

# VILLAGE OF BISCAYNE PARK

Unaudited Financial Statements

as of

February 28, 2019

# VILLAGE OF BISCAYNE PARK

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**VILLAGE OF BISCAYNE PARK  
COMBINED BALANCE SHEET**  
February 28, 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)	\$110,186	---	---	---	---	---	---	\$110,186
CASH-OPERATING (FCB 7200)	\$1,669,894	---	---	---	---	---	---	\$1,669,894
CASH-OPERATING (FCB 3807)	\$153,496	---	---	---	---	---	---	\$153,496
CASH-OPERATING (FCB 6202)	---	---	---	\$133,975	\$674,661	---	---	\$808,635
CASH-OPERATING (FCB 8905)	---	---	\$6,246	---	---	---	---	\$6,246
CASH-OPERATING (FCB 2902)	---	---	\$26,975	---	---	---	---	\$26,975
ACCT RECEIVABLE-AFLAC	\$1,991	---	---	---	---	---	---	\$1,991
ACCT RECEIVABLE-DENTAL/VISION	\$4,424	---	---	---	---	---	---	\$4,424
DUE FROM GENERAL FUND	---	\$88,214	---	\$8,147	---	---	---	\$96,361
DUE FROM CITT-TRANSPORTATION	\$191,497	---	---	---	---	---	\$58,431	\$249,928
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$96,032	---	---	---	---	---	\$96,032
INVEST-STATE BOARD (POOL)	\$11,741	---	---	---	---	---	---	\$11,741
<b>TOTAL ASSETS</b>	<b>\$2,196,816</b>	<b>\$184,247</b>	<b>\$33,221</b>	<b>\$142,121</b>	<b>\$674,661</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$3,289,497</b>
<b>LIABILITIES:</b>								
ACCOUNTS PAYABLE	\$64,522	\$197	---	---	---	---	---	\$64,719
FRS PENSION PAYABLE	\$18,829	\$536	---	---	---	---	---	\$19,365
DUE TO GENERAL FUND	---	---	\$53,589	---	\$183,874	---	---	\$237,463
DUE TO ROAD FUND	\$87,807	---	---	---	---	---	---	\$87,807
DUE TO SANITATION FUND	\$328,836	---	---	---	---	---	---	\$328,836
DUE TO CITT FUND-TRANSIT	\$8,198	---	---	---	---	---	---	\$8,198
DUE TO CITT FUND-TRANSPORTATION	\$7,572	---	---	---	---	---	---	\$7,572
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$5,918	---	---	---	---	---	---	\$5,918
STATE PERMIT SURCHARGE-DBR	\$8,031	---	---	---	---	---	---	\$8,031
<b>TOTAL LIABILITIES</b>	<b>\$533,462</b>	<b>\$733</b>	<b>\$53,589</b>	<b>\$0</b>	<b>\$242,305</b>	<b>\$0</b>	<b>\$0</b>	<b>\$830,090</b>
<b>FUND BALANCES:</b>								
RESTRICTED FOR:								
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$183,513	---	---	---	---	---	\$183,513
POLICE FORFEITURE	---	---	(\$20,368)	---	---	---	---	(\$20,368)
CITT	---	---	---	\$142,121	\$432,355	---	---	\$574,477
UNASSIGNED:	\$1,663,354	---	---	---	---	---	---	\$1,663,354
<b>TOTAL FUND BALANCES</b>	<b>\$1,663,354</b>	<b>\$183,513</b>	<b>(\$20,368)</b>	<b>\$142,121</b>	<b>\$432,355</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$2,459,408</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$2,196,816</b>	<b>\$184,247</b>	<b>\$33,221</b>	<b>\$142,121</b>	<b>\$674,661</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$3,289,497</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 28, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 2/28/19	ACTUAL THRU 2/28/19	VARIANCE
<b>REVENUES:</b>				
AD VALOREM TAX	\$1,991,165	\$1,720,683	\$1,720,683	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$66,667	\$67,171	\$505
UTILITY TAXES - WATER	\$30,000	\$12,500	\$0	(\$12,500)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$2,292	\$2,233	(\$59)
SIMPLIFIED COMMUNICATIONS TAX	\$100,000	\$41,667	\$23,113	(\$18,554)
CONTRACTOR REGISTRATIONS	\$5,500	\$2,292	\$2,065	(\$227)
BUILDING PERMITS	\$75,000	\$31,250	\$40,214	\$8,964
ELECTRIC PERMITS	\$10,000	\$4,167	\$8,004	\$3,837
PLUMBING PERMITS	\$12,000	\$5,000	\$14,357	\$9,357
MECHANICAL PERMITS	\$7,500	\$3,125	\$5,517	\$2,392
GARAGE SALE PERMITS	\$300	\$125	\$187	\$62
FILM PERMITS	\$0	\$0	\$750	\$750
FRANCHISE FEES - ELECTRIC	\$125,652	\$52,355	\$22,744	(\$29,611)
FRANCHISE FEES - SOLID WASTE	\$49,500	\$20,625	\$15,143	(\$5,482)
FRANCHISE FEES - GAS/PROPANE	\$2,500	\$1,042	\$839	(\$203)
OTHER FEES - PLAN REVIEW	\$22,500	\$9,375	\$1,800	(\$7,575)
OTHER FEES - PERMIT APPLICATION FEES	\$12,500	\$5,208	\$3,820	(\$1,388)
OTHER FEES - HOME OCCUPATION	\$2,350	\$979	\$1,000	\$21
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$188	\$375	\$188
OTHER FEES - LANDLORD APPLICATION	\$1,500	\$625	\$14,745	\$14,120
STATE REVENUE SHARING - MUNICIPAL	\$81,168	\$33,820	\$34,324	\$504
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,000	\$100,000	\$85,900	(\$14,100)
FEMA REVENUE	\$0	\$0	\$20,672	\$20,672
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$104	\$104	(\$0)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$396	\$282	(\$114)
RECREATIONAL PROGRAM FEES	\$10,000	\$4,167	\$3,199	(\$968)
CONCESSION STAND	\$600	\$250	\$901	\$651
FACILITY RENTALS	\$3,500	\$1,458	\$3,232	\$1,773
TRAFFIC FINES	\$1,500	\$625	\$450	(\$175)
LIEN SEARCH FEES	\$3,000	\$1,250	\$1,950	\$700
FINES - CODE COMPLIANCE	\$10,000	\$4,167	\$9,540	\$5,373
MISCELLANEOUS REVENUE	\$750	\$313	\$13,194	\$12,882
INTEREST INCOME	\$500	\$209	\$5,890	\$5,681
<b>TOTAL REVENUES</b>	<b>\$2,966,135</b>	<b>\$2,126,921</b>	<b>\$2,124,397</b>	<b>(\$2,524)</b>
<b>EXPENDITURES</b>				
<b>COMMISSION</b>				
COMPENSATION	\$12,000	\$5,000	\$3,000	\$2,000
FICA	\$918	\$383	\$230	\$153
TRAVEL & PER DIEM	\$2,500	\$1,042	\$1,169	(\$128)
PROMOTIONAL ACTIVITIES	\$1,500	\$625	\$711	(\$86)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$646	\$1,350	(\$704)
EDUCATION & TRAINING	\$4,200	\$1,750	\$0	\$1,750
<b>TOTAL COMMISSION</b>	<b>\$22,668</b>	<b>\$9,445</b>	<b>\$6,460</b>	<b>\$2,985</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 28, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 2/28/19	ACTUAL THRU 2/28/19	VARIANCE
<b>ADMINISTRATION (511)</b>				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$84,460	\$35,192	\$32,485	\$2,707
REGULAR SALARIES-VILLAGE CLERK	\$50,692	\$21,122	\$19,809	\$1,313
REGULAR SALARIES-ADMIN ASST	\$30,893	\$12,872	\$11,882	\$990
PART-TIME SALARIES	\$19,344	\$8,060	\$0	\$8,060
FICA/MEDICARE	\$14,311	\$5,963	\$4,909	\$1,053
FLORIDA RETIREMENT SYSTEM	\$30,440	\$12,684	\$11,384	\$1,299
HEALTH INSURANCE	\$25,568	\$10,653	\$10,230	\$423
WORKERS COMPENSATION INSURANCE	\$446	\$223	\$213	\$10
PROFESSIONAL FEES	\$140,750	\$58,646	\$38,847	\$19,799
AUDITING FEES	\$21,000	\$8,750	\$1,500	\$7,250
FINANCE CONTRACT	\$46,350	\$19,313	\$19,313	\$0
TRAVEL & PER DIEM	\$13,300	\$5,542	\$2,000	\$3,542
COMMUNICATIONS	\$26,220	\$10,925	\$7,353	\$3,572
POSTAGE	\$3,000	\$1,250	\$2,030	(\$780)
UTILITIES	\$7,340	\$3,058	\$3,054	\$4
RENTALS AND LEASES	\$7,030	\$2,929	\$3,663	(\$733)
PROPERTY INSURANCE	\$124,293	\$62,147	\$72,546	(\$10,400)
REPAIRS AND MAINTENANCE	\$950	\$396	\$271	\$125
PRINTING & BINDING	\$4,600	\$1,917	\$489	\$1,427
PROMOTIONAL ACTIVITIES	\$1,500	\$625	\$1,732	(\$1,107)
LEGAL ADVERTISING	\$8,200	\$3,417	\$6,216	(\$2,800)
MUNICIPAL ELECTIONS	\$4,000	\$1,667	\$2,005	(\$338)
OTHER CURRENT CHARGES	\$8,500	\$3,542	\$2,105	\$1,436
OFFICE SUPPLIES	\$8,500	\$3,542	\$3,589	(\$47)
OPERATING SUPPLIES	\$6,700	\$2,792	\$3,456	(\$664)
DUES & MEMBERSHIPS	\$5,600	\$2,333	\$6,283	(\$3,950)
EDUCATION & TRAINING	\$4,000	\$1,667	\$495	\$1,172
CONTINGENCY	\$21,421	\$8,925	\$0	\$8,925
<b>TOTAL ADMINISTRATION</b>	<b>\$719,408</b>	<b>\$310,148</b>	<b>\$267,860</b>	<b>\$42,288</b>
<b>DEBT SERVICE</b>				
PRINCIPAL EXPENSE	\$17,565	\$7,319	\$0	\$7,319
INTEREST EXPENSE	\$14,215	\$5,923	\$0	\$5,923
OTHER DEBT SERVICE COSTS	\$240	\$100	\$0	\$100
<b>TOTAL DEBT SERVICE</b>	<b>\$32,020</b>	<b>\$13,342</b>	<b>\$0</b>	<b>\$13,342</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 28, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 2/28/19	ACTUAL THRU 2/28/19	VARIANCE
<b>POLICE (521)</b>				
REGULAR SALARIES	\$533,934	\$222,473	\$216,612	\$5,861
OTHER SALARIES & WAGES-PART TIME	\$93,548	\$38,978	\$48,516	(\$9,538)
OVERTIME	\$50,000	\$20,833	\$14,224	\$6,610
SPECIAL PAY & COURT PAYS	\$15,000	\$6,250	\$2,071	\$4,179
OFF DUTY POLICE	\$0	\$0	\$1,697	(\$1,697)
FICA/MEDICARE	\$52,975	\$22,073	\$22,097	(\$24)
FLORIDA RETIREMENT SYSTEM	\$145,213	\$60,506	\$61,459	(\$953)
HEALTH INSURANCE	\$86,668	\$36,112	\$22,951	\$13,161
WORKERS COMPENSATION INSURANCE	\$33,011	\$16,506	\$15,048	\$1,458
TRAVEL & PER DIEM	\$1,000	\$417	\$0	\$417
COMMUNICATIONS	\$9,559	\$3,983	\$4,265	(\$282)
UTILITIES	\$3,740	\$1,558	\$841	\$717
RENTALS & LEASES	\$68,435	\$28,515	\$28,409	\$106
INSURANCE-POLICE	\$12,155	\$6,078	\$6,839	(\$761)
REPAIRS & MAINTENANCE	\$67,500	\$28,125	\$30,061	(\$1,936)
PRINTING & BINDING	\$600	\$250	\$90	\$160
OPERATING SUPPLIES	\$89,630	\$37,346	\$40,090	(\$2,744)
TOLLS	\$0	\$0	\$1,980	(\$1,980)
DUES & MEMBERSHIPS	\$1,200	\$500	\$341	\$159
EDUCATION & TRAINING	\$5,000	\$2,083	\$8,775	(\$6,692)
CAPITAL OUTLAY	\$10,500	\$4,375	\$14,470	(\$10,095)
<b>TOTAL POLICE</b>	<b>\$1,279,668</b>	<b>\$536,959</b>	<b>\$540,833</b>	<b>(\$3,874)</b>
<b>BUILDING (524)</b>				
REGULAR SALARIES	\$31,457	\$13,107	\$12,278	\$829
FICA/MEDICARE	\$2,406	\$1,003	\$939	\$63
FLORIDA RETIREMENT SYSTEM	\$2,598	\$1,083	\$1,014	\$68
HEALTH INSURANCE	\$7,846	\$3,269	\$3,291	(\$22)
WORKERS COMPENSATION INSURANCE	\$85	\$21	\$41	(\$19)
PROFESSIONAL SERVICES	\$67,925	\$28,302	\$22,491	\$5,811
EDUCATION & TRAINING	\$1,000	\$417	\$60	\$357
OPERATING SUPPLIES	\$0	\$0	\$225	(\$225)
<b>TOTAL BUILDING</b>	<b>\$113,318</b>	<b>\$47,202</b>	<b>\$40,338</b>	<b>\$6,863</b>

**VILLAGE OF BISCAYNE PARK**

**GENERAL FUND**

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
For The Period Ending February 28, 2019**

	<b>ADOPTED BUDGET</b>	<b>PRORATED BUDGET THRU 2/28/19</b>	<b>ACTUAL THRU 2/28/19</b>	<b>VARIANCE</b>
<b>CODE COMPLIANCE (529)</b>				
REGULAR SALARIES	\$76,000	\$31,667	\$16,954	\$14,713
FICA/MEDICARE	\$5,814	\$2,423	\$1,297	\$1,126
FLORIDA RETIREMENT SYSTEM	\$6,278	\$2,616	\$1,400	\$1,215
HEALTH INSURANCE	\$16,212	\$6,755	\$4,056	\$2,699
WORKERS COMPENSATION INSURANCE	\$2,850	\$1,425	\$1,363	\$62
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$2,968	(\$2,968)
COMMUNICATIONS	\$864	\$360	\$202	\$158
RENTALS & LEASES	\$12,000	\$5,000	\$0	\$5,000
INSURANCE	\$1,500	\$750	\$844	(\$94)
REPAIRS & MAINTENANCE	\$300	\$125	\$0	\$125
OPERATING SUPPLIES	\$2,550	\$1,063	\$1,404	(\$341)
MEMBERSHIPS & DUES	\$220	\$92	\$0	\$92
EDUCATION & TRAINING	\$1,000	\$417	\$0	\$417
<b>TOTAL CODE COMPLIANCE</b>	<b>\$125,588</b>	<b>\$52,691</b>	<b>\$30,488</b>	<b>\$22,202</b>
<b>PUBLIC WORKS (539)</b>				
REGULAR SALARIES	\$198,402	\$82,668	\$51,923	\$30,744
OVERTIME	\$1,000	\$417	\$5,818	(\$5,401)
EMPLOYEE BONUSES	\$2,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$15,482	\$6,451	\$4,532	\$1,919
FLORIDA RETIREMENT SYSTEM	\$27,448	\$11,437	\$4,769	\$6,667
HEALTH INSURANCE	\$40,531	\$16,888	\$10,143	\$6,745
WORKERS COMPENSATION INSURANCE	\$14,244	\$7,122	\$6,811	\$312
CONTRACT SERVICES	\$13,000	\$5,417	\$3,120	\$2,297
COMMUNICATIONS	\$2,280	\$950	\$904	\$46
UTILITIES	\$9,972	\$4,155	\$2,605	\$1,550
RENTALS & LEASES	\$20,451	\$8,521	\$6,346	\$2,175
PROPERTY INSURANCE	\$3,384	\$1,410	\$3,223	(\$1,813)
REPAIRS & MAINTENANCE	\$119,000	\$49,583	\$21,601	\$27,982
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$4,167	\$9,410	(\$5,243)
OPERATING SUPPLIES	\$17,660	\$7,359	\$16,479	(\$9,121)
DUES & MEMBERSHIPS	\$150	\$63	\$0	\$63
EDUCATION & TRAINING	\$1,000	\$417	\$35	\$382
CAPITAL OUTLAY	\$12,000	\$5,000	\$0	\$5,000
<b>TOTAL PUBLIC WORKS</b>	<b>\$508,505</b>	<b>\$213,522</b>	<b>\$149,218</b>	<b>\$64,304</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 28, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 2/28/19	ACTUAL THRU 2/28/19	VARIANCE
<b>PARKS AND RECREATION (572)</b>				
REGULAR SALARIES	\$44,290	\$18,454	\$17,035	\$1,420
OTHER SALARIES & WAGES-PART TIME	\$38,376	\$15,990	\$11,144	\$4,847
FICA/MEDICARE	\$6,361	\$2,650	\$2,156	\$495
FLORIDA RETIREMENT SYSTEM	\$6,580	\$2,742	\$2,328	\$414
HEALTH INSURANCE	\$7,846	\$3,269	\$3,291	(\$22)
WORKERS COMPENSATION INSURANCE	\$206	\$103	\$98	\$5
CONTRACTUAL SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$2,880	\$1,200	\$1,163	\$37
UTILITIES	\$5,100	\$2,125	\$1,686	\$439
RENTALS & LEASES	\$660	\$275	\$275	\$0
PROPERTY INSURANCE	\$1,304	\$1,304	\$2,298	(\$994)
REPAIRS & MAINTENANCE	\$45,000	\$18,750	\$6,370	\$12,380
CONCESSION EXPENSES	\$500	\$208	\$0	\$208
SPECIAL EVENTS	\$8,200	\$3,417	\$4,552	(\$1,135)
OPERATING SUPPLIES	\$3,750	\$1,563	\$2,149	(\$586)
MEMBERSHIPS & DUES	\$160	\$67	\$0	\$67
EDUCATION & TRAINING	\$850	\$354	\$0	\$354
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$22,500	\$0	\$22,500
<b>TOTAL PARKS AND RECREATION</b>	<b>\$226,064</b>	<b>\$94,971</b>	<b>\$54,543</b>	<b>\$40,428</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,027,239</b>	<b>\$1,278,280</b>	<b>\$1,089,741</b>	<b>\$188,538</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$61,103)</b>	<b>\$848,641</b>	<b>\$1,034,656</b>	<b>\$186,015</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$61,103	\$25,460	\$0	(\$25,460)
<b>TOTAL OPERATING TRANSFER IN</b>	<b>\$61,103</b>	<b>\$25,460</b>	<b>\$0</b>	<b>(\$25,460)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$874,101</b>	<b>\$1,034,656</b>	<b>\$160,555</b>
<b>FUND BALANCE-BEGINNING</b>			\$628,698	
<b>FUND BALANCE-ENDING</b>			<b>\$1,663,354</b>	

# VILLAGE OF BISCAYNE PARK

## ROAD FUND

### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending February 28, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 2/28/19	ACTUAL THRU 2/28/19	VARIANCE
<b>REVENUES:</b>				
LOCAL OPTION GAS TAX	\$81,495	\$33,956	\$20,694	(\$13,262)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$9,450	\$11,441	\$1,991
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$708	\$708	\$0
<b>TOTAL REVENUES</b>	<b>\$105,591</b>	<b>\$44,114</b>	<b>\$32,844</b>	<b>(\$11,271)</b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$63,107	\$26,295	\$23,693	\$2,602
OVERTIME	\$1,000	\$417	\$1,390	(\$973)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$4,981	\$2,075	\$1,995	\$80
FLORIDA RETIREMENT SYSTEM	\$5,213	\$2,172	\$2,000	\$172
HEALTH INSURANCE	\$16,212	\$6,755	\$6,802	(\$47)
WORKERS COMPENSATION INSURANCE	\$7,330	\$3,665	\$3,505	\$160
COMMUNICATIONS	\$480	\$200	\$200	\$0
RENTALS & LEASES	\$2,152	\$896	\$1,537	(\$640)
INSURANCE	\$2,080	\$1,040	\$1,170	(\$130)
REPAIRS & MAINTENANCE	\$18,204	\$7,585	\$2,158	\$5,427
OPERATING SUPPLIES	\$8,000	\$3,333	\$6,129	(\$2,796)
EDUCATION & TRAINING	\$200	\$83	\$250	(\$167)
<b>TOTAL EXPENDITURES</b>	<b>\$129,958</b>	<b>\$55,516</b>	<b>\$51,829</b>	<b>\$3,687</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$24,367)</b>	<b>(\$11,402)</b>	<b>(\$18,986)</b>	<b>(\$7,583)</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER IN	\$24,367	\$10,153	\$0	\$10,153
<b>TOTAL OPERATING TRANSFER IN</b>	<b>\$24,367</b>	<b>\$10,153</b>	<b>\$0</b>	<b>\$10,153</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>(\$1,249)</b>	<b>(\$18,986)</b>	<b>(\$17,736)</b>
<b>FUND BALANCE-BEGINNING</b>			\$202,499	
<b>FUND BALANCE-ENDING</b>			<b>\$183,513</b>	

**VILLAGE OF BISCAYNE PARK**  
**POLICE FORFEITURE FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2019**

	ADOPTED BUDGET	PRORATED BUDGET THRU 2/28/19	ACTUAL THRU 2/28/19	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$151	\$151
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$151</b>	<b>\$151</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>\$151</b>	<b>\$151</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$151</b>	<b>\$151</b>
<b>FUND BALANCE-BEGINNING</b>			(\$20,518)	
<b>FUND BALANCE-ENDING</b>			<b>(\$20,368)</b>	

**VILLAGE OF BISCAYNE PARK**

**CITT FUND-TRANSIT**

**Statement of Revenues, Expenditures, and Changes in Fund Balance  
For The Period Ending February 28, 2019**

	<b>ADOPTED BUDGET</b>	<b>PRORATED BUDGET THRU 2/28/19</b>	<b>ACTUAL THRU 2/28/19</b>	<b>VARIANCE</b>
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$25,601	\$10,667	\$10,994	\$327
INTEREST INCOME	\$0	\$0	\$138	\$138
<b>TOTAL REVENUES</b>	<b>\$25,601</b>	<b>\$10,667</b>	<b>\$11,132</b>	<b>\$465</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>\$10,667</b>	<b>\$11,132</b>	<b>\$465</b>
<b>FUND BALANCE-BEGINNING</b>	\$0		\$130,990	
<b>FUND BALANCE-ENDING</b>	<b>\$25,601</b>		<b>\$142,121</b>	

**VILLAGE OF BISCAYNE PARK**  
**CITT FUND-TRANSPORTATION**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending February 28, 2019**

	ADOPTED BUDGET	PRORATED BUDGET THRU 2/28/19	ACTUAL THRU 2/28/19	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$102,405	\$42,669	\$43,976	\$1,307
INTEREST INCOME	\$1,000	\$417	\$552	\$135
<b>TOTAL REVENUES</b>	<b>\$103,405</b>	<b>\$43,085</b>	<b>\$44,528</b>	<b>\$1,442</b>
<b>EXPENDITURES</b>				
STREETLIGHTING	\$25,000	\$10,417	\$10,172	\$244
TRANSPORTATION PROJECTS	\$327,724	\$136,552	\$0	\$136,552
<b>TOTAL EXPENDITURES</b>	<b>\$352,724</b>	<b>\$146,968</b>	<b>\$10,172</b>	<b>\$136,796</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$249,319)</b>	<b>(\$103,883)</b>	<b>\$34,355</b>	<b>\$138,238</b>
<b>FUND BALANCE-BEGINNING</b>	\$223,718		\$398,000	
<b>FUND BALANCE-ENDING</b>	<b>(\$25,601)</b>		<b>\$432,355</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
DEPOSIT	2/7/2019	\$ 9,529.00	\$ 1,905.80	\$ 7,623.20	\$ 9,529.00
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
<b>FY 19 TOTAL</b>			<b>\$ 10,994.00</b>	<b>\$ 43,976.00</b>	<b>\$ 54,970.00</b>
<b>LESS: FPL STREETLIGHTING</b>			<b>\$ -</b>	<b>(\$10,172)</b>	<b>\$ (10,172.43)</b>
<b>BALANCE AT 11/30/18</b>			<b>\$ 135,086.30</b>	<b>\$ 592,084.48</b>	<b>\$ 727,170.78</b>

# VILLAGE OF BISCAYNE PARK

## DEBT SERVICE FUND

### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 28, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 2/28/19	ACTUAL THRU 2/28/19	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 February 28, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 2/28/19	ACTUAL THRU 2/28/19	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**

February 28, 2019

	<b>BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION</b>
<b><u>ASSETS</u></b>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$328,429
<b>TOTAL ASSETS</b>	<b><u>\$328,429</u></b>
<b><u>LIABILITIES</u></b>	
CURRENT LIABILITIES	
DUE TO ROAD FUND	\$96,032
<b>TOTAL LIABILITIES</b>	<b><u>\$96,032</u></b>
<b><u>NET POSITION</u></b>	
UNRESTRICTED	\$232,397
<b>TOTAL NET POSITION</b>	<b><u>\$232,397</u></b>

**VILLAGE OF BISCAYNE PARK**  
**SANITATION FUND**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary fund**  
**For The Period Ending February 28, 2019**

	ADOPTED BUDGET	PRORATED BUDGET THRU 2/28/19	ACTUAL THRU 2/28/19	VARIANCE
<b>REVENUES:</b>				
SANITATION ASSESSMENT	\$501,929	\$422,321	\$422,321	\$0
MISC INCOME	\$2,601	\$1,084	\$1,790	\$706
<b>TOTAL REVENUES</b>	<b>\$504,530</b>	<b>\$423,405</b>	<b>\$424,111</b>	<b>\$706</b>
<b>EXPENDITURES</b>				
OTHER CONTRACTURAL SERVICES	\$418,060	\$174,192	\$173,283	\$909
SPECIAL TRASH PICK UP	\$0	\$0	\$0	\$0
OTHER CURRENT CHARGES	\$1,000	\$417	\$0	\$417
<b>TOTAL EXPENDITURES</b>	<b>\$419,060</b>	<b>\$174,608</b>	<b>\$173,283</b>	<b>\$1,325</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$85,470</b>	<b>\$248,796</b>	<b>\$250,828</b>	<b>\$2,032</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER (OUT)	(\$85,470)	(\$35,613)	\$0	\$35,613
<b>TOTAL OPERATING TRANSFER IN</b>	<b>(\$85,470)</b>	<b>(\$35,613)</b>	<b>\$0</b>	<b>\$35,613</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$213,184</b>	<b>\$250,828</b>	<b>\$37,644</b>
<b>FUND BALANCE-BEGINNING</b>			(\$18,431)	
<b>FUND BALANCE-ENDING</b>			<b>\$232,397</b>	