

VILLAGE OF BISCAYNE PARK

Unaudited Financial Statements

as of

October 31, 2018

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK
COMBINED BALANCE SHEET
October 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)	\$74,329	---	---	---	---	---	---	\$74,329
CASH-OPERATING (FCB 7200)	\$177,601	---	---	---	---	---	---	\$177,601
CASH-OPERATING (FCB 3807)	\$152,799	---	---	---	---	---	---	\$152,799
CASH-OPERATING (FCB 6202)	---	---	---	\$124,774	\$637,859	---	---	\$762,633
CASH-OPERATING (FCB 8905)	---	---	\$6,224	---	---	---	---	\$6,224
CASH-OPERATING (FCB 2902)	---	---	\$26,878	---	---	---	---	\$26,878
ACCT RECEIVABLE-AFLAC	\$645	---	---	---	---	---	---	\$645
ACCT RECEIVABLE-DENTAL/VISION	\$3,619	---	---	---	---	---	---	\$3,619
DUE FROM GENERAL FUND	---	\$94,444	---	\$8,908	---	---	---	\$103,352
DUE FROM CITT-TRANSPORTATION	\$170,013	---	---	---	---	---	\$58,431	\$228,444
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$96,032	---	---	---	---	---	\$96,032
INVEST-STATE BOARD (POOL)	\$11,641	---	---	---	---	---	---	\$11,641
TOTAL ASSETS	\$644,236	\$190,476	\$33,102	\$133,682	\$637,859	\$0	\$58,431	\$1,697,786
LIABILITIES:								
ACCOUNTS PAYABLE	\$56,167	---	---	---	---	---	---	\$56,167
UNION DUES PAYABLE-PAT	\$263	\$148	---	---	---	---	---	\$411
FRS PENSION PAYABLE	\$18,895	\$638	---	---	---	---	---	\$19,533
DUE TO GENERAL FUND	---	---	\$53,589	---	\$172,680	---	---	\$226,269
DUE TO ROAD FUND	\$94,444	---	---	---	---	---	---	\$94,444
DUE TO SANITATION FUND	\$49,075	---	---	---	---	---	---	\$49,075
DUE TO CITT FUND-TRANSIT	\$6,241	---	---	---	---	---	---	\$6,241
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
COMPLIANCE BONDS PAYABLE	\$5,250	---	---	---	---	---	---	\$5,250
COUNTY PERMIT SURCHARGE	\$5,016	---	---	---	---	---	---	\$5,016
STATE PERMIT SURCHARGE-DBR	\$7,478	---	---	---	---	---	---	\$7,478
TOTAL LIABILITIES	\$242,829	\$786	\$53,589	\$0	\$231,111	\$0	\$0	\$528,316
FUND BALANCES:								
NONSPENDABLE:								
PREPAID ITEMS AND DEPOSITS	\$0	---	---	---	---	---	---	\$0
RESTRICTED FOR:								
DEBT SERVICE	\$0	---	---	---	---	\$0	---	\$0
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$189,690	---	---	---	---	---	\$189,690
POLICE FORFEITURE	---	---	(\$20,488)	---	---	---	---	(\$20,488)
CITT	---	---	---	\$133,682	\$406,748	---	---	\$540,430
ASSIGNED TO:								
---	---	---	---	---	---	---	---	\$0
---	---	---	---	---	---	---	---	\$0
UNASSIGNED:								
---	\$401,407	---	---	---	---	---	---	\$401,407
TOTAL FUND BALANCES	\$401,407	\$189,690	(\$20,488)	\$133,682	\$406,748	\$0	\$58,431	\$1,169,470
TOTAL LIABILITIES & FUND BALANCES	\$644,236	\$190,476	\$33,102	\$133,682	\$637,859	\$0	\$58,431	\$1,697,786

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
REVENUES:				
AD VALOREM TAX	\$1,991,165	\$16,127	\$16,127	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$13,333	\$13,911	\$577
UTILITY TAXES - WATER	\$30,000	\$2,500	\$0	(\$2,500)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$458	\$539	\$81
SIMPLIFIED COMMUNICATIONS TAX	\$100,000	\$8,333	\$8,534	\$201
CONTRACTOR REGISTRATIONS	\$5,500	\$458	\$385	(\$73)
BUILDING PERMITS	\$75,000	\$6,250	\$5,599	(\$651)
ELECTRIC PERMITS	\$10,000	\$833	\$1,581	\$748
PLUMBING PERMITS	\$12,000	\$1,000	\$1,833	\$833
MECHANICAL PERMITS	\$7,500	\$625	\$0	(\$625)
PAINTING PERMITS	\$0	\$0	\$0	\$0
GARAGE SALE PERMITS	\$300	\$25	\$22	(\$3)
FILM PERMITS	\$0	\$0	\$0	\$0
FRANCHISE FEES - ELECTRIC	\$125,652	\$10,471	\$13,308	\$2,837
FRANCHISE FEES - SOLID WASTE	\$49,500	\$4,125	\$3,707	(\$418)
FRANCHISE FEES - GAS/PROPANE	\$2,500	\$208	\$164	(\$44)
OTHER FEES - PLAN REVIEW	\$22,500	\$1,875	\$300	(\$1,575)
OTHER FEES - PERMIT APPLICATION FEES	\$12,500	\$1,042	\$850	(\$192)
OTHER FEES - HOME OCCUPATION	\$2,350	\$196	\$600	\$404
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$38	\$0	(\$38)
OTHER FEES - LANDLORD APPLICATION	\$1,500	\$125	\$830	\$705
GRANTS	\$0	\$0	\$0	\$0
STATE REVENUE SHARING - MUNICIPAL	\$81,168	\$6,764	\$6,865	\$101
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,000	\$20,000	\$19,527	(\$473)
STATE REVENUE SHARING - FUEL TAX REFUNDS	\$0	\$0	\$0	\$0
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$21	\$32	\$11
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$79	\$53	(\$26)
RECREATIONAL PROGRAM FEES	\$10,000	\$833	\$1,580	\$747
CONCESSION STAND	\$600	\$50	\$67	\$17
FACILITY RENTALS	\$3,500	\$292	\$812	\$520
TRAFFIC FINES	\$1,500	\$125	\$433	\$308
POLICE SERVICE CHARGES	\$0	\$0	\$829	\$829
NOTARY FEES	\$0	\$0	\$0	\$0
SPECIAL EVENT FEES	\$0	\$0	\$0	\$0
LIEN SEARCH FEES	\$3,000	\$250	\$260	\$10
FINES - CODE COMPLIANCE	\$10,000	\$833	\$1,450	\$617
MISCELLANEOUS REVENUE	\$750	\$63	\$1,003	\$940
INTEREST INCOME	\$500	\$42	\$350	\$308
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$2,966,135	\$97,374	\$101,549	\$4,175

EXPENDITURES

COMMISSION

COMPENSATION	\$12,000	\$1,000	\$0	\$1,000
FICA	\$918	\$77	\$0	\$77
TRAVEL & PER DIEM	\$2,500	\$208	\$0	\$208
PROMOTIONAL ACTIVITIES	\$1,500	\$125	\$711	(\$586)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$129	\$1,000	(\$871)
EDUCATION & TRAINING	\$4,200	\$350	\$0	\$350
TOTAL COMMISSION	\$22,668	\$1,889	\$1,711	\$178

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$84,460	\$7,038	\$6,497	\$541
REGULAR SALARIES-VILLAGE CLERK	\$50,692	\$4,224	\$3,962	\$263
REGULAR SALARIES-ADMIN ASST	\$30,893	\$2,574	\$2,376	\$198
PART-TIME SALARIES	\$19,344	\$1,612	\$0	\$1,612
FICA/MEDICARE	\$14,311	\$1,193	\$982	\$211
FLORIDA RETIREMENT SYSTEM	\$30,440	\$2,537	\$2,224	\$313
HEALTH INSURANCE	\$25,568	\$2,131	\$1,803	\$328
WORKERS COMPENSATION INSURANCE	\$446	\$112	\$104	\$8
PROFESSIONAL FEES	\$140,750	\$11,729	\$4,067	\$7,662
AUDITING FEES	\$21,000	\$1,750	\$0	\$1,750
FINANCE CONTRACT	\$46,350	\$3,863	\$3,863	\$0
TRAVEL & PER DIEM	\$13,300	\$1,108	\$400	\$708
COMMUNICATIONS	\$26,220	\$2,185	\$1,710	\$475
POSTAGE	\$3,000	\$250	\$293	(\$43)
UTILITIES	\$7,340	\$612	\$318	\$294
RENTALS AND LEASES	\$7,030	\$586	\$903	(\$317)
PROPERTY INSURANCE	\$124,293	\$31,073	\$40,955	(\$9,882)
REPAIRS AND MAINTENANCE	\$950	\$79	\$0	\$79
PRINTING & BINDING	\$4,600	\$383	\$51	\$332
PROMOTIONAL ACTIVITIES	\$1,500	\$125	\$0	\$125
LEGAL ADVERTISING	\$8,200	\$683	\$964	(\$281)
MUNICIPAL ELECTIONS	\$4,000	\$333	\$0	\$333
OTHER CURRENT CHARGES	\$8,500	\$708	\$332	\$376
OFFICE SUPPLIES	\$8,500	\$708	\$673	\$36
OPERATING SUPPLIES	\$6,700	\$558	\$0	\$558
DUES & MEMBERSHIPS	\$5,600	\$467	\$441	\$26
EDUCATION & TRAINING	\$4,000	\$333	\$7,595	(\$7,262)
CONTINGENCY	\$21,421	\$1,785	\$0	\$1,785
TOTAL ADMINISTRATION	\$719,408	\$80,741	\$80,511	\$229
DEBT SERVICE				
PRINCIPAL EXPENSE	\$17,565	\$1,464	\$0	\$1,464
INTEREST EXPENSE	\$14,215	\$1,185	\$0	\$1,185
OTHER DEBT SERVICE COSTS	\$240	\$20	\$0	\$20
TOTAL DEBT SERVICE	\$32,020	\$2,668	\$0	\$2,668

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$533,934	\$44,495	\$42,087	\$2,408
OTHER SALARIES & WAGES-PART TIME	\$93,548	\$7,796	\$9,793	(\$1,997)
OVERTIME	\$50,000	\$4,167	\$3,973	\$194
SPECIAL PAY & COURT PAYS	\$15,000	\$1,250	\$88	\$1,162
OFF DUTY POLICE	\$0	\$0	\$120	(\$120)
FICA/MEDICARE	\$52,975	\$4,415	\$4,279	\$135
FLORIDA RETIREMENT SYSTEM	\$145,213	\$12,101	\$11,383	\$718
HEALTH INSURANCE	\$86,668	\$7,222	\$3,138	\$4,085
WORKERS COMPENSATION INSURANCE	\$33,011	\$8,253	\$7,683	\$570
TRAVEL & PER DIEM	\$1,000	\$83	\$0	\$83
COMMUNICATIONS	\$9,559	\$797	\$1,185	(\$388)
UTILITIES	\$3,740	\$312	\$192	\$119
RENTALS & LEASES	\$68,435	\$5,703	\$5,704	(\$2)
INSURANCE-POLICE	\$12,155	\$3,039	\$3,419	(\$381)
REPAIRS & MAINTENANCE	\$67,500	\$5,625	\$12,246	(\$6,621)
PRINTING & BINDING	\$600	\$50	\$48	\$3
OPERATING SUPPLIES	\$89,630	\$7,469	\$8,428	(\$959)
TOLLS	\$0	\$0	\$0	\$0
DUES & MEMBERSHIPS	\$1,200	\$100	\$0	\$100
EDUCATION & TRAINING	\$5,000	\$417	\$0	\$417
CAPITAL OUTLAY	\$10,500	\$875	\$9,995	(\$9,120)
TOTAL POLICE	\$1,279,668	\$114,167	\$123,761	(\$9,594)
BUILDING (524)				
REGULAR SALARIES	\$31,457	\$2,621	\$2,456	\$166
FICA/MEDICARE	\$2,406	\$201	\$188	\$13
FLORIDA RETIREMENT SYSTEM	\$2,598	\$217	\$203	\$14
HEALTH INSURANCE	\$7,846	\$654	\$646	\$8
WORKERS COMPENSATION INSURANCE	\$85	\$21	\$20	\$1
PROFESSIONAL SERVICES	\$67,925	\$5,660	\$1,004	\$4,657
EDUCATION & TRAINING	\$1,000	\$83	\$0	\$83
TOTAL BUILDING	\$113,318	\$9,457	\$4,515	\$4,942

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$76,000	\$6,333	\$3,045	\$3,288
FICA/MEDICARE	\$5,814	\$485	\$233	\$252
FLORIDA RETIREMENT SYSTEM	\$6,278	\$523	\$252	\$272
HEALTH INSURANCE	\$16,212	\$1,351	\$0	\$1,351
WORKERS COMPENSATION INSURANCE	\$2,850	\$713	\$663	\$49
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$864	\$72	\$0	\$72
RENTALS & LEASES	\$12,000	\$1,000	\$0	\$1,000
INSURANCE	\$1,500	\$375	\$422	(\$47)
REPAIRS & MAINTENANCE	\$300	\$25	\$0	\$25
OPERATING SUPPLIES	\$2,550	\$213	\$1,404	(\$1,191)
MEMBERSHIPS & DUES	\$220	\$18	\$0	\$18
EDUCATION & TRAINING	\$1,000	\$83	\$0	\$83
TOTAL CODE COMPLIANCE	\$125,588	\$11,191	\$6,019	\$5,171
PUBLIC WORKS (539)				
REGULAR SALARIES	\$198,402	\$16,534	\$7,423	\$9,110
OVERTIME	\$1,000	\$83	\$1,224	(\$1,141)
EMPLOYEE BONUSES	\$2,500	\$208	\$0	\$208
FICA/MEDICARE	\$15,482	\$1,290	\$662	\$629
FLORIDA RETIREMENT SYSTEM	\$27,448	\$2,287	\$714	\$1,573
HEALTH INSURANCE	\$40,531	\$3,378	\$2,027	\$1,351
WORKERS COMPENSATION INSURANCE	\$14,244	\$3,561	\$3,315	\$246
CONTRACT SERVICES	\$13,000	\$1,083	\$0	\$1,083
COMMUNICATIONS	\$2,280	\$190	\$149	\$41
UTILITIES	\$9,972	\$831	\$256	\$575
RENTALS & LEASES	\$20,451	\$1,704	\$1,785	(\$80)
PROPERTY INSURANCE	\$3,384	\$282	\$2,271	(\$1,989)
REPAIRS & MAINTENANCE	\$119,000	\$9,917	\$8,364	\$1,552
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$833	\$3,116	(\$2,282)
OPERATING SUPPLIES	\$17,660	\$1,472	\$1,143	\$329
DUES & MEMBERSHIPS	\$150	\$13	\$0	\$13
EDUCATION & TRAINING	\$1,000	\$83	\$0	\$83
CAPITAL OUTLAY	\$12,000	\$1,000	\$0	\$1,000
TOTAL PUBLIC WORKS	\$508,505	\$44,749	\$32,448	\$12,301

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$44,290	\$3,691	\$3,407	\$284
OTHER SALARIES & WAGES-PART TIME	\$38,376	\$3,198	\$2,609	\$589
FICA/MEDICARE	\$6,361	\$530	\$460	\$70
FLORIDA RETIREMENT SYSTEM	\$6,580	\$548	\$497	\$51
HEALTH INSURANCE	\$7,846	\$654	\$646	\$8
WORKERS COMPENSATION INSURANCE	\$206	\$52	\$48	\$4
CONTRACTUAL SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$2,880	\$240	\$241	(\$1)
UTILITIES	\$5,100	\$425	\$393	\$32
RENTALS & LEASES	\$660	\$55	\$54	\$1
PROPERTY INSURANCE	\$1,304	\$1,304	\$1,931	(\$627)
REPAIRS & MAINTENANCE	\$45,000	\$3,750	\$0	\$3,750
CONCESSION EXPENSES	\$8,200	\$683	\$0	\$683
SPECIAL EVENTS	\$500	\$42	\$453	(\$412)
OPERATING SUPPLIES	\$3,750	\$313	\$485	(\$173)
MEMBERSHIPS & DUES	\$160	\$13	\$0	\$13
EDUCATION & TRAINING	\$850	\$71	\$0	\$71
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$4,500	\$0	\$4,500
TOTAL PARKS AND RECREATION	\$226,064	\$20,068	\$11,224	\$8,845
TOTAL EXPENDITURES	\$3,027,239	\$284,930	\$260,189	\$24,741
EXCESS REVENUES (EXPENDITURES)	(\$61,103)	(\$187,556)	(\$158,640)	\$28,916
OTHER SOURCES (USES)				
OPERATING TRANSFER IN/(OUT)	\$61,103	\$5,092	\$0	(\$5,092)
TOTAL OPERATING TRANSFER IN	\$61,103	\$5,092	\$0	(\$5,092)
NET CHANGE IN FUND BALANCES	\$0	(\$182,464)	(\$158,640)	\$23,824
FUND BALANCE-BEGINNING			\$560,046	
FUND BALANCE-ENDING			\$401,407	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$6,791	\$6,795	\$3
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$1,890	\$2,288	\$398
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$118	\$0	(\$118)
TOTAL REVENUES	\$105,591	\$8,799	\$9,083	\$284
EXPENDITURES				
REGULAR SALARIES	\$63,107	\$5,259	\$4,702	\$557
OVERTIME	\$1,000	\$83	\$332	(\$248)
SPECIAL PAY	\$1,000	\$83	\$0	\$83
FICA/MEDICARE	\$4,981	\$415	\$385	\$30
FLORIDA RETIREMENT SYSTEM	\$5,213	\$434	\$416	\$19
HEALTH INSURANCE	\$16,212	\$1,351	\$1,351	\$0
WORKERS COMPENSATION INSURANCE	\$7,330	\$1,832	\$1,706	\$126
COMMUNICATIONS	\$480	\$40	\$40	\$0
RENTALS & LEASES	\$2,152	\$179	\$307	(\$128)
INSURANCE	\$2,080	\$520	\$585	(\$65)
REPAIRS & MAINTENANCE	\$18,204	\$1,517	\$104	\$1,413
OPERATING SUPPLIES	\$8,000	\$667	\$1,528	(\$861)
EDUCATION & TRAINING	\$200	\$17	\$0	\$17
TOTAL EXPENDITURES	\$129,958	\$12,398	\$11,456	\$942
EXCESS REVENUES (EXPENDITURES)	(\$24,367)	(\$3,599)	(\$2,373)	\$1,226
OTHER SOURCES (USES)				
OPERATING TRANSFER IN	\$24,367	\$2,031	\$0	\$2,031
TOTAL OPERATING TRANSFER IN	\$24,367	\$2,031	\$0	\$2,031
NET CHANGE IN FUND BALANCES	\$0	(\$1,568)	(\$2,373)	(\$805)
FUND BALANCE-BEGINNING			\$192,063	
FUND BALANCE-ENDING			\$189,690	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$31	\$31
TOTAL REVENUES	\$0	\$0	\$31	\$31
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$31	\$31
NET CHANGE IN FUND BALANCES	\$0	\$0	\$31	\$31
FUND BALANCE-BEGINNING			(\$20,518)	
FUND BALANCE-ENDING			(\$20,488)	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$25,601	\$2,133	\$2,667	\$534
INTEREST INCOME	\$0	\$0	\$26	\$26
TOTAL REVENUES	\$25,601	\$2,133	\$2,693	\$559
EXPENDITURES				
TRANSIT PROJECTS	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$25,601	\$2,133	\$2,693	\$559
FUND BALANCE-BEGINNING	\$0		\$130,990	
FUND BALANCE-ENDING	\$25,601		\$133,682	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$102,405	\$8,534	\$10,668	\$2,134
INTEREST INCOME	\$1,000	\$83	\$103	\$19
TOTAL REVENUES	\$103,405	\$8,617	\$10,771	\$2,154
EXPENDITURES				
STREETLIGHTING	\$25,000	\$2,083	\$2,023	\$60
TRANSPORTATION PROJECTS	\$327,724	\$27,310	\$0	\$27,310
TOTAL EXPENDITURES	\$352,724	\$29,394	\$2,023	\$27,370
EXCESS REVENUES (EXPENDITURES)	(\$249,319)	(\$20,777)	\$8,748	\$29,524
FUND BALANCE-BEGINNING	\$223,718		\$398,000	
FUND BALANCE-ENDING	(\$25,601)		\$406,748	

**VILLAGE OF BISCAYNE PARK
CITT FUNDS**

FY 2016			TRANSIT 20%	TRANSPORTATION 80%	TOTAL
	RECEIVED				
BALANCE	9/30/2015		\$ 49,601.10	\$ 337,355.66	\$ 386,956.76
DEPOSIT	10/9/2015	\$ 9,915.00	\$ 1,983.00	\$ 7,932.00	\$ 9,915.00
DEPOSIT	11/18/2015	\$ 8,512.00	\$ 1,702.40	\$ 6,809.60	\$ 8,512.00
DEPOSIT	12/29/2015	\$ 11,445.00	\$ 2,289.00	\$ 9,156.00	\$ 11,445.00
DEPOSIT	2/8/2016	\$ 8,993.00	\$ 1,798.60	\$ 7,194.40	\$ 8,993.00
DEPOSIT	3/22/2016	\$ 9,646.00	\$ 1,929.20	\$ 7,716.80	\$ 9,646.00
DEPOSIT	4/26/2016	\$ 14,302.00	\$ 2,860.40	\$ 11,441.60	\$ 14,302.00
DEPOSIT	5/27/2016	\$ 9,308.00	\$ 1,861.60	\$ 7,446.40	\$ 9,308.00
DEPOSIT	6/24/2016	\$ 9,463.00	\$ 1,892.60	\$ 7,570.40	\$ 9,463.00
DEPOSIT	7/26/2016	\$ 13,533.00	\$ 2,706.60	\$ 10,826.40	\$ 13,533.00
DEPOSIT	8/9/2016	\$ 9,443.00	\$ 1,888.60	\$ 7,554.40	\$ 9,443.00
DEPOSIT	9/21/2016	\$ 9,451.00	\$ 1,890.20	\$ 7,560.80	\$ 9,451.00
FY 16 REVENUES			\$ 22,802.20	\$ 91,208.80	\$ 114,011.00
LESS: FPL STREETLIGHTING			\$ -	\$ (23,259.85)	\$ (23,259.85)
BALANCE AT 9/30/16			\$ 72,403.30	\$ 405,304.61	\$ 477,707.91

FY 2017			TRANSIT 20%	TRANSPORTATION 80%	
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
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	TRANSPORTATION	
		20%	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
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FY 19 TOTAL		\$ 2,667.00	\$ 10,668.00	\$ 13,335.00
LESS: FPL STREETLIGHTING		\$ -	(\$2,023)	\$ (2,023.22)
BALANCE AT 10/31/18		\$ 126,759.30	\$ 566,925.69	\$ 693,684.99

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
EXPENDITURES				
PRINCIPAL EXPENSE	\$0	\$0	\$0	\$0
INTEREST EXPENSE	\$0	\$0	\$0	\$0
OTHER DEBT SERVICE COSTS	\$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			\$0	
FUND BALANCE-ENDING			\$0	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/18	ACTUAL THRU 10/31/18	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

October 31, 2018

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$49,075
TOTAL ASSETS	<u>\$49,075</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
DUE TO ROAD FUND	\$96,032
TOTAL LIABILITIES	<u>\$96,032</u>
<u>NET POSITION</u>	
UNRESTRICTED	(\$46,957)
TOTAL NET POSITION	<u>(\$46,957)</u>

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/18	ACTUAL THRU 10/31/18	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$501,929	\$4,281	\$4,281	\$0
MISC INCOME	\$2,601	\$217	\$1,030	\$813
TOTAL REVENUES	\$504,530	\$4,497	\$5,311	\$813
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$418,060	\$34,838	\$34,657	\$182
SPECIAL TRASH PICK UP	\$0	\$0	\$0	\$0
OTHER CURRENT CHARGES	\$1,000	\$83	\$0	\$83
TOTAL EXPENDITURES	\$419,060	\$34,922	\$34,657	\$265
EXCESS REVENUES (EXPENDITURES)	\$85,470	(\$30,424)	(\$29,346)	\$1,078
OTHER SOURCES (USES)				
OPERATING TRANSFER (OUT)	(\$85,470)	(\$7,123)	\$0	\$7,123
TOTAL OPERATING TRANSFER IN	(\$85,470)	(\$7,123)	\$0	\$7,123
NET CHANGE IN FUND BALANCES	\$0	(\$37,547)	(\$29,346)	\$8,201
FUND BALANCE-BEGINNING			(\$17,611)	
FUND BALANCE-ENDING			(\$46,957)	