

# Village of Biscayne Park

Awarded "Tree City USA" designation for 2010 by the Arbor Day Foundation

## Financial Statements - August 2011

The purpose of this summary and attached detail is to provide an overview of Biscayne Park's financial activities and the results of operations for the period ending August 31, 2011. The enclosed statements provide a wide variety of data concerning the Village's financial stability including information on cash balances, end of year cash projections, as well as revenue and expenditure calculations.

For the previous eleven months, total Revenues and Expenditures of all Village Funds were 82.2% and 83.5% of the budget, respectively, and there are anticipated revenues that will gradually be collected. Approximately \$150,000 is pending; such as \$60,000 from the State for the Hardening



Project at the Ed Burke Center, \$70,000 from the State for the Storm Drainage Project and \$12,000 remain outstanding from the County for the Public Works Building through

the GOB appropriation. The bulk of these revenues are expected to be collected prior to the end of the fiscal year.

General Fund Revenues and Expenditures were 87.7% and 89.4% of the budget, respectively and are within budget thresholds. However, Legal has exceeded its annual budget for the entire year and will be monitored. For the remainder of the year all expenditure requests will be prioritized. Only emergency items or those essential for daily operations will be approved.

In summary the financial position for the Village remains positive and detailed analysis of remaining revenues such as cash flow calculations are being developed for more accurate financial statements and strategic planning.



## Table of Contents

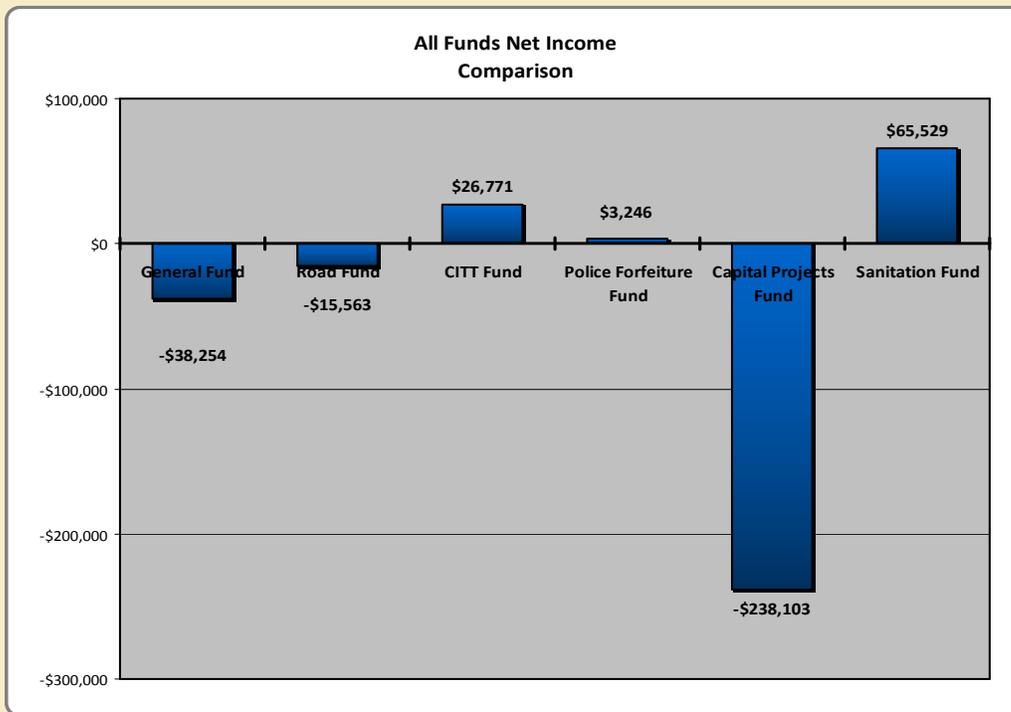
### FINANCIAL SUMMARY

Net Income	1
Explanation of Department Deficits	2
Cash Balances and Projections	4
All Funds:	
Revenues	6
Expenditures	7
General Fund:	
Revenues	8
Expenditures	9
Financial Statements	10+

# NET INCOME

The Net Income calculation analyzes all funds and determines the remaining resources when comparing collected revenues to actual year-to-date expenditures. The information below calculates the Net Income and possible deficits for all accounts.

- The General Fund is the largest account and reflects 68.4% of the total revenues. For the previous eleven months the General Fund accounts for a Net Income of -\$38,254.
- The Sanitation Fund has a large surplus because it receives the majority of revenue from assessments that are billed early in the fiscal year. Over 96% of its anticipated revenues have been collected while only 87.3% of its total budget has been expended.
- The large deficit in Capital Projects is caused by not receiving reimbursements for grant projects that have already started and are being expended. Collections of over \$100,000 plus transfers from CITT will balance the account by year-end.



Item Description	Revenue	Expense	Net Income	Over/Under
General Fund	\$ 1,979,149	\$ 2,017,403	\$ (38,254)	DEFICIT
Road Fund	91,755	107,318	(15,563)	DEFICIT
CITT Fund	81,009	54,238	26,771	
Police Forfeiture Fund	10,863	7,617	3,246	
Capital Projects Fund	43,458	281,561	(238,103)	DEFICIT
Sanitation Fund	687,452	621,923	65,529	
	<u>\$ 2,893,686</u>	<u>\$ 3,090,060</u>	<u>\$ (196,374)</u>	DEFICIT

# EXPLANATION OF GENERAL FUND DEPARTMENT DEFICITS

## General Fund Overview

The total year-to-date General Fund expenditures are \$2,017,403. This amount reflects 89.4% consumption of the budget, which is under the 92% that is anticipated for the period ending August 31. Based on the enclosed financial statements five departments are over the 92% threshold including Legal, Police, Finance, Public Works and Recreation and are considered over budget at this time. Below is both a summary and detailed explanation for these overages:

- **Legal** – Fees generated from additional Police Worker’s Compensation Claims.
- **Police** – Old Workers Compensation Claims include an unanticipated settlement claim of \$95,515 in February.
- **Public Works** – Unanticipated expenditures include tenting of Village Hall, improvements to the Ed Burke Center and additional landscape in the Village parks.
- **Finance** – Because of audit requirements accounting software expenditures included both the Yardi and H.T.E. systems.
- **Recreation** – Unanticipated expenditures include changes in the Federal Laws extending and requiring additional Unemployment Compensation and additional expenditures for maintenance of the newly renovated athletic field.

## Legal

Account	Account Description	2010-11			% of Budget Spent	Explanation / Narrative
		Adopted	YTD Actual Thru 8/31	Difference		
315-00	Professional Services - Legal	60,000	45,567	14,433	75.9%	
316-00	Professional Services - Legal Other	25,000	47,059	-22,059	188.2%	Fees generated from Police and Worker's Comp claims.
<b>Total Operating Expenses</b>		<b>\$85,000</b>	<b>\$92,626</b>	<b>-\$7,626</b>	<b>109.0%</b>	

## Police

Account	Account Description	2010-11			% of Budget Spent	Explanation / Narrative
		Adopted	YTD Actual Thru 8/31	Difference		
120-00	Regular Salaries	594,076	482,199	111,877	81.2%	Vacant positions
140-00	Overtime	20,000	71,070	-51,070	355.4%	Vacant positions
150-05	Special Pay - Court Time	10,000	16,746	-6,746	167.5%	Increased tickets and arrests
210-00	FICA Taxes & Medicare	50,544	42,292	8,252	83.7%	Vacant positions and reduced salaries
220-00	Retirement	140,691	112,997	27,694	80.3%	Vacant positions
230-00	Life & Health Benefits	48,180	37,514	10,666	77.9%	Vacant positions
310-06	Professional Services - Legal Other	1,000	7,383	-6,383	738.3%	Additional legal fees
330-00	Court Reporter - Transcription Fees	2,000	0	2,000	0.0%	Expenses not incurred at this time
450-20	Insurance - Old Worker Comp Claims	20,000	100,107	-80,107	500.5%	Unanticipated Workers Comp settlement
520-10	Gas & Oil	30,000	19,530	10,470	65.1%	Reduced because of change in supplier
	All Other Categories	195,736	161,178	34,558	82.3%	
<b>Total Department Expenses</b>		<b>\$1,112,227</b>	<b>\$1,051,016</b>	<b>\$61,211</b>	<b>94.5%</b>	

# EXPLANATION OF GENERAL FUND DEPARTMENT DEFICITS

## Public Works

Account	Account Description	2010-11			% of Budget Spent	Explanation / Narrative
		Adopted	YTD Actual Thru 8/31	Difference		
240-00	Workers Compensation	12,856	15,332	-2,476	119.3%	Distribution of FMIT Worker Comp policy premium was posted differently than how it was budgeted.
410-05	Communications - Telephone	3,000	4,515	-1,515	150.5%	Initial year in new building, no expenditure history to use for budget.
450-15	Insurance - Liability	2,700	5,781	-3,081	214.1%	FMIT Liability policy premium was posted differently than how it was budgeted.
460-10	R&M Land / Landscaping	5,000	14,327	-9,327	286.5%	Additional landscape projects for the Ed Burke Park and 6th Avenue at 114th Street which were covered by donations and are part of the revenues.
460-15	R&M Buildings	6,000	14,414	-8,414	240.2%	Additional expenditures for tenting of Village Hall and improvements at the Ed Burke Recreation Center.
460-25	R&M Vehicles	625	4,497	-3,872	719.5%	Expenditures will be reclassified into the Road Fund for more accurate accounting.
	All Other Categories	251,205	215,876	35,329	85.9%	
<b>Total Department Expenses</b>		<b>\$281,386</b>	<b>\$274,742</b>	<b>\$6,644</b>	<b>97.6%</b>	

## Finance

Account	Account Description	2010-11			% of Budget Spent	Explanation / Narrative
		Adopted	YTD Actual Thru 8/31	Difference		
120-00	Regular Salaries & Wages	69,120	56,102	13,018	81.2%	Director position vacant for 4 months.
210-00	FICA Taxes & Medicare	5,288	3,807	1,481	72.0%	Director position vacant for 4 months.
230-00	Life & Health Insurance	8,760	5,702	3,058	65.1%	Director position vacant for 4 months.
250-00	Unemployment Compensation	0	2,959	-2,959		Changes in Federal laws have extended unemployment benefits. However, each are being reviewed for possible appeals.
320-00	Professional Services - Audit	18,000	4,500	13,500	25.0%	Audit charges will occur at end of year.
340-05	Contract Services - Acct. Software	4,100	15,443	-11,343	376.7%	Need for both Yardi and H.T.E. contracts.
340-15	Contract Services - Director	0	8,858	-8,858		Director hired on contract basis.
	All Other Categories	11,816	11,420	396	96.6%	
<b>Total Department Expenses</b>		<b>\$117,084</b>	<b>\$108,791</b>	<b>\$8,293</b>	<b>92.9%</b>	

## Recreation

Account	Account Description	2010-11			% of Budget Spent	Explanation / Narrative
		Adopted	YTD Actual Thru 8/31	Difference		
250-00	Unemployment Compensation	0	7,029	-7,029		Changes in Federal laws have extended unemployment benefits. However, each are being reviewed for possible appeals.
450-25	Insurance - Property	0	5,112	-5,112		FMIT Liability policy premium was posted differently than how it was budgeted.
460-10	R&M Land	5,000	9,733	-4,733	194.7%	Additional necessary maintenance of ball field.
490-10	Misc Charges - Special Events	3,000	4,312	-1,312	143.7%	Added events such as Movie Night which are offset by donations and are part of revenues.
	All Other Categories	95,875	75,199	20,676	78.4%	
<b>Total Department Expenses</b>		<b>\$103,875</b>	<b>\$101,385</b>	<b>\$2,490</b>	<b>97.6%</b>	

# CASH BALANCES

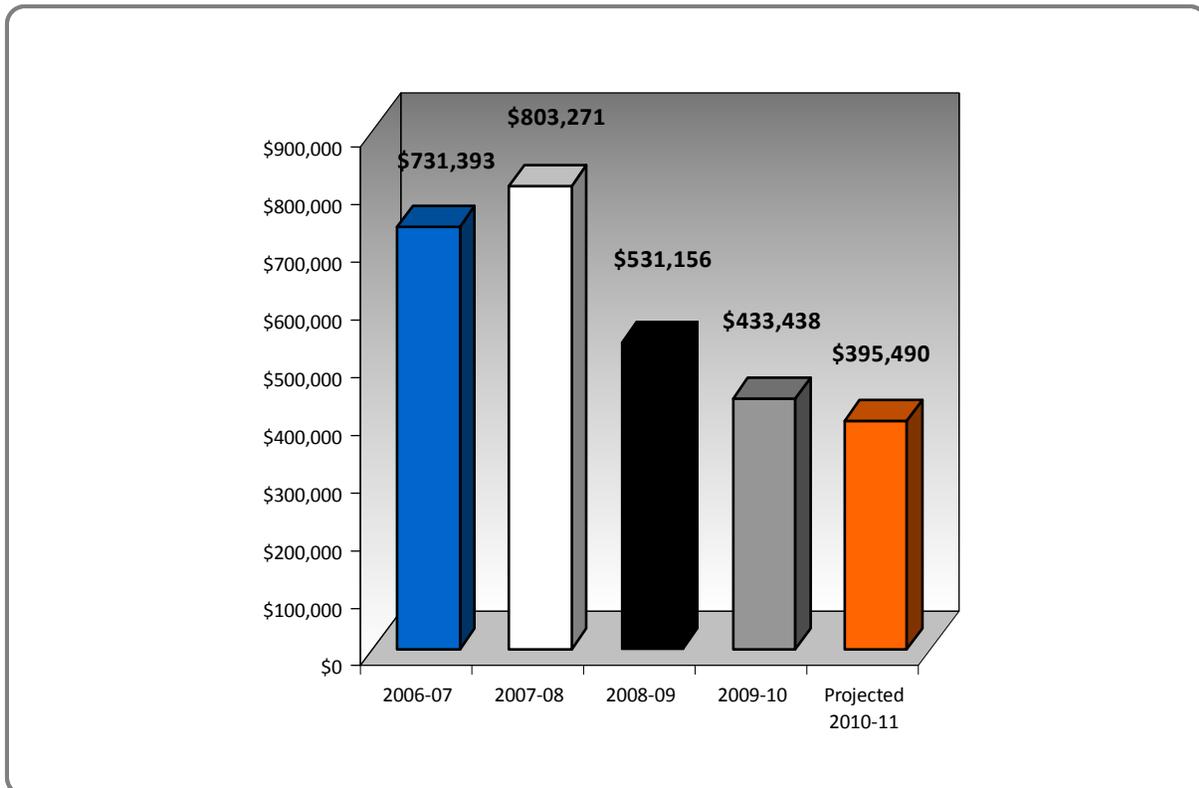
## 2010-11 CASH FLOW ANALYSIS

<i>Projected Year-End Balances</i>	August Ending 2010-11 Balance	Projected 2010-11 Balance	Actual 2009-10 Balance	Difference from Prior Year	% Change
<b>General Accounts</b>					
General Fund - 3510403306	\$ 81,329.70	\$ 171,186.20	\$ 86,863.39	\$ 84,322.81	97.08%
Reserve - 3510976906	313,334.96	213,421.54	336,004.40	(122,582.86)	(36.48%)
Local Gov. Surplus Trust - 111801	4,485.94	4,571.09	3,004.02	1,567.07	52.17%
Local Gov. Surplus Trust - 111801B (Fund B)	6,289.49	6,311.00	7,566.02	(1,255.02)	(16.59%)
	<u>\$ 405,440.09</u>	<u>\$ 395,489.83</u>	<u>\$ 433,437.83</u>	<u>\$ (37,948.00)</u>	<u>(8.76%)</u>
State Forfeiture - 3510397906	22,163.88	22,166.61	22,197.34	(30.73)	(0.14%)
Federal Forfeiture - 3510659106	27,252.41	27,255.77	17,223.01	10,032.76	58.25%
Crime Watch - 35108959706	3,164.88	3,164.88	3,164.88	0.00	0.00%
Transit Tax Revenue Account - 3511056906	291,243.77	214,033.10	112,943.01	101,090.09	89.51%
	<u><b>\$ 749,265.03</b></u>	<u><b>\$ 662,110.19</b></u>	<u><b>\$ 588,966.07</b></u>	<u><b>\$ 73,144.12</b></u>	<u><b>12.42%</b></u>

General Fund Projection includes:

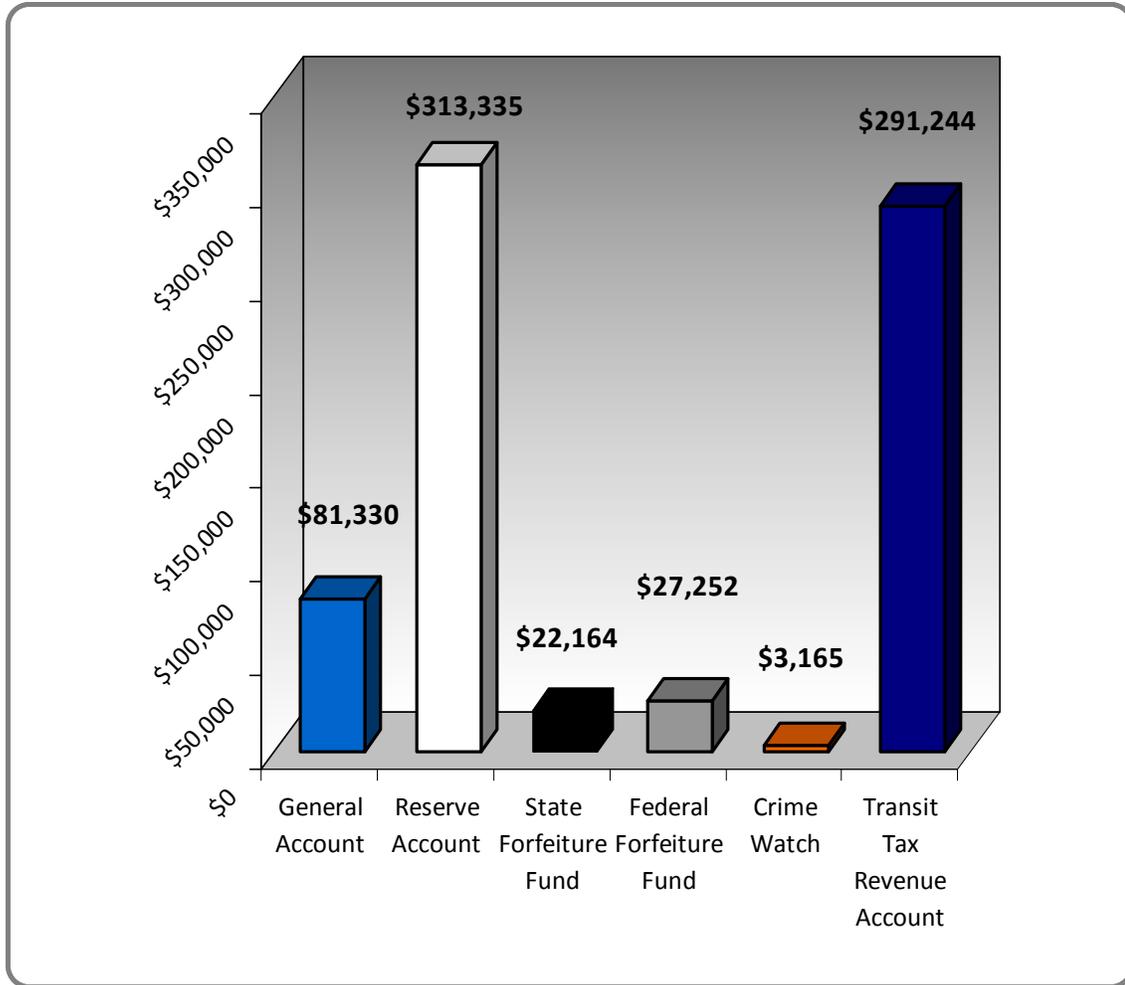
- 1) Two (2) reimbursements for GOB grant to build Public Works complex in the amounts of \$43,539 and \$60,000 respectively.
- 2) August and September each include \$8,000 contingency entry.
- 3) Expenditures transferred to CITT including electric for Street Lights and Median Maintenance were transferred.

## COMPARISON OF END OF YEAR CASH, CASH EQUIVALENTS AND INVESTMENTS



## CASH BALANCES

### Current Cash Balances as of August 31, 2011

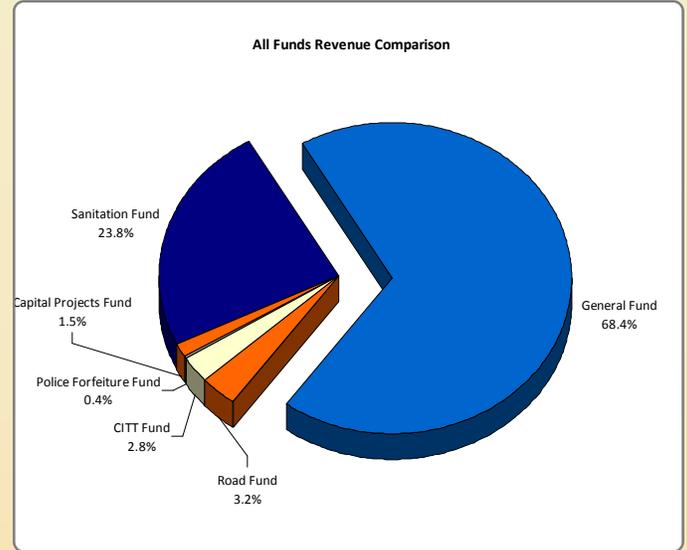


<u>Item Description</u>	<u>Cash</u>	<u>% of Total</u>
<b>General Account</b>	\$ 81,330	11.0%
<b>Reserve Account</b>	313,335	42.4%
<b>State Forfeiture Fund</b>	22,164	3.0%
<b>Federal Forfeiture Fund</b>	27,252	3.7%
<b>Crime Watch</b>	3,165	0.4%
<b>Transit Tax Revenue Account</b>	291,244	39.4%
	<u>\$ 738,490</u>	<u>100.0%</u>

# ALL FUNDS REVENUES

## REVENUES

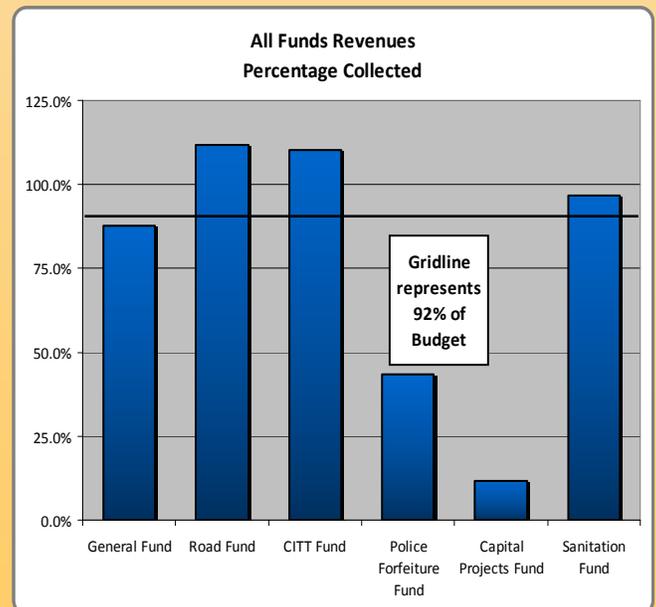
Item Description	Revenue	% of Total
General Fund	\$ 1,979,149	68.4%
Road Fund	91,755	3.2%
CITT Fund	81,009	2.8%
Police Forfeiture Fund	10,863	0.4%
Capital Projects Fund	43,458	1.5%
Sanitation Fund	687,452	23.8%
	<u>\$ 2,893,686</u>	100.0%



The total year-to-date revenue for all Village funds is \$2,893,686 of which 68.4% of the total received is from the General Fund. Another 23.8% of the total is derived from Sanitation Funds and their assessments. The information below compares budgeted revenue to what was actually received through the period ending August 31. The CITT Fund, Road Fund and Sanitation Fund all have received revenues at or above their anticipated budgets and the 92% threshold. Because of the variability of their funding sources (grants, etc.) the Police Forfeiture and Capital Projects have not met their budgeted collections for the time period.

## PERCENTAGE OF REVENUE RECEIVED

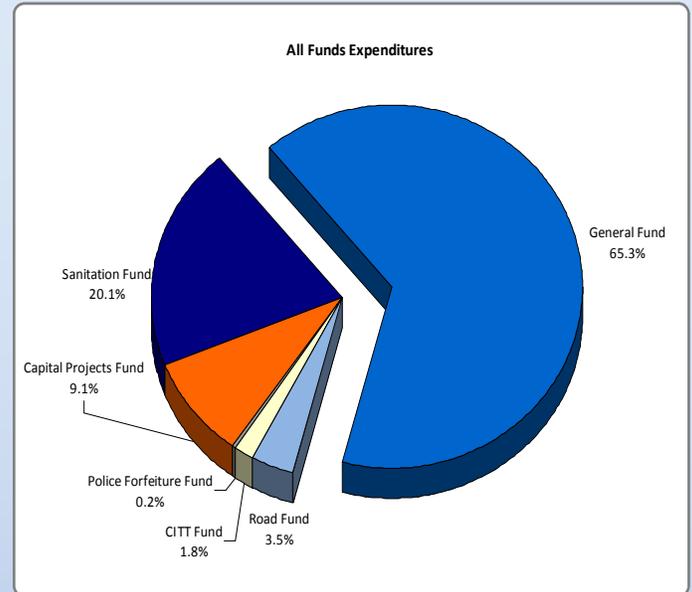
Item Description	Budget	Revenue	% Received
General Fund	\$ 2,257,080	\$ 1,979,149	87.7%
Road Fund	82,200	91,755	111.6%
CITT Fund	73,522	81,009	110.2%
Police Forfeiture Fund	25,000	10,863	43.5%
Capital Projects Fund	370,000	43,458	11.8%
Sanitation Fund	712,079	687,452	96.5%
	<u>\$ 3,519,881</u>	<u>\$ 2,893,686</u>	82.2%



# ALL FUNDS EXPENDITURES

## EXPENDITURES

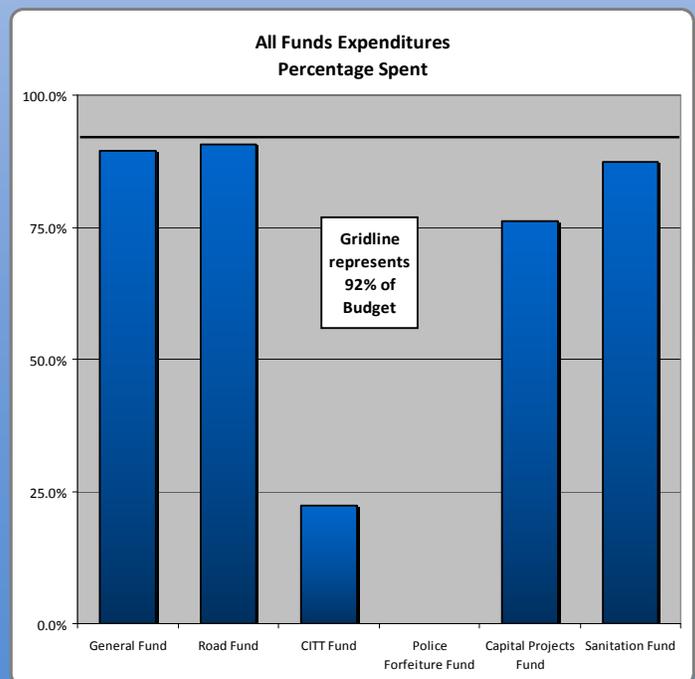
Item Description	Expense	% of Total
General Fund	\$ 2,017,403	65.3%
Road Fund	107,318	3.5%
CITT Fund	54,238	1.8%
Police Forfeiture Fund	7,617	0.3%
Capital Projects Fund	281,561	9.1%
Sanitation Fund	621,923	20.1%
	<u>\$ 3,090,060</u>	100.0%



The total year-to-date expenditures for all Village funds are \$3,090,060. This amount reflects 83.5% consumption of the budget, which is under the 92% that is anticipated for the period ending August 31. Based on this summary all funds are marked below the 92% threshold and are in line with spending expectations.

## PERCENTAGE OF EXPENDITURES USED

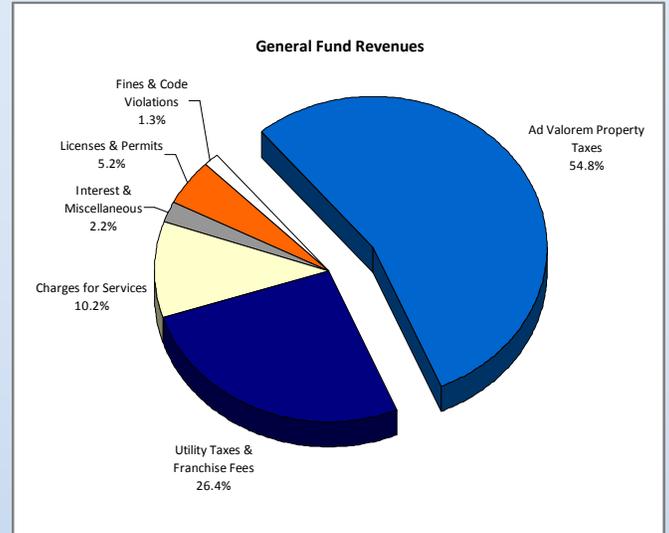
Item Description	Budget	Expense	% Used	Over/Under
General Fund	\$ 2,257,080	\$ 2,017,403	89.4%	
Road Fund	118,358	107,318	90.7%	
CITT Fund	243,522	54,238	22.3%	
Police Forfeiture Fund	0	7,617		
Capital Projects Fund	370,000	281,561	76.1%	
Sanitation Fund	712,079	621,923	87.3%	
	<u>\$ 3,701,039</u>	<u>\$ 3,090,060</u>	83.5%	



# GENERAL FUND REVENUES

## REVENUES

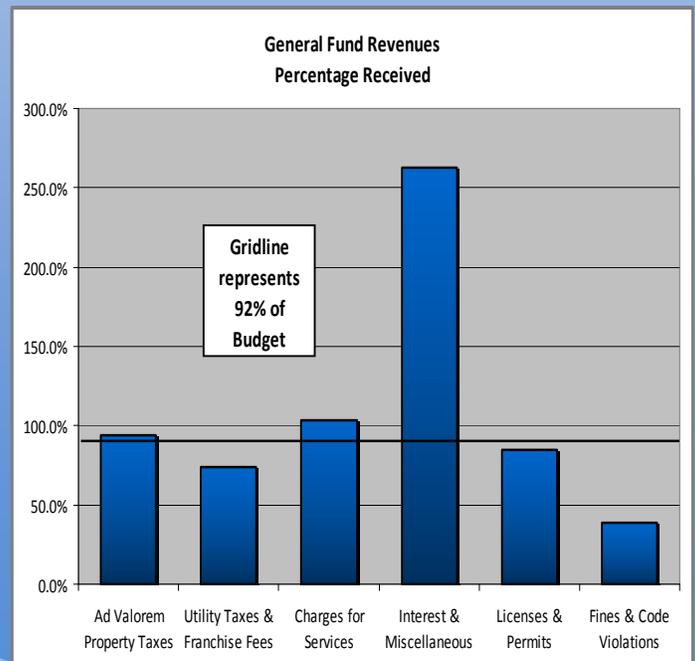
Item Description	Revenue	% of Total
Ad Valorem Property Taxes	\$ 1,084,701	54.8%
Utility Taxes & Franchise Fees	522,521	26.4%
Charges for Services	201,150	10.2%
Interest & Miscellaneous	43,287	2.2%
Licenses & Permits	102,105	5.2%
Fines & Code Violations	25,385	1.3%
	<u>\$ 1,979,149</u>	100.0%



The total year-to-date General Fund revenue is \$1,979,149 of which 55% of the total received is from ad valorem taxes while 26% is derived from Utility Taxes and Franchise Fees. The information below reflects budgeted revenue as compared with that received through the end of the period. Due to the fact that ad valorem taxes are billed in November, many residents pay their tax bill early in the fiscal year while grant payments can be received at any time. Revenues such as fines and fees are generally scheduled to be received evenly during the course of the year. Of all the categories below, Ad Valorem Property Taxes, Charges for Services and Interest/Miscellaneous are the categories that exceed the budget collections for this time period (above the 92% budget threshold). Collections for Utility Taxes and Franchise Fees are one to two months behind and are adjusted during the year and at year-end. Licenses and Permits are behind due to reductions in building permits.

## PERCENTAGE OF REVENUE RECEIVED

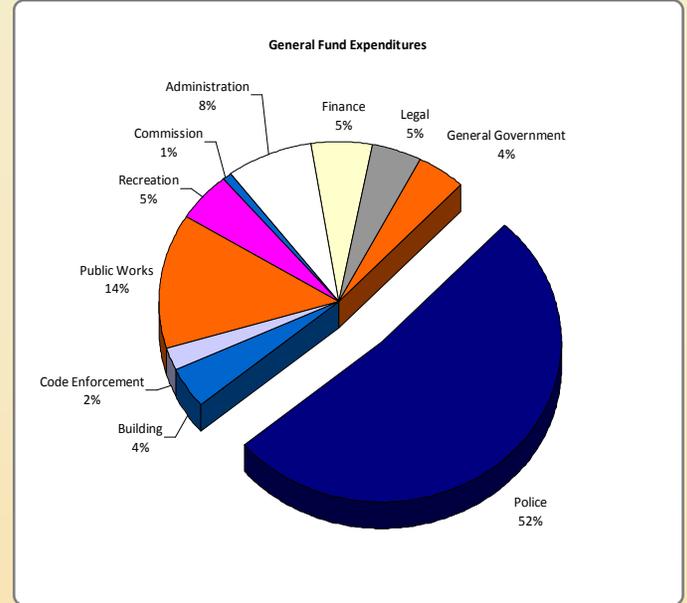
Item Description	Budget	Revenue	% Received
Ad Valorem Property Taxes	\$ 1,150,044	\$ 1,084,701	94.3%
Utility Taxes & Franchise Fees	710,956	522,521	73.5%
Charges for Services	194,280	201,150	103.5%
Interest & Miscellaneous	16,500	43,287	262.4%
Licenses & Permits	120,300	102,105	84.9%
Fines & Code Violations	65,000	25,385	39.1%
	<u>\$ 2,257,080</u>	<u>\$ 1,979,149</u>	87.7%



# GENERAL FUND EXPENDITURES

## EXPENDITURES

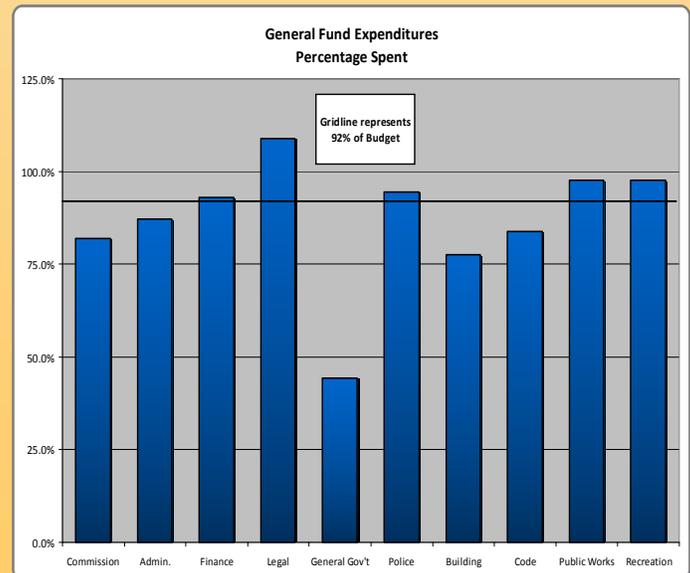
Item Description	Expense	% of Total
Commission	\$ 16,093	0.8%
Administration	158,211	7.8%
Finance	108,791	5.4%
Legal	92,626	4.6%
General Government	87,250	4.3%
Police	1,051,016	52.1%
Building	80,806	4.0%
Code Enforcement	46,483	2.3%
Public Works	274,742	13.6%
Recreation	101,385	5.0%
	<u>\$ 2,017,403</u>	100.0%



The total year-to-date General Fund expenditures are \$2,017,403. This amount reflects 89.4% consumption of the budget, which is under the 92% that is anticipated for the period ending August 31. Based on this summary five departments marked above are over the 92% threshold including Legal, Public Works, Police, Finance and Recreation and are considered over budget at this time. The remaining departments are in line with budget expectations.

## PERCENTAGE OF EXPENDITURES USED

Item Description	Budget	Expense	% Used	Over/Under
Commission	\$ 19,663	\$ 16,093	81.8%	
Administration	181,662	158,211	87.1%	
Finance	117,084	108,791	92.9%	OVER
Legal	85,000	92,626	109.0%	OVER
General Government	196,533	87,250	44.4%	
Police	1,112,227	1,051,016	94.5%	OVER
Building	104,229	80,806	77.5%	
Code Enforcement	55,421	46,483	83.9%	
Public Works	281,386	274,742	97.6%	OVER
Recreation	103,875	101,385	97.6%	OVER
	<u>\$ 2,257,080</u>	<u>\$ 2,017,403</u>	89.4%	



**Budget Comparison (Accrual)**  
**Fund 001 - General Fund - (fund001)**  
**August 2011**

	MTD Actual	MTD Budget	\$ Var.	% Var.	YTD Actual	YTD Budget	\$ Var.	% Var.	Annual
<b>REVENUES</b>									
Ad Valorem Taxes	0.00	22,000.00	-22,000.00	-100.0	1,129,779.97	1,162,565.00	-32,785.03	-2.82	1,182,565.00
Discounts on Ad Valorem Taxes	0.00	0.00	0.00	0	-45,079.11	-32,521.00	-12,558.11	-38.62	-32,521.00
Net Ad Valorem Taxes	0.00	22,000.00	-22,000.00	-100.0	1,084,700.86	1,130,044.00	-45,343.14	-4.01	1,150,044.00
<b>FRANCHISE FEES</b>									
<b>UTILITY SERVICE TAXES</b>									
Electric Utility Tax	11,277.17	10,900.00	377.17	3.46	88,914.87	108,300.00	-19,385.13	-17.90	130,000.00
Water Utility Tax	0.00	0.00	0.00	0	9,006.50	16,000.00	-6,993.50	-43.71	24,000.00
Gas/Propane Utility Tax	1,214.76	700.00	514.76	73.54	8,256.21	6,700.00	1,556.21	23.23	8,000.00
Communications Service Tax	11,457.43	12,517.00	-1,059.57	-8.47	105,378.39	125,170.00	-19,791.61	-15.81	150,205.00
Total Utility Service Taxes	23,949.36	24,117.00	-167.64	-0.70	211,555.97	256,170.00	-44,614.03	-17.42	312,205.00
<b>BUILDING PERMITS</b>									
Building Permits	3,632.00	5,417.00	-1,785.00	-32.95	58,746.57	59,583.00	-836.43	-1.40	65,000.00
Electrical Permits	911.00	750.00	161.00	21.47	7,819.76	8,250.00	-430.24	-5.22	9,000.00
Plumbing Permits	725.00	1,167.00	-442.00	-37.87	9,290.00	12,833.00	-3,543.00	-27.61	14,000.00
A/C Mechanical	660.00	417.00	243.00	58.27	6,604.00	4,583.00	2,021.00	44.10	5,000.00
Painting Permits	89.00	167.00	-78.00	-46.71	1,383.00	1,833.00	-450.00	-24.55	2,000.00
Garage Sale Permit	72.00	84.00	-12.00	-14.29	622.00	917.00	-295.00	-32.17	1,000.00
Plan Review	100.00	100.00	0.00	0.00	100.00	900.00	-800.00	-88.89	1,000.00
Permit Admin/Application Fee	500.00	1,250.00	-750.00	-60.00	6,720.00	13,750.00	-7,030.00	-51.13	15,000.00
Contractor Registration	210.00	0.00	210.00	0	2,965.00	2,000.00	965.00	48.25	2,000.00
Total Building Permits	6,899.00	9,352.00	-2,453.00	-26.23	94,250.33	104,649.00	-10,398.67	-9.94	114,000.00
Electric Franchise Fee	13,418.96	10,916.00	2,502.96	22.93	82,338.97	98,250.00	-15,911.03	-16.19	131,000.00
Gas/Propane Franchise Fee	0.00	400.00	-400.00	-100.0	1,405.57	4,000.00	-2,594.43	-64.86	4,800.00
Total Franchise Fees	13,418.96	11,316.00	2,102.96	18.58	83,744.54	102,250.00	-18,505.46	-18.10	135,800.00
<b>OTHER PERMITS &amp; FEES</b>									
Home Occupation Fee	0.00	75.00	-75.00	-100.0	1,100.00	750.00	350.00	46.67	800.00
Home Re-Occupancy Fee	300.00	200.00	100.00	50.00	2,600.00	1,850.00	750.00	40.54	2,000.00
Variance Application Fee	0.00	125.00	-125.00	-100.0	324.00	1,375.00	-1,051.00	-76.44	1,500.00
Local Home Business Fee	0.00	0.00	0.00	0	0.00	500.00	-500.00	-100.0	500.00
Landlord Permit Fee	0.00	125.00	-125.00	-100.0	300.00	1,375.00	-1,075.00	-78.18	1,500.00
Grant - Byrne 2011	0.00	0.00	0.00	0	2,251.79	0.00	2,251.79	0	0.00
Fuel Tax Refund	0.00	0.00	0.00	0	0.00	1,800.00	-1,800.00	-100.0	2,400.00
<b>STATE SHARED REVENUES:</b>									
State Revenue Sharing	4,843.11	5,176.00	-332.89	-6.43	62,730.43	51,753.00	10,977.43	21.21	62,104.00
Half-Cent Sales Tax	16,228.63	15,829.00	399.63	2.52	164,490.06	158,290.00	6,200.06	3.92	189,947.00
<b>COUNTY SHARED REVENUES:</b>									
Business Occupational Licenses	0.00	0.00	0.00	0	1,279.05	3,500.00	-2,220.95	-63.46	3,500.00
<b>PARKS &amp; RECREATION FEES</b>									
Program Fees	1.80	400.00	-398.20	-99.55	12,830.29	4,600.00	8,230.29	178.9	5,000.00
Concession Sales	556.50	584.00	-27.50	-4.71	5,826.00	6,416.00	-590.00	-9.20	7,000.00
Facility Rental	1,330.00	1,000.00	330.00	33.00	7,789.50	11,000.00	-3,210.50	-29.19	12,000.00
Other Fees - Donations	0.00	0.00	0.00	0	4,424.99	0.00	4,424.99	0	0.00
<b>OTHER CHARGES FOR SERVICES</b>									
Admin Fee - Road Fund	3,536.50	0.00	3,536.50	0	14,146.00	10,608.00	3,538.00	33.35	14,146.00
Admin Fee - Sanitation Fund	14,448.50	0.00	14,448.50	0	57,794.00	43,344.00	14,450.00	33.34	57,794.00
Admin Fee - PW Direct Charge	24,585.00	0.00	24,585.00	0	98,340.00	73,755.00	24,585.00	33.33	98,340.00
<b>JUDGEMENTS &amp; FINES</b>									
Traffic Fines	2,006.88	3,300.00	-1,293.12	-39.19	18,060.57	33,400.00	-15,339.43	-45.93	40,000.00
Code Enforcement Fines	75.00	2,000.00	-1,925.00	-96.25	7,325.00	23,000.00	-15,675.00	-68.15	25,000.00
<b>MISCELLANEOUS REVENUES:</b>									
Interest Earnings	0.00	500.00	-500.00	-100.0	1,478.07	5,500.00	-4,021.93	-73.13	6,000.00
Miscellaneous & Donations	2,745.55	500.00	2,245.55	449.1	23,063.59	5,500.00	17,563.59	319.3	6,000.00
Newsletter Advertising	350.00	0.00	350.00	0	350.00	0.00	350.00	0	0.00
Lien Search and Copies	607.15	410.00	197.15	48.09	5,453.51	4,590.00	863.51	18.81	5,000.00
Dividend Earnings	0.00	250.00	-250.00	-100.0	601.73	2,750.00	-2,148.27	-78.12	3,000.00
Prior Yr Expenditure Reimbursement	0.00	0.00	0.00	0	8,003.70	0.00	8,003.70	0	0.00
Gain or Loss on Sale of Investments	0.00	0.00	0.00	0	4,335.46	0.00	4,335.46	0	0.00

**Budget Comparison (Accrual)**  
**Fund 001 - General Fund - (fund001)**  
**August 2011**

	MTD Actual	MTD Budget	\$ Var.	% Var.	YTD Actual	YTD Budget	\$ Var.	% Var.	Annual
Sale of Surplus Materials or Scrap	0.00	0.00	0.00	0	0.00	1,500.00	-1,500.00	-100.0	1,500.00
<b>TOTAL REVENUES</b>	<b>115,881.94</b>	<b>97,259.00</b>	<b>18,622.94</b>	<b>19.15</b>	<b>1,979,149.44</b>	<b>2,040,269.00</b>	<b>-61,119.56</b>	<b>-3.00</b>	<b>2,257,080.00</b>

**EXPENDITURES/EXPENSES:**

**511 - VILLAGE COMMISSION:**

Executive Salaries	0.00	0.00	0.00	0	9,000.00	12,000.00	3,000.00	25.00	12,000.00
FICA Taxes & Medicare	0.00	0.00	0.00	0	1,412.25	918.00	-494.25	-53.84	918.00
Workers' Compensation Ins.	0.00	0.00	0.00	0	30.00	0.00	-30.00	0	0.00
Unemployment Compensation	0.00	0.00	0.00	0	832.65	0.00	-832.65	0	0.00
Travel & Per Diem	40.00	152.00	112.00	73.68	440.00	1,672.00	1,232.00	73.68	1,825.00
Insurance - Liability	0.00	0.00	0.00	0	53.00	0.00	-53.00	0	0.00
Printing & Binding	0.00	21.00	21.00	100.0	104.11	229.00	124.89	54.54	250.00
Special Events	16.74	250.00	233.26	93.30	2,386.03	2,750.00	363.97	13.24	3,000.00
Memberships, Dues & Subscriptions	1,084.64	139.00	-945.64	-680.3	1,834.64	1,531.00	-303.64	-19.83	1,670.00
<b>TOTAL COMMISSION</b>	<b>1,141.38</b>	<b>562.00</b>	<b>-579.38</b>	<b>-103.0</b>	<b>16,092.68</b>	<b>19,100.00</b>	<b>3,007.32</b>	<b>15.75</b>	<b>19,663.00</b>

**512 - ADMINISTRATION:**

Executive Salaries	6,384.00	6,917.00	533.00	7.71	78,147.90	76,083.00	-2,064.90	-2.71	83,000.00
Regular Salaries	3,076.80	3,333.00	256.20	7.69	35,383.50	36,667.00	1,283.50	3.50	40,000.00
FICA Taxes & Medicare	723.74	784.00	60.26	7.69	8,457.73	8,626.00	168.27	1.95	9,410.00
Retirement	1,252.77	1,374.00	121.23	8.82	14,072.63	15,119.00	1,046.37	6.92	16,493.00
Life & Health Insurance	397.88	373.00	-24.88	-6.67	5,874.84	4,112.00	-1,762.84	-42.87	4,485.00
Workers' Compensation	0.00	0.00	0.00	0	283.50	344.00	60.50	17.59	344.00
Professional Services - Code	0.00	0.00	0.00	0	550.00	1,500.00	950.00	63.33	2,000.00
Travel & Per Diem	412.00	250.00	-162.00	-64.80	1,536.90	2,750.00	1,213.10	44.11	3,000.00
Travel Allowance	0.00	400.00	400.00	100.0	4,080.00	4,400.00	320.00	7.27	4,800.00
Insurance - Liability	0.00	0.00	0.00	0	535.00	2,930.00	2,395.00	81.74	2,930.00
Communications - Telephone	137.30	125.00	-12.30	-9.84	1,519.67	1,375.00	-144.67	-10.52	1,500.00
Printing & Binding	0.00	16.00	16.00	100.0	39.00	184.00	145.00	78.80	200.00
Advertising - Legal	0.00	833.00	833.00	100.0	4,350.12	9,167.00	4,816.88	52.55	10,000.00
Office Supplies	0.00	41.00	41.00	100.0	538.97	459.00	-79.97	-17.42	500.00
Operating Supplies	0.00	41.00	41.00	100.0	758.21	459.00	-299.21	-65.19	500.00
Memberships, Dues & Subscriptions	40.00	83.00	43.00	51.81	949.00	917.00	-32.00	-3.49	1,000.00
Education & Training	50.00	125.00	75.00	60.00	1,133.89	1,375.00	241.11	17.54	1,500.00
<b>TOTAL ADMINISTRATION</b>	<b>12,474.49</b>	<b>14,695.00</b>	<b>2,220.51</b>	<b>15.11</b>	<b>158,210.86</b>	<b>166,467.00</b>	<b>8,256.14</b>	<b>4.96</b>	<b>181,662.00</b>

**513 - FINANCE:**

Regular Salaries & Wages	2,240.00	5,760.00	3,520.00	61.11	56,102.39	63,360.00	7,257.61	11.45	69,120.00
FICA Taxes & Medicare	171.36	440.00	268.64	61.05	3,806.65	4,848.00	1,041.35	21.48	5,288.00
Retirement	265.78	633.00	367.22	58.01	6,468.58	6,970.00	501.42	7.19	7,603.00
Life & Health Insurance	392.03	730.00	337.97	46.30	5,702.71	8,030.00	2,327.29	28.98	8,760.00
Workers' Compensation	0.00	0.00	0.00	0	162.00	193.00	31.00	16.06	193.00
Unemployment Compensation	0.00	0.00	0.00	0	2,959.00	0.00	-2,959.00	0	0.00
Professional Services - Audit	4,500.00	0.00	-4,500.00	0	4,500.00	18,000.00	13,500.00	75.00	18,000.00
Contract Svc - Accounting Software	1,543.00	0.00	-1,543.00	0	15,443.35	4,100.00	-11,343.35	-276.6	4,100.00
Contract Svc - Payroll	0.00	200.00	200.00	100.0	1,537.30	2,200.00	662.70	30.12	2,400.00
Contract Svc - Finance Director	5,423.07	0.00	-5,423.07	0	8,857.75	0.00	-8,857.75	0	0.00
Travel & Per Diem	0.00	83.00	83.00	100.0	35.00	917.00	882.00	96.18	1,000.00
Rent Storage Facilities	0.00	0.00	0.00	0	1,795.12	0.00	-1,795.12	0	0.00
Insurance - Liability	0.00	0.00	0.00	0	300.00	0.00	-300.00	0	0.00
Office Supplies	0.00	16.00	16.00	100.0	993.15	184.00	-809.15	-439.7	200.00
Memberships, Dues & Subscriptions	0.00	35.00	35.00	100.0	128.00	385.00	257.00	66.75	420.00
<b>TOTAL FINANCE</b>	<b>14,535.24</b>	<b>7,897.00</b>	<b>-6,638.24</b>	<b>-84.06</b>	<b>108,791.00</b>	<b>109,187.00</b>	<b>396.00</b>	<b>0.36</b>	<b>117,084.00</b>

**514 - LEGAL:**

Professional Svcs - Legal	0.00	5,000.00	5,000.00	100.0	45,566.86	55,000.00	9,433.14	17.15	60,000.00
Professional Svcs - Other Legal	0.00	2,083.00	2,083.00	100.0	47,058.91	22,917.00	-24,141.91	-105.3	25,000.00
<b>TOTAL LEGAL</b>	<b>0.00</b>	<b>7,083.00</b>	<b>7,083.00</b>	<b>100.0</b>	<b>92,625.77</b>	<b>77,917.00</b>	<b>-14,708.77</b>	<b>-18.88</b>	<b>85,000.00</b>

**515 - PLANNING & ZONING:**

Professional Svcs - Eng/Planning	1,625.00	666.00	-959.00	-143.9	7,730.00	7,334.00	-396.00	-5.40	8,000.00
<b>TOTAL PLANNING &amp; ZONING</b>	<b>1,625.00</b>	<b>666.00</b>	<b>-959.00</b>	<b>-143.9</b>	<b>7,730.00</b>	<b>7,334.00</b>	<b>-396.00</b>	<b>-5.40</b>	<b>8,000.00</b>

**519 - GENERAL GOVERNMENT:**

**Budget Comparison (Accrual)**  
**Fund 001 - General Fund - (fund001)**  
**August 2011**

	MTD Actual	MTD Budget	\$ Var.	% Var.	YTD Actual	YTD Budget	\$ Var.	% Var.	Annual
Regular Salaries & Wages	1,330.00	1,416.00	86.00	6.07	14,945.50	15,584.00	638.50	4.10	17,000.00
FICA Taxes & Medicare	101.75	108.00	6.25	5.79	4,416.58	1,192.00	-3,224.58	-270.5	1,300.00
Retirement	155.83	155.00	-0.83	-0.54	745.81	1,715.00	969.19	56.51	1,870.00
Workers' Compensation	0.00	0.00	0.00	0	40.50	48.00	7.50	15.63	48.00
Professional Svcs - Legal Other	0.00	0.00	0.00	0	50.01	0.00	-50.01	0	0.00
Professional Svcs - Medical	183.25	116.00	-67.25	-57.97	1,253.25	1,284.00	30.75	2.39	1,400.00
Professional Svcs - IT	0.00	1,000.00	1,000.00	100.0	2,393.49	11,000.00	8,606.51	78.24	12,000.00
Professional Svcs - Lobbyists	0.00	416.00	416.00	100.0	5,450.00	4,584.00	-866.00	-18.89	5,000.00
Postage & Shipping	233.84	62.00	-171.84	-277.1	740.24	688.00	-52.24	-7.59	750.00
Electric	-19,510.67	2,500.00	22,010.67	880.4	3,350.80	27,500.00	24,149.20	87.82	30,000.00
Water & Sewer	371.33	12.00	-359.33	-2,994	1,476.51	138.00	-1,338.51	-969.9	150.00
Rented or Leased Equipment	293.99	350.00	56.01	16.00	2,181.68	3,850.00	1,668.32	43.33	4,200.00
Rent Storage Facilities	767.71	0.00	-767.71	0	4,802.91	0.00	-4,802.91	0	0.00
Insurance - Vehicles	0.00	0.00	0.00	0	58.52	0.00	-58.52	0	0.00
Insurance - Liability	0.00	0.00	0.00	0	75.00	352.00	277.00	78.69	352.00
Insurance - Property	1,576.00	0.00	-1,576.00	0	6,655.00	21,706.00	15,051.00	69.34	21,706.00
Communications - Telephone	1,042.43	1,041.00	-1.43	-0.14	17,557.64	11,459.00	-6,098.64	-53.22	12,500.00
R & M - Buildings	115.00	0.00	-115.00	0	1,353.51	0.00	-1,353.51	0	0.00
R & M - Equipment	0.00	250.00	250.00	100.0	1,830.00	2,750.00	920.00	33.45	3,000.00
Printing & Binding	47.80	83.00	35.20	42.41	102.10	917.00	814.90	88.87	1,000.00
Promotional Activities	0.00	250.00	250.00	100.0	1,452.91	2,750.00	1,297.09	47.17	3,000.00
Bank Charges & Fees	0.00	0.00	0.00	0	420.71	0.00	-420.71	0	0.00
Office Supplies	113.19	41.00	-72.19	-176.0	1,963.50	459.00	-1,504.50	-327.7	500.00
Operating Supplies	0.00	41.00	41.00	100.0	1,722.27	459.00	-1,263.27	-275.2	500.00
Memberships, Dues & Subscriptions	176.87	60.00	-116.87	-194.7	1,981.83	665.00	-1,316.83	-198.0	725.00
Education & Trainings	0.00	12.00	12.00	100.0	0.00	138.00	138.00	100.0	150.00
Contingency	0.00	6,406.00	6,406.00	100.0	0.00	70,476.00	70,476.00	100.0	76,882.00
Aids to Private Organizations	2,500.00	208.00	-2,292.00	-1,101	2,500.00	2,292.00	-208.00	-9.08	2,500.00
<b>TOTAL GENERAL GOVERNMENT</b>	<b>-10,501.68</b>	<b>14,527.00</b>	<b>25,028.68</b>	<b>172.2</b>	<b>79,520.27</b>	<b>182,006.00</b>	<b>102,485.73</b>	<b>56.31</b>	<b>196,533.00</b>
<b>521 - POLICE:</b>									
Regular Salaries & Wages	38,409.60	49,506.00	11,096.40	22.41	482,198.62	544,570.00	62,371.38	11.45	594,076.00
Other Salaries & Wages	105.00	2,385.00	2,280.00	95.60	12,211.40	26,244.00	14,032.60	53.47	28,629.00
Overtime	6,431.62	1,666.00	-4,765.62	-286.0	71,069.74	18,334.00	-52,735.74	-287.6	20,000.00
Special Pay - Police Incentive	0.00	666.00	666.00	100.0	7,403.04	7,334.00	-69.04	-0.94	8,000.00
Special Pay - Court Time	1,822.00	833.00	-989.00	-118.7	16,746.43	9,167.00	-7,579.43	-82.68	10,000.00
FICA Taxes & Medicare	3,577.80	4,212.00	634.20	15.06	42,291.68	46,332.00	4,040.32	8.72	50,544.00
Retirement	11,182.82	11,724.00	541.18	4.62	112,997.33	128,967.00	15,969.67	12.38	140,691.00
Life & Health Insurance	3,766.40	4,015.00	248.60	6.19	37,514.25	44,165.00	6,650.75	15.06	48,180.00
Workers' Compensation	0.00	0.00	0.00	0	20,670.00	23,658.00	2,988.00	12.63	23,658.00
Unemployment Compensation	0.00	333.00	333.00	100.0	4,675.00	3,667.00	-1,008.00	-27.49	4,000.00
Professional Svcs - Legal Other	1,540.22	83.00	-1,457.22	-1,755	7,383.09	917.00	-6,466.09	-705.1	1,000.00
Professional Svcs - Medical	1,635.00	83.00	-1,552.00	-1,869	2,310.00	917.00	-1,393.00	-151.9	1,000.00
Professional Svcs - IT	0.00	0.00	0.00	0	90.84	0.00	-90.84	0	0.00
Transcription Fees	0.00	166.00	166.00	100.0	0.00	1,834.00	1,834.00	100.0	2,000.00
Travel & Per Diem	40.00	83.00	43.00	51.81	466.00	917.00	451.00	49.18	1,000.00
Rented or Leased Equipment	0.00	83.00	83.00	100.0	382.18	917.00	534.82	58.32	1,000.00
Rent Storage Facilities	0.00	0.00	0.00	0	1,061.68	0.00	-1,061.68	0	0.00
Insurance - Vehicles	0.00	0.00	0.00	0	5,629.50	7,200.00	1,570.50	21.81	7,200.00
Insurance - Liability	0.00	0.00	0.00	0	28,588.00	30,500.00	1,912.00	6.27	30,500.00
Insurance - Old W.C. Claims	0.00	1,666.00	1,666.00	100.0	100,107.26	18,334.00	-81,773.26	-446.0	20,000.00
Insurance - Property	0.00	0.00	0.00	0	971.00	0.00	-971.00	0	0.00
Communications - Telephone	344.77	416.00	71.23	17.12	1,849.36	4,584.00	2,734.64	59.66	5,000.00
R & M - Equipment	0.00	316.00	316.00	100.0	728.00	3,484.00	2,756.00	79.10	3,800.00
R & M - Radios	0.00	83.00	83.00	100.0	295.25	917.00	621.75	67.80	1,000.00
R & M Vehicles	1,849.99	1,108.00	-741.99	-66.97	12,627.70	12,192.00	-435.70	-3.57	13,300.00
Printing & Binding	0.00	50.00	50.00	100.0	124.68	550.00	425.32	77.33	600.00
Miscellaneous Charges	0.00	16.00	16.00	100.0	148.11	184.00	35.89	19.51	200.00
Office Supplies	0.00	166.00	166.00	100.0	638.71	1,834.00	1,195.29	65.17	2,000.00
Operating Supplies	0.00	291.00	291.00	100.0	2,819.35	3,209.00	389.65	12.14	3,500.00
Uniforms & Clothing	145.00	450.00	305.00	67.78	3,740.41	4,950.00	1,209.59	24.44	5,400.00
Gas & Oil	0.00	2,500.00	2,500.00	100.0	19,529.97	27,500.00	7,970.03	28.98	30,000.00
Memberships, Dues and Subscription	341.87	125.00	-216.87	-173.5	1,542.48	1,375.00	-167.48	-12.18	1,500.00
Education & Training	-180.00	208.00	388.00	186.5	931.84	2,292.00	1,360.16	59.34	2,500.00
Principal	3,600.00	4,021.00	421.00	10.47	44,493.21	44,234.00	-259.21	-0.59	48,255.00
Interest	271.65	308.00	36.35	11.80	3,611.24	3,386.00	-225.24	-6.65	3,694.00
Grant - Byrne 2011	0.00	0.00	0.00	0	3,168.58	0.00	-3,168.58	0	0.00
<b>TOTAL POLICE</b>	<b>74,883.74</b>	<b>87,562.00</b>	<b>12,678.26</b>	<b>14.48</b>	<b>1,051,015.93</b>	<b>1,024,665.00</b>	<b>-26,350.93</b>	<b>-2.57</b>	<b>1,112,227.00</b>
<b>524 - BUILDING DEPARTMENT:</b>									
Regular Salaries & Wages	2,280.00	2,470.00	190.00	7.69	27,360.00	27,171.00	-189.00	-0.70	29,641.00
FICA Taxes & Medicare	174.42	189.00	14.58	7.71	2,012.74	2,079.00	66.26	3.19	2,267.00

**Budget Comparison (Accrual)**  
**Fund 001 - General Fund - (fund001)**  
**August 2011**

	MTD Actual	MTD Budget	\$ Var.	% Var.	YTD Actual	YTD Budget	\$ Var.	% Var.	Annual
Retirement	270.52	271.00	0.48	0.18	2,783.68	2,989.00	205.32	6.87	3,260.00
Life & Health Insurance	412.61	365.00	-47.61	-13.04	3,651.97	4,015.00	363.03	9.04	4,380.00
Workers' Compensation Ins.	0.00	0.00	0.00	0	69.75	83.00	13.25	15.96	83.00
Professional Svcs - IT	0.00	100.00	100.00	100.0	2,588.73	1,100.00	-1,488.73	-135.3	1,200.00
Professional Svcs - Inspections	0.00	4,350.00	4,350.00	100.0	41,434.78	47,850.00	6,415.22	13.41	52,200.00
Insurance - Liability	0.00	0.00	0.00	0	129.00	1,248.00	1,119.00	89.66	1,248.00
Office Supplies	0.00	41.00	41.00	100.0	89.55	459.00	369.45	80.49	500.00
Operating Supplies	0.00	100.00	100.00	100.0	49.00	1,100.00	1,051.00	95.55	1,200.00
Memberships, Dues & Subscriptions	0.00	8.00	8.00	100.0	0.00	92.00	92.00	100.0	100.00
Education & Training	0.00	12.00	12.00	100.0	0.00	138.00	138.00	100.0	150.00
Equipment	0.00	0.00	0.00	0	636.80	0.00	-636.80	0	0.00
<b>TOTAL BUILDING</b>	<b>3,137.55</b>	<b>7,906.00</b>	<b>4,768.45</b>	<b>60.31</b>	<b>80,806.00</b>	<b>88,324.00</b>	<b>7,518.00</b>	<b>8.51</b>	<b>96,229.00</b>
<b>529 - CODE ENFORCEMENT:</b>									
Regular Salaries & Wages	2,577.60	2,666.00	88.40	3.32	35,920.26	29,334.00	-6,586.26	-22.45	32,000.00
Other Salaries & Wages	0.00	500.00	500.00	100.0	0.00	5,500.00	5,500.00	100.0	6,000.00
FICA Taxes & Medicare	197.20	242.00	44.80	18.51	2,648.44	2,665.00	16.56	0.62	2,907.00
Retirement	226.83	348.00	121.17	34.82	2,756.67	3,832.00	1,075.33	28.06	4,180.00
Life & Health Insurance	703.72	365.00	-338.72	-92.80	2,267.29	4,015.00	1,747.71	43.53	4,380.00
Workers' Compensation Ins.	0.00	0.00	0.00	0	943.50	1,079.00	135.50	12.56	1,079.00
Postage & Shipping	0.00	25.00	25.00	100.0	0.00	275.00	275.00	100.0	300.00
Insurance - Vehicles	0.00	0.00	0.00	0	257.99	600.00	342.01	57.00	600.00
Insurance - Liability	0.00	0.00	0.00	0	165.00	0.00	-165.00	0	0.00
Communications - Telephone	7.10	50.00	42.90	85.80	461.22	550.00	88.78	16.14	600.00
R & M - Equipment	0.00	100.00	100.00	100.0	0.00	1,100.00	1,100.00	100.0	1,200.00
R & M - Vehicles	0.00	41.00	41.00	100.0	354.12	459.00	104.88	22.85	500.00
Printing & Binding	0.00	12.00	12.00	100.0	0.00	138.00	138.00	100.0	150.00
Filing Fees - Liens	0.00	83.00	83.00	100.0	0.00	917.00	917.00	100.0	1,000.00
Office Supplies	0.00	16.00	16.00	100.0	164.36	184.00	19.64	10.67	200.00
Uniforms & Clothing	0.00	10.00	10.00	100.0	243.88	115.00	-128.88	-112.0	125.00
Gas & Oil	0.00	0.00	0.00	0	269.97	0.00	-269.97	0	0.00
Memberships, Dues & Subscriptions	30.00	8.00	-22.00	-275.0	30.00	92.00	62.00	67.39	100.00
Education & Training	0.00	8.00	8.00	100.0	0.00	92.00	92.00	100.0	100.00
<b>TOTAL CODE ENFORCEMENT</b>	<b>3,742.45</b>	<b>4,474.00</b>	<b>731.55</b>	<b>16.35</b>	<b>46,482.70</b>	<b>50,947.00</b>	<b>4,464.30</b>	<b>8.76</b>	<b>55,421.00</b>
<b>534 - SANITATION / GARBAGE:</b>									
Landfill Tipping Fees	-14,969.54	0.00	14,969.54	0	-8,236.79	0.00	8,236.79	0	0.00
Operating Supplies	-814.10	0.00	814.10	0	0.00	0.00	0.00	0	0.00
Uniforms & Clothing	-55.28	0.00	55.28	0	0.00	0.00	0.00	0	0.00
<b>TOTAL EXPENSES SANITATION</b>	<b>-15,838.92</b>	<b>0.00</b>	<b>15,838.92</b>	<b>0</b>	<b>-8,236.79</b>	<b>0.00</b>	<b>8,236.79</b>	<b>0</b>	<b>0.00</b>
<b>539 - PUBLIC WORKS:</b>									
Regular Salaries & Wages	12,213.10	13,322.00	1,108.90	8.32	143,803.29	146,546.00	2,742.71	1.87	159,868.00
Overtime	0.00	50.00	50.00	100.0	600.07	550.00	-50.07	-9.10	600.00
FICA Taxes & Medicare	934.28	1,019.00	84.72	8.31	11,208.05	11,211.00	2.95	0.03	12,230.00
Retirement	1,464.97	1,465.00	0.03	0.00	15,336.34	16,120.00	783.66	4.86	17,585.00
Life & Health Insurance	1,960.15	2,084.00	123.85	5.94	19,996.61	22,925.00	2,928.39	12.77	25,009.00
Workers' Compensation Ins.	0.00	0.00	0.00	0	15,332.25	12,856.00	-2,476.25	-19.26	12,856.00
Unemployment Compensation	0.00	333.00	333.00	100.0	2,080.00	3,667.00	1,587.00	43.28	4,000.00
Communications - Telephone	585.79	250.00	-335.79	-134.3	4,514.57	2,750.00	-1,764.57	-64.17	3,000.00
Communications - Radios	0.00	41.00	41.00	100.0	1,790.00	459.00	-1,331.00	-289.9	500.00
Electric	392.66	225.00	-167.66	-74.52	3,731.97	2,475.00	-1,256.97	-50.79	2,700.00
Water & Sewer	1,390.18	391.00	-999.18	-255.5	3,480.89	4,309.00	828.11	19.22	4,700.00
Rented or Leased Equipment	0.00	333.00	333.00	100.0	0.00	3,667.00	3,667.00	100.0	4,000.00
Insurance - Vehicles	0.00	0.00	0.00	0	597.44	563.00	-34.44	-6.12	563.00
Insurance - Liability	0.00	0.00	0.00	0	5,781.44	2,700.00	-3,081.44	-114.1	2,700.00
Insurance - Property	0.00	0.00	0.00	0	975.00	0.00	-975.00	0	0.00
R & M - Land/Landscaping	1,986.35	416.00	-1,570.35	-377.4	14,327.40	4,584.00	-9,743.40	-212.5	5,000.00
R & M - Summer Mowing	0.00	416.00	416.00	100.0	0.00	4,584.00	4,584.00	100.0	5,000.00
R & M - Buildings	454.14	500.00	45.86	9.17	14,414.48	5,500.00	-8,914.48	-162.0	6,000.00
R & M - Equipment	0.00	208.00	208.00	100.0	859.00	2,292.00	1,433.00	62.52	2,500.00
R & M - Vehicles	0.00	52.00	52.00	100.0	4,497.49	573.00	-3,924.49	-684.9	625.00
Office Supplies	0.00	100.00	100.00	100.0	331.09	1,100.00	768.91	69.90	1,200.00
Operating Supplies	93.82	583.00	489.18	83.91	8,127.19	6,417.00	-1,710.19	-26.65	7,000.00
Uniforms & Clothing	160.41	145.00	-15.41	-10.63	745.62	1,605.00	859.38	53.54	1,750.00
Gas & Oil	0.00	166.00	166.00	100.0	2,028.55	1,834.00	-194.55	-10.61	2,000.00
Education & Training	0.00	0.00	0.00	0	183.00	0.00	-183.00	0	0.00
<b>TOTAL PUBLIC WORKS</b>	<b>21,635.85</b>	<b>22,099.00</b>	<b>463.15</b>	<b>2.10</b>	<b>274,741.74</b>	<b>259,287.00</b>	<b>-15,454.74</b>	<b>-5.96</b>	<b>281,386.00</b>
<b>541 - STREETS &amp; ROADS:</b>									
R & M - Vehicles	-520.00	0.00	520.00	0	0.00	0.00	0.00	0	0.00

**Budget Comparison (Accrual)**  
**Fund 001 - General Fund - (fund001)**  
**August 2011**

	MTD Actual	MTD Budget	\$ Var.	% Var.	YTD Actual	YTD Budget	\$ Var.	% Var.	Annual
Operating Supplies	-90.51	0.00	90.51	0	0.00	0.00	0.00	0	0.00
Education & Training	-25.00	0.00	25.00	0	0.00	0.00	0.00	0	0.00
<b>TOTAL STREETS &amp; ROADS</b>	<b>-635.51</b>	<b>0.00</b>	<b>635.51</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>RECREATION:</b>									
Regular Salaries & Wages	2,473.60	2,680.00	206.40	7.70	30,571.10	29,488.00	-1,083.10	-3.67	32,168.00
Other Salaries & Wages	1,273.00	2,000.00	727.00	36.35	16,763.03	22,000.00	5,236.97	23.80	24,000.00
FICA Taxes & Medicare	286.61	358.00	71.39	19.94	3,463.66	3,939.00	475.34	12.07	4,297.00
Retirement	387.78	514.00	126.22	24.56	3,840.76	5,664.00	1,823.24	32.19	6,178.00
Life & Health Insurance	392.03	365.00	-27.03	-7.41	3,509.65	4,015.00	505.35	12.59	4,380.00
Workers' Compensation Ins.	0.00	0.00	0.00	0	1,743.00	2,360.00	617.00	26.14	2,360.00
Unemployment Compensation	0.00	0.00	0.00	0	7,028.87	0.00	-7,028.87	0	0.00
Electric	611.93	500.00	-111.93	-22.39	4,884.10	5,500.00	615.90	11.20	6,000.00
Water & Sewer	0.00	58.00	58.00	100.0	0.00	642.00	642.00	100.0	700.00
Rented or Leased Equipment	7.57	62.00	54.43	87.79	7.57	688.00	680.43	98.90	750.00
Insurance - Vehicles	0.00	0.00	0.00	0	845.23	592.00	-253.23	-42.78	592.00
Insurance - Liability	0.00	0.00	0.00	0	245.00	1,200.00	955.00	79.58	1,200.00
Insurance - Property	0.00	0.00	0.00	0	5,112.00	0.00	-5,112.00	0	0.00
Communications - Telephone	124.05	116.00	-8.05	-6.94	1,250.36	1,284.00	33.64	2.62	1,400.00
R & M - Land	0.00	416.00	416.00	100.0	9,733.00	4,584.00	-5,149.00	-112.3	5,000.00
R & M - Buildings	0.00	0.00	0.00	0	63.00	0.00	-63.00	0	0.00
R & M - Equipment	0.00	458.00	458.00	100.0	3,079.56	5,042.00	1,962.44	38.92	5,500.00
R & M - Vehicles	0.00	25.00	25.00	100.0	57.45	275.00	217.55	79.11	300.00
Printing & Binding	0.00	25.00	25.00	100.0	51.21	275.00	223.79	81.38	300.00
Misc - Concession Purchases	178.07	316.00	137.93	43.65	3,148.21	3,484.00	335.79	9.64	3,800.00
Misc - Special Events	0.00	250.00	250.00	100.0	4,312.00	2,750.00	-1,562.00	-56.80	3,000.00
Office Supplies	0.00	41.00	41.00	100.0	275.04	459.00	183.96	40.08	500.00
Operating Supplies	0.00	41.00	41.00	100.0	659.70	459.00	-200.70	-43.73	500.00
Uniforms & Clothing	0.00	16.00	16.00	100.0	0.00	184.00	184.00	100.0	200.00
Gas & Oil	0.00	20.00	20.00	100.0	32.90	230.00	197.10	85.70	250.00
Janitorial Supplies	0.00	0.00	0.00	0	193.89	0.00	-193.89	0	0.00
Memberships, Dues & Subscriptions	0.00	25.00	25.00	100.0	125.00	275.00	150.00	54.55	300.00
Education & Training	390.00	16.00	-374.00	-2,337	390.00	184.00	-206.00	-111.9	200.00
<b>TOTAL RECREATION</b>	<b>6,124.64</b>	<b>8,302.00</b>	<b>2,177.36</b>	<b>26.23</b>	<b>101,385.29</b>	<b>95,573.00</b>	<b>-5,812.29</b>	<b>-6.08</b>	<b>103,875.00</b>
<b>TOTAL EXPENDITURES/EXPENSE</b>	<b>112,324.23</b>	<b>175,773.00</b>	<b>63,448.77</b>	<b>36.10</b>	<b>2,009,165.45</b>	<b>2,080,807.00</b>	<b>71,641.55</b>	<b>3.44</b>	<b>2,257,080.00</b>
<b>NET INCOME</b>	<b>3,557.71</b>	<b>-78,514.00</b>	<b>82,071.71</b>	<b>104.5</b>	<b>-30,016.01</b>	<b>-40,538.00</b>	<b>10,521.99</b>	<b>25.96</b>	<b>0.00</b>

Village of Biscayne Park  
Fund 001 - General Fund - (fund001)  
October 2010 - August 2011

Page 1  
10/12/2011  
01:52 PM

**ASSETS**

**CASH:**

Cash-Gen Op Acct 3510403306	-50,049.58
Cash-Payroll Account	-18,465.21
Petty Cash	2,086.51
Equity in Pooled Cash	428,199.62
<b>Total Cash / Cash Equivalents</b>	<b>361,771.34</b>

**ACCOUNTS RECEIVABLE:**

Accounts Receivable	2,270.00
Accts Rec - Waste Fees Prior Yrs	104,339.96
Transfer to Sanitation Fund	123,057.49
Accounts Receivable-FYE Accruals	-340,776.63
Accts Rec - AFLAC	2,606.82
Accts Rec - Health Insurance	10,517.85
Accts Rec - Life & Dental	-4,914.92
Accts Rec - Other	-3,440.84
Due from Road Fund	73,265.04
Due from CITT Fund	-14,718.91
Due from Forfeiture Fund	71,602.95
Due from Stormwater Fund	25.00
Due from Sanitation Fund	327,665.44
Advances to Other Funds	900.00
Due from Other Government Units	905.27
<b>Total Accounts Receivable</b>	<b>107,189.54</b>

**INVENTORIES:**

Inventory - Gasoline	20,570.00
Inventory - Diesel Fuel	6,047.86
<b>Total Inventories</b>	<b>26,617.86</b>

**INVESTMENTS:**

Investments - State Pool	8,356.23
Investments - Money Market	611,959.24
<b>Total Investments</b>	<b>620,315.47</b>

Prepaid Items	95,156.40
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**PROPERTY**

<b>TOTAL ASSETS</b>	<b>1,211,050.61</b>
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**LIABILITIES & FUND BALANCES**

Accounts Payable	48,336.17
Accounts Payable - Other	382.71
Accrued Accounts Payable	23,564.70
Credit Union Payable	365.00
Union Dues Payable - PAT	129.69
FRS Pension Payable	6,004.40
Gas Contribution	166.16
Garnishments Payable	-1,192.64
Due to General Fund	-7,191.32
Due to Road Fund	67,935.37
Due to CITT Fund	-21,953.74
Due to Police Forfeiture Fund	500.00
Due to Capital Projects Fund	53,212.66

**Village of Biscayne Park**  
**Fund 001 - General Fund - (fund001)**  
**October 2010 - August 2011**

Page 2  
10/12/2011  
01:52 PM

Due to Sanitation Fund	150,094.31
Wages Payable	26,777.48
Accrued Wages Payable	18,014.65
Taxes Payable	11,963.89
Accrued Taxes Payable	1,046.38
County Permit Surcharge	-139.66
Education & Training Surcharge	380.19
State Permit Surcharge	787.17
DCA Radon Gas Payable	<u>566.97</u>
<b>TOTAL LIABILITIES</b>	<b>379,750.54</b>

**FUND BALANCES**

Fund Balance - Unreserved	<u>831,300.07</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>-831,300.07</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>-1,211,050.61</b>

**Budget Comparison (Accrual)  
Fund 101 - Road Fund - (fund101)  
August 2011**

	MTD Actual	MTD Budget	\$ Var.	% Var.	YTD Actual	YTD Budget	\$ Var.	% Var.	Annual
Local Option Gas Tax (6 cents)	4,218.98	1,855.00	2,363.98	127.4	39,691.28	20,411.00	19,280.28	94.46	22,266.00
Local Option Gas Tax (5 Cent CI)	1,607.34	4,832.00	-3,224.66	-66.74	26,403.03	53,152.00	-26,748.97	-50.33	57,984.00
<b>FRANCHISE FEES</b>									
<b>OTHER PERMITS &amp; FEES</b>									
FDOT 6 Ave Median Maint	0.00	0.00	0.00	0	0.00	3,980.00	-3,980.00	-100.0	3,980.00
<b>STATE SHARED REVENUES:</b>									
State Revenue Sharing	1,978.17	2,113.00	-134.83	-6.38	25,635.21	23,253.00	2,382.21	10.24	25,366.00
<b>COUNTY SHARED REVENUES:</b>									
<b>PARKS &amp; RECREATION FEES</b>									
<b>OTHER CHARGES FOR SERVICES</b>									
<b>JUDGEMENTS &amp; FINES</b>									
<b>MISCELLANEOUS REVENUES:</b>									
Miscellaneous & Donations	0.00	0.00	0.00	0	25.00	0.00	25.00	0	0.00
Appropriated Fund Balance	0.00	0.00	0.00	0	0.00	0.00	0.00	0	8,762.00
<b>TOTAL REVENUES</b>	<b>7,804.49</b>	<b>8,800.00</b>	<b>-995.51</b>	<b>-11.31</b>	<b>91,754.52</b>	<b>100,796.00</b>	<b>-9,041.48</b>	<b>-8.97</b>	<b>118,358.00</b>
<b>EXPENDITURES/EXPENSES:</b>									
<b>541 - STREETS &amp; ROADS:</b>									
Regular Salaries & Wages	4,607.76	4,971.00	363.24	7.31	56,655.37	54,685.00	-1,970.37	-3.60	59,656.00
FICA Taxes	352.50	380.00	27.50	7.24	4,290.90	4,184.00	-106.90	-2.55	4,564.00
Retirement Contributions	0.00	547.00	547.00	100.0	5,242.45	6,015.00	772.55	12.84	6,562.00
Health, Life & Dental Insurance	0.00	860.00	860.00	100.0	5,750.11	9,454.00	3,703.89	39.18	10,314.00
Workers' Compensation Insurance	0.00	0.00	0.00	0	4,498.50	6,794.00	2,295.50	33.79	6,794.00
Annual Audit	0.00	0.00	0.00	0	0.00	1,000.00	1,000.00	100.0	1,000.00
Rentals and Leases	0.00	125.00	125.00	100.0	0.00	1,375.00	1,375.00	100.0	1,500.00
Insurance - Vehicles	0.00	0.00	0.00	0	959.92	1,424.00	464.08	32.59	1,424.00
Insurance - Liability	0.00	0.00	0.00	0	1,759.00	1,732.00	-27.00	-1.56	1,732.00
R & M - Equipment	0.00	100.00	100.00	100.0	2,256.58	1,100.00	-1,156.58	-105.1	1,200.00
R & M - Vehicles	520.00	25.00	-495.00	-1,980	4,050.64	275.00	-3,775.64	-1,372	300.00
Operating Supplies	90.51	30.00	-60.51	-201.7	1,889.94	320.00	-1,569.94	-490.6	350.00
Uniforms & Clothing	194.55	60.00	-134.55	-224.2	1,796.67	640.00	-1,156.67	-180.7	700.00
Gas & Oil	0.00	41.00	41.00	100.0	1,986.38	459.00	-1,527.38	-332.7	500.00
Road Materials & Supplies	0.00	634.00	634.00	100.0	2,010.50	6,982.00	4,971.50	71.20	7,616.00
Education & Training	25.00	0.00	-25.00	0	25.00	0.00	-25.00	0	0.00
Admin Fee - General Fund	3,536.50	0.00	-3,536.50	0	14,146.00	14,146.00	0.00	0.00	14,146.00
<b>TOTAL STREETS &amp; ROADS</b>	<b>9,326.82</b>	<b>7,773.00</b>	<b>-1,553.82</b>	<b>-19.99</b>	<b>107,317.96</b>	<b>110,585.00</b>	<b>3,267.04</b>	<b>2.95</b>	<b>118,358.00</b>
<b>TOTAL EXPENDITURES/EXPENSE</b>	<b>9,326.82</b>	<b>7,773.00</b>	<b>-1,553.82</b>	<b>-19.99</b>	<b>107,317.96</b>	<b>110,585.00</b>	<b>3,267.04</b>	<b>2.95</b>	<b>118,358.00</b>
<b>NET INCOME</b>	<b>-1,522.33</b>	<b>1,027.00</b>	<b>-2,549.33</b>	<b>-248.2</b>	<b>-15,563.44</b>	<b>-9,789.00</b>	<b>-5,774.44</b>	<b>-58.99</b>	<b>0.00</b>

Village of Biscayne Park  
Fund 101 - Road Fund - (fund101)  
October 2010 - August 2011

Page 1  
10/12/2011  
01:52 PM

**ASSETS**

**CASH:**

Cash-Gen Op Acct 3510403306	1.53
Cash - Road Fund	-1,418.55
Equity in Pooled Cash	45,493.05
<b>Total Cash / Cash Equivalents</b>	<u>44,076.03</u>

**ACCOUNTS RECEIVABLE:**

Accounts Receivable-FYE Accruals	-6,942.62
Accts Rec - Health Insurance	-696.53
Accts Rec - Life & Dental	-171.70
Due from General Fund	70,652.23
Due from Road Fund	-756.18
Due from Other Government Units	7,937.62
<b>Total Accounts Receivable</b>	<u>70,022.82</u>

**PROPERTY**

<b>TOTAL ASSETS</b>	<u>114,098.85</u>
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**LIABILITIES & FUND BALANCES**

Accounts Payable	172.88
Credit Union Payable	195.00
Union Dues Payable - PAT	93.94
FRS Pension Payable	326.46
Garnishments Payable	-1,961.54
Due to General Fund	74,292.51
Accrued Wages Payable	904.79
Accrued Taxes Payable	69.21
<b>TOTAL LIABILITIES</b>	<u>74,093.25</u>

**FUND BALANCES**

Fund Balance - Unreserved	40,005.60
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>-40,005.60</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>-114,098.85</u>

**Budget Comparison (Accrual)**  
**Fund 103 - CITT Fund - (fund103)**  
**August 2011**

	MTD Actual	MTD Budget	\$ Var.	% Var.	YTD Actual	YTD Budget	\$ Var.	% Var.	Annual
<b>FRANCHISE FEES</b>									
<b>OTHER PERMITS &amp; FEES</b>									
<b>STATE SHARED REVENUES:</b>									
<b>COUNTY SHARED REVENUES:</b>									
Transit Surtax	7,578.00	6,111.00	1,467.00	24.01	80,835.00	67,211.00	13,624.00	20.27	73,322.00
<b>PARKS &amp; RECREATION FEES</b>									
<b>OTHER CHARGES FOR SERVICES</b>									
<b>JUDGEMENTS &amp; FINES</b>									
<b>MISCELLANEOUS REVENUES:</b>									
Interest Earnings	0.00	16.00	-16.00	-100.0	174.01	184.00	-9.99	-5.43	200.00
Appropriated Fund Balance	0.00	17,000.00	-17,000.00	-100.0	0.00	170,000.00	-170,000.00	-100.0	170,000.00
<b>TOTAL REVENUES</b>	<b>7,578.00</b>	<b>23,127.00</b>	<b>-15,549.00</b>	<b>-67.23</b>	<b>81,009.01</b>	<b>237,395.00</b>	<b>-156,385.99</b>	<b>-65.88</b>	<b>243,522.00</b>
<b>EXPENDITURES/EXPENSES:</b>									
<b>534 - SANITATION / GARBAGE:</b>									
Contingency	0.00	0.00	0.00	0	1,177.58	0.00	-1,177.58	0	0.00
<b>TOTAL EXPENSES SANITATION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>1,177.58</b>	<b>0.00</b>	<b>-1,177.58</b>	<b>0</b>	<b>0.00</b>
<b>539 - PUBLIC WORKS:</b>									
R & M - Summer Mowing	1,754.00	0.00	-1,754.00	0	8,770.00	0.00	-8,770.00	0	0.00
<b>TOTAL PUBLIC WORKS</b>	<b>1,754.00</b>	<b>0.00</b>	<b>-1,754.00</b>	<b>0</b>	<b>8,770.00</b>	<b>0.00</b>	<b>-8,770.00</b>	<b>0</b>	<b>0.00</b>
<b>544 - TRANSIT &amp; TRANSPORTATIO</b>									
Regular Salaries & Wages	0.00	1,040.00	1,040.00	100.0	0.00	11,440.00	11,440.00	100.0	12,480.00
FICA Taxes	0.00	80.00	80.00	100.0	0.00	875.00	875.00	100.0	955.00
Retirement Contributions	0.00	114.00	114.00	100.0	0.00	1,259.00	1,259.00	100.0	1,373.00
Workers' Compensation	0.00	0.00	0.00	0	1,192.50	1,005.00	-187.50	-18.66	1,005.00
Contract Svcs - NOMI Express	0.00	0.00	0.00	0	3,000.00	0.00	-3,000.00	0	0.00
Electric	21,953.74	0.00	-21,953.74	0	21,953.74	0.00	-21,953.74	0	0.00
Insurance - Vehicles	0.00	0.00	0.00	0	974.56	500.00	-474.56	-94.91	500.00
Insurance - Liability	0.00	0.00	0.00	0	1,580.00	0.00	-1,580.00	0	0.00
R & M - Vehicles	0.00	0.00	0.00	0	153.40	500.00	346.60	69.32	500.00
Gas & Oil	0.00	216.00	216.00	100.0	0.00	2,384.00	2,384.00	100.0	2,600.00
Contingency	2,947.15	3,868.00	920.85	23.81	11,593.60	42,555.00	30,961.40	72.76	46,423.00
Principal	0.00	0.00	0.00	0	3,631.83	7,446.00	3,814.17	51.22	7,446.00
Interest	0.00	0.00	0.00	0	210.96	240.00	29.04	12.10	240.00
Transfer to Capital Projects Fund	0.00	17,000.00	17,000.00	100.0	0.00	170,000.00	170,000.00	100.0	170,000.00
<b>TOTAL TRANSIT &amp; TRANSPORTAT</b>	<b>24,900.89</b>	<b>22,318.00</b>	<b>-2,582.89</b>	<b>-11.57</b>	<b>44,290.59</b>	<b>238,204.00</b>	<b>193,913.41</b>	<b>81.41</b>	<b>243,522.00</b>
<b>TOTAL EXPENDITURES/EXPENSE</b>	<b>26,654.89</b>	<b>22,318.00</b>	<b>-4,336.89</b>	<b>-19.43</b>	<b>54,238.17</b>	<b>238,204.00</b>	<b>183,965.83</b>	<b>77.23</b>	<b>243,522.00</b>
<b>NET INCOME</b>	<b>-19,076.89</b>	<b>809.00</b>	<b>-19,885.89</b>	<b>-2,458</b>	<b>26,770.84</b>	<b>-809.00</b>	<b>27,579.84</b>	<b>3,409.</b>	<b>0.00</b>

Village of Biscayne Park  
Fund 103 - CITT Fund - (fund103)  
October 2010 - August 2011

Page 1  
10/12/2011  
01:52 PM

**ASSETS**

**CASH:**

Cash-Gen Op Acct 3510403306	-8,501.88
Cash-Transit Surtax 3511056906	182,299.35
Equity in Pooled Cash	<u>-72,099.38</u>
<b>Total Cash / Cash Equivalents</b>	101,698.09

**ACCOUNTS RECEIVABLE:**

Accounts Receivable-FYE Accruals	-9,240.00
Accts Rec - Other	23,448.00
Due from General Fund	<u>-21,953.74</u>
<b>Total Accounts Receivable</b>	-7,745.74

Prepaid Items	-1,257.50
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**PROPERTY**

<b>TOTAL ASSETS</b>	<u>92,694.85</u>
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**LIABILITIES & FUND BALANCES**

Accounts Payable	16,882.09
Due to General Fund	-15,976.41
Due to Capital Projects Fund	<u>6,726.70</u>
<b>TOTAL LIABILITIES</b>	7,632.38

**FUND BALANCES**

Fund Balance - Unreserved	<u>85,062.47</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>-85,062.47</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	-92,694.85

**Budget Comparison (Accrual)**  
**Fund 105 - Police Forfeiture Fund - (fund105)**  
**August 2011**

	MTD Actual	MTD Budget	\$ Var.	% Var.	YTD Actual	YTD Budget	\$ Var.	% Var.	Annual
<b>FRANCHISE FEES</b>									
<b>OTHER PERMITS &amp; FEES</b>									
<b>STATE SHARED REVENUES:</b>									
<b>COUNTY SHARED REVENUES:</b>									
<b>PARKS &amp; RECREATION FEES</b>									
<b>OTHER CHARGES FOR SERVICES</b>									
<b>JUDGEMENTS &amp; FINES</b>									
State Forfeitures	0.00	0.00	0.00	0	830.00	5,000.00	-4,170.00	-83.40	5,000.00
Federal Forfeitures	0.00	0.00	0.00	0	9,995.19	20,000.00	-10,004.81	-50.02	20,000.00
<b>MISCELLANEOUS REVENUES;</b>									
Interest Earnings	0.00	0.00	0.00	0	37.69	0.00	37.69	0	0.00
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>10,862.88</b>	<b>25,000.00</b>	<b>-14,137.12</b>	<b>-56.55</b>	<b>25,000.00</b>
<b>EXPENDITURES/EXPENSES:</b>									
<b>521 - POLICE:</b>									
Rent Storage Facilities	0.00	0.00	0.00	0	3,630.00	0.00	-3,630.00	0	0.00
Communications - Telephone	0.00	0.00	0.00	0	1,231.41	0.00	-1,231.41	0	0.00
Printing & Binding	101.99	0.00	-101.99	0	101.99	0.00	-101.99	0	0.00
Operating Supplies	0.00	0.00	0.00	0	95.00	0.00	-95.00	0	0.00
Uniforms & Clothing	0.00	0.00	0.00	0	2,180.13	0.00	-2,180.13	0	0.00
Memberships, Dues and Subscription	0.00	0.00	0.00	0	375.00	0.00	-375.00	0	0.00
<b>TOTAL POLICE</b>	<b>101.99</b>	<b>0.00</b>	<b>-101.99</b>	<b>0</b>	<b>7,613.53</b>	<b>0.00</b>	<b>-7,613.53</b>	<b>0</b>	<b>0.00</b>
<b>529 - CODE ENFORCEMENT:</b>									
Communications - Telephone	3.63	0.00	-3.63	0	3.63	0.00	-3.63	0	0.00
<b>TOTAL CODE ENFORCEMENT</b>	<b>3.63</b>	<b>0.00</b>	<b>-3.63</b>	<b>0</b>	<b>3.63</b>	<b>0.00</b>	<b>-3.63</b>	<b>0</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES/EXPENSE</b>	<b>105.62</b>	<b>0.00</b>	<b>-105.62</b>	<b>0</b>	<b>7,617.16</b>	<b>0.00</b>	<b>-7,617.16</b>	<b>0</b>	<b>0.00</b>
<b>NET INCOME</b>	<b>-105.62</b>	<b>0.00</b>	<b>-105.62</b>	<b>0</b>	<b>3,245.72</b>	<b>25,000.00</b>	<b>-21,754.28</b>	<b>-87.02</b>	<b>25,000.00</b>

**Village of Biscayne Park**  
**Fund 105 - Police Forfeiture Fund - (fund105)**  
**October 2010 - August 2011**

Page 1  
10/12/2011  
01:52 PM

**ASSETS**

**CASH:**

Cash-Gen Op Acct 3510403306	-7,287.16
Cash - State Forfeiture Acct	22,209.92
Cash - Federal Forfeiture Acct	27,238.60
Cash - Crime Watch	3,164.88
<b>Total Cash / Cash Equivalents</b>	<u>45,326.24</u>

**ACCOUNTS RECEIVABLE:**

Accts Rec - Other	56,715.06
Due from General Fund	500.00
<b>Total Accounts Receivable</b>	<u>57,215.06</u>

**PROPERTY**

<b>TOTAL ASSETS</b>	<u>102,541.30</u>
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**LIABILITIES & FUND BALANCES**

Due to General Fund	71,602.95
<b>TOTAL LIABILITIES</b>	<u>71,602.95</u>

**FUND BALANCES**

Fund Balance - Unreserved	30,938.35
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>-30,938.35</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>-102,541.30</u>

**Budget Comparison (Accrual)**  
**Fund 302 - Capital Projects Fund - (fund302)**  
**August 2011**

	MTD Actual	MTD Budget	\$ Var.	% Var.	YTD Actual	YTD Budget	\$ Var.	% Var.	Annual
<b>FRANCHISE FEES</b>									
<b>OTHER PERMITS &amp; FEES</b>									
Grant - 2008 Fla Stormwater	0.00	0.00	0.00	0	0.00	200,000.00	-200,000.00	-100.0	200,000.00
<b>STATE SHARED REVENUES:</b>									
<b>COUNTY SHARED REVENUES:</b>									
County - Safe Neighborhood Grant	0.00	0.00	0.00	0	43,207.66	0.00	43,207.66	0	0.00
<b>PARKS &amp; RECREATION FEES</b>									
<b>OTHER CHARGES FOR SERVICES</b>									
<b>JUDGEMENTS &amp; FINES</b>									
<b>MISCELLANEOUS REVENUES;</b>									
Miscellaneous & Donations	0.00	0.00	0.00	0	250.00	0.00	250.00	0	0.00
Transfer In - CITT Fund	0.00	0.00	0.00	0	0.00	170,000.00	-170,000.00	-100.0	170,000.00
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>43,457.66</b>	<b>370,000.00</b>	<b>-326,542.34</b>	<b>-88.25</b>	<b>370,000.00</b>
<b>EXPENDITURES/EXPENSES:</b>									
Grant - 2008 Drainage	0.00	0.00	0.00	0	169,511.43	370,000.00	200,488.57	54.19	370,000.00
Rec Imp - EOC Hardening	912.50	0.00	-912.50	0	28,808.14	0.00	-28,808.14	0	0.00
Building - Public Works	0.00	0.00	0.00	0	45,831.30	0.00	-45,831.30	0	0.00
Rec Imp - Pavilion	0.00	0.00	0.00	0	37,409.67	0.00	-37,409.67	0	0.00
<b>TOTAL CAPITAL PROJECTS</b>	<b>912.50</b>	<b>0.00</b>	<b>-912.50</b>	<b>0</b>	<b>281,560.54</b>	<b>370,000.00</b>	<b>88,439.46</b>	<b>23.90</b>	<b>370,000.00</b>
<b>TOTAL EXPENDITURES/EXPENSE</b>	<b>912.50</b>	<b>0.00</b>	<b>-912.50</b>	<b>0</b>	<b>281,560.54</b>	<b>370,000.00</b>	<b>88,439.46</b>	<b>23.90</b>	<b>370,000.00</b>
<b>NET INCOME</b>	<b>-912.50</b>	<b>0.00</b>	<b>-912.50</b>	<b>0</b>	<b>-238,102.88</b>	<b>0.00</b>	<b>-238,102.88</b>	<b>0</b>	<b>0.00</b>

**Village of Biscayne Park**  
**Fund 302 - Capital Projects Fund - (fund302)**  
**October 2010 - August 2011**

Page 1  
10/12/2011  
01:52 PM

**ASSETS**

**CASH:**

Cash-Gen Op Acct 3510403306	-314,423.36
Equity in Pooled Cash	-338,642.16
<b>Total Cash / Cash Equivalents</b>	<u>-653,065.52</u>

**ACCOUNTS RECEIVABLE:**

Accounts Receivable	-6,726.70
Accts Rec - Other	401,280.99
Due from General Fund	53,212.66
Due from CITT Fund	6,726.70
<b>Total Accounts Receivable</b>	<u>454,493.65</u>

**PROPERTY**

<b>TOTAL ASSETS</b>	<u>-198,571.87</u>
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**LIABILITIES & FUND BALANCES**

Accounts Payable	5,143.46
Accrued Accounts Payable	38,009.67
Retainage Payable	12,899.57
<b>TOTAL LIABILITIES</b>	<u>56,052.70</u>

**FUND BALANCES**

Fund Balance - Unreserved	-254,624.57
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<u>254,624.57</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	198,571.87

**Budget Comparison (Accrual)**  
**Fund 402 - Sanitation Fund - (fund402)**  
**August 2011**

	MTD Actual	MTD Budget	\$ Var.	% Var.	YTD Actual	YTD Budget	\$ Var.	% Var.	Annual
<b>FRANCHISE FEES</b>									
<b>OTHER PERMITS &amp; FEES</b>									
<b>STATE SHARED REVENUES:</b>									
<b>COUNTY SHARED REVENUES:</b>									
Sanitation Assessment	0.00	0.00	0.00	0	706,215.13	727,074.00	-20,858.87	-2.87	727,074.00
Discount on Early Payment	0.00	0.00	0.00	0	-24,612.23	-19,995.00	-4,617.23	-23.09	-19,995.00
Domestic Trash / Lot Clearing	90.00	0.00	90.00	0	5,849.00	5,000.00	849.00	16.98	5,000.00
<b>PARKS &amp; RECREATION FEES</b>									
<b>OTHER CHARGES FOR SERVICES</b>									
<b>JUDGEMENTS &amp; FINES</b>									
<b>MISCELLANEOUS REVENUES:</b>									
<b>TOTAL REVENUES</b>	<b>90.00</b>	<b>0.00</b>	<b>90.00</b>	<b>0</b>	<b>687,451.90</b>	<b>712,079.00</b>	<b>-24,627.10</b>	<b>-3.46</b>	<b>712,079.00</b>
<b>EXPENDITURES/EXPENSES:</b>									
<b>534 - SANITATION / GARBAGE:</b>									
Regular Salaries & Wages	10,287.84	11,282.00	994.16	8.81	130,162.30	124,100.00	-6,062.30	-4.89	135,382.00
FICA Taxes & Medicare	787.06	863.00	75.94	8.80	9,904.34	9,494.00	-410.34	-4.32	10,357.00
Retirement	0.00	1,241.00	1,241.00	100.0	11,930.43	13,651.00	1,720.57	12.60	14,892.00
Life & Health Benefits	0.00	2,579.00	2,579.00	100.0	18,878.76	28,363.00	9,484.24	33.44	30,942.00
Workers' Compensation	0.00	0.00	0.00	0	12,934.50	15,409.00	2,474.50	16.06	15,409.00
Annual Audit	0.00	416.00	416.00	100.0	0.00	4,584.00	4,584.00	100.0	5,000.00
Landfill Tipping Fees	29,573.83	15,416.00	-14,157.83	-91.84	163,110.86	169,584.00	6,473.14	3.82	185,000.00
Recycling Contract Miami Shores	0.00	2,916.00	2,916.00	100.0	35,000.00	32,084.00	-2,916.00	-9.09	35,000.00
Communications - Radios	0.00	100.00	100.00	100.0	440.00	1,100.00	660.00	60.00	1,200.00
Postage & Shipping	0.00	0.00	0.00	0	201.50	0.00	-201.50	0	0.00
Insurance - Vehicles	0.00	0.00	0.00	0	1,936.84	8,500.00	6,563.16	77.21	8,500.00
Insurance - Liability	0.00	0.00	0.00	0	5,277.00	5,000.00	-277.00	-5.54	5,000.00
R & M - Vehicles	2,453.46	1,316.00	-1,137.46	-86.43	16,498.72	14,484.00	-2,014.72	-13.91	15,800.00
Advertising - Legal	0.00	6.00	6.00	100.0	0.00	69.00	69.00	100.0	75.00
Office Supplies	0.00	21.00	21.00	100.0	0.00	229.00	229.00	100.0	250.00
Operating Supplies	933.30	208.00	-725.30	-348.7	1,657.55	2,292.00	634.45	27.68	2,500.00
Uniforms & Clothing	228.68	175.00	-53.68	-30.67	2,004.13	1,925.00	-79.13	-4.11	2,100.00
Gas & Oil	0.00	1,000.00	1,000.00	100.0	8,078.89	11,000.00	2,921.11	26.56	12,000.00
Depreciation - Equipment	0.00	0.00	0.00	0	12,517.20	12,600.00	82.80	0.66	12,600.00
Contingency	0.00	1,787.00	1,787.00	100.0	0.00	19,659.00	19,659.00	100.0	21,447.00
Principal	0.00	2,251.00	2,251.00	100.0	26,359.18	24,769.00	-1,590.18	-6.42	27,020.00
Interest	0.00	73.00	73.00	100.0	1,531.10	798.00	-733.10	-91.87	871.00
Admin Fee - General Fund	14,448.50	4,816.00	-9,632.50	-200.0	57,794.00	52,978.00	-4,816.00	-9.09	57,794.00
Admin Fee - County Sanitation Billing	0.00	1,216.00	1,216.00	100.0	6,462.46	13,384.00	6,921.54	51.72	14,600.00
Admin Fee - P.W. Direct Overhead	24,585.00	8,195.00	-16,390.00	-200.0	98,340.00	90,145.00	-8,195.00	-9.09	98,340.00
<b>TOTAL EXPENSES SANITATION</b>	<b>83,297.67</b>	<b>55,877.00</b>	<b>-27,420.67</b>	<b>-49.07</b>	<b>621,019.76</b>	<b>656,201.00</b>	<b>35,181.24</b>	<b>5.36</b>	<b>712,079.00</b>
<b>539 - PUBLIC WORKS:</b>									
R & M - Vehicles	0.00	0.00	0.00	0	714.24	0.00	-714.24	0	0.00
<b>TOTAL PUBLIC WORKS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>714.24</b>	<b>0.00</b>	<b>-714.24</b>	<b>0</b>	<b>0.00</b>
<b>541 - STREETS &amp; ROADS:</b>									
Health, Life & Dental Insurance	0.00	0.00	0.00	0	70.20	0.00	-70.20	0	0.00
Uniforms & Clothing	57.80	0.00	-57.80	0	118.33	0.00	-118.33	0	0.00
<b>TOTAL STREETS &amp; ROADS</b>	<b>57.80</b>	<b>0.00</b>	<b>-57.80</b>	<b>0</b>	<b>188.53</b>	<b>0.00</b>	<b>-188.53</b>	<b>0</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES/EXPENSE</b>	<b>83,355.47</b>	<b>55,877.00</b>	<b>-27,478.47</b>	<b>-49.18</b>	<b>621,922.53</b>	<b>656,201.00</b>	<b>34,278.47</b>	<b>5.22</b>	<b>712,079.00</b>
<b>NET INCOME</b>	<b>-83,265.47</b>	<b>-55,877.00</b>	<b>-27,388.47</b>	<b>-49.02</b>	<b>65,529.37</b>	<b>55,878.00</b>	<b>9,651.37</b>	<b>17.27</b>	<b>0.00</b>

**Village of Biscayne Park**  
**Fund 402 - Sanitation Fund - (fund402)**  
**October 2010 - August 2011**

Page 1  
10/12/2011  
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**ASSETS**

**CASH:**

Cash-Gen Op Acct 3510403306	261,743.17
Equity in Pooled Cash	-62,951.13
<b>Total Cash / Cash Equivalents</b>	<b>198,792.04</b>

**ACCOUNTS RECEIVABLE:**

Accts Rec - Waste Fees Prior Yrs	118,039.59
Accounts Receivable-FYE Accruals	-7,326.97
Accts Rec - AFLAC	-82.45
Accts Rec - Other	7,326.97
Due from General Fund	141,319.31
Due from Sanitation Fund	9.13
Due from Other Government Units	352.26
<b>Total Accounts Receivable</b>	<b>259,637.84</b>

Prepaid Items	-6,732.50
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**PROPERTY**

Equipment and Furniture	267,754.10
Accum Depre-Equipment	202,684.20

<b>TOTAL ASSETS</b>	<b>516,767.28</b>
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**LIABILITIES & FUND BALANCES**

Accounts Payable	3,980.49
Credit Union Payable	508.00
Union Dues Payable - PAT	207.66
FRS Pension Payable	660.72
Garnishments Payable	3,154.18
Due to General Fund	313,078.68
Accrued Wages Payable	2,077.48
Accrued Sick Time Payable	4,559.31
Accrued Taxes Payable	158.93
Capital Lease - Long Term	16,183.83
<b>TOTAL LIABILITIES</b>	<b>344,569.28</b>

**FUND BALANCES**

Fund Balance - Unreserved	172,198.00
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>-172,198.00</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>-516,767.28</b>