

VILLAGE OF BISCAYNE PARK

Unaudited Financial Statements

as of

August 31, 2018

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK
COMBINED BALANCE SHEET
August 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
ASSETS:								
CASH-OPERATING (CNB 5680)	\$44,541	---	---	---	---	---	---	\$44,541
CASH-OPERATING (FCB 7200)	\$226,434	---	---	---	---	---	---	\$226,434
CASH-OPERATING (FCB 3807)	\$402,599	---	---	---	---	---	---	\$402,599
CASH-OPERATING (FCB 6202)	---	---	---	\$122,703	\$629,574	---	---	\$752,277
CASH-OPERATING (FCB 8905)	---	---	\$6,214	---	---	---	---	\$6,214
CASH-OPERATING (FCB 2902)	---	---	\$26,832	---	---	---	---	\$26,832
CASH-DEBT SERVICE (CNB 9765)	---	---	---	---	\$1,086	---	---	\$1,086
CASH-CONTROL ACCOUNT (CNB 2560)	\$221,773	---	---	---	---	---	---	\$221,773
ACCT RECEIVABLE-AFLAC	\$4,102	---	---	---	---	---	---	\$4,102
ACCT RECEIVABLE-DENTAL/VISION	\$3,218	---	---	---	---	---	---	\$3,218
DUE FROM GENERAL FUND	---	\$102,071	---	\$6,241	---	---	---	\$108,312
DUE FROM CITT-TRANSPORTATION	\$179,303	---	---	---	---	---	\$58,431	\$237,734
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$72,271	---	---	---	---	---	\$72,271
INVEST-STATE BOARD (POOL)	\$11,590	---	---	---	---	---	---	\$11,590
PREPAID EXPENSES	\$4,141	---	---	---	---	---	---	\$4,141
TOTAL ASSETS	\$1,151,289	\$174,342	\$33,046	\$128,944	\$629,574	\$1,086	\$58,431	\$2,176,712
LIABILITIES:								
ACCOUNTS PAYABLE	\$113,347	---	---	---	---	---	---	\$113,347
UNION DUES PAYABLE-PBA	\$1,216	---	---	---	---	---	---	\$1,216
UNION DUES PAYABLE-PAT	\$188	\$129	---	---	---	---	---	\$317
FRS PENSION PAYABLE	\$10,598	\$691	---	---	---	---	---	\$11,289
DUE TO GENERAL FUND	---	---	\$53,589	---	\$179,304	---	---	\$232,893
DUE TO ROAD FUND	\$102,071	---	---	---	---	---	---	\$102,071
DUE TO SANITATION FUND	\$205,076	---	---	---	---	---	---	\$205,076
DUE TO CITT FUND-TRANSIT	\$6,241	---	---	---	---	---	---	\$6,241
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
COMPLIANCE BONDS PAYABLE	\$4,000	---	---	---	---	---	---	\$4,000
COUNTY PERMIT SURCHARGE	\$4,655	---	---	---	---	---	---	\$4,655
STATE PERMIT SURCHARGE-DBR	\$7,202	---	---	---	---	---	---	\$7,202
TOTAL LIABILITIES	\$454,592	\$820	\$53,589	\$0	\$237,735	\$0	\$0	\$746,737
FUND BALANCES:								
NONSPENDABLE:								
PREPAID ITEMS AND DEPOSITS	\$4,141	---	---	---	---	---	---	\$4,141
RESTRICTED FOR:								
DEBT SERVICE	\$221,773	---	---	---	\$1,086	---	---	\$222,859
CAPITAL PROJECTS	---	---	---	---	---	\$58,431	---	\$58,431
ROADS	---	\$173,522	---	---	---	---	---	\$173,522
POLICE FORFEITURE	---	---	(\$20,543)	---	---	---	---	(\$20,543)
CITT	---	---	---	\$128,944	\$391,839	---	---	\$520,783
UNASSIGNED:	\$470,783	---	---	---	---	---	---	\$470,783
TOTAL FUND BALANCES	\$696,697	\$173,522	(\$20,543)	\$128,944	\$391,839	\$1,086	\$58,431	\$1,429,975
TOTAL LIABILITIES & FUND BALANCES	\$1,151,289	\$174,342	\$33,046	\$128,944	\$629,574	\$1,086	\$58,431	\$2,176,712

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/18	ACTUAL THRU 8/31/18	VARIANCE
REVENUES:				
AD VALOREM TAX	\$1,798,676	\$1,798,676	\$1,827,748	\$29,072
UTILITY TAXES - ELECTRIC	\$160,000	\$146,667	\$151,869	\$5,203
UTILITY TAXES - WATER	\$30,000	\$27,500	\$0	(\$27,500)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$5,042	\$7,006	\$1,965
SIMPLIFIED COMMUNICATIONS TAX	\$112,600	\$103,217	\$74,922	(\$28,295)
CONTRACTOR REGISTRATIONS	\$4,500	\$4,125	\$7,425	\$3,300
BUILDING PERMITS	\$45,000	\$41,250	\$155,262	\$114,012
ELECTRIC PERMITS	\$4,000	\$3,667	\$28,989	\$25,323
PLUMBING PERMITS	\$11,000	\$10,083	\$29,671	\$19,588
MECHANICAL PERMITS	\$5,500	\$5,042	\$19,616	\$14,574
GARAGE SALE PERMITS	\$300	\$275	\$268	(\$7)
FILM PERMITS	\$0	\$0	\$2,250	\$2,250
FRANCHISE FEES - ELECTRIC	\$98,500	\$90,292	\$85,902	(\$4,390)
FRANCHISE FEES - SOLID WASTE	\$49,500	\$45,375	\$37,066	(\$8,309)
FRANCHISE FEES - GAS/PROPANE	\$5,000	\$4,583	\$2,101	(\$2,482)
OTHER FEES - PLAN REVIEW	\$22,500	\$20,625	\$3,600	(\$17,025)
OTHER FEES - PERMIT APPLICATION FEES	\$12,500	\$11,458	\$16,993	\$5,535
OTHER FEES - HOME OCCUPATION	\$2,350	\$2,154	\$3,222	\$1,068
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$413	\$750	\$338
OTHER FEES - LANDLORD APPLICATION	\$1,500	\$1,375	\$30,470	\$29,095
GRANTS	\$0	\$0	\$21,417	\$21,417
STATE REVENUE SHARING - MUNICIPAL	\$90,720	\$83,160	\$80,120	(\$3,040)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$251,600	\$230,633	\$195,823	(\$34,811)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$229	\$352	\$123
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$871	\$580	(\$291)
RECREATIONAL PROGRAM FEES	\$10,000	\$9,167	\$10,852	\$1,685
CONCESSION STAND	\$2,000	\$1,833	\$799	(\$1,034)
FACILITY RENTALS	\$3,500	\$3,208	\$4,830	\$1,622
TRAFFIC FINES	\$1,500	\$1,375	\$752	(\$623)
LIEN SEARCH FEES	\$3,000	\$2,750	\$4,064	\$1,314
FINES - CODE COMPLIANCE	\$10,000	\$9,167	\$30,760	\$21,593
MISCELLANEOUS REVENUE	\$750	\$688	\$89,990	\$89,302
INTEREST INCOME	\$500	\$458	\$4,164	\$3,706
TOTAL REVENUES	\$2,744,146	\$2,665,357	\$2,929,633	\$264,276
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$9,000	\$12,000	(\$3,000)
FICA	\$918	\$459	\$918	(\$459)
TRAVEL & PER DIEM	\$2,500	\$2,292	\$876	\$1,415
PROMOTIONAL ACTIVITIES	\$2,000	\$1,833	\$447	\$1,386
SUBSCRIPTIONS & MEMBERSHIPS	\$900	\$825	\$825	\$0
EDUCATION & TRAINING	\$5,500	\$5,042	\$1,873	\$3,169
TOTAL COMMISSION	\$23,818	\$19,451	\$16,939	\$2,512

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/18	ACTUAL THRU 8/31/18	VARIANCE
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$83,041	\$76,121	\$72,539	\$3,582
REGULAR SALARIES-VILLAGE CLERK	\$50,923	\$46,679	\$43,270	\$3,409
REGULAR SALARIES-ADMIN ASST	\$30,000	\$27,500	\$27,704	(\$204)
PART-TIME SALARIES	\$19,590	\$17,958	\$0	\$17,958
FICA/MEDICARE	\$14,170	\$12,989	\$10,979	\$2,010
FLORIDA RETIREMENT SYSTEM	\$26,356	\$24,160	\$23,331	\$829
HEALTH INSURANCE	\$22,633	\$20,747	\$19,615	\$1,132
WORKERS COMPENSATION INSURANCE	\$446	\$446	\$446	\$0
PROFESSIONAL FEES	\$118,250	\$108,396	\$113,160	(\$4,764)
AUDITING FEES	\$21,000	\$21,000	\$32,000	(\$11,000)
FINANCE CONTRACT	\$45,000	\$41,250	\$41,250	\$0
FINANCE CONTRACT-SUPPLEMENTAL	\$0	\$0	\$20,000	(\$20,000)
TRAVEL & PER DIEM	\$6,300	\$5,775	\$4,852	\$923
COMMUNICATIONS	\$26,220	\$24,035	\$18,329	\$5,706
POSTAGE	\$2,500	\$2,292	\$3,600	(\$1,309)
UTILITIES	\$7,340	\$6,728	\$5,073	\$1,656
RENTALS AND LEASES	\$7,030	\$6,444	\$5,347	\$1,098
PROPERTY INSURANCE	\$116,040	\$116,040	\$123,932	(\$7,892)
REPAIRS AND MAINTENANCE	\$950	\$871	\$1,601	(\$731)
PRINTING & BINDING	\$4,600	\$4,217	\$1,619	\$2,598
PROMOTIONAL ACTIVITIES	\$1,500	\$1,375	\$1,288	\$87
LEGAL ADVERTISING	\$3,400	\$3,117	\$697	\$2,419
OTHER CURRENT CHARGES	\$8,500	\$7,792	\$5,186	\$2,606
OFFICE SUPPLIES	\$9,500	\$8,708	\$5,341	\$3,367
OPERATING SUPPLIES	\$3,300	\$3,025	\$2,881	\$144
DUES & MEMBERSHIPS	\$5,600	\$5,600	\$10,451	(\$4,851)
EDUCATION & TRAINING	\$4,000	\$3,667	\$688	\$2,979
CONTINGENCY	\$50,000	\$45,833	\$4,339	\$41,494
TOTAL ADMINISTRATION	\$688,189	\$642,764	\$599,516	\$43,248
DEBT SERVICE				
PRINCIPAL EXPENSE	\$13,341	\$12,229	\$0	\$12,229
INTEREST EXPENSE	\$18,552	\$17,006	\$0	\$17,006
TOTAL DEBT SERVICE	\$31,893	\$29,235	\$0	\$29,235

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/18	ACTUAL THRU 8/31/18	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$549,268	\$503,496	\$533,765	(\$30,270)
OTHER SALARIES & WAGES-PART TIME	\$14,508	\$13,299	\$14,941	(\$1,642)
OVERTIME	\$75,000	\$68,750	\$46,073	\$22,677
OVERTIME (HURRICANE)	\$0	\$0	\$19,275	(\$19,275)
SPECIAL PAY & COURT PAYS	\$15,000	\$13,750	\$6,445	\$7,305
OFF DUTY POLICE	\$0	\$0	\$36,990	(\$36,990)
FICA/MEDICARE	\$50,069	\$45,897	\$47,643	(\$1,747)
FLORIDA RETIREMENT SYSTEM	\$125,044	\$114,624	\$117,233	(\$2,610)
HEALTH INSURANCE	\$76,000	\$69,667	\$70,972	(\$1,305)
WORKERS COMPENSATION INSURANCE	\$22,641	\$22,641	\$28,608	(\$5,967)
TRAVEL & PER DIEM	\$1,000	\$917	\$0	\$917
COMMUNICATIONS	\$8,040	\$7,370	\$8,687	(\$1,317)
UTILITIES	\$3,740	\$3,428	\$2,493	\$935
RENTALS & LEASES	\$73,648	\$67,511	\$68,475	(\$964)
INSURANCE-POLICE	\$12,205	\$12,205	\$14,105	(\$1,900)
REPAIRS & MAINTENANCE	\$47,500	\$43,542	\$77,449	(\$33,907)
PRINTING & BINDING	\$500	\$458	\$1,385	(\$926)
OPERATING SUPPLIES	\$69,850	\$64,029	\$54,891	\$9,139
TOLLS	\$0	\$0	\$4,866	(\$4,866)
DUES & MEMBERSHIPS	\$1,100	\$1,008	\$1,265	(\$256)
EDUCATION & TRAINING	\$5,000	\$4,583	\$2,610	\$1,973
CAPITAL OUTLAY	\$2,500	\$2,500	\$2,500	\$0
TOTAL POLICE	\$1,152,613	\$1,059,674	\$1,160,670	(\$100,996)
BUILDING (524)				
REGULAR SALARIES	\$33,100	\$30,342	\$30,156	\$186
FICA/MEDICARE	\$2,532	\$2,321	\$2,307	\$14
FLORIDA RETIREMENT SYSTEM	\$0	\$0	\$4,019	(\$4,019)
HEALTH INSURANCE	\$7,261	\$6,656	\$6,919	(\$263)
WORKERS COMPENSATION INSURANCE	\$85	\$85	\$82	\$3
PROFESSIONAL SERVICES	\$42,770	\$39,206	\$131,021	(\$91,815)
EDUCATION & TRAINING	\$200	\$183	\$776	(\$593)
TOTAL BUILDING	\$85,948	\$78,793	\$175,280	(\$96,487)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/18	ACTUAL THRU 8/31/18	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$38,877	\$35,637	\$36,576	(\$939)
PART-TIME SALARIES	\$21,000	\$19,250	\$23,955	(\$4,705)
OVERTIME (HURRICANE)	\$0	\$0	\$6,275	(\$6,275)
FICA/MEDICARE	\$4,581	\$4,199	\$5,111	(\$912)
FLORIDA RETIREMENT SYSTEM	\$4,435	\$4,065	\$5,616	(\$1,550)
HEALTH INSURANCE	\$7,261	\$6,656	\$13,519	(\$6,863)
WORKERS COMPENSATION INSURANCE	\$2,245	\$2,245	\$2,174	\$71
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$13,500	\$12,375	\$0	\$12,375
COMMUNICATIONS	\$660	\$605	\$580	\$25
RENTALS & LEASES	\$6,000	\$5,500	\$0	\$5,500
INSURANCE	\$350	\$321	\$0	\$321
OPERATING SUPPLIES	\$800	\$733	\$305	\$429
MEMBERSHIPS & DUES	\$110	\$101	\$0	\$101
EDUCATION & TRAINING	\$600	\$550	\$605	(\$55)
TOTAL CODE COMPLIANCE	\$100,419	\$92,238	\$94,717	(\$2,479)
PUBLIC WORKS (539)				
REGULAR SALARIES	\$123,402	\$113,119	\$86,719	\$26,399
OVERTIME	\$1,000	\$917	\$5,018	(\$4,102)
OVERTIME (HURRICANE)	\$0	\$0	\$7,016	(\$7,016)
EMPLOYEE BONUSES	\$2,000	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$9,670	\$8,864	\$7,669	\$1,195
FLORIDA RETIREMENT SYSTEM	\$9,623	\$8,821	\$8,386	\$435
HEALTH INSURANCE	\$29,044	\$26,624	\$20,588	\$6,036
WORKERS COMPENSATION INSURANCE	\$14,244	\$14,244	\$13,794	\$450
CONTRACT SERVICES	\$13,000	\$11,917	\$7,228	\$4,689
COMMUNICATIONS	\$1,800	\$1,650	\$1,528	\$122
UTILITIES	\$10,160	\$9,313	\$8,396	\$917
RENTALS & LEASES	\$15,898	\$14,573	\$19,052	(\$4,479)
PROPERTY INSURANCE	\$2,950	\$2,950	\$3,384	(\$434)
REPAIRS & MAINTENANCE	\$62,100	\$56,925	\$59,738	(\$2,813)
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$9,167	\$816,158	(\$806,991)
OPERATING SUPPLIES	\$17,010	\$15,593	\$22,860	(\$7,267)
DUES & MEMBERSHIPS	\$150	\$138	\$0	\$138
EDUCATION & TRAINING	\$1,000	\$917	\$729	\$188
CAPITAL OUTLAY	\$8,525	\$8,525	\$19,217	(\$10,692)
TOTAL PUBLIC WORKS	\$331,576	\$305,755	\$1,108,980	(\$803,226)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/18	ACTUAL THRU 8/31/18	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$43,248	\$39,644	\$38,038	\$1,606
OTHER SALARIES & WAGES-PART TIME	\$38,376	\$35,178	\$25,571	\$9,607
FICA/MEDICARE	\$6,281	\$5,758	\$4,866	\$891
FLORIDA RETIREMENT SYSTEM	\$6,126	\$5,616	\$5,303	\$313
HEALTH INSURANCE	\$7,261	\$6,656	\$7,033	(\$377)
WORKERS COMPENSATION INSURANCE	\$206	\$206	\$199	\$7
CONTRACTUAL SERVICES	\$7,000	\$6,417	\$0	\$6,417
COMMUNICATIONS	\$2,760	\$2,530	\$2,503	\$27
UTILITIES	\$5,100	\$4,675	\$3,999	\$676
RENTALS & LEASES	\$660	\$605	\$482	\$123
PROPERTY INSURANCE	\$1,690	\$1,690	\$1,859	(\$169)
REPAIRS & MAINTENANCE	\$23,000	\$21,083	\$8,174	\$12,909
CONCESSION EXPENSES	\$500	\$458	\$0	\$458
SPECIAL EVENTS	\$8,200	\$7,517	\$9,666	(\$2,149)
OPERATING SUPPLIES	\$3,000	\$2,750	\$941	\$1,809
MEMBERSHIPS & DUES	\$160	\$147	\$0	\$147
EDUCATION & TRAINING	\$850	\$779	\$0	\$779
INFRASTRUCTURE IMPROVEMENTS	\$30,000	\$27,500	\$6,634	\$20,866
TOTAL PARKS AND RECREATION	\$184,418	\$169,208	\$115,269	\$53,939
TOTAL EXPENDITURES	\$2,598,874	\$2,397,117	\$3,271,371	(\$874,254)
EXCESS REVENUES (EXPENDITURES)	\$145,272	\$268,240	(\$341,738)	(\$609,978)
OTHER SOURCES (USES)				
OPERATING TRANSFER IN/(OUT)	\$59,761	\$54,781	(\$16,417)	(\$71,198)
TOTAL OPERATING TRANSFER IN	\$59,761	\$54,781	(\$16,417)	(\$71,198)
NET CHANGE IN FUND BALANCES	\$205,033	\$323,021	(\$358,155)	(\$681,176)
FUND BALANCE-BEGINNING			\$1,054,852	
FUND BALANCE-ENDING			\$696,697	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/18	ACTUAL THRU 8/31/18	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$74,704	\$59,524	(\$15,180)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$20,790	\$24,903	\$4,112
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$1,416	\$1,770	\$354
TOTAL REVENUES	\$105,592	\$96,911	\$86,197	(\$10,713)
EXPENDITURES				
REGULAR SALARIES	\$63,107	\$57,848	\$55,985	\$1,863
OVERTIME	\$1,000	\$917	\$1,849	(\$933)
OVERTIME (HURRICANE)	\$0	\$0	\$3,349	(\$3,349)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$4,981	\$4,566	\$4,757	(\$191)
FLORIDA RETIREMENT SYSTEM	\$4,902	\$4,494	\$5,165	(\$671)
HEALTH INSURANCE	\$15,045	\$13,791	\$14,112	(\$321)
WORKERS COMPENSATION INSURANCE	\$7,330	\$7,330	\$7,099	\$231
COMMUNICATIONS	\$0	\$0	\$440	(\$440)
RENTALS & LEASES	\$5,920	\$5,427	\$4,124	\$1,303
INSURANCE	\$1,800	\$1,800	\$2,080	(\$280)
REPAIRS & MAINTENANCE	\$16,402	\$15,035	\$3,512	\$11,523
OPERATING SUPPLIES	\$7,666	\$7,027	\$13,467	(\$6,440)
EDUCATION & TRAINING	\$200	\$184	\$195	(\$11)
TOTAL EXPENDITURES	\$129,353	\$119,418	\$117,133	\$2,285
EXCESS REVENUES (EXPENDITURES)	(\$23,761)	(\$22,507)	(\$30,936)	(\$8,429)
OTHER SOURCES (USES)				
OPERATING TRANSFER IN	\$23,761	\$21,781	\$0	\$21,781
TOTAL OPERATING TRANSFER IN	\$23,761	\$21,781	\$0	\$21,781
NET CHANGE IN FUND BALANCES	\$0	(\$726)	(\$30,936)	(\$30,210)
FUND BALANCE-BEGINNING			\$204,458	
FUND BALANCE-ENDING			\$173,522	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/18	ACTUAL THRU 8/31/18	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$125	\$125
TOTAL REVENUES	\$0	\$0	\$125	\$125
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	\$22	\$22
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	(\$2,460)	(\$2,460)
FUND BALANCE-BEGINNING			(\$18,083)	
FUND BALANCE-ENDING			(\$20,543)	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/18	ACTUAL THRU 8/31/18	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$25,601	\$23,468	\$20,193	(\$3,274)
INTEREST INCOME	\$0	\$0	\$568	\$568
TOTAL REVENUES	\$25,601	\$23,468	\$20,761	(\$2,707)
EXPENDITURES				
TRANSIT PROJECTS	\$25,601	\$23,468	\$0	\$23,468
TOTAL EXPENDITURES	\$25,601	\$23,468	\$0	\$23,468
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$20,761	\$20,761
FUND BALANCE-BEGINNING			\$108,183	
FUND BALANCE-ENDING			\$128,944	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/18	ACTUAL THRU 8/31/18	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$102,405	\$93,871	\$80,774	(\$13,098)
INTEREST INCOME	\$0	\$0	\$2,080	\$2,080
TOTAL REVENUES	\$102,405	\$93,871	\$82,854	(\$11,017)
EXPENDITURES				
STREETLIGHTING	\$24,500	\$22,458	\$22,763	(\$305)
TRANSPORTATION PROJECTS	\$77,905	\$71,413	\$0	\$71,413
TOTAL EXPENDITURES	\$102,405	\$93,871	\$22,763	\$71,108
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$60,091	\$60,091
FUND BALANCE-BEGINNING			\$331,748	
FUND BALANCE-ENDING			\$391,839	

**VILLAGE OF BISCAYNE PARK
CITT FUNDS**

FY 2016		TRANSIT		TRANSPORTATION			
		RECEIVED	20%	80%	TOTAL		
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		TRANSPORTATION			
			20%	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		TRANSPORTATION			
			20%	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
FY 18 TOTAL			\$ 24,603.40	\$	98,413.60	\$	\$ 123,017.00
LESS: FPL STREETLIGHTING			\$ -	\$	(22,763)	\$	\$ (22,762.93)
BALANCE AT 1/31/18			\$ 122,135.50	\$	552,475.05	\$	\$ 674,610.55

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/18	ACTUAL THRU 8/31/18	VARIANCE
EXPENDITURES				
PRINCIPAL EXPENSE	\$0	\$0	\$18,553	(\$18,553)
INTEREST EXPENSE	\$0	\$0	\$13,340	(\$13,340)
OTHER DEBT SERVICE COSTS	\$0	\$0	\$209	(\$209)
TOTAL EXPENDITURES	\$0	\$0	\$32,102	(\$32,102)
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	(\$32,102)	(\$32,102)
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	(\$13,202)	(\$13,202)
FUND BALANCE-BEGINNING			\$14,289	
FUND BALANCE-ENDING			\$1,086	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/18	ACTUAL THRU 8/31/18	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

August 31, 2018

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$205,076
TOTAL ASSETS	<u><u>\$205,076</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$33,696
DUE TO ROAD FUND	\$72,271
TOTAL LIABILITIES	<u><u>\$105,967</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	\$99,108
TOTAL NET POSITION	<u><u>\$99,108</u></u>

VILLAGE OF BISCAYNE PARK
SANITATION FUND
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary fund
For The Period Ending August 31, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 8/31/18	ACTUAL THRU 8/31/18	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$488,876	\$488,876	\$476,523	(\$12,353)
MISC INCOME	\$0	\$0	\$3,010	\$3,010
TOTAL REVENUES	\$488,876	\$488,876	\$479,533	(\$9,343)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$404,353	\$370,657	\$375,657	(\$5,000)
SPECIAL TRASH PICK UP	\$0	\$0	\$620	(\$620)
OTHER CURRENT CHARGES	\$1,000	\$917	\$0	\$917
TOTAL EXPENDITURES	\$405,353	\$371,574	\$376,277	(\$4,703)
EXCESS REVENUES (EXPENDITURES)	\$83,523	\$117,302	\$103,257	(\$14,046)
OTHER SOURCES (USES)				
OPERATING TRANSFER (OUT)	(\$83,523)	(\$76,563)	\$0	\$76,563
TOTAL OPERATING TRANSFER IN	(\$83,523)	(\$76,563)	\$0	\$76,563
NET CHANGE IN FUND BALANCES	\$0	\$40,740	\$103,257	\$62,517
FUND BALANCE-BEGINNING			(\$4,148)	
FUND BALANCE-ENDING			\$99,108	