

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

OCTOBER 31, 2019

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

OCTOBER 31, 2019

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)	\$141,181	---	---	---	---	---	---	\$141,181
CASH-OPERATING (FCB 7200)	\$698,125	---	---	---	---	---	---	\$698,125
CASH-OPERATING (FCB 3807)	\$154,633	---	---	---	---	---	---	\$154,633
CASH-OPERATING (FCB 6202)	---	---	---	\$154,459	\$528,123	---	---	\$682,582
CASH-OPERATING (FCB 8905)	---	---	\$6,293	---	---	---	---	\$6,293
CASH-OPERATING (FCB 2902)	---	---	\$27,175	---	---	---	---	\$27,175
ACCT RECEIVABLE	\$36,646	---	---	\$1,907	\$7,626	---	---	\$46,179
ACCT RECEIVABLE-DENTAL/VISION	\$843	---	---	---	---	---	---	\$843
DUE FROM GENERAL FUND	---	\$49,602	---	\$9,551	\$38,203	---	---	\$97,356
DUE FROM CITT-TRANSPORTATION	\$6,057	---	---	---	---	---	\$58,431	\$64,488
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$96,032	---	---	---	---	---	\$96,032
INVEST-STATE BOARD (POOL)	\$11,935	---	---	---	---	---	---	\$11,935
TOTAL ASSETS	\$1,103,010	\$145,634	\$33,468	\$165,916	\$573,953	\$0	\$58,431	\$2,080,412
LIABILITIES:								
ACCOUNTS PAYABLE	\$81,130	\$301	---	---	---	---	---	\$81,431
UNION DUES PAYABLE-PBA	\$358	---	---	---	---	---	---	\$358
UNION DUES PAYABLE-PAT	\$193	\$110	---	---	---	---	---	\$303
FRS PENSION PAYABLE	\$19,636	\$626	---	---	---	---	---	\$20,262
457 PAYABLE	\$6,257	---	---	---	---	---	---	\$6,257
DUE TO GENERAL FUND	---	---	\$53,589	---	\$6,057	---	---	\$59,646
DUE TO ROAD FUND	\$49,196	---	---	---	---	---	---	\$49,196
DUE TO SANITATION FUND	\$136,644	---	---	---	---	---	---	\$136,644
DUE TO CITT FUND-TRANSIT	\$5,517	---	---	---	---	---	---	\$5,517
DUE TO CITT FUND-TRANSPORTATION	\$42,237	---	---	---	---	---	---	\$42,237
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$2,714	---	---	---	---	---	---	\$2,714
STATE PERMIT SURCHARGE-DBR	\$9,659	---	---	---	---	---	---	\$9,659
TOTAL LIABILITIES	\$357,290	\$1,037	\$53,589	\$0	\$64,488	\$0	\$0	\$476,404
FUND BALANCES:								
RESTRICTED FOR:								
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$144,597	---	---	---	---	---	\$144,597
POLICE FORFEITURE	---	---	(\$20,121)	---	---	---	---	(\$20,121)
CITT	---	---	---	\$165,916	\$509,465	---	---	\$675,381
UNASSIGNED:	\$745,720	---	---	---	---	---	---	\$745,720
TOTAL FUND BALANCES	\$745,720	\$144,597	(\$20,121)	\$165,916	\$509,465	\$0	\$58,431	\$1,604,008
TOTAL LIABILITIES & FUND BALANCES	\$1,103,010	\$145,634	\$33,468	\$165,916	\$573,953	\$0	\$58,431	\$2,080,412

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED OCTOBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/19	ACTUAL THRU 10/31/19	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,130,522	\$700	\$700	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$13,333	\$0	(\$13,333)
UTILITY TAXES - WATER	\$33,500	\$2,792	\$0	(\$2,792)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$458	\$0	(\$458)
SIMPLIFIED COMMUNICATIONS TAX	\$90,000	\$7,500	\$0	(\$7,500)
CONTRACTOR REGISTRATIONS	\$5,500	\$458	\$175	(\$283)
BUILDING PERMITS	\$75,000	\$6,250	\$6,721	\$471
ELECTRIC PERMITS	\$10,000	\$833	\$834	\$1
PLUMBING PERMITS	\$12,000	\$1,000	\$1,714	\$714
MECHANICAL PERMITS	\$7,500	\$625	\$1,732	\$1,107
GARAGE SALE PERMITS	\$300	\$25	\$33	\$8
FILM PERMITS	\$0	\$0	\$0	\$0
FRANCHISE FEES - ELECTRIC	\$111,806	\$9,317	\$0	(\$9,317)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$3,812	\$0	(\$3,812)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$176	\$0	(\$176)
OTHER FEES - PLAN REVIEW	\$5,000	\$417	\$131	(\$285)
OTHER FEES - PERMIT APPLICATION FEES	\$8,000	\$667	\$1,175	\$508
OTHER FEES - HOME OCCUPATION	\$1,500	\$125	\$150	\$25
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$38	\$0	(\$38)
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$2,083	\$395	(\$1,688)
STATE REVENUE SHARING - MUNICIPAL	\$82,378	\$6,865	\$0	(\$6,865)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$256,329	\$21,361	\$0	(\$21,361)
FEMA REVENUE	\$0	\$0	\$0	\$0
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$21	\$0	(\$21)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$79	\$0	(\$79)
RECREATIONAL PROGRAM FEES	\$10,000	\$833	\$0	(\$833)
CONCESSION STAND	\$600	\$50	\$493	\$443
FACILITY RENTALS	\$3,500	\$292	\$200	(\$92)
TRAFFIC FINES	\$3,000	\$250	\$0	(\$250)
LIEN SEARCH FEES	\$3,000	\$250	\$180	(\$70)
FINES - CODE COMPLIANCE	\$15,000	\$1,250	\$125	(\$1,125)
MISCELLANEOUS REVENUE	\$5,000	\$417	\$437	\$20
INTEREST INCOME	\$5,000	\$417	\$1,565	\$1,149
TOTAL REVENUES	\$3,114,447	\$82,693	\$16,759	(\$65,934)
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$1,000	\$0	\$1,000
FICA	\$918	\$77	\$0	\$77
TRAVEL & PER DIEM	\$2,500	\$208	\$14	\$194
COMMUNICATIONS	\$3,000	\$250	\$186	\$64
PROMOTIONAL ACTIVITIES	\$1,500	\$125	\$642	(\$517)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$129	\$1,750	(\$1,621)
EDUCATION & TRAINING	\$4,200	\$350	\$95	\$255
TOTAL COMMISSION	\$25,668	\$2,139	\$2,687	(\$548)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED OCTOBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/19	ACTUAL THRU 10/31/19	VARIANCE
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$86,994	\$7,249	\$6,692	\$558
REGULAR SALARIES-VILLAGE CLERK	\$54,078	\$4,507	\$4,160	\$347
REGULAR SALARIES-ADMIN ASST	\$31,820	\$2,652	\$2,448	\$204
PART-TIME SALARIES	\$19,344	\$1,612	\$10	\$1,602
FICA/MEDICARE	\$14,835	\$1,236	\$1,017	\$219
FLORIDA RETIREMENT SYSTEM	\$31,460	\$2,622	\$2,410	\$212
HEALTH INSURANCE	\$26,540	\$2,212	\$2,199	\$13
WORKERS COMPENSATION INSURANCE	\$446	\$112	\$84	\$28
PROFESSIONAL FEES	\$182,600	\$15,217	\$12,828	\$2,389
AUDITING FEES	\$21,000	\$4,500	\$4,500	\$0
FINANCE CONTRACT	\$55,000	\$4,583	\$4,583	\$0
TRAVEL & PER DIEM	\$12,300	\$1,025	\$400	\$625
COMMUNICATIONS	\$27,130	\$2,261	\$1,155	\$1,106
POSTAGE	\$6,898	\$575	\$872	(\$297)
UTILITIES	\$8,523	\$710	\$294	\$417
RENTALS AND LEASES	\$10,491	\$874	\$369	\$505
PROPERTY INSURANCE	\$146,676	\$36,669	\$48,349	(\$11,680)
PRINTING & BINDING	\$4,600	\$383	\$0	\$383
PROMOTIONAL ACTIVITIES	\$1,500	\$125	\$0	\$125
LEGAL ADVERTISING	\$8,913	\$743	\$0	\$743
OTHER CURRENT CHARGES	\$9,526	\$794	\$1,227	(\$434)
OFFICE SUPPLIES	\$8,500	\$708	\$460	\$248
OPERATING SUPPLIES	\$6,400	\$533	\$119	\$414
DUES & MEMBERSHIPS	\$5,950	\$496	\$1,405	(\$909)
EDUCATION & TRAINING	\$5,000	\$417	\$0	\$417
CONTINGENCY	\$21,421	\$1,785	\$0	\$1,785
TOTAL ADMINISTRATION	\$807,945	\$94,599	\$95,581	(\$982)
DEBT SERVICE				
PRINCIPAL EXPENSE	\$20,260	\$1,688	\$0	\$1,688
INTEREST EXPENSE	\$11,520	\$960	\$0	\$960
OTHER DEBT SERVICE COSTS	\$240	\$20	\$0	\$20
TOTAL DEBT SERVICE	\$32,020	\$2,668	\$0	\$2,668

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED OCTOBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/19	ACTUAL THRU 10/31/19	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$580,291	\$48,358	\$45,563	\$2,795
OTHER SALARIES & WAGES-PART TIME	\$71,136	\$5,928	\$6,456	(\$528)
OVERTIME	\$50,000	\$4,167	\$733	\$3,434
SPECIAL PAY & COURT PAYS	\$15,000	\$1,250	\$234	\$1,016
OFF DUTY POLICE	\$0	\$0	\$0	\$0
FICA/MEDICARE	\$54,807	\$4,567	\$4,076	\$491
FLORIDA RETIREMENT SYSTEM	\$151,371	\$12,614	\$12,021	\$594
HEALTH INSURANCE	\$52,158	\$4,346	\$7,179	(\$2,833)
WORKERS COMPENSATION INSURANCE	\$33,011	\$2,751	\$6,213	(\$3,462)
TRAVEL & PER DIEM	\$1,000	\$83	\$1,431	(\$1,348)
COMMUNICATIONS	\$9,714	\$809	\$850	(\$41)
UTILITIES	\$3,740	\$312	\$196	\$115
RENTALS & LEASES	\$73,642	\$6,137	\$5,200	\$937
INSURANCE-POLICE	\$13,995	\$1,166	\$4,008	(\$2,842)
REPAIRS & MAINTENANCE	\$67,500	\$5,625	\$7,537	(\$1,912)
PRINTING & BINDING	\$600	\$50	\$0	\$50
OPERATING SUPPLIES	\$89,630	\$7,469	\$8,554	(\$1,084)
TOLLS	\$0	\$0	\$1,038	(\$1,038)
DUES & MEMBERSHIPS	\$1,200	\$100	\$180	(\$80)
EDUCATION & TRAINING	\$7,000	\$583	\$1,253	(\$669)
CAPITAL OUTLAY	\$10,500	\$875	\$0	\$875
TOTAL POLICE	\$1,286,294	\$107,191	\$112,722	(\$5,531)
BUILDING (524)				
REGULAR SALARIES	\$32,879	\$2,740	\$2,529	\$211
SPECIAL PAY	\$1,500	\$125	\$0	\$125
FICA/MEDICARE	\$2,515	\$210	\$193	\$16
FLORIDA RETIREMENT SYSTEM	\$2,716	\$226	\$214	\$12
HEALTH INSURANCE	\$8,089	\$674	\$733	(\$59)
WORKERS COMPENSATION INSURANCE	\$85	\$21	\$16	\$5
PROFESSIONAL SERVICES	\$67,925	\$5,660	\$13,716	(\$8,055)
EDUCATION & TRAINING	\$1,000	\$83	\$0	\$83
OPERATING SUPPLIES	\$0	\$0	\$60	(\$60)
TOTAL BUILDING	\$116,710	\$9,740	\$17,461	(\$7,721)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED OCTOBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/19	ACTUAL THRU 10/31/19	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$76,000	\$6,333	\$5,915	\$418
FICA/MEDICARE	\$5,814	\$484	\$452	\$32
FLORIDA RETIREMENT SYSTEM	\$6,278	\$523	\$501	\$22
HEALTH INSURANCE	\$16,179	\$1,348	\$1,451	(\$103)
WORKERS COMPENSATION INSURANCE	\$2,850	\$713	\$536	\$176
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$5,000	\$417	\$0	\$417
COMMUNICATIONS	\$870	\$72	\$72	\$0
RENTALS & LEASES	\$6,864	\$572	\$572	\$0
INSURANCE	\$2,123	\$531	\$608	(\$77)
REPAIRS & MAINTENANCE	\$1,200	\$100	\$0	\$100
CONTINGENCY	\$2,000	\$167	\$0	\$167
OPERATING SUPPLIES	\$2,550	\$213	\$49	\$164
MEMBERSHIPS & DUES	\$100	\$8	\$0	\$8
EDUCATION & TRAINING	\$1,200	\$100	\$0	\$100
TOTAL CODE COMPLIANCE	\$129,026	\$11,581	\$10,157	\$1,424
PUBLIC WORKS (539)				
REGULAR SALARIES	\$209,449	\$17,454	\$13,765	\$3,689
OVERTIME	\$1,000	\$83	\$1,536	(\$1,452)
EMPLOYEE BONUSES	\$16,329	\$1,361	\$0	\$1,361
FICA/MEDICARE	\$17,301	\$1,442	\$1,170	\$271
FLORIDA RETIREMENT SYSTEM	\$41,487	\$3,457	\$1,296	\$2,161
HEALTH INSURANCE	\$14,244	\$1,187	\$3,054	(\$1,867)
WORKERS COMPENSATION INSURANCE	\$13,000	\$1,083	\$2,681	(\$1,598)
CONTRACT SERVICES	\$2,280	\$190	\$780	(\$590)
COMMUNICATIONS	\$9,972	\$831	\$443	\$388
UTILITIES	\$14,791	\$1,233	\$764	\$468
RENTALS & LEASES	\$5,351	\$446	\$1,090	(\$644)
PROPERTY INSURANCE	\$38,000	\$9,500	\$2,881	\$6,619
REPAIRS & MAINTENANCE	\$81,000	\$6,750	\$4,905	\$1,845
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$833	\$0	\$833
OPERATING SUPPLIES	\$25,000	\$2,083	\$3,613	(\$1,530)
DUES & MEMBERSHIPS	\$150	\$13	\$0	\$13
EDUCATION & TRAINING	\$1,000	\$83	\$0	\$83
CAPITAL OUTLAY	\$12,000	\$1,000	\$0	\$1,000
TOTAL PUBLIC WORKS	\$515,354	\$49,279	\$37,979	\$11,301

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED OCTOBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/19	ACTUAL THRU 10/31/19	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$46,504	\$3,875	\$3,577	\$298
OTHER SALARIES & WAGES-PART TIME	\$39,438	\$3,286	\$2,523	\$764
FICA/MEDICARE	\$6,611	\$551	\$467	\$84
FLORIDA RETIREMENT SYSTEM	\$6,851	\$571	\$517	\$54
HEALTH INSURANCE	\$8,089	\$674	\$748	(\$74)
WORKERS COMPENSATION INSURANCE	\$206	\$52	\$39	\$13
CONTRACTUAL SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$2,880	\$240	\$112	\$128
UTILITIES	\$5,100	\$425	\$0	\$425
RENTALS & LEASES	\$6,950	\$579	\$136	\$443
PROPERTY INSURANCE	\$5,201	\$1,300	\$3,198	(\$1,898)
REPAIRS & MAINTENANCE	\$45,000	\$3,750	\$1,101	\$2,649
CONCESSION EXPENSES	\$10,700	\$892	\$0	\$892
SPECIAL EVENTS	\$500	\$42	\$1,701	(\$1,659)
OPERATING SUPPLIES	\$3,750	\$313	\$657	(\$345)
MEMBERSHIPS & DUES	\$160	\$13	\$0	\$13
EDUCATION & TRAINING	\$2,000	\$167	\$570	(\$403)
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$4,500	\$0	\$4,500
TOTAL PARKS AND RECREATION	\$243,939	\$21,229	\$15,346	\$5,883
TOTAL EXPENDITURES	\$3,156,957	\$298,428	\$291,934	\$6,494
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$42,510)	(\$215,734)	(\$275,175)	(\$59,441)
RESERVES				
RESERVES-EMERGENCY	\$48,593	\$4,049	\$0	(\$4,049)
TOTAL OTHER FINANCING SOURCES/(USES)	\$48,593	\$4,049	\$0	(\$4,049)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$91,103	\$7,592	\$0	(\$7,592)
TOTAL OTHER FINANCING SOURCES/(USES)	\$91,103	\$7,592	\$0	(\$7,592)
NET CHANGE IN FUND BALANCES	\$0	(\$208,142)	(\$275,175)	(\$67,033)
FUND BALANCE-BEGINNING	\$0		\$1,020,895	
FUND BALANCE-ENDING	\$0		\$745,720	

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED OCTOBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/19	ACTUAL THRU 10/31/19	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$6,791	\$0	(\$6,791)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$1,890	\$0	(\$1,890)
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$354	\$354	\$0
TOTAL REVENUES	<u>\$105,591</u>	<u>\$9,035</u>	<u>\$354</u>	<u>(\$8,681)</u>
EXPENDITURES				
REGULAR SALARIES	\$67,626	\$5,635	\$5,176	\$459
OVERTIME	\$1,000	\$83	\$329	(\$246)
SPECIAL PAY	\$1,000	\$83	\$0	\$83
FICA/MEDICARE	\$5,326	\$444	\$421	\$23
FLORIDA RETIREMENT SYSTEM	\$5,586	\$465	\$466	(\$1)
HEALTH INSURANCE	\$16,699	\$1,392	\$1,449	(\$57)
WORKERS COMPENSATION INSURANCE	\$7,838	\$653	\$1,475	(\$822)
COMMUNICATIONS	\$480	\$40	\$40	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,080	\$173	\$596	(\$422)
REPAIRS & MAINTENANCE	\$18,204	\$1,517	\$948	\$569
OPERATING SUPPLIES	\$8,000	\$667	\$3,370	(\$2,703)
EDUCATION & TRAINING	\$300	\$25	\$274	(\$249)
TOTAL EXPENDITURES	<u>\$134,139</u>	<u>\$11,178</u>	<u>\$14,545</u>	<u>(\$3,367)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(\$28,548)</u>	<u>(\$2,143)</u>	<u>(\$14,191)</u>	<u>(\$12,048)</u>
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$24,399	\$2,033	\$0	(\$2,033)
TOTAL OTHER FINANCING SOURCES/(USES)	<u>\$24,399</u>	<u>\$2,033</u>	<u>\$0</u>	<u>(\$2,033)</u>
NET CHANGE IN FUND BALANCES	<u>(\$4,149)</u>	<u>(\$110)</u>	<u>(\$14,191)</u>	<u>(\$14,081)</u>
FUND BALANCE-BEGINNING	\$4,149		\$158,788	
FUND BALANCE-ENDING	<u>\$0</u>		<u>\$144,597</u>	

VILLAGE OF BISCAYNE PARK
POLICE FORFEITURE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED OCTOBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/19	ACTUAL THRU 10/31/19	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$31	\$31
TOTAL REVENUES	\$0	\$0	\$31	\$31
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$31	\$31
NET CHANGE IN FUND BALANCES	\$0	\$0	\$31	\$31
FUND BALANCE-BEGINNING	\$0		(\$20,153)	
FUND BALANCE-ENDING	\$0		(\$20,121)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED OCTOBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/19	ACTUAL THRU 10/31/19	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$25,601	\$2,133	\$0	(\$2,133)
INTEREST INCOME	\$200	\$17	\$127	\$111
TOTAL REVENUES	\$25,801	\$2,150	\$127	(\$2,023)
EXPENDITURES				
TRANSIT PROJECTS	\$142,000	\$11,833	\$0	\$11,833
TOTAL EXPENDITURES	\$142,000	\$11,833	\$0	\$11,833
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$116,199)	(\$9,683)	\$127	\$9,811
NET CHANGE IN FUND BALANCES	(\$116,199)	(\$9,683)	\$127	\$9,811
FUND BALANCE-BEGINNING	\$116,199		\$165,789	
FUND BALANCE-ENDING	\$0		\$165,916	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED OCTOBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/19	ACTUAL THRU 10/31/19	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$102,405	\$8,534	\$0	(\$8,534)
INTEREST INCOME	\$800	\$67	\$510	\$443
TOTAL REVENUES	\$103,205	\$8,600	\$510	(\$8,090)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$2,083	\$2,017	\$66
TRANSPORTATION PROJECTS	\$347,724	\$28,977	\$0	\$28,977
TOTAL EXPENDITURES	\$372,724	\$31,060	\$2,017	\$29,043
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(\$269,519)</u>	<u>(\$22,460)</u>	<u>(\$1,507)</u>	<u>\$20,952</u>
NET CHANGE IN FUND BALANCES	<u>(\$269,519)</u>	<u>(\$22,460)</u>	<u>(\$1,507)</u>	<u>\$20,952</u>
FUND BALANCE-BEGINNING	\$269,519		\$510,973	
FUND BALANCE-ENDING	<u>\$0</u>		<u>\$509,465</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				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
FY 20 TOTAL				\$	4,482.20	\$	17,928.80	\$	22,411.00
LESS: TRANSFER DUE TO GF						\$	(203,509.64)	\$	(203,509.64)
LESS: FPL STREETLIGHTING				\$	-		\$0	\$	-
BALANCE AT 9/30/20				\$	157,803.50	\$	261,507.51	\$	419,311.01

VILLAGE OF BISCAYNE PARK

DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED OCTOBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/19	ACTUAL THRU 10/31/19	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)				
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 OCTOBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/19	ACTUAL THRU 10/31/19	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

OCTOBER 31, 2019

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$136,237
TOTAL ASSETS	<u><u>\$136,237</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	---
DUE TO ROAD FUND	\$96,032
TOTAL LIABILITIES	<u><u>\$96,032</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	\$40,205
TOTAL NET POSITION	<u><u>\$40,205</u></u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED OCTOBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/19	ACTUAL THRU 10/31/19	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$501,929	\$41,827	\$0	(\$41,827)
MISC INCOME	\$2,601	\$217	\$0	(\$217)
TOTAL REVENUES	\$504,530	\$42,044	\$0	(\$42,044)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$418,060	\$34,838	\$35,955	(\$1,116)
OTHER CURRENT CHARGES	\$1,000	\$83	\$0	\$83
TOTAL EXPENDITURES	\$419,060	\$34,922	\$35,955	(\$1,033)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$85,470	\$7,123	(\$35,955)	(\$43,077)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$85,470)	(\$7,123)	\$0	\$7,123
TOTAL OTHER FINANCING SOURCES/(USES)	(\$85,470)	(\$7,123)	\$0	\$7,123
NET CHANGE IN FUND BALANCES	\$0	\$0	(\$35,955)	(\$35,955)
FUND BALANCE-BEGINNING	\$0		\$76,159	
FUND BALANCE-ENDING	\$0		\$40,205	