



Monthly Financial Report August - FY 2016

Prepared by City of Miami Staff

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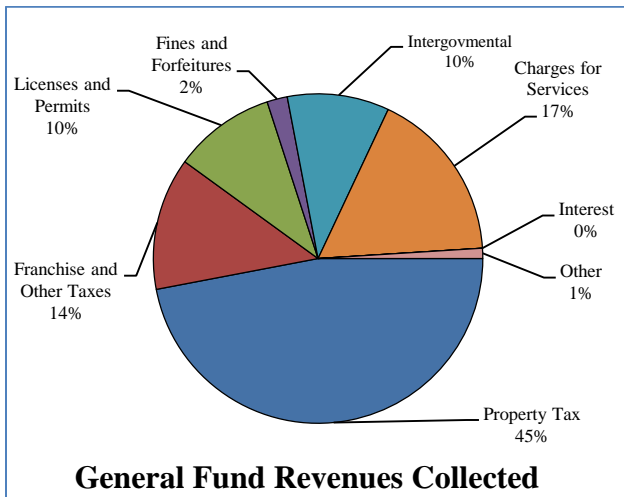


Section 1 –

General Fund

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

Financial Update – General Fund Fiscal Year 2016 - August



Property Tax Revenues. Given the positive outlook of the real estate market the total amount budgeted in FY16 for this revenue category was \$268,768,800, approximately \$30 million higher than last year’s budgeted amount. The majority of property tax revenue is collected during the months of December through February. As of August 2016, property taxes collected were \$263,086,052 or 98% of the total budgeted amount.

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

Month	FY 15	FY 16
October	0.00%	0.00%
November	10.26%	5.03%
December	43.00%	76.06%
January	76.50%	79.74%
February	80.67%	82.77%
March	83.09%	85.85%
April	88.25%	91.67%
May	90.19%	93.34%
June	94.67%	97.84%
July	94.73%	97.89%
August	94.76%	97.89%

Franchise Fee As of August 2016, the amount collected in this category was \$81,758,445. To achieve the annual budget of \$104,403,200, an additional \$22,644,755 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 \$63,554,463. It exceeded the annual budget of \$58,502,300 by

\$5,052,163. Many of these revenues are billed and collected on an annual basis. Business Tax Receipts represents 20% of the total licensing and permitting budget.

Intergovernmental Revenues make up 10% of collected revenues. As of the current month end, intergovernmental revenues collected totaled \$58,250,733. To achieve the annual budget, an additional \$5,492,067 needs to be collected. The majority of these revenues come from sales tax, state shared revenues and grants. State Shared Revenues represents the largest share of Intergovernmental Revenues.

Charges for Services is the second largest revenue source of the General Fund making up 17% of revenues collected. As of the current month end, charges for services collected totaled \$99,482,281. It exceeded the annual budget of \$96,425,900 by \$3,056,381. 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 2% of the revenues collected. As of the current month end, collections totaled \$11,572,900. This includes approximately \$9,348,702 in Red Light Camera Revenues.

Interest Revenues are budgeted at \$2,126,300. It includes gains and losses on the City’s investments. As of the current month end, the City has interest revenue of \$2,441,879, which is \$315,579 more than the budgeted amount.

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 \$5,061,752.

Total General Fund As of August 2016 expenditures are \$512,630,826 which represents 89% of the annual budget of \$574,907,100. The City continues to monitor departmental budgetary compliance.

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

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

	Budget**	Current Month Actual*	Year to Date Actual*	Year to Date Variance
Revenues				
Property Taxes	268,768,800	(1,324)	263,086,052	5,682,748
Franchise and Other Taxes	104,403,200	11,979,932	81,758,445	22,644,755
Fines and Forfeitures	11,572,900	1,345,621	13,249,835	(1,676,935)
Intergovernmental Revenues	63,742,800	4,476,705	58,250,733	5,492,067
Charges for Services	96,425,900	6,365,078	99,482,281	(3,056,381)
Investment Earnings (Loss)	2,126,300	103,381	2,441,879	(315,579)
Other	33,511,400	294,717	5,061,752	28,449,648
Licenses and Permits	58,502,300	4,997,659	63,554,463	(5,052,163)
Total Revenues	639,053,600	29,561,769	586,885,440	52,168,160
Expenditures				
Mayor	1,075,000	46,194	911,576	163,424
Board of Commissioners	2,658,400	165,305	2,316,177	342,223
Office of City Manager	3,264,600	198,874	2,702,219	562,381
Office of Agenda Coordination	341,800	20,768	336,960	4,840
Office of City Clerk	1,624,700	111,152	1,492,063	132,637
Office of NET	4,878,400	337,979	4,482,093	396,307
Office of Civil Service	435,000	17,565	377,184	57,816
Office of the Auditor General	1,200,900	76,872	1,097,110	103,790
Office of Communications	1,079,400	54,888	975,464	103,936
Human Resources	4,114,000	224,861	3,642,059	471,941
Information Technology	8,821,700	530,449	7,863,422	958,278
Office of the City Attorney	7,615,100	437,587	6,749,885	865,215
Management and Budget	2,135,400	126,002	1,945,810	189,590
Procurement	2,162,200	130,947	1,999,030	163,170
Office of Equal Opportunity & Diversity	369,900	20,661	351,275	18,625
Finance	8,506,800	417,226	7,877,632	629,168
Capital Improvements Administration	5,330,200	654,993	5,850,026	(519,826)
Office of Grants Administration	1,265,500	71,727	1,016,504	248,996
City Administration	-	3,129	28,888	(28,888)
Non-Departmental	50,450,300	1,626,786	15,570,145	34,880,155
Pensions	-	3,987	40,295	(40,295)
Risk Management	2,924,900	129,248	2,393,782	531,118
Office of Film and Entertainment	381,100	19,941	348,278	32,822
Total General Government	110,635,300	5,427,139	70,367,877	40,267,423
Building	10,361,800	759,834	9,027,091	1,334,709
Planning and Zoning	6,718,600	429,768	5,958,572	760,028
Red Light Camera	82,000	(495)	77,521	4,479
Total Planning and Development	17,162,400	1,189,107	15,063,184	2,099,216
Solid Waste	30,598,900	2,219,434	27,625,437	2,973,463
General Service Administration	23,131,600	1,350,045	19,637,563	3,494,037
Public - Works	20,685,800	1,813,397	18,355,403	2,330,397
Total Public Works	74,416,300	5,382,876	65,618,402	8,797,898
Office of Code Compliance	5,584,500	289,896	4,965,323	619,177
Fire - Rescue	111,880,700	6,835,380	114,049,214	(2,168,514)
Police	208,836,700	15,212,536	200,351,054	8,485,646
Total Public Safety	326,301,900	22,337,811	319,365,591	6,936,309
Public Facilities	8,525,100	440,760	7,464,105	1,060,995
Parks and Recreation	35,613,400	2,608,796	32,433,133	3,180,267
Community Development	2,252,700	(317,550)	2,318,532	(65,832)
Total Other	46,391,200	2,732,006	42,215,770	4,175,430
Total Expenditures	574,907,100	37,068,939	512,630,826	62,276,274
Revenues Over (Under) Expenditures	64,146,500	(7,507,170)	74,254,614	(10,108,114)
Transfers In	4,181,100	250,199	5,901,648	(1,720,548)
Transfers Out	(68,361,800)	-	(86,348,600)	17,986,800
Proceeds from Sale of Property	34,200	26,575	441,720	(407,520)
Other Financing Sources (Uses)	(64,146,500)	276,774	(80,005,232)	15,858,732
Total Revenue Over (Under) Expenditures	-	(7,230,396)	(5,750,618)	5,750,618

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

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

	Budget**	Current Month Actual*	Year to Date Actual*	Year to Date Variance
Revenues				
Fines and Forfeitures	-	-	140	(140)
Charges for Services	-	13,206	149,653	(149,653)
Other	80,484,700	1,189,532	81,373,177	(888,477)
Total Revenues	80,484,700	1,202,738	81,522,971	(1,038,271)
Expenditures				
Information Technology	4,823,800	1,149,525	5,125,851	(302,051)
Finance	-	165	6,227	(6,227)
Non-Departmental	-	2,278	6,982	(6,982)
Pensions	-	48,015	140,803	(140,803)
Risk Management	75,660,900	6,138,468	69,895,999	5,764,901
Total General Government	80,484,700	7,338,451	75,175,862	5,308,838
Total Expenditures	80,484,700	7,338,451	75,175,862	5,308,838
Revenues Over (Under) Expenditures	-	(6,135,713)	6,347,109	(6,347,109)
Total Revenue Over (Under) Expenditures	-	(6,135,713)	6,347,109	(6,347,109)

* Unaudited, as adjusted through August 2016

** Amounts obtained from Budget Dept.

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

	Jul FY-2016		Aug FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Property Taxes	268,768,800	263,087,376	268,768,800	263,086,052	-	(1,324)	-
Franchise and Other Taxes	104,403,200	69,778,514	104,403,200	81,758,445	-	11,979,932	17%
Fines and Forfeitures	11,572,900	11,904,213	11,572,900	13,249,835	-	1,345,621	11%
Intergovernmental Revenues	63,742,800	53,774,028	63,742,800	58,250,733	-	4,476,705	8%
Charges for Services	96,425,900	93,117,203	96,425,900	99,482,281	-	6,365,078	7%
Investment Earnings (Loss)	2,126,300	2,338,498	2,126,300	2,441,879	-	103,381	4%
Other	33,511,400	4,767,035	33,511,400	5,061,752	-	294,717	6%
Licenses and Permits	58,502,300	58,556,804	58,502,300	63,554,463	-	4,997,659	9%
Total Revenues	639,053,600	557,323,671	639,053,600	586,885,440	-	29,561,769	
Expenditures							
Mayor	1,075,000	865,382	1,075,000	911,576	-	46,194	5%
Board of Commissioners	2,658,400	2,150,872	2,658,400	2,316,177	-	165,305	8%
Office of City Manager	3,264,600	2,503,345	3,264,600	2,702,219	-	198,874	8%
Office of Agenda Coordination	341,800	316,192	341,800	336,960	-	20,768	7%
Office of City Clerk	1,624,700	1,380,911	1,624,700	1,492,063	-	111,152	8%
Office of NET	4,878,400	4,144,114	4,878,400	4,482,093	-	337,979	8%
Office of Civil Service	435,000	359,620	435,000	377,184	-	17,565	5%
Office of the Auditor General	1,200,900	1,020,238	1,200,900	1,097,110	-	76,872	8%
Office of Communications	1,079,400	920,575	1,079,400	975,464	-	54,888	6%
Human Resources	4,114,000	3,417,199	4,114,000	3,642,059	-	224,861	7%
Information Technology	8,821,700	7,332,974	8,821,700	7,863,422	-	530,449	7%
Office of the City Attorney	7,615,100	6,312,298	7,615,100	6,749,885	-	437,587	7%
Management and Budget	2,135,400	1,819,807	2,135,400	1,945,810	-	126,002	7%
Procurement	2,162,200	1,868,083	2,162,200	1,999,030	-	130,947	7%
Office of Equal Opportunity & Diversity	369,900	330,614	369,900	351,275	-	20,661	6%
Finance	8,506,800	7,460,406	8,506,800	7,877,632	-	417,226	6%
Capital Improvements Administration	5,330,200	5,195,032	5,330,200	5,850,026	-	654,993	13%
Office of Grants Administration	1,265,500	944,777	1,265,500	1,016,504	-	71,727	8%
City Administration	-	25,759	-	28,888	-	3,129	12%
Non-Departmental	50,450,300	13,943,359	50,450,300	15,570,145	-	1,626,786	12%
Pensions	-	36,308	-	40,295	-	3,987	11%
Risk Management	2,924,900	2,264,535	2,924,900	2,393,782	-	129,248	6%
Office of Film and Entertainment	381,100	328,337	381,100	348,278	-	19,941	6%
Total General Government	110,635,300	64,940,738	110,635,300	70,367,877	-	5,427,139	
Building	10,361,800	8,267,257	10,361,800	9,027,091	-	759,834	9%
Planning and Zoning	6,718,600	5,528,804	6,718,600	5,958,572	-	429,768	8%
Red Light Camera	82,000	78,017	82,000	77,521	-	(495)	(1)%
Total Planning and Development	17,162,400	13,874,078	17,162,400	15,063,184	-	1,189,107	
Solid Waste	30,598,900	25,406,002	30,598,900	27,625,437	-	2,219,434	9%
General Service Administration	23,131,600	18,287,518	23,131,600	19,637,563	-	1,350,045	7%
Public - Works	20,685,800	16,542,006	20,685,800	18,355,403	-	1,813,397	11%
Total Public Works	74,416,300	60,235,526	74,416,300	65,618,402	-	5,382,876	
Office of Code Compliance	5,584,500	4,675,428	5,584,500	4,965,323	-	289,896	6%
Fire - Rescue	111,880,700	107,213,834	111,880,700	114,049,214	-	6,835,380	6%
Police	208,836,700	185,138,518	208,836,700	200,351,054	-	15,212,536	8%
Total Public Safety	326,301,900	297,027,780	326,301,900	319,365,591	-	22,337,811	
Public Facilities	8,525,100	7,023,346	8,525,100	7,464,105	-	440,760	6%
Parks and Recreation	35,613,400	29,824,337	35,613,400	32,433,133	-	2,608,796	9%
Community Development	2,252,700	2,636,082	2,252,700	2,318,532	-	(317,550)	(12)%
Total Other	46,391,200	39,483,765	46,391,200	42,215,770	-	2,732,006	
Total Expenditures	574,907,100	475,561,887	574,907,100	512,630,826	-	37,068,939	
Revenues Over (Under) Expenditures	64,146,500	81,761,784	64,146,500	74,254,614	-	(7,507,170)	
Transfers In	4,181,100	5,651,449	4,181,100	5,901,648	-	250,199	4%
Transfers Out	(68,361,800)	(86,348,600)	(68,361,800)	(86,348,600)	-	-	-
Proceeds from Sale of Property	34,200	415,145	34,200	441,720	-	26,575	6%
Other Financing Sources (Uses)	(64,146,500)	(80,282,006)	(64,146,500)	(80,005,232)	-	276,774	
Total Revenue Over (Under) Expenditures	-	1,479,778	-	(5,750,618)	-	(7,230,396)	

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

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

	Jul FY-2016		Aug FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Fines and Forfeitures	-	140	-	140	-	-	-
Charges for Services	-	136,447	-	149,653	-	13,206	10%
Other	80,484,700	80,183,645	80,484,700	81,373,177	-	1,189,532	1%
Total Revenues	80,484,700	80,320,232	80,484,700	81,522,971	-	1,202,738	
Expenditures							
Information Technology	4,823,800	3,976,326	4,823,800	5,125,851	-	1,149,525	29%
Finance	-	6,062	-	6,227	-	165	3%
Non-Departmental	-	4,704	-	6,982	-	2,278	48%
Pensions	-	92,788	-	140,803	-	48,015	52%
Risk Management	75,660,900	63,757,531	75,660,900	69,895,999	-	6,138,468	10%
Total General Government	80,484,700	67,837,411	80,484,700	75,175,862	-	7,338,451	
Total Expenditures	80,484,700	67,837,411	80,484,700	75,175,862	-	7,338,451	
Revenues Over (Under) Expenditures	-	12,482,822	-	6,347,109	-	(6,135,713)	
Total Revenue Over (Under) Expenditures	-	12,482,822	-	6,347,109	-	(6,135,713)	

* Unaudited, as adjusted through August 2016

** Amounts obtained from Budget Dept.

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

	Aug FY-2015		Aug FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Property Taxes	239,056,600	237,607,919	268,768,800	263,086,052	29,712,200	25,478,133	11%
Franchise and Other Taxes	108,111,600	81,928,821	104,403,200	81,758,445	(3,708,400)	(170,375)	-
Fines and Forfeitures	10,632,200	10,877,686	11,572,900	13,249,835	940,700	2,372,149	22%
Intergovernmental Revenues	50,498,300	45,586,475	63,742,800	58,250,733	13,244,500	12,664,257	28%
Charges for Services	99,814,400	96,390,726	96,425,900	99,482,281	(3,388,500)	3,091,556	3%
Investment Earnings (Loss)	1,900,000	3,693,873	2,126,300	2,441,879	226,300	(1,251,994)	(34)%
Other	13,429,500	4,379,192	33,511,400	5,061,752	20,081,900	682,559	16%
Licenses and Permits	53,444,100	59,680,095	58,502,300	63,554,463	5,058,200	3,874,368	6%
Total Revenues	576,886,700	540,144,786	639,053,600	586,885,440	62,166,900	46,740,653	
Expenditures							
Mayor	1,018,200	914,311	1,075,000	911,576	56,800	(2,735)	-
Board of Commissioners	2,880,700	2,476,646	2,658,400	2,316,177	(222,300)	(160,470)	(6)%
Office of City Manager	2,728,700	2,451,332	3,264,600	2,702,219	535,900	250,887	10%
Office of Agenda Coordination	302,400	279,771	341,800	336,960	39,400	57,189	20%
Office of City Clerk	1,542,100	1,378,120	1,624,700	1,492,063	82,600	113,943	8%
Office of NET	4,184,500	3,789,369	4,878,400	4,482,093	693,900	692,724	18%
Office of Civil Service	429,400	390,009	435,000	377,184	5,600	(12,824)	(3)%
Office of the Auditor General	1,160,000	1,024,482	1,200,900	1,097,110	40,900	72,628	7%
Office of Communications	1,152,200	938,580	1,079,400	975,464	(72,800)	36,884	4%
Human Resources	3,870,900	3,344,579	4,114,000	3,642,059	243,100	297,480	9%
Information Technology	8,729,700	7,705,927	8,821,700	7,863,422	92,000	157,495	2%
Office of the City Attorney	7,493,900	6,322,653	7,615,100	6,749,885	121,200	427,232	7%
Management and Budget	1,823,700	1,678,094	2,135,400	1,945,810	311,700	267,716	16%
Procurement	2,063,000	1,886,599	2,162,200	1,999,030	99,200	112,431	6%
Office of Equal Opportunity & Diversity	356,000	321,132	369,900	351,275	13,900	30,142	9%
Finance	8,616,200	7,335,239	8,506,800	7,877,632	(109,400)	542,394	7%
Capital Improvements Administration	5,153,700	4,334,215	5,330,200	5,850,026	176,500	1,515,811	35%
Office of Grants Administration	1,051,100	866,653	1,265,500	1,016,504	214,400	149,851	17%
City Administration	-	-	-	28,888	-	28,888	-
Non-Departmental	30,865,400	22,782,174	50,450,300	15,570,145	19,584,900	(7,212,029)	(32)%
Pensions	-	28,762	-	40,295	-	11,533	40%
Risk Management	2,928,700	2,426,049	2,924,900	2,393,782	(3,800)	(32,267)	(1)%
Office of Film and Entertainment	341,700	281,363	381,100	348,278	39,400	66,914	24%
Total General Government	88,692,200	72,956,060	110,635,300	70,367,877	21,943,100	(2,588,183)	
Building	10,123,800	8,507,485	10,361,800	9,027,091	238,000	519,606	6%
Planning and Zoning	6,779,600	5,755,451	6,718,600	5,958,572	(61,000)	203,121	4%
Red Light Camera	154,400	140,793	82,000	77,521	(72,400)	(63,271)	(45)%
Total Planning and Development	17,057,800	14,403,729	17,162,400	15,063,184	104,600	659,456	
Solid Waste	30,983,500	27,073,067	30,598,900	27,625,437	(384,600)	552,369	2%
General Service Administration	21,546,300	18,886,599	23,131,600	19,637,563	1,585,300	750,964	4%
Public - Works	18,683,700	16,309,981	20,685,800	18,355,403	2,002,100	2,045,421	13%
Total Public Works	71,213,500	62,269,648	74,416,300	65,618,402	3,202,800	3,348,755	
Office of Code Compliance	4,712,900	4,020,760	5,584,500	4,965,323	871,600	944,564	23%
Fire - Rescue	110,087,900	97,071,576	111,880,700	114,049,214	1,792,800	16,977,637	17%
Police	188,987,900	169,875,012	208,836,700	200,351,054	19,848,800	30,476,043	18%
Total Public Safety	303,788,700	270,967,348	326,301,900	319,365,591	22,513,200	48,398,244	
Public Facilities	7,648,400	6,698,216	8,525,100	7,464,105	876,700	765,889	11%
Parks and Recreation	32,746,100	28,541,072	35,613,400	32,433,133	2,867,300	3,892,061	14%
Community Development	-	-	2,252,700	2,318,532	2,252,700	2,318,532	-
Total Other	40,394,500	35,239,288	46,391,200	42,215,770	5,996,700	6,976,482	
Total Expenditures	521,146,700	455,836,073	574,907,100	512,630,826	53,760,400	56,794,753	
Revenues Over (Under) Expenditures	55,740,000	84,308,713	64,146,500	74,254,614	8,406,500	(10,054,099)	
Transfers In	5,899,200	767,920	4,181,100	5,901,648	(1,718,100)	5,133,727	669%
Transfers Out	(61,643,200)	(56,062,362)	(68,361,800)	(86,348,600)	(6,718,600)	(30,286,238)	-
Proceeds from Sale of Property	4,000	303,889	34,200	441,720	30,200	137,831	45%
Other Financing Sources (Uses)	(55,740,000)	(54,990,552)	(64,146,500)	(80,005,232)	(8,406,500)	(25,014,680)	
Total Revenue Over (Under) Expenditures	-	29,318,161	-	(5,750,618)	-	(35,068,780)	

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

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

	Aug FY-2015		Aug FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Fines and Forfeitures	-	-	-	140	-	140	-
Charges for Services	-	135,328	-	149,653	-	14,326	11%
Other	168,294,800	158,091,172	80,484,700	81,373,177	(87,810,100)	(76,717,995)	(49)%
Total Revenues	168,294,800	158,226,500	80,484,700	81,522,971	(87,810,100)	(76,703,530)	
Expenditures							
Information Technology	4,301,100	4,029,209	4,823,800	5,125,851	522,700	1,096,641	27%
Finance	-	(159)	-	6,227	-	6,386	-
Non-Departmental	-	-	-	6,982	-	6,982	-
Pensions	88,783,900	85,600,725	-	140,803	(88,783,900)	(85,459,922)	(100)%
Risk Management	77,374,800	59,967,038	75,660,900	69,895,999	(1,713,900)	9,928,961	17%
Total General Government	170,459,800	149,596,813	80,484,700	75,175,862	(89,975,100)	(74,420,951)	
Total Expenditures	170,459,800	149,596,813	80,484,700	75,175,862	(89,975,100)	(74,420,951)	
Revenues Over (Under) Expenditures	(2,165,000)	8,629,687	-	6,347,109	2,165,000	(2,282,579)	
Total Revenue Over (Under) Expenditures	-	10,794,687	-	6,347,109	-	(4,447,579)	

* Unaudited, as adjusted through August 2016

** Amounts obtained from Budget Dept.



Section 2 – Special Revenue Funds

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

Financial Update – Special Revenue Funds

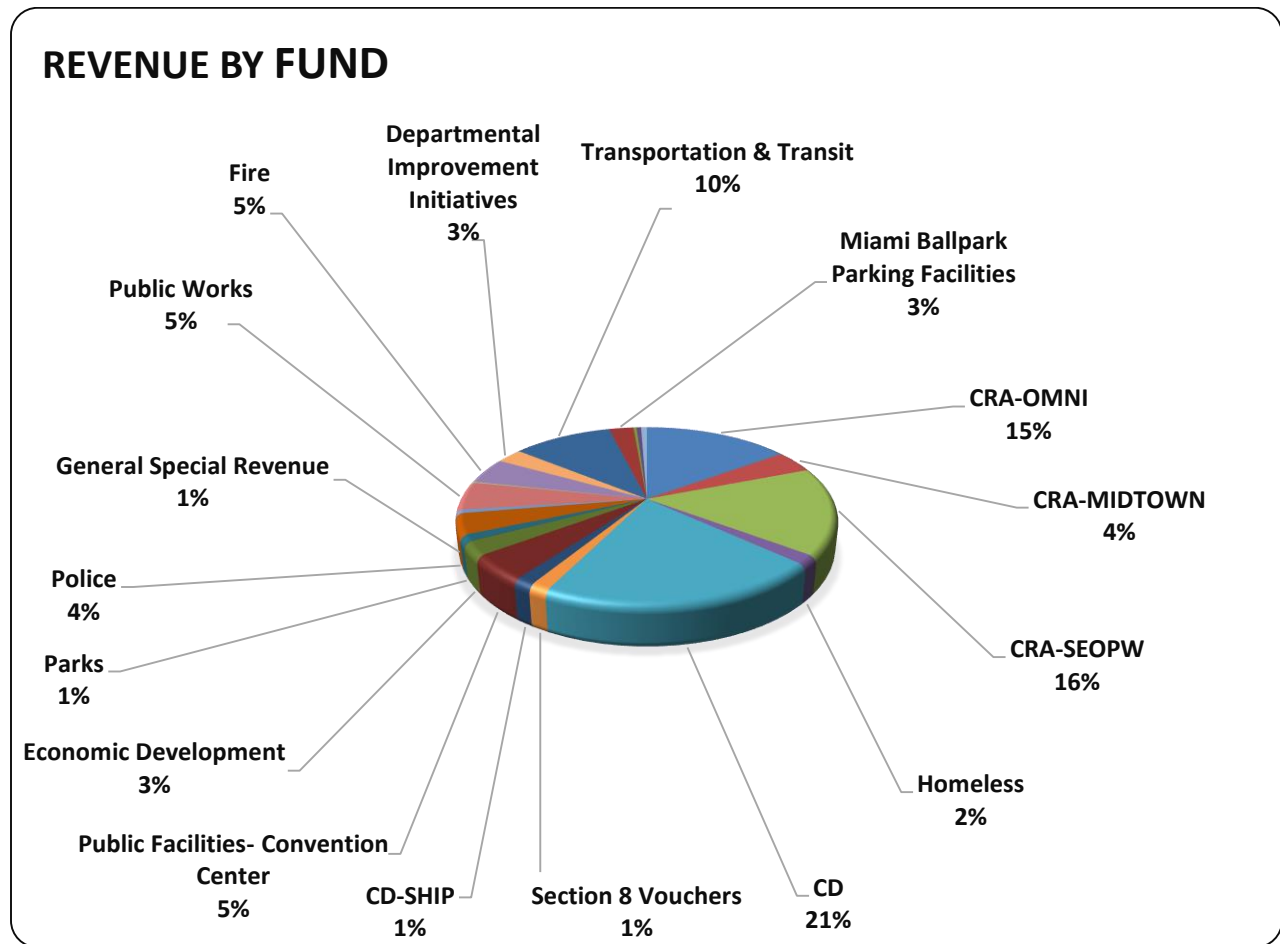
Fiscal Year 2016 – For the Month of August

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 August 31, 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 August 31, 2016, year to date revenues were \$ 115,367,501. The revenues by fund are depicted in the following chart:



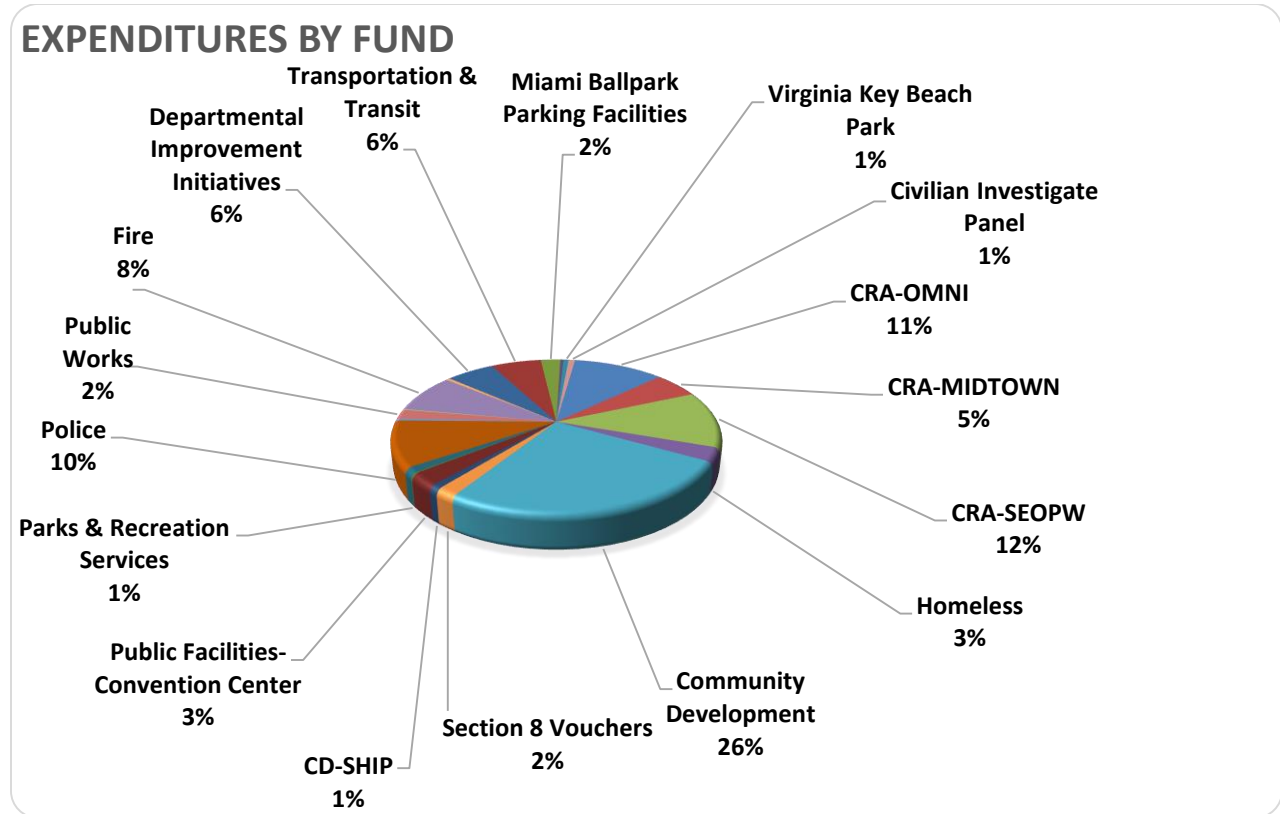
As revealed by the chart, Community Development, CRA-SEOPW and CRA Omni Funds contribute approximately 52% of total revenues for the City's special revenue funds. These funds show revenues of \$23,654,122; \$18,371,069 and \$17,142,260 respectively.

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 August 31, 2016, the City received CDBG and HOPWA revenues of approximately \$5,237,688 and \$9,715,738 respectively.

Expenditures

The expenditures for the SRF were \$ 85,451,776 as of August 31, 2016. Community Development, CRA-SEOPW, and CRA-OMNI funds have the highest expenditures within the SRF. These funds represent approximately 49% 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 August 31, 2016, there were no expenses reported as non-reimbursable expenditures.

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

	Omni CRA	Midtown CRA	SEOPW CRA	Homeless Program
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	10,098,977	(2,834)	32,914,740	(9,054)
115000 - Accounts Receivable	26,214	-	38,944	3,325
115090 - Unbilled Receivable	-	-	-	137,222
117000 - Allowance For Uncollectible Accounts	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	(3,287)	-	-	-
133010 - Allowance for Uncollectible Grants	(22,927)	-	-	(181)
135000 - Interest And Dividends Receivable	14,474	-	42,474	-
135100 - Interest And Dividends Receivable-Paid	-	-	-	-
137000 - Market Gain/Loss Investments	(695)	-	(2,356)	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	23,115	-
Total Assets	\$ 10,112,757	\$ (2,834)	\$ 33,016,916	\$ 131,313
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	12,979	-	132,555	8,305
205100 - Retainage Payable	381,384	-	861,242	-
208000 - Due To Other Governmental Units	(6,574)	-	-	-
214000 - Accrued Expenditure Payable	(1,814)	(3,000)	-	-
216000 - Accrued Wages Payable	9,518	-	-	46,408
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	14,961	-
223000 - Deferred Revenue	1	-	-	-
223100 - Deferred Revenue-PnG	-	-	-	(1)
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	395,495	(3,000)	1,008,757	54,713
Fund Balances:				
305000 - Fund Balance-Reserved for	(20,700)	-	-	-
315000 - Fund Balance-Unreserved	9,737,962	166	31,743,671	76,600
316000 - Retained Earnings-Unreserved	-	-	264,488	-
Total Fund Balance (Deficit)	9,717,262	166	32,008,159	76,600
Total Liabilities and Fund Balance (Deficit)	\$ 10,112,757	\$ (2,834)	\$ 33,016,916	\$ 131,313

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

	Community Development	Housing Choice Vouchers	SHIP	Convention Center
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	10,071,209	181,029	1,092,081	6,596,715
115000 - Accounts Receivable	486,915	-	-	128,770
115090 - Unbilled Receivable	3,625,321	-	-	-
117000 - Allowance For Uncollectible Accounts	(314,306)	-	-	-
128900 - Notes Receivable-Non-Current Portion	1,794	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	(32,811)	-	-	(29,215)
135000 - Interest And Dividends Receivable	910	1	242	-
135100 - Interest And Dividends Receivable- Paid	3,953	-	-	-
137000 - Market Gain/Loss Investments	(21)	-	-	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 13,842,963	\$ 181,030	\$ 1,092,323	\$ 6,696,271
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	489,534	4,085	-	605
205100 - Retainage Payable	8,378	-	-	-
208000 - Due To Other Governmental Units	134,985	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	64,301	-	-	6,130
217000 - Accrued Taxes Payable	-	-	-	0
220000 - Deposits	59,130	-	-	-
223000 - Deferred Revenue	(18)	-	-	-
223100 - Deferred Revenue-PnG	0	-	-	48,400
229000 - Other Current Liabilities	4,224	-	-	-
Total Liabilities	760,534	4,085	-	55,136
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	13,071,984	176,945	1,092,323	36,415,113
316000 - Retained Earnings-Unreserved	10,445	-	-	(29,773,978)
Total Fund Balance (Deficit)	13,082,429	176,945	1,092,323	6,641,135
Total Liabilities and Fund Balance (Deficit)	\$ 13,842,963	\$ 181,030	\$ 1,092,323	\$ 6,696,271

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

	Economic Development & Planning Services	NET Offices	Parks & Recreation Services	Police Services
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	17,205,501	1,619,718	2,945,023	2,013,151
115000 - Accounts Receivable	1,000	87,465	40,988	637,090
115090 - Unbilled Receivable	-	-	-	1,313,230
117000 - Allowance For Uncollectible Accounts	-	(80,373)	(39,728)	(5,200)
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	-	-	(1,032)	(77,160)
135000 - Interest And Dividends Receivable	-	-	1	5,266
135100 - Interest And Dividends Receivable- Paid	-	-	0	-
137000 - Market Gain/Loss Investments	-	-	-	(6)
155000 - Prepaid Items	-	-	-	1,729
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 17,206,501	\$ 1,626,810	\$ 2,945,252	\$ 3,888,100
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	3,595
202000 - Accounts Payable	19,096	-	2,274	570,546
205100 - Retainage Payable	-	11,478	0	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	1,756	-	3,341	143,855
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	324	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	-	-	(1)
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	20,853	11,802	5,614	717,995
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	17,185,649	1,615,008	2,939,638	3,170,105
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	17,185,649	1,615,008	2,939,638	3,170,105
Total Liabilities and Fund Balance (Deficit)	\$ 17,206,501	\$ 1,626,810	\$ 2,945,252	\$ 3,888,100

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

	Law Enforcement Trust	Public Works Services	City Clerk Services	Emergency Services
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	1,991,650	7,496,376	874,932	2,328,835
115000 - Accounts Receivable	8	3,317	1,404	-
115090 - Unbilled Receivable	-	-	-	-
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	2,337	485	-	-
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	(126)	-	-	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 1,993,861	\$ 7,496,911	\$ 874,932	\$ 2,328,835
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	3,000	(22,324)	-	1,535
205100 - Retainage Payable	-	142,468	-	3,182
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	-	-	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	112,413	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	-	-	-
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	115,413	120,144	-	4,716
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	1,878,448	7,376,766	874,932	2,324,119
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	1,878,448	7,376,766	874,932	2,324,119
Total Liabilities and Fund Balance (Deficit)	\$ 1,993,861	\$ 7,496,911	\$ 874,932	\$ 2,328,835

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

	Fire Rescue Services	General Special Revenues	Departmental Improvement Initiatives	Transportation & Transit
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	(76,704)	997,148	6,854,404	10,556,900
115000 - Accounts Receivable	19,934	47,332	1,251,388	-
115090 - Unbilled Receivable	3,149,393	124,167	85,711	-
117000 - Allowance For Uncollectible Accounts	-	-	(717,240)	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	(15,052)	(110,710)	(3,196)	-
135000 - Interest And Dividends Receivable	58	-	-	14,678
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	-	-	-	(352)
155000 - Prepaid Items	21,897	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 3,099,526	\$ 1,057,938	\$ 7,471,067	\$ 10,571,226
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	209,874	48,284	93,640	493,201
205100 - Retainage Payable	-	71,458	-	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	27,139	-	79,203	11,621
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	0	0	-
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	237,013	119,742	172,844	504,822
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	2,862,513	938,196	7,298,223	10,066,404
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	2,862,513	938,196	7,298,223	10,066,404
Total Liabilities and Fund Balance (Deficit)	\$ 3,099,526	\$ 1,057,938	\$ 7,471,067	\$ 10,571,226

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

	Miami Ballpark Parking Facilities	Liberty City Revitalization Trust	Virginia Key Beach Park Trust	Solid Waste Recycling Trust
Assets				
103000 - Cash With Fiscal Agent	-	-	14,682	-
104000 - Equity In Pooled Cash	(17,685)	441,979	108,690	1,178,479
115000 - Accounts Receivable	783	-	11,984	-
115090 - Unbilled Receivable	-	-	-	-
117000 - Allowance For Uncollectible Accounts	(783)	-	(11,884)	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	-	-	-	-
135000 - Interest And Dividends Receivable	-	71	202	960
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	-	-	(18)	(86)
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ (17,685)	\$ 442,049	\$ 123,655	\$ 1,179,354
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	-	1,606	14,585	33,000
205100 - Retainage Payable	-	-	-	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	-	-	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	-	-	-
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	-	1,606	14,585	33,000
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	(17,685)	440,443	109,070	1,146,354
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	(17,685)	440,443	109,070	1,146,354
Total Liabilities and Fund Balance (Deficit)	\$ (17,685)	\$ 442,049	\$ 123,655	\$ 1,179,354

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

	<u>Civilian Investigative Panel</u>	<u>Total Special Revenue</u>
Assets		
103000 - Cash With Fiscal Agent	-	14,682
104000 - Equity In Pooled Cash	180,856	117,642,118
115000 - Accounts Receivable	-	2,786,863
115090 - Unbilled Receivable	-	8,435,045
117000 - Allowance For Uncollectible Accounts	-	(1,174,192)
128900 - Notes Receivable-Non-Current Portion	-	1,794
133000 - Due From Other Governmental Units	-	(3,287)
133010 - Allowance for Uncollectible Grants	-	(292,285)
135000 - Interest And Dividends Receivable	-	82,158
135100 - Interest And Dividends Receivable- Paid	-	3,952
137000 - Market Gain/Loss Investments	-	(3,660)
155000 - Prepaid Items	718	24,344
156000 - Other Assets-Current	-	23,115
Total Assets	<u>\$ 181,574</u>	<u>\$ 127,540,646</u>
Liabilities and Fund Balances		
Liabilities:		
201000 - Vouchers Payable	-	3,595
202000 - Accounts Payable	24,379	2,140,761
205100 - Retainage Payable	-	1,479,589
208000 - Due To Other Governmental Units	-	128,411
214000 - Accrued Expenditure Payable	-	(4,814)
216000 - Accrued Wages Payable	9,242	402,514
217000 - Accrued Taxes Payable	-	0
220000 - Deposits	-	186,828
223000 - Deferred Revenue	-	(17)
223100 - Deferred Revenue-PnG	-	48,398
229000 - Other Current Liabilities	-	4,224
Total Liabilities	<u>33,621</u>	<u>4,389,489</u>
Fund Balances:		
305000 - Fund Balance-Reserved for	-	(20,700)
315000 - Fund Balance-Unreserved	147,953	152,670,901
316000 - Retained Earnings-Unreserved	-	(29,499,045)
Total Fund Balance (Deficit)	<u>147,953</u>	<u>123,151,156</u>
Total Liabilities and Fund Balance (Deficit)	<u>\$ 181,574</u>	<u>\$ 127,540,646</u>

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

	Omni CRA		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 15,491,844	\$ 14,948,972	\$ 542,872
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	641,493	(641,493)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	57,954	(57,954)
Impact Fees	-	-	-
Other	12,086,792	1,493,841	10,592,952
Licenses and Permits	-	-	-
Total Revenues	27,578,636	17,142,260	10,436,376
Expenditures:			
Personnel Expenses	508,316	458,661	49,654
Operating Expenses	5,894,799	6,337,813	(443,014)
Capital Expenses	7,942,035	1,994,076	5,947,959
Principal	-	-	-
Interest	-	-	-
Grants and Aids	5,201,692	408,339	4,793,353
Advances	-	-	-
Other Financing Uses	-	(1,000)	1,000
Budget Reserve	118,000	-	118,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	19,664,842	9,197,889	10,466,953
Revenues Over (Under) Expenditures	7,913,794	7,944,370	(30,576)
Other Financing Sources (Uses)			
Transfers In	740,583	740,582	1
Transfers Out	(8,654,377)	(5,417,864)	(3,236,513)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(7,913,794)	(4,677,282)	(3,236,513)
Total Revenues Over (Under) Expenditures	\$ -	\$ 3,267,089	\$ (3,267,089)

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	Midtown CRA		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 4,855,880	\$ 4,702,260	\$ 153,620
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	4,855,880	4,702,260	153,620
Expenditures:			
Personnel Expenses	-	1,320	(1,320)
Operating Expenses	4,812,321	4,656,537	155,784
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,812,321	4,657,857	154,464
Revenues Over (Under) Expenditures	43,559	44,403	(844)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(43,559)	(43,559)	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(43,559)	(43,559)	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 844	\$ (844)

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	SEOPW CRA		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 16,217,649	\$ 16,460,269	\$ (242,620)
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	1,641,946	(1,641,946)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	166,114	(166,114)
Impact Fees	-	-	-
Other	34,858,127	102,740	34,755,387
Licenses and Permits	-	-	-
Total Revenues	51,075,776	18,371,069	32,704,707
Expenditures:			
Personnel Expenses	1,345,150	1,030,438	314,712
Operating Expenses	2,779,463	1,957,042	822,421
Capital Expenses	8,025,129	772,700	7,252,429
Principal	-	-	-
Interest	-	-	-
Grants and Aids	27,529,840	6,373,780	21,156,060
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,067,014	-	1,067,014
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	40,746,596	10,133,960	30,612,636
Revenues Over (Under) Expenditures	10,329,180	8,237,109	2,092,071
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(10,329,180)	(7,526,967)	(2,802,213)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(10,329,180)	(7,526,967)	(2,802,213)
Total Revenues Over (Under) Expenditures	\$ -	\$ 710,141	\$ (710,141)

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	Homeless Program		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	1,911,200	1,837,178	74,022
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	352,400	(6,008)	358,408
Licenses and Permits	-	-	-
Total Revenues	2,263,600	1,831,171	432,429
Expenditures:			
Personnel Expenses	2,187,200	1,352,003	835,197
Operating Expenses	687,900	1,096,622	(408,722)
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	91,300	-	91,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	2,966,400	2,448,624	517,776
Revenues Over (Under) Expenditures	(702,800)	(617,454)	(85,346)
Other Financing Sources (Uses)			
Transfers In	702,800	612,800	90,000
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	702,800	612,800	90,000
Total Revenues Over (Under) Expenditures	\$ -	(4,654)	\$ 4,654

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	Community Development		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	50,417,700	22,209,739	28,207,961
Charges for Services	-	406,411	(406,411)
Investment Earnings (Loss)	-	1,923	(1,923)
Impact Fees	-	-	-
Other	6,990,800	35,987	6,954,813
Licenses and Permits	-	1,000,061	(1,000,061)
Total Revenues	57,408,500	23,654,122	33,754,378
Expenditures:			
Personnel Expenses	2,812,200	2,552,568	259,632
Operating Expenses	245,500	158,585	86,915
Capital Expenses	1,058,900	2,150,259	(1,091,359)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	52,690,900	17,250,280	35,440,620
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,000	-	1,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	56,808,500	22,119,579	34,688,921
Revenues Over (Under) Expenditures	600,000	1,534,542	(934,542)
Other Financing Sources (Uses)			
Transfers In	-	800,000	(800,000)
Transfers Out	(600,000)	(600,000)	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(600,000)	200,000	(800,000)
Total Revenues Over (Under) Expenditures	\$ -	\$ 1,734,542	\$ (1,734,542)

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Housing Choice Vouchers

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	1,974,700	1,621,336	353,364
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	1,974,700	1,621,336	353,364
Expenditures:			
Personnel Expenses	-	77,225	(77,225)
Operating Expenses	5,300	5,724	(424)
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	1,969,400	1,454,451	514,949
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,974,700	1,537,400	437,300
Revenues Over (Under) Expenditures	-	83,936	(83,936)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 83,936	\$ (83,936)

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	SHIP		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	70,000	1,321,076	(1,251,076)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	209	(209)
Impact Fees	-	-	-
Other	-	263,859	(263,859)
Licenses and Permits	-	-	-
Total Revenues	70,000	1,585,143	(1,515,143)
Expenditures:			
Personnel Expenses	-	31,821	(31,821)
Operating Expenses	400	1,071	(671)
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	69,600	685,578	(615,978)
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	70,000	718,470	(648,470)
Revenues Over (Under) Expenditures	-	866,674	(866,674)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 866,674	\$ (866,674)

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	Convention Center		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	35,639	(35,639)
Intergovernmental Revenues	-	13,981	(13,981)
Charges for Services	6,353,800	4,947,048	1,406,752
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	75,000	298,726	(223,726)
Licenses and Permits	-	-	-
Total Revenues	6,428,800	5,295,394	1,133,406
Expenditures:			
Personnel Expenses	483,200	418,252	64,948
Operating Expenses	3,800,300	1,832,361	1,967,939
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	204,300	-	204,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,487,800	2,250,613	2,237,187
Revenues Over (Under) Expenditures	1,941,000	3,044,780	(1,103,780)
Other Financing Sources (Uses)			
Transfers In	1,324,200	1,324,200	-
Transfers Out	(3,265,200)	(3,265,200)	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(1,941,000)	(1,941,000)	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 1,103,780	\$ (1,103,780)

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	Economic Development & Planning Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	(1,116)	1,116
Charges for Services	1,985,000	2,871,812	(886,812)
Investment Earnings (Loss)	-	(868)	868
Impact Fees	-	-	-
Other	13,846,900	-	13,846,900
Licenses and Permits	24,000	24,000	-
Total Revenues	15,855,900	2,893,827	12,962,073
Expenditures:			
Personnel Expenses	-	18,342	(18,342)
Operating Expenses	-	106,018	(106,018)
Capital Expenses	225,000	3,246	221,754
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	15,704,900	-	15,704,900
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	15,929,900	127,607	15,802,293
Revenues Over (Under) Expenditures	(74,000)	2,766,221	(2,840,221)
Other Financing Sources (Uses)			
Transfers In	74,000	74,000	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	74,000	74,000	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 2,840,221	\$ (2,840,221)

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	NET Offices		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	1,600	(1,600)
Intergovernmental Revenues	-	-	-
Charges for Services	-	55,025	(55,025)
Investment Earnings (Loss)	-	1,963	(1,963)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	(941)	941
Total Revenues	-	57,647	(57,647)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	-	-
Revenues Over (Under) Expenditures	-	57,647	(57,647)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 57,647	\$ (57,647)

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	Parks & Recreation Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	474,100	689,149	(215,049)
Charges for Services	70,000	59,567	10,433
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	966,700	559,501	407,199
Licenses and Permits	-	-	-
Total Revenues	1,510,800	1,308,216	202,584
Expenditures:			
Personnel Expenses	354,300	193,890	160,410
Operating Expenses	733,800	749,609	(15,809)
Capital Expenses	462,000	23,648	438,352
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	26,000	-	26,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,576,100	967,147	608,953
Revenues Over (Under) Expenditures	(65,300)	341,069	(406,369)
Other Financing Sources (Uses)			
Transfers In	65,300	88,004	(22,704)
Transfers Out	-	(200,000)	200,000
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	65,300	(111,996)	177,296
Total Revenues Over (Under) Expenditures	\$ -	\$ 229,073	\$ (229,073)

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	Police Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	5,000	-	5,000
Intergovernmental Revenues	5,705,300	4,162,675	1,542,625
Charges for Services	886,000	168,665	717,335
Investment Earnings (Loss)	-	2,813	(2,813)
Impact Fees	-	-	-
Other	3,485,100	1,500	3,483,600
Licenses and Permits	-	-	-
Total Revenues	10,081,400	4,335,653	5,745,747
Expenditures:			
Personnel Expenses	7,205,200	5,827,519	1,377,681
Operating Expenses	2,217,800	1,632,758	585,042
Capital Expenses	1,050,900	822,275	228,625
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	3,643,600	-	3,643,600
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	14,117,500	8,288,267	5,829,233
Revenues Over (Under) Expenditures	(4,036,100)	(3,952,614)	(83,486)
Other Financing Sources (Uses)			
Transfers In	4,036,100	7,717,123	(3,681,023)
Transfers Out	-	(4,121,623)	4,121,623
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	4,036,100	3,595,500	440,600
Total Revenues Over (Under) Expenditures	\$ -	(357,114)	\$ 357,114

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Law Enforcement Trust

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	650,000	714,242	(64,242)
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	7,061	(7,061)
Impact Fees	-	-	-
Other	1,579,500	-	1,579,500
Licenses and Permits	-	-	-
Total Revenues	2,229,500	721,303	1,508,197
Expenditures:			
Personnel Expenses	363,300	91,661	271,639
Operating Expenses	544,500	236,979	307,521
Capital Expenses	611,500	2,819	608,681
Principal	-	-	-
Interest	-	-	-
Grants and Aids	25,000	25,000	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	685,200	-	685,200
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	2,229,500	356,458	1,873,042
Revenues Over (Under) Expenditures	-	364,845	(364,845)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 364,845	\$ (364,845)

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	Public Works Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	2,200,000	5,736,393	(3,536,393)
Investment Earnings (Loss)	-	162	(162)
Impact Fees	-	-	-
Other	4,920,700	-	4,920,700
Licenses and Permits	-	183,266	(183,266)
Total Revenues	7,120,700	5,919,820	1,200,880
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	1,874,300	1,094,321	779,979
Capital Expenses	-	588,577	(588,577)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	2,136,100	-	2,136,100
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,010,400	1,682,898	2,327,502
Revenues Over (Under) Expenditures	3,110,300	4,236,922	(1,126,622)
Other Financing Sources (Uses)			
Transfers In	-	215	(215)
Transfers Out	(3,110,300)	(3,110,300)	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(3,110,300)	(3,110,085)	(215)
Total Revenues Over (Under) Expenditures	\$ -	\$ 1,126,837	\$ (1,126,837)

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

	City Clerk Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	75,000	175,261	(100,261)
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	542,400	-	542,400
Licenses and Permits	-	-	-
Total Revenues	617,400	175,261	442,139
Expenditures:			
Personnel Expenses	73,100	72,360	740
Operating Expenses	41,800	27,670	14,130
Capital Expenses	-	18,128	(18,128)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	550,000	-	550,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	664,900	119,631	545,269
Revenues Over (Under) Expenditures	(47,500)	55,630	(103,130)
Other Financing Sources (Uses)			
Transfers In	47,500	47,500	-
Transfers Out	-	(33,300)	33,300
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	47,500	14,200	33,300
Total Revenues Over (Under) Expenditures	\$ -	\$ 69,830	\$ (69,830)

City of Miami, Florida
Statement of Revenue, Expenditures
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All Special Revenue Funds
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	Fire Rescue Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	33,200	5,432,963	(5,399,763)
Charges for Services	-	3,189	(3,189)
Investment Earnings (Loss)	-	49	(49)
Impact Fees	-	-	-
Other	4,910,400	2,257	4,908,143
Licenses and Permits	-	-	-
Total Revenues	4,943,600	5,438,458	(494,858)
Expenditures:			
Personnel Expenses	2,806,200	2,728,916	77,284
Operating Expenses	1,604,100	3,965,364	(2,361,264)
Capital Expenses	-	269,740	(269,740)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	4,482	(4,482)
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,813,300	-	1,813,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	6,223,600	6,967,325	(743,725)
Revenues Over (Under) Expenditures	(1,280,000)	(1,528,867)	248,867
Other Financing Sources (Uses)			
Transfers In	1,280,000	1,282,975	(2,975)
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	1,280,000	1,282,975	(2,975)
Total Revenues Over (Under) Expenditures	\$ -	(245,892)	\$ 245,892

City of Miami, Florida
Statement of Revenue, Expenditures
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Year to Date Aug FY - 2016

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

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

	General Special Revenues		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	918,300	640,875	277,425
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	25,700	359,529	(333,829)
Licenses and Permits	-	-	-
Total Revenues	944,000	1,000,405	(56,405)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	918,300	399,238	519,062
Capital Expenses	-	584	(584)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	25,700	-	25,700
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	944,000	399,821	544,179
Revenues Over (Under) Expenditures	-	600,583	(600,583)
Other Financing Sources (Uses)			
Transfers In	-	156,000	(156,000)
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	156,000	(156,000)
Total Revenues Over (Under) Expenditures	\$ -	\$ 756,583	\$ (756,583)

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

Departmental Improvement Initiatives

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	320,000	1,456,873	(1,136,873)
Intergovernmental Revenues	2,052,600	1,486,043	566,557
Charges for Services	-	-	-
Investment Earnings (Loss)	-	31,826	(31,826)
Impact Fees	-	-	-
Other	2,018,400	115,019	1,903,381
Licenses and Permits	-	-	-
Total Revenues	4,391,000	3,089,761	1,301,239
Expenditures:			
Personnel Expenses	2,588,700	1,808,509	780,191
Operating Expenses	1,608,100	1,543,110	64,990
Capital Expenses	-	266,219	(266,219)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	260,000	1,281,961	(1,021,961)
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	3,667,500	-	3,667,500
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	8,124,300	4,903,153	3,221,147
Revenues Over (Under) Expenditures	(3,733,300)	(1,813,392)	(1,919,908)
Other Financing Sources (Uses)			
Transfers In	3,733,300	6,241,741	(2,508,441)
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	3,733,300	6,241,741	(2,508,441)
Total Revenues Over (Under) Expenditures	\$ -	\$ 4,428,349	\$ (4,428,349)

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

Transportation & Transit

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	15,742,900	11,716,431	4,026,469
Charges for Services	-	-	-
Investment Earnings (Loss)	-	41,109	(41,109)
Impact Fees	-	-	-
Other	5,833,500	-	5,833,500
Licenses and Permits	-	-	-
Total Revenues	21,576,400	11,757,540	9,818,860
Expenditures:			
Personnel Expenses	955,400	672,028	283,372
Operating Expenses	25,500	4,417,617	(4,392,117)
Capital Expenses	-	5,936	(5,936)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	3,000,000	-	3,000,000
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	5,638,300	-	5,638,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	9,619,200	5,095,581	4,523,619
Revenues Over (Under) Expenditures	11,957,200	6,661,958	5,295,242
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(11,957,200)	(13,957,400)	2,000,200
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(11,957,200)	(13,957,400)	2,000,200
Total Revenues Over (Under) Expenditures	\$ -	(7,295,442)	\$ 7,295,442

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

Miami Ballpark Parking Facilities			
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	5,536,900	2,890,259	2,646,641
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	1,061,500	-	1,061,500
Licenses and Permits	-	-	-
Total Revenues	6,598,400	2,890,259	3,708,141
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	2,921,700	1,987,491	934,209
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	717,000	-	717,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	3,638,700	1,987,491	1,651,209
Revenues Over (Under) Expenditures	2,959,700	902,768	2,056,932
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(2,959,700)	(2,959,700)	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(2,959,700)	(2,959,700)	-
Total Revenues Over (Under) Expenditures	\$ -	\$ (2,056,932)	\$ 2,056,932

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

Liberty City Revitalization Trust

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	199,000	349,000	(150,000)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	26	(26)
Impact Fees	-	-	-
Other	427,843	10,775	417,068
Licenses and Permits	-	-	-
Total Revenues	626,843	359,801	267,042
Expenditures:			
Personnel Expenses	196,293	274,315	(78,022)
Operating Expenses	45,700	47,034	(1,334)
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	384,850	-	384,850
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	626,843	321,349	305,494
Revenues Over (Under) Expenditures	-	38,452	(38,452)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 38,452	\$ (38,452)

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

Virginia Key Beach Park Trust

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	590,000	533,359	56,641
Investment Earnings (Loss)	-	1,007	(1,007)
Impact Fees	-	-	-
Other	146,000	-	146,000
Licenses and Permits	-	-	-
Total Revenues	736,000	534,365	201,635
Expenditures:			
Personnel Expenses	367,400	276,189	91,211
Operating Expenses	331,600	229,352	102,248
Capital Expenses	37,000	14,107	22,893
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	736,000	519,648	216,352
Revenues Over (Under) Expenditures	-	14,717	(14,717)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 14,717	\$ (14,717)

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

	Solid Waste Recycling Trust		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	4,930	(4,930)
Impact Fees	-	-	-
Other	1,194,800	-	1,194,800
Licenses and Permits	-	-	-
Total Revenues	1,194,800	4,930	1,189,870
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	60,000	34,500	25,500
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,134,800	-	1,134,800
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,194,800	34,500	1,160,300
Revenues Over (Under) Expenditures	-	(29,570)	29,570
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	(29,570)	\$ 29,570

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

12100 - Civilian Investigative Panel

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	677,500	677,500	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	40,000	-	40,000
Licenses and Permits	-	-	-
Total Revenues	717,500	677,500	40,000
Expenditures:			
Personnel Expenses	498,400	409,594	88,806
Operating Expenses	215,800	202,980	12,820
Capital Expenses	3,300	3,933	(633)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	717,500	616,507	100,993
Revenues Over (Under) Expenditures	-	60,993	(60,993)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 60,993	\$ (60,993)

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

	Total Special Revenue Category		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 36,565,373	36,111,501	\$ 453,872
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	975,000	2,208,354	(1,233,354)
Intergovernmental Revenues	80,176,500	54,440,269	25,736,231
Charges for Services	17,696,700	17,846,989	(150,289)
Investment Earnings (Loss)	-	316,277	(316,277)
Impact Fees	-	-	-
Other	95,462,562	3,237,725	92,224,837
Licenses and Permits	24,000	1,206,386	(1,182,386)
Total Revenues	230,900,135	115,367,501	115,532,634
Expenditures:			
Personnel Expenses	22,744,359	18,295,611	4,448,748
Operating Expenses	31,368,983	32,719,796	(1,350,813)
Capital Expenses	19,415,764	6,936,247	12,479,517
Principal	-	-	-
Interest	-	-	-
Grants and Aids	90,746,432	27,483,870	63,262,562
Advances	-	-	-
Other Financing Uses	-	(1,000)	1,000
Budget Reserve	37,708,864	-	37,708,864
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	201,984,402	85,451,776	116,532,626
Revenues Over (Under) Expenditures	28,915,733	29,915,725	(999,992)
Other Financing Sources (Uses)			
Transfers In	12,003,783	19,085,140	(7,081,358)
Transfers Out	(40,919,516)	(41,235,913)	316,397
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(28,915,733)	(22,150,773)	(6,764,961)
Total Revenues Over (Under) Expenditures	\$ -	7,764,952	\$ (7,764,952)



Section 3 – Debt Service Funds

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

Financial Update - Debt Service Funds

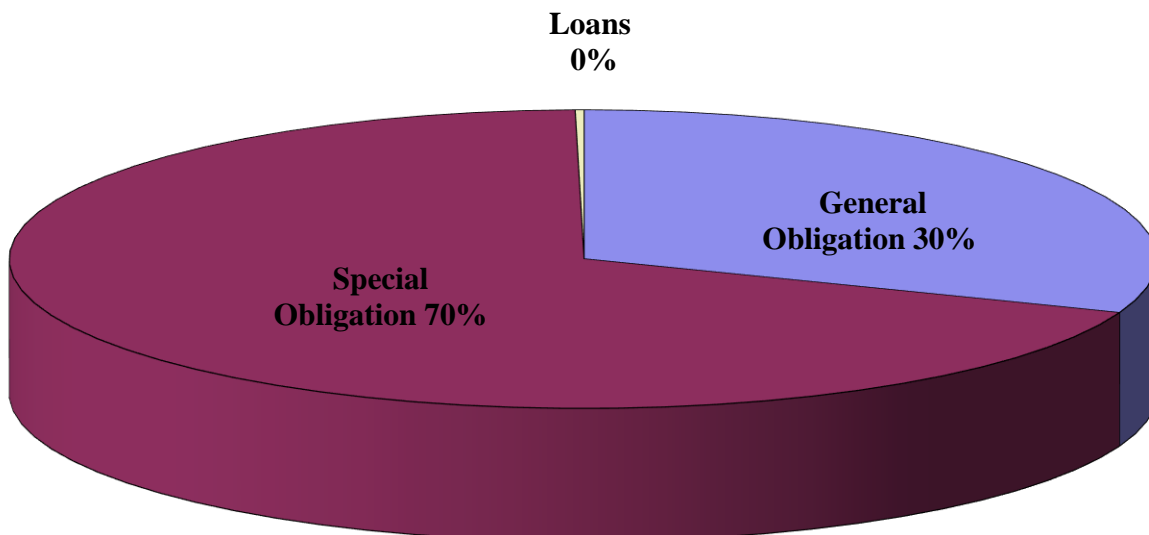
Fiscal Year 2016 – For the Month of August

The City of Miami has General Obligation Bonds, Special Obligation Bonds and Loans outstanding as of August 31, 2016.

These can be broken down as follows:

Type	Outstanding Debt	%
General Obligation Bonds	\$ 190,420,000	30%
Special Obligation Bonds	450,256,263	70%
Loans	1,708,864	0%
TOTAL	\$ 642,385,127	100%

Outstanding Debt



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

	General Obligation Bonds Debt Service Fund	Special Obligation Bonds Debt Service Fund	Total Debt Service
Assets			
103000 - Cash With Fiscal Agent	4,876,224	6,701,215	11,577,439
104000 - Equity In Pooled Cash	(665,496)	15,552,545	14,887,049
104001 - Equity In Pooled Cash-Restricted	-	18,256,532	18,256,532
115000 - Accounts Receivable	251,423	-	251,423
128900 - Notes Receivable-Non-Current Portion	-	13,821,919	13,821,919
Total Assets	<u>\$ 4,462,151</u>	<u>\$ 54,332,212</u>	<u>\$ 58,794,362</u>
Liabilities and Fund Balances			
Liabilities:			
223000 - Deferred Revenue	251,423	13,821,919	14,073,342
Total Liabilities	<u>251,423</u>	<u>13,821,919</u>	<u>14,073,342</u>
Fund Balances:			
315000 - Fund Balance-Unreserved	4,210,727	40,510,293	44,721,020
Total Fund Balance (Deficit)	<u>4,210,727</u>	<u>40,510,293</u>	<u>44,721,020</u>
Total Liabilities and Fund Balance (Deficit)	<u>\$ 4,462,151</u>	<u>\$ 54,332,212</u>	<u>\$ 58,794,362</u>

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

	20001 - GOB- Various	20002 - GOB-2002 Homeland Defense	20003 - GOB- Refunding 2007A	20005 - GOB-2009 Homeland Defense-HD3
Assets				
103000 - Cash With Fiscal Agent	4,876,224	-	-	-
104000 - Equity In Pooled Cash	(928,980)	246,967	-	-
104001 - Equity In Pooled Cash-Restricted	-	-	-	-
115000 - Accounts Receivable	251,423	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
Total Assets	\$ 4,198,667	\$ 246,967	-	-
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	251,423	-	-	-
Total Liabilities	251,423	-	-	-
Fund Balances:				
315000 - Fund Balance-Unreserved	3,947,244	246,967	-	-
Total Fund Balance (Deficit)	3,947,244	246,967	-	-
Total Liabilities and Fund Balance (Deficit)	\$ 4,198,667	\$ 246,967	-	-

City of Miami, Florida
Combining Balance Sheet
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	20006 - GOB- Limited Refunding Series 2015 - 2002/2007B	Total GOB Funds	24001 - SOB-1987 JL Knight Convention Center	24002 - SOB-1995 Pension & Comp Absence
Assets				
103000 - Cash With Fiscal Agent	-	4,876,224	-	2,509,180
104000 - Equity In Pooled Cash	16,517	(665,496)	16,982	(2,510,687)
104001 - Equity In Pooled Cash-Restricted	-	-	-	3,655,873
115000 - Accounts Receivable	-	251,423	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
Total Assets	\$ 16,517	\$ 4,462,151	\$ 16,982	\$ 3,654,366
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	-	251,423	-	-
Total Liabilities	-	251,423	-	-
Fund Balances:				
315000 - Fund Balance-Unreserved	16,517	4,210,727	16,982	3,654,366
Total Fund Balance (Deficit)	16,517	4,210,727	16,982	3,654,366
Total Liabilities and Fund Balance (Deficit)	\$ 16,517	\$ 4,462,151	\$ 16,982	\$ 3,654,366

City of Miami, Florida
 Combining Balance Sheet
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	24004 - SOB- Refinance 2002A	24006 - SOB- Refinance 2002C	24010 - SOB- Jungle Island Loan Payment	24011 - SOB-Series 2007 Str & Sdwls Improv
Assets				
103000 - Cash With Fiscal Agent	-	-	-	3,105,430
104000 - Equity In Pooled Cash	21,954	43	-	2,282,105
104001 - Equity In Pooled Cash-Restricted	-	-	-	5,870,698
115000 - Accounts Receivable	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	13,821,919	-
Total Assets	\$ 21,954	\$ 43	\$ 13,821,919	\$ 11,258,234
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	-	-	13,821,919	-
Total Liabilities	-	-	13,821,919	-
Fund Balances:				
315000 - Fund Balance-Unreserved	21,954	43	-	11,258,234
Total Fund Balance (Deficit)	21,954	43	-	11,258,234
Total Liabilities and Fund Balance (Deficit)	\$ 21,954	\$ 43	\$ 13,821,919	\$ 11,258,234

City of Miami, Florida
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	24012 - SOB- 2010A Parking Tax Exempt	24013 - SOB- 2010B Parking Taxable	24015 - SOB-Port of Miami Tunnel	27999 - SOB-Non- Ad Valorem Refunding Series 2011-A
Assets				
103000 - Cash With Fiscal Agent	-	-	1,041,855	21,277
104000 - Equity In Pooled Cash	10,911,216	114,650	26,741	(40)
104001 - Equity In Pooled Cash-Restricted	4,028,023	801,888	2,149,075	1,750,975
115000 - Accounts Receivable	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
Total Assets	\$ 14,939,238	\$ 916,538	\$ 3,217,671	\$ 1,772,212
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances:				
315000 - Fund Balance-Unreserved	14,939,238	916,538	3,217,671	1,772,212
Total Fund Balance (Deficit)	14,939,238	916,538	3,217,671	1,772,212
Total Liabilities and Fund Balance (Deficit)	\$ 14,939,238	\$ 916,538	\$ 3,217,671	\$ 1,772,212

City of Miami, Florida
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	24016 - 2014 Refunding Series 2002 A & C Bonds	26001 - SOB CRA- Tax Increment Series 2014 A-1	26002 - SOB CRA- Tax Increment Series 2014 A-2	24018 - 2015 Vehicle Lease Debt Service
Assets				
103000 - Cash With Fiscal Agent	83	23,389	-	-
104000 - Equity In Pooled Cash	2,366,180	-	-	2,323,400
104001 - Equity In Pooled Cash-Restricted	-	-	-	-
115000 - Accounts Receivable	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
Total Assets	\$ 2,366,263	\$ 23,389	-	\$ 2,323,400
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances:				
315000 - Fund Balance-Unreserved	2,366,263	23,389	-	2,323,400
Total Fund Balance (Deficit)	2,366,263	23,389	-	2,323,400
Total Liabilities and Fund Balance (Deficit)	\$ 2,366,263	\$ 23,389	-	\$ 2,323,400

City of Miami, Florida
Combining Balance Sheet
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	<u>Total SOB Funds</u>	<u>Total Debt Service</u>
Assets		
103000 - Cash With Fiscal Agent	6,701,215	11,577,439
104000 - Equity In Pooled Cash	15,552,545	14,887,049
104001 - Equity In Pooled Cash-Restricted	18,256,532	18,256,532
115000 - Accounts Receivable	-	251,423
128900 - Notes Receivable-Non-Current Portion	<u>13,821,919</u>	<u>13,821,919</u>
Total Assets	<u><u>\$ 54,332,212</u></u>	<u><u>\$ 58,794,362</u></u>
Liabilities and Fund Balances		
Liabilities:		
223000 - Deferred Revenue	<u>13,821,919</u>	<u>14,073,342</u>
Total Liabilities	<u>13,821,919</u>	<u>14,073,342</u>
Fund Balances:		
315000 - Fund Balance-Unreserved	<u>40,510,293</u>	<u>44,721,020</u>
Total Fund Balance (Deficit)	<u>40,510,293</u>	<u>44,721,020</u>
Total Liabilities and Fund Balance (Deficit)	<u><u>\$ 54,332,212</u></u>	<u><u>\$ 58,794,362</u></u>

City of Miami, Florida
Statement of Revenue, Expenditures
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General Obligation Bonds

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 26,103,500	\$ 25,703,239	\$ 400,261
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	1,820	(1,820)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	26,103,500	25,705,060	398,440
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	29,200	181,582	152,382
Capital Expenses	-	-	-
Principal	14,908,400	14,223,304	685,096
Interest	11,165,900	9,088,918	2,076,983
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	26,103,500	23,493,804	2,609,696
Revenues Over (Under) Expenditures	-	2,211,256	(2,211,256)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	188,861	(188,861)
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	188,861	(188,861)
Total Revenues Over (Under) Expenditures	\$ -	\$ 2,400,117	\$ (2,400,117)

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	Special Obligation Bonds		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	3,000,000	2,500,000	500,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	726	(726)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	3,000,000	2,500,726	499,274
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	6,500	1,000	5,500
Capital Expenses	-	-	-
Principal	13,800,200	11,443,117	2,357,083
Interest	22,355,000	21,312,771	1,042,229
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	36,161,700	32,756,888	3,404,812
Revenues Over (Under) Expenditures	(33,161,700)	(30,256,162)	(2,905,538)
Other Financing Sources (Uses)			
Transfers In	33,161,700	33,161,700	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	33,161,700	33,161,700	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 2,905,538	\$ (2,905,538)

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	SEOPW CRA Other Special Obligation Bonds		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	-	-	-
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	5,315,000	5,315,000
Interest	-	1,251,925	1,251,925
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	6,566,925	6,566,925
Revenues Over (Under) Expenditures	-	(6,566,925)	6,566,925
Other Financing Sources (Uses)			
Transfers In	-	6,566,925	(6,566,925)
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	6,566,925	(6,566,925)
Total Revenues Over (Under) Expenditures	\$ -	\$ -	-

City of Miami, Florida
Statement of Revenue, Expenditures
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	20001 - GOB-Various		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 784,200	\$ 2,426,017	\$ (1,641,817)
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	1,820	(1,820)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	784,200	2,427,838	(1,643,638)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	29,200	9,238	19,962
Capital Expenses	-	-	-
Principal	685,000	-	685,000
Interest	70,000	35,000	35,000
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	784,200	44,238	739,962
Revenues Over (Under) Expenditures	-	2,383,600	(2,383,600)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 2,383,600	\$ (2,383,600)

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20002 - GOB-2002 Homeland Defense

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 4,184,200	\$ 3,827,550	\$ 356,650
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	4,184,200	3,827,550	356,650
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,448,400	2,448,304	96
Interest	1,735,800	1,379,246	356,554
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,184,200	3,827,550	356,650
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

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20003 - GOB-Refunding 2007A

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 14,476,900	\$ 14,476,825	\$ 75
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	14,476,900	14,476,825	75
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	9,640,000	9,640,000	-
Interest	4,836,900	4,836,825	75
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	14,476,900	14,476,825	75
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

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20004 - GOB-2007B Homeland Defense

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

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20005 - GOB-2009 Homeland Defense-HD3

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 4,158,600	\$ 4,158,513	\$ 87
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	4,158,600	4,158,513	87
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,135,000	2,135,000	-
Interest	2,023,600	2,023,513	87
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,158,600	4,158,513	87
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

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

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ 814,334	\$ (814,334)
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	-	814,334	(814,334)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	172,344	172,344
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	814,334	814,334
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	986,678	986,678
Revenues Over (Under) Expenditures	-	(172,344)	172,344
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	188,861	(188,861)
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	188,861	(188,861)
Total Revenues Over (Under) Expenditures	\$ -	\$ 16,517	\$ (16,517)

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24001 - SOB-1987 JL Knight Convention Center

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(358)	358
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	-	(358)	358
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	-	-
Revenues Over (Under) Expenditures	-	(358)	358
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ (358)	\$ 358

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24002 - SOB-1995 Pension & Comp Absence

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	570	(570)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	-	570	(570)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	6,500	-	6,500
Capital Expenses	-	-	-
Principal	2,830,000	2,830,000	-
Interest	3,522,900	3,522,825	75
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	6,359,400	6,352,825	6,575
Revenues Over (Under) Expenditures	(6,359,400)	(6,352,255)	(7,145)
Other Financing Sources (Uses)			
Transfers In	6,359,400	6,359,400	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	6,359,400	6,359,400	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 7,145	\$ (7,145)

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24011 - SOB-Series 2007 Str & Sdwls Improv

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	399	(399)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	-	399	(399)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,895,000	2,895,000	-
Interest	6,613,400	6,613,275	125
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	9,508,400	9,508,275	125
Revenues Over (Under) Expenditures	(9,508,400)	(9,507,876)	(524)
Other Financing Sources (Uses)			
Transfers In	9,508,400	9,508,400	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	9,508,400	9,508,400	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 524	\$(524)

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

	24012 - SOB-2010A Parking Tax Exempt		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	2,160,000	1,800,000	360,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	2,160,000	1,800,000	360,000
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	4,403,400	4,403,363	38
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,403,400	4,403,363	38
Revenues Over (Under) Expenditures	(2,243,400)	(2,603,363)	359,963
Other Financing Sources (Uses)			
Transfers In	2,243,400	2,243,400	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	2,243,400	2,243,400	-
Total Revenues Over (Under) Expenditures	\$ -	\$ (359,963)	\$ 359,963

City of Miami, Florida
Statement of Revenue, Expenditures
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All Debt Funds
Year to Date Aug FY - 2016

24013 - SOB-2010B Parking Taxable

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	840,000	700,000	140,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	840,000	700,000	140,000
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	335,000	335,000	-
Interest	1,221,300	1,221,215	85
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,556,300	1,556,215	85
Revenues Over (Under) Expenditures	(716,300)	(856,215)	139,915
Other Financing Sources (Uses)			
Transfers In	716,300	716,300	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	716,300	716,300	-
Total Revenues Over (Under) Expenditures	\$ -	(139,915)	\$ 139,915

City of Miami, Florida
Statement of Revenue, Expenditures
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24015 - SOB-Port of Miami Tunnel

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	30	(30)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	-	30	(30)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,150,000	2,150,000	-
Interest	2,115,900	1,074,075	1,041,825
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,265,900	3,224,075	1,041,825
Revenues Over (Under) Expenditures	(4,265,900)	(3,224,045)	(1,041,855)
Other Financing Sources (Uses)			
Transfers In	4,265,900	4,265,900	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	4,265,900	4,265,900	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 1,041,855	\$ (1,041,855)

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

27999 - SOB-Non-Ad Valorem Refunding Series

2011-A

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	2	(2)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	-	2	(2)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	3,886,000	3,885,999	1
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	3,886,000	3,885,999	1
Revenues Over (Under) Expenditures	(3,886,000)	(3,885,997)	(3)
Other Financing Sources (Uses)			
Transfers In	3,886,000	3,886,000	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	3,886,000	3,886,000	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 3	(3)

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

24016 - 2014 Refunding Series 2002 A & C Bonds

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	83	(83)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	-	83	(83)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	1,000	1,000
Capital Expenses	-	-	-
Principal	5,590,200	3,233,117	2,357,083
Interest	592,100	592,020	80
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	6,182,300	3,826,136	2,356,164
Revenues Over (Under) Expenditures	(6,182,300)	(3,826,053)	(2,356,247)
Other Financing Sources (Uses)			
Transfers In	6,182,300	6,182,300	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	6,182,300	6,182,300	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 2,356,247	\$ (2,356,247)

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

26001 - SOB CRA-Tax Increment Series 2014 A-1

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	-	-	-
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	1,145,625	1,145,625
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	1,145,625	1,145,625
Revenues Over (Under) Expenditures	-	(1,145,625)	1,145,625
Other Financing Sources (Uses)			
Transfers In	-	1,145,625	(1,145,625)
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	1,145,625	(1,145,625)
Total Revenues Over (Under) Expenditures	\$ -	\$ -	-

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

26002 - SOB CRA-Tax Increment Series 2014 A-2

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	-	-	-
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	5,315,000	5,315,000
Interest	-	106,300	106,300
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	5,421,300	5,421,300
Revenues Over (Under) Expenditures	-	(5,421,300)	5,421,300
Other Financing Sources (Uses)			
Transfers In	-	5,421,300	(5,421,300)
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	5,421,300	(5,421,300)
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -



Section 4 – Capital Project Funds

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

Financial Update – Capital Projects Funds

Fiscal Year 2016 - For the Month of August

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 twelve capital projects funds, as follows:

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

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

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

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

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

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

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

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

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

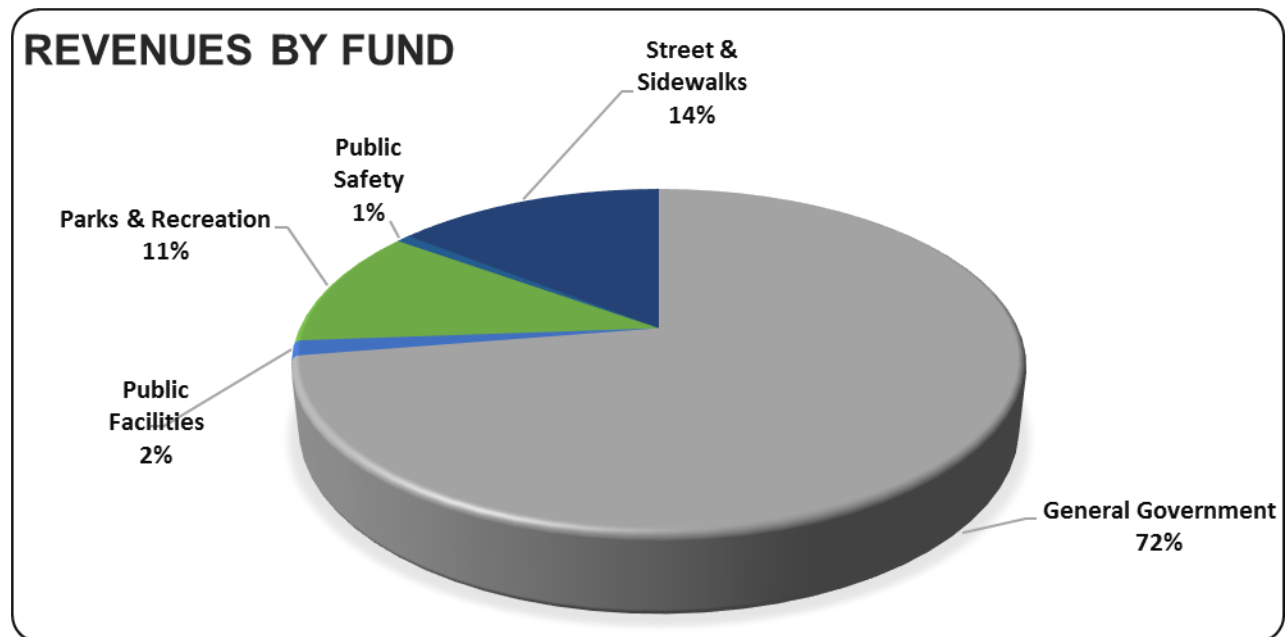
Disaster Recovery - To account for revenue received from the Federal Emergency Management Agency, insurance, and other agencies as reimbursements for citywide disasters in the areas of debris removal, roads and bridges, buildings and equipment, parks, marinas, stadiums, and other measures of relief.

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

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

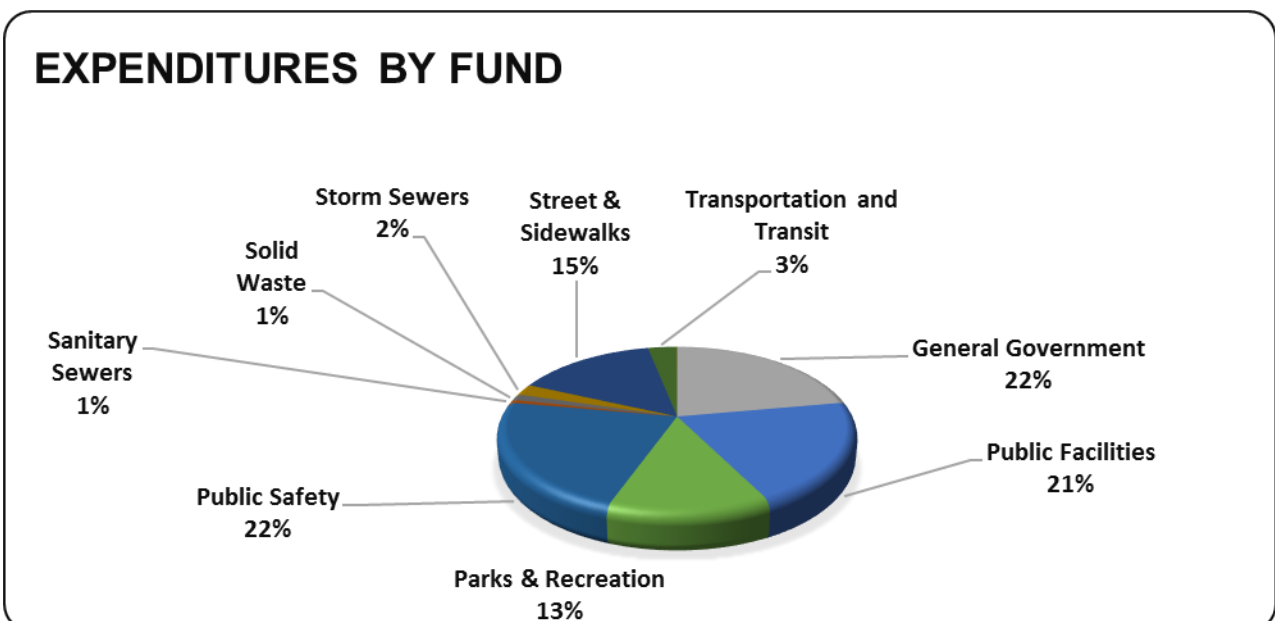
Revenues

As of August 31, 2016, the total revenues for the capital projects funds were \$35,459,279. General Government and Street & Sidewalks reflect the highest revenue levels as of August 31, 2016 with a total of \$30,743,140, which represents 86% of total revenues, as demonstrated below:



Expenditures

The total capital projects funds' expenditures as of August 31, 2016 were \$73,763,213. Public Safety, General Government and Public Facilities make up 65% of total expenditures for Capital Improvement Programs. The chart below depicts capital projects expenditures by fund as of August 2016.



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

	CRA Capital Projects Fund	Disaster Recovery Capital Fund	General Government Capital Fund	Mass Transit Capital Fund	Public Facilities Capital Fund
Assets					
103000 - Cash With Fiscal Agent	25,222,761	-	-	-	-
104000 - Equity In Pooled Cash	1,813	646,955	91,459,359	607,224	3,119,676
115000 - Accounts Receivable	-	12,683	826,659	-	1,691,365
115090 - Unbilled Receivable	-	-	-	0	181,562
117000 - Allowance For Uncollectible Accounts	-	-	(826,659)	-	(1,344,651)
133010 - Allowance for Uncollectible Grants	-	(12,683)	-	-	(308,352)
135000 - Interest And Dividends Receivable	-	-	80,742	-	-
137000 - Market Gain/Loss Investments	-	-	(5,840)	-	-
151900 - Investments-Non-Current	-	-	-	-	-
Total Assets	\$ 25,224,574	646,955	91,534,262	607,224	3,339,599
Liabilities and Fund Balances					
Liabilities:					
202000 - Accounts Payable	-	-	619,067	-	51,699
205000 - Contracts Payable	-	-	-	-	-
205100 - Retainage Payable	-	26,949	320,415	-	373,719
214000 - Accrued Expenditure Payable	-	-	-	-	-
223000 - Deferred Revenue	-	1,422,276	-	-	78,529
Total Liabilities	-	1,449,225	939,482	-	503,947
Fund Balances:					
305000 - Fund Balance-Reserved for	-	-	-	-	-
315000 - Fund Balance-Unreserved	25,224,574	(802,164)	90,594,780	607,224	1,942,573
316000 - Retained Earnings-Unreserved	-	(106)	-	-	893,079
Total Fund Balance (Deficit)	25,224,574	(802,270)	90,594,780	607,224	2,835,652
Total Liabilities and Fund Balance (Deficit)	\$ 25,224,574	\$ 646,955	\$ 91,534,262	\$ 607,224	\$ 3,339,599

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

	Parks Capital Fund	Public Safety Capital Fund	Sanitary Capital Fund	Solid Waste Capital Fund	Storm Sewers Capital Fund
Assets					
103000 - Cash With Fiscal Agent	-	-	-	-	-
104000 - Equity In Pooled Cash	26,892,583	(944,811)	15,375,562	2,265,924	9,946,280
115000 - Accounts Receivable	733,078	-	-	26,781	184,420
115090 - Unbilled Receivable	20,000	0	-	-	163
117000 - Allowance For Uncollectible Accounts	-	-	-	(25,218)	-
133010 - Allowance for Uncollectible Grants	(60,747)	-	-	-	-
135000 - Interest And Dividends Receivable	-	-	4,108	-	-
137000 - Market Gain/Loss Investments	-	-	-	-	-
151900 - Investments-Non-Current	-	-	-	-	-
Total Assets	27,584,914	(944,811)	15,379,670	2,267,487	10,130,864
Liabilities and Fund Balances					
Liabilities:					
202000 - Accounts Payable	80,196	1,762,362	-	2,903	7,156
205000 - Contracts Payable	(10,986)	-	-	-	-
205100 - Retainage Payable	1,388,611	411,820	21,174	11,645	414,640
214000 - Accrued Expenditure Payable	-	(2,280)	-	-	-
223000 - Deferred Revenue	-	9,984,926	-	-	-
Total Liabilities	1,457,820	12,156,828	21,174	14,548	421,796
Fund Balances:					
305000 - Fund Balance-Reserved for	-	2,280	-	-	-
315000 - Fund Balance-Unreserved	26,075,134	(13,103,919)	15,358,496	2,252,940	9,709,068
316000 - Retained Earnings-Unreserved	51,960	-	-	-	-
Total Fund Balance (Deficit)	26,127,093	(13,101,639)	15,358,496	2,252,940	9,709,068
Total Liabilities and Fund Balance (Deficit)	\$ 27,584,914	\$ (944,811)	\$ 15,379,670	\$ 2,267,487	\$ 10,130,864

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

	Street and Sidewalks Capital Fund	Transportation and Transit Capital Fund	Total Capital Projects
Assets			
103000 - Cash With Fiscal Agent	-	-	25,222,761
104000 - Equity In Pooled Cash	42,496,540	30,249,670	222,116,775
115000 - Accounts Receivable	3,462,711	-	6,937,696
115090 - Unbilled Receivable	1,664,513	-	1,866,238
117000 - Allowance For Uncollectible Accounts	(189,991)	-	(2,386,518)
133010 - Allowance for Uncollectible Grants	(367,931)	-	(749,713)
135000 - Interest And Dividends Receivable	9,182	-	94,032
137000 - Market Gain/Loss Investments	4,583	-	(1,257)
151900 - Investments-Non-Current	1	-	1
Total Assets	<u>47,079,607</u>	<u>30,249,670</u>	<u>\$ 253,100,014</u>
Liabilities and Fund Balances			
Liabilities:			
202000 - Accounts Payable	454,136	5,095	2,982,614
205000 - Contracts Payable	-	-	(10,986)
205100 - Retainage Payable	1,196,159	64,066	4,229,197
214000 - Accrued Expenditure Payable	15,697	-	13,417
223000 - Deferred Revenue	-	-	11,485,731
Total Liabilities	<u>1,665,992</u>	<u>69,162</u>	<u>18,699,973</u>
Fund Balances:			
305000 - Fund Balance-Reserved for	(15,697)	-	(13,417)
315000 - Fund Balance-Unreserved	45,429,312	30,180,508	233,468,525
316000 - Retained Earnings-Unreserved	-	-	944,932
Total Fund Balance (Deficit)	<u>45,413,615</u>	<u>30,180,508</u>	<u>234,400,040</u>
			\$
Total Liabilities and Fund Balance (Deficit)	<u>\$ 47,079,607</u>	<u>\$ 30,249,670</u>	<u>253,100,014</u>

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

	CRA Capital Projects Fund	Disaster Recovery Capital Fund	General Government Capital Fund
Revenues:			
Property Taxes	-	-	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	301,132
Impact Fees	-	-	25,378,032
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	-	-	25,679,164
Expenditures:			
Personnel Expenses	-	-	6,000
Operating Expenses	-	-	6,082,595
Capital Expenses	-	29,887	10,246,477
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	29,887	16,335,071
Revenues Over (Under) Expenditures	-	(29,887)	9,344,093
Other Financing Sources (Uses)			
Transfers In	-	-	16,022,813
Transfers Out	-	-	(3,578,813)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	12,444,000
Total Revenues Over (Under) Expenditures	-	(29,887)	21,788,093

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

	Mass Transit Capital Fund	Public Facilities Capital Fund	Parks Capital Fund	Public Safety Capital Fund
Revenues:				
Property Taxes	-	-	-	-
Franchise and Other Taxes	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental Revenues	-	495,869	3,882,267	262,869
Charges for Services	-	-	69,889	-
Investment Earnings (Loss)	-	7,003	-	-
Impact Fees	-	-	-	-
Other	-	-	-	-
Licenses and Permits	-	-	-	-
Total Revenues	-	502,871	3,952,156	262,869
Expenditures:				
Personnel Expenses	-	4,176	7,044	1,107
Operating Expenses	(7,213)	306,310	391,784	389,164
Capital Expenses	-	14,685,742	9,208,595	16,040,259
Principal	-	-	-	-
Interest	-	-	-	-
Grants and Aids	-	-	-	-
Advances	-	-	-	-
Other Financing Uses	-	-	-	-
Budget Reserve	-	-	-	-
Contingency Reserve	-	-	-	-
Other Uses	-	-	-	-
Total Expenditures	(7,213)	14,996,228	9,607,422	16,430,530
Revenues Over (Under) Expenditures	7,213	(14,493,356)	(5,655,266)	(16,167,661)
Other Financing Sources (Uses)				
Transfers In	417,000	8,758,000	16,608,500	3,837,300
Transfers Out	-	-	-	-
Proceeds from Sale of Property	-	-	-	-
Proceeds Received from Refunding	-	-	-	-
Issuance of Debt	-	-	-	-
Gain on Sale of Land	-	-	-	-
Total Other Financing Sources (Uses)	417,000	8,758,000	16,608,500	3,837,300
Total Revenues Over (Under) Expenditures	424,213	(5,735,356)	10,953,234	(12,330,361)

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

	Sanitary Capital Fund	Solid Waste Capital Fund	Storm Sewers Capital Fund	Street and Sidewalks Capital Fund
Revenues:				
Property Taxes	-	-	-	-
Franchise and Other Taxes	-	-	-	-
Fines and Forfeitures	-	(12)	-	-
Intergovernmental Revenues	-	-	163	4,872,475
Charges for Services	-	-	-	-
Investment Earnings (Loss)	30	(2,152)	-	104,724
Impact Fees	-	-	-	-
Other	-	214	-	86,776
Licenses and Permits	-	-	-	-
Total Revenues	30	(1,951)	163	5,063,976
Expenditures:				
Personnel Expenses	-	-	-	(6,145)
Operating Expenses	-	-	-	401,405
Capital Expenses	452,793	880,499	1,588,871	10,739,478
Principal	-	-	-	-
Interest	-	-	-	-
Grants and Aids	-	-	-	-
Advances	-	-	-	-
Other Financing Uses	-	-	-	-
Budget Reserve	-	-	-	-
Contingency Reserve	-	-	-	-
Other Uses	-	-	-	-
Total Expenditures	452,793	880,499	1,588,871	11,134,737
Revenues Over (Under) Expenditures	(452,763)	(882,449)	(1,588,707)	(6,070,762)
Other Financing Sources (Uses)				
Transfers In	-	2,720,800	2,100,000	5,804,400
Transfers Out	-	-	-	-
Proceeds from Sale of Property	-	-	-	-
Proceeds Received from Refunding	-	-	-	-
Issuance of Debt	-	-	-	-
Gain on Sale of Land	-	-	-	-
Total Other Financing Sources (Uses)	-	2,720,800	2,100,000	5,804,400
Total Revenues Over (Under) Expenditures	(452,763)	1,838,351	511,293	(266,362)

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

	Transportation and Transit Capital Fund	Total Capital Projects
Revenues:		
Property Taxes	-	-
Franchise and Other Taxes	-	-
Fines and Forfeitures	-	(12)
Intergovernmental Revenues	-	9,513,643
Charges for Services	-	69,889
Investment Earnings (Loss)	-	410,737
Impact Fees	-	25,378,032
Other	-	86,991
Licenses and Permits	-	-
Total Revenues	<u>-</u>	<u>35,459,279</u>
Expenditures:		
Personnel Expenses	4,350	16,532
Operating Expenses	548,168	8,112,211
Capital Expenses	1,761,871	65,634,470
Principal	-	-
Interest	-	-
Grants and Aids	-	-
Advances	-	-
Other Financing Uses	-	-
Budget Reserve	-	-
Contingency Reserve	-	-
Other Uses	-	-
Total Expenditures	<u>2,314,388</u>	<u>73,763,213</u>
Revenues Over (Under) Expenditures	<u>(2,314,388)</u>	<u>(38,303,934)</u>
Other Financing Sources (Uses)		
Transfers In	7,830,700	64,099,513
Transfers Out	-	(3,578,813)
Proceeds from Sale of Property	-	-
Proceeds Received from Refunding	-	-
Issuance of Debt	-	-
Gain on Sale of Land	-	-
Total Other Financing Sources (Uses)	<u>7,830,700</u>	<u>60,520,700</u>
Total Revenues Over (Under) Expenditures	<u>5,516,312</u>	<u>22,216,766</u>



Section 5 –

Cash Position

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

Financial Update – Cash Position for all Funds

Fiscal Year 2016 – For the Month of August

As of August 31, 2016, the City of Miami had a balance of cash in the bank of \$561,936,218. 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.

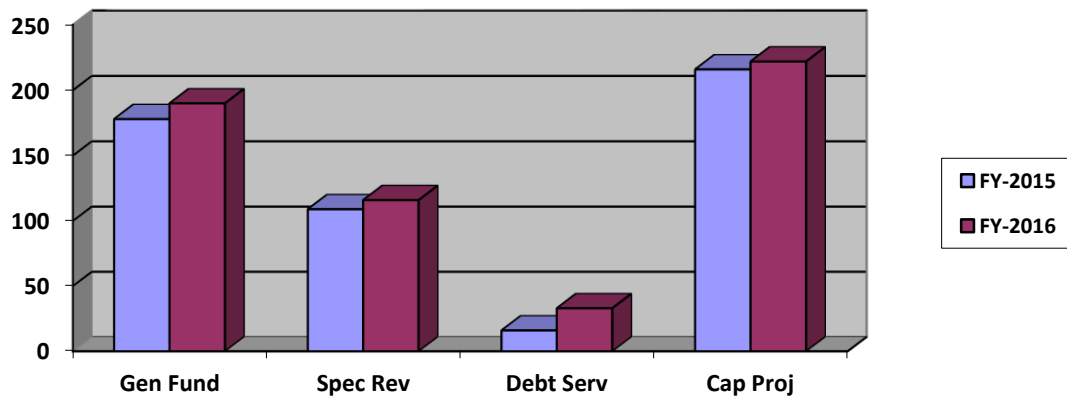
Of the total balance of cash in the bank, the following amounts are restricted and cannot be used for General Fund operations:

- ⇒ Special Revenue of \$115,933,535. 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 \$33,143,581. Debt Service funds represents those dollars that are required to be set aside to pay interest and principal on bonds outstanding.
- ⇒ Capital projects of \$222,116,775. 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 August 31, 2016 is \$40,305,611.

The remaining amount of the total balance of cash in the bank as of August 31, 2016 that is available for General Fund Operations is \$190,742,207.

Cash Balance as of 08-31-16



City of Miami
Cash Position
All Funds
As of August 31, 2016

DESCRIPTION		7/31/2016		8/31/2016	Variance
GENERAL LEDGER CASH BALANCE		\$ 110,447,879		\$ 113,008,001	\$ 2,560,122
LESS: O/S CHECKS AND PAYROLL LIABILITIES		(8,148,538)		(9,048,317)	(899,779)
PLUS: OPERATING INVESTMENT PORTFOLIO		476,113,633		457,976,534	(18,137,099)
TOTAL POOLED CASH		\$ 578,412,974		\$ 561,936,218	\$ (16,476,756)

RESTRICTED CASH					
SPECIAL REVENUE		\$ 121,090,118		\$ 115,933,535	\$ (5,156,583)
DEBT SERVICE		36,466,472		33,143,581	(3,322,890)
CAPITAL PROJECTS		228,515,505		222,116,775	(6,398,730)
TRUST & AGENCY		-		-	-
GENERAL FUND CASH AVAILABLE FOR OPERATION		\$ 192,340,759		\$ 190,742,207	\$ (1,598,552)
LESS: GENERAL FUND ENCUMBRANCES		-		-	-
LESS: GENERAL FUND DEPOSITS REFUNDABLE		(12,760,277)		(12,921,885)	(161,608)
LESS: GENERAL FUND DEFERRED ITEMS		(26,664,672)		(27,383,727)	(719,055)
LESS: GENERAL FUND DESIGNATIONS					
NON SPENDABLE		(2,450,193)		(2,450,193)	
RESTRICTED		(31,257,219)		(31,257,219)	
ASSIGNED		(53,619,428)		(53,619,428)	
UNASSIGNED		(60,077,872)		(60,077,872)	
TOTAL GENERAL FUND DESIGNATIONS		(147,404,712)		(147,404,712)	-
TOTAL GENERAL FUND CASH AVAILABLE NET OF OBLIGATIONS		\$ 5,511,099		\$ 3,031,884	\$ (2,479,215)



Section 6 – Investments

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

Financial Update – Investment Portfolio

Fiscal Year 2016 - For the Month of August

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	13.36%	0.5905%
US Instruments/Agency	56.61%	0.6623%
Corporate Notes	5.43%	0.9837%
Commercial Paper	24.60%	0.8917%

As of August 31, 2016 the rate of return was 0.6793%.

The largest portion of the portfolio, 56.61%, is invested in US Federal Instruments, which are comprised of US Government Agencies including FHLB, FHLMC, FNMA, and FFCB.

Monthly yields for FY 2016 are as follows:

Investment	Yield	Treasury 1 Yr to 3 Yr Yield %	Variance
October 2015	0.6229	0.7500	(0.1271)
November 2015	0.6144	0.9100	(0.2956)
December 2015	0.6175	1.0600	(4.4425)
January 2016	0.6362	0.7600	(0.1238)
February 2016	0.6527	0.7800	(0.1273)
March 2016	0.7041	0.8700	(0.1659)
April 2016	0.7096	0.7700	(0.0604)
May 2016	0.7072	0.8700	(0.1628)
June 2016	0.6905	0.5800	0.1105
July 2016	0.6671	0.5000	0.1771
August 2016	0.6793	0.8000	(0.1207)
Total	0.6693	0.7795	(0.1102)

A comparison of actual interest income for the eleven months ended August 31, 2016 is represented as follows:

	Budgeted	Interest Earned	Cumulative	% of Budget
General Fund	2,300,000			
Oct-15		220,068	220,068	9.57%
Nov-15		102,336	322,404	14.02%
Dec-15		122,557	444,962	19.35%
Jan-16		237,402	682,364	29.67%
Feb-16		212,620	894,985	38.91%
Mar-16		255,773	1,150,758	50.03%
Apr-16		248,954	1,399,712	60.86%
May-16		242,250	1,641,962	71.39%
Jun-16		246,131	1,888,092	82.09%
Jul-16		220,251	2,108,344	91.67%
Aug-16		200,077	2,308,420	100.37%
Totals	<u>2,300,000</u>	<u>2,308,420</u>		<u>100.37%</u>

Special Revenue Fund

Oct-15	7,292	7,292
Nov-15	21,187	28,479
Dec-15	39,991	68,470
Jan-16	28,951	97,421
Feb-16	35,286	132,708
Mar-16	25,689	158,397
Apr-16	23,269	181,666
May-16	27,345	209,011
Jun-16	18,266	227,277
Jul-16	19,107	246,385
Aug-16	21,995	268,379
Totals	<u>-</u>	<u>268,379</u>

Projection of General Fund Interest Income for FY 2015 - 2016

Cash Balance	Interest Rate	Monthly Interest City Portfolio	Monthly Interest Non City Portfolio	Monthly Total	Cumulative Total
		2,305,379	3,041		2,308,420
320,099,489	0.6300%	<u>168,052</u>	<u>1,000</u>	<u>169,052</u>	2,477,473
		<u>2,473,432</u>	<u>4,041</u>	<u>169,052</u>	

City of Miami
Cash Management Pool
Portfolio Characteristics
As of August 31, 2016

Investment Vehicle	Book Value	Market	% of Portfolio			Maturity			Curr. Mon. Rate of Return
			Actual Month End	Maximum		Actual Month End	Maximum		
				During Year	By Policy		During Year	By Policy	
Government Obligations:									
T Notes	61,262,648	61,286,381	13.36%	23.75%	100%	13 mos.	23 mos.	66 mos.	0.5905%
T Bills	-	-	0.00%	0.00%	100%	0 mos.	0 mos.	66 mos.	0.0000%
Government Obligations	61,262,648	61,286,381	13.36%						0.5905%
Federal Instruments:									
FHLB	60,245,297	60,223,599	13.14%	13.14%	75%	24 mos.	25 mos.	66 mos.	0.5683%
FHLB DN	73,961,486	73,971,160	16.15%	16.20%	75%	3 mos.	6 mos.	66 mos.	0.3950%
FHLMC	23,448,571	23,425,114	5.12%	7.68%	75%	20 mos.	27 mos.	66 mos.	0.8216%
FHLMC DN	41,988,361	41,990,570	9.17%	15.09%	75%	4 mos.	6 mos.	66 mos.	0.3304%
FNMA	21,171,852	21,162,638	4.62%	12.17%	75%	21 mos.	31 mos.	66 mos.	0.8491%
FNMA DN	-	-		2.46%	75%	0 mos.	3 mos.	66 mos.	0.0000%
FFCB	38,550,000	38,537,325	8.41%	17.98%	75%	21 mos.	31 mos.	66 mos.	0.9527%
FFCB DN	-	-		0.00%	75%	0 mos.	0 mos.	0 mos.	0.0000%
Federal Instruments	259,365,567	259,310,405	56.61%						0.6623%
Money Market: Treasury	-	-	0.00%	0.00%	100%	mos.	mos.	na mos.	0.0000%
Corporate Notes	24,970,540	24,966,244	5.43%	11.29%	25%	21 mos.	23 mos.	66 mos.	0.9837%
Commercial Paper:	112,377,779	112,380,018	24.60%	30.81%	35%	9 mos.	8 mos.	9 mos.	0.8917%
Totals	457,976,534	457,943,048	100.00%						0.6793%

City of Miami
Investment Portfolio
Total Investments Outstanding
As of August 31, 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)
U.S. GOVT. SECURITY 365 DAYS BASIS														
9/30/2015	912828RJ1	1.000%	15-54		9/30/2016	4,950,000.00	4,980,744.15	-	4,980,744.15	20,827.87	4,952,438.31	100.0580%	4,952,871.00	432.69
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	53,647.54	6,888,835.88	101.2580%	6,885,544.00	(3,291.88)
10/13/2015	912828VW7	0.875%	16-5		9/15/2016	10,000,000.00	10,051,562.50	6,730.77	10,058,293.27	40,421.20	10,002,126.69	100.0230%	10,002,300.00	173.31
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	16,830.60	7,985,914.75	99.9690%	7,997,520.00	11,605.25
2/10/2016	912828SJ0	0.875%	16-37		2/28/2017	6,000,000.00	6,017,343.78	25,509.65	6,042,853.43	570.65	6,008,102.63	100.1750%	6,010,500.00	2,397.37
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	6,048.91	7,961,901.45	100.1880%	7,964,946.00	3,044.55
5/23/2016	SO2 912828TG5	0.500%	16-53		7/31/2017	9,500,000.00	9,471,054.74	14,745.88	9,485,800.62	4,130.43	9,477,771.36	99.8440%	9,485,180.00	7,408.64
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	2,043.48	4,689,002.67	99.8440%	4,692,668.00	3,665.33
8/16/2016	B3 912828TG5	0.500%	16-82		7/31/2017	3,300,000.00	3,296,390.63	717.39	3,297,108.02	1,434.78	3,296,554.55	99.8440%	3,294,852.00	(1,702.55)
	USTN				13.36%	61,200,000.00	61,406,062.65	88,885.25	61,494,947.90	145,955.46	61,262,648.29		61,286,381.00	23,732.71
TOTAL U.S. GOVT TREASURIES					13.36%	61,200,000.00	61,406,062.65	88,885.25	61,494,947.90	145,955.46	61,262,648.29		61,286,381.00	23,732.71
U.S. GOVT. AGENCIES														
4/30/2013	3136G1KD0	1.000%	13-136		4/30/2018	10,000,000.00	9,995,000.00	-	9,995,000.00	33,611.11	9,998,308.34	100.0160%	10,001,600.00	3,291.66
5/23/2013	F80 3135G0XD0	1.000%	13-154		5/21/2018	3,665,000.00	3,665,000.00	203.61	3,665,203.61	10,180.56	3,665,000.00	99.7630%	3,656,313.95	(8,686.05)
5/23/2013	F81 3135G0XD0	1.000%	13-153		5/21/2018	1,745,000.00	1,745,000.00	96.94	1,745,096.94	4,847.22	1,745,000.00	99.7630%	1,740,864.35	(4,135.65)
6/8/2016	3135G0CM3	1.250%	16-56		9/28/2016	5,760,000.00	5,774,436.46	14,000.00	5,788,436.46	30,600.00	5,763,543.49	100.0670%	5,763,859.20	315.71
	FNMA NOTES				4.62%	21,170,000.00	21,179,436.46	14,300.55	21,193,737.01	79,238.89	21,171,851.83		21,162,637.50	(9,214.33)
3/12/2013	3133ECHS6	1.030%	13-101		3/12/2018	10,000,000.00	10,000,000.00	-	10,000,000.00	48,352.78	10,000,000.00	99.8600%	9,986,000.00	(14,000.00)
3/14/2013	3133ECJ39	1.050%	13-104		3/14/2018	10,000,000.00	10,000,000.00	-	10,000,000.00	48,708.33	10,000,000.00	100.0030%	10,000,300.00	300.00
4/25/2013	3133ECMM3	0.600%	13-128		4/25/2017	2,700,000.00	2,700,000.00	-	2,700,000.00	5,670.00	2,700,000.00	100.0070%	2,700,189.00	189.00
4/25/2013	F85 3133ECMM3	0.600%	13-129		4/25/2017	2,150,000.00	2,150,000.00	-	2,150,000.00	4,515.00	2,150,000.00	100.0070%	2,150,150.50	150.50
5/8/2013	SO2 3133ECNY6	0.950%	13-138		5/8/2018	13,700,000.00	13,700,000.00	-	13,700,000.00	40,852.64	13,700,000.00	100.0050%	13,700,685.00	685.00
	FEDERAL FARM CREDIT BK NOTES				8.41%	38,550,000.00	38,550,000.00	-	38,550,000.00	148,098.75	38,550,000.00		38,537,324.50	(12,675.50)
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	15,750.00	9,997,289.71	100.0040%	10,000,400.00	3,110.29
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	23,850.01	7,956,050.93	99.8120%	7,935,054.00	(20,996.93)
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	16,500.00	5,495,230.46	99.8120%	5,489,660.00	(5,570.46)
	FHLMC NOTES				5.12%	23,450,000.00	23,444,783.00	31,528.13	23,476,311.13	56,100.01	23,448,571.10		23,425,114.00	(23,457.10)
4/21/2016	313396H63	0.345%	16-45		9/28/2016	10,000,000.00	9,984,666.60	-	9,984,666.60	-	9,997,409.19	99.9810%	9,998,100.00	690.81
4/21/2016	313396H55	0.345%	16-44		9/27/2016	10,000,000.00	9,984,762.50	-	9,984,762.50	-	9,997,505.15	99.9810%	9,998,100.00	594.85
5/12/2016	313396H63	0.300%	16-49		9/28/2016	10,000,000.00	9,988,416.60	-	9,988,416.60	-	9,997,747.89	99.9810%	9,998,100.00	352.11
5/12/2016	313396H63	0.300%	16-50		9/28/2016	10,000,000.00	9,988,416.67	-	9,988,416.67	-	9,997,747.90	99.9810%	9,998,100.00	352.10
6/23/2016	313396S61	0.380%	16-71		12/9/2016	1,000,000.00	998,216.11	-	998,216.11	-	998,954.23	99.9070%	999,070.00	115.77
6/23/2016	313396S20	0.380%	16-69		12/5/2016	1,000,000.00	998,258.33	-	998,258.33	-	998,996.48	99.9100%	999,100.00	103.52
	FHLMC DISC NOTES				9.17%	42,000,000.00	41,942,736.81	-	41,942,736.81	-	41,988,360.84		41,990,570.00	2,209.16
4/21/2016	3130A2T97	0.500%	16-46		9/28/2016	4,000,000.00	4,001,600.00	1,277.78	4,002,877.78	8,500.00	4,000,275.16	100.0140%	4,000,560.00	284.84
4/21/2016	3130A1KR8	0.630%	16-47		9/29/2016	4,500,000.00	4,504,365.00	1,732.50	4,506,097.50	11,970.00	4,500,773.54	100.0230%	4,501,035.00	261.46
6/8/2016	3130A7MA0	0.500%	16-54		9/23/2016	2,000,000.00	2,000,416.88	2,083.33	2,002,500.21	4,388.89	2,000,087.35	100.0090%	2,000,180.00	92.65
6/8/2016	3130A2T97	0.500%	16-55		9/28/2016	10,500,000.00	10,502,305.28	10,208.33	10,512,513.61	22,312.50	10,500,565.84	100.0140%	10,501,470.00	904.16
6/23/2016	3133XH68	5.125%	16-66		10/16/2016	2,600,000.00	2,639,093.60	23,688.89	2,662,782.49	48,858.33	2,616,176.66	100.6480%	2,616,848.00	671.34

6/23/2016	3130A3CW2	0.500%	16-67	10/17/2016	1,250,000.00	1,250,205.00	1,145.83	1,251,350.83	2,326.39	1,250,082.72	100.0140%	1,250,175.00	92.28
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	11,918.47	3,230,204.14	100.3300%	3,230,626.00	421.86
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	18,506.94	5,015,844.95	100.3300%	5,016,500.00	655.05
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	7,534.72	5,002,872.24	100.0120%	5,000,600.00	(2,272.24)
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	1,666.67	3,986,371.72	99.5090%	3,980,360.00	(6,011.72)
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	2,375.01	5,678,403.74	99.5090%	5,672,013.00	(6,390.74)
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	8,288.20	5,505,701.81	100.0120%	5,500,660.00	(5,041.81)
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	27,365.62	6,957,937.34	100.0370%	6,952,571.50	(5,365.84)
	FHLB NOTES			13.14%	60,220,000.00	60,292,642.23	81,637.49	60,374,279.72	176,011.74	60,245,297.21		60,223,598.50	(21,698.71)
6/8/2016	313384H69	0.390%	16-57	9/28/2016	3,500,000.00	3,495,753.31		3,495,753.31		3,498,975.30	99.9810%	3,499,335.00	359.70
6/8/2016	313384H69	0.390%	16-58	9/28/2016	3,500,000.00	3,495,753.35		3,495,753.35		3,498,975.31	99.9810%	3,499,335.00	359.69
6/17/2016	313384H44	0.390%	16-59	9/26/2016	15,000,000.00	14,983,587.50		14,983,587.50		14,995,934.15	99.9820%	14,997,300.00	1,365.85
6/17/2016	313384H69	0.390%	16-60	9/28/2016	15,000,000.00	14,983,263.00		14,983,263.00		14,995,609.02	99.9810%	14,997,150.00	1,540.98
6/23/2016	313384P86	0.450%	16-68	11/17/2016	10,000,000.00	9,981,625.00		9,981,625.00		9,990,366.57	99.9340%	9,993,400.00	3,033.43
6/23/2016	313384K32	0.360%	16-65	10/11/2016	12,000,000.00	11,986,800.00		11,986,800.00		11,995,196.64	99.9670%	11,996,040.00	843.36
7/29/1931	313384R35	0.380%	16-81	11/28/2016	15,000,000.00	14,981,191.67		14,981,191.67		14,986,428.59	99.9240%	14,988,600.00	2,171.41
	FHLB DISC NOTES			16.15%	74,000,000.00	73,907,973.83	-	73,907,973.83	-	73,961,485.58		73,971,160.00	9,674.42
TOTAL U.S. GOVT AGENCIES				56.61%	259,390,000.00	259,317,572.33	127,466.17	259,445,038.50	459,449.39	259,365,566.56		259,310,404.50	(55,162.06)
CORPORATE NOTES													
6/23/2015	0258M0DC0	2.800%	15-39	9/19/2016	4,000,000.00	4,090,800.00	29,244.44	4,120,044.44	50,400.00	4,003,678.78	100.0720%	4,002,880.00	(798.78)
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	28,012.71	2,965,194.13	100.5230%	2,965,428.50	234.37
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	18,841.67	3,416,584.06	100.4710%	3,416,014.00	(570.06)
9/28/2015	24422ERF8	1.850%	15-53	9/15/2016	3,995,000.00	4,038,905.05	2,668.88	4,041,573.93	34,079.57	3,996,774.45	100.0330%	3,996,318.35	(456.10)
9/28/2015	38141GER1	5.750%	15-49	10/1/2016	4,000,000.00	4,187,120.00	113,083.33	4,300,203.33	95,833.33	4,015,506.94	100.3330%	4,013,320.00	(2,186.94)
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	10,150.00	3,005,710.72	100.1310%	3,003,930.00	(1,780.72)
6/22/2016	961214CM3	1.550%	16-61	5/28/2018	3,550,000.00	3,568,957.00	4,126.88	3,573,083.88	14,673.34	3,567,091.26	100.5170%	3,568,353.50	1,262.24
TOTAL CORPORATE NOTES				5.43%	24,895,000.00	25,367,061.05	205,474.43	25,572,535.48	251,990.62	24,970,540.34		24,966,244.35	(4,295.99)
COMMERCIAL PAPER 360 DAYS BASIS													
2/10/2016	90262CJ81	0.900%	16-36	9/8/2016	7,000,000.00	6,963,075.00	-	6,963,075.00	-	6,998,782.19	99.9900%	6,999,300.00	517.81
3/1/2016	22533TK39	0.920%	16-38	10/3/2016	10,000,000.00	9,944,800.00	-	9,944,800.00	-	9,991,827.74	99.9410%	9,994,100.00	2,272.26
3/1/2016	46640PL35	0.920%	16-39	11/3/2016	10,000,000.00	9,936,877.78	-	9,936,877.78	-	9,983,999.78	99.8580%	9,985,800.00	1,800.22
3/1/2016	63873JLE8	0.950%	16-40	11/14/2016	10,000,000.00	9,931,916.67	-	9,931,916.67	-	9,980,592.09	99.8340%	9,983,400.00	2,807.91
3/15/2016	09659BM98	1.000%	16-41	12/9/2016	4,000,000.00	3,970,111.11	-	3,970,111.11	-	3,989,008.73	99.7360%	3,989,440.00	431.27
3/16/2016	89233GM94	1.020%	16-42	12/9/2016	3,400,000.00	3,374,182.67	-	3,374,182.67	-	3,390,470.34	99.7360%	3,391,024.00	553.66
3/31/2016	06538BJW4	0.900%	16-43	9/30/2016	3,300,000.00	3,284,902.50	-	3,284,902.50	-	3,297,598.25	99.9580%	3,298,614.00	1,015.75
5/12/2016	09659JLH4	0.880%	16-51	11/17/2016	10,000,000.00	9,953,800.00	-	9,953,800.00	-	9,981,306.84	99.8270%	9,982,700.00	1,393.16
6/22/2016	06538BMF7	0.910%	16-63	12/15/2016	5,000,000.00	4,977,755.56	-	4,977,755.56	-	4,986,705.31	99.7200%	4,986,000.00	(705.31)
6/22/2016	89233GK54	0.560%	16-62	10/5/2016	5,000,000.00	4,991,833.33	-	4,991,833.33	-	4,997,352.63	99.9380%	4,996,900.00	(452.63)
6/27/2016	06366GQH5	1.022%	16-74	3/17/2017	5,000,000.00	4,962,657.38	-	4,962,657.38	-	4,971,820.64	99.3380%	4,966,900.00	(4,920.64)
6/23/2016	00282NJT8	0.620%	16-64	9/27/2016	10,000,000.00	9,983,466.67	-	9,983,466.67	-	9,995,516.82	99.9620%	9,996,200.00	683.18
6/24/2016	53943RMM8	0.790%	16-73	12/21/2016	10,000,000.00	9,960,500.00	-	9,960,500.00	-	9,975,604.73	99.7040%	9,970,400.00	(5,204.73)
7/6/2016	46640PQW6	1.000%	16-77	3/30/2017	4,000,000.00	3,970,333.33	-	3,970,333.33	-	3,976,518.16	99.2940%	3,971,760.00	(4,758.16)
7/14/2016	89233GR73	1.000%	16-78	4/7/2017	4,000,000.00	3,968,850.00	-	3,968,850.00	-	3,974,513.23	99.2670%	3,970,680.00	(3,833.23)
8/23/2016	00280NSF8	1.330%	16-86	5/15/2017	12,000,000.00	11,882,516.66	-	11,882,516.66	-	11,886,161.05	99.1400%	11,896,800.00	10,638.95
TOTAL COMMERCIAL PAPER				24.60%	112,700,000.00	112,057,578.66	-	112,057,578.66	-	112,377,778.53		112,380,018.00	2,239.47
GRAND TOTAL U.S. GOVT TREAS, AGENCIES, SBA AND COMMERCIAL PAPER				100.00%	458,185,000.00	458,148,274.69	421,825.85	458,570,100.54	857,395.47	457,976,533.72		457,943,047.85	(33,485.87)



Section 7 –

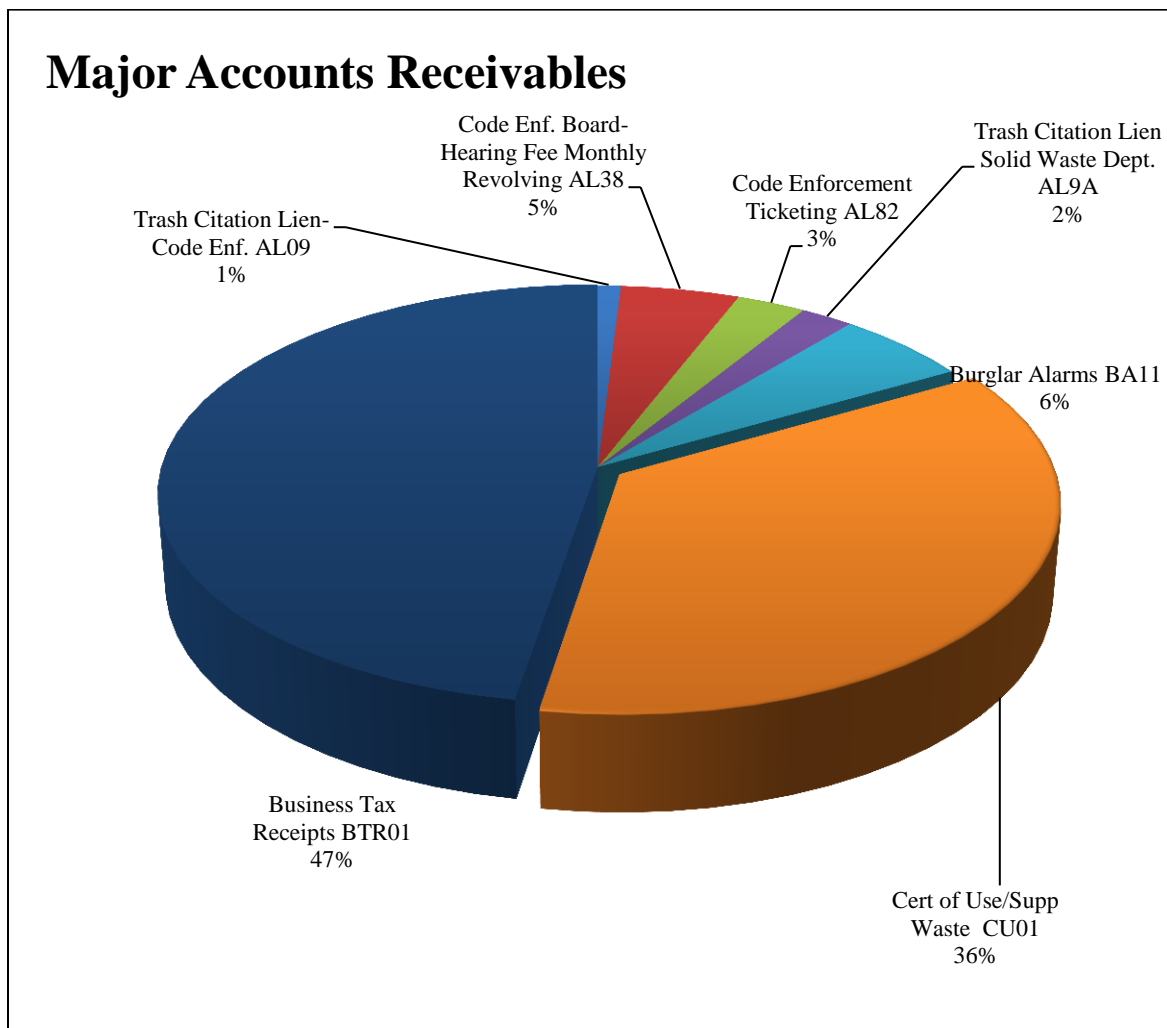
Cash Payments Received on Major Accounts Receivables

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

Financial Update – Accounts Receivable

Fiscal Year 2016 - For the Month of August

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 37% and Certificate of Use represents 29%. 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 August 31, 2016.



City of Miami
Cash Payments Received and Aging on Major Account Receivables
As of Aug 31, 2016

Collection																
Description	Type	Accounts Receivable 10/1/2015	YTD Billings Net of Adjustments	Collections												Accounts Receivable 8/31/2016
				Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	YTD	
Trash Citation Lien- Code Enf.	AL09	156,492.39	40,225.56	(2,851.10)	(3,395.02)	(7,470.50)	(5,025.28)	(8,593.92)	(11,000.50)	(5,206.00)	(4,372.20)	(2,637.56)	(1,918.71)	(4,489.50)	(56,960.29)	139,757.66
Code Enf. Board-Hearing Fee Monthly Revolving	AL38	836,003.13	81,100.83	(1,542.96)	(1,165.73)	(9,252.57)	(22,875.00)	(89.97)	(10,179.94)	(3,825.97)	(14,119.88)	(48,819.05)	(19,120.13)	(59,819.08)	(190,810.28)	726,293.68
Code Enforcement Ticketing	AL82	494,845.82	102,600.00	(15,625.00)	(13,488.10)	(9,378.00)	(22,850.00)	(10,718.40)	(25,220.00)	(18,100.00)	(9,415.14)	(18,206.82)	(16,075.00)	(16,482.50)	(175,558.96)	421,886.86
Trash Citation Lien Solid Waste Dept.	AL9A	339,719.94	46,966.36	(6,855.81)	(8,384.41)	(4,425.64)	(7,603.37)	(6,604.62)	(5,185.78)	(4,333.00)	(2,952.06)	(6,403.34)	(4,312.31)	(5,908.67)	(62,969.01)	323,717.29
Burglar Alarms	BA11	272,516.02	787,378.34	(68,517.95)	(55,136.03)	(35,211.21)	(14,005.09)	(8,913.85)	(10,072.07)	(5,406.60)	(3,784.36)	(2,299.00)	(3,003.86)	(25,724.44)	(232,074.46)	827,819.90
Cert of Use/Supp Waste	CU01	3,295,192.23	5,809,224.72	(432,493.54)	(277,846.73)	(205,661.99)	(109,870.28)	(90,826.96)	(95,966.77)	(66,269.25)	(53,897.69)	(60,117.12)	(170,392.78)	(2,307,678.47)	(3,871,021.58)	5,233,395.37
Business Tax Receipts	BTR01	3,949,598.38	7,317,748.04	(805,735.35)	(271,197.26)	(204,729.13)	(85,976.91)	(84,205.73)	(78,390.26)	(44,934.17)	(34,237.51)	(46,687.38)	(180,983.43)	(2,529,164.04)	(4,366,241.17)	6,901,105.25
Totals		9,344,367.91	14,185,243.85	(1,333,621.71)	(630,613.28)	(476,129.04)	(268,205.93)	(209,953.45)	(236,015.32)	(148,074.99)	(122,778.84)	(185,170.27)	(395,806.22)		(8,955,635.75)	14,573,976.01

* 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	139,757.66	7,090.00		1,050.00		131,617.66
Code Enf. Board-Hearing Fee Monthly Revolving	AL38	726,293.68	10,289.53	315.63			715,688.52
Code Enforcement Ticketing	AL82	421,886.86	6,000.00	1,600.00	7,584.86	6,250.00	400,452.00
Trash Citation Lien Solid Waste Dept.	AL9A	323,717.29	2,344.09			201.00	321,172.20
Burglar Alarms	BA11	827,819.90	693,191.24			226.00	134,402.66
Cert of Use/Supp Waste	CU01	5,233,395.37	3,746,142.73				1,487,252.64
Business Tax Receipts	BTR01	6,901,105.25	4,950,371.56				1,950,733.69
Totals		14,573,976.01	9,415,429.15	1,915.63	8,634.86	6,677.00	5,141,319.37

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