

# VILLAGE OF BISCAYNE PARK

Unaudited Financial Statements

as of

January 31, 2019

# VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK  
COMBINED BALANCE SHEET  
January 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)	\$107,766	---	---	---	---	---	---	\$107,766
CASH-OPERATING (FCB 7200)	\$1,710,301	---	---	---	---	---	---	\$1,710,301
CASH-OPERATING (FCB 3807)	\$153,366	---	---	---	---	---	---	\$153,366
CASH-OPERATING (FCB 6202)	---	---	---	\$133,942	\$674,530	---	---	\$808,472
CASH-OPERATING (FCB 8905)	---	---	\$6,241	---	---	---	---	\$6,241
CASH-OPERATING (FCB 2902)	---	---	\$26,952	---	---	---	---	\$26,952
ACCT RECEIVABLE-AFLAC	\$1,731	---	---	---	---	---	---	\$1,731
ACCT RECEIVABLE-DENTAL/VISION	\$4,236	---	---	---	---	---	---	\$4,236
DUE FROM GENERAL FUND	---	\$88,105	---	\$6,241	---	---	---	\$94,346
DUE FROM CITT-TRANSPORTATION	\$189,448	---	---	---	---	---	\$58,431	\$247,879
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$96,032	---	---	---	---	---	\$96,032
INVEST-STATE BOARD (POOL)	\$11,717	---	---	---	---	---	---	\$11,717
PREPAID EXPENSES	\$14,861	\$0	---	---	---	---	---	\$14,861
<b>TOTAL ASSETS</b>	<b>\$2,247,016</b>	<b>\$184,137</b>	<b>\$33,193</b>	<b>\$140,183</b>	<b>\$674,530</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$3,337,490</b>
<b>LIABILITIES:</b>								
ACCOUNTS PAYABLE	\$62,638	\$197	---	---	---	---	---	\$62,835
FRS PENSION PAYABLE	\$19,289	\$625	---	---	---	---	---	\$19,914
DUE TO GENERAL FUND	---	---	\$53,589	---	\$189,449	---	---	\$243,038
DUE TO ROAD FUND	\$87,698	---	---	---	---	---	---	\$87,698
DUE TO SANITATION FUND	\$352,121	---	---	---	---	---	---	\$352,121
DUE TO CITT FUND-TRANSIT	\$6,241	---	---	---	---	---	---	\$6,241
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$5,724	---	---	---	---	---	---	\$5,724
STATE PERMIT SURCHARGE-DBR	\$7,890	---	---	---	---	---	---	\$7,890
<b>TOTAL LIABILITIES</b>	<b>\$545,350</b>	<b>\$823</b>	<b>\$53,589</b>	<b>\$0</b>	<b>\$247,880</b>	<b>\$0</b>	<b>\$0</b>	<b>\$847,642</b>
<b>FUND BALANCES:</b>								
<b>RESTRICTED FOR:</b>								
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$183,315	---	---	---	---	---	\$183,315
POLICE FORFEITURE	---	---	(\$20,396)	---	---	---	---	(\$20,396)
CITT	---	---	---	\$140,183	\$426,650	---	---	\$566,833
UNASSIGNED:	\$1,686,804	---	---	---	---	---	---	\$1,686,804
<b>TOTAL FUND BALANCES</b>	<b>\$1,701,665</b>	<b>\$183,315</b>	<b>(\$20,396)</b>	<b>\$140,183</b>	<b>\$426,650</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$2,489,848</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$2,247,016</b>	<b>\$184,137</b>	<b>\$33,193</b>	<b>\$140,183</b>	<b>\$674,530</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$3,337,490</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending January 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 1/31/19	ACTUAL THRU 1/31/19	VARIANCE
<b>REVENUES:</b>				
AD VALOREM TAX	\$1,991,165	\$1,681,934	\$1,681,934	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$53,333	\$67,917	\$14,584
UTILITY TAXES - WATER	\$30,000	\$10,000	\$0	(\$10,000)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$1,833	\$2,224	\$390
SIMPLIFIED COMMUNICATIONS TAX	\$100,000	\$33,333	\$32,178	(\$1,155)
CONTRACTOR REGISTRATIONS	\$5,500	\$1,833	\$1,610	(\$223)
BUILDING PERMITS	\$75,000	\$25,000	\$32,970	\$7,970
ELECTRIC PERMITS	\$10,000	\$3,333	\$5,714	\$2,380
PLUMBING PERMITS	\$12,000	\$4,000	\$9,738	\$5,738
MECHANICAL PERMITS	\$7,500	\$2,500	\$4,253	\$1,753
GARAGE SALE PERMITS	\$300	\$100	\$110	\$10
FILM PERMITS	\$0	\$0	\$750	\$750
FRANCHISE FEES - ELECTRIC	\$125,652	\$41,884	\$52,422	\$10,538
FRANCHISE FEES - SOLID WASTE	\$49,500	\$16,500	\$15,038	(\$1,462)
FRANCHISE FEES - GAS/PROPANE	\$2,500	\$833	\$660	(\$174)
OTHER FEES - PLAN REVIEW	\$22,500	\$7,500	\$1,688	(\$5,813)
OTHER FEES - PERMIT APPLICATION FEES	\$12,500	\$4,167	\$2,750	(\$1,417)
OTHER FEES - HOME OCCUPATION	\$2,350	\$783	\$1,000	\$217
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$150	\$375	\$225
OTHER FEES - LANDLORD APPLICATION	\$1,500	\$500	\$3,495	\$2,995
STATE REVENUE SHARING - MUNICIPAL	\$81,168	\$27,056	\$27,459	\$403
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,000	\$80,000	\$80,351	\$351
FEMA REVENUE	\$0	\$0	\$4,353	\$4,353
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$83	\$76	(\$8)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$317	\$232	(\$85)
RECREATIONAL PROGRAM FEES	\$10,000	\$3,333	\$3,017	(\$316)
CONCESSION STAND	\$600	\$200	\$696	\$496
FACILITY RENTALS	\$3,500	\$1,167	\$2,833	\$1,666
TRAFFIC FINES	\$1,500	\$500	\$450	(\$50)
LIEN SEARCH FEES	\$3,000	\$1,000	\$1,240	\$240
FINES - CODE COMPLIANCE	\$10,000	\$3,333	\$5,600	\$2,267
MISCELLANEOUS REVENUE	\$750	\$250	\$12,203	\$11,953
INTEREST INCOME	\$500	\$167	\$4,281	\$4,114
<b>TOTAL REVENUES</b>	<b>\$2,966,135</b>	<b>\$2,006,924</b>	<b>\$2,059,614</b>	<b>\$52,690</b>
<b>EXPENDITURES</b>				
<b>COMMISSION</b>				
COMPENSATION	\$12,000	\$4,000	\$3,000	\$1,000
FICA	\$918	\$306	\$230	\$77
TRAVEL & PER DIEM	\$2,500	\$833	\$778	\$56
PROMOTIONAL ACTIVITIES	\$1,500	\$500	\$711	(\$211)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$517	\$1,350	(\$833)
EDUCATION & TRAINING	\$4,200	\$1,400	\$0	\$1,400
<b>TOTAL COMMISSION</b>	<b>\$22,668</b>	<b>\$7,556</b>	<b>\$6,068</b>	<b>\$1,488</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending January 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 1/31/19	ACTUAL THRU 1/31/19	VARIANCE
<b>ADMINISTRATION (511)</b>				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$84,460	\$28,153	\$25,988	\$2,166
REGULAR SALARIES-VILLAGE CLERK	\$50,692	\$16,897	\$15,847	\$1,050
REGULAR SALARIES-ADMIN ASST	\$30,893	\$10,298	\$9,506	\$792
PART-TIME SALARIES	\$19,344	\$6,448	\$0	\$6,448
FICA/MEDICARE	\$14,311	\$4,770	\$3,928	\$843
FLORIDA RETIREMENT SYSTEM	\$30,440	\$10,147	\$9,161	\$986
HEALTH INSURANCE	\$25,568	\$8,523	\$8,141	\$382
WORKERS COMPENSATION INSURANCE	\$446	\$223	\$213	\$10
PROFESSIONAL FEES	\$140,750	\$46,917	\$32,525	\$14,392
AUDITING FEES	\$21,000	\$7,000	\$0	\$7,000
FINANCE CONTRACT	\$46,350	\$15,450	\$15,450	\$0
TRAVEL & PER DIEM	\$13,300	\$4,433	\$1,600	\$2,833
COMMUNICATIONS	\$26,220	\$8,740	\$5,211	\$3,529
POSTAGE	\$3,000	\$1,000	\$1,386	(\$386)
UTILITIES	\$7,340	\$2,447	\$1,514	\$933
RENTALS AND LEASES	\$7,030	\$2,343	\$2,680	(\$337)
PROPERTY INSURANCE	\$124,293	\$62,147	\$72,546	(\$10,400)
REPAIRS AND MAINTENANCE	\$950	\$317	\$271	\$45
PRINTING & BINDING	\$4,600	\$1,533	\$235	\$1,299
PROMOTIONAL ACTIVITIES	\$1,500	\$500	\$1,732	(\$1,232)
LEGAL ADVERTISING	\$8,200	\$2,733	\$5,964	(\$3,231)
MUNICIPAL ELECTIONS	\$4,000	\$1,333	\$0	\$1,333
OTHER CURRENT CHARGES	\$8,500	\$2,833	\$1,494	\$1,339
OFFICE SUPPLIES	\$8,500	\$2,833	\$3,216	(\$382)
OPERATING SUPPLIES	\$6,700	\$2,233	\$2,729	(\$496)
DUES & MEMBERSHIPS	\$5,600	\$1,867	\$4,798	(\$2,931)
EDUCATION & TRAINING	\$4,000	\$1,333	\$445	\$888
CONTINGENCY	\$21,421	\$7,140	\$0	\$7,140
<b>TOTAL ADMINISTRATION</b>	<b>\$719,408</b>	<b>\$260,593</b>	<b>\$226,579</b>	<b>\$34,014</b>
<b>DEBT SERVICE</b>				
PRINCIPAL EXPENSE	\$17,565	\$5,855	\$0	\$5,855
INTEREST EXPENSE	\$14,215	\$4,738	\$0	\$4,738
OTHER DEBT SERVICE COSTS	\$240	\$80	\$0	\$80
<b>TOTAL DEBT SERVICE</b>	<b>\$32,020</b>	<b>\$10,673</b>	<b>\$0</b>	<b>\$10,673</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending January 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 1/31/19	ACTUAL THRU 1/31/19	VARIANCE
<b>POLICE (521)</b>				
REGULAR SALARIES	\$533,934	\$177,978	\$171,604	\$6,374
OTHER SALARIES & WAGES-PART TIME	\$93,548	\$31,183	\$38,377	(\$7,195)
OVERTIME	\$50,000	\$16,667	\$13,918	\$2,748
SPECIAL PAY & COURT PAYS	\$15,000	\$5,000	\$1,438	\$3,562
OFF DUTY POLICE	\$0	\$0	\$1,697	(\$1,697)
FICA/MEDICARE	\$52,975	\$17,658	\$17,760	(\$102)
FLORIDA RETIREMENT SYSTEM	\$145,213	\$48,404	\$48,734	(\$329)
HEALTH INSURANCE	\$86,668	\$28,889	\$17,557	\$11,333
WORKERS COMPENSATION INSURANCE	\$33,011	\$16,506	\$15,048	\$1,458
TRAVEL & PER DIEM	\$1,000	\$333	\$0	\$333
COMMUNICATIONS	\$9,559	\$3,186	\$2,594	\$593
UTILITIES	\$3,740	\$1,247	\$686	\$560
RENTALS & LEASES	\$68,435	\$22,812	\$22,792	\$20
INSURANCE-POLICE	\$12,155	\$6,078	\$6,839	(\$761)
REPAIRS & MAINTENANCE	\$67,500	\$22,500	\$28,696	(\$6,196)
PRINTING & BINDING	\$600	\$200	\$90	\$110
OPERATING SUPPLIES	\$89,630	\$29,877	\$36,485	(\$6,608)
TOLLS	\$0	\$0	\$0	\$0
DUES & MEMBERSHIPS	\$1,200	\$400	\$191	\$209
EDUCATION & TRAINING	\$5,000	\$1,667	\$8,550	(\$6,883)
CAPITAL OUTLAY	\$10,500	\$3,500	\$14,470	(\$10,970)
<b>TOTAL POLICE</b>	<b>\$1,279,668</b>	<b>\$434,084</b>	<b>\$447,525</b>	<b>(\$13,441)</b>
<b>BUILDING (524)</b>				
REGULAR SALARIES	\$31,457	\$10,486	\$9,822	\$664
FICA/MEDICARE	\$2,406	\$802	\$751	\$51
FLORIDA RETIREMENT SYSTEM	\$2,598	\$866	\$811	\$55
HEALTH INSURANCE	\$7,846	\$2,615	\$2,635	(\$20)
WORKERS COMPENSATION INSURANCE	\$85	\$21	\$41	(\$19)
PROFESSIONAL SERVICES	\$67,925	\$22,642	\$21,141	\$1,500
EDUCATION & TRAINING	\$1,000	\$333	\$60	\$273
<b>TOTAL BUILDING</b>	<b>\$113,318</b>	<b>\$37,766</b>	<b>\$35,262</b>	<b>\$2,503</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending January 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 1/31/19	ACTUAL THRU 1/31/19	VARIANCE
<b>CODE COMPLIANCE (529)</b>				
REGULAR SALARIES	\$76,000	\$25,333	\$12,615	\$12,718
FICA/MEDICARE	\$5,814	\$1,938	\$965	\$973
FLORIDA RETIREMENT SYSTEM	\$6,278	\$2,093	\$1,042	\$1,051
HEALTH INSURANCE	\$16,212	\$5,404	\$2,725	\$2,679
WORKERS COMPENSATION INSURANCE	\$2,850	\$1,425	\$1,363	\$62
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$864	\$288	\$53	\$235
RENTALS & LEASES	\$12,000	\$4,000	\$0	\$4,000
INSURANCE	\$1,500	\$750	\$844	(\$94)
REPAIRS & MAINTENANCE	\$300	\$100	\$0	\$100
OPERATING SUPPLIES	\$2,550	\$850	\$1,404	(\$554)
MEMBERSHIPS & DUES	\$220	\$73	\$0	\$73
EDUCATION & TRAINING	\$1,000	\$333	\$0	\$333
<b>TOTAL CODE COMPLIANCE</b>	<b>\$125,588</b>	<b>\$42,588</b>	<b>\$21,011</b>	<b>\$21,576</b>
<b>PUBLIC WORKS (539)</b>				
REGULAR SALARIES	\$198,402	\$66,134	\$39,116	\$27,018
OVERTIME	\$1,000	\$333	\$4,253	(\$3,920)
EMPLOYEE BONUSES	\$2,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$15,482	\$5,161	\$3,432	\$1,728
FLORIDA RETIREMENT SYSTEM	\$27,448	\$9,149	\$3,582	\$5,567
HEALTH INSURANCE	\$40,531	\$13,510	\$8,136	\$5,374
WORKERS COMPENSATION INSURANCE	\$14,244	\$7,122	\$6,811	\$312
CONTRACT SERVICES	\$13,000	\$4,333	\$2,340	\$1,993
COMMUNICATIONS	\$2,280	\$760	\$519	\$241
UTILITIES	\$9,972	\$3,324	\$915	\$2,409
RENTALS & LEASES	\$20,451	\$6,817	\$5,322	\$1,495
PROPERTY INSURANCE	\$3,384	\$1,128	\$3,223	(\$2,095)
REPAIRS & MAINTENANCE	\$119,000	\$39,667	\$16,818	\$22,848
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$3,333	\$5,326	(\$1,992)
OPERATING SUPPLIES	\$17,660	\$5,887	\$10,654	(\$4,767)
DUES & MEMBERSHIPS	\$150	\$50	\$0	\$50
EDUCATION & TRAINING	\$1,000	\$333	\$35	\$298
CAPITAL OUTLAY	\$12,000	\$4,000	\$0	\$4,000
<b>TOTAL PUBLIC WORKS</b>	<b>\$508,505</b>	<b>\$172,542</b>	<b>\$111,982</b>	<b>\$60,560</b>

**VILLAGE OF BISCAYNE PARK**

**GENERAL FUND**

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
For The Period Ending January 31, 2019**

	<b>ADOPTED BUDGET</b>	<b>PRORATED BUDGET THRU 1/31/19</b>	<b>ACTUAL THRU 1/31/19</b>	<b>VARIANCE</b>
<b>PARKS AND RECREATION (572)</b>				
REGULAR SALARIES	\$44,290	\$14,763	\$13,628	\$1,136
OTHER SALARIES & WAGES-PART TIME	\$38,376	\$12,792	\$9,177	\$3,615
FICA/MEDICARE	\$6,361	\$2,120	\$1,745	\$376
FLORIDA RETIREMENT SYSTEM	\$6,580	\$2,193	\$1,884	\$310
HEALTH INSURANCE	\$7,846	\$2,615	\$2,635	(\$20)
WORKERS COMPENSATION INSURANCE	\$206	\$103	\$98	\$5
CONTRACTUAL SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$2,880	\$960	\$858	\$102
UTILITIES	\$5,100	\$1,700	\$1,329	\$371
RENTALS & LEASES	\$660	\$220	\$275	(\$55)
PROPERTY INSURANCE	\$1,304	\$1,304	\$2,298	(\$994)
REPAIRS & MAINTENANCE	\$45,000	\$15,000	\$5,820	\$9,180
CONCESSION EXPENSES	\$500	\$167	\$0	\$167
SPECIAL EVENTS	\$8,200	\$2,733	\$4,552	(\$1,819)
OPERATING SUPPLIES	\$3,750	\$1,250	\$2,149	(\$899)
MEMBERSHIPS & DUES	\$160	\$53	\$0	\$53
EDUCATION & TRAINING	\$850	\$283	\$0	\$283
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$18,000	\$0	\$18,000
<b>TOTAL PARKS AND RECREATION</b>	<b>\$226,064</b>	<b>\$76,258</b>	<b>\$46,448</b>	<b>\$29,811</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,027,239</b>	<b>\$1,042,059</b>	<b>\$894,876</b>	<b>\$147,183</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$61,103)</b>	<b>\$964,865</b>	<b>\$1,164,738</b>	<b>\$199,873</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$61,103	\$20,368	\$0	(\$20,368)
<b>TOTAL OPERATING TRANSFER IN</b>	<b>\$61,103</b>	<b>\$20,368</b>	<b>\$0</b>	<b>(\$20,368)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$985,233</b>	<b>\$1,164,738</b>	<b>\$179,505</b>
<b>FUND BALANCE-BEGINNING</b>			\$536,927	
<b>FUND BALANCE-ENDING</b>			<b>\$1,701,665</b>	

**VILLAGE OF BISCAYNE PARK**  
**ROAD FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending January 31, 2019**

	ADOPTED BUDGET	PRORATED BUDGET THRU 1/31/19	ACTUAL THRU 1/31/19	VARIANCE
<b>REVENUES:</b>				
LOCAL OPTION GAS TAX	\$81,495	\$27,165	\$26,581	(\$584)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$7,560	\$9,153	\$1,593
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$708	\$708	\$0
<b>TOTAL REVENUES</b>	<b>\$105,591</b>	<b>\$35,433</b>	<b>\$36,442</b>	<b>\$1,009</b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$63,107	\$21,036	\$18,932	\$2,103
OVERTIME	\$1,000	\$333	\$1,390	(\$1,056)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$4,981	\$1,660	\$1,631	\$29
FLORIDA RETIREMENT SYSTEM	\$5,213	\$1,738	\$1,679	\$59
HEALTH INSURANCE	\$16,212	\$5,404	\$5,451	(\$47)
WORKERS COMPENSATION INSURANCE	\$7,330	\$3,665	\$3,505	\$160
COMMUNICATIONS	\$480	\$160	\$160	\$0
RENTALS & LEASES	\$2,152	\$717	\$1,229	(\$512)
INSURANCE	\$2,080	\$1,040	\$1,170	(\$130)
REPAIRS & MAINTENANCE	\$18,204	\$6,068	\$1,446	\$4,622
OPERATING SUPPLIES	\$8,000	\$2,667	\$5,741	(\$3,075)
EDUCATION & TRAINING	\$200	\$67	\$0	\$67
<b>TOTAL EXPENDITURES</b>	<b>\$129,958</b>	<b>\$45,554</b>	<b>\$43,334</b>	<b>\$2,220</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$24,367)</b>	<b>(\$10,121)</b>	<b>(\$6,892)</b>	<b>\$3,229</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER IN	\$24,367	\$8,122	\$0	\$8,122
<b>TOTAL OPERATING TRANSFER IN</b>	<b>\$24,367</b>	<b>\$8,122</b>	<b>\$0</b>	<b>\$8,122</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>(\$1,999)</b>	<b>(\$6,892)</b>	<b>(\$4,893)</b>
<b>FUND BALANCE-BEGINNING</b>			\$190,206	
<b>FUND BALANCE-ENDING</b>			<b>\$183,315</b>	

**VILLAGE OF BISCAYNE PARK**  
**POLICE FORFEITURE FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending January 31, 2019**

	ADOPTED BUDGET	PRORATED BUDGET THRU 1/31/19	ACTUAL THRU 1/31/19	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$123	\$123
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$123</b>	<b>\$123</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>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$123</b>	<b>\$123</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$123</b>	<b>\$123</b>
<b>FUND BALANCE-BEGINNING</b>			(\$20,518)	
<b>FUND BALANCE-ENDING</b>			<b>(\$20,396)</b>	

**VILLAGE OF BISCAYNE PARK**  
**CITT FUND-TRANSIT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending January 31, 2019**

	<b>ADOPTED BUDGET</b>	<b>PRORATED BUDGET THRU 1/31/19</b>	<b>ACTUAL THRU 1/31/19</b>	<b>VARIANCE</b>
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$25,601	\$8,534	\$9,088	\$554
INTEREST INCOME	\$0	\$0	\$105	\$105
<b>TOTAL REVENUES</b>	<b>\$25,601</b>	<b>\$8,534</b>	<b>\$9,193</b>	<b>\$660</b>
<b>EXPENDITURES</b>				
TRANSIT PROJECTS	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$25,601</b>	<b>\$8,534</b>	<b>\$9,193</b>	<b>\$660</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$130,990</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$25,601</b>		<b>\$140,183</b>	

**VILLAGE OF BISCAYNE PARK**  
**CITT FUND-TRANSPORTATION**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending January 31, 2019**

	<b>ADOPTED BUDGET</b>	<b>PRORATED BUDGET THRU 1/31/19</b>	<b>ACTUAL THRU 1/31/19</b>	<b>VARIANCE</b>
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$102,405	\$34,135	\$36,353	\$2,218
INTEREST INCOME	\$1,000	\$333	\$421	\$88
<b>TOTAL REVENUES</b>	<b>\$103,405</b>	<b>\$34,468</b>	<b>\$36,774</b>	<b>\$2,306</b>
<b>EXPENDITURES</b>				
STREETLIGHTING	\$25,000	\$8,333	\$8,124	\$210
TRANSPORTATION PROJECTS	\$327,724	\$109,241	\$0	\$109,241
<b>TOTAL EXPENDITURES</b>	<b>\$352,724</b>	<b>\$117,575</b>	<b>\$8,124</b>	<b>\$109,451</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$249,319)</b>	<b>(\$83,106)</b>	<b>\$28,650</b>	<b>\$111,757</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$223,718</b>		<b>\$398,000</b>	
<b>FUND BALANCE-ENDING</b>	<b>(\$25,601)</b>		<b>\$426,650</b>	

**VILLAGE OF BISCAYNE PARK  
CITT FUNDS**

<b>FY 2016</b>			<b>TRANSIT 20%</b>	<b>TRANSPORTATION 80%</b>	<b>TOTAL</b>
	<b>RECEIVED</b>				
<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>

<b>FY 2017</b>			<b>TRANSIT 20%</b>	<b>TRANSPORTATION 80%</b>	
<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>

<b>FY 2018</b>		<b>TRANSIT</b>	<b>TRANSPORTATION</b>	
		<b>20%</b>	<b>80%</b>	<b>TOTAL</b>
<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>

<b>FY 2019</b>		<b>TRANSIT</b>	<b>TRANSPORTATION</b>	
		<b>20%</b>	<b>80%</b>	<b>TOTAL</b>
<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
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
<b>FY 19 TOTAL</b>		<b>\$ 9,088.20</b>	<b>\$ 36,352.80</b>	<b>\$ 45,441.00</b>
<b>LESS: FPL STREETLIGHTING</b>		<b>\$ -</b>	<b>(\$8,124)</b>	<b>\$ (8,123.51)</b>
<b>BALANCE AT 11/30/18</b>		<b>\$ 133,180.50</b>	<b>\$ 586,510.20</b>	<b>\$ 719,690.70</b>

**VILLAGE OF BISCAYNE PARK**  
**DEBT SERVICE FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending January 31, 2019**

	ADOPTED BUDGET	PRORATED BUDGET THRU 1/31/19	ACTUAL THRU 1/31/19	VARIANCE
<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>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER IN	\$0	\$0	\$0	\$0
<b>TOTAL OPERATING TRANSFER IN</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>			\$0	
<b>FUND BALANCE-ENDING</b>			<b>\$0</b>	

**VILLAGE OF BISCAYNE PARK**  
**CAPITAL PROJECTS FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending January 31, 2019**

	ADOPTED BUDGET	PRORATED BUDGET THRU 1/31/19	ACTUAL THRU 1/31/19	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>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER IN	\$0	\$0	\$0	\$0
<b>TOTAL OPERATING TRANSFER IN</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>			\$58,431	
<b>FUND BALANCE-ENDING</b>			<b>\$58,431</b>	

# **VILLAGE OF BISCAYNE PARK**

## **STATEMENT OF NET POSITION**

### **PROPRIETARY FUND**

January 31, 2019

	<b>BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION</b>
<b><u>ASSETS</u></b>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$351,714
<b>TOTAL ASSETS</b>	<b><u><u>\$351,714</u></u></b>
<b><u>LIABILITIES</u></b>	
CURRENT LIABILITIES	
DUE TO ROAD FUND	\$96,032
<b>TOTAL LIABILITIES</b>	<b><u><u>\$96,032</u></u></b>
<b><u>NET POSITION</u></b>	
UNRESTRICTED	\$255,682
<b>TOTAL NET POSITION</b>	<b><u><u>\$255,682</u></u></b>

**VILLAGE OF BISCAYNE PARK**  
**SANITATION FUND**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary fund**  
**For The Period Ending January 31, 2019**

	ADOPTED BUDGET	PRORATED BUDGET THRU 1/31/19	ACTUAL THRU 1/31/19	VARIANCE
<b>REVENUES:</b>				
SANITATION ASSESSMENT	\$501,929	\$411,290	\$411,290	\$0
MISC INCOME	\$2,601	\$867	\$1,450	\$583
<b>TOTAL REVENUES</b>	<b>\$504,530</b>	<b>\$412,157</b>	<b>\$412,740</b>	<b>\$583</b>
<b>EXPENDITURES</b>				
OTHER CONTRACTURAL SERVICES	\$418,060	\$139,353	\$138,626	\$727
SPECIAL TRASH PICK UP	\$0	\$0	\$0	\$0
OTHER CURRENT CHARGES	\$1,000	\$333	\$0	\$333
<b>TOTAL EXPENDITURES</b>	<b>\$419,060</b>	<b>\$139,687</b>	<b>\$138,626</b>	<b>\$1,060</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$85,470</b>	<b>\$272,470</b>	<b>\$274,113</b>	<b>\$1,643</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER (OUT)	(\$85,470)	(\$28,490)	\$0	\$28,490
<b>TOTAL OPERATING TRANSFER IN</b>	<b>(\$85,470)</b>	<b>(\$28,490)</b>	<b>\$0</b>	<b>\$28,490</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$243,980</b>	<b>\$274,113</b>	<b>\$30,133</b>
<b>FUND BALANCE-BEGINNING</b>			(\$18,431)	
<b>FUND BALANCE-ENDING</b>			<b>\$255,682</b>	