

# VILLAGE OF BISCAYNE PARK

Unaudited Financial Statements

as of

July 31, 2018

# VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK  
COMBINED BALANCE SHEET  
July 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)	\$178,048	---	---	---	---	---	---	\$178,048
CASH-OPERATING (FCB 7200)	\$283,084	---	---	---	---	---	---	\$283,084
CASH-OPERATING (FCB 3807)	\$402,325	---	---	---	---	---	---	\$402,325
CASH-OPERATING (FCB 6202)	---	---	---	\$117,591	\$609,126	---	---	\$726,717
CASH-OPERATING (FCB 8905)	---	---	\$6,209	---	---	---	---	\$6,209
CASH-OPERATING (FCB 2902)	---	---	\$26,814	---	---	---	---	\$26,814
CASH-DEBT SERVICE (CNB 9765)	---	---	---	---	---	\$1,106	---	\$1,106
CASH-CONTROL ACCOUNT (CNB 2560)	\$221,793	---	---	---	---	---	---	\$221,793
ACCT RECEIVABLE-AFLAC	\$3,819	---	---	---	---	---	---	\$3,819
ACCT RECEIVABLE-DENTAL/VISION	\$3,642	---	---	---	---	---	---	\$3,642
DUE FROM GENERAL FUND	---	\$105,558	---	\$9,206	---	---	---	\$114,764
DUE FROM CITT-TRANSPORTATION	\$177,434	---	---	---	---	---	\$58,431	\$235,865
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$72,271	---	---	---	---	---	\$72,271
INVEST-STATE BOARD (POOL)	\$11,568	---	---	---	---	---	---	\$11,568
<b>TOTAL ASSETS</b>	<b>\$1,335,302</b>	<b>\$177,829</b>	<b>\$33,023</b>	<b>\$126,797</b>	<b>\$609,126</b>	<b>\$1,106</b>	<b>\$58,431</b>	<b>\$2,341,615</b>
<b>LIABILITIES:</b>								
ACCOUNTS PAYABLE	\$118,355	---	---	---	---	---	---	\$118,355
UNION DUES PAYABLE-PBA	\$644	---	---	---	---	---	---	\$644
UNION DUES PAYABLE-PAT	\$138	\$199	---	---	---	---	---	\$337
FRS PENSION PAYABLE	\$10,564	\$532	---	---	---	---	---	\$11,095
DUE TO GENERAL FUND	---	---	\$53,589	---	\$165,575	---	---	\$219,164
DUE TO ROAD FUND	\$105,558	---	---	---	---	---	---	\$105,558
DUE TO SANITATION FUND	\$271,777	---	---	---	---	---	---	\$271,777
DUE TO CITT FUND-TRANSIT	\$21,065	---	---	---	---	---	---	\$21,065
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$4,379	---	---	---	---	---	---	\$4,379
STATE PERMIT SURCHARGE-DBR	\$6,833	---	---	---	---	---	---	\$6,833
<b>TOTAL LIABILITIES</b>	<b>\$543,062</b>	<b>\$731</b>	<b>\$53,589</b>	<b>\$0</b>	<b>\$224,006</b>	<b>\$0</b>	<b>\$0</b>	<b>\$821,387</b>
<b>FUND BALANCES:</b>								
<b>RESTRICTED FOR:</b>								
DEBT SERVICE	\$221,793	---	---	---	---	\$1,106	---	\$222,899
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$177,099	---	---	---	---	---	\$177,099
POLICE FORFEITURE	---	---	(\$20,566)	---	---	---	---	(\$20,566)
CITT	---	---	---	\$126,797	\$385,120	---	---	\$511,917
UNASSIGNED:	\$570,448	---	---	---	---	---	---	\$570,448
<b>TOTAL FUND BALANCES</b>	<b>\$792,240</b>	<b>\$177,099</b>	<b>(\$20,566)</b>	<b>\$126,797</b>	<b>\$385,120</b>	<b>\$1,106</b>	<b>\$58,431</b>	<b>\$1,520,227</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$1,335,302</b>	<b>\$177,829</b>	<b>\$33,023</b>	<b>\$126,797</b>	<b>\$609,126</b>	<b>\$1,106</b>	<b>\$58,431</b>	<b>\$2,341,615</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 7/31/18	ACTUAL THRU 7/31/18	VARIANCE
<b>REVENUES:</b>				
AD VALOREM TAX	\$1,798,676	\$1,798,676	\$1,825,866	\$27,190
UTILITY TAXES - ELECTRIC	\$160,000	\$133,333	\$130,974	(\$2,359)
UTILITY TAXES - WATER	\$30,000	\$25,000	\$0	(\$25,000)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$4,583	\$6,456	\$1,873
SIMPLIFIED COMMUNICATIONS TAX	\$112,600	\$93,833	\$66,627	(\$27,206)
CONTRACTOR REGISTRATIONS	\$4,500	\$3,750	\$6,970	\$3,220
BUILDING PERMITS	\$45,000	\$37,500	\$141,815	\$104,315
ELECTRIC PERMITS	\$4,000	\$3,333	\$27,478	\$24,145
PLUMBING PERMITS	\$11,000	\$9,167	\$27,483	\$18,316
MECHANICAL PERMITS	\$5,500	\$4,583	\$19,153	\$14,570
GARAGE SALE PERMITS	\$300	\$250	\$235	(\$15)
FILM PERMITS	\$0	\$0	\$2,250	\$2,250
FRANCHISE FEES - ELECTRIC	\$98,500	\$82,083	\$89,515	\$7,431
FRANCHISE FEES - SOLID WASTE	\$49,500	\$41,250	\$33,359	(\$7,891)
FRANCHISE FEES - GAS/PROPANE	\$5,000	\$4,167	\$1,918	(\$2,249)
OTHER FEES - PLAN REVIEW	\$22,500	\$18,750	\$3,000	(\$15,750)
OTHER FEES - PERMIT APPLICATION FEES	\$12,500	\$10,417	\$16,388	\$5,972
OTHER FEES - HOME OCCUPATION	\$2,350	\$1,958	\$3,222	\$1,263
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$375	\$525	\$150
OTHER FEES - LANDLORD APPLICATION	\$1,500	\$1,250	\$27,810	\$26,560
GRANTS	\$0	\$0	\$21,417	\$21,417
STATE REVENUE SHARING - MUNICIPAL	\$90,720	\$75,600	\$69,101	(\$6,499)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$251,600	\$209,667	\$175,179	(\$34,487)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$208	\$317	\$109
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$792	\$532	(\$260)
RECREATIONAL PROGRAM FEES	\$10,000	\$8,333	\$8,334	\$1
CONCESSION STAND	\$2,000	\$1,667	\$545	(\$1,122)
FACILITY RENTALS	\$3,500	\$2,917	\$4,590	\$1,673
TRAFFIC FINES	\$1,500	\$1,250	\$752	(\$498)
LIEN SEARCH FEES	\$3,000	\$2,500	\$3,459	\$959
FINES - CODE COMPLIANCE	\$10,000	\$8,333	\$29,935	\$21,602
MISCELLANEOUS REVENUE	\$750	\$625	\$70,661	\$70,036
INTEREST INCOME	\$500	\$417	\$3,749	\$3,333
<b>TOTAL REVENUES</b>	<b>\$2,744,146</b>	<b>\$2,586,568</b>	<b>\$2,819,615</b>	<b>\$233,048</b>
<b>EXPENDITURES</b>				
<b>COMMISSION</b>				
COMPENSATION	\$12,000	\$9,000	\$12,000	(\$3,000)
FICA	\$918	\$459	\$918	(\$459)
TRAVEL & PER DIEM	\$2,500	\$2,083	\$785	\$1,298
PROMOTIONAL ACTIVITIES	\$2,000	\$1,667	\$447	\$1,220
SUBSCRIPTIONS & MEMBERSHIPS	\$900	\$750	\$825	(\$75)
EDUCATION & TRAINING	\$5,500	\$4,583	\$1,510	\$3,073
<b>TOTAL COMMISSION</b>	<b>\$23,818</b>	<b>\$18,542</b>	<b>\$16,486</b>	<b>\$2,057</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 7/31/18	ACTUAL THRU 7/31/18	VARIANCE
<b>ADMINISTRATION (511)</b>				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$83,041	\$69,201	\$66,231	\$2,970
REGULAR SALARIES-VILLAGE CLERK	\$50,923	\$42,436	\$39,424	\$3,012
REGULAR SALARIES-ADMIN ASST	\$30,000	\$25,000	\$25,397	(\$397)
PART-TIME SALARIES	\$19,590	\$16,325	\$0	\$16,325
FICA/MEDICARE	\$14,170	\$11,808	\$10,025	\$1,783
FLORIDA RETIREMENT SYSTEM	\$26,356	\$21,963	\$21,172	\$791
HEALTH INSURANCE	\$22,633	\$18,861	\$16,812	\$2,048
WORKERS COMPENSATION INSURANCE	\$446	\$446	\$446	\$0
PROFESSIONAL FEES	\$118,250	\$98,542	\$102,920	(\$4,378)
AUDITING FEES	\$21,000	\$21,000	\$23,000	(\$2,000)
FINANCE CONTRACT	\$45,000	\$37,500	\$37,500	\$0
FINANCE CONTRACT-SUPPLEMENTAL	\$0	\$0	\$20,000	(\$20,000)
TRAVEL & PER DIEM	\$6,300	\$5,250	\$4,452	\$798
COMMUNICATIONS	\$26,220	\$21,850	\$17,365	\$4,485
POSTAGE	\$2,500	\$2,083	\$3,073	(\$990)
UTILITIES	\$7,340	\$6,117	\$4,368	\$1,748
RENTALS AND LEASES	\$7,030	\$5,858	\$4,596	\$1,263
PROPERTY INSURANCE	\$116,040	\$116,040	\$123,932	(\$7,892)
REPAIRS AND MAINTENANCE	\$950	\$792	\$1,601	(\$810)
PRINTING & BINDING	\$4,600	\$3,833	\$1,547	\$2,287
PROMOTIONAL ACTIVITIES	\$1,500	\$1,250	\$1,288	(\$38)
LEGAL ADVERTISING	\$3,400	\$2,833	\$511	\$2,322
OTHER CURRENT CHARGES	\$8,500	\$7,083	\$4,830	\$2,254
OFFICE SUPPLIES	\$9,500	\$7,917	\$4,895	\$3,022
OPERATING SUPPLIES	\$3,300	\$2,750	\$2,881	(\$131)
DUES & MEMBERSHIPS	\$5,600	\$5,600	\$10,045	(\$4,445)
EDUCATION & TRAINING	\$4,000	\$3,333	\$613	\$2,721
CONTINGENCY	\$50,000	\$41,667	\$4,339	\$37,328
<b>TOTAL ADMINISTRATION</b>	<b>\$688,189</b>	<b>\$597,339</b>	<b>\$553,261</b>	<b>\$44,078</b>
<b>DEBT SERVICE</b>				
PRINCIPAL EXPENSE	\$13,341	\$11,118	\$0	\$11,118
INTEREST EXPENSE	\$18,552	\$15,460	\$0	\$15,460
<b>TOTAL DEBT SERVICE</b>	<b>\$31,893</b>	<b>\$26,578</b>	<b>\$0</b>	<b>\$26,578</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 7/31/18	ACTUAL THRU 7/31/18	VARIANCE
<b>POLICE (521)</b>				
REGULAR SALARIES	\$549,268	\$457,723	\$490,836	(\$33,112)
OTHER SALARIES & WAGES-PART TIME	\$14,508	\$12,090	\$13,734	(\$1,644)
OVERTIME	\$75,000	\$62,500	\$43,289	\$19,211
OVERTIME (HURRICANE)	\$0	\$0	\$19,275	(\$19,275)
SPECIAL PAY & COURT PAYS	\$15,000	\$12,500	\$5,588	\$6,912
OFF DUTY POLICE	\$0	\$0	\$36,460	(\$36,460)
FICA/MEDICARE	\$50,069	\$41,724	\$43,969	(\$2,245)
FLORIDA RETIREMENT SYSTEM	\$125,044	\$104,203	\$107,422	(\$3,218)
HEALTH INSURANCE	\$76,000	\$63,333	\$63,528	(\$194)
WORKERS COMPENSATION INSURANCE	\$22,641	\$22,641	\$28,608	(\$5,967)
TRAVEL & PER DIEM	\$1,000	\$833	\$0	\$833
COMMUNICATIONS	\$8,040	\$6,700	\$8,142	(\$1,442)
UTILITIES	\$3,740	\$3,117	\$2,292	\$824
RENTALS & LEASES	\$73,648	\$61,373	\$62,282	(\$909)
INSURANCE-POLICE	\$12,205	\$12,205	\$14,105	(\$1,900)
REPAIRS & MAINTENANCE	\$47,500	\$39,583	\$51,438	(\$11,855)
PRINTING & BINDING	\$500	\$417	\$1,385	(\$968)
OPERATING SUPPLIES	\$69,850	\$58,208	\$48,137	\$10,071
TOLLS	\$0	\$0	\$4,216	(\$4,216)
DUES & MEMBERSHIPS	\$1,100	\$917	\$1,190	(\$273)
EDUCATION & TRAINING	\$5,000	\$4,167	\$2,610	\$1,557
CAPITAL OUTLAY	\$2,500	\$2,500	\$2,500	\$0
<b>TOTAL POLICE</b>	<b>\$1,152,613</b>	<b>\$966,735</b>	<b>\$1,051,005</b>	<b>(\$84,270)</b>
<b>BUILDING (524)</b>				
REGULAR SALARIES	\$33,100	\$27,583	\$27,772	(\$189)
FICA/MEDICARE	\$2,532	\$2,110	\$2,125	(\$15)
FLORIDA RETIREMENT SYSTEM	\$0	\$0	\$3,822	(\$3,822)
HEALTH INSURANCE	\$7,261	\$6,051	\$6,258	(\$207)
WORKERS COMPENSATION INSURANCE	\$85	\$85	\$82	\$3
PROFESSIONAL SERVICES	\$42,770	\$35,642	\$121,905	(\$86,263)
EDUCATION & TRAINING	\$200	\$167	\$711	(\$544)
<b>TOTAL BUILDING</b>	<b>\$85,948</b>	<b>\$71,638</b>	<b>\$162,675</b>	<b>(\$91,038)</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 7/31/18	ACTUAL THRU 7/31/18	VARIANCE
<b>CODE COMPLIANCE (529)</b>				
REGULAR SALARIES	\$38,877	\$32,398	\$28,372	\$4,025
PART-TIME SALARIES	\$21,000	\$17,500	\$21,184	(\$3,684)
OVERTIME (HURRICANE)	\$0	\$0	\$6,275	(\$6,275)
FICA/MEDICARE	\$4,581	\$3,818	\$4,271	(\$454)
FLORIDA RETIREMENT SYSTEM	\$4,435	\$3,696	\$4,709	(\$1,013)
HEALTH INSURANCE	\$7,261	\$6,051	\$12,438	(\$6,387)
WORKERS COMPENSATION INSURANCE	\$2,245	\$2,245	\$2,174	\$71
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$13,500	\$11,250	\$0	\$11,250
COMMUNICATIONS	\$660	\$550	\$580	(\$30)
RENTALS & LEASES	\$6,000	\$5,000	\$0	\$5,000
INSURANCE	\$350	\$292	\$0	\$292
OPERATING SUPPLIES	\$800	\$667	\$305	\$362
MEMBERSHIPS & DUES	\$110	\$92	\$0	\$92
EDUCATION & TRAINING	\$600	\$500	\$0	\$500
<b>TOTAL CODE COMPLIANCE</b>	<b>\$100,419</b>	<b>\$84,057</b>	<b>\$80,310</b>	<b>\$3,747</b>
<b>PUBLIC WORKS (539)</b>				
REGULAR SALARIES	\$123,402	\$102,835	\$78,110	\$24,725
OVERTIME	\$1,000	\$833	\$4,219	(\$3,386)
OVERTIME (HURRICANE)	\$0	\$0	\$7,016	(\$7,016)
EMPLOYEE BONUSES	\$2,000	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$9,670	\$8,058	\$6,950	\$1,109
FLORIDA RETIREMENT SYSTEM	\$9,623	\$8,019	\$7,609	\$410
HEALTH INSURANCE	\$29,044	\$24,203	\$18,550	\$5,653
WORKERS COMPENSATION INSURANCE	\$14,244	\$14,244	\$13,794	\$450
CONTRACT SERVICES	\$13,000	\$10,833	\$6,904	\$3,929
COMMUNICATIONS	\$1,800	\$1,500	\$1,379	\$121
UTILITIES	\$10,160	\$8,467	\$7,078	\$1,389
RENTALS & LEASES	\$15,898	\$13,248	\$11,282	\$1,966
PROPERTY INSURANCE	\$2,950	\$2,950	\$3,384	(\$434)
REPAIRS & MAINTENANCE	\$62,100	\$51,750	\$58,981	(\$7,231)
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$8,333	\$816,158	(\$807,825)
OPERATING SUPPLIES	\$17,010	\$14,175	\$21,982	(\$7,807)
DUES & MEMBERSHIPS	\$150	\$125	\$0	\$125
EDUCATION & TRAINING	\$1,000	\$833	\$729	\$105
CAPITAL OUTLAY	\$8,525	\$8,525	\$19,217	(\$10,692)
<b>TOTAL PUBLIC WORKS</b>	<b>\$331,576</b>	<b>\$280,433</b>	<b>\$1,084,842</b>	<b>(\$804,409)</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 7/31/18	ACTUAL THRU 7/31/18	VARIANCE
<b>PARKS AND RECREATION (572)</b>				
REGULAR SALARIES	\$43,248	\$36,040	\$34,731	\$1,309
OTHER SALARIES & WAGES-PART TIME	\$38,376	\$31,980	\$22,853	\$9,127
FICA/MEDICARE	\$6,281	\$5,234	\$4,405	\$829
FLORIDA RETIREMENT SYSTEM	\$6,126	\$5,105	\$4,805	\$300
HEALTH INSURANCE	\$7,261	\$6,051	\$6,372	(\$321)
WORKERS COMPENSATION INSURANCE	\$206	\$206	\$199	\$7
CONTRACTUAL SERVICES	\$7,000	\$5,833	\$0	\$5,833
COMMUNICATIONS	\$2,760	\$2,300	\$2,262	\$38
UTILITIES	\$5,100	\$4,250	\$3,511	\$739
RENTALS & LEASES	\$660	\$550	\$428	\$122
PROPERTY INSURANCE	\$1,690	\$1,690	\$1,859	(\$169)
REPAIRS & MAINTENANCE	\$23,000	\$19,167	\$8,174	\$10,993
CONCESSION EXPENSES	\$500	\$417	\$0	\$417
SPECIAL EVENTS	\$8,200	\$6,833	\$9,416	(\$2,582)
OPERATING SUPPLIES	\$3,000	\$2,500	\$941	\$1,559
MEMBERSHIPS & DUES	\$160	\$133	\$0	\$133
EDUCATION & TRAINING	\$850	\$708	\$0	\$708
INFRASTRUCTURE IMPROVEMENTS	\$30,000	\$25,000	\$3,575	\$21,425
<b>TOTAL PARKS AND RECREATION</b>	<b>\$184,418</b>	<b>\$153,998</b>	<b>\$103,531</b>	<b>\$50,467</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,598,874</b>	<b>\$2,199,319</b>	<b>\$3,052,109</b>	<b>(\$852,790)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$145,272</b>	<b>\$387,249</b>	<b>(\$232,494)</b>	<b>(\$619,743)</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$59,761	\$49,801	(\$16,417)	(\$66,218)
<b>TOTAL OPERATING TRANSFER IN</b>	<b>\$59,761</b>	<b>\$49,801</b>	<b>(\$16,417)</b>	<b>(\$66,218)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$205,033</b>	<b>\$437,050</b>	<b>(\$248,911)</b>	<b>(\$685,961)</b>
<b>FUND BALANCE-BEGINNING</b>			\$1,041,151	
<b>FUND BALANCE-ENDING</b>			<b>\$792,240</b>	

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

	<b>ADOPTED BUDGET</b>	<b>PRORATED BUDGET THRU 7/31/18</b>	<b>ACTUAL THRU 7/31/18</b>	<b>VARIANCE</b>
<b>REVENUES:</b>				
LOCAL OPTION GAS TAX	\$81,495	\$67,913	\$52,936	(\$14,977)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$18,900	\$21,230	\$2,329
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$1,416	\$1,770	\$354
<b>TOTAL REVENUES</b>	<b>\$105,592</b>	<b>\$88,229</b>	<b>\$75,936</b>	<b>(\$12,293)</b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$63,107	\$52,589	\$50,007	\$2,582
OVERTIME	\$1,000	\$833	\$1,362	(\$529)
OVERTIME (HURRICANE)	\$0	\$0	\$3,349	(\$3,349)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$4,981	\$4,151	\$4,262	(\$112)
FLORIDA RETIREMENT SYSTEM	\$4,902	\$4,085	\$4,631	(\$546)
HEALTH INSURANCE	\$15,045	\$12,538	\$12,750	(\$212)
WORKERS COMPENSATION INSURANCE	\$7,330	\$7,330	\$7,099	\$231
COMMUNICATIONS	\$0	\$0	\$400	(\$400)
RENTALS & LEASES	\$5,920	\$4,933	\$3,816	\$1,117
INSURANCE	\$1,800	\$1,800	\$2,080	(\$280)
REPAIRS & MAINTENANCE	\$16,402	\$13,668	\$3,285	\$10,383
OPERATING SUPPLIES	\$7,666	\$6,388	\$9,060	(\$2,672)
EDUCATION & TRAINING	\$200	\$167	\$195	(\$28)
<b>TOTAL EXPENDITURES</b>	<b>\$129,353</b>	<b>\$109,482</b>	<b>\$103,295</b>	<b>\$6,187</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$23,761)</b>	<b>(\$21,253)</b>	<b>(\$27,359)</b>	<b>(\$6,106)</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER IN	\$23,761	\$19,801	\$0	\$19,801
<b>TOTAL OPERATING TRANSFER IN</b>	<b>\$23,761</b>	<b>\$19,801</b>	<b>\$0</b>	<b>\$19,801</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>(\$1,452)</b>	<b>(\$27,359)</b>	<b>(\$25,907)</b>
<b>FUND BALANCE-BEGINNING</b>			\$204,458	
<b>FUND BALANCE-ENDING</b>			<b>\$177,099</b>	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 7/31/18	ACTUAL THRU 7/31/18	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$103	\$103
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$103</b>	<b>\$103</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>(\$0)</b>	<b>(\$0)</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>(\$2,483)</b>	<b>(\$2,483)</b>
<b>FUND BALANCE-BEGINNING</b>			(\$18,083)	
<b>FUND BALANCE-ENDING</b>			<b>(\$20,566)</b>	

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

	<b>ADOPTED BUDGET</b>	<b>PRORATED BUDGET THRU 7/31/18</b>	<b>ACTUAL THRU 7/31/18</b>	<b>VARIANCE</b>
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$25,601	\$21,334	\$18,145	(\$3,189)
INTEREST INCOME	\$0	\$0	\$469	\$469
<b>TOTAL REVENUES</b>	<b>\$25,601</b>	<b>\$21,334</b>	<b>\$18,614</b>	<b>(\$2,720)</b>
<b>EXPENDITURES</b>				
TRANSIT PROJECTS	\$25,601	\$21,334	\$0	\$21,334
<b>TOTAL EXPENDITURES</b>	<b>\$25,601</b>	<b>\$21,334</b>	<b>\$0</b>	<b>\$21,334</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,614</b>	<b>\$18,614</b>
<b>FUND BALANCE-BEGINNING</b>			\$108,183	
<b>FUND BALANCE-ENDING</b>			<b>\$126,797</b>	

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

	<b>ADOPTED BUDGET</b>	<b>PRORATED BUDGET THRU 7/31/18</b>	<b>ACTUAL THRU 7/31/18</b>	<b>VARIANCE</b>
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$102,405	\$85,338	\$72,581	(\$12,757)
INTEREST INCOME	\$0	\$0	\$1,685	\$1,685
<b>TOTAL REVENUES</b>	<b>\$102,405</b>	<b>\$85,338</b>	<b>\$74,266</b>	<b>(\$11,072)</b>
<b>EXPENDITURES</b>				
STREETLIGHTING	\$24,500	\$20,417	\$20,894	(\$477)
TRANSPORTATION PROJECTS	\$77,905	\$64,921	\$0	\$64,921
<b>TOTAL EXPENDITURES</b>	<b>\$102,405</b>	<b>\$85,338</b>	<b>\$20,894</b>	<b>\$64,444</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,372</b>	<b>\$53,372</b>
<b>FUND BALANCE-BEGINNING</b>			\$331,748	
<b>FUND BALANCE-ENDING</b>			<b>\$385,120</b>	

**VILLAGE OF BISCAYNE PARK  
CITT FUNDS**

<b>FY 2016</b>		<b>TRANSIT</b>		<b>TRANSPORTATION</b>			
		<b>RECEIVED</b>	<b>20%</b>	<b>80%</b>	<b>TOTAL</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</b>		<b>TRANSPORTATION</b>			
		<b>20%</b>	<b>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</b>		<b>TRANSPORTATION</b>			
		<b>20%</b>	<b>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		
<b>FY 18 TOTAL</b>			<b>\$ 19,590.40</b>	<b>\$ 78,361.60</b>	<b>\$ 97,952.00</b>		
<b>LESS: FPL STREETLIGHTING</b>			<b>\$ -</b>	<b>\$ (20,894)</b>	<b>\$ (20,893.54)</b>		
<b>BALANCE AT 1/31/18</b>			<b>\$ 117,122.50</b>	<b>\$ 534,292.44</b>	<b>\$ 651,414.94</b>		

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 7/31/18	ACTUAL THRU 7/31/18	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	\$190	(\$190)
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,082</b>	<b>(\$32,082)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$32,082)</b>	<b>(\$32,082)</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>(\$13,182)</b>	<b>(\$13,182)</b>
<b>FUND BALANCE-BEGINNING</b>			\$14,289	
<b>FUND BALANCE-ENDING</b>			<b>\$1,106</b>	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 7/31/18	ACTUAL THRU 7/31/18	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>			\$58,431	
<b>FUND BALANCE-ENDING</b>			<b>\$58,431</b>	

# **VILLAGE OF BISCAYNE PARK**

## **STATEMENT OF NET POSITION**

### **PROPRIETARY FUND**

July 31, 2018

	<b>BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION</b>
<b><u>ASSETS</u></b>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$271,777
<b>TOTAL ASSETS</b>	<b><u><u>\$271,777</u></u></b>
<b><u>LIABILITIES</u></b>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$67,392
DUE TO ROAD FUND	\$72,271
<b>TOTAL LIABILITIES</b>	<b><u><u>\$139,663</u></u></b>
<b><u>NET POSITION</u></b>	
UNRESTRICTED	\$132,113
<b>TOTAL NET POSITION</b>	<b><u><u>\$132,113</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 July 31, 2018**

	ADOPTED BUDGET	PRORATED BUDGET THRU 7/31/18	ACTUAL THRU 7/31/18	VARIANCE
<b>REVENUES:</b>				
SANITATION ASSESSMENT	\$488,876	\$488,876	\$476,152	(\$12,724)
MISC INCOME	\$0	\$0	\$2,690	\$2,690
<b>TOTAL REVENUES</b>	<b>\$488,876</b>	<b>\$488,876</b>	<b>\$478,842</b>	<b>(\$10,034)</b>
<b>EXPENDITURES</b>				
OTHER CONTRACTURAL SERVICES	\$404,353	\$336,961	\$341,961	(\$5,000)
SPECIAL TRASH PICK UP	\$0	\$0	\$620	(\$620)
OTHER CURRENT CHARGES	\$1,000	\$833	\$0	\$833
<b>TOTAL EXPENDITURES</b>	<b>\$405,353</b>	<b>\$337,794</b>	<b>\$342,581</b>	<b>(\$4,787)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$83,523</b>	<b>\$151,082</b>	<b>\$136,261</b>	<b>(\$14,820)</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER (OUT)	(\$83,523)	(\$69,603)	\$0	\$69,603
<b>TOTAL OPERATING TRANSFER IN</b>	<b>(\$83,523)</b>	<b>(\$69,603)</b>	<b>\$0</b>	<b>\$69,603</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$81,479</b>	<b>\$136,261</b>	<b>\$54,782</b>
<b>FUND BALANCE-BEGINNING</b>			(\$4,148)	
<b>FUND BALANCE-ENDING</b>			<b>\$132,113</b>	