

# VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

APRIL 30, 2019

# VILLAGE OF BISCAYNE PARK

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**VILLAGE OF BISCAYNE PARK**

**COMBINED BALANCE SHEET**

APRIL 30, 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)	\$103,435	---	---	---	---	---	---	\$103,435
CASH-OPERATING (FCB 7200)	\$1,390,628	---	---	---	---	---	---	\$1,390,628
CASH-OPERATING (FCB 3807)	\$153,778	---	---	---	---	---	---	\$153,778
CASH-OPERATING (FCB 6202)	---	---	---	\$141,266	\$703,825	---	---	\$845,091
CASH-OPERATING (FCB 8905)	---	---	\$6,258	---	---	---	---	\$6,258
CASH-OPERATING (FCB 2902)	---	---	\$27,025	---	---	---	---	\$27,025
ACCT RECEIVABLE-AFLAC	\$2,175	---	---	---	---	---	---	\$2,175
ACCT RECEIVABLE-DENTAL/VISION	\$4,662	---	---	---	---	---	---	\$4,662
DUE FROM GENERAL FUND	---	\$79,775	---	\$6,241	---	---	---	\$86,016
DUE FROM CITT-TRANSPORTATION	\$197,582	---	---	---	---	---	\$58,431	\$256,013
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$96,032	---	---	---	---	---	\$96,032
INVEST-STATE BOARD (POOL)	\$11,792	---	---	---	---	---	---	\$11,792
<b>TOTAL ASSETS</b>	<b>\$1,917,643</b>	<b>\$175,807</b>	<b>\$33,283</b>	<b>\$147,507</b>	<b>\$703,825</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$3,036,495</b>
<b>LIABILITIES:</b>								
ACCOUNTS PAYABLE	\$60,500	\$197	---	---	---	---	---	\$60,698
UNION DUES PAYABLE-PBA	\$358	---	---	---	---	---	---	\$358
UNION DUES PAYABLE-PAT	\$273	\$144	---	---	---	---	---	\$417
FRS PENSION PAYABLE	\$16,323	\$558	---	---	---	---	---	\$16,881
457 PAYABLE	\$2,702	---	---	---	---	---	---	\$2,702
DUE TO GENERAL FUND	---	---	\$53,589	---	\$195,625	---	---	\$249,214
DUE TO ROAD FUND	\$79,368	---	---	---	---	---	---	\$79,368
DUE TO SANITATION FUND	\$299,800	---	---	---	---	---	---	\$299,800
DUE TO CITT FUND-TRANSIT	\$8,198	---	---	---	---	---	---	\$8,198
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$6,310	---	---	---	---	---	---	\$6,310
STATE PERMIT SURCHARGE-DBR	\$8,261	---	---	---	---	---	---	\$8,261
<b>TOTAL LIABILITIES</b>	<b>\$485,842</b>	<b>\$899</b>	<b>\$53,589</b>	<b>\$0</b>	<b>\$254,056</b>	<b>\$0</b>	<b>\$0</b>	<b>\$794,387</b>
<b>FUND BALANCES:</b>								
RESTRICTED FOR:								
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$174,908	---	---	---	---	---	\$174,908
POLICE FORFEITURE	---	---	(\$20,307)	---	---	---	---	(\$20,307)
CITT	---	---	---	\$147,507	\$449,768	---	---	\$597,275
UNASSIGNED:	\$1,431,800	---	---	---	---	---	---	\$1,431,800
<b>TOTAL FUND BALANCES</b>	<b>\$1,431,800</b>	<b>\$174,908</b>	<b>(\$20,307)</b>	<b>\$147,507</b>	<b>\$449,768</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$2,242,108</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$1,917,643</b>	<b>\$175,807</b>	<b>\$33,283</b>	<b>\$147,507</b>	<b>\$703,825</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$3,036,495</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

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

FOR THE PERIOD ENDED APRIL 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/19	ACTUAL THRU 04/30/19	VARIANCE
<b>REVENUES:</b>				
AD VALOREM TAX	\$1,991,165	\$1,991,165	\$1,873,800	(\$117,365)
UTILITY TAXES - ELECTRIC	\$160,000	\$93,333	\$89,206	(\$4,127)
UTILITY TAXES - WATER	\$30,000	\$17,500	\$0	(\$17,500)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$3,208	\$3,996	\$788
SIMPLIFIED COMMUNICATIONS TAX	\$100,000	\$58,333	\$37,950	(\$20,384)
CONTRACTOR REGISTRATIONS	\$5,500	\$3,208	\$3,065	(\$143)
BUILDING PERMITS	\$75,000	\$43,750	\$54,584	\$10,834
ELECTRIC PERMITS	\$10,000	\$5,833	\$10,753	\$4,919
PLUMBING PERMITS	\$12,000	\$7,000	\$19,036	\$12,036
MECHANICAL PERMITS	\$7,500	\$4,375	\$7,866	\$3,491
GARAGE SALE PERMITS	\$300	\$175	\$231	\$56
FILM PERMITS	\$0	\$0	\$1,250	\$1,250
FRANCHISE FEES - ELECTRIC	\$125,652	\$73,297	\$38,986	(\$34,311)
FRANCHISE FEES - SOLID WASTE	\$49,500	\$28,875	\$22,768	(\$6,107)
FRANCHISE FEES - GAS/PROPANE	\$2,500	\$1,458	\$1,222	(\$237)
OTHER FEES - PLAN REVIEW	\$22,500	\$13,125	\$3,188	(\$9,938)
OTHER FEES - PERMIT APPLICATION FEES	\$12,500	\$7,292	\$5,330	(\$1,962)
OTHER FEES - HOME OCCUPATION	\$2,350	\$1,371	\$1,000	(\$371)
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$263	\$1,125	\$863
OTHER FEES - LANDLORD APPLICATION	\$1,500	\$875	\$23,274	\$22,399
STATE REVENUE SHARING - MUNICIPAL	\$81,168	\$47,348	\$48,054	\$706
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,000	\$140,000	\$107,736	(\$32,264)
FEMA REVENUE	\$0	\$0	\$20,672	\$20,672
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$146	\$213	\$67
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$554	\$404	(\$150)
RECREATIONAL PROGRAM FEES	\$10,000	\$5,833	\$7,155	\$1,322
CONCESSION STAND	\$600	\$350	\$1,172	\$822
FACILITY RENTALS	\$3,500	\$2,042	\$4,039	\$1,997
TRAFFIC FINES	\$1,500	\$875	\$450	(\$425)
LIEN SEARCH FEES	\$3,000	\$1,750	\$2,915	\$1,165
FINES - CODE COMPLIANCE	\$10,000	\$5,833	\$10,240	\$4,407
MISCELLANEOUS REVENUE	\$750	\$438	\$16,323	\$15,885
INTEREST INCOME	\$500	\$292	\$9,277	\$8,985
<b>TOTAL REVENUES</b>	<b>\$2,966,135</b>	<b>\$2,559,898</b>	<b>\$2,427,277</b>	<b>(\$132,620)</b>
<b>EXPENDITURES</b>				
<b>COMMISSION</b>				
COMPENSATION	\$12,000	\$7,000	\$6,000	\$1,000
FICA	\$918	\$536	\$459	\$77
TRAVEL & PER DIEM	\$2,500	\$1,458	\$2,076	(\$617)
PROMOTIONAL ACTIVITIES	\$1,500	\$875	\$886	(\$11)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$904	\$1,350	(\$446)
EDUCATION & TRAINING	\$4,200	\$2,450	\$0	\$2,450
<b>TOTAL COMMISSION</b>	<b>\$22,668</b>	<b>\$13,223</b>	<b>\$10,771</b>	<b>\$2,452</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

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

FOR THE PERIOD ENDED APRIL 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/19	ACTUAL THRU 04/30/19	VARIANCE
<b>ADMINISTRATION (511)</b>				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$84,460	\$49,268	\$48,727	\$541
REGULAR SALARIES-VILLAGE CLERK	\$50,692	\$29,570	\$29,714	(\$143)
REGULAR SALARIES-ADMIN ASST	\$30,893	\$18,021	\$17,890	\$131
PART-TIME SALARIES	\$19,344	\$11,284	\$0	\$11,284
FICA/MEDICARE	\$14,311	\$8,348	\$7,369	\$979
FLORIDA RETIREMENT SYSTEM	\$30,440	\$17,757	\$16,953	\$804
HEALTH INSURANCE	\$25,568	\$14,914	\$14,137	\$778
WORKERS COMPENSATION INSURANCE	\$446	\$335	\$323	\$12
PROFESSIONAL FEES	\$140,750	\$82,104	\$82,592	(\$488)
AUDITING FEES	\$21,000	\$12,250	\$11,000	\$1,250
FINANCE CONTRACT	\$46,350	\$27,038	\$27,269	(\$232)
TRAVEL & PER DIEM	\$13,300	\$7,758	\$2,800	\$4,958
COMMUNICATIONS	\$26,220	\$15,295	\$9,062	\$6,233
POSTAGE	\$3,000	\$1,750	\$2,308	(\$558)
UTILITIES	\$7,340	\$4,282	\$3,991	\$291
RENTALS AND LEASES	\$7,030	\$4,101	\$5,331	(\$1,230)
PROPERTY INSURANCE	\$124,293	\$93,220	\$109,303	(\$16,083)
REPAIRS AND MAINTENANCE	\$950	\$554	\$271	\$283
PRINTING & BINDING	\$4,600	\$2,683	\$538	\$2,145
PROMOTIONAL ACTIVITIES	\$1,500	\$875	\$1,732	(\$857)
LEGAL ADVERTISING	\$8,200	\$4,783	\$6,757	(\$1,974)
MUNICIPAL ELECTIONS	\$4,000	\$2,333	\$2,005	\$329
OTHER CURRENT CHARGES	\$8,500	\$4,958	\$2,698	\$2,261
OFFICE SUPPLIES	\$8,500	\$4,958	\$4,395	\$564
OPERATING SUPPLIES	\$6,700	\$3,908	\$13,515	(\$9,607)
DUES & MEMBERSHIPS	\$5,600	\$3,267	\$8,756	(\$5,489)
EDUCATION & TRAINING	\$4,000	\$2,333	\$545	\$1,788
CONTINGENCY	\$21,421	\$12,496	\$0	\$12,496
<b>TOTAL ADMINISTRATION</b>	<b>\$719,408</b>	<b>\$440,445</b>	<b>\$429,979</b>	<b>\$10,465</b>
<b>DEBT SERVICE</b>				
PRINCIPAL EXPENSE	\$17,565	\$10,246	\$0	\$10,246
INTEREST EXPENSE	\$14,215	\$8,292	\$0	\$8,292
OTHER DEBT SERVICE COSTS	\$240	\$140	\$0	\$140
<b>TOTAL DEBT SERVICE</b>	<b>\$32,020</b>	<b>\$18,678</b>	<b>\$0</b>	<b>\$18,678</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

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

FOR THE PERIOD ENDED APRIL 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/19	ACTUAL THRU 04/30/19	VARIANCE
<b>POLICE (521)</b>				
REGULAR SALARIES	\$533,934	\$311,462	\$310,152	\$1,310
OTHER SALARIES & WAGES-PART TIME	\$93,548	\$54,570	\$72,294	(\$17,724)
OVERTIME	\$50,000	\$29,167	\$14,414	\$14,752
SPECIAL PAY & COURT PAYS	\$15,000	\$8,750	\$2,824	\$5,926
OFF DUTY POLICE	\$0	\$0	\$2,097	(\$2,097)
FICA/MEDICARE	\$52,975	\$30,902	\$31,508	(\$606)
FLORIDA RETIREMENT SYSTEM	\$145,213	\$84,708	\$83,563	\$1,144
HEALTH INSURANCE	\$86,668	\$50,556	\$30,992	\$19,564
WORKERS COMPENSATION INSURANCE	\$33,011	\$24,758	\$22,412	\$2,346
TRAVEL & PER DIEM	\$1,000	\$583	\$0	\$583
COMMUNICATIONS	\$9,559	\$5,576	\$6,516	(\$940)
UTILITIES	\$3,740	\$2,182	\$1,177	\$1,005
RENTALS & LEASES	\$68,435	\$39,920	\$39,643	\$277
INSURANCE-POLICE	\$12,155	\$9,116	\$10,433	(\$1,317)
REPAIRS & MAINTENANCE	\$67,500	\$39,375	\$54,012	(\$14,637)
PRINTING & BINDING	\$600	\$350	\$90	\$260
OPERATING SUPPLIES	\$89,630	\$52,284	\$53,744	(\$1,460)
TOLLS	\$0	\$0	\$2,760	(\$2,760)
DUES & MEMBERSHIPS	\$1,200	\$700	\$626	\$74
EDUCATION & TRAINING	\$5,000	\$2,917	\$9,415	(\$6,498)
CAPITAL OUTLAY	\$10,500	\$6,125	\$14,470	(\$8,345)
<b>TOTAL POLICE</b>	<b>\$1,279,668</b>	<b>\$754,001</b>	<b>\$763,144</b>	<b>(\$9,143)</b>
<b>BUILDING (524)</b>				
REGULAR SALARIES	\$31,457	\$18,350	\$18,416	(\$67)
FICA/MEDICARE	\$2,406	\$1,404	\$1,409	(\$5)
FLORIDA RETIREMENT SYSTEM	\$2,598	\$1,516	\$1,521	(\$6)
HEALTH INSURANCE	\$7,846	\$4,577	\$4,598	(\$21)
WORKERS COMPENSATION INSURANCE	\$85	\$64	\$62	\$2
PROFESSIONAL SERVICES	\$67,925	\$39,623	\$52,731	(\$13,108)
EDUCATION & TRAINING	\$1,000	\$583	\$60	\$523
OPERATING SUPPLIES	\$0	\$0	\$225	(\$225)
<b>TOTAL BUILDING</b>	<b>\$113,318</b>	<b>\$66,116</b>	<b>\$79,022</b>	<b>(\$12,906)</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

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

FOR THE PERIOD ENDED APRIL 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/19	ACTUAL THRU 04/30/19	VARIANCE
<b>CODE COMPLIANCE (529)</b>				
REGULAR SALARIES	\$76,000	\$44,333	\$30,150	\$14,184
FICA/MEDICARE	\$5,814	\$3,392	\$2,306	\$1,085
FLORIDA RETIREMENT SYSTEM	\$6,278	\$3,662	\$2,490	\$1,172
HEALTH INSURANCE	\$16,212	\$9,457	\$6,744	\$2,714
WORKERS COMPENSATION INSURANCE	\$2,850	\$2,138	\$2,062	\$75
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$2,968	(\$2,968)
COMMUNICATIONS	\$864	\$504	\$202	\$302
RENTALS & LEASES	\$12,000	\$7,000	\$572	\$6,428
INSURANCE	\$1,500	\$1,125	\$1,288	(\$163)
REPAIRS & MAINTENANCE	\$300	\$175	\$998	(\$823)
OPERATING SUPPLIES	\$2,550	\$1,488	\$1,404	\$84
MEMBERSHIPS & DUES	\$220	\$128	\$0	\$128
EDUCATION & TRAINING	\$1,000	\$583	\$0	\$583
<b>TOTAL CODE COMPLIANCE</b>	<b>\$125,588</b>	<b>\$73,985</b>	<b>\$51,184</b>	<b>\$22,801</b>
<b>PUBLIC WORKS (539)</b>				
REGULAR SALARIES	\$198,402	\$115,735	\$83,943	\$31,792
OVERTIME	\$1,000	\$583	\$9,224	(\$8,641)
EMPLOYEE BONUSES	\$2,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$15,482	\$9,031	\$7,242	\$1,789
FLORIDA RETIREMENT SYSTEM	\$27,448	\$16,011	\$7,705	\$8,306
HEALTH INSURANCE	\$40,531	\$23,643	\$15,532	\$8,111
WORKERS COMPENSATION INSURANCE	\$14,244	\$10,683	\$10,306	\$377
CONTRACT SERVICES	\$13,000	\$7,583	\$4,680	\$2,903
COMMUNICATIONS	\$2,280	\$1,330	\$1,024	\$306
UTILITIES	\$9,972	\$5,817	\$3,073	\$2,744
RENTALS & LEASES	\$20,451	\$11,930	\$8,465	\$3,465
PROPERTY INSURANCE	\$3,384	\$2,538	\$4,224	(\$1,685)
REPAIRS & MAINTENANCE	\$119,000	\$69,417	\$28,724	\$40,693
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$5,833	\$9,410	(\$3,576)
OPERATING SUPPLIES	\$17,660	\$10,302	\$18,804	(\$8,502)
DUES & MEMBERSHIPS	\$150	\$88	\$0	\$88
EDUCATION & TRAINING	\$1,000	\$583	\$35	\$548
CAPITAL OUTLAY	\$12,000	\$7,000	\$1,402	\$5,598
<b>TOTAL PUBLIC WORKS</b>	<b>\$508,505</b>	<b>\$299,608</b>	<b>\$215,293</b>	<b>\$84,315</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

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

FOR THE PERIOD ENDED APRIL 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/19	ACTUAL THRU 04/30/19	VARIANCE
<b>PARKS AND RECREATION (572)</b>				
REGULAR SALARIES	\$44,290	\$25,836	\$25,552	\$284
OTHER SALARIES & WAGES-PART TIME	\$38,376	\$22,386	\$17,195	\$5,191
FICA/MEDICARE	\$6,361	\$3,710	\$3,270	\$440
FLORIDA RETIREMENT SYSTEM	\$6,580	\$3,839	\$3,531	\$308
HEALTH INSURANCE	\$7,846	\$4,577	\$4,604	(\$27)
WORKERS COMPENSATION INSURANCE	\$206	\$155	\$149	\$5
COMMUNICATIONS	\$2,880	\$1,680	\$1,677	\$3
UTILITIES	\$5,100	\$2,975	\$2,355	\$620
RENTALS & LEASES	\$660	\$385	\$275	\$110
PROPERTY INSURANCE	\$1,304	\$1,304	\$2,683	(\$1,379)
REPAIRS & MAINTENANCE	\$45,000	\$26,250	\$9,075	\$17,175
CONCESSION EXPENSES	\$500	\$292	\$0	\$292
SPECIAL EVENTS	\$8,200	\$4,783	\$5,728	(\$945)
OPERATING SUPPLIES	\$3,750	\$2,188	\$2,149	\$39
MEMBERSHIPS & DUES	\$160	\$93	\$160	(\$67)
EDUCATION & TRAINING	\$850	\$496	\$0	\$496
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$31,500	\$0	\$31,500
<b>TOTAL PARKS AND RECREATION</b>	<b>\$226,064</b>	<b>\$132,448</b>	<b>\$78,403</b>	<b>\$54,045</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,027,239</b>	<b>\$1,798,503</b>	<b>\$1,627,796</b>	<b>\$170,708</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$61,103)</b>	<b>\$761,394</b>	<b>\$799,482</b>	<b>\$38,087</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$61,103	\$35,644	(\$15,890)	(\$51,534)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$61,103</b>	<b>\$35,644</b>	<b>(\$15,890)</b>	<b>(\$51,534)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$797,038</b>	<b>\$783,592</b>	<b>(\$13,446)</b>
<b>FUND BALANCE-BEGINNING</b>	\$0		\$648,209	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$1,431,800</b>	

# VILLAGE OF BISCAYNE PARK

## ROAD FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/19	ACTUAL THRU 04/30/19	VARIANCE
<b>REVENUES:</b>				
LOCAL OPTION GAS TAX	\$81,495	\$47,539	\$32,697	(\$14,842)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$13,230	\$16,018	\$2,788
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$708	\$708	\$0
CONTRIBUTIONS AND DONATIONS	\$0	\$0		
<b>TOTAL REVENUES</b>	<b>\$105,591</b>	<b>\$61,477</b>	<b>\$49,422</b>	<b>(\$12,054)</b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$63,107	\$36,812	\$35,579	\$1,233
OVERTIME	\$1,000	\$583	\$2,037	(\$1,453)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$4,981	\$2,905	\$2,954	(\$49)
FLORIDA RETIREMENT SYSTEM	\$5,213	\$3,041	\$3,036	\$5
HEALTH INSURANCE	\$16,212	\$9,457	\$9,527	(\$70)
WORKERS COMPENSATION INSURANCE	\$7,330	\$5,497	\$5,303	\$194
COMMUNICATIONS	\$480	\$280	\$280	\$0
RENTALS & LEASES	\$2,152	\$1,255	\$1,844	(\$589)
INSURANCE	\$2,080	\$1,560	\$1,785	(\$225)
REPAIRS & MAINTENANCE	\$18,204	\$10,619	\$2,173	\$8,446
OPERATING SUPPLIES	\$8,000	\$4,667	\$11,245	(\$6,578)
EDUCATION & TRAINING	\$200	\$117	\$250	(\$133)
<b>TOTAL EXPENDITURES</b>	<b>\$129,958</b>	<b>\$77,793</b>	<b>\$77,013</b>	<b>\$780</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$24,367)</b>	<b>(\$16,317)</b>	<b>(\$27,591)</b>	<b>(\$11,274)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$24,367	\$14,214	\$0	(\$14,214)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$24,367</b>	<b>\$14,214</b>	<b>\$0</b>	<b>(\$14,214)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>(\$2,103)</b>	<b>(\$27,591)</b>	<b>(\$25,488)</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$202,499</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$174,908</b>	

# VILLAGE OF BISCAYNE PARK

## POLICE FORFEITURE FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/19	ACTUAL THRU 04/30/19	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$212	\$212
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$212</b>	<b>\$212</b>
<b>EXPENDITURES</b>				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>\$212</b>	<b>\$212</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$212</b>	<b>\$212</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>(\$20,518)</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>(\$20,307)</b>	

# VILLAGE OF BISCAYNE PARK

## CITT FUND-TRANSIT

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/19	ACTUAL THRU 04/30/19	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$25,601	\$14,934	\$16,171	\$1,237
INTEREST INCOME	\$0	\$0	\$347	\$347
<b>TOTAL REVENUES</b>	<b>\$25,601</b>	<b>\$14,934</b>	<b>\$16,517</b>	<b>\$1,583</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>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$25,601</b>	<b>\$14,934</b>	<b>\$16,517</b>	<b>\$1,583</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$25,601</b>	<b>\$14,934</b>	<b>\$16,517</b>	<b>\$1,583</b>
<b>FUND BALANCE-BEGINNING</b>	\$0		\$130,990	
<b>FUND BALANCE-ENDING</b>	<b>\$25,601</b>		<b>\$147,507</b>	

**VILLAGE OF BISCAYNE PARK**  
**CITT FUND-TRANSPORTATION**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE PERIOD ENDED APRIL 30, 2019**

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/19	ACTUAL THRU 04/30/19	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$102,405	\$59,736	\$64,682	\$4,946
INTEREST INCOME	\$1,000	\$583	\$1,386	\$803
<b>TOTAL REVENUES</b>	<b>\$103,405</b>	<b>\$60,319</b>	<b>\$66,069</b>	<b>\$5,749</b>
<b>EXPENDITURES</b>				
STREETLIGHTING	\$25,000	\$14,583	\$14,300	\$283
TRANSPORTATION PROJECTS	\$327,724	\$191,172	\$0	\$191,172
<b>TOTAL EXPENDITURES</b>	<b>\$352,724</b>	<b>\$205,756</b>	<b>\$14,300</b>	<b>\$191,455</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(\$249,319)</u>	<u>(\$145,436)</u>	<u>\$51,769</u>	<u>\$197,205</u>
<b>NET CHANGE IN FUND BALANCES</b>	<b><u>(\$249,319)</u></b>	<b><u>(\$145,436)</u></b>	<b><u>\$51,769</u></b>	<b><u>\$197,205</u></b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$223,718</b>		<b>\$398,000</b>	
<b>FUND BALANCE-ENDING</b>	<b><u>(\$25,601)</u></b>		<b><u>\$449,768</u></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 20%</b>	<b>TRANSPORTATION 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						\$ -
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 20%</b>	<b>TRANSPORTATION 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
DEPOSIT	3/7/2019	\$ 10,174.00		\$ 2,034.80	\$ 8,139.20	\$ 10,174.00
DEPOSIT	4/9/2019	\$ 15,709.00		\$ 3,141.80	\$ 12,567.20	\$ 15,709.00
<b>FY 19 TOTAL</b>				<b>\$ 16,170.60</b>	<b>\$ 64,682.40</b>	<b>\$ 80,853.00</b>
<b>LESS: FPL STREETLIGHTING</b>				<b>\$ -</b>	<b>\$ (\$14,300)</b>	<b>\$ (14,300.26)</b>
<b>BALANCE AT 11/30/18</b>				<b>\$ 140,262.90</b>	<b>\$ 608,663.05</b>	<b>\$ 748,925.95</b>

# VILLAGE OF BISCAYNE PARK

## DEBT SERVICE FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/19	ACTUAL THRU 04/30/19	VARIANCE
<b>REVENUES:</b>				
MISC INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
PRINCIPAL EXPENSE	\$0	\$0	\$7,537	(\$7,537)
INTEREST EXPENSE	\$0	\$0	\$8,353	(\$8,353)
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,890</b>	<b>(\$15,890)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>(\$15,890)</b>	<b>(\$15,890)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
NOTE PROCEEDS (2018)	\$0	\$0	\$0	\$0
OPERATING TRANSFER IN/(OUT)	\$0	\$0	\$15,890	\$15,890
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,890</b>	<b>\$15,890</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$0</b>	

**VILLAGE OF BISCAYNE PARK**  
**CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE PERIOD ENDED APRIL 30, 2019**

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/19	ACTUAL THRU 04/30/19	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$58,431</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$58,431</b>	

**VILLAGE OF BISCAYNE PARK**

**STATEMENT OF NET POSITION**

**PROPRIETARY FUND**

APRIL 30, 2019

	<b>BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION</b>
<b><u>ASSETS</u></b>	
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	---
DUE FROM OTHER FUNDS	\$299,393
<b>TOTAL ASSETS</b>	<b><u>\$299,393</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	\$203,361
<b>TOTAL NET POSITION</b>	<b><u>\$203,361</u></b>

# VILLAGE OF BISCAYNE PARK

## SANITATION FUND

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

#### PROPRETARY FUND

FOR THE PERIOD ENDED APRIL 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/19	ACTUAL THRU 04/30/19	VARIANCE
<b>REVENUES:</b>				
SANITATION ASSESSMENT	\$501,929	\$501,929	\$461,598	(\$40,331)
MISC INCOME	\$2,601	\$1,517	\$2,790	\$1,273
<b>TOTAL REVENUES</b>	<b>\$504,530</b>	<b>\$503,446</b>	<b>\$464,388</b>	<b>(\$39,058)</b>
<b>EXPENDITURES</b>				
OTHER CONTRACTURAL SERVICES	\$418,060	\$243,868	\$242,596	\$1,272
OTHER CURRENT CHARGES	\$1,000	\$583	\$0	\$583
<b>TOTAL EXPENDITURES</b>	<b>\$419,060</b>	<b>\$244,452</b>	<b>\$242,596</b>	<b>\$1,855</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$85,470</b>	<b>\$258,995</b>	<b>\$221,792</b>	<b>(\$37,203)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	(\$85,470)	(\$49,858)	\$0	\$49,858
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(\$85,470)</b>	<b>(\$49,858)</b>	<b>\$0</b>	<b>\$49,858</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$209,137</b>	<b>\$221,792</b>	<b>\$12,655</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>(\$18,431)</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$203,361</b>	