

# VILLAGE OF BISCAYNE PARK

Unaudited Financial Statements

as of

November 30, 2018

# VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK  
COMBINED BALANCE SHEET  
November 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
<b>ASSETS:</b>								
CASH-OPERATING (CNB 5680)	\$89,611	---	---	---	---	---	---	\$89,611
CASH-OPERATING (FCB 7200)	\$471,865	---	---	---	---	---	---	\$471,865
CASH-OPERATING (FCB 3807)	\$153,080	---	---	---	---	---	---	\$153,080
CASH-OPERATING (FCB 6202)	---	---	---	\$124,800	\$637,961	---	---	\$762,761
CASH-OPERATING (FCB 8905)	---	---	\$6,230	---	---	---	---	\$6,230
CASH-OPERATING (FCB 2902)	---	---	\$26,902	---	---	---	---	\$26,902
ACCT RECEIVABLE-AFLAC	\$874	---	---	---	---	---	---	\$874
ACCT RECEIVABLE-DENTAL/VISION	\$3,234	---	---	---	---	---	---	\$3,234
DUE FROM GENERAL FUND	---	\$91,190	---	\$10,854	---	---	---	\$102,043
DUE FROM CITT-TRANSPORTATION	\$162,312	---	---	---	---	---	\$58,431	\$220,743
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$96,032	---	---	---	---	---	\$96,032
INVEST-STATE BOARD (POOL)	\$11,665	---	---	---	---	---	---	\$11,665
<b>TOTAL ASSETS</b>	<b>\$946,229</b>	<b>\$187,222</b>	<b>\$33,132</b>	<b>\$135,654</b>	<b>\$637,961</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$1,998,628</b>
<b>LIABILITIES:</b>								
ACCOUNTS PAYABLE	\$67,411	\$197	---	---	---	---	---	\$67,608
FRS PENSION PAYABLE	\$4,125	\$225	---	---	---	---	---	\$4,350
DUE TO GENERAL FUND	---	---	\$53,589	---	\$166,925	---	---	\$220,514
DUE TO ROAD FUND	\$90,783	---	---	---	---	---	---	\$90,783
DUE TO SANITATION FUND	\$117,085	---	---	---	---	---	---	\$117,085
DUE TO CITT FUND-TRANSIT	\$6,241	---	---	---	---	---	---	\$6,241
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	---	\$58,431
COMPLIANCE BONDS PAYABLE	\$3,750	---	---	---	---	---	---	\$3,750
COUNTY PERMIT SURCHARGE	\$5,208	---	---	---	---	---	---	\$5,208
STATE PERMIT SURCHARGE-DBR	\$7,595	---	---	---	---	---	---	\$7,595
<b>TOTAL LIABILITIES</b>	<b>\$302,197</b>	<b>\$423</b>	<b>\$53,589</b>	<b>\$0</b>	<b>\$225,356</b>	<b>\$0</b>	<b>\$0</b>	<b>\$581,565</b>
<b>FUND BALANCES:</b>								
RESTRICTED FOR:								
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$186,799	---	---	---	---	---	\$186,799
POLICE FORFEITURE	---	---	(\$20,458)	---	---	---	---	(\$20,458)
CITT	---	---	---	\$135,654	\$412,606	---	---	\$548,259
UNASSIGNED:	\$644,031	---	---	---	---	---	---	\$644,031
<b>TOTAL FUND BALANCES</b>	<b>\$644,031</b>	<b>\$186,799</b>	<b>(\$20,458)</b>	<b>\$135,654</b>	<b>\$412,606</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$1,417,063</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$946,229</b>	<b>\$187,222</b>	<b>\$33,132</b>	<b>\$135,654</b>	<b>\$637,961</b>	<b>\$0</b>	<b>\$58,431</b>	<b>\$1,998,628</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/18	ACTUAL THRU 11/30/18	VARIANCE
<b>REVENUES:</b>				
AD VALOREM TAX	\$1,991,165	\$395,335	\$395,335	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$26,667	\$35,866	\$9,199
UTILITY TAXES - WATER	\$30,000	\$5,000	\$0	(\$5,000)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$917	\$539	(\$377)
SIMPLIFIED COMMUNICATIONS TAX	\$100,000	\$16,667	\$16,439	(\$227)
CONTRACTOR REGISTRATIONS	\$5,500	\$917	\$910	(\$7)
BUILDING PERMITS	\$75,000	\$12,500	\$14,745	\$2,245
ELECTRIC PERMITS	\$10,000	\$1,667	\$2,117	\$450
PLUMBING PERMITS	\$12,000	\$2,000	\$3,776	\$1,776
MECHANICAL PERMITS	\$7,500	\$1,250	\$1,435	\$185
PAINTING PERMITS	\$0	\$0	\$0	\$0
GARAGE SALE PERMITS	\$300	\$50	\$55	\$5
FILM PERMITS	\$0	\$0	\$750	\$750
FRANCHISE FEES - ELECTRIC	\$125,652	\$20,942	\$27,202	\$6,260
FRANCHISE FEES - SOLID WASTE	\$49,500	\$8,250	\$7,413	(\$837)
FRANCHISE FEES - GAS/PROPANE	\$2,500	\$417	\$336	(\$81)
OTHER FEES - PLAN REVIEW	\$22,500	\$3,750	\$900	(\$2,850)
OTHER FEES - PERMIT APPLICATION FEES	\$12,500	\$2,083	\$1,525	(\$558)
OTHER FEES - HOME OCCUPATION	\$2,350	\$392	\$850	\$458
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$75	\$0	(\$75)
OTHER FEES - LANDLORD APPLICATION	\$1,500	\$250	\$2,090	\$1,840
GRANTS	\$0	\$0	\$0	\$0
STATE REVENUE SHARING - MUNICIPAL	\$81,168	\$13,528	\$6,865	(\$6,663)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,000	\$40,000	\$19,527	(\$20,473)
STATE REVENUE SHARING - FUEL TAX REFUNDS	\$0	\$0	\$0	\$0
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$42	\$32	(\$10)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$158	\$124	(\$34)
RECREATIONAL PROGRAM FEES	\$10,000	\$1,667	\$1,580	(\$87)
CONCESSION STAND	\$600	\$100	\$353	\$253
FACILITY RENTALS	\$3,500	\$583	\$1,022	\$439
TRAFFIC FINES	\$1,500	\$250	\$433	\$183
POLICE SERVICE CHARGES	\$0	\$0	\$869	\$869
NOTARY FEES	\$0	\$0	\$0	\$0
SPECIAL EVENT FEES	\$0	\$0	\$0	\$0
LIEN SEARCH FEES	\$3,000	\$500	\$515	\$15
FINES - CODE COMPLIANCE	\$10,000	\$1,667	\$3,400	\$1,733
MISCELLANEOUS REVENUE	\$750	\$125	\$2,605	\$2,480
INTEREST INCOME	\$500	\$83	\$845	\$762
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$2,966,135</b>	<b>\$557,831</b>	<b>\$550,454</b>	<b>(\$7,377)</b>
<b>EXPENDITURES</b>				
<b>COMMISSION</b>				
COMPENSATION	\$12,000	\$2,000	\$0	\$2,000
FICA	\$918	\$153	\$0	\$153
TRAVEL & PER DIEM	\$2,500	\$417	\$0	\$417
PROMOTIONAL ACTIVITIES	\$1,500	\$250	\$711	(\$461)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$258	\$1,000	(\$742)
EDUCATION & TRAINING	\$4,200	\$700	\$0	\$700
<b>TOTAL COMMISSION</b>	<b>\$22,668</b>	<b>\$3,778</b>	<b>\$1,711</b>	<b>\$2,067</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/18	ACTUAL THRU 11/30/18	VARIANCE
<b>ADMINISTRATION (511)</b>				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$84,460	\$14,077	\$12,994	\$1,083
REGULAR SALARIES-VILLAGE CLERK	\$50,692	\$8,449	\$7,924	\$525
REGULAR SALARIES-ADMIN ASST	\$30,893	\$5,149	\$4,753	\$396
PART-TIME SALARIES	\$19,344	\$3,224	\$0	\$3,224
FICA/MEDICARE	\$14,311	\$2,385	\$1,964	\$421
FLORIDA RETIREMENT SYSTEM	\$30,440	\$5,073	\$2,224	\$2,850
HEALTH INSURANCE	\$25,568	\$4,261	\$3,892	\$369
WORKERS COMPENSATION INSURANCE	\$446	\$112	\$104	\$8
PROFESSIONAL FEES	\$140,750	\$23,458	\$20,171	\$3,287
AUDITING FEES	\$21,000	\$3,500	\$0	\$3,500
FINANCE CONTRACT	\$46,350	\$7,725	\$7,725	\$0
TRAVEL & PER DIEM	\$13,300	\$2,217	\$800	\$1,417
COMMUNICATIONS	\$26,220	\$4,370	\$2,787	\$1,583
POSTAGE	\$3,000	\$500	\$753	(\$253)
UTILITIES	\$7,340	\$1,223	\$829	\$394
RENTALS AND LEASES	\$7,030	\$1,172	\$1,504	(\$332)
PROPERTY INSURANCE	\$124,293	\$31,073	\$40,955	(\$9,882)
REPAIRS AND MAINTENANCE	\$950	\$158	\$0	\$158
PRINTING & BINDING	\$4,600	\$767	\$120	\$647
PROMOTIONAL ACTIVITIES	\$1,500	\$250	\$0	\$250
LEGAL ADVERTISING	\$8,200	\$1,367	\$5,964	(\$4,597)
MUNICIPAL ELECTIONS	\$4,000	\$667	\$0	\$667
OTHER CURRENT CHARGES	\$8,500	\$1,417	\$605	\$811
OFFICE SUPPLIES	\$8,500	\$1,417	\$1,029	\$387
OPERATING SUPPLIES	\$6,700	\$1,117	\$245	\$871
DUES & MEMBERSHIPS	\$5,600	\$933	\$3,449	(\$2,516)
EDUCATION & TRAINING	\$4,000	\$667	\$7,745	(\$7,078)
CONTINGENCY	\$21,421	\$3,570	\$0	\$3,570
<b>TOTAL ADMINISTRATION</b>	<b>\$719,408</b>	<b>\$130,296</b>	<b>\$128,535</b>	<b>\$1,762</b>
<b>DEBT SERVICE</b>				
PRINCIPAL EXPENSE	\$17,565	\$2,928	\$0	\$2,928
INTEREST EXPENSE	\$14,215	\$2,369	\$0	\$2,369
OTHER DEBT SERVICE COSTS	\$240	\$40	\$0	\$40
<b>TOTAL DEBT SERVICE</b>	<b>\$32,020</b>	<b>\$5,337</b>	<b>\$0</b>	<b>\$5,337</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/18	ACTUAL THRU 11/30/18	VARIANCE
<b>POLICE (521)</b>				
REGULAR SALARIES	\$533,934	\$88,989	\$88,656	\$333
OTHER SALARIES & WAGES-PART TIME	\$93,548	\$15,591	\$20,406	(\$4,815)
OVERTIME	\$50,000	\$8,333	\$8,997	(\$663)
SPECIAL PAY & COURT PAYS	\$15,000	\$2,500	\$704	\$1,796
OFF DUTY POLICE	\$0	\$0	\$1,320	(\$1,320)
FICA/MEDICARE	\$52,975	\$8,829	\$9,516	(\$687)
FLORIDA RETIREMENT SYSTEM	\$145,213	\$24,202	\$13,509	\$10,693
HEALTH INSURANCE	\$86,668	\$14,445	\$6,505	\$7,939
WORKERS COMPENSATION INSURANCE	\$33,011	\$8,253	\$7,683	\$570
TRAVEL & PER DIEM	\$1,000	\$167	\$0	\$167
COMMUNICATIONS	\$9,559	\$1,593	\$1,510	\$83
UTILITIES	\$3,740	\$623	\$373	\$250
RENTALS & LEASES	\$68,435	\$11,406	\$11,321	\$84
INSURANCE-POLICE	\$12,155	\$3,039	\$3,419	(\$381)
REPAIRS & MAINTENANCE	\$67,500	\$11,250	\$15,220	(\$3,970)
PRINTING & BINDING	\$600	\$100	\$90	\$10
OPERATING SUPPLIES	\$89,630	\$14,938	\$21,159	(\$6,220)
TOLLS	\$0	\$0	\$0	\$0
DUES & MEMBERSHIPS	\$1,200	\$200	\$191	\$9
EDUCATION & TRAINING	\$5,000	\$833	\$600	\$233
CAPITAL OUTLAY	\$10,500	\$1,750	\$9,995	(\$8,245)
<b>TOTAL POLICE</b>	<b>\$1,279,668</b>	<b>\$217,042</b>	<b>\$221,175</b>	<b>(\$4,133)</b>
<b>BUILDING (524)</b>				
REGULAR SALARIES	\$31,457	\$5,243	\$4,911	\$332
FICA/MEDICARE	\$2,406	\$401	\$376	\$25
FLORIDA RETIREMENT SYSTEM	\$2,598	\$433	\$203	\$230
HEALTH INSURANCE	\$7,846	\$1,308	\$1,301	\$7
WORKERS COMPENSATION INSURANCE	\$85	\$21	\$20	\$1
PROFESSIONAL SERVICES	\$67,925	\$11,321	\$7,194	\$4,127
EDUCATION & TRAINING	\$1,000	\$167	\$60	\$107
<b>TOTAL BUILDING</b>	<b>\$113,318</b>	<b>\$18,893</b>	<b>\$14,064</b>	<b>\$4,829</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/18	ACTUAL THRU 11/30/18	VARIANCE
<b>CODE COMPLIANCE (529)</b>				
REGULAR SALARIES	\$76,000	\$12,667	\$6,308	\$6,359
FICA/MEDICARE	\$5,814	\$969	\$483	\$486
FLORIDA RETIREMENT SYSTEM	\$6,278	\$1,046	\$252	\$795
HEALTH INSURANCE	\$16,212	\$2,702	\$0	\$2,702
WORKERS COMPENSATION INSURANCE	\$2,850	\$713	\$663	\$49
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$864	\$144	\$0	\$144
RENTALS & LEASES	\$12,000	\$2,000	\$0	\$2,000
INSURANCE	\$1,500	\$375	\$422	(\$47)
REPAIRS & MAINTENANCE	\$300	\$50	\$0	\$50
OPERATING SUPPLIES	\$2,550	\$425	\$1,404	(\$979)
MEMBERSHIPS & DUES	\$220	\$37	\$0	\$37
EDUCATION & TRAINING	\$1,000	\$167	\$0	\$167
<b>TOTAL CODE COMPLIANCE</b>	<b>\$125,588</b>	<b>\$21,294</b>	<b>\$9,531</b>	<b>\$11,763</b>
<b>PUBLIC WORKS (539)</b>				
REGULAR SALARIES	\$198,402	\$33,067	\$14,846	\$18,221
OVERTIME	\$1,000	\$167	\$2,222	(\$2,055)
EMPLOYEE BONUSES	\$2,500	\$417	\$0	\$417
FICA/MEDICARE	\$15,482	\$2,580	\$1,306	\$1,275
FLORIDA RETIREMENT SYSTEM	\$27,448	\$4,575	\$714	\$3,860
HEALTH INSURANCE	\$40,531	\$6,755	\$4,053	\$2,702
WORKERS COMPENSATION INSURANCE	\$14,244	\$3,561	\$3,315	\$246
CONTRACT SERVICES	\$13,000	\$2,167	\$780	\$1,387
COMMUNICATIONS	\$2,280	\$380	\$268	\$112
UTILITIES	\$9,972	\$1,662	\$491	\$1,171
RENTALS & LEASES	\$20,451	\$3,409	\$2,838	\$571
PROPERTY INSURANCE	\$3,384	\$564	\$2,271	(\$1,707)
REPAIRS & MAINTENANCE	\$119,000	\$19,833	\$13,134	\$6,699
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$1,667	\$3,116	(\$1,449)
OPERATING SUPPLIES	\$17,660	\$2,943	\$7,006	(\$4,062)
DUES & MEMBERSHIPS	\$150	\$25	\$0	\$25
EDUCATION & TRAINING	\$1,000	\$167	\$35	\$132
CAPITAL OUTLAY	\$12,000	\$2,000	\$0	\$2,000
<b>TOTAL PUBLIC WORKS</b>	<b>\$508,505</b>	<b>\$85,938</b>	<b>\$56,395</b>	<b>\$29,543</b>

## VILLAGE OF BISCAYNE PARK

### GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/18	ACTUAL THRU 11/30/18	VARIANCE
<b>PARKS AND RECREATION (572)</b>				
REGULAR SALARIES	\$44,290	\$7,382	\$6,814	\$568
OTHER SALARIES & WAGES-PART TIME	\$38,376	\$6,396	\$4,881	\$1,515
FICA/MEDICARE	\$6,361	\$1,060	\$895	\$165
FLORIDA RETIREMENT SYSTEM	\$6,580	\$1,097	\$497	\$600
HEALTH INSURANCE	\$7,846	\$1,308	\$1,301	\$7
WORKERS COMPENSATION INSURANCE	\$206	\$52	\$48	\$4
CONTRACTUAL SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$2,880	\$480	\$574	(\$94)
UTILITIES	\$5,100	\$850	\$757	\$93
RENTALS & LEASES	\$660	\$110	\$177	(\$67)
PROPERTY INSURANCE	\$1,304	\$1,304	\$1,931	(\$627)
REPAIRS & MAINTENANCE	\$45,000	\$7,500	\$4,300	\$3,200
CONCESSION EXPENSES	\$500	\$83	\$0	\$83
SPECIAL EVENTS	\$8,200	\$1,367	\$1,154	\$213
OPERATING SUPPLIES	\$3,750	\$625	\$529	\$96
MEMBERSHIPS & DUES	\$160	\$27	\$0	\$27
EDUCATION & TRAINING	\$850	\$142	\$0	\$142
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$9,000	\$0	\$9,000
<b>TOTAL PARKS AND RECREATION</b>	<b>\$226,064</b>	<b>\$38,781</b>	<b>\$23,858</b>	<b>\$14,923</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,027,239</b>	<b>\$521,359</b>	<b>\$455,268</b>	<b>\$66,091</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$61,103)</b>	<b>\$36,472</b>	<b>\$95,186</b>	<b>\$58,714</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$61,103	\$10,184	\$0	(\$10,184)
<b>TOTAL OPERATING TRANSFER IN</b>	<b>\$61,103</b>	<b>\$10,184</b>	<b>\$0</b>	<b>(\$10,184)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$46,656</b>	<b>\$95,186</b>	<b>\$48,530</b>
<b>FUND BALANCE-BEGINNING</b>			\$548,846	
<b>FUND BALANCE-ENDING</b>			<b>\$644,031</b>	

# VILLAGE OF BISCAYNE PARK

## ROAD FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/18	ACTUAL THRU 11/30/18	VARIANCE
<b>REVENUES:</b>				
LOCAL OPTION GAS TAX	\$81,495	\$13,583	\$13,031	(\$551)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$3,780	\$2,288	(\$1,492)
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$354	\$354	\$0
<b>TOTAL REVENUES</b>	<b>\$105,591</b>	<b>\$17,717</b>	<b>\$15,674</b>	<b>(\$2,043)</b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$63,107	\$10,518	\$9,411	\$1,107
OVERTIME	\$1,000	\$167	\$753	(\$586)
SPECIAL PAY	\$1,000	\$167	\$0	\$167
FICA/MEDICARE	\$4,981	\$830	\$778	\$53
FLORIDA RETIREMENT SYSTEM	\$5,213	\$869	\$416	\$453
HEALTH INSURANCE	\$16,212	\$2,702	\$2,702	\$0
WORKERS COMPENSATION INSURANCE	\$7,330	\$1,832	\$1,706	\$126
COMMUNICATIONS	\$480	\$80	\$80	\$0
RENTALS & LEASES	\$2,152	\$359	\$615	(\$256)
INSURANCE	\$2,080	\$520	\$585	(\$65)
REPAIRS & MAINTENANCE	\$18,204	\$3,034	\$151	\$2,883
OPERATING SUPPLIES	\$8,000	\$1,333	\$3,246	(\$1,913)
EDUCATION & TRAINING	\$200	\$33	\$0	\$33
<b>TOTAL EXPENDITURES</b>	<b>\$129,958</b>	<b>\$22,444</b>	<b>\$20,442</b>	<b>\$2,001</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$24,367)</b>	<b>(\$4,727)</b>	<b>(\$4,769)</b>	<b>(\$42)</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER IN	\$24,367	\$4,061	\$0	\$4,061
<b>TOTAL OPERATING TRANSFER IN</b>	<b>\$24,367</b>	<b>\$4,061</b>	<b>\$0</b>	<b>\$4,061</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>(\$666)</b>	<b>(\$4,769)</b>	<b>(\$4,103)</b>
<b>FUND BALANCE-BEGINNING</b>			\$191,568	
<b>FUND BALANCE-ENDING</b>			<b>\$186,799</b>	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/18	ACTUAL THRU 11/30/18	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$61	\$61
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61</b>	<b>\$61</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>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61</b>	<b>\$61</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61</b>	<b>\$61</b>
<b>FUND BALANCE-BEGINNING</b>			(\$20,518)	
<b>FUND BALANCE-ENDING</b>			<b>(\$20,458)</b>	

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

	<b>ADOPTED BUDGET</b>	<b>PRORATED BUDGET THRU 11/30/18</b>	<b>ACTUAL THRU 11/30/18</b>	<b>VARIANCE</b>
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$25,601	\$4,267	\$4,613	\$346
INTEREST INCOME	\$0	\$0	\$51	\$51
<b>TOTAL REVENUES</b>	<b>\$25,601</b>	<b>\$4,267</b>	<b>\$4,664</b>	<b>\$397</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>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$25,601</b>	<b>\$4,267</b>	<b>\$4,664</b>	<b>\$397</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$130,990</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$25,601</b>		<b>\$135,654</b>	

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

	<b>ADOPTED BUDGET</b>	<b>PRORATED BUDGET THRU 11/30/18</b>	<b>ACTUAL THRU 11/30/18</b>	<b>VARIANCE</b>
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$102,405	\$17,067	\$18,451	\$1,384
INTEREST INCOME	\$1,000	\$167	\$205	\$39
<b>TOTAL REVENUES</b>	<b>\$103,405</b>	<b>\$17,234</b>	<b>\$18,656</b>	<b>\$1,422</b>
<b>EXPENDITURES</b>				
STREETLIGHTING	\$25,000	\$4,167	\$4,051	\$116
TRANSPORTATION PROJECTS	\$327,724	\$54,621	\$0	\$54,621
<b>TOTAL EXPENDITURES</b>	<b>\$352,724</b>	<b>\$58,787</b>	<b>\$4,051</b>	<b>\$54,737</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(\$249,319)</b>	<b>(\$41,553)</b>	<b>\$14,606</b>	<b>\$56,159</b>
<b>FUND BALANCE-BEGINNING</b>	\$223,718		\$398,000	
<b>FUND BALANCE-ENDING</b>	<b>(\$25,601)</b>		<b>\$412,606</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>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</b>	<b>TRANSPORTATION</b>	
		<b>20%</b>	<b>80%</b>	<b>TOTAL</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</b>	<b>TRANSPORTATION</b>	
		<b>20%</b>	<b>80%</b>	<b>TOTAL</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
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<b>FY 19 TOTAL</b>		<b>\$ 4,612.80</b>	<b>\$ 18,451.20</b>	<b>\$ 23,064.00</b>
<b>LESS: FPL STREETLIGHTING</b>		<b>\$ -</b>	<b>(\$4,051)</b>	<b>\$ (4,050.73)</b>
<b>BALANCE AT 11/30/18</b>		<b>\$ 128,705.10</b>	<b>\$ 572,681.38</b>	<b>\$ 701,386.48</b>

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/18	ACTUAL THRU 11/30/18	VARIANCE
<b>EXPENDITURES</b>				
PRINCIPAL EXPENSE	\$0	\$0	\$0	\$0
INTEREST EXPENSE	\$0	\$0	\$0	\$0
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER IN	\$0	\$0	\$0	\$0
<b>TOTAL OPERATING TRANSFER IN</b>	<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	
<b>FUND BALANCE-ENDING</b>			<b>\$0</b>	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/18	ACTUAL THRU 11/30/18	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>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER IN	\$0	\$0	\$0	\$0
<b>TOTAL OPERATING TRANSFER IN</b>	<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>			\$58,431	
<b>FUND BALANCE-ENDING</b>			<b>\$58,431</b>	

# **VILLAGE OF BISCAYNE PARK**

## **STATEMENT OF NET POSITION**

### **PROPRIETARY FUND**

November 30, 2018

	<b>BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION</b>
<b><u>ASSETS</u></b>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$116,678
<b>TOTAL ASSETS</b>	<b><u><u>\$116,678</u></u></b>
<b><u>LIABILITIES</u></b>	
CURRENT LIABILITIES	
DUE TO ROAD FUND	\$96,032
<b>TOTAL LIABILITIES</b>	<b><u><u>\$96,032</u></u></b>
<b><u>NET POSITION</u></b>	
UNRESTRICTED	\$20,646
<b>TOTAL NET POSITION</b>	<b><u><u>\$20,646</u></u></b>

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/18	ACTUAL THRU 11/30/18	VARIANCE
<b>REVENUES:</b>				
SANITATION ASSESSMENT	\$501,929	\$107,261	\$107,261	\$0
MISC INCOME	\$2,601	\$434	\$1,130	\$696
<b>TOTAL REVENUES</b>	<b>\$504,530</b>	<b>\$107,694</b>	<b>\$108,391</b>	<b>\$696</b>
<b>EXPENDITURES</b>				
OTHER CONTRACTURAL SERVICES	\$418,060	\$69,677	\$69,313	\$363
SPECIAL TRASH PICK UP	\$0	\$0	\$0	\$0
OTHER CURRENT CHARGES	\$1,000	\$167	\$0	\$167
<b>TOTAL EXPENDITURES</b>	<b>\$419,060</b>	<b>\$69,843</b>	<b>\$69,313</b>	<b>\$530</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$85,470</b>	<b>\$37,851</b>	<b>\$39,077</b>	<b>\$1,227</b>
<b>OTHER SOURCES (USES)</b>				
OPERATING TRANSFER (OUT)	(\$85,470)	(\$14,245)	\$0	\$14,245
<b>TOTAL OPERATING TRANSFER IN</b>	<b>(\$85,470)</b>	<b>(\$14,245)</b>	<b>\$0</b>	<b>\$14,245</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$23,606</b>	<b>\$39,077</b>	<b>\$15,472</b>
<b>FUND BALANCE-BEGINNING</b>			(\$18,431)	
<b>FUND BALANCE-ENDING</b>			<b>\$20,646</b>	