

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

FEBRUARY 29, 2020

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

FEBRUARY 29, 2020

GOVERNMENTAL TYPE FUNDS

TOTAL

GOVERNMENTAL FUNDS

	GENERAL	ROAD FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS:								
CASH-OPERATING (CNB 5680)	\$173,208	---	---	---	---	---	---	\$173,208
CASH-OPERATING (FCB 7200)	\$2,370,005	---	---	---	---	---	---	\$2,370,005
CASH-OPERATING (FCB 3807)	\$155,198	---	---	---	---	---	---	\$155,198
CASH-OPERATING (FCB 6202)	---	---	---	\$171,039	\$594,446	---	---	\$765,485
CASH-OPERATING (FCB 8905)	---	---	\$6,316	---	---	---	---	\$6,316
CASH-OPERATING (FCB 2902)	---	---	\$27,274	---	---	---	---	\$27,274
DUE FROM GENERAL FUND	---	\$38,322	---	---	---	---	---	\$38,322
DUE FROM CITT-TRANSPORTATION	\$23,958	---	---	---	---	---	\$58,431	\$82,389
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$120,399	---	---	---	---	---	\$120,399
INVEST-STATE BOARD (POOL)	\$12,007	---	---	---	---	---	---	\$12,007
TOTAL ASSETS	\$2,787,966	\$158,722	\$33,590	\$171,039	\$594,446	\$0	\$58,431	\$3,804,193
LIABILITIES:								
ACCOUNTS PAYABLE	\$101,162	---	---	---	---	---	---	\$101,162
FRS PENSION PAYABLE	\$20,564	\$604	---	---	---	---	---	\$21,168
DUE TO GENERAL FUND	---	---	\$53,589	---	---	---	---	\$53,589
DUE TO ROAD FUND	\$38,322	---	---	---	\$23,958	---	---	\$62,280
DUE TO SANITATION FUND	\$388,096	---	---	---	---	---	---	\$388,096
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$2,125	---	---	---	---	---	---	\$2,125
STATE PERMIT SURCHARGE-DBR	\$9,734	---	---	---	---	---	---	\$9,734
TOTAL LIABILITIES	\$563,753	\$604	\$53,589	\$0	\$82,389	\$0	\$0	\$700,335
FUND BALANCES:								
RESTRICTED FOR:								
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$158,118	---	---	---	---	---	\$158,118
POLICE FORFEITURE	---	---	(\$19,999)	---	---	---	---	(\$19,999)
CITT	---	---	---	\$171,039	\$512,057	---	---	\$683,096
UNASSIGNED:	\$2,224,213	---	---	---	---	---	---	\$2,224,213
TOTAL FUND BALANCES	\$2,224,213	\$158,118	(\$19,999)	\$171,039	\$512,057	\$0	\$58,431	\$3,103,859
TOTAL LIABILITIES & FUND BALANCES	\$2,787,966	\$158,722	\$33,590	\$171,039	\$594,446	\$0	\$58,431	\$3,804,193

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED FEBRUARY 29, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/29/20	ACTUAL THRU 02/29/20	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,130,522	\$1,881,922	\$1,881,922	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$66,667	\$63,894	(\$2,773)
UTILITY TAXES - WATER	\$33,500	\$13,958	\$0	(\$13,958)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$2,292	\$1,691	(\$601)
SIMPLIFIED COMMUNICATIONS TAX	\$90,000	\$37,500	\$26,567	(\$10,933)
CONTRACTOR REGISTRATIONS	\$5,500	\$2,292	\$1,610	(\$682)
BUILDING PERMITS	\$75,000	\$31,250	\$36,187	\$4,937
ELECTRIC PERMITS	\$10,000	\$4,167	\$4,715	\$548
PLUMBING PERMITS	\$12,000	\$5,000	\$11,873	\$6,873
MECHANICAL PERMITS	\$7,500	\$3,125	\$4,095	\$970
GARAGE SALE PERMITS	\$300	\$125	\$143	\$18
FILM PERMITS	\$0	\$0	\$250	\$250
FRANCHISE FEES - ELECTRIC	\$111,806	\$46,586	\$23,487	(\$23,099)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$19,061	\$15,249	(\$3,812)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$881	\$511	(\$370)
OTHER FEES - PLAN REVIEW	\$5,000	\$2,083	\$994	(\$1,090)
OTHER FEES - PERMIT APPLICATION FEES	\$8,000	\$3,333	\$4,285	\$952
OTHER FEES - HOME OCCUPATION	\$1,500	\$625	\$650	\$25
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$188	\$475	\$288
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$10,417	\$4,600	(\$5,817)
STATE REVENUE SHARING - MUNICIPAL	\$82,378	\$34,324	\$36,328	\$2,003
STATE REVENUE SHARING - HALF CENT SALES TAX	\$256,329	\$106,804	\$86,634	(\$20,170)
FEMA REVENUE	\$0	\$0	\$63,682	\$63,682
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$104	\$186	\$81
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$396	\$167	(\$229)
RECREATIONAL PROGRAM FEES	\$10,000	\$4,167	\$2,698	(\$1,469)
CONCESSION STAND	\$600	\$250	\$774	\$524
FACILITY RENTALS	\$3,500	\$1,458	\$2,635	\$1,177
TRAFFIC FINES	\$3,000	\$1,250	\$4,343	\$3,093
LIEN SEARCH FEES	\$3,000	\$1,250	\$2,365	\$1,115
FINES - CODE COMPLIANCE	\$15,000	\$6,250	\$650	(\$5,600)
MISCELLANEOUS REVENUE	\$5,000	\$2,083	\$7,807	\$5,723
INTEREST INCOME	\$5,000	\$2,083	\$10,416	\$8,332
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$920	\$920
TOTAL REVENUES	\$3,114,447	\$2,291,890	\$2,302,800	\$10,910
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$5,000	\$2,288	\$2,712
FICA	\$918	\$383	\$175	\$207
TRAVEL & PER DIEM	\$2,500	\$1,042	\$14	\$1,028
COMMUNICATIONS	\$3,000	\$1,250	\$932	\$318
PROMOTIONAL ACTIVITIES	\$1,500	\$625	\$642	(\$17)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$646	\$1,350	(\$704)
EDUCATION & TRAINING	\$4,200	\$1,750	\$365	\$1,385
TOTAL COMMISSION	\$25,668	\$10,695	\$5,766	\$4,929

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED FEBRUARY 29, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/29/20	ACTUAL THRU 02/29/20	VARIANCE
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$86,994	\$36,247	\$33,459	\$2,788
REGULAR SALARIES-VILLAGE CLERK	\$54,078	\$22,533	\$20,799	\$1,733
REGULAR SALARIES-ADMIN ASST	\$31,820	\$13,258	\$12,560	\$699
PART-TIME SALARIES	\$19,344	\$8,060	\$0	\$8,060
FICA/MEDICARE	\$14,835	\$6,181	\$5,112	\$1,069
FLORIDA RETIREMENT SYSTEM	\$31,460	\$13,108	\$12,097	\$1,011
HEALTH INSURANCE	\$26,540	\$11,058	\$10,962	\$97
WORKERS COMPENSATION INSURANCE	\$446	\$223	\$168	\$55
UNEMPLOYMENT	\$0	\$0	\$374	(\$374)
PROFESSIONAL FEES	\$182,600	\$76,083	\$36,835	\$39,248
AUDITING FEES	\$21,000	\$7,000	\$7,000	\$0
FINANCE CONTRACT	\$55,000	\$22,917	\$22,917	\$0
TRAVEL & PER DIEM	\$12,300	\$5,125	\$2,000	\$3,125
COMMUNICATIONS	\$27,130	\$11,304	\$9,077	\$2,227
POSTAGE	\$6,898	\$2,874	\$1,852	\$1,022
UTILITIES	\$8,523	\$3,551	\$2,994	\$558
RENTALS AND LEASES	\$10,491	\$4,371	\$3,669	\$702
PROPERTY INSURANCE	\$146,676	\$90,399	\$90,399	\$0
PRINTING & BINDING	\$4,600	\$1,917	\$373	\$1,543
PROMOTIONAL ACTIVITIES	\$1,500	\$625	\$2,221	(\$1,596)
LEGAL ADVERTISING	\$8,913	\$3,714	\$6,034	(\$2,321)
OTHER CURRENT CHARGES	\$9,526	\$3,969	\$4,251	(\$281)
OFFICE SUPPLIES	\$8,500	\$3,542	\$3,471	\$71
OPERATING SUPPLIES	\$6,400	\$2,667	\$5,478	(\$2,812)
DUES & MEMBERSHIPS	\$5,950	\$5,982	\$5,982	\$0
EDUCATION & TRAINING	\$5,000	\$2,083	\$1,408	\$675
CONTINGENCY	\$21,421	\$8,925	\$0	\$8,925
TOTAL ADMINISTRATION	\$807,945	\$367,718	\$301,491	\$66,226
DEBT SERVICE				
PRINCIPAL EXPENSE	\$20,260	\$10,028	\$10,028	\$0
INTEREST EXPENSE	\$11,520	\$5,862	\$5,862	\$0
OTHER DEBT SERVICE COSTS	\$240	\$100	\$0	\$100
TOTAL DEBT SERVICE	\$32,020	\$15,990	\$15,890	\$100

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED FEBRUARY 29, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/29/20	ACTUAL THRU 02/29/20	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$580,291	\$241,788	\$222,673	\$19,115
OTHER SALARIES & WAGES-PART TIME	\$71,136	\$29,640	\$36,380	(\$6,740)
OVERTIME	\$50,000	\$20,833	\$10,242	\$10,592
SPECIAL PAY & COURT PAYS	\$15,000	\$6,250	\$1,017	\$5,233
OFF DUTY POLICE	\$0	\$0	\$19,321	(\$19,321)
FICA/MEDICARE	\$54,807	\$22,836	\$21,044	\$1,792
FLORIDA RETIREMENT SYSTEM	\$151,371	\$63,071	\$60,834	\$2,237
HEALTH INSURANCE	\$52,158	\$21,732	\$32,515	(\$10,783)
WORKERS COMPENSATION INSURANCE	\$33,011	\$16,506	\$14,926	\$1,579
TRAVEL & PER DIEM	\$1,000	\$417	\$1,431	(\$1,014)
COMMUNICATIONS	\$9,714	\$4,047	\$3,848	\$199
UTILITIES	\$3,740	\$1,558	\$834	\$724
RENTALS & LEASES	\$73,642	\$30,684	\$29,496	\$1,188
INSURANCE-POLICE	\$13,995	\$6,998	\$8,020	(\$1,022)
REPAIRS & MAINTENANCE	\$67,500	\$28,125	\$30,469	(\$2,344)
PRINTING & BINDING	\$600	\$250	\$252	(\$2)
OPERATING SUPPLIES	\$89,630	\$37,346	\$37,124	\$222
TOLLS	\$0	\$0	\$3,378	(\$3,378)
DUES & MEMBERSHIPS	\$1,200	\$500	\$180	\$320
EDUCATION & TRAINING	\$7,000	\$2,917	\$3,553	(\$636)
CAPITAL OUTLAY	\$10,500	\$4,375	\$0	\$4,375
TOTAL POLICE	\$1,286,294	\$539,873	\$537,539	\$2,335
BUILDING (524)				
REGULAR SALARIES	\$32,879	\$13,700	\$12,646	\$1,054
SPECIAL PAY	\$1,500	\$625	\$0	\$625
FICA/MEDICARE	\$2,515	\$1,048	\$967	\$81
FLORIDA RETIREMENT SYSTEM	\$2,716	\$1,132	\$1,071	\$60
HEALTH INSURANCE	\$8,089	\$3,371	\$3,627	(\$256)
WORKERS COMPENSATION INSURANCE	\$85	\$43	\$32	\$11
PROFESSIONAL SERVICES	\$67,925	\$28,302	\$33,933	(\$5,631)
MEMBERSHIPS	\$0	\$0	\$127	(\$127)
EDUCATION & TRAINING	\$1,000	\$417	\$265	\$152
OPERATING SUPPLIES	\$0	\$0	\$155	(\$155)
TOTAL BUILDING	\$116,710	\$48,636	\$52,823	(\$4,187)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED FEBRUARY 29, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/29/20	ACTUAL THRU 02/29/20	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$76,000	\$31,667	\$28,220	\$3,447
FICA/MEDICARE	\$5,814	\$2,422	\$1,918	\$504
FLORIDA RETIREMENT SYSTEM	\$6,278	\$2,616	\$2,371	\$244
HEALTH INSURANCE	\$16,179	\$6,741	\$7,036	(\$295)
WORKERS COMPENSATION INSURANCE	\$2,850	\$1,425	\$1,073	\$352
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$5,000	\$2,083	\$0	\$2,083
COMMUNICATIONS	\$870	\$362	\$362	\$0
RENTALS & LEASES	\$6,864	\$2,860	\$0	\$2,860
INSURANCE	\$2,123	\$1,062	\$1,217	(\$155)
REPAIRS & MAINTENANCE	\$1,200	\$500	\$0	\$500
CONTINGENCY	\$2,000	\$833	\$0	\$833
OPERATING SUPPLIES	\$2,550	\$1,063	\$204	\$858
MEMBERSHIPS & DUES	\$100	\$42	\$50	(\$8)
EDUCATION & TRAINING	\$1,200	\$500	\$85	\$415
TOTAL CODE COMPLIANCE	\$129,026	\$54,175	\$42,536	\$11,639
PUBLIC WORKS (539)				
REGULAR SALARIES	\$209,449	\$87,271	\$73,392	\$13,878
OVERTIME	\$1,000	\$417	\$4,759	(\$4,342)
EMPLOYEE BONUSES	\$3,000	\$3,000	\$1,500	\$1,500
FICA/MEDICARE	\$16,329	\$6,804	\$6,093	\$710
FLORIDA RETIREMENT SYSTEM	\$17,301	\$7,209	\$6,619	\$589
HEALTH INSURANCE	\$41,487	\$17,286	\$14,942	\$2,344
WORKERS COMPENSATION INSURANCE	\$14,244	\$7,122	\$5,362	\$1,760
CONTRACT SERVICES	\$13,000	\$5,417	\$3,900	\$1,517
COMMUNICATIONS	\$2,280	\$950	\$2,114	(\$1,164)
UTILITIES	\$9,972	\$4,155	\$5,115	(\$960)
RENTALS & LEASES	\$14,791	\$6,163	\$5,703	\$460
PROPERTY INSURANCE	\$5,351	\$2,676	\$4,415	(\$1,740)
REPAIRS & MAINTENANCE	\$38,000	\$15,833	\$9,631	\$6,202
LANDSCAPE MAINTENANCE	\$81,000	\$33,750	\$17,405	\$16,345
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$4,167	\$0	\$4,167
OPERATING SUPPLIES	\$25,000	\$10,417	\$20,984	(\$10,567)
DUES & MEMBERSHIPS	\$150	\$63	\$0	\$63
EDUCATION & TRAINING	\$1,000	\$417	\$0	\$417
CAPITAL OUTLAY	\$12,000	\$5,000	\$0	\$5,000
TOTAL PUBLIC WORKS	\$515,353	\$218,114	\$181,935	\$36,178

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED FEBRUARY 29, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/29/20	ACTUAL THRU 02/29/20	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$46,504	\$19,377	\$17,886	\$1,491
OTHER SALARIES & WAGES-PART TIME	\$39,438	\$16,432	\$11,936	\$4,496
FICA/MEDICARE	\$6,611	\$2,755	\$2,281	\$473
FLORIDA RETIREMENT SYSTEM	\$6,851	\$2,855	\$2,526	\$329
HEALTH INSURANCE	\$8,089	\$3,371	\$3,703	(\$332)
WORKERS COMPENSATION INSURANCE	\$206	\$103	\$78	\$25
CONTRACTUAL SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$2,880	\$1,200	\$1,735	(\$535)
UTILITIES	\$5,100	\$2,125	\$2,024	\$101
RENTALS & LEASES	\$6,950	\$2,896	\$1,250	\$1,646
PROPERTY INSURANCE	\$5,201	\$1,300	\$4,689	(\$3,389)
REPAIRS & MAINTENANCE	\$45,000	\$18,750	\$1,291	\$17,459
CONCESSION EXPENSES	\$500	\$208	\$0	\$208
SPECIAL EVENTS	\$10,700	\$4,458	\$4,445	\$14
OPERATING SUPPLIES	\$3,750	\$1,563	\$1,208	\$355
MEMBERSHIPS & DUES	\$160	\$66	\$0	\$66
EDUCATION & TRAINING	\$2,000	\$833	\$927	(\$94)
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$22,500	\$11,083	\$11,417
TOTAL PARKS AND RECREATION	\$243,939	\$100,792	\$67,062	\$33,730
TOTAL EXPENDITURES	\$3,156,957	\$1,355,993	\$1,205,042	\$150,950
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$42,510)	\$935,898	\$1,097,758	\$161,860
RESERVES				
RESERVES-EMERGENCY	\$48,593	\$20,247	\$0	(\$20,247)
TOTAL OTHER FINANCING SOURCES/(USES)	\$48,593	\$20,247	\$0	(\$20,247)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$91,103	\$37,960	\$0	(\$37,960)
TOTAL OTHER FINANCING SOURCES/(USES)	\$91,103	\$37,960	\$0	(\$37,960)
NET CHANGE IN FUND BALANCES	\$0	\$973,857	\$1,097,758	\$123,900
FUND BALANCE-BEGINNING	\$0		\$1,126,455	
FUND BALANCE-ENDING	\$0		\$2,224,213	

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 29, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/29/20	ACTUAL THRU 02/29/20	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$33,956	\$26,498	(\$7,458)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$9,450	\$9,657	\$207
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$708	\$708	\$0
TOTAL REVENUES	<u>\$105,591</u>	<u>\$44,114</u>	<u>\$36,863</u>	<u>(\$7,252)</u>
EXPENDITURES				
REGULAR SALARIES	\$67,626	\$28,177	\$25,984	\$2,193
OVERTIME	\$1,000	\$417	\$1,168	(\$751)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,326	\$2,219	\$2,194	\$26
FLORIDA RETIREMENT SYSTEM	\$5,586	\$2,327	\$2,300	\$28
HEALTH INSURANCE	\$16,699	\$6,958	\$7,080	(\$123)
WORKERS COMPENSATION INSURANCE	\$7,838	\$3,266	\$2,950	\$315
COMMUNICATIONS	\$480	\$200	\$160	\$40
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,080	\$867	\$1,192	(\$325)
REPAIRS & MAINTENANCE	\$18,204	\$7,585	\$948	\$6,637
OPERATING SUPPLIES	\$8,000	\$3,333	\$14,286	(\$10,952)
EDUCATION & TRAINING	\$300	\$125	\$0	\$125
TOTAL EXPENDITURES	<u>\$134,139</u>	<u>\$56,475</u>	<u>\$59,262</u>	<u>(\$2,787)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(\$28,548)</u>	<u>(\$12,360)</u>	<u>(\$22,399)</u>	<u>(\$10,039)</u>
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$24,399	\$10,166	\$0	(\$10,166)
TOTAL OTHER FINANCING SOURCES/(USES)	<u>\$24,399</u>	<u>\$10,166</u>	<u>\$0</u>	<u>(\$10,166)</u>
NET CHANGE IN FUND BALANCES	<u>(\$4,149)</u>	<u>(\$2,194)</u>	<u>(\$22,399)</u>	<u>(\$20,205)</u>
FUND BALANCE-BEGINNING	\$4,149		\$180,517	
FUND BALANCE-ENDING	<u>\$0</u>		<u>\$158,118</u>	

VILLAGE OF BISCAYNE PARK
POLICE FORFEITURE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED FEBRUARY 29, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/29/20	ACTUAL THRU 02/29/20	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$154	\$154
TOTAL REVENUES	\$0	\$0	\$154	\$154
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$154	\$154
NET CHANGE IN FUND BALANCES	\$0	\$0	\$154	\$154
FUND BALANCE-BEGINNING	\$0		(\$20,153)	
FUND BALANCE-ENDING	\$0		(\$19,999)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 29, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/29/20	ACTUAL THRU 02/29/20	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$25,601	\$10,667	\$4,587	(\$6,080)
INTEREST INCOME	\$200	\$83	\$664	\$581
TOTAL REVENUES	\$25,801	\$10,751	\$5,251	(\$5,500)
EXPENDITURES				
TRANSIT PROJECTS	\$142,000	\$59,167	\$0	\$59,167
TOTAL EXPENDITURES	\$142,000	\$59,167	\$0	\$59,167
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$116,199)	(\$48,416)	\$5,251	\$53,667
NET CHANGE IN FUND BALANCES	(\$116,199)	(\$48,416)	\$5,251	\$53,667
FUND BALANCE-BEGINNING	\$116,199		\$165,789	
FUND BALANCE-ENDING	\$0		\$171,039	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED FEBRUARY 29, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/29/20	ACTUAL THRU 02/29/20	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$102,405	\$42,669	\$18,347	(\$24,321)
INTEREST INCOME	\$800	\$333	\$2,655	\$2,322
TOTAL REVENUES	<u>\$103,205</u>	<u>\$43,002</u>	<u>\$21,003</u>	<u>(\$21,999)</u>
EXPENDITURES				
STREETLIGHTING	\$25,000	\$10,417	\$10,017	\$400
TRANSPORTATION PROJECTS	\$347,724	\$144,885	\$5,983	\$138,902
TOTAL EXPENDITURES	<u>\$372,724</u>	<u>\$155,302</u>	<u>\$16,000</u>	<u>\$139,302</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(\$269,519)</u>	<u>(\$112,300)</u>	<u>\$5,003</u>	<u>\$117,303</u>
NET CHANGE IN FUND BALANCES	<u>(\$269,519)</u>	<u>(\$112,300)</u>	<u>\$5,003</u>	<u>\$117,303</u>
FUND BALANCE-BEGINNING	\$269,519		\$507,054	
FUND BALANCE-ENDING	<u>\$0</u>		<u>\$512,057</u>	

**VILLAGE OF BISCAYNE PARK
CITT FUNDS**

FY 2016		RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/2015		\$ 49,601.10	\$ 337,355.66	\$ 386,956.76
DEPOSIT	10/9/2015	\$ 9,915.00	\$ 1,983.00	\$ 7,932.00	\$ 9,915.00
DEPOSIT	11/18/2015	\$ 8,512.00	\$ 1,702.40	\$ 6,809.60	\$ 8,512.00
DEPOSIT	12/29/2015	\$ 11,445.00	\$ 2,289.00	\$ 9,156.00	\$ 11,445.00
DEPOSIT	2/8/2016	\$ 8,993.00	\$ 1,798.60	\$ 7,194.40	\$ 8,993.00
DEPOSIT	3/22/2016	\$ 9,646.00	\$ 1,929.20	\$ 7,716.80	\$ 9,646.00
DEPOSIT	4/26/2016	\$ 14,302.00	\$ 2,860.40	\$ 11,441.60	\$ 14,302.00
DEPOSIT	5/27/2016	\$ 9,308.00	\$ 1,861.60	\$ 7,446.40	\$ 9,308.00
DEPOSIT	6/24/2016	\$ 9,463.00	\$ 1,892.60	\$ 7,570.40	\$ 9,463.00
DEPOSIT	7/26/2016	\$ 13,533.00	\$ 2,706.60	\$ 10,826.40	\$ 13,533.00
DEPOSIT	8/9/2016	\$ 9,443.00	\$ 1,888.60	\$ 7,554.40	\$ 9,443.00
DEPOSIT	9/21/2016	\$ 9,451.00	\$ 1,890.20	\$ 7,560.80	\$ 9,451.00
FY 16 REVENUES			\$ 22,802.20	\$ 91,208.80	\$ 114,011.00
LESS: FPL STREETLIGHTING			\$ -	\$ (23,259.85)	\$ (23,259.85)
BALANCE AT 9/30/16			\$ 72,403.30	\$ 405,304.61	\$ 477,707.91

FY 2017		RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/2016		\$ 72,403.30	\$ 405,304.61	\$ 477,707.91
DEPOSIT	10/4/2016	\$ 11,838.00	\$ 2,367.60	\$ 9,470.40	\$ 11,838.00
DEPOSIT	11/9/2016	\$ 9,013.00	\$ 1,802.60	\$ 7,210.40	\$ 9,013.00
DEPOSIT	12/5/2016	\$ 9,003.00	\$ 1,800.60	\$ 7,202.40	\$ 9,003.00
DEPOSIT	12/29/2016	\$ 11,907.00	\$ 2,381.40	\$ 9,525.60	\$ 11,907.00
DEPOSIT	2/8/2017	\$ 8,687.00	\$ 1,737.40	\$ 6,949.60	\$ 8,687.00
DEPOSIT	3/3/2017	\$ 9,601.00	\$ 1,920.20	\$ 7,680.80	\$ 9,601.00
DEPOSIT	4/12/2017	\$ 14,095.00	\$ 2,819.00	\$ 11,276.00	\$ 14,095.00
DEPOSIT	6/7/2017	\$ 9,412.00	\$ 1,882.40	\$ 7,529.60	\$ 9,412.00
DEPOSIT	7/11/2017	\$ 9,290.00	\$ 1,858.00	\$ 7,432.00	\$ 9,290.00
DEPOSIT	7/31/2017	\$ 13,680.00	\$ 2,736.00	\$ 10,944.00	\$ 13,680.00
DEPOSIT	8/23/2017	\$ 9,644.00	\$ 1,928.80	\$ 7,715.20	\$ 9,644.00
DEPOSIT	9/29/2017	\$ 9,474.00	\$ 1,894.80	\$ 7,579.20	\$ 9,474.00
FY 17 TOTAL			\$ 25,128.80	\$ 100,515.20	\$ 125,644.00
LESS: FPL STREETLIGHTING			\$ -	\$ (28,995.43)	\$ (28,995.43)
BALANCE AT 9/30/17			\$ 97,532.10	\$ 476,824.38	\$ 574,356.48

FY 2018		RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/2017		\$ 97,532.10	\$ 476,824.38	\$ 574,356.48
DEPOSIT	10/13/2017	\$ 12,499.00	\$ 2,499.80	\$ 9,999.20	\$ 12,499.00
DEPOSIT	11/9/2017	\$ 9,551.00	\$ 1,910.20	\$ 7,640.80	\$ 9,551.00
DEPOSIT	12/5/2017	\$ 8,855.00	\$ 1,771.00	\$ 7,084.00	\$ 8,855.00
DEPOSIT	12/21/2017	\$ 11,432.00	\$ 2,286.40	\$ 9,145.60	\$ 11,432.00
DEPOSIT	2/1/2018	\$ 9,677.00	\$ 1,935.40	\$ 7,741.60	\$ 9,677.00
DEPOSIT	3/15/2018	\$ 10,383.00	\$ 2,076.60	\$ 8,306.40	\$ 10,383.00
DEPOSIT	4/5/2018	\$ 15,359.00	\$ 3,071.80	\$ 12,287.20	\$ 15,359.00
DEPOSIT	5/31/2018	\$ 10,172.00	\$ 2,034.40	\$ 8,137.60	\$ 10,172.00
DEPOSIT	6/8/2018	\$ 10,024.00	\$ 2,004.80	\$ 8,019.20	\$ 10,024.00
DEPOSIT	7/27/2018	\$ 14,824.00	\$ 2,964.80	\$ 11,859.20	\$ 14,824.00
DEPOSIT	8/31/2018	\$ 10,241.00	\$ 2,048.20	\$ 8,192.80	\$ 10,241.00
DEPOSIT	9/19/2018	\$ 9,784.00	\$ 1,956.80	\$ 7,827.20	\$ 9,784.00
FY 18 TOTAL			\$ 26,560.20	\$ 106,240.80	\$ 132,801.00
LESS: FPL STREETLIGHTING			\$ -	\$ (24,784.27)	\$ (24,784.27)
BALANCE AT 9/31/18			\$ 124,092.30	\$ 558,280.91	\$ 682,373.21

FY 2019		RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/2018		\$ 124,092.30	\$ 558,280.91	\$ 682,373.21
DEPOSIT	10/4/2018	\$ 13,335.00	\$ 2,667.00	\$ 10,668.00	\$ 13,335.00
DEPOSIT	11/2/2018	\$ 9,729.00	\$ 1,945.80	\$ 7,783.20	\$ 9,729.00
DEPOSIT	12/4/2018	\$ 9,492.00	\$ 1,898.40	\$ 7,593.60	\$ 9,492.00
DEPOSIT	12/21/2018	\$ 12,885.00	\$ 2,577.00	\$ 10,308.00	\$ 12,885.00
DEPOSIT	2/7/2019	\$ 9,529.00	\$ 1,905.80	\$ 7,623.20	\$ 9,529.00
DEPOSIT	3/7/2019	\$ 10,174.00	\$ 2,034.80	\$ 8,139.20	\$ 10,174.00
DEPOSIT	4/9/2019	\$ 15,709.00	\$ 3,141.80	\$ 12,567.20	\$ 15,709.00
DEPOSIT	5/24/2019	\$ 10,048.00	\$ 2,009.60	\$ 8,038.40	\$ 10,048.00
DEPOSIT	6/13/2019	\$ 10,084.00	\$ 2,016.80	\$ 8,067.20	\$ 10,084.00
DEPOSIT	7/31/2019	\$ 14,709.00	\$ 2,941.80	\$ 11,767.20	\$ 14,709.00
DEPOSIT	8/15/2019	\$ 10,284.00	\$ 2,056.80	\$ 8,227.20	\$ 10,284.00
DEPOSIT	9/9/2019	\$ 10,139.00	\$ 2,027.80	\$ 8,111.20	\$ 10,139.00
DEPOSIT	9/24/2019	\$ 10,028.00	\$ 2,005.60	\$ 8,022.40	\$ 10,028.00
FY 19 TOTAL			\$ 29,229.00	\$ 116,916.00	\$ 146,145.00
LESS: TRANSFER DUE TO GF			\$ -	\$ (203,509.64)	\$ (203,509.64)
LESS: FPL STREETLIGHTING			\$ -	\$ (24,598.92)	\$ (24,598.92)
BALANCE AT 9/30/19			\$ 153,321.30	\$ 447,088.35	\$ 600,409.65

VILLAGE OF BISCAYNE PARK
CITT FUNDS

FY 2020				TRANSIT		TRANSPORTATION			
				20%		80%		TOTAL	
BALANCE	9/30/2019			\$	153,321.30	\$	447,088.35	\$	600,409.65
DEPOSIT	10/9/2019	\$	12,878.00	\$	2,575.60	\$	10,302.40	\$	12,878.00
DEPOSIT	11/19/2019	\$	9,533.00	\$	1,906.60	\$	7,626.40	\$	9,533.00
DEPOSIT	12/23/2019	\$	12,850.00	\$	2,570.00	\$	10,280.00	\$	12,850.00
DEPOSIT	1/17/2020	\$	10,084.00	\$	2,016.80	\$	8,067.20	\$	10,084.00
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
FY 20 TOTAL				\$	9,069.00	\$	36,276.00	\$	45,345.00
LESS: TRANSFER DUE TO GF						\$	(203,509.64)	\$	(203,509.64)
LESS: FPL STREETLIGHTING				\$	-		(\$10,017)	\$	(10,016.73)
BALANCE AT 9/30/20				\$	162,390.30	\$	269,837.98	\$	432,228.28

VILLAGE OF BISCAYNE PARK

DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 29, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/29/20	ACTUAL THRU 02/29/20	VARIANCE
REVENUES:				
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
PRINCIPAL EXPENSE	\$0	\$0	\$0	\$0
INTEREST EXPENSE	\$0	\$0	\$0	\$0
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES/(USES)				
NOTE PROCEEDS (2018)	\$0	\$0	\$0	\$0
OPERATING TRANSFER IN/(OUT)	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$0	
FUND BALANCE-ENDING	\$0		\$0	

VILLAGE OF BISCAYNE PARK
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED FEBRUARY 29, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/29/20	ACTUAL THRU 02/29/20	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$58,431	
FUND BALANCE-ENDING	\$0		\$58,431	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

FEBRUARY 29, 2020

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$388,096
TOTAL ASSETS	<u><u>\$388,096</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$0
DUE TO ROAD FUND	\$120,399
TOTAL LIABILITIES	<u><u>\$120,399</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	\$267,696
TOTAL NET POSITION	<u><u>\$267,696</u></u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED FEBRUARY 29, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/29/20	ACTUAL THRU 02/29/20	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$501,929	\$452,697	\$452,697	\$0
MISC INCOME	\$2,601	\$1,084	\$0	(\$1,084)
TOTAL REVENUES	\$504,530	\$453,781	\$452,697	(\$1,084)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$418,060	\$174,192	\$179,773	(\$5,581)
OTHER CURRENT CHARGES	\$1,000	\$417	\$0	\$417
TOTAL EXPENDITURES	\$419,060	\$174,608	\$179,773	(\$5,165)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$85,470	\$279,173	\$272,924	(\$6,248)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$85,470)	(\$35,613)	\$0	\$35,613
TOTAL OTHER FINANCING SOURCES/(USES)	(\$85,470)	(\$35,613)	\$0	\$35,613
NET CHANGE IN FUND BALANCES	\$0	\$243,560	\$272,924	\$29,364
FUND BALANCE-BEGINNING	\$0		(\$5,228)	
FUND BALANCE-ENDING	\$0		\$267,696	