

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

JUNE 30, 2019

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

JUNE 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 |
| ASSETS: | | | | | | | | |
| CASH-OPERATING (CNB 5680) | \$111,194 | --- | --- | --- | --- | --- | --- | \$111,194 |
| CASH-OPERATING (FCB 7200) | \$1,232,209 | --- | --- | --- | --- | --- | --- | \$1,232,209 |
| CASH-OPERATING (FCB 3807) | \$154,061 | --- | --- | --- | --- | --- | --- | \$154,061 |
| CASH-OPERATING (FCB 6202) | --- | --- | --- | \$151,845 | \$721,178 | --- | --- | \$873,023 |
| CASH-OPERATING (FCB 8905) | --- | --- | \$6,269 | --- | --- | --- | --- | \$6,269 |
| CASH-OPERATING (FCB 2902) | --- | --- | \$27,074 | --- | --- | --- | --- | \$27,074 |
| ACCT RECEIVABLE-AFLAC | \$1,691 | --- | --- | --- | --- | --- | --- | \$1,691 |
| ACCT RECEIVABLE-DENTAL/VISION | \$4,433 | --- | --- | --- | --- | --- | --- | \$4,433 |
| DUE FROM GENERAL FUND | --- | \$62,421 | --- | --- | --- | --- | --- | \$62,421 |
| DUE FROM CITT-TRANSPORTATION | \$201,422 | --- | --- | --- | --- | --- | \$58,431 | \$259,853 |
| DUE FROM POLICE FORFEITURE FUND | \$53,589 | --- | --- | --- | --- | --- | --- | \$53,589 |
| DUE FROM SANITATION FUND | --- | \$96,032 | --- | --- | --- | --- | --- | \$96,032 |
| INVEST-STATE BOARD (POOL) | \$11,843 | --- | --- | --- | --- | --- | --- | \$11,843 |
| PREPAID EXPENSES | \$4,209 | \$0 | --- | --- | --- | --- | --- | \$4,209 |
| TOTAL ASSETS | \$1,774,651 | \$158,453 | \$33,344 | \$151,845 | \$721,178 | \$0 | \$58,431 | \$2,897,902 |
| LIABILITIES: | | | | | | | | |
| ACCOUNTS PAYABLE | \$73,538 | \$301 | --- | --- | --- | --- | --- | \$73,839 |
| FRS PENSION PAYABLE | \$17,765 | \$958 | --- | --- | --- | --- | --- | \$18,723 |
| 457 PAYABLE | \$2,702 | --- | --- | --- | --- | --- | --- | \$2,702 |
| DUE TO GENERAL FUND | --- | --- | \$53,589 | --- | \$201,421 | --- | --- | \$255,010 |
| DUE TO ROAD FUND | \$62,015 | --- | --- | --- | --- | --- | --- | \$62,015 |
| DUE TO SANITATION FUND | \$272,453 | --- | --- | --- | --- | --- | --- | \$272,453 |
| DUE TO CITT FUND-TRANSIT | --- | --- | --- | --- | --- | --- | --- | \$0 |
| DUE TO CAPITAL PROJECTS FUND | --- | --- | --- | --- | \$58,431 | --- | --- | \$58,431 |
| COMPLIANCE BONDS PAYABLE | \$3,750 | --- | --- | --- | --- | --- | --- | \$3,750 |
| COUNTY PERMIT SURCHARGE | \$6,600 | --- | --- | --- | --- | --- | --- | \$6,600 |
| STATE PERMIT SURCHARGE-DBR | \$8,426 | --- | --- | --- | --- | --- | --- | \$8,426 |
| TOTAL LIABILITIES | \$447,248 | \$1,259 | \$53,589 | \$0 | \$259,852 | \$0 | \$0 | \$761,949 |
| FUND BALANCES: | | | | | | | | |
| RESTRICTED FOR: | | | | | | | | |
| CAPITAL PROJECTS | --- | --- | --- | --- | --- | --- | \$58,431 | \$58,431 |
| ROADS | --- | \$157,194 | --- | --- | --- | --- | --- | \$157,194 |
| POLICE FORFEITURE | --- | --- | (\$20,245) | --- | --- | --- | --- | (\$20,245) |
| CITT | --- | --- | --- | \$151,845 | \$461,326 | --- | --- | \$613,170 |
| UNASSIGNED: | \$1,323,194 | --- | --- | --- | --- | --- | --- | \$1,323,194 |
| TOTAL FUND BALANCES | \$1,327,403 | \$157,194 | (\$20,245) | \$151,845 | \$461,326 | \$0 | \$58,431 | \$2,135,953 |
| TOTAL LIABILITIES & FUND BALANCES | \$1,774,651 | \$158,453 | \$33,344 | \$151,845 | \$721,178 | \$0 | \$58,431 | \$2,897,902 |

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JUNE 30, 2019

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/19 | ACTUAL THRU 06/30/19 | VARIANCE |
|--|--------------------|----------------------------------|-------------------------|-----------------|
| REVENUES: | | | | |
| AD VALOREM TAX | \$1,991,165 | \$1,991,165 | \$2,021,690 | \$30,525 |
| UTILITY TAXES - ELECTRIC | \$160,000 | \$120,000 | \$120,684 | \$684 |
| UTILITY TAXES - WATER | \$30,000 | \$22,500 | \$0 | (\$22,500) |
| UTILITY TAXES - GAS/PROPANE | \$5,500 | \$4,125 | \$4,702 | \$577 |
| SIMPLIFIED COMMUNICATIONS TAX | \$100,000 | \$75,000 | \$51,673 | (\$23,327) |
| CONTRACTOR REGISTRATIONS | \$5,500 | \$4,125 | \$3,555 | (\$570) |
| BUILDING PERMITS | \$75,000 | \$56,250 | \$63,379 | \$7,129 |
| ELECTRIC PERMITS | \$10,000 | \$7,500 | \$13,943 | \$6,443 |
| PLUMBING PERMITS | \$12,000 | \$9,000 | \$21,549 | \$12,549 |
| MECHANICAL PERMITS | \$7,500 | \$5,625 | \$8,850 | \$3,225 |
| GARAGE SALE PERMITS | \$300 | \$225 | \$286 | \$61 |
| FILM PERMITS | \$0 | \$0 | \$1,250 | \$1,250 |
| FRANCHISE FEES - ELECTRIC | \$125,652 | \$94,239 | \$55,478 | (\$38,761) |
| FRANCHISE FEES - SOLID WASTE | \$49,500 | \$37,125 | \$30,392 | (\$6,733) |
| FRANCHISE FEES - GAS/PROPANE | \$2,500 | \$1,875 | \$1,410 | (\$465) |
| OTHER FEES - PLAN REVIEW | \$22,500 | \$16,875 | \$3,263 | (\$13,613) |
| OTHER FEES - PERMIT APPLICATION FEES | \$12,500 | \$9,375 | \$6,375 | (\$3,000) |
| OTHER FEES - HOME OCCUPATION | \$2,350 | \$1,763 | \$1,000 | (\$763) |
| OTHER FEES - VARIANCE APPLICATION FEES | \$450 | \$338 | \$750 | \$413 |
| OTHER FEES - LANDLORD APPLICATION | \$1,500 | \$1,125 | \$32,759 | \$31,634 |
| STATE REVENUE SHARING - MUNICIPAL | \$81,168 | \$60,876 | \$61,783 | \$907 |
| STATE REVENUE SHARING - HALF CENT SALES TAX | \$240,000 | \$180,000 | \$152,104 | (\$27,896) |
| FEMA REVENUE | \$0 | \$0 | \$20,672 | \$20,672 |
| LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD | \$250 | \$188 | \$380 | \$192 |
| LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING | \$950 | \$713 | \$542 | (\$170) |
| RECREATIONAL PROGRAM FEES | \$10,000 | \$7,500 | \$9,308 | \$1,808 |
| CONCESSION STAND | \$600 | \$450 | \$1,175 | \$725 |
| FACILITY RENTALS | \$3,500 | \$2,625 | \$5,083 | \$2,458 |
| TRAFFIC FINES | \$1,500 | \$1,125 | \$450 | (\$675) |
| LIEN SEARCH FEES | \$3,000 | \$2,250 | \$2,925 | \$675 |
| FINES - CODE COMPLIANCE | \$10,000 | \$7,500 | \$15,465 | \$7,965 |
| MISCELLANEOUS REVENUE | \$750 | \$563 | \$24,189 | \$23,626 |
| INTEREST INCOME | \$500 | \$375 | \$12,567 | \$12,192 |
| TOTAL REVENUES | \$2,966,135 | \$2,722,393 | \$2,749,630 | \$27,238 |
| EXPENDITURES | | | | |
| COMMISSION | | | | |
| COMPENSATION | \$12,000 | \$9,000 | \$9,000 | \$0 |
| FICA | \$918 | \$689 | \$689 | \$0 |
| TRAVEL & PER DIEM | \$2,500 | \$1,875 | \$2,076 | (\$201) |
| PROMOTIONAL ACTIVITIES | \$1,500 | \$1,125 | \$886 | \$239 |
| SUBSCRIPTIONS & MEMBERSHIPS | \$1,550 | \$1,163 | \$1,350 | (\$188) |
| EDUCATION & TRAINING | \$4,200 | \$3,150 | \$0 | \$3,150 |
| TOTAL COMMISSION | \$22,668 | \$17,001 | \$14,000 | \$3,001 |

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JUNE 30, 2019

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/19 | ACTUAL THRU 06/30/19 | VARIANCE |
|---------------------------------------|-------------------|----------------------------------|-------------------------|-----------------|
| ADMINISTRATION (511) | | | | |
| ADMINISTRATIVE SALARY-VILLAGE MANAGER | \$84,460 | \$63,345 | \$61,721 | \$1,624 |
| REGULAR SALARIES-VILLAGE CLERK | \$50,692 | \$38,019 | \$37,637 | \$382 |
| REGULAR SALARIES-ADMIN ASST | \$30,893 | \$23,170 | \$22,776 | \$394 |
| PART-TIME SALARIES | \$19,344 | \$14,508 | \$0 | \$14,508 |
| FICA/MEDICARE | \$14,311 | \$10,733 | \$9,343 | \$1,390 |
| FLORIDA RETIREMENT SYSTEM | \$30,440 | \$22,830 | \$21,420 | \$1,411 |
| HEALTH INSURANCE | \$25,568 | \$19,176 | \$18,859 | \$317 |
| WORKERS COMPENSATION INSURANCE | \$446 | \$335 | \$323 | \$12 |
| PROFESSIONAL FEES | \$140,750 | \$105,563 | \$116,486 | (\$10,923) |
| AUDITING FEES | \$21,000 | \$15,750 | \$14,000 | \$1,750 |
| FINANCE CONTRACT | \$46,350 | \$34,763 | \$35,226 | (\$464) |
| TRAVEL & PER DIEM | \$13,300 | \$9,975 | \$3,600 | \$6,375 |
| COMMUNICATIONS | \$26,220 | \$19,665 | \$11,980 | \$7,685 |
| POSTAGE | \$3,000 | \$2,250 | \$4,235 | (\$1,985) |
| UTILITIES | \$7,340 | \$5,505 | \$5,386 | \$119 |
| RENTALS AND LEASES | \$7,030 | \$5,273 | \$6,994 | (\$1,722) |
| PROPERTY INSURANCE | \$124,293 | \$93,220 | \$106,786 | (\$13,566) |
| REPAIRS AND MAINTENANCE | \$950 | \$713 | \$616 | \$96 |
| PRINTING & BINDING | \$4,600 | \$3,450 | \$614 | \$2,836 |
| PROMOTIONAL ACTIVITIES | \$1,500 | \$1,125 | \$1,732 | (\$607) |
| LEGAL ADVERTISING | \$8,200 | \$6,150 | \$7,097 | (\$947) |
| MUNICIPAL ELECTIONS | \$4,000 | \$3,000 | \$2,204 | \$796 |
| OTHER CURRENT CHARGES | \$8,500 | \$6,375 | \$7,671 | (\$1,296) |
| OFFICE SUPPLIES | \$8,500 | \$6,375 | \$6,421 | (\$46) |
| OPERATING SUPPLIES | \$6,700 | \$5,025 | \$5,111 | (\$86) |
| DUES & MEMBERSHIPS | \$5,600 | \$4,200 | \$5,170 | (\$970) |
| EDUCATION & TRAINING | \$4,000 | \$3,000 | \$595 | \$2,405 |
| CONTINGENCY | \$21,421 | \$16,066 | \$0 | \$16,066 |
| TOTAL ADMINISTRATION | \$719,408 | \$539,556 | \$514,002 | \$25,554 |
| DEBT SERVICE | | | | |
| PRINCIPAL EXPENSE | \$17,565 | \$13,174 | \$0 | \$13,174 |
| INTEREST EXPENSE | \$14,215 | \$10,661 | \$0 | \$10,661 |
| OTHER DEBT SERVICE COSTS | \$240 | \$180 | \$0 | \$180 |
| TOTAL DEBT SERVICE | \$32,020 | \$24,015 | \$0 | \$24,015 |

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/19 | ACTUAL THRU 06/30/19 | VARIANCE |
|----------------------------------|--------------------|----------------------------------|-------------------------|-------------------|
| POLICE (521) | | | | |
| REGULAR SALARIES | \$533,934 | \$400,451 | \$389,623 | \$10,828 |
| OTHER SALARIES & WAGES-PART TIME | \$93,548 | \$70,161 | \$83,143 | (\$12,982) |
| OVERTIME | \$50,000 | \$37,500 | \$15,004 | \$22,496 |
| SPECIAL PAY & COURT PAYS | \$15,000 | \$11,250 | \$3,949 | \$7,301 |
| OFF DUTY POLICE | \$0 | \$0 | \$13,797 | (\$13,797) |
| FICA/MEDICARE | \$52,975 | \$39,731 | \$38,614 | \$1,117 |
| FLORIDA RETIREMENT SYSTEM | \$145,213 | \$108,910 | \$108,576 | \$334 |
| HEALTH INSURANCE | \$86,668 | \$65,001 | \$43,334 | \$21,667 |
| WORKERS COMPENSATION INSURANCE | \$33,011 | \$24,758 | \$22,412 | \$2,346 |
| TRAVEL & PER DIEM | \$1,000 | \$750 | \$0 | \$750 |
| COMMUNICATIONS | \$9,559 | \$7,169 | \$8,068 | (\$899) |
| UTILITIES | \$3,740 | \$2,805 | \$1,389 | \$1,416 |
| RENTALS & LEASES | \$68,435 | \$51,326 | \$51,058 | \$268 |
| INSURANCE-POLICE | \$12,155 | \$9,116 | \$10,433 | (\$1,317) |
| REPAIRS & MAINTENANCE | \$67,500 | \$50,625 | \$75,641 | (\$25,016) |
| PRINTING & BINDING | \$600 | \$450 | \$90 | \$360 |
| OPERATING SUPPLIES | \$89,630 | \$67,223 | \$65,102 | \$2,121 |
| TOLLS | \$0 | \$0 | \$4,475 | (\$4,475) |
| DUES & MEMBERSHIPS | \$1,200 | \$900 | \$626 | \$274 |
| EDUCATION & TRAINING | \$5,000 | \$3,750 | \$9,720 | (\$5,970) |
| CAPITAL OUTLAY | \$10,500 | \$7,875 | \$14,470 | (\$6,595) |
| TOTAL POLICE | \$1,279,668 | \$959,751 | \$959,523 | \$228 |
| BUILDING (524) | | | | |
| REGULAR SALARIES | \$31,457 | \$23,593 | \$23,327 | \$265 |
| FICA/MEDICARE | \$2,406 | \$1,805 | \$1,785 | \$20 |
| FLORIDA RETIREMENT SYSTEM | \$2,598 | \$1,949 | \$1,927 | \$22 |
| HEALTH INSURANCE | \$7,846 | \$5,885 | \$6,027 | (\$143) |
| WORKERS COMPENSATION INSURANCE | \$85 | \$64 | \$62 | \$2 |
| PROFESSIONAL SERVICES | \$67,925 | \$50,944 | \$89,582 | (\$38,638) |
| EDUCATION & TRAINING | \$1,000 | \$750 | \$60 | \$690 |
| OPERATING SUPPLIES | \$0 | \$0 | \$267 | (\$267) |
| TOTAL BUILDING | \$113,318 | \$84,988 | \$123,036 | (\$38,048) |

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JUNE 30, 2019

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/19 | ACTUAL THRU 06/30/19 | VARIANCE |
|---|-------------------|----------------------------------|-------------------------|-----------------|
| CODE COMPLIANCE (529) | | | | |
| REGULAR SALARIES | \$76,000 | \$57,000 | \$40,918 | \$16,082 |
| FICA/MEDICARE | \$5,814 | \$4,361 | \$3,130 | \$1,230 |
| FLORIDA RETIREMENT SYSTEM | \$6,278 | \$4,708 | \$3,380 | \$1,328 |
| HEALTH INSURANCE | \$16,212 | \$12,159 | \$9,576 | \$2,583 |
| WORKERS COMPENSATION INSURANCE | \$2,850 | \$2,138 | \$2,062 | \$75 |
| PROFESSIONAL FEES-CODE OFFICER SERVICES | \$0 | \$0 | \$2,968 | (\$2,968) |
| COMMUNICATIONS | \$864 | \$648 | \$419 | \$229 |
| RENTALS & LEASES | \$12,000 | \$9,000 | \$1,716 | \$7,284 |
| INSURANCE | \$1,500 | \$1,125 | \$1,288 | (\$163) |
| REPAIRS & MAINTENANCE | \$300 | \$225 | \$998 | (\$773) |
| OPERATING SUPPLIES | \$2,550 | \$1,913 | \$1,447 | \$466 |
| MEMBERSHIPS & DUES | \$220 | \$165 | \$0 | \$165 |
| EDUCATION & TRAINING | \$1,000 | \$750 | \$0 | \$750 |
| TOTAL CODE COMPLIANCE | \$125,588 | \$94,191 | \$67,903 | \$26,288 |
| PUBLIC WORKS (539) | | | | |
| REGULAR SALARIES | \$198,402 | \$148,802 | \$115,332 | \$33,470 |
| OVERTIME | \$1,000 | \$750 | \$12,766 | (\$12,016) |
| EMPLOYEE BONUSES | \$2,500 | \$1,500 | \$1,500 | \$0 |
| FICA/MEDICARE | \$15,482 | \$11,612 | \$9,914 | \$1,697 |
| FLORIDA RETIREMENT SYSTEM | \$27,448 | \$20,586 | \$10,590 | \$9,996 |
| HEALTH INSURANCE | \$40,531 | \$30,398 | \$21,285 | \$9,113 |
| WORKERS COMPENSATION INSURANCE | \$14,244 | \$10,683 | \$10,306 | \$377 |
| CONTRACT SERVICES | \$13,000 | \$9,750 | \$5,460 | \$4,290 |
| COMMUNICATIONS | \$2,280 | \$1,710 | \$1,913 | (\$203) |
| UTILITIES | \$9,972 | \$7,479 | \$5,261 | \$2,218 |
| RENTALS & LEASES | \$20,451 | \$15,338 | \$10,878 | \$4,461 |
| PROPERTY INSURANCE | \$3,384 | \$2,538 | \$4,224 | (\$1,685) |
| REPAIRS & MAINTENANCE | \$119,000 | \$89,250 | \$40,626 | \$48,624 |
| OTHER CURRENT CHARGES-STORM PREP | \$10,000 | \$7,500 | \$9,410 | (\$1,910) |
| OPERATING SUPPLIES | \$17,660 | \$13,245 | \$26,648 | (\$13,403) |
| DUES & MEMBERSHIPS | \$150 | \$113 | \$0 | \$113 |
| EDUCATION & TRAINING | \$1,000 | \$750 | \$35 | \$715 |
| CAPITAL OUTLAY | \$12,000 | \$9,000 | \$3,602 | \$5,398 |
| TOTAL PUBLIC WORKS | \$508,505 | \$381,004 | \$289,750 | \$91,254 |

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JUNE 30, 2019

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/19 | ACTUAL THRU 06/30/19 | VARIANCE |
|--|--------------------|----------------------------------|-------------------------|-------------------|
| PARKS AND RECREATION (572) | | | | |
| REGULAR SALARIES | \$44,290 | \$33,218 | \$32,366 | \$852 |
| OTHER SALARIES & WAGES-PART TIME | \$38,376 | \$28,782 | \$21,780 | \$7,002 |
| FICA/MEDICARE | \$6,361 | \$4,771 | \$4,142 | \$628 |
| FLORIDA RETIREMENT SYSTEM | \$6,580 | \$4,935 | \$4,472 | \$463 |
| HEALTH INSURANCE | \$7,846 | \$5,885 | \$6,063 | (\$179) |
| WORKERS COMPENSATION INSURANCE | \$206 | \$155 | \$149 | \$5 |
| COMMUNICATIONS | \$2,880 | \$2,160 | \$2,070 | \$90 |
| UTILITIES | \$5,100 | \$3,825 | \$3,209 | \$616 |
| RENTALS & LEASES | \$660 | \$495 | \$275 | \$220 |
| PROPERTY INSURANCE | \$1,304 | \$1,304 | \$5,200 | (\$3,896) |
| REPAIRS & MAINTENANCE | \$45,000 | \$33,750 | \$10,533 | \$23,217 |
| CONCESSION EXPENSES | \$500 | \$375 | \$0 | \$375 |
| SPECIAL EVENTS | \$8,200 | \$6,150 | \$6,173 | (\$23) |
| OPERATING SUPPLIES | \$3,750 | \$2,813 | \$2,826 | (\$14) |
| MEMBERSHIPS & DUES | \$160 | \$120 | \$160 | (\$40) |
| EDUCATION & TRAINING | \$850 | \$638 | \$0 | \$638 |
| INFRASTRUCTURE IMPROVEMENTS | \$54,000 | \$40,500 | \$0 | \$40,500 |
| TOTAL PARKS AND RECREATION | \$226,064 | \$169,874 | \$99,420 | \$70,454 |
| TOTAL EXPENDITURES | \$3,027,239 | \$2,270,380 | \$2,067,634 | \$202,746 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (\$61,103) | \$452,013 | \$681,996 | \$229,983 |
| OTHER FINANCING SOURCES/(USES) | | | | |
| OPERATING TRANSFER IN/(OUT) | \$61,103 | \$45,827 | (\$15,890) | (\$61,717) |
| TOTAL OTHER FINANCING SOURCES/(USES) | \$61,103 | \$45,827 | (\$15,890) | (\$61,717) |
| NET CHANGE IN FUND BALANCES | \$0 | \$497,840 | \$666,106 | \$168,266 |
| FUND BALANCE-BEGINNING | \$0 | | \$661,297 | |
| FUND BALANCE-ENDING | \$0 | | \$1,327,403 | |

VILLAGE OF BISCAYNE PARK

ROAD FUND

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

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/19 | ACTUAL THRU 06/30/19 | VARIANCE |
|--|-------------------|----------------------------------|-------------------------|-------------------|
| REVENUES: | | | | |
| LOCAL OPTION GAS TAX | \$81,495 | \$61,121 | \$46,616 | (\$14,505) |
| STATE REVENUE SHARING - MUNICIPAL | \$22,680 | \$17,010 | \$20,595 | \$3,585 |
| FDOT 6 AVE MEDIAN MAINTENANCE | \$1,416 | \$1,062 | \$1,062 | \$0 |
| TOTAL REVENUES | \$105,591 | \$79,193 | \$68,273 | (\$10,920) |
| EXPENDITURES | | | | |
| REGULAR SALARIES | \$63,107 | \$47,330 | \$48,620 | (\$1,290) |
| OVERTIME | \$1,000 | \$750 | \$2,687 | (\$1,937) |
| SPECIAL PAY | \$1,000 | \$1,000 | \$1,000 | \$0 |
| FICA/MEDICARE | \$4,981 | \$3,736 | \$4,001 | (\$266) |
| FLORIDA RETIREMENT SYSTEM | \$5,213 | \$3,909 | \$4,167 | (\$257) |
| HEALTH INSURANCE | \$16,212 | \$12,159 | \$12,383 | (\$223) |
| WORKERS COMPENSATION INSURANCE | \$7,330 | \$5,497 | \$5,303 | \$194 |
| COMMUNICATIONS | \$480 | \$360 | \$360 | \$0 |
| RENTALS & LEASES | \$2,152 | \$1,614 | \$1,844 | (\$231) |
| INSURANCE | \$2,080 | \$1,560 | \$1,785 | (\$225) |
| REPAIRS & MAINTENANCE | \$18,204 | \$13,653 | \$15,009 | (\$1,356) |
| OPERATING SUPPLIES | \$8,000 | \$6,000 | \$16,168 | (\$10,168) |
| EDUCATION & TRAINING | \$200 | \$150 | \$250 | (\$100) |
| TOTAL EXPENDITURES | \$129,958 | \$97,718 | \$113,578 | (\$15,859) |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (\$24,367) | (\$18,525) | (\$45,305) | (\$26,780) |
| OTHER FINANCING SOURCES/(USES) | | | | |
| OPERATING TRANSFER IN/(OUT) | \$24,367 | \$18,275 | \$0 | (\$18,275) |
| TOTAL OTHER FINANCING SOURCES/(USES) | \$24,367 | \$18,275 | \$0 | (\$18,275) |
| NET CHANGE IN FUND BALANCES | \$0 | (\$250) | (\$45,305) | (\$45,055) |
| FUND BALANCE-BEGINNING | \$0 | | \$202,499 | |
| FUND BALANCE-ENDING | \$0 | | \$157,194 | |

VILLAGE OF BISCAYNE PARK
POLICE FORFEITURE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED JUNE 30, 2019

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/19 | ACTUAL THRU 06/30/19 | VARIANCE |
|--|-------------------|----------------------------------|-------------------------|--------------|
| REVENUES: | | | | |
| INTEREST INCOME | \$0 | \$0 | \$273 | \$273 |
| TOTAL REVENUES | \$0 | \$0 | \$273 | \$273 |
| EXPENDITURES | | | | |
| OTHER CURRENT CHARGES | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$0 | \$0 | \$0 | \$0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$0 | \$0 | \$273 | \$273 |
| NET CHANGE IN FUND BALANCES | \$0 | \$0 | \$273 | \$273 |
| FUND BALANCE-BEGINNING | \$0 | | (\$20,518) | |
| FUND BALANCE-ENDING | \$0 | | (\$20,245) | |

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

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

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/19 | ACTUAL THRU 06/30/19 | VARIANCE |
|--|-------------------|----------------------------------|-------------------------|------------------|
| REVENUES: | | | | |
| TRANSPORTATION SURTAX | \$25,601 | \$19,201 | \$15,584 | (\$3,617) |
| INTEREST INCOME | \$0 | \$0 | \$658 | \$658 |
| TOTAL REVENUES | \$25,601 | \$19,201 | \$16,243 | (\$2,958) |
| EXPENDITURES | | | | |
| TRANSIT PROJECTS | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$0 | \$0 | \$0 | \$0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$25,601 | \$19,201 | \$16,243 | (\$2,958) |
| NET CHANGE IN FUND BALANCES | \$25,601 | \$19,201 | \$16,243 | (\$2,958) |
| FUND BALANCE-BEGINNING | \$0 | | \$135,602 | |
| FUND BALANCE-ENDING | \$25,601 | | \$151,845 | |

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

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/19 | ACTUAL THRU 06/30/19 | VARIANCE |
|--|--------------------|----------------------------------|-------------------------|-------------------|
| REVENUES: | | | | |
| TRANSPORTATION SURTAX | \$102,405 | \$76,804 | \$62,337 | (\$14,467) |
| INTEREST INCOME | \$1,000 | \$750 | \$2,634 | \$1,884 |
| TOTAL REVENUES | \$103,405 | \$77,554 | \$64,970 | (\$12,583) |
| EXPENDITURES | | | | |
| STREETLIGHTING | \$25,000 | \$18,750 | \$18,471 | \$279 |
| TRANSPORTATION PROJECTS | \$327,724 | \$245,793 | \$1,625 | \$244,168 |
| TOTAL EXPENDITURES | \$352,724 | \$264,543 | \$20,096 | \$244,447 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (\$249,319) | (\$186,989) | \$44,874 | \$231,864 |
| NET CHANGE IN FUND BALANCES | (\$249,319) | (\$186,989) | \$44,874 | \$231,864 |
| FUND BALANCE-BEGINNING | \$223,718 | | \$416,451 | |
| FUND BALANCE-ENDING | (\$25,601) | | \$461,326 | |

**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 |
| 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 20% | TRANSPORTATION 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 |
| DEPOSIT | 4/9/2019 | \$ 15,709.00 | | \$ 3,141.80 | \$ 12,567.20 | \$ 15,709.00 |
| DEPOSIT | 5/24/2019 | \$ 10,048.00 | | \$ 2,009.60 | \$ 8,038.40 | \$ 10,048.00 |
| DEPOSIT | 6/13/2019 | \$ 10,084.00 | | \$ 2,016.80 | \$ 8,067.20 | \$ 10,084.00 |
| FY 19 TOTAL | | | | \$ 20,197.00 | \$ 80,788.00 | \$ 100,985.00 |
| LESS: FPL STREETLIGHTING | | | | \$ - | \$ (18,471) | \$ (18,471.00) |
| BALANCE AT 11/30/18 | | | | \$ 144,289.30 | \$ 620,597.91 | \$ 764,887.21 |

VILLAGE OF BISCAYNE PARK

DEBT SERVICE FUND

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

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/19 | ACTUAL THRU 06/30/19 | VARIANCE |
|--|-------------------|----------------------------------|-------------------------|-------------------|
| REVENUES: | | | | |
| MISC INCOME | \$0 | \$0 | \$0 | \$0 |
| TOTAL REVENUES | \$0 | \$0 | \$0 | \$0 |
| EXPENDITURES | | | | |
| PRINCIPAL EXPENSE | \$0 | \$0 | \$7,537 | (\$7,537) |
| INTEREST EXPENSE | \$0 | \$0 | \$8,353 | (\$8,353) |
| OTHER DEBT SERVICE COSTS | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$0 | \$0 | \$15,890 | (\$15,890) |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$0 | \$0 | (\$15,890) | (\$15,890) |
| OTHER FINANCING SOURCES/(USES) | | | | |
| NOTE PROCEEDS (2018) | \$0 | \$0 | \$0 | \$0 |
| OPERATING TRANSFER IN/(OUT) | \$0 | \$0 | \$15,890 | \$15,890 |
| TOTAL OTHER FINANCING SOURCES/(USES) | \$0 | \$0 | \$15,890 | \$15,890 |
| NET CHANGE IN FUND BALANCES | \$0 | \$0 | \$0 | \$0 |
| FUND BALANCE-BEGINNING | \$0 | | \$0 | |
| FUND BALANCE-ENDING | \$0 | | \$0 | |

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

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/19 | ACTUAL THRU 06/30/19 | 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 (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$0 | \$0 | \$0 | \$0 |
| NET CHANGE IN FUND BALANCES | \$0 | \$0 | \$0 | \$0 |
| FUND BALANCE-BEGINNING | \$0 | | \$58,431 | |
| FUND BALANCE-ENDING | \$0 | | \$58,431 | |

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

JUNE 30, 2019

| | BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION |
|----------------------------|--|
| <u>ASSETS</u> | |
| CURRENT ASSETS | |
| ACCOUNTS RECEIVABLE | --- |
| DUE FROM OTHER FUNDS | \$272,046 |
| PREPAID EXPENSE | --- |
| | |
| TOTAL ASSETS | <u>\$272,046</u> |
| | |
| <u>LIABILITIES</u> | |
| CURRENT LIABILITIES | |
| DUE TO ROAD FUND | \$96,032 |
| | |
| TOTAL LIABILITIES | <u>\$96,032</u> |
| | |
| <u>NET POSITION</u> | |
| UNRESTRICTED | \$176,014 |
| | |
| TOTAL NET POSITION | <u>\$176,014</u> |

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED JUNE 30, 2019

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 06/30/19 | ACTUAL THRU 06/30/19 | VARIANCE |
|--|-------------------|----------------------------------|-------------------------|-----------------|
| REVENUES: | | | | |
| SANITATION ASSESSMENT | \$501,929 | \$501,929 | \$502,915 | \$986 |
| MISC INCOME | \$2,601 | \$1,951 | \$3,440 | \$1,489 |
| TOTAL REVENUES | \$504,530 | \$503,880 | \$506,355 | \$2,475 |
| EXPENDITURES | | | | |
| OTHER CONTRACTURAL SERVICES | \$418,060 | \$313,545 | \$311,909 | \$1,635 |
| OTHER CURRENT CHARGES | \$1,000 | \$750 | \$0 | \$750 |
| TOTAL EXPENDITURES | \$419,060 | \$314,295 | \$311,909 | \$2,385 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$85,470 | \$189,585 | \$194,445 | \$4,860 |
| OTHER FINANCING SOURCES/(USES) | | | | |
| OPERATING TRANSFER IN/(OUT) | (\$85,470) | (\$64,103) | \$0 | \$64,103 |
| TOTAL OTHER FINANCING SOURCES/(USES) | (\$85,470) | (\$64,103) | \$0 | \$64,103 |
| NET CHANGE IN FUND BALANCES | \$0 | \$125,482 | \$194,445 | \$68,963 |
| FUND BALANCE-BEGINNING | \$0 | | (\$18,431) | |
| FUND BALANCE-ENDING | \$0 | | \$176,014 | |