

# VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

AUGUST 31, 2019

# VILLAGE OF BISCAYNE PARK

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**VILLAGE OF BISCAYNE PARK**

**COMBINED BALANCE SHEET**

AUGUST 31, 2019

	GOVERNMENTAL TYPE FUNDS						TOTAL GOVERNMENTAL FUNDS
	GENERAL	ROAD FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	DEBT SERVICE FUND	
<b>ASSETS:</b>							
CASH-OPERATING (CNB 5680)	\$124,408	---	---	---	---	---	\$124,408
CASH-OPERATING (FCB 7200)	\$1,075,770	---	---	---	---	---	\$1,075,770
CASH-OPERATING (FCB 3807)	\$154,349	---	---	---	---	---	\$154,349
CASH-OPERATING (FCB 6202)	---	---	---	\$154,208	\$527,120	---	\$681,328
CASH-OPERATING (FCB 8905)	---	---	\$6,281	---	---	---	\$6,281
CASH-OPERATING (FCB 2902)	---	---	\$27,125	---	---	---	\$27,125
ACCT RECEIVABLE-AFLAC	\$166	---	---	---	---	---	\$166
ACCT RECEIVABLE-DENTAL/VISION	\$3,629	---	---	---	---	---	\$3,629
DUE FROM GENERAL FUND	---	\$57,405	---	\$2,942	\$11,767	---	\$72,114
DUE FROM CITT-TRANSPORTATION	\$2,020	---	---	---	---	\$58,431	\$60,451
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$96,032	---	---	---	---	\$96,032
INVEST-STATE BOARD (POOL)	\$11,892	---	---	---	---	---	\$11,892
PREPAID EXPENSES	\$5,539	---	---	---	---	---	\$5,539
<b>TOTAL ASSETS</b>	<b>\$1,431,362</b>	<b>\$153,437</b>	<b>\$33,406</b>	<b>\$157,150</b>	<b>\$538,888</b>	<b>\$0</b>	<b>\$2,372,674</b>
<b>LIABILITIES:</b>							
ACCOUNTS PAYABLE	\$23,163	---	---	---	---	---	\$23,163
FRS PENSION PAYABLE	\$26,271	\$842	---	---	---	---	\$27,113
DUE TO GENERAL FUND	---	---	\$53,589	---	\$2,019	---	\$55,608
DUE TO ROAD FUND	\$56,998	---	---	---	---	---	\$56,998
DUE TO SANITATION FUND	\$239,304	---	---	---	---	---	\$239,304
DUE TO CITT FUND-TRANSIT	\$2,942	---	---	---	---	---	\$2,942
DUE TO CITT FUND-TRANSPORTATION	\$11,767	---	---	---	---	---	\$11,767
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	\$58,431
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$2,065	---	---	---	---	---	\$2,065
STATE PERMIT SURCHARGE-DBR	\$8,691	---	---	---	---	---	\$8,691
<b>TOTAL LIABILITIES</b>	<b>\$374,952</b>	<b>\$842</b>	<b>\$53,589</b>	<b>\$0</b>	<b>\$60,450</b>	<b>\$0</b>	<b>\$489,833</b>
<b>FUND BALANCES:</b>							
NONSPENDABLE:							
PREPAID ITEMS AND DEPOSITS	\$5,539	---	---	---	---	---	\$5,539
RESTRICTED FOR:							
CAPITAL PROJECTS	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$152,595	---	---	---	---	\$152,595
POLICE FORFEITURE	---	---	(\$20,183)	---	---	---	(\$20,183)
CITT	---	---	---	\$157,150	\$478,438	---	\$635,587
UNASSIGNED:	\$1,050,871	---	---	---	---	---	\$1,050,871
<b>TOTAL FUND BALANCES</b>	<b>\$1,056,410</b>	<b>\$152,595</b>	<b>(\$20,183)</b>	<b>\$157,150</b>	<b>\$478,438</b>	<b>\$0</b>	<b>\$1,882,840</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$1,431,362</b>	<b>\$153,437</b>	<b>\$33,406</b>	<b>\$157,150</b>	<b>\$538,888</b>	<b>\$0</b>	<b>\$2,372,674</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED AUGUST 31, 2019

DESCRIPTION	AMENDED BUDGET	PRORATED BUDGET THRU 08/31/19	ACTUAL THRU 08/31/19	VARIANCE
<b>REVENUES:</b>				
AD VALOREM TAX	\$1,991,165	\$1,991,165	\$2,026,420	\$35,255
UTILITY TAXES - ELECTRIC	\$160,000	\$146,667	\$156,215	\$9,548
UTILITY TAXES - WATER	\$30,000	\$27,500	\$0	(\$27,500)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$5,042	\$5,726	\$685
SIMPLIFIED COMMUNICATIONS TAX	\$100,000	\$91,667	\$64,851	(\$26,816)
CONTRACTOR REGISTRATIONS	\$5,500	\$5,042	\$4,605	(\$437)
BUILDING PERMITS	\$75,000	\$68,750	\$81,708	\$12,958
ELECTRIC PERMITS	\$10,000	\$9,167	\$17,143	\$7,976
PLUMBING PERMITS	\$12,000	\$11,000	\$26,641	\$15,641
MECHANICAL PERMITS	\$7,500	\$6,875	\$11,904	\$5,029
GARAGE SALE PERMITS	\$300	\$275	\$304	\$29
FILM PERMITS	\$0	\$0	\$1,250	\$1,250
FRANCHISE FEES - ELECTRIC	\$125,652	\$115,181	\$74,594	(\$40,587)
FRANCHISE FEES - SOLID WASTE	\$49,500	\$45,375	\$37,324	(\$8,052)
FRANCHISE FEES - GAS/PROPANE	\$2,500	\$2,292	\$1,933	(\$359)
OTHER FEES - PLAN REVIEW	\$22,500	\$20,625	\$3,431	(\$17,194)
OTHER FEES - PERMIT APPLICATION FEES	\$12,500	\$11,458	\$8,050	(\$3,408)
OTHER FEES - HOME OCCUPATION	\$2,350	\$2,154	\$1,050	(\$1,104)
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$413	\$750	\$338
OTHER FEES - LANDLORD APPLICATION	\$1,500	\$1,375	\$35,749	\$34,374
STATE REVENUE SHARING - MUNICIPAL	\$81,168	\$74,404	\$80,288	\$5,883
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,000	\$220,000	\$193,455	(\$26,545)
FEMA REVENUE	\$0	\$0	\$44,260	\$44,260
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$229	\$453	\$224
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$871	\$656	(\$215)
RECREATIONAL PROGRAM FEES	\$10,000	\$9,167	\$9,444	\$278
CONCESSION STAND	\$600	\$550	\$1,235	\$685
FACILITY RENTALS	\$3,500	\$3,208	\$6,553	\$3,344
TRAFFIC FINES	\$1,500	\$1,375	\$2,023	\$648
LIEN SEARCH FEES	\$3,000	\$2,750	\$4,165	\$1,415
FINES - CODE COMPLIANCE	\$10,000	\$9,167	\$16,790	\$7,623
MISCELLANEOUS REVENUE	\$750	\$688	\$43,925	\$43,237
INTEREST INCOME	\$500	\$459	\$14,957	\$14,499
<b>TOTAL REVENUES</b>	<b>\$2,966,135</b>	<b>\$2,884,888</b>	<b>\$2,977,852</b>	<b>\$92,964</b>
<b>EXPENDITURES</b>				
<b>COMMISSION</b>				
COMPENSATION	\$12,000	\$11,000	\$9,000	\$2,000
FICA	\$918	\$842	\$689	\$153
TRAVEL & PER DIEM	\$2,500	\$2,292	\$2,076	\$216
COMMUNICATIONS	\$0	\$0	\$373	(\$373)
PROMOTIONAL ACTIVITIES	\$1,500	\$1,375	\$886	\$489
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$1,421	\$1,350	\$71
EDUCATION & TRAINING	\$4,200	\$3,850	\$0	\$3,850
<b>TOTAL COMMISSION</b>	<b>\$22,668</b>	<b>\$20,779</b>	<b>\$14,373</b>	<b>\$6,406</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED AUGUST 31, 2019

DESCRIPTION	AMENDED BUDGET	PRORATED BUDGET THRU 08/31/19	ACTUAL THRU 08/31/19	VARIANCE
<b>ADMINISTRATION (511)</b>				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$84,460	\$77,422	\$74,715	\$2,707
REGULAR SALARIES-VILLAGE CLERK	\$50,692	\$46,468	\$45,561	\$907
REGULAR SALARIES-ADMIN ASST	\$30,893	\$28,319	\$27,529	\$790
PART-TIME SALARIES	\$19,344	\$17,732	\$0	\$17,732
FICA/MEDICARE	\$14,311	\$13,118	\$11,307	\$1,811
FLORIDA RETIREMENT SYSTEM	\$30,440	\$27,904	\$27,253	\$651
HEALTH INSURANCE	\$25,568	\$23,437	\$27,703	(\$4,266)
WORKERS COMPENSATION INSURANCE	\$446	\$446	\$432	\$14
PROFESSIONAL FEES	\$155,750	\$142,771	\$146,680	(\$3,909)
AUDITING FEES	\$21,000	\$19,250	\$14,000	\$5,250
FINANCE CONTRACT	\$46,350	\$42,488	\$43,183	(\$695)
TRAVEL & PER DIEM	\$13,300	\$12,192	\$4,400	\$7,792
COMMUNICATIONS	\$26,220	\$24,035	\$15,250	\$8,785
POSTAGE	\$3,000	\$2,750	\$6,645	(\$3,895)
UTILITIES	\$7,340	\$6,728	\$6,891	(\$163)
RENTALS AND LEASES	\$7,030	\$6,444	\$8,482	(\$2,038)
PROPERTY INSURANCE	\$124,293	\$124,293	\$143,203	(\$18,910)
REPAIRS AND MAINTENANCE	\$950	\$871	\$616	\$255
PRINTING & BINDING	\$4,600	\$4,217	\$1,166	\$3,051
PROMOTIONAL ACTIVITIES	\$1,500	\$1,375	\$2,052	(\$677)
LEGAL ADVERTISING	\$8,200	\$7,517	\$7,097	\$420
MUNICIPAL ELECTIONS	\$4,000	\$3,667	\$2,602	\$1,065
OTHER CURRENT CHARGES	\$8,500	\$7,792	\$9,883	(\$2,092)
OFFICE SUPPLIES	\$8,500	\$7,792	\$7,284	\$507
OPERATING SUPPLIES	\$6,700	\$6,142	\$6,157	(\$16)
DUES & MEMBERSHIPS	\$5,600	\$5,133	\$5,507	(\$374)
EDUCATION & TRAINING	\$4,000	\$3,667	\$680	\$2,987
CONTINGENCY	\$21,421	\$19,636	\$0	\$19,636
<b>TOTAL ADMINISTRATION</b>	<b>\$734,408</b>	<b>\$683,603</b>	<b>\$646,279</b>	<b>\$37,324</b>
<b>DEBT SERVICE</b>				
PRINCIPAL EXPENSE	\$17,565	\$16,101	\$0	\$16,101
INTEREST EXPENSE	\$14,215	\$13,030	\$0	\$13,030
OTHER DEBT SERVICE COSTS	\$240	\$220	\$0	\$220
<b>TOTAL DEBT SERVICE</b>	<b>\$32,020</b>	<b>\$29,352</b>	<b>\$0</b>	<b>\$29,352</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED AUGUST 31, 2019

DESCRIPTION	AMENDED BUDGET	PRORATED BUDGET THRU 08/31/19	ACTUAL THRU 08/31/19	VARIANCE
<b>POLICE (521)</b>				
REGULAR SALARIES	\$533,934	\$489,440	\$473,623	\$15,816
OTHER SALARIES & WAGES-PART TIME	\$93,548	\$85,752	\$95,056	(\$9,304)
OVERTIME	\$50,000	\$45,833	\$15,578	\$30,255
SPECIAL PAY & COURT PAYS	\$15,000	\$13,750	\$4,403	\$9,347
OFF DUTY POLICE	\$0	\$0	\$19,762	(\$19,762)
FICA/MEDICARE	\$52,975	\$48,560	\$46,135	\$2,425
FLORIDA RETIREMENT SYSTEM	\$145,213	\$133,112	\$137,026	(\$3,913)
HEALTH INSURANCE	\$86,668	\$79,445	\$67,342	\$12,103
WORKERS COMPENSATION INSURANCE	\$33,011	\$33,011	\$29,777	\$3,234
TRAVEL & PER DIEM	\$1,000	\$917	\$0	\$917
COMMUNICATIONS	\$9,559	\$8,762	\$10,365	(\$1,603)
UTILITIES	\$3,740	\$3,428	\$1,825	\$1,604
RENTALS & LEASES	\$68,435	\$62,732	\$67,516	(\$4,784)
INSURANCE-POLICE	\$12,155	\$12,155	\$13,995	(\$1,840)
REPAIRS & MAINTENANCE	\$67,500	\$61,875	\$79,290	(\$17,415)
PRINTING & BINDING	\$600	\$550	\$289	\$261
OPERATING SUPPLIES	\$89,630	\$82,161	\$80,779	\$1,382
TOLLS	\$0	\$0	\$5,954	(\$5,954)
DUES & MEMBERSHIPS	\$1,200	\$1,100	\$1,051	\$49
EDUCATION & TRAINING	\$5,000	\$4,583	\$10,585	(\$6,002)
CAPITAL OUTLAY	\$10,500	\$9,625	\$14,470	(\$4,845)
<b>TOTAL POLICE</b>	<b>\$1,279,668</b>	<b>\$1,176,793</b>	<b>\$1,174,820</b>	<b>\$1,973</b>
<b>BUILDING (524)</b>				
REGULAR SALARIES	\$31,457	\$28,835	\$28,238	\$597
FICA/MEDICARE	\$2,406	\$2,206	\$2,160	\$46
FLORIDA RETIREMENT SYSTEM	\$2,598	\$2,382	\$2,447	(\$65)
HEALTH INSURANCE	\$7,846	\$7,192	\$8,245	(\$1,052)
WORKERS COMPENSATION INSURANCE	\$85	\$85	\$82	\$3
PROFESSIONAL SERVICES	\$67,925	\$62,265	\$74,589	(\$12,324)
EDUCATION & TRAINING	\$1,000	\$917	\$120	\$797
OPERATING SUPPLIES	\$0	\$0	\$309	(\$309)
<b>TOTAL BUILDING</b>	<b>\$113,318</b>	<b>\$103,882</b>	<b>\$116,190</b>	<b>(\$12,308)</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED AUGUST 31, 2019

DESCRIPTION	AMENDED BUDGET	PRORATED BUDGET THRU 08/31/19	ACTUAL THRU 08/31/19	VARIANCE
<b>CODE COMPLIANCE (529)</b>				
REGULAR SALARIES	\$76,000	\$69,667	\$51,687	\$17,980
FICA/MEDICARE	\$5,814	\$5,330	\$3,954	\$1,375
FLORIDA RETIREMENT SYSTEM	\$6,278	\$5,754	\$4,520	\$1,234
HEALTH INSURANCE	\$16,212	\$14,861	\$13,955	\$906
WORKERS COMPENSATION INSURANCE	\$2,850	\$2,850	\$2,761	\$89
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$3,816	(\$3,816)
COMMUNICATIONS	\$864	\$792	\$564	\$228
RENTALS & LEASES	\$12,000	\$11,000	\$3,432	\$7,568
INSURANCE	\$1,500	\$1,500	\$2,123	(\$623)
REPAIRS & MAINTENANCE	\$300	\$275	\$998	(\$723)
OPERATING SUPPLIES	\$2,550	\$2,338	\$2,450	(\$112)
MEMBERSHIPS & DUES	\$220	\$202	\$0	\$202
EDUCATION & TRAINING	\$1,000	\$917	\$0	\$917
<b>TOTAL CODE COMPLIANCE</b>	<b>\$125,588</b>	<b>\$115,485</b>	<b>\$90,260</b>	<b>\$25,225</b>
<b>PUBLIC WORKS (539)</b>				
REGULAR SALARIES	\$198,402	\$181,869	\$144,292	\$37,576
OVERTIME	\$1,000	\$917	\$16,090	(\$15,173)
EMPLOYEE BONUSES	\$2,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$15,482	\$14,192	\$12,384	\$1,808
FLORIDA RETIREMENT SYSTEM	\$27,448	\$25,161	\$13,964	\$11,197
HEALTH INSURANCE	\$40,531	\$37,153	\$30,286	\$6,867
WORKERS COMPENSATION INSURANCE	\$14,244	\$10,683	\$13,801	(\$3,118)
CONTRACT SERVICES	\$13,000	\$11,917	\$8,545	\$3,372
COMMUNICATIONS	\$2,280	\$2,090	\$2,317	(\$227)
UTILITIES	\$9,972	\$9,141	\$6,454	\$2,687
RENTALS & LEASES	\$20,451	\$18,747	\$14,160	\$4,587
PROPERTY INSURANCE	\$3,384	\$3,384	\$5,215	(\$1,831)
REPAIRS & MAINTENANCE	\$119,000	\$109,083	\$51,835	\$57,248
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$9,167	\$17,508	(\$8,341)
OPERATING SUPPLIES	\$17,660	\$16,189	\$34,128	(\$17,939)
DUES & MEMBERSHIPS	\$150	\$138	\$0	\$138
EDUCATION & TRAINING	\$1,000	\$917	\$35	\$882
CAPITAL OUTLAY	\$12,000	\$11,000	\$34,032	(\$23,032)
<b>TOTAL PUBLIC WORKS</b>	<b>\$508,505</b>	<b>\$463,246</b>	<b>\$406,545</b>	<b>\$56,700</b>

# VILLAGE OF BISCAYNE PARK

## GENERAL FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED AUGUST 31, 2019

DESCRIPTION	AMENDED BUDGET	PRORATED BUDGET THRU 08/31/19	ACTUAL THRU 08/31/19	VARIANCE
<b>PARKS AND RECREATION (572)</b>				
REGULAR SALARIES	\$44,290	\$40,599	\$39,180	\$1,420
OTHER SALARIES & WAGES-PART TIME	\$38,376	\$35,178	\$27,014	\$8,164
FICA/MEDICARE	\$6,361	\$5,831	\$5,064	\$767
FLORIDA RETIREMENT SYSTEM	\$6,580	\$6,032	\$5,735	\$297
HEALTH INSURANCE	\$7,846	\$7,192	\$8,311	(\$1,119)
WORKERS COMPENSATION INSURANCE	\$206	\$206	\$200	\$6
COMMUNICATIONS	\$2,880	\$2,640	\$2,878	(\$238)
UTILITIES	\$5,100	\$4,675	\$4,179	\$496
RENTALS & LEASES	\$660	\$605	\$275	\$330
PROPERTY INSURANCE	\$1,304	\$1,304	\$5,582	(\$4,278)
REPAIRS & MAINTENANCE	\$45,000	\$41,250	\$11,663	\$29,587
CONCESSION EXPENSES	\$500	\$458	\$0	\$458
SPECIAL EVENTS	\$8,200	\$7,517	\$6,173	\$1,344
OPERATING SUPPLIES	\$3,750	\$3,438	\$1,967	\$1,470
MEMBERSHIPS & DUES	\$160	\$147	\$160	(\$13)
EDUCATION & TRAINING	\$850	\$779	\$0	\$779
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$49,500	\$0	\$49,500
<b>TOTAL PARKS AND RECREATION</b>	<b>\$226,064</b>	<b>\$207,351</b>	<b>\$118,381</b>	<b>\$88,970</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,042,239</b>	<b>\$2,800,489</b>	<b>\$2,566,848</b>	<b>\$233,641</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$76,103)</b>	<b>\$84,399</b>	<b>\$411,003</b>	<b>\$326,605</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$61,103	\$56,011	(\$15,890)	(\$71,901)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$61,103</b>	<b>\$56,011</b>	<b>(\$15,890)</b>	<b>(\$71,901)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$15,000)</b>	<b>\$140,410</b>	<b>\$395,113</b>	<b>\$254,704</b>
<b>FUND BALANCE-BEGINNING</b>	\$15,000		\$661,297	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$1,056,410</b>	

# VILLAGE OF BISCAYNE PARK

## ROAD FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/19	ACTUAL THRU 08/31/19	VARIANCE
<b>REVENUES:</b>				
LOCAL OPTION GAS TAX	\$81,495	\$74,704	\$61,469	(\$13,235)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$20,790	\$25,193	\$4,403
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$1,416	\$1,416	\$0
<b>TOTAL REVENUES</b>	<b>\$105,591</b>	<b>\$96,910</b>	<b>\$88,079</b>	<b>(\$8,831)</b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$63,107	\$57,848	\$60,286	(\$2,438)
OVERTIME	\$1,000	\$917	\$3,069	(\$2,152)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$4,981	\$4,566	\$4,923	(\$358)
FLORIDA RETIREMENT SYSTEM	\$5,213	\$4,778	\$5,414	(\$636)
HEALTH INSURANCE	\$16,212	\$14,861	\$16,705	(\$1,844)
WORKERS COMPENSATION INSURANCE	\$7,330	\$7,330	\$7,102	\$227
COMMUNICATIONS	\$480	\$440	\$440	\$0
RENTALS & LEASES	\$2,152	\$1,972	\$1,844	\$128
INSURANCE	\$2,080	\$2,080	\$2,395	(\$315)
REPAIRS & MAINTENANCE	\$18,204	\$16,687	\$16,016	\$671
OPERATING SUPPLIES	\$8,000	\$7,333	\$18,538	(\$11,205)
EDUCATION & TRAINING	\$200	\$183	\$250	(\$67)
<b>TOTAL EXPENDITURES</b>	<b>\$129,958</b>	<b>\$119,995</b>	<b>\$137,983</b>	<b>(\$17,987)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$24,367)</b>	<b>(\$23,085)</b>	<b>(\$49,904)</b>	<b>(\$26,819)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$24,367	\$22,336	\$0	(\$22,336)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$24,367</b>	<b>\$22,336</b>	<b>\$0</b>	<b>(\$22,336)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>(\$749)</b>	<b>(\$49,904)</b>	<b>(\$49,155)</b>
<b>FUND BALANCE-BEGINNING</b>	\$0		\$202,499	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$152,595</b>	

# VILLAGE OF BISCAYNE PARK

## POLICE FORFEITURE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/19	ACTUAL THRU 08/31/19	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$335	\$335
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$335</b>	<b>\$335</b>
<b>EXPENDITURES</b>				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>\$335</b>	<b>\$335</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$335</b>	<b>\$335</b>
<b>FUND BALANCE-BEGINNING</b>	\$0		(\$20,518)	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>(\$20,183)</b>	

# VILLAGE OF BISCAYNE PARK

## CITT FUND-TRANSIT

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/19	ACTUAL THRU 08/31/19	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$25,601	\$23,468	\$20,583	(\$2,885)
INTEREST INCOME	\$0	\$0	\$965	\$965
<b>TOTAL REVENUES</b>	<b>\$25,601</b>	<b>\$23,468</b>	<b>\$21,548</b>	<b>(\$1,920)</b>
<b>EXPENDITURES</b>				
TRANSIT PROJECTS	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$25,601</b>	<b>\$23,468</b>	<b>\$21,548</b>	<b>(\$1,920)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$25,601</b>	<b>\$23,468</b>	<b>\$21,548</b>	<b>(\$1,920)</b>
<b>FUND BALANCE-BEGINNING</b>	\$0		\$135,602	
<b>FUND BALANCE-ENDING</b>	<b>\$25,601</b>		<b>\$157,150</b>	

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/19	ACTUAL THRU 08/31/19	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$102,405	\$93,871	\$82,331	(\$11,540)
INTEREST INCOME	\$1,000	\$917	\$3,859	\$2,942
<b>TOTAL REVENUES</b>	<b>\$103,405</b>	<b>\$94,788</b>	<b>\$86,190</b>	<b>(\$8,598)</b>
<b>EXPENDITURES</b>				
STREETLIGHTING	\$25,000	\$22,917	\$22,579	\$338
TRANSPORTATION PROJECTS	\$327,724	\$300,414	\$1,625	\$298,789
<b>TOTAL EXPENDITURES</b>	<b>\$352,724</b>	<b>\$323,330</b>	<b>\$24,204</b>	<b>\$299,127</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>(\$249,319)</b>	<b>(\$228,543)</b>	<b>\$61,986</b>	<b>\$290,529</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$249,319)</b>	<b>(\$228,543)</b>	<b>\$61,986</b>	<b>\$290,529</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$223,718</b>		<b>\$416,451</b>	
<b>FUND BALANCE-ENDING</b>	<b>(\$25,601)</b>		<b>\$478,438</b>	

**VILLAGE OF BISCAYNE PARK  
CITT FUNDS**

<b>FY 2016</b>				<b>TRANSIT 20%</b>	<b>TRANSPORTATION 80%</b>	<b>TOTAL</b>
	<b>RECEIVED</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 20%</b>	<b>TRANSPORTATION 80%</b>	<b>TOTAL</b>
	<b>RECEIVED</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 20%</b>	<b>TRANSPORTATION 80%</b>	<b>TOTAL</b>
	<b>RECEIVED</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	
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	
<b>FY 18 TOTAL</b>				<b>\$ 26,560.20</b>	<b>\$ 106,240.80</b>	<b>\$ 132,801.00</b>
<b>LESS: FPL STREETLIGHTING</b>				<b>\$ -</b>	<b>\$ (\$24,784)</b>	<b>\$ (24,784.27)</b>
<b>BALANCE AT 9/31/18</b>				<b>\$ 124,092.30</b>	<b>\$ 558,280.91</b>	<b>\$ 682,373.21</b>

<b>FY 2019</b>				<b>TRANSIT 20%</b>	<b>TRANSPORTATION 80%</b>	<b>TOTAL</b>
	<b>RECEIVED</b>					
<b>BALANCE</b>	<b>9/30/2018</b>			<b>\$ 124,092.30</b>	<b>\$ 558,280.91</b>	<b>\$ 682,373.21</b>
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	
DEPOSIT	7/31/2019	\$ 14,709.00	\$ 2,941.80	\$ 11,767.20	\$ 14,709.00	
DEPOSIT	8/15/2019	\$ 10,284.00	\$ 2,056.80	\$ 8,227.20	\$ 10,284.00	
<b>FY 19 TOTAL</b>				<b>\$ 25,195.60</b>	<b>\$ 100,782.40</b>	<b>\$ 125,978.00</b>
<b>LESS: FPL STREETLIGHTING</b>				<b>\$ -</b>	<b>\$ (\$22,579)</b>	<b>\$ (22,578.52)</b>
<b>BALANCE AT 11/30/18</b>				<b>\$ 149,287.90</b>	<b>\$ 636,484.79</b>	<b>\$ 785,772.69</b>

# VILLAGE OF BISCAYNE PARK

## DEBT SERVICE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/19	ACTUAL THRU 08/31/19	VARIANCE
<b>REVENUES:</b>				
MISC INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
PRINCIPAL EXPENSE	\$0	\$0	\$7,537	(\$7,537)
INTEREST EXPENSE	\$0	\$0	\$8,353	(\$8,353)
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,890</b>	<b>(\$15,890)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>(\$15,890)</b>	<b>(\$15,890)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
NOTE PROCEEDS (2018)	\$0	\$0	\$0	\$0
OPERATING TRANSFER IN/(OUT)	\$0	\$0	\$15,890	\$15,890
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,890</b>	<b>\$15,890</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>	\$0		\$0	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$0</b>	

# VILLAGE OF BISCAYNE PARK

## CAPITAL PROJECTS FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/19	ACTUAL THRU 08/31/19	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>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<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>	\$0		\$58,431	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$58,431</b>	

**VILLAGE OF BISCAYNE PARK**

**STATEMENT OF NET POSITION**

**PROPRIETARY FUND**

AUGUST 31, 2019

	<b>BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION</b>
<b><u>ASSETS</u></b>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$238,897
<b>TOTAL ASSETS</b>	<b><u>\$238,897</u></b>
<b><u>LIABILITIES</u></b>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$34,657
DUE TO ROAD FUND	\$96,032
<b>TOTAL LIABILITIES</b>	<b><u>\$130,689</u></b>
<b><u>NET POSITION</u></b>	
UNRESTRICTED	\$108,209
<b>TOTAL NET POSITION</b>	<b><u>\$108,209</u></b>

# VILLAGE OF BISCAYNE PARK

## SANITATION FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

#### PROPRETARY FUND

FOR THE PERIOD ENDED AUGUST 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/19	ACTUAL THRU 08/31/19	VARIANCE
<b>REVENUES:</b>				
SANITATION ASSESSMENT	\$501,929	\$501,929	\$503,932	\$2,003
MISC INCOME	\$2,601	\$2,384	\$3,930	\$1,546
<b>TOTAL REVENUES</b>	<b>\$504,530</b>	<b>\$504,313</b>	<b>\$507,862</b>	<b>\$3,549</b>
<b>EXPENDITURES</b>				
OTHER CONTRACTURAL SERVICES	\$418,060	\$383,222	\$381,223	\$1,999
OTHER CURRENT CHARGES	\$1,000	\$917	\$0	\$917
<b>TOTAL EXPENDITURES</b>	<b>\$419,060</b>	<b>\$384,138</b>	<b>\$381,223</b>	<b>\$2,916</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>\$85,470</b>	<b>\$120,175</b>	<b>\$126,640</b>	<b>\$6,465</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	(\$85,470)	(\$78,348)	\$0	\$78,348
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(\$85,470)</b>	<b>(\$78,348)</b>	<b>\$0</b>	<b>\$78,348</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$41,827</b>	<b>\$126,640</b>	<b>\$84,812</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>(\$18,431)</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$108,209</b>	