

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS
AS OF
SEPTEMBER 30, 2019

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

SEPTEMBER 30, 2019

	GOVERNMENTAL TYPE FUNDS						TOTAL GOVERNMENTAL FUNDS
	GENERAL	ROAD FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	DEBT SERVICE FUND	
ASSETS:							
CASH-OPERATING (CNB 5680)	\$129,112	---	---	---	---	---	\$129,112
CASH-OPERATING (FCB 7200)	\$911,974	---	---	---	---	---	\$911,974
CASH-OPERATING (FCB 3807)	\$154,489	---	---	---	---	---	\$154,489
CASH-OPERATING (FCB 6202)	---	---	---	\$154,331	\$527,613	---	\$681,945
CASH-OPERATING (FCB 8905)	---	---	\$6,287	---	---	---	\$6,287
CASH-OPERATING (FCB 2902)	---	---	\$27,150	---	---	---	\$27,150
ACCT RECEIVABLE	\$88,851	\$9,468	---	\$2,576	\$10,302	---	\$111,197
ACCT RECEIVABLE-DENTAL/VISION	\$3,209	---	---	---	---	---	\$3,209
DUE FROM GENERAL FUND	---	\$56,215	---	\$6,975	\$27,901	---	\$91,091
DUE FROM CITT-TRANSPORTATION	\$4,040	---	---	---	---	\$58,431	\$62,471
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$96,032	---	---	---	---	\$96,032
INVEST-STATE BOARD (POOL)	\$11,915	---	---	---	---	---	\$11,915
PREPAID EXPENSES	\$83,803	\$1,240	---	---	---	---	\$85,042
TOTAL ASSETS	\$1,440,981	\$162,955	\$33,436	\$163,882	\$565,817	\$0	\$2,425,502
LIABILITIES:							
ACCOUNTS PAYABLE	\$94,557	\$104	---	---	---	---	\$94,661
UNION DUES PAYABLE-PBA	\$358	---	---	---	---	---	\$358
UNION DUES PAYABLE-PAT	\$198	\$106	---	---	---	---	\$304
FRS PENSION PAYABLE	\$18,460	\$517	---	---	---	---	\$18,977
DUE TO GENERAL FUND	---	---	\$53,589	---	\$4,039	---	\$57,628
DUE TO ROAD FUND	\$55,809	---	---	---	---	---	\$55,809
DUE TO SANITATION FUND	\$172,598	---	---	---	---	---	\$172,598
DUE TO CITT FUND-TRANSIT	\$2,942	---	---	---	---	---	\$2,942
DUE TO CITT FUND-TRANSPORTATION	\$31,934	---	---	---	---	---	\$31,934
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	\$58,431
ACCRUED WAGES PAYABLE	\$48,516	\$2,819	---	---	---	---	\$51,336
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$2,468	---	---	---	---	---	\$2,468
STATE PERMIT SURCHARGE-DBR	\$9,528	---	---	---	---	---	\$9,528
TOTAL LIABILITIES	\$441,118	\$3,546	\$53,589	\$0	\$62,470	\$0	\$560,723
FUND BALANCES:							
NONSPENDABLE:							
PREPAID ITEMS AND DEPOSITS	\$83,803	---	---	---	---	---	\$83,803
RESTRICTED FOR:							
CAPITAL PROJECTS	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$159,410	---	---	---	---	\$159,410
POLICE FORFEITURE	---	---	(\$20,153)	---	---	---	(\$20,153)
CITT	---	---	---	\$163,882	\$503,346	---	\$667,228
UNASSIGNED:	\$916,061	---	---	---	---	---	\$916,061
TOTAL FUND BALANCES	\$999,864	\$159,410	(\$20,153)	\$163,882	\$503,346	\$0	\$1,864,780
TOTAL LIABILITIES & FUND BALANCES	\$1,440,981	\$162,955	\$33,436	\$163,882	\$565,817	\$0	\$2,425,502

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED SEPTEMBER 30, 2019

DESCRIPTION	AMENDED BUDGET	PRORATED BUDGET THRU 09/30/19	ACTUAL THRU 09/30/19	VARIANCE
REVENUES:				
AD VALOREM TAX	\$1,991,165	\$1,991,165	\$2,047,934	\$56,769
UTILITY TAXES - ELECTRIC	\$160,000	\$160,000	\$194,271	\$34,271
UTILITY TAXES - WATER	\$30,000	\$30,000	\$0	(\$30,000)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$5,500	\$6,738	\$1,238
SIMPLIFIED COMMUNICATIONS TAX	\$100,000	\$100,000	\$78,035	(\$21,965)
CONTRACTOR REGISTRATIONS	\$5,500	\$5,500	\$5,760	\$260
BUILDING PERMITS	\$75,000	\$75,000	\$95,723	\$20,723
ELECTRIC PERMITS	\$10,000	\$10,000	\$19,621	\$9,621
PLUMBING PERMITS	\$12,000	\$12,000	\$29,649	\$17,649
MECHANICAL PERMITS	\$7,500	\$7,500	\$13,725	\$6,225
GARAGE SALE PERMITS	\$300	\$300	\$337	\$37
FILM PERMITS	\$0	\$0	\$1,250	\$1,250
FRANCHISE FEES - ELECTRIC	\$125,652	\$125,652	\$101,572	(\$24,080)
FRANCHISE FEES - SOLID WASTE	\$49,500	\$49,500	\$44,601	(\$4,899)
FRANCHISE FEES - GAS/PROPANE	\$2,500	\$2,500	\$2,255	(\$245)
OTHER FEES - PLAN REVIEW	\$22,500	\$22,500	\$3,750	(\$18,750)
OTHER FEES - PERMIT APPLICATION FEES	\$12,500	\$12,500	\$9,235	(\$3,265)
OTHER FEES - HOME OCCUPATION	\$2,350	\$2,350	\$2,099	(\$251)
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$450	\$750	\$300
OTHER FEES - LANDLORD APPLICATION	\$1,500	\$1,500	\$39,959	\$38,459
STATE REVENUE SHARING - MUNICIPAL	\$81,168	\$81,168	\$94,083	\$12,915
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,000	\$240,000	\$232,981	(\$7,019)
FEMA REVENUE	\$0	\$0	\$44,260	\$44,260
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$250	\$615	\$365
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$950	\$745	(\$205)
RECREATIONAL PROGRAM FEES	\$10,000	\$10,000	\$12,092	\$2,092
CONCESSION STAND	\$600	\$600	\$1,235	\$635
FACILITY RENTALS	\$3,500	\$3,500	\$6,653	\$3,153
TRAFFIC FINES	\$1,500	\$1,500	\$9,441	\$7,941
LIEN SEARCH FEES	\$3,000	\$3,000	\$5,250	\$2,250
FINES - CODE COMPLIANCE	\$10,000	\$10,000	\$17,015	\$7,015
MISCELLANEOUS REVENUE	\$750	\$750	\$48,910	\$48,160
INTEREST INCOME	\$500	\$500	\$16,053	\$15,553
TOTAL REVENUES	\$2,966,135	\$2,966,135	\$3,186,597	\$220,462
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$12,000	\$12,000	\$0
FICA	\$918	\$918	\$918	\$0
TRAVEL & PER DIEM	\$2,500	\$2,500	\$2,076	\$424
COMMUNICATIONS	\$0	\$0	\$559	(\$559)
PROMOTIONAL ACTIVITIES	\$1,500	\$1,500	\$886	\$614
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$1,550	\$1,350	\$200
EDUCATION & TRAINING	\$4,200	\$4,200	\$0	\$4,200
TOTAL COMMISSION	\$22,668	\$22,668	\$17,789	\$4,879

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED SEPTEMBER 30, 2019

DESCRIPTION	AMENDED BUDGET	PRORATED BUDGET THRU 09/30/19	ACTUAL THRU 09/30/19	VARIANCE
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$84,460	\$84,460	\$84,460	\$0
REGULAR SALARIES-VILLAGE CLERK	\$50,692	\$50,692	\$51,503	(\$811)
REGULAR SALARIES-ADMIN ASST	\$30,893	\$30,893	\$31,094	(\$201)
PART-TIME SALARIES	\$19,344	\$19,344	\$0	\$19,344
FICA/MEDICARE	\$14,311	\$14,311	\$12,780	\$1,531
FLORIDA RETIREMENT SYSTEM	\$30,440	\$30,440	\$29,587	\$854
HEALTH INSURANCE	\$25,568	\$25,568	\$27,200	(\$1,632)
WORKERS COMPENSATION INSURANCE	\$446	\$446	\$432	\$14
PROFESSIONAL FEES	\$155,750	\$155,750	\$166,257	(\$10,507)
AUDITING FEES	\$21,000	\$21,000	\$14,000	\$7,000
FINANCE CONTRACT	\$46,350	\$46,350	\$47,161	(\$811)
TRAVEL & PER DIEM	\$13,300	\$13,300	\$4,800	\$8,500
COMMUNICATIONS	\$26,220	\$26,220	\$16,406	\$9,814
POSTAGE	\$3,000	\$3,000	\$6,878	(\$3,878)
UTILITIES	\$7,340	\$7,340	\$7,457	(\$117)
RENTALS AND LEASES	\$7,030	\$7,030	\$9,805	(\$2,775)
PROPERTY INSURANCE	\$124,293	\$124,293	\$143,203	(\$18,910)
REPAIRS AND MAINTENANCE	\$950	\$950	\$616	\$334
PRINTING & BINDING	\$4,600	\$4,600	\$1,185	\$3,415
PROMOTIONAL ACTIVITIES	\$1,500	\$1,500	\$2,052	(\$552)
LEGAL ADVERTISING	\$8,200	\$8,200	\$14,366	(\$6,166)
MUNICIPAL ELECTIONS	\$4,000	\$4,000	\$2,801	\$1,199
OTHER CURRENT CHARGES	\$8,500	\$8,500	\$13,131	(\$4,631)
OFFICE SUPPLIES	\$8,500	\$8,500	\$8,442	\$58
OPERATING SUPPLIES	\$6,700	\$6,700	\$6,283	\$417
DUES & MEMBERSHIPS	\$5,600	\$5,600	\$6,063	(\$463)
EDUCATION & TRAINING	\$4,000	\$4,000	\$680	\$3,320
CONTINGENCY	\$21,421	\$21,421	\$0	\$21,421
TOTAL ADMINISTRATION	\$734,408	\$734,408	\$708,641	\$25,767
DEBT SERVICE				
PRINCIPAL EXPENSE	\$17,565	\$17,565	\$0	\$17,565
INTEREST EXPENSE	\$14,215	\$14,215	\$0	\$14,215
OTHER DEBT SERVICE COSTS	\$240	\$240	\$0	\$240
TOTAL DEBT SERVICE	\$32,020	\$32,020	\$0	\$32,020

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED SEPTEMBER 30, 2019

DESCRIPTION	AMENDED BUDGET	PRORATED BUDGET THRU 09/30/19	ACTUAL THRU 09/30/19	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$533,934	\$533,934	\$537,375	(\$3,441)
OTHER SALARIES & WAGES-PART TIME	\$93,548	\$93,548	\$105,876	(\$12,328)
OVERTIME	\$50,000	\$50,000	\$19,297	\$30,703
SPECIAL PAY & COURT PAYS	\$15,000	\$15,000	\$5,143	\$9,857
OFF DUTY POLICE	\$0	\$0	\$28,572	(\$28,572)
FICA/MEDICARE	\$52,975	\$52,975	\$52,434	\$541
FLORIDA RETIREMENT SYSTEM	\$145,213	\$145,213	\$149,019	(\$3,806)
HEALTH INSURANCE	\$86,668	\$86,668	\$67,410	\$19,258
WORKERS COMPENSATION INSURANCE	\$33,011	\$33,011	\$29,777	\$3,234
TRAVEL & PER DIEM	\$1,000	\$1,000	\$412	\$588
COMMUNICATIONS	\$9,559	\$9,559	\$10,938	(\$1,380)
UTILITIES	\$3,740	\$3,740	\$2,047	\$1,693
RENTALS & LEASES	\$68,435	\$68,435	\$67,605	\$830
INSURANCE-POLICE	\$12,155	\$12,155	\$13,995	(\$1,840)
REPAIRS & MAINTENANCE	\$67,500	\$67,500	\$86,804	(\$19,304)
PRINTING & BINDING	\$600	\$600	\$289	\$311
OPERATING SUPPLIES	\$89,630	\$89,630	\$85,484	\$4,146
TOLLS	\$0	\$0	\$6,341	(\$6,341)
DUES & MEMBERSHIPS	\$1,200	\$1,200	\$1,051	\$149
EDUCATION & TRAINING	\$5,000	\$5,000	\$11,180	(\$6,180)
CAPITAL OUTLAY	\$10,500	\$10,500	\$14,470	(\$3,970)
TOTAL POLICE	\$1,279,668	\$1,279,668	\$1,295,519	(\$15,851)
BUILDING (524)				
REGULAR SALARIES	\$31,457	\$31,457	\$31,922	(\$465)
FICA/MEDICARE	\$2,406	\$2,406	\$2,442	(\$36)
FLORIDA RETIREMENT SYSTEM	\$2,598	\$2,598	\$2,655	(\$56)
HEALTH INSURANCE	\$7,846	\$7,846	\$8,250	(\$404)
WORKERS COMPENSATION INSURANCE	\$85	\$85	\$82	\$3
PROFESSIONAL SERVICES	\$67,925	\$67,925	\$85,416	(\$17,491)
EDUCATION & TRAINING	\$1,000	\$1,000	\$120	\$880
OPERATING SUPPLIES	\$0	\$0	\$309	(\$309)
TOTAL BUILDING	\$113,318	\$113,318	\$131,196	(\$17,878)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED SEPTEMBER 30, 2019

DESCRIPTION	AMENDED BUDGET	PRORATED BUDGET THRU 09/30/19	ACTUAL THRU 09/30/19	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$76,000	\$76,000	\$59,763	\$16,237
FICA/MEDICARE	\$5,814	\$5,814	\$4,572	\$1,242
FLORIDA RETIREMENT SYSTEM	\$6,278	\$6,278	\$4,976	\$1,302
HEALTH INSURANCE	\$16,212	\$16,212	\$13,947	\$2,265
WORKERS COMPENSATION INSURANCE	\$2,850	\$2,850	\$2,761	\$89
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$3,816	(\$3,816)
COMMUNICATIONS	\$864	\$864	\$637	\$227
RENTALS & LEASES	\$12,000	\$12,000	\$3,432	\$8,568
INSURANCE	\$1,500	\$1,500	\$2,123	(\$623)
REPAIRS & MAINTENANCE	\$300	\$300	\$998	(\$698)
OPERATING SUPPLIES	\$2,550	\$2,550	\$2,450	\$100
MEMBERSHIPS & DUES	\$220	\$220	\$0	\$220
EDUCATION & TRAINING	\$1,000	\$1,000	\$680	\$320
TOTAL CODE COMPLIANCE	\$125,588	\$125,588	\$100,155	\$25,433
PUBLIC WORKS (539)				
REGULAR SALARIES	\$198,402	\$198,402	\$164,407	\$33,996
OVERTIME	\$1,000	\$1,000	\$18,845	(\$17,845)
EMPLOYEE BONUSES	\$2,500	\$2,500	\$1,500	\$1,000
FICA/MEDICARE	\$15,482	\$15,482	\$14,133	\$1,349
FLORIDA RETIREMENT SYSTEM	\$27,448	\$27,448	\$15,262	\$12,186
HEALTH INSURANCE	\$40,531	\$40,531	\$30,331	\$10,200
WORKERS COMPENSATION INSURANCE	\$14,244	\$14,244	\$13,801	\$443
CONTRACT SERVICES	\$13,000	\$13,000	\$8,545	\$4,455
COMMUNICATIONS	\$2,280	\$2,280	\$2,683	(\$403)
UTILITIES	\$9,972	\$9,972	\$6,742	\$3,230
RENTALS & LEASES	\$20,451	\$20,451	\$14,323	\$6,128
PROPERTY INSURANCE	\$3,384	\$3,384	\$5,215	(\$1,831)
REPAIRS & MAINTENANCE	\$119,000	\$119,000	\$61,316	\$57,684
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$10,000	\$17,822	(\$7,822)
OPERATING SUPPLIES	\$17,660	\$17,660	\$37,467	(\$19,807)
DUES & MEMBERSHIPS	\$150	\$150	\$0	\$150
EDUCATION & TRAINING	\$1,000	\$1,000	\$35	\$965
CAPITAL OUTLAY	\$12,000	\$12,000	\$34,032	(\$22,032)
TOTAL PUBLIC WORKS	\$508,505	\$508,505	\$446,459	\$62,046

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED SEPTEMBER 30, 2019

DESCRIPTION	AMENDED BUDGET	PRORATED BUDGET THRU 09/30/19	ACTUAL THRU 09/30/19	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$44,290	\$44,290	\$44,290	\$0
OTHER SALARIES & WAGES-PART TIME	\$38,376	\$38,376	\$30,428	\$7,948
FICA/MEDICARE	\$6,361	\$6,361	\$5,716	\$645
FLORIDA RETIREMENT SYSTEM	\$6,580	\$6,580	\$6,215	\$366
HEALTH INSURANCE	\$7,846	\$7,846	\$8,331	(\$485)
WORKERS COMPENSATION INSURANCE	\$206	\$206	\$200	\$6
COMMUNICATIONS	\$2,880	\$2,880	\$3,561	(\$681)
UTILITIES	\$5,100	\$5,100	\$4,645	\$455
RENTALS & LEASES	\$660	\$660	\$275	\$385
PROPERTY INSURANCE	\$1,304	\$1,304	\$5,582	(\$4,278)
REPAIRS & MAINTENANCE	\$45,000	\$45,000	\$14,839	\$30,161
CONCESSION EXPENSES	\$500	\$500	\$0	\$500
SPECIAL EVENTS	\$8,200	\$8,200	\$6,173	\$2,027
OPERATING SUPPLIES	\$3,750	\$3,750	\$1,967	\$1,783
MEMBERSHIPS & DUES	\$160	\$160	\$160	\$0
EDUCATION & TRAINING	\$850	\$850	\$0	\$850
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$54,000	\$0	\$54,000
TOTAL PARKS AND RECREATION	\$226,064	\$226,064	\$132,382	\$93,682
TOTAL EXPENDITURES	\$3,042,239	\$3,042,239	\$2,832,140	\$210,099
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$76,103)	(\$76,103)	\$354,457	\$430,560
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$61,103	\$61,103	(\$15,890)	(\$76,993)
TOTAL OTHER FINANCING SOURCES/(USES)	\$61,103	\$61,103	(\$15,890)	(\$76,993)
NET CHANGE IN FUND BALANCES	(\$15,000)	(\$15,000)	\$338,567	\$353,567
FUND BALANCE-BEGINNING	\$15,000		\$661,297	
FUND BALANCE-ENDING	\$0		\$999,864	

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED SEPTEMBER 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/19	ACTUAL THRU 09/30/19	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$81,495	\$75,334	(\$6,161)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$22,680	\$29,792	\$7,112
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$1,416	\$1,416	\$0
TOTAL REVENUES	\$105,591	\$105,591	\$106,542	\$951
EXPENDITURES				
REGULAR SALARIES	\$63,107	\$63,107	\$68,006	(\$4,899)
OVERTIME	\$1,000	\$1,000	\$3,267	(\$2,267)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$4,981	\$4,981	\$5,529	(\$548)
FLORIDA RETIREMENT SYSTEM	\$5,213	\$5,213	\$5,858	(\$645)
HEALTH INSURANCE	\$16,212	\$16,212	\$16,717	(\$504)
WORKERS COMPENSATION INSURANCE	\$7,330	\$7,330	\$7,102	\$227
COMMUNICATIONS	\$480	\$480	\$480	\$0
RENTALS & LEASES	\$2,152	\$2,152	\$1,844	\$307
INSURANCE	\$2,080	\$2,080	\$2,395	(\$315)
REPAIRS & MAINTENANCE	\$18,204	\$18,204	\$18,326	(\$122)
OPERATING SUPPLIES	\$8,000	\$8,000	\$18,858	(\$10,858)
EDUCATION & TRAINING	\$200	\$200	\$250	(\$50)
TOTAL EXPENDITURES	\$129,958	\$129,958	\$149,631	(\$19,674)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$24,367)	(\$24,367)	(\$43,089)	(\$18,723)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$24,367	\$24,367	\$0	(\$24,367)
TOTAL OTHER FINANCING SOURCES/(USES)	\$24,367	\$24,367	\$0	(\$24,367)
NET CHANGE IN FUND BALANCES	\$0	\$0	(\$43,089)	(\$43,090)
FUND BALANCE-BEGINNING	\$0		\$202,499	
FUND BALANCE-ENDING	\$0		\$159,410	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED SEPTEMBER 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/19	ACTUAL THRU 09/30/19	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$366	\$366
TOTAL REVENUES	\$0	\$0	\$366	\$366
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$366	\$366
NET CHANGE IN FUND BALANCES	\$0	\$0	\$366	\$366
FUND BALANCE-BEGINNING	\$0		(\$20,518)	
FUND BALANCE-ENDING	\$0		(\$20,153)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED SEPTEMBER 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/19	ACTUAL THRU 09/30/19	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$25,601	\$25,601	\$27,192	\$1,591
INTEREST INCOME	\$0	\$0	\$1,088	\$1,088
TOTAL REVENUES	\$25,601	\$25,601	\$28,280	\$2,679
EXPENDITURES				
TRANSIT PROJECTS	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$25,601	\$25,601	\$28,280	\$2,679
NET CHANGE IN FUND BALANCES	\$25,601	\$25,601	\$28,280	\$2,679
FUND BALANCE-BEGINNING	\$0		\$135,602	
FUND BALANCE-ENDING	\$25,601		\$163,882	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED SEPTEMBER 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/19	ACTUAL THRU 09/30/19	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$102,405	\$102,405	\$108,767	\$6,362
INTEREST INCOME	\$1,000	\$1,000	\$4,352	\$3,352
TOTAL REVENUES	\$103,405	\$103,405	\$113,119	\$9,714
EXPENDITURES				
STREETLIGHTING	\$25,000	\$25,000	\$24,599	\$401
TRANSPORTATION PROJECTS	\$327,724	\$327,724	\$1,625	\$326,099
TOTAL EXPENDITURES	\$352,724	\$352,724	\$26,224	\$326,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	(\$249,319)	(\$249,319)	\$86,895	\$336,214
NET CHANGE IN FUND BALANCES	(\$249,319)	(\$249,319)	\$86,895	\$336,214
FUND BALANCE-BEGINNING	\$223,718		\$416,451	
FUND BALANCE-ENDING	(\$25,601)		\$503,346	

**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				TRANSIT 20%		TRANSPORTATION 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 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)	\$	(24,784.27)
BALANCE AT 9/31/18				\$	124,092.30	\$	558,280.91	\$	682,373.21

FY 2019				TRANSIT 20%		TRANSPORTATION 80%		TOTAL	
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
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
DEPOSIT	9/9/2019	\$	10,139.00	\$	2,027.80	\$	8,111.20	\$	10,139.00
DEPOSIT	9/24/2019	\$	10,028.00	\$	2,005.60	\$	8,022.40	\$	10,028.00
FY 19 TOTAL				\$	29,229.00	\$	116,916.00	\$	146,145.00
LESS: TRANSFER DUE TO GF				\$	-	\$	(203,509.64)	\$	(203,509.64)
LESS: FPL STREETLIGHTING				\$	-	\$	(\$24,599)	\$	(24,598.92)
BALANCE AT 9/30/19				\$	153,321.30	\$	447,088.35	\$	600,409.65

VILLAGE OF BISCAYNE PARK

DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED SEPTEMBER 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/19	ACTUAL THRU 09/30/19	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 SEPTEMBER 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/19	ACTUAL THRU 09/30/19	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

SEPTEMBER 30, 2019

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$172,191
TOTAL ASSETS	<u>\$172,191</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	---
DUE TO ROAD FUND	\$96,032
TOTAL LIABILITIES	<u>\$96,032</u>
<u>NET POSITION</u>	
UNRESTRICTED	\$76,159
TOTAL NET POSITION	<u>\$76,159</u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED SEPTEMBER 30, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/19	ACTUAL THRU 09/30/19	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$501,929	\$501,929	\$506,350	\$4,421
MISC INCOME	\$2,601	\$2,601	\$4,120	\$1,519
TOTAL REVENUES	\$504,530	\$504,530	\$510,470	\$5,940
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$418,060	\$418,060	\$415,879	\$2,181
OTHER CURRENT CHARGES	\$1,000	\$1,000	\$0	\$1,000
TOTAL EXPENDITURES	\$419,060	\$419,060	\$415,879	\$3,181
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$85,470	\$85,470	\$94,591	\$9,120
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$85,470)	(\$85,470)	\$0	\$85,470
TOTAL OTHER FINANCING SOURCES/(USES)	(\$85,470)	(\$85,470)	\$0	\$85,470
NET CHANGE IN FUND BALANCES	\$0	\$0	\$94,591	\$94,591
FUND BALANCE-BEGINNING	\$0		(\$18,431)	
FUND BALANCE-ENDING	\$0		\$76,159	