



Monthly Financial Report October - FY 2017

Prepared by City of Miami Staff

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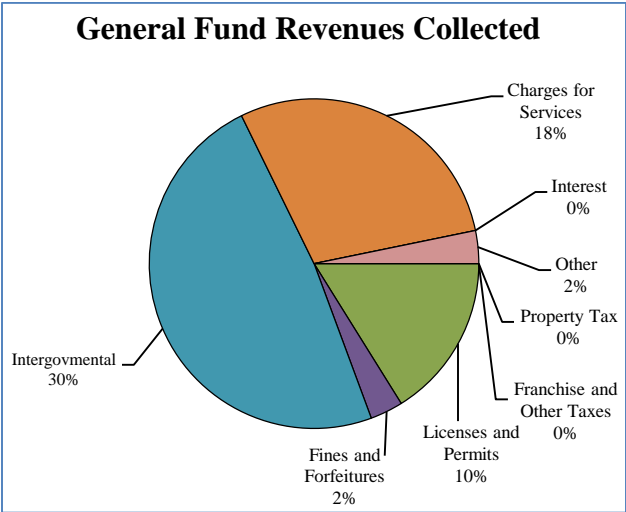


Section 1 –

General Fund

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

Financial Update General Fund Fiscal Year 2017 - October



Property Tax Revenues. The FY 2016-17 Adopted General Fund Budget for this revenue category was \$303,610,200, approximately \$34.84 million higher than last year’s budgeted amount. The majority of property tax revenue is collected during the months of December through February. As of October 2016, property taxes collected were \$1,000.

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

Month	FY 16	FY 17
October	0.00%	0.00%
November	50.3%	
December	76.06%	
January	79.06%	
February	82.77%	
March	85.85%	
April	91.67%	
May	93.34%	
June	97.84%	
July	97.89%	
August	97.89%	

Franchise Fee As of October, 2016, the amount collected in this category was \$54,585. To achieve the annual budget of \$106,503,600, an additional \$106,449,015 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 \$18,884,409. Many of these revenues are billed and collected on an annual basis.

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

Intergovernmental Revenues as of the current month end, intergovernmental revenues collected represented 30% totaling \$11,635,987. To achieve the annual budget, an additional \$54,300,913 needs to be collected. The majority of these revenues come from sales tax, state shared revenues and grants.

Charges for Services as of the current month end, charges for services collected totaled \$7,120,023 or 18% of total of General Fund revenue. The largest component of this category is the solid waste fee. The solid waste charges are billed on the annual property tax bill; therefore, the majority of these fees are collected during the months of December through February.

Fines and Forfeitures is one of the smallest revenue sources of the General Fund, representing 2% of the revenues collected. As of the current month end, collections totaled \$777,688. This includes approximately \$719,550 in Red Light Camera Revenues.

Interest Revenues are budgeted at \$1,700,000. It includes gains and losses on the City’s investments. As of the current month end, the City has interest revenue of \$81,305.

Other Revenues include miscellaneous receipts that cannot be categorized with another line item. It represents 2% of the total revenues collected. Other revenues collected totaled \$602,493.

Total General Fund As of October 2016 expenditures are \$186,157,449 which represents 30% of the annual budget of \$621,269,700. The City continues to monitor departmental budgetary compliance.

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

City of Miami, Florida
Monthly Financial Statement - General Fund Only
Annual Budget vs. YTD Actual
Year to Date October FY-2017

	Budget**	Current Month Actual*	Year to Date Actual*	Year to Date Variance
Revenues				
Property Taxes	303,610,200	1,000	1,000	303,609,200
Franchise and Other Taxes	106,503,600	54,585	54,585	106,449,015
Fines and Forfeitures	13,443,900	777,688	777,688	12,666,212
Intergovernmental Revenues	65,936,900	11,635,987	11,635,987	54,300,913
Charges for Services	110,487,800	7,120,023	7,120,023	103,367,777
Investment Earnings (Loss)	1,700,000	81,305	81,305	1,618,695
Other	3,766,200	602,493	602,493	3,163,707
Licenses and Permits	56,947,100	18,884,409	18,884,409	38,062,691
Total Revenues	662,395,700	39,157,490	39,157,490	623,238,210
Expenditures				
Mayor	1,026,300	332,834	332,834	693,466
Board of Commissioners	3,231,000	841,494	841,494	2,389,506
Office of City Manager	3,578,400	1,002,866	1,002,866	2,575,534
Office of Agenda Coordination	356,200	132,988	132,988	223,212
Office of City Clerk	1,697,400	606,320	606,320	1,091,080
Office of NET	5,800,400	2,144,795	2,144,795	3,655,605
Office of Civil Service	453,400	174,123	174,123	279,277
Office of the Auditor General	1,282,700	458,730	458,730	823,970
Office of Communications	1,160,700	387,930	387,930	772,770
Human Resources	4,416,800	1,628,510	1,628,510	2,788,290
Information Technology	9,102,000	3,582,150	3,582,150	5,519,850
Office of the City Attorney	8,164,800	2,696,667	2,696,667	5,468,133
Management and Budget	2,535,600	898,530	898,530	1,637,070
Procurement	2,364,800	801,904	801,904	1,562,896
Office of Equal Opportunity & Diversity	396,800	168,722	168,722	228,078
Finance	9,170,200	3,117,912	3,117,912	6,052,288
Capital Improvements Administration	2,824,600	1,731,008	1,731,008	1,093,592
Office of Grants Administration	1,566,000	484,657	484,657	1,081,343
City Administration	101,700	18,129	18,129	83,571
Non-Departmental	45,806,300	(6,235,940)	(6,235,940)	52,042,240
Pensions	-	2,414	2,414	(2,414)
Risk Management	3,098,000	990,214	990,214	2,107,786
Office of Resiliency and Sustainability	139,800	4,050	4,050	135,750
Office of Film and Entertainment	422,700	172,904	172,904	249,796
Total General Government	108,696,600	16,143,912	16,143,912	92,552,688
Building	10,242,600	3,626,359	3,626,359	6,616,241
Planning and Zoning	6,547,300	2,368,526	2,368,526	4,178,774
Red Light Camera	86,600	37,269	37,269	49,331
Total Planning and Development	16,876,500	6,032,154	6,032,154	10,844,346
Solid Waste	31,484,800	9,076,206	9,076,206	22,408,594
General Service Administration	22,526,000	6,397,814	6,397,814	16,128,186
Public - Works	21,242,600	5,297,299	5,297,299	15,945,301
Total Public Works	75,253,400	20,771,319	20,771,319	54,482,081
Office of Code Compliance	5,816,000	2,372,933	2,372,933	3,443,067
Fire - Rescue	125,451,500	50,496,123	50,496,123	74,955,377
Police	231,648,100	75,598,344	75,598,344	156,049,756
Total Public Safety	362,915,600	128,467,401	128,467,401	234,448,199
Public Facilities	12,391,400	3,284,649	3,284,649	9,106,751
Parks and Recreation	41,653,700	10,433,007	10,433,007	31,220,693
Community Development	3,482,500	1,025,007	1,025,007	2,457,493
Total Other	57,527,600	14,742,663	14,742,663	42,784,937
Total Expenditures	621,269,700	186,157,449	186,157,449	435,112,251
Revenues Over (Under) Expenditures	41,126,000	(146,999,959)	(146,999,959)	188,125,959
Transfers In	7,768,900	-	-	7,768,900
Transfers Out	(48,928,900)	(3,259,200)	(3,259,200)	(45,669,700)
Proceeds from Sale of Property	34,000	-	-	34,000
Other Financing Sources (Uses)	(41,126,000)	(3,259,200)	(3,259,200)	(37,866,800)
Total Revenue Over (Under) Expenditures	-	(150,259,159)	(150,259,159)	150,259,159

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

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

	Budget**	Current Month Actual*	Year to Date Actual*	Year to Date Variance
Revenues				
Charges for Services	-	10,307	10,307	(10,307)
Other	84,456,300	70,727,765	70,727,765	13,728,535
Licenses and Permits	-	15	15	(15)
Total Revenues	84,456,300	70,738,087	70,738,087	13,718,213
Expenditures				
Information Technology	8,042,000	853,067	853,067	7,188,933
Non-Departmental	-	2,278	2,278	(2,278)
Pensions	-	51,856	51,856	(51,856)
Risk Management	76,414,300	4,811,047	4,811,047	71,603,253
Total General Government	84,456,300	5,718,248	5,718,248	78,738,052
Total Expenditures	84,456,300	5,718,248	5,718,248	78,738,052
Revenues Over (Under) Expenditures	-	65,019,838	65,019,838	(65,019,838)
Total Revenue Over (Under) Expenditures	-	65,019,838	65,019,838	(65,019,838)

* Unaudited, as adjusted through October 2017

** Amounts obtained from Budget Dept.

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

	BegBalance FY-2017		Oct FY-2017		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Property Taxes	-	-	303,610,200	1,000	303,610,200	1,000	-
Franchise and Other Taxes	-	-	106,503,600	54,585	106,503,600	54,585	-
Fines and Forfeitures	-	-	13,443,900	777,688	13,443,900	777,688	-
Intergovernmental Revenues	-	-	65,936,900	11,635,987	65,936,900	11,635,987	-
Charges for Services	-	-	110,487,800	7,120,023	110,487,800	7,120,023	-
Investment Earnings (Loss)	-	-	1,700,000	81,305	1,700,000	81,305	-
Other	-	-	3,766,200	602,493	3,766,200	602,493	-
Licenses and Permits	-	-	56,947,100	18,884,409	56,947,100	18,884,409	-
Total Revenues	-	-	662,395,700	39,157,490	662,395,700	39,157,490	
Expenditures							
Mayor	-	-	1,026,300	332,834	1,026,300	332,834	-
Board of Commissioners	-	-	3,231,000	841,494	3,231,000	841,494	-
Office of City Manager	-	-	3,578,400	1,002,866	3,578,400	1,002,866	-
Office of Agenda Coordination	-	-	356,200	132,988	356,200	132,988	-
Office of City Clerk	-	-	1,697,400	606,320	1,697,400	606,320	-
Office of NET	-	-	5,800,400	2,144,795	5,800,400	2,144,795	-
Office of Civil Service	-	-	453,400	174,123	453,400	174,123	-
Office of the Auditor General	-	-	1,282,700	458,730	1,282,700	458,730	-
Office of Communications	-	-	1,160,700	387,930	1,160,700	387,930	-
Human Resources	-	-	4,416,800	1,628,510	4,416,800	1,628,510	-
Information Technology	-	-	9,102,000	3,582,150	9,102,000	3,582,150	-
Office of the City Attorney	-	-	8,164,800	2,696,667	8,164,800	2,696,667	-
Management and Budget	-	-	2,535,600	898,530	2,535,600	898,530	-
Procurement	-	-	2,364,800	801,904	2,364,800	801,904	-
Office of Equal Opportunity & Diversity	-	-	396,800	168,722	396,800	168,722	-
Finance	-	-	9,170,200	3,117,912	9,170,200	3,117,912	-
Capital Improvements Administration	-	-	2,824,600	1,731,008	2,824,600	1,731,008	-
Office of Grants Administration	-	-	1,566,000	484,657	1,566,000	484,657	-
City Administration	-	-	101,700	18,129	101,700	18,129	-
Non-Departmental	-	-	45,806,300	(6,235,940)	45,806,300	(6,235,940)	-
Pensions	-	-	-	2,414	-	2,414	-
Risk Management	-	-	3,098,000	990,214	3,098,000	990,214	-
Office of Resiliency and Sustainability	-	-	139,800	4,050	139,800	4,050	-
Office of Film and Entertainment	-	-	422,700	172,904	422,700	172,904	-
Total General Government	-	-	108,696,600	16,143,912	108,696,600	16,143,912	
Building	-	-	10,242,600	3,626,359	10,242,600	3,626,359	-
Planning and Zoning	-	-	6,547,300	2,368,526	6,547,300	2,368,526	-
Red Light Camera	-	-	86,600	37,269	86,600	37,269	-
Total Planning and Development	-	-	16,876,500	6,032,154	16,876,500	6,032,154	
Solid Waste	-	-	31,484,800	9,076,206	31,484,800	9,076,206	-
General Service Administration	-	-	22,526,000	6,397,814	22,526,000	6,397,814	-
Public - Works	-	-	21,242,600	5,297,299	21,242,600	5,297,299	-
Total Public Works	-	-	75,253,400	20,771,319	75,253,400	20,771,319	
Office of Code Compliance	-	-	5,816,000	2,372,933	5,816,000	2,372,933	-
Fire - Rescue	-	-	125,451,500	50,496,123	125,451,500	50,496,123	-
Police	-	-	231,648,100	75,598,344	231,648,100	75,598,344	-
Total Public Safety	-	-	362,915,600	128,467,401	362,915,600	128,467,401	
Public Facilities	-	-	12,391,400	3,284,649	12,391,400	3,284,649	-
Parks and Recreation	-	-	41,653,700	10,433,007	41,653,700	10,433,007	-
Community Development	-	-	3,482,500	1,025,007	3,482,500	1,025,007	-
Total Other	-	-	57,527,600	14,742,663	57,527,600	14,742,663	
Total Expenditures	-	-	621,269,700	186,157,449	621,269,700	186,157,449	
Revenues Over (Under) Expenditures	-	-	41,126,000	(146,999,959)	41,126,000	(146,999,959)	
Transfers In	-	-	7,768,900	-	7,768,900	-	-
Transfers Out	-	-	(48,928,900)	(3,259,200)	(48,928,900)	(3,259,200)	-
Proceeds from Sale of Property	-	-	34,000	-	34,000	-	-
Other Financing Sources (Uses)	-	-	(41,126,000)	(3,259,200)	(41,126,000)	(3,259,200)	
Total Revenue Over (Under) Expenditures	-	-	-	(150,259,159)	-	(150,259,159)	

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

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

	BegBalance FY-2017		Oct FY-2017		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Charges for Services	-	-	-	10,307	-	10,307	-
Other	-	-	84,456,300	70,727,765	84,456,300	70,727,765	-
Licenses and Permits	-	-	-	15	-	15	-
Total Revenues	-	-	84,456,300	70,738,087	84,456,300	70,738,087	
Expenditures							
Information Technology	-	-	8,042,000	853,067	8,042,000	853,067	-
Non-Departmental	-	-	-	2,278	-	2,278	-
Pensions	-	-	-	51,856	-	51,856	-
Risk Management	-	-	76,414,300	4,811,047	76,414,300	4,811,047	-
Total General Government	-	-	84,456,300	5,718,248	84,456,300	5,718,248	
Total Expenditures	-	-	84,456,300	5,718,248	84,456,300	5,718,248	
Revenues Over (Under) Expenditures	-	-	-	65,019,838	-	65,019,838	
Total Revenue Over (Under) Expenditures	-	-	-	65,019,838	-	65,019,838	

* Unaudited, as adjusted through October 2017

** Amounts obtained from Budget Dept.

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

	Oct FY-2016		Oct FY-2017		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Property Taxes	268,768,800	5,741	303,610,200	1,000	34,841,400	(4,741)	(83)%
Franchise and Other Taxes	104,403,200	67,611	106,503,600	54,585	2,100,400	(13,026)	(19)%
Fines and Forfeitures	11,572,900	413,239	13,443,900	777,688	1,871,000	364,448	88%
Intergovernmental Revenues	63,742,800	11,432,813	65,936,900	11,635,987	2,194,100	203,175	2%
Charges for Services	96,425,900	5,595,116	110,487,800	7,120,023	14,061,900	1,524,907	27%
Investment Earnings (Loss)	2,126,300	119,842	1,700,000	81,305	(426,300)	(38,537)	(32)%
Other	33,511,400	290,701	3,766,200	602,493	(29,745,200)	311,793	107%
Licenses and Permits	58,502,300	5,063,558	56,947,100	18,884,409	(1,555,200)	13,820,851	273%
Total Revenues	639,053,600	22,988,621	662,395,700	39,157,490	23,342,100	16,168,869	
Expenditures							
Mayor	1,075,000	419,517	1,026,300	332,834	(48,700)	(86,683)	(21)%
Board of Commissioners	2,658,400	677,950	3,231,000	841,494	572,600	163,544	24%
Office of City Manager	3,264,600	783,770	3,578,400	1,002,866	313,800	219,096	28%
Office of Agenda Coordination	341,800	129,888	356,200	132,988	14,400	3,100	2%
Office of City Clerk	1,624,700	563,382	1,697,400	606,320	72,700	42,939	8%
Office of NET	4,878,400	1,272,999	5,800,400	2,144,795	922,000	871,795	68%
Office of Civil Service	435,000	151,818	453,400	174,123	18,400	22,304	15%
Office of the Auditor General	1,200,900	422,671	1,282,700	458,730	81,800	36,058	9%
Office of Communications	1,079,400	426,499	1,160,700	387,930	81,300	(38,569)	(9)%
Human Resources	4,114,000	1,387,666	4,416,800	1,628,510	302,800	240,845	17%
Information Technology	8,821,700	2,806,864	9,102,000	3,582,150	280,300	775,285	28%
Office of the City Attorney	7,615,100	2,202,011	8,164,800	2,696,667	549,700	494,656	22%
Management and Budget	2,135,400	816,692	2,535,600	898,530	400,200	81,839	10%
Procurement	2,162,200	763,817	2,364,800	801,904	202,600	38,087	5%
Office of Equal Opportunity & Diversity	369,900	356,912	396,800	168,722	26,900	(188,190)	(53)%
Finance	8,506,800	2,790,864	9,170,200	3,117,912	663,400	327,048	12%
Capital Improvements Administration	5,330,200	1,956,738	2,824,600	1,731,008	(2,505,600)	(225,731)	(12)%
Office of Grants Administration	1,265,500	760,169	1,566,000	484,657	300,500	(275,512)	(36)%
City Administration	-	-	101,700	18,129	101,700	18,129	-
Non-Departmental	50,450,300	(7,268,235)	45,806,300	(6,235,940)	(4,644,000)	1,032,295	-
Pensions	-	2,220,102	-	2,414	-	(2,217,688)	(100)%
Risk Management	2,924,900	1,188,234	3,098,000	990,214	173,100	(198,020)	(17)%
Office of Resiliency and Sustainability	-	-	139,800	4,050	139,800	4,050	-
Office of Film and Entertainment	381,100	141,986	422,700	172,904	41,600	30,918	22%
Total General Government	110,635,300	14,972,316	108,696,600	16,143,912	(1,938,700)	1,171,596	
Building	10,361,800	3,456,092	10,242,600	3,626,359	(119,200)	170,267	5%
Planning and Zoning	6,718,600	2,315,618	6,547,300	2,368,526	(171,300)	52,908	2%
Red Light Camera	82,000	33,989	86,600	37,269	4,600	3,280	10%
Total Planning and Development	17,162,400	5,805,699	16,876,500	6,032,154	(285,900)	226,455	
Solid Waste	30,598,900	8,732,080	31,484,800	9,076,206	885,900	344,126	4%
General Service Administration	23,131,600	6,656,989	22,526,000	6,397,814	(605,600)	(259,175)	(4)%
Public - Works	20,685,800	7,582,066	21,242,600	5,297,299	556,800	(2,284,768)	(30)%
Total Public Works	74,416,300	22,971,136	75,253,400	20,771,319	837,100	(2,199,817)	
Office of Code Compliance	5,584,500	2,131,246	5,816,000	2,372,933	231,500	241,687	11%
Fire - Rescue	111,880,700	42,809,155	125,451,500	50,496,123	13,570,800	7,686,968	18%
Police	208,836,700	68,976,906	231,648,100	75,598,344	22,811,400	6,621,438	10%
Total Public Safety	326,301,900	113,917,307	362,915,600	128,467,401	36,613,700	14,550,094	
Public Facilities	8,525,100	3,844,001	12,391,400	3,284,649	3,866,300	(559,352)	(15)%
Parks and Recreation	35,613,400	7,877,114	41,653,700	10,433,007	6,040,300	2,555,893	32%
Community Development	2,252,700	2,117,800	3,482,500	1,025,007	1,229,800	(1,092,793)	(52)%
Total Other	46,391,200	13,838,915	57,527,600	14,742,663	11,136,400	903,748	
Total Expenditures	574,907,100	171,505,373	621,269,700	186,157,449	46,362,600	14,652,075	
Revenues Over (Under) Expenditures	64,146,500	(148,516,753)	41,126,000	(146,999,959)	(23,020,500)	1,516,794	
Transfers In	4,181,100	-	7,768,900	-	3,587,800	-	-
Transfers Out	(68,361,800)	(3,777,300)	(48,928,900)	(3,259,200)	19,432,900	518,100	-
Proceeds from Sale of Property	34,200	1,346	34,000	-	(200)	(1,346)	(100)%
Other Financing Sources (Uses)	(64,146,500)	(3,775,954)	(41,126,000)	(3,259,200)	23,020,500	516,754	
Total Revenue Over (Under) Expenditures	-	(152,292,707)	-	(150,259,159)	-	2,033,548	

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

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

	Oct FY-2016		Oct FY-2017		Variance		
	Budget**	Year to Date Actual*	Budget**	Year to Date Actual*	Budget	Actual	% Change
Revenues							
Charges for Services	-	12,274	-	10,307	-	(1,967)	(16)%
Other	80,484,700	67,442,886	84,456,300	70,727,765	3,971,600	3,284,879	5%
Licenses and Permits	-	-	-	15	-	15	-
Total Revenues	80,484,700	67,455,160	84,456,300	70,738,087	3,971,600	3,282,927	
Expenditures							
Information Technology	4,823,800	90,209	8,042,000	853,067	3,218,200	762,858	846%
Non-Departmental	-	-	-	2,278	-	2,278	-
Pensions	-	49,061	-	51,856	-	2,795	6%
Risk Management	75,660,900	4,464,006	76,414,300	4,811,047	753,400	347,041	8%
Total General Government	80,484,700	4,603,276	84,456,300	5,718,248	3,971,600	1,114,972	
Total Expenditures	80,484,700	4,603,276	84,456,300	5,718,248	3,971,600	1,114,972	
Revenues Over (Under) Expenditures	-	62,851,884	-	65,019,838	-	2,167,955	
Total Revenue Over (Under) Expenditures	-	62,851,884	-	65,019,838	-	2,167,955	

* Unaudited, as adjusted through October 2017

** Amounts obtained from Budget Dept.



Section 2 – Special Revenue Funds

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

Financial Update – Special Revenue Funds

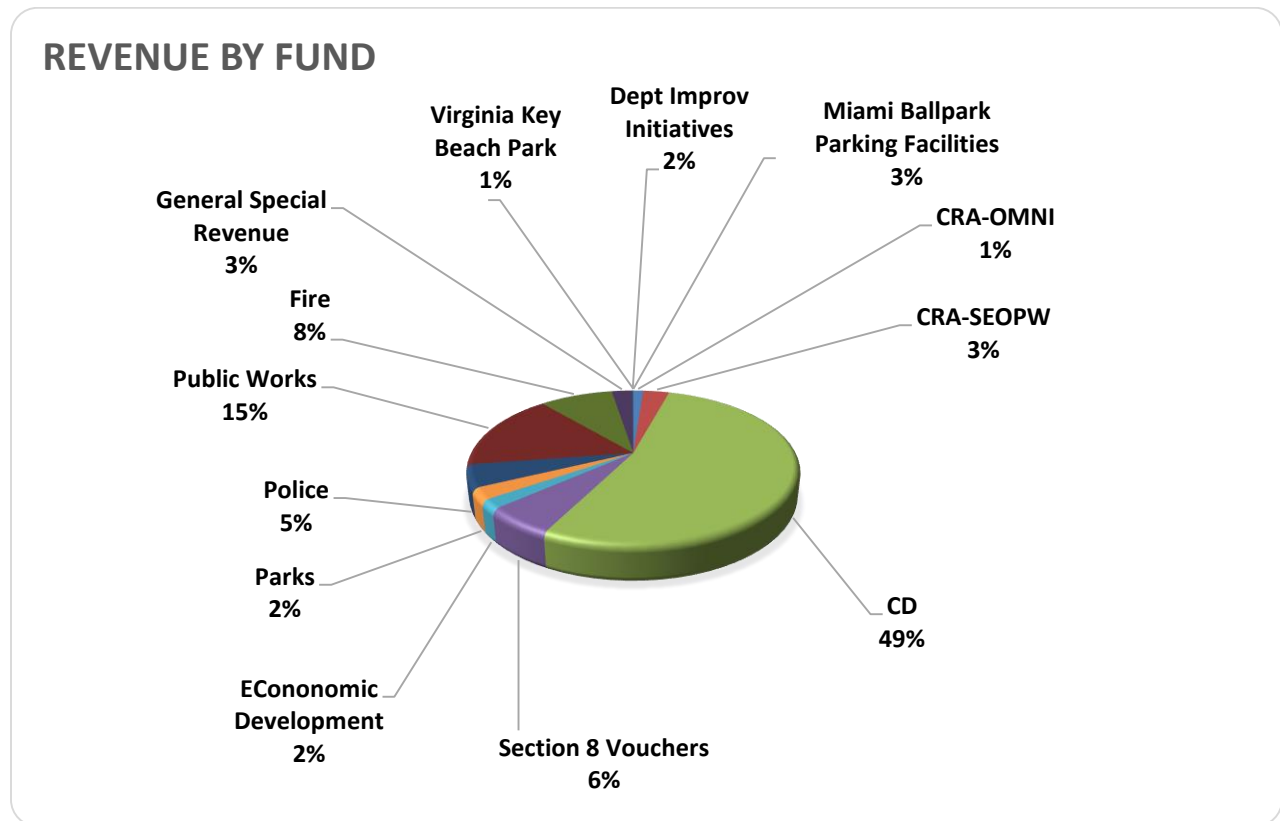
Fiscal Year 2017 – For the Month of October

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 October 31, 2016:

- ◆ Community Development Services
- ◆ Community Redevelopment Area (CRA – OMNI)
- ◆ Community Redevelopment Area (CRA – SEOPW)
- ◆ Community Redevelopment Area (CRA – MIDTOWN)
- ◆ Homeless Program
- ◆ Economic Development & Planning Services
- ◆ Fire Rescue Services
- ◆ NET Offices
- ◆ Parks and Recreation Services
- ◆ Police Services
- ◆ Law Enforcement Trust Fund
- ◆ Public Works Services
- ◆ City Clerk Services
- ◆ Miami Ballpark Parking Facilities
- ◆ Emergency Services
- ◆ Community Development Services – SHIP
- ◆ Community Development Services – Housing Choice Vouchers
- ◆ General Special Revenue
- ◆ Department Improvement Initiatives
- ◆ Transportation and Transit
- ◆ Convention Center
- ◆ Liberty City Revitalization Trust
- ◆ Virginia Key Beach Park Trust
- ◆ Gusman & Olympia
- ◆ Solid Waste Recycling Trust
- ◆ Civilian Investigative Panel

Revenues

Special revenue funds (SRF) are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purpose. The primary sources of revenues for the SRF of the City of Miami consist of taxes, grants, assessments, and fees. As of October 31, 2016, year to date revenues were \$3,267,251. The revenues by fund are depicted in the following chart:



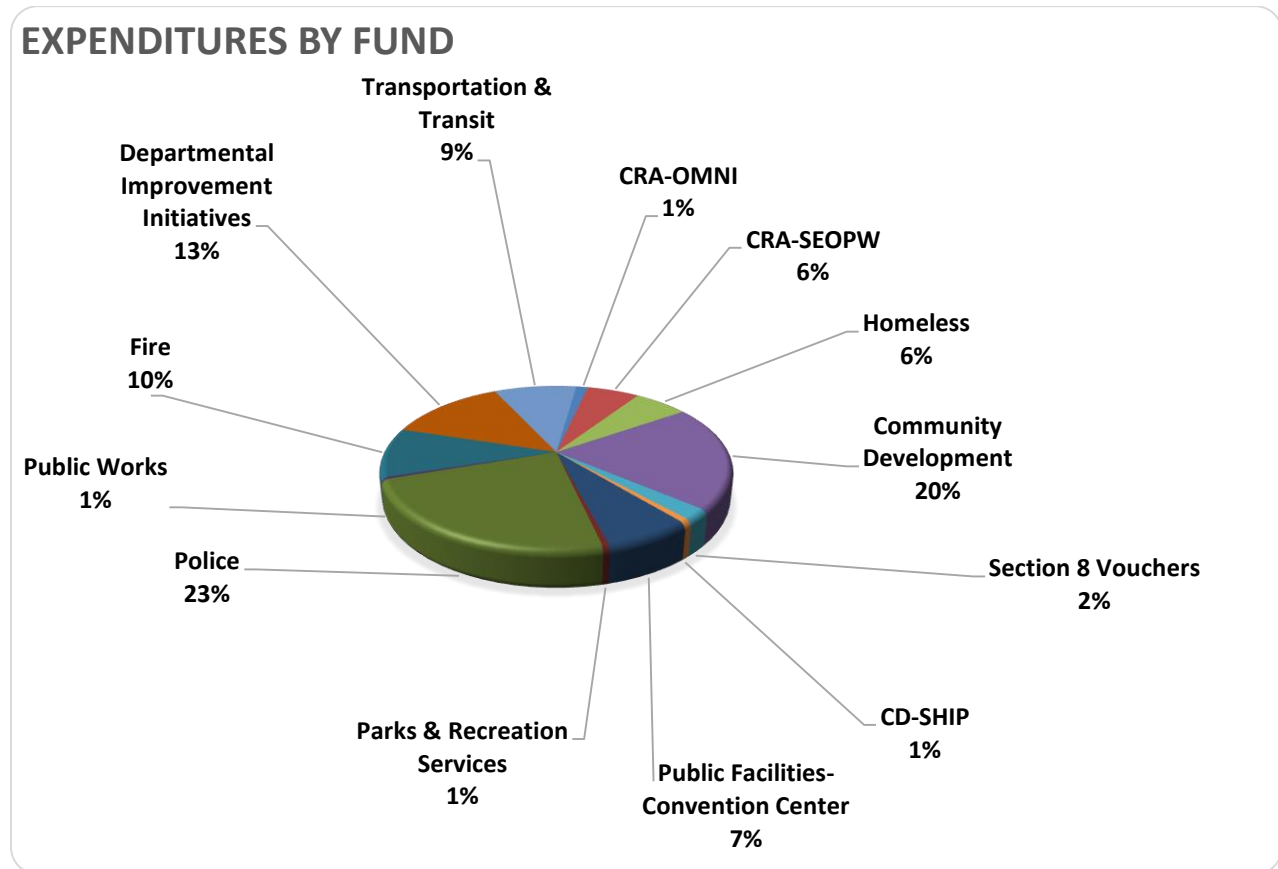
As revealed by the chart, Community Development, Public Works and Fire Funds contribute approximately 72% of total revenues for the City's SRF. These funds show revenues of \$1,625,448; \$493,164 and \$264,071 respectively.

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 October 31, 2016, the City received CDBG and HOPWA revenues of approximately \$365,500 and \$862,049 respectively.

Expenditures

The expenditures for the SRF were \$8,377,696 as of October 31, 2016. Police, Community Development, and Departmental Improvement Initiatives funds have the highest expenditures within the SRF. These funds represent approximately 56% 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 October 31, 2016, there were no expenses reported as non-reimbursable expenditures.

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

	Omni CRA	Midtown CRA	SEOPW CRA	Homeless Program
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	7,811,512	(2,834)	30,124,784	1,745
115000 - Accounts Receivable	-	-	-	181
115090 - Unbilled Receivable	-	-	-	1
117000 - Allowance For Uncollectible Accounts	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	3,287	-	-	-
133010 - Allowance for Uncollectible Grants	3,287	-	-	(181)
135000 - Interest And Dividends Receivable	7,694	-	15,117	-
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	(735)	-	(3,021)	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	22,344	-
Total Assets	\$ 7,825,045	\$ (2,834)	\$ 30,159,224	\$ 1,746
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	12,152	-	142,069	6,688
205100 - Retainage Payable	105,310	-	836,199	-
208000 - Due To Other Governmental Units	6,574	-	-	-
214000 - Accrued Expenditure Payable	3,372	-	-	-
216000 - Accrued Wages Payable	-	-	-	68,948
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	14,961	-
223000 - Deferred Revenue	1	-	-	-
223100 - Deferred Revenue-PnG	-	-	-	(1)
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	127,409	-	993,228	75,635
Fund Balances:				
305000 - Fund Balance-Reserved for	(20,700)	-	-	-
315000 - Fund Balance-Unreserved	7,718,336	(2,834)	28,901,508	(73,889)
316000 - Retained Earnings-Unreserved	-	-	264,488	-
Total Fund Balance (Deficit)	7,697,636	(2,834)	29,165,996	(73,889)
Total Liabilities and Fund Balance (Deficit)	\$ 7,825,045	\$ (2,834)	\$ 30,159,224	\$ 1,746

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

	Community Development	Housing Choice Vouchers	SHIP	Convention Center
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	12,789,904	208,980	1,075,563	6,195,173
115000 - Accounts Receivable	817,359	-	-	371,003
115090 - Unbilled Receivable	599,903	-	-	-
117000 - Allowance For Uncollectible Accounts	(312,583)	-	-	-
128900 - Notes Receivable-Non-Current Portion	1,794	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	(37,468)	-	-	(29,215)
135000 - Interest And Dividends Receivable	(167)	(12)	(326)	-
135100 - Interest And Dividends Receivable- Paid	3,953	-	-	-
137000 - Market Gain/Loss Investments	(184)	(2)	(108)	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 13,862,511	\$ 208,966	\$ 1,075,129	\$ 6,536,961
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	136,293	5,420	-	394,109
205100 - Retainage Payable	26,136	-	-	-
208000 - Due To Other Governmental Units	134,985	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	101,029	-	-	-
217000 - Accrued Taxes Payable	-	-	-	/
220000 - Deposits	63,289	-	-	-
223000 - Deferred Revenue	(18)	-	-	-
223100 - Deferred Revenue-PnG	3,005	-	-	48,400
229000 - Other Current Liabilities	4,224	-	-	-
Total Liabilities	468,944	5,420	-	442,510
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	13,383,122	203,546	1,075,129	35,868,429
316000 - Retained Earnings-Unreserved	10,445	-	-	(29,773,978)
Total Fund Balance (Deficit)	13,393,567	203,546	1,075,129	6,094,451
Total Liabilities and Fund Balance (Deficit)	\$ 13,862,511	\$ 208,966	\$ 1,075,129	\$ 6,536,961

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

	Economic Development & Planning Services	NET Offices	Parks & Recreation Services	Police Services
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	17,266,649	1,632,718	3,097,282	2,329,774
115000 - Accounts Receivable	12,675	80,784	40,988	1,421,197
115090 - Unbilled Receivable	-	-	-	115,446
117000 - Allowance For Uncollectible Accounts	(500)	(79,072)	(39,728)	(5,200)
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	-	-	(1,032)	(214,254)
135000 - Interest And Dividends Receivable	-	-	1	3,549
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	-	-	-	(320)
155000 - Prepaid Items	-	-	-	1,624
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 17,278,824	\$ 1,634,430	\$ 3,097,511	\$ 3,651,816
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	3,595
202000 - Accounts Payable	5,082	-	671	13,143
205100 - Retainage Payable	-	11,478	/	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	2,340	-	4,805	203,973
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	324	-	-
223000 - Deferred Revenue	-	-	-	218,400
223100 - Deferred Revenue-PnG	-	-	(20,000)	(1)
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	7,422	11,802	(14,524)	439,110
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	17,271,402	1,622,628	3,112,035	3,212,705
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	17,271,402	1,622,628	3,112,035	3,212,705
Total Liabilities and Fund Balance (Deficit)	\$ 17,278,824	\$ 1,634,430	\$ 3,097,511	\$ 3,651,816

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

	Law Enforcement Trust	Public Works Services	City Clerk Services	Emergency Services
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	1,893,346	8,234,611	865,992	2,316,958
115000 - Accounts Receivable	8	4,992	1,404	-
115090 - Unbilled Receivable	-	-	-	11,875
117000 - Allowance For Uncollectible Accounts	(8)	(3,267)	(1,404)	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	-	-	-	-
135000 - Interest And Dividends Receivable	1,333	485	-	-
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	(68)	-	-	-
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 1,894,612	\$ 8,236,821	\$ 865,992	\$ 2,328,833
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	-	18,458	-	1,540
205100 - Retainage Payable	-	142,468	-	3,182
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	-	1,927	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	112,413	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	-	-	-
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	112,413	160,926	1,927	4,721
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	1,782,199	8,075,895	864,065	2,324,111
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	1,782,199	8,075,895	864,065	2,324,111
Total Liabilities and Fund Balance (Deficit)	\$ 1,894,612	\$ 8,236,821	\$ 865,992	\$ 2,328,833

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

	Fire Rescue Services	General Special Revenues	Departmental Improvement Initiatives	Transportation & Transit
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	1,759,452	935,970	5,902,942	8,903,336
115000 - Accounts Receivable	1,003,631	217,962	1,202,846	3,900,000
115090 - Unbilled Receivable	269,037	46,007	-	-
117000 - Allowance For Uncollectible Accounts	-	-	(1,097,127)	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	(19,253)	(6)	(3,196)	-
135000 - Interest And Dividends Receivable	45	-	-	9,235
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	(3)	-	-	(737)
155000 - Prepaid Items	21,897	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 3,034,807	\$ 1,199,934	\$ 6,005,465	\$ 12,811,835
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	111,149	46,007	18,916	183,081
205100 - Retainage Payable	-	71,458	-	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	41,115	-	67,111	19,808
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	-	-
223000 - Deferred Revenue	-	-	-	1,300,000
223100 - Deferred Revenue-PnG	-	-	-	-
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	152,265	117,464	86,027	1,502,889
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	2,882,542	1,082,469	5,919,439	11,308,945
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	2,882,542	1,082,469	5,919,439	11,308,945
Total Liabilities and Fund Balance (Deficit)	\$ 3,034,807	\$ 1,199,934	\$ 6,005,465	\$ 12,811,835

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

	Miami Ballpark Parking Facilities	Liberty City Revitalization Trust	Virginia Key Beach Park Trust	Solid Waste Recycling Trust
Assets				
103000 - Cash With Fiscal Agent	-	-	20,875	-
104000 - Equity In Pooled Cash	(6,797)	395,341	90,230	1,147,569
115000 - Accounts Receivable	2,234,635	-	11,984	-
115090 - Unbilled Receivable	-	-	-	-
117000 - Allowance For Uncollectible Accounts	(783)	-	(11,884)	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
133000 - Due From Other Governmental Units	-	-	-	-
133010 - Allowance for Uncollectible Grants	-	-	-	-
135000 - Interest And Dividends Receivable	-	71	100	(77)
135100 - Interest And Dividends Receivable- Paid	-	-	-	-
137000 - Market Gain/Loss Investments	-	-	(5)	(115)
155000 - Prepaid Items	-	-	-	-
156000 - Other Assets-Current	-	-	-	-
Total Assets	\$ 2,227,055	\$ 395,412	\$ 111,300	\$ 1,147,376
Liabilities and Fund Balances				
Liabilities:				
201000 - Vouchers Payable	-	-	-	-
202000 - Accounts Payable	-	196	2,452	-
205100 - Retainage Payable	-	-	-	-
208000 - Due To Other Governmental Units	-	-	-	-
214000 - Accrued Expenditure Payable	-	-	-	-
216000 - Accrued Wages Payable	-	-	-	-
217000 - Accrued Taxes Payable	-	-	-	-
220000 - Deposits	-	-	-	-
223000 - Deferred Revenue	-	-	-	-
223100 - Deferred Revenue-PnG	-	-	-	-
229000 - Other Current Liabilities	-	-	-	-
Total Liabilities	-	196	2,452	-
Fund Balances:				
305000 - Fund Balance-Reserved for	-	-	-	-
315000 - Fund Balance-Unreserved	2,227,055	395,216	108,848	1,147,376
316000 - Retained Earnings-Unreserved	-	-	-	-
Total Fund Balance (Deficit)	2,227,055	395,216	108,848	1,147,376
Total Liabilities and Fund Balance (Deficit)	\$ 2,227,055	\$ 395,412	\$ 111,300	\$ 1,147,376

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

	<u>Civilian Investigative Panel</u>	<u>Total Special Revenue</u>
Assets		
103000 - Cash With Fiscal Agent	-	20,875
104000 - Equity In Pooled Cash	55,983	115,026,181
115000 - Accounts Receivable	-	11,321,650
115090 - Unbilled Receivable	-	1,042,270
117000 - Allowance For Uncollectible Accounts	-	(1,551,555)
128900 - Notes Receivable-Non-Current Portion	-	1,794
133000 - Due From Other Governmental Units	-	3,287
133010 - Allowance for Uncollectible Grants	-	(301,319)
135000 - Interest And Dividends Receivable	-	37,047
135100 - Interest And Dividends Receivable- Paid	-	3,952
137000 - Market Gain/Loss Investments	-	(5,298)
155000 - Prepaid Items	718	24,239
156000 - Other Assets-Current	-	22,344
Total Assets	<u>\$ 56,701</u>	<u>\$ 125,645,468</u>
Liabilities and Fund Balances		
Liabilities:		
201000 - Vouchers Payable	-	3,595
202000 - Accounts Payable	9,015	1,106,441
205100 - Retainage Payable	-	1,196,230
208000 - Due To Other Governmental Units	-	141,559
214000 - Accrued Expenditure Payable	-	3,372
216000 - Accrued Wages Payable	13,627	524,683
217000 - Accrued Taxes Payable	-	-
220000 - Deposits	-	190,987
223000 - Deferred Revenue	-	1,518,383
223100 - Deferred Revenue-PnG	-	31,403
229000 - Other Current Liabilities	-	4,224
Total Liabilities	<u>22,642</u>	<u>4,720,878</u>
Fund Balances:		
305000 - Fund Balance-Reserved for	4,367	(16,333)
315000 - Fund Balance-Unreserved	29,692	150,439,969
316000 - Retained Earnings-Unreserved	-	(29,499,045)
Total Fund Balance (Deficit)	<u>34,058</u>	<u>120,924,591</u>
Total Liabilities and Fund Balance (Deficit)	<u>\$ 56,701</u>	<u>\$ 125,645,468</u>

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

	Omni CRA		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 17,639,680	\$ -	\$ 17,639,680
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	201,481	-	201,481
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	2,130	(2,130)
Impact Fees	-	-	-
Other	9,264,110	33,233	9,230,877
Licenses and Permits	-	-	-
Total Revenues	27,105,271	35,363	27,069,908
Expenditures:			
Personnel Expenses	459,221	14,997	444,224
Operating Expenses	7,227,142	91,417	7,135,725
Capital Expenses	6,000	-	6,000
Principal	-	-	-
Interest	-	-	-
Grants and Aids	9,773,510	-	9,773,510
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	4,528,383	-	4,528,383
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	21,994,256	106,414	21,887,842
Revenues Over (Under) Expenditures	5,111,015	(71,051)	5,182,066
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(5,111,015)	-	(5,111,015)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(5,111,015)	-	(5,111,015)
Total Revenues Over (Under) Expenditures	\$ -	\$ (71,051)	\$ 71,051

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

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

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	SEOPW CRA		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 18,317,072	\$ -	\$ 18,317,072
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	2	(2)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	8,884	(8,884)
Impact Fees	-	-	-
Other	32,689,517	85,501	32,604,016
Licenses and Permits	-	-	-
Total Revenues	51,006,589	94,387	50,912,202
Expenditures:			
Personnel Expenses	1,459,572	55,315	1,404,257
Operating Expenses	10,408,552	179,590	10,228,962
Capital Expenses	1,833,778	1,125	1,832,653
Principal	-	-	-
Interest	-	-	-
Grants and Aids	28,171,988	242,778	27,929,210
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	1,426,742	-	1,426,742
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	43,300,632	478,809	42,821,823
Revenues Over (Under) Expenditures	7,705,957	(384,421)	8,090,378
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(7,705,957)	-	(7,705,957)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(7,705,957)	-	(7,705,957)
Total Revenues Over (Under) Expenditures	\$ -	\$ (384,421)	\$ 384,421

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	Homeless Program		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	1,644,900	-	1,644,900
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	352,400	-	352,400
Licenses and Permits	-	-	-
Total Revenues	1,997,300	-	1,997,300
Expenditures:			
Personnel Expenses	1,892,100	485,827	1,406,273
Operating Expenses	648,100	9,527	638,573
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	383,000	-	383,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	2,923,200	495,353	2,427,847
Revenues Over (Under) Expenditures	(925,900)	(495,353)	(430,547)
Other Financing Sources (Uses)			
Transfers In	925,900	357,400	568,500
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	925,900	357,400	568,500
Total Revenues Over (Under) Expenditures	\$ -	(137,953)	\$ 137,953

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	Community Development		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	42,978,100	1,571,270	41,406,830
Charges for Services	-	21,423	(21,423)
Investment Earnings (Loss)	-	681	(681)
Impact Fees	-	-	-
Other	4,895,700	32,074	4,863,626
Licenses and Permits	-	-	-
Total Revenues	47,873,800	1,625,448	46,248,352
Expenditures:			
Personnel Expenses	1,860,700	203,267	1,657,433
Operating Expenses	314,300	3,762	310,538
Capital Expenses	1,378,300	104,805	1,273,495
Principal	-	-	-
Interest	-	-	-
Grants and Aids	44,320,500	1,398,396	42,922,104
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	47,873,800	1,710,230	46,163,570
Revenues Over (Under) Expenditures	-	(84,782)	84,782
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ (84,782)	\$ 84,782

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Housing Choice Vouchers

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	2,303,100	182,610	2,120,490
Charges for Services	-	-	-
Investment Earnings (Loss)	-	10	(10)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	2,303,100	182,620	2,120,481
Expenditures:			
Personnel Expenses	-	3,404	(3,404)
Operating Expenses	5,300	55	5,245
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	2,297,800	171,280	2,126,520
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	2,303,100	174,739	2,128,361
Revenues Over (Under) Expenditures	-	7,881	(7,881)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 7,881	\$ (7,881)

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	SHIP		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	1,130,600	-	1,130,600
Charges for Services	-	-	-
Investment Earnings (Loss)	-	416	(416)
Impact Fees	-	-	-
Other	-	351	(351)
Licenses and Permits	-	-	-
Total Revenues	1,130,600	767	1,129,833
Expenditures:			
Personnel Expenses	-	4,987	(4,987)
Operating Expenses	2,700	142	2,558
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	1,127,900	51,280	1,076,620
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,130,600	56,409	1,074,191
Revenues Over (Under) Expenditures	-	(55,642)	55,642
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	(55,642)	\$ 55,642

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	Convention Center		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	(44,004)	44,004
Charges for Services	-	114	(114)
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	5,537,400	-	5,537,400
Licenses and Permits	-	-	-
Total Revenues	5,537,400	(43,890)	5,581,290
Expenditures:			
Personnel Expenses	-	762	(762)
Operating Expenses	-	568,788	(568,788)
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	569,550	(569,550)
Revenues Over (Under) Expenditures	5,537,400	(613,441)	6,150,841
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(5,537,400)	-	(5,537,400)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(5,537,400)	-	(5,537,400)
Total Revenues Over (Under) Expenditures	\$ -	\$ (613,441)	\$ 613,441

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	Economic Development & Planning Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	1,985,000	57,348	1,927,652
Investment Earnings (Loss)	-	5	(5)
Impact Fees	-	-	-
Other	15,526,800	-	15,526,800
Licenses and Permits	114,000	500	113,500
Total Revenues	17,625,800	57,853	17,567,947
Expenditures:			
Personnel Expenses	90,000	3,995	86,005
Operating Expenses	-	5,082	(5,082)
Capital Expenses	225,000	-	225,000
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	16,926,400	-	16,926,400
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	17,241,400	9,077	17,232,323
Revenues Over (Under) Expenditures	384,400	48,776	335,624
Other Financing Sources (Uses)			
Transfers In	115,600	-	115,600
Transfers Out	(500,000)	-	(500,000)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(384,400)	-	(384,400)
Total Revenues Over (Under) Expenditures	\$ -	\$ 48,776	\$ (48,776)

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	NET Offices		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	250	(250)
Intergovernmental Revenues	-	-	-
Charges for Services	-	4,340	(4,340)
Investment Earnings (Loss)	-	(7)	7
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	-	4,583	(4,583)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	-	-
Revenues Over (Under) Expenditures	-	4,583	(4,583)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 4,583	\$ (4,583)

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	Parks & Recreation Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	278,800	72,815	205,985
Charges for Services	77,000	(941)	77,941
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	908,000	3,101	904,899
Licenses and Permits	-	-	-
Total Revenues	1,263,800	74,976	1,188,824
Expenditures:			
Personnel Expenses	191,700	36,179	155,521
Operating Expenses	578,400	5,957	572,443
Capital Expenses	-	(168)	168
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	496,000	-	496,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	1,291,500	41,968	1,249,532
Revenues Over (Under) Expenditures	(27,700)	33,008	(60,708)
Other Financing Sources (Uses)			
Transfers In	27,700	27,700	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	27,700	27,700	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 60,708	\$ (60,708)

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	Police Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	30,000	-	30,000
Intergovernmental Revenues	2,130,100	134,235	1,995,865
Charges for Services	843,000	9,678	833,322
Investment Earnings (Loss)	-	1,223	(1,223)
Impact Fees	-	-	-
Other	2,952,300	-	2,952,300
Licenses and Permits	-	-	-
Total Revenues	5,955,400	145,135	5,810,265
Expenditures:			
Personnel Expenses	3,962,700	1,835,124	2,127,576
Operating Expenses	1,286,500	74,837	1,211,663
Capital Expenses	499,200	-	499,200
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	3,325,200	-	3,325,200
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	9,073,600	1,911,622	7,161,978
Revenues Over (Under) Expenditures	(3,118,200)	(1,766,486)	(1,351,714)
Other Financing Sources (Uses)			
Transfers In	3,118,200	1,473,800	1,644,400
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	3,118,200	1,473,800	1,644,400
Total Revenues Over (Under) Expenditures	\$ -	\$ (292,686)	\$ 292,686

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Law Enforcement Trust

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	599,800	2,029	597,771
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	105	(105)
Impact Fees	-	-	-
Other	1,625,200	-	1,625,200
Licenses and Permits	-	-	-
Total Revenues	2,225,000	2,134	2,222,866
Expenditures:			
Personnel Expenses	279,000	-	279,000
Operating Expenses	801,400	1,720	799,680
Capital Expenses	271,200	-	271,200
Principal	-	-	-
Interest	-	-	-
Grants and Aids	66,300	-	66,300
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	807,100	-	807,100
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	2,225,000	1,720	2,223,280
Revenues Over (Under) Expenditures	-	414	(414)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 414	\$ (414)

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	Public Works Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	4,626,000	493,164	4,132,836
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	2,732,000	-	2,732,000
Licenses and Permits	-	-	-
Total Revenues	7,358,000	493,164	6,864,836
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	3,004,400	35,365	2,969,035
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	4,353,600	-	4,353,600
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	7,358,000	35,365	7,322,635
Revenues Over (Under) Expenditures	-	457,799	(457,799)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 457,799	\$ (457,799)

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	City Clerk Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	130,000	13,833	116,167
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	611,300	-	611,300
Licenses and Permits	-	-	-
Total Revenues	741,300	13,833	727,467
Expenditures:			
Personnel Expenses	60,500	21,914	38,586
Operating Expenses	22,800	-	22,800
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	705,500	-	705,500
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	788,800	21,914	766,886
Revenues Over (Under) Expenditures	(47,500)	(8,081)	(39,419)
Other Financing Sources (Uses)			
Transfers In	47,500	-	47,500
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	47,500	-	47,500
Total Revenues Over (Under) Expenditures	\$ -	(8,081)	\$ 8,081

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	Fire Rescue Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	5,934,300	264,061	5,670,239
Charges for Services	-	-	-
Investment Earnings (Loss)	-	10	(10)
Impact Fees	-	-	-
Other	845,100	-	845,100
Licenses and Permits	-	-	-
Total Revenues	6,779,400	264,071	6,515,329
Expenditures:			
Personnel Expenses	2,056,700	660,105	1,396,595
Operating Expenses	2,130,300	274,300	1,856,000
Capital Expenses	3,120,400	(136,523)	3,256,923
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	498	(498)
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	(7,200)	-	(7,200)
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	7,300,200	798,381	6,501,819
Revenues Over (Under) Expenditures	(520,800)	(534,310)	13,510
Other Financing Sources (Uses)			
Transfers In	520,800	520,800	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	520,800	520,800	-
Total Revenues Over (Under) Expenditures	\$ -	\$ (13,510)	\$ 13,510

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

	Emergency Services		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	11,875	(11,875)
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	100,000	-	100,000
Licenses and Permits	-	-	-
Total Revenues	100,000	11,875	88,125
Expenditures:			
Personnel Expenses	-	3	(3)
Operating Expenses	-	11,880	(11,880)
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	100,000	-	100,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	100,000	11,883	88,117
Revenues Over (Under) Expenditures	-	(8)	8
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	(8)	\$ 8

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

	General Special Revenues		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	361,100	46,007	315,093
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	474,700	25,140	449,560
Licenses and Permits	-	-	-
Total Revenues	835,800	71,147	764,653
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	811,100	46,007	765,093
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	24,700	-	24,700
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	835,800	46,007	789,793
Revenues Over (Under) Expenditures	-	25,140	(25,140)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 25,140	\$ (25,140)

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

	Departmental Improvement Initiatives		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	320,000	14,961	305,039
Intergovernmental Revenues	2,316,200	58,074	2,258,126
Charges for Services	-	-	-
Investment Earnings (Loss)	-	2,455	(2,455)
Impact Fees	-	-	-
Other	5,521,900	20	5,521,880
Licenses and Permits	-	-	-
Total Revenues	8,158,100	75,510	8,082,590
Expenditures:			
Personnel Expenses	2,896,200	1,009,324	1,886,876
Operating Expenses	2,138,600	33,964	2,104,636
Capital Expenses	-	39,900	(39,900)
Principal	-	-	-
Interest	-	-	-
Grants and Aids	2,430,000	-	2,430,000
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	4,947,800	-	4,947,800
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	12,412,600	1,083,188	11,329,412
Revenues Over (Under) Expenditures	(4,254,500)	(1,007,677)	(3,246,823)
Other Financing Sources (Uses)			
Transfers In	4,254,500	879,500	3,375,000
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	4,254,500	879,500	3,375,000
Total Revenues Over (Under) Expenditures	\$ -	(128,177)	\$ 128,177

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

Transportation & Transit

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	16,715,700	-	16,715,700
Charges for Services	-	-	-
Investment Earnings (Loss)	-	2,458	(2,458)
Impact Fees	-	-	-
Other	6,614,600	-	6,614,600
Licenses and Permits	-	-	-
Total Revenues	23,330,300	2,458	23,327,842
Expenditures:			
Personnel Expenses	1,038,900	262,010	776,890
Operating Expenses	29,300	492,383	(463,083)
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	2,500,000	-	2,500,000
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	7,075,400	-	7,075,400
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	10,643,600	754,393	9,889,207
Revenues Over (Under) Expenditures	12,686,700	(751,935)	13,438,635
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(12,686,700)	-	(12,686,700)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(12,686,700)	-	(12,686,700)
Total Revenues Over (Under) Expenditures	\$ -	(751,935)	\$ 751,935

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

Miami Ballpark Parking Facilities			
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	5,536,900	6,910	5,529,990
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	1,061,500	100,000	961,500
Licenses and Permits	-	-	-
Total Revenues	6,598,400	106,910	6,491,490
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	2,921,700	-	2,921,700
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	2,915,300	-	2,915,300
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	5,837,000	-	5,837,000
Revenues Over (Under) Expenditures	761,400	106,910	654,490
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(761,400)	-	(761,400)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(761,400)	-	(761,400)
Total Revenues Over (Under) Expenditures	\$ -	\$ 106,910	\$ (106,910)

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

Liberty City Revitalization Trust

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	289,000	-	289,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	451,990	-	451,990
Licenses and Permits	-	-	-
Total Revenues	740,990	-	740,990
Expenditures:			
Personnel Expenses	205,500	16,188	189,312
Operating Expenses	50,150	2,804	47,346
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	485,340	-	485,340
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	740,990	18,992	721,998
Revenues Over (Under) Expenditures	-	(18,992)	18,992
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	(18,992)	\$ 18,992

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

Virginia Key Beach Park Trust

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	627,000	48,568	578,432
Investment Earnings (Loss)	-	(1)	1
Impact Fees	-	-	-
Other	100,000	-	100,000
Licenses and Permits	-	-	-
Total Revenues	727,000	48,567	678,433
Expenditures:			
Personnel Expenses	484,946	15,458	469,488
Operating Expenses	356,054	1,531	354,523
Capital Expenses	36,000	-	36,000
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	877,000	16,989	860,011
Revenues Over (Under) Expenditures	(150,000)	31,578	(181,578)
Other Financing Sources (Uses)			
Transfers In	150,000	-	150,000
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	150,000	-	150,000
Total Revenues Over (Under) Expenditures	\$ -	\$ 31,578	\$ (31,578)

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

	Solid Waste Recycling Trust		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	341	(341)
Impact Fees	-	-	-
Other	179,400	-	179,400
Licenses and Permits	-	-	-
Total Revenues	179,400	341	179,059
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	50,000	-	50,000
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	129,400	-	129,400
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	179,400	-	179,400
Revenues Over (Under) Expenditures	-	341	(341)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 341	\$ (341)

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

12100 - Civilian Investigative Panel

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	593,800	-	593,800
Charges for Services	-	-	-
Investment Earnings (Loss)	-	-	-
Impact Fees	-	-	-
Other	142,600	-	142,600
Licenses and Permits	-	-	-
Total Revenues	736,400	-	736,400
Expenditures:			
Personnel Expenses	517,300	26,403	490,897
Operating Expenses	215,800	8,291	207,509
Capital Expenses	3,300	-	3,300
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	736,400	34,695	701,705
Revenues Over (Under) Expenditures	-	(34,695)	34,695
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	(34,695)	\$ 34,695

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

	Total Special Revenue Category		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 41,270,305	-	\$ 41,270,305
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	1,151,281	17,239	1,134,042
Intergovernmental Revenues	76,675,700	2,296,945	74,378,755
Charges for Services	13,824,900	654,437	13,170,463
Investment Earnings (Loss)	-	18,709	(18,709)
Impact Fees	-	-	-
Other	92,618,517	279,421	92,339,096
Licenses and Permits	114,000	500	113,500
Total Revenues	225,654,703	3,267,251	222,387,452
Expenditures:			
Personnel Expenses	17,466,400	4,655,263	12,811,137
Operating Expenses	38,268,547	1,847,401	36,421,146
Capital Expenses	7,373,178	9,139	7,364,039
Principal	-	-	-
Interest	-	-	-
Grants and Aids	90,687,998	1,864,231	88,823,767
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	48,690,908	-	48,690,908
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	202,512,431	8,377,696	194,134,735
Revenues Over (Under) Expenditures	23,142,272	(5,110,445)	28,252,717
Other Financing Sources (Uses)			
Transfers In	9,160,200	3,259,200	5,901,000
Transfers Out	(32,302,472)	-	(32,302,472)
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	(23,142,272)	3,259,200	(26,401,472)
Total Revenues Over (Under) Expenditures	\$ -	(1,851,245)	\$ 1,851,245



Section 3 – Debt Service Funds

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

Financial Update - Debt Service Funds

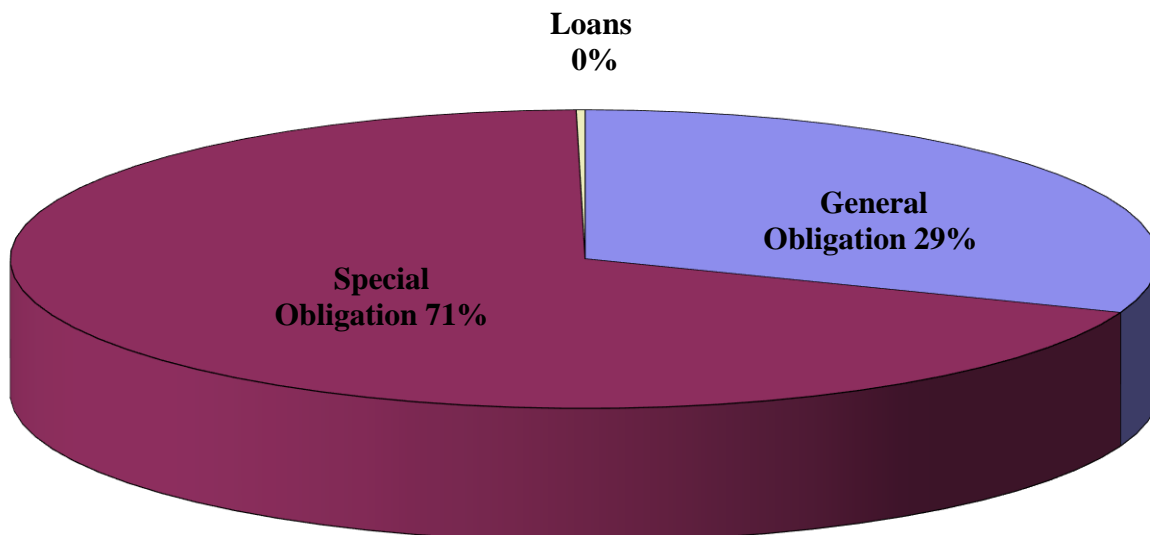
Fiscal Year 2017 – For the Month of October

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

These can be broken down as follows:

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

Outstanding Debt



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

	General Obligation Bonds Debt Service Fund	Special Obligation Bonds Debt Service Fund	Community Redevelopment Agency Debt Service Fund	Total Debt Service
Assets				
103000 - Cash With Fiscal Agent	14,499,597	7,924,878	23,389	22,447,864
104000 - Equity In Pooled Cash	(11,049,550)	14,870,596	-	3,821,046
104001 - Equity In Pooled Cash-Restricted	-	18,256,532	-	18,256,532
115000 - Accounts Receivable	236,382	-	-	236,382
128900 - Notes Receivable-Non-Current Portion	-	13,821,919	-	13,821,919
Total Assets	\$ 3,686,429	\$ 54,873,926	\$ 23,389	\$ 58,583,744
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	236,382	13,821,919	-	14,058,301
Total Liabilities	236,382	13,821,919	-	14,058,301
Fund Balances:				
315000 - Fund Balance-Unreserved	3,450,047	41,052,007	23,389	44,525,443
Total Fund Balance (Deficit)	3,450,047	41,052,007	23,389	44,525,443
Total Liabilities and Fund Balance (Deficit)	\$ 3,686,429	\$ 54,873,926	\$ 23,389	\$ 58,583,744

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

	20001 - GOB- Various	20002 - GOB-2002 Homeland Defense	20006 - GOB- Limited Refunding Series 2015 - 2002/2007B	Total GOB Funds
Assets				
103000 - Cash With Fiscal Agent	14,499,597	-	-	14,499,597
104000 - Equity In Pooled Cash	(11,313,033)	246,967	16,517	(11,049,550)
104001 - Equity In Pooled Cash-Restricted	-	-	-	-
115000 - Accounts Receivable	236,382	-	-	236,382
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
Total Assets	\$ 3,422,946	\$ 246,967	\$ 16,517	\$ 3,686,429
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	236,382	-	-	236,382
Total Liabilities	236,382	-	-	236,382
Fund Balances:				
315000 - Fund Balance-Unreserved	3,186,563	246,967	16,517	3,450,047
Total Fund Balance (Deficit)	3,186,563	246,967	16,517	3,450,047
Total Liabilities and Fund Balance (Deficit)	\$ 3,422,946	\$ 246,967	\$ 16,517	\$ 3,686,429

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

	24001 - SOB-1987 JL Knight Convention Center	24002 - SOB-1995 Pension & Comp Absence	24004 - SOB- Refinance 2002A	24006 - SOB- Refinance 2002C
Assets				
103000 - Cash With Fiscal Agent	-	3,203,004	-	-
104000 - Equity In Pooled Cash	16,927	(3,204,094)	21,954	43
104001 - Equity In Pooled Cash-Restricted	-	3,655,873	-	-
115000 - Accounts Receivable	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	-	-	-	-
Total Assets	\$ 16,927	\$ 3,654,784	\$ 21,954	\$ 43
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances:				
315000 - Fund Balance-Unreserved	16,927	3,654,784	21,954	43
Total Fund Balance (Deficit)	16,927	3,654,784	21,954	43
Total Liabilities and Fund Balance (Deficit)	\$ 16,927	\$ 3,654,784	\$ 21,954	\$ 43

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

	24010 - SOB- Jungle Island Loan Payment	24011 - SOB-Series 2007 Str & Sdwlks Improv	24012 - SOB- 2010A Parking Tax Exempt	24013 - SOB- 2010B Parking Taxable
Assets				
103000 - Cash With Fiscal Agent	-	4,700,464	-	-
104000 - Equity In Pooled Cash	-	687,121	12,075,783	556,579
104001 - Equity In Pooled Cash-Restricted	-	5,870,698	4,028,023	801,888
115000 - Accounts Receivable	-	-	-	-
128900 - Notes Receivable-Non-Current Portion	13,821,919	-	-	-
Total Assets	\$ 13,821,919	\$ 11,258,283	\$ 16,103,806	\$ 1,358,467
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	13,821,919	-	-	-
Total Liabilities	13,821,919	-	-	-
Fund Balances:				
315000 - Fund Balance-Unreserved	-	11,258,283	16,103,806	1,358,467
Total Fund Balance (Deficit)	-	11,258,283	16,103,806	1,358,467
Total Liabilities and Fund Balance (Deficit)	\$ 13,821,919	\$ 11,258,283	\$ 16,103,806	\$ 1,358,467

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

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

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

	26001 - SOB CRA- Tax Increment			<u>Total Debt Service</u>
	<u>Total SOB Funds</u>	<u>Series 2014 A-1</u>	<u>Total CRA Funds</u>	
Assets				
103000 - Cash With Fiscal Agent	7,924,878	23,389	23,389	22,447,864
104000 - Equity In Pooled Cash	14,870,596	-	-	3,821,046
104001 - Equity In Pooled Cash-Restricted	18,256,532	-	-	18,256,532
115000 - Accounts Receivable	-	-	-	236,382
128900 - Notes Receivable-Non-Current Portion	13,821,919	-	-	13,821,919
Total Assets	<u>\$ 54,873,926</u>	<u>\$ 23,389</u>	<u>\$ 23,389</u>	<u>\$ 58,583,744</u>
Liabilities and Fund Balances				
Liabilities:				
223000 - Deferred Revenue	13,821,919	-	-	14,058,301
Total Liabilities	<u>13,821,919</u>	<u>-</u>	<u>-</u>	<u>14,058,301</u>
Fund Balances:				
315000 - Fund Balance-Unreserved	41,052,007	23,389	23,389	44,525,443
Total Fund Balance (Deficit)	<u>41,052,007</u>	<u>23,389</u>	<u>23,389</u>	<u>44,525,443</u>
Total Liabilities and Fund Balance (Deficit)	<u>\$ 54,873,926</u>	<u>\$ 23,389</u>	<u>\$ 23,389</u>	<u>\$ 58,583,744</u>

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

	General Obligation Bonds		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 27,266,700	\$ -	\$ 27,266,700
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	506	(506)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	27,266,700	506	27,266,194
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	25,000	-	25,000
Capital Expenses	-	-	-
Principal	17,145,000	-	17,145,000
Interest	7,736,100	-	7,736,100
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	2,360,600	-	2,360,600
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	27,266,700	-	27,266,700
Revenues Over (Under) Expenditures	-	506	(506)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 506	\$ (506)

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

	Special Obligation Bonds		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	3,000,000	-	3,000,000
Charges for Services	-	-	-
Investment Earnings (Loss)	-	234	(234)
Impact Fees	-	-	-
Other	7,171,200	-	7,171,200
Licenses and Permits	-	-	-
Total Revenues	10,171,200	234	10,170,966
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	6,500	-	6,500
Capital Expenses	-	-	-
Principal	23,787,300	-	23,787,300
Interest	21,611,900	-	21,611,900
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	2,757,000	-	2,757,000
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	48,162,700	-	48,162,700
Revenues Over (Under) Expenditures	(37,991,500)	234	(37,991,734)
Other Financing Sources (Uses)			
Transfers In	37,991,500	-	37,991,500
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	37,991,500	-	37,991,500
Total Revenues Over (Under) Expenditures	\$ -	234	\$ (234)

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

	20001 - GOB-Various		
	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ 775,800	\$ -	\$ 775,800
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	506	(506)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	775,800	506	775,294
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	25,000	-	25,000
Capital Expenses	-	-	-
Principal	715,000	-	715,000
Interest	35,800	-	35,800
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	775,800	-	775,800
Revenues Over (Under) Expenditures	-	506	(506)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	\$ 506	\$ (506)

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

20003 - GOB-Refunding 2007A

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

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

20005 - GOB-2009 Homeland Defense-HD3

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

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

20006 - GOB-Limited Refunding Series 2015 -
2002/2007B

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

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

24001 - SOB-1987 JL Knight Convention Center

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	(17)	17
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	-	(17)	17
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	-	-	-
Revenues Over (Under) Expenditures	-	(17)	17
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ -	(17)	\$ 17

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

24002 - SOB-1995 Pension & Comp Absence

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	222	(222)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	-	222	(222)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	6,500	-	6,500
Capital Expenses	-	-	-
Principal	9,135,000	-	9,135,000
Interest	3,112,000	-	3,112,000
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	12,253,500	-	12,253,500
Revenues Over (Under) Expenditures	(12,253,500)	222	(12,253,722)
Other Financing Sources (Uses)			
Transfers In	12,253,500	-	12,253,500
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	12,253,500	-	12,253,500
Total Revenues Over (Under) Expenditures	\$ -	\$ 222	\$ (222)

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

24011 - SOB-Series 2007 Str & Sdwls Improv

	Budget	Actual	Variance (\$)
Revenues:			
Property Taxes	\$ -	\$ -	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	-	28	(28)
Impact Fees	-	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	-	28	(28)
Expenditures:			
Personnel Expenses	-	-	-
Operating Expenses	-	-	-
Capital Expenses	-	-	-
Principal	3,020,000	-	3,020,000
Interest	6,484,200	-	6,484,200
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	9,504,200	-	9,504,200
Revenues Over (Under) Expenditures	(9,504,200)	28	(9,504,228)
Other Financing Sources (Uses)			
Transfers In	9,504,200	-	9,504,200
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	9,504,200	-	9,504,200
Total Revenues Over (Under) Expenditures	\$ -	28	\$ (28)

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

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

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

24013 - SOB-2010B Parking Taxable

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

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

24015 - SOB-Port of Miami Tunnel

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

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Debt Funds
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27999 - SOB-Non-Ad Valorem Refunding Series

2011-A

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

City of Miami, Florida
Statement of Revenue, Expenditures
and Changes in Fund Balance
All Debt Funds
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24016 - 2014 Refunding Series 2002 A & C Bonds

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



Section 4 –

Capital Project Funds

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

Financial Update – Capital Projects Funds

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

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

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

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

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

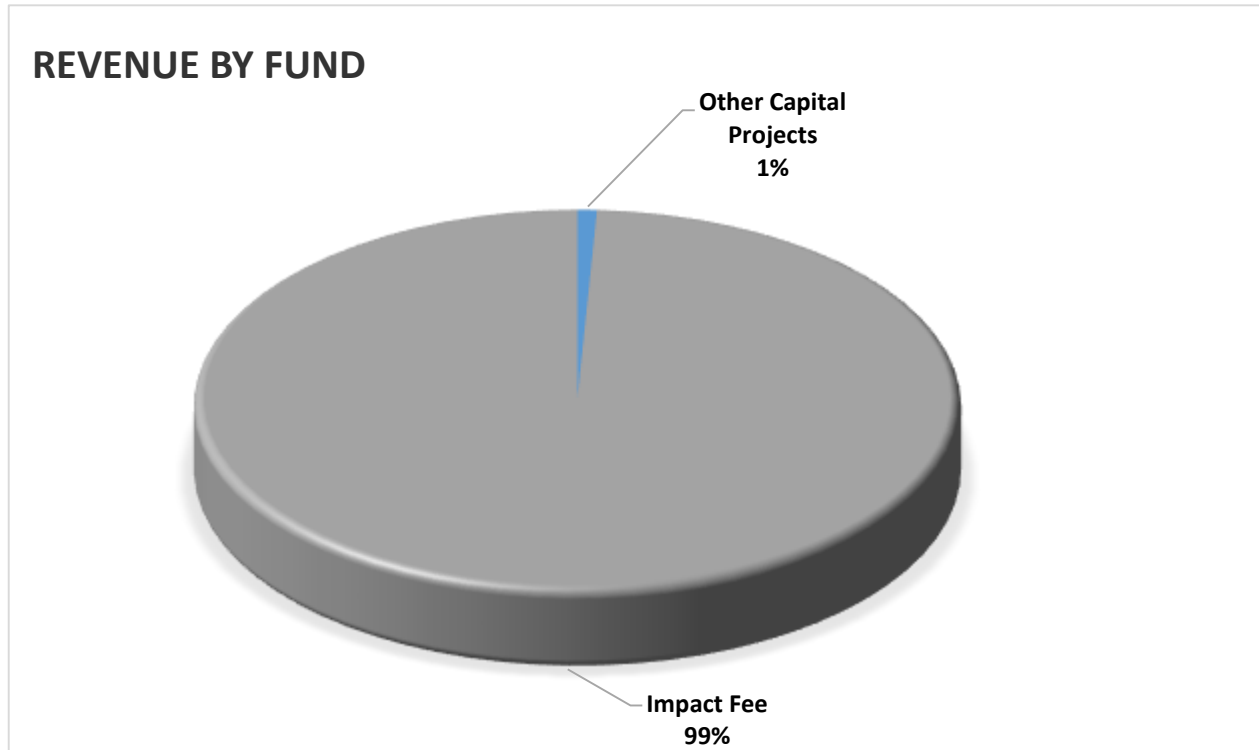
Special Obligation Bond Capital Projects (S.O.B.) - To account for the receipt and disbursement of bond proceeds from special obligation debt and loan agreements to be used for constructions and/or acquisition activities for the City.

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

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

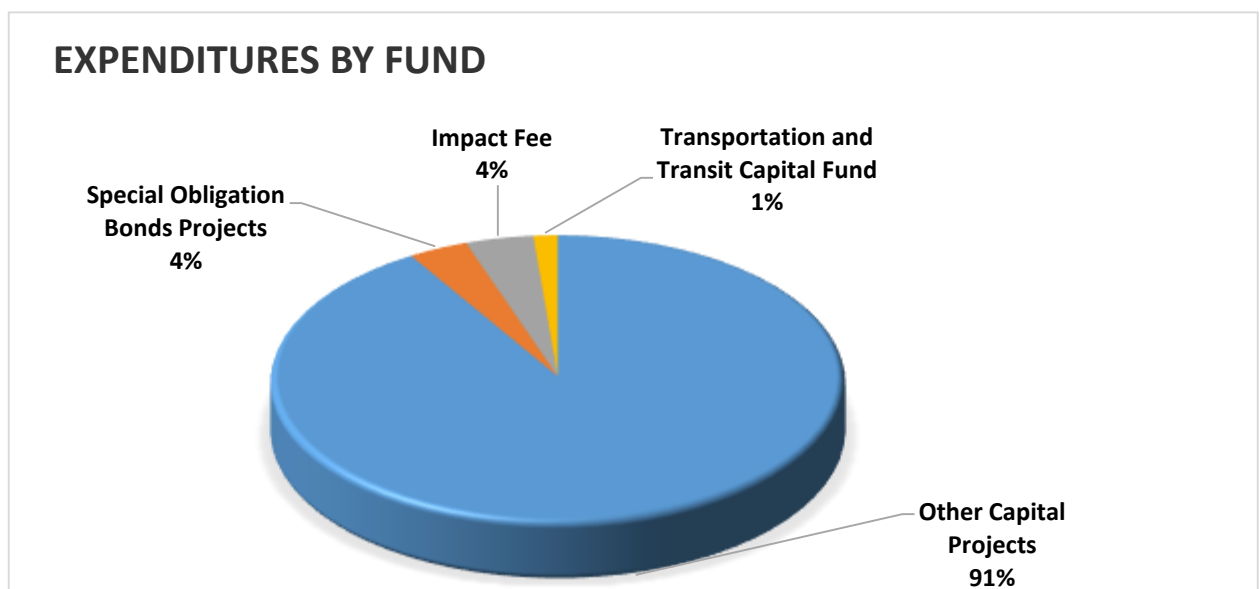
Revenues

As of October 31, 2016, the total revenues for the capital projects funds were \$4,044,116. Impact fee reflects the highest revenue levels as of October 31, 2016 with a total of \$4,010,627, which represents 99% of total revenues, as demonstrated below:



Expenditures

The total capital projects funds' expenditures as of October 31, 2016 were \$3,059,326. Other Capital Projects make up 91% of total expenditures for Capital Improvement Programs. The chart below depicts capital projects expenditures by fund as of October 2016.



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

	Other Capital Projects	Special Obligation Bonds Capital Projects	General Obligation Bonds Capital Projects	Impact Fee
Assets				
103000 - Cash With Fiscal Agent	-	-	-	-
104000 - Equity In Pooled Cash	122,199,496	4,165,260	1,469,699	69,611,567
115000 - Accounts Receivable	11,828,647	-	-	251,659
115090 - Unbilled Receivable	24,367	-	-	-
117000 - Allowance For Uncollectible Accounts Receivable Credit	(2,134,307)	-	-	(251,659)
133010 - Allowance for Uncollectible Grants Receivable	(852,081)	-	-	-
135000 - Interest And Dividends Receivable	4,108	25,617	19,495	980
137000 - Market Gain/Loss Investments	-	(14,258)	(118)	(6,996)
151900 - Investments-Non-Current	1	-	-	-
Total Assets	\$ 131,070,230	\$ 4,176,620	\$ 1,489,076	\$ 69,605,552
Liabilities and Fund Balances				
Liabilities:				
202000 - Accounts Payable	2,972,732	1,425	-	162,347
205100 - Retainage Payable	3,860,648	446,881	-	101,808
214000 - Accrued Expenditure Payable	(13,417)	-	-	-
223000 - Deferred Revenue	11,105,463	-	-	-
Total Liabilities	17,925,425	448,306	-	264,155
Fund Balances:				
305000 - Fund Balance-Reserved for Encumbrances	13,417	-	-	-
315000 - Fund Balance-Unreserved	112,186,455	3,728,314	1,489,076	69,341,396
316000 - Retained Earnings-Unreserved	944,932	-	-	-
Total Fund Balance (Deficit)	113,144,805	3,728,314	1,489,076	69,341,396
Total Liabilities and Fund Balance (Deficit)	\$ 131,070,230	\$ 4,176,620	\$ 1,489,076	\$ 69,605,552

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

	CRA Capital Projects Fund	Transportation and Transit Capital Fund	Total Capital Projects
Assets			
103000 - Cash With Fiscal Agent	14,575,453	-	14,575,453
104000 - Equity In Pooled Cash	1,813	27,865,952	225,313,787
115000 - Accounts Receivable	-	-	12,080,305
115090 - Unbilled Receivable	-	-	24,367
117000 - Allowance For Uncollectible Accounts	-	-	(2,385,966)
133010 - Allowance for Uncollectible Grants	-	-	(852,081)
135000 - Interest And Dividends Receivable	-	-	50,200
137000 - Market Gain/Loss Investments	-	-	(21,371)
151900 - Investments-Non-Current	-	-	1
Total Assets	<u>\$ 14,577,266</u>	<u>\$ 27,865,952</u>	<u>\$ 248,784,695</u>
Liabilities and Fund Balances			
Liabilities:			
202000 - Accounts Payable	-	21,290	3,157,794
205100 - Retainage Payable	-	75,365	4,484,702
214000 - Accrued Expenditure Payable	-	-	(13,417)
223000 - Deferred Revenue	-	-	11,105,463
Total Liabilities	<u>-</u>	<u>96,655</u>	<u>18,734,541</u>
Fund Balances:			
305000 - Fund Balance-Reserved for	-	-	13,417
315000 - Fund Balance-Unreserved	14,577,266	27,769,297	229,091,804
316000 - Retained Earnings-Unreserved	-	-	944,932
Total Fund Balance (Deficit)	<u>14,577,266</u>	<u>27,769,297</u>	<u>230,050,154</u>
Total Liabilities and Fund Balance (Deficit)	<u>\$ 14,577,266</u>	<u>\$ 27,865,952</u>	<u>\$ 248,784,695</u>

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

	Other Capital Projects	Special Obligation Bonds Capital Projects	General Obligation Bonds Capital Projects
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Fines and Forfeitures	89	-	-
Intergovernmental Revenues	24,367	-	-
Charges for Services	8,574	-	-
Investment Earnings (Loss)	-	(594)	568
Impact Fees	-	-	-
Other	485	-	-
Total Revenues	33,515	(594)	568
Expenditures:			
Personnel Expenses	511	-	-
Operating Expenses	59,360	-	-
Capital Expenses	2,732,230	105,136	-
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	2,792,101	105,136	-
Revenues Over (Under) Expenditures	(2,758,586)	(105,730)	568
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	\$ (2,758,586)	\$ (105,730)	\$ 568

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

	Impact Fee	CRA Capital Projects Fund	Transportation and Transit Capital Fund
Revenues:			
Property Taxes	-	-	-
Franchise and Other Taxes	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	-
Investment Earnings (Loss)	20,891	-	-
Impact Fees	3,989,737	-	-
Other	-	-	-
Licenses and Permits	-	-	-
Total Revenues	4,010,627	-	-
Expenditures:			
Personnel Expenses	338	-	-
Operating Expenses	321	-	17,493
Capital Expenses	118,783	-	25,154
Principal	-	-	-
Interest	-	-	-
Grants and Aids	-	-	-
Advances	-	-	-
Other Financing Uses	-	-	-
Budget Reserve	-	-	-
Contingency Reserve	-	-	-
Other Uses	-	-	-
Total Expenditures	119,442	-	42,647
Revenues Over (Under) Expenditures	3,891,185	-	(42,647)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Proceeds from Sale of Property	-	-	-
Proceeds Received from Refunding	-	-	-
Issuance of Debt	-	-	-
Gain on Sale of Land	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Total Revenues Over (Under) Expenditures	3,891,185	-	(42,647)

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

	Total Capital Projects
Revenues:	
Property Taxes	-
Franchise and Other Taxes	-
Fines and Forfeitures	89
Intergovernmental Revenues	24,367
Charges for Services	8,574
Investment Earnings (Loss)	20,865
Impact Fees	3,989,737
Other	485
Licenses and Permits	-
Total Revenues	<u>4,044,116</u>
Expenditures:	
Personnel Expenses	849
Operating Expenses	77,174
Capital Expenses	2,981,303
Principal	-
Interest	-
Grants and Aids	-
Advances	-
Other Financing Uses	-
Budget Reserve	-
Contingency Reserve	-
Other Uses	-
Total Expenditures	<u>3,059,326</u>
Revenues Over (Under) Expenditures	<u>984,791</u>
Other Financing Sources (Uses)	
Transfers In	-
Transfers Out	-
Proceeds from Sale of Property	-
Proceeds Received from Refunding	-
Issuance of Debt	-
Gain on Sale of Land	-
Total Other Financing Sources (Uses)	<u>-</u>
Total Revenues Over (Under) Expenditures	<u><u>984,791</u></u>



Section 5 –

Cash Position

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

Financial Update – Cash Position for all Funds

Fiscal Year 2017 – For the Month of October

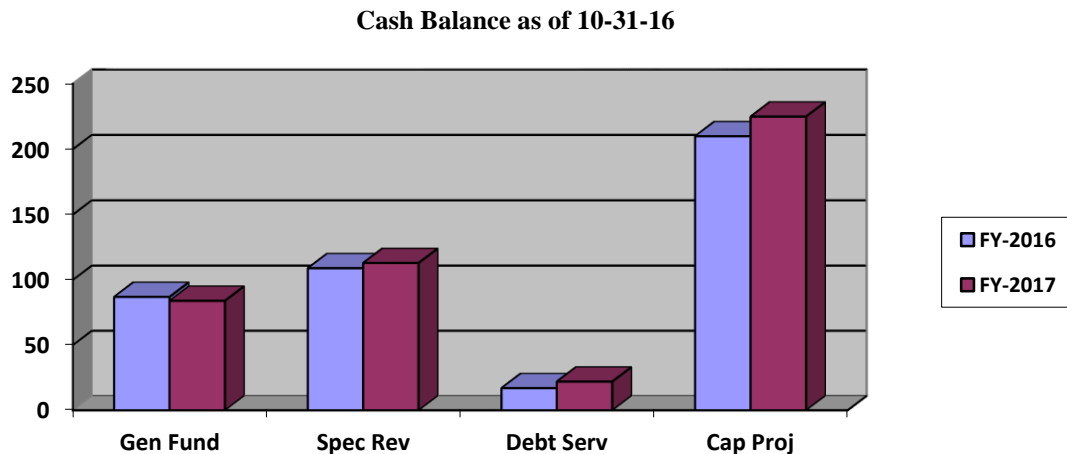
As of October 31, 2016, the City of Miami had a balance of cash in the bank of \$445,094,940. This balance of cash represents funds that are restricted, encumbered and appropriated along with other funds that are available for general operations of the City.

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 \$113,329,475. 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 \$22,077,579. Debt Service funds represents those dollars that are required to be set aside to pay interest and principal on bonds outstanding.
- ⇒ Capital projects of \$225,313,787. 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 October 31, 2016 is \$24,287,633.

The remaining amount of the total balance of cash in the bank as of October 31, 2016 that is available for General Fund Operations is \$84,373,979.



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

DESCRIPTION	9/30/2016	10/31/2016	Variance
GENERAL LEDGER CASH BALANCE	\$ 221,764,493	\$ 100,321,585	\$ (121,442,908)
LESS: O/S CHECKS AND PAYROLL LIABILITIES	(8,409,251)	(6,926,168)	1,483,083
PLUS: OPERATING INVESTMENT PORTFOLIO	334,089,266	351,699,523	17,610,257
TOTAL POOLED CASH	\$ 547,444,508	\$ 445,094,940	\$ (102,349,568)

RESTRICTED CASH			
SPECIAL REVENUE	\$ 117,268,913	\$ 113,329,475	\$ (3,939,438)
DEBT SERVICE	24,656,471	22,077,579	(2,578,892)
CAPITAL PROJECTS	227,089,005	225,313,787	(1,775,218)
TRUST & AGENCY	-	-	-
GENERAL FUND CASH AVAILABLE FOR OPERATION	\$ 178,429,999	\$ 84,373,979	\$ (94,056,020)
LESS: GENERAL FUND ENCUMBRANCES	-	-	-
LESS: GENERAL FUND DEPOSITS REFUNDABLE	(12,134,876)	(12,131,416)	3,460
LESS: GENERAL FUND DEFERRED ITEMS	(27,564,493)	(12,156,217)	15,408,276
LESS: GENERAL FUND DESIGNATIONS			
NON SPENDABLE	(2,450,193)	(2,450,193)	
RESTRICTED	(31,257,219)	(31,257,219)	
ASSIGNED	(53,619,428)	(53,619,428)	
UNASSIGNED	(60,077,872)	(60,077,872)	
TOTAL GENERAL FUND DESIGNATIONS	(147,404,712)	(147,404,712)	-
TOTAL GENERAL FUND CASH AVAILABLE NET OF OBLIGATIONS	\$ (8,674,082)	\$ (87,318,366)	\$ (78,644,284)



Section 6 – Investments

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

Financial Update – Investment Portfolio

Fiscal Year 2017 - For the Month of October

The City of Miami's Investment Portfolio is in compliance with the City's Adopted Investment Policy. The investment portfolio is comprised of the following:

Investment	Percentage % of Portfolio	Yield
US Treasury	13.16%	0.6750%
US Instruments/Agency	53.55%	0.8363%
Corporate Notes	4.71%	1.0753%
Commercial Paper	28.57%	0.9439%

As of October 31, 2016 the rate of return was 0.8156%.

The largest portion of the portfolio, 53.55%, is invested in US Federal Instruments, which are comprised of US Government Agencies including FHLB, FHLMC, FNMA, and FFCB.

Monthly yields for FY 2017 are as follows:

Investment	Yield	Treasury 1 Yr to 3 Yr Yield %	Variance
October 2016	0.8156	0.8600	(0.0444)
Total	0.8156	0.8600	(0.0444)

A comparison of actual interest income for the one month ended October 31, 2016 is represented as follows:

	Budgeted	Interest Earned	Cumulative	% of Budget
<u>General Fund</u>				
Oct-16	2,300,000	156,901	156,901	6.82%
Totals	<u><u>2,300,000</u></u>	<u><u>156,901</u></u>		<u><u>6.82%</u></u>
<u>Special Revenue Fund</u>				
Oct-16		25,090	25,090	
Totals	<u><u>-</u></u>	<u><u>25,090</u></u>		

Projection of General Fund Interest Income for FY 2016 - 2017

Month	Cash Balance	Interest Rate	Monthly Interest City Portfolio	Monthly Interest Non City Portfolio	Monthly Total	Cumulative Total
Actual YTD			156,058	843		156,901
November	315,383,538	0.6800%	178,717	1,000	179,717	336,618
December	497,789,461	0.6800%	282,081	1,000	283,081	619,699
January	473,253,796	0.6800%	268,177	1,000	269,177	888,876
February	454,185,101	0.6800%	257,372	1,000	258,372	1,147,248
March	421,760,523	0.6800%	238,998	1,000	239,998	1,387,245
April	412,212,669	0.6800%	233,587	1,000	234,587	1,621,833
May	387,590,199	0.6800%	219,634	1,000	220,634	1,842,467
June	352,188,077	0.6800%	199,573	1,000	200,573	2,043,040
July	321,505,268	0.6800%	182,186	1,000	183,186	2,226,227
August	292,507,250	0.6800%	165,754	1,000	166,754	2,392,981
September	267,213,590	0.6800%	151,421	1,000	152,421	2,545,402
			<u><u>2,533,559</u></u>	<u><u>11,843</u></u>	<u><u>2,388,501</u></u>	

Note: cash balance #s are from " PR Bond Requirements FY17"

City of Miami
Cash Management Pool
Portfolio Characteristics
As of October 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	46,297,545	46,330,866	13.16%	13.16%	100%	11 mos.	11 mos.	66 mos.	0.6750%
T Bills	-	-	0.00%	0.00%	100%	0 mos.	0 mos.	66 mos.	0.0000%
Government Obligations	46,297,545	46,330,866	13.16%						0.6750%
Federal Instruments:									
FHLB	43,330,396	43,309,357	12.34%	12.34%	75%	22 mos.	22 mos.	66 mos.	0.7543%
FHLB DN	50,476,796	50,479,160	14.37%	14.37%	75%	3 mos.	3 mos.	66 mos.	0.3794%
FHLMC	23,448,788	23,427,464	6.67%	6.67%	75%	18 mos.	18 mos.	66 mos.	0.8194%
FHLMC DN	1,999,239	1,999,580	0.57%	0.57%	75%	2 mos.	2 mos.	66 mos.	0.3862%
FNMA	30,569,943	30,554,536	8.62%	8.62%	75%	23 mos.	23 mos.	66 mos.	0.9334%
FNMA DN	-	-		0.00%	75%	0 mos.	3 mos.	66 mos.	0.0000%
FFCB	38,550,000	38,512,703	10.97%	10.97%	75%	19 mos.	19 mos.	66 mos.	0.9527%
FFCB DN	-	-		0.00%	75%	0 mos.	0 mos.	0 mos.	0.0000%
Federal Instruments	188,375,162	188,282,799	53.55%						0.8363%
Money Market: Treasury	-	-	0.00%	0.00%	100%	mos.	mos.	na mos.	0.0000%
Corporate Notes	16,829,533	16,813,648	4.71%	4.71%	25%	19 mos.	19 mos.	66 mos.	1.0753%
Commercial Paper:	100,197,283	100,203,200	28.57%	28.57%	35%	7 mos.	7 mos.	9 mos.	0.9439%
Totals	351,699,523	351,630,512	100.00%						0.8156%

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

Date of Purchase	CUSIP NUMBER	Coupon Rate	Investment Number	Call Date	Maturity Date	Par Value	Original Cost of Investment	Accrued Interest Purchased	Total Cost of Investment	Interest Receivable	Book Value	Market Rate	Market Value	Gain/(Loss)
U.S. GOVT. SECURITY 365 DAYS BASIS														
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	11,208.79	6,875,116.38	101.0660%	6,872,488.00	(2,628.38)
1/14/2016	912828J92	0.500%	16-32		3/31/2017	8,000,000.00	7,970,625.04	11,584.70	7,982,209.74	3,516.48	7,989,973.76	100.0330%	8,002,640.00	12,666.24
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	9,273.10	6,005,356.74	100.1790%	6,010,740.00	5,383.26
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	17,579.65	7,957,125.21	100.1440%	7,961,448.00	4,322.79
5/23/2016	SO2 912828TG5	0.500%	16-53		7/31/2017	9,500,000.00	9,471,054.74	14,745.88	9,485,800.62	12,004.08	9,481,798.56	99.9060%	9,491,070.00	9,271.44
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	5,938.86	4,690,995.08	99.9060%	4,695,582.00	4,586.92
8/16/2016	B3 912828TG5	0.500%	16-82		7/31/2017	3,300,000.00	3,296,390.63	717.39	3,297,108.02	4,169.84	3,297,179.26	99.9060%	3,296,898.00	(281.26)
	USTN				13.16%	46,250,000.00	46,373,756.00	82,154.48	46,455,910.48	63,690.80	46,297,544.99		46,330,866.00	33,321.01
TOTAL U.S. GOVT TREASURIES					13.16%	46,250,000.00	46,373,756.00	82,154.48	46,455,910.48	63,690.80	46,297,544.99		46,330,866.00	33,321.01
U.S. GOVT. AGENCIES														
4/30/2013	3136G1KD0	1.000%	13-136		4/30/2018	10,000,000.00	9,995,000.00	-	9,995,000.00	277.78	9,998,476.27	100.0170%	10,001,700.00	3,223.73
5/23/2013	F80 3135G0XD0	1.000%	13-154		5/21/2018	3,665,000.00	3,665,000.00	203.61	3,665,203.61	16,288.89	3,665,000.00	99.9350%	3,662,617.75	(2,382.25)
5/23/2013	F81 3135G0XD0	1.000%	13-153		5/21/2018	1,745,000.00	1,745,000.00	96.94	1,745,096.94	7,755.56	1,745,000.00	99.9350%	1,743,865.75	(1,134.25)
9/12/2016	3135G0YM9	1.875%	16-88		9/18/2018	6,780,000.00	6,912,277.80	61,443.75	6,973,721.55	15,184.38	6,903,415.90	101.7900%	6,901,362.00	(2,053.90)
9/30/2016	3135G0YM9	1.875%	16-91		9/18/2018	8,100,000.00	8,265,240.00	5,062.50	8,270,302.50	18,140.63	8,258,051.01	101.7900%	8,244,990.00	(13,061.01)
	FNMA NOTES				8.62%	30,290,000.00	30,582,517.80	66,806.80	30,649,324.60	57,647.24	30,569,943.18		30,554,535.50	(15,407.68)
3/12/2013	3133ECHS6	1.030%	13-101		3/12/2018	10,000,000.00	10,000,000.00	-	10,000,000.00	14,019.44	10,000,000.00	100.0000%	10,000,000.00	-
3/14/2013	3133ECJ39	1.050%	13-104		3/14/2018	10,000,000.00	10,000,000.00	-	10,000,000.00	13,708.33	10,000,000.00	100.0020%	10,000,200.00	200.00
4/25/2013	3133ECMM3	0.600%	13-128		4/25/2017	2,700,000.00	2,700,000.00	-	2,700,000.00	270.00	2,700,000.00	99.9500%	2,698,650.00	(1,350.00)
4/25/2013	F85 3133ECMM3	0.600%	13-129		4/25/2017	2,150,000.00	2,150,000.00	-	2,150,000.00	215.00	2,150,000.00	99.9500%	2,148,925.00	(1,075.00)
5/8/2013	SO2 3133ECNY6	0.950%	13-138		5/8/2018	13,700,000.00	13,700,000.00	-	13,700,000.00	62,544.31	13,700,000.00	99.7440%	13,664,928.00	(35,072.00)
	FEDERAL FARM CREDIT BK NOTES				10.97%	38,550,000.00	38,550,000.00	-	38,550,000.00	90,757.08	38,550,000.00		38,512,703.00	(37,297.00)
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	30,750.00	9,997,628.86	99.9320%	9,993,200.00	(4,428.86)
6/30/2016	3137EAEA3	0.750%	16-76		4/9/2018	7,950,000.00	7,956,678.00	13,746.88	7,970,424.88	3,643.75	7,955,430.49	99.8830%	7,940,698.50	(14,731.99)
8/16/2016	3137EAEA3	0.750%	16-83		4/9/2018	5,500,000.00	5,495,105.00	14,781.25	5,509,886.25	2,520.83	5,495,728.69	99.8830%	5,493,565.00	(2,163.69)
	FHLMC NOTES				6.67%	23,450,000.00	23,444,783.00	31,528.13	23,476,311.13	36,914.58	23,448,788.04		23,427,463.50	(21,324.54)
6/23/2016	313396S61	0.380%	16-71		12/9/2016	1,000,000.00	998,216.11	-	998,216.11	-	999,598.33	99.9780%	999,780.00	181.67
6/23/2016	313396S20	0.380%	16-69		12/5/2016	1,000,000.00	998,258.33	-	998,258.33	-	999,640.61	99.9800%	999,800.00	159.39
	FHLMC DISC NOTES				0.57%	2,000,000.00	1,996,474.44	-	1,996,474.44	-	1,999,238.94		1,999,580.00	341.06
6/23/2016	313371PV2	1.625%	16-72		12/9/2016	3,220,000.00	3,237,284.57	2,034.86	3,239,319.43	20,639.30	3,223,956.71	100.1360%	3,224,379.20	422.49
6/23/2016	313371PV2	1.625%	16-70		12/9/2016	5,000,000.00	5,026,839.40	3,159.72	5,029,999.12	32,048.61	5,006,143.96	100.1360%	5,006,800.00	656.04
6/27/2016	3130A8BD4	0.875%	16-75		6/29/2018	5,000,000.00	5,003,150.00	3,645.83	5,006,795.83	14,826.39	5,002,612.14	100.0020%	5,000,100.00	(2,512.14)

7/15/2016	3130A8PK3	0.625%	16-79	8/7/2018	4,000,000.00	3,985,480.00	486.11	3,985,966.11	5,833.33	3,987,539.28	99.5950%	3,983,800.00	(3,739.28)
8/16/2016	3130A8PK3	0.625%	16-85	8/7/2018	5,700,000.00	5,677,941.00	890.63	5,678,831.63	8,312.51	5,680,254.26	99.5950%	5,676,915.00	(3,339.26)
8/16/2016	3130A8BD4	0.875%	16-84	6/29/2018	5,500,000.00	5,505,830.00	6,282.99	5,512,112.99	16,309.03	5,505,188.65	100.0020%	5,500,110.00	(5,078.65)
8/17/2016	3130A7CX1	0.875%	16-87	3/19/2018	6,950,000.00	6,958,131.50	25,000.69	6,983,132.19	7,094.79	6,957,092.16	99.9950%	6,949,652.50	(7,439.66)
9/16/2016	3130A8PK3	0.625%	16-90	8/7/2018	4,000,000.00	3,985,160.00	2,708.33	3,987,868.33	5,833.33	3,986,135.69	99.5950%	3,983,800.00	(2,335.69)
10/5/2016	3130A8PK3	0.625%	17-1	8/7/2018	4,000,000.00	3,980,720.00	4,027.78	3,984,747.78	5,833.34	3,981,473.24	99.5950%	3,983,800.00	2,326.76
FHLB NOTES				12.34%	43,370,000.00	43,360,536.47	48,236.94	43,408,773.41	116,730.63	43,330,396.09		43,309,356.70	(21,039.39)
6/23/2016	313384P86	0.450%	16-68	11/17/2016	10,000,000.00	9,981,625.00		9,981,625.00	-	9,997,996.72	99.9910%	9,999,100.00	1,103.28
7/29/2016	313384R35	0.380%	16-81	11/28/2016	15,000,000.00	14,981,191.67		14,981,191.67	-	14,995,833.43	99.9850%	14,997,750.00	1,916.57
10/17/2016	313385AL0	0.280%	17-5	1/11/2017	13,000,000.00	12,991,304.43		12,991,304.43	-	12,992,820.26	99.9370%	12,991,810.00	(1,010.26)
10/25/2016	313385BB1	0.330%	17-6	1/26/2017	12,500,000.00	12,489,343.75		12,489,343.75	-	12,490,145.20	99.9240%	12,490,500.00	354.80
FHLB DISC NOTES				14.37%	50,500,000.00	50,443,464.85	-	50,443,464.85	-	50,476,795.61		50,479,160.00	2,364.39
TOTAL U.S. GOVT AGENCIES				53.55%	188,160,000.00	188,377,776.56	146,571.87	188,524,348.43	302,049.53	188,375,161.86		188,282,798.70	(92,363.16)
CORPORATE NOTES													
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	6,871.04	2,960,665.33	100.2930%	2,958,643.50	(2,021.83)
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	33,716.67	3,407,016.33	100.2130%	3,407,242.00	225.67
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	15,400.00	3,004,310.41	100.1400%	3,004,200.00	(110.41)
6/22/2016	961214CM3	1.550%	16-61	5/28/2018	3,550,000.00	3,568,957.00	4,126.88	3,573,083.88	23,844.17	3,565,468.89	100.1120%	3,553,976.00	(11,492.89)
9/20/2016	68389XAC9	5.750%	16-89	4/15/2018	3,650,000.00	3,910,829.00	90,362.85	4,001,191.85	9,327.78	3,892,072.22	106.5640%	3,889,586.00	(2,486.22)
TOTAL CORPORATE NOTES				4.71%	16,550,000.00	16,961,065.00	150,840.63	17,111,905.63	89,159.66	16,829,533.18		16,813,647.50	(15,885.68)
COMMERCIAL PAPER 360 DAYS BASIS													
3/1/2016	46640PL35	0.920%	16-39	11/3/2016	10,000,000.00	9,936,877.78	-	9,936,877.78	-	9,999,491.66	99.9970%	9,999,700.00	208.34
3/1/2016	63873JLE8	0.950%	16-40	11/14/2016	10,000,000.00	9,931,916.67	-	9,931,916.67	-	9,996,587.77	99.9790%	9,997,900.00	1,312.23
3/15/2016	09659BM98	1.000%	16-41	12/9/2016	4,000,000.00	3,970,111.11	-	3,970,111.11	-	3,995,777.55	99.9200%	3,996,800.00	1,022.45
3/16/2016	89233GM94	1.020%	16-42	12/9/2016	3,400,000.00	3,374,182.67	-	3,374,182.67	-	3,396,338.99	99.9200%	3,397,280.00	941.01
5/12/2016	09659JLH4	0.880%	16-51	11/17/2016	10,000,000.00	9,953,800.00	-	9,953,800.00	-	9,996,112.83	99.9740%	9,997,400.00	1,287.17
6/22/2016	06538BMF7	0.910%	16-63	12/15/2016	5,000,000.00	4,977,755.56	-	4,977,755.56	-	4,994,420.27	99.9070%	4,995,350.00	929.73
6/27/2016	06366GQH5	1.022%	16-74	3/17/2017	5,000,000.00	4,962,657.38	-	4,962,657.38	-	4,980,503.45	99.6030%	4,980,150.00	(353.45)
6/24/2016	53943RMM8	0.790%	16-73	12/21/2016	10,000,000.00	9,960,500.00	-	9,960,500.00	-	9,988,996.39	99.8940%	9,989,400.00	403.61
7/6/2016	46640PQW6	1.000%	16-77	3/30/2017	4,000,000.00	3,970,333.33	-	3,970,333.33	-	3,983,287.28	99.5650%	3,982,600.00	(687.28)
7/14/2016	89233GR73	1.000%	16-78	4/7/2017	4,000,000.00	3,968,850.00	-	3,968,850.00	-	3,981,611.88	99.4980%	3,979,920.00	(1,691.88)
8/23/2016	00280NSF8	1.330%	16-86	5/15/2017	12,000,000.00	11,882,516.66	-	11,882,516.66	-	11,912,874.94	99.3390%	11,920,680.00	7,805.06
10/12/2016	30229AMV8	0.500%	17-3	12/29/2016	9,000,000.00	8,990,250.18	-	8,990,250.18	-	8,992,748.12	99.8780%	8,989,020.00	(3,728.12)
10/12/2016	36960LM28	0.450%	17-2	12/2/2016	4,000,000.00	3,997,450.00	-	3,997,450.00	-	3,998,449.61	99.9350%	3,997,400.00	(1,049.61)
10/14/2016	06538BNP4	0.890%	17-4	1/23/2017	8,000,000.00	7,980,024.44	-	7,980,024.44	-	7,983,577.13	99.7970%	7,983,760.00	182.87
10/27/2016	89233GNR3	0.740%	17-7	1/25/2017	2,000,000.00	1,996,300.00	-	1,996,300.00	-	1,996,505.20	99.7920%	1,995,840.00	(665.20)
TOTAL COMMERCIAL PAPER				28.57%	100,400,000.00	99,853,525.78	-	99,853,525.78	-	100,197,283.07		100,203,200.00	5,916.93
GRAND TOTAL U.S. GOVT TREAS, AGENCIES, SBA AND COMMERCIAL PAPER				100.00%	351,360,000.00	351,566,123.34	379,566.98	351,945,690.32	454,899.99	351,699,523.10		351,630,512.20	(69,010.90)



Section 7 –

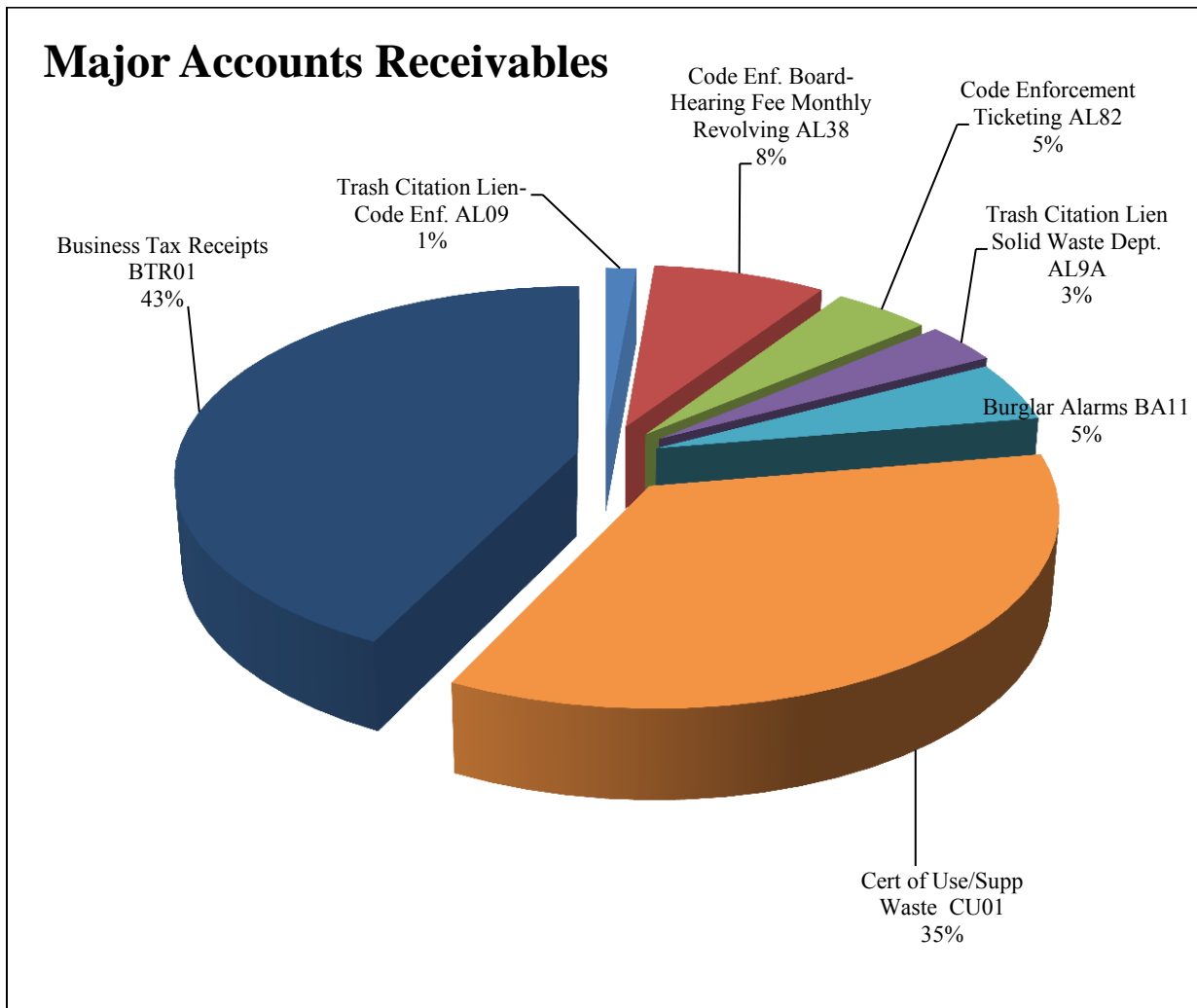
Cash Payments Received on Major Accounts Receivables

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

Financial Update – Accounts Receivable

Fiscal Year 2017 - For the Month of October

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 43% and Certificate of Use represents 35%. The City of Miami billed the Business Tax Receipts for FY17 early in July-2016 for a total of \$7,993,431.00. The Certificate of Use for FY17 were billed early in July-2016 for a total of \$6,285,411.50. The Burglar Alarm for FY17 was billed in August 5, 2016 for a total of \$719,055.00. All other major receivables are billed throughout the year. The graph below depicts the percentage of each major category of receivables (Billings net of adjustments and cash receipts) as of Oct 31, 2016.



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

Collection														
Description	Type	Accounts Receivable 10/1/2016	YTD Billings Net of Adjustments	Collections									Accounts Receivable 10/31/2016	
				Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Jun-17	Jul-17	Aug-17	Sep-17		YTD
Trash Citation Lien- Code Enf.	AL09	133,971.66	2,841.50	(5,938.54)									(5,938.54)	130,874.62
Code Enf. Board-Hearing Fee Monthly Revolving	AL38	737,786.64	14,379.32	(14,850.95)									(14,850.95)	737,315.01
Code Enforcement Ticketing	AL82	425,136.86	12,062.50	(22,162.99)									(22,162.99)	415,036.37
Trash Citation Lien Solid Waste Dept.	AL9A	322,770.57	9,603.07	(13,772.11)									(13,772.11)	318,601.53
Burglar Alarms	BA11	415,928.61	138,458.00	(87,872.17)									(87,872.17)	466,514.44
Cert of Use/Supp Waste	CU01	3,600,166.78	140,095.80	(501,315.41)									(501,315.41)	3,238,947.17
Business Tax Receipts	BTR01	4,754,440.23	148,444.97	(955,558.56)									(955,558.56)	3,947,326.64
Totals		10,390,201.35	465,885.16	(1,601,470.73)	-	-	-	-	-	-	-	-	(1,601,470.73)	9,254,615.78

* 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	130,874.62	1,053.00	654.00	-	-	129,167.62
Code Enf. Board-Hearing Fee Monthly Revolving	AL38	737,315.01	18,539.73	321.89	321.89	321.89	717,809.61
Code Enforcement Ticketing	AL82	415,036.37	19,064.50	4,600.00	900.00	1,600.00	388,871.87
Trash Citation Lien Solid Waste Dept.	AL9A	318,601.53	4,560.00	525.61	721.73	-	312,794.19
Burglar Alarms	BA11	466,514.44	1,252.50	334,410.78	-	-	130,851.16
Cert of Use/Supp Waste	CU01	3,238,947.17	4,884.76	1,822,741.21	-	-	1,411,321.20
Business Tax Receipts	BTR01	3,947,326.64	40,643.05	2,049,192.61	-	-	1,857,490.98
Totals		9,254,615.78	89,997.54	4,212,446.10	1,943.62	1,921.89	4,948,306.63

Note:

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