

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

JANUARY 31, 2022

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

JANUARY 31, 2022

	GOVERNMENTAL TYPE FUNDS							TOTAL GOVERNMENTAL FUNDS	
	GENERAL	ARP FUND	ROAD FUND	BUILDING FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND		CAPITAL PROJECTS FUND
ASSETS:									
CASH-OPERATING (5232)	\$3,071,071	---	---	---	---	---	---	---	\$3,071,071
CASH-OPERATING (7200)	\$973,398	---	---	---	---	---	---	---	\$973,398
CASH-OPERATING (3807)	\$156,003	---	---	---	---	---	---	---	\$156,003
CASH-OPERATING (6202)	---	---	---	---	---	\$159,272	\$400,417	---	\$559,689
CASH-OPERATING (8905)	---	---	---	---	\$6,348	---	---	---	\$6,348
CASH-OPERATING (2902)	---	---	---	---	\$27,416	---	---	---	\$27,416
CASH-OPERATING (4755)	---	---	\$148,921	---	---	---	---	---	\$148,921
CASH-OPERATING (4771)	---	\$767,597	---	---	---	---	---	---	\$767,597
CASH-OPERATING (4789)	---	---	---	\$4,295	---	---	---	---	\$4,295
ACCT RECEIVABLE	\$20,599	---	---	---	---	---	---	---	\$20,599
DUE FROM GENERAL FUND	---	---	---	\$15,923	---	---	---	---	\$15,923
DUE FROM ROAD FUND	\$340	---	---	---	---	---	---	---	\$340
DUE FROM CITT-TRANSPORTATION	\$2,451	---	---	---	---	---	---	\$58,431	\$60,882
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	\$59,708	---	\$0	---	---	---	---	---	\$59,708
INVEST-STATE BOARD (POOL)	\$12,078	---	---	---	---	---	---	---	\$12,078
PREPAID EXPENSES	\$56	---	\$61	---	---	---	---	---	\$116
TOTAL ASSETS	\$4,349,293	\$767,597	\$148,982	\$20,218	\$33,764	\$159,272	\$400,417	\$58,431	\$5,937,975
LIABILITIES:									
ACCOUNTS PAYABLE	\$84,564	---	---	---	---	---	---	---	\$84,564
FRS PENSION PAYABLE	\$34,924	---	\$1,165	\$497	---	---	---	---	\$36,587
457 PAYABLE	\$1,167	---	---	---	---	---	---	---	\$1,167
DUE TO GENERAL FUND	---	---	\$340	\$155	\$53,589	---	\$2,451	---	\$56,535
DUE TO BUILDING FUND	\$15,768	---	---	---	---	---	---	---	\$15,768
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	---	---	---	\$5,934	---	---	---	---	\$5,934
STATE PERMIT SURCHARGE-DBR	---	---	---	\$13,601	---	---	---	---	\$13,601
TOTAL LIABILITIES	\$140,423	\$0	\$1,506	\$20,187	\$53,589	\$13,199	\$113,680	\$0	\$342,584
FUND BALANCES:									
NONSPENDABLE:									
PREPAID ITEMS AND DEPOSITS	\$56	---	---	---	---	---	---	---	\$56
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$767,597	---	---	---	---	---	---	\$767,597
ROADS	---	---	\$147,476	---	---	---	---	---	\$147,476
BUILDING	---	---	---	\$32	---	---	---	---	\$32
POLICE FORFEITURE	---	---	---	---	(\$19,825)	---	---	---	(\$19,825)
CITT	---	---	---	---	---	\$146,073	\$286,738	---	\$432,811
UNASSIGNED:	\$4,208,814	---	---	---	---	---	---	---	\$4,208,814
TOTAL FUND BALANCES	\$4,208,870	\$767,597	\$147,476	\$32	(\$19,825)	\$146,073	\$286,738	\$58,431	\$5,595,391
TOTAL LIABILITIES & FUND BALANCES	\$4,349,293	\$767,597	\$148,982	\$20,218	\$33,764	\$159,272	\$400,417	\$58,431	\$5,937,975

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JANUARY 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/22	ACTUAL THRU 01/31/22	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,437,786	\$2,121,095	\$2,121,095	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$53,333	\$53,511	\$177
UTILITY TAXES - WATER	\$33,500	\$11,167	\$0	(\$11,167)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$1,833	\$2,026	\$193
SIMPLIFIED COMMUNICATIONS TAX	\$68,188	\$22,729	\$12,538	(\$10,192)
FRANCHISE FEES - ELECTRIC	\$111,806	\$37,269	\$11,405	(\$25,863)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$15,249	\$27,466	\$12,217
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$705	\$420	(\$285)
STATE REVENUE SHARING - MUNICIPAL	\$87,192	\$29,064	\$21,674	(\$7,390)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,908	\$80,303	\$72,082	(\$8,221)
COVID 19 RELIEF FUNDING	\$0	\$0	\$0	\$0
GRANTS	\$0	\$0	\$14,750	\$14,750
FEMA REVENUE	\$0	\$0	\$0	\$0
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$83	\$422	\$338
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$317	\$169	(\$148)
RECREATIONAL PROGRAM FEES	\$5,000	\$1,667	\$3,570	\$1,904
CONCESSION STAND	\$600	\$200	\$70	(\$130)
FACILITY RENTALS	\$1,750	\$583	\$2,265	\$1,682
TRAFFIC FINES	\$5,000	\$1,667	\$9,969	\$8,303
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$72,448	\$72,448
NOTARY FEES	\$0	\$0	\$44	\$44
SPECIAL EVENT FEES	\$0	\$0	\$0	\$0
LIEN SEARCH FEES	\$3,000	\$1,000	\$2,070	\$1,070
FINES - CODE COMPLIANCE	\$25,000	\$8,333	\$15,250	\$6,917
MISCELLANEOUS REVENUE	\$5,000	\$1,667	\$9,604	\$7,937
INTEREST INCOME	\$5,000	\$1,667	\$1,947	\$280
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$2,300	\$2,300
TOTAL REVENUES	\$3,244,292	\$2,389,930	\$2,457,095	\$67,165
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$4,000	\$3,000	\$1,000
FICA	\$918	\$306	\$230	\$77
COMMUNICATIONS	\$2,242	\$747	\$560	\$188
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$517	\$1,000	(\$483)
EDUCATION & TRAINING	\$4,200	\$1,400	\$180	\$1,220
TOTAL COMMISSION	\$20,910	\$6,970	\$4,969	\$2,001
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$33,333	\$28,503	\$4,831
REGULAR SALARIES-VILLAGE CLERK/ADMIN ASST.	\$70,157	\$23,386	\$19,112	\$4,273
REGULAR SALARIES-ADMIN/CLERK ASST	\$73,886	\$24,629	\$21,296	\$3,332
FICA/MEDICARE	\$18,669	\$6,223	\$5,272	\$951
FLORIDA RETIREMENT SYSTEM	\$47,477	\$15,826	\$16,147	(\$321)
HEALTH INSURANCE	\$26,555	\$8,852	\$9,969	(\$1,117)
WORKERS COMPENSATION INSURANCE	\$566	\$283	\$275	\$7
PROFESSIONAL FEES	\$214,100	\$71,367	\$49,926	\$21,441
AUDITING FEES	\$23,000	\$7,667	\$3,700	\$3,967
FINANCE CONTRACT	\$65,000	\$21,667	\$21,667	(\$0)
TRAVEL & PER DIEM	\$6,300	\$2,100	\$1,600	\$500
COMMUNICATIONS	\$15,955	\$5,318	\$7,120	(\$1,801)
POSTAGE	\$9,648	\$3,216	\$1,870	\$1,346
UTILITIES	\$8,965	\$2,988	\$2,261	\$727
RENTALS AND LEASES	\$10,745	\$3,582	\$3,376	\$205
PROPERTY INSURANCE	\$203,868	\$101,934	\$111,804	(\$9,870)
REPAIRS AND MAINTENANCE	\$20,000	\$6,667	\$0	\$6,667
PRINTING & BINDING	\$1,000	\$333	\$463	(\$130)
PROMOTIONAL ACTIVITIES	\$1,500	\$500	\$1,263	(\$763)
LEGAL ADVERTISING	\$4,000	\$1,333	\$866	\$467
MUNICIPAL ELECTIONS	\$4,000	\$1,333	\$0	\$1,333
OTHER CURRENT CHARGES	\$12,526	\$4,175	\$7,019	(\$2,844)
OFFICE SUPPLIES	\$6,000	\$2,000	\$2,413	(\$413)
OPERATING SUPPLIES	\$5,000	\$1,667	\$1,705	(\$39)
DUES & MEMBERSHIPS	\$5,950	\$1,983	\$4,183	(\$2,200)
EDUCATION & TRAINING	\$4,000	\$1,333	\$0	\$1,333
CONTINGENCY	\$0	\$0	\$0	\$0
TOTAL ADMINISTRATION	\$958,867	\$353,695	\$321,811	\$31,884

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JANUARY 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/22	ACTUAL THRU 01/31/22	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$592,859	\$197,620	\$180,400	\$17,219
PART TIME SALARIES	\$118,560	\$39,520	\$44,083	(\$4,563)
OVERTIME	\$35,000	\$11,667	\$3,020	\$8,647
OTHER PAYS	\$12,000	\$4,000	\$3,127	\$873
OFF DUTY POLICE	\$0	\$0	\$66,175	(\$66,175)
FICA/MEDICARE	\$58,019	\$19,340	\$17,902	\$1,438
FLORIDA RETIREMENT SYSTEM	\$184,532	\$61,511	\$65,115	(\$3,604)
HEALTH INSURANCE	\$47,803	\$15,934	\$15,837	\$97
WORKERS COMPENSATION INSURANCE	\$38,040	\$19,020	\$18,519	\$500
PROFESSIONAL SERVICES	\$8,400	\$2,800	\$5,664	(\$2,864)
TRAVEL & PER DIEM	\$2,500	\$833	\$0	\$833
COMMUNICATIONS	\$11,287	\$3,762	\$3,476	\$286
UTILITIES	\$6,000	\$2,000	\$728	\$1,272
RENTALS & LEASES	\$74,943	\$24,981	\$26,253	(\$1,272)
INSURANCE-POLICE	\$19,578	\$9,789	\$9,573	\$216
REPAIRS & MAINTENANCE	\$66,600	\$22,200	\$8,978	\$13,222
PRINTING & BINDING	\$500	\$167	\$413	(\$246)
OPERATING SUPPLIES	\$85,350	\$28,450	\$30,246	(\$1,796)
DUES & MEMBERSHIPS	\$1,200	\$400	\$240	\$160
EDUCATION & TRAINING	\$4,000	\$1,333	\$350	\$983
CONTINGENCY	\$20,000	\$6,667	\$0	\$6,667
CAPITAL OUTLAY	\$2,500	\$833	\$0	\$833
TOTAL POLICE	\$1,389,669	\$472,826	\$500,099	(\$27,273)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$93,005	\$31,002	\$25,028	\$5,974
FICA/MEDICARE	\$7,115	\$2,372	\$1,915	\$457
FLORIDA RETIREMENT SYSTEM	\$10,063	\$3,354	\$3,185	\$170
HEALTH INSURANCE	\$15,552	\$5,184	\$5,294	(\$110)
WORKERS COMPENSATION INSURANCE	\$3,613	\$1,806	\$1,759	\$48
UNEMPLOYMENT	\$3,613	\$1,204	\$0	\$1,204
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$435	\$145	\$109	\$36
RENTALS & LEASES	\$6,864	\$2,288	\$1,992	\$296
INSURANCE	\$765	\$191	\$1,152	(\$960)
REPAIRS & MAINTENANCE	\$600	\$200	\$572	(\$372)
CONTINGENCY	\$1,450	\$483	\$0	\$483
OPERATING SUPPLIES	\$1,300	\$433	\$0	\$433
MEMBERSHIPS & DUES	\$400	\$133	\$0	\$133
EDUCATION & TRAINING	\$2,940	\$980	\$0	\$980
TOTAL CODE COMPLIANCE	\$147,713	\$49,776	\$41,004	\$8,772
PUBLIC WORKS (539)				
REGULAR SALARIES	\$207,842	\$69,281	\$58,912	\$10,369
OVERTIME	\$5,000	\$1,667	\$221	\$1,446
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$16,397	\$5,466	\$4,595	\$871
FLORIDA RETIREMENT SYSTEM	\$22,651	\$7,550	\$7,476	\$75
HEALTH INSURANCE	\$38,641	\$12,880	\$13,017	(\$136)
WORKERS COMPENSATION INSURANCE	\$18,056	\$9,028	\$8,790	\$238
CONTRACT SERVICES	\$11,000	\$3,667	\$3,485	\$182
TRAVEL & PER DIEM	\$3,600	\$1,200	\$1,200	\$0
COMMUNICATIONS	\$4,629	\$1,543	\$1,245	\$298
UTILITIES	\$9,972	\$3,324	\$6,383	(\$3,059)
RENTALS & LEASES	\$16,791	\$5,597	\$4,143	\$1,454
PROPERTY INSURANCE	\$12,050	\$6,025	\$5,755	\$270
REPAIRS & MAINTENANCE	\$35,300	\$11,767	\$3,928	\$7,839
LANDSCAPE MAINTENANCE	\$111,000	\$37,000	\$2,545	\$34,455
OTHER CURRENT CHARGES	\$8,000	\$2,667	\$2,000	\$667
OPERATING SUPPLIES	\$25,510	\$8,503	\$5,220	\$3,283
DUES & MEMBERSHIPS	\$2,000	\$667	\$0	\$667
EDUCATION & TRAINING	\$1,000	\$333	\$0	\$333
CAPITAL OUTLAY	\$7,500	\$7,500	\$7,500	\$0
TOTAL PUBLIC WORKS	\$558,439	\$197,164	\$137,914	\$59,250

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED JANUARY 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/22	ACTUAL THRU 01/31/22	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$53,312	\$17,771	\$15,193	\$2,578
PART TIME SALARIES	\$50,568	\$16,856	\$9,282	\$7,574
FICA/MEDICARE	\$7,947	\$2,649	\$1,872	\$777
FLORIDA RETIREMENT SYSTEM	\$11,240	\$3,747	\$3,098	\$648
HEALTH INSURANCE	\$7,741	\$2,580	\$2,742	(\$162)
WORKERS COMPENSATION INSURANCE	\$237	\$119	\$116	\$3
COMMUNICATIONS	\$3,993	\$1,331	\$1,365	(\$34)
UTILITIES	\$5,100	\$1,700	\$1,379	\$321
RENTALS & LEASES	\$3,749	\$1,250	\$535	\$715
PROPERTY INSURANCE	\$17,726	\$8,863	\$3,922	\$4,941
REPAIRS & MAINTENANCE	\$25,000	\$8,333	\$356	\$7,977
CONCESSION EXPENSES	\$500	\$167	\$0	\$167
SPECIAL EVENTS	\$15,700	\$5,233	\$6,930	(\$1,697)
OPERATING SUPPLIES	\$3,000	\$1,000	\$166	\$834
MEMBERSHIPS & DUES	\$500	\$167	\$160	\$7
EDUCATION & TRAINING	\$2,000	\$667	\$0	\$667
INFRASTRUCTURE IMPROVEMENTS	\$50,000	\$16,667	\$0	\$16,667
TOTAL PARKS AND RECREATION	\$258,313	\$89,098	\$47,116	\$41,982
TOTAL EXPENDITURES	\$3,333,912	\$1,169,529	\$1,052,914	\$116,615
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$89,620)	\$1,220,401	\$1,404,181	\$183,780
RESERVES				
RESERVES-EMERGENCY	\$22,243	\$7,414	\$0	(\$7,414)
TOTAL OTHER FINANCING SOURCES/(USES)	\$22,243	\$7,414	\$0	(\$7,414)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$111,864	\$37,288	\$0	(\$37,288)
TOTAL OTHER FINANCING SOURCES/(USES)	\$111,864	\$37,288	\$0	(\$37,288)
NET CHANGE IN FUND BALANCES	\$0	\$1,250,275	\$1,404,181	\$146,492
FUND BALANCE-BEGINNING	\$0		\$2,804,689	
FUND BALANCE-ENDING	\$0		\$4,208,870	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JANUARY 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/22	ACTUAL THRU 01/31/22	VARIANCE
REVENUES:				
GRANTS	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$39	\$39
TOTAL REVENUES	\$0	\$0	\$39	\$39
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$39	\$39
NET CHANGE IN FUND BALANCES	\$0	\$0	\$39	\$39
FUND BALANCE-BEGINNING	\$0		\$767,558	
FUND BALANCE-ENDING	\$0		\$767,597	

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JANUARY 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/22	ACTUAL THRU 01/31/22	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$27,165	\$19,261	(\$7,904)
STATE REVENUE SHARING - MUNICIPAL	\$23,458	\$7,819	\$5,418	(\$2,401)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$1,428	\$1,428	\$0
INTEREST INCOME	\$0	\$0	\$7	\$7
TOTAL REVENUES	\$107,809	\$36,412	\$26,115	(\$10,298)
EXPENDITURES				
REGULAR SALARIES	\$76,502	\$25,501	\$23,321	\$2,180
OVERTIME	\$1,000	\$333	\$223	\$110
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,834	\$1,945	\$1,878	\$67
FLORIDA RETIREMENT SYSTEM	\$8,278	\$2,759	\$2,989	(\$230)
HEALTH INSURANCE	\$15,552	\$5,184	\$4,954	\$230
WORKERS COMPENSATION INSURANCE	\$9,032	\$4,516	\$4,397	\$119
COMMUNICATIONS	\$480	\$160	\$160	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,168	\$1,084	\$1,128	(\$44)
REPAIRS & MAINTENANCE	\$18,204	\$6,068	\$0	\$6,068
OPERATING SUPPLIES	\$7,120	\$2,373	\$950	\$1,424
EDUCATION & TRAINING	\$300	\$100	\$0	\$100
TOTAL EXPENDITURES	\$145,470	\$51,023	\$40,999	\$10,024
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$37,661)	(\$14,611)	(\$14,885)	(\$274)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,000	\$8,667	\$0	(\$8,667)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,000	\$8,667	\$0	(\$8,667)
NET CHANGE IN FUND BALANCES	(\$11,661)	(\$5,944)	(\$14,885)	(\$8,940)
FUND BALANCE-BEGINNING	\$11,662		\$162,361	
FUND BALANCE-ENDING	\$0		\$147,476	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JANUARY 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/22	ACTUAL THRU 01/31/22	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$25,000	\$59,117	\$34,117
ELECTRIC PERMITS	\$10,000	\$3,333	\$9,726	\$6,393
PLUMBING PERMITS	\$12,000	\$4,000	\$12,926	\$8,926
MECHANICAL PERMITS	\$7,500	\$2,500	\$4,819	\$2,319
GARAGE SALE PERMITS	\$300	\$100	\$132	\$32
FILM PERMITS	\$0	\$0	\$500	\$500
OTHER FEES - PLAN REVIEW	\$5,000	\$1,667	\$4,060	\$2,393
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$3,333	\$4,040	\$707
OTHER FEES - HOME OCCUPATION	\$1,500	\$500	\$1,850	\$1,350
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$150	\$750	\$600
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$8,333	\$13,905	\$5,572
MISCELLANEOUS INCOME	\$0	\$0	\$2,005	\$2,005
INTEREST INCOME	\$0	\$0	\$1	\$1
TOTAL REVENUES	\$146,750	\$48,917	\$113,831	\$64,914
EXPENDITURES				
REGULAR SALARIES	\$37,970	\$12,657	\$9,857	\$2,800
FICA/MEDICARE	\$2,905	\$968	\$754	\$214
FLORIDA RETIREMENT SYSTEM	\$4,108	\$1,369	\$1,255	\$115
HEALTH INSURANCE	\$7,776	\$2,592	\$2,614	(\$22)
WORKERS COMPENSATION INSURANCE	\$98	\$49	\$48	\$1
PROFESSIONAL SERVICES	\$73,360	\$24,453	\$34,627	(\$10,174)
OFFICE TECHNOLOGY	\$113,600	\$64,351	\$64,351	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$1,600	\$533	\$293	\$240
EDUCATION & TRAINING	\$1,000	\$333	\$0	\$333
TOTAL EXPENDITURES	\$242,417	\$107,307	\$113,799	(\$6,493)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$95,667)	(\$58,390)	\$32	\$58,422
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$37,474)	(\$12,491)	\$0	\$12,491
TOTAL OTHER FINANCING SOURCES/(USES)	(\$37,474)	(\$12,491)	\$0	\$12,491
NET CHANGE IN FUND BALANCES	(\$133,141)	(\$70,881)	\$32	\$70,913
FUND BALANCE-BEGINNING	\$133,141		\$0	
FUND BALANCE-ENDING	\$0		\$32	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JANUARY 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/22	ACTUAL THRU 01/31/22	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$28	\$28
TOTAL REVENUES	\$0	\$0	\$28	\$28
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$28	\$28
NET CHANGE IN FUND BALANCES	\$0	\$0	\$28	\$28
FUND BALANCE-BEGINNING	\$0		(\$19,853)	
FUND BALANCE-ENDING	\$0		(\$19,825)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JANUARY 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/22	ACTUAL THRU 01/31/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$22,800	\$7,600	\$0	(\$7,600)
INTEREST INCOME	\$200	\$67	\$99	\$33
TOTAL REVENUES	\$23,000	\$7,667	\$99	(\$7,567)
EXPENDITURES				
TRANSIT PROJECTS	\$102,000	\$34,000	\$10,000	\$24,000
TOTAL EXPENDITURES	\$102,000	\$34,000	\$10,000	\$24,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$79,000)	(\$26,333)	(\$9,901)	\$16,433
NET CHANGE IN FUND BALANCES	(\$79,000)	(\$26,333)	(\$9,901)	\$16,433
FUND BALANCE-BEGINNING	\$79,000		\$155,974	
FUND BALANCE-ENDING	\$0		\$146,073	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED JANUARY 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/22	ACTUAL THRU 01/31/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$91,200	\$30,400	\$0	(\$30,400)
INTEREST INCOME	\$800	\$267	\$397	\$131
TOTAL REVENUES	\$92,000	\$30,667	\$397	(\$30,269)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$8,333	\$8,425	(\$92)
MAJOR ROAD REPAIRS	\$50,000	\$16,667	\$4,730	\$11,937
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$5,000	\$3,228	\$1,773
TRAFFIC CALMING	\$15,000	\$5,000	\$0	\$5,000
STORM DRAIN-CONSTRUCTION	\$318,000	\$106,000	\$1,523	\$104,478
TOTAL EXPENDITURES	\$423,000	\$141,000	\$17,905	\$123,095
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$331,000)	(\$110,333)	(\$17,508)	\$92,825
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$5,600)	(\$1,867)	\$0	\$1,867
TOTAL OTHER FINANCING SOURCES/(USES)	(\$5,600)	(\$1,867)	\$0	\$1,867
NET CHANGE IN FUND BALANCES	(\$336,600)	(\$112,200)	(\$17,508)	\$94,692
FUND BALANCE-BEGINNING	\$336,600		\$304,246	
FUND BALANCE-ENDING	\$0		\$286,738	

**VILLAGE OF BISCAYNE PARK
CITT FUNDS**

FY 2016				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
	RECEIVED					
BALANCE	9/30/15		\$	49,601.10	\$ 337,355.66	\$ 386,956.76
DEPOSIT	10/9/15	\$	9,915.00	\$ 1,983.00	\$ 7,932.00	\$ 9,915.00
DEPOSIT	11/18/15	\$	8,512.00	\$ 1,702.40	\$ 6,809.60	\$ 8,512.00
DEPOSIT	12/29/15	\$	11,445.00	\$ 2,289.00	\$ 9,156.00	\$ 11,445.00
DEPOSIT	2/8/16	\$	8,993.00	\$ 1,798.60	\$ 7,194.40	\$ 8,993.00
DEPOSIT	3/22/16	\$	9,646.00	\$ 1,929.20	\$ 7,716.80	\$ 9,646.00
DEPOSIT	4/26/16	\$	14,302.00	\$ 2,860.40	\$ 11,441.60	\$ 14,302.00
DEPOSIT	5/27/16	\$	9,308.00	\$ 1,861.60	\$ 7,446.40	\$ 9,308.00
DEPOSIT	6/24/16	\$	9,463.00	\$ 1,892.60	\$ 7,570.40	\$ 9,463.00
DEPOSIT	7/26/16	\$	13,533.00	\$ 2,706.60	\$ 10,826.40	\$ 13,533.00
DEPOSIT	8/9/16	\$	9,443.00	\$ 1,888.60	\$ 7,554.40	\$ 9,443.00
DEPOSIT	9/21/16	\$	9,451.00	\$ 1,890.20	\$ 7,560.80	\$ 9,451.00
FY 16 REVENUES				\$ 22,802.20	\$ 91,208.80	\$ 114,011.00
BALANCE AT 9/30/16				\$ 72,403.30	\$ 428,564.46	\$ 500,967.76

FY 2017				TRANSIT 20%	TRANSPORTATION 80%	
BALANCE	9/30/16		\$	72,403.30	\$ 428,564.46	\$ 500,967.76
DEPOSIT	10/4/16	\$	11,838.00	\$ 2,367.60	\$ 9,470.40	\$ 11,838.00
DEPOSIT	11/9/16	\$	9,013.00	\$ 1,802.60	\$ 7,210.40	\$ 9,013.00
DEPOSIT	12/5/16	\$	9,003.00	\$ 1,800.60	\$ 7,202.40	\$ 9,003.00
DEPOSIT	12/29/16	\$	11,907.00	\$ 2,381.40	\$ 9,525.60	\$ 11,907.00
DEPOSIT	2/8/17	\$	8,687.00	\$ 1,737.40	\$ 6,949.60	\$ 8,687.00
DEPOSIT	3/3/17	\$	9,601.00	\$ 1,920.20	\$ 7,680.80	\$ 9,601.00
DEPOSIT	4/12/17	\$	14,095.00	\$ 2,819.00	\$ 11,276.00	\$ 14,095.00
DEPOSIT	6/7/17	\$	9,412.00	\$ 1,882.40	\$ 7,529.60	\$ 9,412.00
DEPOSIT	7/11/17	\$	9,290.00	\$ 1,858.00	\$ 7,432.00	\$ 9,290.00
DEPOSIT	7/31/17	\$	13,680.00	\$ 2,736.00	\$ 10,944.00	\$ 13,680.00
DEPOSIT	8/23/17	\$	9,644.00	\$ 1,928.80	\$ 7,715.20	\$ 9,644.00
DEPOSIT	9/29/17	\$	9,474.00	\$ 1,894.80	\$ 7,579.20	\$ 9,474.00
FY 17 TOTAL				\$ 25,128.80	\$ 100,515.20	\$ 125,644.00
BALANCE AT 9/30/17				\$ 97,532.10	\$ 529,079.66	\$ 626,611.76

FY 2018				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/17		\$	97,532.10	\$ 529,079.66	\$ 626,611.76
DEPOSIT	10/13/17	\$	12,499.00	\$ 2,499.80	\$ 9,999.20	\$ 12,499.00
DEPOSIT	11/9/17	\$	9,551.00	\$ 1,910.20	\$ 7,640.80	\$ 9,551.00
DEPOSIT	12/5/17	\$	8,855.00	\$ 1,771.00	\$ 7,084.00	\$ 8,855.00
DEPOSIT	12/21/17	\$	11,432.00	\$ 2,286.40	\$ 9,145.60	\$ 11,432.00
DEPOSIT	2/1/18	\$	9,677.00	\$ 1,935.40	\$ 7,741.60	\$ 9,677.00
DEPOSIT	3/15/18	\$	10,383.00	\$ 2,076.60	\$ 8,306.40	\$ 10,383.00
DEPOSIT	4/5/18	\$	15,359.00	\$ 3,071.80	\$ 12,287.20	\$ 15,359.00
DEPOSIT	5/31/18	\$	10,172.00	\$ 2,034.40	\$ 8,137.60	\$ 10,172.00
DEPOSIT	6/8/18	\$	10,024.00	\$ 2,004.80	\$ 8,019.20	\$ 10,024.00
DEPOSIT	7/27/18	\$	14,824.00	\$ 2,964.80	\$ 11,859.20	\$ 14,824.00
DEPOSIT	8/31/18	\$	10,241.00	\$ 2,048.20	\$ 8,192.80	\$ 10,241.00
DEPOSIT	9/19/18	\$	9,784.00	\$ 1,956.80	\$ 7,827.20	\$ 9,784.00
FY 18 TOTAL				\$ 26,560.20	\$ 106,240.80	\$ 132,801.00
LESS: FPL STREETLIGHTING				\$ -	(\$24,598.92)	\$ (24,598.92)
ADD: INTEREST INCOME				\$ 656.34	\$2,435.57	\$ 3,091.91
BALANCE AT 9/31/18				\$ 124,748.64	\$ 637,756.03	\$ 762,504.67

**VILLAGE OF BISCAYNE PARK
CITT FUNDS**

FY 2019				TRANSIT 20%	TRANSPORTATION 80%		TOTAL
BALANCE	9/30/18			\$ 124,748.64	\$ 637,756.03		\$ 762,504.67
DEPOSIT	10/4/18	\$	13,335.00	\$ 2,667.00	\$ 10,668.00		\$ 13,335.00
DEPOSIT	11/2/18	\$	9,729.00	\$ 1,945.80	\$ 7,783.20		\$ 9,729.00
DEPOSIT	12/4/18	\$	9,492.00	\$ 1,898.40	\$ 7,593.60		\$ 9,492.00
DEPOSIT	12/21/18	\$	12,885.00	\$ 2,577.00	\$ 10,308.00		\$ 12,885.00
DEPOSIT	2/7/19	\$	9,529.00	\$ 1,905.80	\$ 7,623.20		\$ 9,529.00
DEPOSIT	3/7/19	\$	10,174.00	\$ 2,034.80	\$ 8,139.20		\$ 10,174.00
DEPOSIT	4/9/19	\$	15,709.00	\$ 3,141.80	\$ 12,567.20		\$ 15,709.00
DEPOSIT	5/24/19	\$	10,048.00	\$ 2,009.60	\$ 8,038.40		\$ 10,048.00
DEPOSIT	6/13/19	\$	10,084.00	\$ 2,016.80	\$ 8,067.20		\$ 10,084.00
DEPOSIT	7/31/19	\$	14,709.00	\$ 2,941.80	\$ 11,767.20		\$ 14,709.00
DEPOSIT	8/15/19	\$	10,284.00	\$ 2,056.80	\$ 8,227.20		\$ 10,284.00
DEPOSIT	9/9/19	\$	10,139.00	\$ 2,027.80	\$ 8,111.20		\$ 10,139.00
DEPOSIT	9/24/19	\$	10,028.00	\$ 2,005.60	\$ 8,022.40		\$ 10,028.00
FY 19 TOTAL				\$ 29,229.00	\$ 116,916.00		\$ 146,145.00
LESS: TRANSFER DUE TO GF				\$ 6,240.89	\$ (203,509.64)		\$ (203,509.64)
ADD: INTEREST INCOME				\$ 1,087.96	\$ 4,351.07		\$ 5,439.03
BALANCE AT 9/30/19				\$ 161,306.49	\$ 555,513.46		\$ 710,579.06

FY 2020				TRANSIT 20%	TRANSPORTATION 80%		TOTAL
BALANCE	9/30/19			\$ 161,306.49	\$ 555,513.46		\$ 716,819.95
DEPOSIT	10/9/19	\$	12,878.00	\$ 2,575.60	\$ 10,302.40		\$ 12,878.00
DEPOSIT	11/19/19	\$	9,533.00	\$ 1,906.60	\$ 7,626.40		\$ 9,533.00
DEPOSIT	12/23/19	\$	12,850.00	\$ 2,570.00	\$ 10,280.00		\$ 12,850.00
DEPOSIT	1/17/20	\$	10,084.00	\$ 2,016.80	\$ 8,067.20		\$ 10,084.00
FY 20 TOTAL				\$ 9,069.00	\$ 36,276.00		\$ 45,345.00
LESS: TRANSFER DUE TO GF					\$ (32,466.44)		\$ (32,466.44)
ADD: INTEREST INCOME				\$ 939.11	\$ 3,756		\$ 4,695.54
BALANCE AT 9/30/20				\$ 171,314.60	\$ 563,079.45		\$ 734,394.05

FY 2021				TRANSIT 20%	TRANSPORTATION 80%		TOTAL
BALANCE	9/30/20			\$ 171,314.60	\$ 563,079.45		\$ 734,394.05
DEPOSIT				\$ -	\$ -		\$ -
DEPOSIT				\$ -	\$ -		\$ -
DEPOSIT				\$ -	\$ -		\$ -
FY 21 TOTAL				\$ -	\$ -		\$ -
TRANSFER TO GF				\$ (2,500.00)	\$ (64,040.50)		\$ (66,540.50)
ADD: INTEREST INCOME				\$ 358.08	\$ 1,432.32		\$ 1,790.40
BALANCE AT 9/30/2021				\$ 169,172.68	\$ 500,471.27		\$ 669,643.95

FY 2022				TRANSIT 20%	TRANSPORTATION 80%		TOTAL
BALANCE	9/30/21			\$ 169,172.68	\$ 500,471.27		\$ 669,643.95
DEPOSIT				\$ -	\$ -		\$ -
DEPOSIT				\$ -	\$ -		\$ -
DEPOSIT				\$ -	\$ -		\$ -
FY 21 TOTAL				\$ -	\$ -		\$ -
TRANSFER TO GF				\$ (10,000.00)	\$ (100,452.01)		\$ (110,452.01)
ADD: INTEREST INCOME				\$ 99.30	\$ 397.17		\$ 496.47
BALANCE 1/31/2022				\$ 159,271.98	\$ 400,416.43		\$ 559,688.41

DUE TO GENERAL FUND				\$ -	\$ (2,450.61)		\$ (2,450.61)
DUE TO CITT (FY19 AUDIT)				\$ (13,199.00)	\$ (52,798.00)		\$ (65,997.00)
DUE TO CAPITAL PROJECTS				\$ -	\$ (58,431.00)		\$ (58,431.00)
BALANCE 1/31/2022				\$ 146,072.98	\$ 286,736.82		\$ 432,809.80

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED JANUARY 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/22	ACTUAL THRU 01/31/22	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$58,431	
FUND BALANCE-ENDING	\$0		\$58,431	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

JANUARY 31, 2022

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$520,411
TOTAL ASSETS	<u><u>\$520,411</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	---
DUE TO GENERAL FUND	<u>\$59,708</u>
TOTAL LIABILITIES	<u>\$59,708</u>
<u>NET POSITION</u>	
UNRESTRICTED	<u>\$460,703</u>
TOTAL NET POSITION	<u><u>\$460,703</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, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/22	ACTUAL THRU 01/31/22	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$813,216	\$697,294	\$697,294	\$0
INTEREST INCOME	\$0	\$0	\$9	\$9
MISC INCOME	\$3,410	\$1,137	\$0	(\$1,137)
TOTAL REVENUES	\$816,626	\$698,430	\$697,303	(\$1,127)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$720,835	\$240,278	\$238,832	\$1,446
OTHER CURRENT CHARGES	\$1,000	\$333	\$0	\$333
TOTAL EXPENDITURES	\$721,835	\$240,612	\$238,832	\$1,780
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$94,790	\$457,818	\$458,471	\$652
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,790)	(\$31,597)	\$0	\$31,597
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,790)	(\$31,597)	\$0	\$31,597
NET CHANGE IN FUND BALANCES	\$0	\$426,222	\$458,471	\$32,249
FUND BALANCE-BEGINNING	\$0		\$2,232	
FUND BALANCE-ENDING	\$0		\$460,703	