

Village of Biscayne Park

*Unaudited Financial Reporting
January 31, 2024*



VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

January 31, 2024

	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)	\$5,517,150	---	---	---	---	---	---	---	\$5,517,150
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)	---	---	---	\$596,545	---	---	---	---	\$596,545
ACCT RECEIVABLE	\$59,951	---	---	---	---	\$130,388	\$73,815	---	\$264,154
DUE FROM GENERAL FUND	---	---	\$26,274	\$102,016	---	---	---	\$103,656	\$231,946
DUE FROM ROAD FUND	\$45,025	---	---	---	---	---	---	---	\$45,025
DUE FROM BUILDING FUND	\$214,326	---	---	---	---	---	---	---	\$214,326
DUE FROM CITT-TRANSIT	\$40,000	---	---	---	---	---	---	---	\$40,000
DUE FROM CITT-TRANSPORTATION	\$22,195	---	---	---	---	---	---	\$58,431	\$80,626
DUE FROM POLICE FORFEITURE FUND	\$54,372	---	---	---	---	---	---	---	\$54,372
DUE FROM CAPITAL PROJECTS FUND	\$61,205	---	---	---	---	---	---	---	\$61,205
DUE FROM SANITATION FUND	\$249,933	---	\$23,800	---	---	---	---	---	\$273,733
INVEST-STATE BOARD (POOL)	\$13,020	---	---	---	---	---	---	---	\$13,020
PREPAID EXPENSES	\$1,960	---	\$0	\$75	---	---	---	---	\$2,035
TOTAL ASSETS	\$6,436,149	\$1,537,209	\$169,654	\$698,637	\$34,549	\$169,000	\$236,031	\$162,087	\$9,443,315
LIABILITIES:									
ACCOUNTS PAYABLE	\$119,032	---	---	\$0	---	---	---	---	\$119,032
UNION DUES PAYABLE-PBA	\$500	---	---	---	---	---	---	---	\$500
FRS PENSION PAYABLE	\$31,969	---	\$1,238	---	---	---	---	---	\$33,207
457 PAYABLE	\$942	---	---	---	---	---	---	---	\$942
DUE TO GENERAL FUND	---	---	\$45,151	\$214,326	\$54,372	\$40,000	\$22,195	\$61,205	\$437,248
DUE TO ROAD FUND	\$26,148	---	---	---	---	---	---	---	\$26,148
DUE TO BUILDING FUND	\$102,016	---	---	---	---	---	---	---	\$102,016
DUE TO SANITATION FUND	\$835,055	---	---	---	---	---	---	---	\$835,055
DUE TO CAPITAL PROJECTS FUND	\$103,656	---	---	---	---	---	\$58,431	---	\$162,087
DUE TO OTHER GOVERNMENTS	---	---	---	---	---	\$13,199	\$52,798	---	\$65,997
COMPLIANCE BONDS PAYABLE	\$4,000	---	---	---	---	---	---	---	\$4,000
COUNTY PERMIT SURCHARGE	---	---	---	\$15,276	---	---	---	---	\$15,276
STATE PERMIT SURCHARGE-DBR	---	---	---	\$18,789	---	---	---	---	\$18,789
DEFERRED REVENUE	---	\$1,537,126	---	---	---	---	---	---	\$1,537,126
TOTAL LIABILITIES	\$1,223,318	\$1,537,126	\$46,389	\$248,391	\$54,372	\$53,199	\$133,424	\$61,205	\$3,357,423
FUND BALANCES:									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$100,882	\$100,882
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$123,265	---	---	---	---	---	\$123,265
BUILDING	---	---	---	\$450,246	---	---	---	---	\$450,246
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$115,801	\$102,607	---	\$218,408
ASSIGNED TO:									
EMERGENCY RESPONSE	\$1,640,934	---	---	---	---	---	---	---	\$1,640,934
UNASSIGNED:	\$3,569,938	---	---	---	---	---	---	---	\$3,569,938
TOTAL FUND BALANCES	\$5,212,832	\$83	\$123,265	\$450,246	(\$19,823)	\$115,801	\$102,607	\$100,882	\$6,085,892
TOTAL LIABILITIES & FUND BALANCES	\$6,436,149	\$1,537,209	\$169,654	\$698,637	\$34,549	\$169,000	\$236,031	\$162,087	\$9,443,315

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED JANUARY 31, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/24	ACTUAL THRU 01/31/24	VARIANCE
REVENUES:				
AD VALOREM TAX	\$3,326,279	\$2,864,927	\$2,864,927	\$0
UTILITY TAXES - ELECTRIC	\$210,000	\$70,000	\$75,170	\$5,170
UTILITY TAXES - WATER	\$40,000	\$40,000	\$35,631	(\$4,369)
UTILITY TAXES - GAS/PROPANE	\$6,800	\$2,267	\$1,213	(\$1,053)
SIMPLIFIED COMMUNICATIONS TAX	\$73,914	\$24,638	\$16,118	(\$8,520)
FRANCHISE FEES - ELECTRIC	\$160,241	\$53,414	\$53,763	\$349
FRANCHISE FEES - SOLID WASTE	\$72,960	\$24,320	\$24,320	\$0
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$705	\$353	(\$352)
STATE REVENUE SHARING - MUNICIPAL	\$113,750	\$37,917	\$37,176	(\$740)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$304,390	\$101,463	\$78,972	(\$22,491)
GRANTS	\$90,000	\$30,000	\$0	(\$30,000)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$750	\$250	\$145	(\$105)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$317	\$60	(\$256)
RECREATIONAL PROGRAM FEES	\$9,500	\$3,167	\$8,745	\$5,578
CONCESSION STAND	\$600	\$200	\$0	(\$200)
FACILITY RENTALS	\$4,500	\$1,500	\$2,730	\$1,230
TRAFFIC FINES	\$16,000	\$5,333	\$2,429	(\$2,904)
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$833	\$833
LIEN SEARCH FEES	\$3,000	\$1,000	\$1,235	\$235
FINES - CODE COMPLIANCE	\$25,000	\$8,333	\$23,150	\$14,817
INSURANCE PROCEEDS	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$7,500	\$2,500	\$15,499	\$12,999
INTEREST INCOME	\$5,000	\$1,667	\$2,079	\$412
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$1,000	\$1,000
TOTAL REVENUES	\$4,473,249	\$3,273,917	\$3,245,550	(\$28,367)
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$4,000	\$3,000	\$1,000
FICA	\$918	\$306	\$230	\$77
COMMUNICATIONS	\$2,803	\$934	\$914	\$20
PROMOTIONAL ACTIVITIES	\$0	\$0	\$0	\$0
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$517	\$0	\$517
EDUCATION & TRAINING	\$2,000	\$667	\$120	\$547
TOTAL COMMISSION	\$19,271	\$6,424	\$4,264	\$2,160
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$34,615	\$32,694	\$1,921
REGULAR SALARIES-VILLAGE CLERK	\$70,000	\$24,231	\$23,124	\$1,106
REGULAR SALARIES-ADMIN/CLERK ASST	\$89,625	\$31,024	\$15,009	\$16,015
FICA/MEDICARE	\$19,861	\$6,620	\$5,418	\$1,202
FLORIDA RETIREMENT SYSTEM	\$56,181	\$18,727	\$17,425	\$1,302
HEALTH INSURANCE	\$60,376	\$20,125	\$17,768	\$2,357
WORKERS COMPENSATION INSURANCE	\$683	\$307	\$307	\$0
PROFESSIONAL FEES	\$218,614	\$72,871	\$56,270	\$16,602
AUDITING FEES	\$32,500	\$10,833	\$0	\$10,833
FINANCE CONTRACT	\$71,663	\$23,888	\$23,887	\$0
TRAVEL & PER DIEM	\$6,300	\$2,100	\$2,348	(\$248)
COMMUNICATIONS	\$24,846	\$8,282	\$14,433	(\$6,151)
POSTAGE	\$9,698	\$3,233	\$2,685	\$548
UTILITIES	\$11,572	\$3,857	\$3,179	\$678
RENTALS AND LEASES	\$13,562	\$4,521	\$5,134	(\$613)
PROPERTY INSURANCE	\$293,311	\$152,998	\$152,998	\$0
REPAIRS AND MAINTENANCE	\$7,581	\$2,527	\$0	\$2,527
PRINTING & BINDING	\$3,000	\$1,000	\$606	\$394
PROMOTIONAL ACTIVITIES	\$3,000	\$1,000	\$3,160	(\$2,160)
LEGAL ADVERTISING	\$4,000	\$1,333	\$352	\$982
MUNICIPAL ELECTIONS	\$16,000	\$5,333	\$0	\$5,333
OTHER CURRENT CHARGES	\$12,185	\$4,062	\$2,758	\$1,304
OFFICE SUPPLIES	\$6,500	\$2,167	\$6,297	(\$4,130)
OPERATING SUPPLIES	\$5,000	\$1,667	\$104	\$1,563
DUES & MEMBERSHIPS	\$5,950	\$5,130	\$5,130	\$0
EDUCATION & TRAINING	\$4,000	\$1,333	\$648	\$685
CONTINGENCY	\$45,000	\$15,000	\$0	\$15,000
TOTAL ADMINISTRATION	\$1,191,008	\$458,785	\$391,734	\$67,051

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED JANUARY 31, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/24	ACTUAL THRU 01/31/24	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$699,424	\$242,108	\$240,533	\$1,576
PART TIME SALARIES	\$104,777	\$36,269	\$39,762	(\$3,493)
OVERTIME	\$50,000	\$17,308	\$25,072	(\$7,764)
OTHER PAYS	\$11,360	\$3,787	\$2,405	\$1,382
OFF DUTY POLICE	\$0	\$0	\$975	(\$975)
FICA/MEDICARE	\$66,215	\$22,072	\$23,736	(\$1,664)
FLORIDA RETIREMENT SYSTEM	\$267,349	\$89,116	\$99,800	(\$10,683)
HEALTH INSURANCE	\$57,672	\$19,224	\$27,797	(\$8,572)
WORKERS COMPENSATION INSURANCE	\$53,007	\$22,764	\$22,764	\$0
PROFESSIONAL SERVICES	\$30,912	\$10,304	\$15,679	(\$5,375)
TRAVEL & PER DIEM	\$8,000	\$2,667	\$0	\$2,667
COMMUNICATIONS	\$25,033	\$8,344	\$7,817	\$528
UTILITIES	\$3,740	\$1,247	\$968	\$278
RENTALS & LEASES	\$128,613	\$42,871	\$30,053	\$12,818
INSURANCE-POLICE	\$24,666	\$15,031	\$15,031	\$0
REPAIRS & MAINTENANCE	\$87,500	\$29,167	\$24,220	\$4,947
PRINTING & BINDING	\$500	\$167	\$105	\$62
OPERATING SUPPLIES	\$159,690	\$53,230	\$36,750	\$16,480
DUES & MEMBERSHIPS	\$1,500	\$500	\$844	(\$344)
EDUCATION & TRAINING	\$21,310	\$7,103	\$6,487	\$617
ACCREDITATION	\$25,000	\$8,333	\$7,904	\$429
CONTINGENCY	\$12,000	\$4,000	\$0	\$4,000
CAPITAL OUTLAY	\$2,500	\$833	\$0	\$833
TOTAL POLICE	\$1,840,770	\$636,446	\$628,701	\$7,744
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$130,000	\$45,000	\$55,107	(\$10,107)
FICA/MEDICARE	\$9,945	\$3,443	\$4,101	(\$658)
FLORIDA RETIREMENT SYSTEM	\$17,641	\$5,880	\$7,614	(\$1,733)
HEALTH INSURANCE	\$20,485	\$6,828	\$2,890	\$3,938
WORKERS COMPENSATION INSURANCE	\$5,034	\$2,162	\$2,162	\$0
UNEMPLOYMENT	\$0	\$0	\$0	\$0
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$117,010	\$39,003	\$12,000	\$27,003
COMMUNICATIONS	\$4,000	\$1,333	\$519	\$815
RENTALS & LEASES	\$11,976	\$3,992	\$1,899	\$2,093
INSURANCE	\$2,912	\$1,566	\$1,566	\$0
REPAIRS & MAINTENANCE	\$600	\$200	\$0	\$200
CONTINGENCY	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$1,900	\$633	\$524	\$109
MEMBERSHIPS & DUES	\$400	\$133	\$275	(\$142)
EDUCATION & TRAINING	\$1,500	\$500	\$900	(\$400)
TOTAL CODE COMPLIANCE	\$323,403	\$110,675	\$89,558	\$21,117
PUBLIC WORKS (539)				
REGULAR SALARIES	\$203,099	\$70,303	\$65,087	\$5,217
OVERTIME	\$5,000	\$1,731	\$180	\$1,550
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$16,034	\$5,345	\$5,108	\$237
FLORIDA RETIREMENT SYSTEM	\$27,764	\$9,255	\$9,203	\$52
HEALTH INSURANCE	\$40,970	\$13,657	\$12,225	\$1,432
WORKERS COMPENSATION INSURANCE	\$25,160	\$10,805	\$10,805	\$0
CONTRACT SERVICES	\$12,870	\$4,290	\$3,218	\$1,073
TRAVEL & PER DIEM	\$600	\$200	\$1,050	(\$850)
COMMUNICATIONS	\$4,303	\$1,434	\$1,468	(\$33)
UTILITIES	\$21,769	\$7,256	\$5,928	\$1,328
RENTALS & LEASES	\$2,502	\$834	\$174	\$660
PROPERTY INSURANCE	\$12,463	\$7,633	\$7,633	\$0
REPAIRS & MAINTENANCE	\$40,000	\$13,333	\$29,374	(\$16,041)
LANDSCAPE MAINTENANCE	\$101,000	\$33,667	\$6,623	\$27,044
OTHER CURRENT CHARGES	\$18,000	\$6,000	\$0	\$6,000
OPERATING SUPPLIES	\$28,010	\$9,337	\$8,864	\$473
DUES & MEMBERSHIPS	\$500	\$167	\$0	\$167
EDUCATION & TRAINING	\$500	\$167	\$0	\$167
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL PUBLIC WORKS	\$562,044	\$196,913	\$168,438	\$28,475

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED JANUARY 31, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/24	ACTUAL THRU 01/31/24	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$63,608	\$22,018	\$22,760	(\$741)
PART TIME SALARIES	\$49,767	\$17,227	\$10,647	\$6,580
FICA/MEDICARE	\$8,673	\$2,891	\$2,556	\$335
FLORIDA RETIREMENT SYSTEM	\$15,385	\$5,128	\$4,983	\$146
HEALTH INSURANCE	\$10,243	\$3,414	\$3,526	(\$112)
WORKERS COMPENSATION INSURANCE	\$331	\$142	\$142	\$0
COMMUNICATIONS	\$4,616	\$1,539	\$1,869	(\$330)
UTILITIES	\$6,588	\$2,196	\$1,891	\$305
RENTALS & LEASES	\$3,749	\$1,250	\$337	\$913
PROPERTY INSURANCE	\$7,587	\$4,820	\$4,820	\$0
REPAIRS & MAINTENANCE	\$27,000	\$9,000	\$2,772	\$6,228
OTHER CURRENT CHARGES	\$3,500	\$1,167	\$0	\$1,167
SPECIAL EVENTS	\$29,600	\$9,867	\$9,246	\$621
OPERATING SUPPLIES	\$1,500	\$500	\$0	\$500
MEMBERSHIPS & DUES	\$500	\$167	\$160	\$7
EDUCATION & TRAINING	\$2,000	\$667	\$0	\$667
INFRASTRUCTURE IMPROVEMENTS	\$0	\$0	\$0	\$0
TOTAL PARKS AND RECREATION	\$234,647	\$81,992	\$65,708	\$16,284
TOTAL EXPENDITURES	\$4,171,144	\$1,491,234	\$1,348,402	\$142,832
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$302,105	\$1,782,683	\$1,897,148	\$114,465
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN FROM SANITATION FUND-ADMIN	\$49,650	\$16,550	\$0	(\$16,550)
OPERATING TRANSFER IN FROM SANITATION-PW	\$23,309	\$7,770	\$0	(\$7,770)
OPERATING TRANSFER (OUT) TO BUILDING FUND	\$0	\$0	\$0	\$0
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$677,000)	(\$225,667)	\$0	\$225,667
TOTAL OTHER FINANCING SOURCES/(USES)	(\$604,041)	(\$201,347)	\$0	\$201,347
NET CHANGE IN FUND BALANCES	(\$301,936)	\$1,581,336	\$1,897,148	\$315,812
FUND BALANCE-BEGINNING	\$301,936		\$3,315,684	
FUND BALANCE-ENDING	\$0		\$5,212,832	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JANUARY 31, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/24	ACTUAL THRU 01/31/24	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 JANUARY 31, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/24	ACTUAL THRU 01/31/24	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$80,015	\$26,672	\$7,575	(\$19,097)
STATE REVENUE SHARING - MUNICIPAL	\$28,437	\$9,479	\$9,294	(\$185)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$714	\$714	\$0
TOTAL REVENUES	\$111,308	\$36,865	\$17,583	(\$19,282)
EXPENDITURES				
REGULAR SALARIES	\$91,168	\$31,558	\$30,487	\$1,071
OVERTIME	\$1,000	\$346	\$570	(\$223)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$7,127	\$2,376	\$2,452	(\$77)
FLORIDA RETIREMENT SYSTEM	\$12,507	\$4,169	\$4,575	(\$405)
HEALTH INSURANCE	\$20,485	\$6,828	\$6,209	\$619
WORKERS COMPENSATION INSURANCE	\$12,586	\$5,405	\$5,405	\$0
COMMUNICATIONS	\$480	\$160	\$130	\$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	\$1,155	\$1,133	\$22
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$152,673	\$54,533	\$53,495	\$1,037
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$41,365)	(\$17,668)	(\$35,912)	(\$18,245)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$25,022	\$8,341	\$0	(\$8,341)
TOTAL OTHER FINANCING SOURCES/(USES)	\$25,022	\$8,341	\$0	(\$8,341)
NET CHANGE IN FUND BALANCES	(\$16,342)	(\$9,327)	(\$35,912)	(\$26,585)
FUND BALANCE-BEGINNING	\$16,342		\$159,177	
FUND BALANCE-ENDING	\$0		\$123,265	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JANUARY 31, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/24	ACTUAL THRU 01/31/24	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$25,000	\$211,780	\$186,780
ELECTRIC PERMITS	\$10,000	\$3,333	\$11,051	\$7,717
PLUMBING PERMITS	\$12,000	\$4,000	\$11,639	\$7,639
MECHANICAL PERMITS	\$7,500	\$2,500	\$6,440	\$3,940
GARAGE SALE PERMITS	\$300	\$100	\$63	(\$37)
FILM PERMITS	\$0	\$0	\$0	\$0
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$400	\$400
SHORT TERM VACATION RENTALS	\$0	\$0	\$0	\$0
OTHER FEES - PLAN REVIEW	\$5,000	\$1,667	\$0	(\$1,667)
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$3,333	\$9,805	\$6,472
OTHER FEES - HOME OCCUPATION	\$1,500	\$500	\$850	\$350
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$150	\$375	\$225
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$8,333	\$11,060	\$2,727
MISCELLANEOUS INCOME	\$2,250	\$750	\$6,214	\$5,464
TOTAL REVENUES	\$149,000	\$49,667	\$269,677	\$220,010
EXPENDITURES				
REGULAR SALARIES	\$70,000	\$24,231	\$0	\$24,231
FICA/MEDICARE	\$5,355	\$1,854	\$0	\$1,854
FLORIDA RETIREMENT SYSTEM	\$9,499	\$3,166	\$0	\$3,166
HEALTH INSURANCE	\$10,243	\$3,414	\$0	\$3,414
WORKERS COMPENSATION INSURANCE	\$136	\$59	\$59	\$0
PROFESSIONAL SERVICES	\$78,600	\$26,200	\$120,377	(\$94,177)
OFFICE TECHNOLOGY	\$40,455	\$13,485	\$37,422	(\$23,937)
OPERATING SUPPLIES	\$500	\$167	\$150	\$17
MEMBERSHIPS & DUES	\$0	\$0	\$75	(\$75)
EDUCATION & TRAINING	\$1,000	\$333	\$0	\$333
TOTAL EXPENDITURES	\$215,788	\$72,909	\$158,082	(\$85,173)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$66,788)	(\$23,242)	\$111,595	\$134,837
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)	(\$23,242)	\$111,595	\$134,837
FUND BALANCE-BEGINNING	\$66,788		\$338,651	
FUND BALANCE-ENDING	\$0		\$450,246	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JANUARY 31, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/24	ACTUAL THRU 01/31/24	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 JANUARY 31, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/24	ACTUAL THRU 01/31/24	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$40,410	\$13,470	\$0	(\$13,470)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$130,388	\$130,388
GRANT	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$40,410	\$13,470	\$130,388	\$116,918
EXPENDITURES				
TRANSIT PROJECTS	\$120,000	\$40,000	\$40,000	\$0
TOTAL EXPENDITURES	\$120,000	\$40,000	\$40,000	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$79,590)	(\$26,530)	\$90,388	\$116,918
NET CHANGE IN FUND BALANCES	(\$79,590)	(\$26,530)	\$90,388	\$116,918
FUND BALANCE-BEGINNING	\$79,590		\$25,413	
FUND BALANCE-ENDING	\$0		\$115,801	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSPORTATION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JANUARY 31, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/24	ACTUAL THRU 01/31/24	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$161,639	\$53,880	\$0	(\$53,880)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$73,815	\$73,815
GRANT	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$161,639	\$53,880	\$73,815	\$19,935
EXPENDITURES				
STREETLIGHTING	\$32,057	\$10,686	\$9,881	\$805
STORM DRAIN-INSPECT/CLEAN PROJECTS	\$15,000	\$5,000	\$9,842	(\$4,842)
	\$34,992	\$11,664	\$0	\$11,664
TOTAL EXPENDITURES	\$82,049	\$27,350	\$19,722	\$7,627
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$79,591	\$26,530	\$54,093	\$27,563
NET CHANGE IN FUND BALANCES	\$79,591	\$26,530	\$54,093	\$27,563
FUND BALANCE-BEGINNING	(\$79,591)		\$48,514	
FUND BALANCE-ENDING	\$0		\$102,607	

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)	

VILLAGE OF BISCAYNE PARK
CITT REVENUES WITHHELD

	AMOUNT	20% TRANSIT	80% TRANSPORTATION	DEPOSIT DATE
Oct-23	\$ 12,918.00	\$ 2,583.60	\$ 10,334.40	1/3/24
Nov-23	\$ 13,461.00	\$ 2,692.20	\$ 10,768.80	2/5/24
Dec-23	\$ -	\$ -	\$ -	
Jan-24	\$ -	\$ -	\$ -	
Feb-24	\$ -	\$ -	\$ -	
Mar-24	\$ -	\$ -	\$ -	
Apr-24	\$ -	\$ -	\$ -	
May-24	\$ -	\$ -	\$ -	
Jun-24	\$ -	\$ -	\$ -	
Jul-24	\$ -	\$ -	\$ -	
Aug-24	\$ -	\$ -	\$ -	
Sep-24	\$ -	\$ -	\$ -	
	\$ 26,379.00	\$ 5,275.80	\$ 21,103.20	
	TOTAL	20% TRANSIT	80% TRANSPORTATION	
TOTAL	\$ 204,203.23	\$ 130,388.00	\$ 73,815.23	

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JANUARY 31, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/24	ACTUAL THRU 01/31/24	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$103,656	\$34,552	\$61,205	(\$26,653)
TOTAL EXPENDITURES	\$103,656	\$34,552	\$61,205	(\$26,653)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$103,656)	(\$34,552)	(\$61,205)	(\$26,653)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$103,656	\$34,552	\$0	(\$34,552)
TOTAL OTHER FINANCING SOURCES/(USES)	\$103,656	\$34,552	\$0	(\$34,552)
NET CHANGE IN FUND BALANCES	\$0	\$0	(\$61,205)	(\$61,205)
FUND BALANCE-BEGINNING	\$0		\$162,087	
FUND BALANCE-ENDING	\$0		\$100,882	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

January 31, 2024

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$105,745
DUE FROM OTHER FUNDS	\$835,055
TOTAL ASSETS	<u><u>\$940,800</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$112,352
DUE TO GENERAL FUND	\$249,933
DUE TO ROAD FUND	\$23,800
TOTAL LIABILITIES	<u><u>\$386,085</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	<u>\$554,715</u>
TOTAL NET POSITION	<u><u>\$554,715</u></u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED JANUARY 31, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/24	ACTUAL THRU 01/31/24	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$973,824	\$973,824	\$831,311	(\$142,513)
MISC INCOME	\$0	\$0	\$560	\$560
TOTAL REVENUES	\$973,824	\$973,824	\$831,871	(\$141,953)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$874,842	\$291,614	\$291,614	\$0
OTHER CURRENT CHARGES	\$1,000	\$333	\$0	\$333
TOTAL EXPENDITURES	\$875,842	\$291,947	\$291,614	\$333
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$97,982	\$681,877	\$540,257	(\$141,620)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$97,982)	(\$32,661)	\$0	\$32,661
TOTAL OTHER FINANCING SOURCES/(USES)	(\$97,982)	(\$32,661)	\$0	\$32,661
NET CHANGE IN FUND BALANCES	\$0	\$649,216	\$540,257	(\$108,959)
FUND BALANCE-BEGINNING	\$0		\$14,458	
FUND BALANCE-ENDING	\$0		\$554,715	