



# **Monthly Financial Report May - FY 2016**

**Prepared by City of Miami Staff**

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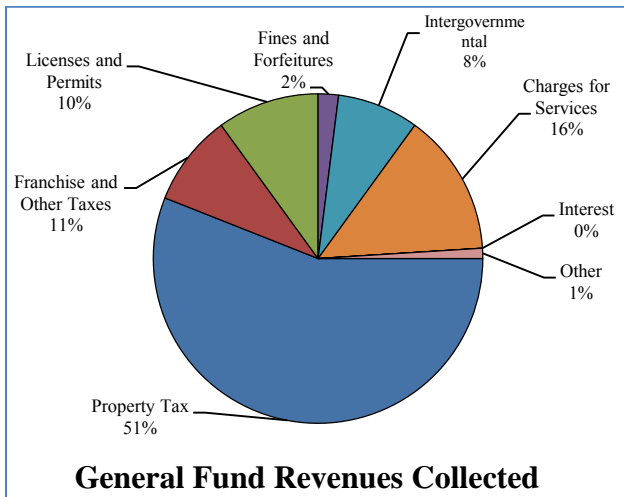


# **Section 1 –**

## **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 - May



**Property Tax Revenues.** Given the positive outlook of the real estate market the total amount budgeted in FY16 for this revenue category was \$268,768,800, approximately \$30 million higher than last year’s budgeted amount. The majority of property tax revenue is collected during the months of December through February. As of May 2016, property taxes collected were \$250,819,825 or 92% of the total budgeted amount.

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

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

**Franchise Fee** As of May 2016, the amount collected in this category was \$54,575,945. To achieve the annual budget of \$104,403,200, an additional \$49,827,255 will need to be collected. Franchise fees are collected on electric, cable, telephone, gas services, local option gas tax and community service taxes.

**Business Tax Receipts (BTR) and Other Licenses & Permits** represent 10% of revenues collected as of the current month end with a total of \$49,254,838.

To achieve the annual budget of \$58,502,300, an additional \$9,247,462 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 8% of collected revenues. As of the current month end, intergovernmental revenues collected totaled \$40,240,218. To achieve the annual budget, an additional \$23,502,582 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 16% of revenues collected. As of the current month end, charges for services collected totaled \$78,555,631. To achieve the annual budget of \$96,425,900, an additional \$17,870,269 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 2% of the revenues collected. As of the current month end, collections totaled \$8,372,739. This includes approximately \$6,221,348 in Red Light Camera Revenues.

**Interest Revenues** are budgeted at \$2,126,300. It includes gains and losses on the City’s investments. As of the current month end, the City has interest revenue of \$1,720,683

**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 \$4,163,778.

**Total General Fund** As of May 2016 expenditures are \$402,195,237 which represents 70% 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 May FY-2016**

	Budget**	CurrentMonth Actual*	Year to DateActual*	Year to DateVariance
<b>Revenues</b>				
Property Taxes	268,768,800	4,441,877	250,819,825	17,948,975
Franchise and Other Taxes	104,403,200	8,546,198	54,575,945	49,827,255
Licenses and Permits	58,502,300	4,129,608	49,254,838	9,247,462
Fines and Forfeitures	11,572,900	359,910	8,372,739	3,200,161
Intergovernmental Revenues	63,742,800	4,174,707	40,240,218	23,502,582
Charges for Services	96,425,900	7,267,879	78,555,631	17,870,269
Investment Earnings (Loss)	2,126,300	70,974	1,720,683	405,617
Other	33,511,400	312,859	4,163,778	29,347,622
<b>Total Revenues</b>	<b>639,053,600</b>	<b>29,304,011</b>	<b>487,703,656</b>	<b>151,349,944</b>
<b>Expenditures</b>				
Mayor	1,075,000	50,349	768,371	306,629
Board of Commissioners	2,658,400	172,911	1,811,636	846,764
Office of City Manager	3,264,600	189,722	2,103,340	1,161,260
Office of Agenda Coordination	341,800	19,251	278,313	63,487
Office of City Clerk	1,624,700	84,039	1,191,382	433,318
Office of NET	4,878,400	305,459	3,507,157	1,371,243
Office of Civil Service	435,000	22,073	319,897	115,103
Office of the Auditor General	1,200,900	74,196	877,797	323,103
Office of Communications	1,079,400	56,350	806,216	273,184
Human Resources	4,114,000	220,752	2,951,835	1,162,165
Information Technology	8,821,700	516,560	6,266,942	2,554,758
Office of the City Attorney	7,615,100	433,159	5,439,353	2,175,747
Management and Budget	2,135,400	121,793	1,580,763	554,637
Procurement	2,162,200	125,256	1,612,594	549,606
Office of Equal Opportunity & Diversity	369,900	20,708	289,943	79,957
Office of Film and Entertainment	381,100	22,490	286,063	95,037
Finance	8,506,800	632,218	6,387,955	2,118,845
Capital Improvements Administration	5,330,200	366,027	3,757,901	1,572,299
Office of Grants Administration	1,265,500	50,917	823,119	442,381
City Administration	-	4,530	19,601	(19,601)
Non-Departmental	50,450,300	2,062,910	10,281,069	40,169,231
Pensions	-	3,592	29,177	(29,177)
Risk Management	2,924,900	169,904	1,924,553	1,000,347
<b>Total General Government</b>	<b>110,635,300</b>	<b>5,725,165</b>	<b>53,314,979</b>	<b>57,320,321</b>
Building	10,361,800	582,205	7,180,587	3,181,213
Planning and Zoning	6,718,600	373,243	4,860,794	1,857,806
Red Light Camera	82,000	7,013	70,168	11,832
<b>Total Planning and Development</b>	<b>17,162,400</b>	<b>962,462</b>	<b>12,111,548</b>	<b>5,050,852</b>
Solid Waste	30,598,900	1,415,500	21,361,862	9,237,038
General Service Administration	23,131,600	1,551,027	15,614,711	7,516,889
Public - Works	20,685,800	1,378,855	13,911,504	6,774,296
<b>Total Public Works</b>	<b>74,416,300</b>	<b>4,345,382</b>	<b>50,888,076</b>	<b>23,528,224</b>
Office of Code Compliance	5,584,500	376,606	4,110,620	1,473,880
Fire - Rescue	111,880,700	6,667,005	95,211,722	16,668,978
Police	208,836,700	11,810,358	153,800,371	55,036,329
<b>Total Public Safety</b>	<b>326,301,900</b>	<b>18,853,969</b>	<b>253,122,713</b>	<b>73,179,187</b>
Public Facilities	8,525,100	389,848	6,042,089	2,483,011
Parks and Recreation	35,613,400	2,302,089	24,282,678	11,330,722
Community Development	2,252,700	101,760	2,433,154	(180,454)
<b>Total Other</b>	<b>46,391,200</b>	<b>2,793,697</b>	<b>32,757,921</b>	<b>13,633,279</b>
<b>Total Expenditures</b>	<b>574,907,100</b>	<b>32,680,675</b>	<b>402,195,237</b>	<b>172,711,863</b>
<b>Revenues Over (Under) Expenditures</b>	<b>64,146,500</b>	<b>(3,376,664)</b>	<b>85,508,419</b>	<b>(21,361,919)</b>
Transfers In	4,181,100	468,221	1,710,449	2,470,651
Transfers Out	(68,361,800)	-	(7,159,000)	(61,202,800)
Proceeds from Sale of Property	34,200	54,235	92,060	(57,860)
<b>Other Financing Sources (Uses)</b>	<b>(64,146,500)</b>	<b>522,456</b>	<b>(5,356,491)</b>	<b>(58,790,009)</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>(2,854,208)</b>	<b>80,151,928</b>	<b>(80,151,928)</b>

\* Unaudited, as adjusted through May 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 May FY-2016**

	<b>Budget**</b>	<b>Current Month Actual*</b>	<b>Year to Date Actual*</b>	<b>Year to Date Variance</b>
<b>Revenues</b>				
Charges for Services	-	16,855.00	115,026.00	(115,026.00)
Other	80,484,700.00	1,316,349.00	78,214,261.00	2,270,439.00
<b>Total Revenues</b>	<b>80,484,700.00</b>	<b>1,333,203.00</b>	<b>78,329,287.00</b>	<b>2,155,413.00</b>
<b>Expenditures</b>				
Information Technology	4,823,800.00	444,972.00	3,356,756.00	1,467,044.00
Finance	-	6,062.00	6,062.00	(6,062.00)
Non-Departmental	-	2,278.00	5,067.00	(5,067.00)
Pensions	-	44,000.00	324,593.00	(324,593.00)
Risk Management	75,660,900.00	6,315,505.00	50,260,482.00	25,400,418.00
<b>Total General Government</b>	<b>80,484,700.00</b>	<b>6,812,817.00</b>	<b>53,952,960.00</b>	<b>26,531,740.00</b>
<b>Total Expenditures</b>	<b>80,484,700.00</b>	<b>6,812,817.00</b>	<b>53,952,960.00</b>	<b>26,531,740.00</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(5,479,614.00)</b>	<b>24,376,327.00</b>	<b>(24,376,327.00)</b>
Proceeds from Sale of Property	-	-	-	-
<b>Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>(5,479,614.00)</b>	<b>24,376,327.00</b>	<b>(24,376,327.00)</b>

\* Unaudited, as adjusted through May 2016

\*\* Amounts obtained from Budget Dept.

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

	Apr FY-2016		May FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
<b>Revenues</b>							
Property Taxes	268,768,800	246,377,947	268,768,800	250,819,825	-	4,441,877	2%
Franchise and Other Taxes	104,403,200	46,029,747	104,403,200	54,575,945	-	8,546,198	19%
Licenses and Permits	58,502,300	45,125,230	58,502,300	49,254,838	-	4,129,608	9%
Fines and Forfeitures	11,572,900	8,012,829	11,572,900	8,372,739	-	359,910	4%
Intergovernmental Revenues	63,742,800	36,065,511	63,742,800	40,240,218	-	4,174,707	12%
Charges for Services	96,425,900	71,287,752	96,425,900	78,555,631	-	7,267,879	10%
Investment Earnings (Loss)	2,126,300	1,649,709	2,126,300	1,720,683	-	70,974	4%
Other	33,511,400	3,850,919	33,511,400	4,163,778	-	312,859	8%
<b>Total Revenues</b>	<b>639,053,600</b>	<b>458,399,645</b>	<b>639,053,600</b>	<b>487,703,656</b>	-	<b>29,304,011</b>	
<b>Expenditures</b>							
Mayor	1,075,000	718,021	1,075,000	768,371	-	50,349	7%
Board of Commissioners	2,658,400	1,638,726	2,658,400	1,811,636	-	172,911	11%
Office of City Manager	3,264,600	1,913,618	3,264,600	2,103,340	-	189,722	10%
Office of Agenda Coordination	341,800	259,062	341,800	278,313	-	19,251	7%
Office of City Clerk	1,624,700	1,107,344	1,624,700	1,191,382	-	84,039	8%
Office of NET	4,878,400	3,201,699	4,878,400	3,507,157	-	305,459	10%
Office of Civil Service	435,000	297,824	435,000	319,897	-	22,073	7%
Office of the Auditor General	1,200,900	803,600	1,200,900	877,797	-	74,196	9%
Office of Communications	1,079,400	749,866	1,079,400	806,216	-	56,350	8%
Human Resources	4,114,000	2,731,083	4,114,000	2,951,835	-	220,752	8%
Information Technology	8,821,700	5,750,382	8,821,700	6,266,942	-	516,560	9%
Office of the City Attorney	7,615,100	5,006,195	7,615,100	5,439,353	-	433,159	9%
Management and Budget	2,135,400	1,458,970	2,135,400	1,580,763	-	121,793	8%
Procurement	2,162,200	1,487,338	2,162,200	1,612,594	-	125,256	8%
Office of Equal Opportunity & Diversity	369,900	269,235	369,900	289,943	-	20,708	8%
Office of Film and Entertainment	381,100	263,572	381,100	286,063	-	22,490	9%
Finance	8,506,800	5,755,737	8,506,800	6,387,955	-	632,218	11%
Capital Improvements Administration	5,330,200	3,391,875	5,330,200	3,757,901	-	366,027	11%
Office of Grants Administration	1,265,500	772,201	1,265,500	823,119	-	50,917	7%
City Administration	-	15,072	-	19,601	-	4,530	30%
Non-Departmental	50,450,300	8,218,159	50,450,300	10,281,069	-	2,062,910	25%
Pensions	-	25,585	-	29,177	-	3,592	14%
Risk Management	2,924,900	1,754,650	2,924,900	1,924,553	-	169,904	10%
<b>Total General Government</b>	<b>110,635,300</b>	<b>47,589,814</b>	<b>110,635,300</b>	<b>53,314,979</b>	-	<b>5,725,165</b>	
Building	10,361,800	6,598,382	10,361,800	7,180,587	-	582,205	9%
Planning and Zoning	6,718,600	4,487,550	6,718,600	4,860,794	-	373,243	8%
Red Light Camera	82,000	63,154	82,000	70,168	-	7,013	11%
<b>Total Planning and Development</b>	<b>17,162,400</b>	<b>11,149,086</b>	<b>17,162,400</b>	<b>12,111,548</b>	-	<b>962,462</b>	
Solid Waste	30,598,900	19,946,361	30,598,900	21,361,862	-	1,415,500	7%
General Service Administration	23,131,600	14,063,684	23,131,600	15,614,711	-	1,551,027	11%
Public - Works	20,685,800	12,532,649	20,685,800	13,911,504	-	1,378,855	11%
<b>Total Public Works</b>	<b>74,416,300</b>	<b>46,542,694</b>	<b>74,416,300</b>	<b>50,888,076</b>	-	<b>4,345,382</b>	
Office of Code Compliance	5,584,500	3,734,014	5,584,500	4,110,620	-	376,606	10%
Fire - Rescue	111,880,700	88,544,717	111,880,700	95,211,722	-	6,667,005	8%
Police	208,836,700	141,990,013	208,836,700	153,800,371	-	11,810,358	8%
<b>Total Public Safety</b>	<b>326,301,900</b>	<b>234,268,744</b>	<b>326,301,900</b>	<b>253,122,713</b>	-	<b>18,853,969</b>	
Public Facilities	8,525,100	5,652,242	8,525,100	6,042,089	-	389,848	7%
Parks and Recreation	35,613,400	21,980,588	35,613,400	24,282,678	-	2,302,089	10%
Community Development	2,252,700	2,331,394	2,252,700	2,433,154	-	101,760	4%
<b>Total Other</b>	<b>46,391,200</b>	<b>29,964,224</b>	<b>46,391,200</b>	<b>32,757,921</b>	-	<b>2,793,697</b>	
<b>Total Expenditures</b>	<b>574,907,100</b>	<b>369,514,561</b>	<b>574,907,100</b>	<b>402,195,237</b>	-	<b>32,680,675</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>64,146,500</b>	<b>88,885,084</b>	<b>64,146,500</b>	<b>85,508,419</b>	-	<b>(3,376,664)</b>	
Transfers In	4,181,100	1,242,228	4,181,100	1,710,449	-	468,221	38%
Transfers Out	(68,361,800)	(7,159,000)	(68,361,800)	(7,159,000)	-	-	0%
Proceeds from Sale of Property	34,200	37,825	34,200	92,060	-	54,235.00	143%
<b>Other Financing Sources (Uses)</b>	<b>(64,146,500)</b>	<b>(5,878,947)</b>	<b>(64,146,500)</b>	<b>(5,356,491)</b>	-	<b>522,456</b>	
<b>Total Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>83,006,137</b>	<b>-</b>	<b>80,151,928</b>	-	<b>(2,854,208)</b>	

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

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

	Apr FY-2016		May FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
<b>Revenues</b>							
Charges for Services	-	98,171.00	-	115,026.00	-	16,855.00	17%
Other	80,484,700.00	76,897,912.00	80,484,700.00	78,214,261.00	-	1,316,349.00	2%
<b>Total Revenues</b>	<b>80,484,700.00</b>	<b>76,996,083.00</b>	<b>80,484,700.00</b>	<b>78,329,287.00</b>	<b>-</b>	<b>1,333,203.00</b>	
<b>Expenditures</b>							
Information Technology	4,823,800.00	2,911,784.00	4,823,800.00	3,356,756.00	-	444,972.00	15%
Finance	-	-	-	6,062.00	-	6,062.00	-
Non-Departmental	-	2,789.00	-	5,067.00	-	2,278.00	82%
Pensions	-	280,593.00	-	324,593.00	-	44,000.00	16%
Risk Management	75,660,900.00	43,944,977.00	75,660,900.00	50,260,482.00	-	6,315,505.00	14%
<b>Total General Government</b>	<b>80,484,700.00</b>	<b>47,140,143.00</b>	<b>80,484,700.00</b>	<b>53,952,960.00</b>	<b>-</b>	<b>6,812,817.00</b>	
<b>Total Expenditures</b>	<b>80,484,700.00</b>	<b>47,140,143.00</b>	<b>80,484,700.00</b>	<b>53,952,960.00</b>	<b>-</b>	<b>6,812,817.00</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>29,855,940.00</b>	<b>-</b>	<b>24,376,327.00</b>	<b>-</b>	<b>(5,479,614.00)</b>	
Proceeds from Sale of Property	-	54,235.00	-	-	-	-	
<b>Other Financing Sources (Uses)</b>	<b>-</b>	<b>54,235.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>29,910,175.00</b>	<b>-</b>	<b>24,376,327.00</b>	<b>-</b>	<b>(5,479,614.00)</b>	

\* Unaudited, as adjusted through May 2016

\*\* Amounts obtained from Budget Dept.



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

	May FY-2015		May FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
<b>Revenues</b>							
Property Taxes	239,056,600	227,339,270	268,768,800	250,819,825	29,712,200	23,480,555	10%
Franchise and Other Taxes	108,111,600	52,743,362	104,403,200	54,575,945	(3,708,400)	1,832,583	3%
Licenses and Permits	53,444,100	45,546,655	58,502,300	49,254,838	5,058,200	3,708,183	8%
Fines and Forfeitures	10,632,200	7,544,805	11,572,900	8,372,739	940,700	827,933	11%
Intergovernmental Revenues	50,498,300	27,674,566	63,742,800	40,240,218	13,244,500	12,565,652	45%
Charges for Services	99,814,400	74,755,078	96,425,900	78,555,631	(3,388,500)	3,800,554	5%
Investment Earnings (Loss)	1,900,000	3,301,989	2,126,300	1,720,683	226,300	(1,581,306)	(48)%
Other	13,429,500	3,349,920	33,511,400	4,163,778	20,081,900	813,858	24%
<b>Total Revenues</b>	<b>576,886,700</b>	<b>442,255,645</b>	<b>639,053,600</b>	<b>487,703,656</b>	<b>62,166,900</b>	<b>45,448,012</b>	
<b>Expenditures</b>							
Mayor	1,018,200	618,840	1,075,000	768,371	56,800	149,530	24%
Board of Commissioners	2,880,700	1,798,372	2,658,400	1,811,636	(222,300)	13,265	1%
Office of City Manager	2,728,700	1,761,455	3,264,600	2,103,340	535,900	341,885	19%
Office of Agenda Coordination	302,400	196,541	341,800	278,313	39,400	81,772	42%
Office of City Clerk	1,542,100	977,802	1,624,700	1,191,382	82,600	213,580	22%
Office of NET	4,184,500	2,711,046	4,878,400	3,507,157	693,900	796,111	29%
Office of Civil Service	429,400	280,747	435,000	319,897	5,600	39,151	14%
Office of the Auditor General	1,160,000	738,392	1,200,900	877,797	40,900	139,405	19%
Office of Communications	1,152,200	668,193	1,079,400	806,216	(72,800)	138,024	21%
Human Resources	3,870,900	2,384,525	4,114,000	2,951,835	243,100	567,311	24%
Information Technology	8,729,700	5,563,042	8,821,700	6,266,942	92,000	703,901	13%
Office of the City Attorney	7,493,900	4,578,123	7,615,100	5,439,353	121,200	861,231	19%
Management and Budget	1,823,700	1,229,663	2,135,400	1,580,763	311,700	351,101	29%
Procurement	2,063,000	1,355,720	2,162,200	1,612,594	99,200	256,874	19%
Office of Equal Opportunity & Diversity	356,000	233,660	369,900	289,943	13,900	56,283	24%
Office of Film and Entertainment	341,700	201,604	381,100	286,063	39,400	84,459	42%
Finance	8,616,200	5,350,605	8,506,800	6,387,955	(109,400)	1,037,350	19%
Capital Improvements Administration	5,153,700	2,461,825	5,330,200	3,757,901	176,500	1,296,076	53%
Office of Grants Administration	1,051,100	617,997	1,265,500	823,119	214,400	205,121	33%
City Administration	-	-	-	19,601	-	19,601	0%
Non-Departmental	30,690,400	16,385,336	50,450,300	10,281,069	19,759,900	(6,104,267)	(37)%
Pensions	-	15,128	-	29,177	-	14,049	93%
Risk Management	2,928,700	1,788,294	2,924,900	1,924,553	(3,800)	136,259	8%
<b>Total General Government</b>	<b>88,517,200</b>	<b>51,916,909</b>	<b>110,635,300</b>	<b>53,314,979</b>	<b>22,118,100</b>	<b>1,398,070</b>	
Building	10,123,800	6,098,356	10,361,800	7,180,587	238,000	1,082,231	18%
Planning and Zoning	6,779,600	4,047,460	6,718,600	4,860,794	(61,000)	813,334	20%
Red Light Camera	154,400	111,959	82,000	70,168	(72,400)	(41,792)	(37)%
<b>Total Planning and Development</b>	<b>17,057,800</b>	<b>10,257,775</b>	<b>17,162,400</b>	<b>12,111,548</b>	<b>104,600</b>	<b>1,853,773</b>	
Solid Waste	30,983,500	19,177,814	30,598,900	21,361,862	(384,600)	2,184,048	11%
General Service Administration	21,546,300	13,697,832	23,131,600	15,614,711	1,585,300	1,916,879	14%
Public - Works	18,683,700	11,538,713	20,685,800	13,911,504	2,002,100	2,372,791	21%
<b>Total Public Works</b>	<b>71,213,500</b>	<b>44,414,359</b>	<b>74,416,300</b>	<b>50,888,076</b>	<b>3,202,800</b>	<b>6,473,717</b>	
Office of Code Compliance	4,712,900	2,749,328	5,584,500	4,110,620	871,600	1,361,291	50%
Fire - Rescue	109,762,900	70,110,732	111,880,700	95,211,722	2,117,800	25,100,990	36%
Police	188,987,900	123,034,576	208,836,700	153,800,371	19,848,800	30,765,794	25%
<b>Total Public Safety</b>	<b>303,463,700</b>	<b>195,894,637</b>	<b>326,301,900</b>	<b>253,122,713</b>	<b>22,838,200</b>	<b>57,228,076</b>	
Public Facilities	7,648,400	4,614,448	8,525,100	6,042,089	876,700	1,427,641	31%
Parks and Recreation	32,746,100	19,133,762	35,613,400	24,282,678	2,867,300	5,148,916	27%
Community Development	-	-	2,252,700	2,433,154	2,252,700	2,433,154	0%
<b>Total Other</b>	<b>40,394,500</b>	<b>23,748,210</b>	<b>46,391,200</b>	<b>32,757,921</b>	<b>5,996,700</b>	<b>9,009,711</b>	
<b>Total Expenditures</b>	<b>520,646,700</b>	<b>326,231,889</b>	<b>574,907,100</b>	<b>402,195,237</b>	<b>54,260,400</b>	<b>75,963,348</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>56,240,000</b>	<b>116,023,756</b>	<b>64,146,500</b>	<b>85,508,419</b>	<b>7,906,500</b>	<b>(30,515,336)</b>	
Transfers In	5,899,200	1,397,449	4,181,100	1,710,449	(1,718,100)	313,000	22%
Transfers Out	(62,143,200)	-	(68,361,800)	(7,159,000)	(6,218,600)	(7,159,000)	0%
Proceeds from Sale of Property	4,000	298,955	34,200	92,060	30,200	(206,895)	(69)%
<b>Other Financing Sources (Uses)</b>	<b>(56,240,000)</b>	<b>1,696,404</b>	<b>(64,146,500)</b>	<b>(5,356,491)</b>	<b>(7,906,500)</b>	<b>(7,052,895)</b>	
<b>Total Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>117,720,160</b>	<b>-</b>	<b>80,151,928</b>	<b>-</b>	<b>(37,568,231)</b>	

\* Unaudited, as adjusted through May 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**

	May FY-2015		May FY-2016		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
<b>Revenues</b>							
Charges for Services	-	105,956.00	-	115,026.00	-	9,070.00	9%
Other	169,269,800.00	110,513,451.00	80,484,700.00	78,214,261.00	(88,785,100.00)	(32,299,190.00)	(29)%
<b>Total Revenues</b>	<b>169,269,800.00</b>	<b>110,619,406.00</b>	<b>80,484,700.00</b>	<b>78,329,287.00</b>	<b>(88,785,100.00)</b>	<b>(32,290,120.00)</b>	
<b>Expenditures</b>							
Information Technology	4,301,100.00	2,454,842.00	4,823,800.00	3,356,756.00	522,700.00	901,913.00	37%
Finance	-	(136.00)	-	6,062.00	-	6,198.00	-
Non-Departmental	-	-	-	5,067.00	-	5,067.00	-
Pensions	88,783,900.00	84,487,801.00	-	324,593.00	(88,783,900.00)	(84,163,208.00)	(100)%
Risk Management	77,374,800.00	43,142,981.00	75,660,900.00	50,260,482.00	(1,713,900.00)	7,117,501.00	16%
<b>Total General Government</b>	<b>170,459,800.00</b>	<b>130,085,489.00</b>	<b>80,484,700.00</b>	<b>53,952,960.00</b>	<b>(89,975,100.00)</b>	<b>(76,132,529.00)</b>	
<b>Total Expenditures</b>	<b>170,459,800.00</b>	<b>130,049,211.00</b>	<b>80,484,700.00</b>	<b>53,952,960.00</b>	<b>(89,975,100.00)</b>	<b>(76,096,251.00)</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>(1,190,000.00)</b>	<b>(19,429,805.00)</b>	<b>-</b>	<b>24,376,327.00</b>	<b>1,190,000.00</b>	<b>43,806,131.00</b>	
Proceeds from Sale of Property	-	-	-	-	-	-	-
<b>Other Financing Sources (Uses)</b>	<b>1,190,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,190,000.00)</b>	<b>-</b>	
<b>Total Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>(19,429,805.00)</b>	<b>-</b>	<b>24,376,327.00</b>	<b>-</b>	<b>43,806,131.00</b>	

\* Unaudited, as adjusted through May 2016

\*\* Amounts obtained from Budget Dept.



# **Section 2 – Special Revenue Funds**

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

# **Financial Update – Special Revenue Funds**

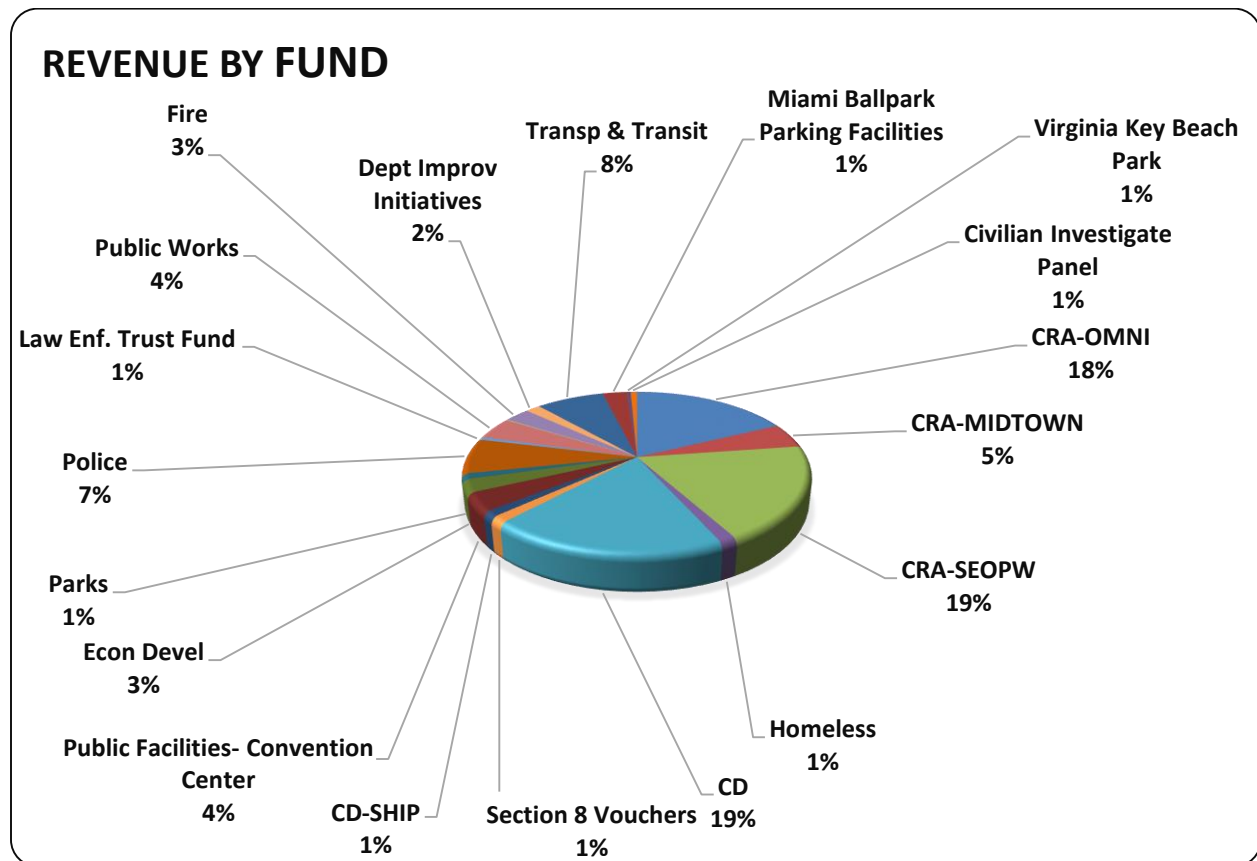
## **Fiscal Year 2016 – For the Month of May**

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 May 31, 2016:

- ◆ Community Development Services
- ◆ Community Redevelopment Area (CRA – OMNI)
- ◆ Community Redevelopment Area (CRA – SEOPW)
- ◆ Community Redevelopment Area (CRA – MIDTOWN)
- ◆ Homeless Program
- ◆ Economic Development & Planning Services
- ◆ Fire Rescue Services
- ◆ NET Offices
- ◆ Parks and Recreation Services
- ◆ Police Services
- ◆ Law Enforcement Trust Fund
- ◆ Public Works Services
- ◆ City Clerk Services
- ◆ Miami Ballpark Parking Facilities
- ◆ Emergency Services
- ◆ Community Development Services – SHIP
- ◆ Community Development Services – Housing Choice Vouchers
- ◆ General Special Revenue
- ◆ Department Improvement Initiatives
- ◆ Transportation and Transit
- ◆ Convention Center
- ◆ Liberty City Revitalization Trust
- ◆ Virginia Key Beach Park Trust
- ◆ 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 May 31, 2016, year to date revenues were \$ 96,269,494. The revenues by fund are depicted in the following chart:



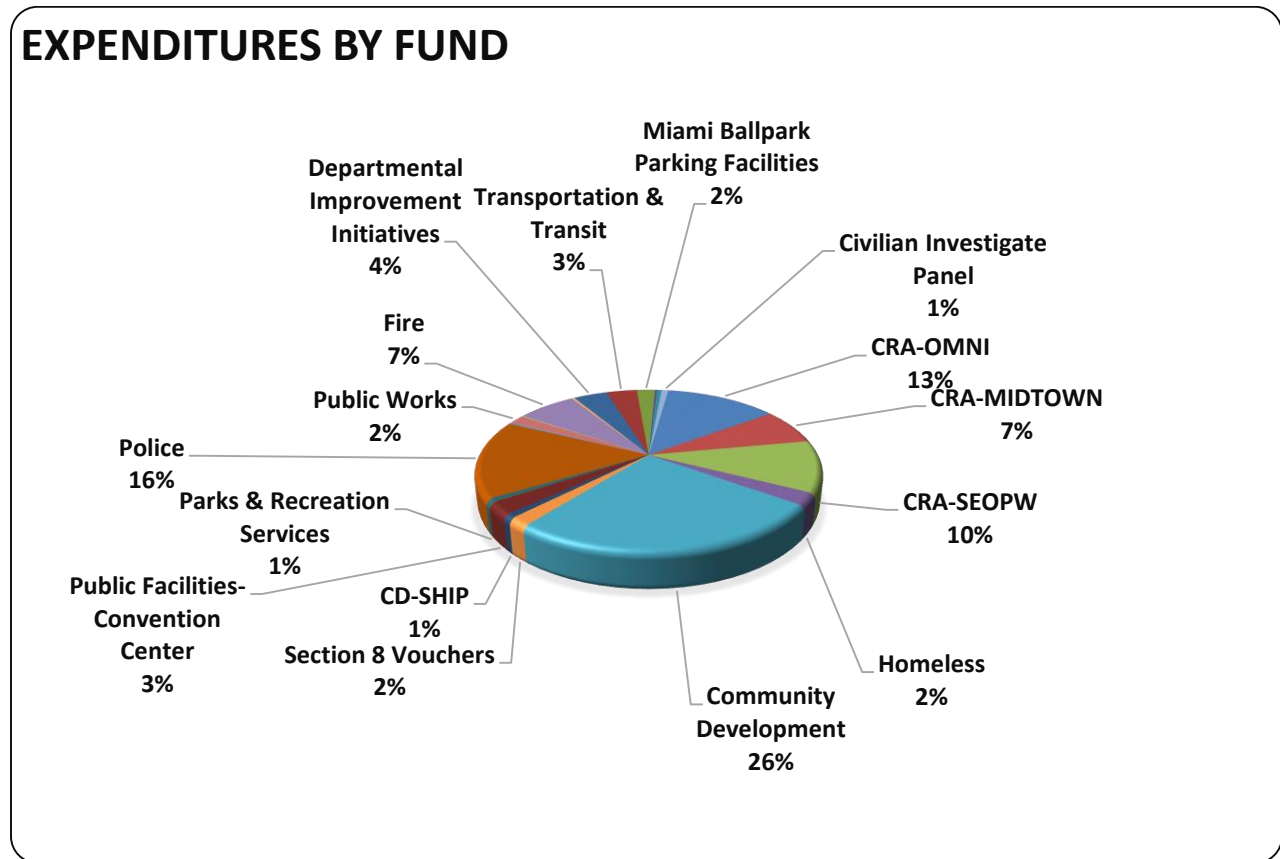
As revealed by the chart, CRA-SEOPW, Community Development and CRA Omni Funds contribute approximately 56% of total revenues for the City's special revenue funds. These funds show revenues of \$18,269,421; \$17,979,711 and \$16,998,736 respectively.

## 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 May 31, 2016, the City received CDBG and HOPWA revenues of approximately \$4,181,270 and \$6,994,967 respectively.

**Expenditures**

The expenditures for the SRF were \$ 64,937,631 as of May 31, 2016. Community Development, Police Department, and CRA-OMNI funds have the highest expenditures within the SRF. These funds represent approximately 55% of total expenditures as demonstrated below:



**Non-Reimbursable Expenditures of Grant Programs**

The Finance Department is responsible for reporting expenses incurred which are not reimbursable under grant programs per the Financial Integrity Principles, Chapter 18 of the Code of the City of Miami.

For the month ending May 31, 2016, there were no expenses reported as non-reimbursable expenditures.

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

	Omni CRA	Midtown CRA	SEOPW CRA	Homeless Program
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	11,056,484	(1,514)	36,967,782	39,431
115000 - Accounts Receivable	26,214	-	-	182
115090 - Unbilled Receivable	-	-	-	42,483
117000 - Allowance For Uncollectible Accounts	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	(3,287)	-	-	-
133010 - Allowance for Uncollectible Grants	(22,927)	-	-	(181)
135000 - Interest And Dividends Receivable	13,436	-	38,905	-
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	(1,627)	-	(5,691)	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	23,115	-
199960 - Project Clearing Account	437	(437)	-	-
<b>Total Assets</b>	<b>\$ 11,068,729</b>	<b>\$ (1,950)</b>	<b>\$ 37,024,111</b>	<b>\$ 81,915</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	15,387	-	516,318	2,113
205100 - Retainage Payable	378,116	-	1,011,357	-
208000 - Due To Other Governmental Units	(6,574)	-	-	-
214000 - Accrued Expenditure Payable	(1,814)	(3,000)	-	-
216000 - Accrued Wages Payable	9,518	-	-	63,343
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	14,961	-
223000 - Deferred Revenue	1	-	-	-
223100 - Deferred Revenue-PnG	-	-	-	(1)
229000 - Other Current Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>394,634</b>	<b>(3,000)</b>	<b>1,542,635</b>	<b>65,456</b>
Fund Balances:				
305000 - Fund Balance-Reserved for	(20,700)	-	-	-
315000 - Fund Balance-Unreserved	10,694,795	1,050	35,216,988	16,459
316000 - Retained Earnings-Unreserved	-	-	264,488	-
<b>Total Fund Balance (Deficit)</b>	<b>10,674,095</b>	<b>1,050</b>	<b>35,481,476</b>	<b>16,459</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 11,068,729</b>	<b>\$ (1,950)</b>	<b>\$ 37,024,111</b>	<b>\$ 81,915</b>

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

	Community Development	Housing Choice Vouchers	SHIP	Convention Center
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	12,161,445	168,359	823,480	8,189,234
115000 - Accounts Receivable	416,572	-	-	29,215
115090 - Unbilled Receivable	55,165	-	-	-
117000 - Allowance For Uncollectible Accounts	(339,217)	-	-	-
128900 - Notes Receivable-Non-Current Portion	1,794	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	(32,811)	-	-	(29,215)
135000 - Interest And Dividends Receivable	878	1	242	-
135100 - Interest And Dividends Receivable- Paid	3,953	-	-	-
137000 - Market Gain/Loss Investments	(47)	-	-	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
199960 - Project Clearing Account	-	-	-	-
<b>Total Assets</b>	<b>\$ 12,267,731</b>	<b>\$ 168,360</b>	<b>\$ 823,722</b>	<b>\$ 8,189,234</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	53,619	4,085	-	742,342
205100 - Retainage Payable	92	-	-	-
208000 - Due To Other Governmental Units	134,985	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	101,587	-	-	11,812
217000 - Accrued Taxes Payable	-	-	-	0
220000 - Deposits	55,111	-	-	-
223000 - Deferred Revenue	(18)	-	-	-
223100 - Deferred Revenue-PnG	1,428	-	-	48,400
229000 - Other Current Liabilities	4,224	-	-	-
<b>Total Liabilities</b>	<b>351,028</b>	<b>4,085</b>	<b>-</b>	<b>802,554</b>
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	11,906,257	164,275	823,722	37,160,659
316000 - Retained Earnings-Unreserved	10,445	-	-	(29,773,978)
<b>Total Fund Balance (Deficit)</b>	<b>11,916,703</b>	<b>164,275</b>	<b>823,722</b>	<b>7,386,681</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 12,267,731</b>	<b>\$ 168,360</b>	<b>\$ 823,722</b>	<b>\$ 8,189,234</b>



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

	Economic Development & Planning Services	NET Offices	Parks & Recreation Services	Police Services
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	16,780,333	1,610,206	3,340,195	798,512
115000 - Accounts Receivable	-	87,826	87,896	248,886
115090 - Unbilled Receivable	(1,116)	-	38,706	728,349
117000 - Allowance For Uncollectible Accounts	-	(86,625)	(39,728)	(5,900)
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	1,116	-	-	-
133010 - Allowance for Uncollectible Grants	-	-	(1,032)	(77,160)
135000 - Interest And Dividends Receivable	-	-	1	5,256
135100 - Interest And Dividends Receivable- Paid	-	-	0	-
137000 - Market Gain/Loss Investments	-	-	-	(14)
155000 - Prepaid Items	-	-	-	1,886
156000 - Other Assets-Current	-	-	-	-
199960 - Project Clearing Account	-	-	-	-
<b>Total Assets</b>	<b>\$ 16,780,333</b>	<b>\$ 1,611,406</b>	<b>\$ 3,426,038</b>	<b>\$ 1,699,815</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
201000 - Vouchers Payable	-	-	-	3,595
202000 - Accounts Payable	21,974	-	671	36,598
205100 - Retainage Payable	-	11,478	0	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	1,266	-	6,578	192,521
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	324	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	-	17,344	1,382
229000 - Other Current Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>23,240</b>	<b>11,802</b>	<b>24,592</b>	<b>234,095</b>
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	16,757,094	1,599,604	3,401,446	1,465,719
316000 - Retained Earnings-Unreserved	-	-	-	-
<b>Total Fund Balance (Deficit)</b>	<b>16,757,094</b>	<b>1,599,604</b>	<b>3,401,446</b>	<b>1,465,719</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 16,780,333</b>	<b>\$ 1,611,406</b>	<b>\$ 3,426,038</b>	<b>\$ 1,699,815</b>

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

	Law Enforcement Trust	Public Works Services	City Clerk Services	Emergency Services
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	2,028,812	9,436,270	849,520	2,328,835
115000 - Accounts Receivable	8	3,267	1,404	-
115090 - Unbilled Receivable	-	-	-	-
117000 - Allowance For Uncollectible Accounts	(8)	-	(1,379)	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	-	-	-	-
135000 - Interest And Dividends Receivable	2,142	485	-	-
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	(270)	-	-	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
199960 - Project Clearing Account	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,030,683</b>	<b>\$ 9,440,022</b>	<b>\$ 849,545</b>	<b>\$ 2,328,835</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	3,727	50,696	-	1,535
205100 - Retainage Payable	-	87,202	-	3,182
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	-	1,771	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	112,413	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	-	-	-
229000 - Other Current Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>116,139</b>	<b>137,898</b>	<b>1,771</b>	<b>4,716</b>
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	1,914,544	9,302,124	847,774	2,324,119
316000 - Retained Earnings-Unreserved	-	-	-	-
<b>Total Fund Balance (Deficit)</b>	<b>1,914,544</b>	<b>9,302,124</b>	<b>847,774</b>	<b>2,324,119</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 2,030,683</b>	<b>\$ 9,440,022</b>	<b>\$ 849,545</b>	<b>\$ 2,328,835</b>

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

	Fire Rescue Services	General Special Revenues	Departmental Improvement Initiatives	Transportation & Transit
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	1,908,405	320,498	2,461,919	16,318,525
115000 - Accounts Receivable	40,144	337,129	880,646	-
115090 - Unbilled Receivable	1,008,745	302,348	184,265	-
117000 - Allowance For Uncollectible Accounts	-	-	(699,195)	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	(15,052)	(110,710)	(3,196)	-
135000 - Interest And Dividends Receivable	58	-	-	14,127
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	-	-	-	(1,102)
155000 - Prepaid Items	21,897	-	-	-
156000 - Other Assets-Current	-	-	-	-
199960 - Project Clearing Account	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,964,197</b>	<b>\$ 849,264</b>	<b>\$ 2,824,439</b>	<b>\$ 16,331,550</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	123,628	-	52,889	5
205100 - Retainage Payable	-	71,458	-	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	43,088	-	76,312	19,881
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	0	0	-
229000 - Other Current Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>166,716</b>	<b>71,458</b>	<b>129,202</b>	<b>19,887</b>
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	2,797,481	777,807	2,695,237	16,311,663
316000 - Retained Earnings-Unreserved	-	-	-	-
<b>Total Fund Balance (Deficit)</b>	<b>2,797,481</b>	<b>777,807</b>	<b>2,695,237</b>	<b>16,311,663</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 2,964,197</b>	<b>\$ 849,264</b>	<b>\$ 2,824,439</b>	<b>\$ 16,331,550</b>

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

	Miami Ballpark Parking Facilities	Liberty City Revitalization Trust	Virginia Key Beach Park Trust	Solid Waste Recycling Trust
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	-	14,682	-
104000 - Equity In Pooled Cash	1,171,309	259,839	167,897	1,177,255
115000 - Accounts Receivable	2,188,657	-	11,884	-
115090 - Unbilled Receivable	-	-	-	-
117000 - Allowance For Uncollectible Accounts	(783)	-	(3,859)	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	-	-	-	-
135000 - Interest And Dividends Receivable	-	71	172	832
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	-	-	(50)	(184)
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
199960 - Project Clearing Account	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,359,183</b>	<b>\$ 259,909</b>	<b>\$ 190,725</b>	<b>\$ 1,177,903</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	84,048	196	8,561	-
205100 - Retainage Payable	-	-	-	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	-	-	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	-	-	-
229000 - Other Current Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>84,048</b>	<b>196</b>	<b>8,561</b>	<b>-</b>
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	3,275,135	259,713	182,164	1,177,903
316000 - Retained Earnings-Unreserved	-	-	-	-
<b>Total Fund Balance (Deficit)</b>	<b>3,275,135</b>	<b>259,713</b>	<b>182,164</b>	<b>1,177,903</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 3,359,183</b>	<b>\$ 259,909</b>	<b>\$ 190,725</b>	<b>\$ 1,177,903</b>

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

	<u>Civilian Investigative Panel</u>	<u>Total Special Revenue</u>
<b>Assets</b>		
103000 - Cash With Fiscal Agent	-	14,682
104000 - Equity In Pooled Cash	298,025	130,661,059
115000 - Accounts Receivable	-	4,359,928
115090 - Unbilled Receivable	-	2,358,944
117000 - Allowance For Uncollectible Accounts	-	(1,176,694)
128900 - Notes Receivable-Non-Current Portion	-	1,794
133000 - Due From Other Governmental Units	-	(2,170)
133010 - Allowance for Uncollectible Grants	-	(292,285)
135000 - Interest And Dividends Receivable	-	76,606
135100 - Interest And Dividends Receivable- Paid	-	3,952
137000 - Market Gain/Loss Investments	-	(8,986)
155000 - Prepaid Items	718	24,501
156000 - Other Assets-Current	-	23,115
199960 - Project Clearing Account	-	-
<b>Total Assets</b>	<u>\$ 298,743</u>	<u>\$ 136,044,444</u>
<b>Liabilities and Fund Balances</b>		
Liabilities:		
201000 - Vouchers Payable	-	3,595
202000 - Accounts Payable	13,054	1,731,446
205100 - Retainage Payable	-	1,562,885
208000 - Due To Other Governmental Units	-	128,411
214000 - Accrued Expenditure Payable	-	(4,814)
216000 - Accrued Wages Payable	14,282	541,959
217000 - Accrued Taxes Payable	-	0
220000 - Deposits	-	182,809
223000 - Deferred Revenue	-	(17)
223100 - Deferred Revenue-PnG	-	68,553
229000 - Other Current Liabilities	-	4,224
<b>Total Liabilities</b>	<u>27,337</u>	<u>4,219,051</u>
Fund Balances:		
305000 - Fund Balance-Reserved for	-	(20,700)
315000 - Fund Balance-Unreserved	271,406	161,345,138
316000 - Retained Earnings-Unreserved	-	(29,499,045)
<b>Total Fund Balance (Deficit)</b>	<u>271,406</u>	<u>131,825,393</u>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<u>\$ 298,743</u>	<u>\$ 136,044,444</u>

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

	<b>Omni CRA</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ 15,491,844	\$ 14,948,972	\$ 542,872
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	641,493	(641,493)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	45,530	(45,530)
Impact Fees	-	-	-
Other	12,086,792	1,362,741	10,724,051
<b>Total Revenues</b>	<b>27,578,636</b>	<b>16,998,736</b>	<b>10,579,900</b>
<b>Expenditures:</b>			
Personnel Expenses	508,316	341,071	167,245
Operating Expenses	5,894,799	5,666,784	228,014
Capital Expenses	7,942,035	1,951,801	5,990,234
Principal	-	-	-
Interest	-	-	-
Grants and Aids	5,201,692	258,701	4,942,991
Advances	-	-	-
Other Financing Uses	-	(1,000)	1,000
Budget Reserve	118,000	-	118,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>19,664,842</b>	<b>8,217,357</b>	<b>11,447,485</b>
<b>Revenues Over (Under) Expenditures</b>	<b>7,913,794</b>	<b>8,781,379</b>	<b>(867,585)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	740,583	740,582	1
Transfers Out	(8,654,377)	(5,298,040)	(3,356,337)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(7,913,794)</b>	<b>(4,557,458)</b>	<b>(3,356,337)</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 4,223,921</b>	<b>\$ (4,223,921)</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
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All Special Revenue Funds  
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	<b>Midtown CRA</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ 4,855,880	\$ 4,702,260	\$ 153,620
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>4,855,880</b>	<b>4,702,260</b>	<b>153,620</b>
<b>Expenditures:</b>			
Personnel Expenses	-	437	(437)
Operating Expenses	4,812,321	4,656,537	155,784
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>4,812,321</b>	<b>4,656,974</b>	<b>155,347</b>
<b>Revenues Over (Under) Expenditures</b>	<b>43,559</b>	<b>45,286</b>	<b>(1,727)</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(43,559)</b>	<b>(43,559)</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 1,727</b>	<b>\$ (1,727)</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
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All Special Revenue Funds  
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	<b>SEOPW CRA</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ 16,217,649	\$ 16,460,269	\$ (242,620)
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	1,641,945	(1,641,945)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	123,768	(123,768)
Impact Fees	-	-	-
Other	34,858,127	43,438	34,814,689
<b>Total Revenues</b>	<b>51,075,776</b>	<b>18,269,421</b>	<b>32,806,355</b>
<b>Expenditures:</b>			
Personnel Expenses	1,345,150	726,322	618,828
Operating Expenses	2,779,463	964,401	1,815,062
Capital Expenses	8,025,129	450,410	7,574,719
Principal	-	-	-
Interest	-	-	-
Grants and Aids	27,529,840	4,602,572	22,927,268
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,067,014	-	1,067,014
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>40,746,596</b>	<b>6,743,705</b>	<b>34,002,891</b>
<b>Revenues Over (Under) Expenditures</b>	<b>10,329,180</b>	<b>11,525,716</b>	<b>(1,196,536)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	(10,329,180)	(7,342,257)	(2,986,923)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(10,329,180)</b>	<b>(7,342,257)</b>	<b>(2,986,923)</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 4,183,458</b>	<b>\$ (4,183,458)</b>



City of Miami, Florida  
Statement of Revenue, Expenditures  
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	<b>Homeless Program</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	1,911,200	1,284,524	626,676
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	352,400	(6,008)	358,408
<b>Total Revenues</b>	<b>2,263,600</b>	<b>1,278,516</b>	<b>985,084</b>
<b>Expenditures:</b>			
Personnel Expenses	2,187,200	1,064,586	1,122,614
Operating Expenses	687,900	515,925	171,975
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	91,300	-	91,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>2,966,400</b>	<b>1,580,511</b>	<b>1,385,889</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(702,800)</b>	<b>(301,995)</b>	<b>(400,805)</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>702,800</b>	<b>237,200</b>	<b>465,600</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(64,795)</b>	<b>\$ 64,795</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
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	<b>Community Development</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	1,000,061	(1,000,061)
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	50,417,700	16,858,367	33,559,333
Charges for Services	-	313,999	(313,999)
Investment Earnings (Loss)	-	1,558	(1,558)
Impact Fees	-	-	-
Other	6,990,800	(194,274)	7,185,074
<b>Total Revenues</b>	<b>57,408,500</b>	<b>17,979,711</b>	<b>39,428,789</b>
<b>Expenditures:</b>			
Personnel Expenses	2,812,200	1,899,296	912,904
Operating Expenses	245,500	128,360	117,140
Capital Expenses	1,058,900	2,150,259	(1,091,359)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	52,690,900	12,627,684	40,063,216
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,000	-	1,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>56,808,500</b>	<b>16,810,895</b>	<b>39,997,605</b>
<b>Revenues Over (Under) Expenditures</b>	<b>600,000</b>	<b>1,168,816</b>	<b>(568,816)</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(600,000)</b>	<b>(600,000)</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 568,816</b>	<b>\$ (568,816)</b>

\*Contra Revenue for Program Income

City of Miami, Florida  
Statement of Revenue, Expenditures  
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**Housing Choice Vouchers**

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	1,974,700	1,194,100	780,600
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>1,974,700</b>	<b>1,194,100</b>	<b>780,600</b>
<b>Expenditures:</b>			
Personnel Expenses	-	47,628	(47,628)
Operating Expenses	5,300	4,140	1,160
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	1,969,400	1,071,067	898,333
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>1,974,700</b>	<b>1,122,834</b>	<b>851,866</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>71,266</b>	<b>(71,266)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 71,266</b>	<b>\$ (71,266)</b>

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

	<b>SHIP</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	70,000	988,453	(918,453)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	209	(209)
Impact Fees	-	-	-
Other	-	99,826	(99,826)
<b>Total Revenues</b>	<b>70,000</b>	<b>1,088,487</b>	<b>(1,018,487)</b>
<b>Expenditures:</b>			
Personnel Expenses	-	16,428	(16,428)
Operating Expenses	400	966	(566)
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	69,600	473,021	(403,421)
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>70,000</b>	<b>490,415</b>	<b>(420,415)</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>598,072</b>	<b>(598,072)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 598,072</b>	<b>\$ (598,072)</b>

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	<b>Convention Center</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	18,977	(18,977)
Intergovernmental Revenues	-	9,413	(9,413)
Charges for Services	6,353,800	3,317,840	3,035,960
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	75,000	133,569	(58,569)
<b>Total Revenues</b>	<b>6,428,800</b>	<b>3,479,798</b>	<b>2,949,002</b>
<b>Expenditures:</b>			
Personnel Expenses	483,200	358,241	124,959
Operating Expenses	3,800,300	1,272,231	2,528,069
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	204,300	-	204,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>4,487,800</b>	<b>1,630,472</b>	<b>2,857,328</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,941,000</b>	<b>1,849,326</b>	<b>91,674</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,941,000)</b>	<b>-</b>	<b>(1,941,000)</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 1,849,326</b>	<b>\$ (1,849,326)</b>

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	<b>Economic Development &amp; Planning Services</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	24,000	-	24,000
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	(1,116)	1,116
Charges for Services	1,985,000	2,476,141	(491,141)
Investment Earnings (Loss)	-	(870)	870
Impact Fees	-	-	-
Other	13,846,900	-	13,846,900
<b>Total Revenues</b>	<b>15,855,900</b>	<b>2,474,155</b>	<b>13,381,745</b>
<b>Expenditures:</b>			
Personnel Expenses	-	7,592	(7,592)
Operating Expenses	-	54,897	(54,897)
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	-	-	-
<b>Total Expenditures</b>	<b>15,929,900</b>	<b>62,489</b>	<b>15,867,411</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(74,000)</b>	<b>2,411,666</b>	<b>(2,485,666)</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>74,000</b>	<b>-</b>	<b>74,000</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 2,411,666</b>	<b>\$ (2,411,666)</b>

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	NET Offices		
	Budget	Actual	Variance (\$)
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	(881)	881
Fines and Forfeitures	-	1,150	(1,150)
Intergovernmental Revenues	-	-	-
Charges for Services	-	40,669	(40,669)
Investment Earnings (Loss)	-	1,306	(1,306)
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	-	42,243	(42,243)
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	-	-	-
<b>Revenues Over (Under) Expenditures</b>	-	42,243	(42,243)
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-
<b>Total Revenues Over (Under) Expenditures</b>	\$ -	\$ 42,243	\$ (42,243)

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	<b>Parks &amp; Recreation Services</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	474,100	561,146	(87,046)
Charges for Services	70,000	66,335	3,665
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	966,700	373,776	592,924
<b>Total Revenues</b>	<b>1,510,800</b>	<b>1,001,256</b>	<b>509,544</b>
<b>Expenditures:</b>			
Personnel Expenses	354,300	161,623	192,677
Operating Expenses	733,800	209,052	524,748
Capital Expenses	462,000	5,000	457,000
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	26,000	-	26,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>1,576,100</b>	<b>375,675</b>	<b>1,200,425</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(65,300)</b>	<b>625,581</b>	<b>(690,881)</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>65,300</b>	<b>65,300</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 690,881</b>	<b>\$ (690,881)</b>



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	<b>Police Services</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	5,000	-	5,000
Intergovernmental Revenues	5,705,300	2,470,762	3,234,538
Charges for Services	886,000	114,471	771,529
Investment Earnings (Loss)	-	2,704	(2,704)
Impact Fees	-	-	-
Other	3,485,100	4,106,413	(621,313)
<b>Total Revenues</b>	<b>10,081,400</b>	<b>6,694,350</b>	<b>3,387,050</b>
<b>Expenditures:</b>			
Personnel Expenses	7,205,200	4,734,371	2,470,829
Operating Expenses	2,217,800	813,011	1,404,789
Capital Expenses	1,050,900	594,285	456,615
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	4,106,413	(4,106,413)
Budget Reserve	3,643,600	-	3,643,600
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>14,117,500</b>	<b>10,252,350</b>	<b>3,865,150</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(4,036,100)</b>	<b>(3,557,999)</b>	<b>(478,101)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	4,036,100	1,511,710	2,524,390
Transfers Out	-	(15,210)	15,210
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>4,036,100</b>	<b>1,496,500</b>	<b>2,539,600</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(2,061,499)</b>	<b>\$ 2,061,499</b>

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**Law Enforcement Trust**

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	650,000	596,279	53,721
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	4,970	(4,970)
Impact Fees	-	-	-
Other	1,579,500	-	1,579,500
<b>Total Revenues</b>	<b>2,229,500</b>	<b>601,249</b>	<b>1,628,251</b>
<b>Expenditures:</b>			
Personnel Expenses	363,300	40,482	322,818
Operating Expenses	544,500	199,825	344,675
Capital Expenses	611,500	(40,000)	651,500
Principal	-	-	-
Interest	-	-	-
Grants and Aids	25,000	-	25,000
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	685,200	-	685,200
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>2,229,500</b>	<b>200,308</b>	<b>2,029,192</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>400,941</b>	<b>(400,941)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 400,941</b>	<b>\$ (400,941)</b>

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	<b>Public Works Services</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	2,200,000	4,191,361	(1,991,361)
Investment Earnings (Loss)	-	162	(162)
Impact Fees	-	-	-
Other	4,920,700	-	4,920,700
<b>Total Revenues</b>	<b>7,120,700</b>	<b>4,191,523</b>	<b>2,929,177</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	1,874,300	711,226	1,163,074
Capital Expenses	-	428,102	(428,102)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	2,136,100	-	2,136,100
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>4,010,400</b>	<b>1,139,327</b>	<b>2,871,073</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,110,300</b>	<b>3,052,195</b>	<b>58,105</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(3,110,300)</b>	<b>-</b>	<b>(3,110,300)</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 3,052,195</b>	<b>\$ (3,052,195)</b>

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	<b>City Clerk Services</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	75,000	136,950	(61,950)
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	542,400	-	542,400
<b>Total Revenues</b>	<b>617,400</b>	<b>136,950</b>	<b>480,450</b>
<b>Expenditures:</b>			
Personnel Expenses	73,100	56,200	16,900
Operating Expenses	41,800	18,477	23,323
Capital Expenses	-	18,128	(18,128)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	550,000	-	550,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>664,900</b>	<b>94,278</b>	<b>570,622</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(47,500)</b>	<b>42,672</b>	<b>(90,172)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	47,500	-	47,500
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>47,500</b>	<b>-</b>	<b>47,500</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 42,672</b>	<b>\$ (42,672)</b>

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	<b>Fire Rescue Services</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	33,200	2,720,838	(2,687,638)
Charges for Services	-	1,829	(1,829)
Investment Earnings (Loss)	-	49	(49)
Impact Fees	-	-	-
Other	4,910,400	2,257	4,908,143
<b>Total Revenues</b>	<b>4,943,600</b>	<b>2,724,974</b>	<b>2,218,626</b>
<b>Expenditures:</b>			
Personnel Expenses	2,806,200	2,258,271	547,929
Operating Expenses	1,604,100	1,853,582	(249,482)
Capital Expenses	-	200,992	(200,992)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	2,490	(2,490)
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,813,300	-	1,813,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>6,223,600</b>	<b>4,315,897</b>	<b>1,907,703</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,280,000)</b>	<b>(1,590,924)</b>	<b>310,924</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,280,000</b>	<b>1,280,000</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (310,924)</b>	<b>\$ 310,924</b>

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	<b>Emergency Services</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	100,000	-	100,000
<b>Total Revenues</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>
<b>Expenditures:</b>			
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	-	-	-
<b>Total Expenditures</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

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	<b>General Special Revenues</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	918,300	440,031	478,269
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	25,700	358,029	(332,329)
<b>Total Revenues</b>	<b>944,000</b>	<b>798,060</b>	<b>145,940</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	918,300	201,866	716,434
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	25,700	-	25,700
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>944,000</b>	<b>201,866</b>	<b>742,134</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>596,194</b>	<b>(596,194)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 596,194</b>	<b>\$ (596,194)</b>

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

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	320,000	798,637	(478,637)
Intergovernmental Revenues	2,052,600	768,387	1,284,213
Charges for Services	-	-	-
Investment Earnings (Loss)	-	23,025	(23,025)
Impact Fees	-	-	-
Other	2,018,400	6,791	2,011,609
<b>Total Revenues</b>	<b>4,391,000</b>	<b>1,596,840</b>	<b>2,794,160</b>
<b>Expenditures:</b>			
Personnel Expenses	2,588,700	998,035	1,590,665
Operating Expenses	1,608,100	977,268	630,832
Capital Expenses	-	238,514	(238,514)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	260,000	255,961	4,040
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	3,667,500	-	3,667,500
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>8,124,300</b>	<b>2,469,777</b>	<b>5,654,523</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,733,300)</b>	<b>(872,937)</b>	<b>(2,860,363)</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>3,733,300</b>	<b>698,300</b>	<b>3,035,000</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(174,637)</b>	<b>\$ 174,637</b>



City of Miami, Florida  
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**Transportation & Transit**

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	15,742,900	7,293,766	8,449,134
Charges for Services	-	-	-
Investment Earnings (Loss)	-	34,207	(34,207)
Impact Fees	-	-	-
Other	5,833,500	-	5,833,500
<b>Total Revenues</b>	<b>21,576,400</b>	<b>7,327,973</b>	<b>14,248,427</b>
<b>Expenditures:</b>			
Personnel Expenses	955,400	575,754	379,646
Operating Expenses	25,500	1,669,765	(1,644,265)
Capital Expenses	-	5,936	(5,936)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	3,000,000	-	3,000,000
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	5,638,300	-	5,638,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>9,619,200</b>	<b>2,251,456</b>	<b>7,367,744</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,957,200</b>	<b>5,076,517</b>	<b>6,880,683</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(11,957,200)</b>	<b>(6,126,700)</b>	<b>(5,830,500)</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(1,050,183)</b>	<b>\$ 1,050,183</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
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<b>Miami Ballpark Parking Facilities</b>			
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	5,536,900	2,574,416	2,962,484
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	1,061,500	-	1,061,500
<b>Total Revenues</b>	<b>6,598,400</b>	<b>2,574,416</b>	<b>4,023,984</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	2,921,700	1,338,528	1,583,172
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	717,000	-	717,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>3,638,700</b>	<b>1,338,528</b>	<b>2,300,172</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,959,700</b>	<b>1,235,888</b>	<b>1,723,812</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,959,700)</b>	<b>-</b>	<b>(2,959,700)</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 1,235,888</b>	<b>\$ (1,235,888)</b>

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

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	199,000	-	199,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	26	(26)
Impact Fees	-	-	-
Other	427,843	9,575	418,268
<b>Total Revenues</b>	<b>626,843</b>	<b>9,601</b>	<b>617,242</b>
<b>Expenditures:</b>			
Personnel Expenses	196,293	121,489	74,804
Operating Expenses	45,700	30,390	15,310
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	384,850	-	384,850
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>626,843</b>	<b>151,879</b>	<b>474,964</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(142,278)</b>	<b>142,278</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(142,278)</b>	<b>\$ 142,278</b>

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

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	590,000	423,247	166,753
Investment Earnings (Loss)	-	648	(648)
Impact Fees	-	-	-
Other	146,000	-	146,000
<b>Total Revenues</b>	<b>736,000</b>	<b>423,895</b>	<b>312,105</b>
<b>Expenditures:</b>			
Personnel Expenses	367,400	185,459	181,941
Operating Expenses	331,600	150,625	180,975
Capital Expenses	37,000	-	37,000
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>736,000</b>	<b>336,084</b>	<b>399,916</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>87,811</b>	<b>(87,811)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 87,811</b>	<b>\$ (87,811)</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
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	<b>Solid Waste Recycling Trust</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	3,480	(3,480)
Impact Fees	-	-	-
Other	1,194,800	-	1,194,800
<b>Total Revenues</b>	<b>1,194,800</b>	<b>3,480</b>	<b>1,191,320</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	60,000	1,500	58,500
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,134,800	-	1,134,800
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>1,194,800</b>	<b>1,500</b>	<b>1,193,300</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>1,980</b>	<b>(1,980)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 1,980</b>	<b>\$ (1,980)</b>

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

**12100 - Civilian Investigative Panel**

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	677,500	677,500	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	40,000	-	40,000
<b>Total Revenues</b>	<b>717,500</b>	<b>677,500</b>	<b>40,000</b>
<b>Expenditures:</b>			
Personnel Expenses	498,400	332,281	166,119
Operating Expenses	215,800	160,773	55,027
Capital Expenses	3,300	-	3,300
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>717,500</b>	<b>493,055</b>	<b>224,445</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>184,445</b>	<b>(184,445)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 184,445</b>	<b>\$ (184,445)</b>

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

	<b>Total Special Revenue Category</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ 36,565,373	36,111,501	\$ 453,872
Franchise and Other Taxes	-	-	-
Licenses and Permits	24,000	999,180	(975,180)
Fines and Forfeitures	975,000	1,415,043	(440,043)
Intergovernmental Revenues	80,176,500	37,549,609	42,626,891
Charges for Services	17,696,700	13,657,257	4,039,443
Investment Earnings (Loss)	-	240,771	(240,771)
Impact Fees	-	-	-
Other	95,462,562	6,296,133	89,166,429
<b>Total Revenues</b>	<b>230,900,135</b>	<b>96,269,494</b>	<b>134,630,641</b>
<b>Expenditures:</b>			
Personnel Expenses	22,744,359	13,925,566	8,818,793
Operating Expenses	31,368,983	21,600,129	9,768,854
Capital Expenses	19,415,764	6,003,428	13,412,336
Principal	-	-	-
Interest	-	-	-
Grants and Aids	90,746,432	19,291,495	71,454,937
Advances	-	-	-
Other Financing Uses	-	4,105,413	(4,105,413)
Budget Reserve	37,708,864	-	37,708,864
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>201,984,402</b>	<b>64,937,631</b>	<b>137,046,771</b>
<b>Revenues Over (Under) Expenditures</b>	<b>28,915,733</b>	<b>31,331,863</b>	<b>(2,416,130)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	12,003,783	4,533,092	7,470,690
Transfers Out	(40,919,516)	(19,425,766)	(21,493,750)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(28,915,733)</b>	<b>(14,892,674)</b>	<b>(14,023,059)</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>16,439,189</b>	<b>\$ (16,439,189)</b>



# **Section 3 – Debt Service Funds**

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



# Financial Update - Debt Service Funds

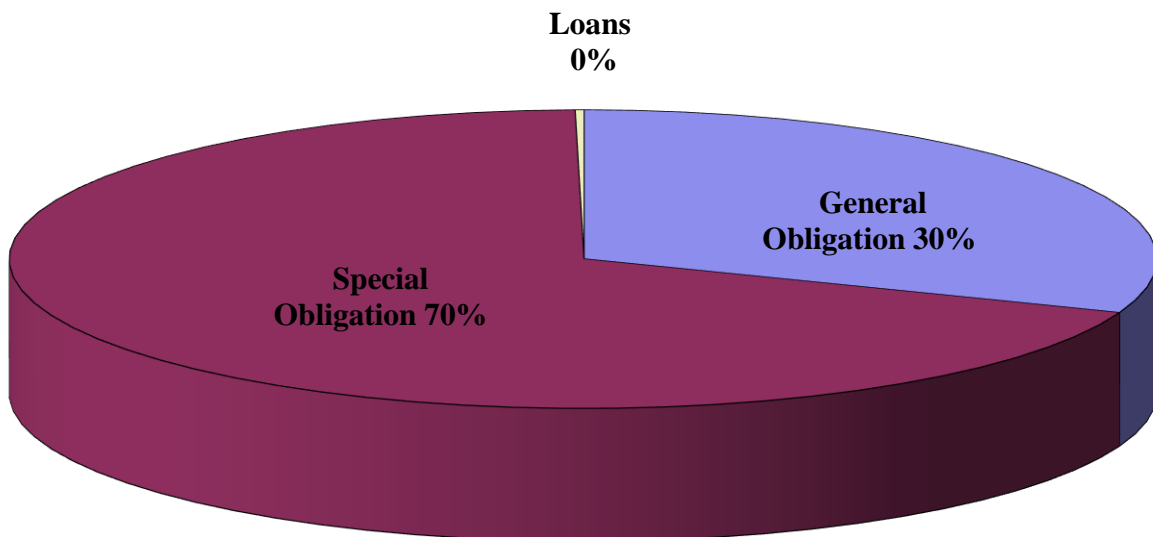
## Fiscal Year 2016 – For the Month of May

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

These can be broken down as follows:

Type	Outstanding Debt	%
General Obligation Bonds	\$ 190,420,000	30%
Special Obligation Bonds	453,824,380	70%
Loans	1,708,864	0%
<b>TOTAL</b>	<b>\$ 645,953,244</b>	<b>100%</b>

### Outstanding Debt



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

	<b>General Obligation Bonds Debt Service Fund</b>	<b>Special Obligation Bonds Debt Service Fund</b>	<b>Total Debt Service</b>
<b>Assets</b>			
103000 - Cash With Fiscal Agent	6,580,810	8,011,092	14,591,901
104000 - Equity In Pooled Cash	625,067	5,388,201	6,013,268
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
<b>Total Assets</b>	<b>\$ 7,457,300</b>	<b>\$ 45,477,744</b>	<b>\$ 52,935,044</b>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
223000 - Deferred Revenue	251,423	13,821,919	14,073,342
<b>Total Liabilities</b>	<b>251,423</b>	<b>13,821,919</b>	<b>14,073,342</b>
Fund Balances:			
315000 - Fund Balance-Unreserved	7,205,877	31,655,825	38,861,702
<b>Total Fund Balance (Deficit)</b>	<b>7,205,877</b>	<b>31,655,825</b>	<b>38,861,702</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 7,457,300</b>	<b>\$ 45,477,744</b>	<b>\$ 52,935,044</b>

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

	20001 - GOB- Various	20002 - GOB-2002 Homeland Defense	20003 - GOB- Refunding 2007A	20005 - GOB-2009 Homeland Defense-HD3
<b>Assets</b>				
103000 - Cash With Fiscal Agent	6,580,810	-	-	-
104000 - Equity In Pooled Cash	361,584	246,967	-	-
104001 - Equity In Pooled Cash-Restricted	-	-	-	-
115000 - Accounts Receivable	251,423	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
<b>Total Assets</b>	<b>\$ 7,193,817</b>	<b>\$ 246,967</b>	<b>-</b>	<b>-</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
223000 - Deferred Revenue	251,423	-	-	-
<b>Total Liabilities</b>	<b>251,423</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balances:				
315000 - Fund Balance-Unreserved	6,942,394	246,967	-	-
<b>Total Fund Balance (Deficit)</b>	<b>6,942,394</b>	<b>246,967</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 7,193,817</b>	<b>\$ 246,967</b>	<b>-</b>	<b>-</b>

City of Miami, Florida  
Combining Balance Sheet  
All Debt Funds  
As of May 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
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	6,580,810	-	3,180,945
104000 - Equity In Pooled Cash	16,517	625,067	17,104	(7,829,977)
104001 - Equity In Pooled Cash-Restricted	-	-	-	3,655,873
115000 - Accounts Receivable	-	251,423	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
<b>Total Assets</b>	<b>\$ 16,517</b>	<b>\$ 7,457,300</b>	<b>\$ 17,104</b>	<b>\$ (993,159)</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
223000 - Deferred Revenue	-	251,423	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>251,423</b>	<b>-</b>	<b>-</b>
Fund Balances:				
315000 - Fund Balance-Unreserved	16,517	7,205,877	17,104	(993,159)
<b>Total Fund Balance (Deficit)</b>	<b>16,517</b>	<b>7,205,877</b>	<b>17,104</b>	<b>(993,159)</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 16,517</b>	<b>\$ 7,457,300</b>	<b>\$ 17,104</b>	<b>\$ (993,159)</b>

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

	24004 - SOB- Refinance 2002A	24006 - SOB- Refinance 2002C	24010 - SOB- Jungle Island Loan Payment	24011 - SOB-Series 2007 Str & Sdwls Improv
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	-	-	4,785,451
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	-
<b>Total Assets</b>	<b>\$ 21,954</b>	<b>\$ 43</b>	<b>\$ 13,821,919</b>	<b>\$ 14,533,239</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
223000 - Deferred Revenue	-	-	13,821,919	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>13,821,919</b>	<b>-</b>
Fund Balances:				
315000 - Fund Balance-Unreserved	21,954	43	-	14,533,239
<b>Total Fund Balance (Deficit)</b>	<b>21,954</b>	<b>43</b>	<b>-</b>	<b>14,533,239</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 21,954</b>	<b>\$ 43</b>	<b>\$ 13,821,919</b>	<b>\$ 14,533,239</b>

City of Miami, Florida  
Combining Balance Sheet  
All Debt Funds  
As of May 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
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	-	30	21,277
104000 - Equity In Pooled Cash	10,329,497	133,958	1,068,566	(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	-	-	-	-
<b>Total Assets</b>	<b>\$ 14,357,520</b>	<b>\$ 935,846</b>	<b>\$ 3,217,671</b>	<b>\$ (170,789)</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
223000 - Deferred Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balances:				
315000 - Fund Balance-Unreserved	14,357,520	935,846	3,217,671	(170,789)
<b>Total Fund Balance (Deficit)</b>	<b>14,357,520</b>	<b>935,846</b>	<b>3,217,671</b>	<b>(170,789)</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 14,357,520</b>	<b>\$ 935,846</b>	<b>\$ 3,217,671</b>	<b>\$ (170,789)</b>

City of Miami, Florida  
 Combining Balance Sheet  
 All Debt Funds  
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	24016 - 2014 Refunding Series 2002 A & C Bonds	26001 - SOB CRA- Tax Increment Series 2014 A-1	26002 - SOB CRA- Tax Increment Series 2014 A-2	Total SOB Funds
<b>Assets</b>				
103000 - Cash With Fiscal Agent	-	23,389	-	8,011,092
104000 - Equity In Pooled Cash	(286,994)	-	-	5,388,201
104001 - Equity In Pooled Cash-Restricted	-	-	-	18,256,532
115000 - Accounts Receivable	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	13,821,919
<b>Total Assets</b>	<b>\$ (286,994)</b>	<b>\$ 23,389</b>	<b>-</b>	<b>\$ 45,477,744</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
223000 - Deferred Revenue	-	-	-	13,821,919
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,821,919</b>
Fund Balances:				
315000 - Fund Balance-Unreserved	(286,994)	23,389	-	31,655,825
<b>Total Fund Balance (Deficit)</b>	<b>(286,994)</b>	<b>23,389</b>	<b>-</b>	<b>31,655,825</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ (286,994)</b>	<b>\$ 23,389</b>	<b>-</b>	<b>\$ 45,477,744</b>

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

	<u><b>Total Debt Service</b></u>
<b>Assets</b>	
103000 - Cash With Fiscal Agent	14,591,901
104000 - Equity In Pooled Cash	6,013,268
104001 - Equity In Pooled Cash-Restricted	18,256,532
115000 - Accounts Receivable	251,423
128900 - Notes Receivable-Non-Current Portion	<u>13,821,919</u>
<b>Total Assets</b>	<u><u>\$ 52,935,044</u></u>
 <b>Liabilities and Fund Balances</b>	
Liabilities:	
223000 - Deferred Revenue	<u>14,073,342</u>
<b>Total Liabilities</b>	<u>14,073,342</u>
 Fund Balances:	
315000 - Fund Balance-Unreserved	<u>38,861,702</u>
<b>Total Fund Balance (Deficit)</b>	<u>38,861,702</u>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<u><u>\$ 52,935,044</u></u>



City of Miami, Florida  
Statement of Revenue, Expenditures  
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	<b>General Obligation Bonds</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ 26,103,500	\$ 24,598,120	\$ 1,505,380
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	715	(715)
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>26,103,500</b>	<b>24,598,835</b>	<b>1,504,665</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	29,200	180,192	150,992
Capital Expenses	-	-	-
Principal	14,908,400	14,223,304	685,096
Interest	11,165,900	4,988,933	6,176,967
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>26,103,500</b>	<b>19,392,429</b>	<b>6,711,071</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>5,206,406</b>	<b>(5,206,406)</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>188,861</b>	<b>(188,861)</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 5,395,266</b>	<b>\$ (5,395,266)</b>

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

City of Miami, Florida  
Statement of Revenue, Expenditures  
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	<b>Special Obligation Bonds</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	3,000,000	1,750,000	1,250,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	281	(281)
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>3,000,000</b>	<b>1,750,281</b>	<b>1,249,719</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	6,500	1,000	5,500
Capital Expenses	-	-	-
Principal	13,800,200	7,875,000	5,925,200
Interest	22,355,000	11,274,111	11,080,889
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>36,161,700</b>	<b>19,150,111</b>	<b>17,011,589</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(33,161,700)</b>	<b>(17,399,829)</b>	<b>(15,761,871)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	33,161,700	13,774,300	19,387,400
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>33,161,700</b>	<b>13,774,300</b>	<b>19,387,400</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (3,625,529)</b>	<b>\$ 3,625,529</b>

City of Miami, Florida  
Statement of Revenue, Expenditures  
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	<b>20001 - GOB-Various</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ 784,200	\$ 5,420,882	\$ (4,636,682)
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	715	(715)
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>784,200</b>	<b>5,421,597</b>	<b>(4,637,397)</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	29,200	7,848	21,352
Capital Expenses	-	-	-
Principal	685,000	-	685,000
Interest	70,000	35,000	35,000
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>784,200</b>	<b>42,848</b>	<b>741,352</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>5,378,750</b>	<b>(5,378,750)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 5,378,750</b>	<b>\$ (5,378,750)</b>

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

	Budget	Actual	Variance (\$)
<b>Revenues:</b>			
Property Taxes	\$ 4,184,200	\$ 3,827,550	\$ 356,650
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>4,184,200</b>	<b>3,827,550</b>	<b>356,650</b>
<b>Expenditures:</b>			
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	-	-	-
<b>Total Expenditures</b>	<b>4,184,200</b>	<b>3,827,550</b>	<b>356,650</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

City of Miami, Florida  
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20003 - GOB-Refunding 2007A

	Budget	Actual	Variance (\$)
<b>Revenues:</b>			
Property Taxes	\$ 14,476,900	\$ 12,176,244	\$ 2,300,656
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>14,476,900</b>	<b>12,176,244</b>	<b>2,300,656</b>
<b>Expenditures:</b>			
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	-	-	-
<b>Total Expenditures</b>	<b>14,476,900</b>	<b>12,176,244</b>	<b>2,300,656</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	Budget	Actual	Variance (\$)
<b>Revenues:</b>			
Property Taxes	\$ 2,499,600	\$ -	2,499,600
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>2,499,600</b>	<b>-</b>	<b>2,499,600</b>
<b>Expenditures:</b>			
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	-	-	-
<b>Total Expenditures</b>	<b>2,499,600</b>	<b>-</b>	<b>2,499,600</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ 4,158,600	\$ 3,173,444	\$ 985,156
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>4,158,600</b>	<b>3,173,444</b>	<b>985,156</b>
<b>Expenditures:</b>			
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	-	-	-
<b>Total Expenditures</b>	<b>4,158,600</b>	<b>3,173,444</b>	<b>985,156</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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

	Budget	Actual	Variance (\$)
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	-	-	-
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	-	172,344	172,344
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	-	172,344	172,344
<b>Revenues Over (Under) Expenditures</b>	-	(172,344)	172,344
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	188,861	(188,861)
<b>Total Revenues Over (Under) Expenditures</b>	\$ -	\$ 16,517	\$ (16,517)

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**24001 - SOB-1987 JL Knight Convention Center**

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(236)	236
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>(236)</b>	<b>236</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(236)</b>	<b>236</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (236)</b>	<b>\$ 236</b>

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

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	182	(182)
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>182</b>	<b>(182)</b>
<b>Expenditures:</b>			
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	-	-	-
<b>Total Expenditures</b>	<b>6,359,400</b>	<b>4,640,563</b>	<b>1,718,838</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(6,359,400)</b>	<b>(4,640,381)</b>	<b>(1,719,019)</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>6,359,400</b>	<b>-</b>	<b>6,359,400</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(4,640,381)</b>	<b>\$ 4,640,381</b>

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

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	304	(304)
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>304</b>	<b>(304)</b>
<b>Expenditures:</b>			
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	-	-	-
<b>Total Expenditures</b>	<b>9,508,400</b>	<b>6,233,175</b>	<b>3,275,225</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(9,508,400)</b>	<b>(6,232,871)</b>	<b>(3,275,529)</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>9,508,400</b>	<b>9,508,400</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 3,275,529</b>	<b>\$ (3,275,529)</b>

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Statement of Revenue, Expenditures  
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	<b>24012 - SOB-2010A Parking Tax Exempt</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	2,160,000	1,260,000	900,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>2,160,000</b>	<b>1,260,000</b>	<b>900,000</b>
<b>Expenditures:</b>			
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	-	-	-
<b>Total Expenditures</b>	<b>4,403,400</b>	<b>2,201,681</b>	<b>2,201,719</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,243,400)</b>	<b>(941,681)</b>	<b>(1,301,719)</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>2,243,400</b>	<b>-</b>	<b>2,243,400</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (941,681)</b>	<b>\$ 941,681</b>

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24013 - SOB-2010B Parking Taxable

	Budget	Actual	Variance (\$)
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	840,000	490,000	350,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>840,000</b>	<b>490,000</b>	<b>350,000</b>
<b>Expenditures:</b>			
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	-	-	-
<b>Total Expenditures</b>	<b>1,556,300</b>	<b>610,608</b>	<b>945,692</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(716,300)</b>	<b>(120,608)</b>	<b>(595,692)</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>716,300</b>	<b>-</b>	<b>716,300</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (120,608)</b>	<b>\$ 120,608</b>

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24015 - SOB-Port of Miami Tunnel

	Budget	Actual	Variance (\$)
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	30	(30)
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>30</b>	<b>(30)</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	2,150,000	2,150,000	-
Interest	2,115,900	1,074,075	1,041,825
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>4,265,900</b>	<b>3,224,075</b>	<b>1,041,825</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(4,265,900)</b>	<b>(3,224,045)</b>	<b>(1,041,855)</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>4,265,900</b>	<b>4,265,900</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 1,041,855</b>	<b>\$ (1,041,855)</b>

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

	<b>Budget</b>	<b>Actual</b>	<b>Variance (\$)</b>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	-	1,000	1,000
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	-	-	-
<b>Total Expenditures</b>	<b>6,182,300</b>	<b>297,010</b>	<b>5,885,290</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(6,182,300)</b>	<b>(297,010)</b>	<b>(5,885,290)</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>6,182,300</b>	<b>-</b>	<b>6,182,300</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (297,010)</b>	<b>\$ 297,010</b>



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

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

City of Miami, Florida  
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**26002 - SOB CRA-Tax Increment Series 2014 A-2**

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

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Statement of Revenue, Expenditures  
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27999 - SOB-Non-Ad Valorem Refunding Series

2011-A

	Budget	Actual	Variance (\$)
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	1	(1)
Impact Fees	-	-	-
Other	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>1</b>	<b>(1)</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	3,886,000	1,942,999	1,943,001
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>3,886,000</b>	<b>1,942,999</b>	<b>1,943,001</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,886,000)</b>	<b>(1,942,998)</b>	<b>(1,943,002)</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>3,886,000</b>	<b>-</b>	<b>3,886,000</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>(1,942,998)</b>	<b>\$ 1,942,998</b>



# **Section 4 – Capital Project Funds**

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

# Financial Update – Capital Projects Funds

## Fiscal Year 2016 - For the Month of May

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

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

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

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

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

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

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

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

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

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

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

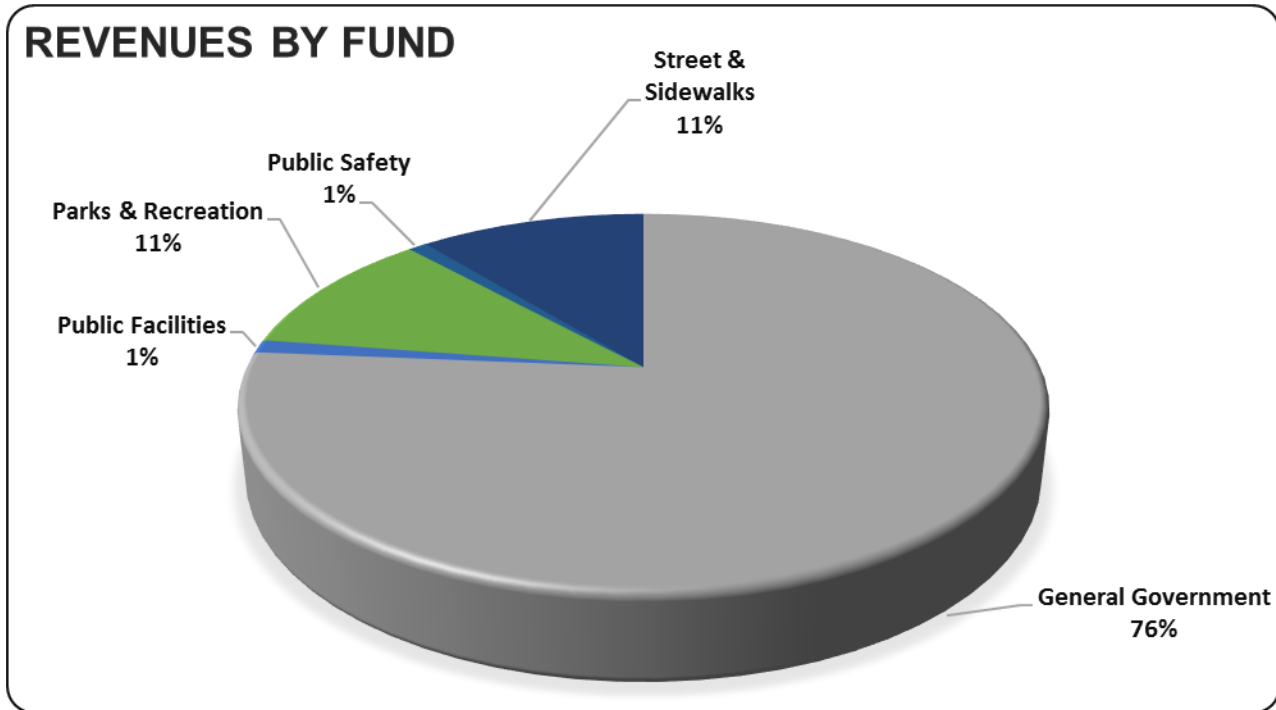
Disaster Recovery - To account for revenue received from the Federal Emergency Management Agency, insurance, and other agencies as reimbursements for citywide disasters in the areas of debris removal, roads and bridges, buildings and equipment, parks, marinas, stadiums, and other measures of relief.

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

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

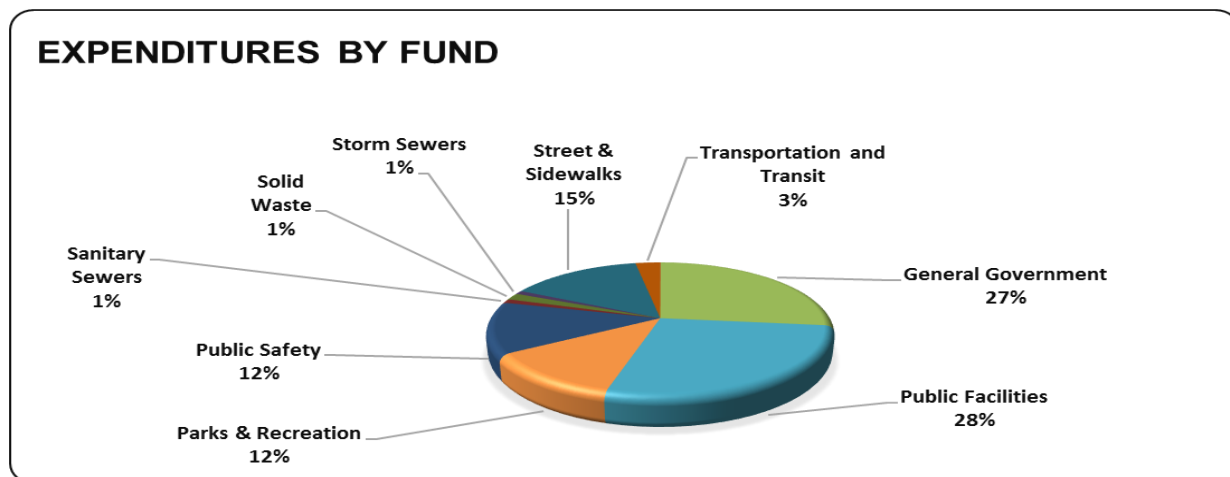
## Revenues

As of May 31, 2016, the total revenues for the capital projects funds were \$29,003,410. General Government and Street and Sidewalks make up the greatest source of revenues consisting of a total of \$25,293,981. These funds represent 87% of total revenues, as demonstrated below:



## Expenditures

The total capital projects funds' expenditures as of May 31, 2016 were \$46,309,189. Public Facilities, General Government, and Streets and Sidewalks funds make up 70% of total expenditures for Capital Improvement Programs. The chart below depicts capital projects expenditures by fund as of May 2016.



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

	<b>CRA Capital Projects Fund</b>	<b>Disaster Recovery Capital Fund</b>	<b>General Government Capital Fund</b>	<b>Mass Transit Capital Fund</b>	<b>Public Facilities Capital Fund</b>
<b>Assets</b>					
103000 - Cash With Fiscal Agent	25,222,761	-	-	-	-
104000 - Equity In Pooled Cash	1,813	660,411	79,256,784	195,884	(3,255,201)
115000 - Accounts Receivable	-	12,683	826,659	-	1,691,365
115090 - Unbilled Receivable	-	-	-	0	3,800
117000 - Allowance For Uncollectible Accounts	-	-	(826,659)	-	(1,344,651)
133010 - Allowance for Uncollectible Grants	-	(12,683)	-	-	(308,352)
135000 - Interest And Dividends Receivable	-	-	78,823	-	-
137000 - Market Gain/Loss Investments	-	-	(17,970)	-	-
151900 - Investments-Non-Current	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 25,224,574</b>	<b>660,411</b>	<b>79,317,638</b>	<b>195,884</b>	<b>(3,213,039)</b>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
202000 - Accounts Payable	-	-	424,600	-	(3,479)
205000 - Contracts Payable	-	-	-	-	-
205100 - Retainage Payable	-	26,949	314,378	-	664,005
214000 - Accrued Expenditure Payable	-	-	-	-	-
223000 - Deferred Revenue	-	1,422,276	-	-	78,529
<b>Total Liabilities</b>	<b>-</b>	<b>1,449,225</b>	<b>738,978</b>	<b>-</b>	<b>739,055</b>
Fund Balances:					
305000 - Fund Balance-Reserved for	-	-	-	-	-
315000 - Fund Balance-Unreserved	25,224,574	(788,708)	78,578,660	195,884	(4,845,172)
316000 - Retained Earnings-Unreserved	-	(106)	-	-	893,079
<b>Total Fund Balance (Deficit)</b>	<b>25,224,574</b>	<b>(788,814)</b>	<b>78,578,660</b>	<b>195,884</b>	<b>(3,952,094)</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 25,224,574</b>	<b>\$ 660,411</b>	<b>\$ 79,317,638</b>	<b>\$ 195,884</b>	<b>(3,213,039)</b>

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

	<b>Parks Capital Fund</b>	<b>Public Safety Capital Fund</b>	<b>Sanitary Capital Fund</b>	<b>Solid Waste Capital Fund</b>	<b>Storm Sewers Capital Fund</b>
<b>Assets</b>					
103000 - Cash With Fiscal Agent	-	-	-	-	-
104000 - Equity In Pooled Cash	13,038,751	4,663,238	15,423,518	168,556	9,010,186
115000 - Accounts Receivable	720,153	-	-	26,587	217,393
115090 - Unbilled Receivable	439,233	0	-	-	-
117000 - Allowance For Uncollectible Accounts	-	-	-	(25,037)	-
133010 - Allowance for Uncollectible Grants	(60,747)	-	-	-	-
135000 - Interest And Dividends Receivable	-	-	4,108	-	-
137000 - Market Gain/Loss Investments	-	-	-	-	-
151900 - Investments-Non-Current	-	-	-	-	-
<b>Total Assets</b>	<b>14,137,390</b>	<b>4,663,238</b>	<b>15,427,625</b>	<b>170,106</b>	<b>9,227,579</b>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
202000 - Accounts Payable	49,629	583,979	-	509,455	99,561
205000 - Contracts Payable	(10,986)	-	-	-	-
205100 - Retainage Payable	1,346,515	414,688	55,387	-	317,197
214000 - Accrued Expenditure Payable	-	(2,280)	-	-	-
223000 - Deferred Revenue	-	9,984,926	-	-	-
<b>Total Liabilities</b>	<b>1,385,158</b>	<b>10,981,314</b>	<b>55,387</b>	<b>509,455</b>	<b>416,759</b>
Fund Balances:					
305000 - Fund Balance-Reserved for	-	2,280	-	-	-
315000 - Fund Balance-Unreserved	12,700,272	(6,320,356)	15,372,239	(339,349)	8,810,821
316000 - Retained Earnings-Unreserved	51,960	-	-	-	-
<b>Total Fund Balance (Deficit)</b>	<b>12,752,232</b>	<b>(6,318,076)</b>	<b>15,372,239</b>	<b>(339,349)</b>	<b>8,810,821</b>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 14,137,390</b>	<b>\$ 4,663,238</b>	<b>\$ 15,427,625</b>	<b>\$ 170,106</b>	<b>\$ 9,227,579</b>



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

	<b>Street and Sidewalks Capital Fund</b>	<b>Transportation and Transit Capital Fund</b>	<b>Total Capital Projects</b>
<b>Assets</b>			
103000 - Cash With Fiscal Agent	-	-	25,222,761
104000 - Equity In Pooled Cash	39,265,659	23,494,832	181,924,432
115000 - Accounts Receivable	2,389,721	-	5,884,561
115090 - Unbilled Receivable	2,739,333	-	3,182,366
117000 - Allowance For Uncollectible Accounts	(254,613)	-	(2,450,960)
133010 - Allowance for Uncollectible Grants	(367,931)	-	(749,713)
135000 - Interest And Dividends Receivable	513	-	83,444
137000 - Market Gain/Loss Investments	(889)	-	(18,859)
151900 - Investments-Non-Current	1	-	1
<b>Total Assets</b>	<u>43,771,793</u>	<u>23,494,832</u>	<u>\$ 213,078,032</u>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
202000 - Accounts Payable	226,617	75,379	1,965,743
205000 - Contracts Payable	-	-	(10,986)
205100 - Retainage Payable	1,571,394	36,120	4,746,632
214000 - Accrued Expenditure Payable	15,697	-	13,417
223000 - Deferred Revenue	-	-	11,485,731
<b>Total Liabilities</b>	<u>1,813,709</u>	<u>111,499</u>	<u>18,200,537</u>
Fund Balances:			
305000 - Fund Balance-Reserved for	(15,697)	-	(13,417)
315000 - Fund Balance-Unreserved	41,973,782	23,383,334	193,945,980
316000 - Retained Earnings-Unreserved	-	-	944,932
<b>Total Fund Balance (Deficit)</b>	<u>41,958,085</u>	<u>23,383,334</u>	<u>194,877,495</u>
			\$
<b>Total Liabilities and Fund Balance (Deficit)</b>	<u>\$ 43,771,793</u>	<u>\$ 23,494,832</u>	<u>213,078,032</u>

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

	<b>CRA Capital Projects Fund</b>	<b>Disaster Recovery Capital Fund</b>	<b>General Government Capital Fund</b>
<b>Revenues:</b>			
Property Taxes	-	-	-
Franchise and Other Taxes	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	208,786
Impact Fees	-	-	21,931,866
Other	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>22,140,652</b>
<b>Expenditures:</b>			
Personnel Expenses	-	-	5,099
Operating Expenses	-	-	5,630,242
Capital Expenses	-	16,431	6,733,337
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>16,431</b>	<b>12,368,679</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(16,431)</b>	<b>9,771,973</b>
<b>Other Financing Sources (Uses)</b>			
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	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(16,431)</b>	<b>9,771,973</b>

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

	<u>Mass Transit Capital Fund</u>	<u>Public Facilities Capital Fund</u>	<u>Parks Capital Fund</u>	<u>Public Safety Capital Fund</u>
<b>Revenues:</b>				
Property Taxes	-	-	-	-
Franchise and Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental Revenues	-	318,107	3,075,206	262,869
Charges for Services	-	-	49,682	-
Investment Earnings (Loss)	-	5,497	-	-
Impact Fees	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>323,604</u>	<u>3,124,887</u>	<u>262,869</u>
<b>Expenditures:</b>				
Personnel Expenses	-	3,344	6,210	-
Operating Expenses	(12,873)	211,244	300,076	355,014
Capital Expenses	-	12,632,118	5,240,229	5,454,653
Principal	-	-	-	-
Interest	-	-	-	-
Grants and Aids	-	-	-	-
Advances	-	-	-	-
Other Financing Uses	-	-	-	-
Budget Reserve	-	-	-	-
Contingency Reserve	-	-	-	-
Other Uses	-	-	-	-
<b>Total Expenditures</b>	<u>(12,873)</u>	<u>12,846,706</u>	<u>5,546,515</u>	<u>5,809,667</u>
<b>Revenues Over (Under) Expenditures</b>	<u>12,873</u>	<u>(12,523,102)</u>	<u>(2,421,628)</u>	<u>(5,546,798)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Proceeds from Sale of Property	-	-	-	-
Proceeds Received from Refunding	-	-	-	-
Issuance of Debt	-	-	-	-
Gain on Sale of Land	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues Over (Under) Expenditures</b>	<u>12,873</u>	<u>(12,523,102)</u>	<u>(2,421,628)</u>	<u>(5,546,798)</u>

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

	Sanitary Capital Fund	Solid Waste Capital Fund	Storm Sewers Capital Fund	Street and Sidewalks Capital Fund
<b>Revenues:</b>				
Property Taxes	-	-	-	-
Franchise and Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	(12)	-	-
Intergovernmental Revenues	-	-	-	3,000,122
Charges for Services	-	-	-	-
Investment Earnings (Loss)	30	(2,152)	-	74,094
Impact Fees	-	-	-	-
Other	-	203	-	79,113
<b>Total Revenues</b>	<b>30</b>	<b>(1,961)</b>	<b>-</b>	<b>3,153,329</b>
<b>Expenditures:</b>				
Personnel Expenses	-	-	-	(4,658)
Operating Expenses	-	-	-	272,695
Capital Expenses	439,051	751,977	386,954	6,607,184
Principal	-	-	-	-
Interest	-	-	-	-
Grants and Aids	-	-	-	-
Advances	-	-	-	-
Other Financing Uses	-	-	-	-
Budget Reserve	-	-	-	-
Contingency Reserve	-	-	-	-
Other Uses	-	-	-	-
<b>Total Expenditures</b>	<b>439,051</b>	<b>751,977</b>	<b>386,954</b>	<b>6,875,221</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(439,021)</b>	<b>(753,938)</b>	<b>(386,954)</b>	<b>(3,721,892)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Proceeds from Sale of Property	-	-	-	-
Proceeds Received from Refunding	-	-	-	-
Issuance of Debt	-	-	-	-
Gain on Sale of Land	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>(439,021)</b>	<b>(753,938)</b>	<b>(386,954)</b>	<b>(3,721,892)</b>

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

	<b>Transportation and Transit Capital Fund</b>	<b>Total Capital Projects</b>
<b>Revenues:</b>		
Property Taxes	-	-
Franchise and Other Taxes	-	-
Licenses and Permits	-	-
Fines and Forfeitures	-	(12)
Intergovernmental Revenues	-	6,656,303
Charges for Services	-	49,682
Investment Earnings (Loss)	-	286,254
Impact Fees	-	21,931,866
Other	-	79,316
<b>Total Revenues</b>	<u>-</u>	<u>29,003,410</u>
<b>Expenditures:</b>		
Personnel Expenses	4,350	14,344
Operating Expenses	363,478	7,119,877
Capital Expenses	913,035	39,174,968
Principal	-	-
Interest	-	-
Grants and Aids	-	-
Advances	-	-
Other Financing Uses	-	-
Budget Reserve	-	-
Contingency Reserve	-	-
Other Uses	-	-
<b>Total Expenditures</b>	<u>1,280,863</u>	<u>46,309,189</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(1,280,863)</u>	<u>(17,305,779)</u>
<b>Other Financing Sources (Uses)</b>		
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	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>
<b>Total Revenues Over (Under) Expenditures</b>	<u>(1,280,863)</u>	<u>(17,305,779)</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 May

As of May 31, 2016, the City of Miami had a balance of cash in the bank of \$621,225,239. 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.

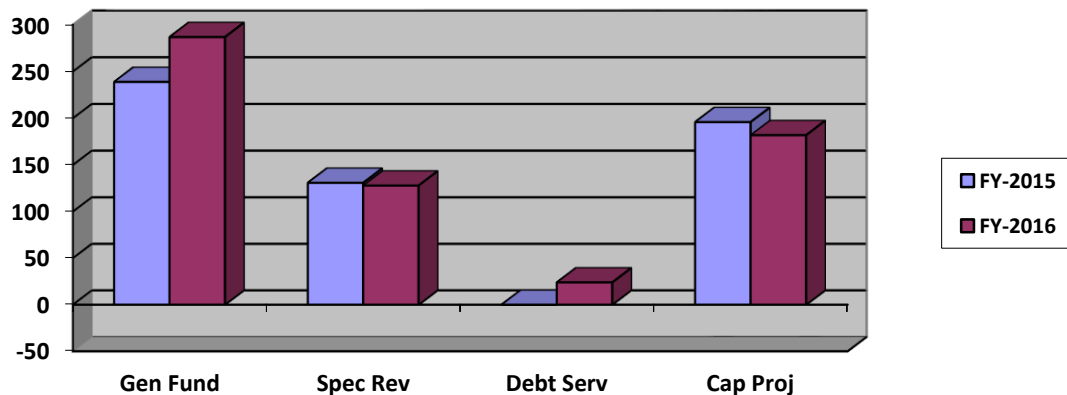
Of the total balance of cash in the bank, the following amounts are restricted and cannot be used for General Fund operations:

- ⇒ Special Revenue of \$128,350,774. Special revenues are specific revenue sources that are legally restricted for expenditure for particular purposes. Examples include Storm Water Fee, Miami-Dade Tourist Tax, etc.
- ⇒ Debt Service of \$24,269,801. Debt Service funds represents those dollars that are required to be set aside to pay interest and principal on bonds outstanding.
- ⇒ Capital projects of \$181,924,432. 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 May 31, 2016 is \$19,953,223.

The remaining amount of the total balance of cash in the bank as of May 31, 2016 that is available for General Fund Operations is \$286,680,111.

Cash Balance as of 05-31-16



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

DESCRIPTION	4/30/2016	5/31/2016	Variance
GENERAL LEDGER CASH BALANCE	\$ 99,914,943	\$ 97,424,706	\$ (2,490,237)
LESS: O/S CHECKS AND PAYROLL LIABILITIES	(5,151,838)	(6,169,093)	(1,017,255)
PLUS: OPERATING INVESTMENT PORTFOLIO	540,036,896	529,969,626	(10,067,270)
<b>TOTAL POOLED CASH</b>	<b>\$ 634,800,001</b>	<b>\$ 621,225,239</b>	<b>\$(13,574,762)</b>

RESTRICTED CASH			
SPECIAL REVENUE	\$ 128,933,252	\$ 128,350,774	\$ (582,478)
DEBT SERVICE	25,663,062	24,269,801	(1,393,261)
CAPITAL PROJECTS	185,399,990	181,924,432	(3,475,558)
TRUST & AGENCY	-	-	-
<b>GENERAL FUND CASH AVAILABLE FOR OPERATION</b>	<b>\$ 294,803,577</b>	<b>\$ 286,680,111</b>	<b>\$ (8,123,465)</b>
LESS: GENERAL FUND ENCUMBRANCES	-	-	-
LESS: GENERAL FUND DEPOSITS REFUNDABLE	(13,163,145)	(7,184,846)	5,978,299
LESS: GENERAL FUND DEFERRED ITEMS	(12,768,377)	(12,768,377)	-
LESS: GENERAL FUND DESIGNATIONS			
NON SPENDABLE	(2,450,193)	(2,450,193)	
RESTRICTED	(31,257,219)	(31,257,219)	
ASSIGNED	(53,619,428)	(53,619,428)	
UNASSIGNED	(60,077,872)	(60,077,872)	
<b>TOTAL GENERAL FUND DESIGNATIONS</b>	<b>(113,697,300)</b>	<b>(113,697,300)</b>	<b>-</b>
<b>TOTAL GENERAL FUND CASH AVAILABLE NET OF OBLIGATIONS</b>	<b>\$ 155,174,755</b>	<b>\$ 153,029,588</b>	<b>\$ (2,145,167)</b>





# 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 May

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	23.75%	0.5146%
US Instruments/Agency	39.14%	0.7604%
Corporate Notes	6.29%	0.8787%
Commercial Paper	30.81%	0.8597%

As of May 31, 2016 the rate of return was 0.7072%.

The largest portion of the portfolio, 39.14%, is invested in US Federal Instruments, which are comprised of US Government Agencies including FHLB, FHLMC, FNMA, and FFCB.

Monthly yields for FY 2016 are as follows:

Investment	Yield	Treasury 1 Yr to 3 Yr Yield %	Variance
October 2015	0.6229	0.7500	(0.1271)
November 2015	0.6144	0.9100	(0.2956)
December 2015	0.6175	1.0600	(4.4425)
January 2016	0.6362	0.7600	(0.1238)
February 2016	0.6527	0.7800	(0.1273)
March 2016	0.7041	0.8700	(0.1659)
April 2016	0.7096	0.7700	(0.0604)
May 2016	0.7072	0.8700	(0.1628)
<b>Total</b>	0.6641	0.8410	(0.1769)

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

	<b>Budgeted</b>	<b>Interest Earned</b>	<b>Cumulative</b>	<b>% of Budget</b>
<b><u>General Fund</u></b>	2,300,000			
Oct-15		220,068	220,068	9.57%
Nov-15		102,336	322,404	14.02%
Dec-15		122,557	444,962	19.35%
Jan-16		237,402	682,364	29.67%
Feb-16		212,620	894,985	38.91%
Mar-16		255,773	1,150,758	50.03%
Apr-16		248,954	1,399,712	60.86%
May-16		242,250	1,641,962	71.39%
<b>Totals</b>	<u>2,300,000</u>	<u>1,641,962</u>		<u>71.39%</u>
<b><u>Special Revenue Fund</u></b>				
Oct-15		7,292	7,292	
Nov-15		21,187	28,479	
Dec-15		39,991	68,470	
Jan-16		28,951	97,421	
Feb-16		35,286	132,708	
Mar-16		25,689	158,397	
Apr-16		23,269	181,666	
May-16		27,345	209,011	
<b>Totals</b>	<u>-</u>	<u>209,011</u>		

**Projection of General Fund Interest Income for FY 2015 - 2016**

<b>Month</b>	<b>Cash Balance</b>	<b>Interest Rate</b>	<b>Monthly Interest City Portfolio</b>	<b>Monthly Interest Non City Portfolio</b>	<b>Monthly Total</b>	<b>Cumulative Total</b>
Actual YTD			1,639,207	2,755		1,641,962
June	408,973,976	0.6300%	214,711	1,000	215,711	1,857,673
July	370,291,168	0.6300%	194,403	1,000	195,403	2,053,076
August	343,893,150	0.6300%	180,544	1,000	181,544	2,234,620
September	320,099,489	0.6300%	168,052	1,000	169,052	2,403,672
			<u>2,396,917</u>	<u>6,755</u>	<u>169,052</u>	

City of Miami  
Cash Management Pool  
Portfolio Characteristics  
As of May 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	126,034,275	126,033,142	23.75%	23.75%	100%	16 mos.	23 mos.	66 mos.	0.5146%
T Bills	-	-	0.00%	0.00%	100%	0 mos.	0 mos.	66 mos.	0.0000%
Government Obligations	126,034,275	126,033,142	23.75%						0.5146%
Federal Instruments:									
FHLB	13,504,452	13,487,180	2.55%	2.55%	75%	13 mos.	20 mos.	66 mos.	0.5422%
FHLB DN	24,997,702	24,999,000	4.72%	16.20%	75%	1 mos.	6 mos.	66 mos.	0.5602%
FHLMC	14,996,782	14,963,350	2.83%	7.68%	75%	19 mos.	27 mos.	66 mos.	0.8637%
FHLMC DN	79,949,090	79,940,900	15.09%	15.09%	75%	4 mos.	6 mos.	66 mos.	0.4291%
FNMA	15,408,056	15,387,000	2.91%	12.17%	75%	24 mos.	31 mos.	66 mos.	1.0067%
FNMA DN	-	-	0.00%	2.46%	75%	0 mos.	3 mos.	66 mos.	0.0000%
FFCB	58,550,000	58,473,215	11.05%	17.98%	75%	24 mos.	31 mos.	66 mos.	0.9073%
FFCB DN	-	-	0.00%	0.00%	75%	0 mos.	0 mos.	0 mos.	0.0000%
Federal Instruments	207,406,083	207,250,644	39.14%						0.7604%
Money Market: Treasury	-	-	0.00%	0.00%	100%	mos.	mos.	na mos.	0.0000%
Corporate Notes	33,518,361	33,519,052	6.29%	11.29%	25%	12 mos.	19 mos.	66 mos.	0.8787%
Commercial Paper:	163,010,908	163,052,257	30.81%	30.81%	35%	7 mos.	8 mos.	9 mos.	0.8597%
Totals	529,969,626	529,855,095	100.00%						0.7072%

City of Miami  
Investment Portfolio  
Total Investments Outstanding  
As of May 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)
<b>U.S. GOVT. SECURITY 365 DAYS BASIS</b>														
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	109,285.71	8,018,828.03	100.2410%	8,019,280.00	451.97
9/30/2015	912828RJ1	1.000%	15-54		9/30/2016	4,950,000.00	4,980,744.15	-	4,980,744.15	8,385.25	4,960,173.62	100.1810%	4,958,959.50	(1,214.12)
10/13/2015	912828PA2	1.875%	16-3		9/30/2017	6,800,000.00	6,961,234.39	4,528.69	6,965,763.08	21,598.36	6,909,432.47	101.4260%	6,896,968.00	(12,464.47)
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	23,695.05	10,004,315.14	100.0450%	10,004,500.00	184.86
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	18,546.20	10,016,102.04	100.1360%	10,013,600.00	(2,502.04)
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	18,372.25	10,006,618.57	100.0610%	10,006,100.00	(518.57)
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	47,390.11	20,000,655.37	100.0450%	20,009,000.00	8,344.63
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	36,744.51	19,999,278.12	100.0610%	20,012,200.00	12,921.88
1/14/2016	912828J92	0.500%	16-32		3/31/2017	8,000,000.00	7,970,625.04	11,584.70	7,982,209.74	6,775.96	7,979,823.45	99.8460%	7,987,680.00	7,856.55
2/10/2016	912828SJ0	0.875%	16-37		2/28/2017	6,000,000.00	6,017,343.78	25,509.65	6,042,853.43	13,557.69	6,012,275.57	100.1410%	6,008,460.00	(3,815.57)
5/3/2016	912828SC5	0.875%	16-48		1/31/2017	7,950,000.00	7,971,427.71	17,772.84	7,989,200.55	23,314.91	7,969,140.07	100.1560%	7,962,402.00	(6,738.07)
5/23/2016	<b>F66</b> 912828TG5	0.500%	16-53		7/31/2017	9,500,000.00	9,471,054.74	14,745.88	9,485,800.62	15,920.33	9,471,655.26	99.6760%	9,469,220.00	(2,435.26)
5/23/2016	912828TG5	0.500%	16-52		7/31/2017	4,700,000.00	4,685,679.71	7,295.33	4,692,975.04	7,876.37	4,685,976.81	99.6760%	4,684,772.00	(1,204.81)
	<b>USTN</b>				23.75%	125,900,000.00	126,342,796.94	271,829.56	126,614,626.50	351,462.70	126,034,274.52		126,033,141.50	(1,133.02)
<b>TOTAL U.S. GOVT TREASURIES</b>					23.75%	125,900,000.00	126,342,796.94	271,829.56	126,614,626.50	351,462.70	126,034,274.52		126,033,141.50	(1,133.02)
<b>U.S. GOVT. AGENCIES</b>														
4/30/2013	3136G1KD0	1.000%	13-136		4/30/2018	10,000,000.00	9,995,000.00	-	9,995,000.00	8,611.11	9,998,056.47	99.9350%	9,993,500.00	(4,556.47)
5/23/2013	<b>F80</b> 3135G0XD0	1.000%	13-154		5/21/2018	3,665,000.00	3,665,000.00	203.61	3,665,203.61	1,018.06	3,665,000.00	99.6950%	3,653,821.75	(11,178.25)
5/23/2013	<b>F81</b> 3135G0XD0	1.000%	13-153		5/21/2018	1,745,000.00	1,745,000.00	96.94	1,745,096.94	484.72	1,745,000.00	99.6950%	1,739,677.75	(5,322.25)
	<b>FNMA NOTES</b>				2.91%	15,410,000.00	15,405,000.00	300.55	15,405,300.55	10,113.89	15,408,056.47		15,386,999.50	(21,056.97)
10/11/2012	3133EA4H8	0.820%	13-07		7/11/2017	4,400,000.00	4,400,000.00	-	4,400,000.00	14,031.11	4,400,000.00	99.6720%	4,385,568.00	(14,432.00)
10/11/2012	3133EA4H8	0.820%	13-09		7/11/2017	10,000,000.00	10,000,000.00	-	10,000,000.00	31,888.89	10,000,000.00	99.6720%	9,967,200.00	(32,800.00)
10/11/2012	<b>B3</b> 3133EA4H8	0.820%	13-08		7/11/2017	5,600,000.00	5,600,000.00	-	5,600,000.00	17,857.78	5,600,000.00	99.6720%	5,581,632.00	(18,368.00)
3/12/2013	3133ECHS6	1.030%	13-101		3/12/2018	10,000,000.00	10,000,000.00	-	10,000,000.00	22,602.78	10,000,000.00	99.9440%	9,994,400.00	(5,600.00)
3/14/2013	3133ECJ39	1.050%	13-104		3/14/2018	10,000,000.00	10,000,000.00	-	10,000,000.00	22,458.33	10,000,000.00	100.0010%	10,000,100.00	100.00
4/25/2013	<b>F83</b> 3133ECMM3	0.600%	13-128		4/25/2017	2,700,000.00	2,700,000.00	-	2,700,000.00	1,620.00	2,700,000.00	99.8630%	2,696,301.00	(3,699.00)
4/25/2013	<b>F85</b> 3133ECMM3	0.600%	13-129		4/25/2017	2,150,000.00	2,150,000.00	-	2,150,000.00	1,290.00	2,150,000.00	99.8630%	2,147,054.50	(2,945.50)
5/8/2013	<b>SO2</b> 3133ECNY6	0.950%	13-138		5/8/2018	13,700,000.00	13,700,000.00	-	13,700,000.00	8,315.14	13,700,000.00	100.0070%	13,700,959.00	959.00
	<b>FEDERAL FARM CREDIT BK NOTES</b>				11.05%	58,550,000.00	58,550,000.00	-	58,550,000.00	120,064.03	58,550,000.00		58,473,214.50	(76,785.50)
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	16,041.67	5,000,000.00	99.8690%	4,993,450.00	(6,550.00)
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	38,250.00	9,996,781.69	99.6990%	9,969,900.00	(26,881.69)
	<b>FHLMC NOTES</b>				2.83%	15,000,000.00	14,993,000.00	4,145.83	14,997,145.83	54,291.67	14,996,781.69		14,963,350.00	(33,431.69)
12/24/2015	313396YE7	0.500%	16-26		6/16/2016	10,000,000.00	9,975,694.40	-	9,975,694.40	-	9,997,912.02	99.9910%	9,999,100.00	1,187.98
12/24/2015	313396YE7	0.500%	16-27		6/16/2016	30,000,000.00	29,927,083.33	-	29,927,083.33	-	29,993,736.08	99.9910%	29,997,300.00	3,563.92
4/21/2016	313396H63	0.345%	16-45		9/28/2016	10,000,000.00	9,984,666.60	-	9,984,666.60	-	9,988,591.30	99.8610%	9,986,100.00	(2,491.30)

4/21/2016	313396H55	0.345%	16-44	9/27/2016	10,000,000.00	9,984,762.50		9,984,762.50	-	9,988,687.22	99.8620%	9,986,200.00	(2,487.22)
5/12/2016	313396H63	0.300%	16-49	9/28/2016	10,000,000.00	9,988,416.60		9,988,416.60	-	9,990,081.62	99.8610%	9,986,100.00	(3,981.62)
5/12/2016	313396H63	0.300%	16-50	9/28/2016	10,000,000.00	9,988,416.67		9,988,416.67	-	9,990,081.68	99.8610%	9,986,100.00	(3,981.68)
<b>FHLMC DISC NOTES</b>				15.09%	80,000,000.00	79,849,040.10	-	79,849,040.10	-	79,949,089.92		79,940,900.00	(8,189.92)
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	16,469.44	5,000,000.00	99.6880%	4,984,400.00	(15,600.00)
4/21/2016	3130A2T97	0.500%	16-46	9/28/2016	4,000,000.00	4,001,600.00	1,277.78	4,002,877.78	3,500.00	4,001,192.36	100.0110%	4,000,440.00	(752.36)
4/21/2016	3130A1KR8	0.630%	16-47	9/29/2016	4,500,000.00	4,504,365.00	1,732.50	4,506,097.50	4,882.50	4,503,259.94	100.0520%	4,502,340.00	(919.94)
<b>FHLB NOTES</b>				2.55%	13,500,000.00	13,505,965.00	4,186.67	13,510,151.67	24,851.94	13,504,452.30		13,487,180.00	(17,272.30)
12/16/2015	313384XV6	0.550%	16-16	6/7/2016	25,000,000.00	24,933,541.75		24,933,541.75		24,997,702.44	99.9960%	24,999,000.00	1,297.56
<b>FHLB DISC NOTES</b>				4.72%	25,000,000.00	24,933,541.75	-	24,933,541.75	-	24,997,702.44		24,999,000.00	1,297.56
<b>TOTAL U.S. GOVT AGENCIES</b>				39.14%	207,460,000.00	207,236,546.85	8,633.05	207,245,179.90	209,321.53	207,406,082.82		207,250,644.00	(155,438.82)
<b>CORPORATE NOTES</b>													
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	51,100.00	4,007,963.35	100.2070%	4,008,280.00	316.65
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	23,166.67	4,003,966.69	100.0940%	4,003,760.00	(206.69)
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	22,400.00	4,022,072.67	100.6100%	4,024,400.00	2,327.33
8/21/2015	05531FAK9	2.150%	15-44	3/22/2017	2,950,000.00	2,992,893.00	26,250.90	3,019,143.90	12,156.46	2,971,960.47	100.7120%	2,971,004.00	(956.47)
8/21/2015	94974BEZ9	2.625%	15-46	12/15/2016	3,400,000.00	3,475,276.00	16,362.50	3,491,638.50	41,154.17	3,430,925.33	100.9360%	3,431,824.00	898.67
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	20,777.78	4,003,451.51	100.0610%	4,002,440.00	(1,011.51)
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	15,602.69	4,008,181.61	100.3130%	4,007,504.35	(677.26)
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	38,333.33	4,062,027.77	101.5660%	4,062,640.00	612.23
10/13/2015	037833AM2	1.050%	16-07	5/5/2017	3,000,000.00	3,013,110.00	13,737.50	3,026,847.50	2,275.00	3,007,811.19	100.2400%	3,007,200.00	(611.19)
<b>TOTAL CORPORATE NOTES</b>				6.29%	33,345,000.00	33,944,064.05	298,133.66	34,242,197.71	226,966.10	33,518,360.59		33,519,052.35	691.76
<b>COMMERCIAL PAPER 360 DAYS BASIS</b>													
12/22/2015	06538BFN8	0.770%	16-21	6/22/2016	3,600,000.00	3,585,909.00	-	3,585,909.00	-	3,598,377.38	99.9700%	3,598,920.00	542.62
12/23/2015	22533TFN1	0.810%	16-22	6/22/2016	8,000,000.00	7,967,240.00	-	7,967,240.00	-	7,996,047.40	99.9700%	7,997,600.00	1,552.60
12/23/2015	00280NFP0	0.730%	16-23	6/23/2016	20,000,000.00	19,925,783.40	-	19,925,783.40	-	19,991,048.56	99.9690%	19,993,800.00	2,751.44
12/23/2015	89233GFM3	0.810%	16-24	6/21/2016	17,000,000.00	16,930,767.50	-	16,930,767.50	-	16,992,322.19	99.9720%	16,995,240.00	2,917.81
12/24/2015	63873JFM7	0.750%	16-25	6/21/2016	8,000,000.00	7,970,000.00	-	7,970,000.00	-	7,996,655.52	99.9720%	7,997,760.00	1,104.48
12/29/2015	46640PFU2	0.830%	16-29	6/28/2016	10,000,000.00	9,958,038.90	-	9,958,038.90	-	9,993,752.68	99.9620%	9,996,200.00	2,447.32
12/29/2015	06538BFN8	0.820%	16-28	6/22/2016	17,000,000.00	16,931,848.87	-	16,931,848.87	-	16,991,839.52	99.9700%	16,994,900.00	3,060.48
1/11/2016	2254EAGB3	0.890%	16-31	7/11/2016	15,000,000.00	14,932,508.33	-	14,932,508.33	-	14,985,114.41	99.9360%	14,990,400.00	5,285.59
2/10/2016	21687AHG1	0.815%	16-35	8/16/2016	7,000,000.00	6,970,207.23	-	6,970,207.23	-	6,987,908.42	99.8670%	6,990,690.00	2,781.58
2/10/2016	90262CJ81	0.900%	16-36	9/8/2016	7,000,000.00	6,963,075.00	-	6,963,075.00	-	6,982,796.42	99.8080%	6,986,560.00	3,763.58
3/1/2016	22533TK39	0.920%	16-38	10/3/2016	10,000,000.00	9,944,800.00	-	9,944,800.00	-	9,968,369.66	99.7350%	9,973,500.00	5,130.34
3/1/2016	46640PL35	0.920%	16-39	11/3/2016	10,000,000.00	9,936,877.78	-	9,936,877.78	-	9,960,680.35	99.6300%	9,963,000.00	2,319.65
3/1/2016	63873JLE8	0.950%	16-40	11/14/2016	10,000,000.00	9,931,916.67	-	9,931,916.67	-	9,956,515.86	99.6030%	9,960,300.00	3,784.14
3/15/2016	09659BM98	1.000%	16-41	12/9/2016	4,000,000.00	3,970,111.11	-	3,970,111.11	-	3,978,821.69	99.4910%	3,979,640.00	818.31
3/16/2016	89233GM94	1.020%	16-42	12/9/2016	3,400,000.00	3,374,182.67	-	3,374,182.67	-	3,381,638.45	99.4910%	3,382,694.00	1,055.55
3/31/2016	06538BJW4	0.900%	16-43	9/30/2016	3,300,000.00	3,284,902.50	-	3,284,902.50	-	3,290,002.00	99.7410%	3,291,453.00	1,451.00
5/12/2016	09659JLH4	0.880%	16-51	11/17/2016	10,000,000.00	9,953,800.00	-	9,953,800.00	-	9,959,017.98	99.5960%	9,959,600.00	582.02
<b>TOTAL COMMERCIAL PAPER</b>				30.81%	163,300,000.00	162,531,968.96	-	162,531,968.96	-	163,010,908.49		163,052,257.00	41,348.51
<b>GRAND TOTAL U.S. GOVT TREAS, AGENCIES, SBA AND COMMERCIAL PAPER</b>				100.00%	530,005,000.00	530,055,376.80	578,596.27	530,633,973.07	787,750.33	529,969,626.42		529,855,094.85	(114,531.57)



# **Section 7 –**

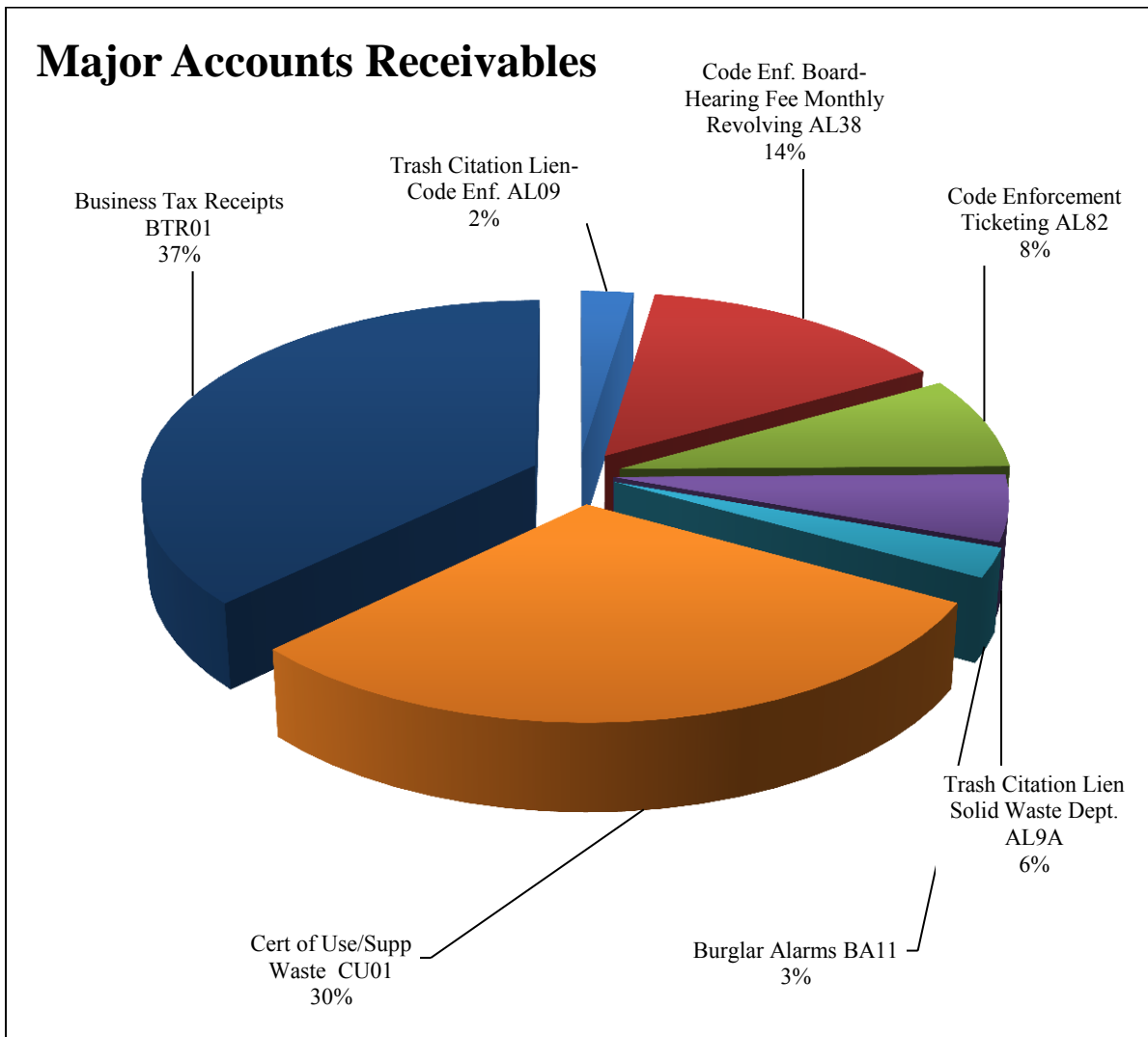
## **Cash Payments Received on Major Accounts Receivables**

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

# Financial Update – Accounts Receivable

## Fiscal Year 2016 - For the Month of May

The City currently records receivables when they are billed. The major receivables consist of the different categories shown below, of which Business Tax Receipts represents 37% and Certificate of Use represents 30%. 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 May 31, 2016.





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

Collection													
Description	Type	Accounts Receivable 10/1/2015	YTD Billings Net of Adjustments	Collections									Accounts Receivable 5/31/2016
				Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	YTD	
Trash Citation Lien- Code Enf.	AL09	156,492.39	30,373.06	(2,851.10)	(3,395.02)	(7,470.50)	(5,025.28)	(8,593.92)	(11,000.50)	(5,206.00)	(4,372.20)	(47,914.52)	138,950.93
Code Enf. Board-Hearing Fee Monthly Revolving	AL38	836,003.13	52,869.82	(1,542.96)	(1,165.73)	(9,252.57)	(22,875.00)	(89.97)	(10,179.94)	(3,825.97)	(14,119.88)	(63,052.02)	825,820.93
Code Enforcement Ticketing	AL82	494,845.82	86,200.00	(15,625.00)	(13,488.10)	(9,378.00)	(22,850.00)	(10,718.40)	(25,220.00)	(18,100.00)	(9,415.14)	(124,794.64)	456,251.18
Trash Citation Lien Solid Waste Dept.	AL9A	339,719.94	33,583.86	(6,855.81)	(8,384.41)	(4,425.64)	(7,603.37)	(6,604.62)	(5,185.78)	(4,333.00)	(2,952.06)	(46,344.69)	326,959.11
Burglar Alarms	BA11	272,516.02	74,399.16	(68,517.95)	(55,136.03)	(35,211.21)	(14,005.09)	(8,913.85)	(10,072.07)	(5,406.60)	(3,784.36)	(201,047.16)	145,868.02
Cert of Use/Supp Waste	CU01	3,295,192.23	(250,811.50)	(432,493.54)	(277,846.73)	(205,661.99)	(109,870.28)	(90,826.96)	(95,966.77)	(66,269.25)	(53,897.69)	(1,332,833.21)	1,711,547.52
Business Tax Receipts	BTR01	3,949,598.38	(210,040.57)	(805,735.35)	(271,197.26)	(204,729.13)	(85,976.91)	(84,205.73)	(78,390.26)	(44,934.17)	(34,237.51)	(1,609,406.32)	2,130,151.49
<b>Totals</b>		9,344,367.91	(183,426.17)	(1,333,621.71)	(630,613.28)	(476,129.04)	(268,205.93)	(209,953.45)	(236,015.32)	(148,074.99)	(122,778.84)	(3,425,392.56)	5,735,549.18

\* 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	138,950.93	1,200.00	-	380.00	-	137,370.93
Code Enf. Board-Hearing Fee Monthly Revolving	AL38	825,820.93	2,177.16	1,561.76	1,561.01	1,471.04	819,049.96
Code Enforcement Ticketing	AL82	456,251.18	21,772.36	8,562.50	500.00	10,700.00	414,716.32
Trash Citation Lien Solid Waste Dept.	AL9A	326,959.11	650.00	684.01	-	-	325,625.10
Burglar Alarms	BA11	145,868.02	180.00	-	-	-	145,688.02
Cert of Use/Supp Waste	CU01	1,711,547.52	211.50	377.85	3,784.77	971.85	1,706,201.55
Business Tax Receipts	BTR01	2,130,151.49	119.50	-	-	-	2,130,031.99
<b>Totals</b>		5,735,549.18	26,310.52	11,186.12	6,225.78	13,142.89	5,678,683.87

**Note:**

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