

Village of Biscayne Park

Unaudited Financial Reporting
October 31, 2023



VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

October 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)	\$2,926,054	---	---	---	---	---	---	---	\$2,926,054
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
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)	---	---	---	\$424,524	---	---	---	---	\$424,524
ACCT RECEIVABLE	\$46,739	---	---	---	---	\$121,252	\$37,270	---	\$205,261
DUE FROM GENERAL FUND	---	---	\$9,805	\$2,276	---	---	---	---	\$12,081
DUE FROM ROAD FUND	\$5,089	---	---	---	---	---	---	---	\$5,089
DUE FROM BUILDING FUND	\$88,424	---	---	---	---	---	---	---	\$88,424
DUE FROM CITT-TRANSIT	\$10,000	---	---	---	---	---	---	---	\$10,000
DUE FROM CITT-TRANSPORTATION	\$4,946	---	---	---	---	---	---	\$58,431	\$63,377
DUE FROM POLICE FORFEITURE FUND	\$54,372	---	---	---	---	---	---	---	\$54,372
DUE FROM CAPITAL PROJECTS FUND	---	---	---	---	---	---	---	---	\$0
DUE FROM SANITATION FUND	\$72,903	---	---	---	---	---	---	---	\$72,903
INVEST-STATE BOARD (POOL)	\$12,837	---	---	---	---	---	---	---	\$12,837
PREPAID EXPENSES	\$0	---	\$0	\$75	---	---	---	---	\$75
TOTAL ASSETS	\$3,377,377	\$1,537,209	\$129,385	\$426,874	\$34,549	\$159,864	\$199,485	\$58,431	\$5,923,174
LIABILITIES:									
ACCOUNTS PAYABLE	\$243,236	---	---	\$25	---	---	---	---	\$243,261
UNION DUES PAYABLE-PBA	\$285	---	---	---	---	---	---	---	\$285
UNION DUES PAYABLE-PAT	---	---	---	---	---	---	---	---	\$0
FRS PENSION PAYABLE	\$33,926	---	\$1,096	---	---	---	---	---	\$35,022
457 PAYABLE	---	---	---	---	---	---	---	---	\$0
DUE TO GENERAL FUND	---	---	\$5,089	\$88,424	\$54,372	\$10,000	\$4,946	---	\$162,831
DUE TO ROAD FUND	\$9,805	---	---	---	---	---	---	---	\$9,805
DUE TO BUILDING FUND	\$2,276	---	---	---	---	---	---	---	\$2,276
DUE TO SANITATION FUND	\$2,857	---	---	---	---	---	---	---	\$2,857
DUE TO CITT FUND-TRANSIT	---	---	---	---	---	---	---	---	\$0
DUE TO CITT FUND-TRANSPORTATION	---	---	---	---	---	---	---	---	\$0
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	---	---	\$58,431	---	\$58,431
DUE TO ARP FUND	---	---	---	---	---	---	---	---	\$0
DUE TO OTHER GOVERNMENTS	---	---	---	---	---	\$13,199	\$52,798	---	\$65,997
ACCRUED WAGES PAYABLE	---	---	---	---	---	---	---	---	\$0
FICA PAYABLE	---	---	---	---	---	---	---	---	\$0
FEDERAL TAXES PAYABLE	---	---	---	---	---	---	---	---	\$0
COMPLIANCE BONDS PAYABLE	\$4,000	---	---	---	---	---	---	---	\$4,000
COUNTY PERMIT SURCHARGE	---	---	---	\$12,400	---	---	---	---	\$12,400
STATE PERMIT SURCHARGE-DBR	---	---	---	\$17,766	---	---	---	---	\$17,766
DEFERRED REVENUE	---	\$1,537,126	---	---	---	---	---	---	\$1,537,126
TOTAL LIABILITIES	\$296,384	\$1,537,126	\$6,185	\$118,615	\$54,372	\$23,199	\$116,175	\$0	\$2,152,056
FUND BALANCES:									
NONSPENDABLE:									
PREPAID ITEMS AND DEPOSITS	\$0	---	\$0	---	---	---	---	---	\$0
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$123,200	---	---	---	---	---	\$123,200
BUILDING	---	---	---	\$308,259	---	---	---	---	\$308,259
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$136,665	\$83,310	---	\$219,975
ASSIGNED TO:									
EMERGENCY RESPONSE	\$1,640,934	---	---	---	---	---	---	---	\$1,640,934
UNASSIGNED:	\$1,440,059	---	---	---	---	---	---	---	\$1,440,059
TOTAL FUND BALANCES	\$3,080,993	\$83	\$123,200	\$308,259	(\$19,823)	\$136,665	\$83,310	\$58,431	\$3,771,118
TOTAL LIABILITIES & FUND BALANCES	\$3,377,377	\$1,537,209	\$129,385	\$426,874	\$34,549	\$159,864	\$199,485	\$58,431	\$5,923,174

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/23	ACTUAL THRU 10/31/23	VARIANCE
REVENUES:				
AD VALOREM TAX	\$3,326,279	\$3,326,279	\$0	(\$3,326,279)
UTILITY TAXES - ELECTRIC	\$210,000	\$17,500	\$0	(\$17,500)
UTILITY TAXES - WATER	\$40,000	\$40,000	\$0	(\$40,000)
UTILITY TAXES - GAS/PROPANE	\$6,800	\$567	\$0	(\$567)
SIMPLIFIED COMMUNICATIONS TAX	\$73,914	\$6,160	\$0	(\$6,160)
FRANCHISE FEES - ELECTRIC	\$160,241	\$13,353	\$0	(\$13,353)
FRANCHISE FEES - SOLID WASTE	\$72,960	\$6,080	\$6,080	\$0
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$176	\$0	(\$176)
STATE REVENUE SHARING - MUNICIPAL	\$113,750	\$9,479	\$9,294	(\$185)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$304,390	\$25,366	\$0	(\$25,366)
GRANTS	\$90,000	\$7,500	\$0	(\$7,500)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$750	\$63	\$0	(\$63)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$79	\$0	(\$79)
RECREATIONAL PROGRAM FEES	\$9,500	\$792	\$1,080	\$288
CONCESSION STAND	\$600	\$50	\$0	(\$50)
FACILITY RENTALS	\$4,500	\$375	\$400	\$25
TRAFFIC FINES	\$16,000	\$1,333	\$0	(\$1,333)
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$0	\$0
LIEN SEARCH FEES	\$3,000	\$250	\$195	(\$55)
FINES - CODE COMPLIANCE	\$25,000	\$2,083	\$9,000	\$6,917
INSURANCE PROCEEDS	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$7,500	\$625	\$170	(\$455)
INTEREST INCOME	\$5,000	\$417	\$512	\$95
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$4,473,249	\$3,458,527	\$26,731	(\$3,431,796)
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$1,000	\$0	\$1,000
FICA	\$918	\$77	\$0	\$77
COMMUNICATIONS	\$2,803	\$234	\$229	\$5
PROMOTIONAL ACTIVITIES	\$0	\$0	\$0	\$0
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$129	\$0	\$129
EDUCATION & TRAINING	\$2,000	\$167	\$0	\$167
TOTAL COMMISSION	\$19,271	\$1,606	\$229	\$1,377
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$7,692	\$5,770	\$1,923
REGULAR SALARIES-VILLAGE CLERK	\$70,000	\$5,385	\$4,038	\$1,346
REGULAR SALARIES-ADMIN/CLERK ASST	\$89,625	\$6,894	\$2,596	\$4,298
FICA/MEDICARE	\$19,861	\$1,655	\$949	\$706
FLORIDA RETIREMENT SYSTEM	\$56,181	\$4,682	\$3,856	\$826
HEALTH INSURANCE	\$60,376	\$5,031	\$4,522	\$510
WORKERS COMPENSATION INSURANCE	\$683	\$307	\$307	\$0
PROFESSIONAL FEES	\$218,614	\$18,218	\$4,366	\$13,852
AUDITING FEES	\$32,500	\$2,708	\$0	\$2,708
FINANCE CONTRACT	\$71,663	\$5,972	\$5,972	\$0
TRAVEL & PER DIEM	\$6,300	\$525	\$1,148	(\$623)
COMMUNICATIONS	\$24,846	\$2,070	\$3,201	(\$1,131)
POSTAGE	\$9,698	\$808	\$725	\$84
UTILITIES	\$11,572	\$964	\$503	\$462
RENTALS AND LEASES	\$13,562	\$1,130	\$2,308	(\$1,178)
PROPERTY INSURANCE	\$293,311	\$103,750	\$103,750	\$0
REPAIRS AND MAINTENANCE	\$7,581	\$632	\$0	\$632
PRINTING & BINDING	\$3,000	\$250	\$204	\$46
PROMOTIONAL ACTIVITIES	\$3,000	\$250	\$79	\$171
LEGAL ADVERTISING	\$4,000	\$333	\$142	\$192
MUNICIPAL ELECTIONS	\$16,000	\$1,333	\$0	\$1,333
OTHER CURRENT CHARGES	\$12,185	\$1,015	\$336	\$679
OFFICE SUPPLIES	\$6,500	\$542	\$4,850	(\$4,308)
OPERATING SUPPLIES	\$5,000	\$417	\$104	\$313
DUES & MEMBERSHIPS	\$5,950	\$496	\$3,721	(\$3,225)
EDUCATION & TRAINING	\$4,000	\$333	\$0	\$333
CONTINGENCY	\$45,000	\$3,750	\$0	\$3,750
TOTAL ADMINISTRATION	\$1,191,008	\$177,143	\$153,444	\$23,699

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/23	ACTUAL THRU 10/31/23	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$699,424	\$53,802	\$45,015	\$8,787
PART TIME SALARIES	\$104,777	\$8,060	\$5,577	\$2,483
OVERTIME	\$50,000	\$3,846	\$5,327	(\$1,481)
OTHER PAYS	\$11,360	\$947	\$710	\$237
OFF DUTY POLICE	\$0	\$0	\$0	\$0
FICA/MEDICARE	\$66,215	\$5,518	\$4,507	\$1,011
FLORIDA RETIREMENT SYSTEM	\$267,349	\$22,279	\$22,497	(\$218)
HEALTH INSURANCE	\$57,672	\$4,806	\$3,669	\$1,138
WORKERS COMPENSATION INSURANCE	\$53,007	\$22,764	\$22,764	\$0
PROFESSIONAL SERVICES	\$30,912	\$2,576	\$2,600	(\$24)
TRAVEL & PER DIEM	\$8,000	\$667	\$0	\$667
COMMUNICATIONS	\$25,033	\$2,086	\$1,909	\$177
UTILITIES	\$3,740	\$312	\$261	\$51
RENTALS & LEASES	\$128,613	\$10,718	\$7,334	\$3,384
INSURANCE-POLICE	\$24,666	\$2,056	\$8,844	(\$6,789)
REPAIRS & MAINTENANCE	\$87,500	\$7,292	\$3,521	\$3,771
PRINTING & BINDING	\$500	\$42	\$0	\$42
OPERATING SUPPLIES	\$159,690	\$13,308	\$10,894	\$2,413
DUES & MEMBERSHIPS	\$1,500	\$125	\$309	(\$184)
EDUCATION & TRAINING	\$21,310	\$1,776	\$2,418	(\$642)
ACCREDITATION	\$25,000	\$2,083	\$0	\$2,083
CONTINGENCY	\$12,000	\$1,000	\$0	\$1,000
CAPITAL OUTLAY	\$2,500	\$208	\$0	\$208
TOTAL POLICE	\$1,840,770	\$166,269	\$148,156	\$18,113
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$130,000	\$10,000	\$7,500	\$2,500
FICA/MEDICARE	\$9,945	\$765	\$574	\$191
FLORIDA RETIREMENT SYSTEM	\$17,641	\$1,470	\$1,357	\$113
HEALTH INSURANCE	\$20,485	\$1,707	\$728	\$979
WORKERS COMPENSATION INSURANCE	\$5,034	\$2,162	\$2,162	\$0
UNEMPLOYMENT	\$0	\$0	\$0	\$0
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$117,010	\$9,751	\$0	\$9,751
COMMUNICATIONS	\$4,000	\$333	\$130	\$204
RENTALS & LEASES	\$11,976	\$998	\$475	\$523
INSURANCE	\$2,912	\$1,044	\$1,044	\$0
REPAIRS & MAINTENANCE	\$600	\$50	\$0	\$50
CONTINGENCY	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$1,900	\$158	\$50	\$108
MEMBERSHIPS & DUES	\$400	\$33	\$0	\$33
EDUCATION & TRAINING	\$1,500	\$125	\$900	(\$775)
TOTAL CODE COMPLIANCE	\$323,403	\$28,597	\$14,919	\$13,678
PUBLIC WORKS (539)				
REGULAR SALARIES	\$203,099	\$15,623	\$9,145	\$6,478
OVERTIME	\$5,000	\$385	\$0	\$385
EMPLOYEE BONUSES	\$1,500	\$115	\$0	\$115
FICA/MEDICARE	\$16,034	\$1,336	\$700	\$637
FLORIDA RETIREMENT SYSTEM	\$27,764	\$2,314	\$1,462	\$851
HEALTH INSURANCE	\$40,970	\$3,414	\$2,342	\$1,072
WORKERS COMPENSATION INSURANCE	\$25,160	\$10,805	\$10,805	\$0
CONTRACT SERVICES	\$12,870	\$1,073	\$1,073	\$0
TRAVEL & PER DIEM	\$600	\$50	\$0	\$50
COMMUNICATIONS	\$4,303	\$359	\$231	\$128
UTILITIES	\$21,769	\$1,814	\$2,361	(\$547)
RENTALS & LEASES	\$2,502	\$208	\$0	\$208
PROPERTY INSURANCE	\$12,463	\$1,039	\$5,714	(\$4,675)
REPAIRS & MAINTENANCE	\$40,000	\$3,333	\$5,307	(\$1,974)
LANDSCAPE MAINTENANCE	\$101,000	\$8,417	\$0	\$8,417
OTHER CURRENT CHARGES	\$18,000	\$1,500	\$0	\$1,500
OPERATING SUPPLIES	\$28,010	\$2,334	\$1,444	\$890
DUES & MEMBERSHIPS	\$500	\$42	\$0	\$42
EDUCATION & TRAINING	\$500	\$42	\$0	\$42
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL PUBLIC WORKS	\$562,044	\$54,202	\$40,583	\$13,619

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/23	ACTUAL THRU 10/31/23	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$63,608	\$4,893	\$4,016	\$877
PART TIME SALARIES	\$49,767	\$3,828	\$2,055	\$1,774
FICA/MEDICARE	\$8,673	\$723	\$464	\$258
FLORIDA RETIREMENT SYSTEM	\$15,385	\$1,282	\$1,194	\$88
HEALTH INSURANCE	\$10,243	\$854	\$712	\$142
WORKERS COMPENSATION INSURANCE	\$331	\$142	\$142	\$0
COMMUNICATIONS	\$4,616	\$385	\$427	(\$42)
UTILITIES	\$6,588	\$549	\$537	\$12
RENTALS & LEASES	\$3,749	\$312	\$0	\$312
PROPERTY INSURANCE	\$7,587	\$2,108	\$2,108	\$0
REPAIRS & MAINTENANCE	\$27,000	\$2,250	\$19	\$2,231
OTHER CURRENT CHARGES	\$3,500	\$292	\$0	\$292
SPECIAL EVENTS	\$29,600	\$2,467	\$4,571	(\$2,105)
OPERATING SUPPLIES	\$1,500	\$125	\$0	\$125
MEMBERSHIPS & DUES	\$500	\$42	\$0	\$42
EDUCATION & TRAINING	\$2,000	\$167	\$0	\$167
INFRASTRUCTURE IMPROVEMENTS	\$0	\$0	\$0	\$0
TOTAL PARKS AND RECREATION	\$234,647	\$20,417	\$16,246	\$4,171
TOTAL EXPENDITURES	\$4,171,144	\$448,234	\$373,577	\$74,657
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$302,105	\$3,010,292	(\$346,846)	(\$3,357,139)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN FROM SANITATION FUND-ADMIN	\$49,650	\$4,138	\$0	(\$4,138)
OPERATING TRANSFER IN FROM SANITATION-PW	\$23,309	\$1,942	\$0	(\$1,942)
OPERATING TRANSFER (OUT) TO BUILDING FUND	\$0	\$0	\$0	\$0
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$677,000)	(\$56,417)	\$0	\$56,417
TOTAL OTHER FINANCING SOURCES/(USES)	(\$604,041)	(\$50,337)	\$0	\$50,337
NET CHANGE IN FUND BALANCES	(\$301,936)	\$2,959,956	(\$346,846)	(\$3,306,802)
FUND BALANCE-BEGINNING	\$301,936		\$3,427,839	
FUND BALANCE-ENDING	\$0		\$3,080,993	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/23	ACTUAL THRU 10/31/23	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 OCTOBER 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/23	ACTUAL THRU 10/31/23	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$80,015	\$6,668	\$0	(\$6,668)
STATE REVENUE SHARING - MUNICIPAL	\$28,437	\$2,370	\$2,324	(\$46)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$238	\$0	(\$238)
TOTAL REVENUES	\$111,308	\$9,276	\$2,324	(\$6,952)
EXPENDITURES				
REGULAR SALARIES	\$91,168	\$7,013	\$4,962	\$2,051
OVERTIME	\$1,000	\$77	\$0	\$77
SPECIAL PAY	\$1,000	\$77	\$0	\$77
FICA/MEDICARE	\$7,127	\$594	\$380	\$214
FLORIDA RETIREMENT SYSTEM	\$12,507	\$1,042	\$898	\$144
HEALTH INSURANCE	\$20,485	\$1,707	\$1,557	\$150
WORKERS COMPENSATION INSURANCE	\$12,586	\$5,405	\$5,405	\$0
COMMUNICATIONS	\$480	\$40	\$10	\$30
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,853	\$1,023	\$1,023	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$3,466	\$289	\$333	(\$44)
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$152,673	\$17,267	\$14,568	\$2,699
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$41,365)	(\$7,991)	(\$12,244)	(\$4,253)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$25,022	\$2,085	\$0	(\$2,085)
TOTAL OTHER FINANCING SOURCES/(USES)	\$25,022	\$2,085	\$0	(\$2,085)
NET CHANGE IN FUND BALANCES	(\$16,342)	(\$5,906)	(\$12,244)	(\$6,338)
FUND BALANCE-BEGINNING	\$16,342		\$135,444	
FUND BALANCE-ENDING	\$0		\$123,200	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/23	ACTUAL THRU 10/31/23	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$6,250	\$23,458	\$17,208
ELECTRIC PERMITS	\$10,000	\$833	\$1,848	\$1,014
PLUMBING PERMITS	\$12,000	\$1,000	\$3,259	\$2,259
MECHANICAL PERMITS	\$7,500	\$625	\$1,800	\$1,175
GARAGE SALE PERMITS	\$300	\$25	\$11	(\$14)
FILM PERMITS	\$0	\$0	\$0	\$0
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$0	\$0
SHORT TERM VACATION RENTALS	\$0	\$0	\$0	\$0
OTHER FEES - PLAN REVIEW	\$5,000	\$417	\$0	(\$417)
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$833	\$1,020	\$187
OTHER FEES - HOME OCCUPATION	\$1,500	\$125	\$0	(\$125)
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$38	\$375	\$338
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$2,083	\$870	(\$1,213)
MISCELLANEOUS INCOME	\$2,250	\$188	\$689	\$502
TOTAL REVENUES	\$149,000	\$12,417	\$33,331	\$20,914
EXPENDITURES				
REGULAR SALARIES	\$70,000	\$5,385	\$0	\$5,385
FICA/MEDICARE	\$5,355	\$412	\$0	\$412
FLORIDA RETIREMENT SYSTEM	\$9,499	\$792	\$0	\$792
HEALTH INSURANCE	\$10,243	\$854	\$0	\$854
WORKERS COMPENSATION INSURANCE	\$136	\$59	\$59	\$0
PROFESSIONAL SERVICES	\$78,600	\$6,550	\$37,422	(\$30,872)
OFFICE TECHNOLOGY	\$40,455	\$3,371	\$0	\$3,371
OPERATING SUPPLIES	\$500	\$42	\$25	\$17
MEMBERSHIPS & DUES	\$0	\$0	\$75	(\$75)
EDUCATION & TRAINING	\$1,000	\$83	\$0	\$83
TOTAL EXPENDITURES	\$215,788	\$17,546	\$37,580	(\$20,034)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$66,788)	(\$5,130)	(\$4,250)	\$880
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)	(\$5,130)	(\$4,250)	\$880
FUND BALANCE-BEGINNING	\$66,788		\$312,509	
FUND BALANCE-ENDING	\$0		\$308,259	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/23	ACTUAL THRU 10/31/23	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 OCTOBER 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/23	ACTUAL THRU 10/31/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$40,410	\$3,367	\$0	(\$3,367)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$121,252	\$121,252
GRANT	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$40,410	\$3,367	\$121,252	\$117,884
EXPENDITURES				
TRANSIT PROJECTS	\$120,000	\$10,000	\$10,000	\$0
TOTAL EXPENDITURES	\$120,000	\$10,000	\$10,000	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$79,590)	(\$6,633)	\$111,252	\$117,884
NET CHANGE IN FUND BALANCES	(\$79,590)	(\$6,633)	\$111,252	\$117,884
FUND BALANCE-BEGINNING	\$79,590		\$25,413	
FUND BALANCE-ENDING	\$0		\$136,665	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSPORTATION

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/23	ACTUAL THRU 10/31/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$161,639	\$13,470	\$0	(\$13,470)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$37,270	\$37,270
GRANT	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$161,639	\$13,470	\$37,270	\$23,800
EXPENDITURES				
STREETLIGHTING	\$32,057	\$2,671	\$2,473	\$199
STORM DRAIN-INSPECT/CLEAN PROJECTS	\$15,000	\$1,250	\$0	\$1,250
	\$34,992	\$2,916	\$0	\$2,916
TOTAL EXPENDITURES	\$82,049	\$6,837	\$2,473	\$4,365
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$79,591	\$6,633	\$34,797	\$28,164
NET CHANGE IN FUND BALANCES	\$79,591	\$6,633	\$34,797	\$28,164
FUND BALANCE-BEGINNING	(\$79,591)		\$48,514	
FUND BALANCE-ENDING	\$0		\$83,310	

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	\$ -	\$ -	\$ -	
	\$ (209,367.77)	\$ 34,373.80	\$ (243,741.57)	

	TOTAL	20% TRANSIT	80% TRANSPORTATION
TOTAL	\$ 158,521.23	\$ 121,251.60	\$ 37,269.63

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/23	ACTUAL THRU 10/31/23	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$103,656	\$8,638	\$0	\$8,638
TOTAL EXPENDITURES	\$103,656	\$8,638	\$0	\$8,638
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$103,656)	(\$8,638)	\$0	\$8,638
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$103,656	\$8,638	\$0	(\$8,638)
TOTAL OTHER FINANCING SOURCES/(USES)	\$103,656	\$8,638	\$0	(\$8,638)
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

October 31, 2023

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$105,745
DUE FROM OTHER FUNDS	\$2,857
TOTAL ASSETS	<u>\$108,602</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$0
DUE TO GENERAL FUND	\$72,903
DUE TO ROAD FUND	\$0
TOTAL LIABILITIES	<u>\$72,903</u>
<u>NET POSITION</u>	
UNRESTRICTED	\$35,699
TOTAL NET POSITION	<u>\$35,699</u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED OCTOBER 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/23	ACTUAL THRU 10/31/23	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$973,824	\$973,824	\$0	(\$973,824)
MISC INCOME	\$0	\$0	\$400	\$400
TOTAL REVENUES	\$973,824	\$973,824	\$400	(\$973,424)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$874,842	\$72,903	\$72,903	\$0
OTHER CURRENT CHARGES	\$1,000	\$83	\$0	\$83
TOTAL EXPENDITURES	\$875,842	\$72,987	\$72,903	\$84
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$97,982	\$900,837	(\$72,503)	(\$973,340)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$97,982)	(\$8,165)	\$0	\$8,165
TOTAL OTHER FINANCING SOURCES/(USES)	(\$97,982)	(\$8,165)	\$0	\$8,165
NET CHANGE IN FUND BALANCES	\$0	\$892,672	(\$72,503)	(\$965,175)
FUND BALANCE-BEGINNING	\$0		\$108,202	
FUND BALANCE-ENDING	\$0		\$35,699	