

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

MAY 31, 2019

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

MAY 31, 2019

	GOVERNMENTAL TYPE FUNDS							TOTAL GOVERNMENTAL FUNDS
	GENERAL	ROAD FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	
ASSETS:								
CASH-OPERATING (CNB 5680)	\$110,058	---	---	---	---	---	---	\$110,058
CASH-OPERATING (FCB 7200)	\$1,380,375	---	---	---	---	---	---	\$1,380,375
CASH-OPERATING (FCB 3807)	\$153,801	---	---	---	---	---	---	\$153,801
CASH-OPERATING (FCB 6202)	---	---	---	\$141,291	\$703,927	---	---	\$845,218
CASH-OPERATING (FCB 8905)	---	---	\$6,259	---	---	---	---	\$6,259
CASH-OPERATING (FCB 2902)	---	---	\$27,029	---	---	---	---	\$27,029
ACCT RECEIVABLE-AFLAC	\$2,453	---	---	---	---	---	---	\$2,453
ACCT RECEIVABLE-DENTAL/VISION	\$4,836	---	---	---	---	---	---	\$4,836
DUE FROM GENERAL FUND	---	\$69,828	---	\$8,250	---	---	---	\$78,078
DUE FROM CITT-TRANSPORTATION	\$187,660	---	---	---	---	---	\$58,431	\$246,091
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	\$96,032	---	---	---	---	---	\$96,032
INVEST-STATE BOARD (POOL)	\$11,818	---	---	---	---	---	---	\$11,818
PREPAID EXPENSES	\$4,209	\$0	---	---	---	---	---	\$4,209
TOTAL ASSETS	\$1,908,799	\$165,860	\$33,288	\$149,542	\$703,927	\$0	\$58,431	\$3,019,846
LIABILITIES:								
ACCOUNTS PAYABLE	\$140,077	\$197	---	---	---	---	---	\$140,275
UNION DUES PAYABLE-PBA	\$358	---	---	---	---	---	---	\$358
UNION DUES PAYABLE-PAT	\$454	\$250	---	---	---	---	---	\$704
FRS PENSION PAYABLE	\$16,835	\$573	---	---	---	---	---	\$17,408
457 PAYABLE	\$2,702	---	---	---	---	---	---	\$2,702
DUE TO GENERAL FUND	---	---	\$53,589	---	\$189,669	---	---	\$243,258
DUE TO ROAD FUND	\$69,421	---	---	---	---	---	---	\$69,421
DUE TO SANITATION FUND	\$250,824	---	---	---	---	---	---	\$250,824
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	\$6,497	---	---	---	---	---	---	\$6,497
STATE PERMIT SURCHARGE-DBR	\$8,366	---	---	---	---	---	---	\$8,366
TOTAL LIABILITIES	\$505,527	\$1,020	\$53,589	\$0	\$248,100	\$0	\$0	\$808,236
FUND BALANCES:								
RESTRICTED FOR:								
CAPITAL PROJECTS	---	---	---	---	---	---	\$58,431	\$58,431
ROADS	---	\$164,840	---	---	---	---	---	\$164,840
POLICE FORFEITURE	---	---	(\$20,302)	---	---	---	---	(\$20,302)
CITT	---	---	---	\$149,542	\$455,827	---	---	\$605,368
UNASSIGNED:	\$1,399,064	---	---	---	---	---	---	\$1,399,064
TOTAL FUND BALANCES	\$1,403,273	\$164,840	(\$20,302)	\$149,542	\$455,827	\$0	\$58,431	\$2,211,610
TOTAL LIABILITIES & FUND BALANCES	\$1,908,799	\$165,860	\$33,288	\$149,542	\$703,927	\$0	\$58,431	\$3,019,846

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MAY 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
REVENUES:				
AD VALOREM TAX	\$1,991,165	\$1,991,165	\$1,941,746	(\$49,419)
UTILITY TAXES - ELECTRIC	\$160,000	\$106,667	\$105,839	(\$828)
UTILITY TAXES - WATER	\$30,000	\$20,000	\$0	(\$20,000)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$3,667	\$3,996	\$330
SIMPLIFIED COMMUNICATIONS TAX	\$100,000	\$66,667	\$45,061	(\$21,606)
CONTRACTOR REGISTRATIONS	\$5,500	\$3,667	\$3,380	(\$287)
BUILDING PERMITS	\$75,000	\$50,000	\$58,923	\$8,923
ELECTRIC PERMITS	\$10,000	\$6,667	\$13,574	\$6,907
PLUMBING PERMITS	\$12,000	\$8,000	\$20,851	\$12,851
MECHANICAL PERMITS	\$7,500	\$5,000	\$8,334	\$3,334
GARAGE SALE PERMITS	\$300	\$200	\$275	\$75
FILM PERMITS	\$0	\$0	\$1,250	\$1,250
FRANCHISE FEES - ELECTRIC	\$125,652	\$83,768	\$46,586	(\$37,183)
FRANCHISE FEES - SOLID WASTE	\$49,500	\$33,000	\$26,580	(\$6,420)
FRANCHISE FEES - GAS/PROPANE	\$2,500	\$1,667	\$1,410	(\$257)
OTHER FEES - PLAN REVIEW	\$22,500	\$15,000	\$3,263	(\$11,738)
OTHER FEES - PERMIT APPLICATION FEES	\$12,500	\$8,333	\$5,875	(\$2,458)
OTHER FEES - HOME OCCUPATION	\$2,350	\$1,567	\$1,000	(\$567)
OTHER FEES - VARIANCE APPLICATION FEES	\$450	\$300	\$1,125	\$825
OTHER FEES - LANDLORD APPLICATION	\$1,500	\$1,000	\$28,214	\$27,214
STATE REVENUE SHARING - MUNICIPAL	\$81,168	\$54,112	\$54,919	\$806
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,000	\$160,000	\$130,744	(\$29,256)
FEMA REVENUE	\$0	\$0	\$20,672	\$20,672
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$167	\$310	\$144
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$633	\$475	(\$158)
RECREATIONAL PROGRAM FEES	\$10,000	\$6,667	\$9,308	\$2,642
CONCESSION STAND	\$600	\$400	\$1,172	\$772
FACILITY RENTALS	\$3,500	\$2,333	\$4,763	\$2,429
TRAFFIC FINES	\$1,500	\$1,000	\$450	(\$550)
LIEN SEARCH FEES	\$3,000	\$2,000	\$2,915	\$915
FINES - CODE COMPLIANCE	\$10,000	\$6,667	\$12,515	\$5,848
MISCELLANEOUS REVENUE	\$750	\$500	\$19,151	\$18,651
INTEREST INCOME	\$500	\$334	\$11,032	\$10,698
TOTAL REVENUES	\$2,966,135	\$2,641,145	\$2,585,705	(\$55,440)
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$8,000	\$6,000	\$2,000
FICA	\$918	\$612	\$459	\$153
TRAVEL & PER DIEM	\$2,500	\$1,667	\$2,076	(\$409)
PROMOTIONAL ACTIVITIES	\$1,500	\$1,000	\$886	\$114
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$1,033	\$1,350	(\$317)
EDUCATION & TRAINING	\$4,200	\$2,800	\$0	\$2,800
TOTAL COMMISSION	\$22,668	\$15,112	\$10,771	\$4,341

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MAY 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$84,460	\$56,307	\$55,224	\$1,083
REGULAR SALARIES-VILLAGE CLERK	\$50,692	\$33,795	\$33,675	\$119
REGULAR SALARIES-ADMIN ASST	\$30,893	\$20,596	\$20,333	\$262
PART-TIME SALARIES	\$19,344	\$12,896	\$0	\$12,896
FICA/MEDICARE	\$14,311	\$9,541	\$8,356	\$1,184
FLORIDA RETIREMENT SYSTEM	\$30,440	\$20,294	\$19,186	\$1,107
HEALTH INSURANCE	\$25,568	\$17,045	\$16,261	\$784
WORKERS COMPENSATION INSURANCE	\$446	\$335	\$323	\$12
PROFESSIONAL FEES	\$140,750	\$93,833	\$83,258	\$10,575
AUDITING FEES	\$21,000	\$14,000	\$12,500	\$1,500
FINANCE CONTRACT	\$46,350	\$30,900	\$31,248	(\$348)
TRAVEL & PER DIEM	\$13,300	\$8,867	\$3,200	\$5,667
COMMUNICATIONS	\$26,220	\$17,480	\$10,649	\$6,831
POSTAGE	\$3,000	\$2,000	\$4,207	(\$2,207)
UTILITIES	\$7,340	\$4,893	\$4,848	\$45
RENTALS AND LEASES	\$7,030	\$4,687	\$5,743	(\$1,056)
PROPERTY INSURANCE	\$124,293	\$93,220	\$109,303	(\$16,083)
REPAIRS AND MAINTENANCE	\$950	\$633	\$271	\$362
PRINTING & BINDING	\$4,600	\$3,067	\$549	\$2,518
PROMOTIONAL ACTIVITIES	\$1,500	\$1,000	\$1,732	(\$732)
LEGAL ADVERTISING	\$8,200	\$5,467	\$6,917	(\$1,450)
MUNICIPAL ELECTIONS	\$4,000	\$2,667	\$2,204	\$463
OTHER CURRENT CHARGES	\$8,500	\$5,667	\$3,390	\$2,277
OFFICE SUPPLIES	\$8,500	\$5,667	\$5,604	\$63
OPERATING SUPPLIES	\$6,700	\$4,467	\$5,111	(\$644)
DUES & MEMBERSHIPS	\$5,600	\$3,733	\$9,413	(\$5,680)
EDUCATION & TRAINING	\$4,000	\$2,667	\$545	\$2,122
CONTINGENCY	\$21,421	\$14,281	\$0	\$14,281
TOTAL ADMINISTRATION	\$719,408	\$490,001	\$454,050	\$35,951
DEBT SERVICE				
PRINCIPAL EXPENSE	\$17,565	\$11,710	\$0	\$11,710
INTEREST EXPENSE	\$14,215	\$9,477	\$0	\$9,477
OTHER DEBT SERVICE COSTS	\$240	\$160	\$0	\$160
TOTAL DEBT SERVICE	\$32,020	\$21,347	\$0	\$21,347

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MAY 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$533,934	\$355,956	\$349,490	\$6,466
OTHER SALARIES & WAGES-PART TIME	\$93,548	\$62,365	\$77,519	(\$15,154)
OVERTIME	\$50,000	\$33,333	\$14,750	\$18,583
SPECIAL PAY & COURT PAYS	\$15,000	\$10,000	\$3,340	\$6,660
OFF DUTY POLICE	\$0	\$0	\$12,347	(\$12,347)
FICA/MEDICARE	\$52,975	\$35,317	\$35,006	\$311
FLORIDA RETIREMENT SYSTEM	\$145,213	\$96,809	\$93,433	\$3,376
HEALTH INSURANCE	\$86,668	\$57,779	\$36,393	\$21,385
WORKERS COMPENSATION INSURANCE	\$33,011	\$24,758	\$22,412	\$2,346
TRAVEL & PER DIEM	\$1,000	\$667	\$0	\$667
COMMUNICATIONS	\$9,559	\$6,373	\$7,488	(\$1,116)
UTILITIES	\$3,740	\$2,493	\$1,177	\$1,317
RENTALS & LEASES	\$68,435	\$45,623	\$45,260	\$363
INSURANCE-POLICE	\$12,155	\$9,116	\$10,433	(\$1,317)
REPAIRS & MAINTENANCE	\$67,500	\$45,000	\$59,137	(\$14,137)
PRINTING & BINDING	\$600	\$400	\$90	\$310
OPERATING SUPPLIES	\$89,630	\$59,753	\$59,277	\$476
TOLLS	\$0	\$0	\$4,302	(\$4,302)
DUES & MEMBERSHIPS	\$1,200	\$800	\$626	\$174
EDUCATION & TRAINING	\$5,000	\$3,333	\$9,415	(\$6,082)
CAPITAL OUTLAY	\$10,500	\$7,000	\$14,470	(\$7,470)
TOTAL POLICE	\$1,279,668	\$856,876	\$856,366	\$510
BUILDING (524)				
REGULAR SALARIES	\$31,457	\$20,971	\$20,872	\$99
FICA/MEDICARE	\$2,406	\$1,604	\$1,597	\$8
FLORIDA RETIREMENT SYSTEM	\$2,598	\$1,732	\$1,724	\$8
HEALTH INSURANCE	\$7,846	\$5,231	\$5,265	(\$34)
WORKERS COMPENSATION INSURANCE	\$85	\$64	\$62	\$2
PROFESSIONAL SERVICES	\$67,925	\$45,283	\$82,934	(\$37,650)
EDUCATION & TRAINING	\$1,000	\$667	\$60	\$607
OPERATING SUPPLIES	\$0	\$0	\$267	(\$267)
TOTAL BUILDING	\$113,318	\$75,552	\$112,780	(\$37,227)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MAY 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$76,000	\$50,667	\$35,534	\$15,133
FICA/MEDICARE	\$5,814	\$3,876	\$2,718	\$1,158
FLORIDA RETIREMENT SYSTEM	\$6,278	\$4,185	\$2,935	\$1,250
HEALTH INSURANCE	\$16,212	\$10,808	\$8,110	\$2,698
WORKERS COMPENSATION INSURANCE	\$2,850	\$2,138	\$2,062	\$75
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$2,968	(\$2,968)
COMMUNICATIONS	\$864	\$576	\$202	\$374
RENTALS & LEASES	\$12,000	\$8,000	\$1,144	\$6,856
INSURANCE	\$1,500	\$1,125	\$1,288	(\$163)
REPAIRS & MAINTENANCE	\$300	\$200	\$998	(\$798)
OPERATING SUPPLIES	\$2,550	\$1,700	\$1,447	\$253
MEMBERSHIPS & DUES	\$220	\$147	\$0	\$147
EDUCATION & TRAINING	\$1,000	\$667	\$0	\$667
TOTAL CODE COMPLIANCE	\$125,588	\$84,088	\$59,406	\$24,682
PUBLIC WORKS (539)				
REGULAR SALARIES	\$198,402	\$132,268	\$96,751	\$35,517
OVERTIME	\$1,000	\$667	\$11,029	(\$10,362)
EMPLOYEE BONUSES	\$2,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$15,482	\$10,321	\$8,360	\$1,962
FLORIDA RETIREMENT SYSTEM	\$27,448	\$18,299	\$8,912	\$9,387
HEALTH INSURANCE	\$40,531	\$27,020	\$18,249	\$8,771
WORKERS COMPENSATION INSURANCE	\$14,244	\$10,683	\$10,306	\$377
CONTRACT SERVICES	\$13,000	\$8,667	\$5,460	\$3,207
COMMUNICATIONS	\$2,280	\$1,520	\$1,155	\$365
UTILITIES	\$9,972	\$6,648	\$4,968	\$1,680
RENTALS & LEASES	\$20,451	\$13,634	\$9,745	\$3,889
PROPERTY INSURANCE	\$3,384	\$2,538	\$4,224	(\$1,685)
REPAIRS & MAINTENANCE	\$119,000	\$79,333	\$30,774	\$48,560
OTHER CURRENT CHARGES-STORM PREP	\$10,000	\$6,667	\$9,410	(\$2,743)
OPERATING SUPPLIES	\$17,660	\$11,774	\$24,261	(\$12,487)
DUES & MEMBERSHIPS	\$150	\$100	\$0	\$100
EDUCATION & TRAINING	\$1,000	\$667	\$35	\$632
CAPITAL OUTLAY	\$12,000	\$8,000	\$1,402	\$6,598
TOTAL PUBLIC WORKS	\$508,505	\$340,306	\$246,540	\$93,766

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MAY 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$44,290	\$29,527	\$28,959	\$568
OTHER SALARIES & WAGES-PART TIME	\$38,376	\$25,584	\$19,457	\$6,127
FICA/MEDICARE	\$6,361	\$4,240	\$3,704	\$537
FLORIDA RETIREMENT SYSTEM	\$6,580	\$4,387	\$3,999	\$388
HEALTH INSURANCE	\$7,846	\$5,231	\$5,271	(\$40)
WORKERS COMPENSATION INSURANCE	\$206	\$155	\$149	\$5
COMMUNICATIONS	\$2,880	\$1,920	\$1,879	\$41
UTILITIES	\$5,100	\$3,400	\$2,786	\$614
RENTALS & LEASES	\$660	\$440	\$275	\$165
PROPERTY INSURANCE	\$1,304	\$1,304	\$2,683	(\$1,379)
REPAIRS & MAINTENANCE	\$45,000	\$30,000	\$9,753	\$20,247
CONCESSION EXPENSES	\$500	\$333	\$0	\$333
SPECIAL EVENTS	\$8,200	\$5,467	\$6,027	(\$561)
OPERATING SUPPLIES	\$3,750	\$2,500	\$2,826	(\$326)
MEMBERSHIPS & DUES	\$160	\$107	\$160	(\$53)
EDUCATION & TRAINING	\$850	\$567	\$0	\$567
INFRASTRUCTURE IMPROVEMENTS	\$54,000	\$36,000	\$0	\$36,000
TOTAL PARKS AND RECREATION	\$226,064	\$151,161	\$87,928	\$63,233
TOTAL EXPENDITURES	\$3,027,239	\$2,034,442	\$1,827,839	\$206,603
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$61,103)	\$606,704	\$757,866	\$151,162
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$61,103	\$40,735	(\$15,890)	(\$56,625)
TOTAL OTHER FINANCING SOURCES/(USES)	\$61,103	\$40,735	(\$15,890)	(\$56,625)
NET CHANGE IN FUND BALANCES	\$0	\$647,439	\$741,976	\$94,537
FUND BALANCE-BEGINNING	\$0		\$661,297	
FUND BALANCE-ENDING	\$0		\$1,403,273	

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED MAY 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$54,330	\$39,778	(\$14,552)
STATE REVENUE SHARING - MUNICIPAL	\$22,680	\$15,120	\$18,306	\$3,186
FDOT 6 AVE MEDIAN MAINTENANCE	\$1,416	\$708	\$1,062	\$354
CONTRIBUTIONS AND DONATIONS	\$0	\$0		
TOTAL REVENUES	\$105,591	\$70,158	\$59,146	(\$11,012)
EXPENDITURES				
REGULAR SALARIES	\$63,107	\$42,071	\$40,340	\$1,732
OVERTIME	\$1,000	\$667	\$2,410	(\$1,744)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$4,981	\$3,320	\$3,347	(\$26)
FLORIDA RETIREMENT SYSTEM	\$5,213	\$3,475	\$3,460	\$15
HEALTH INSURANCE	\$16,212	\$10,808	\$10,902	(\$94)
WORKERS COMPENSATION INSURANCE	\$7,330	\$5,497	\$5,303	\$194
COMMUNICATIONS	\$480	\$320	\$320	\$0
RENTALS & LEASES	\$2,152	\$1,434	\$1,844	(\$410)
INSURANCE	\$2,080	\$1,560	\$1,785	(\$225)
REPAIRS & MAINTENANCE	\$18,204	\$12,136	\$11,949	\$187
OPERATING SUPPLIES	\$8,000	\$5,333	\$13,895	(\$8,561)
EDUCATION & TRAINING	\$200	\$133	\$250	(\$117)
TOTAL EXPENDITURES	\$129,958	\$87,756	\$96,805	(\$9,049)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$24,367)	(\$17,598)	(\$37,659)	(\$20,061)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$24,367	\$16,245	\$0	(\$16,245)
TOTAL OTHER FINANCING SOURCES/(USES)	\$24,367	\$16,245	\$0	(\$16,245)
NET CHANGE IN FUND BALANCES	\$0	(\$1,353)	(\$37,659)	(\$36,306)
FUND BALANCE-BEGINNING	\$0		\$202,499	
FUND BALANCE-ENDING	\$0		\$164,840	

VILLAGE OF BISCAYNE PARK
POLICE FORFEITURE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED MAY 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$217	\$217
TOTAL REVENUES	\$0	\$0	\$217	\$217
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$217	\$217
NET CHANGE IN FUND BALANCES	\$0	\$0	\$217	\$217
FUND BALANCE-BEGINNING	\$0		(\$20,518)	
FUND BALANCE-ENDING	\$0		(\$20,302)	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSIT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED MAY 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$25,601	\$17,067	\$13,567	(\$3,500)
INTEREST INCOME	\$0	\$0	\$372	\$372
TOTAL REVENUES	\$25,601	\$17,067	\$13,939	(\$3,128)
EXPENDITURES				
TRANSIT PROJECTS	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$25,601	\$17,067	\$13,939	(\$3,128)
NET CHANGE IN FUND BALANCES	\$25,601	\$17,067	\$13,939	(\$3,128)
FUND BALANCE-BEGINNING	\$0		\$135,602	
FUND BALANCE-ENDING	\$25,601		\$149,542	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED MAY 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$102,405	\$68,270	\$54,270	(\$14,000)
INTEREST INCOME	\$1,000	\$667	\$1,488	\$822
TOTAL REVENUES	\$103,405	\$68,937	\$55,758	(\$13,179)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$16,667	\$16,382	\$284
TRANSPORTATION PROJECTS	\$327,724	\$218,483	\$0	\$218,483
TOTAL EXPENDITURES	\$352,724	\$235,149	\$16,382	\$218,767
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	(\$249,319)	(\$166,213)	\$39,375	\$205,588
NET CHANGE IN FUND BALANCES	(\$249,319)	(\$166,213)	\$39,375	\$205,588
FUND BALANCE-BEGINNING	\$223,718		\$416,451	
FUND BALANCE-ENDING	(\$25,601)		\$455,827	

**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%	TOTAL
	RECEIVED					
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 20%	TRANSPORTATION 80%	TOTAL
	RECEIVED					
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					\$ -	
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 20%	TRANSPORTATION 80%	TOTAL
	RECEIVED					
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	
DEPOSIT	2/7/2019	\$ 9,529.00	\$ 1,905.80	\$ 7,623.20	\$ 9,529.00	
DEPOSIT	3/7/2019	\$ 10,174.00	\$ 2,034.80	\$ 8,139.20	\$ 10,174.00	
DEPOSIT	4/9/2019	\$ 15,709.00	\$ 3,141.80	\$ 12,567.20	\$ 15,709.00	
DEPOSIT	5/24/2019	\$ 10,048.00	\$ 2,009.60	\$ 8,038.40	\$ 10,048.00	
FY 19 TOTAL				\$ 18,180.20	\$ 72,720.80	\$ 90,901.00
LESS: FPL STREETLIGHTING				\$ -	\$ (\$16,382)	\$ (16,382.47)
BALANCE AT 11/30/18				\$ 142,272.50	\$ 614,619.24	\$ 756,891.74

VILLAGE OF BISCAYNE PARK
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED MAY 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
REVENUES:				
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
PRINCIPAL EXPENSE	\$0	\$0	\$7,537	(\$7,537)
INTEREST EXPENSE	\$0	\$0	\$8,353	(\$8,353)
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$15,890	(\$15,890)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	(\$15,890)	(\$15,890)
OTHER FINANCING SOURCES/(USES)				
NOTE PROCEEDS (2018)	\$0	\$0	\$0	\$0
OPERATING TRANSFER IN/(OUT)	\$0	\$0	\$15,890	\$15,890
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0	\$15,890	\$15,890
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$0	
FUND BALANCE-ENDING	\$0		\$0	

VILLAGE OF BISCAYNE PARK
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED MAY 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/19	ACTUAL THRU 05/31/19	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 (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$58,431	
FUND BALANCE-ENDING	\$0		\$58,431	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

MAY 31, 2019

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
ACCOUNTS RECEIVABLE	---
DUE FROM OTHER FUNDS	\$250,417
PREPAID EXPENSE	\$34,657
	<hr/>
TOTAL ASSETS	\$285,074
	<hr/> <hr/>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
DUE TO ROAD FUND	\$96,032
	<hr/>
TOTAL LIABILITIES	\$96,032
	<hr/>
<u>NET POSITION</u>	
UNRESTRICTED	\$189,042
	<hr/>
TOTAL NET POSITION	\$189,042
	<hr/>

VILLAGE OF BISCAYNE PARK
SANITATION FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
PROPRETARY FUND
FOR THE PERIOD ENDED MAY 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$501,929	\$501,929	\$481,936	(\$19,993)
MISC INCOME	\$2,601	\$1,734	\$2,790	\$1,056
TOTAL REVENUES	\$504,530	\$503,663	\$484,726	(\$18,937)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$418,060	\$278,707	\$277,253	\$1,454
OTHER CURRENT CHARGES	\$1,000	\$667	\$0	\$667
TOTAL EXPENDITURES	\$419,060	\$279,373	\$277,253	\$2,120
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$85,470	\$224,290	\$207,473	(\$16,817)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$85,470)	(\$56,980)	\$0	\$56,980
TOTAL OTHER FINANCING SOURCES/(USES)	(\$85,470)	(\$56,980)	\$0	\$56,980
NET CHANGE IN FUND BALANCES	\$0	\$167,310	\$207,473	\$40,163
FUND BALANCE-BEGINNING	\$0		(\$18,431)	
FUND BALANCE-ENDING	\$0		\$189,042	