



Monthly Financial Report January - FY 2016

Prepared by City of Miami Staff

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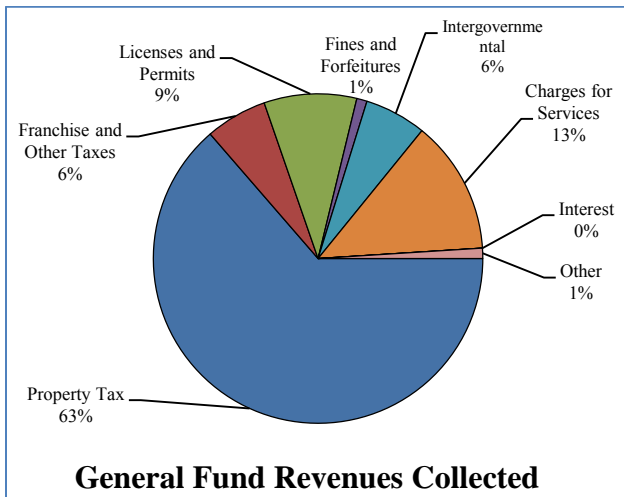


Section 1 –

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 - January



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 January 2016, property taxes collected were \$214,324,024 or 63% 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% | |
| March | 83.09% | |
| April | 88.25% | |
| May | 90.19% | |
| June | 94.67% | |
| July | 94.73% | |
| August | 94.76% | |

Franchise Fee As of January 2016, the amount collected in this category was \$19,314,279. To achieve the annual budget of \$104,403,200, an additional \$85,088,921 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 \$31,200,642. To achieve the annual budget of \$58,502,300, an additional \$27,301,658 needs to be received. Many of these revenues are billed and collected on an annual basis. Business Tax Receipts represents 20% of the total licensing and permitting budget.

Intergovernmental Revenues make up 6% of collected revenues. As of the current month end, intergovernmental revenues collected totaled \$21,523,511. To achieve the annual budget, an additional \$42,219,289 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 13% of revenues collected. As of the current month end, charges for services collected totaled \$45,131,766. To achieve the annual budget of \$96,425,900, an additional \$51,294,134 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 \$3,751,042. This includes approximately \$2,548,387.98 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 \$814,138

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 \$2,219,063.

Total General Fund As of January 2016 expenditures are \$274,104,034 which represents 48% 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 January FY-2016

| | Budget** | Current Month Actual* | Year to Date Actual* | Year to Date Variance |
|--|--------------------|--------------------------|-------------------------|--------------------------|
| Revenues | | | | |
| Property Taxes | 268,768,800 | 9,887,746 | 214,324,024 | 54,444,776 |
| Franchise and Other Taxes | 104,403,200 | 6,535,358 | 19,314,279 | 85,088,921 |
| Licenses and Permits | 58,502,300 | 5,032,319 | 31,200,642 | 27,301,658 |
| Fines and Forfeitures | 11,572,900 | 1,593,587 | 3,751,042 | 7,821,858 |
| Intergovernmental Revenues | 63,742,800 | 2,546,023 | 21,523,511 | 42,219,289 |
| Charges for Services | 96,425,900 | 7,594,862 | 45,131,766 | 51,294,134 |
| Investment Earnings | 2,126,300 | 669,628 | 814,138 | 1,312,162 |
| Other | 33,511,400 | 664,964 | 2,219,063 | 31,292,337 |
| Total Revenues | 639,053,600 | 34,524,486 | 338,278,465 | 300,775,135 |
| Expenditures | | | | |
| Mayor | 1,075,000 | 49,374 | 574,881 | 500,119 |
| Board of Commissioners | 2,658,400 | 147,645 | 1,170,502 | 1,487,898 |
| Office of City Manager | 3,264,600 | 186,720 | 1,419,976 | 1,844,624 |
| Office of Agenda Coordination | 341,800 | 20,733 | 198,315 | 143,485 |
| Office of City Clerk | 1,624,700 | 116,106 | 871,525 | 753,175 |
| Office of NET | 4,878,400 | 305,318 | 2,252,574 | 2,625,826 |
| Office of Civil Service | 435,000 | 21,841 | 224,783 | 210,217 |
| Office of the Auditor General | 1,200,900 | 58,959 | 598,591 | 602,309 |
| Office of Communications | 1,079,400 | 77,274 | 597,326 | 482,074 |
| Human Resources | 4,114,000 | 230,629 | 2,090,001 | 2,023,999 |
| Information Technology | 8,821,700 | 471,183 | 4,323,866 | 4,497,834 |
| Office of the City Attorney | 7,615,100 | 447,703 | 3,661,695 | 3,953,405 |
| Management and Budget | 2,135,400 | 133,835 | 1,085,486 | 1,049,914 |
| Procurement | 2,162,200 | 125,725 | 1,155,671 | 1,006,529 |
| Office of Equal Opportunity & Diversity | 369,900 | 20,053 | 211,269 | 158,631 |
| Office of Film and Entertainment | 381,100 | 21,101 | 208,876 | 172,224 |
| Finance | 8,506,800 | 428,019 | 4,227,336 | 4,279,464 |
| Capital Improvements Administration | 5,330,200 | 88,933 | 2,113,644 | 3,216,556 |
| Office of Grants Administration | 1,265,500 | 53,377 | 638,646 | 626,854 |
| City Administration | - | 2,731 | 5,774 | (5,774) |
| Non-Departmental | 50,450,300 | 1,250,481 | 2,759,028 | 47,691,272 |
| Pensions | - | 3,592 | 13,969 | (13,969) |
| Risk Management | 2,924,900 | 131,043 | 1,312,908 | 1,611,992 |
| Total General Government | 110,635,300 | 4,392,376 | 31,716,642 | 78,918,658 |
| Building | 10,361,800 | 530,647 | 4,999,616 | 5,362,184 |
| Planning and Zoning | 6,718,600 | 351,681 | 3,521,004 | 3,197,596 |
| Red Light Camera | 82,000 | 4,123 | 50,233 | 31,767 |
| Total Planning and Development | 17,162,400 | 886,452 | 8,570,853 | 8,591,547 |
| Solid Waste | 30,598,900 | 1,843,886 | 14,442,528 | 16,156,372 |
| General Service Administration | 23,131,600 | 1,226,087 | 10,068,051 | 13,063,549 |
| Public - Works | 20,685,800 | 1,636,122 | 8,985,956 | 11,699,844 |
| Total Public Works | 74,416,300 | 4,706,095 | 33,496,534 | 40,919,766 |
| Office of Code Compliance | 5,584,500 | 247,842 | 2,901,398 | 2,683,102 |
| Fire - Rescue | 111,880,700 | 10,183,168 | 68,666,653 | 43,214,047 |
| Police | 208,836,700 | 11,889,006 | 107,514,352 | 101,322,348 |
| Total Public Safety | 326,301,900 | 22,320,016 | 179,082,403 | 147,219,497 |
| Public Facilities | 8,525,100 | 553,018 | 4,313,352 | 4,211,748 |
| Parks and Recreation | 35,613,400 | 2,354,684 | 14,804,639 | 20,808,761 |
| Community Development | 2,252,700 | - | 2,119,610 | 133,090 |
| Total Other | 46,391,200 | 2,907,702 | 21,237,601 | 25,153,599 |
| Total Expenditures | 574,907,100 | 35,212,641 | 274,104,034 | 300,803,066 |
| Revenues Over (Under) Expenditures | 64,146,500 | (688,155) | 64,174,430 | (27,930) |
| Transfers In | 4,181,100 | - | 71,455 | 4,109,645 |
| Transfers Out | (68,361,800) | (3,381,700) | (7,159,000) | (61,202,800) |
| Proceeds from Sale of Property | 34,200 | - | 3,948 | 30,252 |
| Other Financing Sources (Uses) | 326,301,900 | 22,320,016 | 179,082,403 | 147,219,497 |
| Total Revenue Over (Under) Expenditures | - | (4,069,855) | 57,090,833 | (57,090,833) |

* Unaudited, as adjusted through January 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 January FY-2016

| | Budget** | Current Month Actual* | Year to Date Actual* | Year to Date Variance |
|--|-------------------|----------------------------------|---------------------------------|----------------------------------|
| Revenues | | | | |
| Charges for Services | - | 15,293 | 51,220 | (51,220) |
| Other | 80,484,700 | 1,935,287 | 72,868,544 | 7,616,156 |
| Total Revenues | 80,484,700 | 1,950,580 | 72,919,764 | 7,564,936 |
| Expenditures | | | | |
| Information Technology | 4,823,800 | 389,368 | 1,746,776 | 3,077,024 |
| Pensions | - | 48,193 | 144,847 | (144,847) |
| Risk Management | 75,660,900 | 5,271,628 | 23,094,098 | 52,566,802 |
| Total General Government | 80,484,700 | 5,709,190 | 24,985,720 | 55,498,980 |
| Total Expenditures | 80,484,700 | 5,709,190 | 24,985,720 | 55,498,980 |
| Revenues Over (Under) Expenditures | - | (3,758,610) | 47,934,044 | (47,934,044) |
| Proceeds from Sale of Property | - | - | 54,235 | (54,235) |
| Total Revenue Over (Under) Expenditures | - | (3,758,610) | 47,988,279 | (47,988,279) |

* Unaudited, as adjusted through January 2016

** Amounts obtained from Budget Dept.

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

| | Dec FY-2016 | | Jan FY-2016 | | Variance | | |
|--|--------------------|----------------------|--------------------|----------------------|----------|--------------------|----------|
| | Budget** | Year to Date Actual* | Budget** | Year to Date Actual* | Budget | Actual | % Change |
| Revenues | | | | | | | |
| Property Taxes | 268,768,800 | 204,436,278 | 268,768,800 | 214,324,024 | - | 9,887,746 | 5% |
| Franchise and Other Taxes | 104,403,200 | 12,778,921 | 104,403,200 | 19,314,279 | - | 6,535,358 | 51% |
| Licenses and Permits | 58,502,300 | 26,168,322 | 58,502,300 | 31,200,642 | - | 5,032,319 | 19% |
| Fines and Forfeitures | 11,572,900 | 2,157,455 | 11,572,900 | 3,751,042 | - | 1,593,587 | 74% |
| Intergovernmental Revenues | 63,742,800 | 18,977,488 | 63,742,800 | 21,523,511 | - | 2,546,023 | 13% |
| Charges for Services | 96,425,900 | 37,536,904 | 96,425,900 | 45,131,766 | - | 7,594,862 | 20% |
| Investment Earnings | 2,126,300 | 144,511 | 2,126,300 | 814,138 | - | 669,628 | 463% |
| Other | 33,511,400 | 1,554,099 | 33,511,400 | 2,219,063 | - | 664,963 | 43% |
| Total Revenues | 639,053,600 | 303,753,979 | 639,053,600 | 338,278,465 | - | 34,524,486 | |
| Expenditures | | | | | | | |
| Mayor | 1,075,000 | 525,506 | 1,075,000 | 574,881 | - | 49,374 | 9% |
| Board of Commissioners | 2,658,400 | 1,022,857 | 2,658,400 | 1,170,502 | - | 147,645 | 14% |
| Office of City Manager | 3,264,600 | 1,233,256 | 3,264,600 | 1,419,976 | - | 186,720 | 15% |
| Office of Agenda Coordination | 341,800 | 177,581 | 341,800 | 198,315 | - | 20,733 | 12% |
| Office of City Clerk | 1,624,700 | 755,419 | 1,624,700 | 871,525 | - | 116,106 | 15% |
| Office of NET | 4,878,400 | 1,947,256 | 4,878,400 | 2,252,574 | - | 305,318 | 16% |
| Office of Civil Service | 435,000 | 202,941 | 435,000 | 224,783 | - | 21,841 | 11% |
| Office of the Auditor General | 1,200,900 | 539,632 | 1,200,900 | 598,591 | - | 58,959 | 11% |
| Office of Communications | 1,079,400 | 520,052 | 1,079,400 | 597,326 | - | 77,274 | 15% |
| Human Resources | 4,114,000 | 1,859,372 | 4,114,000 | 2,090,001 | - | 230,629 | 12% |
| Information Technology | 8,821,700 | 3,852,683 | 8,821,700 | 4,323,866 | - | 471,183 | 12% |
| Office of the City Attorney | 7,615,100 | 3,213,991 | 7,615,100 | 3,661,695 | - | 447,703 | 14% |
| Management and Budget | 2,135,400 | 951,651 | 2,135,400 | 1,085,486 | - | 133,835 | 14% |
| Procurement | 2,162,200 | 1,029,946 | 2,162,200 | 1,155,671 | - | 125,725 | 12% |
| Office of Equal Opportunity & Diversity | 369,900 | 191,216 | 369,900 | 211,269 | - | 20,053 | 10% |
| Office of Film and Entertainment | 381,100 | 187,775 | 381,100 | 208,876 | - | 21,101 | 11% |
| Finance | 8,506,800 | 3,799,317 | 8,506,800 | 4,227,336 | - | 428,019 | 11% |
| Capital Improvements Administration | 5,330,200 | 2,024,711 | 5,330,200 | 2,113,644 | - | 88,933 | 4% |
| Office of Grants Administration | 1,265,500 | 585,269 | 1,265,500 | 638,646 | - | 53,377 | 9% |
| City Administration | - | 3,043 | - | 5,774 | - | 2,731 | 90% |
| Non-Departmental | 50,450,300 | 1,508,547 | 50,450,300 | 2,759,028 | - | 1,250,481 | 83% |
| Pensions | - | 10,377 | - | 13,969 | - | 3,592 | 35% |
| Risk Management | 2,924,900 | 1,181,866 | 2,924,900 | 1,312,908 | - | 131,043 | 11% |
| Total General Government | 110,635,300 | 27,324,266 | 110,635,300 | 31,716,642 | - | 4,392,376 | |
| Building | 10,361,800 | 4,468,968 | 10,361,800 | 4,999,616 | - | 530,647 | 12% |
| Planning and Zoning | 6,718,600 | 3,169,323 | 6,718,600 | 3,521,004 | - | 351,681 | 11% |
| Red Light Camera | 82,000 | 46,110 | 82,000 | 50,233 | - | 4,123 | 9% |
| Total Planning and Development | 17,162,400 | 7,684,402 | 17,162,400 | 8,570,853 | - | 886,452 | |
| Solid Waste | 30,598,900 | 12,598,642 | 30,598,900 | 14,442,528 | - | 1,843,886 | 15% |
| General Service Administration | 23,131,600 | 8,841,964 | 23,131,600 | 10,068,051 | - | 1,226,087 | 14% |
| Public - Works | 20,685,800 | 7,349,834 | 20,685,800 | 8,985,956 | - | 1,636,122 | 22% |
| Total Public Works | 74,416,300 | 28,790,439 | 74,416,300 | 33,496,534 | - | 4,706,095 | |
| Office of Code Compliance | 5,584,500 | 2,653,556 | 5,584,500 | 2,901,398 | - | 247,842 | 9% |
| Fire - Rescue | 111,880,700 | 58,483,486 | 111,880,700 | 68,666,653 | - | 10,183,168 | 17% |
| Police | 208,836,700 | 95,625,346 | 208,836,700 | 107,514,352 | - | 11,889,006 | 12% |
| Total Public Safety | 326,301,900 | 156,762,387 | 326,301,900 | 179,082,403 | - | 22,320,016 | |
| Public Facilities | 8,525,100 | 3,760,334 | 8,525,100 | 4,313,352 | - | 553,018 | 15% |
| Parks and Recreation | 35,613,400 | 12,449,955 | 35,613,400 | 14,804,639 | - | 2,354,684 | 19% |
| Community Development | 2,252,700 | 2,119,610 | 2,252,700 | 2,119,610 | - | - | - |
| Total Other | 46,391,200 | 18,329,899 | 46,391,200 | 21,237,601 | - | 2,907,702 | |
| Total Expenditures | 574,907,100 | 238,891,394 | 574,907,100 | 274,104,034 | - | 35,212,641 | |
| Revenues Over (Under) Expenditures | 64,146,500 | 64,862,585 | 64,146,500 | 64,174,430 | - | (688,155) | |
| Transfers In | 4,181,100 | 71,455 | 4,181,100 | 71,455 | - | - | - |
| Transfers Out | (68,361,800) | (3,777,300) | (68,361,800) | (7,159,000) | - | (3,381,700) | 90% |
| Proceeds from Sale of Property | 34,200 | 3,948 | 34,200 | 3,948 | - | - | - |
| Other Financing Sources (Uses) | 326,301,900 | 156,762,387 | 326,301,900 | 179,082,403 | - | 22,320,016 | |
| Total Revenue Over (Under) Expenditures | - | 61,160,688 | - | 57,090,833 | - | (4,069,855) | |

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

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

| | Dec FY-2016 | | Jan FY-2016 | | Variance | | |
|--|-------------------|----------------------|-------------------|----------------------|----------|--------------------|----------|
| | Budget** | Year to Date Actual* | Budget** | Year to Date Actual* | Budget | Actual | % Change |
| Revenues | | | | | | | |
| Charges for Services | - | 35,928 | - | 51,220 | - | 15,293 | 43% |
| Other | 80,484,700 | 70,933,256 | 80,484,700 | 72,868,544 | - | 1,935,287 | 3% |
| Total Revenues | 80,484,700 | 70,969,184 | 80,484,700 | 72,919,764 | - | 1,950,580 | |
| Expenditures | | | | | | | |
| Information Technology | 4,823,800 | 1,357,407 | 4,823,800 | 1,746,776 | - | 389,368 | 29% |
| Pensions | - | 96,654 | - | 144,847 | - | 48,193 | 50% |
| Risk Management | 75,660,900 | 17,822,469 | 75,660,900 | 23,094,098 | - | 5,271,628 | 30% |
| Total General Government | 80,484,700 | 19,276,531 | 80,484,700 | 24,985,720 | - | 5,709,190 | |
| Total Expenditures | 80,484,700 | 19,276,531 | 80,484,700 | 24,985,720 | - | 5,709,190 | |
| Revenues Over (Under) Expenditures | - | 51,692,653 | - | 47,934,044 | - | (3,758,610) | |
| Proceeds from Sale of Property | - | 54,235 | - | 54,235 | - | - | - |
| Total Revenue Over (Under) Expenditures | - | 51,746,888 | - | 47,988,279 | - | (3,758,610) | |

* Unaudited, as adjusted through January 2016

** Amounts obtained from Budget Dept.

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

| | Jan FY-2015 | | Jan FY-2016 | | Variance | | |
|--|---------------------|----------------------|---------------------|----------------------|---------------------|---------------------|----------|
| | Budget** | Year to Date Actual* | Budget** | Year to Date Actual* | Budget | Actual | % Change |
| Revenues | | | | | | | |
| Property Taxes | 239,056,600 | 192,876,758 | 268,768,800 | 214,324,024 | 29,712,200 | 21,447,266 | 11% |
| Franchise and Other Taxes | 102,212,800 | 21,785,674 | 104,403,200 | 19,314,279 | 2,190,400 | (2,471,395) | (11)% |
| Licenses and Permits | 52,039,000 | 27,731,441 | 58,502,300 | 31,200,642 | 6,463,300 | 3,469,201 | 13% |
| Fines and Forfeitures | 10,632,200 | 3,146,367 | 11,572,900 | 3,751,042 | 940,700 | 604,675 | 19% |
| Intergovernmental Revenues | 50,498,300 | 10,615,215 | 63,742,800 | 21,523,511 | 13,244,500 | 10,908,296 | 103% |
| Charges for Services | 96,064,400 | 46,638,510 | 96,425,900 | 45,131,766 | 361,500 | (1,506,744) | (3)% |
| Investment Earnings | 1,900,000 | 2,848,756 | 2,126,300 | 814,138 | 226,300 | (2,034,618) | (71)% |
| Other | 4,629,500 | 1,644,766 | 33,511,400 | 2,219,063 | 28,881,900 | 574,297 | 35% |
| Total Revenues | 557,032,800 | 307,287,486 | 639,053,600 | 338,278,465 | 82,020,800 | 30,990,978 | |
| Expenditures | | | | | | | |
| Mayor | 1,018,200 | 308,440 | 1,075,000 | 574,881 | 56,800 | 266,440 | 86% |
| Board of Commissioners | 2,880,700 | 887,589 | 2,658,400 | 1,170,502 | (222,300) | 282,913 | 32% |
| Office of City Manager | 2,678,700 | 985,034 | 3,264,600 | 1,419,976 | 585,900 | 434,942 | 44% |
| Office of Agenda Coordination | 302,400 | 55,320 | 341,800 | 198,315 | 39,400 | 142,995 | 258% |
| Office of City Clerk | 1,526,800 | 486,486 | 1,624,700 | 871,525 | 97,900 | 385,039 | 79% |
| Office of NET | 3,963,000 | 1,288,841 | 4,878,400 | 2,252,574 | 915,400 | 963,733 | 75% |
| Office of Civil Service | 424,900 | 135,439 | 435,000 | 224,783 | 10,100 | 89,344 | 66% |
| Office of the Auditor General | 1,160,000 | 354,053 | 1,200,900 | 598,591 | 40,900 | 244,538 | 69% |
| Office of Communications | 1,147,400 | 339,471 | 1,079,400 | 597,326 | (68,000) | 257,855 | 76% |
| Human Resources | 3,851,400 | 1,128,160 | 4,114,000 | 2,090,001 | 262,600 | 961,841 | 85% |
| Information Technology | 8,633,700 | 2,653,115 | 8,821,700 | 4,323,866 | 188,000 | 1,670,751 | 63% |
| Office of the City Attorney | 7,487,900 | 2,247,501 | 7,615,100 | 3,661,695 | 127,200 | 1,414,194 | 63% |
| Management and Budget | 1,821,300 | 595,774 | 2,135,400 | 1,085,486 | 314,100 | 489,713 | 82% |
| Procurement | 2,046,100 | 658,374 | 2,162,200 | 1,155,671 | 116,100 | 497,297 | 76% |
| Office of Equal Opportunity & Diversity | 344,900 | 116,272 | 369,900 | 211,269 | 25,000 | 94,997 | 82% |
| Office of Film and Entertainment | 341,700 | 48,198 | 381,100 | 208,876 | 39,400 | 160,678 | 333% |
| Finance | 8,511,200 | 2,407,258 | 8,506,800 | 4,227,336 | (4,400) | 1,820,078 | 76% |
| Capital Improvements Administration | 5,093,100 | 784,978 | 5,330,200 | 2,113,644 | 237,100 | 1,328,666 | 169% |
| Office of Grants Administration | 1,051,100 | 327,342 | 1,265,500 | 638,646 | 214,400 | 311,305 | 95% |
| City Administration | - | - | - | 5,774 | - | 5,774 | - |
| Non-Departmental | 40,646,900 | 7,697,170 | 50,450,300 | 2,759,028 | 9,803,400 | (4,938,142) | (64)% |
| Pensions | - | 2,733 | - | 13,969 | - | 11,236 | 411% |
| Risk Management | 2,909,500 | 855,841 | 2,924,900 | 1,312,908 | 15,400 | 457,067 | 53% |
| Total General Government | 97,840,900 | 24,363,389 | 110,635,300 | 31,716,642 | 12,794,400 | 7,353,253 | |
| Building | 9,703,400 | 2,964,469 | 10,361,800 | 4,999,616 | 658,400 | 2,035,147 | 69% |
| Planning and Zoning | 6,668,400 | 1,984,140 | 6,718,600 | 3,521,004 | 50,200 | 1,536,864 | 77% |
| Red Light Camera | 154,400 | 59,768 | 82,000 | 50,233 | (72,400) | (9,535) | (16)% |
| Total Planning and Development | 16,526,200 | 5,008,377 | 17,162,400 | 8,570,853 | 636,200 | 3,562,476 | |
| Solid Waste | 29,583,000 | 9,458,890 | 30,598,900 | 14,442,528 | 1,015,900 | 4,983,638 | 53% |
| General Service Administration | 21,302,400 | 6,464,797 | 23,131,600 | 10,068,051 | 1,829,200 | 3,603,254 | 56% |
| Public - Works | 18,092,300 | 5,449,473 | 20,685,800 | 8,985,956 | 2,593,500 | 3,536,482 | 65% |
| Total Public Works | 68,977,700 | 21,373,160 | 74,416,300 | 33,496,534 | 5,438,600 | 12,123,374 | |
| Office of Code Compliance | 4,630,700 | 1,369,947 | 5,584,500 | 2,901,398 | 953,800 | 1,531,451 | 112% |
| Fire - Rescue | 109,575,000 | 34,948,539 | 111,880,700 | 68,666,653 | 2,305,700 | 33,718,114 | 96% |
| Police | 182,439,300 | 61,311,590 | 208,836,700 | 107,514,352 | 26,397,400 | 46,202,762 | 75% |
| Total Public Safety | 296,645,000 | 97,630,077 | 326,301,900 | 179,082,403 | 29,656,900 | 81,452,327 | |
| Public Facilities | 7,466,300 | 2,184,922 | 8,525,100 | 4,313,352 | 1,058,800 | 2,128,431 | 97% |
| Parks and Recreation | 32,386,200 | 9,068,302 | 35,613,400 | 14,804,639 | 3,227,200 | 5,736,337 | 63% |
| Community Development | - | - | 2,252,700 | 2,119,610 | 2,252,700 | 2,119,610 | - |
| Total Other | 39,852,500 | 11,253,224 | 46,391,200 | 21,237,601 | 6,538,700 | 9,984,377 | |
| Total Expenditures | 519,842,300 | 159,628,227 | 574,907,100 | 274,104,034 | 55,064,800 | 114,475,808 | |
| Revenues Over (Under) Expenditures | 37,190,500 | 147,659,260 | 64,146,500 | 64,174,430 | 26,956,000 | (83,484,829) | |
| Transfers In | 2,899,200 | 1,035,911 | 4,181,100 | 71,455 | 1,281,900 | (964,456) | (93)% |
| Transfers Out | (40,093,700) | - | (68,361,800) | (7,159,000) | (28,268,100) | (7,159,000) | - |
| Proceeds from Sale of Property | 4,000 | 180,670 | 34,200 | 3,948 | 30,200 | (176,723) | (98)% |
| Other Financing Sources (Uses) | (37,190,500) | 1,216,581 | (64,146,500) | (7,083,597) | (26,956,000) | (8,300,178) | |
| Total Revenue Over (Under) Expenditures | - | 148,875,841 | - | 57,090,833 | - | (91,785,008) | |

* Unaudited, as adjusted through January 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

| | Jan FY-2015 | | Jan FY-2016 | | Variance | | |
|--|--------------------|----------------------|-------------------|----------------------|---------------------|---------------------|----------|
| | Budget** | Year to Date Actual* | Budget** | Year to Date Actual* | Budget | Actual | % Change |
| Revenues | | | | | | | |
| Charges for Services | - | 44,529 | - | 51,220 | - | 6,691 | 15% |
| Other | 168,294,800 | 54,940,204 | 80,484,700 | 72,868,544 | (87,810,100) | 17,928,340 | 33% |
| Total Revenues | 168,294,800 | 54,984,733 | 80,484,700 | 72,919,764 | (87,810,100) | 17,935,031 | |
| Expenditures | | | | | | | |
| Information Technology | 4,301,100 | 1,444,267 | 4,823,800 | 1,746,776 | 522,700 | 302,508 | 21% |
| Pensions | 88,783,900 | 83,264,481 | - | 144,847 | (88,783,900) | (83,119,634) | (100)% |
| Risk Management | 76,399,800 | 19,930,171 | 75,660,900 | 23,094,098 | (738,900) | 3,163,927 | 16% |
| Total General Government | 169,484,800 | 104,638,853 | 80,484,700 | 24,985,720 | (89,000,100) | (79,653,133) | |
| Total Expenditures | 169,484,800 | 104,638,853 | 80,484,700 | 24,985,720 | (89,000,100) | (79,653,133) | |
| Revenues Over (Under) Expenditures | (1,190,000) | (49,654,120) | - | 47,934,044 | 1,190,000 | 97,588,164 | |
| 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 | - | (49,654,120) | - | 47,988,279 | - | 97,642,399 | |

* Unaudited, as adjusted through January 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

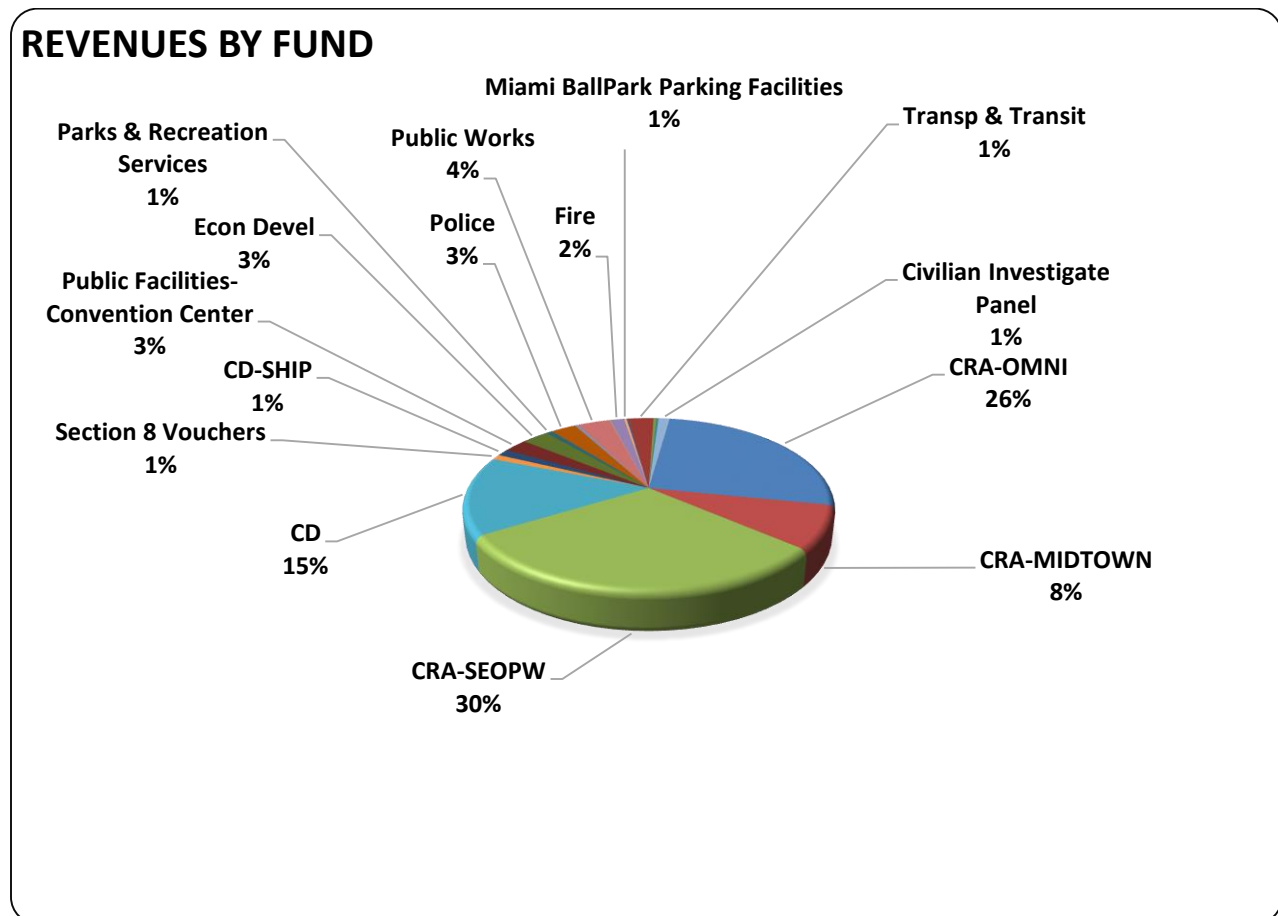
Fiscal Year 2016 – For the Month of January

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 January 31, 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 purpose. The primary sources of revenues for the special revenue funds of the City of Miami consist of taxes, grants, assessments, and fees. As of January 31, 2016, year to date revenues were \$58,000,687. The revenues by fund are depicted in the following chart:



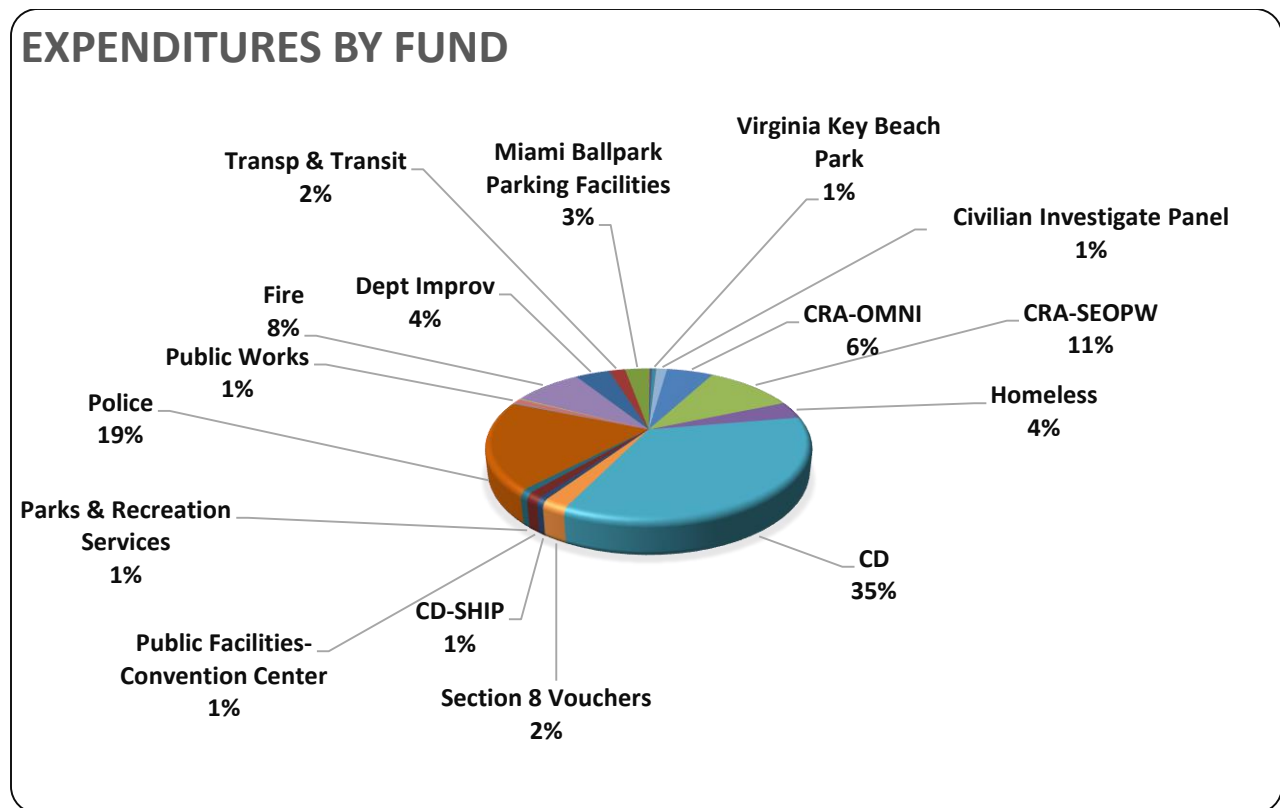
As revealed by the chart, CRA-SEOPW, CRA Omni, and Community Development Funds contribute approximately 65% of total revenues for the City's special revenue funds. These funds show revenues of \$17,411,548; \$15,041,366; and \$8,570,540 respectively.

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 January 31, 2016, the City received CDBG and HOPWA revenues of approximately \$2,026,357 and \$3,410,003 respectively.

Expenditures

The expenditures for the SRF were \$26,338,487 as of January 31, 2016. Community Development, Police Department, and CRA-SEOPW funds have the highest expenditures within the SRF. These funds represent approximately 65% of total expenditures as demonstrated below:



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

| | City Clerk Services Special Revenue Fund | Community Development Special Revenue Fund | Midtown CRA Special Revenue | OMNI CRA Special Revenue |
|--|--|---|--------------------------------|-----------------------------|
| Assets | | | | |
| 103000 - Cash With Fiscal Agent | - | - | - | - |
| 104000 - Equity In Pooled Cash | 790,043 | 11,589,077 | 4,654,023 | 20,547,645 |
| 115000 - Accounts Receivable | 1,379 | 1,186,969 | - | 26,214 |
| 115090 - Unbilled Receivable | - | 1,202,088 | - | - |
| 117000 - Allowance For Uncollectible Accounts Receivable Credit | (1,379) | (349,971) | - | - |
| 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 | - | 793 | - | 10,782 |
| 135100 - Interest And Dividends Receivable- Paid | - | 3,953 | - | - |
| 137000 - Market Gain/Loss Investments | - | (49) | - | (1,737) |
| 155000 - Prepaid Items | - | - | - | - |
| 156000 - Other Assets-Current | - | - | - | - |
| Total Assets | \$ 790,043 | \$ 13,548,359 | \$ 4,654,023 | \$ 20,556,689 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| 201000 - Vouchers Payable | - | - | - | - |
| 202000 - Accounts Payable | - | 947,116 | - | 31,413 |
| 205100 - Retainage Payable | - | 92 | - | 536,370 |
| 208000 - Due To Other Governmental Units | - | 134,985 | - | (6,574) |
| 214000 - Accrued Expenditure Payable | - | - | (3,000) | (1,814) |
| 216000 - Accrued Wages Payable | 965 | 48,919 | - | 9,518 |
| 217000 - Accrued Taxes Payable | - | - | - | - |
| 220000 - Deposits | - | 1,704,194 | - | - |
| 223000 - Deferred Revenue | - | (18) | - | 1 |
| 223100 - Deferred Revenue-PnG | - | 0 | - | - |
| 229000 - Other Current Liabilities | - | 4,224 | - | - |
| Total Liabilities | 965 | 2,839,513 | (3,000) | 568,914 |
| Fund Balances: | | | | |
| 305000 - Fund Balance-Reserved for Encumbrances | - | - | - | (20,700) |
| 315000 - Fund Balance-Unreserved | 789,079 | 10,698,401 | 4,657,023 | 20,008,475 |
| 316000 - Retained Earnings-Unreserved | - | 10,445 | - | - |
| Total Fund Balance (Deficit) | 789,079 | 10,708,846 | 4,657,023 | 19,987,775 |
| Total Liabilities and Fund Balance (Deficit) | \$ 790,043 | \$ 13,548,359 | \$ 4,654,023 | \$ 20,556,689 |

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Jan 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 | 46,814,827 | 2,576,060 | 2,328,835 | 1,854,560 |
| 115000 - Accounts Receivable | - | 774,203 | - | 1,374,847 |
| 115090 - Unbilled Receivable | - | 1,688 | - | 805,558 |
| 117000 - Allowance For Uncollectible Accounts Receivable Credit | - | (662,486) | - | (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 | 29,302 | - | - | 58 |
| 135100 - Interest And Dividends Receivable- Paid | - | - | - | - |
| 137000 - Market Gain/Loss Investments | (4,065) | - | - | - |
| 155000 - Prepaid Items | - | - | - | 21,897 |
| 156000 - Other Assets-Current | 23,115 | - | - | - |
| Total Assets | \$ 46,863,180 | \$ 2,685,688 | \$ 2,328,835 | \$ 3,227,380 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| 201000 - Vouchers Payable | - | - | - | - |
| 202000 - Accounts Payable | 99,699 | 75,605 | 1,535 | 163,253 |
| 205100 - Retainage Payable | 874,027 | - | 3,182 | - |
| 208000 - Due To Other Governmental Units | - | - | - | - |
| 214000 - Accrued Expenditure Payable | - | - | - | - |
| 216000 - Accrued Wages Payable | - | 28,887 | - | 21,646 |
| 217000 - Accrued Taxes Payable | - | - | - | - |
| 220000 - Deposits | 14,961 | - | - | - |
| 223000 - Deferred Revenue | - | - | - | - |
| 223100 - Deferred Revenue-PnG | - | 0 | - | 316 |
| 229000 - Other Current Liabilities | - | - | - | - |
| Total Liabilities | 988,687 | 104,492 | 4,716 | 185,215 |
| Fund Balances: | | | | |
| 305000 - Fund Balance-Reserved for Encumbrances | - | - | - | - |
| 315000 - Fund Balance-Unreserved | 45,610,005 | 2,581,196 | 2,324,119 | 3,042,166 |
| 316000 - Retained Earnings-Unreserved | 264,488 | - | - | - |
| Total Fund Balance (Deficit) | 45,874,493 | 2,581,196 | 2,324,119 | 3,042,166 |
| Total Liabilities and Fund Balance (Deficit) | \$ 46,863,180 | \$ 2,685,688 | \$ 2,328,835 | \$ 3,227,380 |

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

| | General Special Revenue Fund | Homeless Program Special Revenue Fund | Law Enforcement Trust Special Revenue Fund | Miami Ballpark Parking Facilities Special Revenue Fund |
|--|---------------------------------|---|--|---|
| Assets | | | | |
| 103000 - Cash With Fiscal Agent | - | - | - | - |
| 104000 - Equity In Pooled Cash | 55,682 | (621,198) | 1,736,572 | 1,434,913 |
| 115000 - Accounts Receivable | 597,753 | 9,106 | 8 | - |
| 115090 - Unbilled Receivable | 99,150 | 1 | - | - |
| 117000 - Allowance For Uncollectible Accounts Receivable Credit | - | - | (8) | - |
| 128900 - Notes Receivable-Non-Current Portion | - | - | - | - |
| 133000 - Due From Other Governmental Units | - | - | - | - |
| 133010 - Allowance for Uncollectible Grants Receivable | (347,543) | (9,106) | - | - |
| 135000 - Interest And Dividends Receivable | - | - | 1,737 | - |
| 135100 - Interest And Dividends Receivable- Paid | - | - | - | - |
| 137000 - Market Gain/Loss Investments | - | - | (107) | - |
| 155000 - Prepaid Items | - | - | - | - |
| 156000 - Other Assets-Current | - | - | - | - |
| Total Assets | \$ 405,041 | \$ (621,197) | \$ 1,738,202 | \$ 1,434,913 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| 201000 - Vouchers Payable | - | - | - | - |
| 202000 - Accounts Payable | - | 1,596 | 628 | - |
| 205100 - Retainage Payable | 71,458 | - | - | - |
| 208000 - Due To Other Governmental Units | - | - | - | - |
| 214000 - Accrued Expenditure Payable | - | - | - | - |
| 216000 - Accrued Wages Payable | - | 31,992 | - | - |
| 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 | 33,587 | 113,041 | - |
| Fund Balances: | | | | |
| 305000 - Fund Balance-Reserved for Encumbrances | - | - | - | - |
| 315000 - Fund Balance-Unreserved | 333,584 | (654,784) | 1,625,161 | 1,434,913 |
| 316000 - Retained Earnings-Unreserved | - | - | - | - |
| Total Fund Balance (Deficit) | 333,584 | (654,784) | 1,625,161 | 1,434,913 |
| Total Liabilities and Fund Balance (Deficit) | \$ 405,041 | \$ (621,197) | \$ 1,738,202 | \$ 1,434,913 |

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Jan 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 | 327,221 | 1,581,614 | 6,699,248 | 2,873,238 |
| 115000 - Accounts Receivable | 9,375 | 92,315 | 32,566 | 88,258 |
| 115090 - Unbilled Receivable | - | - | - | 23,535 |
| 117000 - Allowance For Uncollectible Accounts Receivable Credit | - | (92,239) | - | (40,089) |
| 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 | \$ 336,667 | \$ 1,581,689 | \$ 6,701,000 | \$ 2,943,910 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| 201000 - Vouchers Payable | - | - | - | - |
| 202000 - Accounts Payable | 1,509 | - | 605 | 959 |
| 205100 - Retainage Payable | - | 11,478 | - | 0 |
| 208000 - Due To Other Governmental Units | - | - | - | - |
| 214000 - Accrued Expenditure Payable | - | - | - | - |
| 216000 - Accrued Wages Payable | - | - | 7,493 | 2,741 |
| 217000 - Accrued Taxes Payable | - | - | 0 | - |
| 220000 - Deposits | - | 324 | - | - |
| 223000 - Deferred Revenue | - | - | - | - |
| 223100 - Deferred Revenue-PnG | - | - | - | 17,344 |
| 229000 - Other Current Liabilities | - | - | - | - |
| Total Liabilities | 1,509 | 11,802 | 8,099 | 21,044 |
| Fund Balances: | | | | |
| 305000 - Fund Balance-Reserved for Encumbrances | - | - | - | - |
| 315000 - Fund Balance-Unreserved | 335,158 | 1,569,887 | 36,466,879 | 2,922,866 |
| 316000 - Retained Earnings-Unreserved | - | - | (29,773,978) | - |
| Total Fund Balance (Deficit) | 335,158 | 1,569,887 | 6,692,901 | 2,922,866 |
| Total Liabilities and Fund Balance (Deficit) | \$ 336,667 | \$ 1,581,689 | \$ 6,701,000 | \$ 2,943,910 |

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Jan 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 | (77,580) | 16,002,468 | 8,103,760 | 103,693 |
| 115000 - Accounts Receivable | 326,090 | 1,000 | - | - |
| 115090 - Unbilled Receivable | 1,681,253 | - | - | - |
| 117000 - Allowance For Uncollectible Accounts Receivable Credit | (56,400) | (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 | 5,136 | - | 485 | 1 |
| 135100 - Interest And Dividends Receivable- Paid | - | - | - | - |
| 137000 - Market Gain/Loss Investments | (88) | - | - | - |
| 155000 - Prepaid Items | 2,096 | - | - | - |
| 156000 - Other Assets-Current | - | - | - | - |
| Total Assets | \$ 1,803,347 | \$ 16,003,585 | \$ 8,104,245 | \$ 103,694 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| 201000 - Vouchers Payable | 3,595 | - | - | - |
| 202000 - Accounts Payable | 146,253 | - | 37,680 | 6,966 |
| 205100 - Retainage Payable | - | - | 47,270 | - |
| 208000 - Due To Other Governmental Units | - | - | - | - |
| 214000 - Accrued Expenditure Payable | - | - | - | - |
| 216000 - Accrued Wages Payable | 103,254 | 270 | - | - |
| 217000 - Accrued Taxes Payable | - | - | - | - |
| 220000 - Deposits | - | - | - | - |
| 223000 - Deferred Revenue | - | - | - | - |
| 223100 - Deferred Revenue-PnG | (1) | - | - | - |
| 229000 - Other Current Liabilities | - | - | - | - |
| Total Liabilities | 253,100 | 270 | 84,949 | 6,966 |
| Fund Balances: | | | | |
| 305000 - Fund Balance-Reserved for Encumbrances | - | - | - | - |
| 315000 - Fund Balance-Unreserved | 1,550,247 | 16,003,315 | 8,019,296 | 96,728 |
| 316000 - Retained Earnings-Unreserved | - | - | - | - |
| Total Fund Balance (Deficit) | 1,550,247 | 16,003,315 | 8,019,296 | 96,728 |
| Total Liabilities and Fund Balance (Deficit) | \$ 1,803,347 | \$ 16,003,585 | \$ 8,104,245 | \$ 103,694 |

City of Miami, Florida
Combining Balance Sheet
All Special Revenue Funds
As of Jan 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 | 779,356 | 12,271,693 | 84,877 | 1,172,473 |
| 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 | 12,403 | 98 | 553 |
| 135100 - Interest And Dividends Receivable- Paid | - | - | - | - |
| 137000 - Market Gain/Loss Investments | (8) | (763) | (14) | (104) |
| 155000 - Prepaid Items | - | - | - | - |
| 156000 - Other Assets-Current | - | - | - | - |
| Total Assets | \$ 779,591 | \$ 12,283,333 | \$ 99,642 | \$ 1,172,923 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| 201000 - Vouchers Payable | - | - | - | - |
| 202000 - Accounts Payable | 1,602 | 2,573 | 12,557 | - |
| 205100 - Retainage Payable | - | - | - | - |
| 208000 - Due To Other Governmental Units | - | - | - | - |
| 214000 - Accrued Expenditure Payable | - | - | - | - |
| 216000 - Accrued Wages Payable | - | 8,032 | - | - |
| 217000 - Accrued Taxes Payable | - | - | - | - |
| 220000 - Deposits | - | - | - | - |
| 223000 - Deferred Revenue | - | - | - | - |
| 223100 - Deferred Revenue-PnG | - | - | - | - |
| 229000 - Other Current Liabilities | - | - | - | - |
| Total Liabilities | 1,602 | 10,605 | 12,557 | - |
| Fund Balances: | | | | |
| 305000 - Fund Balance-Reserved for Encumbrances | - | - | - | - |
| 315000 - Fund Balance-Unreserved | 777,989 | 12,272,728 | 87,085 | 1,172,923 |
| 316000 - Retained Earnings-Unreserved | - | - | - | - |
| Total Fund Balance (Deficit) | 777,989 | 12,272,728 | 87,085 | 1,172,923 |
| Total Liabilities and Fund Balance (Deficit) | \$ 779,591 | \$ 12,283,333 | \$ 99,642 | \$ 1,172,923 |

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

| | <u>Civilian</u> <u>Investigative Panel</u> | <u>Total Special</u> <u>Revenue</u> |
|--|---|--|
| Assets | | |
| 103000 - Cash With Fiscal Agent | - | 14,682 |
| 104000 - Equity In Pooled Cash | 442,935 | 144,126,035 |
| 115000 - Accounts Receivable | - | 4,523,942 |
| 115090 - Unbilled Receivable | - | 3,813,273 |
| 117000 - Allowance For Uncollectible Accounts Receivable Credit | - | (1,208,232) |
| 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 | - | 61,663 |
| 135100 - Interest And Dividends Receivable- Paid | - | 3,952 |
| 137000 - Market Gain/Loss Investments | - | (6,934) |
| 155000 - Prepaid Items | 718 | 24,711 |
| 156000 - Other Assets-Current | - | 23,115 |
| Total Assets | <u>\$ 443,653</u> | <u>\$ 149,968,435</u> |
| Liabilities and Fund Balances | | |
| Liabilities: | | |
| 201000 - Vouchers Payable | - | 3,595 |
| 202000 - Accounts Payable | 14,075 | 1,545,624 |
| 205100 - Retainage Payable | - | 1,543,876 |
| 208000 - Due To Other Governmental Units | - | 128,411 |
| 214000 - Accrued Expenditure Payable | - | (4,814) |
| 216000 - Accrued Wages Payable | 6,721 | 270,437 |
| 217000 - Accrued Taxes Payable | - | 0 |
| 220000 - Deposits | - | 1,831,892 |
| 223000 - Deferred Revenue | - | (17) |
| 223100 - Deferred Revenue-PnG | - | 17,658 |
| 229000 - Other Current Liabilities | - | 4,224 |
| Total Liabilities | <u>20,796</u> | <u>5,340,887</u> |
| Fund Balances: | | |
| 305000 - Fund Balance-Reserved for Encumbrances | - | (20,700) |
| 315000 - Fund Balance-Unreserved | 422,857 | 174,147,293 |
| 316000 - Retained Earnings-Unreserved | - | (29,499,045) |
| Total Fund Balance (Deficit) | <u>422,857</u> | <u>144,627,548</u> |
| Total Liabilities and Fund Balance (Deficit) | <u>\$ 443,653</u> | <u>\$ 149,968,435</u> |

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Jan 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 | - | 19,894 | (19,894) |
| Impact Fees | - | - | - |
| Other | 12,086,792 | 72,500 | 12,014,292 |
| Total Revenues | 27,578,636 | 15,041,366 | 12,537,270 |
| Expenditures: | | | |
| Personnel Expenses | 508,316 | 150,864 | 357,452 |
| Operating Expenses | 5,894,799 | 299,851 | 5,594,948 |
| Capital Expenses | 7,942,035 | 771,582 | 7,170,453 |
| 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 | 1,475,868 | 18,188,974 |
| Revenues Over (Under) Expenditures | 7,913,794 | 13,565,498 | (5,651,704) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 740,583 | 740,582 | 1 |
| Transfers Out | (8,654,377) | (768,478) | (7,885,899) |
| Proceeds from Sale of Property | - | - | - |
| Proceeds Received from Refunding | - | - | - |
| Issuance of Debt | - | - | - |
| Gain on Sale of Land | - | - | - |
| Total Other Financing Sources (Uses) | (7,913,794) | (27,896) | (7,885,898) |
| Total Revenues Over (Under) Expenditures | \$ - | \$ 13,537,602 | \$ (13,537,602) |

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

| | 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 | - | - | - |
| 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) |

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

| | 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 | - | 874,685 | (874,685) |
| Charges for Services | - | - | - |
| Investment Earnings | - | 56,531 | (56,531) |
| Impact Fees | - | - | - |
| Other | 34,858,127 | 20,063 | 34,838,065 |
| Total Revenues | 51,075,776 | 17,411,548 | 33,664,228 |
| Expenditures: | | | |
| Personnel Expenses | 1,345,150 | 370,652 | 974,498 |
| Operating Expenses | 2,779,463 | 372,456 | 2,407,007 |
| Capital Expenses | 8,025,129 | 179,175 | 7,845,954 |
| Principal | - | - | - |
| Interest | - | - | - |
| Grants and Aids | 27,529,840 | 1,912,790 | 25,617,050 |
| Advances | - | - | - |
| Other Financing Uses | - | - | - |
| Budget Reserve | 1,067,014 | - | 1,067,014 |
| Contingency Reserve | - | - | - |
| Other Uses | - | - | - |
| Total Expenditures | 40,746,596 | 2,835,072 | 37,911,524 |
| Revenues Over (Under) Expenditures | 10,329,180 | 14,576,476 | (4,247,296) |
| Other Financing Sources (Uses) | | | |
| Transfers In | - | - | - |
| Transfers Out | (10,329,180) | - | (10,329,180) |
| Proceeds from Sale of Property | - | - | - |
| Proceeds Received from Refunding | - | - | - |
| Issuance of Debt | - | - | - |
| Gain on Sale of Land | - | - | - |
| Total Other Financing Sources (Uses) | (10,329,180) | - | (10,329,180) |
| Total Revenues Over (Under) Expenditures | \$ - | \$ 14,576,476 | \$ (14,576,476) |

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

| | Homeless Program | | |
|---|-------------------------|------------------|----------------------|
| | Budget | Actual | Variance (\$) |
| Revenues: | | | |
| Property Taxes | \$ - | \$ - | - |
| Franchise and Other Taxes | - | - | - |
| Licenses and Permits | - | - | - |
| Fines and Forfeitures | - | - | - |
| Intergovernmental Revenues | 1,911,200 | - | 1,911,200 |
| Charges for Services | - | - | - |
| Investment Earnings | - | - | - |
| Impact Fees | - | - | - |
| Other | 352,400 | - | 352,400 |
| Total Revenues | 2,263,600 | - | 2,263,600 |
| Expenditures: | | | |
| Personnel Expenses | 2,187,200 | 652,514 | 1,534,686 |
| Operating Expenses | 687,900 | 320,724 | 367,176 |
| 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 | 973,238 | 1,993,162 |
| Revenues Over (Under) Expenditures | (702,800) | (973,238) | 270,438 |
| 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 | \$ - | (736,038) | \$ 736,038 |

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

| | Community Development | | |
|---|------------------------------|---------------------|----------------------|
| | Budget | Actual | Variance (\$) |
| Revenues: | | | |
| Property Taxes | \$ - | \$ - | - |
| Franchise and Other Taxes | - | - | - |
| Licenses and Permits | - | - | - |
| Fines and Forfeitures | - | - | - |
| Intergovernmental Revenues | 50,417,700 | 9,375,277 | 41,042,423 |
| Charges for Services | - | 248,363 | (248,363) |
| Investment Earnings | - | 971 | (971) |
| Impact Fees | - | - | - |
| Other | 6,990,800 | (1,054,070)* | 8,044,870 |
| Total Revenues | 57,408,500 | 8,570,540 | 48,837,960 |
| Expenditures: | | | |
| Personnel Expenses | 2,812,200 | 1,150,889 | 1,661,311 |
| Operating Expenses | 245,500 | 64,988 | 180,512 |
| Capital Expenses | 1,058,900 | 2,148,370 | (1,089,470) |
| Principal | - | - | - |
| Interest | - | - | - |
| Grants and Aids | 52,690,900 | 5,841,333 | 46,849,567 |
| Advances | - | - | - |
| Other Financing Uses | - | - | - |
| Budget Reserve | 1,000 | - | 1,000 |
| Contingency Reserve | - | - | - |
| Other Uses | - | - | - |
| Total Expenditures | 56,808,500 | 9,209,581 | 47,598,919 |
| Revenues Over (Under) Expenditures | 600,000 | (639,041) | 1,239,041 |
| 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 | \$ - | \$ (639,041) | \$ 639,041 |

*Contra Revenue for Program Income

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

Housing Choice Vouchers

| | Budget | Actual | Variance (\$) |
|---|------------------|-----------------|----------------------|
| Revenues: | | | |
| Property Taxes | \$ - | \$ - | - |
| Franchise and Other Taxes | - | - | - |
| Licenses and Permits | - | - | - |
| Fines and Forfeitures | - | - | - |
| Intergovernmental Revenues | 1,974,700 | 576,037 | 1,398,663 |
| Charges for Services | - | - | - |
| Investment Earnings | - | - | - |
| Impact Fees | - | - | - |
| Other | - | - | - |
| Total Revenues | 1,974,700 | 576,037 | 1,398,663 |
| Expenditures: | | | |
| Personnel Expenses | - | 25,555 | (25,555) |
| Operating Expenses | 5,300 | 871 | 4,429 |
| Capital Expenses | - | - | - |
| Principal | - | - | - |
| Interest | - | - | - |
| Grants and Aids | 1,969,400 | 545,892 | 1,423,508 |
| Advances | - | - | - |
| Other Financing Uses | - | - | - |
| Budget Reserve | - | - | - |
| Contingency Reserve | - | - | - |
| Other Uses | - | - | - |
| Total Expenditures | 1,974,700 | 572,318 | 1,402,382 |
| Revenues Over (Under) Expenditures | - | 3,719 | (3,719) |
| 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 | \$ - | \$ 3,719 | \$ (3,719) |

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

| | 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 | - | 201 | (201) |
| Impact Fees | - | - | - |
| Other | - | 49,341 | (49,341) |
| Total Revenues | 70,000 | 720,942 | (650,942) |
| Expenditures: | | | |
| Personnel Expenses | - | 12,025 | (12,025) |
| Operating Expenses | 400 | 35 | 365 |
| Capital Expenses | - | - | - |
| Principal | - | - | - |
| Interest | - | - | - |
| Grants and Aids | 69,600 | 156,543 | (86,943) |
| Advances | - | - | - |
| Other Financing Uses | - | - | - |
| Budget Reserve | - | - | - |
| Contingency Reserve | - | - | - |
| Other Uses | - | - | - |
| Total Expenditures | 70,000 | 168,603 | (98,603) |
| Revenues Over (Under) Expenditures | - | 552,339 | (552,339) |
| 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 | \$ - | \$ 552,339 | \$ (552,339) |

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

| | Convention Center | | |
|---|--------------------------|---------------------|-----------------------|
| | Budget | Actual | Variance (\$) |
| Revenues: | | | |
| Property Taxes | \$ - | \$ - | - |
| Franchise and Other Taxes | - | - | - |
| Licenses and Permits | - | - | - |
| Fines and Forfeitures | - | 6,061 | (6,061) |
| Intergovernmental Revenues | - | 952 | (952) |
| Charges for Services | 6,353,800 | 1,472,260 | 4,881,540 |
| Investment Earnings | - | - | - |
| Impact Fees | - | - | - |
| Other | 75,000 | - | 75,000 |
| Total Revenues | 6,428,800 | 1,479,273 | 4,949,527 |
| Expenditures: | | | |
| Personnel Expenses | 483,200 | 263,335 | 219,865 |
| Operating Expenses | 3,800,300 | 60,392 | 3,739,908 |
| Capital Expenses | - | - | - |
| Principal | - | - | - |
| Interest | - | - | - |
| Grants and Aids | - | - | - |
| Advances | - | - | - |
| Other Financing Uses | - | - | - |
| Budget Reserve | 204,300 | - | 204,300 |
| Contingency Reserve | - | - | - |
| Other Uses | - | - | - |
| Total Expenditures | 4,487,800 | 323,727 | 4,164,073 |
| Revenues Over (Under) Expenditures | 1,941,000 | 1,155,546 | 785,454 |
| 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 | \$ - | \$ 1,155,546 | \$ (1,155,546) |

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

| | 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 | 1,659,637 | 325,363 |
| Investment Earnings | - | 40 | (40) |
| Impact Fees | - | - | - |
| Other | 13,846,900 | - | 13,846,900 |
| Total Revenues | 15,855,900 | 1,659,677 | 14,196,223 |
| Expenditures: | | | |
| Personnel Expenses | - | 1,165 | (1,165) |
| Operating Expenses | - | 625 | (625) |
| Capital Expenses | 225,000 | - | 225,000 |
| Principal | - | - | - |
| Interest | - | - | - |
| Grants and Aids | - | - | - |
| Advances | - | - | - |
| Other Financing Uses | - | - | - |
| Budget Reserve | 15,704,900 | - | 15,704,900 |
| Contingency Reserve | - | - | - |
| Other Uses | - | - | - |
| Total Expenditures | 15,929,900 | 1,790 | 15,928,110 |
| Revenues Over (Under) Expenditures | (74,000) | 1,657,887 | (1,731,887) |
| 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 | \$ - | \$ 1,657,887 | \$ (1,657,887) |

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

| | NET Offices | | |
|---|-------------|-----------|---------------|
| | Budget | Actual | Variance (\$) |
| Revenues: | | | |
| Property Taxes | \$ - | \$ - | - |
| Franchise and Other Taxes | - | - | - |
| Licenses and Permits | - | (911) | 911 |
| Fines and Forfeitures | - | 650 | (650) |
| Intergovernmental Revenues | - | - | - |
| Charges for Services | - | 12,462 | (12,462) |
| Investment Earnings | - | 325 | (325) |
| Impact Fees | - | - | - |
| Other | - | - | - |
| Total Revenues | - | 12,526 | (12,526) |
| 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 | - | 12,526 | (12,526) |
| 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 | \$ - | \$ 12,526 | \$ (12,526) |

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

| | Parks & Recreation Services | | |
|---|--|-------------------|----------------------|
| | Budget | Actual | Variance (\$) |
| Revenues: | | | |
| Property Taxes | \$ - | \$ - | - |
| Franchise and Other Taxes | - | - | - |
| Licenses and Permits | - | - | - |
| Fines and Forfeitures | - | - | - |
| Intergovernmental Revenues | 474,100 | 245,582 | 228,518 |
| Charges for Services | 70,000 | 41,114 | 28,887 |
| Investment Earnings | - | - | - |
| Impact Fees | - | - | - |
| Other | 966,700 | 73,325 | 893,375 |
| Total Revenues | 1,510,800 | 360,021 | 1,150,779 |
| Expenditures: | | | |
| Personnel Expenses | 354,300 | 118,099 | 236,201 |
| Operating Expenses | 733,800 | 94,920 | 638,880 |
| 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 | 213,019 | 1,363,081 |
| Revenues Over (Under) Expenditures | (65,300) | 147,001 | (212,301) |
| 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 | \$ - | \$ 212,301 | \$ (212,301) |

City of Miami, Florida
Statement of Revenue, Expenditures
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All Special Revenue Funds
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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 | 1,501,477 | 4,203,823 |
| Charges for Services | 886,000 | 55,933 | 830,068 |
| Investment Earnings | - | 2,133 | (2,133) |
| Impact Fees | - | - | - |
| Other | 3,485,100 | - | 3,485,100 |
| Total Revenues | 10,081,400 | 1,559,543 | 8,521,857 |
| Expenditures: | | | |
| Personnel Expenses | 7,205,200 | 4,321,954 | 2,883,246 |
| Operating Expenses | 2,217,800 | 345,917 | 1,871,883 |
| Capital Expenses | 1,050,900 | 363,589 | 687,311 |
| 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 | 5,033,015 | 9,084,485 |
| Revenues Over (Under) Expenditures | (4,036,100) | (3,473,472) | (562,628) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 4,036,100 | 1,496,500 | 2,539,600 |
| Transfers Out | - | - | - |
| Proceeds from Sale of Property | - | - | - |
| Proceeds Received from Refunding | - | - | - |
| Issuance of Debt | - | - | - |
| Gain on Sale of Land | - | - | - |
| Total Other Financing Sources (Uses) | 4,036,100 | 1,496,500 | 2,539,600 |
| Total Revenues Over (Under) Expenditures | \$ - | (1,976,972) | \$ 1,976,972 |

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

Law Enforcement Trust

| | Budget | Actual | Variance (\$) |
|---|------------------|-------------------|---------------------|
| Revenues: | | | |
| Property Taxes | \$ - | \$ - | - |
| Franchise and Other Taxes | - | - | - |
| Licenses and Permits | - | - | - |
| Fines and Forfeitures | 650,000 | 165,592 | 484,408 |
| Intergovernmental Revenues | - | - | - |
| Charges for Services | - | - | - |
| Investment Earnings | - | 2,490 | (2,490) |
| Impact Fees | - | - | - |
| Other | 1,579,500 | - | 1,579,500 |
| Total Revenues | 2,229,500 | 168,081 | 2,061,419 |
| Expenditures: | | | |
| Personnel Expenses | 363,300 | 15,772 | 347,528 |
| Operating Expenses | 544,500 | 105,752 | 438,748 |
| 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 | 56,523 | 2,172,977 |
| Revenues Over (Under) Expenditures | - | 111,558 | (111,558) |
| 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 | \$ - | \$ 111,558 | \$ (111,558) |

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

| | 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 | 2,039,627 | 160,373 |
| Investment Earnings | - | 162 | (162) |
| Impact Fees | - | - | - |
| Other | 4,920,700 | - | 4,920,700 |
| Total Revenues | 7,120,700 | 2,039,789 | 5,080,911 |
| Expenditures: | | | |
| Personnel Expenses | - | - | - |
| Operating Expenses | 1,874,300 | 245,279 | 1,629,021 |
| 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 | 270,422 | 3,739,978 |
| Revenues Over (Under) Expenditures | 3,110,300 | 1,769,367 | 1,340,933 |
| Other Financing Sources (Uses) | | | |
| Transfers In | - | - | - |
| Transfers Out | (3,110,300) | - | (3,110,300) |
| Proceeds from Sale of Property | - | - | - |
| Proceeds Received from Refunding | - | - | - |
| Issuance of Debt | - | - | - |
| Gain on Sale of Land | - | - | - |
| Total Other Financing Sources (Uses) | (3,110,300) | - | (3,110,300) |
| Total Revenues Over (Under) Expenditures | \$ - | \$ 1,769,367 | \$ (1,769,367) |

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

| | 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 | 29,508 | 45,492 |
| Investment Earnings | - | - | - |
| Impact Fees | - | - | - |
| Other | 542,400 | - | 542,400 |
| Total Revenues | 617,400 | 29,508 | 587,892 |
| Expenditures: | | | |
| Personnel Expenses | 73,100 | 43,914 | 29,186 |
| Operating Expenses | 41,800 | 144 | 41,656 |
| 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 | 45,531 | 619,369 |
| Revenues Over (Under) Expenditures | (47,500) | (16,023) | (31,477) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 47,500 | - | 47,500 |
| Transfers Out | - | - | - |
| Proceeds from Sale of Property | - | - | - |
| Proceeds Received from Refunding | - | - | - |
| Issuance of Debt | - | - | - |
| Gain on Sale of Land | - | - | - |
| Total Other Financing Sources (Uses) | 47,500 | - | 47,500 |
| Total Revenues Over (Under) Expenditures | \$ - | (16,023) | \$ 16,023 |

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Jan 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 | 869,232 | (836,032) |
| Charges for Services | - | (296) | 296 |
| Investment Earnings | - | 49 | (49) |
| Impact Fees | - | - | - |
| Other | 4,910,400 | 1,520 | 4,908,880 |
| Total Revenues | 4,943,600 | 870,505 | 4,073,095 |
| Expenditures: | | | |
| Personnel Expenses | 2,806,200 | 1,725,207 | 1,080,993 |
| Operating Expenses | 1,604,100 | 506,543 | 1,097,557 |
| Capital Expenses | - | (16,286) | 16,286 |
| 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 | 2,216,744 | 4,006,856 |
| Revenues Over (Under) Expenditures | (1,280,000) | (1,346,239) | 66,239 |
| 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 | \$ - | \$ (66,239) | \$ 66,239 |

City of Miami, Florida
Statement of Revenue, Expenditures
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All Special Revenue Funds
Year to Date Jan 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 | - | - | - |
| 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 Jan FY - 2016

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

City of Miami, Florida
Statement of Revenue, Expenditures
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Departmental Improvement Initiatives

| | Budget | Actual | Variance (\$) |
|---|--------------------|------------------|----------------------|
| Revenues: | | | |
| Property Taxes | \$ - | \$ - | - |
| Franchise and Other Taxes | - | - | - |
| Licenses and Permits | - | - | - |
| Fines and Forfeitures | 320,000 | (2,212) | 322,212 |
| Intergovernmental Revenues | 2,052,600 | 89,042 | 1,963,558 |
| Charges for Services | - | - | - |
| Investment Earnings | - | 13,403 | (13,403) |
| Impact Fees | - | - | - |
| Other | 2,018,400 | - | 2,018,400 |
| Total Revenues | 4,391,000 | 100,233 | 4,290,767 |
| Expenditures: | | | |
| Personnel Expenses | 2,588,700 | 436,533 | 2,152,167 |
| Operating Expenses | 1,608,100 | 361,529 | 1,246,571 |
| Capital Expenses | - | 80,689 | (80,689) |
| Principal | - | - | - |
| Interest | - | - | - |
| Grants and Aids | 260,000 | 208,461 | 51,540 |
| Advances | - | - | - |
| Other Financing Uses | - | - | - |
| Budget Reserve | 3,667,500 | - | 3,667,500 |
| Contingency Reserve | - | - | - |
| Other Uses | - | - | - |
| Total Expenditures | 8,124,300 | 1,087,211 | 7,037,089 |
| Revenues Over (Under) Expenditures | (3,733,300) | (986,979) | (2,746,321) |
| 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 | \$ - | (288,679) | \$ 288,679 |

City of Miami, Florida
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Transportation & Transit

| | Budget | Actual | Variance (\$) |
|---|---------------------|--------------------|----------------------|
| Revenues: | | | |
| Property Taxes | \$ - | \$ - | - |
| Franchise and Other Taxes | - | - | - |
| Licenses and Permits | - | - | - |
| Fines and Forfeitures | - | - | - |
| Intergovernmental Revenues | 15,742,900 | 1,533,498 | 14,209,402 |
| Charges for Services | - | - | - |
| Investment Earnings | - | 21,541 | (21,541) |
| Impact Fees | - | - | - |
| Other | 5,833,500 | - | 5,833,500 |
| Total Revenues | 21,576,400 | 1,555,039 | 20,021,361 |
| Expenditures: | | | |
| Personnel Expenses | 955,400 | 446,938 | 508,462 |
| Operating Expenses | 25,500 | 70,519 | (45,019) |
| 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 | 517,457 | 9,101,743 |
| Revenues Over (Under) Expenditures | 11,957,200 | 1,037,582 | 10,919,618 |
| 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 | \$ - | (5,089,118) | \$ 5,089,118 |

City of Miami, Florida
Statement of Revenue, Expenditures
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All Special Revenue Funds
Year to Date Jan 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 | 176,438 | 5,360,462 |
| Investment Earnings | - | - | - |
| Impact Fees | - | - | - |
| Other | 1,061,500 | - | 1,061,500 |
| Total Revenues | 6,598,400 | 176,438 | 6,421,962 |
| Expenditures: | | | |
| Personnel Expenses | - | - | - |
| Operating Expenses | 2,921,700 | 780,772 | 2,140,928 |
| 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 | 780,772 | 2,857,928 |
| Revenues Over (Under) Expenditures | 2,959,700 | (604,334) | 3,564,034 |
| 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 | \$ - | \$ (604,334) | \$ 604,334 |

City of Miami, Florida
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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 | - | 26 | (26) |
| Impact Fees | - | - | - |
| Other | 427,843 | 9,375 | 418,468 |
| Total Revenues | 626,843 | 9,401 | 617,442 |
| Expenditures: | | | |
| Personnel Expenses | 196,293 | 61,746 | 134,547 |
| Operating Expenses | 45,700 | 14,488 | 31,212 |
| 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 | 76,234 | 550,609 |
| Revenues Over (Under) Expenditures | - | (66,833) | 66,833 |
| 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 | \$ - | (66,833) | \$ 66,833 |

City of Miami, Florida
Statement of Revenue, Expenditures
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All Special Revenue Funds
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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 | 126,776 | 463,224 |
| Investment Earnings | - | 214 | (214) |
| Impact Fees | - | - | - |
| Other | 146,000 | - | 146,000 |
| Total Revenues | 736,000 | 126,990 | 609,010 |
| Expenditures: | | | |
| Personnel Expenses | 367,400 | 88,309 | 279,091 |
| Operating Expenses | 331,600 | 45,949 | 285,651 |
| 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 | 134,258 | 601,742 |
| Revenues Over (Under) Expenditures | - | (7,268) | 7,268 |
| 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 | \$ - | (7,268) | \$ 7,268 |

City of Miami, Florida
Statement of Revenue, Expenditures
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| | 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 | - | 1,499 | (1,499) |
| Impact Fees | - | - | - |
| Other | 1,194,800 | - | 1,194,800 |
| Total Revenues | 1,194,800 | 1,499 | 1,193,301 |
| 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 | - | (3,001) | 3,001 |
| 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 | \$ - | \$ (3,001) | \$ 3,001 |

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Jan 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 | - | - | - |
| Impact Fees | - | - | - |
| Other | 40,000 | - | 40,000 |
| Total Revenues | 717,500 | 677,500 | 40,000 |
| Expenditures: | | | |
| Personnel Expenses | 498,400 | 230,597 | 267,803 |
| Operating Expenses | 215,800 | 111,006 | 104,794 |
| 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 | 341,603 | 375,897 |
| Revenues Over (Under) Expenditures | - | 335,897 | (335,897) |
| 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 | \$ - | \$ 335,897 | \$ (335,897) |

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Special Revenue Funds
Year to Date Jan 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 | (911) | 24,911 |
| Fines and Forfeitures | 975,000 | 170,091 | 804,909 |
| Intergovernmental Revenues | 80,176,500 | 16,414,682 | 63,761,818 |
| Charges for Services | 17,696,700 | 5,861,820 | 11,834,880 |
| Investment Earnings | - | 119,480 | (119,480) |
| Impact Fees | - | - | - |
| Other | 95,462,562 | (675,976) * | 96,138,538 |
| Total Revenues | 230,900,135 | 58,000,687 | 172,899,448 |
| Expenditures: | | | |
| Personnel Expenses | 22,744,359 | 10,116,069 | 12,628,290 |
| Operating Expenses | 31,368,983 | 3,808,256 | 27,560,727 |
| Capital Expenses | 19,415,764 | 3,487,264 | 15,928,500 |
| Principal | - | - | - |
| Interest | - | - | - |
| Grants and Aids | 90,746,432 | 8,920,088 | 81,826,344 |
| 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 | 26,338,487 | 175,645,914 |
| Revenues Over (Under) Expenditures | 28,915,733 | 31,662,199 | (2,746,466) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 12,003,783 | 4,517,882 | 7,485,901 |
| Transfers Out | (40,919,516) | (6,938,737) | (33,980,779) |
| 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) | (2,420,855) | (26,494,878) |
| Total Revenues Over (Under) Expenditures | \$ - | 29,241,344 | \$ (29,241,344) |

*Contra Revenue for Program Income



Section 3 – Debt Service Funds

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

Financial Update - Debt Service Funds

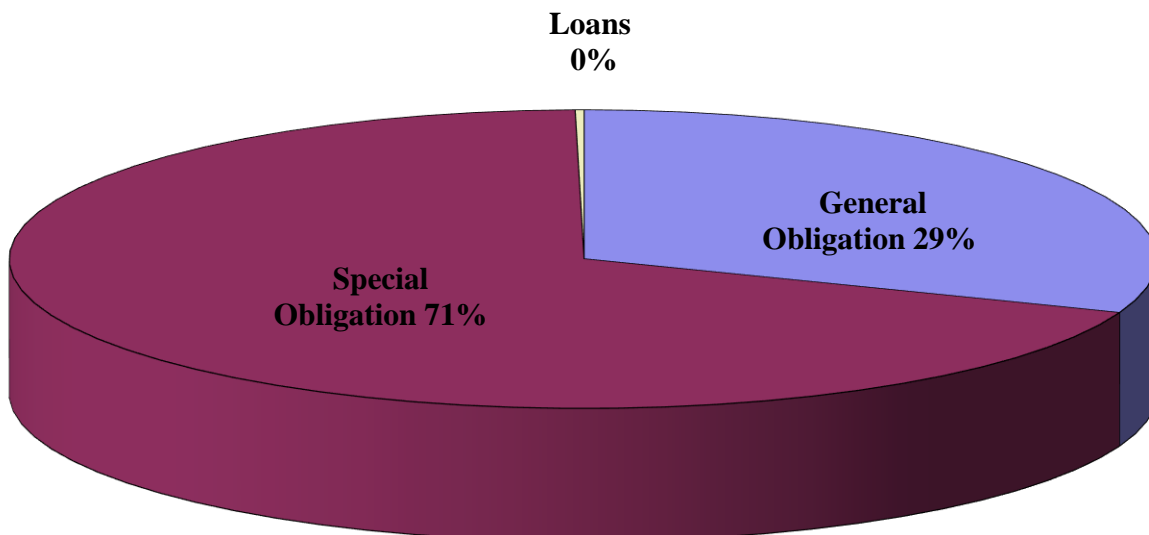
Fiscal Year 2016 – For the Month of January

The City of Miami has General Obligation Bonds, Special Obligation Bonds and Loans outstanding as of January 31, 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 Jan FY - 2016

| | General Obligation Bonds Debt Service Fund | Special Obligation Bonds Debt Service Fund | Total Debt Service |
|---|---|---|-----------------------------------|
| Assets | | | |
| 103000 - Cash With Fiscal Agent | 1,906,406 | 7,467,370 | 9,373,776 |
| 104000 - Equity In Pooled Cash | 2,131,993 | 5,833,835 | 7,965,829 |
| 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 | \$ 4,289,822 | \$ 45,379,657 | \$ 49,669,479 |
| Liabilities and Fund Balances | | | |
| Liabilities: | | | |
| 202000 - Accounts Payable | 700 | - | 700 |
| 223000 - Deferred Revenue | 251,423 | 13,821,919 | 14,073,342 |
| Total Liabilities | 252,123 | 13,821,919 | 14,074,042 |
| Fund Balances: | | | |
| 315000 - Fund Balance-Unreserved | 4,037,699 | 31,557,738 | 35,595,437 |
| Total Fund Balance (Deficit) | 4,037,699 | 31,557,738 | 35,595,437 |
| Total Liabilities and Fund Balance (Deficit) | \$ 4,289,822 | \$ 45,379,657 | \$ 49,669,479 |

City of Miami, Florida
Combining Balance Sheet
All Debt Funds
As of Jan 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 | 1,906,406 | - | - | - |
| 104000 - Equity In Pooled Cash | 1,797,216 | 246,967 | - | - |
| 104001 - Equity In Pooled Cash-Restricted | - | - | - | - |
| 115000 - Accounts Receivable | 251,423 | - | - | - |
| 128900 - Notes Receivable-Non-Current Portion | - | - | - | - |
| Total Assets | \$ 3,955,044 | \$ 246,967 | - | - |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| 202000 - Accounts Payable | 700 | - | - | - |
| 223000 - Deferred Revenue | 251,423 | - | - | - |
| Total Liabilities | 252,123 | - | - | - |
| Fund Balances: | | | | |
| 315000 - Fund Balance-Unreserved | 3,702,921 | 246,967 | - | - |
| Total Fund Balance (Deficit) | 3,702,921 | 246,967 | - | - |
| Total Liabilities and Fund Balance (Deficit) | \$ 3,955,044 | \$ 246,967 | - | - |

City of Miami, Florida
Combining Balance Sheet
All Debt Funds
As of Jan 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 | - | 1,906,406 | - | 694,409 |
| 104000 - Equity In Pooled Cash | 87,811 | 2,131,993 | 17,208 | (5,343,621) |
| 104001 - Equity In Pooled Cash-Restricted | - | - | - | 3,655,873 |
| 115000 - Accounts Receivable | - | 251,423 | - | - |
| 128900 - Notes Receivable-Non-Current Portion | - | - | - | - |
| Total Assets | \$ 87,811 | \$ 4,289,822 | \$ 17,208 | \$ (993,339) |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| 202000 - Accounts Payable | - | 700 | - | - |
| 223000 - Deferred Revenue | - | 251,423 | - | - |
| Total Liabilities | - | 252,123 | - | - |
| Fund Balances: | | | | |
| 315000 - Fund Balance-Unreserved | 87,811 | 4,037,699 | 17,208 | (993,339) |
| Total Fund Balance (Deficit) | 87,811 | 4,037,699 | 17,208 | (993,339) |
| Total Liabilities and Fund Balance (Deficit) | \$ 87,811 | \$ 4,289,822 | \$ 17,208 | \$ (993,339) |

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

| | 24004 - SOB- Refinance 2002A | 24006 - SOB- Refinance 2002C | 24010 - SOB- Jungle Island Loan Payment | 24011 - SOB-Series 2007 Str & Sdwls Improv |
|---|---------------------------------|---------------------------------|---|--|
| Assets | | | | |
| 103000 - Cash With Fiscal Agent | - | - | - | 4,785,296 |
| 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 | \$ 14,533,084 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| 202000 - Accounts Payable | - | - | - | - |
| 223000 - Deferred Revenue | - | - | 13,821,919 | - |
| Total Liabilities | - | - | 13,821,919 | - |
| Fund Balances: | | | | |
| 315000 - Fund Balance-Unreserved | 21,954 | 43 | - | 14,533,084 |
| Total Fund Balance (Deficit) | 21,954 | 43 | - | 14,533,084 |
| Total Liabilities and Fund Balance (Deficit) | \$ 21,954 | \$ 43 | \$ 13,821,919 | \$ 14,533,084 |

City of Miami, Florida
Combining Balance Sheet
All Debt Funds
As of Jan 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 | - | 1,964,276 |
| 104000 - Equity In Pooled Cash | 9,609,497 | (146,042) | 26,741 | (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 | \$ 13,637,520 | \$ 655,846 | \$ 2,175,816 | \$ 1,772,210 |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| 202000 - Accounts Payable | - | - | - | - |
| 223000 - Deferred Revenue | - | - | - | - |
| Total Liabilities | - | - | - | - |
| Fund Balances: | | | | |
| 315000 - Fund Balance-Unreserved | 13,637,520 | 655,846 | 2,175,816 | 1,772,210 |
| Total Fund Balance (Deficit) | 13,637,520 | 655,846 | 2,175,816 | 1,772,210 |
| Total Liabilities and Fund Balance (Deficit) | \$ 13,637,520 | \$ 655,846 | \$ 2,175,816 | \$ 1,772,210 |

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

| | 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 | 7,467,370 | 9,373,776 |
| 104000 - Equity In Pooled Cash | (285,994) | - | 5,833,835 | 7,965,829 |
| 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 | <u>\$ (285,994)</u> | <u>\$ 23,389</u> | <u>\$ 45,379,657</u> | <u>\$ 49,669,479</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities: | | | | |
| 202000 - Accounts Payable | - | - | - | 700 |
| 223000 - Deferred Revenue | - | - | 13,821,919 | 14,073,342 |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>13,821,919</u> | <u>14,074,042</u> |
| Fund Balances: | | | | |
| 315000 - Fund Balance-Unreserved | (285,994) | 23,389 | 31,557,738 | 35,595,437 |
| Total Fund Balance (Deficit) | <u>(285,994)</u> | <u>23,389</u> | <u>31,557,738</u> | <u>35,595,437</u> |
| Total Liabilities and Fund Balance (Deficit) | <u>\$ (285,994)</u> | <u>\$ 23,389</u> | <u>\$ 45,379,657</u> | <u>\$ 49,669,479</u> |

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

| | General Obligation Bonds | | |
|---|---------------------------------|---------------------|-----------------------|
| | Budget | Actual | Variance (\$) |
| Revenues: | | | |
| Property Taxes | \$ 26,103,500 | \$ 21,316,437 | \$ 4,787,063 |
| Franchise and Other Taxes | - | - | - |
| Licenses and Permits | - | - | - |
| Fines and Forfeitures | - | - | - |
| Intergovernmental Revenues | - | - | - |
| Charges for Services | - | - | - |
| Investment Earnings | - | 78 | (78) |
| Impact Fees | - | - | - |
| Other | - | - | - |
| Total Revenues | 26,103,500 | 21,316,515 | 4,786,985 |
| 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 | - | 2,038,227 | (2,038,227) |
| 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 | \$ - | \$ 2,227,088 | \$ (2,227,088) |

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

| | Special Obligation Bonds | | |
|---|---------------------------------|-----------------------|----------------------|
| | Budget | Actual | Variance (\$) |
| Revenues: | | | |
| Property Taxes | \$ - | \$ - | - |
| Franchise and Other Taxes | - | - | - |
| Licenses and Permits | - | - | - |
| Fines and Forfeitures | - | - | - |
| Intergovernmental Revenues | 3,000,000 | 750,000 | 2,250,000 |
| Charges for Services | - | - | - |
| Investment Earnings | - | 20 | (20) |
| Impact Fees | - | - | - |
| Other | - | - | - |
| Total Revenues | 3,000,000 | 750,020 | 2,249,980 |
| 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 | 8,257,036 | 14,097,964 |
| Grants and Aids | - | - | - |
| Advances | - | - | - |
| Other Financing Uses | - | - | - |
| Budget Reserve | - | - | - |
| Contingency Reserve | - | - | - |
| Other Uses | - | - | - |
| Total Expenditures | 36,161,700 | 13,982,036 | 22,179,664 |
| Revenues Over (Under) Expenditures | (33,161,700) | (13,232,016) | (19,929,684) |
| 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 | \$ - | \$ (3,723,616) | \$ 3,723,616 |

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

20001 - GOB-Various

| | Budget | Actual | Variance (\$) |
|---|----------------|---------------------|-----------------------|
| Revenues: | | | |
| Property Taxes | \$ 784,200 | \$ 2,139,199 | \$ (1,354,999) |
| Franchise and Other Taxes | - | - | - |
| Licenses and Permits | - | - | - |
| Fines and Forfeitures | - | - | - |
| Intergovernmental Revenues | - | - | - |
| Charges for Services | - | - | - |
| Investment Earnings | - | 78 | (78) |
| Impact Fees | - | - | - |
| Other | - | - | - |
| Total Revenues | 784,200 | 2,139,277 | (1,355,077) |
| 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 | - | 2,139,277 | (2,139,277) |
| 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 | \$ - | \$ 2,139,277 | \$ (2,139,277) |

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

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 | - | - | - |
| 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
and Changes in Fund Balance
All Debt Funds
Year to Date Jan FY - 2016

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 | - | - | - |
| 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
and Changes in Fund Balance
All Debt Funds
Year to Date Jan FY - 2016

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 | - | - | - |
| Impact Fees | - | - | - |
| Other | - | - | - |
| Total Revenues | 2,499,600 | - | 2,499,600 |
| Expenditures: | | | |
| Personnel Expenses | - | - | - |
| Operating Expenses | - | - | - |
| Capital Expenses | - | - | - |
| Principal | - | - | - |
| Interest | 2,499,600 | - | 2,499,600 |
| Grants and Aids | - | - | - |
| Advances | - | - | - |
| Other Financing Uses | - | - | - |
| Budget Reserve | - | - | - |
| Contingency Reserve | - | - | - |
| Other Uses | - | - | - |
| Total Expenditures | 2,499,600 | - | 2,499,600 |
| Revenues Over (Under) Expenditures | - | - | - |
| Other Financing Sources (Uses) | | | |
| Transfers In | - | - | - |
| Transfers Out | - | - | - |
| Proceeds from Sale of Property | - | - | - |
| Proceeds Received from Refunding | - | - | - |
| Issuance of Debt | - | - | - |
| Gain on Sale of Land | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - |
| Total Revenues Over (Under) Expenditures | \$ - | \$ - | \$ - |

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

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 | - | - | - |
| 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
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Debt Funds
Year to Date Jan FY - 2016

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 | - | - | - |
| 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
and Changes in Fund Balance
All Debt Funds
Year to Date Jan FY - 2016

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 | - | (132) | 132 |
| Impact Fees | - | - | - |
| Other | - | - | - |
| Total Revenues | - | (132) | 132 |
| 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 | - | (132) | 132 |
| 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 | \$ - | (132) \$ | 132 |

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

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 | - | 1 | (1) |
| Impact Fees | - | - | - |
| Other | - | - | - |
| Total Revenues | - | 1 | (1) |
| Expenditures: | | | |
| Personnel Expenses | - | - | - |
| Operating Expenses | 6,500 | - | 6,500 |
| Capital Expenses | - | - | - |
| Principal | 2,830,000 | 2,830,000 | - |
| Interest | 3,522,900 | 1,810,563 | 1,712,338 |
| Grants and Aids | - | - | - |
| Advances | - | - | - |
| Other Financing Uses | - | - | - |
| Budget Reserve | - | - | - |
| Contingency Reserve | - | - | - |
| Other Uses | - | - | - |
| Total Expenditures | 6,359,400 | 4,640,563 | 1,718,838 |
| Revenues Over (Under) Expenditures | (6,359,400) | (4,640,561) | (1,718,839) |
| 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 | \$ - | (4,640,561) | \$ 4,640,561 |

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

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 | - | 150 | (150) |
| Impact Fees | - | - | - |
| Other | - | - | - |
| Total Revenues | - | 150 | (150) |
| 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) | (6,233,025) | (3,275,375) |
| 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 | \$ - | \$ 3,275,375 | \$ (3,275,375) |

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

| | 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 | 540,000 | 1,620,000 |
| Charges for Services | - | - | - |
| Investment Earnings | - | - | - |
| Impact Fees | - | - | - |
| Other | - | - | - |
| Total Revenues | 2,160,000 | 540,000 | 1,620,000 |
| 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) | (1,661,681) | (581,719) |
| 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 | \$ - | \$ (1,661,681) | \$ 1,661,681 |

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

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 | 210,000 | 630,000 |
| Charges for Services | - | - | - |
| Investment Earnings | - | - | - |
| Impact Fees | - | - | - |
| Other | - | - | - |
| Total Revenues | 840,000 | 210,000 | 630,000 |
| 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) | (400,608) | (315,692) |
| 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 | \$ - | \$ (400,608) | \$ 400,608 |

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Debt Funds
Year to Date Jan 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 | - | - | - |
| 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 Jan 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 | - | - | - |
| 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 Jan 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 | - | 1 | (1) |
| Impact Fees | - | - | - |
| Other | - | - | - |
| Total Revenues | - | 1 | (1) |
| Expenditures: | | | |
| Personnel Expenses | - | - | - |
| Operating Expenses | - | - | - |
| Capital Expenses | - | - | - |
| Principal | - | - | - |
| Interest | 3,886,000 | - | 3,886,000 |
| Grants and Aids | - | - | - |
| Advances | - | - | - |
| Other Financing Uses | - | - | - |
| Budget Reserve | - | - | - |
| Contingency Reserve | - | - | - |
| Other Uses | - | - | - |
| Total Expenditures | 3,886,000 | - | 3,886,000 |
| Revenues Over (Under) Expenditures | (3,886,000) | 1 | (3,886,001) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 3,886,000 | - | 3,886,000 |
| Transfers Out | - | - | - |
| Proceeds from Sale of Property | - | - | - |
| Proceeds Received from Refunding | - | - | - |
| Issuance of Debt | - | - | - |
| Gain on Sale of Land | - | - | - |
| Total Other Financing Sources (Uses) | 3,886,000 | - | 3,886,000 |
| Total Revenues Over (Under) Expenditures | \$ - | 1 | \$ (1) |



Section 4 – Capital Project Funds

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

Financial Update – Capital Projects Funds

Fiscal Year 2016 - For the Month of January

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.

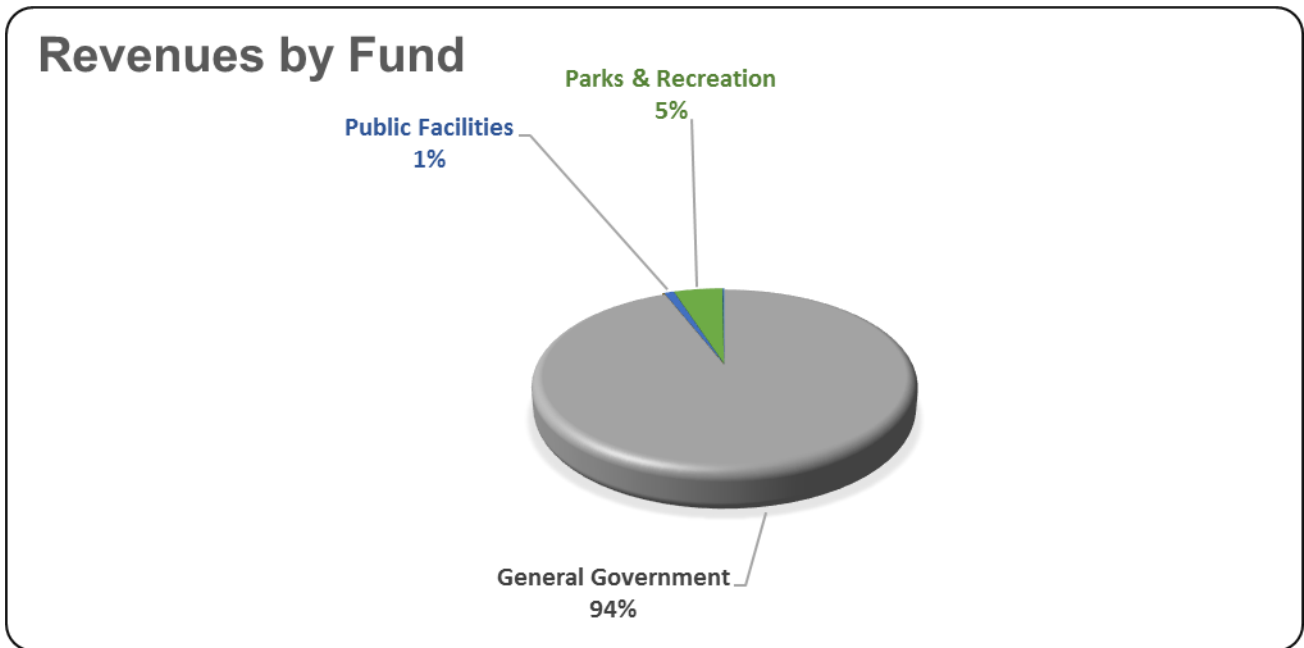
Disaster Recovery - To account for revenue received from the Federal Emergency Management Agency, insurance, and other agencies as reimbursements for citywide disasters in the areas of debris removal, roads and bridges, buildings and equipment, parks, marinas, stadiums, and other measures of relief.

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

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

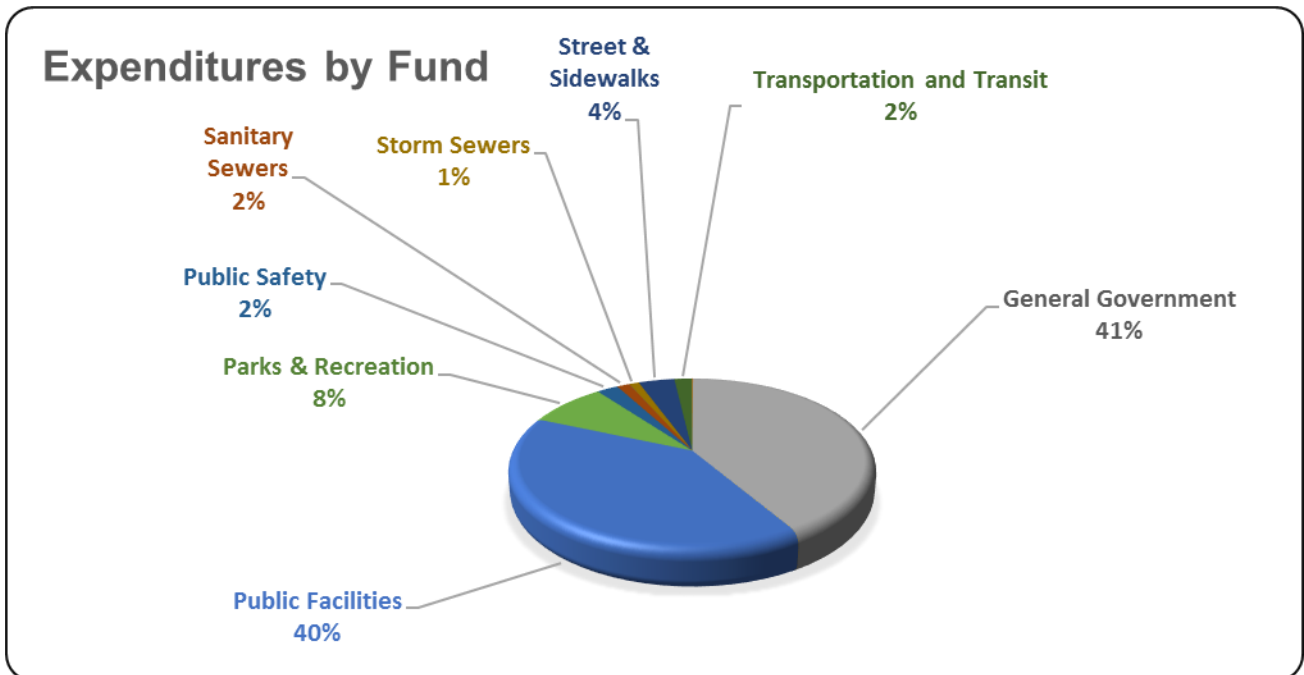
Revenues

As of January 31, 2016, the total revenues for the capital projects funds were \$14,660,386. General Government and Parks and Recreation make up the greatest source of revenues consisting of a total of \$14,385,584. These funds represent 98% of total revenues, as demonstrated below:



Expenditures

Total capital projects fund expenditures as of January 31, 2016 were \$19,425,182. General Government, Public Facilities, and Parks and Recreation funds make up 90% of total expenditures for Capital Improvement Programs. The chart below depicts capital projects expenditures by fund as of January 2016.



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

| | CRA Capital Projects Fund | Disaster Recovery Capital Fund | General Government Capital Fund | Mass Transit Capital Fund | Public Facilities Capital Fund |
|--|--------------------------------------|---|--|--------------------------------------|---|
| Assets | | | | | |
| 103000 - Cash With Fiscal Agent | 25,222,761 | - | - | - | - |
| 104000 - Equity In Pooled Cash | 1,813 | 672,428 | 75,466,342 | 179,444 | 5,679,592 |
| 115000 - Accounts Receivable | - | 12,683 | 826,659 | - | 1,720,580 |
| 115090 - Unbilled Receivable | - | - | - | 0 | (569) |
| 117000 - Allowance For Uncollectible Accounts Receivable Credit | - | - | (826,659) | - | (1,344,651) |
| 133000 - Due From Other Governmental Units | - | - | - | - | 584 |
| 133010 - Allowance for Uncollectible Grants Receivable | - | (12,683) | - | - | (484,229) |
| 135000 - Interest And Dividends Receivable | - | - | 57,463 | - | - |
| 137000 - Market Gain/Loss Investments | - | - | (5,425) | - | - |
| 151900 - Investments-Non-Current | - | - | - | - | - |
| Total Assets | \$ 25,224,574 | 672,428 | 75,518,380 | 179,444 | 5,571,307 |
| Liabilities and Fund Balances | | | | | |
| Liabilities: | | | | | |
| 202000 - Accounts Payable | - | - | 279,629 | - | 2,935,564 |
| 205000 - Contracts Payable | - | - | - | - | - |
| 205100 - Retainage Payable | - | 37,910 | 291,947 | - | 792,826 |
| 214000 - Accrued Expenditure Payable | - | - | - | - | - |
| 223000 - Deferred Revenue | - | 1,422,276 | - | - | 78,529 |
| Total Liabilities | - | 1,460,186 | 571,577 | - | 3,806,919 |
| Fund Balances: | | | | | |
| 305000 - Fund Balance-Reserved for Encumbrances | - | - | - | - | - |
| 315000 - Fund Balance-Unreserved | 25,224,574 | (787,651) | 74,946,803 | 179,444 | 871,310 |
| 316000 - Retained Earnings-Unreserved | - | (106) | - | - | 893,079 |
| Total Fund Balance (Deficit) | 25,224,574 | (787,757) | 74,946,803 | 179,444 | 1,764,388 |
| Total Liabilities and Fund Balance (Deficit) | \$ 25,224,574 | \$ 672,428 | \$ 75,518,380 | \$ 179,444 | \$ 5,571,307 |

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

| | Parks Capital Fund | Public Safety Capital Fund | Sanitary Capital Fund | Solid Waste Capital Fund | Storm Sewers Capital Fund |
|---|---------------------------|-----------------------------------|------------------------------|---------------------------------|----------------------------------|
| Assets | | | | | |
| 103000 - Cash With Fiscal Agent | - | - | - | - | - |
| 104000 - Equity In Pooled Cash | 14,846,127 | 9,193,534 | 15,631,862 | 405,606 | 9,336,966 |
| 115000 - Accounts Receivable | 256,304 | 43,395 | - | 26,288 | 217,393 |
| 115090 - Unbilled Receivable | 873,171 | 25,012 | - | - | - |
| 117000 - Allowance For Uncollectible Accounts Receivable Credit | (1) | - | - | (24,751) | - |
| 133000 - Due From Other Governmental Units | - | - | - | - | - |
| 133010 - Allowance for Uncollectible Grants Receivable | (188,386) | (43,395) | - | - | - |
| 135000 - Interest And Dividends Receivable | - | - | 4,108 | - | - |
| 137000 - Market Gain/Loss Investments | - | - | - | - | - |
| 151900 - Investments-Non-Current | - | - | - | - | - |
| Total Assets | 15,787,214 | 9,218,545 | 15,635,970 | 407,142 | 9,554,360 |
| Liabilities and Fund Balances | | | | | |
| Liabilities: | | | | | |
| 202000 - Accounts Payable | 451,460 | 7,461 | - | - | 3,134 |
| 205000 - Contracts Payable | (10,986) | - | - | - | - |
| 205100 - Retainage Payable | 1,075,293 | 411,569 | 81,766 | - | 549,760 |
| 214000 - Accrued Expenditure Payable | - | (2,280) | - | - | - |
| 223000 - Deferred Revenue | - | 9,984,926 | - | - | - |
| Total Liabilities | 1,515,767 | 10,401,677 | 81,766 | - | 552,895 |
| Fund Balances: | | | | | |
| 305000 - Fund Balance-Reserved for Encumbrances | - | 2,280 | - | - | - |
| 315000 - Fund Balance-Unreserved | 14,219,488 | (1,185,412) | 15,554,204 | 407,142 | 9,001,465 |
| 316000 - Retained Earnings-Unreserved | 51,960 | - | - | - | - |
| Total Fund Balance (Deficit) | 14,271,447 | (1,183,132) | 15,554,204 | 407,142 | 9,001,465 |
| Total Liabilities and Fund Balance (Deficit) | \$ 15,787,214 | \$ 9,218,545 | \$ 15,635,970 | \$ 407,142 | \$ 9,554,360 |

City of Miami, Florida
Combining Balance Sheet
All Capital Projects
As of Jan 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 | 44,643,811 | 24,351,845 | 200,409,370 |
| 115000 - Accounts Receivable | 2,353,567 | - | 5,456,869 |
| 115090 - Unbilled Receivable | 151,687 | - | 1,049,301 |
| 117000 - Allowance For Uncollectible Accounts Receivable Credit | (316,615) | - | (2,512,676) |
| 133000 - Due From Other Governmental Units | - | - | 584 |
| 133010 - Allowance for Uncollectible Grants Receivable | (367,931) | - | (1,096,624) |
| 135000 - Interest And Dividends Receivable | 36,239 | - | 97,810 |
| 137000 - Market Gain/Loss Investments | 2,461 | - | (2,964) |
| 151900 - Investments-Non-Current | 1 | - | 1 |
| Total Assets | 46,503,220 | 24,351,845 | \$ 228,624,430 |
| Liabilities and Fund Balances | | | |
| Liabilities: | | | |
| 202000 - Accounts Payable | 82,927 | 30,691 | 3,790,868 |
| 205000 - Contracts Payable | - | - | (10,986) |
| 205100 - Retainage Payable | 1,327,117 | 18,748 | 4,586,937 |
| 214000 - Accrued Expenditure Payable | 15,697 | - | 13,417 |
| 223000 - Deferred Revenue | - | - | 11,485,731 |
| Total Liabilities | 1,425,742 | 49,439 | 19,865,967 |
| Fund Balances: | | | |
| 305000 - Fund Balance-Reserved for Encumbrances | (15,697) | - | (13,417) |
| 315000 - Fund Balance-Unreserved | 45,093,175 | 24,302,406 | 207,826,948 |
| 316000 - Retained Earnings-Unreserved | - | - | 944,932 |
| Total Fund Balance (Deficit) | 45,077,478 | 24,302,406 | 208,758,463 |
| | | | \$ |
| Total Liabilities and Fund Balance (Deficit) | \$ 46,503,220 | \$ 24,351,845 | 228,624,430 |

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Capital Projects
Year to Date Jan 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 | - | - | 102,042 |
| Impact Fees | - | - | 13,559,676 |
| Other | - | - | - |
| Total Revenues | - | - | 13,661,718 |
| Expenditures: | | | |
| Personnel Expenses | - | - | 2,363 |
| Operating Expenses | - | - | 5,025,063 |
| Capital Expenses | - | 15,374 | 2,993,740 |
| Principal | - | - | - |
| Interest | - | - | - |
| Grants and Aids | - | - | - |
| Advances | - | - | - |
| Other Financing Uses | - | - | - |
| Budget Reserve | - | - | - |
| Contingency Reserve | - | - | - |
| Other Uses | - | - | - |
| Total Expenditures | - | 15,374 | 8,021,167 |
| Revenues Over (Under) Expenditures | - | (15,374) | 5,640,552 |
| 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) | 5,640,552 |

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

| | Mass Transit Capital Fund | Public Facilities Capital Fund | Parks Capital Fund | Public Safety Capital Fund |
|---|--------------------------------------|---|-------------------------------|---------------------------------------|
| Revenues: | | | | |
| Property Taxes | - | - | - | - |
| Franchise and Other Taxes | - | - | - | - |
| Licenses and Permits | - | - | - | - |
| Fines and Forfeitures | - | - | - | - |
| Intergovernmental Revenues | - | 138,446 | 683,019 | 25,012 |
| Charges for Services | - | - | 20,847 | - |
| Investment Earnings | - | 3,050 | - | - |
| Impact Fees | - | - | - | - |
| Other | - | - | - | - |
| Total Revenues | - | 141,496 | 703,866 | 25,012 |
| Expenditures: | | | | |
| Personnel Expenses | 451 | 1,223 | 3,004 | - |
| Operating Expenses | 3,115 | 8,095 | 12,331 | 152,479 |
| Capital Expenses | - | 7,779,218 | 1,590,943 | 284,387 |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Grants and Aids | - | - | - | - |
| Advances | - | - | - | - |
| Other Financing Uses | - | - | - | - |
| Budget Reserve | - | - | - | - |
| Contingency Reserve | - | - | - | - |
| Other Uses | - | - | - | - |
| Total Expenditures | 3,566 | 7,788,536 | 1,606,278 | 436,866 |
| Revenues Over (Under) Expenditures | (3,566) | (7,647,040) | (902,412) | (411,854) |
| 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 | (3,566) | (7,647,040) | (902,412) | (411,854) |

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

| | Sanitary Capital Fund | Solid Waste Capital Fund | Storm Sewers Capital Fund | Street and Sidewalks Capital Fund |
|---|--------------------------|-----------------------------|------------------------------|---|
| Revenues: | | | | |
| Property Taxes | - | - | - | - |
| Franchise and Other Taxes | - | - | - | - |
| Licenses and Permits | - | - | - | - |
| Fines and Forfeitures | - | (10) | - | - |
| Intergovernmental Revenues | - | - | - | 77,059 |
| Charges for Services | - | - | - | - |
| Investment Earnings | 30 | (2,152) | - | 36,064 |
| Impact Fees | - | - | - | - |
| Other | - | 191 | - | 17,113 |
| Total Revenues | 30 | (1,972) | - | 130,236 |
| Expenditures: | | | | |
| Personnel Expenses | - | - | - | - |
| Operating Expenses | - | - | - | 35,656 |
| Capital Expenses | 257,085 | 5,475 | 196,310 | 697,079 |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Grants and Aids | - | - | - | - |
| Advances | - | - | - | - |
| Other Financing Uses | - | - | - | - |
| Budget Reserve | - | - | - | - |
| Contingency Reserve | - | - | - | - |
| Other Uses | - | - | - | - |
| Total Expenditures | 257,085 | 5,475 | 196,310 | 732,735 |
| Revenues Over (Under) Expenditures | (257,055) | (7,447) | (196,310) | (602,499) |
| 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 | (257,055) | (7,447) | (196,310) | (602,499) |

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Capital Projects
Year to Date Jan 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 | - | 923,535 |
| Charges for Services | - | 20,847 |
| Investment Earnings | - | 139,034 |
| Impact Fees | - | 13,559,676 |
| Other | - | 17,303 |
| Total Revenues | <u>-</u> | <u>14,660,386</u> |
| Expenditures: | | |
| Personnel Expenses | 2,044 | 9,085 |
| Operating Expenses | - | 5,236,739 |
| Capital Expenses | 359,747 | 14,179,358 |
| Principal | - | - |
| Interest | - | - |
| Grants and Aids | - | - |
| Advances | - | - |
| Other Financing Uses | - | - |
| Budget Reserve | - | - |
| Contingency Reserve | - | - |
| Other Uses | - | - |
| Total Expenditures | <u>361,790</u> | <u>19,425,182</u> |
| Revenues Over (Under) Expenditures | <u>(361,790)</u> | <u>(4,764,796)</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>(361,790)</u> | <u>(4,764,796)</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 January

As of January 31, 2016, the City of Miami had a balance of cash in the bank of \$640,874,764. 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.

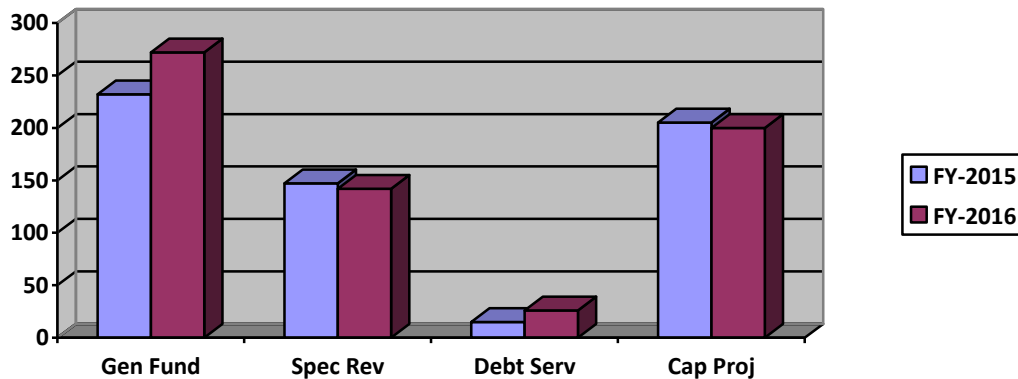
Of the total balance of cash in the bank, the following amounts are restricted and cannot be used for General Fund operations:

- ⇒ Special Revenue of \$141,815,751. 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 \$26,222,361. Debt Service funds represents those dollars that are required to be set aside to pay interest and principal on bonds outstanding.
- ⇒ Capital projects of \$200,409,370. 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 January 31, 2016 is \$15,288,221.

The remaining amount of the total balance of cash in the bank as of December 31, 2015 that is available for General Fund Operations is \$272,427,162.

Cash Balance as of 01-31-16



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

| DESCRIPTION | | 12/30/2015 | 1/31/2016 | Variance |
|---|--|-----------------------|-----------------------|------------------------|
| GENERAL LEDGER CASH BALANCE | | \$ 106,928,263 | \$ 70,850,371 | \$ (36,077,892) |
| LESS: O/S CHECKS AND PAYROLL LIABILITIES | | 985,459 | (5,739,559) | (6,725,018) |
| PLUS: OPERATING INVESTMENT PORTFOLIO | | 555,770,442 | 575,763,953 | 19,993,510 |
| TOTAL POOLED CASH | | \$ 663,684,163 | \$ 640,874,764 | \$ (22,809,399) |
| RESTRICTED CASH | | | | |
| SPECIAL REVENUE | | \$ 148,911,578 | \$ 141,815,751 | \$ (7,095,827) |
| DEBT SERVICE | | 24,419,278 | 26,222,361 | 1,803,083 |
| CAPITAL PROJECTS | | 203,072,162 | 200,409,370 | (2,662,792) |
| TRUST & AGENCY | | - | - | - |
| GENERAL FUND CASH AVAIABLE FOR OPERATION | | \$ 287,281,025 | \$ 272,427,162 | \$ (14,853,863) |
| LESS: GENERAL FUND ENCUMBRANCES | | - | - | - |
| LESS: GENERAL FUND DEPOSITS REFUNDABLE | | (11,472,235) | (12,499,858) | (1,027,623) |
| LESS: GENERAL FUND DEFERRED ITEMS | | (2,788,364) | (2,788,364) | - |
| 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 | | \$ 218,257,427 | \$ 202,375,941 | \$ (15,881,486) |



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 January

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 | 18.37% | 0.4628% |
| US Instruments/Agency | 47.46% | 0.7403% |
| Corporate Notes | 6.38% | 0.8826% |
| Commercial Paper | 27.78% | 0.6465% |

As of January 31, 2016 the rate of return was 0.6362%.

The largest portion of the portfolio, 47.46%, 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) |
| Total | 0.6246 | 0.8652 | (0.2406) |

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

| | Budgeted | Interest Earned | Cumulative | % of Budget |
|------------------------------------|------------------|------------------------|-------------------|--------------------|
| <u>General Fund</u> | 2,130,000 | | | |
| Oct-15 | | 220,068 | 220,068 | 10.33% |
| Nov-15 | | 102,336 | 322,404 | 15.14% |
| Dec-15 | | 122,557 | 444,962 | 20.89% |
| Jan-16 | | 237,402 | 682,364 | 32.04% |
| Totals | <u>2,130,000</u> | <u>682,364</u> | | <u>32.04%</u> |
| <u>Special Revenue Fund</u> | | | | |
| Oct-15 | | 4,433 | 4,433 | |
| Nov-15 | | 12,854 | 17,287 | |
| Dec-15 | | 23,145 | 40,432 | |
| Jan-16 | | 18,085 | 58,517 | |
| Totals | <u>-</u> | <u>58,517</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 | | | 681,087 | 1,277 | | 682,364 |
| February | 480,971,001 | 0.5769% | 231,227 | 1,000 | 232,227 | 914,591 |
| March | 458,046,422 | 0.5769% | 220,206 | 1,000 | 221,206 | 1,135,797 |
| April | 450,998,568 | 0.5769% | 216,818 | 1,000 | 217,818 | 1,353,614 |
| May | 428,676,098 | 0.5769% | 206,086 | 1,000 | 207,086 | 1,560,700 |
| June | 408,973,976 | 0.5769% | 196,614 | 1,000 | 197,614 | 1,758,315 |
| July | 370,291,168 | 0.5769% | 178,017 | 1,000 | 179,017 | 1,937,332 |
| August | 343,893,150 | 0.5769% | 165,327 | 1,000 | 166,327 | 2,103,659 |
| September | 320,099,489 | 0.5769% | 153,888 | 1,000 | 154,888 | 2,258,546 |
| | | | <u>2,249,270</u> | <u>9,277</u> | <u>154,888</u> | |

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

| Investment Vehicle | Book Value | Market | % of Portfolio | | | Maturity | | | Curr. Mon. Rate of Return |
|-------------------------|---------------------------|---------------------------|-----------------------|-------------|-----------|------------------|-------------|-----------|---------------------------|
| | | | Actual Month End | Maximum | | Actual Month End | Maximum | | |
| | | | | During Year | By Policy | | During Year | By Policy | |
| Government Obligations: | | | | | | | | | |
| T Notes | 106,048,350 | 106,014,396 | 18.37% | 18.37% | 100% | 20 mos. | 23 mos. | 66 mos. | 0.4628% |
| T Bills | - | - | 0.00% | 0.00% | 100% | 0 mos. | 0 mos. | 66 mos. | 0.0000% |
| Government Obligations | <u>106,048,350</u> | <u>106,014,396</u> | <u>18.37%</u> | | | | | | <u>0.4628%</u> |
| Federal Instruments: | | | | | | | | | |
| FHLB | 5,000,000 | 5,000,900 | 0.87% | 1.54% | 75% | 17 mos. | 20 mos. | 66 mos. | 0.7700% |
| FHLB DN | 84,889,722 | 84,914,550 | 14.77% | 16.20% | 75% | 6 mos. | 6 mos. | 66 mos. | 0.4787% |
| FHLMC | 24,996,107 | 24,996,800 | 4.34% | 7.68% | 75% | 24 mos. | 27 mos. | 66 mos. | 0.9183% |
| FHLMC DN | 59,921,101 | 59,932,500 | 10.43% | 10.80% | 75% | 5 mos. | 6 mos. | 66 mos. | 0.3990% |
| FNMA | 39,607,722 | 39,574,221 | 6.88% | 12.17% | 75% | 28 mos. | 31 mos. | 66 mos. | 0.9382% |
| FNMA DN | - | - | 0.00% | 2.46% | 75% | 0 mos. | 3 mos. | 66 mos. | 0.0000% |
| FFCB | 58,550,000 | 58,525,567 | 10.17% | 17.98% | 75% | 28 mos. | 31 mos. | 66 mos. | 0.9073% |
| FFCB DN | - | - | 0.00% | 0.00% | 75% | 0 mos. | 0 mos. | 0 mos. | 0.0000% |
| Federal Instruments | <u>272,964,652</u> | <u>272,944,537</u> | <u>47.46%</u> | | | | | | <u>0.7403%</u> |
| Money Market: Treasury | - | - | 0.00% | 0.00% | 100% | mos. | mos. | na mos. | 0.0000% |
| Corporate Notes | 37,136,199 | 37,114,770 | 6.38% | 11.29% | 25% | 16 mos. | 19 mos. | 66 mos. | 0.8826% |
| Commercial Paper: | 159,564,751 | 159,579,968 | 27.78% | 27.78% | 35% | 6 mos. | 6 mos. | 9 mos. | 0.6465% |
| Totals | <u><u>575,713,953</u></u> | <u><u>575,653,671</u></u> | <u><u>100.00%</u></u> | | | | | | <u><u>0.6362%</u></u> |

City of Miami
Investment Portfolio
Total Investments Outstanding
As of January 31, 2016

| Date of Purchase | CUSIP NUMBER | Coupon Rate | Investment Number | Call Date | Maturity Date | Par Value | Original Cost of Investment | Accrued Interest Purchased | Total Cost of Investment | Interest Receivable | Book Value | Market Rate | Market Value | Gain/(Loss) |
|---|-------------------------------------|-------------|-------------------|-----------|---------------|----------------|-----------------------------|----------------------------|--------------------------|---------------------|----------------|-------------|----------------|-------------|
| U.S. GOVT. SECURITY 365 DAYS BASIS | | | | | | | | | | | | | | |
| 9/28/2015 | 912828C81 | 0.375% | 15-48 | | 4/30/2016 | 8,000,000.00 | 8,009,062.48 | 12,309.78 | 8,021,372.26 | 7,664.84 | 8,003,758.45 | 99.9790% | 7,998,320.00 | (5,438.45) |
| 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 | 22,857.14 | 8,097,386.38 | 101.1360% | 8,090,880.00 | (6,506.38) |
| 9/30/2015 | 912828RJ1 | 1.000% | 15-54 | | 9/30/2016 | 4,950,000.00 | 4,980,744.15 | - | 4,980,744.15 | 16,770.49 | 4,970,337.90 | 100.2850% | 4,964,107.50 | (6,230.40) |
| 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 | 43,196.72 | 6,936,477.28 | 101.8160% | 6,923,488.00 | (12,989.28) |
| 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 | 2,918.96 | 10,016,181.79 | 100.0630% | 10,006,300.00 | (9,881.79) |
| 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 | 33,413.46 | 10,034,543.62 | 100.1910% | 10,019,100.00 | (15,443.62) |
| 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 | 28,872.28 | 10,017,280.98 | 100.0560% | 10,005,600.00 | (11,680.98) |
| 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 | 5,837.91 | 20,002,457.66 | 100.0630% | 20,012,600.00 | 10,142.34 |
| 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 | 57,744.57 | 19,998,110.10 | 100.0560% | 20,011,200.00 | 13,089.90 |
| 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 | 13,551.91 | 7,971,815.71 | 99.7850% | 7,982,800.00 | 10,984.29 |
| | USTN | | | | 18.37% | 105,750,000.00 | 106,206,353.48 | 218,815.64 | 106,425,169.12 | 232,828.28 | 106,048,349.87 | | 106,014,395.50 | (33,954.37) |
| TOTAL U.S. GOVT TREASURIES | | | | | 18.37% | 105,750,000.00 | 106,206,353.48 | 218,815.64 | 106,425,169.12 | 232,828.28 | 106,048,349.87 | | 106,014,395.50 | (33,954.37) |
| 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 | 47,333.33 | 14,200,000.00 | 100.0320% | 14,204,544.00 | 4,544.00 |
| 3/27/2013 | 3136G1GD5 | 1.100% | 13-111 | | 3/27/2018 | 10,000,000.00 | 10,000,000.00 | - | 10,000,000.00 | 37,888.89 | 10,000,000.00 | 99.9800% | 9,998,000.00 | (2,000.00) |
| 4/30/2013 | 3136G1KD0 | 1.000% | 13-136 | | 4/30/2018 | 10,000,000.00 | 9,995,000.00 | - | 9,995,000.00 | 25,277.78 | 9,997,721.90 | 99.7320% | 9,973,200.00 | (24,521.90) |
| 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 | 7,126.39 | 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 | 3,393.06 | 1,745,000.00 | 99.7870% | 1,741,283.15 | (3,716.85) |
| | FNMA NOTES | | | | 6.88% | 39,610,000.00 | 39,605,000.00 | 300.55 | 39,605,300.55 | 121,019.45 | 39,607,721.90 | | 39,574,220.70 | (33,501.20) |
| 10/11/2012 | 3133EA4H8 | 0.820% | 13-07 | | 7/11/2017 | 4,400,000.00 | 4,400,000.00 | - | 4,400,000.00 | 2,004.44 | 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 | 4,555.56 | 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 | 2,551.11 | 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 | 39,769.44 | 10,000,000.00 | 99.8550% | 9,985,500.00 | (14,500.00) |
| 3/14/2013 | 3133ECJ39 | 1.050% | 13-104 | | 3/14/2018 | 10,000,000.00 | 10,000,000.00 | - | 10,000,000.00 | 39,958.33 | 10,000,000.00 | 100.0010% | 10,000,100.00 | 100.00 |
| 4/25/2013 | F83 3133ECMM3 | 0.600% | 13-128 | | 4/25/2017 | 2,700,000.00 | 2,700,000.00 | - | 2,700,000.00 | 4,320.00 | 2,700,000.00 | 99.7790% | 2,694,033.00 | (5,967.00) |
| 4/25/2013 | F85 3133ECMM3 | 0.600% | 13-129 | | 4/25/2017 | 2,150,000.00 | 2,150,000.00 | - | 2,150,000.00 | 3,440.00 | 2,150,000.00 | 99.7790% | 2,145,248.50 | (4,751.50) |
| 5/8/2013 | SO2 3133ECNY6 | 0.950% | 13-138 | | 5/8/2018 | 13,700,000.00 | 13,700,000.00 | - | 13,700,000.00 | 30,006.81 | 13,700,000.00 | 100.0050% | 13,700,685.00 | 685.00 |
| | FEDERAL FARM CREDIT BK NOTES | | | | 10.17% | 58,550,000.00 | 58,550,000.00 | - | 58,550,000.00 | 126,605.69 | 58,550,000.00 | | 58,525,566.50 | (24,433.50) |
| 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 | 3,541.67 | 5,000,000.00 | 99.8960% | 4,994,800.00 | (5,200.00) |
| 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 | 8,250.00 | 9,996,106.51 | 99.9930% | 9,999,300.00 | 3,193.49 |
| 1/30/2013 | 3134G34K3 | 1.000% | 13-82 | | 1/30/2018 | 10,000,000.00 | 10,000,000.00 | - | 10,000,000.00 | 277.78 | 10,000,000.00 | 100.0270% | 10,002,700.00 | 2,700.00 |
| | FHLMC NOTES | | | | 4.34% | 25,000,000.00 | 24,993,000.00 | 4,145.83 | 24,997,145.83 | 12,069.45 | 24,996,106.51 | | 24,996,800.00 | 693.49 |
| 9/30/2015 | 313396TZ6 | 0.180% | 15-55 | | 3/7/2016 | 10,000,000.00 | 9,992,050.00 | - | 9,992,050.00 | - | 9,998,248.91 | 99.9710% | 9,997,100.00 | (1,148.91) |
| 9/30/2015 | 313396TV5 | 0.180% | 15-56 | | 3/3/2016 | 10,000,000.00 | 9,992,250.00 | - | 9,992,250.00 | - | 9,998,449.04 | 99.9740% | 9,997,400.00 | (1,049.04) |
| 12/24/2015 | 313396YE7 | 0.500% | 16-26 | | 6/16/2016 | 10,000,000.00 | 9,975,694.40 | - | 9,975,694.40 | - | 9,981,100.84 | 99.8450% | 9,984,500.00 | 3,399.16 |

| | | | | | | | | | | | | | |
|--|-------------------------|--------|-------|------------|----------------|----------------|------------|----------------|------------|----------------|-----------|----------------|-------------|
| 12/24/2015 | 313396YE7 | 0.500% | 16-27 | 6/16/2016 | 30,000,000.00 | 29,927,083.33 | | 29,927,083.33 | - | 29,943,302.62 | 99.8450% | 29,953,500.00 | 10,197.38 |
| | FHLMC DISC NOTES | | | 10.42% | 60,000,000.00 | 59,887,077.73 | - | 59,887,077.73 | - | 59,921,101.41 | | 59,932,500.00 | 11,398.59 |
| 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 | 3,636.11 | 5,000,000.00 | 100.0180% | 5,000,900.00 | 900.00 |
| | FHLB NOTES | | | 0.87% | 5,000,000.00 | 5,000,000.00 | 1,176.39 | 5,001,176.39 | 3,636.11 | 5,000,000.00 | | 5,000,900.00 | 900.00 |
| 9/30/2015 | 313384TW9 | 0.135% | 15-57 | 3/4/2016 | 10,000,000.00 | 9,994,150.00 | | 9,994,150.00 | | 9,998,799.44 | 99.9740% | 9,997,400.00 | (1,399.44) |
| 12/9/2015 | 313384VQ9 | 0.470% | 16-19 | 4/15/2016 | 20,000,000.00 | 19,966,577.80 | | 19,966,577.80 | | 19,980,664.16 | 99.9260% | 19,985,200.00 | 4,535.84 |
| 12/8/2015 | 313384WM7 | 0.520% | 16-20 | 5/6/2016 | 30,000,000.00 | 29,935,000.00 | | 29,935,000.00 | | 29,958,800.60 | 99.8940% | 29,968,200.00 | 9,399.40 |
| 12/16/2015 | 313384XV6 | 0.550% | 16-16 | 6/7/2016 | 25,000,000.00 | 24,933,541.75 | | 24,933,541.75 | | 24,951,458.26 | 99.8550% | 24,963,750.00 | 12,291.74 |
| | FHLB DISC NOTES | | | 14.77% | 85,000,000.00 | 84,829,269.55 | - | 84,829,269.55 | - | 84,889,722.46 | | 84,914,550.00 | 24,827.54 |
| TOTAL U.S. GOVT AGENCIES | | | | 47.46% | 273,160,000.00 | 272,864,347.28 | 5,622.77 | 272,869,970.05 | 263,330.70 | 272,964,652.28 | | 272,944,537.20 | (20,115.08) |
| CORPORATE NOTES | | | | | | | | | | | | | |
| 6/23/2015 | 46625HJA9 | 3.150% | 15-37 | 7/5/2016 | 4,000,000.00 | 4,086,880.00 | 58,800.00 | 4,145,680.00 | 9,100.00 | 4,036,069.29 | 100.9440% | 4,037,760.00 | 1,690.71 |
| 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 | 3,166.67 | 4,015,576.53 | 100.3540% | 4,014,160.00 | (1,416.53) |
| 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 | 41,066.67 | 4,046,551.39 | 101.1300% | 4,045,200.00 | (1,351.39) |
| 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 | 22,727.29 | 2,980,958.99 | 100.9840% | 2,979,028.00 | (1,930.99) |
| 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 | 3,678.61 | 3,436,341.57 | 100.8790% | 3,429,886.00 | (6,455.57) |
| 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 | 11,404.17 | 3,449,972.34 | 101.5120% | 3,451,408.00 | 1,435.66 |
| 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 | 2,444.44 | 4,012,864.73 | 100.1880% | 4,007,520.00 | (5,344.73) |
| 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 | 27,920.61 | 4,023,371.16 | 100.6440% | 4,020,727.80 | (2,643.36) |
| 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 | 76,666.67 | 4,123,890.04 | 102.9720% | 4,118,880.00 | (5,010.04) |
| 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 | 7,525.00 | 3,010,603.42 | 100.3400% | 3,010,200.00 | (403.42) |
| TOTAL CORPORATE NOTES | | | | 6.38% | 36,745,000.00 | 37,397,342.05 | 305,684.49 | 37,703,026.54 | 205,700.13 | 37,136,199.46 | | 37,114,769.80 | (21,429.66) |
| 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 | - | 3,997,281.69 | 99.9420% | 3,997,680.00 | 398.31 |
| 10/2/2015 | 89233GCX2 | 0.440% | 16-01 | 3/31/2016 | 3,300,000.00 | 3,292,699.67 | - | 3,292,699.67 | - | 3,297,616.78 | 99.9180% | 3,297,294.00 | (322.78) |
| 10/30/2015 | 22533TBPO | 0.350% | 16-12 | 2/23/2016 | 12,000,000.00 | 11,986,466.64 | - | 11,986,466.64 | - | 11,997,430.98 | 99.9750% | 11,997,000.00 | (430.98) |
| 11/2/2015 | 63873JB17 | 0.330% | 16-13 | 2/1/2016 | 12,000,000.00 | 11,989,989.98 | - | 11,989,989.98 | - | 12,000,000.00 | 100.0000% | 12,000,000.00 | - |
| 12/22/2015 | 06538BFN8 | 0.770% | 16-21 | 6/22/2016 | 3,600,000.00 | 3,585,909.00 | - | 3,585,909.00 | - | 3,589,056.40 | 99.7040% | 3,589,344.00 | 287.60 |
| 12/23/2015 | 22533TFN1 | 0.810% | 16-22 | 6/22/2016 | 8,000,000.00 | 7,967,240.00 | - | 7,967,240.00 | - | 7,974,377.72 | 99.7040% | 7,976,320.00 | 1,942.28 |
| 12/23/2015 | 00280NFP0 | 0.730% | 16-23 | 6/23/2016 | 20,000,000.00 | 19,925,783.40 | - | 19,925,783.40 | - | 19,941,958.53 | 99.7020% | 19,940,400.00 | (1,558.53) |
| 12/23/2015 | 89233GFM3 | 0.810% | 16-24 | 6/21/2016 | 17,000,000.00 | 16,930,767.50 | - | 16,930,767.50 | - | 16,946,018.92 | 99.7060% | 16,950,020.00 | 4,001.08 |
| 12/24/2015 | 63873JFM7 | 0.750% | 16-25 | 6/21/2016 | 8,000,000.00 | 7,970,000.00 | - | 7,970,000.00 | - | 7,976,480.89 | 99.7060% | 7,976,480.00 | (0.89) |
| 12/29/2015 | 46640PFU2 | 0.830% | 16-29 | 6/28/2016 | 10,000,000.00 | 9,958,038.90 | - | 9,958,038.90 | - | 9,965,851.02 | 99.6920% | 9,969,200.00 | 3,348.98 |
| 12/29/2015 | 06538BFN8 | 0.820% | 16-28 | 6/22/2016 | 17,000,000.00 | 16,931,848.87 | - | 16,931,848.87 | - | 16,944,971.81 | 99.7040% | 16,949,680.00 | 4,708.19 |
| 12/30/2015 | 302291B24 | 0.300% | 16-30 | 2/2/2016 | 20,000,000.00 | 19,994,333.33 | - | 19,994,333.33 | - | 19,999,833.29 | 99.9990% | 19,999,800.00 | (33.29) |
| 1/11/2016 | 2254EAGB3 | 0.890% | 16-31 | 7/11/2016 | 15,000,000.00 | 14,932,508.33 | - | 14,932,508.33 | - | 14,940,264.82 | 99.6330% | 14,944,950.00 | 4,685.18 |
| 1/28/2016 | 36960LCX1 | 0.390% | 16-33 | 3/31/2016 | 10,000,000.00 | 9,993,175.00 | - | 9,993,175.00 | - | 9,993,608.06 | 99.9180% | 9,991,800.00 | (1,808.06) |
| TOTAL COMMERCIAL PAPER | | | | 27.78% | 159,900,000.00 | 159,441,682.84 | - | 159,441,682.84 | - | 159,564,750.91 | | 159,579,968.00 | 15,217.09 |
| GRAND TOTAL U.S. GOVT TREAS, AGENCIES, SBA AND COMMERCIAL PAPER | | | | | | | | | | | | | |
| | | | | 100.00% | 575,555,000.00 | 575,909,725.65 | 530,122.90 | 576,439,848.55 | 701,859.11 | 575,713,952.52 | | 575,653,670.50 | (60,282.02) |



Section 7 –

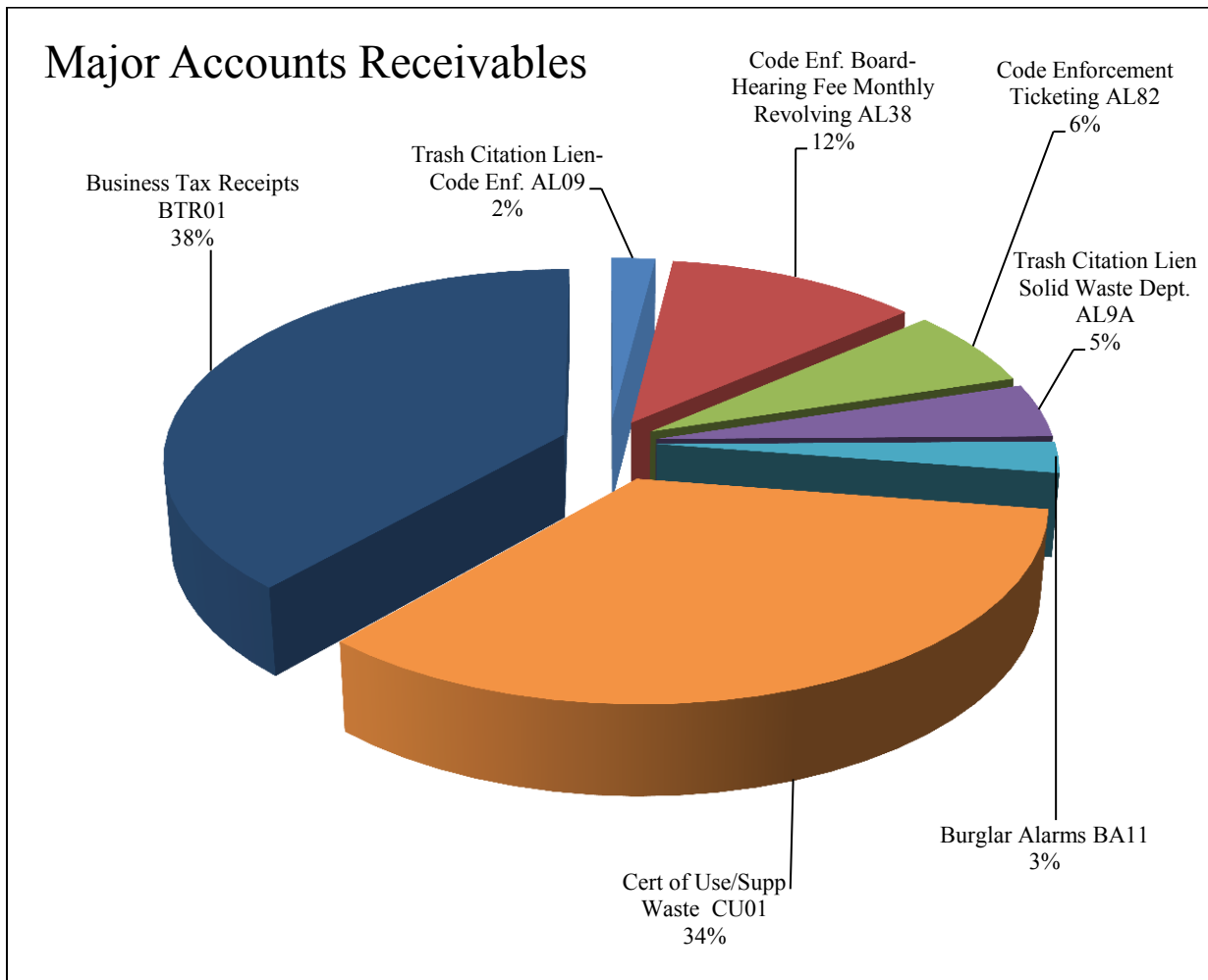
Cash Payments Received on Major Accounts Receivables

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

Financial Update – Accounts Receivable

Fiscal Year 2016 - For the Month of January

The City currently records receivables when they are billed. The major receivables consist of the different categories shown below, of which Business Tax Receipts represents 38% and Certificate of Use represents 34%. The City of Miami billed the Business Tax Receipts for FY16 early in July-2015 for a total of \$7,328,280.00. The Certificate of Use for FY16 were billed early in July-2015 for a total of \$6,206,022.70. The Burglar Alarm for FY16 was billed in August 7, 2015 for a total of \$699,622.50. All other major receivables are billed throughout the year. The graph below depicts the percentage of each major category of receivables (billings net of adjustments and cash receipts) as of Jan 31, 2016.



City of Miami

Cash Payments Received and Aging on Major Account Receivables
As of Jan 31, 2016

| Collection | | | | | | | | | | | | | |
|---|-------|----------------------------------|---------------------------------------|----------------|--------------|--------------|--------------|--------|--------|--------|--------|----------------------------------|--------------|
| Description | Type | Accounts Receivable 10/1/2015 | YTD Billings Net of Adjustments | Collections | | | | | | | | Accounts Receivable 1/31/2016 | |
| | | | | 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 | 5,696.56 | (2,851.10) | (3,395.02) | (7,470.50) | (5,025.28) | | | | | (18,741.90) | 143,447.05 |
| Code Enf. Board-Hearing Fee Monthly Revolving | AL38 | 836,003.13 | 33,224.87 | (1,542.96) | (1,165.73) | (9,252.57) | (22,875.00) | | | | | (34,836.26) | 834,391.74 |
| Code Enforcement Ticketing | AL82 | 494,845.82 | 35,237.50 | (15,625.00) | (13,488.10) | (9,378.00) | (22,850.00) | | | | | (61,341.10) | 468,742.22 |
| Trash Citation Lien Solid Waste Dept. | AL9A | 339,719.94 | 14,212.40 | (6,855.81) | (8,384.41) | (4,425.64) | (7,603.37) | | | | | (27,269.23) | 326,663.11 |
| Burglar Alarms | BA11 | 272,516.02 | 89,407.52 | (68,517.95) | (55,136.03) | (35,211.21) | (14,005.09) | | | | | (172,870.28) | 189,053.26 |
| Cert of Use/Supp Waste | CU01 | 3,295,192.23 | 173,844.50 | (432,493.54) | (277,846.73) | (205,661.99) | (109,870.28) | | | | | (1,025,872.54) | 2,443,164.19 |
| Business Tax Receipts | BTR01 | 3,949,598.38 | 170,563.83 | (805,735.35) | (271,197.26) | (204,729.13) | (85,976.91) | | | | | (1,367,638.65) | 2,752,523.56 |
| Totals | | 9,344,367.91 | 522,187.18 | (1,333,621.71) | (630,613.28) | (476,129.04) | (268,205.93) | - | - | - | - | (2,708,569.96) | 7,157,985.13 |

* 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 | 143,447.05 | 75.00 | - | - | - | 143,372.05 |
| Code Enf. Board-Hearing Fee Monthly Revolving | AL38 | 834,391.74 | 11,605.06 | 2,698.51 | 2,611.03 | 2,609.37 | 814,867.77 |
| Code Enforcement Ticketing | AL82 | 468,742.22 | 22,212.50 | 13,900.00 | 1,700.00 | 3,000.00 | 427,929.72 |
| Trash Citation Lien Solid Waste Dept. | AL9A | 326,663.11 | 1,027.50 | - | - | 190.94 | 325,444.67 |
| Burglar Alarms | BA11 | 189,053.26 | - | - | - | 670.50 | 188,382.76 |
| Cert of Use/Supp Waste | CU01 | 2,443,164.19 | 11,471.31 | 5,273.06 | 2,132.84 | 1,356.71 | 2,422,930.27 |
| Business Tax Receipts | BTR01 | 2,752,523.56 | 2,133.34 | - | - | 2,633.60 | 2,747,756.62 |
| Totals | | 7,157,985.13 | 48,524.71 | 21,871.57 | 6,443.87 | 10,461.12 | 7,070,683.86 |

Note:

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