

VILLAGE OF BISCAYNE PARK

Unaudited Financial Statements

as of

March 31, 2019

VILLAGE OF BISCAYNE PARK

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**VILLAGE OF BISCAYNE PARK
COMBINED BALANCE SHEET
March 31, 2019**

	GOVERNMENTAL TYPE FUNDS							TOTAL
	GENERAL	ROAD FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GOVERNMENTAL FUNDS
ASSETS:								
CASH-OPERATING (CNB 5680)	\$109,681	---	---	---	---	---	---	\$109,681
CASH-OPERATING (FCB 7200)	\$1,628,248	---	---	---	---	---	---	\$1,628,248
CASH-OPERATING (FCB 3807)	\$153,639	---	---	---	---	---	---	\$153,639
CASH-OPERATING (FCB 6202)	---	---	---	\$134,037	\$674,909	---	---	\$808,946
CASH-OPERATING (FCB 8905)	---	---	\$6,252	---	---	---	---	\$6,252
CASH-OPERATING (FCB 2902)	---	---	\$27,000	---	---	---	---	\$27,000
ACCT RECEIVABLE-AFLAC	\$2,259	---	---	---	---	---	---	\$2,259
ACCT RECEIVABLE-DENTAL/VISION	\$4,650	---	---	---	---	---	---	\$4,650
DUE FROM GENERAL FUND	---	\$87,368	---	\$10,181	---	---	---	\$97,549
DUE FROM CITT-TRANSPORTATION	\$193,541	---	---	---	---	---	\$58,431	\$251,972
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$96,032	---	---	---	---	---	\$96,032
INVEST-STATE BOARD (POOL)	\$11,767	---	---	---	---	---	---	\$11,767
TOTAL ASSETS	\$2,157,375	\$183,400	\$33,252	\$144,218	\$674,909	\$0	\$58,431	\$3,251,586
LIABILITIES:								
ACCOUNTS PAYABLE	\$137,189	\$194	---	---	---	---	---	\$137,383
FRS PENSION PAYABLE	\$24,384	\$771	---	---	---	---	---	\$25,155
DUE TO GENERAL FUND	---	---	\$53,589	---	\$177,779	---	---	\$231,368
DUE TO ROAD FUND	\$86,961	---	---	---	---	---	---	\$86,961
DUE TO SANITATION FUND	\$309,682	---	---	---	---	---	---	\$309,682
DUE TO CITT FUND-TRANSIT	\$8,198	---	---	---	---	---	---	\$8,198
DUE TO CITT FUND-TRANSPORTATION	\$17,746	---	---	---	---	---	---	\$17,746
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$6,194	---	---	---	---	---	---	\$6,194
STATE PERMIT SURCHARGE-DBR	\$8,173	---	---	---	---	---	---	\$8,173
TOTAL LIABILITIES	\$602,277	\$965	\$53,589	\$0	\$236,210	\$0	\$0	\$893,041
FUND BALANCES:								
RESTRICTED FOR:								
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$182,435	---	---	---	---	---	\$182,435
POLICE FORFEITURE	---	---	(\$20,337)	---	---	---	---	(\$20,337)
CITT	---	---	---	\$144,218	\$438,699	---	---	\$582,918
UNASSIGNED:	\$1,555,098	---	---	---	---	---	---	\$1,555,098
TOTAL FUND BALANCES	\$1,555,098	\$182,435	(\$20,337)	\$144,218	\$438,699	\$0	\$58,431	\$2,358,545
TOTAL LIABILITIES & FUND BALANCES	\$2,157,375	\$183,400	\$33,252	\$144,218	\$674,909	\$0	\$58,431	\$3,251,586

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/19	ACTUAL THRU 3/31/19	VARIANCE
REVENUES:				
AD VALOREM TAX	\$1,991,165	\$1,782,759	\$1,782,759	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$80,000	\$76,602	(\$3,398)
UTILITY TAXES - WATER	\$30,000	\$15,000	\$0	(\$15,000)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$2,750	\$2,801	\$51
SIMPLIFIED COMMUNICATIONS TAX	\$100,000	\$50,000	\$30,795	(\$19,205)
CONTRACTOR REGISTRATIONS	\$5,500	\$2,750	\$2,590	(\$160)
BUILDING PERMITS	\$75,000	\$37,500	\$49,305	\$11,805
ELECTRIC PERMITS	\$10,000	\$5,000	\$9,621	\$4,621
PLUMBING PERMITS	\$12,000	\$6,000	\$16,003	\$10,003
MECHANICAL PERMITS	\$7,500	\$3,750	\$6,692	\$2,942
GARAGE SALE PERMITS	\$300	\$150	\$176	\$26
FILM PERMITS	\$0	\$0	\$1,250	\$1,250
FRANCHISE FEES - ELECTRIC	\$125,652	\$62,826	\$31,086	(\$31,740)
FRANCHISE FEES - SOLID WASTE	\$49,500	\$24,750	\$18,955	(\$5,795)
FRANCHISE FEES - GAS/PROPANE	\$2,500	\$1,250	\$1,024	(\$226)
OTHER FEES - PLAN REVIEW	\$22,500	\$11,250	\$2,438	(\$8,813)
OTHER FEES - PERMIT APPLICATION FEES	\$12,500	\$6,250	\$4,780	(\$1,470)
OTHER FEES - HOME OCCUPATION	\$2,350	\$1,175	\$1,000	(\$175)
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$225	\$750	\$525
OTHER FEES - LANDLORD APPLICATION	\$1,500	\$750	\$17,635	\$16,885
STATE REVENUE SHARING - MUNICIPAL	\$81,168	\$40,584	\$41,189	\$605
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,000	\$120,000	\$106,642	(\$13,358)
FEMA REVENUE	\$0	\$0	\$20,672	\$20,672
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$125	\$127	\$2
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$475	\$342	(\$133)
RECREATIONAL PROGRAM FEES	\$10,000	\$5,000	\$3,138	(\$1,862)
CONCESSION STAND	\$600	\$300	\$901	\$601
FACILITY RENTALS	\$3,500	\$1,750	\$3,389	\$1,639
TRAFFIC FINES	\$1,500	\$750	\$450	(\$300)
LIEN SEARCH FEES	\$3,000	\$1,500	\$2,245	\$745
FINES - CODE COMPLIANCE	\$10,000	\$5,000	\$9,965	\$4,965
MISCELLANEOUS REVENUE	\$750	\$375	\$14,753	\$14,378
INTEREST INCOME	\$500	\$250	\$7,634	\$7,384
TOTAL REVENUES	\$2,966,135	\$2,270,244	\$2,267,707	(\$2,537)
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$6,000	\$6,000	\$0
FICA	\$918	\$459	\$459	\$0
TRAVEL & PER DIEM	\$2,500	\$1,250	\$2,075	(\$825)
PROMOTIONAL ACTIVITIES	\$1,500	\$750	\$711	\$39
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$775	\$1,350	(\$575)
EDUCATION & TRAINING	\$4,200	\$2,100	\$0	\$2,100
TOTAL COMMISSION	\$22,668	\$11,334	\$10,595	\$739

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/19	ACTUAL THRU 3/31/19	VARIANCE
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$84,460	\$42,230	\$38,982	\$3,248
REGULAR SALARIES-VILLAGE CLERK	\$50,692	\$25,346	\$23,771	\$1,575
REGULAR SALARIES-ADMIN ASST	\$30,893	\$15,447	\$14,259	\$1,188
PART-TIME SALARIES	\$19,344	\$9,672	\$0	\$9,672
FICA/MEDICARE	\$14,311	\$7,155	\$5,891	\$1,264
FLORIDA RETIREMENT SYSTEM	\$30,440	\$15,220	\$14,729	\$491
HEALTH INSURANCE	\$25,568	\$12,784	\$12,337	\$447
WORKERS COMPENSATION INSURANCE	\$446	\$223	\$213	\$10
PROFESSIONAL FEES	\$140,750	\$70,375	\$57,666	\$12,709
AUDITING FEES	\$21,000	\$10,500	\$9,000	\$1,500
FINANCE CONTRACT	\$46,350	\$23,175	\$23,291	(\$116)
TRAVEL & PER DIEM	\$13,300	\$6,650	\$2,400	\$4,250
COMMUNICATIONS	\$26,220	\$13,110	\$8,127	\$4,983
POSTAGE	\$3,000	\$1,500	\$2,259	(\$759)
UTILITIES	\$7,340	\$3,670	\$3,515	\$155
RENTALS AND LEASES	\$7,030	\$3,515	\$4,401	(\$886)
PROPERTY INSURANCE	\$124,293	\$62,147	\$72,546	(\$10,400)
REPAIRS AND MAINTENANCE	\$950	\$475	\$271	\$204
PRINTING & BINDING	\$4,600	\$2,300	\$525	\$1,775
PROMOTIONAL ACTIVITIES	\$1,500	\$750	\$1,732	(\$982)
LEGAL ADVERTISING	\$8,200	\$4,100	\$6,216	(\$2,116)
MUNICIPAL ELECTIONS	\$4,000	\$2,000	\$2,005	(\$5)
OTHER CURRENT CHARGES	\$8,500	\$4,250	\$2,351	\$1,899
OFFICE SUPPLIES	\$8,500	\$4,250	\$4,102	\$148
OPERATING SUPPLIES	\$6,700	\$3,350	\$13,266	(\$9,916)
DUES & MEMBERSHIPS	\$5,600	\$2,800	\$7,526	(\$4,726)
EDUCATION & TRAINING	\$4,000	\$2,000	\$495	\$1,505
CONTINGENCY	\$21,421	\$10,711	\$0	\$10,711
TOTAL ADMINISTRATION	\$719,408	\$359,704	\$331,874	\$27,830
DEBT SERVICE				
PRINCIPAL EXPENSE	\$17,565	\$8,783	\$0	\$8,783
INTEREST EXPENSE	\$14,215	\$7,107	\$0	\$7,107
OTHER DEBT SERVICE COSTS	\$240	\$120	\$0	\$120
TOTAL DEBT SERVICE	\$32,020	\$16,010	\$0	\$16,010

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/19	ACTUAL THRU 3/31/19	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$533,934	\$266,967	\$253,365	\$13,602
OTHER SALARIES & WAGES-PART TIME	\$93,548	\$46,774	\$61,276	(\$14,502)
OVERTIME	\$50,000	\$25,000	\$14,224	\$10,776
SPECIAL PAY & COURT PAYS	\$15,000	\$7,500	\$2,824	\$4,676
OFF DUTY POLICE	\$0	\$0	\$1,697	(\$1,697)
FICA/MEDICARE	\$52,975	\$26,487	\$25,987	\$501
FLORIDA RETIREMENT SYSTEM	\$145,213	\$72,607	\$74,054	(\$1,447)
HEALTH INSURANCE	\$86,668	\$43,334	\$28,415	\$14,919
WORKERS COMPENSATION INSURANCE	\$33,011	\$16,506	\$15,048	\$1,458
TRAVEL & PER DIEM	\$1,000	\$500	\$0	\$500
COMMUNICATIONS	\$9,559	\$4,779	\$5,534	(\$754)
UTILITIES	\$3,740	\$1,870	\$1,005	\$865
RENTALS & LEASES	\$68,435	\$34,217	\$34,026	\$192
INSURANCE-POLICE	\$12,155	\$6,078	\$6,839	(\$761)
REPAIRS & MAINTENANCE	\$67,500	\$33,750	\$45,001	(\$11,251)
PRINTING & BINDING	\$600	\$300	\$90	\$210
OPERATING SUPPLIES	\$89,630	\$44,815	\$46,666	(\$1,851)
TOLLS	\$0	\$0	\$2,732	(\$2,732)
DUES & MEMBERSHIPS	\$1,200	\$600	\$341	\$259
EDUCATION & TRAINING	\$5,000	\$2,500	\$8,980	(\$6,480)
CAPITAL OUTLAY	\$10,500	\$5,250	\$14,470	(\$9,220)
TOTAL POLICE	\$1,279,668	\$639,834	\$642,572	(\$2,738)
BUILDING (524)				
REGULAR SALARIES	\$31,457	\$15,728	\$14,733	\$995
FICA/MEDICARE	\$2,406	\$1,203	\$1,127	\$76
FLORIDA RETIREMENT SYSTEM	\$2,598	\$1,299	\$1,318	(\$19)
HEALTH INSURANCE	\$7,846	\$3,923	\$3,946	(\$23)
WORKERS COMPENSATION INSURANCE	\$85	\$21	\$41	(\$19)
PROFESSIONAL SERVICES	\$67,925	\$33,963	\$52,731	(\$18,769)
EDUCATION & TRAINING	\$1,000	\$500	\$60	\$440
OPERATING SUPPLIES	\$0	\$0	\$225	(\$225)
TOTAL BUILDING	\$113,318	\$56,638	\$74,182	(\$17,544)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/19	ACTUAL THRU 3/31/19	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$76,000	\$38,000	\$22,297	\$15,703
FICA/MEDICARE	\$5,814	\$2,907	\$1,706	\$1,201
FLORIDA RETIREMENT SYSTEM	\$6,278	\$3,139	\$2,064	\$1,075
HEALTH INSURANCE	\$16,212	\$8,106	\$5,405	\$2,701
WORKERS COMPENSATION INSURANCE	\$2,850	\$1,425	\$1,363	\$62
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$2,968	(\$2,968)
COMMUNICATIONS	\$864	\$432	\$202	\$230
RENTALS & LEASES	\$12,000	\$6,000	\$0	\$6,000
INSURANCE	\$1,500	\$750	\$844	(\$94)
REPAIRS & MAINTENANCE	\$300	\$150	\$998	(\$848)
OPERATING SUPPLIES	\$2,550	\$1,275	\$1,404	(\$129)
MEMBERSHIPS & DUES	\$220	\$110	\$0	\$110
EDUCATION & TRAINING	\$1,000	\$500	\$0	\$500
TOTAL CODE COMPLIANCE	\$125,588	\$62,794	\$39,250	\$23,544
PUBLIC WORKS (539)				
REGULAR SALARIES	\$198,402	\$99,201	\$64,731	\$34,470
OVERTIME	\$1,000	\$500	\$6,882	(\$6,382)
EMPLOYEE BONUSES	\$2,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$15,482	\$7,741	\$5,593	\$2,148
FLORIDA RETIREMENT SYSTEM	\$27,448	\$13,724	\$6,524	\$7,200
HEALTH INSURANCE	\$40,531	\$20,265	\$12,842	\$7,423
WORKERS COMPENSATION INSURANCE	\$14,244	\$7,122	\$6,811	\$312
CONTRACT SERVICES	\$13,000	\$6,500	\$3,900	\$2,600
COMMUNICATIONS	\$2,280	\$1,140	\$944	\$196
UTILITIES	\$9,972	\$4,986	\$2,845	\$2,140
RENTALS & LEASES	\$20,451	\$10,226	\$7,396	\$2,830
PROPERTY INSURANCE	\$3,384	\$1,692	\$3,223	(\$1,531)
REPAIRS & MAINTENANCE	\$119,000	\$59,500	\$26,824	\$32,676
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$5,000	\$9,410	(\$4,410)
OPERATING SUPPLIES	\$17,660	\$8,830	\$17,312	(\$8,481)
DUES & MEMBERSHIPS	\$150	\$75	\$0	\$75
EDUCATION & TRAINING	\$1,000	\$500	\$35	\$465
CAPITAL OUTLAY	\$12,000	\$6,000	\$0	\$6,000
TOTAL PUBLIC WORKS	\$508,505	\$254,503	\$176,772	\$77,731

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/19	ACTUAL THRU 3/31/19	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$44,290	\$22,145	\$20,442	\$1,703
OTHER SALARIES & WAGES-PART TIME	\$38,376	\$19,188	\$13,450	\$5,738
FICA/MEDICARE	\$6,361	\$3,180	\$2,593	\$588
FLORIDA RETIREMENT SYSTEM	\$6,580	\$3,290	\$3,054	\$236
HEALTH INSURANCE	\$7,846	\$3,923	\$3,952	(\$29)
WORKERS COMPENSATION INSURANCE	\$206	\$103	\$98	\$5
CONTRACTUAL SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$2,880	\$1,440	\$1,475	(\$35)
UTILITIES	\$5,100	\$2,550	\$2,010	\$540
RENTALS & LEASES	\$660	\$330	\$275	\$55
PROPERTY INSURANCE	\$1,304	\$1,304	\$2,298	(\$994)
REPAIRS & MAINTENANCE	\$45,000	\$22,500	\$9,034	\$13,466
CONCESSION EXPENSES	\$500	\$250	\$0	\$250
SPECIAL EVENTS	\$8,200	\$4,100	\$5,152	(\$1,052)
OPERATING SUPPLIES	\$3,750	\$1,875	\$2,149	(\$274)
MEMBERSHIPS & DUES	\$160	\$80	\$81	(\$1)
EDUCATION & TRAINING	\$850	\$425	\$0	\$425
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$27,000	\$0	\$27,000
TOTAL PARKS AND RECREATION	\$226,064	\$113,684	\$66,063	\$47,621
TOTAL EXPENDITURES	\$3,027,239	\$1,514,500	\$1,341,307	\$173,193
EXCESS REVENUES (EXPENDITURES)	(\$61,103)	\$755,744	\$926,400	\$170,656
OTHER SOURCES (USES)				
OPERATING TRANSFER IN/(OUT)	\$61,103	\$30,552	\$0	(\$30,552)
TOTAL OPERATING TRANSFER IN	\$61,103	\$30,552	\$0	(\$30,552)
NET CHANGE IN FUND BALANCES	\$0	\$786,295	\$926,400	\$140,104
FUND BALANCE-BEGINNING			\$628,698	
FUND BALANCE-ENDING			\$1,555,098	

VILLAGE OF BISCAYNE PARK

ROAD FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/19	ACTUAL THRU 3/31/19	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$40,748	\$26,854	(\$13,893)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$11,340	\$13,730	\$2,390
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$708	\$708	\$0
TOTAL REVENUES	\$105,591	\$52,796	\$41,292	(\$11,504)
EXPENDITURES				
REGULAR SALARIES	\$63,107	\$31,553	\$28,454	\$3,100
OVERTIME	\$1,000	\$500	\$1,793	(\$1,293)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$4,981	\$2,490	\$2,390	\$100
FLORIDA RETIREMENT SYSTEM	\$5,213	\$2,606	\$2,622	(\$16)
HEALTH INSURANCE	\$16,212	\$8,106	\$8,165	(\$59)
WORKERS COMPENSATION INSURANCE	\$7,330	\$3,665	\$3,505	\$160
COMMUNICATIONS	\$480	\$240	\$240	\$0
RENTALS & LEASES	\$2,152	\$1,076	\$1,844	(\$768)
INSURANCE	\$2,080	\$1,040	\$1,170	(\$130)
REPAIRS & MAINTENANCE	\$18,204	\$9,102	\$2,173	\$6,929
OPERATING SUPPLIES	\$8,000	\$4,000	\$7,750	(\$3,750)
EDUCATION & TRAINING	\$200	\$100	\$250	(\$150)
TOTAL EXPENDITURES	\$129,958	\$65,479	\$61,356	\$4,123
EXCESS REVENUES (EXPENDITURES)	(\$24,367)	(\$12,683)	(\$20,064)	(\$7,381)
OTHER SOURCES (USES)				
OPERATING TRANSFER IN	\$24,367	\$12,183	\$0	\$12,183
TOTAL OPERATING TRANSFER IN	\$24,367	\$12,183	\$0	\$12,183
NET CHANGE IN FUND BALANCES	\$0	(\$500)	(\$20,064)	(\$19,564)
FUND BALANCE-BEGINNING			\$202,499	
FUND BALANCE-ENDING			\$182,435	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/19	ACTUAL THRU 3/31/19	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$182	\$182
TOTAL REVENUES	\$0	\$0	\$182	\$182
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$182	\$182
NET CHANGE IN FUND BALANCES	\$0	\$0	\$182	\$182
FUND BALANCE-BEGINNING			(\$20,518)	
FUND BALANCE-ENDING			(\$20,337)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/19	ACTUAL THRU 3/31/19	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$25,601	\$12,801	\$13,029	\$228
INTEREST INCOME	\$0	\$0	\$200	\$200
TOTAL REVENUES	\$25,601	\$12,801	\$13,229	\$428
EXPENDITURES				
TRANSIT PROJECTS	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$25,601	\$12,801	\$13,229	\$428
FUND BALANCE-BEGINNING	\$0		\$130,990	
FUND BALANCE-ENDING	\$25,601		\$144,218	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/19	ACTUAL THRU 3/31/19	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$102,405	\$51,202	\$52,115	\$913
INTEREST INCOME	\$1,000	\$500	\$800	\$300
TOTAL REVENUES	\$103,405	\$51,702	\$52,916	\$1,213
EXPENDITURES				
STREETLIGHTING	\$25,000	\$12,500	\$12,216	\$284
TRANSPORTATION PROJECTS	\$327,724	\$163,862	\$0	\$163,862
TOTAL EXPENDITURES	\$352,724	\$176,362	\$12,216	\$164,146
EXCESS REVENUES (EXPENDITURES)	(\$249,319)	(\$124,660)	\$40,699	\$165,359
FUND BALANCE-BEGINNING	\$223,718		\$398,000	
FUND BALANCE-ENDING			\$438,699	

**VILLAGE OF BISCAYNE PARK
CITT FUNDS**

FY 2016			TRANSIT 20%	TRANSPORTATION 80%	TOTAL
	RECEIVED				
BALANCE	9/30/2015		\$ 49,601.10	\$ 337,355.66	\$ 386,956.76
DEPOSIT	10/9/2015	\$ 9,915.00	\$ 1,983.00	\$ 7,932.00	\$ 9,915.00
DEPOSIT	11/18/2015	\$ 8,512.00	\$ 1,702.40	\$ 6,809.60	\$ 8,512.00
DEPOSIT	12/29/2015	\$ 11,445.00	\$ 2,289.00	\$ 9,156.00	\$ 11,445.00
DEPOSIT	2/8/2016	\$ 8,993.00	\$ 1,798.60	\$ 7,194.40	\$ 8,993.00
DEPOSIT	3/22/2016	\$ 9,646.00	\$ 1,929.20	\$ 7,716.80	\$ 9,646.00
DEPOSIT	4/26/2016	\$ 14,302.00	\$ 2,860.40	\$ 11,441.60	\$ 14,302.00
DEPOSIT	5/27/2016	\$ 9,308.00	\$ 1,861.60	\$ 7,446.40	\$ 9,308.00
DEPOSIT	6/24/2016	\$ 9,463.00	\$ 1,892.60	\$ 7,570.40	\$ 9,463.00
DEPOSIT	7/26/2016	\$ 13,533.00	\$ 2,706.60	\$ 10,826.40	\$ 13,533.00
DEPOSIT	8/9/2016	\$ 9,443.00	\$ 1,888.60	\$ 7,554.40	\$ 9,443.00
DEPOSIT	9/21/2016	\$ 9,451.00	\$ 1,890.20	\$ 7,560.80	\$ 9,451.00
FY 16 REVENUES			\$ 22,802.20	\$ 91,208.80	\$ 114,011.00
LESS: FPL STREETLIGHTING			\$ -	\$ (23,259.85)	\$ (23,259.85)
BALANCE AT 9/30/16			\$ 72,403.30	\$ 405,304.61	\$ 477,707.91

FY 2017			TRANSIT 20%	TRANSPORTATION 80%	
BALANCE	9/30/2016		\$ 72,403.30	\$ 405,304.61	\$ 477,707.91
DEPOSIT	10/4/2016	\$ 11,838.00	\$ 2,367.60	\$ 9,470.40	\$ 11,838.00
DEPOSIT	11/9/2016	\$ 9,013.00	\$ 1,802.60	\$ 7,210.40	\$ 9,013.00
DEPOSIT	12/5/2016	\$ 9,003.00	\$ 1,800.60	\$ 7,202.40	\$ 9,003.00
DEPOSIT	12/29/2016	\$ 11,907.00	\$ 2,381.40	\$ 9,525.60	\$ 11,907.00
DEPOSIT	2/8/2017	\$ 8,687.00	\$ 1,737.40	\$ 6,949.60	\$ 8,687.00
DEPOSIT	3/3/2017	\$ 9,601.00	\$ 1,920.20	\$ 7,680.80	\$ 9,601.00
DEPOSIT	4/12/2017	\$ 14,095.00	\$ 2,819.00	\$ 11,276.00	\$ 14,095.00
DEPOSIT	6/7/2017	\$ 9,412.00	\$ 1,882.40	\$ 7,529.60	\$ 9,412.00
DEPOSIT	7/11/2017	\$ 9,290.00	\$ 1,858.00	\$ 7,432.00	\$ 9,290.00
DEPOSIT	7/31/2017	\$ 13,680.00	\$ 2,736.00	\$ 10,944.00	\$ 13,680.00
DEPOSIT	8/23/2017	\$ 9,644.00	\$ 1,928.80	\$ 7,715.20	\$ 9,644.00
DEPOSIT	9/29/2017	\$ 9,474.00	\$ 1,894.80	\$ 7,579.20	\$ 9,474.00
FY 17 TOTAL			\$ 25,128.80	\$ 100,515.20	\$ 125,644.00
LESS: FPL STREETLIGHTING			\$ -	\$ (28,995.43)	\$ (28,995.43)
BALANCE AT 9/30/17			\$ 97,532.10	\$ 476,824.38	\$ 574,356.48

FY 2018			TRANSIT	TRANSPORTATION	
			20%	80%	TOTAL
BALANCE	9/30/2017		\$ 97,532.10	\$ 476,824.38	\$ 574,356.48
DEPOSIT	10/13/2017	\$ 12,499.00	\$ 2,499.80	\$ 9,999.20	\$ 12,499.00
DEPOSIT	11/9/2017	\$ 9,551.00	\$ 1,910.20	\$ 7,640.80	\$ 9,551.00
DEPOSIT	12/5/2017	\$ 8,855.00	\$ 1,771.00	\$ 7,084.00	\$ 8,855.00
DEPOSIT	12/21/2017	\$ 11,432.00	\$ 2,286.40	\$ 9,145.60	\$ 11,432.00
DEPOSIT	2/1/2018	\$ 9,677.00	\$ 1,935.40	\$ 7,741.60	\$ 9,677.00
DEPOSIT	3/15/2018	\$ 10,383.00	\$ 2,076.60	\$ 8,306.40	\$ 10,383.00
DEPOSIT	4/5/2018	\$ 15,359.00	\$ 3,071.80	\$ 12,287.20	\$ 15,359.00
DEPOSIT	5/31/2018	\$ 10,172.00	\$ 2,034.40	\$ 8,137.60	\$ 10,172.00
DEPOSIT	6/8/2018	\$ 10,024.00	\$ 2,004.80	\$ 8,019.20	\$ 10,024.00
DEPOSIT	7/27/2018	\$ 14,824.00	\$ 2,964.80	\$ 11,859.20	\$ 14,824.00
DEPOSIT	8/31/2018	\$ 10,241.00	\$ 2,048.20	\$ 8,192.80	\$ 10,241.00
DEPOSIT	9/19/2018	\$ 9,784.00	\$ 1,956.80	\$ 7,827.20	\$ 9,784.00
FY 18 TOTAL			\$ 26,560.20	\$ 106,240.80	\$ 132,801.00
LESS: FPL STREETLIGHTING			\$ -	(\$24,784)	\$ (24,784.27)
BALANCE AT 9/31/18			\$ 124,092.30	\$ 558,280.91	\$ 682,373.21

FY 2019			TRANSIT	TRANSPORTATION	
			20%	80%	TOTAL
BALANCE	9/30/2018		\$ 124,092.30	\$ 558,280.91	\$ 682,373.21
DEPOSIT	10/4/2018	\$ 13,335.00	\$ 2,667.00	\$ 10,668.00	\$ 13,335.00
DEPOSIT	11/2/2018	\$ 9,729.00	\$ 1,945.80	\$ 7,783.20	\$ 9,729.00
DEPOSIT	12/4/2018	\$ 9,492.00	\$ 1,898.40	\$ 7,593.60	\$ 9,492.00
DEPOSIT	12/21/2018	\$ 12,885.00	\$ 2,577.00	\$ 10,308.00	\$ 12,885.00
DEPOSIT	2/7/2019	\$ 9,529.00	\$ 1,905.80	\$ 7,623.20	\$ 9,529.00
DEPOSIT	3/7/2019	\$ 10,174.00	\$ 2,034.80	\$ 8,139.20	\$ 10,174.00
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
FY 19 TOTAL			\$ 13,028.80	\$ 52,115.20	\$ 65,144.00
LESS: FPL STREETLIGHTING			\$ -	(\$12,216)	\$ (12,216.42)
BALANCE AT 11/30/18			\$ 137,121.10	\$ 598,179.69	\$ 735,300.79

VILLAGE OF BISCAYNE PARK

DEBT SERVICE FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/19	ACTUAL THRU 3/31/19	VARIANCE
EXPENDITURES				
PRINCIPAL EXPENSE	\$0	\$0	\$0	\$0
INTEREST EXPENSE	\$0	\$0	\$0	\$0
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$0	\$0
OTHER SOURCES (USES)				
OPERATING TRANSFER IN	\$0	\$0	\$0	\$0
TOTAL OPERATING TRANSFER IN	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING			\$0	
FUND BALANCE-ENDING			\$0	

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending March 31, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/19	ACTUAL THRU 3/31/19	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$0	\$0
OTHER SOURCES (USES)				
OPERATING TRANSFER IN	\$0	\$0	\$0	\$0
TOTAL OPERATING TRANSFER IN	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING			\$58,431	
FUND BALANCE-ENDING			\$58,431	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

March 31, 2019

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$309,275
TOTAL ASSETS	<u>\$309,275</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
DUE TO ROAD FUND	\$96,032
TOTAL LIABILITIES	<u>\$96,032</u>
<u>NET POSITION</u>	
UNRESTRICTED	\$213,243
TOTAL NET POSITION	<u>\$213,243</u>

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 3/31/19	ACTUAL THRU 3/31/19	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$501,929	\$437,824	\$437,824	\$0
MISC INCOME	\$2,601	\$1,301	\$1,790	\$489
TOTAL REVENUES	\$504,530	\$439,124	\$439,614	\$489
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$418,060	\$209,030	\$207,940	\$1,090
SPECIAL TRASH PICK UP	\$0	\$0	\$0	\$0
OTHER CURRENT CHARGES	\$1,000	\$500	\$0	\$500
TOTAL EXPENDITURES	\$419,060	\$209,530	\$207,940	\$1,590
EXCESS REVENUES (EXPENDITURES)	\$85,470	\$229,595	\$231,674	\$2,080
OTHER SOURCES (USES)				
OPERATING TRANSFER (OUT)	(\$85,470)	(\$42,735)	\$0	\$42,735
TOTAL OPERATING TRANSFER IN	(\$85,470)	(\$42,735)	\$0	\$42,735
NET CHANGE IN FUND BALANCES	\$0	\$186,859	\$231,674	\$44,815
FUND BALANCE-BEGINNING			(\$18,431)	
FUND BALANCE-ENDING			\$213,243	