

# VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

DECEMBER 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**

DECEMBER 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
<b>ASSETS:</b>								
CASH-OPERATING (CNB 5680)	\$154,918	---	---	---	---	---	---	\$154,918
CASH-OPERATING (FCB 7200)	\$2,456,156	---	---	---	---	---	---	\$2,456,156
CASH-OPERATING (FCB 3807)	\$136,382	---	---	---	---	---	---	\$136,382
CASH-OPERATING (FCB 6202)	---	---	---	\$166,180	\$575,007	---	---	\$741,187
CASH-OPERATING (FCB 8905)	---	---	\$6,304	---	---	---	---	\$6,304
CASH-OPERATING (FCB 2902)	---	---	\$27,225	---	---	---	---	\$27,225
DUE FROM GENERAL FUND	---	\$40,391	---	\$2,570	\$2,246	---	---	\$45,207
DUE FROM CITT-TRANSPORTATION	\$8,035	---	---	---	---	---	\$58,431	\$66,466
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$96,032	---	---	---	---	---	\$96,032
INVEST-STATE BOARD (POOL)	\$11,954	---	---	---	---	---	---	\$11,954
PREPAID EXPENSES	\$80,815	\$0	---	---	---	---	---	\$80,815
<b>TOTAL ASSETS</b>	<b>\$2,901,847</b>	<b>\$136,423</b>	<b>\$33,529</b>	<b>\$168,750</b>	<b>\$577,254</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$3,876,234</b>
<b>LIABILITIES:</b>								
ACCOUNTS PAYABLE	---	\$301	---	---	---	---	---	\$301
UNION DUES PAYABLE-PBA	\$286	---	---	---	---	---	---	\$286
UNION DUES PAYABLE-PAT	\$207	\$131	---	---	---	---	---	\$338
FRS PENSION PAYABLE	\$105	---	---	---	---	---	---	\$105
DUE TO GENERAL FUND	---	---	\$53,589	---	---	---	---	\$53,589
DUE TO ROAD FUND	\$39,985	---	---	---	---	---	---	\$39,985
DUE TO SANITATION FUND	\$525,798	---	---	---	---	---	---	\$525,798
DUE TO CITT FUND-TRANSIT	\$2,570	---	---	---	---	---	---	\$2,570
DUE TO CITT FUND-TRANSPORTATION	\$10,280	---	---	---	---	---	---	\$10,280
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$3,144	---	---	---	---	---	---	\$3,144
STATE PERMIT SURCHARGE-DBR	\$9,890	---	---	---	---	---	---	\$9,890
<b>TOTAL LIABILITIES</b>	<b>\$596,016</b>	<b>\$432</b>	<b>\$53,589</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$0</b>	<b>\$0</b>	<b>\$708,468</b>
<b>FUND BALANCES:</b>								
RESTRICTED FOR:								
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$135,992	---	---	---	---	---	\$135,992
POLICE FORFEITURE	---	---	(\$20,060)	---	---	---	---	(\$20,060)
CITT	---	---	---	\$168,750	\$518,823	---	---	\$687,572
UNASSIGNED:	\$2,225,016	---	---	---	---	---	---	\$2,225,016
<b>TOTAL FUND BALANCES</b>	<b>\$2,305,831</b>	<b>\$135,992</b>	<b>(\$20,060)</b>	<b>\$168,750</b>	<b>\$518,823</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$3,167,766</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$2,901,847</b>	<b>\$136,423</b>	<b>\$33,529</b>	<b>\$168,750</b>	<b>\$577,254</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$3,876,234</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED DECEMBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
<b>REVENUES:</b>				
AD VALOREM TAX	\$2,130,522	\$1,778,538	\$1,778,538	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$40,000	\$30,650	(\$9,350)
UTILITY TAXES - WATER	\$33,500	\$8,375	\$0	(\$8,375)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$1,375	\$538	(\$837)
SIMPLIFIED COMMUNICATIONS TAX	\$90,000	\$22,500	\$13,693	(\$8,807)
CONTRACTOR REGISTRATIONS	\$5,500	\$1,375	\$945	(\$430)
BUILDING PERMITS	\$75,000	\$18,750	\$24,166	\$5,416
ELECTRIC PERMITS	\$10,000	\$2,500	\$2,256	(\$244)
PLUMBING PERMITS	\$12,000	\$3,000	\$6,443	\$3,443
MECHANICAL PERMITS	\$7,500	\$1,875	\$2,559	\$684
GARAGE SALE PERMITS	\$300	\$75	\$77	\$2
FILM PERMITS	\$0	\$0	\$0	\$0
FRANCHISE FEES - ELECTRIC	\$111,806	\$27,951	\$26,673	(\$1,279)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$11,437	\$7,624	(\$3,812)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$529	\$161	(\$368)
OTHER FEES - PLAN REVIEW	\$5,000	\$1,250	\$525	(\$725)
OTHER FEES - PERMIT APPLICATION FEES	\$8,000	\$2,000	\$3,310	\$1,310
OTHER FEES - HOME OCCUPATION	\$1,500	\$375	\$550	\$175
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$113	\$475	\$363
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$6,250	\$2,520	(\$3,730)
STATE REVENUE SHARING - MUNICIPAL	\$82,378	\$20,594	\$7,357	(\$13,237)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$256,329	\$64,082	\$40,286	(\$23,796)
FEMA REVENUE	\$0	\$0	\$15	\$15
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$63	\$75	\$12
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$238	\$59	(\$178)
RECREATIONAL PROGRAM FEES	\$10,000	\$2,500	\$2,278	(\$222)
CONCESSION STAND	\$600	\$150	\$603	\$453
FACILITY RENTALS	\$3,500	\$875	\$780	(\$95)
TRAFFIC FINES	\$3,000	\$750	\$1,508	\$758
LIEN SEARCH FEES	\$3,000	\$750	\$1,535	\$785
FINES - CODE COMPLIANCE	\$15,000	\$3,750	\$600	(\$3,150)
MISCELLANEOUS REVENUE	\$5,000	\$1,250	\$1,382	\$132
INTEREST INCOME	\$5,000	\$1,250	\$3,759	\$2,509
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$920	\$920
<b>TOTAL REVENUES</b>	<b>\$3,114,447</b>	<b>\$2,024,519</b>	<b>\$1,962,859</b>	<b>(\$61,660)</b>
<b>EXPENDITURES</b>				
<b>COMMISSION</b>				
COMPENSATION	\$12,000	\$3,000	\$2,288	\$712
FICA	\$918	\$230	\$175	\$54
TRAVEL & PER DIEM	\$2,500	\$625	\$14	\$611
COMMUNICATIONS	\$3,000	\$750	\$373	\$377
PROMOTIONAL ACTIVITIES	\$1,500	\$375	\$642	(\$267)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$388	\$1,350	(\$963)
EDUCATION & TRAINING	\$4,200	\$1,050	\$145	\$905
<b>TOTAL COMMISSION</b>	<b>\$25,668</b>	<b>\$6,417</b>	<b>\$4,987</b>	<b>\$1,430</b>

**VILLAGE OF BISCAYNE PARK**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
FOR THE PERIOD ENDED DECEMBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
<b>ADMINISTRATION (511)</b>				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$86,994	\$21,748	\$20,076	\$1,673
REGULAR SALARIES-VILLAGE CLERK	\$54,078	\$13,520	\$12,480	\$1,040
REGULAR SALARIES-ADMIN ASST	\$31,820	\$7,955	\$7,664	\$291
PART-TIME SALARIES	\$19,344	\$4,836	\$0	\$4,836
FICA/MEDICARE	\$14,835	\$3,709	\$3,077	\$632
FLORIDA RETIREMENT SYSTEM	\$31,460	\$7,865	\$7,277	\$588
HEALTH INSURANCE	\$26,540	\$6,635	\$7,119	(\$484)
WORKERS COMPENSATION INSURANCE	\$446	\$112	\$84	\$28
PROFESSIONAL FEES	\$182,600	\$45,650	\$19,356	\$26,294
AUDITING FEES	\$21,000	\$4,500	\$4,500	\$0
FINANCE CONTRACT	\$55,000	\$13,750	\$13,750	\$0
TRAVEL & PER DIEM	\$12,300	\$3,075	\$1,200	\$1,875
COMMUNICATIONS	\$27,130	\$6,783	\$4,295	\$2,488
POSTAGE	\$6,898	\$1,725	\$1,083	\$642
UTILITIES	\$8,523	\$2,131	\$1,528	\$603
RENTALS AND LEASES	\$10,491	\$2,623	\$1,388	\$1,234
PROPERTY INSURANCE	\$146,676	\$48,349	\$48,349	\$0
PRINTING & BINDING	\$4,600	\$1,150	\$373	\$777
PROMOTIONAL ACTIVITIES	\$1,500	\$375	\$1,693	(\$1,318)
LEGAL ADVERTISING	\$8,913	\$2,228	\$5,336	(\$3,108)
OTHER CURRENT CHARGES	\$9,526	\$2,382	\$2,505	(\$124)
OFFICE SUPPLIES	\$8,500	\$2,125	\$1,155	\$970
OPERATING SUPPLIES	\$6,400	\$1,600	\$998	\$602
DUES & MEMBERSHIPS	\$5,950	\$4,137	\$4,137	\$0
EDUCATION & TRAINING	\$5,000	\$1,250	\$95	\$1,155
CONTINGENCY	\$21,421	\$5,355	\$0	\$5,355
<b>TOTAL ADMINISTRATION</b>	<b>\$807,945</b>	<b>\$215,565</b>	<b>\$169,517</b>	<b>\$46,048</b>
<b>DEBT SERVICE</b>				
PRINCIPAL EXPENSE	\$20,260	\$10,028	\$10,028	\$0
INTEREST EXPENSE	\$11,520	\$5,862	\$5,862	\$0
OTHER DEBT SERVICE COSTS	\$240	\$60	\$0	\$60
<b>TOTAL DEBT SERVICE</b>	<b>\$32,020</b>	<b>\$15,950</b>	<b>\$15,890</b>	<b>\$60</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED DECEMBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
<b>POLICE (521)</b>				
REGULAR SALARIES	\$580,291	\$145,073	\$137,260	\$7,813
OTHER SALARIES & WAGES-PART TIME	\$71,136	\$17,784	\$24,648	(\$6,864)
OVERTIME	\$50,000	\$12,500	\$3,459	\$9,041
SPECIAL PAY & COURT PAYS	\$15,000	\$3,750	\$320	\$3,430
OFF DUTY POLICE	\$0	\$0	\$400	(\$400)
FICA/MEDICARE	\$54,807	\$13,702	\$12,876	\$826
FLORIDA RETIREMENT SYSTEM	\$151,371	\$37,843	\$36,945	\$898
HEALTH INSURANCE	\$52,158	\$13,039	\$22,676	(\$9,637)
WORKERS COMPENSATION INSURANCE	\$33,011	\$8,253	\$6,213	\$2,040
TRAVEL & PER DIEM	\$1,000	\$250	\$1,431	(\$1,181)
COMMUNICATIONS	\$9,714	\$2,428	\$1,630	\$798
UTILITIES	\$3,740	\$935	\$393	\$542
RENTALS & LEASES	\$73,642	\$18,410	\$15,956	\$2,455
INSURANCE-POLICE	\$13,995	\$3,499	\$4,008	(\$509)
REPAIRS & MAINTENANCE	\$67,500	\$16,875	\$16,555	\$320
PRINTING & BINDING	\$600	\$150	\$0	\$150
OPERATING SUPPLIES	\$89,630	\$22,408	\$18,900	\$3,507
TOLLS	\$0	\$0	\$2,651	(\$2,651)
DUES & MEMBERSHIPS	\$1,200	\$300	\$180	\$120
EDUCATION & TRAINING	\$7,000	\$1,750	\$2,403	(\$653)
CAPITAL OUTLAY	\$10,500	\$2,625	\$0	\$2,625
<b>TOTAL POLICE</b>	<b>\$1,286,294</b>	<b>\$321,574</b>	<b>\$308,903</b>	<b>\$12,671</b>
<b>BUILDING (524)</b>				
REGULAR SALARIES	\$32,879	\$8,220	\$7,587	\$632
SPECIAL PAY	\$1,500	\$375	\$0	\$375
FICA/MEDICARE	\$2,515	\$629	\$580	\$48
FLORIDA RETIREMENT SYSTEM	\$2,716	\$679	\$643	\$36
HEALTH INSURANCE	\$8,089	\$2,022	\$2,176	(\$154)
WORKERS COMPENSATION INSURANCE	\$85	\$21	\$16	\$5
PROFESSIONAL SERVICES	\$67,925	\$16,981	\$15,343	\$1,639
EDUCATION & TRAINING	\$1,000	\$250	\$0	\$250
OPERATING SUPPLIES	\$0	\$0	\$155	(\$155)
<b>TOTAL BUILDING</b>	<b>\$116,710</b>	<b>\$29,177</b>	<b>\$26,501</b>	<b>\$2,677</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED DECEMBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
<b>CODE COMPLIANCE (529)</b>				
REGULAR SALARIES	\$76,000	\$19,000	\$17,812	\$1,188
FICA/MEDICARE	\$5,814	\$1,453	\$1,122	\$332
FLORIDA RETIREMENT SYSTEM	\$6,278	\$1,569	\$1,490	\$80
HEALTH INSURANCE	\$16,179	\$4,045	\$4,319	(\$275)
WORKERS COMPENSATION INSURANCE	\$2,850	\$713	\$536	\$176
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$5,000	\$1,250	\$0	\$1,250
COMMUNICATIONS	\$870	\$217	\$145	\$72
RENTALS & LEASES	\$6,864	\$1,716	\$1,716	\$0
INSURANCE	\$2,123	\$531	\$608	(\$77)
REPAIRS & MAINTENANCE	\$1,200	\$300	\$0	\$300
CONTINGENCY	\$2,000	\$500	\$0	\$500
OPERATING SUPPLIES	\$2,550	\$638	\$167	\$471
MEMBERSHIPS & DUES	\$100	\$25	\$50	(\$25)
EDUCATION & TRAINING	\$1,200	\$300	\$85	\$215
<b>TOTAL CODE COMPLIANCE</b>	<b>\$129,026</b>	<b>\$32,257</b>	<b>\$28,050</b>	<b>\$4,207</b>
<b>PUBLIC WORKS (539)</b>				
REGULAR SALARIES	\$209,449	\$52,362	\$41,717	\$10,645
OVERTIME	\$1,000	\$250	\$3,015	(\$2,765)
OVERTIME (HURRICANE)	\$0	\$0	\$0	\$0
EMPLOYEE BONUSES	\$3,000	\$3,000	\$1,500	\$1,500
FICA/MEDICARE	\$16,329	\$4,082	\$3,537	\$545
FLORIDA RETIREMENT SYSTEM	\$17,301	\$4,325	\$3,789	\$536
HEALTH INSURANCE	\$41,487	\$10,372	\$9,021	\$1,351
WORKERS COMPENSATION INSURANCE	\$14,244	\$3,561	\$2,681	\$880
CONTRACT SERVICES	\$13,000	\$3,250	\$2,340	\$910
COMMUNICATIONS	\$2,280	\$570	\$878	(\$308)
UTILITIES	\$9,972	\$2,493	\$719	\$1,774
RENTALS & LEASES	\$14,791	\$3,698	\$3,253	\$445
PROPERTY INSURANCE	\$5,351	\$1,338	\$2,881	(\$1,544)
REPAIRS & MAINTENANCE	\$38,000	\$9,500	\$6,325	\$3,175
LANDSCAPE MAINTENANCE	\$81,000	\$20,250	\$8,355	\$11,895
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$2,500	\$0	\$2,500
OPERATING SUPPLIES	\$25,000	\$6,250	\$8,231	(\$1,981)
DUES & MEMBERSHIPS	\$150	\$38	\$0	\$38
EDUCATION & TRAINING	\$1,000	\$250	\$0	\$250
CAPITAL OUTLAY	\$12,000	\$3,000	\$0	\$3,000
<b>TOTAL PUBLIC WORKS</b>	<b>\$515,353</b>	<b>\$131,088</b>	<b>\$98,241</b>	<b>\$32,847</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED DECEMBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
<b>PARKS AND RECREATION (572)</b>				
REGULAR SALARIES	\$46,504	\$11,626	\$10,732	\$894
OTHER SALARIES & WAGES-PART TIME	\$39,438	\$9,859	\$7,300	\$2,559
FICA/MEDICARE	\$6,611	\$1,653	\$1,379	\$273
FLORIDA RETIREMENT SYSTEM	\$6,851	\$1,713	\$1,527	\$185
HEALTH INSURANCE	\$8,089	\$2,022	\$2,222	(\$199)
WORKERS COMPENSATION INSURANCE	\$206	\$52	\$39	\$13
CONTRACTUAL SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$2,880	\$720	\$842	(\$122)
UTILITIES	\$5,100	\$1,275	\$958	\$317
RENTALS & LEASES	\$6,950	\$1,738	\$136	\$1,601
PROPERTY INSURANCE	\$5,201	\$1,300	\$3,198	(\$1,898)
REPAIRS & MAINTENANCE	\$45,000	\$11,250	\$1,101	\$10,149
CONCESSION EXPENSES	\$500	\$125	\$0	\$125
SPECIAL EVENTS	\$10,700	\$2,675	\$4,997	(\$2,322)
OPERATING SUPPLIES	\$3,750	\$938	\$1,502	(\$565)
MEMBERSHIPS & DUES	\$160	\$40	\$0	\$40
EDUCATION & TRAINING	\$2,000	\$500	\$927	(\$427)
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$13,500	\$0	\$13,500
<b>TOTAL PARKS AND RECREATION</b>	<b>\$243,939</b>	<b>\$60,985</b>	<b>\$36,861</b>	<b>\$24,124</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,156,957</b>	<b>\$813,013</b>	<b>\$688,949</b>	<b>\$124,064</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$42,510)</b>	<b>\$1,211,506</b>	<b>\$1,273,910</b>	<b>\$62,404</b>
<b>RESERVES</b>				
RESERVES-EMERGENCY	\$48,593	\$12,148	\$0	(\$12,148)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$48,593</b>	<b>\$12,148</b>	<b>\$0</b>	<b>(\$12,148)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$91,103	\$22,776	\$0	(\$22,776)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$91,103</b>	<b>\$22,776</b>	<b>\$0</b>	<b>(\$22,776)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$1,234,282</b>	<b>\$1,273,910</b>	<b>\$39,628</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$1,031,921</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$2,305,831</b>	

# VILLAGE OF BISCAYNE PARK

## ROAD FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
<b>REVENUES:</b>				
LOCAL OPTION GAS TAX	\$81,495	\$20,374	\$12,805	(\$7,568)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$5,670	\$1,839	(\$3,831)
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$354	\$354	\$0
<b>TOTAL REVENUES</b>	<b><u>\$105,591</u></b>	<b><u>\$26,398</u></b>	<b><u>\$14,999</u></b>	<b><u>(\$11,399)</u></b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$67,626	\$16,906	\$15,580	\$1,326
OVERTIME	\$1,000	\$250	\$1,108	(\$858)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,326	\$1,332	\$1,353	(\$22)
FLORIDA RETIREMENT SYSTEM	\$5,586	\$1,396	\$1,414	(\$17)
HEALTH INSURANCE	\$16,699	\$4,175	\$4,242	(\$68)
WORKERS COMPENSATION INSURANCE	\$7,838	\$1,959	\$1,475	\$484
COMMUNICATIONS	\$480	\$120	\$120	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,080	\$520	\$596	(\$76)
REPAIRS & MAINTENANCE	\$18,204	\$4,551	\$948	\$3,603
OPERATING SUPPLIES	\$8,000	\$2,000	\$9,810	(\$7,810)
EDUCATION & TRAINING	\$300	\$75	\$0	\$75
<b>TOTAL EXPENDITURES</b>	<b><u>\$134,139</u></b>	<b><u>\$34,285</u></b>	<b><u>\$37,647</u></b>	<b><u>(\$3,362)</u></b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b><u>(\$28,548)</u></b>	<b><u>(\$7,887)</u></b>	<b><u>(\$22,648)</u></b>	<b><u>(\$14,761)</u></b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$24,399	\$6,100	\$0	(\$6,100)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b><u>\$24,399</u></b>	<b><u>\$6,100</u></b>	<b><u>\$0</u></b>	<b><u>(\$6,100)</u></b>
<b>NET CHANGE IN FUND BALANCES</b>	<b><u>(\$4,149)</u></b>	<b><u>(\$1,787)</u></b>	<b><u>(\$22,648)</u></b>	<b><u>(\$20,861)</u></b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$4,149</b>		<b>\$158,640</b>	
<b>FUND BALANCE-ENDING</b>	<b><u>\$0</u></b>		<b><u>\$135,992</u></b>	

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$93	\$93
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$93</b>	<b>\$93</b>
<b>EXPENDITURES</b>				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>\$93</b>	<b>\$93</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$93</b>	<b>\$93</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>(\$20,153)</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>(\$20,060)</b>	

# VILLAGE OF BISCAYNE PARK

## CITT FUND-TRANSIT

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$25,601	\$6,400	\$2,570	(\$3,830)
INTEREST INCOME	\$200	\$50	\$391	\$341
<b>TOTAL REVENUES</b>	<b>\$25,801</b>	<b>\$6,450</b>	<b>\$2,961</b>	<b>(\$3,489)</b>
<b>EXPENDITURES</b>				
TRANSIT PROJECTS	\$142,000	\$35,500	\$0	\$35,500
<b>TOTAL EXPENDITURES</b>	<b>\$142,000</b>	<b>\$35,500</b>	<b>\$0</b>	<b>\$35,500</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$116,199)</b>	<b>(\$29,050)</b>	<b>\$2,961</b>	<b>\$32,011</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$116,199)</b>	<b>(\$29,050)</b>	<b>\$2,961</b>	<b>\$32,011</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$116,199</b>		<b>\$165,789</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$168,750</b>	

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$102,405	\$25,601	\$10,280	(\$15,321)
INTEREST INCOME	\$800	\$200	\$1,564	\$1,364
<b>TOTAL REVENUES</b>	<b>\$103,205</b>	<b>\$25,801</b>	<b>\$11,844</b>	<b>(\$13,957)</b>
<b>EXPENDITURES</b>				
STREETLIGHTING	\$25,000	\$6,250	\$3,994	\$2,256
TRANSPORTATION PROJECTS	\$347,724	\$86,931	\$0	\$86,931
<b>TOTAL EXPENDITURES</b>	<b>\$372,724</b>	<b>\$93,181</b>	<b>\$3,994</b>	<b>\$89,187</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(\$269,519)</u>	<u>(\$67,380)</u>	<u>\$7,850</u>	<u>\$75,230</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(\$269,519)</u>	<u>(\$67,380)</u>	<u>\$7,850</u>	<u>\$75,230</u>
<b>FUND BALANCE-BEGINNING</b>	\$269,519		\$510,973	
<b>FUND BALANCE-ENDING</b>	<u>\$0</u>		<u>\$518,823</u>	

**VILLAGE OF BISCAYNE PARK  
CITT FUNDS**

FY 2016				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
	RECEIVED					
<b>BALANCE</b>	<b>9/30/2015</b>		\$	<b>49,601.10</b>	<b>337,355.66</b>	<b>386,956.76</b>
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
<b>FY 16 REVENUES</b>			\$	<b>22,802.20</b>	<b>91,208.80</b>	<b>114,011.00</b>
<b>LESS: FPL STREETLIGHTING</b>			\$	<b>-</b>	<b>(23,259.85)</b>	<b>(23,259.85)</b>
<b>BALANCE AT 9/30/16</b>			\$	<b>72,403.30</b>	<b>405,304.61</b>	<b>477,707.91</b>

FY 2017				TRANSIT 20%	TRANSPORTATION 80%	
<b>BALANCE</b>	<b>9/30/2016</b>		\$	<b>72,403.30</b>	<b>405,304.61</b>	<b>477,707.91</b>
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
<b>FY 17 TOTAL</b>			\$	<b>25,128.80</b>	<b>100,515.20</b>	<b>125,644.00</b>
<b>LESS: FPL STREETLIGHTING</b>			\$	<b>-</b>	<b>(28,995.43)</b>	<b>(28,995.43)</b>
<b>BALANCE AT 9/30/17</b>			\$	<b>97,532.10</b>	<b>476,824.38</b>	<b>574,356.48</b>

FY 2018				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
<b>BALANCE</b>	<b>9/30/2017</b>		\$	<b>97,532.10</b>	<b>476,824.38</b>	<b>574,356.48</b>
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
<b>FY 18 TOTAL</b>			\$	<b>26,560.20</b>	<b>106,240.80</b>	<b>132,801.00</b>
<b>LESS: FPL STREETLIGHTING</b>			\$	<b>-</b>	<b>(\$24,784)</b>	<b>(24,784.27)</b>
<b>BALANCE AT 9/31/18</b>			\$	<b>124,092.30</b>	<b>558,280.91</b>	<b>682,373.21</b>

FY 2019				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
<b>BALANCE</b>	<b>9/30/2018</b>		\$	<b>124,092.30</b>	<b>558,280.91</b>	<b>682,373.21</b>
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
<b>FY 19 TOTAL</b>			\$	<b>29,229.00</b>	<b>116,916.00</b>	<b>146,145.00</b>
<b>LESS: TRANSFER DUE TO GF</b>			\$	<b>-</b>	<b>(203,509.64)</b>	<b>(203,509.64)</b>
<b>LESS: FPL STREETLIGHTING</b>			\$	<b>-</b>	<b>(\$24,599)</b>	<b>(24,598.92)</b>
<b>BALANCE AT 9/30/19</b>			\$	<b>153,321.30</b>	<b>447,088.35</b>	<b>600,409.65</b>

**VILLAGE OF BISCAYNE PARK**  
**CITT FUNDS**

<b>FY 2020</b>				<b>TRANSIT</b>		<b>TRANSPORTATION</b>			
				<b>20%</b>		<b>80%</b>		<b>TOTAL</b>	
<b>BALANCE</b>	<b>9/30/2019</b>			\$	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				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
DEPOSIT				\$	-	\$	-	\$	-
<b>FY 20 TOTAL</b>				\$	7,052.20	\$	28,208.80	\$	35,261.00
LESS: TRANSFER DUE TO GF						\$	(203,509.64)	\$	(203,509.64)
LESS: FPL STREETLIGHTING				\$	-		(\$3,994)	\$	(3,994.42)
<b>BALANCE AT 9/30/20</b>				\$	160,373.50	\$	267,793.09	\$	428,166.59

# VILLAGE OF BISCAYNE PARK

## DEBT SERVICE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
<b>REVENUES:</b>				
MISC INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
PRINCIPAL EXPENSE	\$0	\$0	\$0	\$0
INTEREST EXPENSE	\$0	\$0	\$0	\$0
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
NOTE PROCEEDS (2018)	\$0	\$0	\$0	\$0
OPERATING TRANSFER IN/(OUT)	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$0</b>	

**VILLAGE OF BISCAYNE PARK**  
**CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE PERIOD ENDED DECEMBER 31, 2019**

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$58,431</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$58,431</b>	

**VILLAGE OF BISCAYNE PARK**

**STATEMENT OF NET POSITION**

**PROPRIETARY FUND**

DECEMBER 31, 2019

	<b>BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION</b>
<b><u>ASSETS</u></b>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$525,392
<b>TOTAL ASSETS</b>	<b><u><u>\$525,392</u></u></b>
<b><u>LIABILITIES</u></b>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$35,955
DUE TO ROAD FUND	\$96,032
<b>TOTAL LIABILITIES</b>	<b><u><u>\$131,987</u></u></b>
<b><u>NET POSITION</u></b>	
UNRESTRICTED	\$393,405
<b>TOTAL NET POSITION</b>	<b><u><u>\$393,405</u></u></b>

# VILLAGE OF BISCAYNE PARK

## SANITATION FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

#### PROPRETARY FUND

FOR THE PERIOD ENDED DECEMBER 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/19	ACTUAL THRU 12/31/19	VARIANCE
<b>REVENUES:</b>				
SANITATION ASSESSMENT	\$501,929	\$425,109	\$425,109	\$0
MISC INCOME	\$2,601	\$650	\$0	(\$650)
<b>TOTAL REVENUES</b>	<b>\$504,530</b>	<b>\$425,760</b>	<b>\$425,109</b>	<b>(\$650)</b>
<b>EXPENDITURES</b>				
OTHER CONTRACTURAL SERVICES	\$418,060	\$104,515	\$107,864	(\$3,349)
OTHER CURRENT CHARGES	\$1,000	\$250	\$0	\$250
<b>TOTAL EXPENDITURES</b>	<b>\$419,060</b>	<b>\$104,765</b>	<b>\$107,864</b>	<b>(\$3,099)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>\$85,470</b>	<b>\$320,995</b>	<b>\$317,245</b>	<b>(\$3,749)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	(\$85,470)	(\$21,368)	\$0	\$21,368
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(\$85,470)</b>	<b>(\$21,368)</b>	<b>\$0</b>	<b>\$21,368</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$299,627</b>	<b>\$317,245</b>	<b>\$17,618</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$76,159</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$393,405</b>	