

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

FEBRUARY 28, 2023

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

FEBRUARY 28, 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)	\$4,200,954	---	---	---	---	---	---	---	\$4,200,954
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (6202)	---	---	---	---	---	\$79,279	\$48,484	---	\$127,763
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$28,200	---	---	---	\$28,200
CASH-OPERATING (4755)	---	---	\$143,504	---	---	---	---	---	\$143,504
CASH-OPERATING (4771)	---	\$1,537,209	---	---	---	---	---	---	\$1,537,209
CASH-OPERATING (4789)	---	---	---	\$436,369	---	---	---	---	\$436,369
ACCT RECEIVABLE	\$167,179	---	---	---	---	\$64,606	\$258,424	---	\$490,210
DUE FROM GENERAL FUND	---	---	---	\$5,483	---	---	---	---	\$5,483
DUE FROM ROAD FUND	\$245	---	---	---	---	---	---	---	\$245
DUE FROM BUILDING FUND	\$34,910	---	---	---	---	---	---	---	\$34,910
DUE FROM CITT-TRANSIT	\$10,000	---	---	---	---	---	---	---	\$10,000
DUE FROM CITT-TRANSPORTATION	\$2,422	---	---	---	---	---	---	\$58,431	\$60,853
DUE FROM POLICE FORFEITURE FUND	\$54,372	---	---	---	---	---	---	---	\$54,372
DUE FROM SANITATION FUND	\$59,708	---	---	---	---	---	---	---	\$59,708
INVEST-STATE BOARD (POOL)	\$12,387	---	---	---	---	---	---	---	\$12,387
TOTAL ASSETS	\$4,698,191	\$1,537,209	\$143,504	\$441,851	\$34,549	\$143,885	\$306,909	\$58,431	\$7,364,528
LIABILITIES:									
ACCOUNTS PAYABLE	\$192,916	---	---	---	---	---	---	---	\$192,916
UNION DUES PAYABLE-PBA	\$286	---	---	---	---	---	---	---	\$286
UNION DUES PAYABLE-PAT	\$122	---	\$132	---	---	---	---	---	\$254
FRS PENSION PAYABLE	\$26,321	---	\$986	\$505	---	---	---	---	\$27,812
457 PAYABLE	\$1,042	---	---	---	---	---	---	---	\$1,042
DUE TO GENERAL FUND	---	---	\$245	\$40,392	\$54,372	\$10,000	---	---	\$105,010
DUE TO BUILDING FUND	---	---	---	---	---	---	\$2,422	---	\$2,422
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	---	---	---	\$7,711	---	---	---	---	\$7,711
STATE PERMIT SURCHARGE-DBR	---	---	---	\$15,250	---	---	---	---	\$15,250
DEFERRED REVENUE	---	\$1,537,126	---	---	---	---	---	---	\$1,537,126
TOTAL LIABILITIES	\$224,687	\$1,537,126	\$1,364	\$63,858	\$54,372	\$23,199	\$113,651	\$0	\$2,018,256
FUND BALANCES:									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$142,139	---	---	---	---	---	\$142,139
BUILDING	---	---	---	\$377,993	---	---	---	---	\$377,993
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$120,686	\$193,257	---	\$313,943
ASSIGNED TO:									
EMERGENCY RESPONSE	\$1,640,934	---	---	---	---	---	---	---	\$1,640,934
UNASSIGNED:	\$2,832,571	---	---	---	---	---	---	---	\$2,832,571
TOTAL FUND BALANCES	\$4,473,505	\$83	\$142,139	\$377,993	(\$19,823)	\$120,686	\$193,257	\$58,431	\$5,346,272
TOTAL LIABILITIES & FUND BALANCES	\$4,698,191	\$1,537,209	\$143,504	\$441,851	\$34,549	\$143,885	\$306,909	\$58,431	\$7,364,528

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED FEBRUARY 28, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/23	ACTUAL THRU 02/28/23	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,795,112	\$2,501,561	\$2,501,561	\$0
UTILITY TAXES - ELECTRIC	\$180,000	\$75,000	\$87,649	\$12,649
UTILITY TAXES - WATER	\$33,500	\$33,500	\$40,294	\$6,794
UTILITY TAXES - GAS/PROPANE	\$6,800	\$2,833	\$2,327	(\$506)
SIMPLIFIED COMMUNICATIONS TAX	\$70,899	\$29,541	\$33,123	\$3,582
FRANCHISE FEES - ELECTRIC	\$125,000	\$52,083	\$55,030	\$2,946
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$881	\$1,261	\$379
STATE REVENUE SHARING - MUNICIPAL	\$99,924	\$41,635	\$39,848	(\$1,787)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$271,602	\$113,168	\$153,693	\$40,525
GRANTS	\$85,000	\$35,417	\$0	(\$35,417)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$750	\$313	\$243	(\$70)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$396	\$121	(\$275)
RECREATIONAL PROGRAM FEES	\$9,500	\$3,958	\$8,999	\$5,041
CONCESSION STAND	\$600	\$250	\$385	\$135
FACILITY RENTALS	\$4,500	\$1,875	\$4,740	\$2,865
TRAFFIC FINES	\$16,000	\$6,667	\$6,308	(\$359)
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$144,218	\$144,218
LIEN SEARCH FEES	\$3,000	\$1,250	\$1,580	\$330
FINES - CODE COMPLIANCE	\$25,000	\$10,417	\$16,743	\$6,326
INSURANCE PROCEEDS	\$0	\$0	\$2,264	\$2,264
MISCELLANEOUS REVENUE	\$7,500	\$3,125	\$4,384	\$1,259
INTEREST INCOME	\$5,000	\$2,083	\$2,737	\$654
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$3,552	\$3,552
TOTAL REVENUES	\$3,742,752	\$2,915,952	\$3,111,058	\$195,105
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$5,000	\$3,000	\$2,000
FICA	\$918	\$383	\$230	\$153
COMMUNICATIONS	\$2,803	\$1,168	\$1,150	\$18
PROMOTIONAL ACTIVITIES	\$0	\$0	\$93	(\$93)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$2,093	\$2,093	\$0
EDUCATION & TRAINING	\$2,000	\$833	\$480	\$353
TOTAL COMMISSION	\$19,271	\$9,477	\$7,045	\$2,431
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$42,308	\$40,934	\$1,374
REGULAR SALARIES-VILLAGE CLERK	\$73,140	\$30,944	\$29,936	\$1,008
REGULAR SALARIES-ADMIN/CLERK ASST	\$75,430	\$31,913	\$31,058	\$854
PART-TIME SALARIES-FINANCE REPORTING MANAGER	\$5,000	\$2,083	\$0	\$2,083
FICA/MEDICARE	\$19,398	\$8,207	\$7,798	\$409
FLORIDA RETIREMENT SYSTEM	\$49,265	\$20,527	\$20,866	(\$339)
HEALTH INSURANCE	\$54,725	\$22,802	\$22,361	\$441
WORKERS COMPENSATION INSURANCE	\$566	\$283	\$310	(\$27)
PROFESSIONAL FEES	\$180,614	\$75,256	\$75,529	(\$273)
AUDITING FEES	\$32,500	\$13,950	\$13,950	\$0
FINANCE CONTRACT	\$68,250	\$28,438	\$28,438	\$0
TRAVEL & PER DIEM	\$6,300	\$2,625	\$3,010	(\$385)
COMMUNICATIONS	\$23,719	\$9,883	\$17,692	(\$7,810)
POSTAGE	\$9,698	\$4,041	\$2,844	\$1,197
UTILITIES	\$11,572	\$4,822	\$2,769	\$2,053
RENTALS AND LEASES	\$11,162	\$4,651	\$7,519	(\$2,868)
PROPERTY INSURANCE	\$258,045	\$129,022	\$124,989	\$4,034
REPAIRS AND MAINTENANCE	\$20,000	\$8,333	\$0	\$8,333
PRINTING & BINDING	\$3,000	\$1,250	\$178	\$1,072
PROMOTIONAL ACTIVITIES	\$2,000	\$2,000	\$2,081	(\$81)
LEGAL ADVERTISING	\$4,000	\$1,667	\$451	\$1,216
MUNICIPAL ELECTIONS	\$5,000	\$2,083	\$78	\$2,006
OTHER CURRENT CHARGES	\$13,239	\$5,516	\$5,296	\$220
OFFICE SUPPLIES	\$6,500	\$2,708	\$2,413	\$296
OPERATING SUPPLIES	\$5,000	\$2,083	\$3,910	(\$1,826)
DUES & MEMBERSHIPS	\$5,950	\$2,479	\$1,366	\$1,114
EDUCATION & TRAINING	\$4,000	\$1,667	\$537	\$1,130
CONTINGENCY	\$2,000	\$833	\$0	\$833
TOTAL ADMINISTRATION	\$1,050,073	\$462,374	\$446,312	\$16,062

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED FEBRUARY 28, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/23	ACTUAL THRU 02/28/23	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$626,431	\$265,029	\$274,895	(\$9,866)
PART TIME SALARIES	\$143,488	\$60,706	\$63,589	(\$2,882)
OVERTIME	\$29,000	\$12,269	\$16,321	(\$4,052)
OTHER PAYS	\$11,360	\$4,733	\$4,619	\$114
OFF DUTY POLICE	\$0	\$0	\$133,575	(\$133,575)
FICA/MEDICARE	\$63,440	\$26,840	\$27,780	(\$940)
FLORIDA RETIREMENT SYSTEM	\$213,012	\$88,755	\$96,873	(\$8,118)
HEALTH INSURANCE	\$56,110	\$23,379	\$26,089	(\$2,710)
WORKERS COMPENSATION INSURANCE	\$42,019	\$21,009	\$23,047	(\$2,037)
PROFESSIONAL SERVICES	\$17,100	\$7,125	\$6,868	\$257
TRAVEL & PER DIEM	\$2,500	\$1,042	\$0	\$1,042
COMMUNICATIONS	\$14,814	\$6,172	\$8,502	(\$2,329)
UTILITIES	\$3,740	\$1,558	\$1,038	\$520
RENTALS & LEASES	\$69,392	\$28,914	\$28,648	\$266
INSURANCE-POLICE	\$22,515	\$11,257	\$10,725	\$533
REPAIRS & MAINTENANCE	\$75,000	\$31,250	\$50,528	(\$19,278)
PRINTING & BINDING	\$500	\$208	\$0	\$208
OPERATING SUPPLIES	\$134,350	\$55,979	\$59,366	(\$3,387)
DUES & MEMBERSHIPS	\$1,500	\$625	\$735	(\$110)
EDUCATION & TRAINING	\$5,000	\$2,083	\$4,341	(\$2,257)
CONTINGENCY	\$20,000	\$8,333	\$15,415	(\$7,082)
CAPITAL OUTLAY	\$2,500	\$1,042	\$2,239	(\$1,197)
TOTAL POLICE	\$1,553,771	\$658,310	\$855,191	(\$196,881)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$102,003	\$43,155	\$70,635	(\$27,480)
FICA/MEDICARE	\$7,803	\$3,301	\$1,540	\$1,761
FLORIDA RETIREMENT SYSTEM	\$12,149	\$5,062	\$2,522	\$2,540
HEALTH INSURANCE	\$19,306	\$8,044	\$5,625	\$2,419
WORKERS COMPENSATION INSURANCE	\$3,990	\$1,995	\$2,189	(\$193)
COMMUNICATIONS	\$1,867	\$778	\$321	\$457
RENTALS & LEASES	\$5,976	\$2,490	\$2,374	\$116
INSURANCE	\$2,658	\$1,329	\$1,266	\$63
REPAIRS & MAINTENANCE	\$600	\$250	\$129	\$121
OPERATING SUPPLIES	\$1,900	\$792	\$0	\$792
MEMBERSHIPS & DUES	\$400	\$167	\$150	\$17
EDUCATION & TRAINING	\$1,500	\$625	\$0	\$625
TOTAL CODE COMPLIANCE	\$160,152	\$67,988	\$86,751	(\$18,763)
PUBLIC WORKS (539)				
REGULAR SALARIES	\$220,282	\$93,196	\$74,590	\$18,606
OVERTIME	\$5,000	\$2,115	\$1,230	\$885
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$17,349	\$7,229	\$5,550	\$1,679
FLORIDA RETIREMENT SYSTEM	\$26,414	\$11,006	\$8,823	\$2,183
HEALTH INSURANCE	\$46,964	\$19,568	\$14,547	\$5,021
WORKERS COMPENSATION INSURANCE	\$19,945	\$9,972	\$10,939	(\$967)
CONTRACT SERVICES	\$12,000	\$5,000	\$4,968	\$33
TRAVEL & PER DIEM	\$3,600	\$1,500	\$600	\$900
COMMUNICATIONS	\$4,640	\$1,933	\$1,571	\$362
UTILITIES	\$20,772	\$8,655	\$4,723	\$3,932
RENTALS & LEASES	\$2,000	\$833	\$606	\$227
PROPERTY INSURANCE	\$11,365	\$5,682	\$6,183	(\$500)
REPAIRS & MAINTENANCE	\$40,000	\$16,667	\$4,148	\$12,519
LANDSCAPE MAINTENANCE	\$101,000	\$42,083	\$23,202	\$18,881
OTHER CURRENT CHARGES	\$18,000	\$7,500	\$0	\$7,500
OPERATING SUPPLIES	\$35,510	\$14,796	\$6,493	\$8,302
DUES & MEMBERSHIPS	\$500	\$208	\$0	\$208
EDUCATION & TRAINING	\$500	\$208	\$0	\$208
CAPITAL OUTLAY	\$5,000	\$2,083	\$0	\$2,083
TOTAL PUBLIC WORKS	\$592,339	\$251,736	\$169,672	\$82,064

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED FEBRUARY 28, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/23	ACTUAL THRU 02/28/23	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$60,000	\$25,385	\$24,532	\$853
PART TIME SALARIES	\$41,695	\$17,640	\$11,345	\$6,295
FICA/MEDICARE	\$7,780	\$3,242	\$2,745	\$497
FLORIDA RETIREMENT SYSTEM	\$12,112	\$5,047	\$4,613	\$434
HEALTH INSURANCE	\$10,111	\$4,213	\$3,638	\$575
WORKERS COMPENSATION INSURANCE	\$262	\$131	\$144	(\$13)
COMMUNICATIONS	\$5,039	\$2,099	\$1,654	\$446
UTILITIES	\$5,396	\$2,248	\$2,015	\$233
RENTALS & LEASES	\$3,749	\$1,562	\$542	\$1,020
PROPERTY INSURANCE	\$7,074	\$3,537	\$4,168	(\$631)
REPAIRS & MAINTENANCE	\$27,000	\$11,250	\$4,215	\$7,035
CONCESSION EXPENSES	\$500	\$208	\$0	\$208
SPECIAL EVENTS	\$18,300	\$7,625	\$9,731	(\$2,106)
OPERATING SUPPLIES	\$1,500	\$625	\$506	\$119
MEMBERSHIPS & DUES	\$500	\$208	\$0	\$208
EDUCATION & TRAINING	\$2,000	\$833	\$570	\$263
INFRASTRUCTURE IMPROVEMENTS	\$105,000	\$43,750	\$0	\$43,750
TOTAL PARKS AND RECREATION	\$308,019	\$129,604	\$70,417	\$59,188
TOTAL EXPENDITURES	\$3,683,624	\$1,579,489	\$1,635,389	(\$55,899)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$59,128	\$1,336,463	\$1,475,669	\$139,206
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN FROM SANITATION FUND	\$48,490	\$20,204	\$0	(\$20,204)
OPERATING TRANSFER IN FROM ROAD FUND	\$22,181	\$9,242	\$0	(\$9,242)
OPERATING TRANSFER (OUT) TO BUILDING FUND	(\$26,142)	(\$10,893)	\$0	\$10,893
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$103,656)	(\$43,190)	\$0	\$43,190
TOTAL OTHER FINANCING SOURCES/(USES)	(\$59,128)	(\$24,637)	\$0	\$24,637
NET CHANGE IN FUND BALANCES	\$0	\$1,311,827	\$1,475,669	\$163,843
FUND BALANCE-BEGINNING	\$0		\$2,997,835	
FUND BALANCE-ENDING	\$0		\$4,473,505	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 28, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/23	ACTUAL THRU 02/28/23	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 FEBRUARY 28, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/23	ACTUAL THRU 02/28/23	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$76,977	\$32,074	\$26,598	(\$5,476)
STATE REVENUE SHARING - MUNICIPAL	\$27,250	\$11,354	\$9,962	(\$1,392)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$1,428	\$1,428	\$0
TOTAL REVENUES	\$107,083	\$44,856	\$37,988	(\$6,868)
EXPENDITURES				
REGULAR SALARIES	\$86,009	\$36,389	\$35,207	\$1,182
OVERTIME	\$1,000	\$423	\$711	(\$288)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$6,733	\$2,805	\$2,818	(\$13)
FLORIDA RETIREMENT SYSTEM	\$10,363	\$4,318	\$3,727	\$590
HEALTH INSURANCE	\$19,306	\$8,044	\$8,118	(\$74)
WORKERS COMPENSATION INSURANCE	\$9,977	\$2,494	\$5,472	(\$2,978)
COMMUNICATIONS	\$480	\$200	\$261	(\$61)
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,604	\$651	\$1,240	(\$589)
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$3,120	\$1,300	\$1,406	(\$106)
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
	0			
TOTAL EXPENDITURES	\$140,592	\$57,624	\$59,961	(\$2,337)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$33,510)	(\$12,769)	(\$21,973)	(\$9,205)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$23,800	\$9,917	\$0	(\$9,917)
TOTAL OTHER FINANCING SOURCES/(USES)	\$23,800	\$9,917	\$0	(\$9,917)
NET CHANGE IN FUND BALANCES	(\$9,710)	(\$2,852)	(\$21,973)	(\$19,121)
FUND BALANCE-BEGINNING	\$9,710		\$164,113	
FUND BALANCE-ENDING	\$0		\$142,139	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 28, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/23	ACTUAL THRU 02/28/23	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$31,250	\$112,371	\$81,121
ELECTRIC PERMITS	\$10,000	\$4,167	\$15,527	\$11,360
PLUMBING PERMITS	\$12,000	\$5,000	\$16,837	\$11,837
MECHANICAL PERMITS	\$7,500	\$3,125	\$8,889	\$5,764
GARAGE SALE PERMITS	\$300	\$125	\$121	(\$4)
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$850	\$850
SHORT TERM VACATION RENTALS	\$0	\$0	\$435	\$435
OTHER FEES - PLAN REVIEW	\$5,000	\$2,083	\$6,935	\$4,852
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$4,167	\$5,000	\$833
OTHER FEES - HOME OCCUPATION	\$1,500	\$625	\$2,320	\$1,695
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$188	\$750	\$563
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$10,417	\$15,760	\$5,343
MISCELLANEOUS INCOME	\$2,250	\$938	\$4,699	\$3,762
TOTAL REVENUES	\$149,000	\$62,083	\$190,494	\$128,411
EXPENDITURES				
REGULAR SALARIES	\$37,680	\$15,942	\$16,037	(\$95)
FICA/MEDICARE	\$2,883	\$1,220	\$1,227	(\$7)
FLORIDA RETIREMENT SYSTEM	\$4,488	\$1,870	\$1,972	(\$102)
HEALTH INSURANCE	\$9,653	\$4,022	\$3,653	\$370
WORKERS COMPENSATION INSURANCE	\$108	\$27	\$59	(\$32)
PROFESSIONAL SERVICES	\$78,375	\$32,656	\$127,075	(\$94,418)
OFFICE TECHNOLOGY	\$40,455	\$16,856	\$40,544	(\$23,687)
OPERATING SUPPLIES	\$500	\$208	\$0	\$208
MEMBERSHIPS & DUES	\$0	\$0	\$100	(\$100)
EDUCATION & TRAINING	\$1,000	\$417	\$0	\$417
TOTAL EXPENDITURES	\$175,142	\$73,218	\$190,665	(\$117,448)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$26,142)	(\$11,134)	(\$171)	\$10,964
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,142	\$10,893	\$0	(\$10,893)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,142	\$10,893	\$0	(\$10,893)
NET CHANGE IN FUND BALANCES	\$0	(\$242)	(\$171)	\$71
FUND BALANCE-BEGINNING	\$0		\$378,164	
FUND BALANCE-ENDING	\$0		\$377,993	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 28, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/23	ACTUAL THRU 02/28/23	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 FEBRUARY 28, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/23	ACTUAL THRU 02/28/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$39,609	\$16,504	\$0	(\$16,504)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$64,606	\$64,606
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$39,609	\$16,504	\$64,606	\$48,102
EXPENDITURES				
TRANSIT PROJECTS	\$120,000	\$50,000	\$50,000	\$0
TOTAL EXPENDITURES	\$120,000	\$50,000	\$50,000	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$80,391)	(\$33,496)	\$14,606	\$48,102
NET CHANGE IN FUND BALANCES	(\$80,391)	(\$33,496)	\$14,606	\$48,102
FUND BALANCE-BEGINNING	\$80,391		\$106,080	
FUND BALANCE-ENDING	\$0		\$120,686	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED FEBRUARY 28, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/23	ACTUAL THRU 02/28/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$158,435	\$66,015	\$0	(\$66,015)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$303,283	\$303,283
GRANT	\$350,000	\$145,833	\$0	(\$145,833)
INTEREST INCOME	\$1,000	\$417	\$0	(\$417)
TOTAL REVENUES	<u>\$509,435</u>	<u>\$212,265</u>	<u>\$303,283</u>	<u>\$91,018</u>
EXPENDITURES				
STREETLIGHTING	\$26,951	\$11,230	\$11,461	(\$231)
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$6,250	\$0	\$6,250
STORM DRAIN-CONSTRUCTION	\$803,500	\$334,792	\$314,315	\$20,476
TOTAL EXPENDITURES	<u>\$845,451</u>	<u>\$352,271</u>	<u>\$325,776</u>	<u>\$26,495</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(\$336,016)</u>	<u>(\$140,007)</u>	<u>(\$22,493)</u>	<u>\$117,513</u>
NET CHANGE IN FUND BALANCES	<u>(\$336,016)</u>	<u>(\$140,007)</u>	<u>(\$22,493)</u>	<u>\$117,513</u>
FUND BALANCE-BEGINNING	\$336,016		\$215,751	
FUND BALANCE-ENDING	<u>\$0</u>		<u>\$193,257</u>	

**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	TRANSPORTATION		
				20%	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	TRANSPORTATION		
				20%	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	TRANSPORTATION		
				20%	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	TRANSPORTATION		
				20%	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
FY 21 TOTAL				\$ -	\$ 111,358.43	\$	111,358.43
TRANSFER TO GF				\$ (90,000.00)	\$ (563,771.10)	\$	(653,771.10)
ADD: INTEREST INCOME				\$ 106.20	\$ 424.77	\$	530.97
BALANCE 2/28/2023				\$ 79,278.88	\$ 48,483.37	\$	127,762.25

DUE TO GENERAL FUND				\$ -	\$ (2,242.41)	\$	(2,242.41)
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 2/28/2023				\$ 130,685.99	\$ 193,436.42	\$	324,122.41
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VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED FEBRUARY 28, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/23	ACTUAL THRU 02/28/23	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$103,656	\$43,190	\$0	\$43,190
TOTAL EXPENDITURES	\$103,656	\$43,190	\$0	\$43,190
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$103,656)	(\$43,190)	\$0	\$43,190
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$103,656	\$43,190	\$0	(\$43,190)
TOTAL OTHER FINANCING SOURCES/(USES)	\$103,656	\$43,190	\$0	(\$43,190)
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, 2023

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$490,257
TOTAL ASSETS	<u><u>\$490,257</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>\$430,549</u>
TOTAL NET POSITION	<u><u>\$430,549</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, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/23	ACTUAL THRU 02/28/23	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$811,967	\$714,493	\$714,493	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$811,967	\$714,493	\$714,493	\$0
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$717,497	\$298,957	\$298,540	\$417
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$717,497	\$298,957	\$298,540	\$417
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$94,470	\$415,536	\$415,953	\$417
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,470)	(\$39,363)	\$0	\$39,363
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,470)	(\$39,363)	\$0	\$39,363
NET CHANGE IN FUND BALANCES	\$0	\$376,173	\$415,953	\$39,780
FUND BALANCE-BEGINNING	\$0		\$14,597	
FUND BALANCE-ENDING	\$0		\$430,549	