



# **Monthly Financial Report November - FY 2017**

**Prepared by City of Miami Staff**

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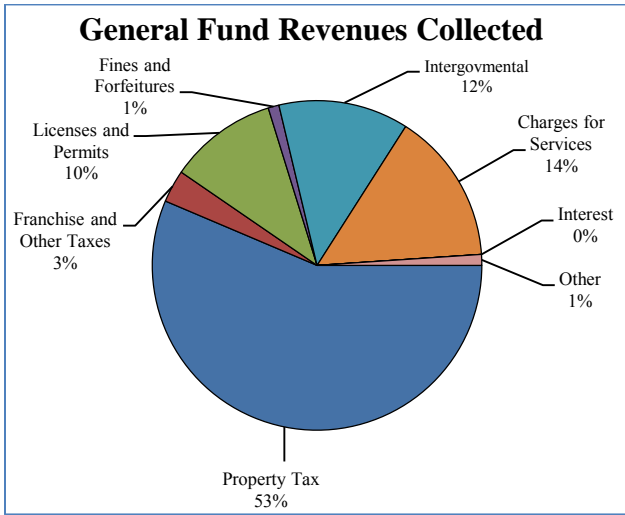


# **Section 1 –**

## **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 2017 - November



**Property Tax Revenues** - The FY 2016-17 Adopted General Fund Budget for this revenue category was \$303,610,200, approximately \$34.84 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 November 2016, property taxes collected were \$67,436,840.

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

Month	FY 16	FY 17
October	0.00%	0.00%
November	5.3%	22.21%
December	76.06%	
January	79.06%	
February	82.77%	
March	85.85%	
April	91.67%	
May	93.34%	
June	97.84%	
July	97.89%	
August	97.89%	

**Franchise Fee** As of November 2016, the amount collected in this category was \$3,877,619. To achieve the annual budget of \$106,503,600, an additional \$102,625,981 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 10% of revenues collected as of the current month end with a total of \$19,939,243. Many of these revenues are billed and collected on an annual basis.

Building permits represents 32% of the total licensing and permitting budget.

**Intergovernmental Revenues** as of the current month end, intergovernmental revenues collected represented 12% totaling \$15,488,760. To achieve the annual budget, an additional \$50,448,140 needs to be collected. The majority of these revenues come from sales tax, state shared revenues and grants.

**Charges for Services** as of the current month end, charges for services collected totaled \$18,408,661 or 14% of total of General Fund revenue. 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 \$1,735,986. This includes approximately \$1,628,850 in Red Light Camera Revenues.

**Interest Revenues** are budgeted at \$1,700,000. It includes gains and losses on the City's investments. As of the current month end, the City has interest revenue of \$40,944.

**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 \$955,043.

**Total General Fund** As of November 2016, expenditures is \$220,134,843 which represents 35% of the annual budget of \$621,269,700. 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 November FY-2017**

	Budget**	Current Month Actual*	Year to Date Actual*	Year to Date Variance
<b>Revenues</b>				
Property Taxes	303,610,200	67,435,839	67,436,840	236,173,360
Franchise and Other Taxes	106,503,600	3,823,034	3,877,619	102,625,981
Fines and Forfeitures	13,443,900	958,299	1,735,986	11,707,914
Intergovernmental Revenues	65,936,900	3,852,773	15,488,760	50,448,140
Charges for Services	110,487,800	11,288,638	18,408,661	92,079,139
Investment Earnings (Loss)	1,700,000	(40,360)	40,944	1,659,056
Other	3,766,200	352,550	955,043	2,811,157
Licenses and Permits	56,947,100	1,054,834	19,939,243	37,007,857
<b>Total Revenues</b>	<b>662,395,700</b>	<b>88,725,606</b>	<b>127,883,096</b>	<b>534,512,604</b>
<b>Expenditures</b>				
Mayor	1,026,300	46,235	379,069	647,231
Board of Commissioners	3,231,000	173,184	1,014,678	2,216,322
Office of City Manager	3,578,400	220,627	1,223,493	2,354,907
Office of Agenda Coordination	356,200	18,968	151,956	204,244
Office of City Clerk	1,697,400	74,125	680,445	1,016,955
Office of NET	5,800,400	459,635	2,604,430	3,195,970
Office of Civil Service	453,400	15,521	189,643	263,757
Office of the Auditor General	1,282,700	60,581	519,310	763,390
Office of Communications	1,160,700	60,163	448,093	712,607
Human Resources	4,416,800	209,435	1,837,945	2,578,855
Information Technology	9,102,000	461,712	4,043,862	5,058,138
Office of the City Attorney	8,164,800	459,510	3,156,177	5,008,623
Management and Budget	2,535,600	137,336	1,035,867	1,499,733
Procurement	2,364,800	125,895	927,799	1,437,001
Office of Equal Opportunity & Diversity	396,800	20,735	189,457	207,343
Finance	9,170,200	384,758	3,502,670	5,667,530
Capital Improvements Administration	2,824,600	46,061	1,777,069	1,047,531
Office of Grants Administration	1,566,000	69,978	554,635	1,011,365
City Administration	101,700	4,627	22,756	78,944
Non-Departmental	45,806,300	3,051,550	(3,184,390)	48,990,690
Pensions	-	4,509	6,923	(6,923)
Risk Management	3,098,000	144,615	1,134,829	1,963,171
Office of Resiliency and Sustainability	139,800	8,121	12,171	127,629
Office of Film and Entertainment	422,700	19,567	192,472	230,228
<b>Total General Government</b>	<b>108,696,600</b>	<b>6,277,450</b>	<b>22,421,362</b>	<b>86,275,238</b>
Building	10,242,600	539,003	4,165,362	6,077,238
Planning and Zoning	6,547,300	297,773	2,666,299	3,881,001
Red Light Camera	86,600	4,985	42,254	44,346
<b>Total Planning and Development</b>	<b>16,876,500</b>	<b>841,760</b>	<b>6,873,914</b>	<b>10,002,586</b>
Solid Waste	31,484,800	2,032,995	11,109,201	20,375,599
General Service Administration	22,526,000	1,327,603	7,725,417	14,800,583
Public - Works	21,242,600	1,668,355	6,965,654	14,276,946
<b>Total Public Works</b>	<b>75,253,400</b>	<b>5,028,953</b>	<b>25,800,272</b>	<b>49,453,128</b>
Office of Code Compliance	5,816,000	276,751	2,649,685	3,166,315
Fire - Rescue	125,451,500	6,507,933	57,004,057	68,447,443
Police	231,648,100	12,191,100	87,789,444	143,858,656
<b>Total Public Safety</b>	<b>362,915,600</b>	<b>18,975,784</b>	<b>147,443,185</b>	<b>215,472,415</b>
Public Facilities	12,391,400	449,205	3,733,854	8,657,546
Parks and Recreation	41,653,700	2,398,835	12,831,842	28,821,858
Community Development	3,482,500	5,407	1,030,414	2,452,086
<b>Total Other</b>	<b>57,527,600</b>	<b>2,853,447</b>	<b>17,596,110</b>	<b>39,931,490</b>
<b>Total Expenditures</b>	<b>621,269,700</b>	<b>33,977,395</b>	<b>220,134,843</b>	<b>401,134,857</b>
<b>Revenues Over (Under) Expenditures</b>	<b>41,126,000</b>	<b>54,748,212</b>	<b>(92,251,747)</b>	<b>133,377,747</b>
Transfers In	7,768,900	-	-	7,768,900
Transfers Out	(48,928,900)	-	(3,259,200)	(45,669,700)
Proceeds from Sale of Property	34,000	110	110	33,890
<b>Other Financing Sources (Uses)</b>	<b>(41,126,000)</b>	<b>110</b>	<b>(3,259,090)</b>	<b>(37,866,910)</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>54,748,322</b>	<b>(95,510,837)</b>	<b>95,510,837</b>

\* Unaudited, as adjusted through November 2017  
\*\* Amounts obtained from Budget Dept.

**City of Miami, Florida**  
**Monthly Financial Statement - Internal Service Fund Only**  
**Annual Budget vs. YTD Actual**  
**Year to Date November FY-2017**

	<b>Budget**</b>	<b>Current Month Actual*</b>	<b>Year to Date Actual*</b>	<b>Year to Date Variance</b>
<b>Revenues</b>				
Charges for Services	-	12,408	22,714	(22,714)
Other	84,456,300	1,161,332	71,889,098	12,567,202
Licenses and Permits	-	-	15	(15)
<b>Total Revenues</b>	<b>84,456,300</b>	<b>1,173,740</b>	<b>71,911,827</b>	<b>12,544,473</b>
<b>Expenditures</b>				
Information Technology	8,042,000	90,120	943,187	7,098,813
Finance	-	17,173	17,173	(17,173)
Non-Departmental	-	2,205	4,483	(4,483)
Pensions	-	46,499	98,355	(98,355)
Risk Management	76,414,300	6,156,328	10,967,375	65,446,925
<b>Total General Government</b>	<b>84,456,300</b>	<b>6,312,325</b>	<b>12,030,573</b>	<b>72,425,727</b>
<b>Total Expenditures</b>	<b>84,456,300</b>	<b>6,312,325</b>	<b>12,030,573</b>	<b>72,425,727</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(5,138,585)</b>	<b>59,881,253</b>	<b>(59,881,253)</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>(5,138,585)</b>	<b>59,881,253</b>	<b>(59,881,253)</b>

\* Unaudited, as adjusted through November 2017

\*\* Amounts obtained from Budget Dept.

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

	Oct FY-2017		Nov FY-2017		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
<b>Revenues</b>							
Property Taxes	303,610,200	1,000	303,610,200	67,436,840	-	67,435,839	6,741,561%
Franchise and Other Taxes	106,503,600	54,585	106,503,600	3,877,619	-	3,823,034	7,004%
Fines and Forfeitures	13,443,900	777,688	13,443,900	1,735,986	-	958,299	123%
Intergovernmental Revenues	65,936,900	11,635,987	65,936,900	15,488,760	-	3,852,773	33%
Charges for Services	110,487,800	7,120,023	110,487,800	18,408,661	-	11,288,638	159%
Investment Earnings (Loss)	1,700,000	81,305	1,700,000	40,944	-	(40,360)	(50)%
Other	3,766,200	602,493	3,766,200	955,043	-	352,550	59%
Licenses and Permits	56,947,100	18,884,409	56,947,100	19,939,243	-	1,054,834	6%
<b>Total Revenues</b>	<b>662,395,700</b>	<b>39,157,490</b>	<b>662,395,700</b>	<b>127,883,096</b>	-	<b>88,725,606</b>	
<b>Expenditures</b>							
Mayor	1,026,300	332,834	1,026,300	379,069	-	46,235	14%
Board of Commissioners	3,231,000	841,494	3,231,000	1,014,678	-	173,184	21%
Office of City Manager	3,578,400	1,002,866	3,578,400	1,223,493	-	220,627	22%
Office of Agenda Coordination	356,200	132,988	356,200	151,956	-	18,968	14%
Office of City Clerk	1,697,400	606,320	1,697,400	680,445	-	74,125	12%
Office of NET	5,800,400	2,144,795	5,800,400	2,604,430	-	459,635	21%
Office of Civil Service	453,400	174,123	453,400	189,643	-	15,521	9%
Office of the Auditor General	1,282,700	458,730	1,282,700	519,310	-	60,581	13%
Office of Communications	1,160,700	387,930	1,160,700	448,093	-	60,163	16%
Human Resources	4,416,800	1,628,510	4,416,800	1,837,945	-	209,435	13%
Information Technology	9,102,000	3,582,150	9,102,000	4,043,862	-	461,712	13%
Office of the City Attorney	8,164,800	2,696,667	8,164,800	3,156,177	-	459,510	17%
Management and Budget	2,535,600	898,530	2,535,600	1,035,867	-	137,336	15%
Procurement	2,364,800	801,904	2,364,800	927,799	-	125,895	16%
Office of Equal Opportunity & Diversity	396,800	168,722	396,800	189,457	-	20,735	12%
Finance	9,170,200	3,117,912	9,170,200	3,502,670	-	384,758	12%
Capital Improvements Administration	2,824,600	1,731,008	2,824,600	1,777,069	-	46,061	3%
Office of Grants Administration	1,566,000	484,657	1,566,000	554,635	-	69,978	14%
City Administration	101,700	18,129	101,700	22,756	-	4,627	26%
Non-Departmental	45,806,300	(6,235,940)	45,806,300	(3,184,390)	-	3,051,550	(49)%
Pensions	-	2,414	-	6,923	-	4,509	187%
Risk Management	3,098,000	990,214	3,098,000	1,134,829	-	144,615	15%
Office of Resiliency and Sustainability	139,800	4,050	139,800	12,171	-	8,121	201%
Office of Film and Entertainment	422,700	172,904	422,700	192,472	-	19,567	11%
<b>Total General Government</b>	<b>108,696,600</b>	<b>16,143,912</b>	<b>108,696,600</b>	<b>22,421,362</b>	-	<b>6,277,450</b>	
Building	10,242,600	3,626,359	10,242,600	4,165,362	-	539,003	15%
Planning and Zoning	6,547,300	2,368,526	6,547,300	2,666,299	-	297,773	13%
Red Light Camera	86,600	37,269	86,600	42,254	-	4,985	13%
<b>Total Planning and Development</b>	<b>16,876,500</b>	<b>6,032,154</b>	<b>16,876,500</b>	<b>6,873,914</b>	-	<b>841,760</b>	
Solid Waste	31,484,800	9,076,206	31,484,800	11,109,201	-	2,032,995	22%
General Service Administration	22,526,000	6,397,814	22,526,000	7,725,417	-	1,327,603	21%
Public - Works	21,242,600	5,297,299	21,242,600	6,965,654	-	1,668,355	31%
<b>Total Public Works</b>	<b>75,253,400</b>	<b>20,771,319</b>	<b>75,253,400</b>	<b>25,800,272</b>	-	<b>5,028,953</b>	
Office of Code Compliance	5,816,000	2,372,933	5,816,000	2,649,685	-	276,751	12%
Fire - Rescue	125,451,500	50,496,123	125,451,500	57,004,057	-	6,507,933	13%
Police	231,648,100	75,598,344	231,648,100	87,789,444	-	12,191,100	16%
<b>Total Public Safety</b>	<b>362,915,600</b>	<b>128,467,401</b>	<b>362,915,600</b>	<b>147,443,185</b>	-	<b>18,975,784</b>	
Public Facilities	12,391,400	3,284,649	12,391,400	3,733,854	-	449,205	14%
Parks and Recreation	41,653,700	10,433,007	41,653,700	12,831,842	-	2,398,835	23%
Community Development	3,482,500	1,025,007	3,482,500	1,030,414	-	5,407	1%
<b>Total Other</b>	<b>57,527,600</b>	<b>14,742,663</b>	<b>57,527,600</b>	<b>17,596,110</b>	-	<b>2,853,447</b>	
<b>Total Expenditures</b>	<b>621,269,700</b>	<b>186,157,449</b>	<b>621,269,700</b>	<b>220,134,843</b>	-	<b>33,977,395</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>41,126,000</b>	<b>(146,999,959)</b>	<b>41,126,000</b>	<b>(92,251,747)</b>	-	<b>54,748,212</b>	
Transfers In	7,768,900	-	7,768,900	-	-	-	-
Transfers Out	(48,928,900)	(3,259,200)	(48,928,900)	(3,259,200)	-	-	-
Proceeds from Sale of Property	34,000	-	34,000	110	-	110	-
<b>Other Financing Sources (Uses)</b>	<b>(41,126,000)</b>	<b>(3,259,200)</b>	<b>(41,126,000)</b>	<b>(3,259,090)</b>	-	<b>110</b>	
<b>Total Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>(150,259,159)</b>	<b>-</b>	<b>(95,510,837)</b>	-	<b>54,748,322</b>	

\* Unaudited, as adjusted through November 2017  
\*\* Amounts obtained from Budget Dept.

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

	Oct FY-2017		Nov FY-2017		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
<b>Revenues</b>							
Charges for Services	-	10,307	-	22,714	-	12,408	120%
Other	84,456,300	70,727,765	84,456,300	71,889,098	-	1,161,332	2%
Licenses and Permits	-	15	-	15	-	-	-
<b>Total Revenues</b>	<b>84,456,300</b>	<b>70,738,087</b>	<b>84,456,300</b>	<b>71,911,827</b>	<b>-</b>	<b>1,173,740</b>	
<b>Expenditures</b>							
Information Technology	8,042,000	853,067	8,042,000	943,187	-	90,120	11%
Finance	-	-	-	17,173	-	17,173	-
Non-Departmental	-	2,278	-	4,483	-	2,205	97%
Pensions	-	51,856	-	98,355	-	46,499	90%
Risk Management	76,414,300	4,811,047	76,414,300	10,967,375	-	6,156,328	128%
<b>Total General Government</b>	<b>84,456,300</b>	<b>5,718,248</b>	<b>84,456,300</b>	<b>12,030,573</b>	<b>-</b>	<b>6,312,325</b>	
<b>Total Expenditures</b>	<b>84,456,300</b>	<b>5,718,248</b>	<b>84,456,300</b>	<b>12,030,573</b>	<b>-</b>	<b>6,312,325</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>65,019,838</b>	<b>-</b>	<b>59,881,253</b>	<b>-</b>	<b>(5,138,585)</b>	
<b>Total Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>65,019,838</b>	<b>-</b>	<b>59,881,253</b>	<b>-</b>	<b>(5,138,585)</b>	

\* Unaudited, as adjusted through November 2017

\*\* Amounts obtained from Budget Dept.



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

	Nov FY-2016		Nov FY-2017		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
<b>Revenues</b>							
Property Taxes	268,768,800	13,514,063	303,610,200	67,436,840	34,841,400	53,922,777	399%
Franchise and Other Taxes	104,403,200	3,486,967	106,503,600	3,877,619	2,100,400	390,652	11%
Fines and Forfeitures	11,572,900	988,803	13,443,900	1,735,986	1,871,000	747,183	76%
Intergovernmental Revenues	63,742,800	15,141,437	65,936,900	15,488,760	2,194,100	347,323	2%
Charges for Services	96,425,900	12,975,418	110,487,800	18,408,661	14,061,900	5,433,242	42%
Investment Earnings (Loss)	2,126,300	113,378	1,700,000	40,944	(426,300)	(72,434)	(64)%
Other	33,511,400	496,799	3,766,200	955,043	(29,745,200)	458,244	92%
Licenses and Permits	58,502,300	6,888,314	56,947,100	19,939,243	(1,555,200)	13,050,930	189%
<b>Total Revenues</b>	<b>639,053,600</b>	<b>53,605,179</b>	<b>662,395,700</b>	<b>127,883,096</b>	<b>23,342,100</b>	<b>74,277,917</b>	
<b>Expenditures</b>							
Mayor	1,075,000	479,629	1,026,300	379,069	(48,700)	(100,561)	(21)%
Board of Commissioners	2,658,400	870,312	3,231,000	1,014,678	572,600	144,367	17%
Office of City Manager	3,264,600	1,039,510	3,578,400	1,223,493	313,800	183,983	18%
Office of Agenda Coordination	341,800	156,975	356,200	151,956	14,400	(5,018)	(3)%
Office of City Clerk	1,624,700	667,341	1,697,400	680,445	72,700	13,105	2%
Office of NET	4,878,400	1,655,544	5,800,400	2,604,430	922,000	948,886	57%
Office of Civil Service	435,000	181,361	453,400	189,643	18,400	8,283	5%
Office of the Auditor General	1,200,900	479,582	1,282,700	519,310	81,800	39,729	8%
Office of Communications	1,079,400	465,816	1,160,700	448,093	81,300	(17,722)	(4)%
Human Resources	4,114,000	1,651,254	4,416,800	1,837,945	302,800	186,691	11%
Information Technology	8,821,700	3,382,288	9,102,000	4,043,862	280,300	661,574	20%
Office of the City Attorney	7,615,100	2,793,936	8,164,800	3,156,177	549,700	362,241	13%
Management and Budget	2,135,400	812,269	2,535,600	1,035,867	400,200	223,597	28%
Procurement	2,162,200	916,294	2,364,800	927,799	202,600	11,505	1%
Office of Equal Opportunity & Diversity	369,900	171,407	396,800	189,457	26,900	18,050	11%
Finance	8,506,800	3,365,368	9,170,200	3,502,670	663,400	137,303	4%
Capital Improvements Administration	5,330,200	1,889,002	2,824,600	1,777,069	(2,505,600)	(111,933)	(6)%
Office of Grants Administration	1,265,500	529,814	1,566,000	554,635	300,500	24,821	5%
City Administration	-	-	101,700	22,756	101,700	22,756	-
Non-Departmental	50,450,300	(6,319,755)	45,806,300	(3,184,390)	(4,644,000)	3,135,365	-
Pensions	-	6,785	-	6,923	-	139	2%
Risk Management	2,924,900	1,018,284	3,098,000	1,134,829	173,100	116,546	11%
Office of Resiliency and Sustainability	-	-	139,800	12,171	139,800	12,171	-
Office of Film and Entertainment	381,100	168,355	422,700	192,472	41,600	24,116	14%
<b>Total General Government</b>	<b>110,635,300</b>	<b>16,381,368</b>	<b>108,696,600</b>	<b>22,421,362</b>	<b>(1,938,700)</b>	<b>6,039,994</b>	
Building	10,361,800	3,874,923	10,242,600	4,165,362	(119,200)	290,438	7%
Planning and Zoning	6,718,600	2,821,812	6,547,300	2,666,299	(171,300)	(155,513)	(6)%
Red Light Camera	82,000	41,497	86,600	42,254	4,600	757	2%
<b>Total Planning and Development</b>	<b>17,162,400</b>	<b>6,738,232</b>	<b>16,876,500</b>	<b>6,873,914</b>	<b>(285,900)</b>	<b>135,682</b>	
Solid Waste	30,598,900	10,690,840	31,484,800	11,109,201	885,900	418,361	4%
General Service Administration	23,131,600	7,729,851	22,526,000	7,725,417	(605,600)	(4,434)	-
Public - Works	20,685,800	6,560,650	21,242,600	6,965,654	556,800	405,003	6%
<b>Total Public Works</b>	<b>74,416,300</b>	<b>24,981,342</b>	<b>75,253,400</b>	<b>25,800,272</b>	<b>837,100</b>	<b>818,930</b>	
Office of Code Compliance	5,584,500	2,503,403	5,816,000	2,649,685	231,500	146,282	6%
Fire - Rescue	111,880,700	52,002,309	125,451,500	57,004,057	13,570,800	5,001,747	10%
Police	208,836,700	84,039,855	231,648,100	87,789,444	22,811,400	3,749,589	4%
<b>Total Public Safety</b>	<b>326,301,900</b>	<b>138,545,567</b>	<b>362,915,600</b>	<b>147,443,185</b>	<b>36,613,700</b>	<b>8,897,619</b>	
Public Facilities	8,525,100	3,296,064	12,391,400	3,733,854	3,866,300	437,790	13%
Parks and Recreation	35,613,400	10,155,042	41,653,700	12,831,842	6,040,300	2,676,801	26%
Community Development	2,252,700	2,119,610	3,482,500	1,030,414	1,229,800	(1,089,196)	(51)%
<b>Total Other</b>	<b>46,391,200</b>	<b>15,570,715</b>	<b>57,527,600</b>	<b>17,596,110</b>	<b>11,136,400</b>	<b>2,025,395</b>	
<b>Total Expenditures</b>	<b>574,907,100</b>	<b>202,217,224</b>	<b>621,269,700</b>	<b>220,134,843</b>	<b>46,362,600</b>	<b>17,917,619</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>64,146,500</b>	<b>(148,612,045)</b>	<b>41,126,000</b>	<b>(92,251,747)</b>	<b>(23,020,500)</b>	<b>56,360,298</b>	
Transfers In	4,181,100	-	7,768,900	-	3,587,800	-	-
Transfers Out	(68,361,800)	(3,777,300)	(48,928,900)	(3,259,200)	19,432,900	518,100	-
Proceeds from Sale of Property	34,200	3,698	34,000	110	(200)	(3,588)	(97)%
<b>Other Financing Sources (Uses)</b>	<b>(64,146,500)</b>	<b>(3,773,602)</b>	<b>(41,126,000)</b>	<b>(3,259,090)</b>	<b>23,020,500</b>	<b>514,512</b>	
<b>Total Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>(152,385,647)</b>	<b>-</b>	<b>(95,510,837)</b>	<b>-</b>	<b>56,874,810</b>	

\* Unaudited, as adjusted through November 2017  
\*\* Amounts obtained from Budget Dept.

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

	Nov FY-2016		Nov FY-2017		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
<b>Revenues</b>							
Charges for Services	-	25,007	-	22,714	-	(2,293)	(9)%
Other	80,484,700	69,011,255	84,456,300	71,889,098	3,971,600	2,877,843	4%
Licenses and Permits	-	-	-	15	-	15	-
<b>Total Revenues</b>	<b>80,484,700</b>	<b>69,036,262</b>	<b>84,456,300</b>	<b>71,911,827</b>	<b>3,971,600</b>	<b>2,875,565</b>	
<b>Expenditures</b>							
Information Technology	4,823,800	307,495	8,042,000	943,187	3,218,200	635,692	207%
Finance	-	-	-	17,173	-	17,173	-
Non-Departmental	-	-	-	4,483	-	4,483	-
Pensions	-	49,256	-	98,355	-	49,100	100%
Risk Management	75,660,900	11,208,500	76,414,300	10,967,375	753,400	(241,125)	(2)%
<b>Total General Government</b>	<b>80,484,700</b>	<b>11,565,251</b>	<b>84,456,300</b>	<b>12,030,573</b>	<b>3,971,600</b>	<b>465,322</b>	
<b>Total Expenditures</b>	<b>80,484,700</b>	<b>11,565,251</b>	<b>84,456,300</b>	<b>12,030,573</b>	<b>3,971,600</b>	<b>465,322</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>57,471,011</b>	<b>-</b>	<b>59,881,253</b>	<b>-</b>	<b>2,410,242</b>	
<b>Total Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>57,471,011</b>	<b>-</b>	<b>59,881,253</b>	<b>-</b>	<b>2,410,242</b>	

\* Unaudited, as adjusted through November 2017

\*\* 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 Funds

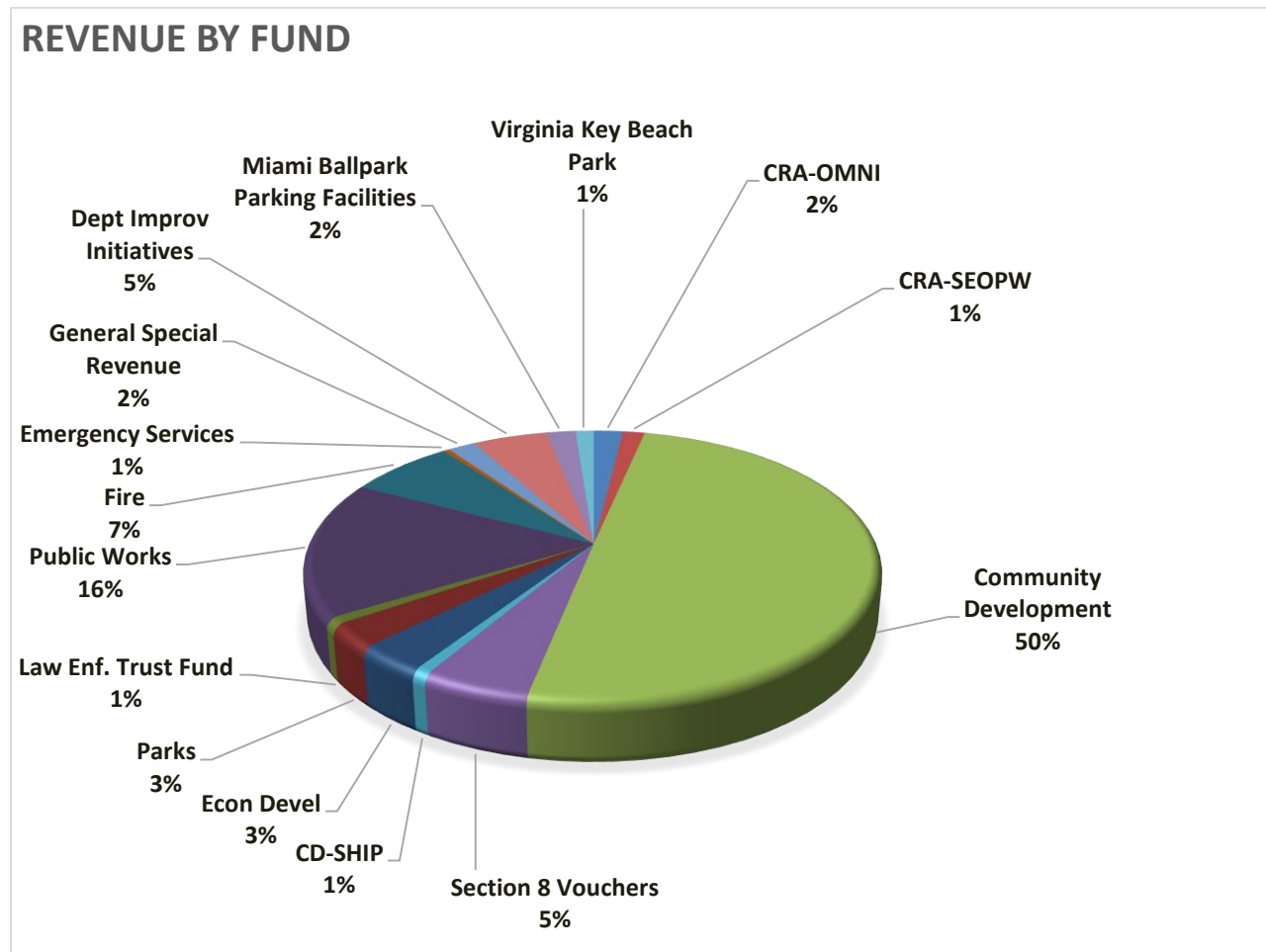
## Fiscal Year 2017 – For the Month of November

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 November 30, 2016:

- ◆ Community Development Services
- ◆ Community Redevelopment Area (CRA – OMNI)
- ◆ Community Redevelopment Area (CRA – SEOPW)
- ◆ Community Redevelopment Area (CRA – MIDTOWN)
- ◆ Homeless Program
- ◆ 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 Parking Facilities
- ◆ Emergency Services
- ◆ Community Development Services – SHIP
- ◆ Community Development Services – Housing Choice Vouchers
- ◆ General Special Revenue
- ◆ Department Improvement Initiatives
- ◆ Transportation and Transit
- ◆ Convention Center
- ◆ Liberty City Revitalization Trust
- ◆ Virginia Key Beach Park Trust
- ◆ Gusman & Olympia
- ◆ Solid Waste Recycling Trust
- ◆ Civilian Investigative Panel

## Revenues

Special revenue funds (SRF) 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 SRF of the City of Miami consist of taxes, grants, assessments, and fees. As of November 30, 2016, year to date revenues were \$2,447,967. The revenues by fund are depicted in the following chart:



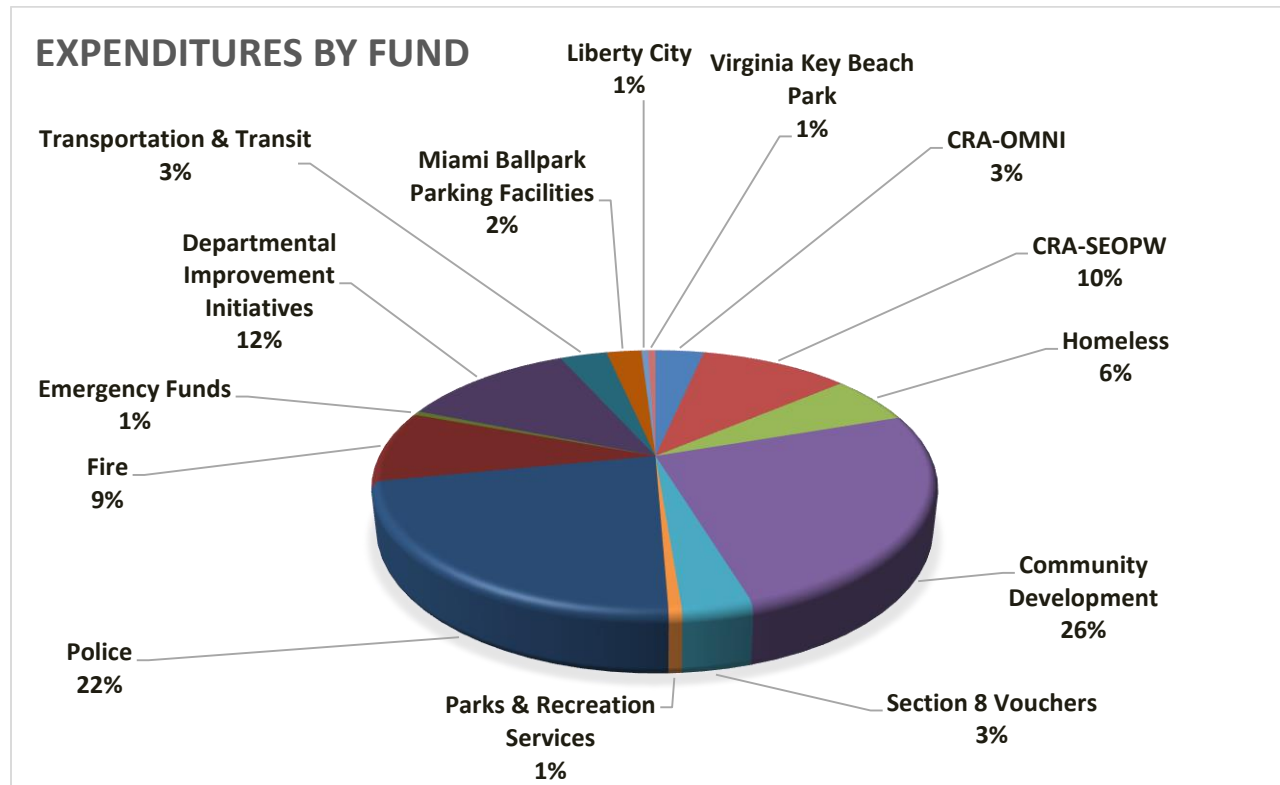
As revealed by the chart, Community Development, Public Works and Fire Funds contribute approximately 73% of total revenues for the City's SRF. These funds show revenues of \$2,740,700; \$899,173 and \$387,643 respectively.

## 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 November 30, 2016, the City received CDBG and HOPWA revenues of approximately \$451,576 and \$1,571,102 respectively.

**Expenditures**

The expenditures for the SRF were \$10,462,008 as of November 30, 2016. Police, Community Development, and Departmental Improvement Initiatives funds have the highest expenditures within the SRF. These funds represent approximately 59% 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 November 30, 2016, the following non-reimbursable expenditures were reported:

Community Investment Work Force Program Delivery	\$33,552.69
South Florida Workforce/Program Delivery	\$28,027.37
Workforce-Employ Miami Dade	\$9,116.81
City of Miami One Stop Career Center at Lindsey Hopkins-2012-13	\$212.86

City of Miami, Florida  
Combining Balance Sheet  
All Special Revenue Funds  
As of Nov FY - 2017

	Omni CRA	Midtown CRA	SEOPW CRA	Homeless Program
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	7,640,299	(2,834)	29,450,420	(107,468)
115000 - Accounts Receivable	-	-	-	181
115090 - Unbilled Receivable	-	-	-	1
117000 - Allowance For Uncollectible Accounts	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	-	-	-	(181)
135000 - Interest And Dividends Receivable	9,957	-	24,432	-
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	(8,722)	-	(35,905)	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	22,344	-
<b>Total Assets</b>	<b>\$ 7,641,534</b>	<b>\$ (2,834)</b>	<b>\$ 29,461,293</b>	<b>\$ (107,467)</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	6,483	-	50,217	8,485
205100 - Retainage Payable	105,310	-	842,950	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	(7,000)	-	-	-
216000 - Accrued Wages Payable	-	-	-	70,052
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	14,961	-
223000 - Deferred Revenue	1	-	-	-
223100 - Deferred Revenue-PnG	-	-	-	(1)
229000 - Other Current Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>104,794</b>	<b>-</b>	<b>908,127</b>	<b>78,536</b>
Fund Balances:				
305000 - Fund Balance-Reserved for	244,910	-	1,188,639	3,353
315000 - Fund Balance-Unreserved	7,291,830	(2,834)	27,100,038	(189,357)
316000 - Retained Earnings-Unreserved	-	-	264,488	-
<b>Total Fund Balance (Deficit)</b>	<b>7,536,740</b>	<b>(2,834)</b>	<b>28,553,165</b>	<b>(186,004)</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 7,641,534</b>	<b>\$ (2,834)</b>	<b>\$ 29,461,293</b>	<b>\$ (107,467)</b>

City of Miami, Florida  
Combining Balance Sheet  
All Special Revenue Funds  
As of Nov FY - 2017

	Community Development	Housing Choice Vouchers	SHIP	Convention Center
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	13,426,918	140,363	1,096,614	6,532,565
115000 - Accounts Receivable	965,838	-	-	29,215
115090 - Unbilled Receivable	(92,027)	-	-	-
117000 - Allowance For Uncollectible Accounts	(283,977)	-	-	-
128900 - Notes Receivable-Non-Current Portion	1,794	-	-	-
133000 - Due From Other Governmental Units	65,328	-	-	-
133010 - Allowance for Uncollectible Grants	(37,468)	-	-	(29,215)
135000 - Interest And Dividends Receivable	353	(12)	10	-
135100 - Interest And Dividends Receivable- Paid	3,953	-	-	-
137000 - Market Gain/Loss Investments	(2,007)	-	(1,297)	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
<b>Total Assets</b>	<b>\$ 14,048,705</b>	<b>\$ 140,351</b>	<b>\$ 1,095,327</b>	<b>\$ 6,532,565</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	163,253	4,085	-	(174,679)
205100 - Retainage Payable	55,656	-	-	-
208000 - Due To Other Governmental Units	134,985	-	-	-
214000 - Accrued Expenditure Payable	115,109	-	1,100	-
216000 - Accrued Wages Payable	115,037	2,997	4,391	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	46,099	-	-	-
223000 - Deferred Revenue	(18)	-	-	-
223100 - Deferred Revenue-PnG	0	-	-	48,400
229000 - Other Current Liabilities	4,224	-	-	-
<b>Total Liabilities</b>	<b>634,345</b>	<b>7,082</b>	<b>5,491</b>	<b>(126,278)</b>
Fund Balances:				
305000 - Fund Balance-Reserved for	962,636	1,680	46	390,058
315000 - Fund Balance-Unreserved	12,441,279	131,589	1,089,789	36,042,763
316000 - Retained Earnings-Unreserved	10,445	-	-	(29,773,978)
<b>Total Fund Balance (Deficit)</b>	<b>13,414,360</b>	<b>133,268</b>	<b>1,089,835</b>	<b>6,658,843</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 14,048,705</b>	<b>\$ 140,351</b>	<b>\$ 1,095,327</b>	<b>\$ 6,532,565</b>



City of Miami, Florida  
Combining Balance Sheet  
All Special Revenue Funds  
As of Nov FY - 2017

	Economic Development & Planning Services	NET Offices	Parks & Recreation Services	Police Services
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	17,386,919	1,642,023	3,179,983	2,511,204
115000 - Accounts Receivable	11,596	74,064	50,988	822,523
115090 - Unbilled Receivable	-	-	-	187,412
117000 - Allowance For Uncollectible Accounts	(5)	(71,294)	(39,728)	(533,518)
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	-	-	(1,032)	(214,254)
135000 - Interest And Dividends Receivable	-	-	1	4,523
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	-	-	-	(3,758)
155000 - Prepaid Items	-	-	-	1,572
156000 - Other Assets-Current	-	-	-	-
<b>Total Assets</b>	<b>\$ 17,398,510</b>	<b>\$ 1,644,793</b>	<b>\$ 3,190,212</b>	<b>\$ 2,775,704</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
201000 - Vouchers Payable	-	-	-	3,595
202000 - Accounts Payable	7,505	-	15,268	3,429
205100 - Retainage Payable	-	11,478	-	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	1,219	-	-	562
216000 - Accrued Wages Payable	1,582	-	4,955	245,827
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	324	-	-
223000 - Deferred Revenue	-	-	-	528,318
223100 - Deferred Revenue-PnG	-	-	-	(1)
229000 - Other Current Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>10,307</b>	<b>11,802</b>	<b>20,223</b>	<b>781,730</b>
Fund Balances:				
305000 - Fund Balance-Reserved for	83,668	1,357	150,484	552,445
315000 - Fund Balance-Unreserved	17,304,535	1,631,634	3,019,505	1,441,529
316000 - Retained Earnings-Unreserved	-	-	-	-
<b>Total Fund Balance (Deficit)</b>	<b>17,388,204</b>	<b>1,632,991</b>	<b>3,169,989</b>	<b>1,993,975</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 17,398,510</b>	<b>\$ 1,644,793</b>	<b>\$ 3,190,212</b>	<b>\$ 2,775,704</b>

City of Miami, Florida  
Combining Balance Sheet  
All Special Revenue Funds  
As of Nov FY - 2017

	Law Enforcement Trust	Public Works Services	City Clerk Services	Emergency Services
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	1,914,759	8,564,190	861,495	2,291,681
115000 - Accounts Receivable	8	4,992	1,404	-
115090 - Unbilled Receivable	-	-	-	21,156
117000 - Allowance For Uncollectible Accounts	(8)	(3,267)	(1,404)	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	-	-	-	-
135000 - Interest And Dividends Receivable	1,543	485	-	-
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	(809)	-	-	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,915,493</b>	<b>\$ 8,566,400</b>	<b>\$ 861,495</b>	<b>\$ 2,312,837</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	2,945	103,185	-	17,573
205100 - Retainage Payable	-	142,468	-	3,182
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	91,524	-	7,422
216000 - Accrued Wages Payable	-	-	2,166	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	112,413	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	-	-	-
229000 - Other Current Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>115,358</b>	<b>337,177</b>	<b>2,166</b>	<b>28,176</b>
Fund Balances:				
305000 - Fund Balance-Reserved for	72,129	655,688	-	2,570
315000 - Fund Balance-Unreserved	1,728,006	7,573,536	859,329	2,282,090
316000 - Retained Earnings-Unreserved	-	-	-	-
<b>Total Fund Balance (Deficit)</b>	<b>1,800,135</b>	<b>8,229,224</b>	<b>859,329</b>	<b>2,284,661</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 1,915,493</b>	<b>\$ 8,566,400</b>	<b>\$ 861,495</b>	<b>\$ 2,312,837</b>

City of Miami, Florida  
Combining Balance Sheet  
All Special Revenue Funds  
As of Nov FY - 2017

	Fire Rescue Services	General Special Revenues	Departmental Improvement Initiatives	Transportation & Transit
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	1,917,657	1,118,290	5,877,739	9,739,579
115000 - Accounts Receivable	654,472	6	1,185,656	2,763,145
115090 - Unbilled Receivable	360,413	46,007	-	-
117000 - Allowance For Uncollectible Accounts	-	-	(1,064,350)	(2,600,000)
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	35,212	-	-	(163,145)
133010 - Allowance for Uncollectible Grants	(19,253)	(6)	(3,196)	-
135000 - Interest And Dividends Receivable	53	-	-	11,515
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	(31)	-	-	(8,785)
155000 - Prepaid Items	21,897	-	-	-
156000 - Other Assets-Current	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,970,421</b>	<b>\$ 1,164,297</b>	<b>\$ 5,995,849</b>	<b>\$ 9,742,309</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	3,537	-	37,318	26,000
205100 - Retainage Payable	-	71,458	-	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	52,047	-	2,585	-
216000 - Accrued Wages Payable	43,155	-	74,413	21,369
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	-	-
223000 - Deferred Revenue	-	-	-	2,600,000
223100 - Deferred Revenue-PnG	-	-	-	-
229000 - Other Current Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>98,740</b>	<b>71,458</b>	<b>114,316</b>	<b>2,647,369</b>
Fund Balances:				
305000 - Fund Balance-Reserved for	323,139	29,868	1,005,039	166,348
315000 - Fund Balance-Unreserved	2,548,542	1,062,971	4,876,494	6,928,591
316000 - Retained Earnings-Unreserved	-	-	-	-
<b>Total Fund Balance (Deficit)</b>	<b>2,871,681</b>	<b>1,092,839</b>	<b>5,881,533</b>	<b>7,094,940</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 2,970,421</b>	<b>\$ 1,164,297</b>	<b>\$ 5,995,849</b>	<b>\$ 9,742,309</b>

City of Miami, Florida  
Combining Balance Sheet  
All Special Revenue Funds  
As of Nov FY - 2017

	Miami Ballpark Parking Facilities	Liberty City Revitalization Trust	Virginia Key Beach Park Trust	Solid Waste Recycling Trust
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	-	20,875	-
104000 - Equity In Pooled Cash	2,022,433	366,578	68,660	1,147,883
115000 - Accounts Receivable	783	-	11,984	-
115090 - Unbilled Receivable	-	-	-	-
117000 - Allowance For Uncollectible Accounts	(783)	-	(11,984)	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	-	-	-	-
135000 - Interest And Dividends Receivable	-	71	107	287
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	-	-	(28)	(1,403)
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,022,433</b>	<b>\$ 366,649</b>	<b>\$ 89,614</b>	<b>\$ 1,146,767</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	-	1,446	4,815	-
205100 - Retainage Payable	-	-	-	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	373	-
216000 - Accrued Wages Payable	-	-	-	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	-	-	-
229000 - Other Current Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>1,446</b>	<b>5,188</b>	<b>-</b>
Fund Balances:				
305000 - Fund Balance-Reserved for	1,054,105	1,035	127,321	-
315000 - Fund Balance-Unreserved	968,327	364,168	(42,896)	1,146,767
316000 - Retained Earnings-Unreserved	-	-	-	-
<b>Total Fund Balance (Deficit)</b>	<b>2,022,433</b>	<b>365,203</b>	<b>84,425</b>	<b>1,146,767</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 2,022,433</b>	<b>\$ 366,649</b>	<b>\$ 89,614</b>	<b>\$ 1,146,767</b>

**City of Miami, Florida**  
**Combining Balance Sheet**  
**All Special Revenue Funds**  
**As of Nov FY - 2017**

	<u>Civilian Investigative Panel</u>	<u>Total Special Revenue</u>
<b>Assets</b>		
103000 - Cash With Fiscal Agent	-	20,875
104000 - Equity In Pooled Cash	20,651	118,808,602
115000 - Accounts Receivable	-	6,576,855
115090 - Unbilled Receivable	-	522,963
117000 - Allowance For Uncollectible Accounts	-	(4,610,317)
128900 - Notes Receivable-Non-Current Portion	-	1,794
133000 - Due From Other Governmental Units	-	(62,605)
133010 - Allowance for Uncollectible Grants	-	(304,606)
135000 - Interest And Dividends Receivable	-	53,326
135100 - Interest And Dividends Receivable- Paid	-	3,952
137000 - Market Gain/Loss Investments	-	(62,746)
155000 - Prepaid Items	668	24,137
156000 - Other Assets-Current	-	22,344
<b>Total Assets</b>	<u>\$ 21,319</u>	<u>\$ 120,994,574</u>
<b>Liabilities and Fund Balances</b>		
Liabilities:		
201000 - Vouchers Payable	-	3,595
202000 - Accounts Payable	8,864	289,729
205100 - Retainage Payable	-	1,232,501
208000 - Due To Other Governmental Units	-	134,985
214000 - Accrued Expenditure Payable	608	265,550
216000 - Accrued Wages Payable	15,011	600,956
217000 - Accrued Taxes Payable	-	-
220000 - Deposits	-	173,796
223000 - Deferred Revenue	-	3,128,301
223100 - Deferred Revenue-PnG	-	48,398
229000 - Other Current Liabilities	-	4,224
<b>Total Liabilities</b>	<u>24,483</u>	<u>5,882,036</u>
Fund Balances:		
305000 - Fund Balance-Reserved for	3,739	7,020,260
315000 - Fund Balance-Unreserved	(6,903)	137,591,323
316000 - Retained Earnings-Unreserved	-	(29,499,045)
<b>Total Fund Balance (Deficit)</b>	<u>(3,164)</u>	<u>115,112,538</u>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<u>\$ 21,319</u>	<u>\$ 120,994,574</u>

City of Miami, Florida  
Statement of Revenue, Expenditures  
and Changes in Fund Balance  
All Special Revenue Funds  
Year to Date Nov FY - 2017

	<b>Omni CRA</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ 17,639,680	\$ -	\$ 17,639,680
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	201,481	-	201,481
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(1,641)	1,641
Impact Fees	-	-	-
Other	9,264,110	107,567	9,156,543
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>27,105,271</b>	<b>105,926</b>	<b>26,999,345</b>
<b>Expenditures:</b>			
Personnel Expenses	459,221	61,007	398,214
Operating Expenses	7,227,142	285,874	6,941,268
Capital Expenses	6,000	1,364	4,636
Principal	-	-	-
Interest	-	-	-
Grants and Aids	9,773,510	-	9,773,510
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	4,528,383	-	4,528,383
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>21,994,256</b>	<b>348,245</b>	<b>21,646,011</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,111,015</b>	<b>(242,319)</b>	<b>5,353,334</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	(5,111,015)	-	(5,111,015)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(5,111,015)</b>	<b>-</b>	<b>(5,111,015)</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (242,319)</b>	<b>\$ 242,319</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
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All Special Revenue Funds  
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	<b>Midtown CRA</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ 5,313,553	\$ -	\$ 5,313,553
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	32,000	-	32,000
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>5,345,553</b>	<b>-</b>	<b>5,345,553</b>
<b>Expenditures:</b>			
Personnel Expenses	11,361	-	11,361
Operating Expenses	5,265,949	-	5,265,949
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	68,243	-	68,243
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>5,345,553</b>	<b>-</b>	<b>5,345,553</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
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	<b>SEOPW CRA</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ 18,317,072	\$ -	\$ 18,317,072
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	3	(3)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(6,639)	6,639
Impact Fees	-	-	-
Other	32,689,517	85,501	32,604,016
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>51,006,589</b>	<b>78,864</b>	<b>50,927,725</b>
<b>Expenditures:</b>			
Personnel Expenses	1,459,572	146,912	1,312,660
Operating Expenses	10,408,552	310,184	10,098,368
Capital Expenses	1,833,778	10,242	1,823,536
Principal	-	-	-
Interest	-	-	-
Grants and Aids	28,171,988	608,778	27,563,210
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,426,742	-	1,426,742
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>43,300,632</b>	<b>1,076,116</b>	<b>42,224,516</b>
<b>Revenues Over (Under) Expenditures</b>	<b>7,705,957</b>	<b>(997,252)</b>	<b>8,703,209</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	(7,705,957)	-	(7,705,957)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(7,705,957)</b>	<b>-</b>	<b>(7,705,957)</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (997,252)</b>	<b>\$ 997,252</b>



City of Miami, Florida  
Statement of Revenue, Expenditures  
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	<b>Homeless Program</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	1,644,900	-	1,644,900
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	352,400	-	352,400
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>1,997,300</b>	<b>-</b>	<b>1,997,300</b>
<b>Expenditures:</b>			
Personnel Expenses	1,892,100	602,224	1,289,876
Operating Expenses	648,100	18,723	629,377
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	383,000	-	383,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>2,923,200</b>	<b>620,947</b>	<b>2,302,253</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(925,900)</b>	<b>(620,947)</b>	<b>(304,953)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	925,900	357,400	568,500
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>925,900</b>	<b>357,400</b>	<b>568,500</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(263,547)</b>	<b>\$ 263,547</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
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All Special Revenue Funds  
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	<b>Community Development</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	42,978,100	2,431,509	40,546,591
Charges for Services	-	59,877	(59,877)
Investment Earnings (Loss)	-	(172)	172
Impact Fees	-	-	-
Other	4,895,700	249,485	4,646,215
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>47,873,800</b>	<b>2,740,700</b>	<b>45,133,100</b>
<b>Expenditures:</b>			
Personnel Expenses	1,860,700	415,451	1,445,249
Operating Expenses	314,300	12,261	302,039
Capital Expenses	1,378,300	-	1,378,300
Principal	-	-	-
Interest	-	-	-
Grants and Aids	44,320,500	2,221,335	42,099,165
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>47,873,800</b>	<b>2,649,047</b>	<b>45,224,753</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>91,652</b>	<b>(91,652)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 91,652</b>	<b>\$ (91,652)</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
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All Special Revenue Funds  
Year to Date Nov FY - 2017

**Housing Choice Vouchers**

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	2,303,100	294,377	2,008,723
Charges for Services	-	-	-
Investment Earnings (Loss)	-	12	(12)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>2,303,100</b>	<b>294,389</b>	<b>2,008,711</b>
<b>Expenditures:</b>			
Personnel Expenses	-	10,163	(10,163)
Operating Expenses	5,300	87	5,213
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	2,297,800	343,533	1,954,267
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>2,303,100</b>	<b>353,784</b>	<b>1,949,316</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(59,395)</b>	<b>59,395</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(59,395)</b>	<b>\$ 59,395</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
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All Special Revenue Funds  
Year to Date Nov FY - 2017

	<b>SHIP</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	1,130,600	39,529	1,091,071
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(146)	146
Impact Fees	-	-	-
Other	-	1,112	(1,112)
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>1,130,600</b>	<b>40,495</b>	<b>1,090,105</b>
<b>Expenditures:</b>			
Personnel Expenses	-	15,676	(15,676)
Operating Expenses	2,700	589	2,111
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	1,127,900	27,844	1,100,056
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>1,130,600</b>	<b>44,109</b>	<b>1,086,491</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(3,614)</b>	<b>3,614</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (3,614)</b>	<b>\$ 3,614</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
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All Special Revenue Funds  
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	<b>Convention Center</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	(48,400)	48,400
Charges for Services	-	(96,481)	96,481
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	5,537,400	(26,960)	5,564,360
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>5,537,400</b>	<b>(171,841)</b>	<b>5,709,241</b>
<b>Expenditures:</b>			
Personnel Expenses	-	762	(762)
Operating Expenses	-	(175,284)	175,284
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>(174,522)</b>	<b>174,522</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,537,400</b>	<b>2,680</b>	<b>5,534,720</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	(5,537,400)	-	(5,537,400)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(5,537,400)</b>	<b>-</b>	<b>(5,537,400)</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 2,680</b>	<b>\$ (2,680)</b>

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	<b>Economic Development &amp; Planning Services</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	1,985,000	180,610	1,804,390
Investment Earnings (Loss)	-	132	(132)
Impact Fees	-	-	-
Other	15,526,800	-	15,526,800
Licenses and Permits	114,000	6,500	107,500
<b>Total Revenues</b>	<b>17,625,800</b>	<b>187,241</b>	<b>17,438,559</b>
<b>Expenditures:</b>			
Personnel Expenses	90,000	7,007	82,993
Operating Expenses	-	8,356	(8,356)
Capital Expenses	225,000	-	225,000
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	16,926,400	-	16,926,400
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>17,241,400</b>	<b>15,364</b>	<b>17,226,036</b>
<b>Revenues Over (Under) Expenditures</b>	<b>384,400</b>	<b>171,878</b>	<b>212,522</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	115,600	-	115,600
Transfers Out	(500,000)	-	(500,000)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(384,400)</b>	<b>-</b>	<b>(384,400)</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 171,878</b>	<b>\$ (171,878)</b>

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	NET Offices		
	Budget	Actual	Variance (\$)
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	800	(800)
Intergovernmental Revenues	-	-	-
Charges for Services	-	14,177	(14,177)
Investment Earnings (Loss)	-	(27)	27
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	(3)	3
<b>Total Revenues</b>	-	14,946	(14,946)
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	-	-	-
<b>Revenues Over (Under) Expenditures</b>	-	14,946	(14,946)
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-
<b>Total Revenues Over (Under) Expenditures</b>	\$ -	\$ 14,946	\$ (14,946)

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	<b>Parks &amp; Recreation Services</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	278,800	151,996	126,804
Charges for Services	77,000	(585)	77,585
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	908,000	6,588	901,412
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>1,263,800</b>	<b>158,000</b>	<b>1,105,800</b>
<b>Expenditures:</b>			
Personnel Expenses	191,700	46,568	145,132
Operating Expenses	578,400	20,372	558,028
Capital Expenses	-	(168)	168
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	496,000	-	496,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>1,291,500</b>	<b>66,773</b>	<b>1,224,727</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(27,700)</b>	<b>91,227</b>	<b>(118,927)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	27,700	27,700	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>27,700</b>	<b>27,700</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 118,927</b>	<b>\$ (118,927)</b>



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	<b>Police Services</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	30,000	-	30,000
Intergovernmental Revenues	2,130,100	(319,572)	2,449,672
Charges for Services	843,000	10,378	832,622
Investment Earnings (Loss)	-	(398)	398
Impact Fees	-	-	-
Other	2,952,300	-	2,952,300
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>5,955,400</b>	<b>(309,592)</b>	<b>6,264,992</b>
<b>Expenditures:</b>			
Personnel Expenses	3,962,700	2,187,598	1,775,102
Operating Expenses	1,286,500	141,730	1,144,770
Capital Expenses	499,200	-	499,200
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	3,325,200	-	3,325,200
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>9,073,600</b>	<b>2,331,145</b>	<b>6,742,455</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,118,200)</b>	<b>(2,640,737)</b>	<b>(477,463)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	3,118,200	1,473,800	1,644,400
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>3,118,200</b>	<b>1,473,800</b>	<b>1,644,400</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(1,166,937)</b>	<b>\$ 1,166,937</b>

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**Law Enforcement Trust**

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	599,800	43,570	556,230
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(245)	245
Impact Fees	-	-	-
Other	1,625,200	-	1,625,200
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>2,225,000</b>	<b>43,325</b>	<b>2,181,675</b>
<b>Expenditures:</b>			
Personnel Expenses	279,000	-	279,000
Operating Expenses	801,400	7,786	793,614
Capital Expenses	271,200	2,945	268,255
Principal	-	-	-
Interest	-	-	-
Grants and Aids	66,300	-	66,300
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	807,100	-	807,100
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>2,225,000</b>	<b>10,731</b>	<b>2,214,269</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>32,594</b>	<b>(32,594)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 32,594</b>	<b>\$ (32,594)</b>

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	<b>Public Works Services</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	4,626,000	899,173	3,726,827
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	2,732,000	-	2,732,000
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>7,358,000</b>	<b>899,173</b>	<b>6,458,827</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	3,004,400	117,832	2,886,568
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	4,353,600	-	4,353,600
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>7,358,000</b>	<b>117,832</b>	<b>7,240,168</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>781,342</b>	<b>(781,342)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 781,342</b>	<b>\$ (781,342)</b>

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	<b>City Clerk Services</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	130,000	16,249	113,751
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	611,300	-	611,300
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>741,300</b>	<b>16,249</b>	<b>725,051</b>
<b>Expenditures:</b>			
Personnel Expenses	60,500	29,066	31,434
Operating Expenses	22,800	-	22,800
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	705,500	-	705,500
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>788,800</b>	<b>29,066</b>	<b>759,734</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(47,500)</b>	<b>(12,817)</b>	<b>(34,683)</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>47,500</b>	<b>-</b>	<b>47,500</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(12,817)</b>	<b>\$ 12,817</b>

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	<b>Fire Rescue Services</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	5,934,300	386,230	5,548,070
Charges for Services	-	300	(300)
Investment Earnings (Loss)	-	(4)	4
Impact Fees	-	-	-
Other	845,100	1,117	843,983
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>6,779,400</b>	<b>387,643</b>	<b>6,391,757</b>
<b>Expenditures:</b>			
Personnel Expenses	2,056,700	792,729	1,263,971
Operating Expenses	2,130,300	309,454	1,820,846
Capital Expenses	3,120,400	(192,467)	3,312,867
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	996	(996)
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	(7,200)	-	(7,200)
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>7,300,200</b>	<b>910,713</b>	<b>6,389,487</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(520,800)</b>	<b>(523,070)</b>	<b>2,270</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	520,800	520,800	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>520,800</b>	<b>520,800</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (2,270)</b>	<b>\$ 2,270</b>

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	<b>Emergency Services</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	21,156	(21,156)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	100,000	-	100,000
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>100,000</b>	<b>21,156</b>	<b>78,844</b>
<b>Expenditures:</b>			
Personnel Expenses	-	2,565	(2,565)
Operating Expenses	-	50,627	(50,627)
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	100,000	-	100,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>100,000</b>	<b>53,192</b>	<b>46,808</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(32,036)</b>	<b>32,036</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(32,036)</b>	<b>\$ 32,036</b>

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	<b>General Special Revenues</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	361,100	46,007	315,093
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	474,700	55,170	419,530
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>835,800</b>	<b>101,177</b>	<b>734,623</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	811,100	289	810,811
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	24,700	-	24,700
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>835,800</b>	<b>289</b>	<b>835,511</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>100,888</b>	<b>(100,888)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 100,888</b>	<b>\$ (100,888)</b>

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**Departmental Improvement Initiatives**

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	320,000	167,205	152,795
Intergovernmental Revenues	2,316,200	95,064	2,221,136
Charges for Services	-	-	-
Investment Earnings (Loss)	-	7,022	(7,022)
Impact Fees	-	-	-
Other	5,521,900	520	5,521,380
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>8,158,100</b>	<b>269,811</b>	<b>7,888,289</b>
<b>Expenditures:</b>			
Personnel Expenses	2,896,200	1,138,769	1,757,431
Operating Expenses	2,138,600	113,787	2,024,813
Capital Expenses	-	5,068	(5,068)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	2,430,000	-	2,430,000
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	4,947,800	-	4,947,800
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>12,412,600</b>	<b>1,257,623</b>	<b>11,154,977</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(4,254,500)</b>	<b>(987,812)</b>	<b>(3,266,688)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	4,254,500	879,500	3,375,000
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>4,254,500</b>	<b>879,500</b>	<b>3,375,000</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(108,312)</b>	<b>\$ 108,312</b>



City of Miami, Florida  
Statement of Revenue, Expenditures  
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	<b>Transportation &amp; Transit</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	16,715,700	(2,600,000)*	19,315,700
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(1,343)	1,343
Impact Fees	-	-	-
Other	6,614,600	-	6,614,600
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>23,330,300</b>	<b>(2,601,343)</b>	<b>25,931,643</b>
<b>Expenditures:</b>			
Personnel Expenses	1,038,900	298,250	740,651
Operating Expenses	29,300	36,662	(7,362)
Capital Expenses	-	3,613	(3,613)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	2,500,000	-	2,500,000
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	7,075,400	-	7,075,400
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>10,643,600</b>	<b>338,525</b>	<b>10,305,075</b>
<b>Revenues Over (Under) Expenditures</b>	<b>12,686,700</b>	<b>(2,939,868)</b>	<b>15,626,568</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	(12,686,700)	-	(12,686,700)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(12,686,700)</b>	<b>-</b>	<b>(12,686,700)</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(2,939,868)</b>	<b>\$ 2,939,868</b>

\*Allowance for August and September. Reversed in subsequent month.

City of Miami, Florida  
Statement of Revenue, Expenditures  
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<b>Miami Ballpark Parking Facilities</b>			
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	5,536,900	106,309	5,430,591
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	1,061,500	-	1,061,500
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>6,598,400</b>	<b>106,309</b>	<b>6,492,091</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	2,921,700	250,000	2,671,700
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	2,915,300	-	2,915,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>5,837,000</b>	<b>250,000</b>	<b>5,587,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>761,400</b>	<b>(143,691)</b>	<b>905,091</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	(761,400)	-	(761,400)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(761,400)</b>	<b>-</b>	<b>(761,400)</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (143,691)</b>	<b>\$ 143,691</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
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**Liberty City Revitalization Trust**

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	289,000	-	289,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	451,990	-	451,990
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>740,990</b>	<b>-</b>	<b>740,990</b>
<b>Expenditures:</b>			
Personnel Expenses	205,500	35,605	169,895
Operating Expenses	50,150	11,712	38,438
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	485,340	-	485,340
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>740,990</b>	<b>47,317</b>	<b>693,673</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(47,317)</b>	<b>47,317</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(47,317)</b>	<b>\$ 47,317</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
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**Virginia Key Beach Park Trust**

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	627,000	65,618	561,382
Investment Earnings (Loss)	-	(12)	12
Impact Fees	-	-	-
Other	100,000	-	100,000
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>727,000</b>	<b>65,607</b>	<b>661,393</b>
<b>Expenditures:</b>			
Personnel Expenses	484,946	43,341	441,605
Operating Expenses	356,054	10,215	345,839
Capital Expenses	36,000	-	36,000
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	600	(600)
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>877,000</b>	<b>54,156</b>	<b>822,844</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(150,000)</b>	<b>11,451</b>	<b>(161,451)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	150,000	-	150,000
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 11,451</b>	<b>\$ (11,451)</b>

City of Miami, Florida  
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	<b>Solid Waste Recycling Trust</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(268)	268
Impact Fees	-	-	-
Other	179,400	-	179,400
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>179,400</b>	<b>(268)</b>	<b>179,668</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	50,000	-	50,000
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	129,400	-	129,400
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>179,400</b>	<b>-</b>	<b>179,400</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(268)</b>	<b>268</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(268)</b>	<b>\$ 268</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
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All Special Revenue Funds  
Year to Date Nov FY - 2017

**12100 - Civilian Investigative Panel**

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	593,800	-	593,800
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	142,600	-	142,600
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>736,400</b>	<b>-</b>	<b>736,400</b>
<b>Expenditures:</b>			
Personnel Expenses	517,300	51,641	465,659
Operating Expenses	215,800	9,917	205,883
Capital Expenses	3,300	-	3,300
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>736,400</b>	<b>61,558</b>	<b>674,842</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(61,558)</b>	<b>61,558</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(61,558)</b>	<b>\$ 61,558</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
and Changes in Fund Balance  
All Special Revenue Funds  
Year to Date Nov FY - 2017

	<b>Total Special Revenue Category</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ 41,270,305	-	\$ 41,270,305
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	1,151,281	211,575	939,706
Intergovernmental Revenues	76,675,700	497,899	76,177,801
Charges for Services	13,824,900	1,255,625	12,569,275
Investment Earnings (Loss)	-	(3,729)	3,729
Impact Fees	-	-	-
Other	92,618,517	480,100	92,138,417
Licenses and Permits	114,000	6,497	107,503
<b>Total Revenues</b>	<b>225,654,703</b>	<b>2,447,967</b>	<b>223,206,736</b>
<b>Expenditures:</b>			
Personnel Expenses	17,466,400	5,885,333	11,581,067
Operating Expenses	38,268,547	1,541,174	36,727,373
Capital Expenses	7,373,178	(169,403)	7,542,581
Principal	-	-	-
Interest	-	-	-
Grants and Aids	90,687,998	3,203,086	87,484,912
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	48,690,908	-	48,690,908
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>202,512,431</b>	<b>10,462,008</b>	<b>192,050,423</b>
<b>Revenues Over (Under) Expenditures</b>	<b>23,142,272</b>	<b>(8,014,042)</b>	<b>31,156,314</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	9,160,200	3,259,200	5,901,000
Transfers Out	(32,302,472)	-	(32,302,472)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(23,142,272)</b>	<b>3,259,200</b>	<b>(26,401,472)</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(4,754,842)</b>	<b>\$ 4,754,842</b>



# **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

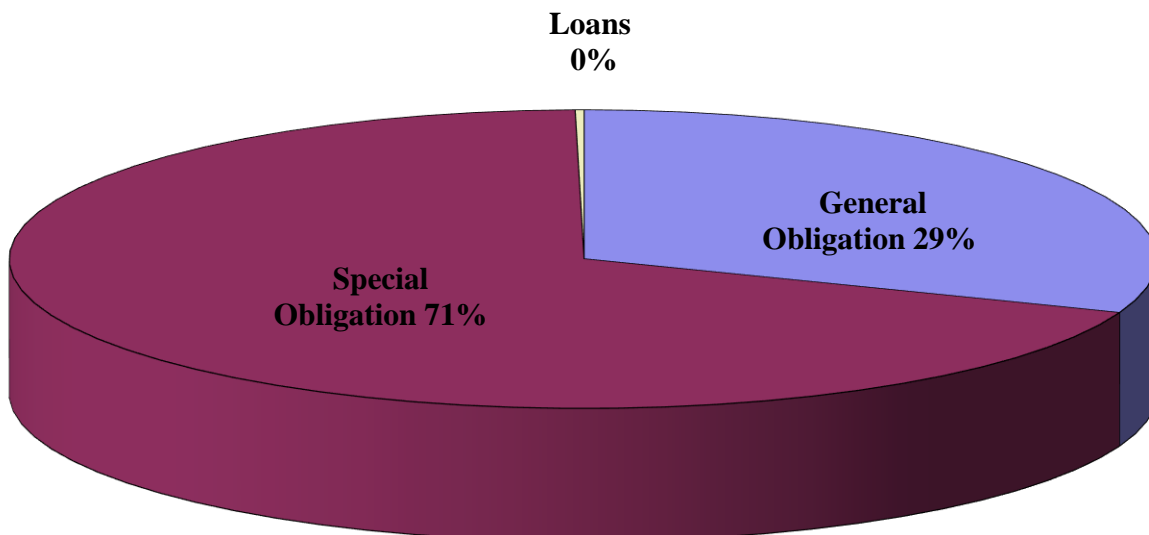
## Fiscal Year 2017 – For the Month of November

The City of Miami has General Obligation Bonds, Special Obligation Bonds and Loans outstanding as of November 30, 2016.

These can be broken down as follows:

Type	Outstanding Debt	%
General Obligation Bonds	\$ 189,735,000	29%
Special Obligation Bonds	460,900,890	71%
Loans	1,708,864	0%
<b>TOTAL</b>	<b>\$ 652,344,754</b>	<b>100%</b>

### Outstanding Debt



City of Miami, Florida  
Combining Balance Sheet  
All Debt Funds  
As of Nov FY - 2017

	General Obligation Bonds Debt Service Fund	Special Obligation Bonds Debt Service Fund	Community Redevelopment Agency Debt Service Fund	Total Debt Service
<b>Assets</b>				
103000 - Cash With Fiscal Agent	16,269,187	16,368,928	23,389	32,661,504
104000 - Equity In Pooled Cash	(7,145,904)	6,760,154	-	(385,751)
104001 - Equity In Pooled Cash-Restricted	-	18,256,532	-	18,256,532
115000 - Accounts Receivable	236,382	-	-	236,382
128900 - Notes Receivable-Non-Current Portion	-	13,821,919	-	13,821,919
<b>Total Assets</b>	<u>\$ 9,359,665</u>	<u>\$ 55,207,533</u>	<u>\$ 23,389</u>	<u>\$ 64,590,587</u>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
223000 - Deferred Revenue	236,382	13,821,919	-	14,058,301
<b>Total Liabilities</b>	<u>236,382</u>	<u>13,821,919</u>	<u>-</u>	<u>14,058,301</u>
Fund Balances:				
315000 - Fund Balance-Unreserved	9,123,283	41,385,614	23,389	50,532,286
<b>Total Fund Balance (Deficit)</b>	<u>9,123,283</u>	<u>41,385,614</u>	<u>23,389</u>	<u>50,532,286</u>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<u>\$ 9,359,665</u>	<u>\$ 55,207,533</u>	<u>\$ 23,389</u>	<u>\$ 64,590,587</u>

City of Miami, Florida  
Combining Balance Sheet  
All Debt Funds  
As of Nov FY - 2017

	20001 - GOB- Various	20002 - GOB-2002 Homeland Defense	20006 - GOB- Limited Refunding Series 2015 - 2002/2007B	Total GOB Funds
<b>Assets</b>				
103000 - Cash With Fiscal Agent	16,269,187	-	-	16,269,187
104000 - Equity In Pooled Cash	(7,409,388)	246,967	16,517	(7,145,904)
104001 - Equity In Pooled Cash-Restricted	-	-	-	-
115000 - Accounts Receivable	236,382	-	-	236,382
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
<b>Total Assets</b>	<b>\$ 9,096,181</b>	<b>\$ 246,967</b>	<b>\$ 16,517</b>	<b>\$ 9,359,665</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
223000 - Deferred Revenue	236,382	-	-	236,382
<b>Total Liabilities</b>	<b>236,382</b>	<b>-</b>	<b>-</b>	<b>236,382</b>
Fund Balances:				
315000 - Fund Balance-Unreserved	8,859,799	246,967	16,517	9,123,283
<b>Total Fund Balance (Deficit)</b>	<b>8,859,799</b>	<b>246,967</b>	<b>16,517</b>	<b>9,123,283</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 9,096,181</b>	<b>\$ 246,967</b>	<b>\$ 16,517</b>	<b>\$ 9,359,665</b>

City of Miami, Florida  
Combining Balance Sheet  
All Debt Funds  
As of Nov FY - 2017

	24001 - SOB-1987 JL Knight Convention Center	24002 - SOB-1995 Pension & Comp Absence	24004 - SOB- Refinance 2002A	24006 - SOB- Refinance 2002C
<b>Assets</b>				
103000 - Cash With Fiscal Agent	0	10,849,525	-	-
104000 - Equity In Pooled Cash	16,889	(10,850,339)	21,954	43
104001 - Equity In Pooled Cash-Restricted	-	3,655,873	-	-
115000 - Accounts Receivable	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
<b>Total Assets</b>	<b>\$ 16,889</b>	<b>\$ 3,655,059</b>	<b>\$ 21,954</b>	<b>\$ 43</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
223000 - Deferred Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balances:				
315000 - Fund Balance-Unreserved	16,889	3,655,059	21,954	43
<b>Total Fund Balance (Deficit)</b>	<b>16,889</b>	<b>3,655,059</b>	<b>21,954</b>	<b>43</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 16,889</b>	<b>\$ 3,655,059</b>	<b>\$ 21,954</b>	<b>\$ 43</b>

City of Miami, Florida  
Combining Balance Sheet  
All Debt Funds  
As of Nov FY - 2017

	24010 - SOB- Jungle Island Loan Payment	24011 - SOB-Series 2007 Str & Sdwlks Improv	24012 - SOB- 2010A Parking Tax Exempt	24013 - SOB- 2010B Parking Taxable
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	5,497,992	-	-
104000 - Equity In Pooled Cash	-	(110,371)	12,321,033	644,663
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	-	-	-
<b>Total Assets</b>	<b>\$ 13,821,919</b>	<b>\$ 11,258,320</b>	<b>\$ 16,349,056</b>	<b>\$ 1,446,551</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
223000 - Deferred Revenue	13,821,919	-	-	-
<b>Total Liabilities</b>	<b>13,821,919</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balances:				
315000 - Fund Balance-Unreserved	-	11,258,320	16,349,056	1,446,551
<b>Total Fund Balance (Deficit)</b>	<b>-</b>	<b>11,258,320</b>	<b>16,349,056</b>	<b>1,446,551</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 13,821,919</b>	<b>\$ 11,258,320</b>	<b>\$ 16,349,056</b>	<b>\$ 1,446,551</b>

City of Miami, Florida  
Combining Balance Sheet  
All Debt Funds  
As of Nov FY - 2017

	27999 - SOB-Non- Ad Valorem	24016 - 2014 Refunding Series	24018 - 2015 Vehicle Lease Debt	
	24015 - SOB-Port of Miami Tunnel	2011-A	2002 A & C Bonds	Service
<b>Assets</b>				
103000 - Cash With Fiscal Agent	49	21,278	83	-
104000 - Equity In Pooled Cash	26,741	(40)	2,366,180	2,323,400
104001 - Equity In Pooled Cash-Restricted	2,149,075	1,750,975	-	-
115000 - Accounts Receivable	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,175,865</b>	<b>\$ 1,772,213</b>	<b>\$ 2,366,263</b>	<b>\$ 2,323,400</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
223000 - Deferred Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balances:				
315000 - Fund Balance-Unreserved	2,175,865	1,772,213	2,366,263	2,323,400
<b>Total Fund Balance (Deficit)</b>	<b>2,175,865</b>	<b>1,772,213</b>	<b>2,366,263</b>	<b>2,323,400</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 2,175,865</b>	<b>\$ 1,772,213</b>	<b>\$ 2,366,263</b>	<b>\$ 2,323,400</b>

City of Miami, Florida  
Combining Balance Sheet  
All Debt Funds  
As of Nov FY - 2017

	<b>26001 - SOB CRA- Tax Increment</b>			
	<b>Total SOB Funds</b>	<b>Series 2014 A-1</b>	<b>Total CRA Funds</b>	<b>Total Debt Service</b>
<b>Assets</b>				
103000 - Cash With Fiscal Agent	16,368,928	23,389	23,389	32,661,504
104000 - Equity In Pooled Cash	6,760,154	-	-	(385,751)
104001 - Equity In Pooled Cash-Restricted	18,256,532	-	-	18,256,532
115000 - Accounts Receivable	-	-	-	236,382
128900 - Notes Receivable-Non-Current Portion	13,821,919	-	-	13,821,919
<b>Total Assets</b>	<b>\$ 55,207,533</b>	<b>\$ 23,389</b>	<b>\$ 23,389</b>	<b>\$ 64,590,587</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
223000 - Deferred Revenue	13,821,919	-	-	14,058,301
<b>Total Liabilities</b>	<b>13,821,919</b>	<b>-</b>	<b>-</b>	<b>14,058,301</b>
Fund Balances:				
315000 - Fund Balance-Unreserved	41,385,614	23,389	23,389	50,532,286
<b>Total Fund Balance (Deficit)</b>	<b>41,385,614</b>	<b>23,389</b>	<b>23,389</b>	<b>50,532,286</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 55,207,533</b>	<b>\$ 23,389</b>	<b>\$ 23,389</b>	<b>\$ 64,590,587</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
and Changes in Fund Balance  
All Debt Funds  
Year to Date Nov FY - 2017

	<b>General Obligation Bonds</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ 27,266,700	\$ 5,672,087	\$ 21,594,613
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	1,655	(1,655)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>27,266,700</b>	<b>5,673,742</b>	<b>21,592,958</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	25,000	-	25,000
Capital Expenses	-	-	-
Principal	17,145,000	-	17,145,000
Interest	7,736,100	-	7,736,100
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	2,360,600	-	2,360,600
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>27,266,700</b>	<b>-</b>	<b>27,266,700</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>5,673,742</b>	<b>(5,673,742)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 5,673,742</b>	<b>\$ (5,673,742)</b>



City of Miami, Florida  
Statement of Revenue, Expenditures  
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	<b>Special Obligation Bonds</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	3,000,000	333,333	2,666,667
Charges for Services	-	-	-
Investment Earnings (Loss)	-	508	(508)
Impact Fees	-	-	-
Other	7,171,200	-	7,171,200
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>10,171,200</b>	<b>333,841</b>	<b>9,837,359</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	6,500	-	6,500
Capital Expenses	-	-	-
Principal	23,787,300	-	23,787,300
Interest	21,611,900	-	21,611,900
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	2,757,000	-	2,757,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>48,162,700</b>	<b>-</b>	<b>48,162,700</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(37,991,500)</b>	<b>333,841</b>	<b>(38,325,341)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	37,991,500	-	37,991,500
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>37,991,500</b>	<b>-</b>	<b>37,991,500</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 333,841</b>	<b>\$ (333,841)</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
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	<b>2001 - GOB-Various</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ 775,800	\$ 5,672,087	\$ (4,896,287)
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	1,655	(1,655)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>775,800</b>	<b>5,673,742</b>	<b>(4,897,942)</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	25,000	-	25,000
Capital Expenses	-	-	-
Principal	715,000	-	715,000
Interest	35,800	-	35,800
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>775,800</b>	<b>-</b>	<b>775,800</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>5,673,742</b>	<b>(5,673,742)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 5,673,742</b>	<b>\$ (5,673,742)</b>

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

	Budget	Actual	Variance (\$)
<b>Revenues:</b>			
Property Taxes	\$ 19,069,400	\$ -	\$ 19,069,400
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>19,069,400</b>	<b>-</b>	<b>19,069,400</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	12,415,000	-	12,415,000
Interest	4,293,800	-	4,293,800
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	2,360,600	-	2,360,600
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>19,069,400</b>	<b>-</b>	<b>19,069,400</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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**20005 - GOB-2009 Homeland Defense-HD3**

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ 4,153,800	\$ -	\$ 4,153,800
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>4,153,800</b>	<b>-</b>	<b>4,153,800</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,235,000	-	2,235,000
Interest	1,918,800	-	1,918,800
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>4,153,800</b>	<b>-</b>	<b>4,153,800</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	Budget	Actual	Variance (\$)
<b>Revenues:</b>			
Property Taxes	\$ 3,267,700	\$ -	3,267,700
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>3,267,700</b>	<b>-</b>	<b>3,267,700</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	1,780,000	-	1,780,000
Interest	1,487,700	-	1,487,700
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>3,267,700</b>	<b>-</b>	<b>3,267,700</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

City of Miami, Florida  
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**24001 - SOB-1987 JL Knight Convention Center**

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(55)	55
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>(55)</b>	<b>55</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(55)</b>	<b>55</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (55)</b>	<b>\$ 55</b>

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**24002 - SOB-1995 Pension & Comp Absence**

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	497	(497)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>497</b>	<b>(497)</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	6,500	-	6,500
Capital Expenses	-	-	-
Principal	9,135,000	-	9,135,000
Interest	3,112,000	-	3,112,000
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>12,253,500</b>	<b>-</b>	<b>12,253,500</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(12,253,500)</b>	<b>497</b>	<b>(12,253,997)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	12,253,500	-	12,253,500
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>12,253,500</b>	<b>-</b>	<b>12,253,500</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 497</b>	<b>\$ (497)</b>

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**24011 - SOB-Series 2007 Str & Sdwls Improv**

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	65	(65)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>65</b>	<b>(65)</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	3,020,000	-	3,020,000
Interest	6,484,200	-	6,484,200
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>9,504,200</b>	<b>-</b>	<b>9,504,200</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(9,504,200)</b>	<b>65</b>	<b>(9,504,265)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	9,504,200	-	9,504,200
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>9,504,200</b>	<b>-</b>	<b>9,504,200</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 65</b>	<b>\$ (65)</b>



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	<b>24012 - SOB-2010A Parking Tax Exempt</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	2,160,000	245,250	1,914,750
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	2,243,400	-	2,243,400
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>4,403,400</b>	<b>245,250</b>	<b>4,158,150</b>
<b>Expenditures:</b>			
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	-	-	-
<b>Total Expenditures</b>	<b>4,403,400</b>	<b>-</b>	<b>4,403,400</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>245,250</b>	<b>(245,250)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 245,250</b>	<b>\$ (245,250)</b>

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24013 - SOB-2010B Parking Taxable

	Budget	Actual	Variance (\$)
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	840,000	88,083	751,917
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>840,000</b>	<b>88,083</b>	<b>751,917</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	400,000	-	400,000
Interest	1,201,400	-	1,201,400
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>1,601,400</b>	<b>-</b>	<b>1,601,400</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(761,400)</b>	<b>88,083</b>	<b>(849,483)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	761,400	-	761,400
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>761,400</b>	<b>-</b>	<b>761,400</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 88,083</b>	<b>\$ (88,083)</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
and Changes in Fund Balance  
All Debt Funds  
Year to Date Nov FY - 2017

24015 - SOB-Port of Miami Tunnel

	Budget	Actual	Variance (\$)
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
<b>Total Revenues</b>	-	-	-
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,210,000	-	2,210,000
Interest	2,039,500	-	2,039,500
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	4,249,500	-	4,249,500
<b>Revenues Over (Under) Expenditures</b>	(4,249,500)	-	(4,249,500)
<b>Other Financing Sources (Uses)</b>			
Transfers In	4,249,500	-	4,249,500
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	4,249,500	-	4,249,500
<b>Total Revenues Over (Under) Expenditures</b>	\$ -	\$ -	-

City of Miami, Florida  
Statement of Revenue, Expenditures  
and Changes in Fund Balance  
All Debt Funds  
Year to Date Nov FY - 2017

27999 - SOB-Non-Ad Valorem Refunding Series

2011-A

	Budget	Actual	Variance (\$)
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
<b>Total Revenues</b>	-	-	-
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	3,195,000	-	3,195,000
Interest	3,808,000	-	3,808,000
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	7,003,000	-	7,003,000
<b>Revenues Over (Under) Expenditures</b>	(7,003,000)	-	(7,003,000)
<b>Other Financing Sources (Uses)</b>			
Transfers In	7,003,000	-	7,003,000
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	7,003,000	-	7,003,000
<b>Total Revenues Over (Under) Expenditures</b>	\$ -	\$ -	\$ -

City of Miami, Florida  
Statement of Revenue, Expenditures  
and Changes in Fund Balance  
All Debt Funds  
Year to Date Nov FY - 2017

**24016 - 2014 Refunding Series 2002 A & C Bonds**

	Budget	Actual	Variance (\$)
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	2,357,000	-	2,357,000
Licenses and Permits	-	-	-
<b>Total Revenues</b>	<b>2,357,000</b>	<b>-</b>	<b>2,357,000</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	3,333,900	-	3,333,900
Interest	486,000	-	486,000
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	2,357,000	-	2,357,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>6,176,900</b>	<b>-</b>	<b>6,176,900</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,819,900)</b>	<b>-</b>	<b>(3,819,900)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	3,819,900	-	3,819,900
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>3,819,900</b>	<b>-</b>	<b>3,819,900</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>



# **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 2017 - For the Month of November

Capital projects 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 six capital project funds, as follows:

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

Transportation and Transit - To account for expenditures for the improvement to infrastructure that enhances transportation options, improves safety, and increases mobility within city limits.

General Obligation Bond Projects (G.O.B.) - To account for the receipt and disbursement of bond proceeds from general obligation debt to be used for constructions and/or acquisition activities for the City.

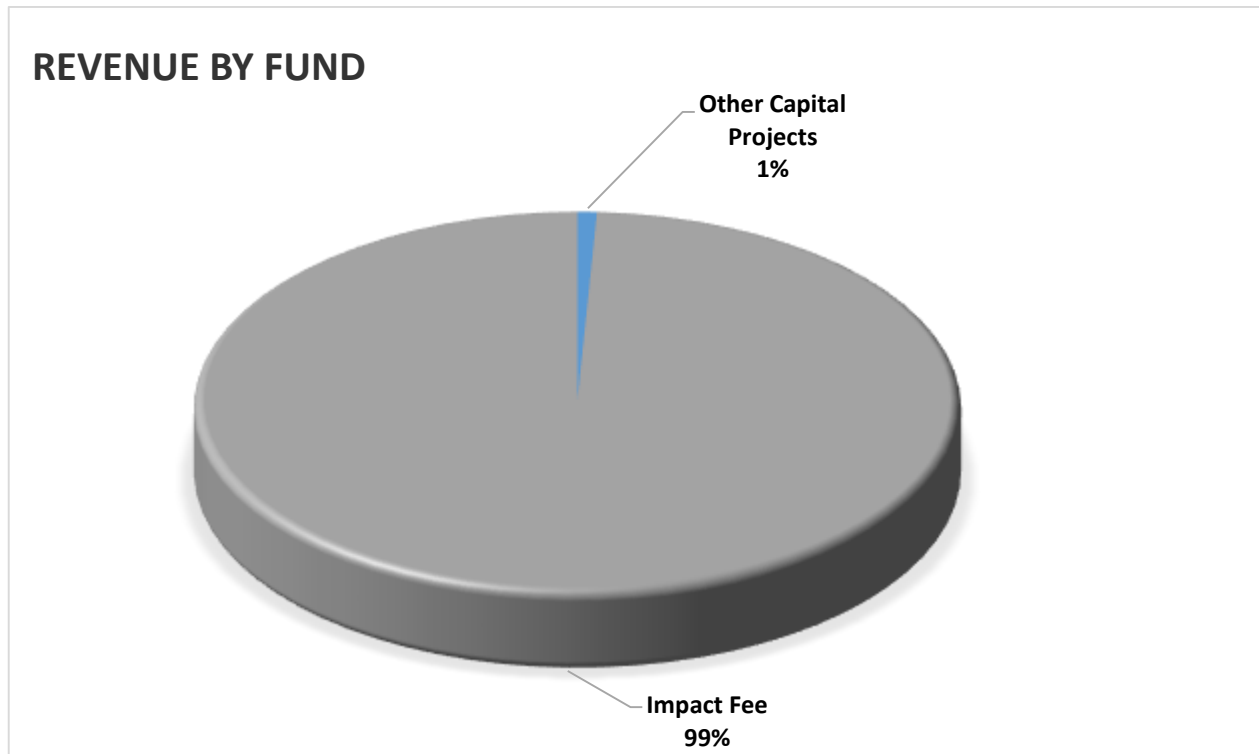
Special Obligation Bond Projects (S.O.B.) - To account for the receipt and disbursement of bond proceeds from special obligation debt and loan agreements to be used for constructions and/or acquisition activities for the City.

Impact Fee - To account for the collection of impact fees and the cost of capital improvement projects for the type of improvement for which the impact fee was imposed.

Other Capital Projects - To account for and report on funds received from various resources (primarily from current revenues, Federal and State Grants) designated for construction projects.

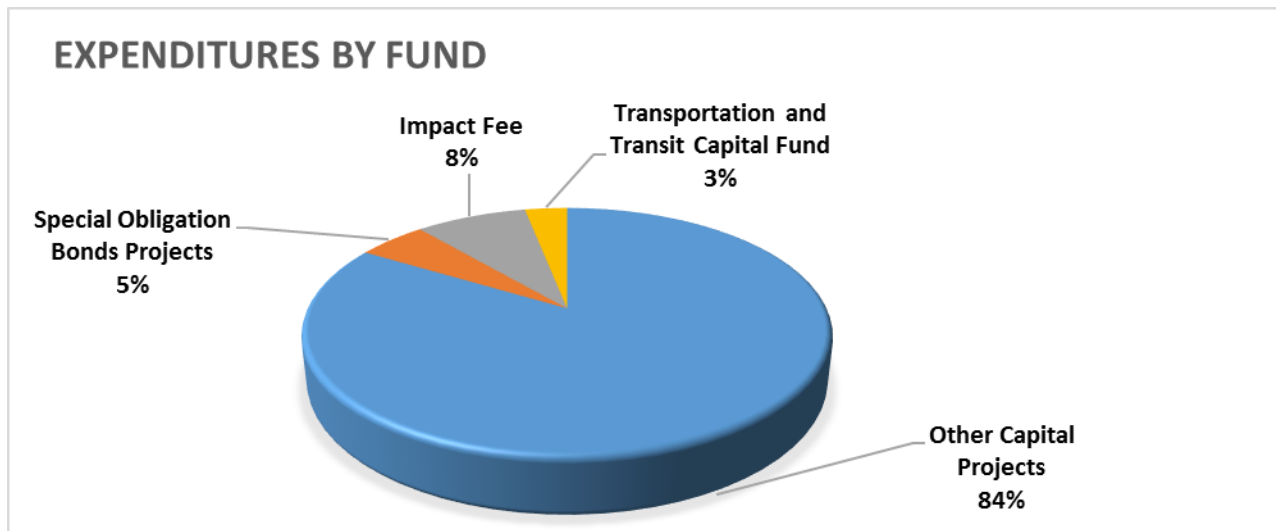
## Revenues

As of November 30, 2016, the total revenues for the capital projects funds were \$7,285,643. Impact fee reflects the highest revenue levels as of November 30, 2016 with a total of \$7,248,773, which represents 99% of total revenues, as demonstrated below:



## Expenditures

The total capital projects funds' expenditures as of November 30, 2016 were \$5,222,327. Other Capital Projects make up 84% of total expenditures for Capital Improvement Programs. The chart below depicts capital projects expenditures by fund as of November 2016.





City of Miami, Florida  
Combining Balance Sheet  
All Capital Projects  
As of Nov FY - 2017

	Other Capital Projects	Special Obligation Bonds Projects	General Obligation Bonds Projects	Impact Fee
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	127,705,383	4,009,232	1,469,838	72,335,184
115000 - Accounts Receivable	11,833,708	-	-	251,659
115090 - Unbilled Receivable	36,075	-	-	-
117000 - Allowance For Uncollectible Accounts	(2,134,218)	-	-	(251,659)
133000 - Due From Other Governmental Units	(21,936)	-	-	-
133010 - Allowance for Uncollectible Grants	(830,145)	-	-	-
135000 - Interest And Dividends Receivable	4,108	(8,441)	20,103	23,946
137000 - Market Gain/Loss Investments	-	(43,233)	(1,250)	(88,521)
151900 - Investments-Non-Current	1	-	-	-
<b>Total Assets</b>	<b>\$ 136,592,975</b>	<b>\$ 3,957,558</b>	<b>\$ 1,488,690</b>	<b>\$ 72,270,609</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
202000 - Accounts Payable	1,590,404	26,432	-	188,833
205100 - Retainage Payable	3,783,984	493,653	-	114,590
214000 - Accrued Expenditure Payable	987,565	612,387	-	171,670
223000 - Deferred Revenue	11,083,526	-	-	-
<b>Total Liabilities</b>	<b>17,445,479</b>	<b>1,132,472</b>	<b>-</b>	<b>475,093</b>
Fund Balances:				
305000 - Fund Balance-Reserved for	38,805,148	13,300,563	8,370	4,739,290
315000 - Fund Balance-Unreserved	79,397,417	(10,475,478)	1,480,321	67,056,227
316000 - Retained Earnings-Unreserved	944,932	-	-	-
<b>Total Fund Balance (Deficit)</b>	<b>119,147,497</b>	<b>2,825,086</b>	<b>1,488,690</b>	<b>71,795,517</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 136,592,975</b>	<b>\$ 3,957,558</b>	<b>\$ 1,488,690</b>	<b>\$ 72,270,609</b>

City of Miami, Florida  
Combining Balance Sheet  
All Capital Projects  
As of Nov FY - 2017

	CRA Capital Projects Fund	Transportation and Transit Capital Fund	Total Capital Projects
<b>Assets</b>			
103000 - Cash With Fiscal Agent	14,575,453	-	14,575,453
104000 - Equity In Pooled Cash	1,813	27,731,595	233,253,045
115000 - Accounts Receivable	-	-	12,085,367
115090 - Unbilled Receivable	-	-	36,075
117000 - Allowance For Uncollectible Accounts	-	-	(2,385,877)
133000 - Due From Other Governmental Units	-	-	(21,936)
133010 - Allowance for Uncollectible Grants	-	-	(830,145)
135000 - Interest And Dividends Receivable	-	-	39,716
137000 - Market Gain/Loss Investments	-	-	(133,004)
151900 - Investments-Non-Current	-	-	1
<b>Total Assets</b>	<u>\$ 14,577,266</u>	<u>\$ 27,731,595</u>	<u>\$ 256,618,694</u>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
202000 - Accounts Payable	-	24,421	1,830,090
205100 - Retainage Payable	-	93,534	4,485,760
214000 - Accrued Expenditure Payable	-	102,202	1,873,824
223000 - Deferred Revenue	-	-	11,083,526
<b>Total Liabilities</b>	<u>-</u>	<u>220,158</u>	<u>19,273,201</u>
Fund Balances:			
305000 - Fund Balance-Reserved for	-	2,598,027	59,451,398
315000 - Fund Balance-Unreserved	14,577,266	24,913,410	176,949,163
316000 - Retained Earnings-Unreserved	-	-	944,932
<b>Total Fund Balance (Deficit)</b>	<u>14,577,266</u>	<u>27,511,437</u>	<u>237,345,493</u>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<u>\$ 14,577,266</u>	<u>\$ 27,731,595</u>	<u>\$ 256,618,694</u>

City of Miami, Florida  
Statement of Revenue, Expenditures  
and Changes in Fund Balance  
All Capital Projects  
Year to Date Nov FY - 2017

	<u>Other Capital Projects</u>	<u>Special Obligation Bonds Projects</u>	<u>General Obligation Bonds Projects</u>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Fines and Forfeitures	64	-	-
Intergovernmental Revenues	36,075	-	-
Charges for Services	17,835	-	-
Investment Earnings (Loss)	-	(17,963)	182
Impact Fees	-	-	-
Other	677	-	-
<b>Total Revenues</b>	<u>54,650</u>	<u>(17,963)</u>	<u>182</u>
<b>Expenditures:</b>			
Personnel Expenses	55	(112)	-
Operating Expenses	49,768	-	-
Capital Expenses	4,316,257	266,365	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<u>4,366,080</u>	<u>266,253</u>	<u>-</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(4,311,430)</u>	<u>(284,216)</u>	<u>182</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues Over (Under) Expenditures</b>	<u>\$ (4,311,430)</u>	<u>\$ (284,216)</u>	<u>\$ 182</u>

City of Miami, Florida  
Statement of Revenue, Expenditures  
and Changes in Fund Balance  
All Capital Projects  
Year to Date Nov FY - 2017

	Impact Fee	CRA Capital Projects Fund	Transportation and Transit Capital Fund
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	(17,836)	-	-
Impact Fees	7,266,610	-	-
Other	-	-	-
<b>Total Revenues</b>	<u>7,248,773</u>	-	-
<b>Expenditures:</b>			
Personnel Expenses	338	-	-
Operating Expenses	9,382	-	10,870
Capital Expenses	418,292	-	151,111
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<u>428,011</u>	-	<u>161,982</u>
<b>Revenues Over (Under) Expenditures</b>	<u>6,820,762</u>	-	<u>(161,982)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues Over (Under) Expenditures</b>	<u>\$ 6,820,762</u>	<u>-</u>	<u>\$ (161,982)</u>

City of Miami, Florida  
Statement of Revenue, Expenditures  
and Changes in Fund Balance  
All Capital Projects  
Year to Date Nov FY - 2017

	<b>Total Capital Projects</b>
<b>Revenues:</b>	
Property Taxes	\$ -
Fines and Forfeitures	64
Intergovernmental Revenues	36,075
Charges for Services	17,835
Investment Earnings (Loss)	(35,617)
Impact Fees	7,266,610
Other	677
<b>Total Revenues</b>	<u>7,285,643</u>
<b>Expenditures:</b>	
Personnel Expenses	282
Operating Expenses	70,020
Capital Expenses	5,152,025
Principal	-
Interest	-
Grants and Aids	-
Advances	-
Other Financing Uses	-
Budget Reserve	-
Contingency Reserve	-
Other Uses	-
<b>Total Expenditures</b>	<u>5,222,327</u>
<b>Revenues Over (Under) Expenditures</b>	<u>2,063,317</u>
<b>Other Financing Sources (Uses)</b>	
Transfers In	-
Transfers Out	-
Proceeds from Sale of Property	-
Proceeds Received from Refunding	-
Issuance of Debt	-
Gain on Sale of Land	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>
<b>Total Revenues Over (Under) Expenditures</b>	<u><u>\$ 2,063,317</u></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 2017 – For the Month of November

As of November 30, 2016, the City of Miami had a balance of cash in the bank of 504,661,866. 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.

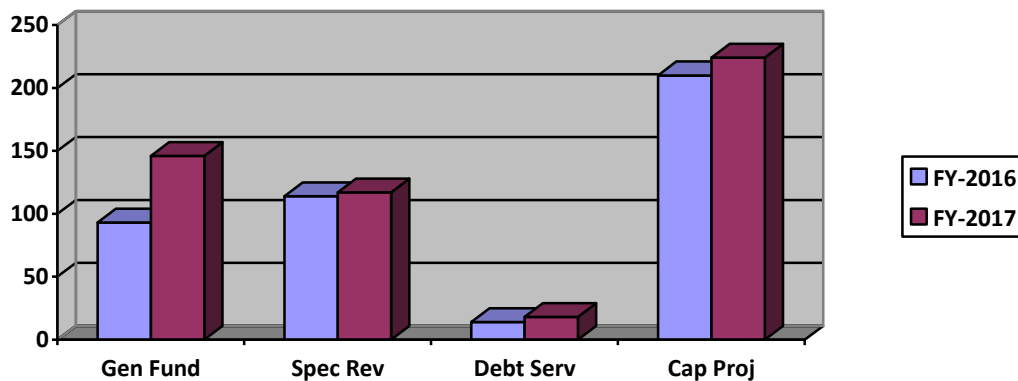
Of the total balance of cash in the bank, the following amounts are restricted and cannot be used for General Fund operations:

- ⇒ Special Revenue of \$117,171,982. 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 \$17,870,782. Debt Service funds represents those dollars that are required to be set aside to pay interest and principal on bonds outstanding.
- ⇒ Capital projects of \$223,679,695. 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 November 30, 2016 is \$24,365,237.

The remaining amount of the total balance of cash in the bank as of November 30, 2016 that is available for General Fund Operations is \$145,939,288.

Cash Balance as of 11-30-16



City of Miami, Florida  
Cash Position  
All Funds  
As of November FY-2017

DESCRIPTION		Oct FY-2017		Nov FY-2017	Variance
GENERAL LEDGER CASH BALANCE		100,319,544		155,657,829	55,338,285
LESS: OS CHECKS AND PAYROLL LIABILITIES		(6,899,636)		(5,022,108)	1,877,529
PLUS: OPERATING INVESTMENT PORTFOLIO		351,699,523		354,050,636	2,351,113
<b>TOTAL POOLED CASH</b>		445,119,430		504,686,357	59,566,927
<b>RESTRICTED CASH</b>					
SPECIAL REVENUE		106,267,762		110,301,369	4,033,607
DEBT SERVICE		17,371,482		13,164,685	(4,206,797)
CAPITAL PROJECTS		233,296,298		234,950,538	1,654,240
TRUST & AGENCY		120		120	-
<b>GENERAL FUND CASH AVAILABLE FOR OPERATION</b>		20,391,877		79,743,684	59,351,807
LESS: GENERAL FUND ENCUMBRANCES		(29,911,102)		(26,357,092)	(3,554,010)
LESS: GENERAL FUND DEPOSITS REFUNDABLE		(12,131,416)		(12,227,070)	(95,654)
LESS: GENERAL FUND DEFERRED ITEMS		(12,156,217)		(12,138,167)	18,051
LESS: GENERAL FUND DESIGNATIONS					
NON SPENDABLE ASSIGNED	(2,647,247)		(5,237,902)		-
TOTAL GENERAL FUND DESIGNATIONS		(2,647,247)		(5,237,902)	(2,590,656)
<b>TOTAL GENERAL FUND CASH AVAILABLE NET OF OBLIGATIONS</b>		-36,454,105		23,783,453	60,237,558





# Section 6 – Investments

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

# Financial Update – Investment Portfolio

## Fiscal Year 2017 - For the Month of November

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	14.19%	0.6783%
US Instruments/Agency	52.47%	0.7974%
Corporate Notes	6.37%	1.0830%
Commercial Paper	26.96%	0.9201%

As of November 30, 2016 the rate of return was 0.8009%.

The largest portion of the portfolio, 52.47%, is invested in US Federal Instruments, which are comprised of US Government Agencies including FHLB, FHLMC, FNMA, and FFCB.

Monthly yields for FY 2017 are as follows:

Investment	Yield	Treasury 1 Yr Yield %	Variance
October 2016	0.8156	0.6600	0.1556
November 2016	0.8009	0.8000	0.0009
<b>Total</b>	<b>0.8083</b>	<b>0.7293</b>	<b>0.0791</b>

A comparison of actual interest income for the two month ended November 30, 2016 is represented as follows:

	<b>Budgeted</b>	<b>Interest Earned</b>	<b>Cumulative</b>	<b>% of Budget</b>
<b><u>General Fund</u></b>	2,300,000			
Oct-16		156,901	156,901	6.82%
Nov-16		131,915	288,816	12.56%
<b>Totals</b>	<u>2,300,000</u>	<u>288,816</u>		<u>12.56%</u>
<b><u>Special Revenue Fund</u></b>				
Oct-16		25,090	25,090	
Nov-16		29,679	54,769	
<b>Totals</b>	<u>-</u>	<u>54,769</u>		

**Projection of General Fund Interest Income for FY 2016 - 2017**

<b>Month</b>	<b>Cash Balance</b>	<b>Interest Rate</b>	<b>Monthly Interest City Portfolio</b>	<b>Monthly Interest Non City Portfolio</b>	<b>Monthly Total</b>	<b>Cumulative Total</b>
Actual YTD			287,574	1,242		288,816
December	497,789,461	0.6800%	282,081	1,000	283,081	571,897
January	473,253,796	0.6800%	268,177	1,000	269,177	841,074
February	454,185,101	0.6800%	257,372	1,000	258,372	1,099,446
March	421,760,523	0.6800%	238,998	1,000	239,998	1,339,443
April	412,212,669	0.6800%	233,587	1,000	234,587	1,574,031
May	387,590,199	0.6800%	219,634	1,000	220,634	1,794,665
June	352,188,077	0.6800%	199,573	1,000	200,573	1,995,238
July	321,505,268	0.6800%	182,186	1,000	183,186	2,178,425
August	292,507,250	0.6800%	165,754	1,000	166,754	2,345,179
September	267,213,590	0.6800%	151,421	1,000	152,421	2,497,600
			<u>2,486,358</u>	<u>11,242</u>	<u>2,208,783</u>	

City of Miami  
Cash Management Pool  
Portfolio Characteristics  
As of November 30, 2016

Investment Vehicle	Book Value	Market	% of Portfolio			Maturity			Curr. Mon. Rate of Return
			Actual Month End	Maximum During Year	By Policy	Actual Month End	Maximum During Year	By Policy	
Government Obligations:									
T Notes	50,243,077	50,233,807	14.19%	14.19%	100%	14 mos.	14 mos.	66 mos.	0.6783%
T Bills	-	-	0.00%	0.00%	100%	0 mos.	0 mos.	66 mos.	0.0000%
Government Obligations	50,243,077	50,233,807	14.19%						0.6783%
Federal Instruments:									
FHLB	43,324,638	43,167,010	12.26%	12.34%	75%	21 mos.	22 mos.	66 mos.	0.7560%
FHLB DN	47,961,766	47,961,060	13.57%	14.37%	75%	6 mos.	6 mos.	66 mos.	0.3394%
FHLMC	23,448,891	23,386,169	6.63%	6.67%	75%	17 mos.	18 mos.	66 mos.	0.8193%
FHLMC DN	11,967,508	11,968,240	3.39%	3.39%	75%	7 mos.	7 mos.	66 mos.	0.3793%
FNMA	30,557,640	30,429,712	8.56%	8.62%	75%	22 mos.	23 mos.	66 mos.	0.9334%
FNMA DN	-	-		0.00%	75%	0 mos.	3 mos.	66 mos.	0.0000%
FFCB	28,550,000	28,477,335	8.07%	10.97%	75%	18 mos.	19 mos.	66 mos.	0.9256%
FFCB DN	-	-		0.00%	75%	0 mos.	0 mos.	0 mos.	0.0000%
Federal Instruments	185,810,443	185,389,526	52.47%						0.7974%
Money Market: Treasury	-	-	0.00%	0.00%	100%	mos.	mos.	na mos.	0.0000%
Corporate Notes	22,813,907	22,764,544	6.37%	6.37%	25%	18 mos.	19 mos.	66 mos.	1.0830%
Commercial Paper:	95,183,209	95,183,608	26.96%	28.57%	35%	6 mos.	7 mos.	9 mos.	0.9201%
Totals	354,050,636	353,571,484	100.00%						0.8009%

City of Miami  
Investment Portfolio  
Total Investments Outstanding  
As of November 30, 2016

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)
<b>U.S. GOVT. SECURITY 365 DAYS BASIS</b>														
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	21,717.03	6,868,340.97	100.8630%	6,858,684.00	(9,656.97)
1/14/2016	912828J92	0.500%	16-32		3/31/2017	8,000,000.00	7,970,625.04	11,584.70	7,982,209.74	6,813.19	7,991,979.01	100.0000%	8,000,000.00	8,020.99
2/10/2016	912828SJO	0.875%	16-37		2/28/2017	6,000,000.00	6,017,343.78	25,509.65	6,042,853.43	13,552.99	6,004,006.30	100.1040%	6,006,240.00	2,233.70
5/3/2016	912828SC5	0.875%	16-48		1/31/2017	7,950,000.00	7,971,427.71	17,772.84	7,989,200.55	23,250.51	7,954,776.24	100.0850%	7,956,757.50	1,981.26
5/23/2016	<b>SO2</b> 912828TG5	0.500%	16-53		7/31/2017	9,500,000.00	9,471,054.74	14,745.88	9,485,800.62	15,876.36	9,483,779.16	99.8400%	9,484,800.00	1,020.84
5/23/2016	912828TG5	0.500%	16-52		7/31/2017	4,700,000.00	4,685,679.71	7,295.33	4,692,975.04	7,854.62	4,691,974.95	99.8400%	4,692,480.00	505.05
8/16/2016	<b>B3</b> 912828TG5	0.500%	16-82		7/31/2017	3,300,000.00	3,296,390.63	717.39	3,297,108.02	5,514.94	3,297,486.49	99.8400%	3,294,720.00	(2,766.49)
11/8/2016	912828P20	0.750%	17-8		1/31/2018	3,950,000.00	3,950,771.47	8,050.27	3,958,821.74	9,901.83	3,950,733.86	99.7500%	3,940,125.00	(10,608.86)
	<b>USTN</b>				14.19%	50,200,000.00	50,324,527.47	90,204.75	50,414,732.22	104,481.47	50,243,076.98		50,233,806.50	(9,270.48)
<b>TOTAL U.S. GOVT TREASURIES</b>					14.19%	50,200,000.00	50,324,527.47	90,204.75	50,414,732.22	104,481.47	50,243,076.98		50,233,806.50	(9,270.48)
<b>U.S. GOVT. AGENCIES</b>														
4/30/2013	3136G1KD0	1.000%	13-136		4/30/2018	10,000,000.00	9,995,000.00	-	9,995,000.00	8,611.11	9,998,560.65	99.7220%	9,972,200.00	(26,360.65)
5/23/2013	<b>F80</b> 3135G0XD0	1.000%	13-154		5/21/2018	3,665,000.00	3,665,000.00	203.61	3,665,203.61	1,018.06	3,665,000.00	99.5510%	3,648,544.15	(16,455.85)
5/23/2013	<b>F81</b> 3135G0XD0	1.000%	13-153		5/21/2018	1,745,000.00	1,745,000.00	96.94	1,745,096.94	484.72	1,745,000.00	99.5510%	1,737,164.95	(7,835.05)
9/12/2016	3135G0YM9	1.875%	16-88		9/18/2018	6,780,000.00	6,912,277.80	61,443.75	6,973,721.55	25,778.13	6,897,985.90	101.2890%	6,867,394.20	(30,591.70)
9/30/2016	3135G0YM9	1.875%	16-91		9/18/2018	8,100,000.00	8,265,240.00	5,062.50	8,270,302.50	30,796.88	8,251,093.92	101.2890%	8,204,409.00	(46,684.92)
	<b>FNMA NOTES</b>				8.56%	30,290,000.00	30,582,517.80	66,806.80	30,649,324.60	66,688.90	30,557,640.47		30,429,712.30	(127,928.17)
3/14/2013	3133ECJ39	1.050%	13-104		3/14/2018	10,000,000.00	10,000,000.00	-	10,000,000.00	22,458.33	10,000,000.00	99.9300%	9,993,000.00	(7,000.00)
4/25/2013	3133ECMM3	0.600%	13-128		4/25/2017	2,700,000.00	2,700,000.00	-	2,700,000.00	1,620.00	2,700,000.00	99.9850%	2,699,595.00	(405.00)
4/25/2013	<b>F85</b> 3133ECMM3	0.600%	13-129		4/25/2017	2,150,000.00	2,150,000.00	-	2,150,000.00	1,290.00	2,150,000.00	99.9850%	2,149,677.50	(322.50)
5/8/2013	<b>SO2</b> 3133ECNY6	0.950%	13-138		5/8/2018	13,700,000.00	13,700,000.00	-	13,700,000.00	8,315.14	13,700,000.00	99.5260%	13,635,062.00	(64,938.00)
	<b>FEDERAL FARM CREDIT BK NOTES</b>				8.07%	28,550,000.00	28,550,000.00	-	28,550,000.00	33,683.47	28,550,000.00		28,477,334.50	(72,665.50)
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	38,250.00	9,997,798.43	99.8970%	9,989,700.00	(8,098.43)
6/30/2016	3137EAEA3	0.750%	16-76		4/9/2018	7,950,000.00	7,956,678.00	13,746.88	7,970,424.88	8,612.50	7,955,117.13	99.6020%	7,918,359.00	(36,758.13)
8/16/2016	3137EAEA3	0.750%	16-83		4/9/2018	5,500,000.00	5,495,105.00	14,781.25	5,509,886.25	5,958.33	5,495,975.03	99.6020%	5,478,110.00	(17,865.03)
	<b>FHLMC NOTES</b>				6.63%	23,450,000.00	23,444,783.00	31,528.13	23,476,311.13	52,820.83	23,448,890.59		23,386,169.00	(62,721.59)
6/23/2016	313396S61	0.380%	16-71		12/9/2016	1,000,000.00	998,216.11	-	998,216.11	-	999,915.41	99.9960%	999,960.00	44.59
6/23/2016	313396S20	0.380%	16-69		12/5/2016	1,000,000.00	998,258.33	-	998,258.33	-	999,957.71	99.9980%	999,980.00	22.29
11/30/2016	313397HF1	0.570%	17-15		6/23/2017	10,000,000.00	9,967,541.70	-	9,967,541.70	-	9,967,634.74	99.6830%	9,968,300.00	665.26
	<b>FHLMC DISC NOTES</b>				3.39%	12,000,000.00	11,964,016.14	-	11,964,016.14	-	11,967,507.86		11,968,240.00	732.14
6/23/2016	313371PV2	1.625%	16-72		12/9/2016	3,220,000.00	3,237,284.57	2,034.86	3,239,319.43	24,999.72	3,220,832.99	100.0290%	3,220,933.80	100.81
6/23/2016	313371PV2	1.625%	16-70		12/9/2016	5,000,000.00	5,026,839.40	3,159.72	5,029,999.12	38,819.44	5,001,293.47	100.0290%	5,001,450.00	156.53
6/27/2016	3130A8BD4	0.875%	16-75		6/29/2018	5,000,000.00	5,003,150.00	3,645.83	5,006,795.83	18,472.22	5,002,482.09	99.6760%	4,983,800.00	(18,682.09)
7/15/2016	3130A8PK3	0.625%	16-79		8/7/2018	4,000,000.00	3,985,480.00	486.11	3,985,966.11	7,916.67	3,988,123.06	99.1120%	3,964,480.00	(23,643.06)

8/16/2016	3130A8PK3	0.625%	16-85	8/7/2018	5,700,000.00	5,677,941.00	890.63	5,678,831.63	11,281.26	5,681,179.53	99.1120%	5,649,384.00	(31,795.53)
8/16/2016	3130A8BD4	0.875%	16-84	6/29/2018	5,500,000.00	5,505,830.00	6,282.99	5,512,112.99	20,319.45	5,504,932.06	99.6760%	5,482,180.00	(22,752.06)
8/17/2016	3130A7CX1	0.875%	16-87	3/19/2018	6,950,000.00	6,958,131.50	25,000.69	6,983,132.19	12,162.50	6,956,666.77	99.7960%	6,935,822.00	(20,844.77)
9/16/2016	3130A8PK3	0.625%	16-90	8/7/2018	4,000,000.00	3,985,160.00	2,708.33	3,987,868.33	7,916.66	3,986,786.15	99.1120%	3,964,480.00	(22,306.15)
10/5/2016	3130A8PK3	0.625%	17-1	8/7/2018	4,000,000.00	3,980,720.00	4,027.78	3,984,747.78	7,916.67	3,982,342.37	99.1120%	3,964,480.00	(17,862.37)
	<b>FHLB NOTES</b>			12.26%	43,370,000.00	43,360,536.47	48,236.94	43,408,773.41	149,804.59	43,324,638.49		43,167,009.80	(157,628.69)
10/17/2016	313385AL0	0.280%	17-5	1/11/2017	13,000,000.00	12,991,304.43		12,991,304.43	-	12,995,852.99	99.9600%	12,994,800.00	(1,052.99)
10/25/2016	313385BB1	0.330%	17-6	1/26/2017	12,500,000.00	12,489,343.75		12,489,343.75	-	12,493,581.16	99.9460%	12,493,250.00	(331.16)
11/22/2016	313385BY1	0.495%	17-12	2/16/2017	6,000,000.00	5,992,905.00		5,992,905.00	-	5,993,646.71	99.9020%	5,994,120.00	473.29
11/23/2016	313385BN5	0.470%	17-13	2/6/2017	12,500,000.00	12,487,760.42		12,487,760.42	-	12,489,064.83	99.9140%	12,489,250.00	185.17
11/30/2016	313385FY7	0.540%	17-16	5/23/2017	4,000,000.00	3,989,560.00		3,989,560.00	-	3,989,619.84	99.7410%	3,989,640.00	20.16
	<b>FHLB DISC NOTES</b>			13.57%	48,000,000.00	47,950,873.60	-	47,950,873.60	-	47,961,765.53		47,961,060.00	(705.53)
<b>TOTAL U.S. GOVT AGENCIES</b>				52.47%	185,660,000.00	185,852,727.01	146,571.87	185,999,298.88	302,997.79	185,810,442.94		185,389,525.60	(420,917.34)
<b>CORPORATE NOTES</b>													
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	12,156.46	2,958,396.11	100.2100%	2,956,195.00	(2,201.11)
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	41,154.17	3,402,232.47	100.0490%	3,401,666.00	(566.47)
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	2,275.00	3,003,607.93	100.0680%	3,002,040.00	(1,567.93)
6/22/2016	961214CM3	1.550%	16-61	5/25/2018	3,550,000.00	3,568,957.00	4,126.88	3,573,083.88	917.08	3,564,656.31	99.7860%	3,542,403.00	(22,253.31)
9/20/2016	68389XAC9	5.750%	16-89	4/15/2018	3,650,000.00	3,910,829.00	90,362.85	4,001,191.85	26,817.36	3,878,294.37	105.8000%	3,861,700.00	(16,594.37)
11/8/2016	78010U4A2	1.400%	17-10	10/13/2017	3,000,000.00	3,006,120.00	2,916.67	3,009,036.67	5,600.00	3,005,701.64	100.0390%	3,001,170.00	(4,531.64)
11/8/2016	0258M0DM8	1.125%	17-9	6/5/2017	3,000,000.00	3,001,140.00	14,343.75	3,015,483.75	16,500.00	3,001,017.88	99.9790%	2,999,370.00	(1,647.88)
<b>TOTAL CORPORATE NOTES</b>				6.37%	22,550,000.00	22,968,325.00	168,101.05	23,136,426.05	105,420.07	22,813,906.71		22,764,544.00	(49,362.71)
<b>COMMERCIAL PAPER 360 DAYS BASIS</b>													
3/15/2016	09659BM98	1.000%	16-41	12/9/2016	4,000,000.00	3,970,111.11	-	3,970,111.11	-	3,999,110.69	99.9870%	3,999,480.00	369.31
3/16/2016	89233GM94	1.020%	16-42	12/9/2016	3,400,000.00	3,374,182.67	-	3,374,182.67	-	3,399,228.93	99.9870%	3,399,558.00	329.07
6/22/2016	06538BMF7	0.910%	16-63	12/15/2016	5,000,000.00	4,977,755.56	-	4,977,755.56	-	4,998,223.28	99.9770%	4,998,850.00	626.72
6/27/2016	06366GQH5	1.022%	16-74	3/17/2017	5,000,000.00	4,962,657.38	-	4,962,657.38	-	4,984,797.61	99.7060%	4,985,300.00	502.39
6/24/2016	53943RMM8	0.790%	16-73	12/21/2016	10,000,000.00	9,960,500.00	-	9,960,500.00	-	9,995,595.65	99.9670%	9,996,700.00	1,104.35
7/6/2016	46640PQW6	1.000%	16-77	3/30/2017	4,000,000.00	3,970,333.33	-	3,970,333.33	-	3,986,646.64	99.6690%	3,986,760.00	113.36
7/14/2016	89233GR73	1.000%	16-78	4/7/2017	4,000,000.00	3,968,850.00	-	3,968,850.00	-	3,985,118.99	99.6190%	3,984,760.00	(358.99)
8/23/2016	00280NSF8	1.330%	16-86	5/15/2017	12,000,000.00	11,882,516.66	-	11,882,516.66	-	11,926,151.33	99.4680%	11,936,160.00	10,008.67
10/12/2016	30229AMV8	0.500%	17-3	12/29/2016	9,000,000.00	8,990,250.18	-	8,990,250.18	-	8,996,497.63	99.9530%	8,995,770.00	(727.63)
10/12/2016	36960LM28	0.450%	17-2	12/2/2016	4,000,000.00	3,997,450.00	-	3,997,450.00	-	3,999,949.97	99.9980%	3,999,920.00	(29.97)
10/14/2016	06538BNP4	0.890%	17-4	1/23/2017	8,000,000.00	7,980,024.44	-	7,980,024.44	-	7,989,505.32	99.8870%	7,990,960.00	1,454.68
10/27/2016	89233GNR3	0.740%	17-7	1/25/2017	2,000,000.00	1,996,300.00	-	1,996,300.00	-	1,997,737.26	99.8820%	1,997,640.00	(97.26)
11/22/2016	22533TPP5	0.860%	17-11	2/23/2017	12,500,000.00	12,472,229.13	-	12,472,229.13	-	12,474,911.24	99.7900%	12,473,750.00	(1,161.24)
11/30/2016	63873JS43	0.940%	17-14	5/4/2017	12,500,000.00	12,449,409.75	-	12,449,409.75	-	12,449,734.83	99.5040%	12,438,000.00	(11,734.83)
<b>TOTAL COMMERCIAL PAPER</b>				26.96%	95,400,000.00	94,952,570.21	-	94,952,570.21	-	95,183,209.37		95,183,608.00	398.63
<b>GRAND TOTAL U.S. GOVT TREAS, AGENCIES, SBA AND COMMERCIAL PAPER</b>													
				100.00%	353,810,000.00	354,098,149.69	404,877.67	354,503,027.36	512,899.33	354,050,636.00		353,571,484.10	(479,151.90)



# **Section 7 –**

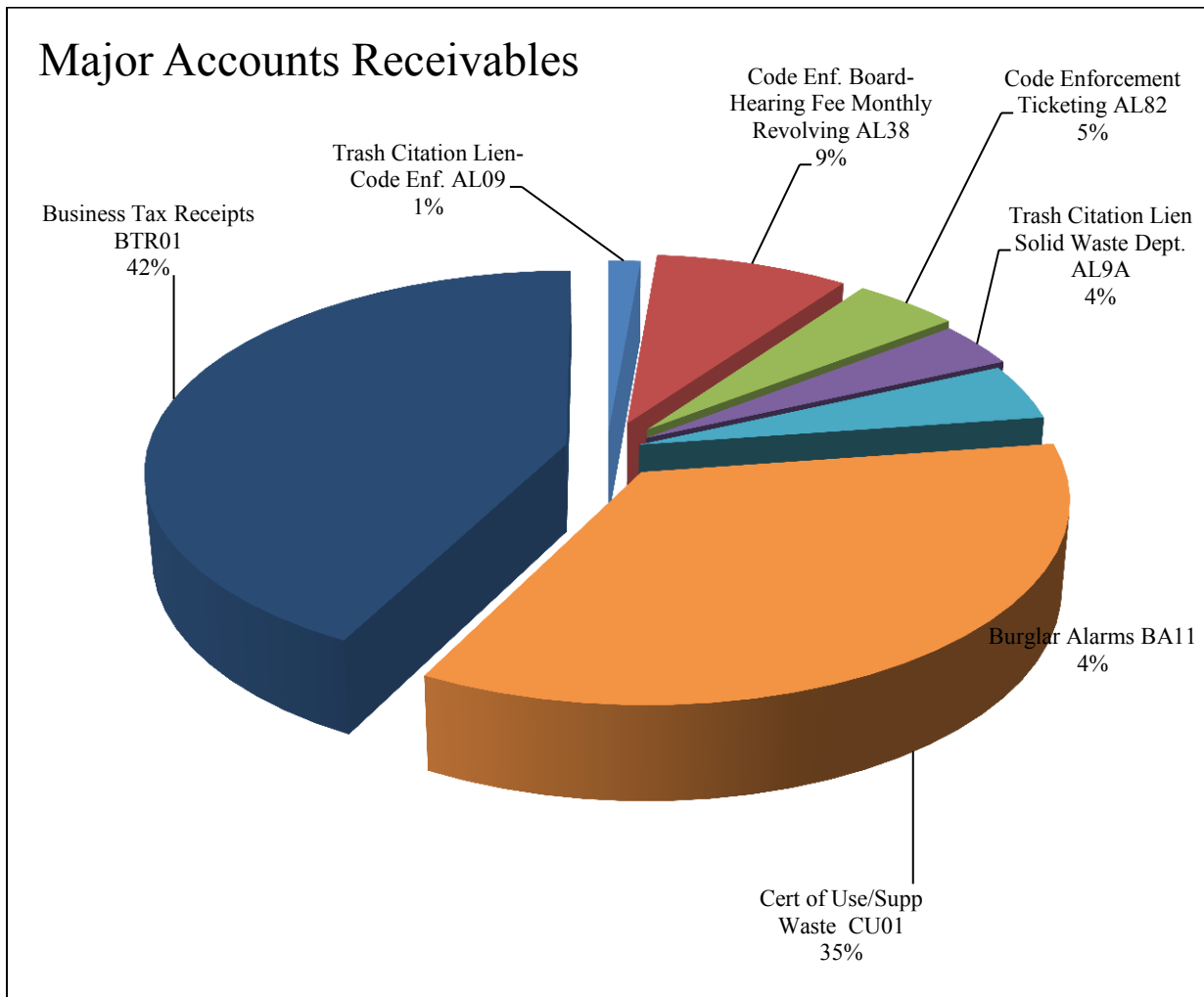
## **Cash Payments Received on Major Accounts Receivables**

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

# Financial Update – Accounts Receivable

## Fiscal Year 2017 - For the Month of November

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 42% and Certificate of Use represents 35%. The City of Miami billed the Business Tax Receipts for FY17 early in July-2016 for a total of \$7,993,431.00. The Certificate of Use for FY17 were billed early in July-2016 for a total of \$6,285,411.50. The Burglar Alarm for FY17 was billed in August 5, 2016 for a total of \$719,055.00. 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 Nov 30, 2016.





City of Miami  
Cash Payments Received and Aging on Major Account Receivables  
As of Nov 30, 2016

Collection													
Description	Type	Accounts Receivable 10/1/2016	YTD Billings Net of Adjustments	Collections								YTD	Accounts Receivable 11/30/2016
				Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Jul-17	Aug-17	Sep-17		
Trash Citation Lien- Code Enf.	AL09	133,971.66	3,698.87	(5,938.54)	(9,825.88)							(15,764.42)	121,906.11
Code Enf. Board-Hearing Fee Monthly Revolving	AL38	737,786.64	27,349.86	(14,850.95)	(11,057.24)							(25,908.19)	739,228.31
Code Enforcement Ticketing	AL82	425,136.86	13,164.97	(22,162.99)	(11,517.80)							(33,680.79)	404,621.04
Trash Citation Lien Solid Waste Dept.	AL9A	322,770.57	14,131.56	(13,772.11)	(9,404.90)							(23,177.01)	313,725.12
Burglar Alarms	BA11	415,928.61	125,151.20	(87,872.17)	(61,128.86)							(149,001.03)	392,078.78
Cert of Use/Supp Waste	CU01	3,600,166.78	208,880.80	(501,315.41)	(281,661.71)							(782,977.12)	3,026,070.46
Business Tax Receipts	BTR01	4,754,440.23	223,360.96	(955,558.56)	(346,973.68)							(1,302,532.24)	3,675,268.95
<b>Totals</b>		10,390,201.35	615,738.22	(1,601,470.73)	(731,570.07)	-	-	-	-	-	-	(2,333,040.80)	8,672,898.77

\* 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	121,906.11	2,129.50	525.00	129.00	-	119,122.61
Code Enf. Board-Hearing Fee Monthly Revolving	AL38	739,228.31	22,311.50	325.02	325.02	325.02	715,941.75
Code Enforcement Ticketing	AL82	404,621.04	16,878.00	10,350.00	3,600.00	850.00	372,943.04
Trash Citation Lien Solid Waste Dept.	AL9A	313,725.12	2,597.00	527.63	77.76	725.30	309,797.43
Burglar Alarms	BA11	392,078.78	-	1,480.00	263,232.13	-	127,366.65
Cert of Use/Supp Waste	CU01	3,026,070.46	3,081.50	1,028.58	1,632,691.37	-	1,389,269.01
Business Tax Receipts	BTR01	3,675,268.95	401.00	16,747.66	1,834,790.72	-	1,823,329.57
<b>Totals</b>		8,672,898.77	47,398.50	30,983.89	3,734,846.00	1,900.32	4,857,770.06

**Note:**

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