

VILLAGE OF BISCAYNE PARK
COMBINED BALANCE SHEET

December 31, 2017

| | GOVERNMENTAL TYPE FUNDS | | | | | TOTAL |
|--|-------------------------|-------------------|---------------------------|--------------------|------------------|-----------------------|
| | GENERAL | ROAD FUND | POLICE FORFEITURE FUND | SANITATION FUND | CITT FUND | GOVERNMENTAL FUNDS |
| ASSETS: | | | | | | |
| CASH-OPERATING (CNB 5680) | \$1,294,171 | --- | --- | --- | --- | \$1,294,171 |
| CASH-OPERATING (CNB 5693) | --- | --- | --- | --- | \$668,949 | \$668,949 |
| CASH-OPERATING (CNB 5729) | --- | --- | \$6,190 | --- | --- | \$6,190 |
| CASH-OPERATING (CNB 5703) | --- | --- | \$26,764 | --- | --- | \$26,764 |
| CASH-DEBT SERVICE (CNB 9765) | \$3,687 | --- | --- | --- | --- | \$3,687 |
| CASH-CONTROL ACCOUNT (CNB 2560) | \$221,934 | --- | --- | --- | --- | \$221,934 |
| ACCT RECEIVABLE-AFLAC | \$1,592 | --- | --- | --- | --- | \$1,592 |
| ACCT RECEIVABLE-DENTAL/VISION | \$1,727 | --- | --- | --- | --- | \$1,727 |
| DUE FROM GENERAL FUND | --- | --- | --- | \$219,134 | --- | \$219,134 |
| DUE FROM ROAD FUND | \$10,047 | --- | --- | --- | --- | \$10,047 |
| DUE FROM CITT-TRANSPORTATION | \$6,482 | --- | --- | --- | --- | \$6,482 |
| INVEST-STATE BOARD (POOL) | \$11,439 | --- | --- | --- | --- | \$11,439 |
| INVEST-CNB MMKT (9590) | \$118,339 | --- | --- | --- | --- | \$118,339 |
| TOTAL ASSETS | \$1,669,417 | \$0 | \$32,954 | \$219,134 | \$668,949 | \$2,590,455 |
| LIABILITIES: | | | | | | |
| ACCOUNTS PAYABLE | \$163,242 | --- | --- | --- | --- | \$163,242 |
| UNION DUES PAYABLE-PBA | \$644 | --- | --- | --- | --- | \$644 |
| UNION DUES PAYABLE-PAT | \$237 | \$101 | --- | --- | --- | \$339 |
| FRS PENSION PAYABLE | \$18,554 | \$151 | --- | --- | --- | \$18,705 |
| DUE TO GENERAL FUND | --- | \$10,047 | --- | --- | \$6,482 | \$16,529 |
| DUE TO SANITATION FUND | \$219,134 | --- | --- | --- | --- | \$219,134 |
| COUNTY PERMIT SURCHARGE | \$742 | --- | --- | --- | --- | \$742 |
| TRAINING/EDUCATION SURCHARGE | \$352 | --- | --- | --- | --- | \$352 |
| STATE PERMIT SURCHARGE-DBR | \$461 | --- | --- | --- | --- | \$461 |
| DCA RADON GAS PAYABLE | \$435 | --- | --- | --- | --- | \$435 |
| TOTAL LIABILITIES | \$403,803 | \$10,299 | \$0 | \$0 | \$6,482 | \$420,584 |
| FUND BALANCES: | | | | | | |
| RESTRICTED FOR: | | | | | | |
| DEBT SERVICE | \$3,687 | --- | --- | --- | --- | \$3,687 |
| ROADS | --- | (\$10,299) | --- | --- | --- | (\$10,299) |
| POLICE FORFEITURE | --- | --- | \$32,954 | --- | --- | \$32,954 |
| SANITATION | --- | --- | --- | \$219,134 | --- | \$219,134 |
| CITT | --- | --- | --- | --- | \$662,466 | \$662,466 |
| UNASSIGNED: | \$1,261,928 | --- | --- | --- | --- | \$1,261,928 |
| TOTAL FUND BALANCES | \$1,265,615 | (\$10,299) | \$32,954 | \$219,134 | \$662,466 | \$2,169,871 |
| TOTAL LIABILITIES & FUND BALANCES | \$1,669,417 | \$0 | \$32,954 | \$219,134 | \$668,949 | \$2,590,455 |

VILLAGE OF BISCAYNE PARK
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2017

| | ADOPTED BUDGET | PRORATED BUDGET THRU 12/31/17 | ACTUAL THRU 12/31/17 | VARIANCE |
|--|---------------------------|--|---------------------------------|-----------------|
| REVENUES: | | | | |
| AD VALOREM TAX | \$1,798,676 | \$1,338,180 | \$1,338,180 | \$0 |
| UTILITY TAXES - ELECTRIC | \$160,000 | \$40,000 | \$51,424 | \$11,424 |
| UTILITY TAXES - WATER | \$30,000 | \$7,500 | \$0 | (\$7,500) |
| UTILITY TAXES - GAS/PROPANE | \$5,500 | \$1,375 | \$1,741 | \$366 |
| SIMPLIFIED COMMUNICATIONS TAX | \$112,600 | \$28,150 | \$25,032 | (\$3,118) |
| CONTRACTOR REGISTRATIONS | \$4,500 | \$1,125 | \$1,615 | \$490 |
| BUILDING PERMITS | \$45,000 | \$11,250 | \$26,251 | \$15,001 |
| ELECTRIC PERMITS | \$4,000 | \$1,000 | \$9,549 | \$8,549 |
| PLUMBING PERMITS | \$11,000 | \$2,750 | \$5,154 | \$2,404 |
| MECHANICAL PERMITS | \$5,500 | \$1,375 | \$5,105 | \$3,730 |
| GARAGE SALE PERMITS | \$300 | \$75 | \$103 | \$28 |
| FILM PERMITS | \$0 | \$0 | \$250 | \$250 |
| FRANCHISE FEES - ELECTRIC | \$98,500 | \$24,625 | \$40,997 | \$16,372 |
| FRANCHISE FEES - SOLID WASTE | \$49,500 | \$12,375 | \$11,120 | (\$1,255) |
| FRANCHISE FEES - GAS/PROPANE | \$5,000 | \$1,250 | \$306 | (\$944) |
| OTHER FEES - PLAN REVIEW | \$22,500 | \$5,625 | \$300 | (\$5,325) |
| OTHER FEES - PERMIT APPLICATION FEES | \$12,500 | \$3,125 | \$3,593 | \$468 |
| OTHER FEES - HOME OCCUPATION | \$2,350 | \$588 | \$200 | (\$388) |
| OTHER FEES - VARIANCE APPLICATION FEES | \$450 | \$113 | \$0 | (\$113) |
| OTHER FEES - LANDLORD APPLICATION | \$1,500 | \$375 | \$440 | \$65 |
| STATE REVENUE SHARING - MUNICIPAL | \$90,720 | \$22,680 | \$21,648 | (\$1,032) |
| STATE REVENUE SHARING - HALF CENT SALES TAX | \$251,600 | \$62,900 | \$56,980 | (\$5,920) |
| LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD | \$250 | \$63 | \$75 | \$13 |
| LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING | \$950 | \$238 | \$107 | (\$131) |
| RECREATIONAL PROGRAM FEES | \$10,000 | \$2,500 | \$2,710 | \$210 |
| CONCESSION STAND | \$2,000 | \$500 | \$0 | (\$500) |
| FACILITY RENTALS | \$3,500 | \$875 | \$1,850 | \$975 |
| TRAFFIC FINES | \$1,500 | \$375 | \$430 | \$55 |
| LIEN SEARCH FEES | \$3,000 | \$750 | \$734 | (\$16) |
| FINES - CODE COMPLIANCE | \$10,000 | \$2,500 | \$2,495 | (\$5) |
| MISCELLANEOUS REVENUE | \$750 | \$188 | \$20,214 | \$20,027 |
| INTEREST INCOME | \$500 | \$125 | \$92 | (\$33) |
| TOTAL REVENUES | \$2,744,146 | \$1,574,547 | \$1,628,695 | \$54,148 |

EXPENDITURES

COMMISSION

| | | | | |
|-----------------------------|----------|---------|---------|---------|
| COMPENSATION | \$12,000 | \$3,000 | \$3,000 | \$0 |
| FICA | \$918 | \$230 | \$230 | \$0 |
| TRAVEL & PER DIEM | \$2,500 | \$625 | \$0 | \$625 |
| PROMOTIONAL ACTIVITIES | \$2,000 | \$500 | \$197 | \$303 |
| SUBSCRIPTIONS & MEMBERSHIPS | \$900 | \$225 | \$350 | (\$125) |
| EDUCATION & TRAINING | \$5,500 | \$1,375 | \$50 | \$1,325 |

TOTAL COMMISSION

| | | | |
|-----------------|----------------|----------------|----------------|
| \$23,818 | \$5,955 | \$3,827 | \$2,128 |
|-----------------|----------------|----------------|----------------|

VILLAGE OF BISCAYNE PARK
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2017

| | ADOPTED BUDGET | PRORATED BUDGET THRU 12/31/17 | ACTUAL THRU 12/31/17 | VARIANCE |
|---------------------------------------|---------------------------|--|---------------------------------|-----------------|
| ADMINISTRATION (511) | | | | |
| ADMINISTRATIVE SALARY-VILLAGE MANAGER | \$83,041 | \$20,760 | \$22,077 | (\$1,317) |
| REGULAR SALARIES-VILLAGE CLERK | \$80,923 | \$20,231 | \$13,461 | \$6,769 |
| PART-TIME SALARIES | \$19,590 | \$4,898 | \$9,558 | (\$4,661) |
| FICA/MEDICARE | \$14,170 | \$3,543 | \$3,450 | \$93 |
| FLORIDA RETIREMENT SYSTEM | \$26,356 | \$6,589 | \$6,607 | (\$18) |
| HEALTH INSURANCE | \$22,633 | \$5,658 | \$5,572 | \$86 |
| WORKERS COMPENSATION INSURANCE | \$446 | \$112 | \$0 | \$112 |
| PROFESSIONAL FEES | \$118,250 | \$29,563 | \$20,840 | \$8,722 |
| AUDITING FEES | \$21,000 | \$5,250 | \$0 | \$5,250 |
| FINANCE CONTRACT | \$45,000 | \$11,250 | \$11,250 | \$0 |
| FINANCE CONTRACT-SUPPLEMENTAL | \$0 | \$0 | \$10,000 | (\$10,000) |
| TRAVEL & PER DIEM | \$6,300 | \$1,575 | \$1,652 | (\$77) |
| COMMUNICATIONS | \$26,220 | \$6,555 | \$7,488 | (\$933) |
| POSTAGE | \$2,500 | \$625 | \$651 | (\$26) |
| UTILITIES | \$7,340 | \$1,835 | \$1,297 | \$538 |
| RENTALS AND LEASES | \$7,030 | \$1,758 | \$924 | \$833 |
| PROPERTY INSURANCE | \$116,040 | \$72,019 | \$72,019 | \$0 |
| REPAIRS AND MAINTENANCE | \$950 | \$238 | \$1,506 | (\$1,269) |
| PRINTING & BINDING | \$4,600 | \$1,150 | \$40 | \$1,110 |
| PROMOTIONAL ACTIVITIES | \$1,500 | \$375 | \$917 | (\$542) |
| LEGAL ADVERTISING | \$3,400 | \$850 | \$63 | \$787 |
| OTHER CURRENT CHARGES | \$8,500 | \$2,125 | \$1,826 | \$299 |
| OFFICE SUPPLIES | \$9,500 | \$2,375 | \$953 | \$1,422 |
| OPERATING SUPPLIES | \$3,300 | \$825 | \$235 | \$590 |
| DUES & MEMBERSHIPS | \$5,600 | \$3,770 | \$3,770 | \$0 |
| EDUCATION & TRAINING | \$4,000 | \$1,000 | \$263 | \$738 |
| CONTINGENCY | \$50,000 | \$12,500 | \$4,339 | \$8,161 |
| TOTAL ADMINISTRATION | \$688,189 | \$217,426 | \$200,758 | \$16,668 |
| DEBT SERVICE | | | | |
| PRINCIPAL EXPENSE | \$13,341 | \$9,178 | \$9,178 | \$0 |
| INTEREST EXPENSE | \$18,552 | \$6,769 | \$6,769 | \$0 |
| TOTAL DEBT SERVICE | \$31,893 | \$15,946 | \$15,946 | \$0 |

VILLAGE OF BISCAYNE PARK
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2017

| | ADOPTED BUDGET | PRORATED BUDGET THRU 12/31/17 | ACTUAL THRU 12/31/17 | VARIANCE |
|----------------------------------|--------------------|----------------------------------|-------------------------|-------------------|
| POLICE (521) | | | | |
| REGULAR SALARIES | \$549,268 | \$137,317 | \$152,907 | (\$15,590) |
| OTHER SALARIES & WAGES-PART TIME | \$14,508 | \$3,627 | \$4,496 | (\$869) |
| OVERTIME | \$75,000 | \$18,750 | \$4,108 | \$14,642 |
| OVERTIME (HURRICANE) | \$0 | \$0 | \$19,275 | (\$19,275) |
| SPECIAL PAY & COURT PAYS | \$15,000 | \$3,750 | \$2,470 | \$1,280 |
| FICA/MEDICARE | \$50,069 | \$12,517 | \$13,919 | (\$1,402) |
| FLORIDA RETIREMENT SYSTEM | \$125,044 | \$31,261 | \$32,846 | (\$1,585) |
| HEALTH INSURANCE | \$76,000 | \$19,000 | \$18,201 | \$799 |
| WORKERS COMPENSATION INSURANCE | \$22,641 | \$10,963 | \$10,963 | \$0 |
| TRAVEL & PER DIEM | \$1,000 | \$250 | \$0 | \$250 |
| COMMUNICATIONS | \$8,040 | \$2,010 | \$1,659 | \$351 |
| UTILITIES | \$3,740 | \$935 | \$0 | \$935 |
| RENTALS & LEASES | \$73,648 | \$18,412 | \$18,667 | (\$255) |
| INSURANCE-POLICE | \$12,205 | \$3,051 | \$0 | \$3,051 |
| REPAIRS & MAINTENANCE | \$47,500 | \$11,875 | \$13,951 | (\$2,076) |
| PRINTING & BINDING | \$500 | \$125 | \$0 | \$125 |
| OPERATING SUPPLIES | \$69,850 | \$17,463 | \$17,200 | \$262 |
| TOLLS | \$0 | \$0 | \$1,383 | (\$1,383) |
| DUES & MEMBERSHIPS | \$1,100 | \$275 | \$654 | (\$379) |
| EDUCATION & TRAINING | \$5,000 | \$1,250 | \$820 | \$430 |
| CAPITAL OUTLAY | \$2,500 | \$2,500 | \$2,500 | \$0 |
| TOTAL POLICE | \$1,152,613 | \$295,331 | \$316,020 | (\$20,688) |
| BUILDING (524) | | | | |
| REGULAR SALARIES | \$33,100 | \$8,275 | \$9,029 | (\$754) |
| FICA/MEDICARE | \$2,532 | \$633 | \$691 | (\$58) |
| HEALTH INSURANCE | \$7,261 | \$1,815 | \$1,835 | (\$20) |
| WORKERS COMPENSATION INSURANCE | \$85 | \$41 | \$41 | \$0 |
| PROFESSIONAL SERVICES | \$42,770 | \$10,693 | \$29,612 | (\$18,920) |
| EDUCATION & TRAINING | \$200 | \$50 | \$0 | \$50 |
| TOTAL BUILDING | \$85,948 | \$21,507 | \$41,208 | (\$19,701) |

VILLAGE OF BISCAYNE PARK
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2017

| | ADOPTED BUDGET | PRORATED BUDGET THRU 12/31/17 | ACTUAL THRU 12/31/17 | VARIANCE |
|---|---------------------------|--|---------------------------------|--------------------|
| CODE COMPLIANCE (529) | | | | |
| REGULAR SALARIES | \$38,877 | \$9,719 | \$9,829 | (\$110) |
| PART-TIME SALARIES | \$21,000 | \$5,250 | \$4,452 | \$798 |
| OVERTIME (HURRICANE) | \$0 | \$0 | \$6,275 | (\$6,275) |
| FICA/MEDICARE | \$4,581 | \$1,145 | \$1,573 | (\$427) |
| FLORIDA RETIREMENT SYSTEM | \$4,435 | \$1,109 | \$1,628 | (\$519) |
| HEALTH INSURANCE | \$7,261 | \$1,815 | \$3,907 | (\$2,091) |
| WORKERS COMPENSATION INSURANCE | \$2,245 | \$1,087 | \$1,087 | \$0 |
| PROFESSIONAL FEES-CODE OFFICER SERVICES | \$13,500 | \$3,375 | \$0 | \$3,375 |
| COMMUNICATIONS | \$660 | \$165 | \$120 | \$45 |
| RENTALS & LEASES | \$6,000 | \$1,500 | \$0 | \$1,500 |
| INSURANCE | \$350 | \$88 | \$0 | \$88 |
| OPERATING SUPPLIES | \$800 | \$200 | \$305 | (\$105) |
| MEMBERSHIPS & DUES | \$110 | \$28 | \$0 | \$28 |
| EDUCATION & TRAINING | \$600 | \$150 | \$0 | \$150 |
| TOTAL CODE COMPLIANCE | \$100,419 | \$25,631 | \$29,175 | (\$3,545) |
| PUBLIC WORKS (539) | | | | |
| REGULAR SALARIES | \$123,402 | \$30,851 | \$25,974 | \$4,877 |
| OVERTIME | \$1,000 | \$250 | \$202 | \$48 |
| OVERTIME (HURRICANE) | \$0 | \$0 | \$7,016 | (\$7,016) |
| EMPLOYEE BONUSES | \$2,000 | \$1,500 | \$1,500 | \$0 |
| FICA/MEDICARE | \$9,670 | \$2,418 | \$2,654 | (\$236) |
| FLORIDA RETIREMENT SYSTEM | \$9,623 | \$2,406 | \$2,620 | (\$215) |
| HEALTH INSURANCE | \$29,044 | \$7,261 | \$5,746 | \$1,515 |
| WORKERS COMPENSATION INSURANCE | \$14,244 | \$6,897 | \$6,897 | \$0 |
| CONTRACT SERVICES | \$13,000 | \$3,250 | \$780 | \$2,470 |
| COMMUNICATIONS | \$1,800 | \$450 | \$156 | \$294 |
| UTILITIES | \$10,160 | \$2,540 | \$3,320 | (\$780) |
| RENTALS & LEASES | \$15,898 | \$3,975 | \$3,233 | \$742 |
| PROPERTY INSURANCE | \$2,950 | \$738 | \$0 | \$738 |
| REPAIRS & MAINTENANCE | \$62,100 | \$15,525 | \$10,720 | \$4,805 |
| OTHER CURRENT CHARGES-STORM PREP | \$10,000 | \$2,500 | \$640,206 | (\$637,706) |
| OPERATING SUPPLIES | \$17,010 | \$4,253 | \$4,307 | (\$54) |
| DUES & MEMBERSHIPS | \$150 | \$38 | \$0 | \$38 |
| EDUCATION & TRAINING | \$1,000 | \$250 | \$299 | (\$49) |
| CAPITAL OUTLAY | \$8,525 | \$8,525 | \$10,445 | (\$1,920) |
| TOTAL PUBLIC WORKS | \$331,576 | \$93,624 | \$726,074 | (\$632,451) |

VILLAGE OF BISCAYNE PARK
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2017

| | ADOPTED BUDGET | PRORATED BUDGET THRU 12/31/17 | ACTUAL THRU 12/31/17 | VARIANCE |
|---------------------------------------|--------------------|----------------------------------|-------------------------|--------------------|
| PARKS AND RECREATION (572) | | | | |
| REGULAR SALARIES | \$43,248 | \$10,812 | \$11,577 | (\$765) |
| OTHER SALARIES & WAGES-PART TIME | \$38,376 | \$9,594 | \$7,883 | \$1,711 |
| FICA/MEDICARE | \$6,281 | \$1,570 | \$1,489 | \$82 |
| FLORIDA RETIREMENT SYSTEM | \$6,126 | \$1,532 | \$1,541 | (\$10) |
| HEALTH INSURANCE | \$7,261 | \$1,815 | \$31 | \$1,785 |
| WORKERS COMPENSATION INSURANCE | \$206 | \$52 | \$100 | (\$48) |
| CONTRACTUAL SERVICES | \$7,000 | \$1,750 | \$200 | \$1,550 |
| COMMUNICATIONS | \$2,760 | \$690 | \$262 | \$428 |
| UTILITIES | \$5,100 | \$1,275 | \$1,043 | \$232 |
| RENTALS & LEASES | \$660 | \$165 | \$108 | \$57 |
| PROPERTY INSURANCE | \$1,690 | \$1,304 | \$1,304 | \$0 |
| REPAIRS & MAINTENANCE | \$23,000 | \$5,750 | \$1,790 | \$3,960 |
| CONCESSION EXPENSES | \$8,200 | \$2,050 | \$0 | \$2,050 |
| SPECIAL EVENTS | \$500 | \$125 | \$4,954 | (\$4,829) |
| OPERATING SUPPLIES | \$3,000 | \$750 | \$941 | (\$191) |
| MEMBERSHIPS & DUES | \$160 | \$40 | \$0 | \$40 |
| EDUCATION & TRAINING | \$850 | \$213 | \$0 | \$213 |
| INFRASTRUCTURE IMPROVEMENTS | \$30,000 | \$7,500 | \$3,575 | \$3,925 |
| TOTAL PARKS AND RECREATION | \$184,418 | \$46,986 | \$36,798 | \$10,188 |
| TOTAL EXPENDITURES | \$2,598,874 | \$722,405 | \$1,369,806 | (\$647,400) |
| EXCESS REVENUES (EXPENDITURES) | \$145,272 | \$852,142 | \$258,889 | \$701,548 |
| OTHER SOURCES (USES) | | | | |
| OPERATING TRANSFER IN | \$59,761 | \$14,940 | \$2,500 | (\$12,440) |
| TOTAL OPERATING TRANSFER IN | \$59,761 | \$14,940 | \$2,500 | (\$12,440) |
| NET CHANGE IN FUND BALANCES | \$205,033 | \$867,082 | \$261,389 | \$689,108 |
| FUND BALANCE-BEGINNING | | | \$1,004,226 | |
| FUND BALANCE-ENDING | | | \$1,265,615 | |

VILLAGE OF BISCAYNE PARK
ROAD FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2017

| | ADOPTED BUDGET | PRORATED BUDGET THRU 12/31/17 | ACTUAL THRU 12/31/17 | VARIANCE |
|---------------------------------------|-------------------|----------------------------------|-------------------------|------------------|
| REVENUES: | | | | |
| LOCAL OPTION GAS TAX | \$81,495 | \$20,374 | \$20,264 | (\$110) |
| STATE REVENUE SHARING - MUNICIPAL | \$22,680 | \$5,670 | \$5,412 | (\$258) |
| FDOT 6 AVE MEDIAN MAINTENANCE | \$1,416 | \$354 | \$0 | (\$354) |
| TOTAL REVENUES | \$105,592 | \$26,398 | \$25,676 | (\$722) |
| EXPENDITURES | | | | |
| REGULAR SALARIES | \$63,107 | \$15,777 | \$16,741 | (\$964) |
| OVERTIME | \$1,000 | \$250 | \$127 | \$123 |
| OVERTIME (HURRICANE) | \$0 | \$0 | \$3,349 | (\$3,349) |
| SPECIAL PAY | \$1,000 | \$1,000 | \$1,000 | \$0 |
| FICA/MEDICARE | \$4,981 | \$1,245 | \$1,623 | (\$378) |
| FLORIDA RETIREMENT SYSTEM | \$4,902 | \$1,226 | \$1,574 | (\$349) |
| HEALTH INSURANCE | \$15,045 | \$3,761 | \$3,784 | (\$23) |
| WORKERS COMPENSATION INSURANCE | \$7,330 | \$3,665 | \$3,549 | \$116 |
| COMMUNICATIONS | \$0 | \$0 | \$120 | (\$120) |
| RENTALS & LEASES | \$5,920 | \$1,480 | \$1,665 | (\$185) |
| INSURANCE | \$1,800 | \$450 | \$0 | \$450 |
| REPAIRS & MAINTENANCE | \$16,402 | \$4,101 | \$0 | \$4,101 |
| OPERATING SUPPLIES | \$7,666 | \$1,916 | \$1,602 | \$314 |
| EDUCATION & TRAINING | \$200 | \$50 | \$0 | \$50 |
| TOTAL EXPENDITURES | \$129,353 | \$34,921 | \$35,134 | (\$214) |
| EXCESS REVENUES (EXPENDITURES) | (\$23,761) | (\$8,523) | (\$9,459) | (\$508) |
| OTHER SOURCES (USES) | | | | |
| OPERATING TRANSFER IN | \$23,761 | \$5,940 | \$0 | (\$5,940) |
| TOTAL OPERATING TRANSFER IN | \$23,761 | \$5,940 | \$0 | (\$5,940) |
| NET CHANGE IN FUND BALANCES | \$0 | (\$2,582) | (\$9,459) | (\$6,449) |
| FUND BALANCE-BEGINNING | | | (\$840) | |
| FUND BALANCE-ENDING | | | (\$10,299) | |

VILLAGE OF BISCAYNE PARK
POLICE FORFEITURE FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2017

| | ADOPTED BUDGET | PRORATED BUDGET THRU 12/31/17 | ACTUAL THRU 12/31/17 | VARIANCE |
|---------------------------------------|-------------------|----------------------------------|-------------------------|------------------|
| EXPENDITURES | | | | |
| OTHER CURRENT CHARGES | \$0 | \$0 | \$51 | (\$51) |
| TOTAL EXPENDITURES | \$0 | \$0 | \$51 | (\$51) |
| EXCESS REVENUES (EXPENDITURES) | \$0 | \$0 | (\$51) | \$51 |
| OTHER SOURCES (USES) | | | | |
| OPERATING TRANSFER IN | \$0 | \$0 | (\$2,500) | (\$2,500) |
| TOTAL OPERATING TRANSFER IN | \$0 | \$0 | (\$2,500) | (\$2,500) |
| NET CHANGE IN FUND BALANCES | \$0 | \$0 | (\$2,551) | (\$2,449) |

VILLAGE OF BISCAYNE PARK
SANITATION FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2017

| | ADOPTED BUDGET | PRORATED BUDGET THRU 12/31/17 | ACTUAL THRU 12/31/17 | VARIANCE |
|---------------------------------------|-------------------|----------------------------------|-------------------------|-------------------|
| REVENUES: | | | | |
| SANITATION ASSESSMENT | \$488,876 | \$358,597 | \$358,597 | \$0 |
| TOTAL REVENUES | \$488,876 | \$358,597 | \$358,597 | \$0 |
| EXPENDITURES | | | | |
| OTHER CONTRACTURAL SERVICES | \$404,353 | \$101,088 | \$71,692 | \$29,396 |
| OTHER CURRENT CHARGES | \$1,000 | \$250 | \$0 | \$250 |
| TOTAL EXPENDITURES | \$405,353 | \$101,338 | \$71,692 | \$29,646 |
| EXCESS REVENUES (EXPENDITURES) | \$83,523 | \$257,259 | \$286,905 | (\$29,646) |
| OTHER SOURCES (USES) | | | | |
| OPERATING TRANSFER OUT | (\$83,523) | (\$20,881) | \$0 | \$20,881 |
| TOTAL OPERATING TRANSFER IN | (\$83,523) | (\$20,881) | \$0 | \$20,881 |
| NET CHANGE IN FUND BALANCES | \$0 | \$236,378 | \$286,905 | (\$8,765) |
| FUND BALANCE-BEGINNING | | | (\$67,770) | |
| FUND BALANCE-ENDING | | | \$219,134 | |

VILLAGE OF BISCAYNE PARK

CITT FUND

**Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending December 31, 2017**

| | ADOPTED BUDGET | PRORATED BUDGET THRU 12/31/17 | ACTUAL THRU 12/31/17 | VARIANCE |
|---------------------------------------|---------------------------|--|---------------------------------|-------------------|
| REVENUES: | | | | |
| TRANSPORTATION SURTAX | \$128,006 | \$32,002 | \$42,337 | \$10,336 |
| TOTAL REVENUES | \$128,006 | \$32,002 | \$42,337 | \$10,336 |
| EXPENDITURES | | | | |
| STREETLIGHTING | \$24,500 | \$6,125 | \$6,482 | (\$357) |
| TRANSPORTATION PROJECTS | \$77,905 | \$19,476 | \$0 | \$19,476 |
| TRANSIT PROJECTS | \$25,601 | \$6,400 | \$0 | \$6,400 |
| TOTAL EXPENDITURES | \$128,006 | \$32,002 | \$6,482 | \$25,519 |
| EXCESS REVENUES (EXPENDITURES) | \$0 | \$0 | \$35,855 | (\$15,184) |
| FUND BALANCE-BEGINNING | | | \$626,612 | |
| FUND BALANCE-ENDING | | | \$662,466 | |