

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

FEBRUARY 28, 2022

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

FEBRUARY 28, 2022

	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)	\$2,765,734	---	---	---	---	---	---	---	\$2,765,734
CASH-OPERATING (7200)	\$1,191,215	---	---	---	---	---	---	---	\$1,191,215
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (6202)	---	---	---	---	---	\$159,279	\$400,445	---	\$559,724
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$27,417	---	---	---	\$27,417
CASH-OPERATING (4755)	---	---	\$148,930	---	---	---	---	---	\$148,930
CASH-OPERATING (4771)	---	\$767,641	---	---	---	---	---	---	\$767,641
CASH-OPERATING (4789)	---	---	---	\$4,295	---	---	---	---	\$4,295
ACCT RECEIVABLE	\$54,099	---	---	---	---	---	---	---	\$54,099
DUE FROM GENERAL FUND	---	---	---	\$39,548	---	---	---	---	\$39,548
DUE FROM ROAD FUND	\$1,472	---	---	---	---	---	---	---	\$1,472
DUE FROM CITT-TRANSPORTATION	\$2,302	---	---	---	---	---	---	\$58,431	\$60,733
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	\$99,315	---	\$0	---	---	---	---	---	\$99,315
INVEST-STATE BOARD (POOL)	\$12,081	---	---	---	---	---	---	---	\$12,081
PREPAID EXPENSES	\$0	---	\$66	---	---	---	---	---	\$66
TOTAL ASSETS	\$4,335,820	\$767,641	\$148,995	\$43,843	\$33,766	\$159,279	\$400,445	\$58,431	\$5,948,220
LIABILITIES:									
ACCOUNTS PAYABLE	\$75,687	---	---	---	---	---	---	---	\$75,687
FRS PENSION PAYABLE	\$22,730	---	\$798	\$327	---	---	---	---	\$23,855
DUE TO GENERAL FUND	---	---	\$1,472	---	\$53,589	---	\$2,302	---	\$57,363
DUE TO BUILDING FUND	\$39,548	---	---	---	---	---	---	---	\$39,548
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	---	---	---	\$6,206	---	---	---	---	\$6,206
STATE PERMIT SURCHARGE-DBR	---	---	---	\$13,765	---	---	---	---	\$13,765
DEFERRED REVENUE	\$33,500	---	---	---	---	---	---	---	\$33,500
TOTAL LIABILITIES	\$175,465	\$0	\$2,270	\$20,298	\$53,589	\$13,199	\$113,531	\$0	\$378,352
FUND BALANCES:									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$767,641	---	---	---	---	---	---	\$767,641
ROADS	---	---	\$146,725	---	---	---	---	---	\$146,725
BUILDING	---	---	---	\$23,545	---	---	---	---	\$23,545
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$146,080	\$286,914	---	\$432,994
UNASSIGNED:	\$4,160,355	---	---	---	---	---	---	---	\$4,160,355
TOTAL FUND BALANCES	\$4,160,355	\$767,641	\$146,725	\$23,545	(\$19,823)	\$146,080	\$286,914	\$58,431	\$5,569,868
TOTAL LIABILITIES & FUND BALANCES	\$4,335,820	\$767,641	\$148,995	\$43,843	\$33,766	\$159,279	\$400,445	\$58,431	\$5,948,220

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED FEBRUARY 28, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/22	ACTUAL THRU 02/28/22	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,437,786	\$2,198,258	\$2,198,258	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$66,667	\$63,525	(\$3,142)
UTILITY TAXES - WATER	\$33,500	\$13,958	\$0	(\$13,958)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$2,292	\$2,726	\$434
SIMPLIFIED COMMUNICATIONS TAX	\$68,188	\$28,412	\$17,877	(\$10,535)
FRANCHISE FEES - ELECTRIC	\$111,806	\$46,586	\$20,685	(\$25,901)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$19,061	\$27,466	\$8,405
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$881	\$671	(\$210)
STATE REVENUE SHARING - MUNICIPAL	\$87,192	\$36,330	\$28,899	(\$7,432)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,908	\$100,378	\$80,154	(\$20,225)
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	\$104	\$533	\$429
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$396	\$218	(\$178)
RECREATIONAL PROGRAM FEES	\$5,000	\$2,083	\$4,844	\$2,761
CONCESSION STAND	\$600	\$250	\$128	(\$122)
FACILITY RENTALS	\$1,750	\$729	\$2,615	\$1,886
TRAFFIC FINES	\$5,000	\$2,083	\$14,375	\$12,292
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$80,975	\$80,975
NOTARY FEES	\$0	\$0	\$54	\$54
SPECIAL EVENT FEES	\$0	\$0	\$0	\$0
LIEN SEARCH FEES	\$3,000	\$1,250	\$2,495	\$1,245
FINES - CODE COMPLIANCE	\$25,000	\$10,417	\$16,800	\$6,383
MISCELLANEOUS REVENUE	\$5,000	\$2,083	\$10,012	\$7,929
INTEREST INCOME	\$5,000	\$2,083	\$2,197	\$113
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$2,300	\$2,300
TOTAL REVENUES	\$3,244,292	\$2,534,302	\$2,592,557	\$58,255
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$5,000	\$3,000	\$2,000
FICA	\$918	\$383	\$230	\$153
COMMUNICATIONS	\$2,242	\$934	\$933	\$2
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$646	\$1,000	(\$354)
EDUCATION & TRAINING	\$4,200	\$1,750	\$240	\$1,510
TOTAL COMMISSION	\$20,910	\$8,713	\$5,402	\$3,310
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$41,667	\$36,195	\$5,472
REGULAR SALARIES-VILLAGE CLERK/ADMIN ASST.	\$70,157	\$29,232	\$24,420	\$4,812
REGULAR SALARIES-ADMIN/CLERK ASST	\$73,886	\$30,786	\$27,554	\$3,231
FICA/MEDICARE	\$18,669	\$7,779	\$6,745	\$1,034
FLORIDA RETIREMENT SYSTEM	\$47,477	\$19,782	\$19,995	(\$213)
HEALTH INSURANCE	\$26,555	\$11,065	\$12,792	(\$1,727)
WORKERS COMPENSATION INSURANCE	\$566	\$283	\$275	\$7
PROFESSIONAL FEES	\$214,100	\$89,208	\$57,220	\$31,989
AUDITING FEES	\$23,000	\$9,583	\$10,700	(\$1,117)
FINANCE CONTRACT	\$65,000	\$27,083	\$27,083	(\$0)
TRAVEL & PER DIEM	\$6,300	\$2,625	\$2,000	\$625
COMMUNICATIONS	\$15,955	\$6,648	\$8,963	(\$2,315)
POSTAGE	\$9,648	\$4,020	\$2,271	\$1,749
UTILITIES	\$8,965	\$3,735	\$4,824	(\$1,089)
RENTALS AND LEASES	\$10,745	\$4,477	\$4,228	\$249
PROPERTY INSURANCE	\$203,868	\$101,934	\$111,804	(\$9,870)
REPAIRS AND MAINTENANCE	\$20,000	\$8,333	\$0	\$8,333
PRINTING & BINDING	\$1,000	\$417	\$463	(\$46)
PROMOTIONAL ACTIVITIES	\$1,500	\$625	\$1,263	(\$638)
LEGAL ADVERTISING	\$4,000	\$1,667	\$866	\$800
MUNICIPAL ELECTIONS	\$4,000	\$1,667	\$0	\$1,667
OTHER CURRENT CHARGES	\$12,526	\$5,219	\$8,743	(\$3,524)
OFFICE SUPPLIES	\$6,000	\$2,500	\$3,095	(\$595)
OPERATING SUPPLIES	\$5,000	\$2,083	\$1,873	\$210
DUES & MEMBERSHIPS	\$5,950	\$2,479	\$4,890	(\$2,411)
EDUCATION & TRAINING	\$4,000	\$1,667	\$0	\$1,667
CONTINGENCY	\$0	\$0	\$0	\$0
TOTAL ADMINISTRATION	\$958,867	\$416,564	\$378,263	\$38,301

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED FEBRUARY 28, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/22	ACTUAL THRU 02/28/22	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$592,859	\$247,024	\$224,893	\$22,131
PART TIME SALARIES	\$118,560	\$49,400	\$53,887	(\$4,487)
OVERTIME	\$35,000	\$14,583	\$3,522	\$11,062
OTHER PAYS	\$12,000	\$5,000	\$3,868	\$1,132
OFF DUTY POLICE	\$0	\$0	\$74,025	(\$74,025)
FICA/MEDICARE	\$58,019	\$24,175	\$22,199	\$1,976
FLORIDA RETIREMENT SYSTEM	\$184,532	\$76,888	\$79,395	(\$2,507)
HEALTH INSURANCE	\$47,803	\$19,918	\$19,857	\$61
WORKERS COMPENSATION INSURANCE	\$38,040	\$19,020	\$18,519	\$500
PROFESSIONAL SERVICES	\$8,400	\$3,500	\$6,434	(\$2,934)
TRAVEL & PER DIEM	\$2,500	\$1,042	\$0	\$1,042
COMMUNICATIONS	\$11,287	\$4,703	\$5,907	(\$1,205)
UTILITIES	\$6,000	\$2,500	\$903	\$1,597
RENTALS & LEASES	\$74,943	\$31,226	\$32,925	(\$1,699)
INSURANCE-POLICE	\$19,578	\$9,789	\$9,573	\$216
REPAIRS & MAINTENANCE	\$66,600	\$27,750	\$17,045	\$10,705
PRINTING & BINDING	\$500	\$208	\$413	(\$205)
OPERATING SUPPLIES	\$85,350	\$35,563	\$31,567	\$3,996
DUES & MEMBERSHIPS	\$1,200	\$500	\$240	\$260
EDUCATION & TRAINING	\$4,000	\$1,667	\$540	\$1,127
CONTINGENCY	\$20,000	\$8,333	\$0	\$8,333
CAPITAL OUTLAY	\$2,500	\$1,042	\$0	\$1,042
TOTAL POLICE	\$1,389,669	\$583,830	\$605,712	(\$21,882)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$93,005	\$38,752	\$31,604	\$7,148
FICA/MEDICARE	\$7,115	\$2,965	\$2,418	\$547
FLORIDA RETIREMENT SYSTEM	\$10,063	\$4,193	\$3,916	\$277
HEALTH INSURANCE	\$15,552	\$6,480	\$6,614	(\$134)
WORKERS COMPENSATION INSURANCE	\$3,613	\$1,806	\$1,759	\$48
UNEMPLOYMENT	\$3,613	\$1,505	\$0	\$1,505
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$435	\$181	\$181	\$0
RENTALS & LEASES	\$6,864	\$2,860	\$2,490	\$370
INSURANCE	\$765	\$191	\$1,152	(\$960)
REPAIRS & MAINTENANCE	\$600	\$250	\$572	(\$322)
CONTINGENCY	\$1,450	\$604	\$0	\$604
OPERATING SUPPLIES	\$1,300	\$542	\$0	\$542
MEMBERSHIPS & DUES	\$400	\$167	\$140	\$27
EDUCATION & TRAINING	\$2,940	\$1,225	\$0	\$1,225
TOTAL CODE COMPLIANCE	\$147,713	\$61,721	\$50,845	\$10,875
PUBLIC WORKS (539)				
REGULAR SALARIES	\$207,842	\$86,601	\$74,244	\$12,357
OVERTIME	\$5,000	\$2,083	\$248	\$1,835
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$16,397	\$6,832	\$5,770	\$1,062
FLORIDA RETIREMENT SYSTEM	\$22,651	\$9,438	\$9,188	\$249
HEALTH INSURANCE	\$38,641	\$16,101	\$16,265	(\$165)
WORKERS COMPENSATION INSURANCE	\$18,056	\$9,028	\$8,790	\$238
CONTRACT SERVICES	\$11,000	\$4,583	\$4,388	\$195
TRAVEL & PER DIEM	\$3,600	\$1,500	\$1,500	\$0
COMMUNICATIONS	\$4,629	\$1,929	\$1,965	(\$37)
UTILITIES	\$9,972	\$4,155	\$1,878	\$2,277
RENTALS & LEASES	\$16,791	\$6,996	\$10,117	(\$3,121)
PROPERTY INSURANCE	\$12,050	\$6,025	\$5,755	\$270
REPAIRS & MAINTENANCE	\$35,300	\$14,708	\$4,868	\$9,840
LANDSCAPE MAINTENANCE	\$111,000	\$46,250	\$2,545	\$43,705
OTHER CURRENT CHARGES	\$8,000	\$3,333	\$2,000	\$1,333
OPERATING SUPPLIES	\$25,510	\$10,629	\$12,420	(\$1,790)
DUES & MEMBERSHIPS	\$2,000	\$833	\$0	\$833
EDUCATION & TRAINING	\$1,000	\$417	\$0	\$417
CAPITAL OUTLAY	\$7,500	\$7,500	\$7,500	\$0
TOTAL PUBLIC WORKS	\$558,439	\$240,442	\$170,943	\$69,498

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED FEBRUARY 28, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/22	ACTUAL THRU 02/28/22	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$53,312	\$22,213	\$19,179	\$3,035
PART TIME SALARIES	\$50,568	\$21,070	\$11,411	\$9,659
FICA/MEDICARE	\$7,947	\$3,311	\$2,340	\$971
FLORIDA RETIREMENT SYSTEM	\$11,240	\$4,683	\$3,777	\$906
HEALTH INSURANCE	\$7,741	\$3,226	\$3,427	(\$201)
WORKERS COMPENSATION INSURANCE	\$237	\$119	\$116	\$3
COMMUNICATIONS	\$3,993	\$1,664	\$1,714	(\$50)
UTILITIES	\$5,100	\$2,125	\$1,396	\$729
RENTALS & LEASES	\$3,749	\$1,562	\$679	\$883
PROPERTY INSURANCE	\$17,726	\$8,863	\$3,922	\$4,941
REPAIRS & MAINTENANCE	\$25,000	\$10,417	\$356	\$10,061
CONCESSION EXPENSES	\$500	\$208	\$0	\$208
SPECIAL EVENTS	\$15,700	\$6,542	\$6,930	(\$389)
OPERATING SUPPLIES	\$3,000	\$1,250	\$166	\$1,084
MEMBERSHIPS & DUES	\$500	\$208	\$160	\$48
EDUCATION & TRAINING	\$2,000	\$833	\$0	\$833
INFRASTRUCTURE IMPROVEMENTS	\$50,000	\$20,833	\$0	\$20,833
TOTAL PARKS AND RECREATION	\$258,313	\$109,128	\$55,572	\$53,556
TOTAL EXPENDITURES	\$3,333,912	\$1,420,397	\$1,266,739	\$153,658
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$89,620)	\$1,113,905	\$1,325,818	\$211,913
RESERVES				
RESERVES-EMERGENCY	\$22,243	\$9,268	\$0	(\$9,268)
TOTAL OTHER FINANCING SOURCES/(USES)	\$22,243	\$9,268	\$0	(\$9,268)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$111,864	\$46,610	\$0	(\$46,610)
TOTAL OTHER FINANCING SOURCES/(USES)	\$111,864	\$46,610	\$0	(\$46,610)
NET CHANGE IN FUND BALANCES	\$0	\$1,151,247	\$1,325,818	\$165,303
FUND BALANCE-BEGINNING	\$0		\$2,834,536	
FUND BALANCE-ENDING	\$0		\$4,160,355	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 28, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/22	ACTUAL THRU 02/28/22	VARIANCE
REVENUES:				
GRANTS	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$83	\$83
TOTAL REVENUES	\$0	\$0	\$83	\$83
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$83	\$83
NET CHANGE IN FUND BALANCES	\$0	\$0	\$83	\$83
FUND BALANCE-BEGINNING	\$0		\$767,558	
FUND BALANCE-ENDING	\$0		\$767,641	

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 28, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/22	ACTUAL THRU 02/28/22	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$33,956	\$19,401	(\$14,555)
STATE REVENUE SHARING - MUNICIPAL	\$23,458	\$9,774	\$7,225	(\$2,549)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$1,428	\$1,428	\$0
INTEREST INCOME	\$0	\$0	\$16	\$16
TOTAL REVENUES	\$107,809	\$45,158	\$28,070	(\$17,089)
EXPENDITURES				
REGULAR SALARIES	\$76,502	\$31,876	\$29,381	\$2,495
OVERTIME	\$1,000	\$417	\$402	\$15
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,834	\$2,431	\$2,355	\$76
FLORIDA RETIREMENT SYSTEM	\$8,278	\$3,449	\$3,691	(\$242)
HEALTH INSURANCE	\$15,552	\$6,480	\$6,190	\$290
WORKERS COMPENSATION INSURANCE	\$9,032	\$4,516	\$4,397	\$119
COMMUNICATIONS	\$480	\$200	\$200	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,168	\$1,084	\$1,128	(\$44)
REPAIRS & MAINTENANCE	\$18,204	\$7,585	\$0	\$7,585
OPERATING SUPPLIES	\$7,120	\$2,967	\$1,117	\$1,849
EDUCATION & TRAINING	\$300	\$125	\$0	\$125
TOTAL EXPENDITURES	\$145,470	\$62,129	\$49,862	\$12,267
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$37,661)	(\$16,971)	(\$21,792)	(\$4,821)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,000	\$10,833	\$0	(\$10,833)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,000	\$10,833	\$0	(\$10,833)
NET CHANGE IN FUND BALANCES	(\$11,661)	(\$6,138)	(\$21,792)	(\$15,655)
FUND BALANCE-BEGINNING	\$11,662		\$168,517	
FUND BALANCE-ENDING	\$0		\$146,725	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 28, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/22	ACTUAL THRU 02/28/22	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$31,250	\$71,743	\$40,493
ELECTRIC PERMITS	\$10,000	\$4,167	\$12,071	\$7,904
PLUMBING PERMITS	\$12,000	\$5,000	\$18,280	\$13,280
MECHANICAL PERMITS	\$7,500	\$3,125	\$6,942	\$3,817
GARAGE SALE PERMITS	\$300	\$125	\$176	\$51
FILM PERMITS	\$0	\$0	\$750	\$750
OTHER FEES - PLAN REVIEW	\$5,000	\$2,083	\$5,185	\$3,102
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$4,167	\$5,190	\$1,023
OTHER FEES - HOME OCCUPATION	\$1,500	\$625	\$1,850	\$1,225
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$188	\$750	\$563
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$10,417	\$20,335	\$9,918
MISCELLANEOUS INCOME	\$0	\$0	\$2,421	\$2,421
INTEREST INCOME	\$0	\$0	\$1	\$1
TOTAL REVENUES	\$146,750	\$61,146	\$145,693	\$84,547
EXPENDITURES				
REGULAR SALARIES	\$37,970	\$15,821	\$12,442	\$3,379
FICA/MEDICARE	\$2,905	\$1,210	\$952	\$258
FLORIDA RETIREMENT SYSTEM	\$4,108	\$1,712	\$1,543	\$169
HEALTH INSURANCE	\$7,776	\$3,240	\$3,266	(\$26)
WORKERS COMPENSATION INSURANCE	\$98	\$49	\$48	\$1
PROFESSIONAL SERVICES	\$73,360	\$30,567	\$38,772	(\$8,205)
OFFICE TECHNOLOGY	\$113,600	\$64,832	\$64,832	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$1,600	\$667	\$293	\$373
EDUCATION & TRAINING	\$1,000	\$417	\$0	\$417
TOTAL EXPENDITURES	\$242,417	\$118,514	\$122,148	(\$3,634)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$95,667)	(\$57,368)	\$23,545	\$80,914
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$37,474)	(\$15,614)	\$0	\$15,614
TOTAL OTHER FINANCING SOURCES/(USES)	(\$37,474)	(\$15,614)	\$0	\$15,614
NET CHANGE IN FUND BALANCES	(\$133,141)	(\$72,982)	\$23,545	\$96,528
FUND BALANCE-BEGINNING	\$133,141		\$0	
FUND BALANCE-ENDING	\$0		\$23,545	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 28, 2022

<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>PRORATED BUDGET THRU 02/28/22</u>	<u>ACTUAL THRU 02/28/22</u>	<u>VARIANCE</u>
REVENUES:				
INTEREST INCOME	\$0	\$0	\$30	\$30
TOTAL REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$30</u>	<u>\$30</u>
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$30</u>	<u>\$30</u>
NET CHANGE IN FUND BALANCES	<u>\$0</u>	<u>\$0</u>	<u>\$30</u>	<u>\$30</u>
FUND BALANCE-BEGINNING	\$0		(\$19,853)	
FUND BALANCE-ENDING	<u>\$0</u>		<u>(\$19,823)</u>	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 28, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/22	ACTUAL THRU 02/28/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$22,800	\$9,500	\$0	(\$9,500)
INTEREST INCOME	\$200	\$83	\$106	\$23
TOTAL REVENUES	\$23,000	\$9,583	\$106	(\$9,477)
EXPENDITURES				
TRANSIT PROJECTS	\$102,000	\$42,500	\$10,000	\$32,500
TOTAL EXPENDITURES	\$102,000	\$42,500	\$10,000	\$32,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$79,000)	(\$32,917)	(\$9,894)	\$23,023
NET CHANGE IN FUND BALANCES	(\$79,000)	(\$32,917)	(\$9,894)	\$23,023
FUND BALANCE-BEGINNING	\$79,000		\$155,974	
FUND BALANCE-ENDING	\$0		\$146,080	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED FEBRUARY 28, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/22	ACTUAL THRU 02/28/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$91,200	\$38,000	\$0	(\$38,000)
INTEREST INCOME	\$800	\$333	\$425	\$91
TOTAL REVENUES	\$92,000	\$38,333	\$425	(\$37,909)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$10,417	\$10,926	(\$510)
MAJOR ROAD REPAIRS	\$50,000	\$20,833	\$2,080	\$18,753
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$6,250	\$3,228	\$3,023
TRAFFIC CALMING	\$15,000	\$6,250	\$0	\$6,250
STORM DRAIN-CONSTRUCTION	\$318,000	\$132,500	\$1,523	\$130,978
TOTAL EXPENDITURES	\$423,000	\$176,250	\$17,756	\$158,494
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$331,000)	(\$137,917)	(\$17,332)	\$120,585
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$5,600)	(\$2,333)	\$0	\$2,333
TOTAL OTHER FINANCING SOURCES/(USES)	(\$5,600)	(\$2,333)	\$0	\$2,333
NET CHANGE IN FUND BALANCES	(\$336,600)	(\$140,250)	(\$17,332)	\$122,918
FUND BALANCE-BEGINNING	\$336,600		\$304,246	
FUND BALANCE-ENDING	\$0		\$286,914	

**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				\$ 106.20	\$ 424.77		\$ 530.97
BALANCE 1/31/2022				\$ 159,278.88	\$ 400,444.03		\$ 559,722.91

DUE TO GENERAL FUND				\$ -	\$ (2,301.71)		\$ (2,301.71)
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				\$ 146,079.88	\$ 286,913.32		\$ 432,993.20

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 28, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/22	ACTUAL THRU 02/28/22	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

FEBRUARY 28, 2022

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$520,441
TOTAL ASSETS	<u><u>\$520,441</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	---
DUE TO GENERAL FUND	\$99,315
TOTAL LIABILITIES	<u><u>\$99,315</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	\$421,126
TOTAL NET POSITION	<u><u>\$421,126</u></u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED FEBRUARY 28, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/22	ACTUAL THRU 02/28/22	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$813,216	\$717,394	\$717,394	\$0
INTEREST INCOME	\$0	\$0	\$39	\$39
MISC INCOME	\$3,410	\$1,421	\$0	(\$1,421)
TOTAL REVENUES	\$816,626	\$718,815	\$717,434	(\$1,381)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$720,835	\$300,348	\$298,540	\$1,808
OTHER CURRENT CHARGES	\$1,000	\$417	\$0	\$417
TOTAL EXPENDITURES	\$721,835	\$300,765	\$298,540	\$2,224
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$94,790	\$418,050	\$418,893	\$843
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,790)	(\$39,496)	\$0	\$39,496
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,790)	(\$39,496)	\$0	\$39,496
NET CHANGE IN FUND BALANCES	\$0	\$378,554	\$418,893	\$40,339
FUND BALANCE-BEGINNING	\$0		\$2,232	
FUND BALANCE-ENDING	\$0		\$421,126	