

Village of Biscayne Park

Unaudited Financial Reporting
April 30, 2024



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 11-13

CAPITAL PROJECTS FUND

PAGE 14

PROPRIETARY FUNDS

STATEMENT OF NET POSITION

PAGE 15

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

PAGE 16

VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

April 30, 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)	\$4,699,844	---	---	---	---	---	---	---	\$4,699,844
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (2915)	\$1,000	---	---	---	---	---	---	---	\$1,000
CASH-OPERATING (6202)	---	---	---	---	---	\$112	\$140,021	---	\$140,133
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$28,200	---	---	---	\$28,200
CASH-OPERATING (4755)	---	---	\$117,759	---	---	---	---	---	\$117,759
CASH-OPERATING (4771)	---	\$1,537,209	---	---	---	---	---	---	\$1,537,209
CASH-OPERATING (4789)	---	---	---	\$702,527	---	---	---	---	\$702,527
ACCT RECEIVABLE	\$506	---	---	---	---	\$140,363	\$113,717	---	\$254,587
DUE FROM GENERAL FUND	---	---	---	---	---	---	---	\$599,660	\$599,660
DUE FROM ROAD FUND	\$5,481	---	---	---	---	---	---	---	\$5,481
DUE FROM BUILDING FUND	\$142,098	---	---	---	---	---	---	---	\$142,098
DUE FROM CITT-TRANSPORTATION	\$7,849	---	---	---	---	---	---	\$58,431	\$66,280
DUE FROM POLICE FORFEITURE FUND	\$54,372	---	---	---	---	---	---	---	\$54,372
DUE FROM SANITATION FUND	\$185,395	---	---	---	---	---	---	---	\$185,395
INVEST-STATE BOARD (POOL)	\$13,198	---	---	---	---	---	---	---	\$13,198
PREPAID EXPENSES	\$0	---	\$0	\$75	---	---	---	---	\$75
TOTAL ASSETS	\$5,265,757	\$1,537,209	\$117,759	\$702,602	\$34,549	\$140,476	\$253,737	\$658,091	\$8,710,179
LIABILITIES:									
ACCOUNTS PAYABLE	\$366,089	---	---	\$0	---	\$1,500	---	---	\$367,589
FRS PENSION PAYABLE	\$32,387	---	\$1,295	---	---	---	---	---	\$33,681
457 PAYABLE	\$2,485	---	---	---	---	---	---	---	\$2,485
DUE TO OTHER	---	---	---	\$17,890	---	---	---	---	\$17,890
DUE TO GENERAL FUND	---	---	\$5,482	\$142,098	\$54,372	---	\$7,849	---	\$209,801
DUE TO CAPITAL PROJECTS FUND	\$599,660	---	---	---	---	---	\$58,431	---	\$658,091
DUE TO OTHER GOVERNMENTS	---	---	---	---	---	\$13,199	\$52,798	---	\$65,997
COMPLIANCE BONDS PAYABLE	\$4,000	---	---	---	---	---	---	---	\$4,000
COUNTY PERMIT SURCHARGE	---	---	---	\$17,710	---	---	---	---	\$17,710
STATE PERMIT SURCHARGE-DBR	---	---	---	\$19,708	---	---	---	---	\$19,708
DEFERRED REVENUE	---	\$1,537,126	---	---	---	---	---	---	\$1,537,126
TOTAL LIABILITIES	\$1,004,621	\$1,537,126	\$6,777	\$197,406	\$54,372	\$14,699	\$119,078	\$0	\$2,934,078
FUND BALANCES:									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$658,091	\$658,091
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$110,982	---	---	---	---	---	\$110,982
BUILDING	---	---	---	\$505,195	---	---	---	---	\$505,195
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$125,777	\$134,660	---	\$260,436
ASSIGNED TO:									
EMERGENCY RESPONSE	\$1,640,934	---	---	---	---	---	---	---	\$1,640,934
UNASSIGNED:	\$2,620,202	---	---	---	---	---	---	---	\$2,620,202
TOTAL FUND BALANCES	\$4,261,136	\$83	\$110,982	\$505,195	(\$19,823)	\$125,777	\$134,660	\$658,091	\$5,776,101
TOTAL LIABILITIES & FUND BALANCES	\$5,265,757	\$1,537,209	\$117,759	\$702,602	\$34,549	\$140,476	\$253,737	\$658,091	\$8,710,179

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED APRIL 30, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/24	ACTUAL THRU 04/30/24	VARIANCE
REVENUES:				
AD VALOREM TAX	\$3,326,279	\$3,326,279	\$3,214,773	(\$111,506)
UTILITY TAXES - ELECTRIC	\$210,000	\$122,500	\$123,193	\$693
UTILITY TAXES - WATER	\$40,000	\$40,000	\$35,631	(\$4,369)
UTILITY TAXES - GAS/PROPANE	\$6,800	\$3,967	\$3,891	(\$76)
SIMPLIFIED COMMUNICATIONS TAX	\$73,914	\$43,117	\$32,944	(\$10,172)
FRANCHISE FEES - ELECTRIC	\$160,241	\$93,474	\$88,197	(\$5,277)
FRANCHISE FEES - SOLID WASTE	\$72,960	\$42,560	\$43,023	\$463
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,234	\$1,183	(\$51)
STATE REVENUE SHARING - MUNICIPAL	\$113,750	\$66,354	\$65,058	(\$1,295)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$304,390	\$177,561	\$163,764	(\$13,797)
GRANTS	\$90,000	\$52,500	\$0	(\$52,500)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$750	\$438	\$305	(\$132)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$554	\$158	(\$396)
RECREATIONAL PROGRAM FEES	\$9,500	\$5,542	\$13,407	\$7,865
CONCESSION STAND	\$600	\$350	\$130	(\$221)
FACILITY RENTALS	\$4,500	\$2,625	\$6,708	\$4,083
TRAFFIC FINES	\$16,000	\$9,333	\$6,125	(\$3,208)
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$213,682	\$213,682
OTHER POLICE REVENUES	\$0	\$0	\$7,097	\$7,097
LIEN SEARCH FEES	\$3,000	\$1,750	\$2,850	\$1,100
FINES - CODE COMPLIANCE	\$25,000	\$14,583	\$29,425	\$14,842
INSURANCE PROCEEDS	\$0	\$0	\$10,828	\$10,828
MISCELLANEOUS REVENUE	\$7,500	\$4,375	\$21,331	\$16,956
INTEREST INCOME	\$5,000	\$2,917	\$4,312	\$1,395
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$2,100	\$2,100
TOTAL REVENUES	\$4,473,249	\$4,012,012	\$4,090,114	\$78,103
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$7,000	\$5,875	\$1,125
FICA	\$918	\$536	\$449	\$86
COMMUNICATIONS	\$2,803	\$1,635	\$1,563	\$71
PROMOTIONAL ACTIVITIES	\$0	\$0	\$0	\$0
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$904	\$0	\$904
EDUCATION & TRAINING	\$2,000	\$1,167	\$180	\$987
TOTAL COMMISSION	\$19,271	\$11,241	\$8,068	\$3,173
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$57,692	\$55,773	\$1,919
REGULAR SALARIES-VILLAGE CLERK	\$70,000	\$40,385	\$36,586	\$3,799
REGULAR SALARIES-ADMIN/CLERK ASST	\$89,625	\$51,707	\$25,407	\$26,300
FICA/MEDICARE	\$19,861	\$11,586	\$11,907	(\$322)
FLORIDA RETIREMENT SYSTEM	\$56,181	\$32,772	\$28,995	\$3,778
HEALTH INSURANCE	\$60,376	\$35,219	\$30,586	\$4,633
WORKERS COMPENSATION INSURANCE	\$683	\$307	\$307	\$0
PROFESSIONAL FEES	\$218,614	\$127,525	\$101,896	\$25,629
AUDITING FEES	\$32,500	\$18,958	\$13,500	\$5,458
FINANCE CONTRACT	\$71,663	\$41,803	\$41,803	\$0
TRAVEL & PER DIEM	\$6,300	\$3,675	\$3,614	\$61
COMMUNICATIONS	\$24,846	\$14,493	\$22,791	(\$8,298)
POSTAGE	\$9,698	\$5,657	\$5,572	\$86
UTILITIES	\$11,572	\$6,751	\$4,115	\$2,635
RENTALS AND LEASES	\$13,562	\$7,911	\$8,610	(\$699)
PROPERTY INSURANCE	\$293,311	\$219,983	\$202,247	\$17,737
REPAIRS AND MAINTENANCE	\$7,581	\$4,423	\$0	\$4,423
PRINTING & BINDING	\$3,000	\$1,750	\$606	\$1,144
PROMOTIONAL ACTIVITIES	\$3,000	\$1,750	\$3,666	(\$1,916)
LEGAL ADVERTISING	\$4,000	\$2,333	\$4,520	(\$2,187)
MUNICIPAL ELECTIONS	\$16,000	\$9,333	\$100	\$9,233
OTHER CURRENT CHARGES	\$12,185	\$7,108	\$6,231	\$877
OFFICE SUPPLIES	\$6,500	\$3,792	\$7,398	(\$3,606)
OPERATING SUPPLIES	\$5,000	\$2,917	\$845	\$2,071
DUES & MEMBERSHIPS	\$5,950	\$5,568	\$5,568	\$0
EDUCATION & TRAINING	\$4,000	\$2,333	\$648	\$1,685
CONTINGENCY	\$45,000	\$26,250	\$0	\$26,250
TOTAL ADMINISTRATION	\$1,191,008	\$743,981	\$623,290	\$120,691

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED APRIL 30, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/24	ACTUAL THRU 04/30/24	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$699,424	\$403,514	\$404,268	(\$754)
PART TIME SALARIES	\$104,777	\$60,449	\$67,804	(\$7,355)
OVERTIME	\$50,000	\$28,846	\$40,821	(\$11,975)
OTHER PAYS	\$11,360	\$6,627	\$5,292	\$1,334
OFF DUTY POLICE	\$0	\$0	\$202,119	(\$202,119)
FICA/MEDICARE	\$66,215	\$38,626	\$40,411	(\$1,785)
FLORIDA RETIREMENT SYSTEM	\$267,349	\$155,954	\$166,773	(\$10,820)
HEALTH INSURANCE	\$57,672	\$33,642	\$38,216	(\$4,573)
WORKERS COMPENSATION INSURANCE	\$53,007	\$22,764	\$22,764	\$0
PROFESSIONAL SERVICES	\$30,912	\$18,032	\$26,353	(\$8,321)
TRAVEL & PER DIEM	\$8,000	\$4,667	\$0	\$4,667
COMMUNICATIONS	\$25,033	\$14,602	\$13,643	\$960
UTILITIES	\$3,740	\$2,182	\$1,589	\$592
RENTALS & LEASES	\$128,613	\$75,024	\$58,205	\$16,819
INSURANCE-POLICE	\$24,666	\$18,500	\$15,381	\$3,119
REPAIRS & MAINTENANCE	\$87,500	\$51,042	\$65,211	(\$14,170)
PRINTING & BINDING	\$500	\$292	\$105	\$187
OPERATING SUPPLIES	\$159,690	\$93,153	\$59,696	\$33,457
DUES & MEMBERSHIPS	\$1,500	\$875	\$2,187	(\$1,312)
EDUCATION & TRAINING	\$21,310	\$12,431	\$10,397	\$2,034
ACCREDITATION	\$25,000	\$14,583	\$8,243	\$6,340
CONTINGENCY	\$12,000	\$7,000	\$0	\$7,000
CAPITAL OUTLAY	\$2,500	\$1,458	\$0	\$1,458
TOTAL POLICE	\$1,840,770	\$1,064,261	\$1,249,478	(\$185,217)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$130,000	\$75,000	\$114,972	(\$39,972)
FICA/MEDICARE	\$9,945	\$5,738	\$7,763	(\$2,025)
FLORIDA RETIREMENT SYSTEM	\$17,641	\$10,291	\$14,109	(\$3,818)
HEALTH INSURANCE	\$20,485	\$11,950	\$11,466	\$484
WORKERS COMPENSATION INSURANCE	\$5,034	\$2,162	\$2,162	\$0
UNEMPLOYMENT	\$0	\$0	\$0	\$0
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$117,010	\$68,256	\$0	\$68,256
COMMUNICATIONS	\$4,000	\$2,333	\$823	\$1,510
RENTALS & LEASES	\$11,976	\$6,986	\$6,605	\$381
INSURANCE	\$2,912	\$2,184	\$2,088	\$96
REPAIRS & MAINTENANCE	\$600	\$350	\$0	\$350
CONTINGENCY	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$1,900	\$1,108	\$1,183	(\$75)
MEMBERSHIPS & DUES	\$400	\$233	\$275	(\$42)
EDUCATION & TRAINING	\$1,500	\$875	\$900	(\$25)
CAPITAL OUTLAY	\$0	\$0	\$5,887	(\$5,887)
TOTAL CODE COMPLIANCE	\$323,403	\$187,465	\$168,233	\$19,232
PUBLIC WORKS (539)				
REGULAR SALARIES	\$203,099	\$117,172	\$112,112	\$5,060
OVERTIME	\$5,000	\$2,885	\$268	\$2,617
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$16,034	\$9,353	\$8,712	\$642
FLORIDA RETIREMENT SYSTEM	\$27,764	\$16,196	\$16,202	(\$7)
HEALTH INSURANCE	\$40,970	\$23,899	\$21,711	\$2,189
WORKERS COMPENSATION INSURANCE	\$25,160	\$10,805	\$10,805	\$0
CONTRACT SERVICES	\$12,870	\$7,508	\$10,738	(\$3,230)
TRAVEL & PER DIEM	\$600	\$350	\$1,950	(\$1,600)
COMMUNICATIONS	\$4,303	\$2,510	\$2,533	(\$23)
UTILITIES	\$21,769	\$12,699	\$11,631	\$1,067
RENTALS & LEASES	\$2,502	\$1,459	\$2,579	(\$1,119)
PROPERTY INSURANCE	\$12,463	\$9,347	\$9,552	(\$205)
REPAIRS & MAINTENANCE	\$40,000	\$23,333	\$41,045	(\$17,712)
LANDSCAPE MAINTENANCE	\$101,000	\$58,917	\$6,623	\$52,294
OTHER CURRENT CHARGES	\$18,000	\$10,500	\$0	\$10,500
OPERATING SUPPLIES	\$28,010	\$16,339	\$31,712	(\$15,373)
DUES & MEMBERSHIPS	\$500	\$292	\$1,799	(\$1,507)
EDUCATION & TRAINING	\$500	\$292	\$0	\$292
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL PUBLIC WORKS	\$562,044	\$325,356	\$291,471	\$33,885

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED APRIL 30, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/24	ACTUAL THRU 04/30/24	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$63,608	\$36,697	\$37,683	(\$985)
PART TIME SALARIES	\$49,767	\$28,712	\$18,701	\$10,010
FICA/MEDICARE	\$8,673	\$5,059	\$4,313	\$746
FLORIDA RETIREMENT SYSTEM	\$15,385	\$8,975	\$8,101	\$874
HEALTH INSURANCE	\$10,243	\$5,975	\$6,301	(\$326)
WORKERS COMPENSATION INSURANCE	\$331	\$142	\$142	\$0
COMMUNICATIONS	\$4,616	\$2,693	\$3,618	(\$925)
UTILITIES	\$6,588	\$3,843	\$3,145	\$698
RENTALS & LEASES	\$3,749	\$2,187	\$684	\$1,503
PROPERTY INSURANCE	\$7,587	\$5,874	\$5,874	\$0
REPAIRS & MAINTENANCE	\$27,000	\$15,750	\$10,044	\$5,706
OTHER CURRENT CHARGES	\$3,500	\$2,042	\$0	\$2,042
SPECIAL EVENTS	\$29,600	\$27,642	\$27,642	\$0
OPERATING SUPPLIES	\$1,500	\$875	\$714	\$161
MEMBERSHIPS & DUES	\$500	\$292	\$160	\$132
EDUCATION & TRAINING	\$2,000	\$1,167	\$0	\$1,167
INFRASTRUCTURE IMPROVEMENTS	\$0	\$0	\$0	\$0
TOTAL PARKS AND RECREATION	\$234,647	\$147,923	\$127,121	\$20,802
TOTAL EXPENDITURES	\$4,171,144	\$2,480,228	\$2,467,662	\$12,566
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$302,105	\$1,531,784	\$1,622,452	\$90,669
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN FROM SANITATION FUND-ADMIN	\$49,650	\$28,963	\$0	(\$28,963)
OPERATING TRANSFER IN FROM SANITATION-PW	\$23,309	\$13,597	\$0	(\$13,597)
OPERATING TRANSFER (OUT) TO BUILDING FUND	\$0	\$0	\$0	\$0
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$677,000)	(\$677,000)	(\$677,000)	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	(\$604,041)	(\$634,441)	(\$677,000)	(\$42,559)
NET CHANGE IN FUND BALANCES	(\$301,936)	\$897,343	\$945,452	\$48,109
FUND BALANCE-BEGINNING	\$301,936		\$3,315,684	
FUND BALANCE-ENDING	\$0		\$4,261,136	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/24	ACTUAL THRU 04/30/24	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 APRIL 30, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/24	ACTUAL THRU 04/30/24	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$80,015	\$46,675	\$21,343	(\$25,333)
STATE REVENUE SHARING - MUNICIPAL	\$28,437	\$16,588	\$16,265	(\$324)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$1,428	\$1,428	\$0
TOTAL REVENUES	\$111,308	\$64,692	\$39,035	(\$25,657)
EXPENDITURES				
REGULAR SALARIES	\$91,168	\$52,597	\$52,245	\$352
OVERTIME	\$1,000	\$577	\$1,561	(\$984)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$7,127	\$4,158	\$4,193	(\$35)
FLORIDA RETIREMENT SYSTEM	\$12,507	\$7,296	\$7,662	(\$366)
HEALTH INSURANCE	\$20,485	\$11,950	\$10,868	\$1,081
WORKERS COMPENSATION INSURANCE	\$12,586	\$5,405	\$5,405	\$0
COMMUNICATIONS	\$480	\$280	\$250	\$30
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,853	\$2,140	\$2,046	\$94
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$3,466	\$2,022	\$2,000	\$22
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$152,673	\$87,424	\$87,230	\$194
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$41,365)	(\$22,732)	(\$48,195)	(\$25,463)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$25,022	\$14,596	\$0	(\$14,596)
TOTAL OTHER FINANCING SOURCES/(USES)	\$25,022	\$14,596	\$0	(\$14,596)
NET CHANGE IN FUND BALANCES	(\$16,342)	(\$8,136)	(\$48,195)	(\$40,059)
FUND BALANCE-BEGINNING	\$16,342		\$159,177	
FUND BALANCE-ENDING	\$0		\$110,982	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED APRIL 30, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/24	ACTUAL THRU 04/30/24	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$43,750	\$380,069	\$336,319
ELECTRIC PERMITS	\$10,000	\$5,833	\$22,996	\$17,162
PLUMBING PERMITS	\$12,000	\$7,000	\$22,028	\$15,028
MECHANICAL PERMITS	\$7,500	\$4,375	\$14,656	\$10,281
GARAGE SALE PERMITS	\$300	\$175	\$138	(\$37)
FILM PERMITS	\$0	\$0	\$0	\$0
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$550	\$550
SHORT TERM VACATION RENTALS	\$0	\$0	\$0	\$0
OTHER FEES - PLAN REVIEW	\$5,000	\$2,917	\$0	(\$2,917)
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$5,833	\$16,670	\$10,837
OTHER FEES - HOME OCCUPATION	\$1,500	\$875	\$850	(\$25)
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$263	\$750	\$488
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$14,583	\$35,335	\$20,752
MISCELLANEOUS INCOME	\$2,250	\$1,313	\$9,762	\$8,450
TOTAL REVENUES	\$149,000	\$86,917	\$503,804	\$416,887
EXPENDITURES				
REGULAR SALARIES	\$70,000	\$40,385	\$0	\$40,385
FICA/MEDICARE	\$5,355	\$3,089	\$0	\$3,089
FLORIDA RETIREMENT SYSTEM	\$9,499	\$5,541	\$0	\$5,541
HEALTH INSURANCE	\$10,243	\$5,975	\$0	\$5,975
WORKERS COMPENSATION INSURANCE	\$136	\$59	\$59	\$0
PROFESSIONAL SERVICES	\$78,600	\$45,850	\$271,782	(\$225,932)
OFFICE TECHNOLOGY	\$40,455	\$23,599	\$65,195	(\$41,596)
OPERATING SUPPLIES	\$500	\$292	\$150	\$142
MEMBERSHIPS & DUES	\$0	\$0	\$75	(\$75)
EDUCATION & TRAINING	\$1,000	\$583	\$0	\$583
TOTAL EXPENDITURES	\$215,788	\$125,372	\$337,260	(\$211,887)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$66,788)	(\$38,456)	\$166,544	\$205,000
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)	(\$38,456)	\$166,544	\$205,000
FUND BALANCE-BEGINNING	\$66,788		\$338,651	
FUND BALANCE-ENDING	\$0		\$505,195	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/24	ACTUAL THRU 04/30/24	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 APRIL 30, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/24	ACTUAL THRU 04/30/24	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$40,410	\$23,572	\$15,251	(\$8,321)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$125,112	\$125,112
GRANT	\$0	\$0	\$30,000	\$30,000
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$40,410	\$23,572	\$170,363	\$146,791
EXPENDITURES				
TRANSIT PROJECTS	\$120,000	\$70,000	\$70,000	\$0
TOTAL EXPENDITURES	\$120,000	\$70,000	\$70,000	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$79,590)	(\$46,428)	\$100,363	\$146,791
NET CHANGE IN FUND BALANCES	(\$79,590)	(\$46,428)	\$100,363	\$146,791
FUND BALANCE-BEGINNING	\$79,590		\$25,413	
FUND BALANCE-ENDING	\$0		\$125,777	

VILLAGE OF BISCAYNE PARK
CITY FUND-TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED APRIL 30, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/24	ACTUAL THRU 04/30/24	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$161,639	\$94,290	\$61,005	(\$33,285)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$52,712	\$52,712
GRANT	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$161,639	\$94,290	\$113,717	\$19,427
EXPENDITURES				
STREETLIGHTING	\$32,057	\$18,700	\$17,254	\$1,445
STORM DRAIN-INSPECT/CLEAN PROJECTS	\$15,000	\$8,750	\$9,842	(\$1,092)
	\$34,992	\$20,412	\$475	\$19,937
TOTAL EXPENDITURES	\$82,049	\$47,862	\$27,571	\$20,291
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$79,591	\$46,428	\$86,146	\$39,718
NET CHANGE IN FUND BALANCES	\$79,591	\$46,428	\$86,146	\$39,718
FUND BALANCE-BEGINNING	(\$79,591)		\$48,514	
FUND BALANCE-ENDING	\$0		\$134,660	

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
RELEASED	\$ (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	\$ 22,745.00	\$ 4,549.00	\$ 18,196.00	3/19/24
Jan-24	\$ 13,424.00	\$ 2,684.80	\$ 10,739.20	4/18/24
Feb-24	\$ 13,708.00	\$ 2,741.60	\$ 10,966.40	5/3/24
Mar-24	\$ -	\$ -	\$ -	
Apr-24	\$ -	\$ -	\$ -	
May-24	\$ -	\$ -	\$ -	
Jun-24	\$ -	\$ -	\$ -	
Jul-24	\$ -	\$ -	\$ -	
Aug-24	\$ -	\$ -	\$ -	
Sep-24	\$ -	\$ -	\$ -	
	\$ 76,256.00	\$ 15,251.20	\$ 61,004.80	
	TOTAL	20% TRANSIT	80% TRANSPORTATION	
TOTAL	\$ 254,080.23	\$ 140,363.40	\$ 113,716.83	

VILLAGE OF BISCAYNE PARK
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED APRIL 30, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/24	ACTUAL THRU 04/30/24	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$677,000	\$394,917	\$180,996	\$213,921
TOTAL EXPENDITURES	\$677,000	\$394,917	\$180,996	\$213,921
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$677,000)	(\$394,917)	(\$180,996)	\$213,921
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$677,000	\$677,000	\$677,000	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	\$677,000	\$677,000	\$677,000	\$0
NET CHANGE IN FUND BALANCES	\$0	\$282,083	\$496,004	\$213,921
FUND BALANCE-BEGINNING	\$0		\$162,087	
FUND BALANCE-ENDING	\$0		\$658,091	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

April 30, 2024

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
ASSETS	
CURRENT ASSETS	
CASH	\$667,067
TOTAL ASSETS	\$667,067
LIABILITIES	
CURRENT LIABILITIES	
DUE TO GENERAL FUND	\$185,395
TOTAL LIABILITIES	\$185,395
NET POSITION	
UNRESTRICTED	\$481,672
TOTAL NET POSITION	\$481,672

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED APRIL 30, 2024

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/24	ACTUAL THRU 04/30/24	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$973,824	\$973,824	\$926,760	(\$47,064)
MISC INCOME	\$0	\$0	\$560	\$560
TOTAL REVENUES	\$973,824	\$973,824	\$927,320	(\$46,504)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$874,842	\$510,324	\$460,106	\$50,218
OTHER CURRENT CHARGES	\$1,000	\$584	\$0	\$584
TOTAL EXPENDITURES	\$875,842	\$510,908	\$460,106	\$50,802
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$97,982	\$462,916	\$467,214	\$4,298
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$97,982)	(\$57,156)	\$0	\$57,156
TOTAL OTHER FINANCING SOURCES/(USES)	(\$97,982)	(\$57,156)	\$0	\$57,156
NET CHANGE IN FUND BALANCES	\$0	\$405,760	\$467,214	\$61,454
FUND BALANCE-BEGINNING	\$0		\$14,458	
FUND BALANCE-ENDING	\$0		\$481,672	