

September 30, 2022

The Mayor and Councilmember
City of Riviera Beach, Florida
600 West Blue Heron Boulevard
Riviera Beach, FL 34606

Attn: Mister Richard Voss **Rickvoss@aud.state.fl.us**

RE: Desk Review of the City of Riviera Beach, Florida – FY 2021

Our audit firm, HCT Certified Public Accounts & Consultants, LLC (HCT) was been engaged by the City of Riviera Beach (the “City”) to perform auditing services for the year ended September 30, 2021. In accordance with the attachment to the letter regarding the desk review, please see the below answers as requested.

~~Bullet #1~~

~~Please see the attached on the separate pages~~

Bullet #2 –

Please see the written explanation on the auditor’s findings as follows:

2019-007

In compliance with Human Resources best practices, the City of Riviera Beach HR Department created a list of essential documents to be maintained in personnel files.

2019-011

In order to simplify the process, City management decided not to utilize stand-by time. Instead, it utilizes the call back as in the labor agreement.

2019-0012

The Finance Department uses Tyler Munis to track P-Card expenditures and travel related expenditures.

2019-014

The new Procurement Department director requires of his staff to retain copies of all agreements.

2020-001

The analysis is scheduled to be performed in November 2022.

2020-005

The Parks and Recreation Department acquired Asset Tiger and is planning to begin utilizing it starting October 1, 2022.

2020-006

The Office of the City Attorney and the Procurement Department are collaborating on creating standardized documents.

Bullet #3 -

The following information in the management letter pertaining to the City of Riviera Beach Utility Special District as required by Sections 218.39(3)(c), and 218.32(1)(e)2-3, Florida Statutes:

- (1) the total number of district employees compensated in the last pay period of the fiscal year, **51**
- (2) the total number of independent contractors compensated in the last month of the fiscal year, **0**
- (3) all compensation paid or accrued to employees, **\$4,173,789**
- (4) all compensation paid or accrued to independent contractors, **0**
- (5) each construction project with cost of at least \$65,000 approved by the district and scheduled to begin after October 1 of the reporting year and total expenditures of such project, and

Construction Projects

Affiliated Entity	Type	Construction Project Name	Total Expenditures
City of Riviera Beach Utility Special District	Blended in Primary Report	US Highway 1 (SilverBeach Rd to W. 10th St)	344,566
City of Riviera Beach Utility Special District	Blended in Primary Report	Water Treatment Plant Facility Improvements	295,293
City of Riviera Beach Utility Special District	Blended in Primary Report	Lift Stations Phase 1	692,606
City of Riviera Beach Utility Special District	Blended in Primary Report	Garden Road Improvements	46,130
City of Riviera Beach Utility Special District	Blended in Primary Report	Lift Station #47 Rehabilitation	17,385
City of Riviera Beach Utility Special District	Blended in Primary Report	Haverhill Road (Caribbean Blvd_SR 710)	146,838
City of Riviera Beach Utility Special District	Blended in Primary Report	Intracoastal Water Main	68,997
City of Riviera Beach Utility Special District	Blended in Primary Report	North Tower Building	1,221,339
City of Riviera Beach Utility Special District	Blended in Primary Report	Water and Sewer Improvements	213,861
City of Riviera Beach Utility Special District	Blended in Primary Report	Raw Water Wells Improvement	105,250

- (6) a budget variance report based on the budget adopted under Section 189.016(4), Florida Statutes, and the amended budget under Section 189.016(6), Florida Statutes. **Attached is the budget variance report.**

Bullet #4 –

Please see the attached document that addresses this action item.

As the engagement partner, I can be reached via email at rh Harvey@hct-cpa.com as needed.

Regards,

HCT Certified Public Accountants & Consultants, LLC

HCT Certified Public Accountants and Consultants, LLC

3816 Hollywood Boulevard, Suite 203

Hollywood, FL 33021

YEAR-TO-DATE BUDGET REPORT

FOR 2021 13

ACCOUNTS FOR: 411 USD-OPERATING	TRANS/ADJ SMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL APPROP						
411 USD-OPERATING BAL SH & REV						
411-00-00000-000-00-0000-324220-	0.00	CAPITAL FEE - WATER	0.00	0.00	0.00	.0%
0.00		0.00				
411-00-00000-000-00-0000-324221-	0.00	CAPITAL FEE - SEWER	0.00	0.00	0.00	.0%
0.00		0.00				
411-00-00000-000-00-0000-334310-	0.00	STATE GRANT - WATER SUPPLY SYS	0.00	0.00	0.00	.0%
0.00		0.00				
411-00-00000-000-00-0000-343300-	0.00	SERVICE CHARGE - WATER UTILITY	-17,120,000.00	0.00	-405,649.54	97.6%
-17,120,000.00		-16,714,350.46				
411-00-00000-000-00-0000-343310-	0.00	WATER METER CONNECTION FEES	0.00	0.00	100,104.42	100.0%
0.00		0.00				
411-00-00000-000-00-0000-343315-	0.00	HYDRANT RENTAL & FIRE LINES	-72,689.46	0.00	72,689.46	100.0%
0.00		0.00				
411-00-00000-000-00-0000-343500-	0.00	SERVICE CHARGE - SEWER	-12,190,000.00	0.00	-635,939.01	94.8%
-12,190,000.00		-11,554,060.99				
411-00-00000-000-00-0000-343510-	0.00	SEWER CONNECTION FEES	0.00	0.00	1,305.00	100.0%
0.00		0.00				
411-00-00000-000-00-0000-361100-	0.00	INTEREST	-63,183.09	0.00	13,183.09	126.4%
-63,183.09		-50,000.00				
411-00-00000-000-00-0000-361101-	0.00	PENALTIES & INTEREST	0.00	0.00	109,752.32	100.0%
0.00		0.00				
411-00-00000-000-00-0000-369900-	0.00	MISCELLANEOUS REVENUES	-140,000.00	0.00	-36,990.74	73.6%
-140,000.00		-103,009.26				
411-00-00000-000-00-0000-369902-	0.00	OVER/SHORT	0.00	0.00	0.00	.0%
0.00		0.00				
411-00-00000-000-00-0000-381412-	0.00	TRANSFER IN FROM FUND 412	0.00	0.00	1,854,994.27	100.0%
0.00		0.00				
411-00-00000-000-00-0000-381413-	0.00	TRANSFER IN FROM FUND 413	0.00	0.00	470,647.63	100.0%
0.00		0.00				
411-00-00000-000-00-0000-381414-	0.00	TRANSFER IN FROM FUND 414	0.00	0.00	1,895,000.00	100.0%
0.00		0.00				
411-00-00000-000-00-0000-381415-	0.00	TRANSFER IN FROM FUND 415	0.00	0.00	7,928,412.73	100.0%
0.00		0.00				
411-00-00000-000-00-0000-381417-	0.00	TRANSFER IN FROM FUND 417	0.00	0.00	500,000.00	100.0%
0.00		0.00				
TOTAL USD OPERATING BAL SH & REV	0.00	-29,500,000.00	-41,367,509.63	0.00	11,867,509.63	140.2%
-29,500,000.00						
41131101 USD-ADMINISTRATION-411						
411-31-31101-536-53-0000-501010-	0.00	TRANSFER OUT TO FUND 101	0.00	0.00	0.00	100.0%
1,058,802.00		1,058,802.00				

YEAR-TO-DATE BUDGET REPORT

FOR 2021 13

ACCOUNTS FOR: 411 USD-OPERATING	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL APPROP						
411-31-31101-536-53-0000-504120-	0.00	TRANSFER OUT TO FUND 412		0.00	-13,695,315.37	3396.0%
411-31-31101-536-53-0000-504130-	0.00	415,516.00	14,110,831.37	0.00		
411-31-31101-536-53-0000-504140-	0.00	0.00	1,304,684.63	0.00	-1,304,684.63	100.0%
411-31-31101-536-53-0000-504150-	0.00	4,264,050.00	4,264,050.00	0.00	0.00	100.0%
411-31-31101-536-53-0000-512000-	0.00	0.00	0.00	0.00	0.00	.0%
411-31-31101-536-53-0000-514000-	-150,000.00	REGULAR SALARIES & WAGES	606,279.97	0.00	-19,372.97	103.3%
411-31-31101-536-53-0000-516000-	0.00	586,907.00	21,089.14	0.00	-11,089.14	210.9%
411-31-31101-536-53-0000-521000-	0.00	10,000.00	9,664.96	0.00	9,664.96	100.0%
411-31-31101-536-53-0000-522000-	0.00	0.00	46,546.68	0.00	9,189.32	83.5%
411-31-31101-536-53-0000-523000-	0.00	55,736.00	77,060.00	0.00	0.00	100.0%
411-31-31101-536-53-0000-524000-	0.00	77,060.00	41,334.20	0.00	34,992.80	54.2%
411-31-31101-536-53-0000-525000-	0.00	76,327.00	94,907.21	0.00	-1,648.21	101.8%
411-31-31101-536-53-0000-526000-	0.00	93,259.00	1,447.93	0.00	11,704.07	11.0%
411-31-31101-536-53-0000-527000-	0.00	13,152.00	85,358.90	0.00	6,597.10	92.8%
411-31-31101-536-53-0000-528000-	0.00	91,956.00	1,364,281.92	0.00	-1,364,281.92	100.0%
411-31-31101-536-53-0000-531000-	0.00	0.00	114,034.31	0.00	42,433.15	72.9%
411-31-31101-536-53-0000-532000-	6,467.46	PROFESSIONAL SRV - CITY ADMIN	5,745,489.00	0.00	240.00	100.0%
411-31-31101-536-53-0000-533000-	0.00	5,745,489.00	0.00	0.00	0.00	.0%
411-31-31101-536-53-0000-534000-	0.00	0.00	6,000.00	0.00	0.00	100.0%
411-31-31101-536-53-0000-535000-	0.00	156,467.46	50,436.72	0.00	52,803.28	48.9%
411-31-31101-536-53-0000-536000-	3,240.00	103,240.00	316,021.22	0.00	5,978.78	98.1%
411-31-31101-536-53-0000-537000-	222,000.00	322,000.00	2,458.42	0.00	9,541.58	20.5%
411-31-31101-536-53-0000-538000-	0.00	12,000.00	0.00	0.00	0.00	.0%
411-31-31101-536-53-0000-539000-	-72,000.00	72,000.00	0.00	0.00	0.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2021 13

ACCOUNTS FOR: 411 USD-OPERATING	TRANS/ADJ SMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL APPROP						
411-31-31101-536-53-0000-542000-	0.00	POSTAGE & FREIGHT		0.00		
200.00		200.00	47.70		152.30	23.9%
411-31-31101-536-53-0000-544000-	0.00	RENTALS & LEASES		0.00	0.00	.0%
0.00		0.00	0.00			
411-31-31101-536-53-0000-545000-	0.00	INSURANCE	78,024.00	0.00	0.00	100.0%
78,024.00		78,024.00	78,024.00			
411-31-31101-536-53-0000-546000-	0.00	REPAIRS & MAINTENANCE	17,978.71	0.00	-13,778.71	428.1%
4,200.00		4,200.00	17,978.71			
411-31-31101-536-53-0000-546200-	0.00	FLEET SERVICES	64,632.00	0.00	0.00	100.0%
64,632.00		64,632.00	64,632.00			
411-31-31101-536-53-0000-546210-	0.00	INFO TECH SERVICES	381,461.00	0.00	0.00	100.0%
381,461.00		381,461.00	381,461.00			
411-31-31101-536-53-0000-547000-	3,676.80	PRINTING & BINDING	2,363.86	0.00	3,612.94	39.6%
2,300.00		5,976.80	2,363.86			
411-31-31101-536-53-0000-548000-	4,797.55	PROMOTIONAL ACTIVITIES	26,901.97	0.00	-1,104.42	104.3%
21,000.00		25,797.55	26,901.97			
411-31-31101-536-53-0000-549000-	2,320.00	OTHER CHARGES	41,106.98	0.00	6,213.02	86.9%
45,000.00		47,320.00	41,106.98			
411-31-31101-536-53-0000-551000-	0.00	OFFICE SUPPLIES	0.00	0.00	0.00	.0%
0.00		0.00	0.00			
411-31-31101-536-53-0000-552000-	7,591.90	OPERATING SUPPLIES	92,702.00	0.00	29,889.90	75.6%
115,000.00		122,591.90	92,702.00			
411-31-31101-536-53-0000-552005-	253.76	OPERATING SUPPLIES - CLOTHING	12,733.62	0.00	-479.86	103.9%
12,000.00		12,733.62	12,733.62			
411-31-31101-536-53-0000-552900-	0.00	UNRECONCILED CITY CARD CH	0.00	0.00	0.00	.0%
0.00		0.00	0.00			
411-31-31101-536-53-0000-554000-	0.00	SUBSCRIPTIONS & MEMBERSHIPS	1,107.94	0.00	10,892.06	9.2%
12,000.00		12,000.00	1,107.94			
411-31-31101-536-53-0000-554010-	221.85	BOOKS & PERIODICALS	476.56	0.00	745.29	39.0%
1,000.00		1,221.85	476.56			
411-31-31101-536-53-0000-555010-	0.00	TRAINING & EMPLOYEE DEV	19,066.23	0.00	933.77	95.3%
20,000.00		20,000.00	19,066.23			
411-31-31101-536-53-0000-559000-	0.00	DEPRECIATION EXPENSE	2,376.83	0.00	-2,376.83	100.0%
0.00		0.00	2,376.83			
411-31-31101-536-53-0000-559990-	0.00	CONTINGENCY	0.00	0.00	500,000.00	.0%
500,000.00		500,000.00	0.00			
411-31-31101-536-53-0000-564000-	22,155.01	CAPITAL - MACHINERY & EQUIP	-0.05	0.00	222,155.06	.0%
200,000.00		222,155.01	-0.05			
411-31-31101-536-53-0000-573000-	0.00	OTHER DEBT SERVICE COSTS	-260,676.68	0.00	260,676.68	100.0%
0.00		0.00	-260,676.68			
TOTAL USD-ADMINISTRATION-411	50,724.33	14,585,795.33	29,781,511.33	0.00	-15,195,716.00	204.2%
14,535,071.00						

41131102 USD-DISTRIBUTION-411

411-31-31102-536-53-0000-504120-

TRANSFER OUT TO FUND 412

YEAR-TO-DATE BUDGET REPORT

FOR 2021 13

ACCOUNTS FOR: 411 USD-OPERATING	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
411-31-311102-536-53-0000-512000-	415,516.00	0.00	415,516.00	415,516.00	0.00	0.00	100.0%
411-31-311102-536-53-0000-514000-	646,290.00	0.00	646,290.00	REGULAR SALARIES & WAGES 610,339.81	0.00	35,950.19	94.4%
411-31-311102-536-53-0000-514000-	50,000.00	0.00	50,000.00	OVERTIME	0.00	5,815.30	88.4%
411-31-311102-536-53-0000-516000-	0.00	0.00	0.00	COMPENSATED LEAVE	0.00	8,375.50	100.0%
411-31-311102-536-53-0000-521000-	43,848.00	0.00	43,848.00	FICA TAXES	0.00	-3,159.26	107.2%
411-31-311102-536-53-0000-522000-	98,786.00	0.00	98,786.00	RETIREMENT CONTRIBUTIONS	0.00	0.00	100.0%
411-31-311102-536-53-0000-522001-	11,342.00	0.00	11,342.00	RETIREMENT CONTRIBUTIONS-FRS	0.00	501.00	95.6%
411-31-311102-536-53-0000-523000-	181,722.00	0.00	181,722.00	HEALTH & DENTAL INSURANCE	0.00	31,382.13	82.7%
411-31-311102-536-53-0000-523020-	1,917.00	0.00	1,917.00	LIFE INSURANCE	0.00	94.55	95.1%
411-31-311102-536-53-0000-531000-	1,000.00	0.00	1,000.00	PROFESSIONAL SERVICES	0.00	1,000.00	.0%
411-31-311102-536-53-0000-534000-	41,100.00	29,753.70	70,853.70	CONTRACT SERVICES	0.00	55,161.42	22.1%
411-31-311102-536-53-0000-540000-	0.00	0.00	0.00	TRAVEL AND PER DIEM	0.00	-491.46	100.0%
411-31-311102-536-53-0000-543000-	2,000.00	0.00	2,000.00	UTILITY SERVICES	0.00	495.03	75.2%
411-31-311102-536-53-0000-544000-	0.00	0.00	0.00	RENTALS & LEASES	0.00	0.00	.0%
411-31-311102-536-53-0000-545000-	150,540.00	0.00	150,540.00	INSURANCE	0.00	0.00	100.0%
411-31-311102-536-53-0000-546000-	150,000.00	25,138.80	175,138.80	REPAIRS & MAINTENANCE	0.00	72,463.05	58.6%
411-31-311102-536-53-0000-546200-	64,632.00	0.00	64,632.00	FLEET SERVICES	0.00	0.00	100.0%
411-31-311102-536-53-0000-547000-	500.00	0.00	500.00	PRINTING & BINDING	0.00	500.00	.0%
411-31-311102-536-53-0000-549000-	2,200.00	0.00	2,200.00	OTHER CHARGES	0.00	-3,899.94	277.3%
411-31-311102-536-53-0000-552000-	23,700.00	2,971.79	26,671.79	OPERATING SUPPLIES	0.00	10,782.42	59.6%
411-31-311102-536-53-0000-552005-	2,000.00	0.00	2,000.00	OPERATING SUPPLIES - CLOTHING	0.00	2.12	99.9%
411-31-311102-536-53-0000-552900-	0.00	0.00	0.00	UNRECONCILED CITY CARD CH	0.00	0.00	.0%
411-31-311102-536-53-0000-554000-	0.00	0.00	0.00	SUBSCRIPTIONS & MEMBERSHIPS	0.00	-13.50	100.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2021 13

ACCOUNTS FOR: 411 USD-OPERATING	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL APPROP						
411-31-311102-536-53-0000-554010-500.00	0.00	BOOKS & PERIODICALS 500.00	0.00	0.00	500.00	.0%
411-31-311102-536-53-0000-555010-2,000.00	0.00	TRAINING & EMPLOYEE DEV 2,000.00	2,547.50	0.00	-547.50	127.4%
411-31-311102-536-53-0000-559000-0.00	0.00	DEPRECIATION EXPENSE 0.00	300,636.35	0.00	-300,636.35	100.0%
411-31-311102-536-53-0000-559990-525,000.00	0.00	CONTINGENCY 525,000.00	0.00	0.00	525,000.00	.0%
TOTAL USD-DISTRIBUTION-411	57,864.29	2,472,457.29	2,033,182.59	0.00	439,274.70	82.2%
2,414,593.00						
41131103 USD-WATER-411						
411-31-311103-535-53-0000-504120-415,516.00	0.00	TRANSFER OUT TO FUND 412 415,516.00	415,516.00	0.00	0.00	100.0%
411-31-311103-535-53-0000-512000-1,003,206.00	0.00	REGULAR SALARIES & WAGES 1,003,206.00	755,701.91	0.00	247,504.09	75.3%
411-31-311103-535-53-0000-514000-75,000.00	0.00	OVERTIME 75,000.00	246,657.74	0.00	-171,657.74	328.9%
411-31-311103-535-53-0000-516000-0.00	0.00	COMPENSATED LEAVE 0.00	-8,568.52	0.00	8,568.52	100.0%
411-31-311103-535-53-0000-521000-73,784.00	0.00	FICA TAXES 73,784.00	74,796.78	0.00	-1,012.78	101.4%
411-31-311103-535-53-0000-522000-115,930.00	0.00	RETIREMENT CONTRIBUTIONS 115,930.00	115,930.00	0.00	0.00	100.0%
411-31-311103-535-53-0000-522001-51,507.00	0.00	RETIREMENT CONTRIBUTIONS-FRS 51,507.00	40,796.21	0.00	10,710.79	79.2%
411-31-311103-535-53-0000-523000-259,603.00	0.00	HEALTH & DENTAL INSURANCE 259,603.00	136,990.74	0.00	102,612.26	60.5%
411-31-311103-535-53-0000-523020-2,303.00	0.00	LIFE INSURANCE 2,303.00	2,040.23	0.00	262.77	88.6%
411-31-311103-535-53-0000-531000-6,400.00	1,095.00	PROFESSIONAL SERVICES 7,495.00	2,275.00	0.00	5,220.00	30.4%
411-31-311103-535-53-0000-534000-200,000.00	31,257.24	CONTRACT SERVICES 231,257.24	108,781.34	0.00	122,475.90	47.0%
411-31-311103-535-53-0000-540000-5,000.00	0.00	TRAVEL AND PER DIEM 5,000.00	3,410.00	0.00	1,590.00	68.2%
411-31-311103-535-53-0000-543000-600,000.00	69,871.92	UTILITY SERVICES 669,871.92	665,291.26	0.00	4,580.66	99.3%
411-31-311103-535-53-0000-544000-15,000.00	0.00	RENTALS & LEASES 15,000.00	10,971.30	0.00	4,028.70	73.1%

YEAR-TO-DATE BUDGET REPORT

FOR 2021 13

ACCOUNTS FOR: 411 USD-OPERATING	TRANS/ADJ/SMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL APPROP						
411-31-311103-535-53-0000-545000-	0.00	INSURANCE				
202,267.00		202,267.00		0.00	0.00	100.0%
411-31-311103-535-53-0000-546000-	68,124.13	REPAIRS & MAINTENANCE				
450,000.00		518,124.13	390,025.09	0.00	128,099.04	75.3%
411-31-311103-535-53-0000-546200-	0.00	FLEET SERVICES				
64,632.00		64,632.00		0.00	0.00	100.0%
411-31-311103-535-53-0000-547000-	0.00	PRINTING & BINDING				
5,600.00		5,600.00	2,591.00	0.00	3,009.00	46.3%
411-31-311103-535-53-0000-549000-	385.30	OTHER CHARGES				
17,500.00		17,885.30	15,776.63	0.00	2,108.67	88.2%
411-31-311103-535-53-0000-551000-	0.00	OFFICE SUPPLIES				
0.00		0.00	0.00	0.00	0.00	.0%
411-31-311103-535-53-0000-552000-	-21,217.97	OPERATING SUPPLIES				
1,000,000.00		978,782.03	845,704.31	0.00	133,077.72	86.4%
411-31-311103-535-53-0000-552005-	0.00	OPERATING SUPPLIES - CLOTHING				
2,600.00		2,600.00	2,772.17	0.00	-172.17	106.6%
411-31-311103-535-53-0000-552900-	0.00	UNRECONCILED CITY CARD CH				
0.00		0.00	0.00	0.00	0.00	.0%
411-31-311103-535-53-0000-554000-	0.00	SUBSCRIPTIONS & MEMBERSHIPS				
600.00		600.00	450.00	0.00	150.00	75.0%
411-31-311103-535-53-0000-554010-	0.00	BOOKS & PERIODICALS				
4,000.00		4,000.00	0.00	0.00	4,000.00	.0%
411-31-311103-535-53-0000-555010-	900.00	TRAINING & EMPLOYEE DEV				
4,000.00		4,900.00	5,649.00	0.00	-749.00	115.3%
411-31-311103-535-53-0000-559000-	0.00	DEPRECIATION EXPENSE				
0.00		0.00	1,831,420.50	0.00	-1,831,420.50	100.0%
411-31-311103-535-53-0000-559990-	0.00	CONTINGENCY				
525,000.00		525,000.00	0.00	0.00	525,000.00	.0%
411-31-311103-535-53-0000-564000-	1,126.05	CAPITAL - MACHINERY & EQUIP				
130,000.00		131,126.05	0.00	0.00	131,126.05	.0%
TOTAL USD-WATER-411	151,541.67	5,380,989.67	5,951,877.69	0.00	-570,888.02	110.6%
5,229,448.00						

41131104 USD-WASTEWATER-411

411-31-311104-535-53-0000-504120-	0.00	TRANSFER OUT TO FUND 412				
415,516.00		415,516.00	415,516.00	0.00	0.00	100.0%
411-31-311104-535-53-0000-512000-	0.00	REGULAR SALARIES & WAGES				
708,375.00		708,375.00	593,261.11	0.00	115,113.89	83.7%
411-31-311104-535-53-0000-514000-	0.00	OVERTIME				
50,000.00		50,000.00	75,810.56	0.00	-25,810.56	151.6%

YEAR-TO-DATE BUDGET REPORT

FOR 2021 13

ACCOUNTS FOR: 411 USD-OPERATING	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL APPROP						
411-31-31104-535-53-0000-516000-	0.00	COMPENSATED LEAVE	-7,457.21	0.00	7,457.21	100.0%
411-31-31104-535-53-0000-521000-	0.00	FICA TAXES	49,067.51	0.00	3,067.49	94.1%
411-31-31104-535-53-0000-522000-	0.00	RETIREMENT CONTRIBUTIONS	113,893.00	0.00	0.00	100.0%
411-31-31104-535-53-0000-522001-	0.00	RETIREMENT CONTRIBUTIONS-FRS	26,288.00	0.00	14,132.15	46.2%
411-31-31104-535-53-0000-523000-	0.00	HEALTH & DENTAL INSURANCE	168,742.00	0.00	51,296.18	69.6%
411-31-31104-535-53-0000-523020-	0.00	LIFE INSURANCE	1,562.00	0.00	240.26	84.6%
411-31-31104-535-53-0000-531000-	0.00	PROFESSIONAL SERVICES	6,600.00	0.00	2,281.11	65.4%
411-31-31104-535-53-0000-532010-	0.00	ACCOUNTING AND AUDITING	5,200.00	0.00	5,200.00	.0%
411-31-31104-535-53-0000-534000-	15,561.60	CONTRACT SERVICES	4,608,596.60	0.00	-1,745,164.56	137.9%
411-31-31104-535-53-0000-540000-	0.00	TRAVEL AND PER DIEM	2,100.00	0.00	1,602.00	23.7%
411-31-31104-535-53-0000-541000-	0.00	COMMUNICATION SERVICES	500.00	0.00	500.00	.0%
411-31-31104-535-53-0000-542000-	0.00	POSTAGE & FREIGHT	0.00	0.00	0.00	.0%
411-31-31104-535-53-0000-543000-	50,000.00	UTILITY SERVICES	253,200.00	0.00	7,863.28	96.9%
411-31-31104-535-53-0000-544000-	0.00	RENTALS & LEASES	0.00	0.00	0.00	.0%
411-31-31104-535-53-0000-545000-	0.00	INSURANCE	133,111.00	0.00	0.00	100.0%
411-31-31104-535-53-0000-546000-	9,749.25	REPAIRS & MAINTENANCE	109,749.25	0.00	3,980.18	96.4%
411-31-31104-535-53-0000-546200-	0.00	FLEET SERVICES	64,631.00	0.00	0.00	100.0%
411-31-31104-535-53-0000-547000-	0.00	PRINTING & BINDING	750.00	0.00	750.00	.0%
411-31-31104-535-53-0000-552000-	10,130.02	OPERATING SUPPLIES	70,130.02	0.00	-28,683.68	140.9%
411-31-31104-535-53-0000-552005-	68.05	OPERATING SUPPLIES - CLOTHING	6,068.05	0.00	1,242.32	79.5%
411-31-31104-535-53-0000-552900-	0.00	UNRECONCILED CITY CARD CH	0.00	0.00	0.00	.0%
411-31-31104-535-53-0000-554000-	0.00	SUBSCRIPTIONS & MEMBERSHIPS	4,000.00	0.00	3,920.00	2.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2021 13

ACCOUNTS FOR: 411 USD-OPERATING	ORIGINAL APPROP	TRANS/ADJ SMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
411-31-311104-535-53-0000-554010-		0.00	BOOKS & PERIODICALS				
	250.00		250.00	163.00	0.00	87.00	65.2%
411-31-311104-535-53-0000-555010-		1,099.00	TRAINING & EMPLOYEE DEV	3,790.00	0.00	2,309.00	62.1%
	5,000.00		6,099.00				
411-31-311104-535-53-0000-559000-		0.00	DEPRECIATION EXPENSE	963,822.15	0.00	-963,822.15	100.0%
	0.00		0.00				
411-31-311104-535-53-0000-559990-		0.00	CONTINGENCY				
	500,000.00		500,000.00	0.00	0.00	500,000.00	.0%
411-31-311104-535-53-0000-564000-		11,888.09	CAPITAL - MACHINERY & EQUIP	0.00	0.00	111,888.09	.0%
	100,000.00		111,888.09				
TOTAL USD-WASTEWATER-411		98,496.01	7,419,384.01	9,349,934.80	0.00	-1,930,550.79	126.0%
7,320,888.00							
TOTAL USD-OPERATING		358,626.30	358,626.30	5,748,996.78	0.00	-5,390,370.48	1603.1%
0.00							
TOTAL REVENUES		0.00	-29,500,000.00	-40,867,509.63	0.00	11,367,509.63	
TOTAL EXPENSES		358,626.30	29,858,626.30	46,616,506.41	0.00	-16,757,880.11	
29,500,000.00							

City Of Riviera Beach, FL

YEAR-TO-DATE BUDGET REPORT



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ORIGINAL APPROP	TRANS/ADJ SMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
0.00	358,626.30	358,626.30	5,748,996.78	0.00	-5,390,370.48	1603.1%

GRAND TOTAL

** END OF REPORT - Generated by Nydia Reynolds **