Village of Biscayne Park

Awarded *"Tree City USA"* designation for 2011 by the *Arbor Day Foundation*

Financial Statements – August 2012

The monthly financial statements are generated to provide an overview of Biscayne Park's financial activities and operations for the period ending August 30, 2012. These statements include detailed information concerning the Village's financial stability, cash balances, transfer of funds from Total Bank to City National as well as all revenues and expenditures.

In order to provide additional financial transparency, the monthly check register is now produced as part of the financial statement process and can be accessed on the web site. This document includes all checks that were approved for payment during the previous month and is made available to better explain how the Village utilizes its valuable resources.

As of August 30, 2012, total year-to-date revenues were 89% of the budget total, with General Fund revenue being 71.1% of the total Village revenue. Expenditures in all Village Funds were 88% of the budget, below the threshold of 92% for the current year. Several departments have exceeded budget, but the increases in the level of services in these departments have been offset by other departments with positive balances. As an example Public Works capital expenditures will be offset by GOB reimbursements.

These financial statements are balanced to the completed August bank reconciliations and entries for the transition of bank services to City National. For the remainder of the year the monitoring of cash flow will be ongoing to develop accurate, transparent financial statements and strategic planning to best utilize Village funds.

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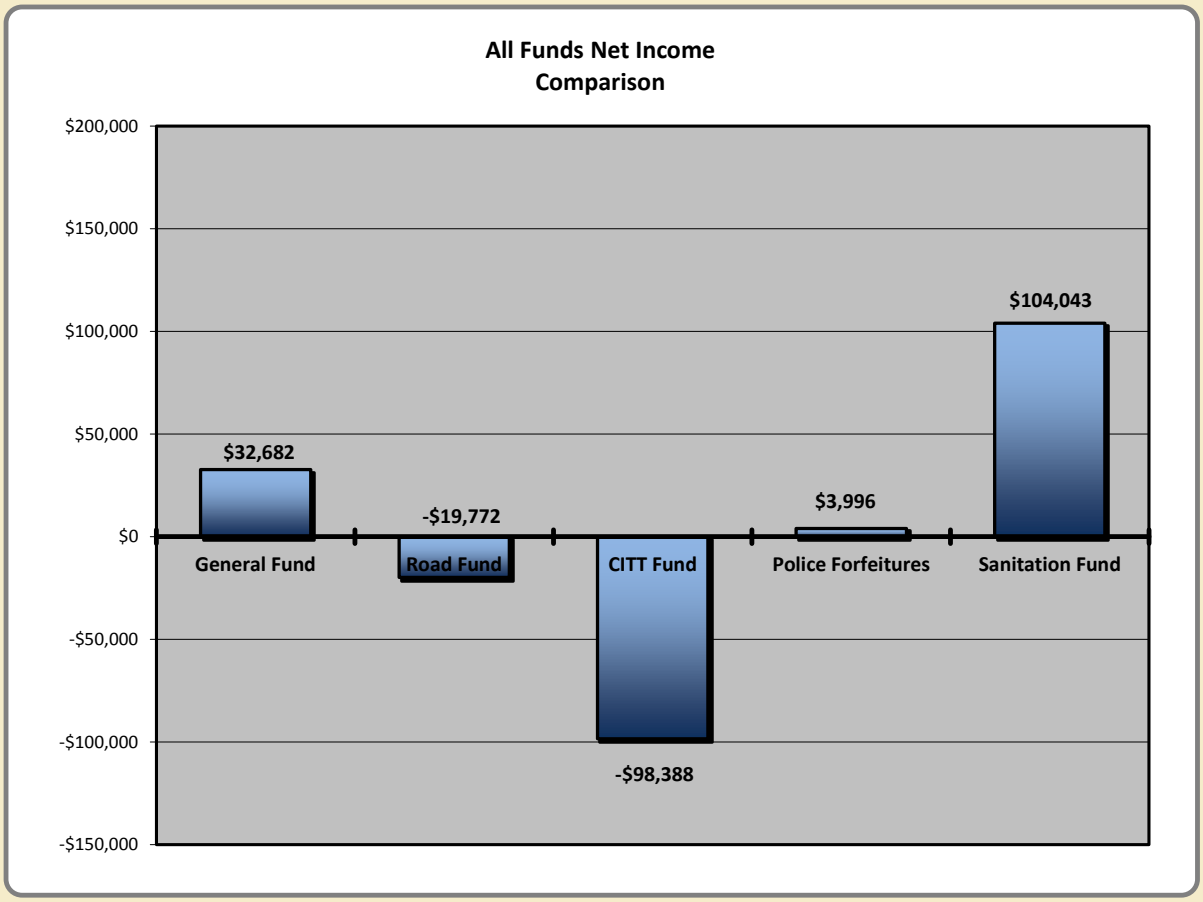
NET INCOME

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

- The General Fund is the largest account and reflects 71.1% of the total collected revenues. Ad valorem taxes have been collected for the year, however, Franchise Fees and Revenue Sharing are one to two months behind in submissions, the net effect causing a $32,682. The Net Income was also impacted by an Old Workers Compensation Claim for $57,000.
- The Sanitation Fund also reflects collections of assessments, causing a surplus of $104,043.
- Road Fund deficit is caused by the collection of Local Option Gas Tax revenues being one month behind in collections.
- CITT is in deficit because expenditures for projects have not been reimbursed.



Item Description	Revenue	Expense	Net Income	Over/Under
General Fund	$2,057,388	$2,024,706	$ 32,682	
Road Fund	85,107	104,879	(19,772)	DEFICIT
CITT Fund	77,115	175,503	(98,388)	DEFICIT
Police Forfeiture Fund	6,964	2,968	3,996	
Sanitation Fund	668,350	564,307	104,043	
	$2,894,924	$2,872,363	$ 22,561	

EXPLANATION OF GENERAL FUND DEPARTMENT DEFICITS

General Fund Overview

The General Fund Budget reflects the Mid-Year Budget Amendment changes approved at the July 10 commission meeting and includes:

Police – Court Overtime - $25,000
Risk Management – Portion of Old Worker's Compensation Claim - $17,936
Public Works –Tree Chipping and Stump Removal - $4,785

The total year-to-date General Fund expenditures are $2,024,706 and includes the expenditures indicated above. This total reflects 91.7% consumption of the budget, which is at the 92% threshold that is anticipated for the period ending August 30. Departments over budget include Risk Management/Utilities, Finance, Public Works, Code Compliance, and Public Works. Below is a summary description for these overages:

Finance – The deficit was caused by Accounting Services and Software that was paid for at the beginning of the year and payment for audit services.

Risk Management/Utilities - The department deficit was caused by incurring a $57,000 old worker's compensation claim (2004) in the current fiscal year.

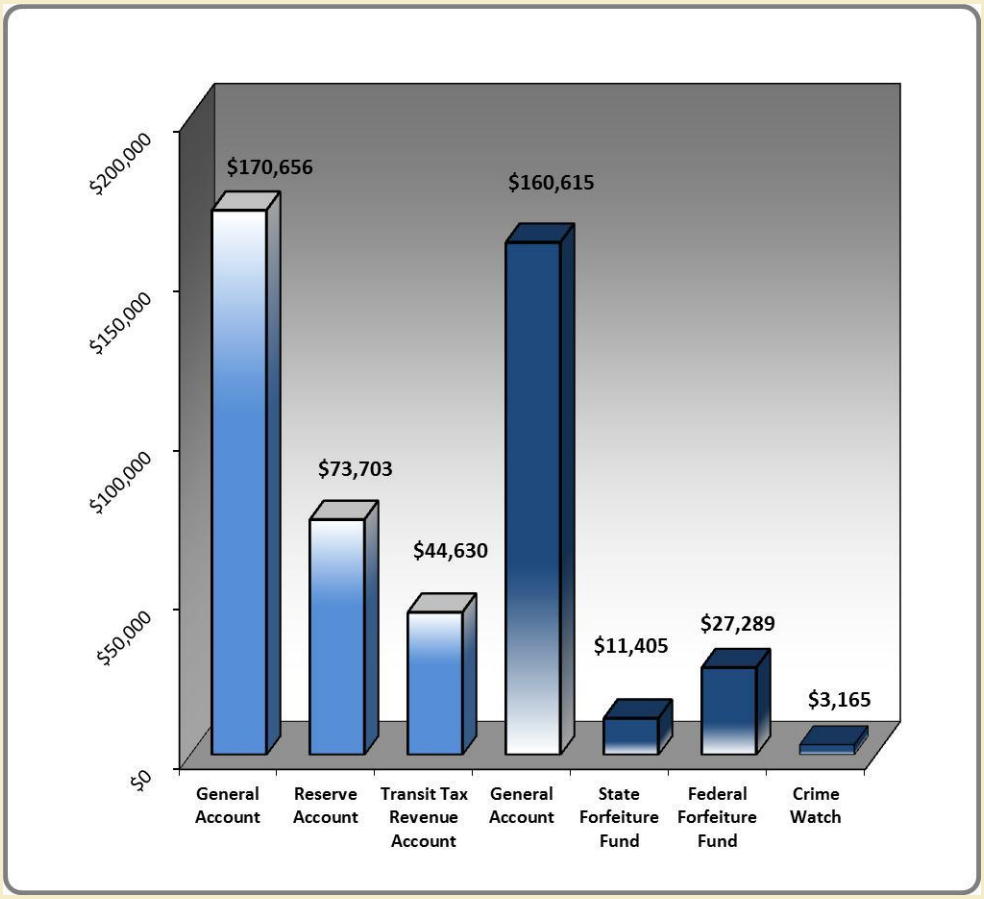
Code Compliance – The department is slightly over budget because of contract services.

Public Works – Repair and Maintenance in Building and Landscaping reflect projects that have already been completed and GOB that is being reimbursed.

CASH BALANCES

Current Cash Balances as of August 30, 2012

Because over 50% of revenues are generated from ad valorem taxes, this month is a critical time for the calculation of cash flow. As anticipated, the distribution of tax revenue is limited in August and September and cash flow analysis will be completed to determine impact to cash accounts. Also, the analysis below is reflecting the changeover of accounts from Total Bank to City National. This transaction will be completed over the next two to three months.

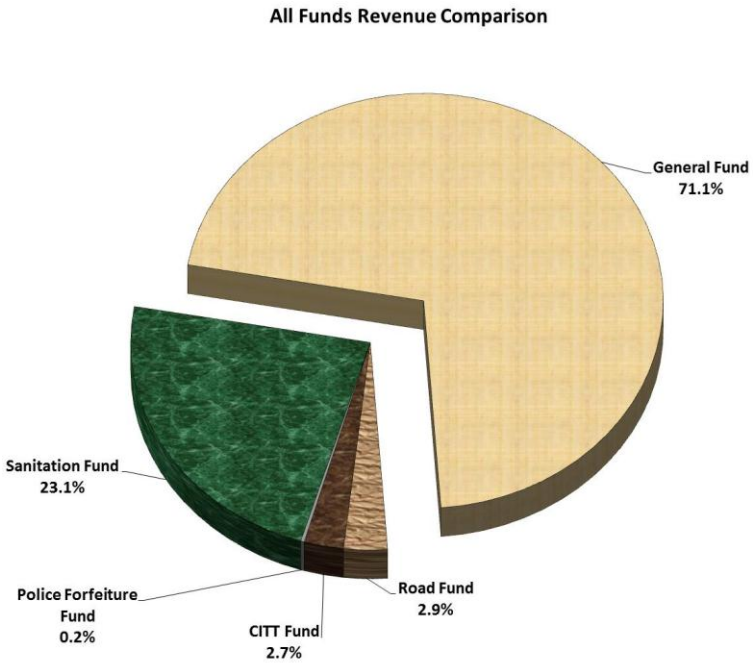


Item Description		Cash	% of Total
TOTAL BANK ACCOUNTS:			
General Account		$ 170,656	34.7%
Reserve Account		73,703	15.0%
Transit Tax Revenue Account		44,630	9.1%
	Sub-Total	$ 288,989	58.8%
CITY NATIONAL ACCOUNTS:			
General Account		160,615	32.7%
State Forfeiture Fund		11,405	2.3%
Federal Forfeiture Fund		27,289	5.6%
Crime Watch		3,165	0.6%
	Sub-Total	$ 202,474	41.2%
	TOTAL	$ 491,463	100.0%

ALL FUNDS REVENUES

REVENUES

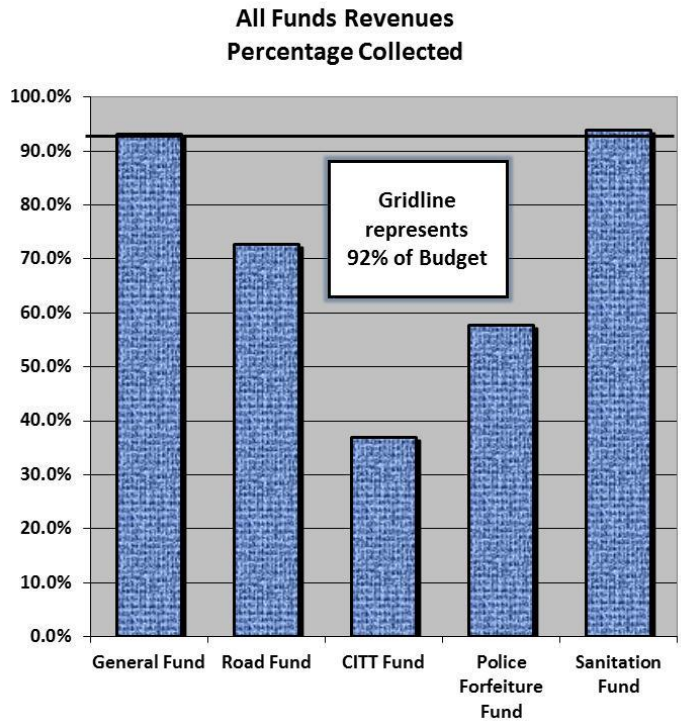
Item Description	Revenue	% of Total
General Fund	$2,057,388	71.1%
Road Fund	85,107	2.9%
CITT Fund	77,115	2.7%
Police Forfeiture Fund	6,964	0.2%
Sanitation Fund	668,350	23.1%
	$2,894,924	100.0%



The total year-to-date revenue for all Village funds is $2,894,924 of which 71.1% of the total received is from the General Fund. Another 23.1% of the total is derived from Sanitation Funds while Road Funds have received 2.9%. The information below compares budgeted revenue to what was actually received through the period ending August 30.

PERCENTAGE OF REVENUE RECEIVED

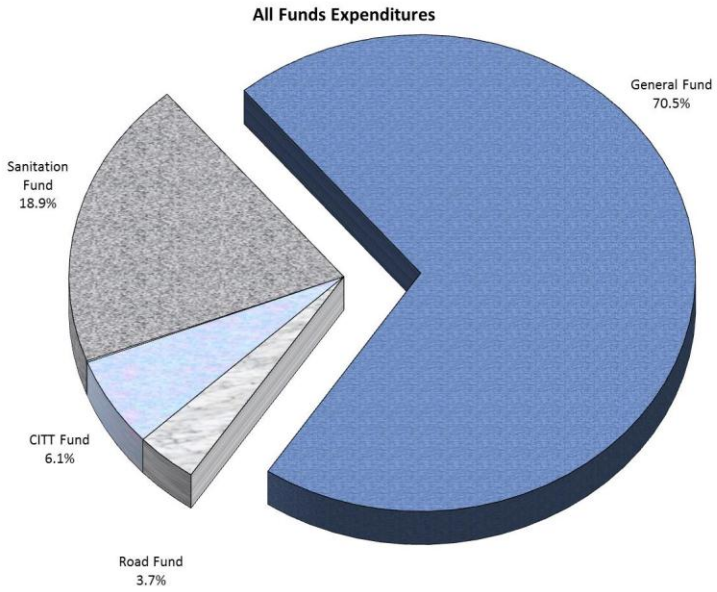
Item Description	Budget	Revenue	% Received
General Fund	$2,208,979	$2,057,388	93.1%
Road Fund	117,060	85,107	72.7%
CITT Fund	209,064	77,115	36.9%
Police Forfeiture Fund	12,050	6,964	57.8%
Sanitation Fund	712,079	668,350	93.9%
	$3,259,232	$2,894,924	88.8%



ALL FUNDS EXPENDITURES

EXPENDITURES

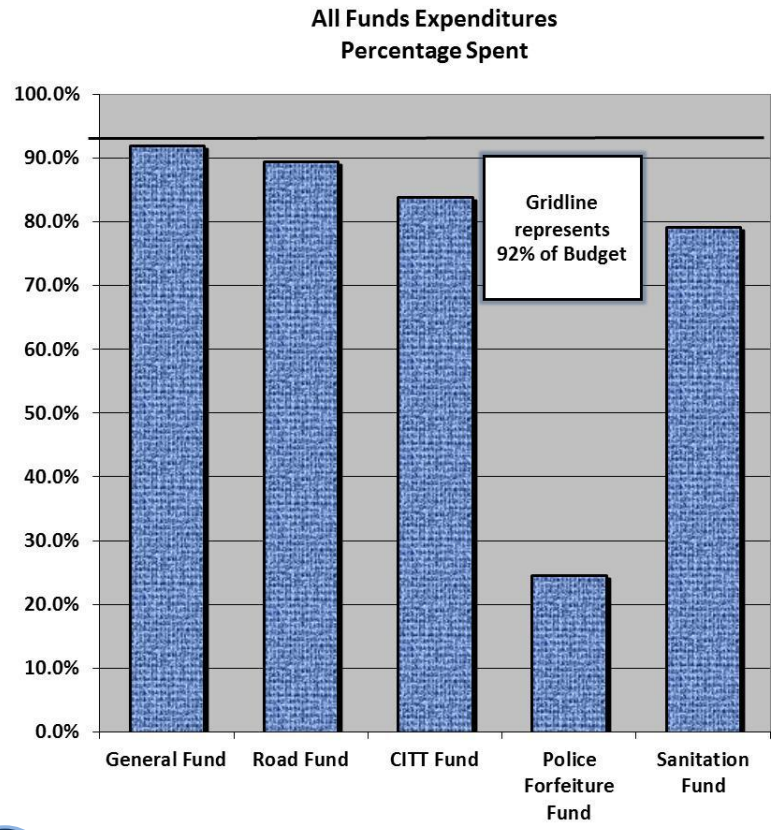
Item Description	Expense	% of Total
General Fund	2,024,706	70.5%
Road Fund	104,879	3.7%
CITT Fund	175,503	6.1%
Police Forfeiture Fund	2,968	0.1%
Sanitation Fund	564,307	19.7%
	$2,872,363	100.0%



The total year-to-date expenditures for all Village funds are $2,872,363. This amount reflects 88% consumption of the budget, which is under the 92% that is anticipated for the period ending August 30. Based on this summary all funds except General and Road Funds are marked below the 92% threshold and are in line with budget expectations.

PERCENTAGE OF EXPENDITURES USED

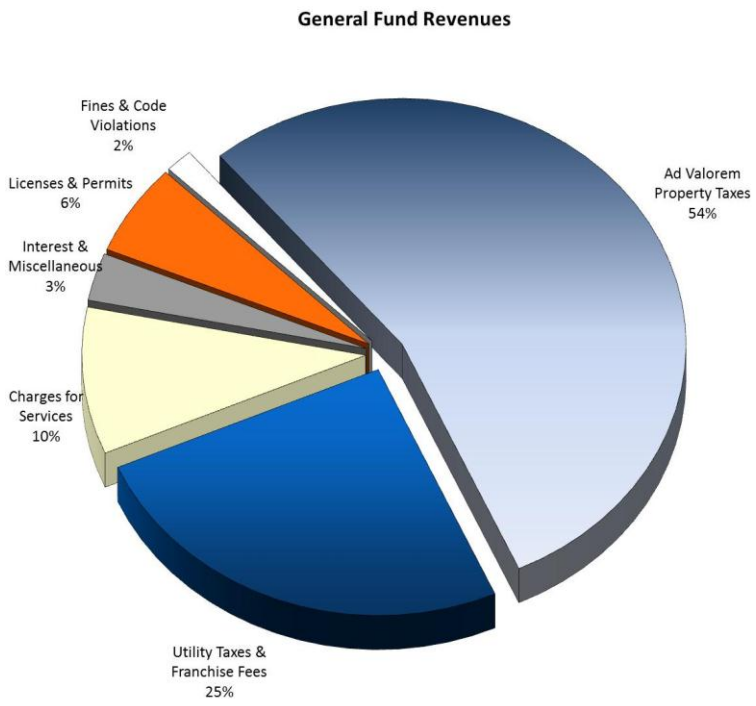
Item Description	Budget	Expense	% Used
General Fund	$2,200,779	$2,024,706	92.0%
Road Fund	117,060	104,879	89.6%
CITT Fund	209,064	175,503	84.0%
Police Forfeiture Fund	12,050	2,968	24.6%
Sanitation Fund	712,079	564,307	79.3%
	$3,251,032	$2,872,363	88.4%



GENERAL FUND REVENUES

REVENUES

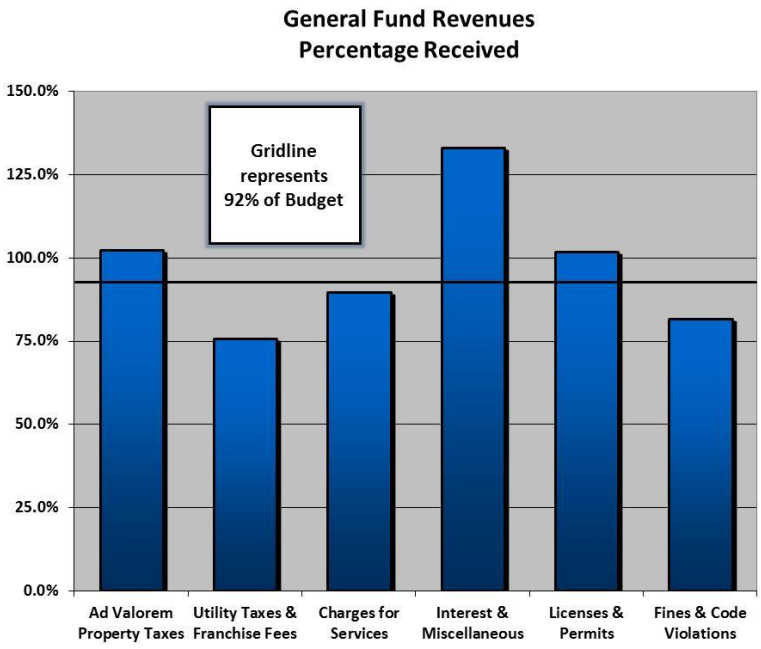
Item Description	Revenue	% of Total
Ad Valorem Property Taxes	$1,118,553	54.4%
Utility Taxes & Franchise Fees	519,138	25.2%
Charges for Services	198,667	9.7%
Interest & Miscellaneous	64,578	3.1%
Licenses & Permits	123,777	6.0%
Fines & Code Violations	32,675	1.6%
	$2,057,388	100.0%



The total year-to-date General Fund revenue is $2,057,388 of which 54% of the total received is from Ad Valorem Property Taxes, Utility Taxes and Franchise Fees 25% and 10% derived from Charges for Services. The information below reflects budgeted revenue as compared with that received through the end of the period. Revenue collections of Ad Valorem Taxes are complete while Franchise Fees and Revenue Sharing are one to two months behind.

PERCENTAGE OF REVENUE RECEIVED

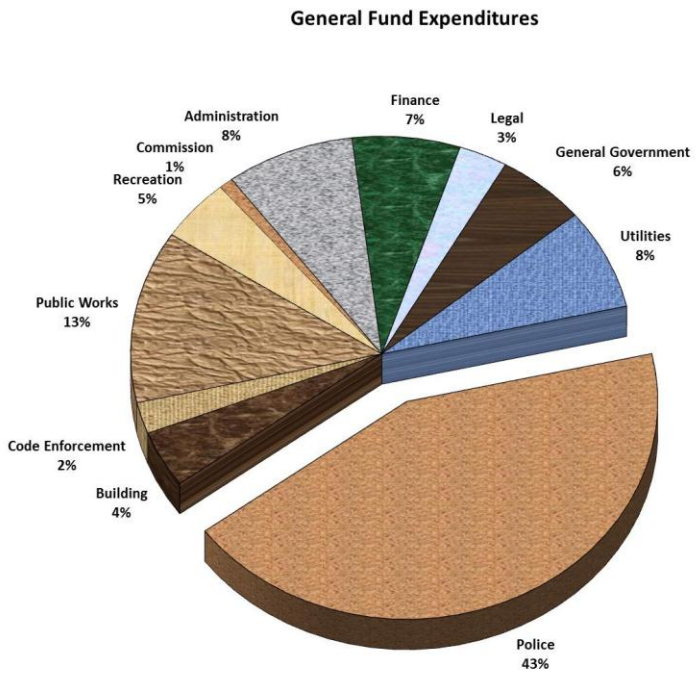
Item Description	Budget	Revenue	% Received
Ad Valorem Property Taxes	$1,092,668	$1,118,553	102.4%
Utility Taxes & Franchise Fees	684,942	519,138	75.8%
Charges for Services	221,407	198,667	89.7%
Interest & Miscellaneous	48,500	64,578	133.2%
Licenses & Permits	121,462	123,777	101.9%
Fines & Code Violations	40,000	32,675	81.7%
	$2,208,979	$2,057,388	93.1%



GENERAL FUND EXPENDITURES

EXPENDITURES

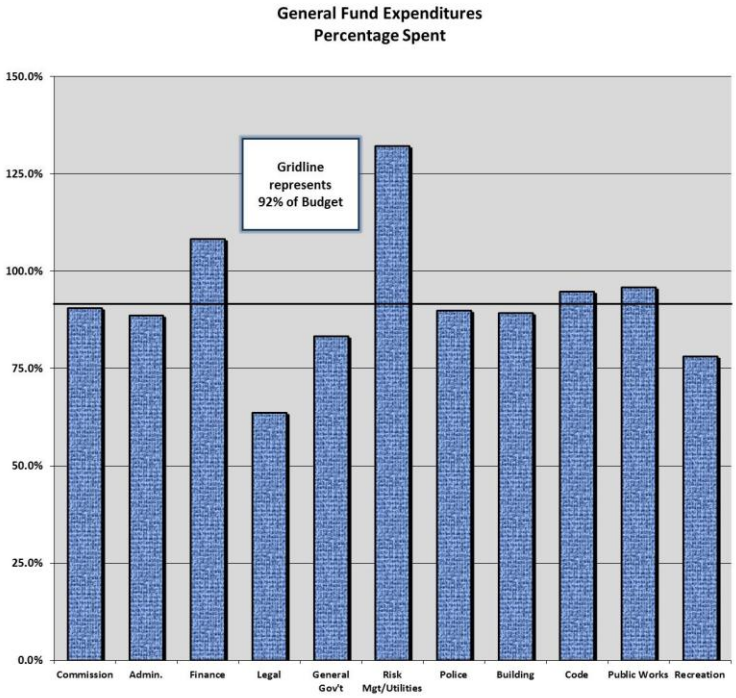
Item Description	Expense	% of Total
Commission	$ 18,526	0.9%
Administration	168,132	8.3%
Finance	140,791	7.0%
Legal	63,734	3.2%
General Government	116,816	5.8%
Risk Mgt/Utilities	151,783	7.5%
Police	878,443	43.4%
Building	85,150	4.2%
Code Enforcement	47,185	2.3%
Public Works	259,796	12.8%
Recreation	94,350	4.7%
	$2,024,706	100.0%



The total year-to-date General Fund expenditures are $2,024,706. This amount reflects 91.7% consumption of the budget, which is slightly below the 92% that is anticipated for the period ending August 30. Based on this summary several departments are over the 92% threshold including Finance, Public Works, Code Compliance, and Risk Management/Utilities are considered over budget at this time. The remaining departments are in line with budget expectations.

PERCENTAGE OF EXPENDITURES USED

Item Description	Amended Budget	Expense	% Used
Commission	$ 20,443	$ 18,526	90.6%
Administration	189,441	168,132	88.8%
Finance	129,881	140,791	108.4%
Legal	100,000	63,734	63.7%
General Government	140,294	116,816	83.3%
Risk Mgt/Utilities	114,836	151,783	132.2%
Police	977,337	878,443	89.9%
Building	95,351	85,150	89.3%
Code Compliance	49,784	47,185	94.8%
Public Works	270,755	259,796	96.0%
Recreation	120,857	94,350	78.1%
	$2,208,979	$2,024,706	91.7%



Budget Comparison (Accrual)
Fund 001 - General Fund - (fund001)
August 2012

	MTD Actual	MTD Budget	$ Var.	% Var.	YTD Actual	YTD Budget	$ Var.	% Var.	Annual
REVENUES									
Ad Valorem Taxes	1,547.81	94,654.00	-93,106.19	-98.36	1,118,552.57	1,041,194.00	77,358.57	7.43	1,135,848.00
Discounts on Ad Valorem Taxes	0.00	-3,598.33	3,598.33	100.0	0.00	-39,581.63	39,581.63	100.0	-43,180.00
Net Ad Valorem Taxes	1,547.81	91,055.67	-89,507.86	-98.30	1,118,552.57	1,001,612.37	116,940.20	11.68	1,092,668.00
FRANCHISE FEES									
UTILITY SERVICE TAXES									
Electric Utility Tax	12,422.12	9,666.67	2,755.45	28.50	90,346.53	106,333.37	-15,986.84	-15.03	116,000.00
Water Utility Tax	0.00	833.33	-833.33	-100.0	9,187.06	9,166.63	20.43	0.22	10,000.00
Gas/Propane Utility Tax	997.86	833.33	164.53	19.74	11,514.98	9,166.63	2,348.35	25.62	10,000.00
Communications Service Tax	11,185.49	12,388.08	-1,202.59	-9.71	121,194.77	136,268.88	-15,074.11	-11.06	148,657.00
Total Utility Service Taxes	24,605.47	23,721.41	884.06	3.73	232,243.34	260,935.51	-28,692.17	-11.00	284,657.00
BUILDING PERMITS									
Building Permits	4,733.00	5,166.67	-433.67	-8.39	69,840.92	56,833.37	13,007.55	22.89	62,000.00
Electrical Permits	300.00	666.67	-366.67	-55.00	9,030.60	7,333.37	1,697.23	23.14	8,000.00
Plumbing Permits	735.00	833.33	-98.33	-11.80	10,190.00	9,166.63	1,023.37	11.16	10,000.00
A/C Mechanical	415.00	583.33	-168.33	-28.86	7,005.00	6,416.63	588.37	9.17	7,000.00
Painting Permits	40.00	125.00	-85.00	-68.00	1,068.00	1,375.00	-307.00	-22.33	1,500.00
Garage Sale Permit	20.00	83.33	-63.33	-76.00	774.00	916.63	-142.63	-15.56	1,000.00
Plan Review	0.00	83.33	-83.33	-100.0	75.00	916.63	-841.63	-91.82	1,000.00
Permit Admin/Application Fee	540.00	937.50	-397.50	-42.40	6,540.00	10,312.50	-3,772.50	-36.58	11,250.00
Contractor Registration	315.00	250.00	65.00	26.00	2,975.00	2,750.00	225.00	8.18	3,000.00
Total Building Permits	7,098.00	8,729.16	-1,631.16	-18.69	107,498.52	96,020.76	11,477.76	11.95	104,750.00
Electric Franchise Fee	0.00	10,166.67	-10,166.67	-100.0	63,328.07	111,833.37	-48,505.30	-43.37	122,000.00
Gas/Propane Franchise Fee	0.00	400.00	-400.00	-100.0	0.00	4,400.00	-4,400.00	-100.0	4,800.00
Total Franchise Fees	0.00	10,566.67	-10,566.67	-100.0	63,328.07	116,233.37	-52,905.30	-45.52	126,800.00
OTHER PERMITS & FEES									
Home Occupation Fee	0.00	125.00	-125.00	-100.0	0.00	1,375.00	-1,375.00	-100.0	1,500.00
Home Re-Occupancy Fee	500.00	250.00	250.00	100.0	3,370.00	2,750.00	620.00	22.55	3,000.00
Variance Application Fee	0.00	83.33	-83.33	-100.0	0.00	916.63	-916.63	-100.0	1,000.00
Local Home Business Fee	0.00	0.00	0.00	0	704.00	0.00	704.00	0	0.00
Landlord Permit Fee	1,350.00	416.67	933.33	224.0	12,204.00	4,583.37	7,620.63	166.2	5,000.00
Grant - Byrne 2011	0.00	267.67	-267.67	-100.0	0.00	2,944.37	-2,944.37	-100.0	3,212.00
STATE SHARED REVENUES:									
State Revenue Sharing	12,533.28	6,767.17	5,766.11	85.21	56,649.21	74,438.87	-17,789.66	-23.90	81,206.00
Half-Cent Sales Tax	16,353.45	16,023.25	330.20	2.06	166,917.74	176,255.75	-9,338.01	-5.30	192,279.00
COUNTY SHARED REVENUES:									
Business Occupational Licenses	0.00	250.00	-250.00	-100.0	0.00	2,750.00	-2,750.00	-100.0	3,000.00
PARKS & RECREATION FEES									
Program Fees	1,579.36	1,737.00	-157.64	-9.08	14,210.56	19,107.00	-4,896.44	-25.63	20,844.00
Concession Sales	504.00	633.33	-129.33	-20.42	7,498.00	6,966.63	531.37	7.63	7,600.00
Facility Rental	840.00	583.33	256.67	44.00	7,642.00	6,416.63	1,225.37	19.10	7,000.00
Other Fees - Donations	25.00	250.00	-225.00	-90.00	1,600.00	2,750.00	-1,150.00	-41.82	3,000.00
OTHER CHARGES FOR SERVICES									
Admin Fee - Road Fund	1,189.25	1,189.25	0.00	0.00	13,081.75	13,081.75	0.00	0.00	14,271.00
Admin Fee - Sanitation Fund	4,967.50	4,967.50	0.00	0.00	54,642.50	54,642.50	0.00	0.00	59,610.00
Admin Fee - PW Direct Charge	8,665.17	8,665.17	0.00	0.00	95,316.87	95,316.87	0.00	0.00	103,982.00
Admin Fee - CITT Fund	425.00	425.00	0.00	0.00	4,675.00	4,675.00	0.00	0.00	5,100.00
JUDGEMENTS & FINES									
Traffic Fines	1,995.53	1,666.67	328.86	19.73	21,165.34	18,333.37	2,831.97	15.45	20,000.00
Law Enforcement Training Fund	148.24	0.00	148.24	0	1,577.45	0.00	1,577.45	0	0.00
Code Compliance Fines	5,015.00	1,666.67	3,348.33	200.9	9,932.85	18,333.37	-8,400.52	-45.82	20,000.00
MISCELLANEOUS REVENUES;									
Interest Earnings	1.80	250.00	-248.20	-99.28	1,114.22	2,750.00	-1,635.78	-59.48	3,000.00
Miscellaneous & Donations	539.30	1,666.67	-1,127.37	-67.64	23,317.59	18,333.37	4,984.22	27.19	20,000.00
Newsletter Advertising	0.00	250.00	-250.00	-100.0	785.00	2,750.00	-1,965.00	-71.45	3,000.00
Miscellaneous - Gas Contributions	0.00	0.00	0.00	0	1,966.20	0.00	1,966.20	0	0.00
Lien Search and Copies	941.65	500.00	441.65	88.33	6,320.98	5,500.00	820.98	14.93	6,000.00

Budget Comparison (Accrual)
Fund 001 - General Fund - (fund001)
August 2012

	MTD Actual	MTD Budget	$ Var.	% Var.	YTD Actual	YTD Budget	$ Var.	% Var.	Annual
Dividend Earnings	100.00	125.00	-25.00	-20.00	250.00	1,375.00	-1,125.00	-81.82	1,500.00
Reimbursements - Prior Year Exp.	0.00	0.00	0.00	0	14,211.56	0.00	14,211.56	0	0.00
Sale of Surplus Materials or Scrap	2,158.03	1,250.00	908.03	72.64	16,611.15	13,750.00	2,861.15	20.81	15,000.00
TOTAL REVENUES	93,082.84	184,081.59	-90,998.75	-49.43	2,057,386.47	2,024,897.49	32,488.98	1.60	2,208,979.00
EXPENDITURES/EXPENSES:									
511 - VILLAGE COMMISSION:									
Executive Salaries	0.00	1,000.00	1,000.00	100.0	10,796.35	11,000.00	203.65	1.85	12,000.00
FICA Taxes & Medicare	0.00	76.50	76.50	100.0	1,195.22	841.50	-353.72	-42.03	918.00
Workers' Compensation Ins.	0.00	2.50	2.50	100.0	29.06	27.50	-1.56	-5.67	30.00
Unemployment Compensation	0.00	0.00	0.00	0	298.15	0.00	-298.15	0	0.00
Travel & Per Diem	95.00	235.42	140.42	59.65	1,808.60	2,589.62	781.02	30.16	2,825.00
Printing & Binding	0.00	0.00	0.00	0	127.54	0.00	-127.54	0	0.00
Special Events	0.00	250.00	250.00	100.0	2,006.15	2,750.00	743.85	27.05	3,000.00
Memberships, Dues & Subscriptions	0.00	139.17	139.17	100.0	2,264.64	1,530.87	-733.77	-47.93	1,670.00
TOTAL COMMISSION	95.00	1,703.59	1,608.59	94.42	18,525.71	18,739.49	213.78	1.14	20,443.00
512 - ADMINISTRATION:									
Executive Salaries	6,384.00	6,916.67	532.67	7.70	77,767.36	76,083.37	-1,683.99	-2.21	83,000.00
Regular Salaries	3,384.00	3,666.67	282.67	7.71	40,492.30	40,333.37	-158.93	-0.39	44,000.00
FICA Taxes & Medicare	747.22	809.67	62.45	7.71	8,786.53	8,906.37	119.84	1.35	9,716.00
Retirement	866.23	670.08	-196.15	-29.27	6,151.34	7,370.88	1,219.54	16.55	8,041.00
Life & Health Insurance	46.02	454.67	408.65	89.88	4,260.69	5,001.37	740.68	14.81	5,456.00
Workers' Compensation	0.00	26.50	26.50	100.0	279.60	291.50	11.90	4.08	318.00
Professional Services - Code	0.00	266.67	266.67	100.0	4,105.67	2,933.37	-1,172.30	-39.96	3,200.00
Travel & Per Diem	44.00	250.00	206.00	82.40	1,656.62	2,750.00	1,093.38	39.76	3,000.00
Travel Allowance	400.00	400.00	0.00	0.00	4,400.00	4,400.00	0.00	0.00	4,800.00
Communications - Telephone	180.00	180.00	0.00	0.00	1,980.00	1,980.00	0.00	0.00	2,160.00
Advertising - Legal	0.00	708.33	708.33	100.0	7,390.65	7,791.63	400.98	5.15	8,500.00
Office Supplies	0.00	41.67	41.67	100.0	151.44	458.37	306.93	66.96	500.00
Election	16.97	1,125.00	1,108.03	98.49	7,967.55	12,375.00	4,407.45	35.62	13,500.00
Operating Supplies	0.00	41.67	41.67	100.0	225.31	458.37	233.06	50.85	500.00
Memberships, Dues & Subscriptions	0.00	104.17	104.17	100.0	1,818.00	1,145.87	-672.13	-58.66	1,250.00
Education & Training	150.00	125.00	-25.00	-20.00	698.50	1,375.00	676.50	49.20	1,500.00
TOTAL ADMINISTRATION	12,218.44	15,786.77	3,568.33	22.60	168,131.56	173,654.47	5,522.91	3.18	189,441.00
513 - FINANCE:									
Regular Salaries & Wages	2,374.05	2,548.00	173.95	6.83	36,493.17	28,028.00	-8,465.17	-30.20	30,576.00
Overtime	0.00	0.00	0.00	0	909.56	0.00	-909.56	0	0.00
FICA Taxes & Medicare	181.61	194.92	13.31	6.83	2,750.25	2,144.12	-606.13	-28.27	2,339.00
Retirement	182.75	137.50	-45.25	-32.91	1,511.97	1,512.50	0.53	0.04	1,650.00
Life & Health Insurance	40.17	411.67	371.50	90.24	3,992.08	4,528.37	536.29	11.84	4,940.00
Workers' Compensation	0.00	6.33	6.33	100.0	159.78	69.63	-90.15	-129.4	76.00
Professional Services - Audit	0.00	1,500.00	1,500.00	100.0	25,500.00	16,500.00	-9,000.00	-54.55	18,000.00
Professional Services - Accounting S	0.00	416.67	416.67	100.0	5,955.00	4,583.37	-1,371.63	-29.93	5,000.00
Contract Svc - Accounting Software	0.00	266.67	266.67	100.0	3,280.80	2,933.37	-347.43	-11.84	3,200.00
Contract Svc - Payroll	192.55	200.00	7.45	3.73	2,442.50	2,200.00	-242.50	-11.02	2,400.00
Contract Svc - Finance Director	4,615.40	5,000.00	384.60	7.69	55,197.45	55,000.00	-197.45	-0.36	60,000.00
Travel & Per Diem	0.00	25.00	25.00	100.0	84.89	275.00	190.11	69.13	300.00
Office Supplies	82.98	33.33	-49.65	-148.9	983.91	366.63	-617.28	-168.3	400.00
Memberships, Dues & Subscriptions	0.00	83.33	83.33	100.0	1,530.00	916.63	-613.37	-66.92	1,000.00
TOTAL FINANCE	7,669.51	10,823.42	3,153.91	29.14	140,791.36	119,057.62	-21,733.74	-18.25	129,881.00
514 - LEGAL:									
Professional Svcs - Legal	12,490.41	5,416.67	-7,073.74	-130.5	62,767.03	59,583.37	-3,183.66	-5.34	65,000.00
Professional Svcs - Other Legal	0.00	2,916.67	2,916.67	100.0	966.86	32,083.37	31,116.51	96.99	35,000.00
TOTAL LEGAL	12,490.41	8,333.34	-4,157.07	-49.88	63,733.89	91,666.74	27,932.85	30.47	100,000.00
515 - PLANNING & ZONING:									
Professional Svcs - Eng/Planning	3,500.00	1,666.67	-1,833.33	-110.0	19,500.00	18,333.37	-1,166.63	-6.36	20,000.00
TOTAL PLANNING & ZONING	3,500.00	1,666.67	-1,833.33	-110.0	19,500.00	18,333.37	-1,166.63	-6.36	20,000.00
516 - RISK MANAGEMENT:									
Liability Insurance - Executive Admini	0.00	75.00	75.00	100.0	1,179.22	825.00	-354.22	-42.94	900.00

Budget Comparison (Accrual)
Fund 001 - General Fund - (fund001)
August 2012

	MTD Actual	MTD Budget	$ Var.	% Var.	YTD Actual	YTD Budget	$ Var.	% Var.	Annual
Liability Insurance - Police	0.00	3,083.33	3,083.33	100.0	38,338.52	33,916.63	-4,421.89	-13.04	37,000.00
Liability Insurance - Recreation	0.00	50.00	50.00	100.0	323.22	550.00	226.78	41.23	600.00
Liability Insurance - Public Works	0.00	833.33	833.33	100.0	7,035.70	9,166.63	2,130.93	23.25	10,000.00
Liability Insurance - General Goverm	0.00	41.67	41.67	100.0	270.86	458.37	187.51	40.91	500.00
Insurance - Property	0.00	1,541.67	1,541.67	100.0	17,108.74	16,958.37	-150.37	-0.89	18,500.00
Insurance - Old Workers Compensati	3,517.68	2,328.00	-1,189.68	-51.10	68,372.19	25,608.00	-42,764.19	-167.0	27,936.00
TOTAL RISK MANAGEMENT	3,517.68	7,953.00	4,435.32	55.77	132,628.45	87,483.00	-45,145.45	-51.60	95,436.00
517 - UTILITIES:									
Electric - Village Hall	515.01	416.67	-98.34	-23.60	4,150.70	4,583.37	432.67	9.44	5,000.00
Electric - Public Works	366.37	166.67	-199.70	-119.8	3,441.32	1,833.37	-1,607.95	-87.70	2,000.00
Electric - Recreation Center	665.54	416.67	-248.87	-59.73	5,136.07	4,583.37	-552.70	-12.06	5,000.00
Electric - Entrance Sign	16.75	20.83	4.08	19.59	158.53	229.13	70.60	30.81	250.00
Electric - Police Modular Unit	104.42	70.83	-33.59	-47.42	760.81	779.13	18.32	2.35	850.00
Water & Sewer - All Village Facilities	234.18	525.00	290.82	55.39	5,507.69	5,775.00	267.31	4.63	6,300.00
TOTAL UTILITIES	1,902.27	1,616.67	-285.60	-17.67	19,155.12	17,783.37	-1,371.75	-7.71	19,400.00
519 - GENERAL GOVERNMENT:									
Regular Salaries & Wages	1,660.00	1,733.33	73.33	4.23	19,115.75	19,066.63	-49.12	-0.26	20,800.00
FICA Taxes & Medicare	126.99	132.58	5.59	4.22	1,460.11	1,458.38	-1.73	-0.12	1,591.00
Retirement	125.87	93.50	-32.37	-34.62	872.69	1,028.50	155.81	15.15	1,122.00
Life & Health Insurance	60.75	433.33	372.58	85.98	3,815.98	4,766.63	950.65	19.94	5,200.00
Workers' Compensation	0.00	4.33	4.33	100.0	39.94	47.63	7.69	16.15	52.00
Professional Svcs - Medical	140.00	83.33	-56.67	-68.01	1,374.22	916.63	-457.59	-49.92	1,000.00
Professional Svcs - IT	0.00	166.67	166.67	100.0	0.00	1,833.37	1,833.37	100.0	2,000.00
Professional Svcs - Lobbyists	0.00	416.67	416.67	100.0	10,000.00	4,583.37	-5,416.63	-118.1	5,000.00
Postage & Shipping	322.76	62.50	-260.26	-416.4	2,040.13	687.50	-1,352.63	-196.7	750.00
Rented or Leased Equipment	283.63	350.00	66.37	18.96	7,092.63	3,850.00	-3,242.63	-84.22	4,200.00
Insurance - Vehicles	0.00	0.00	0.00	0	19.74	0.00	-19.74	0	0.00
Communications - Telephone	1,128.87	1,041.67	-87.20	-8.37	11,947.97	11,458.37	-489.60	-4.27	12,500.00
R & M - Buildings	0.00	0.00	0.00	0	488.91	0.00	-488.91	0	0.00
R & M - Equipment	115.00	250.00	135.00	54.00	3,573.58	2,750.00	-823.58	-29.95	3,000.00
Printing & Binding	38.85	83.33	44.48	53.38	3,228.90	916.63	-2,312.27	-252.2	1,000.00
Promotional Activities	1,120.00	291.67	-828.33	-284.0	3,735.00	3,208.37	-526.63	-16.41	3,500.00
Bank Charges & Fees	120.77	0.00	-120.77	0	397.09	0.00	-397.09	0	0.00
Office Supplies	0.00	41.67	41.67	100.0	871.00	458.37	-412.63	-90.02	500.00
Operating Supplies	0.00	41.67	41.67	100.0	1,119.23	458.37	-660.86	-144.1	500.00
Memberships, Dues & Subscriptions	0.00	83.33	83.33	100.0	770.58	916.63	146.05	15.93	1,000.00
Education & Training	0.00	12.50	12.50	100.0	0.00	137.50	137.50	100.0	150.00
IT Capital Project	0.00	2,483.75	2,483.75	100.0	4,473.44	27,321.25	22,847.81	83.63	29,805.00
Emergency Management Reimburse	10,439.31	0.00	-10,439.31	0	20,878.62	0.00	-20,878.62	0	0.00
Contingency	0.00	2,010.33	2,010.33	100.0	0.00	22,113.63	22,113.63	100.0	24,124.00
Aids to Private Organizations	0.00	208.33	208.33	100.0	0.00	2,291.63	2,291.63	100.0	2,500.00
TOTAL GENERAL GOVERNMENT	15,682.80	10,024.49	-5,658.31	-56.44	97,315.51	110,269.39	12,953.88	11.75	120,294.00
521 - POLICE:									
Regular Salaries & Wages	40,406.40	45,119.83	4,713.43	10.45	513,494.23	496,318.13	-17,176.10	-3.46	541,438.00
Other Salaries & Wages	0.00	2,385.75	2,385.75	100.0	729.60	26,243.25	25,513.65	97.22	28,629.00
Overtime	4,773.80	1,666.67	-3,107.13	-186.4	30,853.04	18,333.37	-12,519.67	-68.29	20,000.00
Special Pay - Police Incentive	545.00	666.67	121.67	18.25	5,221.90	7,333.37	2,111.47	28.79	8,000.00
Special Pay - Court Time	4,500.87	3,083.33	-1,417.54	-45.97	34,172.56	33,916.63	-255.93	-0.75	37,000.00
FICA Taxes & Medicare	3,842.30	3,889.08	46.78	1.20	44,560.32	42,779.88	-1,780.44	-4.16	46,669.00
Retirement	9,093.73	7,321.58	-1,772.15	-24.20	61,209.34	80,537.38	19,328.04	24.00	87,859.00
Life & Health Insurance	519.23	4,205.83	3,686.60	87.65	39,931.58	46,264.13	6,332.55	13.69	50,470.00
Workers' Compensation	0.00	1,498.08	1,498.08	100.0	20,378.56	16,478.88	-3,899.68	-23.66	17,977.00
Unemployment Compensation	0.00	333.33	333.33	100.0	5,304.16	3,666.63	-1,637.53	-44.66	4,000.00
Professional Svcs - Legal Other	0.00	0.00	0.00	0	233.38	0.00	-233.38	0	0.00
Professional Svcs - Medical	0.00	83.33	83.33	100.0	210.00	916.63	706.63	77.09	1,000.00
Professional Svcs - IT	0.00	241.67	241.67	100.0	0.00	2,658.37	2,658.37	100.0	2,900.00
Transcription Fees	0.00	0.00	0.00	0	48.75	0.00	-48.75	0	0.00
Travel & Per Diem	0.00	83.33	83.33	100.0	218.00	916.63	698.63	76.22	1,000.00
Rent Storage Facilities	330.00	597.00	267.00	44.72	3,791.28	6,567.00	2,775.72	42.27	7,164.00
Insurance - Vehicles	0.00	600.00	600.00	100.0	7,498.71	6,600.00	-898.71	-13.62	7,200.00
Insurance - Old W.C. Claims	-3,517.68	0.00	3,517.68	0	0.00	0.00	0.00	0	0.00
Communications - Telephone	418.25	583.33	165.08	28.30	5,766.82	6,416.63	649.81	10.13	7,000.00
R & M - Equipment	0.00	316.67	316.67	100.0	985.21	3,483.37	2,498.16	71.72	3,800.00
R & M - Radios	0.00	83.33	83.33	100.0	1,417.57	916.63	-500.94	-54.65	1,000.00
R & M Vehicles	2,247.54	833.33	-1,414.21	-169.7	23,848.40	9,166.63	-14,681.77	-160.1	10,000.00
Printing & Binding	0.00	0.00	0.00	0	239.34	0.00	-239.34	0	0.00
Miscellaneous Charges	0.00	16.67	16.67	100.0	645.96	183.37	-462.59	-252.2	200.00
Office Supplies	0.00	83.33	83.33	100.0	855.12	916.63	61.51	6.71	1,000.00
Operating Supplies	0.00	333.33	333.33	100.0	1,568.74	3,666.63	2,097.89	57.22	4,000.00

Budget Comparison (Accrual)
Fund 001 - General Fund - (fund001)
August 2012

	MTD Actual	MTD Budget	$ Var.	% Var.	YTD Actual	YTD Budget	$ Var.	% Var.	Annual
Uniforms & Clothing	252.00	532.17	280.17	52.65	3,264.55	5,853.87	2,589.32	44.23	6,386.00
Gas & Oil	3,911.87	2,333.33	-1,578.54	-67.65	42,734.54	25,666.63	-17,067.91	-66.50	28,000.00
Memberships, Dues and Subscription	0.00	108.33	108.33	100.0	1,426.87	1,191.63	-235.24	-19.74	1,300.00
Education & Training	0.00	250.00	250.00	100.0	1,120.65	2,750.00	1,629.35	59.25	3,000.00
Principal	0.00	3,687.50	3,687.50	100.0	22,355.00	40,562.50	18,207.50	44.89	44,250.00
Interest	0.00	296.67	296.67	100.0	1,823.49	3,263.37	1,439.88	44.12	3,560.00
Grant - Byrne 2011	0.00	211.25	211.25	100.0	2,535.00	2,323.75	-211.25	-9.09	2,535.00
TOTAL POLICE	67,323.31	81,444.72	14,121.41	17.34	878,442.67	895,891.92	17,449.25	1.95	977,337.00
524 - BUILDING DEPARTMENT:									
Regular Salaries & Wages	2,560.00	2,773.33	213.33	7.69	30,141.80	30,506.63	364.83	1.20	33,280.00
FICA Taxes & Medicare	195.84	212.17	16.33	7.70	2,305.85	2,333.87	28.02	1.20	2,546.00
Retirement	198.91	149.58	-49.33	-32.98	1,389.61	1,645.38	255.77	15.54	1,795.00
Life & Health Insurance	54.90	433.25	378.35	87.33	3,804.28	4,765.75	961.47	20.17	5,199.00
Workers' Compensation Ins.	0.00	6.92	6.92	100.0	410.50	76.12	-334.38	-439.2	83.00
Professional Svcs - IT	0.00	99.83	99.83	100.0	1,198.00	1,098.13	-99.87	-9.09	1,198.00
Professional Svcs - Inspections	0.00	4,166.67	4,166.67	100.0	45,652.61	45,833.37	180.76	0.39	50,000.00
Office Supplies	0.00	12.50	12.50	100.0	247.73	137.50	-110.23	-80.17	150.00
Operating Supplies	0.00	4.17	4.17	100.0	0.00	45.87	45.87	100.0	50.00
Memberships, Dues & Subscriptions	0.00	4.17	4.17	100.0	0.00	45.87	45.87	100.0	50.00
Education & Training	0.00	83.33	83.33	100.0	0.00	916.63	916.63	100.0	1,000.00
TOTAL BUILDING	3,009.65	7,945.92	4,936.27	62.12	85,150.38	87,405.12	2,254.74	2.58	95,351.00
529 - CODE COMPLIANCE:									
Regular Salaries & Wages	3,846.40	2,791.67	-1,054.73	-37.78	16,437.14	30,708.37	14,271.23	46.47	33,500.00
FICA Taxes & Medicare	294.26	213.58	-80.68	-37.78	1,257.09	2,349.38	1,092.29	46.49	2,563.00
Retirement	298.87	150.75	-148.12	-98.26	919.01	1,658.25	739.24	44.58	1,809.00
Life & Health Insurance	0.00	411.67	411.67	100.0	2,046.34	4,528.37	2,482.03	54.81	4,940.00
Workers' Compensation Ins.	0.00	94.08	94.08	100.0	930.34	1,034.88	104.54	10.10	1,129.00
Unemployment Compensation	0.00	0.00	0.00	0	3,025.00	0.00	-3,025.00	0	0.00
Professional Services-Code Violation	0.00	0.00	0.00	0	17,660.00	0.00	-17,660.00	0	0.00
Professional Svcs - IT	0.00	99.83	99.83	100.0	1,198.00	1,098.13	-99.87	-9.09	1,198.00
Postage & Shipping	0.00	29.17	29.17	100.0	219.90	320.87	100.97	31.47	350.00
Insurance - Vehicles	0.00	50.00	50.00	100.0	517.88	550.00	32.12	5.84	600.00
Communications - Telephone	0.00	85.00	85.00	100.0	63.67	935.00	871.33	93.19	1,020.00
R & M - Vehicles	578.00	33.33	-544.67	-1,634	782.75	366.63	-416.12	-113.5	400.00
Printing & Binding	0.00	0.00	0.00	0	515.18	0.00	-515.18	0	0.00
Filing Fees - Liens	0.00	83.33	83.33	100.0	26.45	916.63	890.18	97.11	1,000.00
Office Supplies	0.00	16.67	16.67	100.0	228.41	183.37	-45.04	-24.56	200.00
Uniforms & Clothing	0.00	14.58	14.58	100.0	177.42	160.38	-17.04	-10.62	175.00
Gas & Oil	48.33	25.00	-23.33	-93.32	415.70	275.00	-140.70	-51.16	300.00
Memberships, Dues & Subscriptions	0.00	8.33	8.33	100.0	0.00	91.63	91.63	100.0	100.00
Education & Training	0.00	41.67	41.67	100.0	765.00	458.37	-306.63	-66.90	500.00
TOTAL CODE COMPLIANCE	5,065.86	4,148.66	-917.20	-22.11	47,185.28	45,635.26	-1,550.02	-3.40	49,784.00
539 - PUBLIC WORKS:									
Regular Salaries & Wages	12,424.80	13,665.58	1,240.78	9.08	149,385.14	150,321.38	936.24	0.62	163,987.00
Overtime	0.00	0.00	0.00	0	-700.00	0.00	700.00	0	0.00
Overtime	230.98	108.33	-122.65	-113.2	1,603.02	1,191.63	-411.39	-34.52	1,300.00
FICA Taxes & Medicare	968.17	1,053.67	85.50	8.11	11,402.49	11,590.37	187.88	1.62	12,644.00
Retirement	974.06	743.08	-230.98	-31.08	6,849.53	8,173.88	1,324.35	16.20	8,917.00
Life & Health Insurance	200.85	2,058.17	1,857.32	90.24	18,050.90	22,639.87	4,588.97	20.27	24,698.00
Workers' Compensation Ins.	0.00	1,406.17	1,406.17	100.0	15,115.80	15,467.87	352.07	2.28	16,874.00
Unemployment Compensation	0.00	0.00	0.00	0	5,766.00	0.00	-5,766.00	0	0.00
Communications - Telephone	158.44	375.00	216.56	57.75	3,998.50	4,125.00	126.50	3.07	4,500.00
Communications - Radios	0.00	41.67	41.67	100.0	0.00	458.37	458.37	100.0	500.00
Rented or Leased Equipment	0.00	83.33	83.33	100.0	969.22	916.63	-52.59	-5.74	1,000.00
Insurance - Vehicles	0.00	50.00	50.00	100.0	1,169.75	550.00	-619.75	-112.6	600.00
R & M - Land/Landscaping	12.00	1,232.08	1,220.08	99.03	12,874.86	13,552.88	678.02	5.00	14,785.00
R & M - Buildings	590.00	583.33	-6.67	-1.14	12,556.54	6,416.63	-6,139.91	-95.69	7,000.00
R & M - Equipment	0.00	166.67	166.67	100.0	2,190.89	1,833.37	-357.52	-19.50	2,000.00
R & M - Vehicles	115.88	166.67	50.79	30.47	1,773.92	1,833.37	59.45	3.24	2,000.00
Office Supplies	0.00	58.33	58.33	100.0	157.64	641.63	483.99	75.43	700.00
Operating Supplies	361.46	333.33	-28.13	-8.44	3,481.15	3,666.63	185.48	5.06	4,000.00
Uniforms & Clothing	167.56	208.33	40.77	19.57	2,066.08	2,291.63	225.55	9.84	2,500.00
Gas & Oil	281.39	166.67	-114.72	-68.83	2,192.19	1,833.37	-358.82	-19.57	2,000.00
Education & Training	0.00	62.50	62.50	100.0	392.31	687.50	295.19	42.94	750.00
GOB - Equipment	0.00	0.00	0.00	0	8,499.68	0.00	-8,499.68	0	0.00
TOTAL PUBLIC WORKS	16,485.59	22,562.91	6,077.32	26.94	259,795.61	248,192.01	-11,603.60	-4.68	270,755.00

572 - RECREATION:

Budget Comparison (Accrual)
Fund 001 - General Fund - (fund001)
August 2012

	MTD Actual	MTD Budget	$ Var.	% Var.	YTD Actual	YTD Budget	$ Var.	% Var.	Annual
Regular Salaries & Wages	2,721.60	2,948.75	227.15	7.70	32,340.18	32,436.25	96.07	0.30	35,385.00
Other Salaries & Wages	2,584.77	2,893.83	309.06	10.68	26,141.00	31,832.13	5,691.13	17.88	34,726.00
FICA Taxes & Medicare	405.93	446.92	40.99	9.17	4,473.78	4,916.12	442.34	9.00	5,363.00
Retirement	428.86	315.17	-113.69	-36.07	2,035.06	3,466.87	1,431.81	41.30	3,782.00
Life & Health Insurance	40.17	411.67	371.50	90.24	3,610.18	4,528.37	918.19	20.28	4,940.00
Workers' Compensation Ins.	0.00	173.42	173.42	100.0	1,718.30	1,907.62	189.32	9.92	2,081.00
Rented or Leased Equipment	0.00	62.50	62.50	100.0	51.21	687.50	636.29	92.55	750.00
Insurance - Vehicles	0.00	50.00	50.00	100.0	558.09	550.00	-8.09	-1.47	600.00
Communications - Telephone	40.00	146.67	106.67	72.73	1,637.66	1,613.37	-24.29	-1.51	1,760.00
R & M - Land	0.00	1,226.67	1,226.67	100.0	8,685.05	13,493.37	4,808.32	35.63	14,720.00
R & M - Equipment	0.00	208.33	208.33	100.0	1,521.45	2,291.63	770.18	33.61	2,500.00
R & M - Vehicles	0.00	25.00	25.00	100.0	802.83	275.00	-527.83	-191.9	300.00
R & M - Baseball Field	0.00	166.67	166.67	100.0	0.00	1,833.37	1,833.37	100.0	2,000.00
R & M - Irrigation	0.00	166.67	166.67	100.0	0.00	1,833.37	1,833.37	100.0	2,000.00
Misc - Concession Purchases	385.15	316.67	-68.48	-21.63	4,193.77	3,483.37	-710.40	-20.39	3,800.00
Misc - Special Events	0.00	291.67	291.67	100.0	3,577.30	3,208.37	-368.93	-11.50	3,500.00
Office Supplies	0.00	33.33	33.33	100.0	85.80	366.63	280.83	76.60	400.00
Operating Supplies	93.08	62.50	-30.58	-48.93	946.74	687.50	-259.24	-37.71	750.00
Uniforms & Clothing	0.00	16.67	16.67	100.0	0.00	183.37	183.37	100.0	200.00
Gas & Oil	0.00	20.83	20.83	100.0	1,192.51	229.13	-963.38	-420.4	250.00
Janitorial Supplies	0.00	16.67	16.67	100.0	100.00	183.37	83.37	45.47	200.00
Memberships, Dues & Subscriptions	160.00	25.00	-135.00	-540.0	285.00	275.00	-10.00	-3.64	300.00
Education & Training	359.00	45.83	-313.17	-683.3	394.00	504.13	110.13	21.85	550.00
TOTAL RECREATION	7,218.56	10,071.44	2,852.88	28.33	94,349.91	110,785.84	16,435.93	14.84	120,857.00
TOTAL EXPENDITURES/EXPENSE	156,179.08	184,081.60	27,902.52	15.16	2,024,705.45	2,024,897.60	192.15	0.01	2,208,979.00
NET INCOME	-63,096.24	-0.01	-63,096.23	-630,9	32,681.02	-0.11	32,681.13	29,71	0.00

Village of Biscayne Park
Fund 001 - General Fund - (fund001)
August 2012

ASSETS	
CASH:	
Cash - City National 8001665680	117,522.82
Cash - Log Cabin 8005664674	100.00
Cash-Gen Op Acct 3510403306	75,594.10
Petty Cash	300.00
Total Cash / Cash Equivalents	193,516.92
ACCOUNTS RECEIVABLE:	
Accounts Receivable	2,270.00
Accts Rec - Waste Fees Prior Yrs	56,401.14
Accounts Receivable-FYE Accruals	4,235.42
Accts Rec - AFLAC	3,645.27
Accts Rec - Health Insurance	-7,534.34
Accts Rec - Life & Dental	-5,295.69
Due from Road Fund	73,689.47
Due from CITT Fund	-37,793.23
Due from Forfeiture Fund	29,242.77
Due from Stormwater Fund	25.00
Due from Sanitation Fund	98,528.20
Due from Other Government Units	905.27
Total Accounts Receivable	218,319.28
INVENTORIES:	
Inventory - Materials & Supplies	2,290.52
Inventory - Gasoline	5,495.85
Inventory - Diesel Fuel	215.12
Total Inventories	8,001.49
INVESTMENTS:	
Investments - State Pool	8,368.27
Investments - Money Market	73,653.42
Total Investments	82,021.69
Prepaid Items	40,784.86
PROPERTY	
TOTAL ASSETS	542,644.24
LIABILITIES & FUND BALANCES	
Accounts Payable	56,785.43
Accrued Accounts Payable	4,035.36
Credit Union Payable	259.15
Union Dues Payable - PAT	36.44
Union Dues Payable - PBA	-138.84
FRS Pension Payable	15.82
Gas Contribution	263.07
Garnishments Payable	-461.55
Loan Payable - Current	200.00
Due to Road Fund	90,264.07
Due to CITT Fund	-39,439.80
Due to Police Forfeiture Fund	-35,957.69
Due to Capital Projects Fund	43,539.74
Due to Sanitation Fund	-33,762.71
Accrued Wages Payable	15,908.81

Village of Biscayne Park
Fund 001 - General Fund - (fund001)
August 2012

Taxes Payable	597.68
Accrued Taxes Payable	1,275.88
County Permit Surcharge	-182.06
Education & Training Surcharge	830.19
State Permit Surcharge	1,476.28
DCA Radon Gas Payable	1,451.51
TOTAL LIABILITIES	106,996.78
FUND BALANCES	
Fund Balance - Unreserved	435,647.46
TOTAL LIABILITIES & FUND BALANCES	-435,647.46
TOTAL LIABILITIES & FUND BALANCES	-542,644.24

Budget Comparison (Accrual)
Fund 101 - Road Fund - (fund101)
August 2012

	MTD Actual	MTD Budget	$ Var.	% Var.	YTD Actual	YTD Budget	$ Var.	% Var.	Annual
Local Option Gas Tax (6 cents)	4,352.08	4,642.00	-289.92	-6.25	44,934.98	51,062.00	-6,127.02	-12.00	55,704.00
Local Option Gas Tax (5 Cent CI)	1,630.83	1,776.92	-146.09	-8.22	17,266.71	19,546.12	-2,279.41	-11.66	21,323.00
FRANCHISE FEES									
OTHER PERMITS & FEES									
FDOT 6 Ave Median Maint	0.00	331.67	-331.67	-100.0	995.00	3,648.37	-2,653.37	-72.73	3,980.00
STATE SHARED REVENUES:									
State Revenue Sharing	4,634.52	2,312.33	2,322.19	100.4	21,910.11	25,435.63	-3,525.52	-13.86	27,748.00
COUNTY SHARED REVENUES:									
PARKS & RECREATION FEES									
OTHER CHARGES FOR SERVICES									
JUDGEMENTS & FINES									
MISCELLANEOUS REVENUES;									
Interest Earnings	0.00	8.33	-8.33	-100.0	0.00	91.63	-91.63	-100.0	100.00
Appropriated Fund Balance	0.00	683.75	-683.75	-100.0	0.00	7,521.25	-7,521.25	-100.0	8,205.00
TOTAL REVENUES	10,617.43	9,755.00	862.43	8.84	85,106.80	107,305.00	-22,198.20	-20.69	117,060.00
EXPENDITURES/EXPENSES:									
541 - STREETS & ROADS:									
Regular Salaries & Wages	4,650.49	5,080.25	429.76	8.46	55,535.36	55,882.75	347.39	0.62	60,963.00
Overtime	41.64	0.00	-41.64	0	497.62	0.00	-497.62	0	0.00
FICA Taxes	358.94	388.67	29.73	7.65	4,285.53	4,275.37	-10.16	-0.24	4,664.00
Retirement Contributions	368.53	274.08	-94.45	-34.46	2,560.98	3,014.88	453.90	15.06	3,289.00
Health, Life & Dental Insurance	11.70	844.83	833.13	98.62	7,839.36	9,293.13	1,453.77	15.64	10,138.00
Workers' Compensation Insurance	0.00	412.50	412.50	100.0	4,435.20	4,537.50	102.30	2.25	4,950.00
Annual Audit	0.00	83.33	83.33	100.0	0.00	916.63	916.63	100.0	1,000.00
Rentals and Leases	0.00	166.67	166.67	100.0	1,350.32	1,833.37	483.05	26.35	2,000.00
Insurance - Vehicles	0.00	136.25	136.25	100.0	1,269.44	1,498.75	229.31	15.30	1,635.00
Insurance - Liability	0.00	250.00	250.00	100.0	2,344.56	2,750.00	405.44	14.74	3,000.00
R & M - Equipment	0.00	116.67	116.67	100.0	2,103.49	1,283.37	-820.12	-63.90	1,400.00
R & M - Median & Road Maint	0.00	20.83	20.83	100.0	0.00	229.13	229.13	100.0	250.00
R & M - Vehicles	70.96	184.33	113.37	61.50	3,094.46	2,027.63	-1,066.83	-52.61	2,212.00
Operating Supplies	0.00	41.67	41.67	100.0	1,255.92	458.37	-797.55	-174.0	500.00
Uniforms & Clothing	98.12	83.33	-14.79	-17.75	1,296.59	916.63	-379.96	-41.45	1,000.00
Gas & Oil	397.11	183.33	-213.78	-116.6	3,532.38	2,016.63	-1,515.75	-75.16	2,200.00
Road Materials & Supplies	0.00	191.67	191.67	100.0	396.40	2,108.37	1,711.97	81.20	2,300.00
IT Capital Project	0.00	107.33	107.33	100.0	0.00	1,180.63	1,180.63	100.0	1,288.00
Admin Fee - General Fund	1,189.25	1,189.25	0.00	0.00	13,081.75	13,081.75	0.00	0.00	14,271.00
TOTAL STREETS & ROADS	7,186.74	9,754.99	2,568.25	26.33	104,879.36	107,304.89	2,425.53	2.26	117,060.00
TOTAL EXPENDITURES/EXPENSE	7,186.74	9,754.99	2,568.25	26.33	104,879.36	107,304.89	2,425.53	2.26	117,060.00
NET INCOME	3,430.69	0.01	3,430.68	34,30	-19,772.56	0.11	-19,772.67	-17,97	0.00

Village of Biscayne Park
Fund 101 - Road Fund - (fund101)
August 2012

ASSETS	
CASH:	
Cash-Gen Op Acct 3510403306	-1,512.13
Total Cash / Cash Equivalents	-1,512.13
ACCOUNTS RECEIVABLE:	
Accts Rec - Life & Dental	-20.82
Due from General Fund	90,264.07
Due from Other Government Units	995.00
Total Accounts Receivable	91,238.25
PROPERTY	
TOTAL ASSETS	89,726.12
LIABILITIES & FUND BALANCES	
Accounts Payable	201.33
Credit Union Payable	333.45
Union Dues Payable - PAT	233.62
FRS Pension Payable	139.25
Garnishments Payable	2.00
Due to General Fund	73,597.43
Due to Sanitation Fund	-3,452.40
Wages Payable	2,897.67
Accrued Wages Payable	904.79
Taxes Payable	347.90
Accrued Taxes Payable	69.21
TOTAL LIABILITIES	75,274.25
FUND BALANCES	
Fund Balance - Unreserved	14,451.87
TOTAL LIABILITIES & FUND BALANCES	-14,451.87
TOTAL LIABILITIES & FUND BALANCES	-89,726.12

Budget Comparison (Accrual)
Fund 103 - CITT Fund - (fund103)
August 2012

	MTD Actual	MTD Budget	$ Var.	% Var.	YTD Actual	YTD Budget	$ Var.	% Var.	Annual
FRANCHISE FEES									
OTHER PERMITS & FEES									
STATE SHARED REVENUES:									
COUNTY SHARED REVENUES:									
Transit Surtax	7,711.00	9,299.67	-1,588.67	-17.08	76,912.08	102,296.37	-25,384.29	-24.81	111,596.00
PARKS & RECREATION FEES									
OTHER CHARGES FOR SERVICES									
JUDGEMENTS & FINES									
MISCELLANEOUS REVENUES;									
Appropriated Fund Balance	0.00	9,460.92	-9,460.92	-100.0	0.00	104,070.12	-104,070.12	-100.0	113,531.00
Interest Earnings	0.00	22.92	-22.92	-100.0	203.07	252.12	-49.05	-19.46	275.00
TOTAL REVENUES	7,711.00	18,783.51	-11,072.51	-58.95	77,115.15	206,618.61	-129,503.46	-62.68	225,402.00
EXPENDITURES/EXPENSES:									
544 - TRANSIT & TRANSPORTATIO									
Contingency	425.00	442.83	17.83	4.03	11,889.17	4,871.13	-7,018.04	-144.0	5,314.00
Contract Services	0.00	133.33	133.33	100.0	19,465.48	1,466.63	-17,998.85	-1,227	1,600.00
Electric	1,754.10	1,844.33	90.23	4.89	19,610.17	20,287.63	677.46	3.34	22,132.00
R&M - Medians Landscape	1,754.00	1,750.00	-4.00	-0.23	18,942.00	19,250.00	308.00	1.60	21,000.00
Transfer to Capital Projects Fund	0.00	0.00	0.00	0	170,000.00	0.00	-170,000.00	0	0.00
Transit Projects	0.00	1,587.25	1,587.25	100.0	12,340.00	17,459.75	5,119.75	29.32	19,047.00
Transportation Projects	0.00	13,064.92	13,064.92	100.0	93,256.34	143,714.12	50,457.78	35.11	156,779.00
TOTAL TRANSIT & TRANSPORTAT	3,933.10	18,822.66	14,889.56	79.10	345,503.16	207,049.26	-138,453.90	-66.87	225,872.00
TOTAL EXPENDITURES/EXPENSE	3,933.10	18,822.66	14,889.56	79.10	345,503.16	207,049.26	-138,453.90	-66.87	225,872.00
NET INCOME	3,777.90	-39.15	3,817.05	9,749.	-268,388.01	-430.65	-267,957.36	-62,22	-470.00

Village of Biscayne Park
Fund 103 - CITT Fund - (fund103)
August 2012

ASSETS	
CASH:	
Cash-Transit Surtax 3511056906	-29,565.08
Total Cash / Cash Equivalents	-29,565.08
ACCOUNTS RECEIVABLE:	
Due from General Fund	-39,439.80
Due from Sanitation Fund	-967.00
Total Accounts Receivable	-40,406.80
PROPERTY	
TOTAL ASSETS	-69,971.88
LIABILITIES & FUND BALANCES	
Accounts Payable	2,272.00
Due to General Fund	-37,793.23
Due to Capital Projects Fund	137,432.86
Due to Sanitation Fund	-4,624.57
TOTAL LIABILITIES	97,287.06
FUND BALANCES	
Fund Balance - Unreserved	-167,258.94
TOTAL LIABILITIES & FUND BALANCES	167,258.94
TOTAL LIABILITIES & FUND BALANCES	69,971.88

Budget Comparison (Accrual)
Fund 402 - Sanitation Fund - (fund402)
August 2012

	MTD Actual	MTD Budget	$ Var.	% Var	YTD Actual	YTD Budget	$ Var.	% Var	Annual
FRANCHISE FEES									
OTHER PERMITS & FEES									
STATE SHARED REVENUES:									
COUNTY SHARED REVENUES:									
Sanitation Assessment	0.00	60,589.50	-60,589.50	-100.0	663,262.76	666,484.50	-3,221.74	-0.48	727,074.00
Discount on Early Payment	0.00	-1,666.25	1,666.25	100.00	0.00	-18,328.75	18,328.75	100.00	-19,995.00
Domestic Trash / Lot Clerearing	640.00	416.67	223.33	53.60	5,087.50	4,583.37	504.13	11.00	5,000.00
PARKS & RECREATION FEES									
OTHER CHARGES FOR SERVICES:									
JUDGEMENTS & FINES									
MISCELLANEOUS REVENUES;									
TOTAL REVENUES	640.00	59,339.92	-58,699.92	-98.92	668,350.26	652,739.12	15,611.14	2.39	712,079.00
EXPENDITURES/EXPENSES:									
534 - SANITATION / GARBAGE:									
Regular Salaries & Wages	11,091.20	11,781.42	690.22	5.86	127,760.94	129,595.62	1,834.68	1.42	141,377.00
Overtime	0.00	313.33	313.33	100.00	1,458.23	3,446.63	1,988.40	57.69	3,760.00
FICA Taxes & Medicare	848.47	918.83	70.36	7.66	9,891.70	10,107.13	215.43	2.13	11,026.00
Retirement	797.55	1,302.17	504.62	38.75	5,684.92	14,323.87	8,638.95	60.31	15,626.00
Life & Health Benefits	35.10	2,585.08	2,549.98	98.64	22,038.46	28,435.88	6,397.42	22.50	31,021.00
Workers' Compensation	0.00	1,340.75	1,340.75	100.00	13,928.00	14,748.25	820.25	5.56	16,089.00
Annual Audit	0.00	416.67	416.67	100.00	0.00	4,583.37	4,583.37	100.00	5,000.00
Landfill Tipping Fees	16,056.22	15,416.67	-639.55	-4.15	156,760.24	169,583.37	12,823.13	7.56	185,000.00
Recycling Contract Miami Shores	0.00	3,250.00	3,250.00	100.00	26,250.00	35,750.00	9,500.00	26.57	39,000.00
Contract Svcs - Sanitation Billing Cou	0.00	1,216.67	1,216.67	100.00	0.00	13,383.37	13,383.37	100.00	14,600.00
Communications - Radios	0.00	125.00	125.00	100.00	0.00	1,375.00	1,375.00	100.00	1,500.00
Insurance - Vehicles	0.00	743.75	743.75	100.00	3,848.52	8,181.25	4,332.73	52.96	8,925.00
Insuranace - Liability	0.00	437.50	437.50	100.00	9,140.08	4,812.50	-4,327.58	-89.92	5,250.00
R & M - Vehicles	0.00	1,250.00	1,250.00	100.00	14,003.30	13,750.00	-253.30	-1.84	15,000.00
Advertising - Legal	0.00	166.67	166.67	100.00	0.00	1,833.37	1,833.37	100.00	2,000.00
Advertising - Mail	0.00	0.00	0.00	0	540.65	0.00	-540.65	0	0.00
Office Supplies	0.00	0.00	0.00	0	300.00	0.00	-300.00	0	0.00
Operating Supplies	129.40	208.33	78.93	37.89	4,534.39	2,291.63	-2,242.76	-97.87	2,500.00
Uniforms & Clothing	196.08	175.00	-21.08	-12.05	2,344.30	1,925.00	-419.30	-21.78	2,100.00
Gas & Oil	1,657.61	1,166.67	-490.94	-42.08	14,056.43	12,833.37	-1,223.06	-9.53	14,000.00
Education & Training	0.00	125.00	125.00	100.00	828.00	1,375.00	547.00	39.78	1,500.00
Depreciation - Equipment	0.00	833.33	833.33	100.00	0.00	9,166.63	9,166.63	100.00	10,000.00
Contingency	0.00	152.33	152.33	100.00	979.52	1,675.63	696.11	41.54	1,828.00
Principal	0.00	1,500.00	1,500.00	100.00	0.00	16,500.00	16,500.00	100.00	18,000.00
Interest	0.00	282.08	282.08	100.00	0.00	3,102.88	3,102.88	100.00	3,385.00
Admin Fee - General Fund	4,967.50	4,967.50	0.00	0.00	54,642.50	54,642.50	0.00	0.00	59,610.00
Admin Fee - P.W. Direct Overhead	8,665.17	8,665.17	0.00	0.00	95,316.87	95,316.87	0.00	0.00	103,982.00
TOTAL EXPENSES SANITATION	44,444.30	59,339.92	14,895.62	25.10	564,307.05	652,739.12	88,432.07	13.55	712,079.00
TOTAL EXPENDITURES/EXPENSES	44,444.30	59,339.92	14,895.62	25.10	564,307.05	652,739.12	88,432.07	13.55	712,079.00
NET INCOME	-43,804.30	0.00	-43,804.30	0	104,043.21	0.00	104,043.21	0	0.00

Village of Biscayne Park
Fund 402 - Sanitation Fund - (fund402)
August 2012

ASSETS	
CASH:	
Cash - City National 8001665680	50,580.00
Cash-Gen Op Acct 3510403306	290,565.18
Total Cash / Cash Equivalents	341,145.18
ACCOUNTS RECEIVABLE:	
Accts Rec - Life & Dental	-38.25
Due from General Fund	-33,762.71
Due from Road Fund	-3,452.40
Due from CITT Fund	-4,624.57
Total Accounts Receivable	-41,877.93
PROPERTY	
Equipment and Furniture	267,754.10
Accum Depre-Equipment	202,684.20
TOTAL ASSETS	364,337.15
LIABILITIES & FUND BALANCES	
Accounts Payable	8,033.72
Credit Union Payable	688.34
Union Dues Payable - PAT	259.75
FRS Pension Payable	298.54
Garnishments Payable	3,844.66
Due to General Fund	98,152.10
Due to CITT Fund	-967.00
Wages Payable	7,814.27
Accrued Wages Payable	2,077.48
Accrued Sick Time Payable	4,559.31
Taxes Payable	666.79
Accrued Taxes Payable	158.93
TOTAL LIABILITIES	125,586.89
FUND BALANCES	
Fund Balance - Unreserved	238,750.26
TOTAL LIABILITIES & FUND BALANCES	-238,750.26
TOTAL LIABILITIES & FUND BALANCES	-364,337.15

Budget Comparison (Accrual)
Fund 105 - Police Forfeiture Fund - (fund105)
August 2012

	MTD Actual	MTD Budget	$ Var.	% Var.	YTD Actual	YTD Budget	$ Var.	% Var.	Annual
FRANCHISE FEES									
OTHER PERMITS & FEES									
STATE SHARED REVENUES:									
COUNTY SHARED REVENUES:									
PARKS & RECREATION FEES									
OTHER CHARGES FOR SERVICES									
JUDGEMENTS & FINES									
State Forfeitures	1,000.00	166.67	833.33	499.9	6,902.49	1,833.37	5,069.12	276.4	2,000.00
Federal Forfeitures	0.00	833.33	-833.33	-100.0	0.00	9,166.63	-9,166.63	-100.0	10,000.00
MISCELLANEOUS REVENUES;									
Interest Earnings	0.03	4.17	-4.14	-99.28	61.88	45.87	16.01	34.90	50.00
TOTAL REVENUES	1,000.03	1,004.17	-4.14	-0.41	6,964.37	11,045.87	-4,081.50	-36.95	12,050.00
EXPENDITURES/EXPENSES:									
521 - POLICE:									
Operating Supplies	0.00	0.00	0.00	0	2,968.50	0.00	-2,968.50	0	0.00
Uniforms & Clothing	0.00	161.33	161.33	100.0	0.00	1,774.63	1,774.63	100.0	1,936.00
Unappropriated Contingency	0.00	701.17	701.17	100.0	0.00	7,712.87	7,712.87	100.0	8,414.00
TOTAL POLICE	0.00	862.50	862.50	100.0	2,968.50	9,487.50	6,519.00	68.71	10,350.00
529 - CODE COMPLIANCE:									
Communications - Telephone	0.00	141.67	141.67	100.0	0.00	1,558.37	1,558.37	100.0	1,700.00
TOTAL CODE COMPLIANCE	0.00	141.67	141.67	100.0	0.00	1,558.37	1,558.37	100.0	1,700.00
TOTAL EXPENDITURES/EXPENSE	0.00	1,004.17	1,004.17	100.0	2,968.50	11,045.87	8,077.37	73.13	12,050.00
NET INCOME	1,000.03	0.00	1,000.03	0	3,995.87	0.00	3,995.87	0	0.00

Village of Biscayne Park
Fund 105 - Police Forfeiture Fund - (fund105)
August 2012

ASSETS	
CASH:	
Cash - Crime Watch City National	3,164.88
Cash State - City National	12,405.43
Cash Federal - City National	27,289.90
Total Cash / Cash Equivalents	42,860.21
ACCOUNTS RECEIVABLE:	
Accts Rec - Other	46,719.87
Due from General Fund	-35,957.69
Total Accounts Receivable	10,762.18
PROPERTY	
TOTAL ASSETS	53,622.39
LIABILITIES & FUND BALANCES	
Due to General Fund	29,242.77
TOTAL LIABILITIES	29,242.77
FUND BALANCES	
Fund Balance - Unreserved	24,379.62
TOTAL LIABILITIES & FUND BALANCES	-24,379.62
TOTAL LIABILITIES & FUND BALANCES	-53,622.39