

VILLAGE OF BISCAYNE PARK

Unaudited Financial Statements

as of

June 30, 2018

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK
COMBINED BALANCE SHEET
June 30, 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
ASSETS:								
CASH-OPERATING (CNB 5680)	\$223,239	---	---	---	---	---	---	\$223,239
CASH-OPERATING (FCB 7200)	\$283,717	---	---	---	---	---	---	\$283,717
CASH-OPERATING (FCB 3807)	\$401,788	---	---	---	---	---	---	\$401,788
CASH-OPERATING (FCB 6202)	---	---	---	\$117,493	\$608,731	---	---	\$726,224
CASH-OPERATING (FCB 8905)	---	---	\$6,201	---	---	---	---	\$6,201
CASH-OPERATING (FCB 2902)	---	---	\$26,778	---	---	---	---	\$26,778
CASH-DEBT SERVICE (CNB 9765)	---	---	---	---	---	\$1,126	---	\$1,126
CASH-CONTROL ACCOUNT (CNB 2560)	\$221,813	---	---	---	---	---	---	\$221,813
ACCT RECEIVABLE-AFLAC	\$3,536	---	---	---	---	---	---	\$3,536
ACCT RECEIVABLE-DENTAL/VISION	\$4,064	---	---	---	---	---	---	\$4,064
DUE FROM GENERAL FUND	---	\$104,159	---	\$6,241	---	---	---	\$110,400
DUE FROM CITT-TRANSPORTATION	\$175,404	---	---	---	---	---	\$58,431	\$233,835
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	\$830,142	\$72,271	---	---	---	---	---	\$902,413
INVEST-STATE BOARD (POOL)	\$11,546	---	---	---	---	---	---	\$11,546
TOTAL ASSETS	\$2,208,840	\$176,430	\$32,979	\$123,733	\$608,731	\$1,126	\$58,431	\$3,210,271
LIABILITIES:								
ACCOUNTS PAYABLE	\$26,011	---	---	---	---	---	---	\$26,011
UNION DUES PAYABLE-PBA	\$72	---	---	---	---	---	---	\$72
FRS PENSION PAYABLE	\$11,491	\$870	---	---	---	---	---	\$12,362
DUE TO GENERAL FUND	---	---	\$53,589	---	\$175,404	---	---	\$228,993
DUE TO ROAD FUND	\$104,159	---	---	---	---	---	---	\$104,159
DUE TO SANITATION FUND	\$1,169,111	---	---	---	---	---	---	\$1,169,111
DUE TO CITT FUND-TRANSIT	\$6,241	---	---	---	---	---	---	\$6,241
COMPLIANCE BONDS PAYABLE	\$4,000	---	---	---	---	---	---	\$4,000
COUNTY PERMIT SURCHARGE	\$3,870	---	---	---	---	---	---	\$3,870
STATE PERMIT SURCHARGE-DBR	\$5,834	---	---	---	---	---	---	\$5,834
TOTAL LIABILITIES	\$1,330,789	\$870	\$53,589	\$0	\$233,835	\$0	\$0	\$1,619,084
FUND BALANCES:								
RESTRICTED FOR:								
DEBT SERVICE	---	---	---	---	---	\$1,126	---	\$1,126
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$175,560	---	---	---	---	---	\$175,560
POLICE FORFEITURE	---	---	(\$20,610)	---	---	---	---	(\$20,610)
CITT	---	---	---	\$123,733	\$374,896	---	---	\$498,630
UNASSIGNED:	\$878,051	---	---	---	---	---	---	\$878,051
TOTAL FUND BALANCES	\$878,051	\$175,560	(\$20,610)	\$123,733	\$374,896	\$1,126	\$58,431	\$1,591,187
TOTAL LIABILITIES & FUND BALANCES	\$2,208,840	\$176,430	\$32,979	\$123,733	\$608,731	\$1,126	\$58,431	\$3,210,271

VILLAGE OF BISCAYNE PARK

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending June 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/18	ACTUAL THRU 6/30/18	VARIANCE
REVENUES:				
AD VALOREM TAX	\$1,798,676	\$1,798,676	\$1,825,782	\$27,106
UTILITY TAXES - ELECTRIC	\$160,000	\$120,000	\$118,855	(\$1,145)
UTILITY TAXES - WATER	\$30,000	\$22,500	\$0	(\$22,500)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$4,125	\$5,277	\$1,152
SIMPLIFIED COMMUNICATIONS TAX	\$112,600	\$84,450	\$58,221	(\$26,229)
CONTRACTOR REGISTRATIONS	\$4,500	\$3,375	\$5,920	\$2,545
BUILDING PERMITS	\$45,000	\$33,750	\$118,225	\$84,475
ELECTRIC PERMITS	\$4,000	\$3,000	\$24,335	\$21,335
PLUMBING PERMITS	\$11,000	\$8,250	\$23,362	\$15,112
MECHANICAL PERMITS	\$5,500	\$4,125	\$14,919	\$10,794
GARAGE SALE PERMITS	\$300	\$225	\$235	\$10
FILM PERMITS	\$0	\$0	\$2,250	\$2,250
FRANCHISE FEES - ELECTRIC	\$98,500	\$73,875	\$80,863	\$6,988
FRANCHISE FEES - SOLID WASTE	\$49,500	\$37,125	\$29,653	(\$7,472)
FRANCHISE FEES - GAS/PROPANE	\$5,000	\$3,750	\$1,744	(\$2,006)
OTHER FEES - PLAN REVIEW	\$22,500	\$16,875	\$1,800	(\$15,075)
OTHER FEES - PERMIT APPLICATION FEES	\$12,500	\$9,375	\$14,763	\$5,388
OTHER FEES - HOME OCCUPATION	\$2,350	\$1,763	\$3,222	\$1,459
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$338	\$375	\$38
OTHER FEES - LANDLORD APPLICATION	\$1,500	\$1,125	\$26,545	\$25,420
GRANTS	\$0	\$0	\$21,417	\$21,417
STATE REVENUE SHARING - MUNICIPAL	\$90,720	\$68,040	\$62,236	(\$5,804)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$251,600	\$188,700	\$154,537	(\$34,163)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$188	\$271	\$83
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$713	\$479	(\$233)
RECREATIONAL PROGRAM FEES	\$10,000	\$7,500	\$8,334	\$834
CONCESSION STAND	\$2,000	\$1,500	\$498	(\$1,002)
FACILITY RENTALS	\$3,500	\$2,625	\$4,590	\$1,965
TRAFFIC FINES	\$1,500	\$1,125	\$752	(\$373)
LIEN SEARCH FEES	\$3,000	\$2,250	\$3,109	\$859
FINES - CODE COMPLIANCE	\$10,000	\$7,500	\$12,810	\$5,310
MISCELLANEOUS REVENUE	\$750	\$563	\$66,723	\$66,160
INTEREST INCOME	\$500	\$375	\$2,531	\$2,156
TOTAL REVENUES	\$2,744,146	\$2,507,779	\$2,694,632	\$186,854
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$9,000	\$12,000	(\$3,000)
FICA	\$918	\$459	\$918	(\$459)
TRAVEL & PER DIEM	\$2,500	\$1,875	\$0	\$1,875
PROMOTIONAL ACTIVITIES	\$2,000	\$1,500	\$197	\$1,303
SUBSCRIPTIONS & MEMBERSHIPS	\$900	\$675	\$825	(\$150)
EDUCATION & TRAINING	\$5,500	\$4,125	\$1,510	\$2,615
TOTAL COMMISSION	\$23,818	\$17,634	\$15,450	\$2,184

VILLAGE OF BISCAYNE PARK

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending June 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/18	ACTUAL THRU 6/30/18	VARIANCE
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$83,041	\$62,281	\$59,923	\$2,358
REGULAR SALARIES-VILLAGE CLERK	\$50,923	\$38,192	\$35,577	\$2,615
REGULAR SALARIES-ADMIN ASST	\$30,000	\$22,500	\$23,090	(\$590)
PART-TIME SALARIES	\$19,590	\$14,693	\$0	\$14,693
FICA/MEDICARE	\$14,170	\$10,628	\$9,072	\$1,555
FLORIDA RETIREMENT SYSTEM	\$26,356	\$19,767	\$19,013	\$754
HEALTH INSURANCE	\$22,633	\$16,975	\$15,195	\$1,780
WORKERS COMPENSATION INSURANCE	\$446	\$446	\$446	\$0
PROFESSIONAL FEES	\$118,250	\$88,688	\$88,730	(\$42)
AUDITING FEES	\$21,000	\$21,000	\$23,000	(\$2,000)
FINANCE CONTRACT	\$45,000	\$33,750	\$33,750	\$0
FINANCE CONTRACT-SUPPLEMENTAL	\$0	\$0	\$10,000	(\$10,000)
TRAVEL & PER DIEM	\$6,300	\$4,725	\$4,052	\$673
COMMUNICATIONS	\$26,220	\$19,665	\$15,674	\$3,991
POSTAGE	\$2,500	\$1,875	\$3,051	(\$1,176)
UTILITIES	\$7,340	\$5,505	\$3,225	\$2,280
RENTALS AND LEASES	\$7,030	\$5,273	\$3,878	\$1,395
PROPERTY INSURANCE	\$116,040	\$116,040	\$123,932	(\$7,892)
REPAIRS AND MAINTENANCE	\$950	\$713	\$1,601	(\$889)
PRINTING & BINDING	\$4,600	\$3,450	\$1,453	\$1,997
PROMOTIONAL ACTIVITIES	\$1,500	\$1,125	\$1,288	(\$163)
LEGAL ADVERTISING	\$3,400	\$2,550	\$387	\$2,163
OTHER CURRENT CHARGES	\$8,500	\$6,375	\$4,593	\$1,782
OFFICE SUPPLIES	\$9,500	\$7,125	\$4,163	\$2,962
OPERATING SUPPLIES	\$3,300	\$2,475	\$2,143	\$332
DUES & MEMBERSHIPS	\$5,600	\$5,600	\$9,460	(\$3,860)
EDUCATION & TRAINING	\$4,000	\$3,000	\$613	\$2,388
CONTINGENCY	\$50,000	\$37,500	\$4,339	\$33,161
TOTAL ADMINISTRATION	\$688,189	\$551,913	\$501,647	\$50,266
DEBT SERVICE				
PRINCIPAL EXPENSE	\$13,341	\$10,006	\$0	\$10,006
INTEREST EXPENSE	\$18,552	\$13,914	\$0	\$13,914
TOTAL DEBT SERVICE	\$31,893	\$23,920	\$0	\$23,920

VILLAGE OF BISCAYNE PARK

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending June 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/18	ACTUAL THRU 6/30/18	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$549,268	\$411,951	\$444,190	(\$32,239)
OTHER SALARIES & WAGES-PART TIME	\$14,508	\$10,881	\$12,507	(\$1,626)
OVERTIME	\$75,000	\$56,250	\$39,222	\$17,028
OVERTIME (HURRICANE)	\$0	\$0	\$19,275	(\$19,275)
SPECIAL PAY & COURT PAYS	\$15,000	\$11,250	\$4,922	\$6,328
OFF DUTY POLICE	\$0	\$0	\$22,234	(\$22,234)
FICA/MEDICARE	\$50,069	\$37,552	\$39,890	(\$2,338)
FLORIDA RETIREMENT SYSTEM	\$125,044	\$93,783	\$97,085	(\$3,302)
HEALTH INSURANCE	\$76,000	\$57,000	\$57,159	(\$159)
WORKERS COMPENSATION INSURANCE	\$22,641	\$22,641	\$28,608	(\$5,967)
TRAVEL & PER DIEM	\$1,000	\$750	\$0	\$750
COMMUNICATIONS	\$8,040	\$6,030	\$6,522	(\$492)
UTILITIES	\$3,740	\$2,805	\$2,095	\$710
RENTALS & LEASES	\$73,648	\$55,236	\$56,181	(\$945)
INSURANCE-POLICE	\$12,205	\$12,205	\$14,105	(\$1,900)
REPAIRS & MAINTENANCE	\$47,500	\$35,625	\$49,248	(\$13,623)
PRINTING & BINDING	\$500	\$375	\$1,385	(\$1,010)
OPERATING SUPPLIES	\$69,850	\$52,388	\$43,551	\$8,836
TOLLS	\$0	\$0	\$3,716	(\$3,716)
DUES & MEMBERSHIPS	\$1,100	\$825	\$1,190	(\$365)
EDUCATION & TRAINING	\$5,000	\$3,750	\$2,385	\$1,365
CAPITAL OUTLAY	\$2,500	\$2,500	\$2,500	\$0
TOTAL POLICE	\$1,152,613	\$873,796	\$947,969	(\$74,173)
BUILDING (524)				
REGULAR SALARIES	\$33,100	\$24,825	\$25,388	(\$563)
FICA/MEDICARE	\$2,532	\$1,899	\$1,942	(\$43)
FLORIDA RETIREMENT SYSTEM	\$0	\$0	\$3,625	(\$3,625)
HEALTH INSURANCE	\$7,261	\$5,446	\$5,587	(\$141)
WORKERS COMPENSATION INSURANCE	\$85	\$85	\$82	\$3
PROFESSIONAL SERVICES	\$42,770	\$32,078	\$105,649	(\$73,572)
EDUCATION & TRAINING	\$200	\$150	\$711	(\$561)
TOTAL BUILDING	\$85,948	\$64,482	\$142,985	(\$78,503)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending June 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/18	ACTUAL THRU 6/30/18	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$38,877	\$29,158	\$25,449	\$3,709
PART-TIME SALARIES	\$21,000	\$15,750	\$18,322	(\$2,572)
OVERTIME (HURRICANE)	\$0	\$0	\$6,275	(\$6,275)
FICA/MEDICARE	\$4,581	\$3,436	\$3,829	(\$393)
FLORIDA RETIREMENT SYSTEM	\$4,435	\$3,326	\$4,231	(\$905)
HEALTH INSURANCE	\$7,261	\$5,446	\$11,362	(\$5,916)
WORKERS COMPENSATION INSURANCE	\$2,245	\$2,245	\$2,174	\$71
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$13,500	\$10,125	\$4,460	\$5,665
COMMUNICATIONS	\$660	\$495	\$540	(\$45)
RENTALS & LEASES	\$6,000	\$4,500	\$0	\$4,500
INSURANCE	\$350	\$263	\$0	\$263
OPERATING SUPPLIES	\$800	\$600	\$305	\$295
MEMBERSHIPS & DUES	\$110	\$83	\$0	\$83
EDUCATION & TRAINING	\$600	\$450	\$0	\$450
TOTAL CODE COMPLIANCE	\$100,419	\$75,876	\$76,948	(\$1,073)
PUBLIC WORKS (539)				
REGULAR SALARIES	\$123,402	\$92,552	\$70,687	\$21,864
OVERTIME	\$1,000	\$750	\$3,251	(\$2,501)
OVERTIME (HURRICANE)	\$0	\$0	\$7,016	(\$7,016)
EMPLOYEE BONUSES	\$2,000	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$9,670	\$7,253	\$6,308	\$945
FLORIDA RETIREMENT SYSTEM	\$9,623	\$7,217	\$6,916	\$302
HEALTH INSURANCE	\$29,044	\$21,783	\$16,506	\$5,277
WORKERS COMPENSATION INSURANCE	\$14,244	\$14,244	\$13,794	\$450
CONTRACT SERVICES	\$13,000	\$9,750	\$5,668	\$4,082
COMMUNICATIONS	\$1,800	\$1,350	\$1,379	(\$29)
UTILITIES	\$10,160	\$7,620	\$6,828	\$792
RENTALS & LEASES	\$15,898	\$11,924	\$9,881	\$2,043
PROPERTY INSURANCE	\$2,950	\$2,950	\$3,384	(\$434)
REPAIRS & MAINTENANCE	\$62,100	\$46,575	\$55,952	(\$9,377)
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$7,500	\$816,158	(\$808,658)
OPERATING SUPPLIES	\$17,010	\$12,758	\$21,150	(\$8,393)
DUES & MEMBERSHIPS	\$150	\$113	\$0	\$113
EDUCATION & TRAINING	\$1,000	\$750	\$729	\$22
CAPITAL OUTLAY	\$8,525	\$8,525	\$19,217	(\$10,692)
TOTAL PUBLIC WORKS	\$331,576	\$255,112	\$1,066,324	(\$811,212)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending June 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/18	ACTUAL THRU 6/30/18	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$43,248	\$32,436	\$31,423	\$1,013
OTHER SALARIES & WAGES-PART TIME	\$38,376	\$28,782	\$20,654	\$8,128
FICA/MEDICARE	\$6,281	\$4,711	\$3,984	\$727
FLORIDA RETIREMENT SYSTEM	\$6,126	\$4,595	\$4,350	\$245
HEALTH INSURANCE	\$7,261	\$5,446	\$5,701	(\$255)
WORKERS COMPENSATION INSURANCE	\$206	\$206	\$199	\$7
CONTRACTUAL SERVICES	\$7,000	\$5,250	\$0	\$5,250
COMMUNICATIONS	\$2,760	\$2,070	\$2,222	(\$152)
UTILITIES	\$5,100	\$3,825	\$3,088	\$737
RENTALS & LEASES	\$660	\$495	\$376	\$119
PROPERTY INSURANCE	\$1,690	\$1,690	\$1,859	(\$169)
REPAIRS & MAINTENANCE	\$23,000	\$17,250	\$4,390	\$12,860
CONCESSION EXPENSES	\$500	\$375	\$0	\$375
SPECIAL EVENTS	\$8,200	\$6,150	\$7,231	(\$1,081)
OPERATING SUPPLIES	\$3,000	\$2,250	\$941	\$1,309
MEMBERSHIPS & DUES	\$160	\$120	\$0	\$120
EDUCATION & TRAINING	\$850	\$638	\$0	\$638
INFRASTRUCTURE IMPROVEMENTS	\$30,000	\$22,500	\$3,575	\$18,925
TOTAL PARKS AND RECREATION	\$184,418	\$138,788	\$89,992	\$48,795
TOTAL EXPENDITURES	\$2,598,874	\$2,001,520	\$2,841,315	(\$839,795)
EXCESS REVENUES (EXPENDITURES)	\$145,272	\$506,258	(\$146,683)	(\$652,942)
OTHER SOURCES (USES)				
OPERATING TRANSFER IN/(OUT)	\$59,761	\$44,821	(\$16,417)	(\$61,238)
TOTAL OPERATING TRANSFER IN	\$59,761	\$44,821	(\$16,417)	(\$61,238)
NET CHANGE IN FUND BALANCES	\$205,033	\$551,079	(\$163,101)	(\$714,180)
FUND BALANCE-BEGINNING			\$1,041,151	
FUND BALANCE-ENDING			\$878,051	

VILLAGE OF BISCAYNE PARK

ROAD FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending June 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/18	ACTUAL THRU 6/30/18	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$61,122	\$46,309	(\$14,813)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$17,010	\$18,941	\$1,931
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$1,416	\$1,416	\$0
TOTAL REVENUES	\$105,592	\$79,548	\$66,666	(\$12,882)
EXPENDITURES				
REGULAR SALARIES	\$63,107	\$47,330	\$45,199	\$2,131
OVERTIME	\$1,000	\$750	\$1,118	(\$368)
OVERTIME (HURRICANE)	\$0	\$0	\$3,349	(\$3,349)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$4,981	\$3,736	\$3,876	(\$140)
FLORIDA RETIREMENT SYSTEM	\$4,902	\$3,677	\$4,213	(\$537)
HEALTH INSURANCE	\$15,045	\$11,284	\$11,387	(\$103)
WORKERS COMPENSATION INSURANCE	\$7,330	\$7,330	\$7,099	\$231
COMMUNICATIONS	\$0	\$0	\$360	(\$360)
RENTALS & LEASES	\$5,920	\$4,440	\$3,509	\$931
INSURANCE	\$1,800	\$1,800	\$2,080	(\$280)
REPAIRS & MAINTENANCE	\$16,402	\$12,302	\$3,635	\$8,667
OPERATING SUPPLIES	\$7,666	\$5,749	\$8,545	(\$2,796)
EDUCATION & TRAINING	\$200	\$150	\$195	(\$44)
TOTAL EXPENDITURES	\$129,353	\$99,547	\$95,564	\$3,983
EXCESS REVENUES (EXPENDITURES)	(\$23,761)	(\$19,999)	(\$28,898)	(\$8,899)
OTHER SOURCES (USES)				
OPERATING TRANSFER IN	\$23,761	\$17,821	\$0	\$17,821
TOTAL OPERATING TRANSFER IN	\$23,761	\$17,821	\$0	\$17,821
NET CHANGE IN FUND BALANCES	\$0	(\$2,178)	(\$28,898)	(\$26,720)
FUND BALANCE-BEGINNING			\$204,458	
FUND BALANCE-ENDING			\$175,560	

VILLAGE OF BISCAYNE PARK
POLICE FORFEITURE FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/18	ACTUAL THRU 6/30/18	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$58	\$58
TOTAL REVENUES	\$0	\$0	\$58	\$58
EXPENDITURES				
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
TOTAL EXPENDITURES	\$0	\$0	\$103	(\$103)
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	(\$44)	(\$44)
OTHER SOURCES (USES)				
OPERATING TRANSFER (OUT)	\$0	\$0	(\$2,483)	(\$2,483)
TOTAL OPERATING TRANSFER IN	\$0	\$0	(\$2,483)	(\$2,483)
NET CHANGE IN FUND BALANCES	\$0	\$0	(\$2,527)	(\$2,527)
FUND BALANCE-BEGINNING			(\$18,083)	
FUND BALANCE-ENDING			(\$20,610)	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSIT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/18	ACTUAL THRU 6/30/18	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$25,601	\$19,201	\$15,180	(\$4,021)
INTEREST INCOME	\$0	\$0	\$370	\$370
TOTAL REVENUES	\$25,601	\$19,201	\$15,550	(\$3,651)
EXPENDITURES				
TRANSIT PROJECTS	\$25,601	\$19,201	\$0	\$19,201
TOTAL EXPENDITURES	\$25,601	\$19,201	\$0	\$19,201
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$15,550	\$15,550
FUND BALANCE-BEGINNING			\$108,183	
FUND BALANCE-ENDING			\$123,733	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/18	ACTUAL THRU 6/30/18	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$102,405	\$76,804	\$60,722	(\$16,082)
INTEREST INCOME	\$0	\$0	\$1,290	\$1,290
TOTAL REVENUES	\$102,405	\$76,804	\$62,012	(\$14,792)
EXPENDITURES				
STREETLIGHTING	\$24,500	\$18,375	\$18,864	(\$489)
TRANSPORTATION PROJECTS	\$77,905	\$58,429	\$0	\$58,429
TOTAL EXPENDITURES	\$102,405	\$76,804	\$18,864	\$57,940
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$43,148	\$43,148
FUND BALANCE-BEGINNING			\$331,748	
FUND BALANCE-ENDING			\$374,896	

**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 20%	TRANSPORTATION 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
FY 18 TOTAL			\$ 19,590.40	\$ 78,361.60	\$ 97,952.00
LESS: FPL STREETLIGHTING			\$ -	\$ (18,864)	\$ (18,863.53)
BALANCE AT 1/31/18			\$ 117,122.50	\$ 536,322.45	\$ 653,444.95

VILLAGE OF BISCAYNE PARK
DEBT SERVICE FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/18	ACTUAL THRU 6/30/18	VARIANCE
EXPENDITURES				
PRINCIPAL EXPENSE	\$0	\$0	\$18,553	(\$18,553)
INTEREST EXPENSE	\$0	\$0	\$13,340	(\$13,340)
OTHER DEBT SERVICE COSTS	\$0	\$0	\$170	(\$170)
TOTAL EXPENDITURES	\$0	\$0	\$32,063	(\$32,063)
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	(\$32,063)	(\$32,063)
OTHER SOURCES (USES)				
OPERATING TRANSFER IN	\$0	\$0	\$18,900	\$18,900
TOTAL OPERATING TRANSFER IN	\$0	\$0	\$18,900	\$18,900
NET CHANGE IN FUND BALANCES	\$0	\$0	(\$13,163)	(\$13,163)
FUND BALANCE-BEGINNING			\$14,289	
FUND BALANCE-ENDING			\$1,126	

VILLAGE OF BISCAYNE PARK
CAPITAL PROJECTS FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending June 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/18	ACTUAL THRU 6/30/18	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

June 30, 2018

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$338,969
TOTAL ASSETS	<u><u>\$338,969</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
DUE TO ROAD FUND	\$72,271
TOTAL LIABILITIES	<u><u>\$72,271</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	\$266,698
TOTAL NET POSITION	<u><u>\$266,698</u></u>

VILLAGE OF BISCAYNE PARK
SANITATION FUND
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary fund
For The Period Ending June 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 6/30/18	ACTUAL THRU 6/30/18	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$488,876	\$488,876	\$476,152	(\$12,724)
MISC INCOME	\$0	\$0	\$2,490	\$2,490
TOTAL REVENUES	\$488,876	\$488,876	\$478,642	(\$10,234)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$404,353	\$303,265	\$207,176	\$96,088
SPECIAL TRASH PICK UP	\$0	\$0	\$620	(\$620)
OTHER CURRENT CHARGES	\$1,000	\$750	\$0	\$750
TOTAL EXPENDITURES	\$405,353	\$304,015	\$207,796	\$96,218
EXCESS REVENUES (EXPENDITURES)	\$83,523	\$184,861	\$270,846	\$85,984
OTHER SOURCES (USES)				
OPERATING TRANSFER (OUT)	(\$83,523)	(\$62,642)	\$0	\$62,642
TOTAL OPERATING TRANSFER IN	(\$83,523)	(\$62,642)	\$0	\$62,642
NET CHANGE IN FUND BALANCES	\$0	\$122,219	\$270,846	\$148,627
FUND BALANCE-BEGINNING			(\$4,148)	
FUND BALANCE-ENDING			\$266,698	