



Monthly Financial Report February - FY 2016

Prepared by City of Miami Staff

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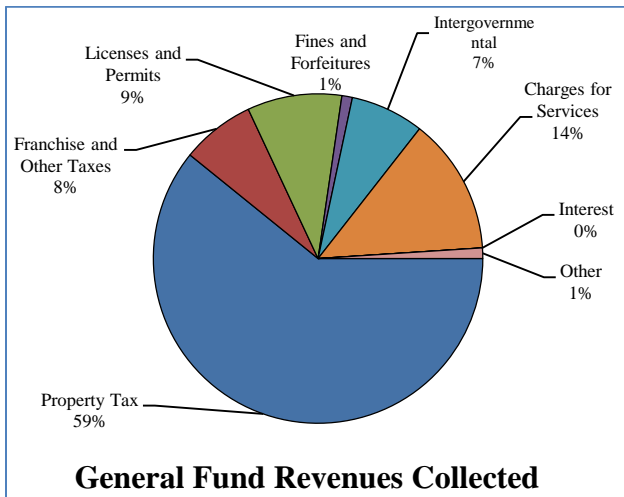


Section 1 –

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 - February



Property Tax Revenues. Given the upward trend in property values the total amount budgeted in FY16 for this revenue category was \$268,768,800, approximately \$30 million higher than last year’s budgeted amount. The majority of property tax revenue is collected during the months of December through February. As of February 2016, property taxes collected were \$222,455,007 or 59% 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%	
April	88.25%	
May	90.19%	
June	94.67%	
July	94.73%	
August	94.76%	

Franchise Fee As of February 2016, the amount collected in this category was \$30,387,331. To achieve the annual budget of \$104,403,200, an additional \$74,015,869 will need to be collected. Franchise fees are collected on electric, cable, telephone, gas services, local option gas tax and community service taxes.

Business Tax Receipts (BTR) and Other Licenses & Permits represent 9% of revenues collected as of the current month end with a total of \$34,698,192.

To achieve the annual budget of \$58,502,300, an additional \$23,804,108 needs to be received. Many of these revenues are billed and collected on an annual basis. Business Tax Receipts represents 20% of the total licensing and permitting budget.

Intergovernmental Revenues make up 7% of collected revenues. As of the current month end, intergovernmental revenues collected totaled \$25,949,219. To achieve the annual budget, an additional \$37,793,581 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 14% of revenues collected. As of the current month end, charges for services collected totaled \$53,523,407. To achieve the annual budget of \$96,425,900, an additional \$42,902,493 needs to be collected. The largest component of this category is the solid waste fee. The solid waste charges are billed on the annual property tax bill; therefore, the majority of these fees are collected during the months of December through February.

Fines and Forfeitures is one of the smallest revenue sources of the General Fund, representing 1% of the revenues collected. As of the current month end, collections totaled \$4,916,341. This includes approximately \$3,358,827 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 \$1,057,664.

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 \$3,109,019.

Total General Fund As of February 2016 expenditures are \$304,801,272 which represents 53% 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 February FY-2016

	Budget**	Current Month Actual*	Year to Date Actual*	Year to Date Variance
Revenues				
Property Taxes	268,768,800	8,130,983	222,455,007	46,313,793
Franchise and Other Taxes	104,403,200	11,073,052	30,387,331	74,015,869
Licenses and Permits	58,502,300	3,497,551	34,698,192	23,804,108
Fines and Forfeitures	11,572,900	1,165,299	4,916,341	6,656,559
Intergovernmental Revenues	63,742,800	4,425,708	25,949,219	37,793,581
Charges for Services	96,425,900	8,391,641	53,523,407	42,902,493
Investment Earnings (Loss)	2,126,300	243,525	1,057,664	1,068,636
Other	33,511,400	889,956	3,109,019	30,402,381
Total Revenues	639,053,600	37,817,715	376,096,180	262,957,420
Expenditures				
Mayor	1,075,000	46,596	621,476	453,524
Board of Commissioners	2,658,400	154,089	1,324,591	1,333,809
Office of City Manager	3,264,600	200,239	1,620,215	1,644,385
Office of Agenda Coordination	341,800	17,972	216,287	125,513
Office of City Clerk	1,624,700	88,279	959,804	664,896
Office of NET	4,878,400	270,214	2,522,789	2,355,611
Office of Civil Service	435,000	29,600	254,383	180,617
Office of the Auditor General	1,200,900	64,139	662,729	538,171
Office of Communications	1,079,400	44,063	641,390	438,010
Human Resources	4,114,000	199,471	2,289,472	1,824,528
Information Technology	8,821,700	449,622	4,773,488	4,048,212
Office of the City Attorney	7,615,100	435,806	4,097,501	3,517,599
Management and Budget	2,135,400	118,627	1,204,113	931,287
Procurement	2,162,200	105,927	1,261,598	900,602
Office of Equal Opportunity & Diversity	369,900	18,621	229,889	140,011
Office of Film and Entertainment	381,100	17,599	226,475	154,625
Finance	8,506,800	409,736	4,637,072	3,869,728
Capital Improvements Administration	5,330,200	120,952	2,234,596	3,095,604
Office of Grants Administration	1,265,500	(5,668)	632,979	632,521
City Administration	-	3,100	8,874	(8,874)
Non-Departmental	50,450,300	1,888,743	4,647,772	45,802,528
Pensions	-	3,486	17,455	(17,455)
Risk Management	2,924,900	143,073	1,455,981	1,468,919
Total General Government	110,635,300	4,824,285	36,540,928	74,094,372
Building	10,361,800	470,803	5,470,419	4,891,381
Planning and Zoning	6,718,600	326,365	3,847,369	2,871,231
Red Light Camera	82,000	4,107	54,341	27,659
Total Planning and Development	17,162,400	801,275	9,372,128	7,790,272
Solid Waste	30,598,900	1,806,921	16,249,449	14,349,451
General Service Administration	23,131,600	1,397,914	11,465,965	11,665,635
Public - Works	20,685,800	1,395,488	10,381,444	10,304,356
Total Public Works	74,416,300	4,600,323	38,096,858	36,319,442
Office of Code Compliance	5,584,500	267,006	3,168,404	2,416,096
Fire - Rescue	111,880,700	6,389,886	75,056,539	36,824,161
Police	208,836,700	11,332,480	118,846,832	89,989,868
Total Public Safety	326,301,900	17,989,371	197,071,775	129,230,125
Public Facilities	8,525,100	466,830	4,780,182	3,744,918
Parks and Recreation	35,613,400	1,997,179	16,801,818	18,811,582
Community Development	2,252,700	17,973	2,137,583	115,117
Total Other	46,391,200	2,481,982	23,719,583	22,671,617
Total Expenditures	574,907,100	30,697,237	304,801,272	270,105,828
Revenues Over (Under) Expenditures	64,146,500	7,120,478	71,294,908	(7,148,408)
Transfers In	4,181,100	517,132	588,587	3,592,513
Transfers Out	(68,361,800)	-	(7,159,000)	(61,202,800)
Proceeds from Sale of Property	34,200	(446)	3,502	30,698
Other Financing Sources (Uses)	326,301,900	17,989,371	197,071,775	129,230,125
Total Revenue Over (Under) Expenditures	-	7,637,164	64,727,997	(64,727,997)

* Unaudited, as adjusted through February 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 February FY-2016

	Budget**	Current Month Actual*	Year to Date Actual*	Year to Date Variance
Revenues				
Charges for Services	-	14,003	65,224	(65,224)
Other	80,484,700	1,392,871	74,261,414	6,223,286
Total Revenues	80,484,700	1,406,874	74,326,638	6,158,062
Expenditures				
Information Technology	4,823,800	510,591	2,257,366	2,566,434
Pensions	-	46,373	191,220	(191,220)
Risk Management	75,660,900	6,809,755	29,903,853	45,757,047
Total General Government	80,484,700	7,366,719	32,352,439	48,132,261
Total Expenditures	80,484,700	7,366,719	32,352,439	48,132,261
Revenues Over (Under) Expenditures	-	(5,959,845)	41,974,199	(41,974,199)
Proceeds from Sale of Property	-	-	54,235	(54,235)
Total Revenue Over (Under) Expenditures	-	(5,959,845)	42,028,434	(42,028,434)

* Unaudited, as adjusted through February 2016

** Amounts obtained from Budget Dept.

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

	Jan FY-2016		Feb FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Property Taxes	268,768,800	214,324,024	268,768,800	222,455,007	-	8,130,983	4%
Franchise and Other Taxes	104,403,200	19,314,279	104,403,200	30,387,331	-	11,073,052	57%
Licenses and Permits	58,502,300	31,200,642	58,502,300	34,698,192	-	3,497,551	11%
Fines and Forfeitures	11,572,900	3,751,042	11,572,900	4,916,341	-	1,165,299	31%
Intergovernmental Revenues	63,742,800	21,523,511	63,742,800	25,949,219	-	4,425,708	21%
Charges for Services	96,425,900	45,131,766	96,425,900	53,523,407	-	8,391,641	19%
Investment Earnings (Loss)	2,126,300	814,138	2,126,300	1,057,664	-	243,525	30%
Other	33,511,400	2,219,063	33,511,400	3,109,019	-	889,956	40%
Total Revenues	639,053,600	338,278,465	639,053,600	376,096,180	-	37,817,715	
Expenditures							
Mayor	1,075,000	574,881	1,075,000	621,476	-	46,596	8%
Board of Commissioners	2,658,400	1,170,502	2,658,400	1,324,591	-	154,089	13%
Office of City Manager	3,264,600	1,419,976	3,264,600	1,620,215	-	200,239	14%
Office of Agenda Coordination	341,800	198,315	341,800	216,287	-	17,972	9%
Office of City Clerk	1,624,700	871,525	1,624,700	959,804	-	88,279	10%
Office of NET	4,878,400	2,252,574	4,878,400	2,522,789	-	270,214	12%
Office of Civil Service	435,000	224,783	435,000	254,383	-	29,600	13%
Office of the Auditor General	1,200,900	598,591	1,200,900	662,729	-	64,139	11%
Office of Communications	1,079,400	597,326	1,079,400	641,390	-	44,063	7%
Human Resources	4,114,000	2,090,001	4,114,000	2,289,472	-	199,471	10%
Information Technology	8,821,700	4,323,866	8,821,700	4,773,488	-	449,622	10%
Office of the City Attorney	7,615,100	3,661,695	7,615,100	4,097,501	-	435,806	12%
Management and Budget	2,135,400	1,085,486	2,135,400	1,204,113	-	118,627	11%
Procurement	2,162,200	1,155,671	2,162,200	1,261,598	-	105,927	9%
Office of Equal Opportunity & Diversity	369,900	211,269	369,900	229,889	-	18,621	9%
Office of Film and Entertainment	381,100	208,876	381,100	226,475	-	17,599	8%
Finance	8,506,800	4,227,336	8,506,800	4,637,072	-	409,736	10%
Capital Improvements Administration	5,330,200	2,113,644	5,330,200	2,234,596	-	120,952	6%
Office of Grants Administration	1,265,500	638,646	1,265,500	632,979	-	(5,668)	(1)%
City Administration	-	5,774	-	8,874	-	3,100	54%
Non-Departmental	50,450,300	2,759,028	50,450,300	4,647,772	-	1,888,743	68%
Pensions	-	13,969	-	17,455	-	3,486	25%
Risk Management	2,924,900	1,312,908	2,924,900	1,455,981	-	143,073	11%
Total General Government	110,635,300	31,716,642	110,635,300	36,540,928	-	4,824,285	
Building	10,361,800	4,999,616	10,361,800	5,470,419	-	470,803	9%
Planning and Zoning	6,718,600	3,521,004	6,718,600	3,847,369	-	326,365	9%
Red Light Camera	82,000	50,233	82,000	54,341	-	4,107	8%
Total Planning and Development	17,162,400	8,570,853	17,162,400	9,372,128	-	801,275	
Solid Waste	30,598,900	14,442,528	30,598,900	16,249,449	-	1,806,921	13%
General Service Administration	23,131,600	10,068,051	23,131,600	11,465,965	-	1,397,914	14%
Public - Works	20,685,800	8,985,956	20,685,800	10,381,444	-	1,395,488	16%
Total Public Works	74,416,300	33,496,534	74,416,300	38,096,858	-	4,600,323	
Office of Code Compliance	5,584,500	2,901,398	5,584,500	3,168,404	-	267,006	9%
Fire - Rescue	111,880,700	68,666,653	111,880,700	75,056,539	-	6,389,886	9%
Police	208,836,700	107,514,352	208,836,700	118,846,832	-	11,332,480	11%
Total Public Safety	326,301,900	179,082,403	326,301,900	197,071,775	-	17,989,371	
Public Facilities	8,525,100	4,313,352	8,525,100	4,780,182	-	466,830	11%
Parks and Recreation	35,613,400	14,804,639	35,613,400	16,801,818	-	1,997,179	13%
Community Development	2,252,700	2,119,610	2,252,700	2,137,583	-	17,973	1%
Total Other	46,391,200	21,237,601	46,391,200	23,719,583	-	2,481,982	
Total Expenditures	574,907,100	274,104,034	574,907,100	304,801,272	-	30,697,238	
Revenues Over (Under) Expenditures	64,146,500	64,174,430	64,146,500	71,294,908	-	7,120,478	
Transfers In	4,181,100	71,455	4,181,100	588,587	-	517,132	724%
Transfers Out	(68,361,800)	(7,159,000)	(68,361,800)	(7,159,000)	-	-	-
Proceeds from Sale of Property	34,200	3,948	34,200	3,502	-	(446)	(11)%
Other Financing Sources (Uses)	326,301,900	179,082,403	326,301,900	197,071,775	-	17,989,371	
Total Revenue Over (Under) Expenditures	-	57,090,833	-	64,727,997	-	7,637,164	

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

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

	Jan FY-2016		Feb FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Charges for Services	-	51,220	-	65,224	-	14,003	27%
Other	80,484,700	72,868,544	80,484,700	74,261,414	-	1,392,871	2%
Total Revenues	80,484,700	72,919,764	80,484,700	74,326,638	-	1,406,874	
Expenditures							
Information Technology	4,823,800	1,746,776	4,823,800	2,257,366	-	510,591	29%
Pensions	-	144,847	-	191,220	-	46,373	32%
Risk Management	75,660,900	23,094,098	75,660,900	29,903,853	-	6,809,755	29%
Total General Government	80,484,700	24,985,720	80,484,700	32,352,439	-	7,366,719	
Total Expenditures	80,484,700	24,985,720	80,484,700	32,352,439	-	7,366,719	
Revenues Over (Under) Expenditures	-	47,934,044	-	41,974,199	-	(5,959,845)	
Proceeds from Sale of Property	-	54,235	-	54,235	-	-	-
Total Revenue Over (Under) Expenditures	-	47,988,279	-	42,028,434	-	(5,959,845)	

* Unaudited, as adjusted through February 2016

** Amounts obtained from Budget Dept.

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

	Feb FY-2015		Feb FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Property Taxes	239,056,600	202,684,473	268,768,800	222,455,007	29,712,200	19,770,534	10%
Franchise and Other Taxes	102,212,800	28,407,841	104,403,200	30,387,331	2,190,400	1,979,490	7%
Licenses and Permits	52,039,000	31,963,270	58,502,300	34,698,192	6,463,300	2,734,922	9%
Fines and Forfeitures	10,632,200	4,145,188	11,572,900	4,916,341	940,700	771,152	19%
Intergovernmental Revenues	50,498,300	14,788,039	63,742,800	25,949,219	13,244,500	11,161,180	75%
Charges for Services	96,064,400	52,694,698	96,425,900	53,523,407	361,500	828,709	2%
Investment Earnings (Loss)	1,900,000	2,324,264	2,126,300	1,057,664	226,300	(1,266,600)	(54)%
Other	4,629,500	2,246,101	33,511,400	3,109,019	28,881,900	862,918	38%
Total Revenues	557,032,800	339,253,874	639,053,600	376,096,180	82,020,800	36,842,306	
Expenditures							
Mayor	1,018,200	382,915	1,075,000	621,476	56,800	238,561	62%
Board of Commissioners	2,880,700	1,101,271	2,658,400	1,324,591	(222,300)	223,320	20%
Office of City Manager	2,678,700	1,202,590	3,264,600	1,620,215	585,900	417,625	35%
Office of Agenda Coordination	302,400	75,636	341,800	216,287	39,400	140,651	186%
Office of City Clerk	1,526,800	600,763	1,624,700	959,804	97,900	359,042	60%
Office of NET	3,963,000	1,623,576	4,878,400	2,522,789	915,400	899,212	55%
Office of Civil Service	424,900	168,480	435,000	254,383	10,100	85,903	51%
Office of the Auditor General	1,160,000	446,351	1,200,900	662,729	40,900	216,379	48%
Office of Communications	1,147,400	413,728	1,079,400	641,390	(68,000)	227,661	55%
Human Resources	3,851,400	1,416,517	4,114,000	2,289,472	262,600	872,955	62%
Information Technology	8,633,700	3,320,567	8,821,700	4,773,488	188,000	1,452,921	44%
Office of the City Attorney	7,487,900	2,815,365	7,615,100	4,097,501	127,200	1,282,136	46%
Management and Budget	1,821,300	734,878	2,135,400	1,204,113	314,100	469,235	64%
Procurement	2,046,100	822,339	2,162,200	1,261,598	116,100	439,259	53%
Office of Equal Opportunity & Diversity	344,900	144,368	369,900	229,889	25,000	85,521	59%
Office of Film and Entertainment	341,700	69,297	381,100	226,475	39,400	157,178	227%
Finance	8,511,200	3,090,898	8,506,800	4,637,072	(4,400)	1,546,173	50%
Capital Improvements Administration	5,093,100	951,438	5,330,200	2,234,596	237,100	1,283,158	135%
Office of Grants Administration	1,051,100	416,257	1,265,500	632,979	214,400	216,721	52%
City Administration	-	-	-	8,874	-	8,874	-
Non-Departmental	40,646,900	9,433,888	50,450,300	4,647,772	9,803,400	(4,786,117)	(51)%
Pensions	-	5,322	-	17,455	-	12,133	228%
Risk Management	2,909,500	1,019,794	2,924,900	1,455,981	15,400	436,187	43%
Total General Government	97,840,900	30,256,240	110,635,300	36,540,928	12,794,400	6,284,688	
Building	9,703,400	3,716,014	10,361,800	5,470,419	658,400	1,754,405	47%
Planning and Zoning	6,668,400	2,444,078	6,718,600	3,847,369	50,200	1,403,291	57%
Red Light Camera	154,400	73,153	82,000	54,341	(72,400)	(18,812)	(26)%
Total Planning and Development	16,526,200	6,233,244	17,162,400	9,372,128	636,200	3,138,884	
Solid Waste	29,583,000	11,748,538	30,598,900	16,249,449	1,015,900	4,500,911	38%
General Service Administration	21,302,400	8,342,076	23,131,600	11,465,965	1,829,200	3,123,889	37%
Public - Works	18,092,300	7,366,659	20,685,800	10,381,444	2,593,500	3,014,785	41%
Total Public Works	68,977,700	27,457,273	74,416,300	38,096,858	5,438,600	10,639,585	
Office of Code Compliance	4,630,700	1,717,534	5,584,500	3,168,404	953,800	1,450,870	84%
Fire - Rescue	109,575,000	43,763,315	111,880,700	75,056,539	2,305,700	31,293,223	72%
Police	182,439,300	76,143,523	208,836,700	118,846,832	26,397,400	42,703,309	56%
Total Public Safety	296,645,000	121,624,372	326,301,900	197,071,775	29,656,900	75,447,402	
Public Facilities	7,466,300	2,743,663	8,525,100	4,780,182	1,058,800	2,036,519	74%
Parks and Recreation	32,386,200	11,368,220	35,613,400	16,801,818	3,227,200	5,433,598	48%
Community Development	-	-	2,252,700	2,137,583	2,252,700	2,137,583	-
Total Other	39,852,500	14,111,883	46,391,200	23,719,583	6,538,700	9,607,700	
Total Expenditures	519,842,300	199,683,013	574,907,100	304,801,272	55,064,800	105,118,259	
Revenues Over (Under) Expenditures	37,190,500	139,570,862	64,146,500	71,294,908	26,956,000	(68,275,953)	
Transfers In	2,899,200	1,241,924	4,181,100	588,587	1,281,900	(653,337)	(53)%
Transfers Out	(40,093,700)	-	(68,361,800)	(7,159,000)	(28,268,100)	(7,159,000)	-
Proceeds from Sale of Property	4,000	198,493	34,200	3,502	30,200	(194,991)	(98)%
Other Financing Sources (Uses)	(37,190,500)	1,440,418	(64,146,500)	(6,566,911)	(26,956,000)	(8,007,329)	
Total Revenue Over (Under) Expenditures	-	141,011,279	-	64,727,997	-	(76,283,282)	

* Unaudited, as adjusted through February 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

	Feb FY-2015		Feb FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Charges for Services	-	53,593	-	65,224	-	11,631	22%
Other	168,294,800	68,443,224	80,484,700	74,261,414	(87,810,100)	5,818,190	9%
Total Revenues	168,294,800	68,496,817	80,484,700	74,326,638	(87,810,100)	5,829,821	
Expenditures							
Information Technology	4,301,100	1,698,938	4,823,800	2,257,366	522,700	558,428	33%
Pensions	88,783,900	83,795,957	-	191,220	(88,783,900)	(83,604,737)	(100)%
Risk Management	76,399,800	25,618,327	75,660,900	29,903,853	(738,900)	4,285,526	17%
Total General Government	169,484,800	111,113,132	80,484,700	32,352,439	(89,000,100)	(78,760,693)	
Total Expenditures	169,484,800	111,113,132	80,484,700	32,352,439	(89,000,100)	(78,760,693)	
Revenues Over (Under) Expenditures	(1,190,000)	(42,616,315)	-	41,974,199	1,190,000	84,590,514	
Proceeds from Sale of Property	-	-	-	54,235	-	54,235	-
Other Financing Sources (Uses)	1,190,000	-	-	54,235	(1,190,000)	54,235	
Total Revenue Over (Under) Expenditures	-	(42,616,315)	-	42,028,434	-	84,644,749	

* Unaudited, as adjusted through February 2016

** Amounts obtained from Budget Dept.



Section 2 – Special Revenue Funds

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

Financial Update – Special Revenue Fund

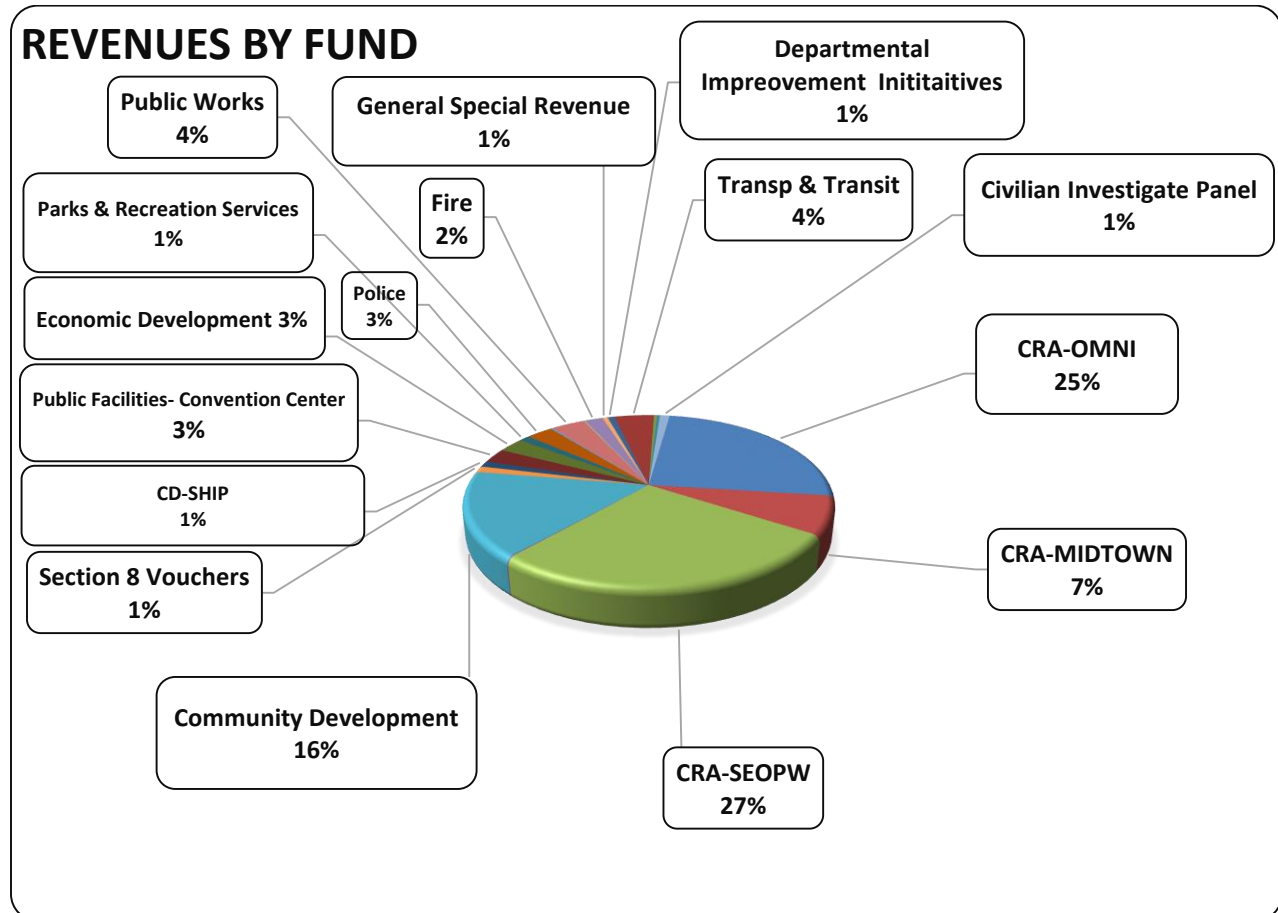
Fiscal Year 2016 – For the Month of February

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 February 29, 2016:

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

Revenues

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The primary sources of revenues for the special revenue funds of the City of Miami consist of taxes, grants, assessments, and fees. As of February 29, 2016, year to date revenues were \$65,955,007. The revenues by fund are depicted in the following chart:



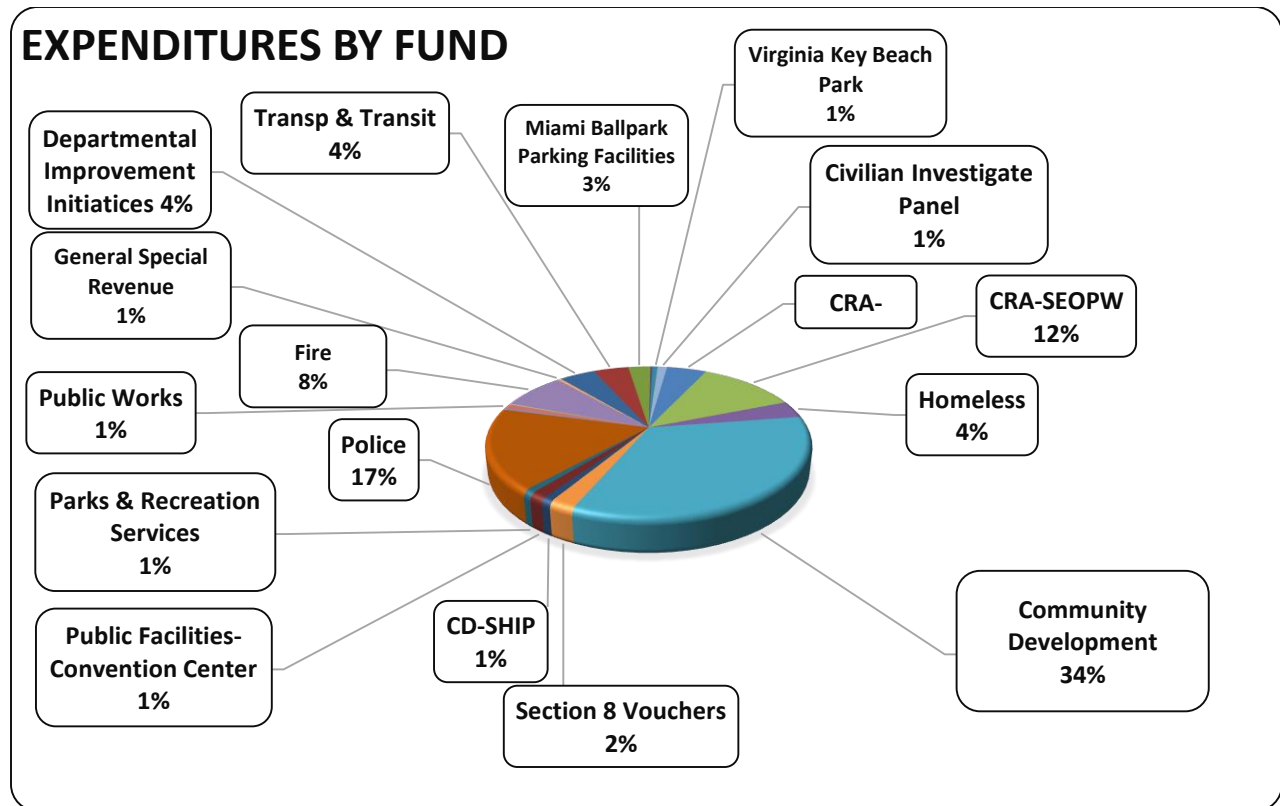
As revealed by the chart, CRA-SEOPW, CRA Omni, and Community Development Funds contribute approximately 68% of total revenues for the City's special revenue funds. These funds show revenues of \$18,104,123; \$16,313,658; and \$10,521,058 respectively.

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 February 29, 2016, the City received CDBG and HOPWA revenues of approximately \$2,660,707 and \$4,353,951 respectively.

Expenditures

The expenditures for the SRF were \$32,751,247 as of February 29, 2016. Community Development, Police Department, and CRA-SEOPW funds have the highest expenditures within the SRF. These funds represent approximately 63% of total expenditures as demonstrated below:



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

	City Clerk Services Special Revenue Fund	Community Development Special Revenue Fund	Midtown CRA Special Revenue	OMNI CRA Special Revenue
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	840,744	11,565,060	4,654,023	21,354,442
115000 - Accounts Receivable	1,379	398,107	-	26,214
115090 - Unbilled Receivable	-	1,215,333	-	-
117000 - Allowance For Uncollectible Accounts Receivable Credit	(1,379)	(347,298)	-	-
128900 - Notes Receivable-Non-Current Portion	-	1,794	-	-
133000 - Due From Other Governmental Units	-	-	-	(3,287)
133010 - Allowance for Uncollectible Grants Receivable	-	(86,295)	-	(22,927)
135000 - Interest And Dividends Receivable	-	848	-	13,528
135100 - Interest And Dividends Receivable- Paid	-	3,953	-	-
137000 - Market Gain/Loss Investments	-	(27)	-	(1,332)
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 840,744	\$ 12,751,474	\$ 4,654,023	\$ 21,366,638
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	16,361	80,998	-	6,853
205100 - Retainage Payable	-	92	-	267,084
208000 - Due To Other Governmental Units	-	134,985	-	(6,574)
214000 - Accrued Expenditure Payable	-	-	(3,000)	(1,814)
216000 - Accrued Wages Payable	1,085	53,580	-	9,518
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	1,708,117	-	-
223000 - Deferred Revenue	-	(18)	-	1
223100 - Deferred Revenue-PnG	-	0	-	-
229000 - Other Current Liabilities	-	4,224	-	-
Total Liabilities	17,446	1,981,978	(3,000)	275,068
Fund Balances:				
305000 - Fund Balance-Reserved for Encumbrances	-	-	-	(20,700)
315000 - Fund Balance-Unreserved	823,298	10,759,050	4,657,023	21,112,270
316000 - Retained Earnings-Unreserved	-	10,445	-	-
Total Fund Balance (Deficit)	823,298	10,769,496	4,657,023	21,091,570
Total Liabilities and Fund Balance (Deficit)	\$ 840,744	\$ 12,751,474	\$ 4,654,023	\$ 21,366,638

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

	SEOPW CRA Special Revenue	Departmental Improvement Initiative Special Revenue Fund	Emergency Special Revenue Fund	Fire Rescue Services Special Revenue Fund
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	45,935,702	2,412,742	2,328,835	1,989,711
115000 - Accounts Receivable	-	865,083	-	1,055,231
115090 - Unbilled Receivable	-	92,570	-	943,963
117000 - Allowance For Uncollectible Accounts Receivable Credit	-	(666,074)	-	(800)
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants Receivable	-	(3,776)	-	(828,740)
135000 - Interest And Dividends Receivable	35,345	-	-	58
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	(2,931)	-	-	-
155000 - Prepaid Items	-	-	-	21,897
156000 - Other Assets-Current	23,115	-	-	-
Total Assets	\$ 45,991,231	\$ 2,700,545	\$ 2,328,835	\$ 3,181,321
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	3,650	33,469	1,535	69,799
205100 - Retainage Payable	916,541	-	3,182	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	39,909	-	21,684
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	14,961	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	0	-	316
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	935,152	73,378	4,716	91,799
Fund Balances:				
305000 - Fund Balance-Reserved for Encumbrances	-	-	-	-
315000 - Fund Balance-Unreserved	44,791,591	2,627,167	2,324,119	3,089,522
316000 - Retained Earnings-Unreserved	264,488	-	-	-
Total Fund Balance (Deficit)	45,056,079	2,627,167	2,324,119	3,089,522
Total Liabilities and Fund Balance (Deficit)	\$ 45,991,231	\$ 2,700,545	\$ 2,328,835	\$ 3,181,321

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

	General Special Revenue Fund	Homeless Program Special Revenue Fund	Law Enforcement Trust Special Revenue Fund	Miami Ballpark Parking Facilities Special Revenue Fund
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	(14,026)	(851,625)	1,700,191	1,377,647
115000 - Accounts Receivable	597,753	9,106	8	-
115090 - Unbilled Receivable	232,748	84,297	-	-
117000 - Allowance For Uncollectible Accounts Receivable Credit	-	-	(8)	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants Receivable	(347,543)	(9,106)	-	-
135000 - Interest And Dividends Receivable	-	-	1,930	-
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	-	-	(93)	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 468,932	\$ (767,328)	\$ 1,702,027	\$ 1,377,647
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	-	1,383	-	-
205100 - Retainage Payable	71,458	-	-	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	34,213	-	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	112,413	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	0	(1)	-	-
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	71,458	35,596	112,413	-
Fund Balances:				
305000 - Fund Balance-Reserved for Encumbrances	-	-	-	-
315000 - Fund Balance-Unreserved	397,474	(802,924)	1,589,614	1,377,647
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	397,474	(802,924)	1,589,614	1,377,647
Total Liabilities and Fund Balance (Deficit)	\$ 468,932	\$ (767,328)	\$ 1,702,027	\$ 1,377,647

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

	Model City Community Redevelop District Special Revenue Fund	NET Offices & Code Enforcement Special Revenue Fund	Public Facilities Special Revenue Fund	Parks & Recreation Services Special Revenue Fund
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	310,686	1,589,176	6,924,570	3,153,215
115000 - Accounts Receivable	-	96,476	32,791	107,701
115090 - Unbilled Receivable	-	-	-	32,337
117000 - Allowance For Uncollectible Accounts Receivable Credit	-	(91,695)	-	(40,042)
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants Receivable	-	-	(30,815)	(1,032)
135000 - Interest And Dividends Receivable	71	-	-	1
135100 - Interest And Dividends Receivable- Paid	-	-	-	0
137000 - Market Gain/Loss Investments	-	-	-	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 310,756	\$ 1,593,957	\$ 6,926,546	\$ 3,252,180
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	422	-	605	2,880
205100 - Retainage Payable	-	11,478	-	0
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	-	8,430	3,118
217000 - Accrued Taxes Payable	-	-	0	-
220000 - Deposits	-	324	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	-	48,400	17,344
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	422	11,802	57,435	23,342
Fund Balances:				
305000 - Fund Balance-Reserved for Encumbrances	-	-	-	-
315000 - Fund Balance-Unreserved	310,334	1,582,155	36,643,089	3,228,838
316000 - Retained Earnings-Unreserved	-	-	(29,773,978)	-
Total Fund Balance (Deficit)	310,334	1,582,155	6,869,110	3,228,838
Total Liabilities and Fund Balance (Deficit)	\$ 310,756	\$ 1,593,957	\$ 6,926,546	\$ 3,252,180

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

	Police Services Special Revenue Fund	Planning & Economic Development Special Revenue Fund	Public Works Services Special Revenue Fund	Section 8 Vouchers Program Special Revenue Fund
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	220,045	16,160,930	8,325,208	119,087
115000 - Accounts Receivable	277,657	1,000	-	-
115090 - Unbilled Receivable	1,013,797	-	-	-
117000 - Allowance For Uncollectible Accounts Receivable Credit	(5,900)	(1,000)	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	1,116	-	-
133010 - Allowance for Uncollectible Grants Receivable	(77,160)	-	-	-
135000 - Interest And Dividends Receivable	5,247	-	485	1
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	(54)	-	-	-
155000 - Prepaid Items	2,044	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 1,435,675	\$ 16,162,047	\$ 8,325,693	\$ 119,088
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	3,595	-	-	-
202000 - Accounts Payable	143,922	-	19,020	4,176
205100 - Retainage Payable	-	-	47,270	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	142,003	451	-	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	(1)	-	-	-
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	289,519	451	66,289	4,176
Fund Balances:				
305000 - Fund Balance-Reserved for Encumbrances	-	-	-	-
315000 - Fund Balance-Unreserved	1,146,156	16,161,596	8,259,404	114,912
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	1,146,156	16,161,596	8,259,404	114,912
Total Liabilities and Fund Balance (Deficit)	\$ 1,435,675	\$ 16,162,047	\$ 8,325,693	\$ 119,088

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

	SHIP Special Revenue Fund	Transportation and Transit Special Revenue Fund	Virginia Key Beach Park Trust Special Revenue Fund	Solid Waste Recycling Trust
Assets				
103000 - Cash With Fiscal Agent	-	-	14,682	-
104000 - Equity In Pooled Cash	679,947	12,623,902	104,730	1,172,858
115000 - Accounts Receivable	-	-	3,859	-
115090 - Unbilled Receivable	-	-	-	-
117000 - Allowance For Uncollectible Accounts Receivable Credit	-	-	(3,859)	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants Receivable	-	-	-	-
135000 - Interest And Dividends Receivable	242	13,445	126	710
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	-	(505)	(13)	(76)
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 680,189	\$ 12,636,841	\$ 119,524	\$ 1,173,492
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	-	-	19,630	-
205100 - Retainage Payable	-	-	-	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	7,008	-	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	-	-	-
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	-	7,008	19,630	-
Fund Balances:				
305000 - Fund Balance-Reserved for Encumbrances	-	-	-	-
315000 - Fund Balance-Unreserved	680,189	12,629,834	99,894	1,173,492
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	680,189	12,629,834	99,894	1,173,492
Total Liabilities and Fund Balance (Deficit)	\$ 680,189	\$ 12,636,841	\$ 119,524	\$ 1,173,492

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Feb 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	403,834	145,081,635
115000 - Accounts Receivable	-	3,472,366
115090 - Unbilled Receivable	-	3,615,044
117000 - Allowance For Uncollectible Accounts Receivable Credit	-	(1,158,054)
128900 - Notes Receivable-Non-Current Portion	-	1,794
133000 - Due From Other Governmental Units	-	(2,170)
133010 - Allowance for Uncollectible Grants Receivable	-	(1,407,395)
135000 - Interest And Dividends Receivable	-	72,036
135100 - Interest And Dividends Receivable- Paid	-	3,952
137000 - Market Gain/Loss Investments	-	(5,032)
155000 - Prepaid Items	718	24,658
156000 - Other Assets-Current	-	23,115
Total Assets	<u>\$ 404,552</u>	<u>\$ 149,736,630</u>
Liabilities and Fund Balances		
Liabilities:		
201000 - Vouchers Payable	-	3,595
202000 - Accounts Payable	1,013	405,717
205100 - Retainage Payable	-	1,317,104
208000 - Due To Other Governmental Units	-	128,411
214000 - Accrued Expenditure Payable	-	(4,814)
216000 - Accrued Wages Payable	7,561	328,560
217000 - Accrued Taxes Payable	-	0
220000 - Deposits	-	1,835,815
223000 - Deferred Revenue	-	(17)
223100 - Deferred Revenue-PnG	-	66,058
229000 - Other Current Liabilities	-	4,224
Total Liabilities	<u>8,574</u>	<u>4,084,653</u>
Fund Balances:		
305000 - Fund Balance-Reserved for Encumbrances	-	(20,700)
315000 - Fund Balance-Unreserved	395,978	175,171,722
316000 - Retained Earnings-Unreserved	-	(29,499,045)
Total Fund Balance (Deficit)	<u>395,978</u>	<u>145,651,977</u>
Total Liabilities and Fund Balance (Deficit)	<u>\$ 404,552</u>	<u>\$ 149,736,630</u>

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

	Omni CRA		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 15,491,844	\$ 14,948,972	\$ 542,872
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	29,785	(29,785)
Impact Fees	-	-	-
Other	12,086,792	1,334,901	10,751,891
Total Revenues	27,578,636	16,313,658	11,264,978
Expenditures:			
Personnel Expenses	508,316	198,565	309,750
Operating Expenses	5,894,799	336,936	5,557,863
Capital Expenses	7,942,035	778,219	7,163,816
Principal	-	-	-
Interest	-	-	-
Grants and Aids	5,201,692	254,571	4,947,121
Advances	-	-	-
Other Financing Uses	-	(1,000)	1,000
Budget Reserve	118,000	-	118,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	19,664,842	1,567,292	18,097,550
Revenues Over (Under) Expenditures	7,913,794	14,746,366	(6,832,572)
Other Financing Sources (Uses)			
Transfers In	740,583	740,582	1
Transfers Out	(8,654,377)	(845,551)	(7,808,826)
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)	(104,969)	(7,808,825)
Total Revenues Over (Under) Expenditures	\$ -	\$ 14,641,397	\$ (14,641,397)

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	Midtown CRA		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 4,855,880	\$ 4,702,260	\$ 153,620
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	4,855,880	4,702,260	153,620
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	4,812,321	1,000	4,811,321
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,812,321	1,000	4,811,321
Revenues Over (Under) Expenditures	43,559	4,701,260	(4,657,701)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(43,559)	(43,559)	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(43,559)	(43,559)	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 4,657,701	\$ (4,657,701)

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	SEOPW CRA		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 16,217,649	\$ 16,460,269	\$ (242,620)
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	1,541,944	(1,541,944)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	78,534	(78,534)
Impact Fees	-	-	-
Other	34,858,127	23,376	34,834,751
Total Revenues	51,075,776	18,104,123	32,971,653
Expenditures:			
Personnel Expenses	1,345,150	458,455	886,695
Operating Expenses	2,779,463	432,844	2,346,619
Capital Expenses	8,025,129	331,782	7,693,347
Principal	-	-	-
Interest	-	-	-
Grants and Aids	27,529,840	2,682,922	24,846,918
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,067,014	-	1,067,014
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	40,746,596	3,906,003	36,840,593
Revenues Over (Under) Expenditures	10,329,180	14,198,120	(3,868,940)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(10,329,180)	(440,059)	(9,889,121)
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)	(440,059)	(9,889,121)
Total Revenues Over (Under) Expenditures	\$ -	\$ 13,758,061	\$ (13,758,061)

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	Homeless Program		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	1,911,200	84,296	1,826,904
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	352,400	(6,008)	358,408
Total Revenues	2,263,600	78,288	2,185,312
Expenditures:			
Personnel Expenses	2,187,200	743,829	1,443,371
Operating Expenses	687,900	455,836	232,064
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	1,199,665	1,766,735
Revenues Over (Under) Expenditures	(702,800)	(1,121,377)	418,577
Other Financing Sources (Uses)			
Transfers In	702,800	237,200	465,600
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	702,800	237,200	465,600
Total Revenues Over (Under) Expenditures	\$ -	\$ (884,177)	\$ 884,177

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	Community Development		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	50,417,700	11,227,458	39,190,242
Charges for Services	-	354,711	(354,711)
Investment Earnings (Loss)	-	1,184	(1,184)
Impact Fees	-	-	-
Other	6,990,800	(1,062,295)	8,053,095
Total Revenues	57,408,500	10,521,058	46,887,442
Expenditures:			
Personnel Expenses	2,812,200	1,359,400	1,452,800
Operating Expenses	245,500	83,113	162,387
Capital Expenses	1,058,900	2,150,259	(1,091,359)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	52,690,900	7,502,677	45,188,223
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,000	-	1,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	56,808,500	11,099,449	45,709,051
Revenues Over (Under) Expenditures	600,000	(578,391)	1,178,391
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(600,000)	-	(600,000)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(600,000)	-	(600,000)
Total Revenues Over (Under) Expenditures	\$ -	\$ (578,391)	\$ 578,391

*Contra Revenue for Program Income

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Housing Choice Vouchers

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	1,974,700	740,741	1,233,959
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	1,974,700	740,741	1,233,959
Expenditures:			
Personnel Expenses	-	39,961	(39,961)
Operating Expenses	5,300	1,097	4,203
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	1,969,400	677,780	1,291,620
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,974,700	718,838	1,255,862
Revenues Over (Under) Expenditures	-	21,903	(21,903)
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	\$ -	\$ 21,903	\$ (21,903)

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	SHIP		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	70,000	671,400	(601,400)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	209	(209)
Impact Fees	-	-	-
Other	-	66,718	(66,718)
Total Revenues	70,000	738,326	(668,326)
Expenditures:			
Personnel Expenses	-	14,337	(14,337)
Operating Expenses	400	854	(454)
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	69,600	268,596	(198,996)
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	70,000	283,787	(213,787)
Revenues Over (Under) Expenditures	-	454,540	(454,540)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 454,540	\$ (454,540)

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	Convention Center		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	9,637	(9,637)
Intergovernmental Revenues	-	469	(469)
Charges for Services	6,353,800	1,761,778	4,592,022
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	75,000	-	75,000
Total Revenues	6,428,800	1,771,883	4,656,917
Expenditures:			
Personnel Expenses	483,200	290,731	192,469
Operating Expenses	3,800,300	149,396	3,650,904
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	440,127	4,047,673
Revenues Over (Under) Expenditures	1,941,000	1,331,756	609,244
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	\$ -	\$ 1,331,756	\$ (1,331,756)

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	Economic Development & Planning Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	24,000	-	24,000
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	1,985,000	1,821,067	163,933
Investment Earnings (Loss)	-	50	(50)
Impact Fees	-	-	-
Other	13,846,900	-	13,846,900
Total Revenues	15,855,900	1,821,117	14,034,783
Expenditures:			
Personnel Expenses	-	2,724	(2,724)
Operating Expenses	-	2,225	(2,225)
Capital Expenses	225,000	-	225,000
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	15,704,900	-	15,704,900
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	15,929,900	4,949	15,924,951
Revenues Over (Under) Expenditures	(74,000)	1,816,168	(1,890,168)
Other Financing Sources (Uses)			
Transfers In	74,000	-	74,000
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	74,000	-	74,000
Total Revenues Over (Under) Expenditures	\$ -	\$ 1,816,168	\$ (1,816,168)

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	NET Offices		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	(881)	881
Fines and Forfeitures	-	750	(750)
Intergovernmental Revenues	-	-	-
Charges for Services	-	24,608	(24,608)
Investment Earnings (Loss)	-	317	(317)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	24,794	(24,794)
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	-	24,794	(24,794)
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	\$ -	\$ 24,794	\$ (24,794)

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	Parks & Recreation Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	474,100	307,325	166,775
Charges for Services	70,000	52,460	17,540
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	966,700	350,525	616,175
Total Revenues	1,510,800	710,309	800,491
Expenditures:			
Personnel Expenses	354,300	129,979	224,321
Operating Expenses	733,800	127,358	606,442
Capital Expenses	462,000	-	462,000
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	26,000	-	26,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,576,100	257,336	1,318,764
Revenues Over (Under) Expenditures	(65,300)	452,973	(518,273)
Other Financing Sources (Uses)			
Transfers In	65,300	65,300	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	65,300	65,300	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 518,273	\$ (518,273)

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	Police Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	5,000	-	5,000
Intergovernmental Revenues	5,705,300	1,745,078	3,960,222
Charges for Services	886,000	95,086	790,914
Investment Earnings (Loss)	-	2,550	(2,550)
Impact Fees	-	-	-
Other	3,485,100	-	3,485,100
Total Revenues	10,081,400	1,842,714	8,238,686
Expenditures:			
Personnel Expenses	7,205,200	4,799,742	2,405,458
Operating Expenses	2,217,800	478,085	1,739,715
Capital Expenses	1,050,900	440,276	610,624
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	5,720,277	8,397,223
Revenues Over (Under) Expenditures	(4,036,100)	(3,877,563)	(158,537)
Other Financing Sources (Uses)			
Transfers In	4,036,100	1,511,710	2,524,390
Transfers Out	-	(15,210)	15,210
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	4,036,100	1,496,500	2,539,600
Total Revenues Over (Under) Expenditures	\$ -	(2,381,063)	\$ 2,381,063

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Law Enforcement Trust

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	650,000	166,279	483,721
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	3,169	(3,169)
Impact Fees	-	-	-
Other	1,579,500	-	1,579,500
Total Revenues	2,229,500	169,447	2,060,053
Expenditures:			
Personnel Expenses	363,300	20,247	343,053
Operating Expenses	544,500	138,189	406,311
Capital Expenses	611,500	(65,000)	676,500
Principal	-	-	-
Interest	-	-	-
Grants and Aids	25,000	-	25,000
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	685,200	-	685,200
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	2,229,500	93,436	2,136,064
Revenues Over (Under) Expenditures	-	76,011	(76,011)
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	\$ -	\$ 76,011	\$ (76,011)

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	Public Works Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	2,200,000	2,356,196	(156,196)
Investment Earnings (Loss)	-	162	(162)
Impact Fees	-	-	-
Other	4,920,700	-	4,920,700
Total Revenues	7,120,700	2,356,357	4,764,343
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	1,874,300	321,739	1,552,561
Capital Expenses	-	25,144	(25,144)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	2,136,100	-	2,136,100
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,010,400	346,882	3,663,518
Revenues Over (Under) Expenditures	3,110,300	2,009,475	1,100,825
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(3,110,300)	-	(3,110,300)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(3,110,300)	-	(3,110,300)
Total Revenues Over (Under) Expenditures	\$ -	\$ 2,009,475	\$ (2,009,475)

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	City Clerk Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	75,000	83,585	(8,585)
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	542,400	-	542,400
Total Revenues	617,400	83,585	533,815
Expenditures:			
Personnel Expenses	73,100	47,411	25,689
Operating Expenses	41,800	16,505	25,295
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	550,000	-	550,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	664,900	65,389	599,511
Revenues Over (Under) Expenditures	(47,500)	18,196	(65,696)
Other Financing Sources (Uses)			
Transfers In	47,500	-	47,500
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	47,500	-	47,500
Total Revenues Over (Under) Expenditures	\$ -	\$ 18,196	\$ (18,196)

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

	Fire Rescue Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	33,200	1,268,603	(1,235,403)
Charges for Services	-	(296)	296
Investment Earnings (Loss)	-	49	(49)
Impact Fees	-	-	-
Other	4,910,400	1,520	4,908,880
Total Revenues	4,943,600	1,269,876	3,673,724
Expenditures:			
Personnel Expenses	2,806,200	1,842,718	963,482
Operating Expenses	1,604,100	659,509	944,591
Capital Expenses	-	66,685	(66,685)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	498	(498)
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,813,300	-	1,813,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	6,223,600	2,568,759	3,654,841
Revenues Over (Under) Expenditures	(1,280,000)	(1,298,883)	18,883
Other Financing Sources (Uses)			
Transfers In	1,280,000	1,280,000	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	1,280,000	1,280,000	-
Total Revenues Over (Under) Expenditures	\$ -	\$ (18,883)	\$ 18,883

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

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

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

	General Special Revenues		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	918,300	133,598	784,702
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	25,700	215,861	(190,161)
Total Revenues	944,000	349,459	594,541
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	918,300	133,598	784,702
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	25,700	-	25,700
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	944,000	133,598	810,402
Revenues Over (Under) Expenditures	-	215,861	(215,861)
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	\$ -	\$ 215,861	\$ (215,861)

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

Departmental Improvement Initiatives

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	320,000	50,408	269,592
Intergovernmental Revenues	2,052,600	405,428	1,647,172
Charges for Services	-	-	-
Investment Earnings (Loss)	-	16,856	(16,856)
Impact Fees	-	-	-
Other	2,018,400	5,791	2,012,609
Total Revenues	4,391,000	478,482	3,912,518
Expenditures:			
Personnel Expenses	2,588,700	567,433	2,021,267
Operating Expenses	1,608,100	557,882	1,050,218
Capital Expenses	-	83,214	(83,214)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	260,000	210,961	49,040
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	3,667,500	-	3,667,500
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	8,124,300	1,419,490	6,704,810
Revenues Over (Under) Expenditures	(3,733,300)	(941,007)	(2,792,293)
Other Financing Sources (Uses)			
Transfers In	3,733,300	698,300	3,035,000
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	3,733,300	698,300	3,035,000
Total Revenues Over (Under) Expenditures	\$ -	(242,707)	\$ 242,707

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

Transportation & Transit

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	15,742,900	2,759,559	12,983,341
Charges for Services	-	-	-
Investment Earnings (Loss)	-	25,396	(25,396)
Impact Fees	-	-	-
Other	5,833,500	-	5,833,500
Total Revenues	21,576,400	2,784,955	18,791,445
Expenditures:			
Personnel Expenses	955,400	471,143	484,257
Operating Expenses	25,500	919,124	(893,624)
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	3,000,000	-	3,000,000
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	5,638,300	-	5,638,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	9,619,200	1,390,267	8,228,933
Revenues Over (Under) Expenditures	11,957,200	1,394,688	10,562,512
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(11,957,200)	(6,126,700)	(5,830,500)
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)	(6,126,700)	(5,830,500)
Total Revenues Over (Under) Expenditures	\$ -	(4,732,012)	\$ 4,732,012

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

Miami Ballpark Parking Facilities			
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	5,536,900	207,694	5,329,206
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	1,061,500	-	1,061,500
Total Revenues	6,598,400	207,694	6,390,706
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	2,921,700	869,294	2,052,406
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	869,294	2,769,406
Revenues Over (Under) Expenditures	2,959,700	(661,600)	3,621,300
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	\$ -	\$ (661,600)	\$ 661,600

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

Liberty City Revitalization Trust

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	199,000	-	199,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	26	(26)
Impact Fees	-	-	-
Other	427,843	-	427,843
Total Revenues	626,843	26	626,817
Expenditures:			
Personnel Expenses	196,293	76,399	119,894
Operating Expenses	45,700	15,284	30,416
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	91,683	535,160
Revenues Over (Under) Expenditures	-	(91,657)	91,657
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	\$ -	(91,657)	\$ 91,657

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

Virginia Key Beach Park Trust

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	590,000	205,973	384,027
Investment Earnings (Loss)	-	311	(311)
Impact Fees	-	-	-
Other	146,000	-	146,000
Total Revenues	736,000	206,284	529,716
Expenditures:			
Personnel Expenses	367,400	111,994	255,406
Operating Expenses	331,600	88,749	242,851
Capital Expenses	37,000	-	37,000
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	736,000	200,743	535,257
Revenues Over (Under) Expenditures	-	5,541	(5,541)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 5,541	\$ (5,541)

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

	Solid Waste Recycling Trust		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	2,069	(2,069)
Impact Fees	-	-	-
Other	1,194,800	-	1,194,800
Total Revenues	1,194,800	2,069	1,192,732
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	60,000	4,500	55,500
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,134,800	-	1,134,800
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,194,800	4,500	1,190,300
Revenues Over (Under) Expenditures	-	(2,432)	2,432
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	\$ -	\$ (2,432)	\$ 2,432

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

12100 - Civilian Investigative Panel

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	677,500	677,500	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	40,000	-	40,000
Total Revenues	717,500	677,500	40,000
Expenditures:			
Personnel Expenses	498,400	254,968	243,432
Operating Expenses	215,800	113,514	102,286
Capital Expenses	3,300	-	3,300
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	717,500	368,482	349,018
Revenues Over (Under) Expenditures	-	309,018	(309,018)
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	\$ -	\$ 309,018	\$ (309,018)

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

	Total Special Revenue Category		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 36,565,373	36,111,501	\$ 453,872
Franchise and Other Taxes	-	-	-
Licenses and Permits	24,000	(881)	24,881
Fines and Forfeitures	975,000	227,073	747,927
Intergovernmental Revenues	80,176,500	21,563,399	58,613,101
Charges for Services	17,696,700	6,962,862	10,733,838
Investment Earnings (Loss)	-	160,665	(160,665)
Impact Fees	-	-	-
Other	95,462,562	930,389	94,532,173
Total Revenues	230,900,135	65,955,007	164,945,128
Expenditures:			
Personnel Expenses	22,744,359	11,430,037	11,314,321
Operating Expenses	31,368,983	5,906,630	25,462,352
Capital Expenses	19,415,764	3,810,580	15,605,184
Principal	-	-	-
Interest	-	-	-
Grants and Aids	90,746,432	11,598,005	79,148,427
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	32,751,247	169,233,154
Revenues Over (Under) Expenditures	28,915,733	33,203,760	(4,288,027)
Other Financing Sources (Uses)			
Transfers In	12,003,783	4,533,092	7,470,690
Transfers Out	(40,919,516)	(7,471,079)	(33,448,437)
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)	(2,937,987)	(25,977,746)
Total Revenues Over (Under) Expenditures	\$ -	30,265,773	\$ (30,265,773)



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

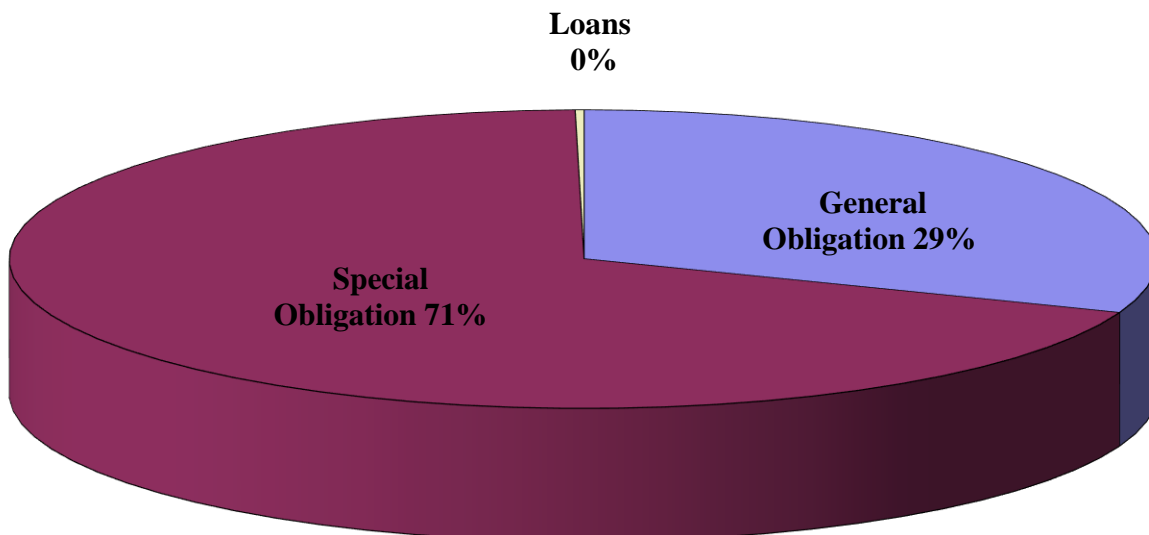
Fiscal Year 2016 – For the Month of February

The City of Miami has General Obligation Bonds, Special Obligation Bonds and Loans outstanding as of February 29, 2016.

These can be broken down as follows:

Type	Outstanding Debt	%
General Obligation Bonds	\$ 190,420,000	29%
Special Obligation Bonds	461,289,380	71%
Loans	1,708,864	0%
TOTAL	\$ 653,418,244	100%

Outstanding Debt



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

	General Obligation Bonds Debt Service Fund	Special Obligation Bonds Debt Service Fund	Total Debt Service
Assets			
103000 - Cash With Fiscal Agent	3,709,867	9,095,195	12,805,061
104000 - Equity In Pooled Cash	1,054,709	2,513,040	3,567,749
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>\$ 5,015,998</u>	<u>\$ 43,686,686</u>	<u>\$ 48,702,685</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	4,764,575	29,864,767	34,629,343
Total Fund Balance (Deficit)	<u>4,764,575</u>	<u>29,864,767</u>	<u>34,629,343</u>
Total Liabilities and Fund Balance (Deficit)	<u>\$ 5,015,998</u>	<u>\$ 43,686,686</u>	<u>\$ 48,702,685</u>

City of Miami, Florida
 Combining Balance Sheet
 All Debt Funds
 As of Feb 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	3,709,867	-	-	-
104000 - Equity In Pooled Cash	719,931	246,967	-	-
104001 - Equity In Pooled Cash-Restricted	-	-	-	-
115000 - Accounts Receivable	251,423	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
Total Assets	\$ 4,681,221	\$ 246,967	-	-
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	251,423	-	-	-
Total Liabilities	251,423	-	-	-
Fund Balances:				
315000 - Fund Balance-Unreserved	4,429,798	246,967	-	-
Total Fund Balance (Deficit)	4,429,798	246,967	-	-
Total Liabilities and Fund Balance (Deficit)	\$ 4,681,221	\$ 246,967	-	-

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

	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	-	3,709,867	-	1,041,121
104000 - Equity In Pooled Cash	87,811	1,054,709	17,191	(5,690,324)
104001 - Equity In Pooled Cash-Restricted	-	-	-	3,655,873
115000 - Accounts Receivable	-	251,423	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
Total Assets	\$ 87,811	\$ 5,015,998	\$ 17,191	\$ (993,330)
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	-	251,423	-	-
Total Liabilities	-	251,423	-	-
Fund Balances:				
315000 - Fund Balance-Unreserved	87,811	4,764,575	17,191	(993,330)
Total Fund Balance (Deficit)	87,811	4,764,575	17,191	(993,330)
Total Liabilities and Fund Balance (Deficit)	\$ 87,811	\$ 5,015,998	\$ 17,191	\$ (993,330)

City of Miami, Florida
Combining Balance Sheet
All Debt Funds
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	24004 - SOB- Refinance 2002A	24006 - SOB- Refinance 2002C	24010 - SOB- Jungle Island Loan Payment	24011 - SOB-Series 2007 Str & Sdwlks Improv
Assets				
103000 - Cash With Fiscal Agent	-	-	-	4,785,333
104000 - Equity In Pooled Cash	21,954	43	-	3,877,090
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	\$ 14,533,121
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	-	14,533,121
Total Fund Balance (Deficit)	21,954	43	-	14,533,121
Total Liabilities and Fund Balance (Deficit)	\$ 21,954	\$ 43	\$ 13,821,919	\$ 14,533,121

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

	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	-	0	3,224,075	21,276
104000 - Equity In Pooled Cash	9,789,497	(76,042)	(3,197,334)	(1,943,041)
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	\$ 13,817,520	\$ 725,846	\$ 2,175,816	\$ (170,789)
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances:				
315000 - Fund Balance-Unreserved	13,817,520	725,846	2,175,816	(170,789)
Total Fund Balance (Deficit)	13,817,520	725,846	2,175,816	(170,789)
Total Liabilities and Fund Balance (Deficit)	\$ 13,817,520	\$ 725,846	\$ 2,175,816	\$ (170,789)

City of Miami, Florida
Combining Balance Sheet
All Debt Funds
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	24016 - 2014 Refunding Series 2002 A & C Bonds	26001 - SOB CRA- Tax Increment Series 2014 A-1	Total SOB Funds	Total Debt Service
Assets				
103000 - Cash With Fiscal Agent	-	23,389	9,095,195	12,805,061
104000 - Equity In Pooled Cash	(285,994)	-	2,513,040	3,567,749
104001 - Equity In Pooled Cash-Restricted	-	-	18,256,532	18,256,532
115000 - Accounts Receivable	-	-	-	251,423
128900 - Notes Receivable-Non-Current Portion	-	-	13,821,919	13,821,919
Total Assets	\$ (285,994)	\$ 23,389	\$ 43,686,686	\$ 48,702,685
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	-	-	13,821,919	14,073,342
Total Liabilities	-	-	13,821,919	14,073,342
Fund Balances:				
315000 - Fund Balance-Unreserved	(285,994)	23,389	29,864,767	34,629,343
Total Fund Balance (Deficit)	(285,994)	23,389	29,864,767	34,629,343
Total Liabilities and Fund Balance (Deficit)	\$ (285,994)	\$ 23,389	\$ 43,686,686	\$ 48,702,685

City of Miami, Florida
Statement of Revenue, Expenditures
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All Debt Funds
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	General Obligation Bonds		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 26,103,500	\$ 22,043,294	\$ 4,060,206
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	97	(97)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	26,103,500	22,043,391	4,060,109
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	29,200	101,050	71,850
Capital Expenses	-	-	-
Principal	14,908,400	14,223,304	685,096
Interest	11,165,900	4,953,933	6,211,967
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	26,103,500	19,278,287	6,825,213
Revenues Over (Under) Expenditures	-	2,765,104	(2,765,104)
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	\$ -	\$ 2,953,964	\$ (2,953,964)

City of Miami, Florida
Statement of Revenue, Expenditures
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All Debt Funds
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	Special Obligation Bonds		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	3,000,000	1,000,000	2,000,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	49	(49)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	3,000,000	1,000,049	1,999,951
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	6,500	-	6,500
Capital Expenses	-	-	-
Principal	13,800,200	5,725,000	8,075,200
Interest	22,355,000	10,200,036	12,154,964
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	36,161,700	15,925,036	20,236,664
Revenues Over (Under) Expenditures	(33,161,700)	(14,924,987)	(18,236,713)
Other Financing Sources (Uses)			
Transfers In	33,161,700	9,508,400	23,653,300
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	33,161,700	9,508,400	23,653,300
Total Revenues Over (Under) Expenditures	\$ -	\$ (5,416,587)	\$ 5,416,587

City of Miami, Florida
Statement of Revenue, Expenditures
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All Debt Funds
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2001 - GOB-Various

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 784,200	\$ 2,866,056	\$ (2,081,856)
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	97	(97)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	784,200	2,866,154	(2,081,954)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	29,200	-	29,200
Capital Expenses	-	-	-
Principal	685,000	-	685,000
Interest	70,000	-	70,000
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	784,200	-	784,200
Revenues Over (Under) Expenditures	-	2,866,154	(2,866,154)
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	\$ -	\$ 2,866,154	\$ (2,866,154)

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Statement of Revenue, Expenditures
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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	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
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	\$ -	\$ -	\$ -

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

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 14,476,900	\$ 12,176,244	\$ 2,300,656
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	14,476,900	12,176,244	2,300,656
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	9,640,000	9,640,000	-
Interest	4,836,900	2,536,244	2,300,656
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	14,476,900	12,176,244	2,300,656
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

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

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

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20005 - GOB-2009 Homeland Defense-HD3

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 4,158,600	\$ 3,173,444	\$ 985,156
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	4,158,600	3,173,444	985,156
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,135,000	2,135,000	-
Interest	2,023,600	1,038,444	985,156
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,158,600	3,173,444	985,156
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -

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

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	-	-
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	101,050	101,050
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	101,050	101,050
Revenues Over (Under) Expenditures	-	(101,050)	101,050
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	\$ -	\$ 87,811	\$ (87,811)

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

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(149)	149
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	(149)	149
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	-	(149)	149
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	\$ -	(149) \$	149

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24002 - SOB-1995 Pension & Comp Absence

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	10	(10)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	10	(10)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	6,500	-	6,500
Capital Expenses	-	-	-
Principal	2,830,000	2,830,000	-
Interest	3,522,900	1,810,563	1,712,338
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	6,359,400	4,640,563	1,718,838
Revenues Over (Under) Expenditures	(6,359,400)	(4,640,552)	(1,718,848)
Other Financing Sources (Uses)			
Transfers In	6,359,400	-	6,359,400
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	6,359,400	-	6,359,400
Total Revenues Over (Under) Expenditures	\$ -	(4,640,552)	\$ 4,640,552

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24011 - SOB-Series 2007 Str & Sdwls Improv

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	186	(186)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	186	(186)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,895,000	2,895,000	-
Interest	6,613,400	3,338,175	3,275,225
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	9,508,400	6,233,175	3,275,225
Revenues Over (Under) Expenditures	(9,508,400)	(6,232,989)	(3,275,411)
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	\$ -	\$ 3,275,411	\$ (3,275,411)

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	24012 - SOB-2010A Parking Tax Exempt		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	2,160,000	720,000	1,440,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	2,160,000	720,000	1,440,000
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	4,403,400	2,201,681	2,201,719
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	4,403,400	2,201,681	2,201,719
Revenues Over (Under) Expenditures	(2,243,400)	(1,481,681)	(761,719)
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	\$ -	\$ (1,481,681)	\$ 1,481,681

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24013 - SOB-2010B Parking Taxable

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	840,000	280,000	560,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	840,000	280,000	560,000
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	335,000	-	335,000
Interest	1,221,300	610,608	610,692
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,556,300	610,608	945,692
Revenues Over (Under) Expenditures	(716,300)	(330,608)	(385,692)
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	\$ -	\$ (330,608)	\$ 330,608

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

24015 - SOB-Port of Miami Tunnel

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

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

24016 - 2014 Refunding Series 2002 A & C Bonds

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	-	-
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	5,590,200	-	5,590,200
Interest	592,100	296,010	296,090
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	6,182,300	296,010	5,886,290
Revenues Over (Under) Expenditures	(6,182,300)	(296,010)	(5,886,290)
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	\$ -	\$ (296,010)	\$ 296,010

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

27999 - SOB-Non-Ad Valorem Refunding Series

2011-A

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	1	(1)
Impact Fees	-	-	-
Other	-	-	-
Total Revenues	-	1	(1)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	3,886,000	1,942,999	1,943,001
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	3,886,000	1,942,999	1,943,001
Revenues Over (Under) Expenditures	(3,886,000)	(1,942,999)	(1,943,002)
Other Financing Sources (Uses)			
Transfers In	3,886,000	-	3,886,000
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	3,886,000	-	3,886,000
Total Revenues Over (Under) Expenditures	\$ -	(1,942,999)	\$ 1,942,999



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 February

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

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

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

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

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

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

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

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

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

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

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

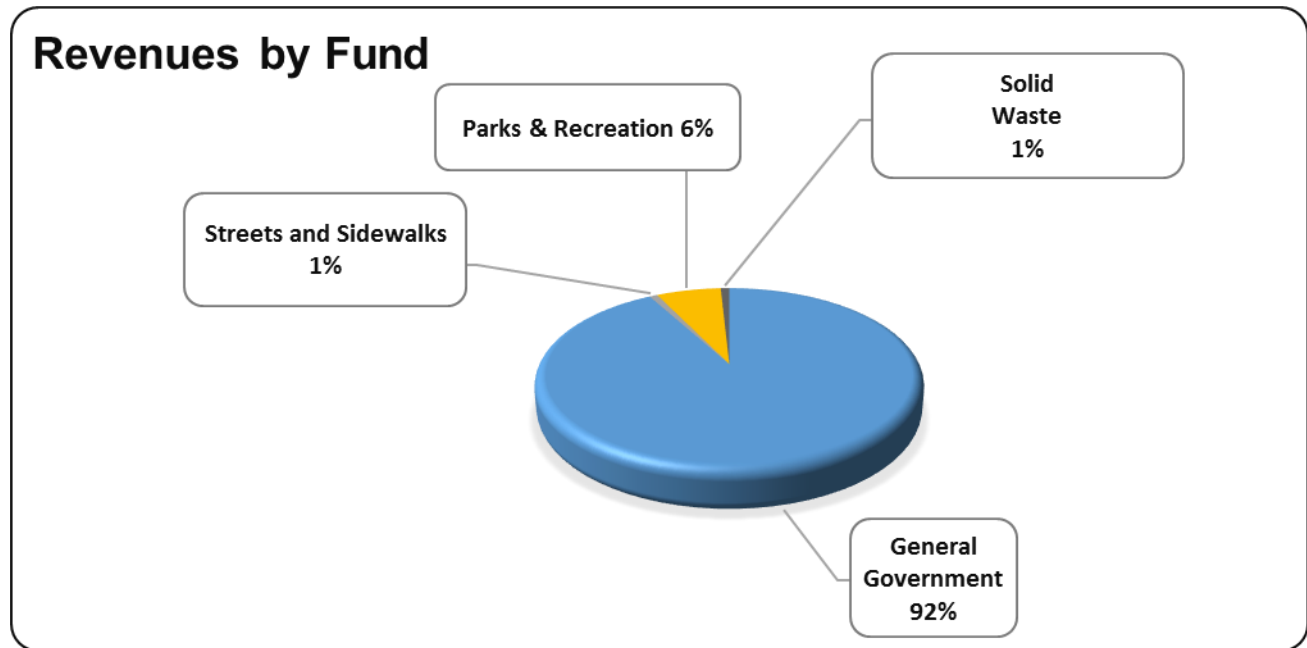
Disaster Recovery - To account for revenue received from the Federal Emergency Management Agency, insurance, and other agencies as reimbursements for citywide disasters in the areas of debris removal, roads and bridges, buildings and equipment, parks, marinas, stadiums, and other measures of relief.

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

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

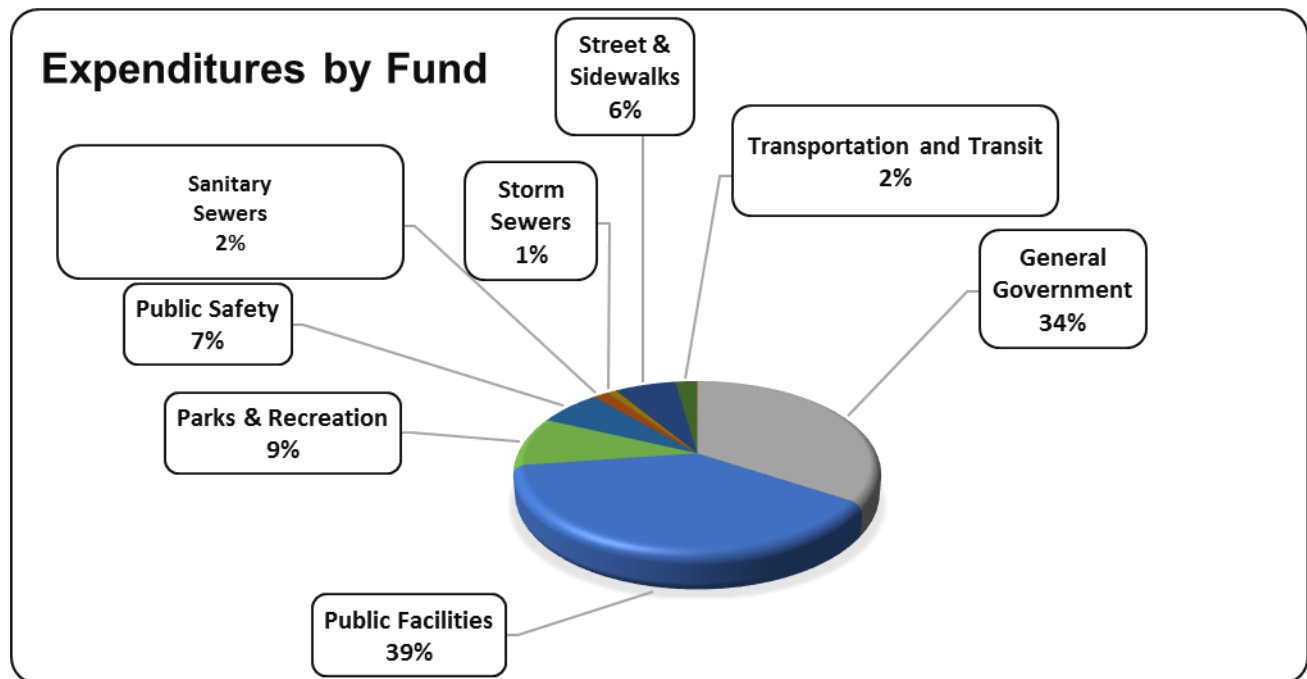
Revenues

As of February 29, 2016, the total revenues for the capital projects funds were \$17,916,607. General Government and Parks and Recreation make up the greatest source of revenues consisting of a total of \$17,643,782. These funds represent 98% of total revenues, as demonstrated below:



Expenditures

Total capital projects fund expenditures as of February 29, 2016 were \$25,226,024. Public Facilities, General Government, and Parks and Recreation funds make up 82% of total expenditures for Capital Improvement Programs. The chart below depicts capital projects expenditures by fund as of February 2016.



City of Miami, Florida
Combining Balance Sheet
All Capital Projects
As of Feb 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	671,097	77,256,715	179,444	309,123
115000 - Accounts Receivable	-	12,683	826,659	-	1,691,365
115090 - Unbilled Receivable	-	-	-	0	15
117000 - Allowance For Uncollectible Accounts Receivable Credit	-	-	(826,659)	-	(1,344,651)
133010 - Allowance for Uncollectible Grants Receivable	-	(12,683)	-	-	(484,229)
135000 - Interest And Dividends Receivable	-	-	67,450	-	-
137000 - Market Gain/Loss Investments	-	-	(4,116)	-	-
151900 - Investments-Non-Current	-	-	-	-	-
Total Assets	\$ 25,224,574	671,097	77,320,050	179,444	171,623
Liabilities and Fund Balances					
Liabilities:					
202000 - Accounts Payable	-	-	333,955	-	93,219
205000 - Contracts Payable	-	-	-	-	-
205100 - Retainage Payable	-	36,578	298,333	-	1,005,027
214000 - Accrued Expenditure Payable	-	-	-	-	-
223000 - Deferred Revenue	-	1,422,276	-	-	78,529
Total Liabilities	-	1,458,854	632,288	-	1,176,775
Fund Balances:					
305000 - Fund Balance-Reserved for Encumbrances	-	-	-	-	-
315000 - Fund Balance-Unreserved	25,224,574	(787,651)	76,687,761	179,444	(1,898,231)
316000 - Retained Earnings-Unreserved	-	(106)	-	-	893,079
Total Fund Balance (Deficit)	25,224,574	(787,757)	76,687,761	179,444	(1,005,152)
Total Liabilities and Fund Balance (Deficit)	\$ 25,224,574	\$ 671,097	\$ 77,320,050	\$ 179,444	\$ 171,623

City of Miami, Florida
Combining Balance Sheet
All Capital Projects
As of Feb 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	13,834,665	8,957,715	15,521,098	374,689	9,296,998
115000 - Accounts Receivable	548,467	-	-	26,349	217,393
115090 - Unbilled Receivable	963,255	0	-	-	-
117000 - Allowance For Uncollectible Accounts Receivable Credit	-	-	-	(24,808)	-
133010 - Allowance for Uncollectible Grants Receivable	(188,386)	(43,395)	-	-	-
135000 - Interest And Dividends Receivable	-	-	4,108	-	-
137000 - Market Gain/Loss Investments	-	-	-	-	-
151900 - Investments-Non-Current	-	-	-	-	-
Total Assets	15,158,002	8,914,320	15,525,206	376,230	9,514,391
Liabilities and Fund Balances					
Liabilities:					
202000 - Accounts Payable	63,448	1,004,389	-	-	-
205000 - Contracts Payable	(10,986)	-	-	-	-
205100 - Retainage Payable	1,114,545	411,569	93,532	-	549,760
214000 - Accrued Expenditure Payable	-	(2,280)	-	-	-
223000 - Deferred Revenue	-	9,984,926	-	-	-
Total Liabilities	1,167,008	11,398,605	93,532	-	549,760
Fund Balances:					
305000 - Fund Balance-Reserved for Encumbrances	-	2,280	-	-	-
315000 - Fund Balance-Unreserved	13,939,034	(2,486,565)	15,431,674	376,230	8,964,630
316000 - Retained Earnings-Unreserved	51,960	-	-	-	-
Total Fund Balance (Deficit)	13,990,994	(2,484,285)	15,431,674	376,230	8,964,630
Total Liabilities and Fund Balance (Deficit)	\$ 15,158,002	\$ 8,914,320	\$ 15,525,206	\$ 376,230	\$ 9,514,391

City of Miami, Florida
Combining Balance Sheet
All Capital Projects
As of Feb 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	43,759,297	24,138,196	194,300,850
115000 - Accounts Receivable	2,353,124	-	5,676,039
115090 - Unbilled Receivable	153,667	-	1,116,937
117000 - Allowance For Uncollectible Accounts Receivable Credit	(316,172)	-	(2,512,289)
133010 - Allowance for Uncollectible Grants Receivable	(367,931)	-	(1,096,624)
135000 - Interest And Dividends Receivable	17,107	-	88,664
137000 - Market Gain/Loss Investments	9,700	-	5,585
151900 - Investments-Non-Current	1	-	1
Total Assets	<u>45,608,793</u>	<u>24,138,196</u>	<u>\$ 222,801,924</u>
Liabilities and Fund Balances			
Liabilities:			
202000 - Accounts Payable	157,788	36,904	1,689,704
205000 - Contracts Payable	-	-	(10,986)
205100 - Retainage Payable	1,224,869	15,986	4,750,201
214000 - Accrued Expenditure Payable	15,697	-	13,417
223000 - Deferred Revenue	-	-	11,485,731
Total Liabilities	<u>1,398,354</u>	<u>52,890</u>	<u>17,928,066</u>
Fund Balances:			
305000 - Fund Balance-Reserved for Encumbrances	(15,697)	-	(13,417)
315000 - Fund Balance-Unreserved	44,226,136	24,085,307	203,942,343
316000 - Retained Earnings-Unreserved	-	-	944,932
Total Fund Balance (Deficit)	<u>44,210,439</u>	<u>24,085,307</u>	<u>204,873,858</u>
			\$
Total Liabilities and Fund Balance (Deficit)	<u>\$ 45,608,793</u>	<u>\$ 24,138,196</u>	<u>222,801,924</u>

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

	CRA Capital Projects Fund	Disaster Recovery Capital Fund	General Government Capital Fund
Revenues:			
Property Taxes	-	-	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	134,157
Impact Fees	-	-	16,362,468
Other	-	-	-
Total Revenues	-	-	16,496,625
Expenditures:			
Personnel Expenses	-	-	2,363
Operating Expenses	-	-	5,289,389
Capital Expenses	-	15,374	3,323,798
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	15,374	8,615,550
Revenues Over (Under) Expenditures	-	(15,374)	7,881,075
Other Financing Sources (Uses)			
Transfers In	-	-	3,578,813
Transfers Out	-	-	(3,578,813)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	-	(15,374)	7,881,075

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

	<u>Mass Transit Capital Fund</u>	<u>Public Facilities Capital Fund</u>	<u>Parks Capital Fund</u>	<u>Public Safety Capital Fund</u>
Revenues:				
Property Taxes	-	-	-	-
Franchise and Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental Revenues	-	138,446	1,121,218	(18,527)
Charges for Services	-	-	25,939	-
Investment Earnings (Loss)	-	3,694	-	-
Impact Fees	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>142,139</u>	<u>1,147,157</u>	<u>(18,527)</u>
Expenditures:				
Personnel Expenses	451	1,700	3,115	-
Operating Expenses	3,115	8,095	67,607	265,585
Capital Expenses	-	9,708,505	2,259,301	1,428,896
Principal	-	-	-	-
Interest	-	-	-	-
Grants and Aids	-	-	-	-
Advances	-	-	-	-
Other Financing Uses	-	-	-	-
Budget Reserve	-	-	-	-
Contingency Reserve	-	-	-	-
Other Uses	-	-	-	-
Total Expenditures	<u>3,566</u>	<u>9,718,300</u>	<u>2,330,023</u>	<u>1,694,481</u>
Revenues Over (Under) Expenditures	<u>(3,566)</u>	<u>(9,576,161)</u>	<u>(1,182,866)</u>	<u>(1,713,008)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Proceeds from Sale of Property	-	-	-	-
Proceeds Received from Refunding	-	-	-	-
Issuance of Debt	-	-	-	-
Gain on Sale of Land	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues Over (Under) Expenditures	<u>(3,566)</u>	<u>(9,576,161)</u>	<u>(1,182,866)</u>	<u>(1,713,008)</u>

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

	<u>Sanitary Capital Fund</u>	<u>Solid Waste Capital Fund</u>	<u>Storm Sewers Capital Fund</u>	<u>Street and Sidewalks Capital Fund</u>
Revenues:				
Property Taxes	-	-	-	-
Franchise and Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	(10)	-	-
Intergovernmental Revenues	-	-	-	79,039
Charges for Services	-	-	-	-
Investment Earnings (Loss)	30	(2,152)	-	54,556
Impact Fees	-	-	-	-
Other	-	196	-	17,554
Total Revenues	<u>30</u>	<u>(1,967)</u>	<u>-</u>	<u>151,149</u>
Expenditures:				
Personnel Expenses	-	-	-	-
Operating Expenses	-	-	-	62,912
Capital Expenses	379,615	36,392	233,144	1,557,775
Principal	-	-	-	-
Interest	-	-	-	-
Grants and Aids	-	-	-	-
Advances	-	-	-	-
Other Financing Uses	-	-	-	-
Budget Reserve	-	-	-	-
Contingency Reserve	-	-	-	-
Other Uses	-	-	-	-
Total Expenditures	<u>379,615</u>	<u>36,392</u>	<u>233,144</u>	<u>1,620,687</u>
Revenues Over (Under) Expenditures	<u>(379,585)</u>	<u>(38,359)</u>	<u>(233,144)</u>	<u>(1,469,538)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Proceeds from Sale of Property	-	-	-	-
Proceeds Received from Refunding	-	-	-	-
Issuance of Debt	-	-	-	-
Gain on Sale of Land	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues Over (Under) Expenditures	<u>(379,585)</u>	<u>(38,359)</u>	<u>(233,144)</u>	<u>(1,469,538)</u>

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

	Transportation and Transit Capital Fund	Total Capital Projects
Revenues:		
Property Taxes	-	-
Franchise and Other Taxes	-	-
Licenses and Permits	-	-
Fines and Forfeitures	-	(10)
Intergovernmental Revenues	-	1,320,176
Charges for Services	-	25,939
Investment Earnings (Loss)	-	190,285
Impact Fees	-	16,362,468
Other	-	17,750
Total Revenues	<u>-</u>	<u>17,916,607</u>
Expenditures:		
Personnel Expenses	3,203	10,832
Operating Expenses	56,582	5,753,284
Capital Expenses	519,106	19,461,907
Principal	-	-
Interest	-	-
Grants and Aids	-	-
Advances	-	-
Other Financing Uses	-	-
Budget Reserve	-	-
Contingency Reserve	-	-
Other Uses	-	-
Total Expenditures	<u>578,890</u>	<u>25,226,024</u>
Revenues Over (Under) Expenditures	<u>(578,890)</u>	<u>(7,309,416)</u>
Other Financing Sources (Uses)		
Transfers In	-	3,578,813
Transfers Out	-	(3,578,813)
Proceeds from Sale of Property	-	-
Proceeds Received from Refunding	-	-
Issuance of Debt	-	-
Gain on Sale of Land	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Total Revenues Over (Under) Expenditures	<u>(578,890)</u>	<u>(7,309,416)</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 February

As of February 29, 2016, the City of Miami had a balance of cash in the bank of \$633,577,614. 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.

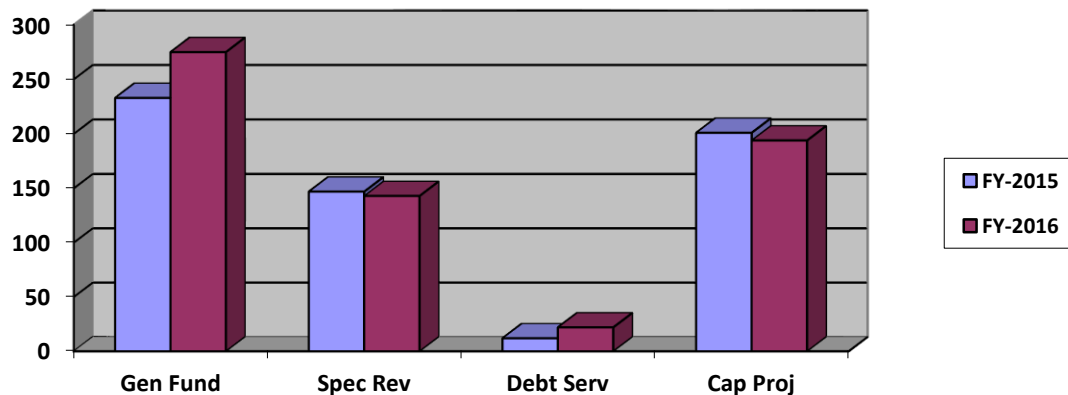
Of the total balance of cash in the bank, the following amounts are restricted and cannot be used for General Fund operations:

- ⇒ Special Revenue of \$142,771,350. 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 \$21,824,281. Debt Service funds represents those dollars that are required to be set aside to pay interest and principal on bonds outstanding.
- ⇒ Capital projects of \$194,300,850. 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 February 29, 2016 is \$15,106,483.

The remaining amount of the total balance of cash in the bank as of February 29, 2016 that is available for General Fund Operations is \$274,681,013.

Cash Balance as of 02-29-16



City of Miami
Cash Position
All Funds
As of February 29, 2016

DESCRIPTION		1/31/2016	2/29/2016	Variance
GENERAL LEDGER CASH BALANCE		\$ 70,850,371	\$ 97,166,670	\$ 26,316,299
LESS: O/S CHECKS AND PAYROLL LIABILITIES		(5,739,559)	(5,285,821)	453,738
PLUS: OPERATING INVESTMENT PORTFOLIO		575,763,953	541,696,765	(34,067,187)
TOTAL POOLED CASH		\$ 640,874,764	\$ 633,577,614	\$ (7,297,150)

RESTRICTED CASH				
SPECIAL REVENUE		\$ 141,815,751	\$ 142,771,350	\$ 955,599
DEBT SERVICE		26,222,361	21,824,281	(4,398,080)
CAPITAL PROJECTS		200,409,370	194,300,850	(6,108,520)
TRUST & AGENCY		-	-	-
GENERAL FUND CASH AVAIABLE FOR OPERATION		\$ 272,427,162	\$ 274,681,013	\$ 2,253,851
LESS: GENERAL FUND ENCUMBRANCES		-	-	-
LESS: GENERAL FUND DEPOSITS REFUNDABLE		(12,499,858)	(12,338,106)	161,752
LESS: GENERAL FUND DEFERRED ITEMS		(2,788,364)	(2,768,377)	19,987
LESS: GENERAL FUND DESIGNATIONS				
NON SPENDABLE		(2,950,000)	(2,950,000)	
ASSIGNED		(51,813,000)	(51,813,000)	
TOTAL GENERAL FUND DESIGNATIONS		(54,763,000)	(54,763,000)	-
TOTAL GENERAL FUND CASH AVAILABLE NET OF OBLIGATIONS		\$ 202,375,941	\$ 204,811,530	\$ 2,435,589



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 February

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	20.64%	0.4794%
US Instruments/Agency	46.75%	0.7160%
Corporate Notes	6.79%	0.8825%
Commercial Paper	25.83%	0.7512%

As of February 29, 2016 the rate of return was 0.6527%.

The largest portion of the portfolio, 46.75%, 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)
Total	0.6317	0.8436	(0.2119)

A comparison of actual interest income for the five months ended February 29, 2016 is represented as follows:

	Budgeted	Interest Earned	Cumulative	% of Budget
<u>General Fund</u>	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%
Totals	<u><u>2,300,000</u></u>	<u><u>894,985</u></u>		<u><u>38.91%</u></u>
<u>Special Revenue Fund</u>				
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	
Totals	<u><u>-</u></u>	<u><u>132,708</u></u>		

Projection of General Fund Interest Income for FY 2015 - 2016

Month	Cash Balance	Interest Rate	Monthly Interest City Portfolio	Monthly Interest Non City Portfolio	Monthly Total	Cumulative Total
Actual YTD			893,567	1,418		894,985
March	458,046,422	0.6300%	240,474	1,000	241,474	1,136,459
April	450,998,568	0.6300%	236,774	1,000	237,774	1,374,233
May	428,676,098	0.6300%	225,055	1,000	226,055	1,600,288
June	408,973,976	0.6300%	214,711	1,000	215,711	1,815,999
July	370,291,168	0.6300%	194,403	1,000	195,403	2,011,402
August	343,893,150	0.6300%	180,544	1,000	181,544	2,192,946
September	320,099,489	0.6300%	168,052	1,000	169,052	2,361,998
			<u><u>2,353,581</u></u>	<u><u>8,418</u></u>	<u><u>169,052</u></u>	

City of Miami
Cash Management Pool
Portfolio Characteristics
As of February 29, 2016

Investment Vehicle	Book Value	Market	% of Portfolio			Maturity			Curr. Mon. Rate of Return
			Actual Month End	Maximum During Year	By Policy	Actual Month End	Maximum During Year	By Policy	
Government Obligations:									
T Notes	112,027,778	111,996,027	20.64%	20.64%	100%	19 mos.	23 mos.	66 mos.	0.4794%
T Bills	-	-	0.00%	0.00%	100%	0 mos.	0 mos.	66 mos.	0.0000%
Government Obligations	112,027,778	111,996,027	20.64%						0.4794%
Federal Instruments:									
FHLB	5,000,000	5,000,400	0.92%	1.54%	75%	16 mos.	20 mos.	66 mos.	0.7700%
FHLB DN	84,922,016	84,947,150	15.70%	16.20%	75%	4 mos.	6 mos.	66 mos.	0.4791%
FHLMC	14,996,275	14,993,550	2.77%	7.68%	75%	23 mos.	27 mos.	66 mos.	0.8637%
FHLMC DN	59,940,099	59,955,300	11.08%	11.08%	75%	4 mos.	6 mos.	66 mos.	0.3993%
FNMA	29,607,805	29,604,381	5.47%	12.17%	75%	27 mos.	31 mos.	66 mos.	0.8836%
FNMA DN	-	-	0.00%	2.46%	75%	0 mos.	3 mos.	66 mos.	0.0000%
FFCB	58,550,000	58,509,769	10.81%	17.98%	75%	27 mos.	31 mos.	66 mos.	0.9073%
FFCB DN	-	-	0.00%	0.00%	75%	0 mos.	0 mos.	0 mos.	0.0000%
Federal Instruments	253,016,196	253,010,550	46.75%						0.7160%
Money Market: Treasury	-	-	0.00%	0.00%	100%	mos.	mos.	na mos.	0.0000%
Corporate Notes	37,087,712	37,073,270	6.79%	11.29%	25%	15 mos.	19 mos.	66 mos.	0.8825%
Commercial Paper:	139,565,080	139,596,268	25.83%	27.78%	35%	7 mos.	7 mos.	9 mos.	0.7512%
Totals	541,696,765	541,676,115	100.00%						0.6527%

City of Miami
Investment Portfolio
Total Investments Outstanding
As of February 29, 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														
9/28/2015	912828C81	0.375%	15-48		4/30/2016	8,000,000.00	8,009,062.48	12,309.78	8,021,372.26	10,054.95	8,002,533.79	100.0110%	8,000,880.00	(1,653.79)
9/28/2015	912828KZ2	3.250%	15-51		6/30/2016	8,000,000.00	8,178,437.52	63,586.96	8,242,024.48	43,571.43	8,078,558.35	100.9300%	8,074,400.00	(4,158.35)
9/30/2015	912828RJ1	1.000%	15-54		9/30/2016	4,950,000.00	4,980,744.15	-	4,980,744.15	20,692.62	4,967,904.19	100.2580%	4,962,771.00	(5,133.19)
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	53,299.18	6,930,006.59	101.7070%	6,916,076.00	(13,930.59)
10/13/2015	912828VL1	0.625%	16-4		7/15/2016	10,000,000.00	10,026,953.10	15,285.33	10,042,238.43	7,898.35	10,013,337.72	100.0570%	10,005,700.00	(7,637.72)
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	40,384.62	10,030,097.24	100.1800%	10,018,000.00	(12,097.24)
10/13/2015	912828VR8	0.625%	16-6		8/15/2016	10,000,000.00	10,026,953.10	10,020.38	10,036,973.48	2,575.55	10,014,737.36	100.0520%	10,005,200.00	(9,537.36)
12/17/2015	912828VL1	0.625%	16-17		7/15/2016	20,000,000.00	20,003,125.00	52,649.46	20,055,774.46	15,796.70	20,002,025.70	100.0570%	20,011,400.00	9,374.30
12/17/2015	912828VR8	0.625%	16-18		8/15/2016	20,000,000.00	19,997,656.20	42,119.57	20,039,775.77	5,151.10	19,998,392.62	100.0520%	20,010,400.00	12,007.38
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	16,721.31	7,973,734.00	99.7700%	7,981,600.00	7,866.00
2/10/2016	912828SJO	0.875%	16-37		2/28/2017	6,000,000.00	6,017,343.78	25,509.65	6,042,853.43	288.46	6,016,449.94	100.1600%	6,009,600.00	(6,849.94)
	USTN				20.64%	111,750,000.00	112,223,697.26	244,325.29	112,468,022.55	216,434.27	112,027,777.50		111,996,027.00	(31,750.50)
TOTAL U.S. GOVT TREASURIES					20.64%	111,750,000.00	112,223,697.26	244,325.29	112,468,022.55	216,434.27	112,027,777.50		111,996,027.00	(31,750.50)
U.S. GOVT. AGENCIES														
11/21/2012	SO2 3136G04S7	0.750%	13-45		2/21/2017	14,200,000.00	14,200,000.00	-	14,200,000.00	2,958.33	14,200,000.00	100.1120%	14,215,904.00	15,904.00
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	9,997,805.43	99.9000%	9,990,000.00	(7,805.43)
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	99.7870%	3,657,193.55	(7,806.45)
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	99.7870%	1,741,283.15	(3,716.85)
	FNMA NOTES				5.47%	29,610,000.00	29,605,000.00	300.55	29,605,300.55	51,597.22	29,607,805.43		29,604,380.70	(3,424.73)
10/11/2012	3133EA4H8	0.820%	13-07		7/11/2017	4,400,000.00	4,400,000.00	-	4,400,000.00	5,011.11	4,400,000.00	100.0000%	4,400,000.00	-
10/11/2012	3133EA4H8	0.820%	13-09		7/11/2017	10,000,000.00	10,000,000.00	-	10,000,000.00	11,388.89	10,000,000.00	100.0000%	10,000,000.00	-
10/11/2012	B3 3133EA4H8	0.820%	13-08		7/11/2017	5,600,000.00	5,600,000.00	-	5,600,000.00	6,377.78	5,600,000.00	100.0000%	5,600,000.00	-
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	99.6730%	9,967,300.00	(32,700.00)
3/14/2013	3133ECJ39	1.050%	13-104		3/14/2018	10,000,000.00	10,000,000.00	-	10,000,000.00	48,708.33	10,000,000.00	100.0020%	10,000,200.00	200.00
4/25/2013	F83 3133ECMM3	0.600%	13-128		4/25/2017	2,700,000.00	2,700,000.00	-	2,700,000.00	5,670.00	2,700,000.00	99.8180%	2,695,086.00	(4,914.00)
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	99.8180%	2,146,087.00	(3,913.00)
5/8/2013	SO2 3133ECNY6	0.950%	13-138		5/8/2018	13,700,000.00	13,700,000.00	-	13,700,000.00	40,852.64	13,700,000.00	100.0080%	13,701,096.00	1,096.00
	FEDERAL FARM CREDIT BK NOTES				10.81%	58,550,000.00	58,550,000.00	-	58,550,000.00	170,876.53	58,550,000.00		58,509,769.00	(40,231.00)
1/8/2013	3134G32S8	0.750%	13-64		6/27/2017	5,000,000.00	5,000,000.00	1,145.83	5,001,145.83	6,666.67	5,000,000.00	99.8970%	4,994,850.00	(5,150.00)
1/10/2013	3134G32Y5	0.900%	13-67		12/28/2017	10,000,000.00	9,993,000.00	3,000.00	9,996,000.00	15,750.00	9,996,275.31	99.9870%	9,998,700.00	2,424.69
	FHLMC NOTES				2.77%	15,000,000.00	14,993,000.00	4,145.83	14,997,145.83	22,416.67	14,996,275.31		14,993,550.00	(2,725.31)
9/30/2015	313396TZ6	0.180%	15-55		3/7/2016	10,000,000.00	9,992,050.00	-	9,992,050.00	-	9,999,699.77	99.9950%	9,999,500.00	(199.77)
9/30/2015	313396TV5	0.180%	15-56		3/3/2016	10,000,000.00	9,992,250.00	-	9,992,250.00	-	9,999,899.92	99.9980%	9,999,800.00	(99.92)
12/24/2015	313396YE7	0.500%	16-26		6/16/2016	10,000,000.00	9,975,694.40	-	9,975,694.40	-	9,985,124.81	99.8900%	9,989,000.00	3,875.19
12/24/2015	313396YE7	0.500%	16-27		6/16/2016	30,000,000.00	29,927,083.33	-	29,927,083.33	-	29,955,374.52	99.8900%	29,967,000.00	11,625.48
	FHLMC DISC NOTES				11.08%	60,000,000.00	59,887,077.73	-	59,887,077.73	-	59,940,099.02		59,955,300.00	15,200.98

1/8/2013	313381PK5	0.770%	13-63	6/27/2017	5,000,000.00	5,000,000.00	1,176.39	5,001,176.39	6,844.44	5,000,000.00	100.0080%	5,000,400.00	400.00
	FHLB NOTES			0.92%	5,000,000.00	5,000,000.00	1,176.39	5,001,176.39	6,844.44	5,000,000.00		5,000,400.00	400.00
9/30/2015	313384TW9	0.135%	15-57	3/4/2016	10,000,000.00	9,994,150.00		9,994,150.00		9,999,887.44	99.9980%	9,999,800.00	(87.44)
12/9/2015	313384VQ9	0.470%	16-19	4/15/2016	20,000,000.00	19,966,577.80		19,966,577.80		19,988,237.26	99.9590%	19,991,800.00	3,562.74
12/8/2015	313384WM7	0.520%	16-20	5/6/2016	30,000,000.00	29,935,000.00		29,935,000.00		29,971,365.26	99.9360%	29,980,800.00	9,434.74
12/16/2015	313384XV6	0.550%	16-16	6/7/2016	25,000,000.00	24,933,541.75		24,933,541.75		24,962,525.98	99.8990%	24,974,750.00	12,224.02
	FHLB DISC NOTES			15.70%	85,000,000.00	84,829,269.55	-	84,829,269.55	-	84,922,015.94		84,947,150.00	25,134.06
TOTAL U.S. GOV'T AGENCIES				46.75%	253,160,000.00	252,864,347.28	5,622.77	252,869,970.05	251,734.86	253,016,195.70		253,010,549.70	(5,646.00)
CORPORATE NOTES													
6/23/2015	46625HJA5	3.150%	15-37	7/5/2016	4,000,000.00	4,086,880.00	58,800.00	4,145,680.00	19,600.00	4,029,042.81	100.7730%	4,030,920.00	1,877.19
6/23/2015	36962G6Z2	1.500%	15-38	7/12/2016	4,000,000.00	4,036,600.00	26,833.33	4,063,433.33	8,166.67	4,012,674.07	100.3400%	4,013,600.00	925.93
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	4,040,449.14	101.0040%	4,040,160.00	(289.14)
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	2,978,717.23	100.8160%	2,974,072.00	(4,645.23)
8/21/2015	89233P5S1	2.050%	15-45	1/12/2017	3,400,000.00	3,453,278.00	7,550.83	3,460,828.83	9,486.94	3,433,152.06	100.9420%	3,432,028.00	(1,124.06)
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	3,445,210.58	101.2720%	3,443,248.00	(1,962.58)
9/28/2015	064159CQ7	1.375%	15-50	7/15/2016	4,000,000.00	4,022,480.00	11,152.78	4,033,632.78	7,027.78	4,010,511.42	100.2430%	4,009,720.00	(791.42)
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	4,019,582.41	100.5630%	4,017,491.85	(2,090.56)
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	4,108,465.85	102.6110%	4,104,440.00	(4,025.85)
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	3,009,905.94	100.2530%	3,007,590.00	(2,315.94)
TOTAL CORPORATE NOTES				6.79%	36,745,000.00	37,397,342.05	305,684.49	37,703,026.54	281,598.67	37,087,711.51		37,073,269.85	(14,441.66)
COMMERCIAL PAPER 360 DAYS BASIS													
6/23/2015	09659BCE8	0.580%	15-35	3/14/2016	4,000,000.00	3,982,922.22	-	3,982,922.22	-	3,999,158.42	99.9830%	3,999,320.00	161.58
10/2/2015	89233GCX2	0.440%	16-01	3/31/2016	3,300,000.00	3,292,699.67	-	3,292,699.67	-	3,298,787.76	99.9620%	3,298,746.00	(41.76)
12/22/2015	06538BFN8	0.770%	16-21	6/22/2016	3,600,000.00	3,585,909.00	-	3,585,909.00	-	3,591,285.95	99.7870%	3,592,332.00	1,046.05
12/23/2015	22533TFN1	0.810%	16-22	6/22/2016	8,000,000.00	7,967,240.00	-	7,967,240.00	-	7,979,560.57	99.7870%	7,982,960.00	3,399.43
12/23/2015	00280NFP0	0.730%	16-23	6/23/2016	20,000,000.00	19,925,783.40	-	19,925,783.40	-	19,953,701.93	99.7850%	19,957,000.00	3,298.07
12/23/2015	89233GFM3	0.810%	16-24	6/21/2016	17,000,000.00	16,930,767.50	-	16,930,767.50	-	16,957,093.39	99.7880%	16,963,960.00	6,866.61
12/24/2015	63873JFM7	0.750%	16-25	6/21/2016	8,000,000.00	7,970,000.00	-	7,970,000.00	-	7,981,306.85	99.7880%	7,983,040.00	1,733.15
12/29/2015	46640PFU2	0.830%	16-29	6/28/2016	10,000,000.00	9,958,038.90	-	9,958,038.90	-	9,972,523.99	99.7750%	9,977,500.00	4,976.01
12/29/2015	06538BFN8	0.820%	16-28	6/22/2016	17,000,000.00	16,931,848.87	-	16,931,848.87	-	16,956,181.00	99.7870%	16,963,790.00	7,609.00
1/11/2016	2254EAGB3	0.890%	16-31	7/11/2016	15,000,000.00	14,932,508.33	-	14,932,508.33	-	14,950,989.42	99.7250%	14,958,750.00	7,760.58
1/28/2016	36960LCX1	0.390%	16-33	3/31/2016	10,000,000.00	9,993,175.00	-	9,993,175.00	-	9,996,748.84	99.9620%	9,996,200.00	(548.84)
2/2/2016	30229AEX3	0.490%	16-34	5/31/2016	10,000,000.00	9,983,802.78	-	9,983,802.78	-	9,987,609.17	99.8280%	9,982,800.00	(4,809.17)
2/10/2016	21687AHG1	0.815%	16-35	8/16/2016	7,000,000.00	6,970,207.23	-	6,970,207.23	-	6,973,299.19	99.6130%	6,972,910.00	(389.19)
2/10/2016	90262CJ81	0.900%	16-36	9/8/2016	7,000,000.00	6,963,075.00	-	6,963,075.00	-	6,966,833.84	99.5280%	6,966,960.00	126.16
TOTAL COMMERCIAL PAPER				25.83%	139,900,000.00	139,387,977.90	-	139,387,977.90	-	139,565,080.32		139,596,268.00	31,187.68
GRAND TOTAL U.S. GOV'T TREAS, AGENCIES, SBA AND COMMERCIAL PAPER													
				100.00%	541,555,000.00	541,873,364.49	555,632.55	542,428,997.04	749,767.80	541,696,765.03		541,676,114.55	(20,650.48)



Section 7 –

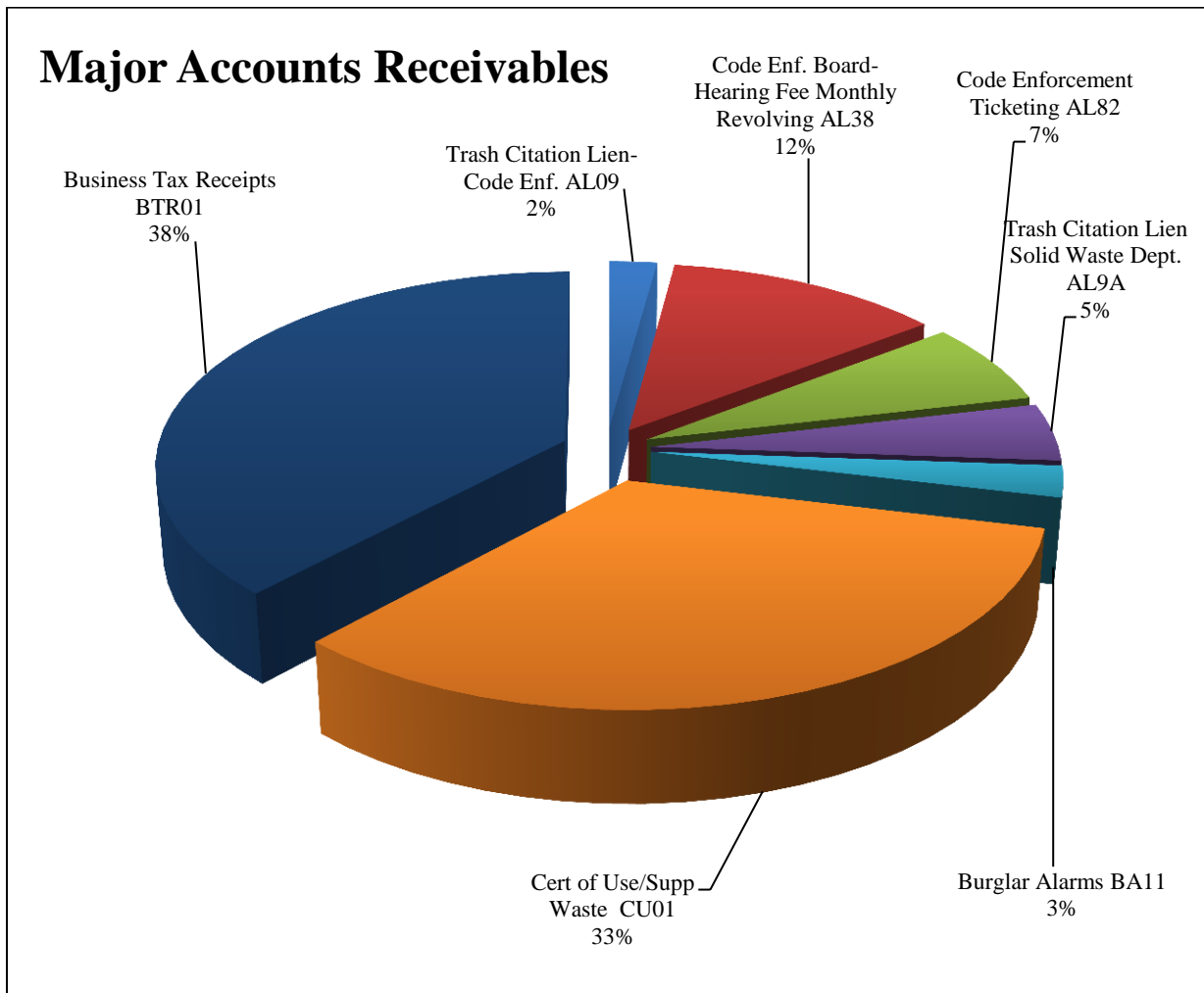
Cash Payments Received on Major Accounts Receivables

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

Financial Update – Accounts Receivable

Fiscal Year 2016 - For the Month of February

The City currently records receivables when they are billed. The major receivables consist of the different categories shown below, of which Business Tax Receipts represents 38% and Certificate of Use represents 33%. The City of Miami billed the Business Tax Receipts for FY16 early in July-2015 for a total of \$7,328,280.00. The Certificate of Use for FY16 were billed early in July-2015 for a total of \$6,206,022.70. The Burglar Alarm for FY16 was billed in August 7, 2015 for a total of \$699,622.50. All other major receivables are billed throughout the year. The graph below depicts the percentage of each major category of receivables (billings net of adjustments and cash receipts) as of Feb 29, 2016.



City of Miami
Cash Payments Received and Aging on Major Account Receivables
As of Feb 29, 2016

Collection													
Description	Type	Accounts Receivable 10/1/2015	YTD Billings Net of Adjustments	Collections								Accounts Receivable 2/29/2016	
				Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Sep-16		YTD
Trash Citation Lien- Code Enf.	AL09	156,492.39	17,216.06	(2,851.10)	(3,395.02)	(7,470.50)	(5,025.28)	(8,593.92)				(27,335.82)	146,372.63
Code Enf. Board-Hearing Fee Monthly Revolving	AL38	836,003.13	46,418.82	(1,542.96)	(1,165.73)	(9,252.57)	(22,875.00)	(89.97)				(34,926.23)	847,495.72
Code Enforcement Ticketing	AL82	494,845.82	39,087.50	(15,625.00)	(13,488.10)	(9,378.00)	(22,850.00)	(10,718.40)				(72,059.50)	461,873.82
Trash Citation Lien Solid Waste Dept.	AL9A	339,719.94	19,024.24	(6,855.81)	(8,384.41)	(4,425.64)	(7,603.37)	(6,604.62)				(33,873.85)	324,870.33
Burglar Alarms	BA11	272,516.02	85,953.18	(68,517.95)	(55,136.03)	(35,211.21)	(14,005.09)	(8,913.85)				(181,784.13)	176,685.07
Cert of Use/Supp Waste	CU01	3,295,192.23	86,213.74	(432,493.54)	(277,846.73)	(205,661.99)	(109,870.28)	(90,826.96)				(1,116,699.50)	2,264,706.47
Business Tax Receipts	BTR01	3,949,598.38	94,165.05	(805,735.35)	(271,197.26)	(204,729.13)	(85,976.91)	(84,205.73)				(1,451,844.38)	2,591,919.05
Totals		9,344,367.91	388,078.59	(1,333,621.71)	(630,613.28)	(476,129.04)	(268,205.93)	(209,953.45)	-	-	-	(2,918,523.41)	6,813,923.09

* 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	146,372.63	4,781.50	-	-	-	141,591.13
Code Enf. Board-Hearing Fee Monthly Revolving	AL38	847,495.72	18,963.86	2,709.84	2,621.45	2,620.62	820,579.95
Code Enforcement Ticketing	AL82	461,873.82	18,300.00	4,512.50	14,750.00	-	424,311.32
Trash Citation Lien Solid Waste Dept.	AL9A	324,870.33	525.00	502.50	-	-	323,842.83
Burglar Alarms	BA11	176,685.07	-	-	-	-	176,685.07
Cert of Use/Supp Waste	CU01	2,264,706.47	9,909.35	5,389.81	463.60	959.25	2,247,984.46
Business Tax Receipts	BTR01	2,591,919.05	821.00	-	-	-	2,591,098.05
Totals		6,813,923.09	53,300.71	13,114.65	17,835.05	3,579.87	6,726,092.81

Note:

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