

# VILLAGE OF BISCAYNE PARK

Unaudited Financial Statements

as of

May 31, 2018

# VILLAGE OF BISCAYNE PARK

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**VILLAGE OF BISCAYNE PARK  
COMBINED BALANCE SHEET  
May 31, 2018**

	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)	\$404,697	---	---	---	---	---	---	\$404,697
CASH-OPERATING (FCB 7200)	\$310,795	---	---	---	---	---	---	\$310,795
CASH-OPERATING (FCB 3807)	\$401,788	---	---	---	---	---	---	\$401,788
CASH-OPERATING (FCB 6202)	---	---	---	\$108,214	\$571,617	---	---	\$679,831
CASH-OPERATING (CNB 5693)	---	---	---	\$2,077	\$8,306	---	---	\$10,383
CASH-OPERATING (FCB 8905)	---	---	\$6,201	---	---	---	---	\$6,201
CASH-OPERATING (FCB 2902)	---	---	\$26,778	---	---	---	---	\$26,778
CASH-DEBT SERVICE (CNB 9765)	---	---	---	---	---	\$1,145	---	\$1,145
CASH-CONTROL ACCOUNT (CNB 2560)	\$221,833	---	---	---	---	---	---	\$221,833
ACCT RECEIVABLE-AFLAC	\$3,187	---	---	---	---	---	---	\$3,187
ACCT RECEIVABLE-DENTAL/VISION	\$3,868	---	---	---	---	---	---	\$3,868
DUE FROM GENERAL FUND	---	\$108,407	---	\$11,347	\$20,425	---	---	\$140,178
DUE FROM ROAD FUND	\$336,211	---	---	---	---	---	---	\$336,211
DUE FROM CITT-TRANSPORTATION	\$173,373	---	---	---	---	---	\$58,431	\$231,804
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM CAPITAL PROJECTS FUND	\$182,352	---	---	---	---	---	---	\$182,352
DUE FROM SANITATION FUND	\$830,142	\$72,271	---	---	---	---	---	\$902,413
INVEST-STATE BOARD (POOL)	\$11,526	---	---	---	---	---	---	\$11,526
PREPAID EXPENSES	\$8,168	---	---	---	---	---	---	\$8,168
<b>TOTAL ASSETS</b>	<b>\$2,941,528</b>	<b>\$180,678</b>	<b>\$32,979</b>	<b>\$121,638</b>	<b>\$600,349</b>	<b>\$1,145</b>	<b>\$58,431</b>	<b>\$3,936,748</b>
<b>LIABILITIES:</b>								
ACCOUNTS PAYABLE	\$159,120	---	---	---	---	---	---	\$159,120
UNION DUES PAYABLE-PBA	\$787	---	---	---	---	---	---	\$787
UNION DUES PAYABLE-PAT	\$254	\$152	---	---	---	---	---	\$407
FRS PENSION PAYABLE	\$8,870	\$885	---	---	---	---	---	\$9,754
DUE TO GENERAL FUND	---	---	\$53,589	---	\$173,373	---	\$182,352	\$409,314
DUE TO ROAD FUND	\$443,442	---	---	---	---	---	---	\$443,442
DUE TO SANITATION FUND	\$1,149,792	---	---	---	---	---	---	\$1,149,792
DUE TO CITT FUND-TRANSIT	\$17,588	---	---	---	---	---	---	\$17,588
DUE TO CITT FUND-TRANSPORTATION	\$15,359	---	---	---	---	---	---	\$15,359
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
COMPLIANCE BONDS PAYABLE	\$4,000	---	---	---	---	---	---	\$4,000
COUNTY PERMIT SURCHARGE	\$3,379	---	---	---	---	---	---	\$3,379
STATE PERMIT SURCHARGE-DBR	\$17,772	---	---	---	---	---	---	\$17,772
<b>TOTAL LIABILITIES</b>	<b>\$1,820,363</b>	<b>\$1,037</b>	<b>\$53,589</b>	<b>\$0</b>	<b>\$231,804</b>	<b>\$0</b>	<b>\$182,352</b>	<b>\$2,289,145</b>
<b>FUND BALANCES:</b>								
<b>NONSPENDABLE:</b>								
PREPAID ITEMS AND DEPOSITS	\$8,168	---	---	---	---	---	---	\$8,168
<b>RESTRICTED FOR:</b>								
DEBT SERVICE	---	---	---	---	---	\$1,145	---	\$1,145
CAPITAL PROJECTS	---	---	---	---	---	---	(\$123,921)	(\$123,921)
ROADS	---	\$179,640	---	---	---	---	---	\$179,640
POLICE FORFEITURE	---	---	(\$20,610)	---	---	---	---	(\$20,610)
CITT	---	---	---	\$121,638	\$368,545	---	---	\$490,182
UNASSIGNED:	\$1,112,914	---	---	---	---	---	---	\$1,112,914
<b>TOTAL FUND BALANCES</b>	<b>\$1,121,082</b>	<b>\$179,640</b>	<b>(\$20,610)</b>	<b>\$121,638</b>	<b>\$368,545</b>	<b>\$1,145</b>	<b>(\$123,921)</b>	<b>\$1,647,519</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$2,941,445</b>	<b>\$180,678</b>	<b>\$32,979</b>	<b>\$121,638</b>	<b>\$600,349</b>	<b>\$1,145</b>	<b>\$58,431</b>	<b>\$3,936,664</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/18	ACTUAL THRU 5/31/18	VARIANCE
<b>REVENUES:</b>				
AD VALOREM TAX	\$1,798,676	\$1,798,676	\$1,742,801	(\$55,875)
UTILITY TAXES - ELECTRIC	\$160,000	\$106,667	\$104,723	(\$1,943)
UTILITY TAXES - WATER	\$30,000	\$20,000	\$0	(\$20,000)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$3,667	\$4,715	\$1,049
SIMPLIFIED COMMUNICATIONS TAX	\$112,600	\$75,067	\$49,978	(\$25,089)
CONTRACTOR REGISTRATIONS	\$4,500	\$3,000	\$4,800	\$1,800
BUILDING PERMITS	\$45,000	\$30,000	\$97,264	\$67,264
ELECTRIC PERMITS	\$4,000	\$2,667	\$21,267	\$18,601
PLUMBING PERMITS	\$11,000	\$7,333	\$19,497	\$12,163
MECHANICAL PERMITS	\$5,500	\$3,667	\$12,834	\$9,167
GARAGE SALE PERMITS	\$300	\$200	\$213	\$13
FILM PERMITS	\$0	\$0	\$2,250	\$2,250
FRANCHISE FEES - ELECTRIC	\$98,500	\$65,667	\$73,297	\$7,630
FRANCHISE FEES - SOLID WASTE	\$49,500	\$33,000	\$25,946	(\$7,054)
FRANCHISE FEES - GAS/PROPANE	\$5,000	\$3,333	\$1,552	(\$1,781)
OTHER FEES - PLAN REVIEW	\$22,500	\$15,000	\$1,275	(\$13,725)
OTHER FEES - PERMIT APPLICATION FEES	\$12,500	\$8,333	\$12,803	\$4,470
OTHER FEES - HOME OCCUPATION	\$2,350	\$1,567	\$3,222	\$1,655
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$300	\$0	(\$300)
OTHER FEES - LANDLORD APPLICATION	\$1,500	\$1,000	\$25,415	\$24,415
GRANTS	\$0	\$0	\$17,417	\$17,417
STATE REVENUE SHARING - MUNICIPAL	\$90,720	\$60,480	\$55,472	(\$5,008)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$251,600	\$167,733	\$133,191	(\$34,542)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$167	\$225	\$58
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$633	\$415	(\$218)
RECREATIONAL PROGRAM FEES	\$10,000	\$6,667	\$7,280	\$613
CONCESSION STAND	\$2,000	\$1,333	\$498	(\$835)
FACILITY RENTALS	\$3,500	\$2,333	\$4,290	\$1,957
TRAFFIC FINES	\$1,500	\$1,000	\$752	(\$248)
LIEN SEARCH FEES	\$3,000	\$2,000	\$2,789	\$789
FINES - CODE COMPLIANCE	\$10,000	\$6,667	\$12,035	\$5,368
MISCELLANEOUS REVENUE	\$750	\$500	\$74,350	\$73,850
INTEREST INCOME	\$500	\$333	\$2,276	\$1,942
<b>TOTAL REVENUES</b>	<b>\$2,744,146</b>	<b>\$2,428,989</b>	<b>\$2,514,843</b>	<b>\$85,854</b>
<b>EXPENDITURES</b>				
<b>COMMISSION</b>				
COMPENSATION	\$12,000	\$6,000	\$9,000	(\$3,000)
FICA	\$918	\$459	\$689	(\$230)
TRAVEL & PER DIEM	\$2,500	\$1,667	\$0	\$1,667
PROMOTIONAL ACTIVITIES	\$2,000	\$1,333	\$197	\$1,136
SUBSCRIPTIONS & MEMBERSHIPS	\$900	\$600	\$825	(\$225)
EDUCATION & TRAINING	\$5,500	\$3,667	\$1,510	\$2,157
<b>TOTAL COMMISSION</b>	<b>\$23,818</b>	<b>\$13,726</b>	<b>\$12,221</b>	<b>\$1,505</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/18	ACTUAL THRU 5/31/18	VARIANCE
<b>ADMINISTRATION (511)</b>				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$83,041	\$55,361	\$53,615	\$1,745
REGULAR SALARIES-VILLAGE CLERK	\$50,923	\$33,949	\$31,731	\$2,218
REGULAR SALARIES-ADMIN ASST	\$30,000	\$20,000	\$20,782	(\$782)
PART-TIME SALARIES	\$19,590	\$13,060	\$0	\$13,060
FICA/MEDICARE	\$14,170	\$9,447	\$8,119	\$1,328
FLORIDA RETIREMENT SYSTEM	\$26,356	\$17,571	\$17,093	\$478
HEALTH INSURANCE	\$22,633	\$15,089	\$14,494	\$595
WORKERS COMPENSATION INSURANCE	\$446	\$297	\$0	\$297
PROFESSIONAL FEES	\$118,250	\$78,833	\$81,381	(\$2,548)
AUDITING FEES	\$21,000	\$21,000	\$23,000	(\$2,000)
FINANCE CONTRACT	\$45,000	\$30,000	\$30,000	\$0
FINANCE CONTRACT-SUPPLEMENTAL	\$0	\$0	\$10,000	(\$10,000)
TRAVEL & PER DIEM	\$6,300	\$4,200	\$3,652	\$548
COMMUNICATIONS	\$26,220	\$17,480	\$18,518	(\$1,038)
POSTAGE	\$2,500	\$1,667	\$2,666	(\$999)
UTILITIES	\$7,340	\$4,893	\$3,328	\$1,566
RENTALS AND LEASES	\$7,030	\$4,687	\$3,237	\$1,449
PROPERTY INSURANCE	\$116,040	\$110,549	\$110,549	\$0
REPAIRS AND MAINTENANCE	\$950	\$633	\$1,601	(\$968)
PRINTING & BINDING	\$4,600	\$3,067	\$1,432	\$1,635
PROMOTIONAL ACTIVITIES	\$1,500	\$1,000	\$1,288	(\$288)
LEGAL ADVERTISING	\$3,400	\$2,267	\$387	\$1,880
OTHER CURRENT CHARGES	\$8,500	\$5,667	\$4,196	\$1,471
OFFICE SUPPLIES	\$9,500	\$6,333	\$3,639	\$2,694
OPERATING SUPPLIES	\$3,300	\$2,200	\$1,700	\$500
DUES & MEMBERSHIPS	\$5,600	\$5,600	\$6,822	(\$1,222)
EDUCATION & TRAINING	\$4,000	\$2,667	\$263	\$2,404
CONTINGENCY	\$50,000	\$33,333	\$4,339	\$28,994
<b>TOTAL ADMINISTRATION</b>	<b>\$688,189</b>	<b>\$500,849</b>	<b>\$457,833</b>	<b>\$43,016</b>
<b>DEBT SERVICE</b>				
PRINCIPAL EXPENSE	\$13,341	\$8,894	\$0	\$8,894
INTEREST EXPENSE	\$18,552	\$12,368	\$0	\$12,368
<b>TOTAL DEBT SERVICE</b>	<b>\$31,893</b>	<b>\$21,262</b>	<b>\$0</b>	<b>\$21,262</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/18	ACTUAL THRU 5/31/18	VARIANCE
<b>POLICE (521)</b>				
REGULAR SALARIES	\$549,268	\$366,179	\$366,627	(\$448)
OTHER SALARIES & WAGES-PART TIME	\$14,508	\$9,672	\$11,279	(\$1,607)
OVERTIME	\$75,000	\$50,000	\$29,480	\$20,520
OVERTIME (HURRICANE)	\$0	\$0	\$19,275	(\$19,275)
SPECIAL PAY & COURT PAYS	\$15,000	\$10,000	\$4,591	\$5,409
OFF DUTY POLICE	\$0	\$0	\$22,234	(\$22,234)
FICA/MEDICARE	\$50,069	\$33,379	\$33,013	\$366
FLORIDA RETIREMENT SYSTEM	\$125,044	\$83,363	\$85,677	(\$2,314)
HEALTH INSURANCE	\$76,000	\$50,667	\$51,660	(\$993)
WORKERS COMPENSATION INSURANCE	\$22,641	\$21,336	\$21,336	\$0
TRAVEL & PER DIEM	\$1,000	\$667	\$0	\$667
COMMUNICATIONS	\$8,040	\$5,360	\$4,697	\$663
UTILITIES	\$3,740	\$2,493	\$0	\$2,493
RENTALS & LEASES	\$73,648	\$49,099	\$49,292	(\$193)
INSURANCE-POLICE	\$12,205	\$8,137	\$0	\$8,137
REPAIRS & MAINTENANCE	\$47,500	\$31,667	\$50,213	(\$18,546)
PRINTING & BINDING	\$500	\$333	\$585	(\$252)
OPERATING SUPPLIES	\$69,850	\$46,567	\$36,546	\$10,021
TOLLS	\$0	\$0	\$3,673	(\$3,673)
DUES & MEMBERSHIPS	\$1,100	\$733	\$1,049	(\$315)
EDUCATION & TRAINING	\$5,000	\$3,333	\$2,110	\$1,223
CAPITAL OUTLAY	\$2,500	\$2,500	\$2,500	\$0
<b>TOTAL POLICE</b>	<b>\$1,152,613</b>	<b>\$775,484</b>	<b>\$795,837</b>	<b>(\$20,352)</b>
<b>BUILDING (524)</b>				
REGULAR SALARIES	\$33,100	\$22,067	\$23,004	(\$937)
FICA/MEDICARE	\$2,532	\$1,688	\$1,760	(\$72)
FLORIDA RETIREMENT SYSTEM	\$0	\$0	\$3,436	(\$3,436)
HEALTH INSURANCE	\$7,261	\$4,841	\$4,954	(\$113)
WORKERS COMPENSATION INSURANCE	\$85	\$62	\$62	\$0
PROFESSIONAL SERVICES	\$42,770	\$28,513	\$89,786	(\$61,273)
EDUCATION & TRAINING	\$200	\$133	\$711	(\$578)
<b>TOTAL BUILDING</b>	<b>\$85,948</b>	<b>\$57,304</b>	<b>\$123,713</b>	<b>(\$66,409)</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/18	ACTUAL THRU 5/31/18	VARIANCE
<b>CODE COMPLIANCE (529)</b>				
REGULAR SALARIES	\$38,877	\$25,918	\$34,438	(\$8,520)
PART-TIME SALARIES	\$21,000	\$14,000	\$4,452	\$9,548
OVERTIME (HURRICANE)	\$0	\$0	\$6,275	(\$6,275)
FICA/MEDICARE	\$4,581	\$3,054	\$3,455	(\$401)
FLORIDA RETIREMENT SYSTEM	\$4,435	\$2,957	\$3,845	(\$888)
HEALTH INSURANCE	\$7,261	\$4,841	\$10,123	(\$5,282)
WORKERS COMPENSATION INSURANCE	\$2,245	\$1,631	\$1,631	\$0
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$13,500	\$9,000	\$4,460	\$4,540
COMMUNICATIONS	\$660	\$440	\$500	(\$60)
RENTALS & LEASES	\$6,000	\$4,000	\$0	\$4,000
INSURANCE	\$350	\$233	\$0	\$233
OPERATING SUPPLIES	\$800	\$533	\$305	\$229
MEMBERSHIPS & DUES	\$110	\$73	\$0	\$73
EDUCATION & TRAINING	\$600	\$400	\$0	\$400
<b>TOTAL CODE COMPLIANCE</b>	<b>\$100,419</b>	<b>\$67,080</b>	<b>\$69,484</b>	<b>(\$2,404)</b>
<b>PUBLIC WORKS (539)</b>				
REGULAR SALARIES	\$123,402	\$82,268	\$63,089	\$19,179
OVERTIME	\$1,000	\$667	\$2,717	(\$2,051)
OVERTIME (HURRICANE)	\$0	\$0	\$7,016	(\$7,016)
EMPLOYEE BONUSES	\$2,000	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$9,670	\$6,447	\$5,686	\$761
FLORIDA RETIREMENT SYSTEM	\$9,623	\$6,415	\$6,272	\$144
HEALTH INSURANCE	\$29,044	\$19,363	\$14,608	\$4,755
WORKERS COMPENSATION INSURANCE	\$14,244	\$10,346	\$10,346	\$0
CONTRACT SERVICES	\$13,000	\$8,667	\$4,888	\$3,779
COMMUNICATIONS	\$1,800	\$1,200	\$554	\$646
UTILITIES	\$10,160	\$6,773	\$7,970	(\$1,197)
RENTALS & LEASES	\$15,898	\$10,599	\$7,367	\$3,232
PROPERTY INSURANCE	\$2,950	\$1,967	\$0	\$1,967
REPAIRS & MAINTENANCE	\$62,100	\$41,400	\$50,461	(\$9,061)
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$6,667	\$840,384	(\$833,717)
OPERATING SUPPLIES	\$17,010	\$11,340	\$18,647	(\$7,307)
DUES & MEMBERSHIPS	\$150	\$100	\$0	\$100
EDUCATION & TRAINING	\$1,000	\$667	\$729	(\$62)
CAPITAL OUTLAY	\$8,525	\$8,525	\$19,217	(\$10,692)
<b>TOTAL PUBLIC WORKS</b>	<b>\$331,576</b>	<b>\$224,909</b>	<b>\$1,061,451</b>	<b>(\$836,542)</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/18	ACTUAL THRU 5/31/18	VARIANCE
<b>PARKS AND RECREATION (572)</b>				
REGULAR SALARIES	\$43,248	\$28,832	\$28,115	\$717
OTHER SALARIES & WAGES-PART TIME	\$38,376	\$25,584	\$18,557	\$7,027
FICA/MEDICARE	\$6,281	\$4,187	\$3,570	\$617
FLORIDA RETIREMENT SYSTEM	\$6,126	\$4,084	\$3,922	\$162
HEALTH INSURANCE	\$7,261	\$4,841	\$5,068	(\$227)
WORKERS COMPENSATION INSURANCE	\$206	\$137	\$150	(\$12)
CONTRACTUAL SERVICES	\$7,000	\$4,667	\$200	\$4,467
COMMUNICATIONS	\$2,760	\$1,840	\$462	\$1,378
UTILITIES	\$5,100	\$3,400	\$2,611	\$789
RENTALS & LEASES	\$660	\$440	\$215	\$225
PROPERTY INSURANCE	\$1,690	\$1,304	\$1,304	\$0
REPAIRS & MAINTENANCE	\$23,000	\$15,333	\$4,390	\$10,943
CONCESSION EXPENSES	\$500	\$333	\$0	\$333
SPECIAL EVENTS	\$8,200	\$5,467	\$7,231	(\$1,764)
OPERATING SUPPLIES	\$3,000	\$2,000	\$941	\$1,059
MEMBERSHIPS & DUES	\$160	\$107	\$0	\$107
EDUCATION & TRAINING	\$850	\$567	\$0	\$567
INFRASTRUCTURE IMPROVEMENTS	\$30,000	\$20,000	\$3,575	\$16,425
<b>TOTAL PARKS AND RECREATION</b>	<b>\$184,418</b>	<b>\$123,123</b>	<b>\$80,310</b>	<b>\$42,813</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,598,874</b>	<b>\$1,783,736</b>	<b>\$2,600,847</b>	<b>(\$817,111)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$145,272</b>	<b>\$645,254</b>	<b>(\$86,004)</b>	<b>(\$731,257)</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$59,761	\$39,841	(\$16,417)	(\$56,258)
<b>TOTAL OPERATING TRANSFER IN</b>	<b>\$59,761</b>	<b>\$39,841</b>	<b>(\$16,417)</b>	<b>(\$56,258)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$205,033</b>	<b>\$685,094</b>	<b>(\$102,421)</b>	<b>(\$787,515)</b>
<b>FUND BALANCE-BEGINNING</b>			\$1,223,503	
<b>FUND BALANCE-ENDING</b>			<b>\$1,121,082</b>	

## VILLAGE OF BISCAYNE PARK

### ROAD FUND

#### Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/18	ACTUAL THRU 5/31/18	VARIANCE
<b>REVENUES:</b>				
LOCAL OPTION GAS TAX	\$81,495	\$54,330	\$39,750	(\$14,581)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$15,120	\$18,103	\$2,982
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$944	\$0	(\$944)
<b>TOTAL REVENUES</b>	<b>\$105,592</b>	<b>\$70,395</b>	<b>\$57,852</b>	<b>(\$12,542)</b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$63,107	\$42,071	\$40,470	\$1,601
OVERTIME	\$1,000	\$667	\$952	(\$285)
OVERTIME (HURRICANE)	\$0	\$0	\$3,349	(\$3,349)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$4,981	\$3,321	\$3,501	(\$181)
FLORIDA RETIREMENT SYSTEM	\$4,902	\$3,268	\$3,826	(\$558)
HEALTH INSURANCE	\$15,045	\$10,030	\$10,122	(\$92)
WORKERS COMPENSATION INSURANCE	\$7,330	\$3,665	\$5,324	(\$1,659)
COMMUNICATIONS	\$0	\$0	\$320	(\$320)
RENTALS & LEASES	\$5,920	\$3,947	\$4,943	(\$996)
INSURANCE	\$1,800	\$1,200	\$0	\$1,200
REPAIRS & MAINTENANCE	\$16,402	\$10,935	\$2,464	\$8,471
OPERATING SUPPLIES	\$7,666	\$5,111	\$6,205	(\$1,094)
EDUCATION & TRAINING	\$200	\$133	\$195	(\$61)
<b>TOTAL EXPENDITURES</b>	<b>\$129,353</b>	<b>\$85,347</b>	<b>\$82,670</b>	<b>\$2,677</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$23,761)</b>	<b>(\$14,952)</b>	<b>(\$24,817)</b>	<b>(\$9,865)</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER IN	\$23,761	\$15,841	\$0	\$15,841
<b>TOTAL OPERATING TRANSFER IN</b>	<b>\$23,761</b>	<b>\$15,841</b>	<b>\$0</b>	<b>\$15,841</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$888</b>	<b>(\$24,817)</b>	<b>(\$25,706)</b>
<b>FUND BALANCE-BEGINNING</b>			\$204,458	
<b>FUND BALANCE-ENDING</b>			<b>\$179,640</b>	

**VILLAGE OF BISCAYNE PARK**  
**POLICE FORFEITURE FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2018**

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/18	ACTUAL THRU 5/31/18	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$58	\$58
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$58</b>	<b>\$58</b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$0	\$0	\$0	\$0
OVERTIME	\$0	\$0	\$0	\$0
SPECIAL PAY	\$0	\$0	\$0	\$0
FICA/MEDICARE	\$0	\$0	\$0	\$0
FLORIDA RETIREMENT SYSTEM	\$0	\$0	\$0	\$0
HEALTH INSURANCE	\$0	\$0	\$0	\$0
WORKERS COMPENSATION INSURANCE	\$0	\$0	\$0	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$0	\$0	\$0	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OTHER CURRENT CHARGES	\$0	\$0	\$103	(\$103)
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$103</b>	<b>(\$103)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$44)</b>	<b>(\$44)</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER (OUT)	\$0	\$0	(\$2,483)	(\$2,483)
<b>TOTAL OPERATING TRANSFER IN</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,483)</b>	<b>(\$2,483)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,527)</b>	<b>(\$2,527)</b>
<b>FUND BALANCE-BEGINNING</b>			(\$18,083)	
<b>FUND BALANCE-ENDING</b>			<b>(\$20,610)</b>	

**VILLAGE OF BISCAYNE PARK**  
**CITT FUND-TRANSIT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2018**

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/18	ACTUAL THRU 5/31/18	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$25,601	\$17,067	\$13,176	(\$3,892)
INTEREST INCOME	\$0	\$0	\$279	\$279
<b>TOTAL REVENUES</b>	<b>\$25,601</b>	<b>\$17,067</b>	<b>\$13,455</b>	<b>(\$3,613)</b>
<b>EXPENDITURES</b>				
TRANSIT PROJECTS	\$25,601	\$17,067	\$0	\$17,067
<b>TOTAL EXPENDITURES</b>	<b>\$25,601</b>	<b>\$17,067</b>	<b>\$0</b>	<b>\$17,067</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,455</b>	<b>\$13,455</b>
<b>FUND BALANCE-BEGINNING</b>			\$108,183	
<b>FUND BALANCE-ENDING</b>			<b>\$121,638</b>	

**VILLAGE OF BISCAYNE PARK**  
**CITT FUND-TRANSPORTATION**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2018**

	<b>ADOPTED BUDGET</b>	<b>PRORATED BUDGET THRU 5/31/18</b>	<b>ACTUAL THRU 5/31/18</b>	<b>VARIANCE</b>
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$102,405	\$68,270	\$52,702	(\$15,568)
INTEREST INCOME	\$0	\$0	\$926	\$926
<b>TOTAL REVENUES</b>	<b>\$102,405</b>	<b>\$68,270</b>	<b>\$53,629</b>	<b>(\$14,641)</b>
<b>EXPENDITURES</b>				
STREETLIGHTING	\$24,500	\$16,333	\$16,832	(\$499)
TRANSPORTATION PROJECTS	\$77,905	\$51,937	\$0	\$51,937
<b>TOTAL EXPENDITURES</b>	<b>\$102,405</b>	<b>\$68,270</b>	<b>\$16,832</b>	<b>\$51,438</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,797</b>	<b>\$36,797</b>
<b>FUND BALANCE-BEGINNING</b>			\$331,748	
<b>FUND BALANCE-ENDING</b>			<b>\$368,545</b>	

**VILLAGE OF BISCAYNE PARK  
CITT FUNDS**

<b>FY 2016</b>		<b>RECEIVED</b>	<b>TRANSIT 20%</b>	<b>TRANSPORTATION 80%</b>	<b>TOTAL</b>
<b>BALANCE</b>	<b>9/30/2015</b>		\$ 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
<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>RECEIVED</b>	<b>TRANSIT 20%</b>	<b>TRANSPORTATION 80%</b>	<b>TOTAL</b>
<b>BALANCE</b>	<b>9/30/2016</b>		\$ 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
<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>RECEIVED</b>	<b>TRANSIT 20%</b>	<b>TRANSPORTATION 80%</b>	<b>TOTAL</b>
<b>BALANCE</b>	<b>9/30/2017</b>		\$ 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
<b>FY 18 TOTAL</b>			<b>\$ 17,585.60</b>	<b>\$ 70,342.40</b>	<b>\$ 87,928.00</b>
<b>LESS: FPL STREETLIGHTING</b>			<b>\$ -</b>	<b>\$ (16,832)</b>	<b>\$ (16,832.12)</b>
<b>BALANCE AT 1/31/18</b>			<b>\$ 115,117.70</b>	<b>\$ 530,334.66</b>	<b>\$ 645,452.36</b>

**VILLAGE OF BISCAYNE PARK**  
**DEBT SERVICE FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2018**

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/18	ACTUAL THRU 5/31/18	VARIANCE
<b>EXPENDITURES</b>				
PRINCIPAL EXPENSE	\$0	\$0	\$18,553	(\$18,553)
INTEREST EXPENSE	\$0	\$0	\$13,340	(\$13,340)
OTHER DEBT SERVICE COSTS	\$0	\$0	\$150	(\$150)
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,043</b>	<b>(\$32,043)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$32,043)</b>	<b>(\$32,043)</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER IN	\$0	\$0	\$18,900	\$18,900
<b>TOTAL OPERATING TRANSFER IN</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,900</b>	<b>\$18,900</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$13,143)</b>	<b>(\$13,143)</b>
<b>FUND BALANCE-BEGINNING</b>			\$14,289	
<b>FUND BALANCE-ENDING</b>			<b>\$1,145</b>	

**VILLAGE OF BISCAYNE PARK**  
**CAPITAL PROJECTS FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2018**

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/18	ACTUAL THRU 5/31/18	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>			(\$123,921)	
<b>FUND BALANCE-ENDING</b>			<b>(\$123,921)</b>	

**VILLAGE OF BISCAYNE PARK**

**STATEMENT OF NET POSITION**

**PROPRIETARY FUND**

May 31, 2018

	<b>BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION</b>
<b><u>ASSETS</u></b>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$319,650
<b>TOTAL ASSETS</b>	<b><u><u>\$319,650</u></u></b>
<b><u>LIABILITIES</u></b>	
CURRENT LIABILITIES	
DUE TO ROAD FUND	\$72,271
<b>TOTAL LIABILITIES</b>	<b><u><u>\$72,271</u></u></b>
<b><u>NET POSITION</u></b>	
UNRESTRICTED	\$247,379
<b>TOTAL NET POSITION</b>	<b><u><u>\$247,379</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 May 31, 2018**

	ADOPTED BUDGET	PRORATED BUDGET THRU 5/31/18	ACTUAL THRU 5/31/18	VARIANCE
<b>REVENUES:</b>				
SANITATION ASSESSMENT	\$488,876	\$488,876	\$457,393	(\$31,483)
MISC INCOME	\$0	\$0	\$1,930	\$1,930
<b>TOTAL REVENUES</b>	<b>\$488,876</b>	<b>\$488,876</b>	<b>\$459,323</b>	<b>(\$29,553)</b>
<b>EXPENDITURES</b>				
OTHER CONTRACTURAL SERVICES	\$404,353	\$269,569	\$207,176	\$62,392
SPECIAL TRASH PICK UP	\$0	\$0	\$620	(\$620)
OTHER CURRENT CHARGES	\$1,000	\$667	\$0	\$667
<b>TOTAL EXPENDITURES</b>	<b>\$405,353</b>	<b>\$270,235</b>	<b>\$207,796</b>	<b>\$62,439</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$83,523</b>	<b>\$218,641</b>	<b>\$251,527</b>	<b>\$32,886</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER (OUT)	(\$83,523)	(\$55,682)	\$0	\$55,682
<b>TOTAL OPERATING TRANSFER IN</b>	<b>(\$83,523)</b>	<b>(\$55,682)</b>	<b>\$0</b>	<b>\$55,682</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$162,959</b>	<b>\$251,527</b>	<b>\$88,568</b>
<b>FUND BALANCE-BEGINNING</b>			(\$4,148)	
<b>FUND BALANCE-ENDING</b>			<b>\$247,379</b>	