

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

MARCH 31, 2023

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

MARCH 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)	\$4,008,342	---	---	---	---	---	---	---	\$4,008,342
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (6202)	---	---	---	---	---	\$68,612	\$104,024	---	\$172,636
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$28,200	---	---	---	\$28,200
CASH-OPERATING (4755)	---	---	\$138,548	---	---	---	---	---	\$138,548
CASH-OPERATING (4771)	---	\$1,537,209	---	---	---	---	---	---	\$1,537,209
CASH-OPERATING (4789)	---	---	---	\$438,499	---	---	---	---	\$438,499
ACCT RECEIVABLE	\$95,653	---	---	---	---	---	---	---	\$95,653
DUE FROM GENERAL FUND	---	---	---	\$9,833	---	---	---	---	\$9,833
DUE FROM ROAD FUND	\$187	---	---	---	---	---	---	---	\$187
DUE FROM BUILDING FUND	\$17,178	---	---	---	---	---	---	---	\$17,178
DUE FROM CITT-TRANSPORTATION	---	---	---	---	---	---	---	\$58,431	\$58,431
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	\$4,403,840	\$1,537,209	\$138,548	\$448,332	\$34,549	\$68,612	\$104,024	\$58,431	\$6,793,544
LIABILITIES:									
ACCOUNTS PAYABLE	\$111,933	---	---	---	---	---	---	---	\$111,933
FRS PENSION PAYABLE	\$26,333	---	\$1,012	---	---	---	---	---	\$27,345
DUE TO GENERAL FUND	---	---	\$187	\$27,011	\$54,372	---	---	---	\$81,570
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	---	---	---	\$8,377	---	---	---	---	\$8,377
STATE PERMIT SURCHARGE-DBR	---	---	---	\$15,641	---	---	---	---	\$15,641
DEFERRED REVENUE	---	\$1,537,126	---	---	---	---	---	---	\$1,537,126
TOTAL LIABILITIES	\$142,266	\$1,537,126	\$1,199	\$51,029	\$54,372	\$13,199	\$111,229	\$0	\$1,910,420
FUND BALANCES:									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$137,349	---	---	---	---	---	\$137,349
BUILDING	---	---	---	\$397,303	---	---	---	---	\$397,303
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$55,413	(\$7,205)	---	\$48,208
ASSIGNED TO:									
EMERGENCY RESPONSE	\$1,640,934	---	---	---	---	---	---	---	\$1,640,934
UNASSIGNED:	\$2,620,640	---	---	---	---	---	---	---	\$2,620,640
TOTAL FUND BALANCES	\$4,261,574	\$83	\$137,349	\$397,303	(\$19,823)	\$55,413	(\$7,205)	\$58,431	\$4,883,124
TOTAL LIABILITIES & FUND BALANCES	\$4,403,840	\$1,537,209	\$138,548	\$448,332	\$34,549	\$68,612	\$104,024	\$58,431	\$6,793,544

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/23	ACTUAL THRU 03/31/23	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,795,112	\$2,554,257	\$2,554,257	\$0
UTILITY TAXES - ELECTRIC	\$180,000	\$90,000	\$99,157	\$9,157
UTILITY TAXES - WATER	\$33,500	\$33,500	\$40,294	\$6,794
UTILITY TAXES - GAS/PROPANE	\$6,800	\$3,400	\$3,043	(\$357)
SIMPLIFIED COMMUNICATIONS TAX	\$70,899	\$35,450	\$37,983	\$2,534
FRANCHISE FEES - ELECTRIC	\$125,000	\$62,500	\$69,834	\$7,334
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,058	\$1,506	\$449
STATE REVENUE SHARING - MUNICIPAL	\$99,924	\$49,962	\$48,139	(\$1,822)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$271,602	\$135,801	\$169,603	\$33,802
GRANTS	\$85,000	\$42,500	\$0	(\$42,500)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$750	\$375	\$243	(\$132)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$475	\$121	(\$354)
RECREATIONAL PROGRAM FEES	\$9,500	\$4,750	\$10,442	\$5,692
CONCESSION STAND	\$600	\$300	\$385	\$85
FACILITY RENTALS	\$4,500	\$2,250	\$5,220	\$2,970
TRAFFIC FINES	\$16,000	\$8,000	\$6,308	(\$1,692)
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$246,887	\$246,887
LIEN SEARCH FEES	\$3,000	\$1,500	\$2,120	\$620
FINES - CODE COMPLIANCE	\$25,000	\$12,500	\$20,233	\$7,733
INSURANCE PROCEEDS	\$0	\$0	\$2,514	\$2,514
MISCELLANEOUS REVENUE	\$7,500	\$3,750	\$4,684	\$934
INTEREST INCOME	\$5,000	\$2,500	\$3,310	\$810
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$3,552	\$3,552
TOTAL REVENUES	\$3,742,752	\$3,044,827	\$3,329,834	\$285,008
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$6,000	\$6,000	\$0
FICA	\$918	\$459	\$459	\$0
COMMUNICATIONS	\$2,803	\$1,401	\$1,378	\$23
PROMOTIONAL ACTIVITIES	\$0	\$0	\$93	(\$93)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$2,093	\$2,093	\$0
EDUCATION & TRAINING	\$2,000	\$1,000	\$530	\$470
TOTAL COMMISSION	\$19,271	\$10,953	\$10,553	\$400
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$50,000	\$48,626	\$1,374
REGULAR SALARIES-VILLAGE CLERK	\$73,140	\$36,570	\$35,562	\$1,008
REGULAR SALARIES-ADMIN/CLERK ASST	\$75,430	\$37,715	\$37,138	\$577
PART-TIME SALARIES-FINANCE REPORTING MANAGER	\$5,000	\$2,500	\$0	\$2,500
FICA/MEDICARE	\$19,398	\$9,699	\$9,281	\$418
FLORIDA RETIREMENT SYSTEM	\$49,265	\$24,632	\$24,688	(\$56)
HEALTH INSURANCE	\$54,725	\$27,362	\$26,554	\$808
WORKERS COMPENSATION INSURANCE	\$566	\$424	\$465	(\$41)
PROFESSIONAL FEES	\$180,614	\$90,307	\$93,723	(\$3,416)
AUDITING FEES	\$32,500	\$13,950	\$13,950	\$0
FINANCE CONTRACT	\$68,250	\$34,125	\$34,125	\$0
TRAVEL & PER DIEM	\$6,300	\$3,150	\$3,010	\$140
COMMUNICATIONS	\$23,719	\$11,859	\$21,611	(\$9,751)
POSTAGE	\$9,698	\$4,849	\$3,198	\$1,651
UTILITIES	\$11,572	\$5,786	\$3,539	\$2,248
RENTALS AND LEASES	\$11,162	\$5,581	\$8,191	(\$2,610)
PROPERTY INSURANCE	\$258,045	\$193,534	\$184,707	\$8,826
REPAIRS AND MAINTENANCE	\$20,000	\$10,000	\$0	\$10,000
PRINTING & BINDING	\$3,000	\$1,500	\$178	\$1,322
PROMOTIONAL ACTIVITIES	\$2,000	\$2,000	\$2,205	(\$205)
LEGAL ADVERTISING	\$4,000	\$2,000	\$600	\$1,400
MUNICIPAL ELECTIONS	\$5,000	\$2,500	\$78	\$2,422
OTHER CURRENT CHARGES	\$13,239	\$6,620	\$5,801	\$818
OFFICE SUPPLIES	\$6,500	\$3,250	\$2,819	\$431
OPERATING SUPPLIES	\$5,000	\$2,500	\$3,981	(\$1,481)
DUES & MEMBERSHIPS	\$5,950	\$2,975	\$1,542	\$1,433
EDUCATION & TRAINING	\$4,000	\$2,000	\$537	\$1,463
CONTINGENCY	\$2,000	\$1,000	\$0	\$1,000
TOTAL ADMINISTRATION	\$1,050,073	\$588,389	\$566,109	\$22,280

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/23	ACTUAL THRU 03/31/23	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$626,431	\$313,216	\$325,394	(\$12,178)
PART TIME SALARIES	\$143,488	\$71,744	\$73,354	(\$1,610)
OVERTIME	\$29,000	\$14,500	\$19,394	(\$4,894)
OTHER PAYS	\$11,360	\$5,680	\$4,795	\$885
OFF DUTY POLICE	\$0	\$0	\$230,685	(\$230,685)
FICA/MEDICARE	\$63,440	\$31,720	\$32,704	(\$984)
FLORIDA RETIREMENT SYSTEM	\$213,012	\$106,506	\$113,810	(\$7,304)
HEALTH INSURANCE	\$56,110	\$28,055	\$30,761	(\$2,706)
WORKERS COMPENSATION INSURANCE	\$42,019	\$31,514	\$34,570	(\$3,056)
PROFESSIONAL SERVICES	\$17,100	\$8,550	\$11,092	(\$2,542)
TRAVEL & PER DIEM	\$2,500	\$1,250	\$0	\$1,250
COMMUNICATIONS	\$14,814	\$7,407	\$10,404	(\$2,997)
UTILITIES	\$3,740	\$1,870	\$1,266	\$604
RENTALS & LEASES	\$69,392	\$34,696	\$34,600	\$96
INSURANCE-POLICE	\$22,515	\$16,886	\$16,087	\$799
REPAIRS & MAINTENANCE	\$75,000	\$37,500	\$56,691	(\$19,191)
PRINTING & BINDING	\$500	\$250	\$60	\$190
OPERATING SUPPLIES	\$134,350	\$67,175	\$72,684	(\$5,509)
DUES & MEMBERSHIPS	\$1,500	\$750	\$735	\$15
EDUCATION & TRAINING	\$5,000	\$2,500	\$4,341	(\$1,841)
CONTINGENCY	\$20,000	\$10,000	\$15,415	(\$5,415)
CAPITAL OUTLAY	\$2,500	\$1,250	\$2,239	(\$989)
TOTAL POLICE	\$1,553,771	\$793,019	\$1,091,079	(\$298,060)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$102,003	\$51,001	\$86,289	(\$35,287)
FICA/MEDICARE	\$7,803	\$3,902	\$1,820	\$2,082
FLORIDA RETIREMENT SYSTEM	\$12,149	\$6,074	\$2,957	\$3,118
HEALTH INSURANCE	\$19,306	\$9,653	\$6,368	\$3,285
WORKERS COMPENSATION INSURANCE	\$3,990	\$2,993	\$3,283	(\$290)
COMMUNICATIONS	\$1,867	\$933	\$404	\$529
RENTALS & LEASES	\$5,976	\$2,988	\$2,849	\$139
INSURANCE	\$2,658	\$1,329	\$1,899	(\$570)
REPAIRS & MAINTENANCE	\$600	\$300	\$129	\$171
OPERATING SUPPLIES	\$1,900	\$950	\$0	\$950
MEMBERSHIPS & DUES	\$400	\$200	\$150	\$50
EDUCATION & TRAINING	\$1,500	\$750	\$650	\$100
TOTAL CODE COMPLIANCE	\$160,152	\$81,074	\$106,797	(\$25,724)
PUBLIC WORKS (539)				
REGULAR SALARIES	\$220,282	\$110,141	\$88,881	\$21,260
OVERTIME	\$5,000	\$2,500	\$1,230	\$1,270
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$17,349	\$8,674	\$6,302	\$2,372
FLORIDA RETIREMENT SYSTEM	\$26,414	\$13,207	\$9,930	\$3,277
HEALTH INSURANCE	\$46,964	\$23,482	\$16,770	\$6,712
WORKERS COMPENSATION INSURANCE	\$19,945	\$9,972	\$16,409	(\$6,437)
CONTRACT SERVICES	\$12,000	\$6,000	\$5,961	\$39
TRAVEL & PER DIEM	\$3,600	\$1,800	\$600	\$1,200
COMMUNICATIONS	\$4,640	\$2,320	\$2,008	\$311
UTILITIES	\$20,772	\$10,386	\$5,788	\$4,597
RENTALS & LEASES	\$2,000	\$1,000	\$1,352	(\$352)
PROPERTY INSURANCE	\$11,365	\$5,682	\$8,510	(\$2,828)
REPAIRS & MAINTENANCE	\$40,000	\$20,000	\$4,443	\$15,557
LANDSCAPE MAINTENANCE	\$101,000	\$50,500	\$23,202	\$27,298
OTHER CURRENT CHARGES	\$18,000	\$9,000	\$0	\$9,000
OPERATING SUPPLIES	\$35,510	\$17,755	\$8,777	\$8,978
DUES & MEMBERSHIPS	\$500	\$250	\$0	\$250
EDUCATION & TRAINING	\$500	\$250	\$0	\$250
CAPITAL OUTLAY	\$5,000	\$2,500	\$0	\$2,500
TOTAL PUBLIC WORKS	\$592,339	\$296,920	\$201,665	\$95,255

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/23	ACTUAL THRU 03/31/23	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$60,000	\$30,000	\$29,148	\$852
PART TIME SALARIES	\$41,695	\$20,847	\$13,825	\$7,022
FICA/MEDICARE	\$7,780	\$3,890	\$3,287	\$602
FLORIDA RETIREMENT SYSTEM	\$12,112	\$6,056	\$5,522	\$534
HEALTH INSURANCE	\$10,111	\$5,056	\$4,370	\$685
WORKERS COMPENSATION INSURANCE	\$262	\$197	\$216	(\$19)
COMMUNICATIONS	\$5,039	\$2,519	\$2,049	\$470
UTILITIES	\$5,396	\$2,698	\$2,581	\$117
RENTALS & LEASES	\$3,749	\$1,875	\$609	\$1,266
PROPERTY INSURANCE	\$7,074	\$3,537	\$5,446	(\$1,909)
REPAIRS & MAINTENANCE	\$27,000	\$13,500	\$4,215	\$9,285
CONCESSION EXPENSES	\$500	\$250	\$0	\$250
SPECIAL EVENTS	\$18,300	\$18,300	\$17,723	\$577
OPERATING SUPPLIES	\$1,500	\$750	\$332	\$418
MEMBERSHIPS & DUES	\$500	\$250	\$0	\$250
EDUCATION & TRAINING	\$2,000	\$1,000	\$570	\$430
INFRASTRUCTURE IMPROVEMENTS	\$105,000	\$52,500	\$0	\$52,500
TOTAL PARKS AND RECREATION	\$308,019	\$163,225	\$89,893	\$73,332
TOTAL EXPENDITURES	\$3,683,624	\$1,933,579	\$2,066,096	(\$132,517)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$59,128	\$1,111,247	\$1,263,739	\$152,491
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN FROM SANITATION FUND	\$48,490	\$24,245	\$0	(\$24,245)
OPERATING TRANSFER IN FROM ROAD FUND	\$22,181	\$11,090	\$0	(\$11,090)
OPERATING TRANSFER (OUT) TO BUILDING FUND	(\$26,142)	(\$13,071)	\$0	\$13,071
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$103,656)	(\$51,828)	\$0	\$51,828
TOTAL OTHER FINANCING SOURCES/(USES)	(\$59,128)	(\$29,564)	\$0	\$29,564
NET CHANGE IN FUND BALANCES	\$0	\$1,081,684	\$1,263,739	\$182,055
FUND BALANCE-BEGINNING	\$0		\$2,997,835	
FUND BALANCE-ENDING	\$0		\$4,261,574	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/23	ACTUAL THRU 03/31/23	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 MARCH 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/23	ACTUAL THRU 03/31/23	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$76,977	\$38,489	\$32,864	(\$5,625)
STATE REVENUE SHARING - MUNICIPAL	\$27,250	\$13,625	\$12,035	(\$1,590)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$1,428	\$1,428	\$0
TOTAL REVENUES	\$107,083	\$53,541	\$46,326	(\$7,215)
EXPENDITURES				
REGULAR SALARIES	\$86,009	\$43,005	\$41,823	\$1,182
OVERTIME	\$1,000	\$500	\$711	(\$211)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$6,733	\$3,366	\$3,478	(\$112)
FLORIDA RETIREMENT SYSTEM	\$10,363	\$5,181	\$4,532	\$649
HEALTH INSURANCE	\$19,306	\$9,653	\$9,586	\$67
WORKERS COMPENSATION INSURANCE	\$9,977	\$7,483	\$8,208	(\$726)
COMMUNICATIONS	\$480	\$240	\$301	(\$61)
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,604	\$651	\$1,861	(\$1,209)
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$3,120	\$1,560	\$1,590	(\$30)
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
	0			
TOTAL EXPENDITURES	\$140,592	\$72,639	\$73,090	(\$451)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$33,510)	(\$19,098)	(\$26,764)	(\$7,666)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$23,800	\$11,900	\$0	(\$11,900)
TOTAL OTHER FINANCING SOURCES/(USES)	\$23,800	\$11,900	\$0	(\$11,900)
NET CHANGE IN FUND BALANCES	(\$9,710)	(\$7,198)	(\$26,764)	(\$19,566)
FUND BALANCE-BEGINNING	\$9,710		\$164,113	
FUND BALANCE-ENDING	\$0		\$137,349	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/23	ACTUAL THRU 03/31/23	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$37,500	\$140,788	\$103,288
ELECTRIC PERMITS	\$10,000	\$5,000	\$22,224	\$17,224
PLUMBING PERMITS	\$12,000	\$6,000	\$18,077	\$12,077
MECHANICAL PERMITS	\$7,500	\$3,750	\$11,605	\$7,855
GARAGE SALE PERMITS	\$300	\$150	\$143	(\$7)
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$1,100	\$1,100
SHORT TERM VACATION RENTALS	\$0	\$0	\$435	\$435
OTHER FEES - PLAN REVIEW	\$5,000	\$2,500	\$7,385	\$4,885
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$5,000	\$7,025	\$2,025
OTHER FEES - HOME OCCUPATION	\$1,500	\$750	\$2,370	\$1,620
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$225	\$1,125	\$900
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$12,500	\$19,215	\$6,715
MISCELLANEOUS INCOME	\$2,250	\$1,125	\$6,078	\$4,953
TOTAL REVENUES	\$149,000	\$74,500	\$237,572	\$163,072
EXPENDITURES				
REGULAR SALARIES	\$37,680	\$18,840	\$20,877	(\$2,037)
FICA/MEDICARE	\$2,883	\$1,441	\$1,227	\$214
FLORIDA RETIREMENT SYSTEM	\$4,488	\$2,244	\$1,972	\$272
HEALTH INSURANCE	\$9,653	\$4,827	\$4,436	\$391
WORKERS COMPENSATION INSURANCE	\$108	\$81	\$89	(\$8)
PROFESSIONAL SERVICES	\$78,375	\$39,188	\$149,189	(\$110,002)
OFFICE TECHNOLOGY	\$40,455	\$20,228	\$40,544	(\$20,316)
OPERATING SUPPLIES	\$500	\$250	\$0	\$250
MEMBERSHIPS & DUES	\$0	\$0	\$100	(\$100)
EDUCATION & TRAINING	\$1,000	\$500	\$0	\$500
TOTAL EXPENDITURES	\$175,142	\$87,598	\$218,433	(\$130,835)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$26,142)	(\$13,098)	\$19,139	\$32,237
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,142	\$13,071	\$0	(\$13,071)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,142	\$13,071	\$0	(\$13,071)
NET CHANGE IN FUND BALANCES	\$0	(\$27)	\$19,139	\$19,166
FUND BALANCE-BEGINNING	\$0		\$378,164	
FUND BALANCE-ENDING	\$0		\$397,303	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/23	ACTUAL THRU 03/31/23	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 MARCH 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/23	ACTUAL THRU 03/31/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$39,609	\$19,804	\$0	(\$19,804)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	---	#VALUE!
GRANT	\$0	\$0	\$9,333	\$9,333
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$39,609	\$19,804	\$9,333	#VALUE!
EXPENDITURES				
TRANSIT PROJECTS	\$120,000	\$60,000	\$60,000	\$0
TOTAL EXPENDITURES	\$120,000	\$60,000	\$60,000	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$80,391)	(\$40,196)	(\$50,667)	#VALUE!
NET CHANGE IN FUND BALANCES	(\$80,391)	(\$40,196)	(\$50,667)	#VALUE!
FUND BALANCE-BEGINNING	\$80,391		\$106,080	
FUND BALANCE-ENDING	\$0		\$55,413	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSPORTATION

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/23	ACTUAL THRU 03/31/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$158,435	\$79,218	\$0	(\$79,218)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$296,590	\$296,590
GRANT	\$350,000	\$175,000	\$0	(\$175,000)
INTEREST INCOME	\$1,000	\$500	\$0	(\$500)
TOTAL REVENUES	\$509,435	\$254,718	\$296,590	\$41,873
EXPENDITURES				
STREETLIGHTING	\$26,951	\$13,476	\$13,853	(\$378)
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$7,500	\$0	\$7,500
STORM DRAIN-CONSTRUCTION	\$803,500	\$401,750	\$505,693	(\$103,943)
TOTAL EXPENDITURES	\$845,451	\$422,726	\$519,546	(\$96,821)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$336,016)	(\$168,008)	(\$222,956)	(\$54,948)
NET CHANGE IN FUND BALANCES	(\$336,016)	(\$168,008)	(\$222,956)	(\$54,948)
FUND BALANCE-BEGINNING	\$336,016		\$215,751	
FUND BALANCE-ENDING	\$0		(\$7,205)	

**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-12/7/2022				\$ -	\$ 44,858.43		\$ 44,858.43
DEPOSIT-03/31/2022				\$ -	\$ 251,731.82		\$ 251,731.82
FY 21 TOTAL				\$ -	\$ 363,090.25		\$ 363,090.25
TRANSFER TO GF				\$ (100,000.00)	\$ (760,629.26)		\$ (860,629.26)
ADD: INTEREST INCOME				\$ 106.20	\$ 424.77		\$ 530.97
BALANCE 3/31/2023				\$ 69,278.88	\$ 103,357.03		\$ 172,635.91

DUE TO GENERAL FUND				\$ -	\$ 0.00		\$ -
DUE TO CITT (FY19 AUDIT)				\$ (13,199.00)	\$ (52,798.00)		\$ (65,997.00)
DUE TO CAPITAL PROJECTS				\$ -	\$ (58,431.00)		\$ (58,431.00)
Due FROM CITT				\$ 26,902.95	\$ 107,611.80		\$ 134,514.75

BALANCE 3/31/2023				\$ 82,982.83	\$ 99,739.83		\$ 182,722.66
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VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/23	ACTUAL THRU 03/31/23	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$103,656	\$51,828	\$0	\$51,828
TOTAL EXPENDITURES	\$103,656	\$51,828	\$0	\$51,828
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$103,656)	(\$51,828)	\$0	\$51,828
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$103,656	\$51,828	\$0	(\$51,828)
TOTAL OTHER FINANCING SOURCES/(USES)	\$103,656	\$51,828	\$0	(\$51,828)
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, 2023

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$446,042
TOTAL ASSETS	<u><u>\$446,042</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	\$386,334
TOTAL NET POSITION	<u><u>\$386,334</u></u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED MARCH 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 03/31/23	ACTUAL THRU 03/31/23	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$811,967	\$729,986	\$729,986	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$811,967	\$729,986	\$729,986	\$0
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$717,497	\$358,749	\$358,248	\$501
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$717,497	\$358,749	\$358,248	\$501
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$94,470	\$371,237	\$371,738	\$501
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,470)	(\$47,235)	\$0	\$47,235
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,470)	(\$47,235)	\$0	\$47,235
NET CHANGE IN FUND BALANCES	\$0	\$324,002	\$371,738	\$47,736
FUND BALANCE-BEGINNING	\$0		\$14,597	
FUND BALANCE-ENDING	\$0		\$386,334	