

VILLAGE OF BISCAYNE PARK
COMBINED BALANCE SHEET
September 30, 2017

	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)	\$645,985	---	---	---	---	---	---	\$645,985
CASH-OPERATING (CNB 5693)	---	---	---	\$97,532	\$529,080	---	---	\$626,612
CASH-OPERATING (CNB 5729)	---	---	\$8,690	---	---	---	---	\$8,690
CASH-OPERATING (CNB 5703)	---	---	\$26,816	---	---	---	---	\$26,816
CASH-DEBT SERVICE (CNB 9765)	---	---	---	---	---	\$14,289	---	\$14,289
CASH-CONTROL ACCOUNT (CNB 2560)	\$222,000	---	---	---	---	---	---	\$222,000
ACCOUNTS RECEIVABLE	\$128,310	\$13,550	---	\$8,467	\$33,870	---	---	\$184,197
ACCT RECEIVABLE-AFLAC	\$2,564	---	---	---	---	---	---	\$2,564
ACCT RECEIVABLE-DENTAL/VISION	\$2,247	---	---	---	---	---	---	\$2,247
DUE FROM GENERAL FUND	---	\$123,728	---	\$6,241	---	---	---	\$129,969
DUE FROM ROAD FUND	---	---	---	---	---	---	---	\$0
DUE FROM CITT-TRANSPORTATION	\$156,541	---	---	---	---	---	\$58,431	\$214,972
DUE FROM FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM CAPITAL PROJECTS FUND	\$1	---	---	---	---	---	---	\$1
DUE FROM SANITATION FUND	---	\$72,271	---	---	---	---	---	\$72,271
INVEST-STATE BOARD (POOL)	\$11,399	---	---	---	---	---	---	\$11,399
INVEST-CNB MMKT (9590)	\$400,992	---	---	---	---	---	---	\$400,992
PREPAID EXPENSES	\$67,747	---	---	---	---	---	---	\$67,747
TOTAL ASSETS	\$1,691,374	\$209,549	\$35,506	\$112,241	\$562,949	\$14,289	\$58,431	\$2,684,339
LIABILITIES:								
ACCOUNTS PAYABLE	\$311,361	---	---	---	---	---	---	\$311,361
UNION DUES PAYABLE-PBA	\$72	---	---	---	---	---	---	\$72
UNION DUES PAYABLE-PAT	\$179	\$68	---	---	---	---	---	\$247
FRS PENSION PAYABLE	\$17,564	\$734	---	---	---	---	---	\$18,298
DUE TO GENERAL FUND	---	---	\$53,589	---	\$156,541	---	---	\$210,130
DUE TO ROAD FUND	\$123,728	---	---	---	---	---	---	\$123,728
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	\$58,431	---	\$1	\$58,432
DUE TO SANITATION FUND	\$131,492	---	---	---	---	---	---	\$131,492
DUE TO CITT FUND	\$6,241	---	---	---	---	---	---	\$6,241
ACCRUED WAGES PAYABLE	\$47,247	\$3,985	---	---	---	---	---	\$51,232
FICA PAYABLE	\$3,597	\$305	---	---	---	---	---	\$3,902
COMPLIANCE BONDS PAYABLE	\$4,750	---	---	---	---	---	---	\$4,750
COUNTY PERMIT SURCHARGE	\$2,041	---	---	---	---	---	---	\$2,041
STATE PERMIT SURCHARGE-DBR	\$1,890	---	---	---	---	---	---	\$1,890
DEFERRED INFLOW	---	---	---	\$4,057	\$16,230	---	---	\$20,287
TOTAL LIABILITIES	\$650,162	\$5,092	\$53,589	\$4,057	\$231,201	\$0	\$1	\$944,103
FUND BALANCES:								
NONSPENDABLE:								
PREPAID ITEMS AND DEPOSITS	\$67,747	---	---	---	---	---	---	\$67,747
RESTRICTED FOR:								
ROADS	---	\$204,458	---	---	---	---	---	\$204,458
POLICE FORFEITURE	---	---	(\$18,083)	---	---	---	---	(\$18,083)
CITT	---	---	---	\$108,183	\$331,748	---	---	\$439,931
DEBT SERVICE	---	---	---	---	---	\$14,289	---	\$14,289
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,430	\$58,430
UNASSIGNED:	\$973,465	---	---	---	---	---	---	\$973,465
TOTAL FUND BALANCES	\$1,041,212	\$204,458	(\$18,083)	\$108,183	\$331,748	\$14,289	\$58,430	\$1,740,236
TOTAL LIABILITIES & FUND BALANCES	\$1,691,374	\$209,549	\$35,506	\$112,241	\$562,949	\$14,289	\$58,431	\$2,684,339

VILLAGE OF BISCAYNE PARK

GENERAL FUND

**Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2017**

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
REVENUES:				
AD VALOREM TAX	\$1,630,082	\$1,630,082	\$1,663,688	\$33,606
UTILITY TAXES - ELECTRIC	\$137,057	\$137,057	\$176,898	\$39,841
UTILITY TAXES - WATER	\$22,000	\$22,000	\$32,693	\$10,693
UTILITY TAXES - GAS/PROPANE	\$8,000	\$8,000	\$6,282	(\$1,718)
SIMPLIFIED COMMUNICATIONS TAX	\$108,000	\$108,000	\$102,310	(\$5,690)
CONTRACTOR REGISTRATIONS	\$7,000	\$7,000	\$9,555	\$2,555
BUILDING PERMITS	\$90,000	\$90,000	\$172,280	\$82,280
ELECTRIC PERMITS	\$10,000	\$10,000	\$23,530	\$13,530
PLUMBING PERMITS	\$14,000	\$14,000	\$35,080	\$21,080
MECHANICAL PERMITS	\$9,000	\$9,000	\$16,347	\$7,347
PAINTING PERMITS	\$1,500	\$1,500	\$1,837	\$337
GARAGE SALE PERMITS	\$600	\$600	\$440	(\$160)
FILM PERMITS	\$500	\$500	\$2,250	\$1,750
FRANCHISE FEES - ELECTRIC	\$126,000	\$126,000	\$123,089	(\$2,911)
FRANCHISE FEES - SOLID WASTE	\$44,479	\$44,479	\$44,338	(\$141)
FRANCHISE FEES - GAS/PROPANE	\$2,600	\$2,600	\$2,054	(\$546)
OTHER FEES - PLAN REVIEW	\$28,500	\$28,500	\$1,775	(\$26,725)
OTHER FEES - PERMIT APPLICATION FEES	\$13,500	\$13,500	\$20,235	\$6,735
OTHER FEES - HOME OCCUPATION	\$2,400	\$2,400	\$925	(\$1,475)
OTHER FEES - HOME RE-OCCUPANCY FEE	\$2,500	\$2,500	\$0	(\$2,500)
OTHER FEES - VARIANCE APPLICATION FEES	\$600	\$600	(\$102)	(\$702)
OTHER FEES - LANDLORD APPLICATION	\$26,100	\$26,100	\$26,835	\$735
GRANTS-BYRNE	\$2,000	\$2,000	\$0	(\$2,000)
GRANTS AND FOUNDATIONS	\$6,000	\$6,000	\$0	(\$6,000)
STATE REVENUE SHARING - MUNICIPAL	\$79,677	\$79,677	\$83,906	\$4,229
STATE REVENUE SHARING - HALF CENT SALES TAX	\$228,000	\$228,000	\$239,462	\$11,462
STATE REVENUE SHARING - FUEL TAX REFUNDS	\$3,000	\$3,000	\$0	(\$3,000)
STATE REVENUE - FDOT 6 AVE MEDIAN	\$1,500	\$1,500	\$0	(\$1,500)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$300	\$300	\$257	(\$43)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$1,000	\$1,000	\$723	(\$277)
TOWING REVENUE	\$250	\$250	\$2,391	\$2,141
VEHICLE IMPOUND FEES	\$250	\$250	\$0	(\$250)
RECREATIONAL PROGRAM FEES	\$15,000	\$15,000	\$15,687	\$687
RECREATIONAL PROGRAM SPONSORSHIP	\$0	\$0	\$0	\$0
CONCESSION STAND	\$2,000	\$2,000	\$1,738	(\$262)
FACILITY RENTALS	\$6,000	\$6,000	\$4,075	(\$1,925)
TRAFFIC FINES	\$3,000	\$3,000	\$774	(\$2,226)
POLICE SERVICE CHARGES	\$300	\$300	\$9,043	\$8,743
NEWSLETTER ADVERTISING	\$1,500	\$1,500	\$0	(\$1,500)
NOTARY FEES	\$200	\$200	\$251	\$51
SPECIAL EVENT FEES	\$200	\$200	\$475	\$275
LIEN SEARCH FEES	\$5,500	\$5,500	\$6,650	\$1,150
FINES - CODE COMPLIANCE	\$25,000	\$25,000	\$39,940	\$14,940
CONTRIBUTIONS AND DONATIONS	\$500	\$500	\$875	\$375
CONTRIBUTIONS - OTHER	\$0	\$0	\$0	\$0
INSURANCE PROCEEDS	\$0	\$0	\$5,892	\$5,892
MISCELLANEOUS REVENUE	\$0	\$0	\$45,722	\$45,722
INTEREST INCOME	\$500	\$500	\$824	\$324
TOTAL REVENUES	\$2,666,095	\$2,666,095	\$2,921,023	\$254,928

VILLAGE OF BISCAYNE PARK

GENERAL FUND

**Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2017**

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
EXPENDITURES				
COMMISSION (511)				
COMPENSATION	\$12,000	\$12,000	\$8,500	\$3,500
FICA	\$918	\$918	\$650	\$268
TRAVEL & PER DIEM	\$1,500	\$1,500	\$703	\$797
PROMOTIONAL ACTIVITIES	\$1,000	\$1,000	\$1,046	(\$46)
SUBSCRIPTIONS & MEMBERSHIPS	\$900	\$900	\$898	\$2
EDUCATION & TRAINING	\$3,000	\$3,000	\$850	\$2,150
TOTAL COMMISSION	\$19,318	\$19,318	\$12,647	\$6,671
ADMINISTRATION (512)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$84,000	\$84,000	\$84,681	(\$681)
REGULAR SALARIES-VILLAGE CLERK	\$55,039	\$55,039	\$69,314	(\$14,275)
FICA/MEDICARE	\$10,636	\$10,636	\$10,654	(\$18)
FLORIDA RETIREMENT SYSTEM	\$22,426	\$22,426	\$21,310	\$1,116
HEALTH INSURANCE	\$16,945	\$16,945	\$14,206	\$2,739
WORKERS COMPENSATION INSURANCE	\$348	\$348	\$315	\$33
PROFESSIONAL FEES	\$3,000	\$3,000	\$4,299	(\$1,299)
CAR ALLOWANCE	\$4,800	\$4,800	\$4,400	\$400
TRAVEL & PER DIEM	\$1,500	\$1,500	\$59	\$1,441
COMMUNICATIONS	\$2,160	\$2,160	\$1,536	\$624
PROMOTIONAL ACTIVITIES	\$1,500	\$1,500	\$978	\$522
LEGAL ADVERTISING	\$3,000	\$3,000	\$6,728	(\$3,728)
MUNICIPAL ELECTIONS	\$5,000	\$5,000	\$12,773	(\$7,773)
OPERATING SUPPLIES	\$1,550	\$1,550	\$45	\$1,505
DUES & MEMBERSHIPS	\$1,500	\$1,500	\$1,098	\$403
EDUCATION & TRAINING	\$1,500	\$1,500	\$816	\$684
TOTAL ADMINISTRATION	\$214,904	\$214,904	\$233,213	(\$18,308)
FINANCE (513)				
REGULAR SALARIES-FINANCE MANAGER	\$50,898	\$50,898	\$24,078	\$26,820
FICA/MEDICARE	\$3,894	\$3,894	\$1,842	\$2,052
FLORIDA RETIREMENT SYSTEM	\$3,827	\$3,827	\$1,930	\$1,897
HEALTH INSURANCE	\$8,003	\$8,003	\$3,421	\$4,582
WORKERS COMPENSATION INSURANCE	\$127	\$127	\$113	\$14
BANK SERVICE CHARGES	\$200	\$200	\$219	(\$19)
PROFESSIONAL FEES-AUDIT FEES	\$18,500	\$18,500	\$39,500	(\$21,000)
PAYROLL PROCESSING FEES	\$2,860	\$2,860	\$3,137	(\$277)
CONTRACT SERVICES - FINANCE	\$0	\$0	\$30,370	(\$30,370)
MAINTENANCE FEES-ACCOUNTING SOFTWARE	\$3,225	\$3,225	\$2,880	\$345
MEMBERSHIPS	\$160	\$160	\$160	\$0
EDUCATION & TRAINING	\$300	\$300	\$0	\$300
TOTAL FINANCE	\$91,994	\$91,994	\$107,652	(\$15,659)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

**Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2017**

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
GENERAL GOVERNMENT (519)				
ADMINISTRATIVE SALARY-CLERK	\$46,981	\$46,981	\$35,602	\$11,379
FICA/MEDICARE	\$3,594	\$3,594	\$2,704	\$890
FLORIDA RETIREMENT SYSTEM	\$3,533	\$3,533	\$246	\$3,287
HEALTH INSURANCE	\$8,003	\$8,003	\$8,630	(\$627)
WORKERS COMPENSATION INSURANCE	\$117	\$117	\$129	(\$12)
PROFESSIONAL FEES-MEDICAL	\$1,770	\$1,770	\$6,416	(\$4,646)
PROFESSIONAL FEES-IT	\$18,445	\$18,445	\$16,174	\$2,271
PROFESSIONAL FEES-LOBBYIST	\$20,000	\$20,000	\$20,333	(\$333)
PROFESSIONAL FEES-LEGAL	\$75,000	\$75,000	\$85,010	(\$10,010)
COMMUNICATIONS	\$28,995	\$28,995	\$24,797	\$4,198
POSTAGE	\$5,000	\$5,000	\$3,028	\$1,972
RENTALS AND LEASES	\$6,180	\$6,180	\$3,277	\$2,903
RENTAL STORAGE FACILITY	\$2,830	\$2,830	\$2,960	(\$130)
INSURANCE	\$115,500	\$115,500	\$89,739	\$25,761
INSURANCE-OLD WC CLAIM	\$12,000	\$12,000	\$8,727	\$3,273
FLOOD INSURANCE	\$5,775	\$5,775	\$7,462	(\$1,687)
REPAIRS AND MAINTENANCE	\$950	\$950	\$3,176	(\$2,226)
PRINTING & BINDING	\$1,200	\$1,200	\$1,124	\$76
PROMOTIONAL ACTIVITIES	\$3,600	\$3,600	\$0	\$3,600
OTHER CURRENT CHARGES	\$0	\$0	\$299	(\$299)
FILING FEES	\$1,000	\$1,000	\$283	\$718
LICENSES AND PERMITS	\$3,900	\$3,900	\$5,831	(\$1,931)
OFFICE SUPPLIES	\$5,000	\$5,000	\$6,906	(\$1,906)
OPERATING SUPPLIES	\$2,750	\$2,750	\$3,714	(\$964)
GASOLINE	\$250	\$250	\$0	\$250
SUBSCRIPTIONS	\$385	\$385	\$0	\$385
MEMBERSHIPS	\$165	\$165	\$0	\$165
EDUCATION & TRAINING	\$250	\$250	\$656	(\$406)
GENERAL CONTINGENCIES	\$64,793	\$64,793	\$30,001	\$34,792
AID TO PRIVATE ORGANIZATIONS	\$2,500	\$2,500	\$2,500	\$0
COLLECTION FEE AD	\$0	\$0	\$0	\$0
TOTAL GENERAL GOVERNMENT	\$440,466	\$440,466	\$369,724	\$70,742

VILLAGE OF BISCAYNE PARK

GENERAL FUND

**Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2017**

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$548,397	\$548,397	\$505,388	\$43,009
OTHER SALARIES & WAGES-PART TIME	\$21,200	\$21,200	\$15,515	\$5,685
OVERTIME	\$75,000	\$75,000	\$114,964	(\$39,964)
SPECIAL PAY & COURT PAYS	\$17,000	\$17,000	\$18,472	(\$1,472)
OFF DUTY POLICE	\$0	\$0	\$10,656	(\$10,656)
FICA/MEDICARE	\$50,612	\$50,612	\$50,326	\$286
FLORIDA RETIREMENT SYSTEM	\$149,322	\$149,322	\$102,364	\$46,958
HEALTH INSURANCE	\$91,029	\$91,029	\$68,613	\$22,416
WORKERS COMPENSATION INSURANCE	\$24,810	\$24,810	\$21,474	\$3,336
TRAVEL & PER DIEM	\$1,000	\$1,000	\$607	\$393
COMMUNICATIONS	\$5,280	\$5,280	\$5,236	\$44
RENTALS & LEASES-AUTO LEASES	\$75,350	\$75,350	\$53,851	\$21,499
INSURANCE-POLICE	\$450	\$450	\$0	\$450
REPAIRS & MAINTENANCE-EQUIPMENT	\$4,000	\$4,000	\$33,222	(\$29,222)
REPAIRS & MAINTENANCE-RADIOS	\$13,950	\$13,950	\$2,530	\$11,420
REPAIRS & MAINTENANCE-VEHICLES	\$20,000	\$20,000	\$58,756	(\$38,756)
PROSECUTION/POLICE ARREST FORMS	\$1,500	\$1,500	\$647	\$853
OPERATING SUPPLIES	\$8,192	\$8,192	\$11,236	(\$3,044)
UNIFORMS & CLEANING	\$18,850	\$18,850	\$7,405	\$11,445
GASOLINE	\$45,000	\$45,000	\$26,498	\$18,502
TOLLS	\$0	\$0	\$1,619	(\$1,619)
VESTS AND NON-LETHAL WEAPONS	\$1,400	\$1,400	\$0	\$1,400
DUES & MEMBERSHIPS	\$1,100	\$1,100	\$1,726	(\$626)
EDUCATION & TRAINING	\$7,000	\$7,000	\$3,360	\$3,640
CAPITAL OUTLAY	\$0	\$0	\$15,115	(\$15,115)
BYRNE GRANT	\$2,000	\$2,000	\$0	\$2,000
TOTAL POLICE	\$1,182,442	\$1,182,442	\$1,129,577	\$52,865
BUILDING (524)				
REGULAR SALARIES	\$32,136	\$32,136	\$32,406	(\$270)
FICA/MEDICARE	\$2,458	\$2,458	\$2,479	(\$21)
FLORIDA RETIREMENT SYSTEM	\$2,417	\$2,417	\$1,005	\$1,413
HEALTH INSURANCE	\$8,003	\$8,003	\$8,253	(\$250)
WORKERS COMPENSATION INSURANCE	\$80	\$80	\$75	\$5
PROFESSIONAL SERVICES	\$85,000	\$85,000	\$139,945	(\$54,945)
MEMBERSHIPS	\$0	\$0	\$0	\$0
EDUCATION & TRAINING	\$100	\$100	\$460	(\$360)
TOTAL BUILDING	\$130,194	\$130,194	\$184,624	(\$54,430)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

**Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2017**

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$42,120	\$42,120	\$36,809	\$5,311
FICA/MEDICARE	\$3,222	\$3,222	\$2,813	\$409
FLORIDA RETIREMENT SYSTEM	\$3,167	\$3,167	\$1,995	\$1,172
HEALTH INSURANCE	\$8,003	\$8,003	\$5,436	\$2,567
WORKERS COMPENSATION INSURANCE	\$1,580	\$1,580	\$1,033	\$547
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$23,500	\$23,500	\$11,176	\$12,324
COMMUNICATIONS	\$480	\$480	\$681	(\$201)
REPAIRS & MAINTENANCE-VEHICLE	\$2,000	\$2,000	\$1,450	\$550
OPERATING SUPPLIES	\$1,750	\$1,750	\$1,145	\$605
UNIFORM CLEANING	\$100	\$100	\$0	\$100
GASOLINE	\$500	\$500	\$0	\$500
MEMBERSHIPS & DUES	\$110	\$110	\$0	\$110
EDUCATION & TRAINING	\$400	\$400	\$75	\$325
TOTAL CODE COMPLIANCE	\$86,932	\$86,932	\$62,613	\$24,319
PUBLIC WORKS (539)				
REGULAR SALARIES	\$148,314	\$148,314	\$109,732	\$38,582
OVERTIME	\$1,000	\$1,000	\$6,675	(\$5,675)
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$11,346	\$11,346	\$9,023	\$2,323
FLORIDA RETIREMENT SYSTEM	\$11,153	\$11,153	\$7,759	\$3,394
HEALTH INSURANCE	\$32,830	\$32,830	\$24,523	\$8,307
WORKERS COMPENSATION INSURANCE	\$16,685	\$16,685	\$13,568	\$3,117
CONTRACT SERVICES	\$10,360	\$10,360	\$12,636	(\$2,276)
COMMUNICATIONS	\$480	\$480	\$120	\$360
UTILITIES-ELECTRIC	\$13,884	\$13,884	\$12,516	\$1,368
UTILITIES-WATER & SEWER	\$7,636	\$7,636	\$7,491	\$145
RENTALS & LEASES	\$3,800	\$3,800	\$7,350	(\$3,550)
RENTALS & LEASES-VEHICLES	\$6,900	\$6,900	\$0	\$6,900
REPAIRS & MAINTENANCE-LANDSCAPE	\$36,000	\$36,000	\$8,531	\$27,469
REPAIRS & MAINTENANCE-EQUIPMENT	\$3,650	\$3,650	\$17,440	(\$13,790)
REPAIRS & MAINTENANCE-BUILDINGS	\$30,352	\$30,352	\$11,181	\$19,171
REPAIRS & MAINTENANCE-TREE TRIMMING	\$20,000	\$20,000	\$0	\$20,000
REPAIRS & MAINTENANCE-SIDEWALKS & Median	\$1,000	\$1,000	\$495	\$505
REPAIRS & MAINTENANCE-HURRICANE	\$0	\$0	\$237,408	(\$237,408)
OPERATING SUPPLIES	\$2,500	\$2,500	\$8,925	(\$6,425)
JANITORIAL SUPPLIES	\$3,000	\$3,000	\$1,598	\$1,402
UNIFORMS & CLEANING	\$3,640	\$3,640	\$3,714	(\$74)
GASOLINE	\$3,500	\$3,500	\$5,272	(\$1,772)
DUES & MEMBERSHIPS	\$160	\$160	\$0	\$160
EDUCATION & TRAINING	\$500	\$500	\$295	\$205
CAPITAL OUTLAY	\$3,570	\$3,570	\$0	\$3,570
TOTAL PUBLIC WORKS	\$373,760	\$373,760	\$507,752	(\$133,992)

VILLAGE OF BISCAYNE PARK
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2017

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$43,497	\$43,497	\$18,769	\$24,728
OTHER SALARIES & WAGES-PART TIME	\$41,482	\$41,482	\$33,893	\$7,589
FICA/MEDICARE	\$6,501	\$6,501	\$4,026	\$2,475
FLORIDA RETIREMENT SYSTEM	\$6,165	\$6,165	\$3,752	\$2,413
HEALTH INSURANCE	\$8,003	\$8,003	\$6,355	\$1,648
WORKERS COMPENSATION INSURANCE	\$212	\$212	\$197	\$15
CONTRACTUAL SERVICES	\$1,500	\$1,500	\$123	\$1,378
COMMUNICATIONS	\$480	\$480	\$200	\$280
UTILITIES	\$0	\$0	\$0	\$0
RENTALS & LEASES	\$0	\$0	\$805	(\$805)
PROPERTY INSURANCE	\$0	\$0	\$0	\$0
REPAIRS & MAINTENANCE-LANDSCAPING	\$4,000	\$4,000	\$4,000	\$0
REPAIRS & MAINTENANCE-EQUIPMENT	\$4,100	\$4,100	\$798	\$3,302
REPAIRS & MAINTENANCE-VEHICLE	\$2,500	\$2,500	\$1,815	\$685
REPAIRS & MAINTENANCE-BUILDING	\$7,000	\$7,000	\$1,268	\$5,732
CONCESSION EXPENSES	\$500	\$500	\$24	\$476
SPECIAL EVENTS	\$9,200	\$9,200	\$6,513	\$2,687
OPERATING SUPPLIES	\$3,000	\$3,000	\$741	\$2,259
UNIFORMS & CLEANING	\$300	\$300	\$0	\$300
MEMBERSHIPS & DUES	\$160	\$160	\$160	\$0
EDUCATION & TRAINING	\$850	\$850	\$20	\$830
INFRASTRUCTURE IMPROVEMENTS	\$0	\$0	\$0	\$0
TOTAL PARKS AND RECREATION	\$139,450	\$139,450	\$83,459	\$55,991
TOTAL EXPENDITURES	\$2,679,460	\$2,679,460	\$2,691,260	(\$11,799)
EXCESS REVENUES (EXPENDITURES)	(\$13,365)	(\$13,365)	\$229,763	\$243,128
OTHER SOURCES (USES)				
OPERATING TRANSFER IN	\$62,765	\$62,765	\$62,765	\$0
OPERATING TRANSFER (OUT)-DEBT SERVICE FUND	(\$32,400)	(\$32,400)	(\$32,400)	\$0
OPERATING TRANSFER (OUT)-TO CAPITAL PROJECTS FUND	(\$17,000)	(\$17,000)	(\$182,351)	(\$165,351)
TOTAL OPERATING TRANSFER IN	\$13,365	\$13,365	(\$151,986)	(\$165,351)
NET CHANGE IN FUND BALANCES	\$0	\$0	\$77,777	\$77,777
FUND BALANCE-BEGINNING			\$963,435	
FUND BALANCE-ENDING	\$0		\$1,041,212	

VILLAGE OF BISCAYNE PARK

ROAD FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending September 30, 2017

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$55,274	\$55,274	\$58,550	\$3,276
LOCAL OPTION GAS TAX	\$19,496	\$19,496	\$22,668	\$3,172
STATE REVENUE SHARING - MUNICIPAL	\$24,886	\$24,886	\$27,969	\$3,083
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,450	\$1,450	\$354	(\$1,096)
STATE REVENUE SHARING	\$2,100	\$2,100	\$2,500	\$400
TOTAL REVENUES	\$103,206	\$103,206	\$112,041	\$8,835
EXPENDITURES				
REGULAR SALARIES	\$63,058	\$63,058	\$63,116	(\$58)
OVERTIME	\$1,000	\$1,000	\$3,753	(\$2,753)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$4,835	\$4,835	\$5,189	(\$354)
FLORIDA RETIREMENT SYSTEM	\$4,742	\$4,742	\$4,575	\$167
HEALTH INSURANCE	\$16,592	\$16,592	\$15,565	\$1,027
WORKERS COMPENSATION INSURANCE	\$7,094	\$7,094	\$6,417	\$677
COMMUNICATIONS	\$0	\$0	\$480	(\$480)
RENTALS & LEASES	\$12,632	\$12,632	\$12,600	\$32
REPAIRS & MAINTENANCE-EQUIPMENT	\$2,300	\$2,300	\$2,098	\$202
REPAIRS & MAINTENANCE-VEHICLES	\$1,550	\$1,550	\$950	\$600
REPAIRS & MAINTENANCE-SIDEWALKS & MEDIANS	\$1,250	\$1,250	\$0	\$1,250
OPERATING SUPPLIES	\$750	\$750	\$0	\$750
UNIFORMS & CLEANING	\$2,912	\$2,912	\$2,886	\$26
GASOLINE	\$1,500	\$1,500	\$0	\$1,500
DIESEL	\$2,144	\$2,144	\$0	\$2,144
ROAD MATERIALS	\$3,250	\$3,250	\$3,536	(\$286)
EDUCATION & TRAINING	\$200	\$200	\$319	(\$119)
CAPITAL ACQUISITION	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$126,809	\$126,809	\$122,484	(\$4,325)
EXCESS REVENUES (EXPENDITURES)	(\$23,603)	(\$23,603)	(\$10,443)	\$13,160
OTHER SOURCES (USES)				
OPERATING TRANSFER IN-ADMIN FEES SANITATION	\$23,603	\$23,603	\$23,603	\$0
TOTAL OPERATING TRANSFER IN	\$23,603	\$23,603	\$23,603	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$13,160	\$13,160
FUND BALANCE-BEGINNING			\$191,298	
FUND BALANCE-ENDING	\$0		\$204,458	

VILLAGE OF BISCAYNE PARK
POLICE FORFEITURE FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2017

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
REVENUES:				
FEDERAL/STATE FORFEITURES	\$500	\$500	\$0	(\$500)
TOTAL REVENUES	\$500	\$500	\$0	(\$500)
EXPENDITURES				
RENTALS & LEASES	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$350	\$350	\$0	\$350
OTHER CURRENT CHARGES	\$150	\$150	\$204	(\$54)
TOTAL EXPENDITURES	\$500	\$500	\$204	\$296
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	(\$204)	(\$204)
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	(\$204)	(\$204)
FUND BALANCE-BEGINNING			(\$17,880)	
FUND BALANCE-ENDING	\$0		(\$18,083)	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSIT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2017

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$17,580	\$17,580	\$25,369	\$7,789
TOTAL REVENUES	\$17,580	\$17,580	\$25,369	\$7,789
EXPENDITURES				
TRANSIT PROJECTS	\$17,580	\$17,580	\$0	\$17,580
TOTAL EXPENDITURES	\$17,580	\$17,580	\$0	\$17,580
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$25,369	\$25,369
FUND BALANCE-BEGINNING			\$82,815	
FUND BALANCE-ENDING			\$108,183	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2017

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$70,320	\$70,320	\$101,474	\$31,154
TOTAL REVENUES	\$70,320	\$70,320	\$101,474	\$31,154
EXPENDITURES				
STREETLIGHTING	\$23,400	\$23,400	\$27,550	(\$4,150)
TRANSPORTATION PROJECTS	\$46,920	\$46,920	\$0	\$46,920
TOTAL EXPENDITURES	\$70,320	\$70,320	\$27,550	\$42,770
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	\$73,924	\$73,924
FUND BALANCE-BEGINNING			\$257,824	
FUND BALANCE-ENDING			\$331,748	

VILLAGE OF BISCAYNE PARK
DEBT SERVICE FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2017

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
EXPENDITURES				
PRINCIPAL EXPENSE	\$0	\$0	\$17,780	(\$17,780)
INTEREST EXPENSE	\$0	\$0	\$14,112	(\$14,112)
OTHER DEBT SERVICE COSTS	\$0	\$0	\$133	(\$133)
TOTAL EXPENDITURES	\$0	\$0	\$32,025	(\$32,025)
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	(\$32,025)	(\$32,025)
OTHER SOURCES (USES)				
OPERATING TRANSFER IN	\$0	\$0	\$32,400	\$32,400
TOTAL OPERATING TRANSFER IN	\$0	\$0	\$32,400	\$32,400
NET CHANGE IN FUND BALANCES	\$0	\$0	\$375	\$375
FUND BALANCE-BEGINNING			\$13,914	
FUND BALANCE-ENDING			\$14,289	

VILLAGE OF BISCAYNE PARK
CAPITAL PROJECTS FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2017

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
REVENUES:				
GRANT	\$0	\$0	\$134,500	\$134,500
TOTAL REVENUES	\$0	\$0	\$134,500	\$134,500
EXPENDITURES				
CAPITAL OUTLAY	\$17,000	\$17,000	\$8,420	\$8,580
TOTAL EXPENDITURES	\$17,000	\$17,000	\$8,420	\$8,580
EXCESS REVENUES (EXPENDITURES)	(\$17,000)	(\$17,000)	\$126,080	\$143,080
OTHER SOURCES (USES)				
OPERATING TRANSFER IN	\$17,000	\$17,000	\$182,351	\$165,351
TOTAL OPERATING TRANSFER IN	\$17,000	\$17,000	\$182,351	\$165,351
NET CHANGE IN FUND BALANCES	\$0	\$0	\$308,431	\$308,431
FUND BALANCE-BEGINNING			(\$250,001)	
FUND BALANCE-ENDING			\$58,430	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

September 30, 2017

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	\$4,023
DUE FROM OTHER FUNDS	\$131,492
TOTAL ASSETS	<u>\$135,515</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$67,392
DUE TO GENERAL FUND	\$0
DUE TO ROAD FUND	\$72,271
TOTAL LIABILITIES	<u>\$139,663</u>
<u>NET POSITION</u>	
UNRESTRICTED	(\$4,148)
TOTAL NET POSITION	<u>(\$4,148)</u>

VILLAGE OF BISCAYNE PARK
SANITATION FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2017

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/17	ACTUAL THRU 9/30/17	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$496,790	\$496,790	\$482,429	(\$14,361)
MISC INCOME	\$0	\$0	\$3,768	\$3,768
TOTAL REVENUES	\$496,790	\$496,790	\$486,197	(\$10,593)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$404,353	\$404,353	\$404,731	(\$378)
ADVERTISING	\$1,000	\$1,000	\$0	\$1,000
OVERHEAD FEES	\$23,346	\$23,346	\$23,346	\$0
OVERHEAD FEES-ROAD FUND	\$23,603	\$23,603	\$23,603	\$0
ADMIN FEES-GENERAL FUND	\$39,419	\$39,419	\$39,419	\$0
ADMIN FEES-MIAMI DADE COUNTY	\$5,069	\$5,069	\$0	\$5,069
TOTAL EXPENDITURES	\$496,790	\$496,790	\$491,099	\$5,691
EXCESS REVENUES (EXPENDITURES)	\$0	\$0	(\$4,902)	(\$4,902)
OTHER SOURCES (USES)				
OPERATING TRANSFER OUT	\$0	\$0	\$0	\$0
TOTAL OPERATING TRANSFER IN	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	(\$4,902)	(\$4,902)
FUND BALANCE-BEGINNING			\$754	
FUND BALANCE-ENDING			(\$4,148)	