

VILLAGE OF BISCAYNE PARK

Unaudited Financial Statements

as of

December 31, 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 11-12
DEBT SERVICE FUND	PAGE 13
CAPITAL PROJECTS FUND	PAGE 14

PROPRIETARY FUNDS

STATEMENT OF NET POSITION	PAGE 15
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION	PAGE 16

VILLAGE OF BISCAYNE PARK
COMBINED BALANCE SHEET
December 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)	\$119,794	---	---	---	---	---	---	\$119,794
CASH-OPERATING (FCB 7200)	\$1,821,050	---	---	---	---	---	---	\$1,821,050
CASH-OPERATING (FCB 3807)	\$153,223	---	---	---	---	---	---	\$153,223
CASH-OPERATING (FCB 6202)	---	---	---	\$124,826	\$638,067	---	---	\$762,894
CASH-OPERATING (FCB 8905)	---	---	\$6,235	---	---	---	---	\$6,235
CASH-OPERATING (FCB 2902)	---	---	\$26,927	---	---	---	---	\$26,927
ACCT RECEIVABLE-AFLAC	\$1,296	---	---	---	---	---	---	\$1,296
ACCT RECEIVABLE-DENTAL/VISION	\$2,831	---	---	---	---	---	---	\$2,831
DUE FROM GENERAL FUND	---	\$90,361	---	\$15,329	---	---	---	\$105,690
DUE FROM CITT-TRANSPORTATION	\$141,969	---	---	---	---	---	\$58,431	\$200,400
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$96,032	---	---	---	---	---	\$96,032
INVEST-STATE BOARD (POOL)	\$11,690	---	---	---	---	---	---	\$11,690
TOTAL ASSETS	\$2,305,443	\$186,393	\$33,162	\$140,156	\$638,067	\$0	\$58,431	\$3,361,652
LIABILITIES:								
ACCOUNTS PAYABLE	\$21,013	\$95	---	---	---	---	---	\$21,108
UNION DUES PAYABLE-PBA	\$572	---	---	---	---	---	---	\$572
UNION DUES PAYABLE-PAT	\$203	\$125	---	---	---	---	---	\$327
FRS PENSION PAYABLE	\$6,541	\$382	---	---	---	---	---	\$6,924
DUE TO GENERAL FUND	---	---	\$53,589	---	\$151,057	---	---	\$204,646
DUE TO ROAD FUND	\$89,953	---	---	---	---	---	---	\$89,953
DUE TO SANITATION FUND	\$368,975	---	---	---	---	---	---	\$368,975
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	\$5,323	---	---	---	---	---	---	\$5,323
STATE PERMIT SURCHARGE-DBR	\$7,676	---	---	---	---	---	---	\$7,676
TOTAL LIABILITIES	\$510,247	\$602	\$53,589	\$0	\$209,488	\$0	\$0	\$773,927
FUND BALANCES:								
RESTRICTED FOR:								
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$185,791	---	---	---	---	---	\$185,791
POLICE FORFEITURE	---	---	(\$20,427)	---	---	---	---	(\$20,427)
CITT	---	---	---	\$140,156	\$428,579	---	---	\$568,734
UNASSIGNED:	\$1,795,195	---	---	---	---	---	---	\$1,795,195
TOTAL FUND BALANCES	\$1,795,195	\$185,791	(\$20,427)	\$140,156	\$428,579	\$0	\$58,431	\$2,587,725
TOTAL LIABILITIES & FUND BALANCES	\$2,305,443	\$186,393	\$33,162	\$140,156	\$638,067	\$0	\$58,431	\$3,361,652

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/18	ACTUAL THRU 12/31/18	VARIANCE
REVENUES:				
AD VALOREM TAX	\$1,991,165	\$1,606,362	\$1,606,362	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$40,000	\$53,481	\$13,481
UTILITY TAXES - WATER	\$30,000	\$7,500	\$0	(\$7,500)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$1,375	\$1,104	(\$272)
SIMPLIFIED COMMUNICATIONS TAX	\$100,000	\$25,000	\$24,524	(\$476)
CONTRACTOR REGISTRATIONS	\$5,500	\$1,375	\$1,295	(\$80)
BUILDING PERMITS	\$75,000	\$18,750	\$20,550	\$1,800
ELECTRIC PERMITS	\$10,000	\$2,500	\$3,673	\$1,173
PLUMBING PERMITS	\$12,000	\$3,000	\$6,311	\$3,311
MECHANICAL PERMITS	\$7,500	\$1,875	\$1,840	(\$35)
GARAGE SALE PERMITS	\$300	\$75	\$77	\$2
FILM PERMITS	\$0	\$0	\$750	\$750
FRANCHISE FEES - ELECTRIC	\$125,652	\$31,413	\$39,771	\$8,358
FRANCHISE FEES - SOLID WASTE	\$49,500	\$12,375	\$11,225	(\$1,150)
FRANCHISE FEES - GAS/PROPANE	\$2,500	\$625	\$489	(\$136)
OTHER FEES - PLAN REVIEW	\$22,500	\$5,625	\$1,200	(\$4,425)
OTHER FEES - PERMIT APPLICATION FEES	\$12,500	\$3,125	\$2,100	(\$1,025)
OTHER FEES - HOME OCCUPATION	\$2,350	\$588	\$900	\$313
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$113	\$0	(\$113)
OTHER FEES - LANDLORD APPLICATION	\$1,500	\$375	\$2,380	\$2,005
STATE REVENUE SHARING - MUNICIPAL	\$81,168	\$20,292	\$20,594	\$302
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,000	\$60,000	\$59,150	(\$850)
FEMA REVENUE	\$0	\$0	\$4,353	\$4,353
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$63	\$47	(\$15)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$238	\$180	(\$57)
RECREATIONAL PROGRAM FEES	\$10,000	\$2,500	\$1,580	(\$920)
CONCESSION STAND	\$600	\$150	\$353	\$203
FACILITY RENTALS	\$3,500	\$875	\$1,593	\$718
TRAFFIC FINES	\$1,500	\$375	\$433	\$58
LIEN SEARCH FEES	\$3,000	\$750	\$715	(\$35)
FINES - CODE COMPLIANCE	\$10,000	\$2,500	\$5,450	\$2,950
MISCELLANEOUS REVENUE	\$750	\$188	\$10,231	\$10,044
INTEREST INCOME	\$500	\$125	\$2,403	\$2,278
TOTAL REVENUES	\$2,966,135	\$1,850,105	\$1,885,116	\$35,011
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	\$1,500	\$375	\$711	(\$336)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$388	\$1,350	(\$963)
EDUCATION & TRAINING	\$4,200	\$1,050	\$0	\$1,050
TOTAL COMMISSION	\$22,668	\$5,667	\$5,291	\$377

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/18	ACTUAL THRU 12/31/18	VARIANCE
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$84,460	\$21,115	\$19,491	\$1,624
REGULAR SALARIES-VILLAGE CLERK	\$50,692	\$12,673	\$11,885	\$788
REGULAR SALARIES-ADMIN ASST	\$30,893	\$7,723	\$7,129	\$594
PART-TIME SALARIES	\$19,344	\$4,836	\$0	\$4,836
FICA/MEDICARE	\$14,311	\$3,578	\$2,946	\$632
FLORIDA RETIREMENT SYSTEM	\$30,440	\$7,610	\$2,224	\$5,386
HEALTH INSURANCE	\$25,568	\$6,392	\$6,034	\$358
WORKERS COMPENSATION INSURANCE	\$446	\$112	\$104	\$8
PROFESSIONAL FEES	\$140,750	\$35,188	\$24,508	\$10,680
AUDITING FEES	\$21,000	\$5,250	\$0	\$5,250
FINANCE CONTRACT	\$46,350	\$11,588	\$11,588	\$0
TRAVEL & PER DIEM	\$13,300	\$3,325	\$1,200	\$2,125
COMMUNICATIONS	\$26,220	\$6,555	\$4,382	\$2,173
POSTAGE	\$3,000	\$750	\$1,112	(\$362)
UTILITIES	\$7,340	\$1,835	\$1,298	\$537
RENTALS AND LEASES	\$7,030	\$1,758	\$2,123	(\$365)
PROPERTY INSURANCE	\$124,293	\$31,073	\$40,955	(\$9,882)
REPAIRS AND MAINTENANCE	\$950	\$238	\$67	\$170
PRINTING & BINDING	\$4,600	\$1,150	\$197	\$953
PROMOTIONAL ACTIVITIES	\$1,500	\$375	\$1,732	(\$1,357)
LEGAL ADVERTISING	\$8,200	\$2,050	\$5,964	(\$3,914)
MUNICIPAL ELECTIONS	\$4,000	\$1,000	\$0	\$1,000
OTHER CURRENT CHARGES	\$8,500	\$2,125	\$1,026	\$1,099
OFFICE SUPPLIES	\$8,500	\$2,125	\$1,871	\$254
OPERATING SUPPLIES	\$6,700	\$1,675	\$2,595	(\$920)
DUES & MEMBERSHIPS	\$5,600	\$1,400	\$4,047	(\$2,647)
EDUCATION & TRAINING	\$4,000	\$1,000	\$7,945	(\$6,945)
CONTINGENCY	\$21,421	\$5,355	\$0	\$5,355
TOTAL ADMINISTRATION	\$719,408	\$179,852	\$162,423	\$17,430
DEBT SERVICE				
PRINCIPAL EXPENSE	\$17,565	\$4,391	\$0	\$4,391
INTEREST EXPENSE	\$14,215	\$3,554	\$0	\$3,554
OTHER DEBT SERVICE COSTS	\$240	\$60	\$0	\$60
TOTAL DEBT SERVICE	\$32,020	\$8,005	\$0	\$8,005

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/18	ACTUAL THRU 12/31/18	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$533,934	\$133,484	\$129,391	\$4,093
OTHER SALARIES & WAGES-PART TIME	\$93,548	\$23,387	\$30,629	(\$7,242)
OVERTIME	\$50,000	\$12,500	\$11,787	\$713
SPECIAL PAY & COURT PAYS	\$15,000	\$3,750	\$1,152	\$2,598
OFF DUTY POLICE	\$0	\$0	\$1,320	(\$1,320)
FICA/MEDICARE	\$52,975	\$13,244	\$13,708	(\$464)
FLORIDA RETIREMENT SYSTEM	\$145,213	\$36,303	\$13,509	\$22,795
HEALTH INSURANCE	\$86,668	\$21,667	\$12,092	\$9,575
WORKERS COMPENSATION INSURANCE	\$33,011	\$8,253	\$7,683	\$570
TRAVEL & PER DIEM	\$1,000	\$250	\$0	\$250
COMMUNICATIONS	\$9,559	\$2,390	\$1,850	\$540
UTILITIES	\$3,740	\$935	\$534	\$401
RENTALS & LEASES	\$68,435	\$17,109	\$16,939	\$170
INSURANCE-POLICE	\$12,155	\$3,039	\$3,419	(\$381)
REPAIRS & MAINTENANCE	\$67,500	\$16,875	\$23,539	(\$6,664)
PRINTING & BINDING	\$600	\$150	\$90	\$60
OPERATING SUPPLIES	\$89,630	\$22,408	\$23,231	(\$823)
TOLLS	\$0	\$0	\$0	\$0
DUES & MEMBERSHIPS	\$1,200	\$300	\$191	\$109
EDUCATION & TRAINING	\$5,000	\$1,250	\$825	\$425
CAPITAL OUTLAY	\$10,500	\$2,625	\$14,470	(\$11,845)
TOTAL POLICE	\$1,279,668	\$319,917	\$306,358	\$13,559
BUILDING (524)				
REGULAR SALARIES	\$31,457	\$7,864	\$7,367	\$498
FICA/MEDICARE	\$2,406	\$602	\$564	\$38
FLORIDA RETIREMENT SYSTEM	\$2,598	\$650	\$203	\$447
HEALTH INSURANCE	\$7,846	\$1,962	\$1,974	(\$13)
WORKERS COMPENSATION INSURANCE	\$85	\$21	\$20	\$1
PROFESSIONAL SERVICES	\$67,925	\$16,981	\$19,578	(\$2,597)
EDUCATION & TRAINING	\$1,000	\$250	\$60	\$190
TOTAL BUILDING	\$113,318	\$28,329	\$29,765	(\$1,435)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/18	ACTUAL THRU 12/31/18	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$76,000	\$19,000	\$9,462	\$9,538
FICA/MEDICARE	\$5,814	\$1,454	\$724	\$730
FLORIDA RETIREMENT SYSTEM	\$6,278	\$1,569	\$252	\$1,318
HEALTH INSURANCE	\$16,212	\$4,053	\$1,369	\$2,684
WORKERS COMPENSATION INSURANCE	\$2,850	\$713	\$663	\$49
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$864	\$216	\$0	\$216
RENTALS & LEASES	\$12,000	\$3,000	\$0	\$3,000
INSURANCE	\$1,500	\$375	\$422	(\$47)
REPAIRS & MAINTENANCE	\$300	\$75	\$0	\$75
OPERATING SUPPLIES	\$2,550	\$638	\$1,404	(\$766)
MEMBERSHIPS & DUES	\$220	\$55	\$0	\$55
EDUCATION & TRAINING	\$1,000	\$250	\$0	\$250
TOTAL CODE COMPLIANCE	\$125,588	\$31,397	\$14,295	\$17,102
PUBLIC WORKS (539)				
REGULAR SALARIES	\$198,402	\$49,601	\$26,308	\$23,293
OVERTIME	\$1,000	\$250	\$3,432	(\$3,182)
EMPLOYEE BONUSES	\$2,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$15,482	\$3,871	\$2,390	\$1,481
FLORIDA RETIREMENT SYSTEM	\$27,448	\$6,862	\$714	\$6,148
HEALTH INSURANCE	\$40,531	\$10,133	\$6,112	\$4,020
WORKERS COMPENSATION INSURANCE	\$14,244	\$3,561	\$3,315	\$246
CONTRACT SERVICES	\$13,000	\$3,250	\$1,560	\$1,690
COMMUNICATIONS	\$2,280	\$570	\$308	\$262
UTILITIES	\$9,972	\$2,493	\$700	\$1,793
RENTALS & LEASES	\$20,451	\$5,113	\$3,862	\$1,251
PROPERTY INSURANCE	\$3,384	\$846	\$2,271	(\$1,425)
REPAIRS & MAINTENANCE	\$119,000	\$29,750	\$16,818	\$12,932
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$2,500	\$4,812	(\$2,312)
OPERATING SUPPLIES	\$17,660	\$4,415	\$9,706	(\$5,290)
DUES & MEMBERSHIPS	\$150	\$38	\$0	\$38
EDUCATION & TRAINING	\$1,000	\$250	\$35	\$215
CAPITAL OUTLAY	\$12,000	\$3,000	\$0	\$3,000
TOTAL PUBLIC WORKS	\$508,505	\$128,001	\$83,843	\$44,158

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/18	ACTUAL THRU 12/31/18	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$44,290	\$11,073	\$10,221	\$852
OTHER SALARIES & WAGES-PART TIME	\$38,376	\$9,594	\$7,126	\$2,468
FICA/MEDICARE	\$6,361	\$1,590	\$1,327	\$263
FLORIDA RETIREMENT SYSTEM	\$6,580	\$1,645	\$497	\$1,148
HEALTH INSURANCE	\$7,846	\$1,962	\$1,974	(\$13)
WORKERS COMPENSATION INSURANCE	\$206	\$52	\$48	\$4
CONTRACTUAL SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$2,880	\$720	\$614	\$106
UTILITIES	\$5,100	\$1,275	\$1,059	\$216
RENTALS & LEASES	\$660	\$165	\$177	(\$12)
PROPERTY INSURANCE	\$1,304	\$1,304	\$1,931	(\$627)
REPAIRS & MAINTENANCE	\$45,000	\$11,250	\$4,300	\$6,950
CONCESSION EXPENSES	\$500	\$125	\$0	\$125
SPECIAL EVENTS	\$8,200	\$2,050	\$4,089	(\$2,039)
OPERATING SUPPLIES	\$3,750	\$938	\$529	\$409
MEMBERSHIPS & DUES	\$160	\$40	\$0	\$40
EDUCATION & TRAINING	\$850	\$213	\$0	\$213
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$13,500	\$0	\$13,500
TOTAL PARKS AND RECREATION	\$226,064	\$57,494	\$33,892	\$23,602
TOTAL EXPENDITURES	\$3,027,239	\$758,663	\$635,866	\$122,796
EXCESS REVENUES (EXPENDITURES)	(\$61,103)	\$1,091,442	\$1,249,249	\$157,807
OTHER SOURCES (USES)				
OPERATING TRANSFER IN/(OUT)	\$61,103	\$15,276	\$0	(\$15,276)
TOTAL OPERATING TRANSFER IN	\$61,103	\$15,276	\$0	(\$15,276)
NET CHANGE IN FUND BALANCES	\$0	\$1,106,718	\$1,249,249	\$142,531
FUND BALANCE-BEGINNING			\$545,946	
FUND BALANCE-ENDING			\$1,795,195	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/18	ACTUAL THRU 12/31/18	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$20,374	\$18,022	(\$2,352)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$5,670	\$6,865	\$1,195
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$354	\$354	\$0
TOTAL REVENUES	\$105,591	\$26,398	\$25,241	(\$1,157)
EXPENDITURES				
REGULAR SALARIES	\$63,107	\$15,777	\$14,172	\$1,605
OVERTIME	\$1,000	\$250	\$1,229	(\$979)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$4,981	\$1,245	\$1,255	(\$10)
FLORIDA RETIREMENT SYSTEM	\$5,213	\$1,303	\$416	\$887
HEALTH INSURANCE	\$16,212	\$4,053	\$4,088	(\$35)
WORKERS COMPENSATION INSURANCE	\$7,330	\$1,832	\$1,706	\$126
COMMUNICATIONS	\$480	\$120	\$120	\$0
RENTALS & LEASES	\$2,152	\$538	\$922	(\$384)
INSURANCE	\$2,080	\$520	\$585	(\$65)
REPAIRS & MAINTENANCE	\$18,204	\$4,551	\$1,344	\$3,207
OPERATING SUPPLIES	\$8,000	\$2,000	\$4,182	(\$2,182)
EDUCATION & TRAINING	\$200	\$50	\$0	\$50
TOTAL EXPENDITURES	\$129,958	\$33,239	\$31,018	\$2,221
EXCESS REVENUES (EXPENDITURES)	(\$24,367)	(\$6,842)	(\$5,777)	\$1,064
OTHER SOURCES (USES)				
OPERATING TRANSFER IN	\$24,367	\$6,092	\$0	\$6,092
TOTAL OPERATING TRANSFER IN	\$24,367	\$6,092	\$0	\$6,092
NET CHANGE IN FUND BALANCES	\$0	(\$750)	(\$5,777)	(\$5,027)
FUND BALANCE-BEGINNING			\$191,568	
FUND BALANCE-ENDING			\$185,791	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/18	ACTUAL THRU 12/31/18	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$92	\$92
TOTAL REVENUES	\$0	\$0	\$92	\$92
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$92	\$92
NET CHANGE IN FUND BALANCES	\$0	\$0	\$92	\$92
FUND BALANCE-BEGINNING			(\$20,518)	
FUND BALANCE-ENDING			(\$20,427)	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/18	ACTUAL THRU 12/31/18	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$25,601	\$6,400	\$9,088	\$2,688
INTEREST INCOME	\$0	\$0	\$78	\$78
TOTAL REVENUES	\$25,601	\$6,400	\$9,166	\$2,766
EXPENDITURES				
TRANSIT PROJECTS	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$25,601	\$6,400	\$9,166	\$2,766
FUND BALANCE-BEGINNING	\$0		\$130,990	
FUND BALANCE-ENDING	\$25,601		\$140,156	

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/18	ACTUAL THRU 12/31/18	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$102,405	\$25,601	\$36,353	\$10,752
INTEREST INCOME	\$1,000	\$250	\$311	\$61
TOTAL REVENUES	\$103,405	\$25,851	\$36,664	\$10,813
EXPENDITURES				
STREETLIGHTING	\$25,000	\$6,250	\$6,085	\$165
TRANSPORTATION PROJECTS	\$327,724	\$81,931	\$0	\$81,931
TOTAL EXPENDITURES	\$352,724	\$88,181	\$6,085	\$82,096
EXCESS REVENUES (EXPENDITURES)	(\$249,319)	(\$62,330)	\$30,579	\$92,909
FUND BALANCE-BEGINNING	\$223,718		\$398,000	
FUND BALANCE-ENDING	(\$25,601)		\$428,579	

**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
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
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FY 19 TOTAL		\$ 9,088.20	\$ 36,352.80	\$ 45,441.00
LESS: FPL STREETLIGHTING		\$ -	(\$6,085)	\$ (6,085.10)
BALANCE AT 11/30/18		\$ 133,180.50	\$ 588,548.61	\$ 721,729.11

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/18	ACTUAL THRU 12/31/18	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 December 31, 2018

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/18	ACTUAL THRU 12/31/18	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

December 31, 2018

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$368,568
TOTAL ASSETS	<u><u>\$368,568</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
DUE TO ROAD FUND	\$96,032
TOTAL LIABILITIES	<u><u>\$96,032</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	\$272,536
TOTAL NET POSITION	<u><u>\$272,536</u></u>

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

	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/18	ACTUAL THRU 12/31/18	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$501,929	\$393,807	\$393,807	\$0
MISC INCOME	\$2,601	\$650	\$1,130	\$480
TOTAL REVENUES	\$504,530	\$394,457	\$394,937	\$480
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$418,060	\$104,515	\$103,970	\$545
SPECIAL TRASH PICK UP	\$0	\$0	\$0	\$0
OTHER CURRENT CHARGES	\$1,000	\$250	\$0	\$250
TOTAL EXPENDITURES	\$419,060	\$104,765	\$103,970	\$795
EXCESS REVENUES (EXPENDITURES)	\$85,470	\$289,692	\$290,967	\$1,275
OTHER SOURCES (USES)				
OPERATING TRANSFER (OUT)	(\$85,470)	(\$21,368)	\$0	\$21,368
TOTAL OPERATING TRANSFER IN	(\$85,470)	(\$21,368)	\$0	\$21,368
NET CHANGE IN FUND BALANCES	\$0	\$268,324	\$290,967	\$22,642
FUND BALANCE-BEGINNING			(\$18,431)	
FUND BALANCE-ENDING			\$272,536	