

Village of Biscayne Park

*Unaudited Financial Reporting
December 31, 2023*



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 2-4
ARP FUND	PAGE 5
ROAD FUND	PAGE 6
BUILDING FUND	PAGE 7
POLICE FORFEITURE FUND	PAGE 8
CITT FUND-TRANSIT	PAGE 9
CITT FUND-TRANSPORTATION	PAGE 10
CITT FUND-SCHEDULE OF RECEIVABLES	PAGE 11-12
CAPITAL PROJECTS FUND	PAGE 13

PROPRIETARY FUNDS

STATEMENT OF NET POSITION	PAGE 14
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION	PAGE 15

VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

December 31, 2023

	GOVERNMENTAL TYPE FUNDS							TOTAL	
	GENERAL	ARP FUND	ROAD FUND	BUILDING FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	CAPITAL PROJECTS FUND	GOVERNMENTAL FUNDS
ASSETS:									
CASH-OPERATING (5232)	\$5,926,015	---	---	---	---	---	---	---	\$5,926,015
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (xxxx)	\$1,000	---	---	---	---	---	---	---	\$1,000
CASH-OPERATING (6202)	---	---	---	---	---	\$38,612	\$162,216	---	\$200,828
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$28,200	---	---	---	\$28,200
CASH-OPERATING (4755)	---	---	\$119,580	---	---	---	---	---	\$119,580
CASH-OPERATING (4771)	---	\$1,537,209	---	---	---	---	---	---	\$1,537,209
CASH-OPERATING (4789)	---	---	---	\$484,260	---	---	---	---	\$484,260
ACCT RECEIVABLE	\$121,799	---	---	---	---	\$125,112	\$52,712	---	\$299,623
DUE FROM GENERAL FUND	---	---	\$18,769	\$68,909	---	---	---	---	\$87,678
DUE FROM ROAD FUND	\$28,552	---	---	---	---	---	---	---	\$28,552
DUE FROM BUILDING FUND	\$213,826	---	---	---	---	---	---	---	\$213,826
DUE FROM CITT-TRANSIT	\$30,000	---	---	---	---	---	---	---	\$30,000
DUE FROM CITT-TRANSPORTATION	\$9,894	---	---	---	---	---	---	\$58,431	\$68,325
DUE FROM POLICE FORFEITURE FUND	\$54,372	---	---	---	---	---	---	---	\$54,372
DUE FROM CAPITAL PROJECTS FUND	\$19,479	---	---	---	---	---	---	---	\$19,479
DUE FROM SANITATION FUND	\$218,710	---	---	---	---	---	---	---	\$218,710
INVEST-STATE BOARD (POOL)	\$12,958	---	---	---	---	---	---	---	\$12,958
PREPAID EXPENSES	\$0	---	\$0	\$75	---	---	---	---	\$75
TOTAL ASSETS	\$6,792,618	\$1,537,209	\$138,349	\$553,244	\$34,549	\$163,724	\$214,928	\$58,431	\$9,493,051
LIABILITIES:									
ACCOUNTS PAYABLE	\$328,838	---	---	\$0	---	---	---	---	\$328,838
UNION DUES PAYABLE-PBA	\$285	---	---	---	---	---	---	---	\$285
FRS PENSION PAYABLE	\$50,690	---	\$2,016	---	---	---	---	---	\$52,706
DUE TO GENERAL FUND	---	---	\$28,618	\$213,826	\$54,372	\$30,000	\$9,894	\$19,479	\$356,189
DUE TO ROAD FUND	\$18,703	---	---	---	---	---	---	---	\$18,703
DUE TO BUILDING FUND	\$68,909	---	---	---	---	---	---	---	\$68,909
DUE TO SANITATION FUND	\$808,580	---	---	---	---	---	---	---	\$808,580
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	---	---	\$58,431	---	\$58,431
DUE TO OTHER GOVERNMENTS	---	---	---	---	---	\$13,199	\$52,798	---	\$65,997
COMPLIANCE BONDS PAYABLE	\$4,000	---	---	---	---	---	---	---	\$4,000
COUNTY PERMIT SURCHARGE	---	---	---	\$13,850	---	---	---	---	\$13,850
STATE PERMIT SURCHARGE-DBR	---	---	---	\$18,301	---	---	---	---	\$18,301
DEFERRED REVENUE	---	\$1,537,126	---	---	---	---	---	---	\$1,537,126
TOTAL LIABILITIES	\$1,280,004	\$1,537,126	\$30,634	\$245,977	\$54,372	\$43,199	\$121,123	\$19,479	\$3,331,914
FUND BALANCES:									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$38,952	\$38,952
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$107,715	---	---	---	---	---	\$107,715
BUILDING	---	---	---	\$307,267	---	---	---	---	\$307,267
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$120,525	\$93,805	---	\$214,330
ASSIGNED TO:									
EMERGENCY RESPONSE	\$1,640,934	---	---	---	---	---	---	---	\$1,640,934
UNASSIGNED:	\$3,871,680	---	---	---	---	---	---	---	\$3,871,680
TOTAL FUND BALANCES	\$5,512,613	\$83	\$107,715	\$307,267	(\$19,823)	\$120,525	\$93,805	\$38,952	\$6,161,137
TOTAL LIABILITIES & FUND BALANCES	\$6,792,618	\$1,537,209	\$138,349	\$553,244	\$34,549	\$163,724	\$214,928	\$58,431	\$9,493,051

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED DECEMBER 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/23	ACTUAL THRU 12/31/23	VARIANCE
REVENUES:				
AD VALOREM TAX	\$3,326,279	\$2,803,338	\$2,803,338	\$0
UTILITY TAXES - ELECTRIC	\$210,000	\$52,500	\$54,793	\$2,293
UTILITY TAXES - WATER	\$40,000	\$40,000	\$35,631	(\$4,369)
UTILITY TAXES - GAS/PROPANE	\$6,800	\$1,700	\$608	(\$1,092)
SIMPLIFIED COMMUNICATIONS TAX	\$73,914	\$18,479	\$16,118	(\$2,360)
FRANCHISE FEES - ELECTRIC	\$160,241	\$40,060	\$53,763	\$13,703
FRANCHISE FEES - SOLID WASTE	\$72,960	\$18,240	\$18,240	\$0
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$529	\$170	(\$359)
STATE REVENUE SHARING - MUNICIPAL	\$113,750	\$28,437	\$27,882	(\$555)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$304,390	\$76,098	\$78,972	\$2,875
GRANTS	\$90,000	\$22,500	\$0	(\$22,500)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$750	\$188	\$82	(\$105)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$238	\$31	(\$206)
RECREATIONAL PROGRAM FEES	\$9,500	\$2,375	\$7,798	\$5,423
CONCESSION STAND	\$600	\$150	\$0	(\$150)
FACILITY RENTALS	\$4,500	\$1,125	\$1,620	\$495
TRAFFIC FINES	\$16,000	\$4,000	\$1,190	(\$2,810)
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$833	\$833
LIEN SEARCH FEES	\$3,000	\$750	\$690	(\$60)
FINES - CODE COMPLIANCE	\$25,000	\$6,250	\$17,575	\$11,325
INSURANCE PROCEEDS	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$7,500	\$1,875	\$10,840	\$8,965
INTEREST INCOME	\$5,000	\$1,250	\$1,509	\$259
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$1,000	\$1,000
TOTAL REVENUES	\$4,473,249	\$3,120,080	\$3,132,683	\$12,603
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$3,000	\$3,000	\$0
FICA	\$918	\$230	\$230	\$0
COMMUNICATIONS	\$2,803	\$701	\$686	\$15
PROMOTIONAL ACTIVITIES	\$0	\$0	\$0	\$0
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$388	\$0	\$388
EDUCATION & TRAINING	\$2,000	\$500	\$0	\$500
TOTAL COMMISSION	\$19,271	\$4,818	\$3,915	\$903
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$23,077	\$21,155	\$1,922
REGULAR SALARIES-VILLAGE CLERK	\$70,000	\$16,154	\$15,047	\$1,106
REGULAR SALARIES-ADMIN/CLERK ASST	\$89,625	\$20,683	\$9,811	\$10,871
FICA/MEDICARE	\$19,861	\$4,965	\$3,520	\$1,445
FLORIDA RETIREMENT SYSTEM	\$56,181	\$14,045	\$13,568	\$477
HEALTH INSURANCE	\$60,376	\$15,094	\$13,468	\$1,627
WORKERS COMPENSATION INSURANCE	\$683	\$307	\$307	\$0
PROFESSIONAL FEES	\$218,614	\$54,654	\$42,880	\$11,774
AUDITING FEES	\$32,500	\$8,125	\$0	\$8,125
FINANCE CONTRACT	\$71,663	\$17,916	\$17,915	\$0
TRAVEL & PER DIEM	\$6,300	\$1,575	\$1,948	(\$373)
COMMUNICATIONS	\$24,846	\$6,211	\$13,046	(\$6,834)
POSTAGE	\$9,698	\$2,425	\$2,410	\$15
UTILITIES	\$11,572	\$2,893	\$1,921	\$972
RENTALS AND LEASES	\$13,562	\$3,391	\$3,823	(\$433)
PROPERTY INSURANCE	\$293,311	\$152,998	\$152,998	\$0
REPAIRS AND MAINTENANCE	\$7,581	\$1,895	\$0	\$1,895
PRINTING & BINDING	\$3,000	\$750	\$606	\$144
PROMOTIONAL ACTIVITIES	\$3,000	\$750	\$3,113	(\$2,363)
LEGAL ADVERTISING	\$4,000	\$1,000	\$352	\$648
MUNICIPAL ELECTIONS	\$16,000	\$4,000	\$0	\$4,000
OTHER CURRENT CHARGES	\$12,185	\$3,046	\$1,582	\$1,464
OFFICE SUPPLIES	\$6,500	\$1,625	\$6,297	(\$4,672)
OPERATING SUPPLIES	\$5,000	\$1,250	\$104	\$1,146
DUES & MEMBERSHIPS	\$5,950	\$5,130	\$5,130	\$0
EDUCATION & TRAINING	\$4,000	\$1,000	\$648	\$352
CONTINGENCY	\$45,000	\$11,250	\$0	\$11,250
TOTAL ADMINISTRATION	\$1,191,008	\$376,208	\$331,649	\$44,559

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED DECEMBER 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/23	ACTUAL THRU 12/31/23	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$699,424	\$161,406	\$161,790	(\$385)
PART TIME SALARIES	\$104,777	\$24,179	\$25,764	(\$1,585)
OVERTIME	\$50,000	\$11,538	\$20,879	(\$9,340)
OTHER PAYS	\$11,360	\$2,840	\$1,770	\$1,070
OFF DUTY POLICE	\$0	\$0	\$975	(\$975)
FICA/MEDICARE	\$66,215	\$16,554	\$16,332	\$222
FLORIDA RETIREMENT SYSTEM	\$267,349	\$66,837	\$80,184	(\$13,347)
HEALTH INSURANCE	\$57,672	\$14,418	\$17,276	(\$2,858)
WORKERS COMPENSATION INSURANCE	\$53,007	\$22,764	\$22,764	\$0
PROFESSIONAL SERVICES	\$30,912	\$7,728	\$13,856	(\$6,128)
TRAVEL & PER DIEM	\$8,000	\$2,000	\$0	\$2,000
COMMUNICATIONS	\$25,033	\$6,258	\$5,853	\$405
UTILITIES	\$3,740	\$935	\$763	\$172
RENTALS & LEASES	\$128,613	\$32,153	\$22,663	\$9,490
INSURANCE-POLICE	\$24,666	\$13,266	\$13,266	\$0
REPAIRS & MAINTENANCE	\$87,500	\$21,875	\$19,495	\$2,380
PRINTING & BINDING	\$500	\$125	\$105	\$20
OPERATING SUPPLIES	\$159,690	\$39,923	\$15,666	\$24,256
DUES & MEMBERSHIPS	\$1,500	\$375	\$569	(\$194)
EDUCATION & TRAINING	\$21,310	\$5,328	\$6,487	(\$1,159)
ACCREDITATION	\$25,000	\$6,250	\$0	\$6,250
CONTINGENCY	\$12,000	\$3,000	\$0	\$3,000
CAPITAL OUTLAY	\$2,500	\$625	\$0	\$625
TOTAL POLICE	\$1,840,770	\$460,378	\$446,459	\$13,919
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$130,000	\$30,000	\$34,909	(\$4,909)
FICA/MEDICARE	\$9,945	\$2,295	\$2,556	(\$261)
FLORIDA RETIREMENT SYSTEM	\$17,641	\$4,410	\$5,771	(\$1,361)
HEALTH INSURANCE	\$20,485	\$5,121	\$2,183	\$2,938
WORKERS COMPENSATION INSURANCE	\$5,034	\$2,162	\$2,162	\$0
UNEMPLOYMENT	\$0	\$0	\$0	\$0
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$117,010	\$29,253	\$12,000	\$17,253
COMMUNICATIONS	\$4,000	\$1,000	\$389	\$611
RENTALS & LEASES	\$11,976	\$2,994	\$1,424	\$1,570
INSURANCE	\$2,912	\$1,566	\$1,566	\$0
REPAIRS & MAINTENANCE	\$600	\$150	\$0	\$150
CONTINGENCY	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$1,900	\$475	\$50	\$425
MEMBERSHIPS & DUES	\$400	\$100	\$275	(\$175)
EDUCATION & TRAINING	\$1,500	\$375	\$900	(\$525)
TOTAL CODE COMPLIANCE	\$323,403	\$79,901	\$64,186	\$15,715
PUBLIC WORKS (539)				
REGULAR SALARIES	\$203,099	\$46,869	\$41,553	\$5,316
OVERTIME	\$5,000	\$1,154	\$180	\$974
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$16,034	\$4,009	\$3,307	\$701
FLORIDA RETIREMENT SYSTEM	\$27,764	\$6,941	\$7,069	(\$128)
HEALTH INSURANCE	\$40,970	\$10,243	\$9,055	\$1,188
WORKERS COMPENSATION INSURANCE	\$25,160	\$10,805	\$10,805	\$0
CONTRACT SERVICES	\$12,870	\$3,218	\$2,145	\$1,073
TRAVEL & PER DIEM	\$600	\$150	\$750	(\$600)
COMMUNICATIONS	\$4,303	\$1,076	\$732	\$344
UTILITIES	\$21,769	\$5,442	\$5,556	(\$114)
RENTALS & LEASES	\$2,502	\$625	\$174	\$452
PROPERTY INSURANCE	\$12,463	\$7,633	\$7,633	\$0
REPAIRS & MAINTENANCE	\$40,000	\$10,000	\$26,914	(\$16,914)
LANDSCAPE MAINTENANCE	\$101,000	\$25,250	\$0	\$25,250
OTHER CURRENT CHARGES	\$18,000	\$4,500	\$0	\$4,500
OPERATING SUPPLIES	\$28,010	\$7,003	\$7,346	(\$343)
DUES & MEMBERSHIPS	\$500	\$125	\$0	\$125
EDUCATION & TRAINING	\$500	\$125	\$0	\$125
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL PUBLIC WORKS	\$562,044	\$146,667	\$124,718	\$21,948

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED DECEMBER 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/23	ACTUAL THRU 12/31/23	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$63,608	\$14,679	\$14,727	(\$48)
PART TIME SALARIES	\$49,767	\$11,485	\$7,338	\$4,147
FICA/MEDICARE	\$8,673	\$2,168	\$1,688	\$480
FLORIDA RETIREMENT SYSTEM	\$15,385	\$3,846	\$3,975	(\$129)
HEALTH INSURANCE	\$10,243	\$2,561	\$2,647	(\$86)
WORKERS COMPENSATION INSURANCE	\$331	\$142	\$142	\$0
COMMUNICATIONS	\$4,616	\$1,154	\$1,280	(\$126)
UTILITIES	\$6,588	\$1,647	\$1,539	\$108
RENTALS & LEASES	\$3,749	\$937	\$198	\$740
PROPERTY INSURANCE	\$7,587	\$4,820	\$4,820	\$0
REPAIRS & MAINTENANCE	\$27,000	\$6,750	\$2,772	\$3,978
OTHER CURRENT CHARGES	\$3,500	\$875	\$0	\$875
SPECIAL EVENTS	\$29,600	\$7,400	\$8,975	(\$1,575)
OPERATING SUPPLIES	\$1,500	\$375	\$0	\$375
MEMBERSHIPS & DUES	\$500	\$125	\$160	(\$35)
EDUCATION & TRAINING	\$2,000	\$500	\$0	\$500
INFRASTRUCTURE IMPROVEMENTS	\$0	\$0	\$0	\$0
TOTAL PARKS AND RECREATION	\$234,647	\$59,464	\$50,260	\$9,204
TOTAL EXPENDITURES	\$4,171,144	\$1,127,435	\$1,021,187	\$106,248
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$302,105	\$1,992,645	\$2,111,496	\$118,851
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN FROM SANITATION FUND-ADMIN	\$49,650	\$12,413	\$0	(\$12,413)
OPERATING TRANSFER IN FROM SANITATION-PW	\$23,309	\$5,827	\$0	(\$5,827)
OPERATING TRANSFER (OUT) TO BUILDING FUND	\$0	\$0	\$0	\$0
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$677,000)	(\$169,250)	\$0	\$169,250
TOTAL OTHER FINANCING SOURCES/(USES)	(\$604,041)	(\$151,010)	\$0	\$151,010
NET CHANGE IN FUND BALANCES	(\$301,936)	\$1,841,635	\$2,111,496	\$269,861
FUND BALANCE-BEGINNING	\$301,936		\$3,401,118	
FUND BALANCE-ENDING	\$0		\$5,512,613	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/23	ACTUAL THRU 12/31/23	VARIANCE
REVENUES:				
GRANTS	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
OTHER CURRENT CHARGES	\$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		\$83	
FUND BALANCE-ENDING	\$0		\$83	

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/23	ACTUAL THRU 12/31/23	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$80,015	\$20,004	\$5,977	(\$14,027)
STATE REVENUE SHARING - MUNICIPAL	\$28,437	\$7,109	\$4,647	(\$2,462)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$714	\$0	(\$714)
TOTAL REVENUES	\$111,308	\$27,827	\$10,624	(\$17,203)
EXPENDITURES				
REGULAR SALARIES	\$91,168	\$21,039	\$19,608	\$1,431
OVERTIME	\$1,000	\$231	\$224	\$6
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$7,127	\$1,782	\$1,594	\$188
FLORIDA RETIREMENT SYSTEM	\$12,507	\$3,127	\$3,560	(\$434)
HEALTH INSURANCE	\$20,485	\$5,121	\$4,671	\$450
WORKERS COMPENSATION INSURANCE	\$12,586	\$5,405	\$5,405	\$0
COMMUNICATIONS	\$480	\$120	\$90	\$30
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,853	\$1,534	\$1,534	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$3,466	\$867	\$600	\$267
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$152,673	\$40,226	\$38,286	\$1,939
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$41,365)	(\$12,398)	(\$27,662)	(\$15,264)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$25,022	\$6,256	\$0	(\$6,256)
TOTAL OTHER FINANCING SOURCES/(USES)	\$25,022	\$6,256	\$0	(\$6,256)
NET CHANGE IN FUND BALANCES	(\$16,342)	(\$6,143)	(\$27,662)	(\$21,519)
FUND BALANCE-BEGINNING	\$16,342		\$135,377	
FUND BALANCE-ENDING	\$0		\$107,715	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/23	ACTUAL THRU 12/31/23	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$18,750	\$113,488	\$94,738
ELECTRIC PERMITS	\$10,000	\$2,500	\$9,492	\$6,992
PLUMBING PERMITS	\$12,000	\$3,000	\$9,311	\$6,311
MECHANICAL PERMITS	\$7,500	\$1,875	\$3,936	\$2,061
GARAGE SALE PERMITS	\$300	\$75	\$63	(\$12)
FILM PERMITS	\$0	\$0	\$0	\$0
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$300	\$300
SHORT TERM VACATION RENTALS	\$0	\$0	\$0	\$0
OTHER FEES - PLAN REVIEW	\$5,000	\$1,250	\$0	(\$1,250)
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$2,500	\$5,435	\$2,935
OTHER FEES - HOME OCCUPATION	\$1,500	\$375	\$750	\$375
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$113	\$375	\$263
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$6,250	\$5,845	(\$405)
MISCELLANEOUS INCOME	\$2,250	\$563	\$3,845	\$3,283
TOTAL REVENUES	\$149,000	\$37,250	\$152,840	\$115,590
EXPENDITURES				
REGULAR SALARIES	\$70,000	\$16,154	\$0	\$16,154
FICA/MEDICARE	\$5,355	\$1,236	\$0	\$1,236
FLORIDA RETIREMENT SYSTEM	\$9,499	\$2,375	\$0	\$2,375
HEALTH INSURANCE	\$10,243	\$2,561	\$0	\$2,561
WORKERS COMPENSATION INSURANCE	\$136	\$59	\$59	\$0
PROFESSIONAL SERVICES	\$78,600	\$19,650	\$120,377	(\$100,727)
OFFICE TECHNOLOGY	\$40,455	\$10,114	\$37,422	(\$27,308)
OPERATING SUPPLIES	\$500	\$125	\$150	(\$25)
MEMBERSHIPS & DUES	\$0	\$0	\$75	(\$75)
EDUCATION & TRAINING	\$1,000	\$250	\$0	\$250
TOTAL EXPENDITURES	\$215,788	\$52,522	\$158,082	(\$105,560)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$66,788)	(\$15,272)	(\$5,242)	\$10,030
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	(\$66,788)	(\$15,272)	(\$5,242)	\$10,030
FUND BALANCE-BEGINNING	\$66,788		\$312,509	
FUND BALANCE-ENDING	\$0		\$307,267	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/23	ACTUAL THRU 12/31/23	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
OTHER CURRENT CHARGES	\$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		(\$19,823)	
FUND BALANCE-ENDING	\$0		(\$19,823)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2023

<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>PRORATED BUDGET THRU 12/31/23</u>	<u>ACTUAL THRU 12/31/23</u>	<u>VARIANCE</u>
REVENUES:				
TRANSPORTATION SURTAX	\$40,410	\$10,102	\$0	(\$10,102)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$125,112	\$125,112
GRANT	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	<u>\$40,410</u>	<u>\$10,102</u>	<u>\$125,112</u>	<u>\$115,010</u>
EXPENDITURES				
TRANSIT PROJECTS	\$120,000	\$30,000	\$30,000	\$0
TOTAL EXPENDITURES	<u>\$120,000</u>	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(\$79,590)</u>	<u>(\$19,898)</u>	<u>\$95,112</u>	<u>\$115,010</u>
NET CHANGE IN FUND BALANCES	<u>(\$79,590)</u>	<u>(\$19,898)</u>	<u>\$95,112</u>	<u>\$115,010</u>
FUND BALANCE-BEGINNING	\$79,590		\$25,413	
FUND BALANCE-ENDING	<u>\$0</u>		<u>\$120,525</u>	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSPORTATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/23	ACTUAL THRU 12/31/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$161,639	\$40,410	\$0	(\$40,410)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$52,712	\$52,712
GRANT	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$161,639	\$40,410	\$52,712	\$12,302
EXPENDITURES				
STREETLIGHTING	\$32,057	\$8,014	\$7,421	\$593
STORM DRAIN-INSPECT/CLEAN PROJECTS	\$15,000	\$3,750	\$0	\$3,750
	\$34,992	\$8,748	\$0	\$8,748
TOTAL EXPENDITURES	\$82,049	\$20,512	\$7,421	\$13,091
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$79,591	\$19,898	\$45,291	\$25,393
NET CHANGE IN FUND BALANCES	\$79,591	\$19,898	\$45,291	\$25,393
FUND BALANCE-BEGINNING	(\$79,591)		\$48,514	
FUND BALANCE-ENDING	\$0		\$93,805	

VILLAGE OF BISCAYNE PARK
CITT REVENUES WITHHELD

	AMOUNT	20% TRANSIT	80% TRANSPORTATION	DEPOSIT DATE
Nov-19	\$ 10,364.00	\$ 2,072.80	\$ 8,291.20	3/10/20
Dec-19	\$ 15,921.00	\$ 3,184.20	\$ 12,736.80	3/26/20
Jan-20	\$ 10,812.00	\$ 2,162.40	\$ 8,649.60	4/10/20
Feb-20	\$ 10,072.00	\$ 2,014.40	\$ 8,057.60	5/15/20
Mar-20	\$ 11,371.00	\$ 2,274.20	\$ 9,096.80	6/10/20
Apr-20	\$ 5,545.00	\$ 1,109.00	\$ 4,436.00	7/16/20
May-20	\$ 6,464.00	\$ 1,292.80	\$ 5,171.20	8/18/20
Jun-20	\$ 11,758.00	\$ 2,351.60	\$ 9,406.40	9/22/20
Jul-20	\$ 7,714.00	\$ 1,542.80	\$ 6,171.20	10/7/20
Aug-20	\$ 7,666.00	\$ 1,533.20	\$ 6,132.80	11/10/20
Sep-20	\$ 12,562.00	\$ 2,512.40	\$ 10,049.60	12/16/20
	\$ 110,249.00	\$ 22,049.80	\$ 88,199.20	

	AMOUNT	20% TRANSIT	80% TRANSPORTATION	DEPOSIT DATE
Oct-20	\$ 8,712.00	\$ 1,742.40	\$ 6,969.60	1/12/21
Nov-20	\$ 8,562.00	\$ 1,712.40	\$ 6,849.60	2/16/21
Dec-20	\$ 14,808.00	\$ 2,961.60	\$ 11,846.40	3/23/21
Jan-21	\$ 9,448.00	\$ 1,889.60	\$ 7,558.40	4/29/21
Feb-21	\$ 9,440.00	\$ 1,888.00	\$ 7,552.00	5/25/21
Mar-21	\$ 16,412.00	\$ 3,282.40	\$ 13,129.60	6/22/21
Apr-21	\$ 11,437.00	\$ 2,287.40	\$ 9,149.60	7/19/21
May-21	\$ 11,607.00	\$ 2,321.40	\$ 9,285.60	8/12/21
Jun-21	\$ 16,299.00	\$ 3,259.80	\$ 13,039.20	9/15/21
Jul-21	\$ 11,565.00	\$ 2,313.00	\$ 9,252.00	10/8/21
Aug-21	\$ 10,510.00	\$ 2,102.00	\$ 8,408.00	11/29/21
Sep-21	\$ 16,187.00	\$ 3,237.40	\$ 12,949.60	1/3/22
	\$ 144,987.00	\$ 28,997.40	\$ 115,989.60	

VILLAGE OF BISCAYNE PARK
CITT REVENUES WITHHELD

	AMOUNT	20% TRANSIT	80% TRANSPORTATION	DEPOSIT DATE
Oct-21	\$ 11,176.00	\$ 2,235.20	\$ 8,940.80	1/28/22
Nov-21	\$ 12,057.00	\$ 2,411.40	\$ 9,645.60	2/21/22
Dec-21	\$ 21,490.00	\$ 4,298.00	\$ 17,192.00	
Jan-22	\$ 11,771.00	\$ 2,354.20	\$ 9,416.80	4/8/22
Feb-22	\$ 12,490.00	\$ 2,498.00	\$ 9,992.00	5/23/22
Mar-22	\$ 21,635.00	\$ 4,327.00	\$ 17,308.00	6/21/22
Apr-22	\$ 13,341.00	\$ 2,668.20	\$ 10,672.80	7/12/22
RELEASED	\$ (66,500.00)	\$ -	\$ (66,500.00)	8/24/22
May-22	\$ 13,450.00	\$ 2,690.00	\$ 10,760.00	8/29/22
Jun-22	\$ 19,541.00	\$ 3,908.20	\$ 15,632.80	9/16/22
Jul-22	\$ 11,979.00	\$ 2,395.80	\$ 9,583.20	10/14/22
Aug-22	\$ 11,929.00	\$ 2,385.80	\$ 9,543.20	11/14/22
Sep-22	\$ 18,294.00	\$ 3,658.80	\$ 14,635.20	12/9/22
	\$ 112,653.00	\$ 35,830.60	\$ 76,822.40	

	AMOUNT	20% TRANSIT	80% TRANSPORTATION	DEPOSIT DATE
	\$ (44,858.43)	\$ -	\$ (44,858.43)	12/7/22
Oct-22	\$ 13,028.00	\$ 2,605.60	\$ 10,422.40	1/10/23
Nov-22	\$ 13,371.00	\$ 2,674.20	\$ 10,696.80	2/2/23
Dec-22	\$ 23,357.00	\$ 4,671.40	\$ 18,685.60	4/4/23
Jan-23	\$ 13,460.00	\$ 2,692.00	\$ 10,768.00	4/18/23
RELEASED	\$ (251,731.82)	\$ -	\$ (251,731.82)	3/21/23
Feb-23	\$ 13,584.00	\$ 2,716.80	\$ 10,867.20	5/15/23
Mar-23	\$ 22,846.00	\$ 4,569.20	\$ 18,276.80	6/20/23
RELEASED	\$ (80,229.01)	\$ -	\$ (80,229.01)	6/26/23
Apr-23	\$ 13,497.00	\$ 2,699.40	\$ 10,797.60	7/17/23
May-23	\$ 13,599.00	\$ 2,719.80	\$ 10,879.20	8/14/23
RELEASED	\$ (4,417.51)	\$ -	\$ (4,417.51)	8/7/23
Jun-23	\$ 19,685.00	\$ 3,937.00	\$ 15,748.00	9/21/23
Jul-23	\$ 12,936.00	\$ 2,587.20	\$ 10,348.80	10/9/23
Aug-23	\$ 12,506.00	\$ 2,501.20	\$ 10,004.80	12/1/23
Sep-23	\$ 19,303.00	\$ 3,860.60	\$ 15,442.40	12/14/23
	\$ (190,064.77)	\$ 38,234.40	\$ (228,299.17)	

	TOTAL	20% TRANSIT	80% TRANSPORTATION
TOTAL	\$ 177,824.23	\$ 125,112.20	\$ 52,712.03

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/23	ACTUAL THRU 12/31/23	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$103,656	\$25,914	\$19,479	\$6,435
TOTAL EXPENDITURES	\$103,656	\$25,914	\$19,479	\$6,435
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$103,656)	(\$25,914)	(\$19,479)	\$6,435
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$103,656	\$25,914	\$0	(\$25,914)
TOTAL OTHER FINANCING SOURCES/(USES)	\$103,656	\$25,914	\$0	(\$25,914)
NET CHANGE IN FUND BALANCES	\$0	\$0	(\$19,479)	(\$19,479)
FUND BALANCE-BEGINNING	\$0		\$58,431	
FUND BALANCE-ENDING	\$0		\$38,952	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

December 31, 2023

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$105,745
DUE FROM OTHER FUNDS	\$808,580
TOTAL ASSETS	<u><u>\$914,325</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$0
DUE TO GENERAL FUND	\$218,710
DUE TO ROAD FUND	\$0
TOTAL LIABILITIES	<u><u>\$218,710</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	\$695,615
TOTAL NET POSITION	<u><u>\$695,615</u></u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED DECEMBER 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/23	ACTUAL THRU 12/31/23	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$973,824	\$973,824	\$804,836	(\$168,988)
MISC INCOME	\$0	\$0	\$560	\$560
TOTAL REVENUES	\$973,824	\$973,824	\$805,396	(\$168,428)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$874,842	\$218,710	\$218,710	(\$0)
OTHER CURRENT CHARGES	\$1,000	\$250	\$0	\$250
TOTAL EXPENDITURES	\$875,842	\$218,961	\$218,710	\$250
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$97,982	\$754,864	\$586,686	(\$168,178)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$97,982)	(\$24,495)	\$0	\$24,495
TOTAL OTHER FINANCING SOURCES/(USES)	(\$97,982)	(\$24,495)	\$0	\$24,495
NET CHANGE IN FUND BALANCES	\$0	\$730,368	\$586,686	(\$143,682)
FUND BALANCE-BEGINNING	\$0		\$108,929	
FUND BALANCE-ENDING	\$0		\$695,615	