Total Revenues Over (Under) Expenditures	\$ -	34,370,346	\$ (34,370,346)

*Contra Revenue for Program Income



Section 3 – Debt Service Funds

- **Financial Update – Debt Service Funds**
- **Combining Balance Sheet – Summary**
- **Combining Balance Sheet – Detail**
- **Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**

Financial Update - Debt Service Funds

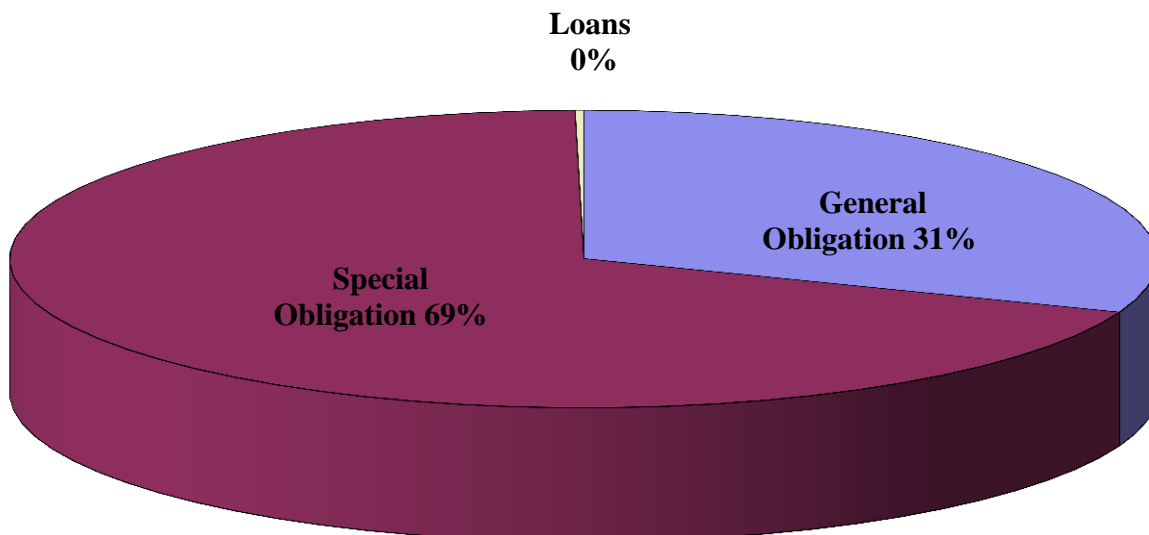
Fiscal Year 2016 – For the Month of December

The City of Miami has General Obligation Bonds, Special Obligation Bonds and Loans outstanding as of December 31, 2015.

These can be broken down as follows:

Type	Outstanding Debt	%
General Obligation Bonds	\$ 204,643,304	31%
Special Obligation Bonds	464,184,380	69%
Loans	1,708,864	0%
TOTAL	\$ 670,536,548	100%

Outstanding Debt



City of Miami, Florida
Combining Balance Sheet
All Debt Funds
As of Dec FY - 2016

	General Obligation Bonds Debt Service Fund	Special Obligation Bonds Debt Service Fund	Total Debt Service
Assets			
103000 - Cash With Fiscal Agent	19,315,171	9,734,140	29,049,311
104000 - Equity In Pooled Cash	3,012,639	3,150,107	6,162,746
104001 - Equity In Pooled Cash-Restricted	-	18,256,532	18,256,532
115000 - Accounts Receivable	251,423	-	251,423
128900 - Notes Receivable-Non-Current Portion	-	13,821,919	13,821,919
Total Assets	\$ 22,579,232	\$ 44,962,699	\$ 67,541,931
Liabilities and Fund Balances			
Liabilities:			
223000 - Deferred Revenue	-	13,821,919	13,821,919
Total Liabilities	-	13,821,919	13,821,919
223202 - Unavailable Revenue - Other	251,423	-	251,423
Total Deferred Inflows of Resources	251,423	-	251,423
Fund Balances:			
315000 - Fund Balance-Unreserved	22,327,809	31,140,780	53,468,589
Total Fund Balance (Deficit)	22,327,809	31,140,780	53,468,589
Total Liabilities and Fund Balance (Deficit)	\$ 22,579,232	\$ 44,962,699	\$ 67,541,931

City of Miami, Florida
Combining Balance Sheet
All Debt Funds
As of Dec FY - 2016

	20001 - GOB- Various	20002 - GOB-2002 Homeland Defense	20006 - GOB- Limited Refunding Series 2015 - 2002/2007B	Total GOB Funds
Assets				
103000 - Cash With Fiscal Agent	19,315,171	-	-	19,315,171
104000 - Equity In Pooled Cash	2,677,111	246,967	88,561	3,012,639
104001 - Equity In Pooled Cash-Restricted	-	-	-	-
115000 - Accounts Receivable	251,423	-	-	251,423
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
Total Assets	\$ 22,243,705	\$ 246,967	\$ 88,561	\$ 22,579,232
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	-	-	-	-
Total Liabilities	-	-	-	-
223202 - Unavailable Revenue - Other	251,423	-	-	251,423
Total Deferred Inflows of Resources	251,423	-	-	251,423
Fund Balances:				
315000 - Fund Balance-Unreserved	21,992,282	246,967	88,561	22,327,809
Total Fund Balance (Deficit)	21,992,282	246,967	88,561	22,327,809
Total Liabilities and Fund Balance (Deficit)	\$ 22,243,705	\$ 246,967	\$ 88,561	\$ 22,579,232

City of Miami, Florida
Combining Balance Sheet
All Debt Funds
As of Dec FY - 2016

	24001 - SOB-1987 JL Knight Convention Center	24002 - SOB-1995 Pension & Comp Absence	24004 - SOB- Refinance 2002A	24006 - SOB- Refinance 2002C
Assets				
103000 - Cash With Fiscal Agent	-	347,705	-	-
104000 - Equity In Pooled Cash	17,224	(4,996,918)	21,954	43
104001 - Equity In Pooled Cash-Restricted	-	3,655,873	-	-
115000 - Accounts Receivable	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
Total Assets	\$ 17,224	\$ (993,340)	\$ 21,954	\$ 43
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	-	-	-	-
Total Liabilities	-	-	-	-
223202 - Unavailable Revenue - Other	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
315000 - Fund Balance-Unreserved	17,224	(993,340)	21,954	43
Total Fund Balance (Deficit)	17,224	(993,340)	21,954	43
Total Liabilities and Fund Balance (Deficit)	\$ 17,224	\$ (993,340)	\$ 21,954	\$ 43

City of Miami, Florida
Combining Balance Sheet
All Debt Funds
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	24010 - SOB- Jungle Island Payment	24011 - SOB-Series 2007 Str & Sdwlks Improv	24012 - SOB- 2010A Parking Tax Exempt	24013 - SOB- 2010B Parking Taxable
Assets				
103000 - Cash With Fiscal Agent	-	6,233,471	2,201,681	610,608
104000 - Equity In Pooled Cash	-	(846,358)	9,429,497	(216,042)
104001 - Equity In Pooled Cash-Restricted	-	5,870,698	4,028,023	801,888
115000 - Accounts Receivable	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	13,821,919	-	-	-
Total Assets	\$ 13,821,919	\$ 11,257,811	\$ 15,659,201	\$ 1,196,453
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	13,821,919	-	-	-
Total Liabilities	13,821,919	-	-	-
223202 - Unavailable Revenue - Other	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
315000 - Fund Balance-Unreserved	-	11,257,811	15,659,201	1,196,453
Total Fund Balance (Deficit)	-	11,257,811	15,659,201	1,196,453
Total Liabilities and Fund Balance (Deficit)	\$ 13,821,919	\$ 11,257,811	\$ 15,659,201	\$ 1,196,453

City of Miami, Florida
Combining Balance Sheet
All Debt Funds
As of Dec FY - 2016

	27999 - SOB-Non- Ad Valorem	24016 - 2014 Refunding Series	26001 - SOB CRA- Tax Increment Series 2014 A-1	
	24015 - SOB-Port of Miami Tunnel	2011-A	2002 A & C Bonds	
Assets				
103000 - Cash With Fiscal Agent	-	21,276	296,010	23,389
104000 - Equity In Pooled Cash	26,741	(41)	(285,994)	-
104001 - Equity In Pooled Cash-Restricted	2,149,075	1,750,975	-	-
115000 - Accounts Receivable	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
Total Assets	\$ 2,175,816	\$ 1,772,210	\$ 10,016	\$ 23,389
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	-	-	-	-
Total Liabilities	-	-	-	-
223202 - Unavailable Revenue - Other	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
315000 - Fund Balance-Unreserved	2,175,816	1,772,210	10,016	23,389
Total Fund Balance (Deficit)	2,175,816	1,772,210	10,016	23,389
Total Liabilities and Fund Balance (Deficit)	\$ 2,175,816	\$ 1,772,210	\$ 10,016	\$ 23,389

City of Miami, Florida
Combining Balance Sheet
All Debt Funds
As of Dec FY - 2016

	<u>Total SOB Funds</u>	<u>Total Debt Service</u>
Assets		
103000 - Cash With Fiscal Agent	9,734,140	29,049,311
104000 - Equity In Pooled Cash	3,150,107	6,162,746
104001 - Equity In Pooled Cash-Restricted	18,256,532	18,256,532
115000 - Accounts Receivable	-	251,423
128900 - Notes Receivable-Non-Current Portion	<u>13,821,919</u>	<u>13,821,919</u>
Total Assets	<u><u>\$ 44,962,699</u></u>	<u><u>\$ 67,541,931</u></u>
Liabilities and Fund Balances		
Liabilities:		
223000 - Deferred Revenue	<u>13,821,919</u>	<u>13,821,919</u>
Total Liabilities	<u>13,821,919</u>	<u>13,821,919</u>
223202 - Unavailable Revenue - Other	<u>-</u>	<u>251,423</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>251,423</u>
Fund Balances:		
315000 - Fund Balance-Unreserved	<u>31,140,780</u>	<u>53,468,589</u>
Total Fund Balance (Deficit)	<u>31,140,780</u>	<u>53,468,589</u>
Total Liabilities and Fund Balance (Deficit)	<u><u>\$ 44,962,699</u></u>	<u><u>\$ 67,541,931</u></u>

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Debt Funds
Year to Date Dec FY - 2016

	General Obligation Bonds		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 26,103,500	\$ 20,428,591	\$ 5,674,909
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	47	(47)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	26,103,500	20,428,638	5,674,862
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	29,200	100,300	71,100
Capital Expenses	-	-	-
Principal	14,908,400	-	14,908,400
Interest	11,165,900	-	11,165,900
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	26,103,500	100,300	26,003,200
Revenues Over (Under) Expenditures	-	20,328,338	(20,328,338)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	188,861	(188,861)
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	188,861	(188,861)
Total Revenues Over (Under) Expenditures	\$ -	\$ 20,517,199	\$ (20,517,199)

City of Miami, Florida
Statement of Revenue, Expenditures
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	Special Obligation Bonds		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	3,000,000	500,000	2,500,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(12)	12
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	3,000,000	499,988	2,500,012
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	6,500	-	6,500
Capital Expenses	-	-	-
Principal	13,800,200	2,830,000	10,970,200
Interest	22,355,000	1,810,563	20,544,438
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	36,161,700	4,640,563	31,521,138
Revenues Over (Under) Expenditures	(33,161,700)	(4,140,575)	(29,021,125)
Other Financing Sources (Uses)			
Transfers In	33,161,700	-	33,161,700
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	33,161,700	-	33,161,700
Total Revenues Over (Under) Expenditures	\$ -	\$ (4,140,575)	\$ 4,140,575

City of Miami, Florida
Statement of Revenue, Expenditures
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	20001 - GOB-Various		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 784,200	\$ 20,428,591	\$ (19,644,391)
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	47	(47)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	784,200	20,428,638	(19,644,438)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	29,200	-	29,200
Capital Expenses	-	-	-
Principal	685,000	-	685,000
Interest	70,000	-	70,000
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	784,200	-	784,200
Revenues Over (Under) Expenditures	-	20,428,638	(20,428,638)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 20,428,638	\$ (20,428,638)

City of Miami, Florida
Statement of Revenue, Expenditures
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20002 - GOB-2002 Homeland Defense

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 4,184,200	\$ -	\$ 4,184,200
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	4,184,200	-	4,184,200
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,448,400	-	2,448,400
Interest	1,735,800	-	1,735,800
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,184,200	-	4,184,200
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

City of Miami, Florida
Statement of Revenue, Expenditures
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20003 - GOB-Refunding 2007A

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 14,476,900	\$ -	\$ 14,476,900
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	14,476,900	-	14,476,900
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	9,640,000	-	9,640,000
Interest	4,836,900	-	4,836,900
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	14,476,900	-	14,476,900
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

City of Miami, Florida
Statement of Revenue, Expenditures
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20004 - GOB-2007B Homeland Defense

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 2,499,600	\$ -	\$ 2,499,600
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	2,499,600	-	2,499,600
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	2,499,600	-	2,499,600
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	2,499,600	-	2,499,600
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

City of Miami, Florida
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20005 - GOB-2009 Homeland Defense-HD3

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 4,158,600	\$ -	\$ 4,158,600
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	4,158,600	-	4,158,600
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,135,000	-	2,135,000
Interest	2,023,600	-	2,023,600
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,158,600	-	4,158,600
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

City of Miami, Florida
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20006 - GOB-Limited Refunding Series 2015 -
2002/2007B

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	-	-
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	100,300	100,300
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	100,300	100,300
Revenues Over (Under) Expenditures	-	(100,300)	100,300
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	188,861	(188,861)
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	188,861	(188,861)
Total Revenues Over (Under) Expenditures	\$ -	\$ 88,561	\$ (88,561)

City of Miami, Florida
Statement of Revenue, Expenditures
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24001 - SOB-1987 JL Knight Convention Center

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(115)	115
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	(115)	115
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	-	-
Revenues Over (Under) Expenditures	-	(115)	115
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	(115) \$	115

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24002 - SOB-1995 Pension & Comp Absence

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	1	(1)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	1	(1)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	6,500	-	6,500
Capital Expenses	-	-	-
Principal	2,830,000	2,830,000	-
Interest	3,522,900	1,810,563	1,712,338
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	6,359,400	4,640,563	1,718,838
Revenues Over (Under) Expenditures	(6,359,400)	(4,640,562)	(1,718,838)
Other Financing Sources (Uses)			
Transfers In	6,359,400	-	6,359,400
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	6,359,400	-	6,359,400
Total Revenues Over (Under) Expenditures	\$ -	(4,640,562)	\$ 4,640,562

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24011 - SOB-Series 2007 Str & Sdwls Improv

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	102	(102)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	102	(102)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,895,000	-	2,895,000
Interest	6,613,400	-	6,613,400
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	9,508,400	-	9,508,400
Revenues Over (Under) Expenditures	(9,508,400)	102	(9,508,502)
Other Financing Sources (Uses)			
Transfers In	9,508,400	-	9,508,400
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	9,508,400	-	9,508,400
Total Revenues Over (Under) Expenditures	\$ -	\$ 102	\$ (102)

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	24012 - SOB-2010A Parking Tax Exempt		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	2,160,000	360,000	1,800,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	2,160,000	360,000	1,800,000
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	4,403,400	-	4,403,400
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,403,400	-	4,403,400
Revenues Over (Under) Expenditures	(2,243,400)	360,000	(2,603,400)
Other Financing Sources (Uses)			
Transfers In	2,243,400	-	2,243,400
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	2,243,400	-	2,243,400
Total Revenues Over (Under) Expenditures	\$ -	\$ 360,000	\$ (360,000)

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24013 - SOB-2010B Parking Taxable

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	840,000	140,000	700,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	840,000	140,000	700,000
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	335,000	-	335,000
Interest	1,221,300	-	1,221,300
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,556,300	-	1,556,300
Revenues Over (Under) Expenditures	(716,300)	140,000	(856,300)
Other Financing Sources (Uses)			
Transfers In	716,300	-	716,300
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	716,300	-	716,300
Total Revenues Over (Under) Expenditures	\$ -	\$ 140,000	\$ (140,000)

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Debt Funds
Year to Date Dec FY - 2016

24015 - SOB-Port of Miami Tunnel

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	-	-
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,150,000	-	2,150,000
Interest	2,115,900	-	2,115,900
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,265,900	-	4,265,900
Revenues Over (Under) Expenditures	(4,265,900)	-	(4,265,900)
Other Financing Sources (Uses)			
Transfers In	4,265,900	-	4,265,900
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	4,265,900	-	4,265,900
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Debt Funds
Year to Date Dec FY - 2016

24016 - 2014 Refunding Series 2002 A & C Bonds

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	-	-
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	5,590,200	-	5,590,200
Interest	592,100	-	592,100
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	6,182,300	-	6,182,300
Revenues Over (Under) Expenditures	(6,182,300)	-	(6,182,300)
Other Financing Sources (Uses)			
Transfers In	6,182,300	-	6,182,300
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	6,182,300	-	6,182,300
Total Revenues Over (Under) Expenditures	\$ -	\$ -	-

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Debt Funds
Year to Date Dec FY - 2016

27999 - SOB-Non-Ad Valorem Refunding Series

2011-A

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	1	(1)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	1	(1)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	3,886,000	-	3,886,000
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	3,886,000	-	3,886,000
Revenues Over (Under) Expenditures	(3,886,000)	1	(3,886,001)
Other Financing Sources (Uses)			
Transfers In	3,886,000	-	3,886,000
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	3,886,000	-	3,886,000
Total Revenues Over (Under) Expenditures	\$ -	1	\$ (1)



Section 4 – Capital Project Funds

- **Financial Update – Capital Project Funds**
- **Combining Balance Sheet**
- **Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**

Financial Update – Capital Projects Funds

Fiscal Year 2016 - For the Month of December

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and infrastructure. The financial resources of capital projects funds come from several different sources including general obligation bonds, state and federal government grants, and appropriations from the general or special revenue funds.

The City of Miami has twelve capital project funds, as follows:

General Government - To account for the acquisition or construction of major capital facilities that support the City's police, fire, computers, communications, and general government operations.

Community Redevelopment Agency - To account for the acquisition or construction of major capital facilities for community redevelopment in the defined Community Redevelopment Area.

Public Safety - To account for the acquisition or construction of major capital facilities that support the City of Miami's Police and Fire Operations.

Street and Sidewalks - To account for expenditures incurred for street, sidewalks, and other traffic related projects.

Sanitary Sewers - To account for expenditures incurred for the construction of sanitary sewers.

Storm Sewers - To account for expenditures incurred for the construction of storm sewers.

Solid Waste - To account for the acquisition of equipment or facility maintenance associated with the collection and removal of solid waste.

Public Facilities - To account for the acquisition or construction of major capital facilities for public use such as marinas and stadiums.

Parks & Recreation - To account for the acquisition, rehabilitation, or construction of major capital facilities for cultural and recreational activities such parks, elderly and youth day care centers.

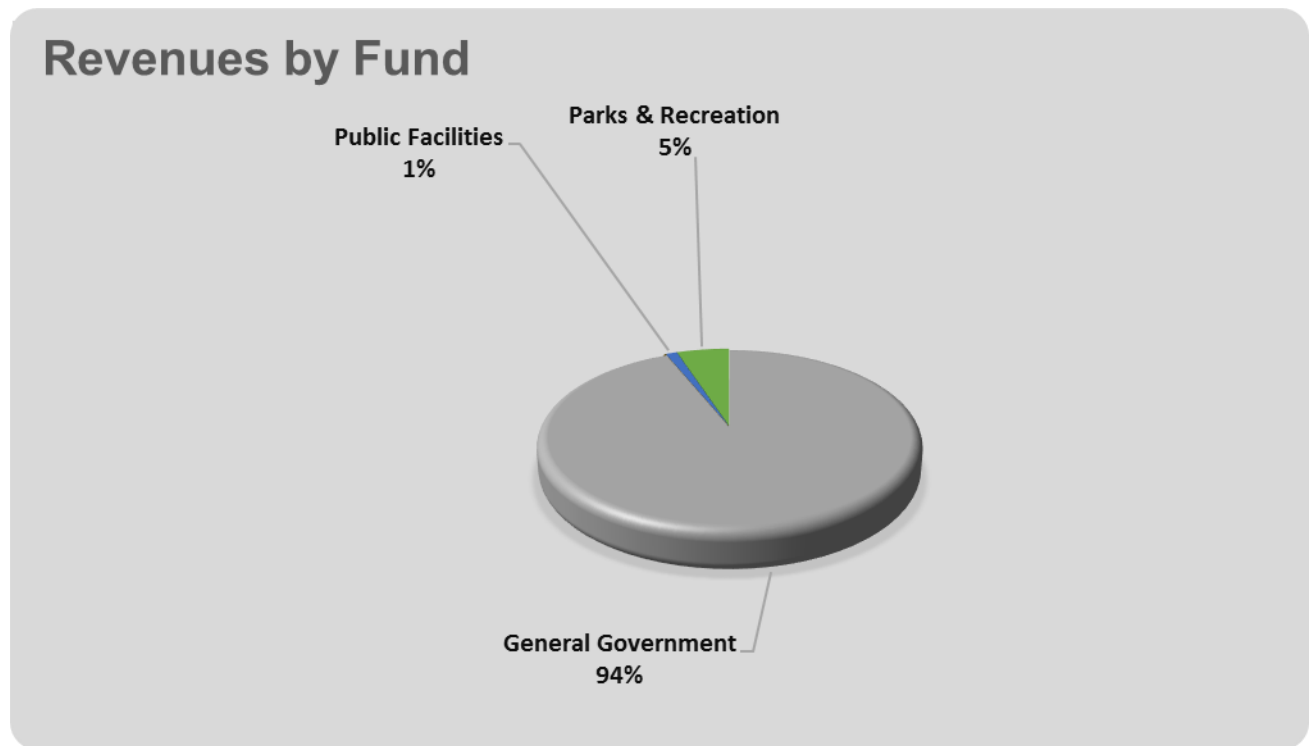
Disaster Recovery - To account for revenue received from the Federal Emergency Management Agency, insurance, and other agencies as reimbursements for citywide disasters in the areas of debris removal, roads and bridges, buildings and equipment, parks, marinas, stadiums, and other measures of relief.

Mass Transit - To account for the expenditures related to mass transit.

Transportation and Transit - To account for the expenditures related to transportation projects.

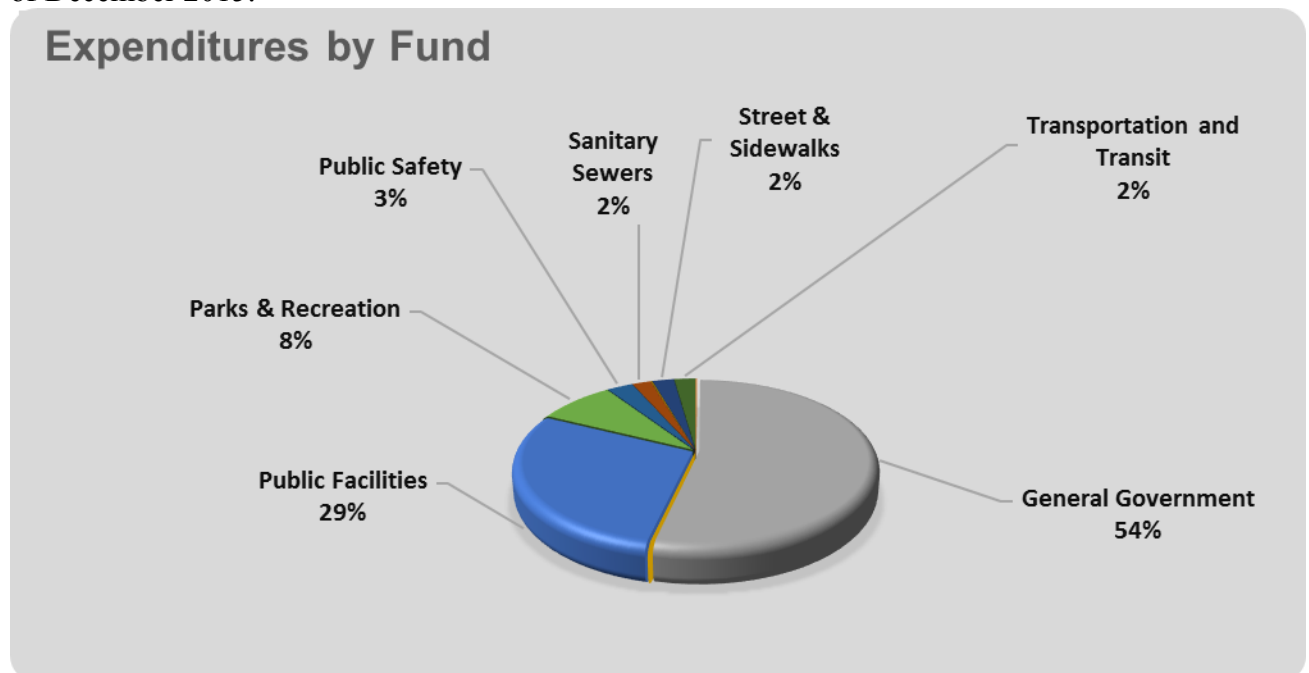
Revenues

As of December 31, 2015, the total revenues for the capital projects funds were \$12,835,623. General Government and Parks and Recreation make up the greatest source of revenues consisting of a total of \$12,587,440. These funds represent 98% of total revenues, as demonstrated below:



Expenditures

Total capital projects fund expenditures as of December 31, 2015 were \$13,133,860. General Government, Public Facilities, and Parks and Recreation funds make up 91% of total expenditures for Capital Improvement Programs. The chart below depicts capital projects expenditures by fund as of December 2015.



City of Miami, Florida
Combining Balance Sheet
All Capital Projects
As of Dec FY - 2016

	CRA Capital Projects Fund	Disaster Recovery Capital Fund	General Government Capital Fund	Mass Transit Capital Fund	Public Facilities Capital Fund
Assets					
103000 - Cash With Fiscal Agent	25,222,761	-	-	-	-
104000 - Equity In Pooled Cash	1,813	672,428	75,329,526	174,442	6,952,829
115000 - Accounts Receivable	-	12,683	826,659	-	1,720,580
115090 - Unbilled Receivable	-	-	-	0	(569)
117000 - Allowance For Uncollectible Accounts Receivable Credit	-	-	(826,659)	-	(1,344,651)
133000 - Due From Other Governmental Units	-	-	-	-	584
133010 - Allowance for Uncollectible Grants Receivable	-	(12,683)	-	-	(484,229)
135000 - Interest And Dividends Receivable	-	-	73,169	-	-
137000 - Market Gain/Loss Investments	-	-	(135,133)	-	-
151900 - Investments-Non-Current	-	-	-	-	-
Total Assets	\$ 25,224,574	672,428	75,267,563	174,442	6,844,545
Liabilities and Fund Balances					
Liabilities:					
202000 - Accounts Payable	-	-	753,208	-	226,534
205000 - Contracts Payable	-	-	-	-	-
205100 - Retainage Payable	-	37,910	291,947	-	670,635
214000 - Accrued Expenditure Payable	-	-	-	-	-
223000 - Deferred Revenue	-	649,893	-	-	78,529
Total Liabilities	-	687,802	1,045,155	-	975,698
Fund Balances:					
305000 - Fund Balance-Reserved for Encumbrances	-	-	-	-	-
315000 - Fund Balance-Unreserved	25,224,574	(15,268)	74,222,407	174,442	4,975,769
316000 - Retained Earnings-Unreserved	-	(106)	-	-	893,079
Total Fund Balance (Deficit)	25,224,574	(15,374)	74,222,407	174,442	5,868,848
Total Liabilities and Fund Balance (Deficit)	\$ 25,224,574	\$ 672,428	\$ 75,267,563	\$ 174,442	\$ 6,844,545

City of Miami, Florida
Combining Balance Sheet
All Capital Projects
As of Dec FY - 2016

	Parks Capital Fund	Public Safety Capital Fund	Sanitary Capital Fund	Solid Waste Capital Fund	Storm Sewers Capital Fund
Assets					
103000 - Cash With Fiscal Agent	-	-	-	-	-
104000 - Equity In Pooled Cash	14,858,567	9,079,234	15,820,471	413,053	9,598,356
115000 - Accounts Receivable	643,759	254,081	-	26,996	243,168
115090 - Unbilled Receivable	821,781	25,012	-	-	-
117000 - Allowance For Uncollectible Accounts Receivable Credit	(1)	-	-	(25,464)	-
133000 - Due From Other Governmental Units	-	-	-	-	-
133010 - Allowance for Uncollectible Grants Receivable	(188,386)	(43,395)	-	-	-
135000 - Interest And Dividends Receivable	-	-	4,108	-	-
137000 - Market Gain/Loss Investments	-	-	-	-	-
151900 - Investments-Non-Current	-	-	-	-	-
Total Assets	16,135,719	9,314,932	15,824,578	414,585	9,841,525
Liabilities and Fund Balances					
Liabilities:					
202000 - Accounts Payable	8,613	35,879	183,424	-	-
205000 - Contracts Payable	(10,986)	-	-	-	-
205100 - Retainage Payable	1,328,144	411,569	85,668	-	502,957
214000 - Accrued Expenditure Payable	-	(2,280)	-	-	-
223000 - Deferred Revenue	-	9,984,926	-	-	-
Total Liabilities	1,325,771	10,430,095	269,093	-	502,957
Fund Balances:					
305000 - Fund Balance-Reserved for Encumbrances	-	2,280	-	-	-
315000 - Fund Balance-Unreserved	14,757,989	(1,117,443)	15,555,486	414,585	9,338,567
316000 - Retained Earnings-Unreserved	51,960	-	-	-	-
Total Fund Balance (Deficit)	14,809,948	(1,115,163)	15,555,486	414,585	9,338,567
Total Liabilities and Fund Balance (Deficit)	\$ 16,135,719	\$ 9,314,932	\$ 15,824,578	\$ 414,585	\$ 9,841,525

City of Miami, Florida
Combining Balance Sheet
All Capital Projects
As of Dec FY - 2016

	Street and Sidewalks Capital Fund	Transportation and Transit Capital Fund	Total Capital Projects
Assets			
103000 - Cash With Fiscal Agent	-	-	25,222,761
104000 - Equity In Pooled Cash	45,337,773	24,833,669	203,072,162
115000 - Accounts Receivable	2,353,919	-	6,081,845
115090 - Unbilled Receivable	142,989	-	989,213
117000 - Allowance For Uncollectible Accounts Receivable Credit	(316,967)	-	(2,513,742)
133000 - Due From Other Governmental Units	-	-	584
133010 - Allowance for Uncollectible Grants Receivable	(501,867)	-	(1,230,560)
135000 - Interest And Dividends Receivable	26,957	-	104,235
137000 - Market Gain/Loss Investments	3,704	-	(131,429)
151900 - Investments-Non-Current	1	-	1
Total Assets	47,046,509	24,833,669	\$ 231,595,069
Liabilities and Fund Balances			
Liabilities:			
202000 - Accounts Payable	82,843	119,417	1,409,918
205000 - Contracts Payable	-	-	(10,986)
205100 - Retainage Payable	1,475,606	23,292	4,827,728
214000 - Accrued Expenditure Payable	15,697	-	13,417
223000 - Deferred Revenue	-	-	10,713,348
Total Liabilities	1,574,146	142,708	16,953,424
Fund Balances:			
305000 - Fund Balance-Reserved for Encumbrances	(15,697)	-	(13,417)
315000 - Fund Balance-Unreserved	45,488,061	24,690,961	213,710,129
316000 - Retained Earnings-Unreserved	-	-	944,932
Total Fund Balance (Deficit)	45,472,364	24,690,961	214,641,645
			\$
Total Liabilities and Fund Balance (Deficit)	\$ 47,046,509	\$ 24,833,669	231,595,069

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Capital Projects
Year to Date Dec FY - 2016

	CRA Capital Projects Fund	Disaster Recovery Capital Fund	General Government Capital Fund
Revenues:			
Property Taxes	-	-	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	(51,878)
Impact Fees	-	-	11,986,842
Other	-	-	-
Total Revenues	-	-	11,934,964
Expenditures:			
Personnel Expenses	-	-	2,363
Operating Expenses	-	-	4,770,422
Capital Expenses	-	15,374	2,261,647
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	15,374	7,034,433
Revenues Over (Under) Expenditures	-	(15,374)	4,900,531
Other Financing Sources (Uses)			
Transfers In	-	-	3,578,813
Transfers Out	-	-	(3,578,813)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	-	(15,374)	4,900,531

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Capital Projects
Year to Date Dec FY - 2016

	<u>Mass Transit Capital Fund</u>	<u>Public Facilities Capital Fund</u>	<u>Parks Capital Fund</u>	<u>Public Safety Capital Fund</u>
Revenues:				
Property Taxes	-	-	-	-
Franchise and Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental Revenues	-	138,446	631,629	(5,650)
Charges for Services	-	-	20,847	-
Investment Earnings (Loss)	-	2,213	-	-
Impact Fees	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>140,659</u>	<u>652,476</u>	<u>(5,650)</u>
Expenditures:				
Personnel Expenses	451	645	2,425	-
Operating Expenses	-	675	8,763	96,285
Capital Expenses	-	3,752,184	1,077,838	266,762
Principal	-	-	-	-
Interest	-	-	-	-
Grants and Aids	-	-	-	-
Advances	-	-	-	-
Other Financing Uses	-	-	-	-
Budget Reserve	-	-	-	-
Contingency Reserve	-	-	-	-
Other Uses	-	-	-	-
Total Expenditures	<u>451</u>	<u>3,753,504</u>	<u>1,089,026</u>	<u>363,047</u>
Revenues Over (Under) Expenditures	<u>(451)</u>	<u>(3,612,845)</u>	<u>(436,551)</u>	<u>(368,697)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Proceeds from Sale of Property	-	-	-	-
Proceeds Received from Refunding	-	-	-	-
Issuance of Debt	-	-	-	-
Gain on Sale of Land	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues Over (Under) Expenditures	<u>(451)</u>	<u>(3,612,845)</u>	<u>(436,551)</u>	<u>(368,697)</u>

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Capital Projects
Year to Date Dec FY - 2016

	Sanitary Capital Fund	Solid Waste Capital Fund	Storm Sewers Capital Fund	Street and Sidewalks Capital Fund
Revenues:				
Property Taxes	-	-	-	-
Franchise and Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	(9)	-	-
Intergovernmental Revenues	-	-	-	68,361
Charges for Services	-	-	-	-
Investment Earnings (Loss)	30	-	-	28,025
Impact Fees	-	-	-	-
Other	-	6	-	16,761
Total Revenues	30	(4)	-	113,147
Expenditures:				
Personnel Expenses	-	-	-	-
Operating Expenses	-	-	-	27,976
Capital Expenses	255,804	-	25,255	272,502
Principal	-	-	-	-
Interest	-	-	-	-
Grants and Aids	-	-	-	-
Advances	-	-	-	-
Other Financing Uses	-	-	-	-
Budget Reserve	-	-	-	-
Contingency Reserve	-	-	-	-
Other Uses	-	-	-	-
Total Expenditures	255,804	-	25,255	300,478
Revenues Over (Under) Expenditures	(255,773)	(4)	(25,255)	(187,331)
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Proceeds from Sale of Property	-	-	-	-
Proceeds Received from Refunding	-	-	-	-
Issuance of Debt	-	-	-	-
Gain on Sale of Land	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Total Revenues Over (Under) Expenditures	(255,773)	(4)	(25,255)	(187,331)

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Capital Projects
Year to Date Dec FY - 2016

	Transportation and Transit Capital Fund	Total Capital Projects
Revenues:		
Property Taxes	-	-
Franchise and Other Taxes	-	-
Licenses and Permits	-	-
Fines and Forfeitures	-	(9)
Intergovernmental Revenues	-	832,786
Charges for Services	-	20,847
Investment Earnings (Loss)	-	(21,609)
Impact Fees	-	11,986,842
Other	-	16,766
Total Revenues	<u>-</u>	<u>12,835,623</u>
Expenditures:		
Personnel Expenses	1,400	7,284
Operating Expenses	-	4,904,122
Capital Expenses	295,087	8,222,454
Principal	-	-
Interest	-	-
Grants and Aids	-	-
Advances	-	-
Other Financing Uses	-	-
Budget Reserve	-	-
Contingency Reserve	-	-
Other Uses	-	-
Total Expenditures	<u>296,487</u>	<u>13,133,860</u>
Revenues Over (Under) Expenditures	<u>(296,487)</u>	<u>(298,237)</u>
Other Financing Sources (Uses)		
Transfers In	-	3,578,813
Transfers Out	-	(3,578,813)
Proceeds from Sale of Property	-	-
Proceeds Received from Refunding	-	-
Issuance of Debt	-	-
Gain on Sale of Land	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Total Revenues Over (Under) Expenditures	<u>(296,487)</u>	<u>(298,237)</u>



Section 5 –

Cash Position

- **Financial Update – Cash Position for all City of Miami Funds**
- **Cash Position – All Funds**

Financial Update – Cash Position for all Funds

Fiscal Year 2016 – For the Month of December

As of December 31, 2015, the City of Miami had a balance of cash in the bank of \$663,684,163. This balance of cash represents funds that are restricted, encumbered and appropriated along with other funds that are available for general operations of the City.

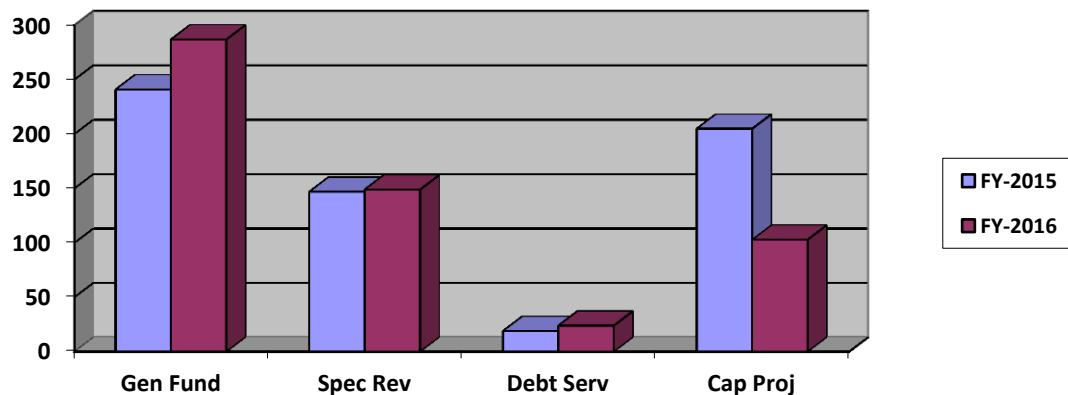
Of the total balance of cash in the bank, the following amounts are restricted and cannot be used for General Fund operations:

- ⇒ Special Revenue of \$148,911,578. Special revenues are specific revenue sources that are legally restricted for expenditure for particular purposes. Examples include Storm Water Fee, Miami-Dade Tourist Tax, etc.
- ⇒ Debt Service of \$24,419,278. Debt Service funds represents those dollars that are required to be set aside to pay interest and principal on bonds outstanding.
- ⇒ Capital projects of \$203,072,162. Capital Projects represent those dollars that have been appropriated for specific capital construction projects.
- ⇒ Trust and Agency of \$0.0 Trust and Agency funds represent those dollars that are legally restricted for expenditures. Example: Elected Officials Retirement Trust.

In addition, some of the cash in the bank is classified as deposits refundable or deferred items that cannot be used. The amount of these funds as of December 31, 2015 is \$14,260,598.

The remaining amount of the total balance of cash in the bank as of December 31, 2015 that is available for General Fund Operations is \$287,271,025.

Cash Balance as of 12-31-15



City of Miami
Cash Position
All Funds
As of December 31, 2015

DESCRIPTION		11/30/2015	12/30/2015	Variance
GENERAL LEDGER CASH BALANCE		\$ 107,159,772	\$ 106,928,263	\$ (231,510)
LESS: O/S CHECKS AND PAYROLL LIABILITIES		(6,443,690)	985,459	7,429,149
PLUS: OPERATING INVESTMENT PORTFOLIO		330,398,687	555,770,442	225,371,755
TOTAL POOLED CASH		\$ 431,114,769	\$ 663,684,163	\$ 232,569,395

RESTRICTED CASH				
SPECIAL REVENUE		\$ 114,102,614	\$ 148,911,578	\$ 34,808,964
DEBT SERVICE		14,295,813	24,419,278	10,123,465
CAPITAL PROJECTS		209,712,568	203,072,162	(6,640,406)
TRUST & AGENCY		-	-	-
GENERAL FUND CASH AVAIAABLE FOR OPERATION		\$ 93,003,653	\$ 287,281,025	\$ 194,277,372
LESS: GENERAL FUND ENCUMBRANCES		-	-	-
LESS: GENERAL FUND DEPOSITS REFUNDABLE		(11,235,684)	(11,472,235)	(236,551)
LESS: GENERAL FUND DEFERRED ITEMS		(17,095,263)	(2,788,364)	14,306,900
LESS: GENERAL FUND DESIGNATIONS				
NON SPENDABLE		(2,950,000)	(2,950,000)	
ASSIGNED		(51,813,000)	(51,813,000)	
TOTAL GENERAL FUND DESIGNATIONS		(54,763,000)	(54,763,000)	-
TOTAL GENERAL FUND CASH AVAILABLE NET OF OBLIGATIONS		\$ 9,909,706	\$ 218,257,427	\$ 208,347,721



Section 6 – Investments

- **Financial Update – Investment Portfolio**
- **Portfolio – Interest Income**
- **Portfolio – Details**
- **Total Investments Outstanding**

Financial Update – Investment Portfolio

Fiscal Year 2016 - For the Month of December

The City of Miami’s Investment Portfolio is in compliance with the City’s Adopted Investment Policy. The investment portfolio is comprised of the following:

Investment	Percentage % of Portfolio	Yield
US Treasury	17.60%	0.4005%
US Instruments/Agency	51.51%	0.6824%
Corporate Notes	6.61%	0.8830%
Commercial Paper	24.28%	0.5317%

As of December 31, 2015 the rate of return was 0.6175%.

The largest portion of the portfolio, 51.51%, is invested in US Federal Instruments, which are comprised of US Government Agencies including FHLB, FHLMC, FNMA, and FFCB.

Monthly yields for FY 2016 are as follows:

Investment	Yield	Treasury 1 Yr to 3 Yr Yield %	Variance
October 2015	0.6229	0.7500	(0.1271)
November 2015	0.6144	0.9100	(0.2956)
Dec-15	0.06175	1.0600	(4.4425)
Total	0.6181	0.9241	(0.3060)

A comparison of actual interest income for the three months ended December 31, 2015 is represented as follows:

	Budgeted	Interest Earned	Cumulative	% of Budget
<u>General Fund</u>	2,130,000			
Oct-15		220,068	220,068	10.33%
Nov-15		102,336	322,404	15.14%
Dec-15		122,557	444,962	20.89%
Totals	<u>2,130,000</u>	<u>444,962</u>		<u>20.89%</u>
<u>Special Revenue Fund</u>				
Oct-15		4,433	4,433	
Nov-15		12,854	17,287	
Dec-15		23,145	40,432	
Totals	<u>-</u>	<u>40,432</u>		

Projection of General Fund Interest Income for FY 2015 - 2016

Month	Cash Balance	Interest Rate	Monthly Interest City Portfolio	Monthly Interest Non City Portfolio	Monthly Total	Cumulative Total
Actual YTD			444,081	880		444,962
January	497,439,696	0.5769%	239,144	1,000	240,144	685,106
February	480,971,001	0.5769%	231,227	1,000	232,227	917,333
March	458,046,422	0.5769%	220,206	1,000	221,206	1,138,538
April	450,998,568	0.5769%	216,818	1,000	217,818	1,356,356
May	428,676,098	0.5769%	206,086	1,000	207,086	1,563,442
June	408,973,976	0.5769%	196,614	1,000	197,614	1,761,056
July	370,291,168	0.5769%	178,017	1,000	179,017	1,940,074
August	343,893,150	0.5769%	165,327	1,000	166,327	2,106,400
September	320,099,489	0.5769%	153,888	1,000	154,888	2,261,288
			<u>2,251,408</u>	<u>9,880</u>	<u>154,888</u>	

City of Miami
Cash Management Pool
Portfolio Characteristics
As of December 31, 2015

Investment Vehicle	Book Value	Market	% of Portfolio			Maturity			Curr. Mon. Rate of Return
			Actual Month End	Maximum		Actual Month End	Maximum		
				During Year	By Policy		During Year	By Policy	
Government Obligations:									
T Notes	98,118,113	97,966,531	17.60%	17.74%	100%	21 mos.	23 mos.	66 mos.	0.4005%
T Bills	-	-	0.00%	0.00%	100%	0 mos.	0 mos.	66 mos.	0.0000%
Government Obligations	98,118,113	97,966,531	17.60%						0.4005%
Federal Instruments:									
FHLB	5,000,000	4,986,850	0.90%	1.54%	75%	18 mos.	20 mos.	66 mos.	0.7700%
FHLB DN	89,854,856	89,881,000	16.20%	16.20%	75%	6 mos.	6 mos.	66 mos.	0.4303%
FHLMC	24,995,938	24,903,200	4.50%	7.68%	75%	25 mos.	27 mos.	66 mos.	0.9183%
FHLMC DN	59,900,809	59,904,200	10.80%	10.80%	75%	6 mos.	6 mos.	66 mos.	0.2929%
FNMA	39,607,638	39,414,207	7.13%	12.17%	75%	29 mos.	31 mos.	66 mos.	0.9382%
FNMA DN	7,999,509	7,999,680	1.44%	2.46%	75%	1 mos.	3 mos.	66 mos.	0.1725%
FFCB	58,550,000	58,314,292	10.54%	17.98%	75%	29 mos.	31 mos.	66 mos.	0.9073%
FFCB DN	-	-	0.00%	0.00%	75%	0 mos.	0 mos.	0 mos.	0.0000%
Federal Instruments	285,908,750	285,403,429	51.51%						0.6824%
Money Market: Treasury	-	-	0.00%	0.00%	100%	mos.	mos.	na mos.	0.0000%
Corporate Notes	37,184,669	37,112,905	6.61%	11.29%	25%	17 mos.	19 mos.	66 mos.	0.8830%
Commercial Paper:	134,558,910	134,563,558	24.28%	24.28%	35%	6 mos.	6 mos.	9 mos.	0.5317%
Totals	555,770,442	555,046,423	100.00%						0.6175%

City of Miami
Investment Portfolio
Total Investments Outstanding
As of December 31, 2015

Date of Purchase	CUSIP NUMBER	Coupon Rate	Investment Number	Call Date	Maturity Date	Par Value	Original Cost of Investment	Accrued Interest Purchased	Total Cost of Investment	Interest Receivable	Book Value	Market Rate	Market Value	Gain/(Loss)
U.S. GOVT. SECURITY 365 DAYS BASIS														
9/28/2015	912828C81	0.375%	15-48		4/30/2016	8,000,000.00	8,009,062.48	12,309.78	8,021,372.26	5,109.89	8,005,067.57	99.9880%	7,999,040.00	(6,027.57)
9/28/2015	912828KZ2	3.250%	15-51		6/30/2016	8,000,000.00	8,178,437.52	63,586.96	8,242,024.48	714.29	8,117,512.90	101.2970%	8,103,760.00	(13,752.90)
9/30/2015	912828RJ1	1.000%	15-54		9/30/2016	4,950,000.00	4,980,744.15	-	4,980,744.15	12,577.87	4,972,939.46	100.1990%	4,959,850.50	(13,088.96)
10/13/2015	912828PA2	1.875%	16-3		9/30/2017	6,800,000.00	6,961,234.39	4,528.69	6,965,763.08	32,397.54	6,943,394.22	101.4100%	6,895,880.00	(47,514.22)
10/13/2015	912828VL1	0.625%	16-4		7/15/2016	10,000,000.00	10,026,953.10	15,285.33	10,042,238.43	28,872.29	10,019,204.94	100.0080%	10,000,800.00	(18,404.94)
10/13/2015	912828VW7	0.875%	16-5		9/15/2016	10,000,000.00	10,051,562.50	6,730.77	10,058,293.27	25,961.54	10,039,296.64	100.1250%	10,012,500.00	(26,796.64)
10/13/2015	912828VR8	0.625%	16-6		8/15/2016	10,000,000.00	10,026,953.10	10,020.38	10,036,973.48	23,610.34	10,019,982.20	99.9770%	9,997,700.00	(22,282.20)
12/17/2015	912828VL1	0.625%	16-17		7/15/2016	20,000,000.00	20,003,125.00	52,649.46	20,055,774.46	57,744.57	20,002,910.79	100.0080%	20,001,600.00	(1,310.79)
12/17/2015	912828VR8	0.625%	16-18		8/15/2016	20,000,000.00	19,997,656.20	42,119.57	20,039,775.77	47,214.68	19,997,804.21	99.9770%	19,995,400.00	(2,404.21)
	USTN				17.60%	97,750,000.00	98,235,728.44	207,230.94	98,442,959.38	234,203.01	98,118,112.93		97,966,530.50	(151,582.43)
TOTAL U.S. GOVT TREASURIES					17.60%	97,750,000.00	98,235,728.44	207,230.94	98,442,959.38	234,203.01	98,118,112.93		97,966,530.50	(151,582.43)
U.S. GOVT. AGENCIES														
11/21/2012	SO2 3136G04S7	0.750%	13-45		2/21/2017	14,200,000.00	14,200,000.00	-	14,200,000.00	38,458.33	14,200,000.00	100.0410%	14,205,822.00	5,822.00
3/27/2013	3136G1GD5	1.100%	13-111		3/27/2018	10,000,000.00	10,000,000.00	-	10,000,000.00	28,722.22	10,000,000.00	99.3400%	9,934,000.00	(66,000.00)
4/30/2013	3136G1KD0	1.000%	13-136		4/30/2018	10,000,000.00	9,995,000.00	-	9,995,000.00	16,944.44	9,997,638.36	99.1340%	9,913,400.00	(84,238.36)
5/23/2013	F80 3135G0XD0	1.000%	13-154		5/21/2018	3,665,000.00	3,665,000.00	203.61	3,665,203.61	4,072.22	3,665,000.00	99.0940%	3,631,795.10	(33,204.90)
5/23/2013	F81 3135G0XD0	1.000%	13-153		5/21/2018	1,745,000.00	1,745,000.00	96.94	1,745,096.94	1,938.89	1,745,000.00	99.0940%	1,729,190.30	(15,809.70)
	FNMA NOTES				7.13%	39,610,000.00	39,605,000.00	300.55	39,605,300.55	90,136.10	39,607,638.36		39,414,207.40	(193,430.96)
9/28/2015	313588RU1	0.170%	15-52		1/14/2016	8,000,000.00	7,995,920.00	-	7,995,920.00	-	7,999,508.67	99.9960%	7,999,680.00	171.33
	FNMA DISC NOTES				1.44%	8,000,000.00	7,995,920.00	-	7,995,920.00	-	7,999,508.67		7,999,680.00	171.33
10/11/2012	3133EA4H8	0.820%	13-07		7/11/2017	4,400,000.00	4,400,000.00	-	4,400,000.00	17,037.78	4,400,000.00	99.5640%	4,380,816.00	(19,184.00)
10/11/2012	3133EA4H8	0.820%	13-09		7/11/2017	10,000,000.00	10,000,000.00	-	10,000,000.00	38,722.22	10,000,000.00	99.5640%	9,956,400.00	(43,600.00)
10/11/2012	B3 3133EA4H8	0.820%	13-08		7/11/2017	5,600,000.00	5,600,000.00	-	5,600,000.00	21,684.44	5,600,000.00	99.5640%	5,575,584.00	(24,416.00)
3/12/2013	3133ECHS6	1.030%	13-101		3/12/2018	10,000,000.00	10,000,000.00	-	10,000,000.00	31,186.11	10,000,000.00	99.0530%	9,905,300.00	(94,700.00)
3/14/2013	3133ECJ39	1.050%	13-104		3/14/2018	10,000,000.00	10,000,000.00	-	10,000,000.00	31,208.33	10,000,000.00	99.7560%	9,975,600.00	(24,400.00)
4/25/2013	F83 3133ECMM3	0.600%	13-128		4/25/2017	2,700,000.00	2,700,000.00	-	2,700,000.00	2,970.00	2,700,000.00	99.3880%	2,683,476.00	(16,524.00)
4/25/2013	F85 3133ECMM3	0.600%	13-129		4/25/2017	2,150,000.00	2,150,000.00	-	2,150,000.00	2,365.00	2,150,000.00	99.3880%	2,136,842.00	(13,158.00)
5/8/2013	SO2 3133ECNY6	0.950%	13-138		5/8/2018	13,700,000.00	13,700,000.00	-	13,700,000.00	19,160.97	13,700,000.00	100.0020%	13,700,274.00	274.00
	FEDERAL FARM CREDIT BK NOTES				10.54%	58,550,000.00	58,550,000.00	-	58,550,000.00	164,334.85	58,550,000.00		58,314,292.00	(235,708.00)
1/8/2013	3134G32S8	0.750%	13-64		6/27/2017	5,000,000.00	5,000,000.00	1,145.83	5,001,145.83	416.67	5,000,000.00	100.0060%	5,000,300.00	300.00
1/10/2013	3134G32Y5	0.900%	13-67		12/28/2017	10,000,000.00	9,993,000.00	3,000.00	9,996,000.00	750.00	9,995,937.71	99.4140%	9,941,400.00	(54,537.71)
1/30/2013	3134G34K3	1.000%	13-82		1/30/2018	10,000,000.00	10,000,000.00	-	10,000,000.00	41,944.44	10,000,000.00	99.6150%	9,961,500.00	(38,500.00)
	FHLMC NOTES				4.50%	25,000,000.00	24,993,000.00	4,145.83	24,997,145.83	43,111.11	24,995,937.71		24,903,200.00	(92,737.71)

9/30/2015	313396TZ6	0.180%	15-55	3/7/2016	10,000,000.00	9,992,050.00		9,992,050.00	-	9,996,698.46	99.9470%	9,994,700.00	(1,998.46)
9/30/2015	313396TV5	0.180%	15-56	3/3/2016	10,000,000.00	9,992,250.00		9,992,250.00	-	9,996,898.56	99.9510%	9,995,100.00	(1,798.56)
12/24/2015	313396YE7	0.500%	16-26	6/16/2016	10,000,000.00	9,975,694.40		9,975,694.40	-	9,976,802.94	99.7860%	9,978,600.00	1,797.06
12/24/2015	313396YE7	0.500%	16-27	6/16/2016	30,000,000.00	29,927,083.33		29,927,083.33	-	29,930,408.93	99.7860%	29,935,800.00	5,391.07
	FHLMC DISC NOTES			10.80%	60,000,000.00	59,887,077.73	-	59,887,077.73	-	59,900,808.89		59,904,200.00	3,391.11
1/8/2013	313381PK5	0.770%	13-63	6/27/2017	5,000,000.00	5,000,000.00	1,176.39	5,001,176.39	427.78	5,000,000.00	99.7370%	4,986,850.00	(13,150.00)
	FHLB NOTES			0.90%	5,000,000.00	5,000,000.00	1,176.39	5,001,176.39	427.78	5,000,000.00		4,986,850.00	(13,150.00)
9/30/2015	313384TW9	0.135%	15-57	3/4/2016	10,000,000.00	9,994,150.00		9,994,150.00		9,997,636.68	99.9500%	9,995,000.00	(2,636.68)
10/15/2015	313384SJ9	0.100%	16-10	1/28/2016	5,000,000.00	4,998,541.67		4,998,541.67		4,999,624.92	99.9900%	4,999,500.00	(124.92)
12/9/2015	313384VQ9	0.470%	16-19	4/15/2016	20,000,000.00	19,966,577.80		19,966,577.80		19,972,575.12	99.9010%	19,980,200.00	7,624.88
12/8/2015	313384WM7	0.520%	16-20	5/6/2016	30,000,000.00	29,935,000.00		29,935,000.00		29,945,381.07	99.8560%	29,956,800.00	11,418.93
12/16/2015	313384XV6	0.550%	16-16	6/7/2016	25,000,000.00	24,933,541.75		24,933,541.75		24,939,638.10	99.7980%	24,949,500.00	9,861.90
	FHLB DISC NOTES			16.20%	90,000,000.00	89,827,811.22	-	89,827,811.22	-	89,854,855.89		89,881,000.00	26,144.11
TOTAL U.S. GOVT AGENCIES				51.51%	286,160,000.00	285,858,808.95	5,622.77	285,864,431.72	298,009.84	285,908,749.52		285,403,429.40	(505,320.12)
CORPORATE NOTES													
6/23/2015	46625HJA9	3.150%	15-37	7/5/2016	4,000,000.00	4,086,880.00	58,800.00	4,145,680.00	61,600.00	4,043,090.97	101.0340%	4,041,360.00	(1,730.97)
6/23/2015	36962G6Z2	1.500%	15-38	7/12/2016	4,000,000.00	4,036,600.00	26,833.33	4,063,433.33	28,166.67	4,018,475.66	100.4830%	4,019,320.00	844.34
6/23/2015	0258M0DC0	2.800%	15-39	9/19/2016	4,000,000.00	4,090,800.00	29,244.44	4,120,044.44	31,733.33	4,052,653.65	101.2740%	4,050,960.00	(1,693.65)
8/21/2015	05531FAK9	2.150%	15-44	3/22/2017	2,950,000.00	2,992,893.00	26,250.90	3,019,143.90	17,441.88	2,983,200.74	100.7710%	2,972,744.50	(10,456.24)
8/21/2015	89233P5S1	2.050%	15-45	1/12/2017	3,400,000.00	3,453,278.00	7,550.83	3,460,828.83	32,720.27	3,439,525.29	100.8590%	3,429,206.00	(10,319.29)
8/21/2015	94974BEZ9	2.625%	15-46	12/15/2016	3,400,000.00	3,475,276.00	16,362.50	3,491,638.50	3,966.67	3,454,734.09	101.3580%	3,446,172.00	(8,562.09)
9/28/2015	064159CQ7	1.375%	15-50	7/15/2016	4,000,000.00	4,022,480.00	11,152.78	4,033,632.78	25,361.11	4,015,213.68	100.2200%	4,008,800.00	(6,413.68)
9/28/2015	24422ERF8	1.850%	15-53	9/15/2016	3,995,000.00	4,038,905.05	2,668.88	4,041,573.93	21,761.65	4,027,159.92	100.5560%	4,017,212.20	(9,947.72)
9/28/2015	38141GER1	5.750%	15-49	10/1/2016	4,000,000.00	4,187,120.00	113,083.33	4,300,203.33	57,500.00	4,139,314.24	103.1340%	4,125,360.00	(13,954.24)
10/13/2015	037833AM2	1.050%	16-07	5/5/2017	3,000,000.00	3,013,110.00	13,737.50	3,026,847.50	4,900.00	3,011,300.90	100.0590%	3,001,770.00	(9,530.90)
TOTAL CORPORATE NOTES				6.61%	36,745,000.00	37,397,342.05	305,684.49	37,703,026.54	285,151.58	37,184,669.14		37,112,904.70	(71,764.44)
COMMERCIAL PAPER 360 DAYS BASIS													
6/23/2015	09659BCE8	0.580%	15-35	3/14/2016	4,000,000.00	3,982,922.22	-	3,982,922.22	-	3,995,276.51	99.8890%	3,995,560.00	283.49
10/2/2015	89233GCX2	0.440%	16-01	3/31/2016	3,300,000.00	3,292,699.67	-	3,292,699.67	-	3,296,365.96	99.8620%	3,295,446.00	(919.96)
10/30/2015	22533TBP0	0.350%	16-12	2/23/2016	12,000,000.00	11,986,466.64	-	11,986,466.64	-	11,993,812.86	99.9320%	11,991,840.00	(1,972.86)
11/2/2015	63873JB17	0.330%	16-13	2/1/2016	12,000,000.00	11,989,989.98	-	11,989,989.98	-	11,996,588.12	99.9680%	11,996,160.00	(428.12)
12/22/2015	06538BFN8	0.770%	16-21	6/22/2016	3,600,000.00	3,585,909.00	-	3,585,909.00	-	3,586,676.15	99.6320%	3,586,752.00	75.85
12/23/2015	22533TFN1	0.810%	16-22	6/22/2016	8,000,000.00	7,967,240.00	-	7,967,240.00	-	7,968,844.87	99.6320%	7,970,560.00	1,715.13
12/23/2015	00280NFP0	0.730%	16-23	6/23/2016	20,000,000.00	19,925,783.40	-	19,925,783.40	-	19,929,420.52	99.6300%	19,926,000.00	(3,420.52)
12/23/2015	89233GFM3	0.810%	16-24	6/21/2016	17,000,000.00	16,930,767.50	-	16,930,767.50	-	16,934,196.67	99.6340%	16,937,780.00	3,583.33
12/24/2015	63873JFM7	0.750%	16-25	6/21/2016	8,000,000.00	7,970,000.00	-	7,970,000.00	-	7,971,328.55	99.6340%	7,970,720.00	(608.55)
12/29/2015	46640PFU2	0.830%	16-29	6/28/2016	10,000,000.00	9,958,038.90	-	9,958,038.90	-	9,958,727.71	99.6190%	9,961,900.00	3,172.29
12/29/2015	06538BFN8	0.820%	16-28	6/22/2016	17,000,000.00	16,931,848.87	-	16,931,848.87	-	16,933,005.96	99.6320%	16,937,440.00	4,434.04
12/30/2015	302291B24	0.300%	16-30	2/2/2016	20,000,000.00	19,994,333.33	-	19,994,333.33	-	19,994,666.57	99.9670%	19,993,400.00	(1,266.57)
TOTAL COMMERCIAL PAPER				24.28%	134,900,000.00	134,515,999.51	-	134,515,999.51	-	134,558,910.45		134,563,558.00	4,647.55
GRAND TOTAL U.S. GOVT TREAS, AGENCIES, SBA AND COMMERCIAL PAPER				100.00%	555,555,000.00	556,007,878.95	518,538.20	556,526,417.15	817,364.43	555,770,442.04		555,046,422.60	(724,019.44)



Section 7 –

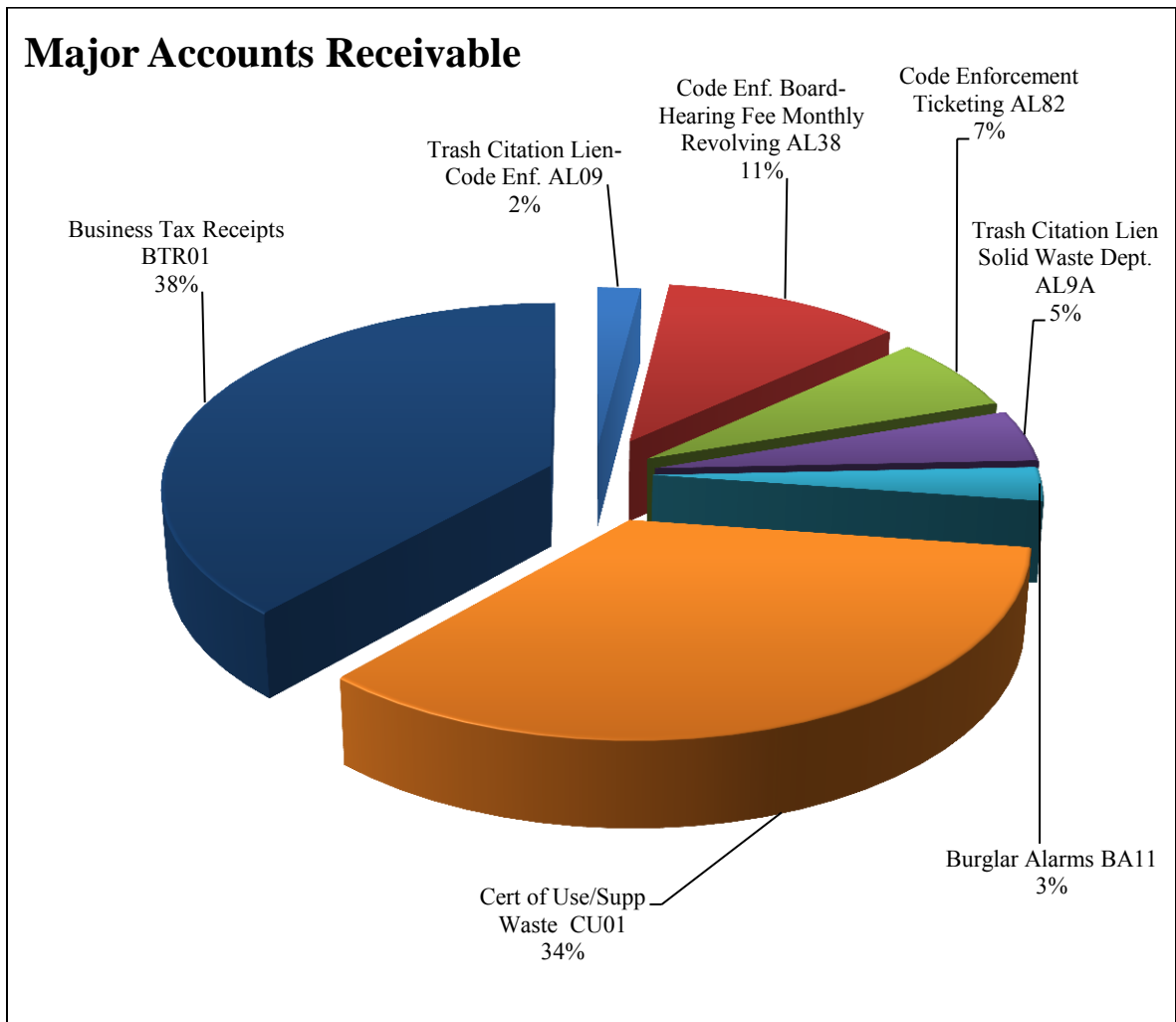
Cash Payments Received on Major Accounts Receivables

- **Financial Update – Accounts Receivable**
- **Cash Payments Received and Aging on Major Accounts
Receivable**

Financial Update – Accounts Receivable

Fiscal Year 2016 - For the Month of December

The City currently records receivables when they are billed. The major receivables consist of the different categories shown below, of which Business Tax Receipts represents 38% and Certificate of Use represents 34%. The City of Miami billed the Business Tax Receipts for FY16 early in July-2015 for a total of \$7,328,280.00. The Certificate of Use for FY16 were billed early in July-2015 for a total of \$6,206,022.70. The Burglar Alarm for FY16 was billed in August 7, 2015 for a total of \$699,622.50. All other major receivables are billed throughout the year. The graph below depicts the percentage of each major category of receivables (billings net of adjustments and cash receipts) as of Dec 31, 2015.



City of Miami
Cash Payments Received and Aging on Major Account Receivables
As of Dec 31, 2015

Collection													
Description	Type	Accounts Receivable 10/1/2015	YTD Billings Net of Adjustments	Collections									Accounts Receivable 12/31/2015
				Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Sep-16	YTD	
Trash Citation Lien- Code Enf.	AL09	156,492.39	6,409.80	(2,851.10)	(3,395.02)	(7,470.50)						(13,716.62)	149,185.57
Code Enf. Board-Hearing Fee Monthly Revolving	AL38	836,003.13	7,555.03	(1,542.96)	(1,165.73)	(9,252.57)						(11,961.26)	831,596.90
Code Enforcement Ticketing	AL82	494,845.82	23,112.50	(15,625.00)	(13,488.10)	(9,378.00)						(38,491.10)	479,467.22
Trash Citation Lien Solid Waste Dept.	AL9A	339,719.94	13,153.49	(6,855.81)	(8,384.41)	(4,425.64)						(19,665.86)	333,207.57
Burglar Alarms	BA11	272,516.02	101,826.93	(68,517.95)	(55,136.03)	(35,211.21)						(158,865.19)	215,477.76
Cert of Use/Supp Waste	CU01	3,295,192.23	163,450.06	(432,493.54)	(277,846.73)	(205,661.99)						(916,002.26)	2,542,640.03
Business Tax Receipts	BTR01	3,949,598.38	158,924.18	(805,735.35)	(271,197.26)	(204,729.13)						(1,281,661.74)	2,826,860.82
Totals		9,344,367.91	474,431.99	(1,333,621.71)	(630,613.28)	(476,129.04)	-	-	-	-	-	(2,440,364.03)	7,378,435.87

* The YTD Billing column represents any new licenses and adjustments for the current fiscal year

Aging Report							
Receivable Aging	Type	Amount	Under 30	30-59	60-89	90-119	120 & Over
Trash Citation Lien- Code Enf.	AL09	149,185.57	75.00	-	-	525.00	148,585.57
Code Enf. Board-Hearing Fee Monthly Revolving	AL38	831,596.90	14,175.42	2,583.12	2,581.46	2,581.46	809,675.44
Code Enforcement Ticketing	AL82	479,467.22	20,362.50	-	3,250.00	2,700.00	453,154.72
Trash Citation Lien Solid Waste Dept.	AL9A	333,207.57	586.85	262.50	191.26	-	332,166.96
Burglar Alarms	BA11	215,477.76	-	-	810.00	165,570.68	49,097.08
Cert of Use/Supp Waste	CU01	2,542,640.03	11,661.86	2,007.57	1,546.12	1,364,511.73	1,162,912.75
Business Tax Receipts	BTR01	2,826,860.82	1,310.50	-	2,653.47	1,406,725.39	1,416,171.46
Totals		7,378,435.87	48,172.13	4,853.19	11,032.31	2,942,614.26	4,371,763.98

Note:

1) City of Miami's Reserve Policy is to fully reserve all receivables that are 60 Days due or older.