

VILLAGE OF BISCAYNE PARK

Unaudited Financial Statements

as of

September 30, 2018

VILLAGE OF BISCAYNE PARK

TABLE OF CONTENTS

GOVERNMENTAL FUNDS

BALANCE SHEET PAGE 1

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GENERAL FUND PAGE 2-6

ROAD FUND PAGE 7

POLICE FORFEITURE FUND PAGE 8

CITT FUND-TRANSIT PAGE 9

CITT FUND-TRANSPORTATION PAGE 10

CITT FUND-SCHEDULE OF REVENUES PAGE 11

DEBT SERVICE FUND PAGE 12

CAPITAL PROJECTS FUND PAGE 13

PROPRIETARY FUNDS

STATEMENT OF NET POSITION PAGE 14

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PAGE 15

VILLAGE OF BISCAYNE PARK
COMBINED BALANCE SHEET
September 30, 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)	\$47,581	---	---	---	---	---	---	\$47,581
CASH-OPERATING (FCB 7200)	\$472,756	---	---	---	---	---	---	\$472,756
CASH-OPERATING (FCB 3807)	\$152,799	---	---	---	---	---	---	\$152,799
CASH-OPERATING (FCB 6202)	---	---	---	\$122,792	\$629,929	---	---	\$752,721
CASH-OPERATING (FCB 8905)	---	---	\$6,218	---	---	---	---	\$6,218
CASH-OPERATING (FCB 2902)	---	---	\$26,853	---	---	---	---	\$26,853
ACCT RECEIVABLE-AFLAC	\$831	---	---	---	---	---	---	\$831
ACCT RECEIVABLE-DENTAL/VISION	\$1,570	---	---	---	---	---	---	\$1,570
DUE FROM GENERAL FUND	---	\$101,345	---	\$8,198	\$7,827	---	---	\$117,370
DUE FROM CITT-TRANSPORTATION	\$171,541	---	---	---	---	---	\$58,431	\$229,972
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$96,032	---	---	---	---	---	\$96,032
INVEST-STATE BOARD (POOL)	\$11,618	---	---	---	---	---	---	\$11,618
PREPAID EXPENSES	\$69,379	\$1,351	---	---	---	---	---	\$70,730
TOTAL ASSETS	\$981,664	\$198,728	\$33,071	\$130,990	\$637,756	\$0	\$58,431	\$2,040,639
LIABILITIES:								
ACCOUNTS PAYABLE	\$114,156	---	---	---	---	---	---	\$114,156
UNION DUES PAYABLE-PBA	\$715	---	---	---	---	---	---	\$715
UNION DUES PAYABLE-PAT	\$176	\$103	---	---	---	---	---	\$279
FRS PENSION PAYABLE	\$41,021	\$1,385	---	---	---	---	---	\$42,406
DUE TO GENERAL FUND	---	\$0	\$53,589	---	\$181,325	---	---	\$234,914
DUE TO ROAD FUND	\$101,345	---	---	---	---	---	---	\$101,345
DUE TO SANITATION FUND	\$112,117	---	---	---	---	---	---	\$112,117
DUE TO CITT FUND-TRANSIT	\$6,241	---	---	---	---	---	---	\$6,241
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
ACCRUED WAGES PAYABLE	\$40,202	\$2,380	---	---	---	---	---	\$42,582
FICA PAYABLE	\$3,075	\$182	---	---	---	---	---	\$3,258
COMPLIANCE BONDS PAYABLE	\$4,750	---	---	---	---	---	---	\$4,750
COUNTY PERMIT SURCHARGE	\$4,904	---	---	---	---	---	---	\$4,904
STATE PERMIT SURCHARGE-DBR	\$7,387	---	---	---	---	---	---	\$7,387
TOTAL LIABILITIES	\$436,089	\$4,049	\$53,589	\$0	\$239,756	\$0	\$0	\$733,484
FUND BALANCES:								
NONSPENDABLE:								
PREPAID ITEMS AND DEPOSITS	\$69,379	---	---	---	---	---	---	\$69,379
RESTRICTED FOR:								
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$194,679	---	---	---	---	---	\$194,679
POLICE FORFEITURE	---	---	(\$20,518)	---	---	---	---	(\$20,518)
CITT	---	---	---	\$130,990	\$398,000	---	---	\$528,989
UNASSIGNED:	\$476,196	---	---	---	---	---	---	\$476,196
TOTAL FUND BALANCES	\$545,574	\$194,679	(\$20,518)	\$130,990	\$398,000	(\$0)	\$58,431	\$1,307,155
TOTAL LIABILITIES & FUND BALANCES	\$981,664	\$198,728	\$33,071	\$130,990	\$637,756	(\$0)	\$58,431	\$2,040,639

VILLAGE OF BISCAYNE PARK

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending September 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/18	ACTUAL THRU 9/30/18	VARIANCE
REVENUES:				
AD VALOREM TAX	\$1,798,676	\$1,798,676	\$1,830,968	\$32,292
UTILITY TAXES - ELECTRIC	\$160,000	\$160,000	\$170,682	\$10,682
UTILITY TAXES - WATER	\$30,000	\$30,000	\$0	(\$30,000)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$5,500	\$7,556	\$2,056
SIMPLIFIED COMMUNICATIONS TAX	\$112,600	\$112,600	\$83,217	(\$29,383)
CONTRACTOR REGISTRATIONS	\$4,500	\$4,500	\$7,950	\$3,450
BUILDING PERMITS	\$45,000	\$45,000	\$165,276	\$120,276
ELECTRIC PERMITS	\$4,000	\$4,000	\$30,222	\$26,222
PLUMBING PERMITS	\$11,000	\$11,000	\$32,326	\$21,326
MECHANICAL PERMITS	\$5,500	\$5,500	\$22,448	\$16,948
PAINTING PERMITS	\$0	\$0	\$21	\$21
GARAGE SALE PERMITS	\$300	\$300	\$268	(\$32)
FILM PERMITS	\$0	\$0	\$2,250	\$2,250
FRANCHISE FEES - ELECTRIC	\$98,500	\$98,500	\$97,696	(\$804)
FRANCHISE FEES - SOLID WASTE	\$49,500	\$49,500	\$40,772	(\$8,728)
FRANCHISE FEES - GAS/PROPANE	\$5,000	\$5,000	\$2,267	(\$2,733)
OTHER FEES - PLAN REVIEW	\$22,500	\$22,500	\$4,200	(\$18,300)
OTHER FEES - PERMIT APPLICATION FEES	\$12,500	\$12,500	\$17,393	\$4,893
OTHER FEES - HOME OCCUPATION	\$2,350	\$2,350	\$3,821	\$1,471
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$450	\$750	\$300
OTHER FEES - LANDLORD APPLICATION	\$1,500	\$1,500	\$30,760	\$29,260
GRANTS	\$0	\$0	\$21,417	\$21,417
STATE REVENUE SHARING - MUNICIPAL	\$90,720	\$90,720	\$107,536	\$16,816
STATE REVENUE SHARING - HALF CENT SALES TAX	\$251,600	\$251,600	\$195,823	(\$55,777)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$250	\$402	\$152
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$950	\$627	(\$323)
RECREATIONAL PROGRAM FEES	\$10,000	\$10,000	\$10,914	\$914
CONCESSION STAND	\$2,000	\$2,000	\$799	(\$1,201)
FACILITY RENTALS	\$3,500	\$3,500	\$5,670	\$2,170
TRAFFIC FINES	\$1,500	\$1,500	\$4,644	\$3,144
LIEN SEARCH FEES	\$3,000	\$3,000	\$4,504	\$1,504
FINES - CODE COMPLIANCE	\$10,000	\$10,000	\$32,550	\$22,550
MISCELLANEOUS REVENUE	\$750	\$750	\$89,287	\$88,537
INTEREST INCOME	\$500	\$500	\$4,546	\$4,046
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$1,685	\$1,685
TOTAL REVENUES	\$2,744,146	\$2,744,146	\$3,031,246	\$287,100
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$12,000	\$15,000	(\$3,000)
FICA	\$918	\$918	\$1,148	(\$230)
TRAVEL & PER DIEM	\$2,500	\$2,500	\$876	\$1,624
PROMOTIONAL ACTIVITIES	\$2,000	\$2,000	\$447	\$1,553
SUBSCRIPTIONS & MEMBERSHIPS	\$900	\$900	\$825	\$75
EDUCATION & TRAINING	\$5,500	\$5,500	\$1,873	\$3,628
TOTAL COMMISSION	\$23,818	\$23,818	\$20,169	\$3,649

VILLAGE OF BISCAYNE PARK

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending September 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/18	ACTUAL THRU 9/30/18	VARIANCE
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$83,041	\$83,041	\$82,000	\$1,041
REGULAR SALARIES-VILLAGE CLERK	\$50,923	\$50,923	\$49,040	\$1,883
REGULAR SALARIES-ADMIN ASST	\$30,000	\$30,000	\$31,165	(\$1,165)
PART-TIME SALARIES	\$19,590	\$19,590	\$0	\$19,590
FICA/MEDICARE	\$14,170	\$14,170	\$12,409	\$1,761
FLORIDA RETIREMENT SYSTEM	\$26,356	\$26,356	\$27,787	(\$1,431)
HEALTH INSURANCE	\$22,633	\$22,633	\$21,741	\$892
WORKERS COMPENSATION INSURANCE	\$446	\$446	\$446	\$0
PROFESSIONAL FEES	\$118,250	\$118,250	\$124,437	(\$6,187)
AUDITING FEES	\$21,000	\$21,000	\$37,000	(\$16,000)
FINANCE CONTRACT	\$45,000	\$45,000	\$45,000	\$0
FINANCE CONTRACT-SUPPLEMENTAL	\$0	\$0	\$22,500	(\$22,500)
TRAVEL & PER DIEM	\$6,300	\$6,300	\$5,252	\$1,048
COMMUNICATIONS	\$26,220	\$26,220	\$19,745	\$6,475
POSTAGE	\$2,500	\$2,500	\$3,697	(\$1,197)
UTILITIES	\$7,340	\$7,340	\$5,610	\$1,730
RENTALS AND LEASES	\$7,030	\$7,030	\$6,111	\$919
PROPERTY INSURANCE	\$116,040	\$116,040	\$123,932	(\$7,892)
REPAIRS AND MAINTENANCE	\$950	\$950	\$1,601	(\$651)
PRINTING & BINDING	\$4,600	\$4,600	\$1,758	\$2,842
PROMOTIONAL ACTIVITIES	\$1,500	\$1,500	\$1,288	\$212
LEGAL ADVERTISING	\$3,400	\$3,400	\$8,168	(\$4,768)
OTHER CURRENT CHARGES	\$8,500	\$8,500	\$5,669	\$2,831
OFFICE SUPPLIES	\$9,500	\$9,500	\$5,760	\$3,740
OPERATING SUPPLIES	\$3,300	\$3,300	\$3,764	(\$464)
DUES & MEMBERSHIPS	\$5,600	\$5,600	\$10,809	(\$5,209)
EDUCATION & TRAINING	\$4,000	\$4,000	\$688	\$3,313
CONTINGENCY	\$50,000	\$50,000	\$4,339	\$45,661
TOTAL ADMINISTRATION	\$688,189	\$688,189	\$661,716	\$26,473
DEBT SERVICE				
PRINCIPAL EXPENSE	\$13,341	\$13,341	\$0	\$13,341
INTEREST EXPENSE	\$18,552	\$18,552	\$0	\$18,552
TOTAL DEBT SERVICE	\$31,893	\$31,893	\$0	\$31,893

VILLAGE OF BISCAYNE PARK

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending September 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/18	ACTUAL THRU 9/30/18	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$549,268	\$549,268	\$597,139	(\$47,871)
OTHER SALARIES & WAGES-PART TIME	\$14,508	\$14,508	\$17,549	(\$3,041)
OVERTIME	\$75,000	\$75,000	\$53,078	\$21,922
OVERTIME (HURRICANE)	\$0	\$0	\$19,275	(\$19,275)
SPECIAL PAY & COURT PAYS	\$15,000	\$15,000	\$7,566	\$7,434
OFF DUTY POLICE	\$0	\$0	\$36,990	(\$36,990)
FICA/MEDICARE	\$50,069	\$50,069	\$53,341	(\$3,272)
FLORIDA RETIREMENT SYSTEM	\$125,044	\$125,044	\$153,570	(\$28,526)
HEALTH INSURANCE	\$76,000	\$76,000	\$82,604	(\$6,604)
WORKERS COMPENSATION INSURANCE	\$22,641	\$22,641	\$31,022	(\$8,381)
TRAVEL & PER DIEM	\$1,000	\$1,000	\$0	\$1,000
COMMUNICATIONS	\$8,040	\$8,040	\$9,404	(\$1,364)
UTILITIES	\$3,740	\$3,740	\$2,682	\$1,058
RENTALS & LEASES	\$73,648	\$73,648	\$74,658	(\$1,010)
INSURANCE-POLICE	\$12,205	\$12,205	\$14,105	(\$1,900)
REPAIRS & MAINTENANCE	\$47,500	\$47,500	\$84,872	(\$37,372)
PRINTING & BINDING	\$500	\$500	\$1,512	(\$1,012)
OPERATING SUPPLIES	\$69,850	\$69,850	\$60,064	\$9,786
TOLLS	\$0	\$0	\$5,016	(\$5,016)
DUES & MEMBERSHIPS	\$1,100	\$1,100	\$1,265	(\$165)
EDUCATION & TRAINING	\$5,000	\$5,000	\$2,610	\$2,390
CAPITAL OUTLAY	\$2,500	\$2,500	\$2,500	\$0
TOTAL POLICE	\$1,152,613	\$1,152,613	\$1,310,823	(\$158,210)
BUILDING (524)				
REGULAR SALARIES	\$33,100	\$33,100	\$33,732	(\$632)
FICA/MEDICARE	\$2,532	\$2,532	\$2,581	(\$49)
FLORIDA RETIREMENT SYSTEM	\$0	\$0	\$4,599	(\$4,599)
HEALTH INSURANCE	\$7,261	\$7,261	\$7,581	(\$320)
WORKERS COMPENSATION INSURANCE	\$85	\$85	\$82	\$3
PROFESSIONAL SERVICES	\$42,770	\$42,770	\$139,374	(\$96,604)
EDUCATION & TRAINING	\$200	\$200	\$776	(\$576)
TOTAL BUILDING	\$85,948	\$85,948	\$188,724	(\$102,776)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending September 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/18	ACTUAL THRU 9/30/18	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$38,877	\$38,877	\$37,722	\$1,155
PART-TIME SALARIES	\$21,000	\$21,000	\$26,166	(\$5,166)
OVERTIME (HURRICANE)	\$0	\$0	\$6,275	(\$6,275)
FICA/MEDICARE	\$4,581	\$4,581	\$5,368	(\$787)
FLORIDA RETIREMENT SYSTEM	\$4,435	\$4,435	\$6,617	(\$2,182)
HEALTH INSURANCE	\$7,261	\$7,261	\$13,525	(\$6,264)
WORKERS COMPENSATION INSURANCE	\$2,245	\$2,245	\$2,174	\$71
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$13,500	\$13,500	\$0	\$13,500
COMMUNICATIONS	\$660	\$660	\$580	\$80
RENTALS & LEASES	\$6,000	\$6,000	\$0	\$6,000
INSURANCE	\$350	\$350	\$0	\$350
OPERATING SUPPLIES	\$800	\$800	\$344	\$456
MEMBERSHIPS & DUES	\$110	\$110	\$0	\$110
EDUCATION & TRAINING	\$600	\$600	\$605	(\$5)
TOTAL CODE COMPLIANCE	\$100,419	\$100,419	\$99,377	\$1,042
PUBLIC WORKS (539)				
REGULAR SALARIES	\$123,402	\$123,402	\$96,791	\$26,611
OVERTIME	\$1,000	\$1,000	\$7,177	(\$6,177)
OVERTIME (HURRICANE)	\$0	\$0	\$7,016	(\$7,016)
EMPLOYEE BONUSES	\$2,000	\$2,000	\$1,500	\$500
FICA/MEDICARE	\$9,670	\$9,670	\$8,605	\$1,065
FLORIDA RETIREMENT SYSTEM	\$9,623	\$9,623	\$10,312	(\$689)
HEALTH INSURANCE	\$29,044	\$29,044	\$22,632	\$6,412
WORKERS COMPENSATION INSURANCE	\$14,244	\$14,244	\$13,794	\$450
CONTRACT SERVICES	\$13,000	\$13,000	\$8,788	\$4,212
COMMUNICATIONS	\$1,800	\$1,800	\$1,676	\$124
UTILITIES	\$10,160	\$10,160	\$8,659	\$1,501
RENTALS & LEASES	\$15,898	\$15,898	\$20,145	(\$4,247)
PROPERTY INSURANCE	\$2,950	\$2,950	\$3,384	(\$434)
REPAIRS & MAINTENANCE	\$62,100	\$62,100	\$66,471	(\$4,371)
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$10,000	\$837,680	(\$827,680)
OPERATING SUPPLIES	\$17,010	\$17,010	\$25,384	(\$8,374)
DUES & MEMBERSHIPS	\$150	\$150	\$0	\$150
EDUCATION & TRAINING	\$1,000	\$1,000	\$729	\$272
CAPITAL OUTLAY	\$8,525	\$8,525	\$21,159	(\$12,634)
TOTAL PUBLIC WORKS	\$331,576	\$331,576	\$1,161,903	(\$830,327)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending September 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/18	ACTUAL THRU 9/30/18	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$43,248	\$43,248	\$43,000	\$248
OTHER SALARIES & WAGES-PART TIME	\$38,376	\$38,376	\$29,052	\$9,324
FICA/MEDICARE	\$6,281	\$6,281	\$5,512	\$769
FLORIDA RETIREMENT SYSTEM	\$6,126	\$6,126	\$6,094	\$32
HEALTH INSURANCE	\$7,261	\$7,261	\$7,695	(\$434)
WORKERS COMPENSATION INSURANCE	\$206	\$206	\$199	\$7
CONTRACTUAL SERVICES	\$7,000	\$7,000	\$0	\$7,000
COMMUNICATIONS	\$2,760	\$2,760	\$2,745	\$15
UTILITIES	\$5,100	\$5,100	\$4,413	\$687
RENTALS & LEASES	\$660	\$660	\$536	\$124
PROPERTY INSURANCE	\$1,690	\$1,690	\$1,859	(\$169)
REPAIRS & MAINTENANCE	\$23,000	\$23,000	\$19,415	\$3,585
CONCESSION EXPENSES	\$500	\$500	\$0	\$500
SPECIAL EVENTS	\$8,200	\$8,200	\$9,666	(\$1,466)
OPERATING SUPPLIES	\$3,000	\$3,000	\$941	\$2,059
MEMBERSHIPS & DUES	\$160	\$160	\$0	\$160
EDUCATION & TRAINING	\$850	\$850	\$0	\$850
INFRASTRUCTURE IMPROVEMENTS	\$30,000	\$30,000	\$6,634	\$23,366
TOTAL PARKS AND RECREATION	\$184,418	\$184,418	\$137,760	\$46,658
TOTAL EXPENDITURES	\$2,598,874	\$2,598,874	\$3,580,472	(\$981,598)
EXCESS REVENUES (EXPENDITURES)	\$145,272	\$145,272	(\$549,226)	(\$694,498)
OTHER SOURCES (USES)				
OPERATING TRANSFER IN/(OUT)	\$59,761	\$59,761	\$39,886	(\$19,875)
TOTAL OPERATING TRANSFER IN	\$59,761	\$59,761	\$39,886	(\$19,875)
NET CHANGE IN FUND BALANCES	\$205,033	\$205,033	(\$509,340)	(\$714,373)
FUND BALANCE-BEGINNING			\$1,054,915	
FUND BALANCE-ENDING			\$545,574	

VILLAGE OF BISCAYNE PARK
ROAD FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/18	ACTUAL THRU 9/30/18	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$81,495	\$66,199	(\$15,296)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$22,680	\$27,191	\$4,511
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$1,416	\$1,770	\$354
TOTAL REVENUES	\$105,592	\$105,592	\$95,160	(\$10,432)
EXPENDITURES				
REGULAR SALARIES	\$63,107	\$63,107	\$63,126	(\$19)
OVERTIME	\$1,000	\$1,000	\$2,215	(\$1,215)
OVERTIME (HURRICANE)	\$0	\$0	\$3,349	(\$3,349)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$4,981	\$4,981	\$5,331	(\$350)
FLORIDA RETIREMENT SYSTEM	\$4,902	\$4,902	\$6,432	(\$1,530)
HEALTH INSURANCE	\$15,045	\$15,045	\$15,475	(\$430)
WORKERS COMPENSATION INSURANCE	\$7,330	\$7,330	\$7,099	\$231
COMMUNICATIONS	\$0	\$0	\$480	(\$480)
RENTALS & LEASES	\$5,920	\$5,920	\$4,431	\$1,489
INSURANCE	\$1,800	\$1,800	\$2,080	(\$280)
REPAIRS & MAINTENANCE	\$16,402	\$16,402	\$3,591	\$12,811
OPERATING SUPPLIES	\$7,666	\$7,666	\$13,897	(\$6,232)
EDUCATION & TRAINING	\$200	\$200	\$195	\$6
TOTAL EXPENDITURES	\$129,353	\$129,353	\$128,700	\$653
EXCESS REVENUES (EXPENDITURES)	(\$23,761)	(\$23,761)	(\$33,540)	(\$9,779)
OTHER SOURCES (USES)				
OPERATING TRANSFER IN	\$23,761	\$23,761	\$23,761	\$0
TOTAL OPERATING TRANSFER IN	\$23,761	\$23,761	\$23,761	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	(\$9,779)	(\$9,779)
FUND BALANCE-BEGINNING			\$204,458	
FUND BALANCE-ENDING			\$194,679	

VILLAGE OF BISCAYNE PARK
POLICE FORFEITURE FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/18	ACTUAL THRU 9/30/18	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$150	\$150
TOTAL REVENUES	\$0	\$0	\$150	\$150
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	\$47	\$47
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	(\$2,435)	(\$2,435)
FUND BALANCE-BEGINNING			(\$18,083)	
FUND BALANCE-ENDING			(\$20,518)	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSIT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/18	ACTUAL THRU 9/30/18	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$25,601	\$25,601	\$22,150	(\$3,451)
INTEREST INCOME	\$0	\$0	\$656	\$656
TOTAL REVENUES	\$25,601	\$25,601	\$22,807	(\$2,795)
EXPENDITURES				
TRANSIT PROJECTS	\$25,601	\$25,601	\$0	\$25,601
TOTAL EXPENDITURES	\$25,601	\$25,601	\$0	\$25,601
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$22,807	\$22,806
FUND BALANCE-BEGINNING			\$108,183	
FUND BALANCE-ENDING			\$130,990	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/18	ACTUAL THRU 9/30/18	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$102,405	\$102,405	\$88,601	(\$13,804)
INTEREST INCOME	\$0	\$0	\$2,436	\$2,436
TOTAL REVENUES	\$102,405	\$102,405	\$91,036	(\$11,369)
EXPENDITURES				
STREETLIGHTING	\$24,500	\$24,500	\$24,784	(\$284)
TRANSPORTATION PROJECTS	\$77,905	\$77,905	\$0	\$77,905
TOTAL EXPENDITURES	\$102,405	\$102,405	\$24,784	\$77,621
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$66,252	\$66,252
FUND BALANCE-BEGINNING			\$331,748	
FUND BALANCE-ENDING			\$398,000	

**VILLAGE OF BISCAYNE PARK
CITT FUNDS**

FY 2016		RECEIVED	TRANSIT 20%	TRANSPORTATION 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		RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
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		RECEIVED	TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/2017		\$ 97,532.10	\$ 476,824.38	\$ 574,356.48
DEPOSIT	10/13/2017	\$ 12,499.00	\$ 2,499.80	\$ 9,999.20	\$ 12,499.00
DEPOSIT	11/9/2017	\$ 9,551.00	\$ 1,910.20	\$ 7,640.80	\$ 9,551.00
DEPOSIT	12/5/2017	\$ 8,855.00	\$ 1,771.00	\$ 7,084.00	\$ 8,855.00
DEPOSIT	12/21/2017	\$ 11,432.00	\$ 2,286.40	\$ 9,145.60	\$ 11,432.00
DEPOSIT	2/1/2018	\$ 9,677.00	\$ 1,935.40	\$ 7,741.60	\$ 9,677.00
DEPOSIT	3/15/2018	\$ 10,383.00	\$ 2,076.60	\$ 8,306.40	\$ 10,383.00
DEPOSIT	4/5/2018	\$ 15,359.00	\$ 3,071.80	\$ 12,287.20	\$ 15,359.00
DEPOSIT	5/31/2018	\$ 10,172.00	\$ 2,034.40	\$ 8,137.60	\$ 10,172.00
DEPOSIT	6/8/2018	\$ 10,024.00	\$ 2,004.80	\$ 8,019.20	\$ 10,024.00
DEPOSIT	7/27/2018	\$ 14,824.00	\$ 2,964.80	\$ 11,859.20	\$ 14,824.00
DEPOSIT	8/31/2018	\$ 10,241.00	\$ 2,048.20	\$ 8,192.80	\$ 10,241.00
DEPOSIT	9/19/2018	\$ 9,784.00	\$ 1,956.80	\$ 7,827.20	\$ 9,784.00
FY 18 TOTAL			\$ 26,560.20	\$ 106,240.80	\$ 132,801.00
LESS: FPL STREETLIGHTING			\$ -	\$ (24,784.27)	\$ (24,784.27)
BALANCE AT 1/31/18			\$ 124,092.30	\$ 558,280.91	\$ 682,373.21

VILLAGE OF BISCAYNE PARK
DEBT SERVICE FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/18	ACTUAL THRU 9/30/18	VARIANCE
EXPENDITURES				
PRINCIPAL EXPENSE	\$0	\$0	\$315,401	(\$315,401)
INTEREST EXPENSE	\$0	\$0	\$18,017	(\$18,017)
OTHER DEBT SERVICE COSTS	\$0	\$0	\$229	(\$229)
TOTAL EXPENDITURES	\$0	\$0	\$333,647	(\$333,647)
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	(\$333,647)	(\$333,647)
OTHER SOURCES (USES)				
NOTE PROCEEDS (2018)	\$0	\$0	\$297,000	\$297,000
OPERATING TRANSFER IN	\$0	\$0	\$22,358	\$22,358
TOTAL OPERATING TRANSFER IN	\$0	\$0	\$319,358	\$22,358
NET CHANGE IN FUND BALANCES	\$0	\$0	(\$14,289)	(\$14,289)
FUND BALANCE-BEGINNING			\$14,289	
FUND BALANCE-ENDING			(\$0)	

VILLAGE OF BISCAYNE PARK
CAPITAL PROJECTS FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/18	ACTUAL THRU 9/30/18	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

September 30, 2018

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$1,170,501
TOTAL ASSETS	<u><u>\$1,170,501</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$33,696
DUE TO GENERAL FUND	\$998,623
DUE TO ROAD FUND	\$155,793
TOTAL LIABILITIES	<u><u>\$1,188,112</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	(\$17,611)
TOTAL NET POSITION	<u><u>(\$17,611)</u></u>

VILLAGE OF BISCAYNE PARK
SANITATION FUND
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary fund
For The Period Ending September 30, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/18	ACTUAL THRU 9/30/18	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$488,876	\$488,876	\$477,022	(\$11,854)
MISC INCOME	\$0	\$0	\$3,010	\$3,010
TOTAL REVENUES	\$488,876	\$488,876	\$480,032	(\$8,844)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$404,353	\$404,353	\$409,352	(\$4,999)
SPECIAL TRASH PICK UP	\$0	\$0	\$620	(\$620)
OTHER CURRENT CHARGES	\$1,000	\$1,000	\$0	\$1,000
TOTAL EXPENDITURES	\$405,353	\$405,353	\$409,972	(\$4,619)
EXCESS REVENUES (EXPENDITURES)	\$83,523	\$83,523	\$70,060	(\$13,463)
OTHER SOURCES (USES)				
OPERATING TRANSFER (OUT)	(\$83,523)	(\$83,523)	(\$83,523)	\$0
TOTAL OPERATING TRANSFER IN	(\$83,523)	(\$83,523)	(\$83,523)	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	(\$13,463)	(\$13,463)
FUND BALANCE-BEGINNING			(\$4,148)	
FUND BALANCE-ENDING			(\$17,611)	