

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

MARCH 31, 2020

VILLAGE OF BISCAYNE PARK

TABLE OF CONTENTS

GOVERNMENTAL FUNDS

BALANCE SHEET	PAGE 1
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE	
GENERAL FUND	PAGE 2-6
ROAD FUND	PAGE 7
POLICE FORFEITURE FUND	PAGE 8
CITT FUND-TRANSIT	PAGE 9
CITT FUND-TRANSPORTATION	PAGE 10
CITT FUND-SCHEDULE OF REVENUES	PAGE 11-12
DEBT SERVICE FUND	PAGE 13
CAPITAL PROJECTS FUND	PAGE 14

PROPRIETARY FUNDS

STATEMENT OF NET POSITION	PAGE 15
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION	PAGE 16

VILLAGE OF BISCAYNE PARK
COMBINED BALANCE SHEET
MARCH 31, 2020

	GOVERNMENTAL TYPE FUNDS							TOTAL
	GENERAL	ROAD FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GOVERNMENTAL FUNDS
ASSETS:								
CASH-OPERATING (CNB 5680)	\$169,448	---	---	---	---	---	---	\$169,448
CASH-OPERATING (FCB 7200)	\$2,132,630	---	---	---	---	---	---	\$2,132,630
CASH-OPERATING (FCB 3807)	\$155,289	---	---	---	---	---	---	\$155,289
CASH-OPERATING (FCB 6202)	---	---	---	\$171,129	\$594,804	---	---	\$765,933
CASH-OPERATING (FCB 8905)	---	---	\$6,319	---	---	---	---	\$6,319
CASH-OPERATING (FCB 2902)	---	---	\$27,290	---	---	---	---	\$27,290
DUE FROM GENERAL FUND	---	\$32,373	---	---	---	---	---	\$32,373
DUE FROM CITT-TRANSPORTATION	\$26,628	---	---	---	---	---	\$58,431	\$85,059
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$120,399	---	---	---	---	---	\$120,399
INVEST-STATE BOARD (POOL)	\$12,021	---	---	---	---	---	---	\$12,021
TOTAL ASSETS	\$2,549,605	\$152,772	\$33,610	\$171,129	\$594,804	\$0	\$58,431	\$3,560,351
LIABILITIES:								
ACCOUNTS PAYABLE	\$22,762	---	---	---	---	---	---	\$22,762
UNION DUES PAYABLE-PBA	\$644	---	---	---	---	---	---	\$644
UNION DUES PAYABLE-PAT	\$279	\$156	---	---	---	---	---	\$435
FRS PENSION PAYABLE	\$32,195	\$895	---	---	---	---	---	\$33,090
457 PAYABLE	\$4,102	---	---	---	---	---	---	\$4,102
DUE TO GENERAL FUND	---	---	\$53,589	---	---	---	---	\$53,589
DUE TO ROAD FUND	\$32,373	---	---	---	\$26,628	---	---	\$59,001
DUE TO SANITATION FUND	\$396,835	---	---	---	---	---	---	\$396,835
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
ACCRUED WAGES PAYABLE	\$6,985	---	---	---	---	---	---	\$6,985
FICA PAYABLE	\$7,927	---	---	---	---	---	---	\$7,927
FEDERAL TAXES PAYABLE	\$4,479	---	---	---	---	---	---	\$4,479
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$2,429	---	---	---	---	---	---	\$2,429
STATE PERMIT SURCHARGE-DBR	\$9,974	---	---	---	---	---	---	\$9,974
TOTAL LIABILITIES	\$524,735	\$1,051	\$53,589	\$0	\$85,059	\$0	\$0	\$664,434
FUND BALANCES:								
RESTRICTED FOR:								
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$151,721	---	---	---	---	---	\$151,721
POLICE FORFEITURE	---	---	(\$19,980)	---	---	---	---	(\$19,980)
CITT	---	---	---	\$171,129	\$509,745	---	---	\$680,874
UNASSIGNED:	\$2,024,870	---	---	---	---	---	---	\$2,024,870
TOTAL FUND BALANCES	\$2,024,870	\$151,721	(\$19,980)	\$171,129	\$509,745	\$0	\$58,431	\$2,895,917
TOTAL LIABILITIES & FUND BALANCES	\$2,549,605	\$152,772	\$33,610	\$171,129	\$594,804	\$0	\$58,431	\$3,560,351

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MARCH 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/20	ACTUAL THRU 03/31/20	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,130,522	\$1,919,259	\$1,919,259	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$80,000	\$73,524	(\$6,476)
UTILITY TAXES - WATER	\$33,500	\$16,750	\$0	(\$16,750)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$2,750	\$2,276	(\$474)
SIMPLIFIED COMMUNICATIONS TAX	\$90,000	\$45,000	\$32,717	(\$12,283)
CONTRACTOR REGISTRATIONS	\$5,500	\$2,750	\$2,100	(\$650)
BUILDING PERMITS	\$75,000	\$37,500	\$44,622	\$7,122
ELECTRIC PERMITS	\$10,000	\$5,000	\$7,508	\$2,508
PLUMBING PERMITS	\$12,000	\$6,000	\$14,545	\$8,545
MECHANICAL PERMITS	\$7,500	\$3,750	\$6,301	\$2,551
GARAGE SALE PERMITS	\$300	\$150	\$165	\$15
FILM PERMITS	\$0	\$0	\$250	\$250
FRANCHISE FEES - ELECTRIC	\$111,806	\$55,903	\$31,160	(\$24,743)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$22,873	\$19,061	(\$3,812)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,058	\$708	(\$349)
OTHER FEES - PLAN REVIEW	\$5,000	\$2,500	\$1,894	(\$606)
OTHER FEES - PERMIT APPLICATION FEES	\$8,000	\$4,000	\$5,035	\$1,035
OTHER FEES - HOME OCCUPATION	\$1,500	\$750	\$650	(\$100)
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$225	\$475	\$250
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$12,500	\$6,020	(\$6,480)
STATE REVENUE SHARING - MUNICIPAL	\$82,378	\$41,189	\$43,685	\$2,496
STATE REVENUE SHARING - HALF CENT SALES TAX	\$256,329	\$128,165	\$108,460	(\$19,705)
FEMA REVENUE	\$0	\$0	\$63,682	\$63,682
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$125	\$270	\$145
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$475	\$223	(\$252)
RECREATIONAL PROGRAM FEES	\$10,000	\$5,000	\$5,001	\$1
CONCESSION STAND	\$600	\$300	\$955	\$655
FACILITY RENTALS	\$3,500	\$1,750	\$3,155	\$1,405
TRAFFIC FINES	\$3,000	\$1,500	\$6,210	\$4,710
LIEN SEARCH FEES	\$3,000	\$1,500	\$3,100	\$1,600
FINES - CODE COMPLIANCE	\$15,000	\$7,500	\$800	(\$6,700)
MISCELLANEOUS REVENUE	\$5,000	\$2,500	\$19,198	\$16,698
INTEREST INCOME	\$5,000	\$2,500	\$11,906	\$9,406
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$5,420	\$5,420
TOTAL REVENUES	\$3,114,447	\$2,411,222	\$2,440,335	\$29,114
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$6,000	\$5,288	\$712
FICA	\$918	\$459	\$405	\$54
TRAVEL & PER DIEM	\$2,500	\$1,250	\$14	\$1,236
COMMUNICATIONS	\$3,000	\$1,500	\$932	\$568
PROMOTIONAL ACTIVITIES	\$1,500	\$750	\$642	\$108
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$775	\$1,350	(\$575)
EDUCATION & TRAINING	\$4,200	\$2,100	\$415	\$1,685
TOTAL COMMISSION	\$25,668	\$12,834	\$9,045	\$3,789

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MARCH 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/20	ACTUAL THRU 03/31/20	VARIANCE
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$86,994	\$43,497	\$48,088	(\$4,591)
REGULAR SALARIES-VILLAGE CLERK	\$54,078	\$27,039	\$27,039	\$0
REGULAR SALARIES-ADMIN ASST	\$31,820	\$15,910	\$16,874	(\$964)
PART-TIME SALARIES	\$19,344	\$9,672	\$0	\$9,672
FICA/MEDICARE	\$14,835	\$7,417	\$7,038	\$379
FLORIDA RETIREMENT SYSTEM	\$31,460	\$15,730	\$18,961	(\$3,231)
HEALTH INSURANCE	\$26,540	\$13,270	\$13,069	\$201
WORKERS COMPENSATION INSURANCE	\$446	\$223	\$252	(\$29)
UNEMPLOYMENT	\$0	\$0	\$374	(\$374)
PROFESSIONAL FEES	\$182,600	\$91,300	\$39,202	\$52,098
AUDITING FEES	\$21,000	\$17,000	\$17,000	\$0
FINANCE CONTRACT	\$55,000	\$27,500	\$27,500	\$0
TRAVEL & PER DIEM	\$12,300	\$6,150	\$2,000	\$4,150
COMMUNICATIONS	\$27,130	\$13,565	\$9,925	\$3,640
POSTAGE	\$6,898	\$3,449	\$2,208	\$1,241
UTILITIES	\$8,523	\$4,262	\$3,206	\$1,055
RENTALS AND LEASES	\$10,491	\$5,246	\$4,040	\$1,206
PROPERTY INSURANCE	\$146,676	\$110,007	\$131,541	(\$21,534)
PRINTING & BINDING	\$4,600	\$2,300	\$421	\$1,879
PROMOTIONAL ACTIVITIES	\$1,500	\$750	\$2,221	(\$1,471)
LEGAL ADVERTISING	\$8,913	\$4,457	\$6,034	(\$1,578)
OTHER CURRENT CHARGES	\$9,526	\$4,763	\$4,889	(\$126)
OFFICE SUPPLIES	\$8,500	\$4,250	\$4,027	\$223
OPERATING SUPPLIES	\$6,400	\$3,200	\$1,873	\$1,327
DUES & MEMBERSHIPS	\$5,950	\$2,975	\$7,422	(\$4,447)
EDUCATION & TRAINING	\$5,000	\$2,500	\$1,458	\$1,042
CONTINGENCY (COVID-19)	\$21,421	\$10,711	\$564	\$10,146
TOTAL ADMINISTRATION	\$807,945	\$447,142	\$397,227	\$49,915
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	\$120	\$0	\$120
TOTAL DEBT SERVICE	\$32,020	\$16,010	\$15,890	\$120

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MARCH 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/20	ACTUAL THRU 03/31/20	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$580,291	\$290,146	\$286,756	\$3,389
OTHER SALARIES & WAGES-PART TIME	\$71,136	\$35,568	\$48,892	(\$13,324)
OVERTIME	\$50,000	\$25,000	\$12,554	\$12,446
SPECIAL PAY & COURT PAYS	\$15,000	\$7,500	\$1,017	\$6,483
OFF DUTY POLICE	\$0	\$0	\$19,321	(\$19,321)
FICA/MEDICARE	\$54,807	\$27,403	\$27,433	(\$29)
FLORIDA RETIREMENT SYSTEM	\$151,371	\$75,686	\$79,070	(\$3,384)
HEALTH INSURANCE	\$52,158	\$26,079	\$34,802	(\$8,723)
WORKERS COMPENSATION INSURANCE	\$33,011	\$24,758	\$21,139	\$3,619
TRAVEL & PER DIEM	\$1,000	\$500	\$1,431	(\$931)
COMMUNICATIONS	\$9,714	\$4,857	\$4,160	\$696
UTILITIES	\$3,740	\$1,870	\$988	\$882
RENTALS & LEASES	\$73,642	\$36,821	\$35,211	\$1,609
INSURANCE-POLICE	\$13,995	\$10,496	\$12,032	(\$1,536)
REPAIRS & MAINTENANCE	\$67,500	\$33,750	\$37,855	(\$4,105)
PRINTING & BINDING	\$600	\$300	\$252	\$48
OPERATING SUPPLIES	\$89,630	\$44,815	\$48,994	(\$4,179)
TOLLS	\$0	\$0	\$3,722	(\$3,722)
DUES & MEMBERSHIPS	\$1,200	\$600	\$180	\$420
EDUCATION & TRAINING	\$7,000	\$3,500	\$4,883	(\$1,383)
CONTINGENCY (COVID-19)	\$0	\$0	\$1,342	(\$1,342)
CAPITAL OUTLAY	\$10,500	\$5,250	\$0	\$5,250
TOTAL POLICE	\$1,286,294	\$654,899	\$682,035	(\$27,136)
BUILDING (524)				
REGULAR SALARIES	\$32,879	\$16,440	\$16,440	\$0
SPECIAL PAY	\$1,500	\$750	\$0	\$750
FICA/MEDICARE	\$2,515	\$1,258	\$1,258	\$0
FLORIDA RETIREMENT SYSTEM	\$2,716	\$1,358	\$1,392	(\$35)
HEALTH INSURANCE	\$8,089	\$4,045	\$4,315	(\$270)
WORKERS COMPENSATION INSURANCE	\$85	\$64	\$48	\$16
PROFESSIONAL SERVICES	\$67,925	\$33,963	\$33,933	\$30
MEMBERSHIPS	\$0	\$0	\$127	(\$127)
EDUCATION & TRAINING	\$1,000	\$500	\$265	\$235
OPERATING SUPPLIES	\$0	\$0	\$155	(\$155)
TOTAL BUILDING	\$116,710	\$58,376	\$57,932	\$444

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MARCH 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/20	ACTUAL THRU 03/31/20	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$76,000	\$38,000	\$31,907	\$6,093
FICA/MEDICARE	\$5,814	\$2,907	\$2,200	\$707
FLORIDA RETIREMENT SYSTEM	\$6,278	\$3,139	\$2,684	\$455
HEALTH INSURANCE	\$16,179	\$8,089	\$10,592	(\$2,503)
WORKERS COMPENSATION INSURANCE	\$2,850	\$2,138	\$1,609	\$528
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$5,000	\$2,500	\$0	\$2,500
COMMUNICATIONS	\$870	\$435	\$362	\$72
RENTALS & LEASES	\$6,864	\$3,432	\$0	\$3,432
INSURANCE	\$2,123	\$1,592	\$1,825	(\$233)
REPAIRS & MAINTENANCE	\$1,200	\$600	\$0	\$600
CONTINGENCY	\$2,000	\$1,000	\$0	\$1,000
OPERATING SUPPLIES	\$2,550	\$1,275	\$204	\$1,071
MEMBERSHIPS & DUES	\$100	\$50	\$50	\$0
EDUCATION & TRAINING	\$1,200	\$600	\$85	\$515
TOTAL CODE COMPLIANCE	\$129,026	\$65,756	\$51,518	\$14,238
PUBLIC WORKS (539)				
REGULAR SALARIES	\$209,449	\$104,725	\$97,582	\$7,142
OVERTIME	\$1,000	\$500	\$6,277	(\$5,777)
EMPLOYEE BONUSES	\$3,000	\$3,000	\$1,500	\$1,500
FICA/MEDICARE	\$16,329	\$8,164	\$8,060	\$104
FLORIDA RETIREMENT SYSTEM	\$17,301	\$8,650	\$8,134	\$516
HEALTH INSURANCE	\$41,487	\$20,743	\$17,714	\$3,029
WORKERS COMPENSATION INSURANCE	\$14,244	\$10,683	\$8,043	\$2,640
CONTRACT SERVICES	\$13,000	\$6,500	\$4,680	\$1,820
COMMUNICATIONS	\$2,280	\$1,140	\$2,278	(\$1,138)
UTILITIES	\$9,972	\$4,986	\$5,330	(\$344)
RENTALS & LEASES	\$14,791	\$7,396	\$6,763	\$633
PROPERTY INSURANCE	\$5,351	\$4,013	\$5,949	(\$1,936)
REPAIRS & MAINTENANCE	\$38,000	\$19,000	\$14,903	\$4,097
LANDSCAPE MAINTENANCE	\$81,000	\$40,500	\$24,895	\$15,605
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$5,000	\$0	\$5,000
OPERATING SUPPLIES	\$25,000	\$12,500	\$25,954	(\$13,454)
DUES & MEMBERSHIPS	\$150	\$75	\$0	\$75
EDUCATION & TRAINING	\$1,000	\$500	\$0	\$500
CONTINGENCY (COVID-19)	\$0	\$0	\$9,351	(\$9,351)
CAPITAL OUTLAY	\$12,000	\$6,000	\$0	\$6,000
TOTAL PUBLIC WORKS	\$515,353	\$264,075	\$247,413	\$16,662

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MARCH 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/20	ACTUAL THRU 03/31/20	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$46,504	\$23,252	\$23,252	\$0
OTHER SALARIES & WAGES-PART TIME	\$39,438	\$19,719	\$15,445	\$4,274
FICA/MEDICARE	\$6,611	\$3,306	\$2,960	\$345
FLORIDA RETIREMENT SYSTEM	\$6,851	\$3,426	\$3,278	\$148
HEALTH INSURANCE	\$8,089	\$4,045	\$4,414	(\$369)
WORKERS COMPENSATION INSURANCE	\$206	\$155	\$116	\$38
TRAVEL AND PER DIEM	\$0	\$357	\$357	\$0
CONTRACTUAL SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$2,880	\$1,440	\$2,068	(\$628)
UTILITIES	\$5,100	\$2,550	\$2,349	\$201
RENTALS & LEASES	\$6,950	\$3,475	\$1,399	\$2,076
PROPERTY INSURANCE	\$5,201	\$3,901	\$6,181	(\$2,280)
REPAIRS & MAINTENANCE	\$45,000	\$22,500	\$1,291	\$21,209
CONCESSION EXPENSES	\$500	\$250	\$0	\$250
SPECIAL EVENTS	\$10,700	\$5,350	\$4,445	\$905
OPERATING SUPPLIES	\$3,750	\$1,875	\$1,208	\$667
MEMBERSHIPS & DUES	\$160	\$80	\$0	\$80
EDUCATION & TRAINING	\$2,000	\$1,000	\$1,015	(\$15)
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$27,000	\$11,083	\$15,917
TOTAL PARKS AND RECREATION	\$243,939	\$123,678	\$80,860	\$42,819
TOTAL EXPENDITURES	\$3,156,957	\$1,642,771	\$1,541,920	\$100,851
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$42,510)	\$768,451	\$898,415	\$129,964
RESERVES				
RESERVES-EMERGENCY	\$48,593	\$24,297	\$0	(\$24,297)
TOTAL OTHER FINANCING SOURCES/(USES)	\$48,593	\$24,297	\$0	(\$24,297)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$91,103	\$45,552	\$0	(\$45,552)
TOTAL OTHER FINANCING SOURCES/(USES)	\$91,103	\$45,552	\$0	(\$45,552)
NET CHANGE IN FUND BALANCES	\$0	\$814,002	\$898,415	\$84,413
FUND BALANCE-BEGINNING	\$0		\$1,126,455	
FUND BALANCE-ENDING	\$0		\$2,024,870	

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MARCH 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/20	ACTUAL THRU 03/31/20	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$40,748	\$32,034	(\$8,713)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$11,340	\$11,496	\$156
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$708	\$708	\$0
TOTAL REVENUES	\$105,591	\$52,796	\$44,238	(\$8,557)
EXPENDITURES				
REGULAR SALARIES	\$67,626	\$33,813	\$33,787	\$26
OVERTIME	\$1,000	\$500	\$1,168	(\$668)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,326	\$2,663	\$2,791	(\$127)
FLORIDA RETIREMENT SYSTEM	\$5,586	\$2,793	\$2,961	(\$168)
HEALTH INSURANCE	\$16,699	\$8,349	\$8,485	(\$135)
WORKERS COMPENSATION INSURANCE	\$7,838	\$3,919	\$4,426	(\$507)
COMMUNICATIONS	\$480	\$240	\$200	\$40
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,080	\$1,040	\$1,788	(\$748)
REPAIRS & MAINTENANCE	\$18,204	\$9,102	\$948	\$8,154
OPERATING SUPPLIES	\$8,000	\$4,000	\$15,481	(\$11,481)
EDUCATION & TRAINING	\$300	\$150	\$0	\$150
TOTAL EXPENDITURES	\$134,139	\$67,570	\$73,034	(\$5,464)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$28,548)	(\$14,774)	(\$28,796)	(\$14,022)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$24,399	\$12,200	\$0	(\$12,200)
TOTAL OTHER FINANCING SOURCES/(USES)	\$24,399	\$12,200	\$0	(\$12,200)
NET CHANGE IN FUND BALANCES	(\$4,149)	(\$2,574)	(\$28,796)	(\$26,221)
FUND BALANCE-BEGINNING	\$4,149		\$180,517	
FUND BALANCE-ENDING	\$0		\$151,721	

VILLAGE OF BISCAYNE PARK
POLICE FORFEITURE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED MARCH 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/20	ACTUAL THRU 03/31/20	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$173	\$173
TOTAL REVENUES	\$0	\$0	\$173	\$173
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$173	\$173
NET CHANGE IN FUND BALANCES	\$0	\$0	\$173	\$173
FUND BALANCE-BEGINNING	\$0		(\$20,153)	
FUND BALANCE-ENDING	\$0		(\$19,980)	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSIT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED MARCH 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/20	ACTUAL THRU 03/31/20	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$25,601	\$12,801	\$4,587	(\$8,214)
INTEREST INCOME	\$200	\$100	\$753	\$653
TOTAL REVENUES	\$25,801	\$12,901	\$5,340	(\$7,560)
EXPENDITURES				
TRANSIT PROJECTS	\$142,000	\$71,000	\$0	\$71,000
TOTAL EXPENDITURES	\$142,000	\$71,000	\$0	\$71,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$116,199)	(\$58,099)	\$5,340	\$63,440
NET CHANGE IN FUND BALANCES	(\$116,199)	(\$58,099)	\$5,340	\$63,440
FUND BALANCE-BEGINNING	\$116,199		\$165,789	
FUND BALANCE-ENDING	\$0		\$171,129	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED MARCH 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/20	ACTUAL THRU 03/31/20	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$102,405	\$51,202	\$18,347	(\$32,855)
INTEREST INCOME	\$800	\$400	\$3,014	\$2,614
TOTAL REVENUES	\$103,205	\$51,602	\$21,361	(\$30,241)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$12,500	\$12,015	\$485
TRANSPORTATION PROJECTS	\$347,724	\$173,862	\$6,655	\$167,207
TOTAL EXPENDITURES	\$372,724	\$186,362	\$18,670	\$167,692
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$269,519)	(\$134,760)	\$2,691	\$137,451
NET CHANGE IN FUND BALANCES	(\$269,519)	(\$134,760)	\$2,691	\$137,451
FUND BALANCE-BEGINNING	\$269,519		\$507,054	
FUND BALANCE-ENDING	\$0		\$509,745	

**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				\$	-		(\$12,015)	\$	(12,014.70)
BALANCE AT 9/30/20				\$	162,390.30	\$	267,840.01	\$	430,230.31

VILLAGE OF BISCAYNE PARK

DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MARCH 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/20	ACTUAL THRU 03/31/20	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 MARCH 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/20	ACTUAL THRU 03/31/20	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
EXPENDITURES				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
NET CHANGE IN FUND BALANCES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
FUND BALANCE-BEGINNING	\$0		\$58,431	
FUND BALANCE-ENDING	<u>\$0</u>		<u>\$58,431</u>	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

MARCH 31, 2020

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$396,835
TOTAL ASSETS	<u><u>\$396,835</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$35,955
DUE TO ROAD FUND	<u>\$120,399</u>
TOTAL LIABILITIES	<u>\$156,354</u>
<u>NET POSITION</u>	
UNRESTRICTED	<u>\$240,481</u>
TOTAL NET POSITION	<u>\$240,481</u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED MARCH 31, 2020

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/20	ACTUAL THRU 03/31/20	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$501,929	\$461,396	\$461,396	\$0
MISC INCOME	\$2,601	\$1,301	\$40	(\$1,261)
TOTAL REVENUES	\$504,530	\$462,697	\$461,436	(\$1,261)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$418,060	\$209,030	\$215,728	(\$6,698)
OTHER CURRENT CHARGES	\$1,000	\$500	\$0	\$500
TOTAL EXPENDITURES	\$419,060	\$209,530	\$215,728	(\$6,198)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$85,470	\$253,167	\$245,709	(\$7,458)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$85,470)	(\$42,735)	\$0	\$42,735
TOTAL OTHER FINANCING SOURCES/(USES)	(\$85,470)	(\$42,735)	\$0	\$42,735
NET CHANGE IN FUND BALANCES	\$0	\$210,432	\$245,709	\$35,277
FUND BALANCE-BEGINNING	\$0		(\$5,228)	
FUND BALANCE-ENDING	\$0		\$240,481	