

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

JULY 31, 2019

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

JULY 31, 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) | \$111,591 | --- | --- | --- | --- | --- | --- | \$111,591 |
| CASH-OPERATING (FCB 7200) | \$1,010,567 | --- | --- | --- | --- | --- | --- | \$1,010,567 |
| CASH-OPERATING (FCB 3807) | \$154,061 | --- | --- | --- | --- | --- | --- | \$154,061 |
| CASH-OPERATING (FCB 6202) | --- | --- | --- | \$152,008 | \$721,830 | --- | --- | \$873,839 |
| CASH-OPERATING (FCB 8905) | --- | --- | \$6,275 | --- | --- | --- | --- | \$6,275 |
| CASH-OPERATING (FCB 2902) | --- | --- | \$27,100 | --- | --- | --- | --- | \$27,100 |
| CASH-DEBT SERVICE (CNB 9765) | --- | --- | --- | --- | --- | --- | --- | \$0 |
| CASH-CONTROL ACCOUNT (CNB 2560) | --- | --- | --- | --- | --- | --- | --- | \$0 |
| ASSESSMENTS RECEIVABLE | --- | --- | --- | --- | --- | --- | --- | \$0 |
| ACCT RECEIVABLE | --- | --- | --- | --- | --- | --- | --- | \$0 |
| ACCT RECEIVABLE-AFLAC | \$929 | --- | --- | --- | --- | --- | --- | \$929 |
| ACCT RECEIVABLE-DENTAL/VISION | \$4,031 | --- | --- | --- | --- | --- | --- | \$4,031 |
| DUE FROM GENERAL FUND | --- | \$57,441 | --- | --- | --- | --- | --- | \$57,441 |
| DUE FROM ROAD FUND | --- | --- | --- | --- | --- | --- | --- | \$0 |
| DUE FROM CITT-TRANSIT | --- | --- | --- | --- | --- | --- | --- | \$0 |
| DUE FROM CITT-TRANSPORTATION | \$203,510 | --- | --- | --- | --- | --- | \$58,431 | \$261,941 |
| DUE FROM POLICE FORFEITURE FUND | \$53,589 | --- | --- | --- | --- | --- | --- | \$53,589 |
| DUE FROM SANITATION FUND | --- | \$96,032 | --- | --- | --- | --- | --- | \$96,032 |
| INVEST-STATE BOARD (POOL) | \$11,868 | --- | --- | --- | --- | --- | --- | \$11,868 |
| PREPAID EXPENSES | \$4,464 | --- | --- | --- | --- | --- | --- | \$4,464 |
| TOTAL ASSETS | \$1,554,609 | \$153,473 | \$33,375 | \$152,008 | \$721,830 | \$0 | \$58,431 | \$2,673,727 |
| LIABILITIES: | | | | | | | | |
| ACCOUNTS PAYABLE | \$75,262 | \$104 | --- | --- | --- | --- | --- | \$75,366 |
| UNION DUES PAYABLE-PAT | \$44 | \$28 | --- | --- | --- | --- | --- | \$73 |
| FRS PENSION PAYABLE | \$18,759 | \$756 | --- | --- | --- | --- | --- | \$19,515 |
| DUE TO GENERAL FUND | --- | --- | \$53,589 | --- | \$203,509 | --- | --- | \$257,098 |
| DUE TO ROAD FUND | \$57,035 | --- | --- | --- | --- | --- | --- | \$57,035 |
| DUE TO SANITATION FUND | \$239,304 | --- | --- | --- | --- | --- | --- | \$239,304 |
| 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 | \$2,045 | --- | --- | --- | --- | --- | --- | \$2,045 |
| STATE PERMIT SURCHARGE-DBR | \$8,673 | --- | --- | --- | --- | --- | --- | \$8,673 |
| TOTAL LIABILITIES | \$404,872 | \$888 | \$53,589 | \$0 | \$261,940 | \$0 | \$0 | \$721,289 |
| FUND BALANCES: | | | | | | | | |
| NONSPENDABLE: | | | | | | | | |
| PREPAID ITEMS AND DEPOSITS | \$4,464 | --- | --- | --- | --- | --- | --- | \$4,464 |
| RESTRICTED FOR: | | | | | | | | |
| DEBT SERVICE | \$0 | --- | --- | --- | --- | \$0 | --- | \$0 |
| CAPITAL PROJECTS | --- | --- | --- | --- | --- | --- | \$58,431 | \$58,431 |
| ROADS | --- | \$152,585 | --- | --- | --- | --- | --- | \$152,585 |
| POLICE FORFEITURE | --- | --- | (\$20,214) | --- | --- | --- | --- | (\$20,214) |
| CITT | --- | --- | --- | \$152,008 | \$459,890 | --- | --- | \$611,899 |
| UNASSIGNED: | \$1,145,274 | --- | --- | --- | --- | --- | --- | \$1,145,274 |
| TOTAL FUND BALANCES | \$1,149,738 | \$152,585 | (\$20,214) | \$152,008 | \$459,890 | \$0 | \$58,431 | \$1,952,438 |
| TOTAL LIABILITIES & FUND BALANCES | \$1,554,609 | \$153,473 | \$33,375 | \$152,008 | \$721,830 | \$0 | \$58,431 | \$2,673,727 |

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JULY 31, 2019

| DESCRIPTION | AMENDED BUDGET | PRORATED BUDGET THRU 07/31/19 | ACTUAL THRU 07/31/19 | VARIANCE |
|--|--------------------|----------------------------------|-------------------------|-----------------|
| REVENUES: | | | | |
| AD VALOREM TAX | \$1,991,165 | \$1,991,165 | \$2,024,596 | \$33,431 |
| UTILITY TAXES - ELECTRIC | \$160,000 | \$133,333 | \$132,968 | (\$365) |
| UTILITY TAXES - WATER | \$30,000 | \$25,000 | \$0 | (\$25,000) |
| UTILITY TAXES - GAS/PROPANE | \$5,500 | \$4,583 | \$5,714 | \$1,130 |
| SIMPLIFIED COMMUNICATIONS TAX | \$100,000 | \$83,333 | \$58,370 | (\$24,964) |
| CONTRACTOR REGISTRATIONS | \$5,500 | \$4,583 | \$4,640 | \$57 |
| BUILDING PERMITS | \$75,000 | \$62,500 | \$79,855 | \$17,355 |
| ELECTRIC PERMITS | \$10,000 | \$8,333 | \$17,156 | \$8,822 |
| PLUMBING PERMITS | \$12,000 | \$10,000 | \$26,480 | \$16,480 |
| MECHANICAL PERMITS | \$7,500 | \$6,250 | \$11,921 | \$5,671 |
| GARAGE SALE PERMITS | \$300 | \$250 | \$293 | \$43 |
| FILM PERMITS | \$0 | \$0 | \$1,250 | \$1,250 |
| FRANCHISE FEES - ELECTRIC | \$125,652 | \$104,710 | \$64,273 | (\$40,437) |
| FRANCHISE FEES - SOLID WASTE | \$49,500 | \$41,250 | \$33,858 | (\$7,392) |
| FRANCHISE FEES - GAS/PROPANE | \$2,500 | \$2,083 | \$1,757 | (\$326) |
| OTHER FEES - PLAN REVIEW | \$22,500 | \$18,750 | \$3,469 | (\$15,281) |
| OTHER FEES - PERMIT APPLICATION FEES | \$12,500 | \$10,417 | \$7,750 | (\$2,667) |
| OTHER FEES - HOME OCCUPATION | \$2,350 | \$1,958 | \$1,050 | (\$908) |
| OTHER FEES - VARIANCE APPLICATION FEES | \$450 | \$375 | \$750 | \$375 |
| OTHER FEES - LANDLORD APPLICATION | \$1,500 | \$1,250 | \$34,024 | \$32,774 |
| STATE REVENUE SHARING - MUNICIPAL | \$81,168 | \$67,640 | \$68,683 | \$1,042 |
| STATE REVENUE SHARING - HALF CENT SALES TAX | \$240,000 | \$200,000 | \$172,897 | (\$27,103) |
| FEMA REVENUE | \$0 | \$0 | \$20,672 | \$20,672 |
| LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD | \$250 | \$208 | \$402 | \$194 |
| LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING | \$950 | \$792 | \$604 | (\$188) |
| RECREATIONAL PROGRAM FEES | \$10,000 | \$8,333 | \$9,444 | \$1,111 |
| CONCESSION STAND | \$600 | \$500 | \$1,235 | \$735 |
| FACILITY RENTALS | \$3,500 | \$2,917 | \$5,793 | \$2,876 |
| TRAFFIC FINES | \$1,500 | \$1,250 | \$1,143 | (\$107) |
| LIEN SEARCH FEES | \$3,000 | \$2,500 | \$4,010 | \$1,510 |
| FINES - CODE COMPLIANCE | \$10,000 | \$8,333 | \$16,640 | \$8,307 |
| MISCELLANEOUS REVENUE | \$750 | \$625 | \$37,290 | \$36,665 |
| INTEREST INCOME | \$500 | \$417 | \$13,639 | \$13,222 |
| TOTAL REVENUES | \$2,966,135 | \$2,803,640 | \$2,862,623 | \$58,983 |
| EXPENDITURES | | | | |
| COMMISSION | | | | |
| COMPENSATION | \$12,000 | \$10,000 | \$9,000 | \$1,000 |
| FICA | \$918 | \$765 | \$689 | \$77 |
| TRAVEL & PER DIEM | \$2,500 | \$2,083 | \$2,076 | \$8 |
| COMMUNICATIONS | \$0 | \$0 | \$186 | (\$186) |
| PROMOTIONAL ACTIVITIES | \$1,500 | \$1,250 | \$886 | \$364 |
| SUBSCRIPTIONS & MEMBERSHIPS | \$1,550 | \$1,292 | \$1,350 | (\$58) |
| EDUCATION & TRAINING | \$4,200 | \$3,500 | \$0 | \$3,500 |
| TOTAL COMMISSION | \$22,668 | \$18,890 | \$14,187 | \$4,703 |

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JULY 31, 2019

| DESCRIPTION | AMENDED BUDGET | PRORATED BUDGET THRU 07/31/19 | ACTUAL THRU 07/31/19 | VARIANCE |
|---------------------------------------|-------------------|----------------------------------|-------------------------|-----------------|
| ADMINISTRATION (511) | | | | |
| ADMINISTRATIVE SALARY-VILLAGE MANAGER | \$84,460 | \$70,383 | \$68,218 | \$2,166 |
| REGULAR SALARIES-VILLAGE CLERK | \$50,692 | \$42,243 | \$41,599 | \$645 |
| REGULAR SALARIES-ADMIN ASST | \$30,893 | \$25,745 | \$25,153 | \$592 |
| PART-TIME SALARIES | \$19,344 | \$16,120 | \$0 | \$16,120 |
| FICA/MEDICARE | \$14,311 | \$11,926 | \$10,325 | \$1,601 |
| FLORIDA RETIREMENT SYSTEM | \$30,440 | \$25,367 | \$23,753 | \$1,614 |
| HEALTH INSURANCE | \$25,568 | \$21,306 | \$22,189 | (\$882) |
| WORKERS COMPENSATION INSURANCE | \$446 | \$446 | \$432 | \$14 |
| PROFESSIONAL FEES | \$155,750 | \$129,792 | \$144,168 | (\$14,377) |
| AUDITING FEES | \$21,000 | \$17,500 | \$14,000 | \$3,500 |
| FINANCE CONTRACT | \$46,350 | \$38,625 | \$39,204 | (\$579) |
| TRAVEL & PER DIEM | \$13,300 | \$11,083 | \$4,000 | \$7,083 |
| COMMUNICATIONS | \$26,220 | \$21,850 | \$14,088 | \$7,762 |
| POSTAGE | \$3,000 | \$2,500 | \$5,731 | (\$3,231) |
| UTILITIES | \$7,340 | \$6,117 | \$5,945 | \$172 |
| RENTALS AND LEASES | \$7,030 | \$5,858 | \$7,657 | (\$1,799) |
| PROPERTY INSURANCE | \$124,293 | \$124,293 | \$143,203 | (\$18,910) |
| REPAIRS AND MAINTENANCE | \$950 | \$792 | \$616 | \$175 |
| PRINTING & BINDING | \$4,600 | \$3,833 | \$884 | \$2,949 |
| PROMOTIONAL ACTIVITIES | \$1,500 | \$1,250 | \$2,052 | (\$802) |
| LEGAL ADVERTISING | \$8,200 | \$6,833 | \$7,097 | (\$264) |
| MUNICIPAL ELECTIONS | \$4,000 | \$3,333 | \$2,602 | \$732 |
| OTHER CURRENT CHARGES | \$8,500 | \$7,083 | \$9,292 | (\$2,208) |
| OFFICE SUPPLIES | \$8,500 | \$7,083 | \$6,939 | \$145 |
| OPERATING SUPPLIES | \$6,700 | \$5,583 | \$6,071 | (\$487) |
| DUES & MEMBERSHIPS | \$5,600 | \$4,667 | \$5,387 | (\$721) |
| EDUCATION & TRAINING | \$4,000 | \$3,333 | \$630 | \$2,703 |
| CONTINGENCY | \$21,421 | \$17,851 | \$0 | \$17,851 |
| TOTAL ADMINISTRATION | \$734,408 | \$632,797 | \$611,236 | \$21,561 |
| DEBT SERVICE | | | | |
| PRINCIPAL EXPENSE | \$17,565 | \$14,638 | \$0 | \$14,638 |
| INTEREST EXPENSE | \$14,215 | \$11,846 | \$0 | \$11,846 |
| OTHER DEBT SERVICE COSTS | \$240 | \$200 | \$0 | \$200 |
| TOTAL DEBT SERVICE | \$32,020 | \$26,683 | \$0 | \$26,683 |

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JULY 31, 2019

| DESCRIPTION | AMENDED BUDGET | PRORATED BUDGET THRU 07/31/19 | ACTUAL THRU 07/31/19 | VARIANCE |
|----------------------------------|--------------------|----------------------------------|-------------------------|------------------|
| POLICE (521) | | | | |
| REGULAR SALARIES | \$533,934 | \$444,945 | \$433,562 | \$11,384 |
| OTHER SALARIES & WAGES-PART TIME | \$93,548 | \$77,957 | \$88,852 | (\$10,896) |
| OVERTIME | \$50,000 | \$41,667 | \$15,127 | \$26,540 |
| SPECIAL PAY & COURT PAYS | \$15,000 | \$12,500 | \$4,133 | \$8,367 |
| OFF DUTY POLICE | \$0 | \$0 | \$19,762 | (\$19,762) |
| FICA/MEDICARE | \$52,975 | \$44,146 | \$42,466 | \$1,680 |
| FLORIDA RETIREMENT SYSTEM | \$145,213 | \$121,011 | \$120,125 | \$886 |
| HEALTH INSURANCE | \$86,668 | \$72,223 | \$51,907 | \$20,316 |
| WORKERS COMPENSATION INSURANCE | \$33,011 | \$33,011 | \$29,777 | \$3,234 |
| TRAVEL & PER DIEM | \$1,000 | \$833 | \$0 | \$833 |
| COMMUNICATIONS | \$9,559 | \$7,966 | \$9,791 | (\$1,825) |
| UTILITIES | \$3,740 | \$3,117 | \$1,605 | \$1,511 |
| RENTALS & LEASES | \$68,435 | \$57,029 | \$56,751 | \$278 |
| INSURANCE-POLICE | \$12,155 | \$12,155 | \$13,995 | (\$1,840) |
| REPAIRS & MAINTENANCE | \$67,500 | \$56,250 | \$78,773 | (\$22,523) |
| PRINTING & BINDING | \$600 | \$500 | \$289 | \$211 |
| OPERATING SUPPLIES | \$89,630 | \$74,692 | \$71,150 | \$3,542 |
| TOLLS | \$0 | \$0 | \$5,925 | (\$5,925) |
| DUES & MEMBERSHIPS | \$1,200 | \$1,000 | \$1,051 | (\$51) |
| EDUCATION & TRAINING | \$5,000 | \$4,167 | \$9,990 | (\$5,823) |
| CAPITAL OUTLAY | \$10,500 | \$8,750 | \$14,470 | (\$5,720) |
| TOTAL POLICE | \$1,279,668 | \$1,073,918 | \$1,069,500 | \$4,417 |
| BUILDING (524) | | | | |
| REGULAR SALARIES | \$31,457 | \$26,214 | \$25,783 | \$431 |
| FICA/MEDICARE | \$2,406 | \$2,005 | \$1,972 | \$33 |
| FLORIDA RETIREMENT SYSTEM | \$2,598 | \$2,165 | \$2,135 | \$30 |
| HEALTH INSURANCE | \$7,846 | \$6,538 | \$6,764 | (\$226) |
| WORKERS COMPENSATION INSURANCE | \$85 | \$85 | \$82 | \$3 |
| PROFESSIONAL SERVICES | \$67,925 | \$56,604 | \$66,216 | (\$9,611) |
| EDUCATION & TRAINING | \$1,000 | \$833 | \$120 | \$713 |
| OPERATING SUPPLIES | \$0 | \$0 | \$309 | (\$309) |
| TOTAL BUILDING | \$113,318 | \$94,446 | \$103,381 | (\$8,936) |

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JULY 31, 2019

| DESCRIPTION | AMENDED BUDGET | PRORATED BUDGET THRU 07/31/19 | ACTUAL THRU 07/31/19 | VARIANCE |
|---|-------------------|----------------------------------|-------------------------|-----------------|
| CODE COMPLIANCE (529) | | | | |
| REGULAR SALARIES | \$76,000 | \$63,333 | \$46,303 | \$17,031 |
| FICA/MEDICARE | \$5,814 | \$4,845 | \$3,542 | \$1,303 |
| FLORIDA RETIREMENT SYSTEM | \$6,278 | \$5,231 | \$3,836 | \$1,395 |
| HEALTH INSURANCE | \$16,212 | \$13,510 | \$11,025 | \$2,485 |
| WORKERS COMPENSATION INSURANCE | \$2,850 | \$2,850 | \$2,761 | \$89 |
| PROFESSIONAL FEES-CODE OFFICER SERVICES | \$0 | \$0 | \$2,968 | (\$2,968) |
| COMMUNICATIONS | \$864 | \$720 | \$492 | \$228 |
| RENTALS & LEASES | \$12,000 | \$10,000 | \$2,288 | \$7,712 |
| INSURANCE | \$1,500 | \$1,500 | \$2,123 | (\$623) |
| REPAIRS & MAINTENANCE | \$300 | \$250 | \$998 | (\$748) |
| OPERATING SUPPLIES | \$2,550 | \$2,125 | \$2,450 | (\$325) |
| MEMBERSHIPS & DUES | \$220 | \$183 | \$0 | \$183 |
| EDUCATION & TRAINING | \$1,000 | \$833 | \$0 | \$833 |
| TOTAL CODE COMPLIANCE | \$125,588 | \$105,382 | \$78,786 | \$26,596 |
| PUBLIC WORKS (539) | | | | |
| REGULAR SALARIES | \$198,402 | \$165,335 | \$130,883 | \$34,452 |
| OVERTIME | \$1,000 | \$833 | \$14,739 | (\$13,906) |
| EMPLOYEE BONUSES | \$2,500 | \$1,500 | \$1,500 | \$0 |
| FICA/MEDICARE | \$15,482 | \$12,902 | \$11,370 | \$1,532 |
| FLORIDA RETIREMENT SYSTEM | \$27,448 | \$22,873 | \$12,075 | \$10,799 |
| HEALTH INSURANCE | \$40,531 | \$33,776 | \$24,289 | \$9,487 |
| WORKERS COMPENSATION INSURANCE | \$14,244 | \$10,683 | \$13,801 | (\$3,118) |
| CONTRACT SERVICES | \$13,000 | \$10,833 | \$6,240 | \$4,593 |
| COMMUNICATIONS | \$2,280 | \$1,900 | \$2,168 | (\$268) |
| UTILITIES | \$9,972 | \$8,310 | \$5,563 | \$2,747 |
| RENTALS & LEASES | \$20,451 | \$17,043 | \$11,959 | \$5,083 |
| PROPERTY INSURANCE | \$3,384 | \$3,384 | \$5,215 | (\$1,831) |
| REPAIRS & MAINTENANCE | \$119,000 | \$99,167 | \$48,052 | \$51,115 |
| OTHER CURRENT CHARGES-STORM PREP | \$10,000 | \$8,333 | \$17,508 | (\$9,174) |
| OPERATING SUPPLIES | \$17,660 | \$14,717 | \$33,363 | (\$18,646) |
| DUES & MEMBERSHIPS | \$150 | \$125 | \$0 | \$125 |
| EDUCATION & TRAINING | \$1,000 | \$833 | \$35 | \$798 |
| CAPITAL OUTLAY | \$12,000 | \$10,000 | \$34,032 | (\$24,032) |
| TOTAL PUBLIC WORKS | \$508,505 | \$422,548 | \$372,791 | \$49,757 |

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JULY 31, 2019

| DESCRIPTION | AMENDED BUDGET | PRORATED BUDGET THRU 07/31/19 | ACTUAL THRU 07/31/19 | VARIANCE |
|--|--------------------|----------------------------------|-------------------------|-------------------|
| PARKS AND RECREATION (572) | | | | |
| REGULAR SALARIES | \$44,290 | \$36,908 | \$35,773 | \$1,136 |
| OTHER SALARIES & WAGES-PART TIME | \$38,376 | \$31,980 | \$24,124 | \$7,856 |
| FICA/MEDICARE | \$6,361 | \$5,301 | \$4,582 | \$718 |
| FLORIDA RETIREMENT SYSTEM | \$6,580 | \$5,484 | \$4,960 | \$524 |
| HEALTH INSURANCE | \$7,846 | \$6,538 | \$6,816 | (\$277) |
| WORKERS COMPENSATION INSURANCE | \$206 | \$206 | \$200 | \$6 |
| COMMUNICATIONS | \$2,880 | \$2,400 | \$2,486 | (\$86) |
| UTILITIES | \$5,100 | \$4,250 | \$3,652 | \$598 |
| RENTALS & LEASES | \$660 | \$550 | \$275 | \$275 |
| PROPERTY INSURANCE | \$1,304 | \$1,304 | \$5,582 | (\$4,278) |
| REPAIRS & MAINTENANCE | \$45,000 | \$37,500 | \$11,663 | \$25,837 |
| CONCESSION EXPENSES | \$500 | \$417 | \$0 | \$417 |
| SPECIAL EVENTS | \$8,200 | \$6,833 | \$6,173 | \$660 |
| OPERATING SUPPLIES | \$3,750 | \$3,125 | \$1,967 | \$1,158 |
| MEMBERSHIPS & DUES | \$160 | \$133 | \$160 | (\$27) |
| EDUCATION & TRAINING | \$850 | \$708 | \$0 | \$708 |
| INFRASTRUCTURE IMPROVEMENTS | \$54,000 | \$45,000 | \$0 | \$45,000 |
| TOTAL PARKS AND RECREATION | \$226,064 | \$188,638 | \$108,412 | \$80,226 |
| TOTAL EXPENDITURES | \$3,042,239 | \$2,563,301 | \$2,358,292 | \$205,008 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (\$76,103) | \$240,339 | \$504,331 | \$263,992 |
| OTHER FINANCING SOURCES/(USES) | | | | |
| OPERATING TRANSFER IN/(OUT) | \$61,103 | \$50,919 | (\$15,890) | (\$66,809) |
| TOTAL OTHER FINANCING SOURCES/(USES) | \$61,103 | \$50,919 | (\$15,890) | (\$66,809) |
| NET CHANGE IN FUND BALANCES | (\$15,000) | \$291,259 | \$488,441 | \$197,182 |
| FUND BALANCE-BEGINNING | \$15,000 | | \$661,297 | |
| FUND BALANCE-ENDING | \$0 | | \$1,149,738 | |

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JULY 31, 2019

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 07/31/19 | ACTUAL THRU 07/31/19 | VARIANCE |
|--|-------------------|----------------------------------|-------------------------|-------------------|
| REVENUES: | | | | |
| LOCAL OPTION GAS TAX | \$81,495 | \$67,913 | \$53,680 | (\$14,233) |
| STATE REVENUE SHARING - MUNICIPAL | \$22,680 | \$18,900 | \$22,894 | \$3,994 |
| FDOT 6 AVE MEDIAN MAINTENANCE | \$1,416 | \$1,062 | \$1,062 | \$0 |
| TOTAL REVENUES | \$105,591 | \$87,875 | \$77,636 | (\$10,239) |
| EXPENDITURES | | | | |
| REGULAR SALARIES | \$63,107 | \$52,589 | \$55,140 | (\$2,551) |
| OVERTIME | \$1,000 | \$833 | \$2,806 | (\$1,973) |
| SPECIAL PAY | \$1,000 | \$1,000 | \$1,000 | \$0 |
| FICA/MEDICARE | \$4,981 | \$4,151 | \$4,586 | (\$435) |
| FLORIDA RETIREMENT SYSTEM | \$5,213 | \$4,344 | \$4,729 | (\$385) |
| HEALTH INSURANCE | \$16,212 | \$13,510 | \$13,819 | (\$309) |
| WORKERS COMPENSATION INSURANCE | \$7,330 | \$7,330 | \$7,102 | \$227 |
| COMMUNICATIONS | \$480 | \$400 | \$400 | \$0 |
| RENTALS & LEASES | \$2,152 | \$1,793 | \$1,844 | (\$51) |
| INSURANCE | \$2,080 | \$2,080 | \$2,395 | (\$315) |
| REPAIRS & MAINTENANCE | \$18,204 | \$15,170 | \$16,016 | (\$846) |
| OPERATING SUPPLIES | \$8,000 | \$6,667 | \$17,462 | (\$10,796) |
| EDUCATION & TRAINING | \$200 | \$167 | \$250 | (\$83) |
| TOTAL EXPENDITURES | \$129,958 | \$110,033 | \$127,550 | (\$17,517) |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (\$24,367) | (\$22,158) | (\$49,914) | (\$27,756) |
| OTHER FINANCING SOURCES/(USES) | | | | |
| OPERATING TRANSFER IN/(OUT) | \$24,367 | \$20,306 | \$0 | (\$20,306) |
| TOTAL OTHER FINANCING SOURCES/(USES) | \$24,367 | \$20,306 | \$0 | (\$20,306) |
| NET CHANGE IN FUND BALANCES | \$0 | (\$1,853) | (\$49,914) | (\$48,061) |
| FUND BALANCE-BEGINNING | \$0 | | \$202,499 | |
| FUND BALANCE-ENDING | \$0 | | \$152,585 | |

VILLAGE OF BISCAYNE PARK
POLICE FORFEITURE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED JULY 31, 2019

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 07/31/19 | ACTUAL THRU 07/31/19 | VARIANCE |
|--|-------------------|----------------------------------|-------------------------|--------------|
| REVENUES: | | | | |
| INTEREST INCOME | \$0 | \$0 | \$304 | \$304 |
| TOTAL REVENUES | \$0 | \$0 | \$304 | \$304 |
| EXPENDITURES | | | | |
| OTHER CURRENT CHARGES | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$0 | \$0 | \$0 | \$0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$0 | \$0 | \$304 | \$304 |
| NET CHANGE IN FUND BALANCES | \$0 | \$0 | \$304 | \$304 |
| FUND BALANCE-BEGINNING | \$0 | | (\$20,518) | |
| FUND BALANCE-ENDING | \$0 | | (\$20,214) | |

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSIT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED JULY 31, 2019

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 07/31/19 | ACTUAL THRU 07/31/19 | VARIANCE |
|---|-------------------|----------------------------------|-------------------------|------------------|
| REVENUES: | | | | |
| TRANSPORTATION SURTAX | \$25,601 | \$21,334 | \$15,584 | (\$5,750) |
| INTEREST INCOME | \$0 | \$0 | \$822 | \$822 |
| TOTAL REVENUES | \$25,601 | \$21,334 | \$16,406 | (\$4,929) |
| EXPENDITURES | | | | |
| TRANSIT PROJECTS | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$0 | \$0 | \$0 | \$0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS | \$25,601 | \$21,334 | \$16,406 | (\$4,929) |
| NET CHANGE IN FUND BALANCES | \$25,601 | \$21,334 | \$16,406 | (\$4,929) |
| FUND BALANCE-BEGINNING | \$0 | | \$135,602 | |
| FUND BALANCE-ENDING | \$25,601 | | \$152,008 | |

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED JULY 31, 2019

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 07/31/19 | ACTUAL THRU 07/31/19 | VARIANCE |
|---|--------------------|----------------------------------|-------------------------|-------------------|
| REVENUES: | | | | |
| TRANSPORTATION SURTAX | \$102,405 | \$85,337 | \$62,337 | (\$23,001) |
| INTEREST INCOME | \$1,000 | \$833 | \$3,286 | \$2,453 |
| TOTAL REVENUES | \$103,405 | \$86,171 | \$65,623 | (\$20,548) |
| EXPENDITURES | | | | |
| STREETLIGHTING | \$25,000 | \$20,833 | \$20,559 | \$275 |
| TRANSPORTATION PROJECTS | \$327,724 | \$273,103 | \$1,625 | \$271,478 |
| TOTAL EXPENDITURES | \$352,724 | \$293,937 | \$22,184 | \$271,753 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS | (\$249,319) | (\$207,766) | \$43,439 | \$251,205 |
| NET CHANGE IN FUND BALANCES | (\$249,319) | (\$207,766) | \$43,439 | \$251,205 |
| FUND BALANCE-BEGINNING | \$223,718 | | \$416,451 | |
| FUND BALANCE-ENDING | (\$25,601) | | \$459,890 | |

**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% | TOTAL |
|---------------------------------|------------------|--------------|--|------------------------|-------------------------------|-----------------------|
| | RECEIVED | | | | | |
| 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 |
|---------------------------------|------------------|--------------|--|------------------------|-------------------------------|-----------------------|
| | RECEIVED | | | | | |
| 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 |
|---------------------------------|------------------|--------------|--|------------------------|-------------------------------|-----------------------|
| | RECEIVED | | | | | |
| 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 | | | | \$ - | \$ (\$20,559) | \$ (20,558.82) |
| BALANCE AT 11/30/18 | | | | \$ 144,289.30 | \$ 618,510.09 | \$ 762,799.39 |

VILLAGE OF BISCAYNE PARK
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED JULY 31, 2019

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 07/31/19 | ACTUAL THRU 07/31/19 | 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 JULY 31, 2019

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 07/31/19 | ACTUAL THRU 07/31/19 | 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

JULY 31, 2019

| | BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION |
|----------------------------|--|
| <u>ASSETS</u> | |
| CURRENT ASSETS | |
| ACCOUNTS RECEIVABLE | --- |
| DUE FROM OTHER FUNDS | \$238,897 |
| PREPAID EXPENSE | --- |
| | |
| TOTAL ASSETS | <u>\$238,897</u> |
| | |
| <u>LIABILITIES</u> | |
| CURRENT LIABILITIES | |
| DUE TO ROAD FUND | \$96,032 |
| | |
| TOTAL LIABILITIES | <u>\$96,032</u> |
| | |
| <u>NET POSITION</u> | |
| UNRESTRICTED | \$142,865 |
| | |
| TOTAL NET POSITION | <u>\$142,865</u> |

VILLAGE OF BISCAYNE PARK
SANITATION FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
PROPRETARY FUND
FOR THE PERIOD ENDED JULY 31, 2019

| DESCRIPTION | ADOPTED BUDGET | PRORATED BUDGET THRU 07/31/19 | ACTUAL THRU 07/31/19 | VARIANCE |
|---|-------------------|----------------------------------|-------------------------|-----------------|
| REVENUES: | | | | |
| SANITATION ASSESSMENT | \$501,929 | \$501,929 | \$503,932 | \$2,003 |
| MISC INCOME | \$2,601 | \$2,168 | \$3,930 | \$1,762 |
| TOTAL REVENUES | \$504,530 | \$504,097 | \$507,862 | \$3,766 |
| EXPENDITURES | | | | |
| OTHER CONTRACTURAL SERVICES | \$418,060 | \$348,383 | \$346,566 | \$1,817 |
| OTHER CURRENT CHARGES | \$1,000 | \$833 | \$0 | \$833 |
| TOTAL EXPENDITURES | \$419,060 | \$349,217 | \$346,566 | \$2,651 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS | \$85,470 | \$154,880 | \$161,296 | \$6,416 |
| OTHER FINANCING SOURCES/(USES) | | | | |
| OPERATING TRANSFER IN/(OUT) | (\$85,470) | (\$71,225) | \$0 | \$71,225 |
| TOTAL OTHER FINANCING SOURCES/(USES) | (\$85,470) | (\$71,225) | \$0 | \$71,225 |
| NET CHANGE IN FUND BALANCES | \$0 | \$83,655 | \$161,296 | \$77,642 |
| FUND BALANCE-BEGINNING | \$0 | | (\$18,431) | |
| FUND BALANCE-ENDING | \$0 | | \$142,865 | |