

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

JANUARY 31, 2023

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

JANUARY 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)	\$4,692,371	---	---	---	---	---	---	---	\$4,692,371
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (6202)	---	---	---	---	---	\$79,279	\$362,799	---	\$442,078
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$28,200	---	---	---	\$28,200
CASH-OPERATING (4755)	---	---	\$143,841	---	---	---	---	---	\$143,841
CASH-OPERATING (4771)	---	\$1,535,199	---	---	---	---	---	---	\$1,535,199
CASH-OPERATING (4789)	---	---	---	\$115,928	---	---	---	---	\$115,928
ACCT RECEIVABLE	\$157,963	---	---	---	---	\$64,606	\$258,424	---	\$480,994
DUE FROM ROAD FUND	\$184	---	---	---	---	---	---	---	\$184
DUE FROM BUILDING FUND	\$53,336	---	---	---	---	---	---	---	\$53,336
DUE FROM CITT-TRANSPORTATION	\$314,315	---	---	---	---	---	---	\$58,431	\$372,746
DUE FROM POLICE FORFEITURE FUND	\$54,372	---	---	---	---	---	---	---	\$54,372
DUE FROM SANITATION FUND	\$59,708	---	---	---	---	---	---	---	\$59,708
INVEST-STATE BOARD (POOL)	\$12,342	---	---	---	---	---	---	---	\$12,342
PREPAID EXPENSES	\$400	---	\$0	\$0	---	---	---	---	\$400
TOTAL ASSETS	\$5,501,005	\$1,535,199	\$143,841	\$115,928	\$34,549	\$143,885	\$621,224	\$58,431	\$8,154,062
LIABILITIES:									
ACCOUNTS PAYABLE	\$521,513	---	---	---	---	---	---	---	\$521,513
UNION DUES PAYABLE-PBA	\$572	---	---	---	---	---	---	---	\$572
UNION DUES PAYABLE-PAT	\$122	---	\$132	---	---	---	---	---	\$254
FRS PENSION PAYABLE	\$28,830	---	\$986	\$432	---	---	---	---	\$30,249
457 PAYABLE	\$2,085	---	---	---	---	---	---	---	\$2,085
DUE TO GENERAL FUND	---	---	\$184	\$53,336	\$54,372	---	---	---	\$107,892
DUE TO BUILDING FUND	---	---	---	---	---	---	\$314,315	---	\$314,315
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	---	---	---	\$6,937	---	---	---	---	\$6,937
STATE PERMIT SURCHARGE-DBR	---	---	---	\$14,859	---	---	---	---	\$14,859
DEFERRED REVENUE	---	\$1,535,116	---	---	---	---	---	---	\$1,535,116
TOTAL LIABILITIES	\$557,122	\$1,535,116	\$1,303	\$75,565	\$54,372	\$13,199	\$425,544	\$0	\$2,662,221
FUND BALANCES:									
NONSPENDABLE:									
PREPAID ITEMS AND DEPOSITS	\$400	---	---	---	---	---	---	---	\$400
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$142,538	---	---	---	---	---	\$142,538
BUILDING	---	---	---	\$40,363	---	---	---	---	\$40,363
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$130,686	\$195,680	---	\$326,366
ASSIGNED TO:									
EMERGENCY RESPONSE	\$1,640,934	---	---	---	---	---	---	---	\$1,640,934
UNASSIGNED:	\$3,302,549	---	---	---	---	---	---	---	\$3,302,549
TOTAL FUND BALANCES	\$4,943,883	\$83	\$142,538	\$40,363	(\$19,823)	\$130,686	\$195,680	\$58,431	\$5,491,841
TOTAL LIABILITIES & FUND BALANCES	\$5,501,005	\$1,535,199	\$143,841	\$115,928	\$34,549	\$143,885	\$621,224	\$58,431	\$8,154,062

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/23	ACTUAL THRU 01/31/23	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,795,112	\$2,445,592	\$2,445,592	\$0
UTILITY TAXES - ELECTRIC	\$180,000	\$60,000	\$71,707	\$11,707
UTILITY TAXES - WATER	\$33,500	\$33,500	\$40,294	\$6,794
UTILITY TAXES - GAS/PROPANE	\$6,800	\$2,267	\$1,385	(\$882)
SIMPLIFIED COMMUNICATIONS TAX	\$70,899	\$23,633	\$25,716	\$2,083
FRANCHISE FEES - ELECTRIC	\$125,000	\$41,667	\$46,025	\$4,358
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$705	\$434	(\$271)
STATE REVENUE SHARING - MUNICIPAL	\$99,924	\$33,308	\$33,165	(\$143)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$271,602	\$90,534	\$109,596	\$19,062
GRANTS	\$85,000	\$28,333	\$0	(\$28,333)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$750	\$250	\$158	(\$92)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$317	\$84	(\$232)
RECREATIONAL PROGRAM FEES	\$9,500	\$3,167	\$5,483	\$2,316
CONCESSION STAND	\$600	\$200	\$385	\$185
FACILITY RENTALS	\$4,500	\$1,500	\$3,210	\$1,710
TRAFFIC FINES	\$16,000	\$5,333	\$3,735	(\$1,598)
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$114,144	\$114,144
LIEN SEARCH FEES	\$3,000	\$1,000	\$1,095	\$95
FINES - CODE COMPLIANCE	\$25,000	\$8,333	\$9,618	\$1,285
MISCELLANEOUS REVENUE	\$7,500	\$2,500	\$3,028	\$528
INTEREST INCOME	\$5,000	\$1,667	\$1,995	\$328
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$3,552	\$3,552
TOTAL REVENUES	\$3,742,752	\$2,783,805	\$2,920,401	\$136,596
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$4,000	\$3,000	\$1,000
FICA	\$918	\$306	\$230	\$77
COMMUNICATIONS	\$2,803	\$934	\$693	\$241
PROMOTIONAL ACTIVITIES	\$0	\$0	\$93	(\$93)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$1,973	\$1,973	\$0
EDUCATION & TRAINING	\$2,000	\$667	\$420	\$247
TOTAL COMMISSION	\$19,271	\$7,880	\$6,408	\$1,472
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$34,615	\$33,242	\$1,374
REGULAR SALARIES-VILLAGE CLERK	\$73,140	\$25,318	\$24,311	\$1,007
REGULAR SALARIES-ADMIN/CLERK ASST	\$75,430	\$26,111	\$25,117	\$994
PART-TIME SALARIES-FINANCE REPORTING MANAGER	\$5,000	\$1,667	\$0	\$1,667
FICA/MEDICARE	\$19,398	\$6,715	\$6,324	\$391
FLORIDA RETIREMENT SYSTEM	\$49,265	\$16,422	\$17,060	(\$638)
HEALTH INSURANCE	\$54,725	\$18,242	\$18,140	\$102
WORKERS COMPENSATION INSURANCE	\$566	\$283	\$310	(\$27)
PROFESSIONAL FEES	\$180,614	\$60,205	\$55,121	\$5,083
AUDITING FEES	\$32,500	\$11,500	\$11,500	\$0
FINANCE CONTRACT	\$68,250	\$22,750	\$22,750	\$0
TRAVEL & PER DIEM	\$6,300	\$2,100	\$2,210	(\$110)
COMMUNICATIONS	\$23,719	\$7,906	\$15,842	(\$7,936)
POSTAGE	\$9,698	\$3,233	\$2,515	\$717
UTILITIES	\$11,572	\$3,857	\$1,674	\$2,184
RENTALS AND LEASES	\$11,162	\$3,721	\$5,946	(\$2,226)
PROPERTY INSURANCE	\$258,045	\$129,022	\$124,989	\$4,034
REPAIRS AND MAINTENANCE	\$20,000	\$6,667	\$0	\$6,667
PRINTING & BINDING	\$3,000	\$1,000	\$178	\$822
PROMOTIONAL ACTIVITIES	\$2,000	\$2,000	\$2,081	(\$81)
LEGAL ADVERTISING	\$4,000	\$1,333	\$346	\$987
MUNICIPAL ELECTIONS	\$5,000	\$1,667	\$78	\$1,589
OTHER CURRENT CHARGES	\$13,239	\$4,413	\$4,637	(\$224)
OFFICE SUPPLIES	\$6,500	\$2,167	\$2,206	(\$39)
OPERATING SUPPLIES	\$5,000	\$1,667	\$3,880	(\$2,213)
DUES & MEMBERSHIPS	\$5,950	\$1,983	\$1,366	\$618
EDUCATION & TRAINING	\$4,000	\$1,333	\$462	\$871
CONTINGENCY	\$2,000	\$667	\$0	\$667
TOTAL ADMINISTRATION	\$1,050,073	\$398,561	\$382,283	\$16,279

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/23	ACTUAL THRU 01/31/23	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$626,431	\$216,842	\$223,567	(\$6,725)
PART TIME SALARIES	\$143,488	\$49,669	\$52,571	(\$2,902)
OVERTIME	\$29,000	\$10,038	\$14,784	(\$4,746)
OTHER PAYS	\$11,360	\$3,787	\$3,114	\$672
OFF DUTY POLICE	\$0	\$0	\$105,233	(\$105,233)
FICA/MEDICARE	\$63,440	\$21,960	\$22,786	(\$826)
FLORIDA RETIREMENT SYSTEM	\$213,012	\$71,004	\$79,916	(\$8,912)
HEALTH INSURANCE	\$56,110	\$18,703	\$20,404	(\$1,700)
WORKERS COMPENSATION INSURANCE	\$42,019	\$21,009	\$23,047	(\$2,037)
PROFESSIONAL SERVICES	\$17,100	\$5,700	\$5,500	\$200
TRAVEL & PER DIEM	\$2,500	\$833	\$0	\$833
COMMUNICATIONS	\$14,814	\$4,938	\$5,422	(\$484)
UTILITIES	\$3,740	\$1,247	\$821	\$425
RENTALS & LEASES	\$69,392	\$23,131	\$22,832	\$299
INSURANCE-POLICE	\$22,515	\$11,257	\$10,725	\$533
REPAIRS & MAINTENANCE	\$75,000	\$25,000	\$46,073	(\$21,073)
PRINTING & BINDING	\$500	\$167	\$0	\$167
OPERATING SUPPLIES	\$134,350	\$44,783	\$53,377	(\$8,593)
DUES & MEMBERSHIPS	\$1,500	\$500	\$260	\$240
EDUCATION & TRAINING	\$5,000	\$1,667	\$2,756	(\$1,089)
CONTINGENCY	\$20,000	\$6,667	\$15,415	(\$8,748)
CAPITAL OUTLAY	\$2,500	\$833	\$0	\$833
TOTAL POLICE	\$1,553,771	\$539,735	\$708,601	(\$168,866)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$102,003	\$35,309	\$45,981	(\$10,672)
FICA/MEDICARE	\$7,803	\$2,701	\$1,261	\$1,440
FLORIDA RETIREMENT SYSTEM	\$12,149	\$4,050	\$2,086	\$1,963
HEALTH INSURANCE	\$19,306	\$6,435	\$4,883	\$1,552
WORKERS COMPENSATION INSURANCE	\$3,990	\$1,995	\$2,189	(\$193)
COMMUNICATIONS	\$1,867	\$622	\$155	\$467
RENTALS & LEASES	\$5,976	\$1,992	\$1,899	\$93
INSURANCE	\$2,658	\$1,329	\$1,266	\$63
REPAIRS & MAINTENANCE	\$600	\$200	\$129	\$71
OPERATING SUPPLIES	\$1,900	\$633	\$0	\$633
MEMBERSHIPS & DUES	\$400	\$133	\$150	(\$17)
EDUCATION & TRAINING	\$1,500	\$500	\$0	\$500
TOTAL CODE COMPLIANCE	\$160,152	\$55,900	\$60,000	(\$4,100)
PUBLIC WORKS (539)				
REGULAR SALARIES	\$220,282	\$76,251	\$60,213	\$16,038
OVERTIME	\$5,000	\$1,731	\$1,230	\$501
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$17,349	\$5,783	\$4,803	\$980
FLORIDA RETIREMENT SYSTEM	\$26,414	\$8,805	\$7,716	\$1,089
HEALTH INSURANCE	\$46,964	\$15,655	\$12,105	\$3,550
WORKERS COMPENSATION INSURANCE	\$19,945	\$9,972	\$10,939	(\$967)
CONTRACT SERVICES	\$12,000	\$4,000	\$3,974	\$26
TRAVEL & PER DIEM	\$3,600	\$1,200	\$600	\$600
COMMUNICATIONS	\$4,640	\$1,547	\$1,273	\$273
UTILITIES	\$20,772	\$6,924	\$3,845	\$3,079
RENTALS & LEASES	\$2,000	\$667	\$606	\$61
PROPERTY INSURANCE	\$11,365	\$5,682	\$6,183	(\$500)
REPAIRS & MAINTENANCE	\$40,000	\$13,333	\$3,037	\$10,296
LANDSCAPE MAINTENANCE	\$101,000	\$33,667	\$2,202	\$31,465
OTHER CURRENT CHARGES	\$18,000	\$6,000	\$0	\$6,000
OPERATING SUPPLIES	\$35,510	\$11,837	\$4,759	\$7,078
DUES & MEMBERSHIPS	\$500	\$167	\$0	\$167
EDUCATION & TRAINING	\$500	\$167	\$0	\$167
CAPITAL OUTLAY	\$5,000	\$1,667	\$0	\$1,667
TOTAL PUBLIC WORKS	\$592,339	\$206,553	\$124,985	\$81,567

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/23	ACTUAL THRU 01/31/23	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$60,000	\$20,769	\$19,916	\$854
PART TIME SALARIES	\$41,695	\$14,433	\$9,105	\$5,328
FICA/MEDICARE	\$7,780	\$2,593	\$2,220	\$373
FLORIDA RETIREMENT SYSTEM	\$12,112	\$4,037	\$3,742	\$296
HEALTH INSURANCE	\$10,111	\$3,370	\$2,905	\$465
WORKERS COMPENSATION INSURANCE	\$262	\$131	\$144	(\$13)
COMMUNICATIONS	\$5,039	\$1,680	\$1,306	\$374
UTILITIES	\$5,396	\$1,799	\$1,627	\$171
RENTALS & LEASES	\$3,749	\$1,250	\$476	\$774
PROPERTY INSURANCE	\$7,074	\$3,537	\$4,168	(\$631)
REPAIRS & MAINTENANCE	\$27,000	\$9,000	\$2,925	\$6,075
CONCESSION EXPENSES	\$500	\$167	\$0	\$167
SPECIAL EVENTS	\$18,300	\$6,100	\$9,132	(\$3,032)
OPERATING SUPPLIES	\$1,500	\$500	\$332	\$168
MEMBERSHIPS & DUES	\$500	\$167	\$0	\$167
EDUCATION & TRAINING	\$2,000	\$667	\$570	\$97
INFRASTRUCTURE IMPROVEMENTS	\$105,000	\$35,000	\$0	\$35,000
TOTAL PARKS AND RECREATION	\$308,019	\$105,199	\$58,568	\$46,631
TOTAL EXPENDITURES	\$3,683,624	\$1,313,829	\$1,340,846	(\$27,017)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$59,128	\$1,469,976	\$1,579,555	\$109,579
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN FROM SANITATION FUND	\$48,490	\$16,163	\$0	(\$16,163)
OPERATING TRANSFER IN FROM ROAD FUND	\$22,181	\$7,394	\$0	(\$7,394)
OPERATING TRANSFER (OUT) TO BUILDING FUND	(\$26,142)	(\$8,714)	\$0	\$8,714
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$103,656)	(\$34,552)	\$0	\$34,552
TOTAL OTHER FINANCING SOURCES/(USES)	(\$59,128)	(\$19,709)	\$0	\$19,709
NET CHANGE IN FUND BALANCES	\$0	\$1,450,267	\$1,579,555	\$129,288
FUND BALANCE-BEGINNING	\$0		\$3,364,328	
FUND BALANCE-ENDING	\$0		\$4,943,883	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/23	ACTUAL THRU 01/31/23	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 JANUARY 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/23	ACTUAL THRU 01/31/23	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$76,977	\$25,659	\$19,657	(\$6,002)
STATE REVENUE SHARING - MUNICIPAL	\$27,250	\$9,083	\$8,291	(\$792)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$714	\$714	\$0
TOTAL REVENUES	\$107,083	\$35,456	\$28,662	(\$6,794)
EXPENDITURES				
REGULAR SALARIES	\$86,009	\$29,772	\$28,591	\$1,182
OVERTIME	\$1,000	\$346	\$711	(\$365)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$6,733	\$2,244	\$2,312	(\$68)
FLORIDA RETIREMENT SYSTEM	\$10,363	\$3,454	\$2,939	\$515
HEALTH INSURANCE	\$19,306	\$6,435	\$6,650	(\$215)
WORKERS COMPENSATION INSURANCE	\$9,977	\$2,494	\$5,472	(\$2,978)
COMMUNICATIONS	\$480	\$160	\$221	(\$61)
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,604	\$651	\$1,240	(\$589)
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$3,120	\$1,040	\$1,100	(\$60)
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
	0			
TOTAL EXPENDITURES	\$140,592	\$47,598	\$50,237	(\$2,639)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$33,510)	(\$12,142)	(\$21,575)	(\$9,433)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$23,800	\$7,933	\$0	(\$7,933)
TOTAL OTHER FINANCING SOURCES/(USES)	\$23,800	\$7,933	\$0	(\$7,933)
NET CHANGE IN FUND BALANCES	(\$9,710)	(\$4,208)	(\$21,575)	(\$17,366)
FUND BALANCE-BEGINNING	\$9,710		\$164,113	
FUND BALANCE-ENDING	\$0		\$142,538	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/23	ACTUAL THRU 01/31/23	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$25,000	\$84,312	\$59,312
ELECTRIC PERMITS	\$10,000	\$3,333	\$10,774	\$7,440
PLUMBING PERMITS	\$12,000	\$4,000	\$12,642	\$8,642
MECHANICAL PERMITS	\$7,500	\$2,500	\$5,631	\$3,131
GARAGE SALE PERMITS	\$300	\$100	\$99	(\$1)
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$650	\$650
SHORT TERM VACATION RENTALS	\$0	\$0	\$435	\$435
OTHER FEES - PLAN REVIEW	\$5,000	\$1,667	\$4,850	\$3,183
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$3,333	\$3,725	\$392
OTHER FEES - HOME OCCUPATION	\$1,500	\$500	\$2,120	\$1,620
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$150	\$375	\$225
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$8,333	\$5,490	(\$2,843)
MISCELLANEOUS INCOME	\$2,250	\$750	\$3,466	\$2,716
TOTAL REVENUES	\$149,000	\$49,667	\$134,569	\$84,903
EXPENDITURES				
REGULAR SALARIES	\$37,680	\$13,043	\$12,529	\$514
FICA/MEDICARE	\$2,883	\$998	\$958	\$39
FLORIDA RETIREMENT SYSTEM	\$4,488	\$1,496	\$1,554	(\$58)
HEALTH INSURANCE	\$9,653	\$3,218	\$2,917	\$301
WORKERS COMPENSATION INSURANCE	\$108	\$27	\$59	(\$32)
PROFESSIONAL SERVICES	\$78,375	\$26,125	\$48,304	(\$22,179)
OFFICE TECHNOLOGY	\$40,455	\$13,485	\$39,781	(\$26,296)
OPERATING SUPPLIES	\$500	\$167	\$0	\$167
MEMBERSHIPS & DUES	\$0	\$0	\$100	(\$100)
EDUCATION & TRAINING	\$1,000	\$333	\$0	\$333
TOTAL EXPENDITURES	\$175,142	\$58,892	\$106,202	(\$47,310)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$26,142)	(\$9,225)	\$28,367	\$37,592
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,142	\$8,714	\$0	(\$8,714)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,142	\$8,714	\$0	(\$8,714)
NET CHANGE IN FUND BALANCES	\$0	(\$511)	\$28,367	\$28,878
FUND BALANCE-BEGINNING	\$0		\$11,996	
FUND BALANCE-ENDING	\$0		\$40,363	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/23	ACTUAL THRU 01/31/23	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 JANUARY 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/23	ACTUAL THRU 01/31/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$39,609	\$13,203	\$0	(\$13,203)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$64,606	\$64,606
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$39,609	\$13,203	\$64,606	\$51,403
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	(\$80,391)	(\$26,797)	\$24,606	\$51,403
NET CHANGE IN FUND BALANCES	(\$80,391)	(\$26,797)	\$24,606	\$51,403
FUND BALANCE-BEGINNING	\$80,391		\$106,080	
FUND BALANCE-ENDING	\$0		\$130,686	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSPORTATION

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/23	ACTUAL THRU 01/31/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$158,435	\$52,812	\$0	(\$52,812)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$303,283	\$303,283
GRANT	\$350,000	\$116,667	\$0	(\$116,667)
INTEREST INCOME	\$1,000	\$333	\$0	(\$333)
TOTAL REVENUES	\$509,435	\$169,812	\$303,283	\$133,471
EXPENDITURES				
STREETLIGHTING	\$26,951	\$8,984	\$9,039	(\$55)
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$5,000	\$0	\$5,000
STORM DRAIN-CONSTRUCTION	\$803,500	\$267,833	\$314,315	(\$46,482)
TOTAL EXPENDITURES	\$845,451	\$281,817	\$323,354	(\$41,537)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$336,016)	(\$112,005)	(\$20,071)	\$91,934
NET CHANGE IN FUND BALANCES	(\$336,016)	(\$112,005)	(\$20,071)	\$91,934
FUND BALANCE-BEGINNING	\$336,016		\$215,751	
FUND BALANCE-ENDING	\$0		\$195,680	

**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-8/24/2022				\$ -	\$ 66,500.00		\$ 66,500.00
DEPOSIT-12/7/22				\$ -	\$ 44,858.43		\$ 44,858.43
DEPOSIT				\$ -	\$ -		\$ -
FY 21 TOTAL				\$ -	\$ 111,358.43		\$ 111,358.43
TRANSFER TO GF				\$ (90,000.00)	\$ (249,455.75)		\$ (339,455.75)
ADD: INTEREST INCOME				\$ 106.20	\$ 424.77		\$ 530.97
BALANCE 1/31/2023				\$ 79,278.88	\$ 362,798.72		\$ 442,077.60

DUE TO GENERAL FUND				\$ -	\$ (\$314,315.35)		\$ (314,315.35)
DUE TO CITT (FY19 AUDIT)				\$ (13,199.00)	\$ (52,798.00)		\$ (65,997.00)
DUE TO CAPITAL PROJECTS				\$ -	\$ (58,431.00)		\$ (58,431.00)
RECEIVABLE PRIOR YEARS				\$ 64,606.11	\$ 258,424.46		\$ 323,030.57

BALANCE 1/31/2023				\$ 130,685.99	\$ 195,678.83		\$ 326,364.82
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VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/23	ACTUAL THRU 01/31/23	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$103,656	\$34,552	\$0	\$34,552
TOTAL EXPENDITURES	\$103,656	\$34,552	\$0	\$34,552
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$103,656)	(\$34,552)	\$0	\$34,552
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	\$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, 2023

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$522,670
TOTAL ASSETS	<u><u>\$522,670</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	---
DUE TO GENERAL FUND	\$59,708
TOTAL LIABILITIES	<u><u>\$59,708</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	\$462,962
TOTAL NET POSITION	<u><u>\$462,962</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, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 01/31/23	ACTUAL THRU 01/31/23	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$811,967	\$687,197	\$687,197	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$811,967	\$687,197	\$687,197	\$0
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$717,497	\$239,166	\$238,832	\$334
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$717,497	\$239,166	\$238,832	\$334
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$94,470	\$448,031	\$448,365	\$334
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,470)	(\$31,490)	\$0	\$31,490
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,470)	(\$31,490)	\$0	\$31,490
NET CHANGE IN FUND BALANCES	\$0	\$416,541	\$448,365	\$31,824
FUND BALANCE-BEGINNING	\$0		\$14,597	
FUND BALANCE-ENDING	\$0		\$462,962	