

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

MARCH 31, 2022

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

MARCH 31, 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)	\$2,411,125	---	---	---	---	---	---	---	\$2,411,125
CASH-OPERATING (7200)	\$1,383,929	---	---	---	---	---	---	---	\$1,383,929
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (6202)	---	---	---	---	---	\$159,279	\$398,143	---	\$557,422
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$27,417	---	---	---	\$27,417
CASH-OPERATING (4755)	---	---	\$136,180	---	---	---	---	---	\$136,180
CASH-OPERATING (4771)	---	\$767,641	---	---	---	---	---	---	\$767,641
CASH-OPERATING (4789)	---	---	---	\$40,004	---	---	---	---	\$40,004
ACCT RECEIVABLE	\$34,332	---	---	---	---	---	---	---	\$34,332
DUE FROM GENERAL FUND	---	---	\$3,959	\$4,309	---	---	---	---	\$8,268
DUE FROM CITT-TRANSPORTATION	\$3,942	---	---	---	---	---	---	\$58,431	\$62,373
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	---	\$53,589
INVEST-STATE BOARD (POOL)	\$12,084	---	---	---	---	---	---	---	\$12,084
PREPAID EXPENSES	\$2,974	---	---	---	---	---	---	---	\$2,974
TOTAL ASSETS	\$4,057,988	\$767,641	\$140,139	\$44,313	\$33,766	\$159,279	\$398,143	\$58,431	\$5,659,699
LIABILITIES:									
ACCOUNTS PAYABLE	\$60,207	---	---	---	---	---	---	---	\$60,207
FRS PENSION PAYABLE	\$24,376	---	\$862	\$378	---	---	---	---	\$25,616
DUE TO GENERAL FUND	---	---	---	---	\$53,589	---	\$3,942	---	\$57,531
DUE TO ROAD FUND	\$3,959	---	---	---	---	---	---	---	\$3,959
DUE TO BUILDING FUND	\$4,309	---	---	---	---	---	---	---	\$4,309
DUE TO SANITATION FUND	\$18,918	---	---	---	---	---	---	---	\$18,918
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	---	---	---	\$2,505	---	---	---	---	\$2,505
STATE PERMIT SURCHARGE-DBR	---	---	---	\$13,964	---	---	---	---	\$13,964
TOTAL LIABILITIES	\$115,768	\$0	\$862	\$16,847	\$53,589	\$13,199	\$115,171	\$0	\$315,436
FUND BALANCES:									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$767,641	---	---	---	---	---	---	\$767,641
ROADS	---	---	\$139,276	---	---	---	---	---	\$139,276
BUILDING	---	---	---	\$27,466	---	---	---	---	\$27,466
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$146,080	\$282,972	---	\$429,052
UNASSIGNED:	\$3,939,246	---	---	---	---	---	---	---	\$3,939,246
TOTAL FUND BALANCES	\$3,942,219	\$767,641	\$139,276	\$27,466	(\$19,823)	\$146,080	\$282,972	\$58,431	\$5,344,263
TOTAL LIABILITIES & FUND BALANCES	\$4,057,988	\$767,641	\$140,139	\$44,313	\$33,766	\$159,279	\$398,143	\$58,431	\$5,659,699

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MARCH 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/22	ACTUAL THRU 03/31/22	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,437,786	\$2,238,997	\$2,238,997	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$80,000	\$82,014	\$2,014
UTILITY TAXES - WATER	\$33,500	\$16,750	\$33,130	\$16,380
UTILITY TAXES - GAS/PROPANE	\$5,500	\$2,750	\$3,494	\$744
SIMPLIFIED COMMUNICATIONS TAX	\$68,188	\$34,094	\$23,526	(\$10,568)
FRANCHISE FEES - ELECTRIC	\$111,806	\$55,903	\$29,007	(\$26,896)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$22,873	\$41,199	\$18,325
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,058	\$929	(\$128)
STATE REVENUE SHARING - MUNICIPAL	\$87,192	\$43,596	\$36,123	(\$7,473)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,908	\$120,454	\$104,983	(\$15,471)
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	\$125	\$533	\$408
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$475	\$218	(\$257)
RECREATIONAL PROGRAM FEES	\$5,000	\$2,500	\$5,644	\$3,144
CONCESSION STAND	\$600	\$300	\$128	(\$172)
FACILITY RENTALS	\$1,750	\$875	\$3,998	\$3,123
TRAFFIC FINES	\$5,000	\$2,500	\$14,375	\$11,875
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$103,105	\$103,105
NOTARY FEES	\$0	\$0	\$74	\$74
SPECIAL EVENT FEES	\$0	\$0	\$0	\$0
LIEN SEARCH FEES	\$3,000	\$1,500	\$3,565	\$2,065
FINES - CODE COMPLIANCE	\$25,000	\$12,500	\$22,245	\$9,745
MISCELLANEOUS REVENUE	\$5,000	\$2,500	\$25,957	\$23,457
INTEREST INCOME	\$5,000	\$2,500	\$2,518	\$18
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$2,300	\$2,300
TOTAL REVENUES	\$3,244,292	\$2,642,250	\$2,792,812	\$150,562
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$6,000	\$6,000	\$0
FICA	\$918	\$459	\$459	\$0
COMMUNICATIONS	\$2,242	\$1,121	\$1,119	\$2
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$775	\$1,000	(\$225)
EDUCATION & TRAINING	\$4,200	\$2,100	\$360	\$1,740
TOTAL COMMISSION	\$20,910	\$10,455	\$8,938	\$1,517
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$50,000	\$47,733	\$2,266
REGULAR SALARIES-VILLAGE CLERK/ADMIN ASST.	\$70,157	\$35,078	\$32,382	\$2,697
REGULAR SALARIES-ADMIN/CLERK ASST	\$73,886	\$36,943	\$43,146	(\$6,203)
FICA/MEDICARE	\$18,669	\$9,335	\$9,429	(\$95)
FLORIDA RETIREMENT SYSTEM	\$47,477	\$23,738	\$24,494	(\$756)
HEALTH INSURANCE	\$26,555	\$13,278	\$17,074	(\$3,797)
WORKERS COMPENSATION INSURANCE	\$566	\$283	\$409	(\$127)
PROFESSIONAL FEES	\$214,100	\$107,050	\$84,404	\$22,646
AUDITING FEES	\$23,000	\$23,000	\$23,200	(\$200)
FINANCE CONTRACT	\$65,000	\$32,500	\$32,500	(\$0)
TRAVEL & PER DIEM	\$6,300	\$3,150	\$2,400	\$750
COMMUNICATIONS	\$15,955	\$7,978	\$10,472	(\$2,494)
POSTAGE	\$9,648	\$4,824	\$2,421	\$2,403
UTILITIES	\$8,965	\$4,483	\$5,140	(\$657)
RENTALS AND LEASES	\$10,745	\$5,373	\$5,389	(\$16)
PROPERTY INSURANCE	\$203,868	\$164,900	\$164,900	\$0
REPAIRS AND MAINTENANCE	\$20,000	\$10,000	\$0	\$10,000
PRINTING & BINDING	\$1,000	\$500	\$613	(\$113)
PROMOTIONAL ACTIVITIES	\$1,500	\$750	\$1,790	(\$1,040)
LEGAL ADVERTISING	\$4,000	\$2,000	\$1,000	\$1,000
MUNICIPAL ELECTIONS	\$4,000	\$2,000	\$0	\$2,000
OTHER CURRENT CHARGES	\$12,526	\$6,263	\$10,976	(\$4,713)
OFFICE SUPPLIES	\$6,000	\$3,000	\$3,173	(\$173)
OPERATING SUPPLIES	\$5,000	\$2,500	\$2,318	\$182
DUES & MEMBERSHIPS	\$5,950	\$2,975	\$4,890	(\$1,915)
EDUCATION & TRAINING	\$4,000	\$2,000	\$0	\$2,000
CONTINGENCY	\$0	\$0	\$0	\$0
TOTAL ADMINISTRATION	\$958,867	\$553,900	\$530,253	\$23,646

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MARCH 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/22	ACTUAL THRU 03/31/22	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$592,859	\$296,429	\$293,334	\$3,095
PART TIME SALARIES	\$118,560	\$59,280	\$69,923	(\$10,643)
OVERTIME	\$35,000	\$17,500	\$6,541	\$10,959
OTHER PAYS	\$12,000	\$6,000	\$4,523	\$1,477
OFF DUTY POLICE	\$0	\$0	\$94,480	(\$94,480)
FICA/MEDICARE	\$58,019	\$29,010	\$28,990	\$19
FLORIDA RETIREMENT SYSTEM	\$184,532	\$92,266	\$93,064	(\$798)
HEALTH INSURANCE	\$47,803	\$23,901	\$23,370	\$532
WORKERS COMPENSATION INSURANCE	\$38,040	\$28,530	\$27,529	\$1,001
PROFESSIONAL SERVICES	\$8,400	\$4,200	\$6,434	(\$2,234)
TRAVEL & PER DIEM	\$2,500	\$1,250	\$0	\$1,250
COMMUNICATIONS	\$11,287	\$5,643	\$7,950	(\$2,306)
UTILITIES	\$6,000	\$3,000	\$1,105	\$1,895
RENTALS & LEASES	\$74,943	\$37,471	\$42,121	(\$4,650)
INSURANCE-POLICE	\$19,578	\$14,393	\$14,393	\$0
REPAIRS & MAINTENANCE	\$66,600	\$33,300	\$36,941	(\$3,641)
PRINTING & BINDING	\$500	\$250	\$413	(\$163)
OPERATING SUPPLIES	\$85,350	\$42,675	\$37,820	\$4,855
DUES & MEMBERSHIPS	\$1,200	\$600	\$1,410	(\$810)
EDUCATION & TRAINING	\$4,000	\$2,000	\$540	\$1,460
CONTINGENCY	\$20,000	\$10,000	\$0	\$10,000
CAPITAL OUTLAY	\$2,500	\$1,250	\$0	\$1,250
TOTAL POLICE	\$1,389,669	\$708,948	\$790,880	(\$81,932)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$93,005	\$46,502	\$40,838	\$5,665
FICA/MEDICARE	\$7,115	\$3,557	\$3,124	\$433
FLORIDA RETIREMENT SYSTEM	\$10,063	\$5,032	\$4,540	\$492
HEALTH INSURANCE	\$15,552	\$7,776	\$7,923	(\$147)
WORKERS COMPENSATION INSURANCE	\$3,613	\$2,709	\$2,614	\$95
UNEMPLOYMENT	\$3,613	\$1,806	\$0	\$1,806
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$435	\$217	\$217	\$0
RENTALS & LEASES	\$6,864	\$3,432	\$2,965	\$467
INSURANCE	\$765	\$765	\$1,731	(\$966)
REPAIRS & MAINTENANCE	\$600	\$300	\$572	(\$272)
CONTINGENCY	\$1,450	\$725	\$0	\$725
OPERATING SUPPLIES	\$1,300	\$650	\$0	\$650
MEMBERSHIPS & DUES	\$400	\$200	\$140	\$60
EDUCATION & TRAINING	\$2,940	\$1,470	\$650	\$820
TOTAL CODE COMPLIANCE	\$147,713	\$75,142	\$65,314	\$9,828
PUBLIC WORKS (539)				
REGULAR SALARIES	\$207,842	\$103,921	\$98,223	\$5,698
OVERTIME	\$5,000	\$2,500	\$560	\$1,940
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$16,397	\$8,199	\$7,628	\$571
FLORIDA RETIREMENT SYSTEM	\$22,651	\$11,325	\$10,936	\$389
HEALTH INSURANCE	\$38,641	\$19,321	\$19,140	\$181
WORKERS COMPENSATION INSURANCE	\$18,056	\$13,542	\$13,067	\$475
CONTRACT SERVICES	\$11,000	\$5,500	\$4,388	\$1,112
TRAVEL & PER DIEM	\$3,600	\$1,800	\$1,800	\$0
COMMUNICATIONS	\$4,629	\$2,314	\$2,573	(\$258)
UTILITIES	\$9,972	\$4,986	\$8,518	(\$3,532)
RENTALS & LEASES	\$16,791	\$8,396	\$7,887	\$509
PROPERTY INSURANCE	\$12,050	\$9,037	\$7,977	\$1,060
REPAIRS & MAINTENANCE	\$35,300	\$17,650	\$5,658	\$11,992
LANDSCAPE MAINTENANCE	\$111,000	\$55,500	\$2,545	\$52,955
OTHER CURRENT CHARGES	\$8,000	\$4,000	\$2,000	\$2,000
OPERATING SUPPLIES	\$25,510	\$12,755	\$13,548	(\$793)
DUES & MEMBERSHIPS	\$2,000	\$1,000	\$0	\$1,000
EDUCATION & TRAINING	\$1,000	\$500	\$0	\$500
CAPITAL OUTLAY	\$7,500	\$7,500	\$7,500	\$0
TOTAL PUBLIC WORKS	\$558,439	\$291,246	\$215,447	\$75,799

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED MARCH 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/22	ACTUAL THRU 03/31/22	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$53,312	\$26,656	\$25,330	\$1,326
PART TIME SALARIES	\$50,568	\$25,284	\$15,235	\$10,049
FICA/MEDICARE	\$7,947	\$3,973	\$3,103	\$870
FLORIDA RETIREMENT SYSTEM	\$11,240	\$5,620	\$4,514	\$1,105
HEALTH INSURANCE	\$7,741	\$3,871	\$4,131	(\$260)
WORKERS COMPENSATION INSURANCE	\$237	\$178	\$172	\$6
COMMUNICATIONS	\$3,993	\$1,996	\$2,372	(\$376)
UTILITIES	\$5,100	\$2,550	\$1,815	\$735
RENTALS & LEASES	\$3,749	\$1,875	\$918	\$957
PROPERTY INSURANCE	\$17,726	\$13,295	\$5,036	\$8,258
REPAIRS & MAINTENANCE	\$25,000	\$12,500	\$2,472	\$10,028
CONCESSION EXPENSES	\$500	\$250	\$0	\$250
SPECIAL EVENTS	\$15,700	\$7,850	\$8,871	(\$1,021)
OPERATING SUPPLIES	\$3,000	\$1,500	\$166	\$1,334
MEMBERSHIPS & DUES	\$500	\$250	\$160	\$90
EDUCATION & TRAINING	\$2,000	\$1,000	\$0	\$1,000
INFRASTRUCTURE IMPROVEMENTS	\$50,000	\$25,000	\$0	\$25,000
TOTAL PARKS AND RECREATION	\$258,313	\$133,648	\$74,296	\$59,351
TOTAL EXPENDITURES	\$3,333,912	\$1,773,339	\$1,685,129	\$88,210
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$89,620)	\$868,911	\$1,107,683	\$238,772
RESERVES				
RESERVES-EMERGENCY	\$22,243	\$11,122	\$0	(\$11,122)
TOTAL OTHER FINANCING SOURCES/(USES)	\$22,243	\$11,122	\$0	(\$11,122)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$111,864	\$55,932	\$0	(\$55,932)
TOTAL OTHER FINANCING SOURCES/(USES)	\$111,864	\$55,932	\$0	(\$55,932)
NET CHANGE IN FUND BALANCES	\$0	\$913,722	\$1,107,683	\$182,840
FUND BALANCE-BEGINNING	\$0		\$2,834,536	
FUND BALANCE-ENDING	\$0		\$3,942,219	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/22	ACTUAL THRU 03/31/22	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 MARCH 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/22	ACTUAL THRU 03/31/22	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$40,748	\$25,234	(\$15,514)
STATE REVENUE SHARING - MUNICIPAL	\$23,458	\$11,729	\$9,031	(\$2,698)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$1,428	\$1,428	\$0
INTEREST INCOME	\$0	\$0	\$16	\$16
TOTAL REVENUES	\$107,809	\$53,904	\$35,709	(\$18,196)
EXPENDITURES				
REGULAR SALARIES	\$76,502	\$38,251	\$38,744	(\$493)
OVERTIME	\$1,000	\$500	\$560	(\$60)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,834	\$2,917	\$3,083	(\$166)
FLORIDA RETIREMENT SYSTEM	\$8,278	\$4,139	\$4,366	(\$228)
HEALTH INSURANCE	\$15,552	\$7,776	\$7,384	\$392
WORKERS COMPENSATION INSURANCE	\$9,032	\$6,774	\$6,536	\$238
COMMUNICATIONS	\$480	\$240	\$240	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,168	\$1,626	\$1,696	(\$70)
REPAIRS & MAINTENANCE	\$18,204	\$9,102	\$0	\$9,102
OPERATING SUPPLIES	\$7,120	\$3,560	\$1,341	\$2,219
EDUCATION & TRAINING	\$300	\$150	\$0	\$150
TOTAL EXPENDITURES	\$145,470	\$76,035	\$64,950	\$11,085
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$37,661)	(\$22,131)	(\$29,241)	(\$7,111)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,000	\$13,000	\$0	(\$13,000)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,000	\$13,000	\$0	(\$13,000)
NET CHANGE IN FUND BALANCES	(\$11,661)	(\$9,131)	(\$29,241)	(\$20,111)
FUND BALANCE-BEGINNING	\$11,662		\$168,517	
FUND BALANCE-ENDING	\$0		\$139,276	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/22	ACTUAL THRU 03/31/22	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$37,500	\$85,479	\$47,979
ELECTRIC PERMITS	\$10,000	\$5,000	\$15,437	\$10,437
PLUMBING PERMITS	\$12,000	\$6,000	\$21,442	\$15,442
MECHANICAL PERMITS	\$7,500	\$3,750	\$9,232	\$5,482
GARAGE SALE PERMITS	\$300	\$150	\$187	\$37
FILM PERMITS	\$0	\$0	\$750	\$750
OTHER FEES - PLAN REVIEW	\$5,000	\$2,500	\$6,010	\$3,510
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$5,000	\$6,340	\$1,340
OTHER FEES - HOME OCCUPATION	\$1,500	\$750	\$1,850	\$1,100
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$225	\$750	\$525
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$12,500	\$23,670	\$11,170
MISCELLANEOUS INCOME	\$0	\$0	\$2,958	\$2,958
INTEREST INCOME	\$0	\$0	\$1	\$1
TOTAL REVENUES	\$146,750	\$73,375	\$174,105	\$100,730
EXPENDITURES				
REGULAR SALARIES	\$37,970	\$18,985	\$16,544	\$2,441
FICA/MEDICARE	\$2,905	\$1,452	\$1,266	\$187
FLORIDA RETIREMENT SYSTEM	\$4,108	\$2,054	\$1,839	\$216
HEALTH INSURANCE	\$7,776	\$3,888	\$3,888	\$0
WORKERS COMPENSATION INSURANCE	\$98	\$73	\$71	\$3
PROFESSIONAL SERVICES	\$73,360	\$36,680	\$50,272	(\$13,592)
OFFICE TECHNOLOGY	\$113,600	\$72,466	\$72,466	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$1,600	\$800	\$293	\$507
EDUCATION & TRAINING	\$1,000	\$500	\$0	\$500
TOTAL EXPENDITURES	\$242,417	\$136,899	\$146,639	(\$9,740)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$95,667)	(\$63,524)	\$27,466	\$90,990
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$37,474)	(\$18,737)	\$0	\$18,737
TOTAL OTHER FINANCING SOURCES/(USES)	(\$37,474)	(\$18,737)	\$0	\$18,737
NET CHANGE IN FUND BALANCES	(\$133,141)	(\$82,261)	\$27,466	\$109,727
FUND BALANCE-BEGINNING	\$133,141		\$0	
FUND BALANCE-ENDING	\$0		\$27,466	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/22	ACTUAL THRU 03/31/22	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$30	\$30
TOTAL REVENUES	\$0	\$0	\$30	\$30
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$30	\$30
NET CHANGE IN FUND BALANCES	\$0	\$0	\$30	\$30
FUND BALANCE-BEGINNING	\$0		(\$19,853)	
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 MARCH 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/22	ACTUAL THRU 03/31/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$22,800	\$11,400	\$0	(\$11,400)
INTEREST INCOME	\$200	\$100	\$106	\$6
TOTAL REVENUES	\$23,000	\$11,500	\$106	(\$11,394)
EXPENDITURES				
TRANSIT PROJECTS	\$102,000	\$51,000	\$10,000	\$41,000
TOTAL EXPENDITURES	\$102,000	\$51,000	\$10,000	\$41,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$79,000)	(\$39,500)	(\$9,894)	\$29,606
NET CHANGE IN FUND BALANCES	(\$79,000)	(\$39,500)	(\$9,894)	\$29,606
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 MARCH 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/22	ACTUAL THRU 03/31/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$91,200	\$45,600	\$0	(\$45,600)
INTEREST INCOME	\$800	\$400	\$425	\$25
TOTAL REVENUES	\$92,000	\$46,000	\$425	(\$45,575)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$12,500	\$13,158	(\$658)
MAJOR ROAD REPAIRS	\$50,000	\$25,000	\$2,605	\$22,395
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$7,500	\$4,413	\$3,088
TRAFFIC CALMING	\$15,000	\$7,500	\$0	\$7,500
STORM DRAIN-CONSTRUCTION	\$318,000	\$159,000	\$1,523	\$157,478
TOTAL EXPENDITURES	\$423,000	\$211,500	\$21,698	\$189,802
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$331,000)	(\$165,500)	(\$21,273)	\$144,227
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$5,600)	(\$2,800)	\$0	\$2,800
TOTAL OTHER FINANCING SOURCES/(USES)	(\$5,600)	(\$2,800)	\$0	\$2,800
NET CHANGE IN FUND BALANCES	(\$336,600)	(\$168,300)	(\$21,273)	\$147,027
FUND BALANCE-BEGINNING	\$336,600		\$304,246	
FUND BALANCE-ENDING	\$0		\$282,972	

**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)	\$ (102,753.72)		\$ (112,753.72)
ADD: INTEREST INCOME				\$ 106.20	\$ 424.77		\$ 530.97
BALANCE 3/31/2022				\$ 159,278.88	\$ 398,142.32		\$ 557,421.20

DUE TO GENERAL FUND				\$ -	\$ (3,941.62)		\$ (3,941.62)
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 3/31/2022				\$ 146,079.88	\$ 282,971.70		\$ 429,051.58

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/22	ACTUAL THRU 03/31/22	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

MARCH 31, 2022

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$421,126
DUE FROM OTHER FUNDS	\$18,918
TOTAL ASSETS	<u>\$440,044</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	<u>\$59,708</u>
TOTAL LIABILITIES	<u>\$59,708</u>
<u>NET POSITION</u>	
UNRESTRICTED	<u>\$380,336</u>
TOTAL NET POSITION	<u>\$380,336</u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED MARCH 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/22	ACTUAL THRU 03/31/22	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$813,216	\$736,313	\$736,313	\$0
INTEREST INCOME	\$0	\$0	\$39	\$39
MISC INCOME	\$3,410	\$1,705	\$0	(\$1,705)
TOTAL REVENUES	\$816,626	\$738,017	\$736,352	(\$1,666)
EXPENDITURES				
OTHER CONTRACTUAL SERVICES	\$720,835	\$360,418	\$358,248	\$2,169
OTHER CURRENT CHARGES	\$1,000	\$500	\$0	\$500
TOTAL EXPENDITURES	\$721,835	\$360,918	\$358,248	\$2,669
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$94,790	\$377,100	\$378,104	\$1,004
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,790)	(\$47,395)	\$0	\$47,395
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,790)	(\$47,395)	\$0	\$47,395
NET CHANGE IN FUND BALANCES	\$0	\$329,705	\$378,104	\$48,399
FUND BALANCE-BEGINNING	\$0		\$2,232	
FUND BALANCE-ENDING	\$0		\$380,336	