

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

APRIL 30, 2022

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

APRIL 30, 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)	\$3,725,563	---	---	---	---	---	---	---	\$3,725,563
CASH-OPERATING (7200)	\$18,677	---	---	---	---	---	---	---	\$18,677
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (6202)	---	---	---	---	---	\$159,279	\$395,386	---	\$554,665
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$28,603	---	---	---	\$28,603
CASH-OPERATING (4755)	---	---	\$138,775	---	---	---	---	---	\$138,775
CASH-OPERATING (4771)	---	\$767,641	---	---	---	---	---	---	\$767,641
CASH-OPERATING (4789)	---	---	---	\$45,533	---	---	---	---	\$45,533
ACCT RECEIVABLE	\$13,733	---	---	---	---	---	---	---	\$13,733
DUE FROM GENERAL FUND	---	---	---	\$24,261	---	---	---	---	\$24,261
DUE FROM ROAD FUND	\$184	---	---	---	---	---	---	---	\$184
DUE FROM CITT-TRANSPORTATION	\$2,233	---	---	---	---	---	---	\$58,431	\$60,664
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	\$3,985,050	\$767,641	\$138,775	\$69,795	\$34,952	\$159,279	\$395,386	\$58,431	\$5,609,309
LIABILITIES:									
ACCOUNTS PAYABLE	\$28,137	---	---	---	---	---	---	---	\$28,137
DUE TO GENERAL FUND	---	---	\$184	\$1,598	\$53,589	---	\$2,233	---	\$57,604
DUE TO BUILDING FUND	\$22,664	---	---	---	---	---	---	---	\$22,664
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	---	---	---	\$2,889	---	---	---	---	\$2,889
STATE PERMIT SURCHARGE-DBR	---	---	---	\$12,256	---	---	---	---	\$12,256
TOTAL LIABILITIES	\$54,801	\$0	\$184	\$16,743	\$53,589	\$13,199	\$113,462	\$0	\$251,979
FUND BALANCES:									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$767,641	---	---	---	---	---	---	\$767,641
ROADS	---	---	\$138,590	---	---	---	---	---	\$138,590
BUILDING	---	---	---	\$53,052	---	---	---	---	\$53,052
POLICE FORFEITURE	---	---	---	---	(\$18,637)	---	---	---	(\$18,637)
CITT	---	---	---	---	---	\$146,080	\$281,925	---	\$428,005
UNASSIGNED:	\$3,927,275	---	---	---	---	---	---	---	\$3,927,275
TOTAL FUND BALANCES	\$3,930,249	\$767,641	\$138,590	\$53,052	(\$18,637)	\$146,080	\$281,925	\$58,431	\$5,357,330
TOTAL LIABILITIES & FUND BALANCES	\$3,985,050	\$767,641	\$138,775	\$69,795	\$34,952	\$159,279	\$395,386	\$58,431	\$5,609,309

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED APRIL 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/22	ACTUAL THRU 04/30/22	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,437,786	\$2,300,050	\$2,300,050	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$93,333	\$96,313	\$2,980
UTILITY TAXES - WATER	\$33,500	\$19,542	\$33,130	\$13,588
UTILITY TAXES - GAS/PROPANE	\$5,500	\$3,208	\$4,207	\$999
SIMPLIFIED COMMUNICATIONS TAX	\$68,188	\$39,776	\$29,350	(\$10,426)
FRANCHISE FEES - ELECTRIC	\$111,806	\$65,220	\$48,651	(\$16,569)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$26,686	\$41,199	\$14,513
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,234	\$1,184	(\$50)
STATE REVENUE SHARING - MUNICIPAL	\$87,192	\$50,862	\$50,572	(\$290)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,908	\$140,530	\$131,348	(\$9,182)
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	\$146	\$623	\$477
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$554	\$266	(\$288)
RECREATIONAL PROGRAM FEES	\$5,000	\$2,917	\$9,391	\$6,475
CONCESSION STAND	\$600	\$350	\$280	(\$70)
FACILITY RENTALS	\$1,750	\$1,021	\$5,188	\$4,167
TRAFFIC FINES	\$5,000	\$2,917	\$21,913	\$18,997
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$149,066	\$149,066
NOTARY FEES	\$0	\$0	\$113	\$113
SPECIAL EVENT FEES	\$0	\$0	\$0	\$0
LIEN SEARCH FEES	\$3,000	\$1,750	\$4,450	\$2,700
FINES - CODE COMPLIANCE	\$25,000	\$14,583	\$23,270	\$8,687
MISCELLANEOUS REVENUE	\$5,000	\$2,917	\$28,877	\$25,961
INTEREST INCOME	\$5,000	\$2,917	\$2,882	(\$34)
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$2,300	\$2,300
TOTAL REVENUES	\$3,244,292	\$2,770,511	\$2,999,376	\$228,864
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$7,000	\$6,000	\$1,000
FICA	\$918	\$536	\$459	\$77
COMMUNICATIONS	\$2,242	\$1,308	\$1,119	\$189
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$904	\$1,000	(\$96)
EDUCATION & TRAINING	\$4,200	\$2,450	\$360	\$2,090
TOTAL COMMISSION	\$20,910	\$12,198	\$8,938	\$3,260
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$58,333	\$55,426	\$2,907
REGULAR SALARIES-VILLAGE CLERK/ADMIN ASST.	\$70,157	\$40,925	\$37,689	\$3,236
REGULAR SALARIES-ADMIN/CLERK ASST	\$73,886	\$43,100	\$48,560	(\$5,460)
FICA/MEDICARE	\$18,669	\$10,890	\$10,838	\$52
FLORIDA RETIREMENT SYSTEM	\$47,477	\$27,695	\$27,886	(\$191)
HEALTH INSURANCE	\$26,555	\$15,491	\$20,523	(\$5,033)
WORKERS COMPENSATION INSURANCE	\$566	\$283	\$409	(\$127)
PROFESSIONAL FEES	\$214,100	\$124,892	\$90,561	\$34,331
AUDITING FEES	\$23,000	\$23,000	\$23,200	(\$200)
FINANCE CONTRACT	\$65,000	\$37,917	\$37,917	(\$0)
TRAVEL & PER DIEM	\$6,300	\$3,675	\$2,800	\$875
COMMUNICATIONS	\$15,955	\$9,307	\$11,459	(\$2,152)
POSTAGE	\$9,648	\$5,628	\$2,560	\$3,068
UTILITIES	\$8,965	\$5,230	\$5,520	(\$290)
RENTALS AND LEASES	\$10,745	\$6,268	\$6,193	\$74
PROPERTY INSURANCE	\$203,868	\$164,900	\$164,900	\$0
REPAIRS AND MAINTENANCE	\$20,000	\$11,667	\$0	\$11,667
PRINTING & BINDING	\$1,000	\$583	\$613	(\$30)
PROMOTIONAL ACTIVITIES	\$1,500	\$875	\$1,790	(\$915)
LEGAL ADVERTISING	\$4,000	\$2,333	\$1,136	\$1,198
MUNICIPAL ELECTIONS	\$4,000	\$2,333	\$0	\$2,333
OTHER CURRENT CHARGES	\$12,526	\$7,307	\$11,538	(\$4,231)
OFFICE SUPPLIES	\$6,000	\$3,500	\$3,648	(\$148)
OPERATING SUPPLIES	\$5,000	\$2,917	\$2,553	\$364
DUES & MEMBERSHIPS	\$5,950	\$3,471	\$4,902	(\$1,431)
EDUCATION & TRAINING	\$4,000	\$2,333	\$0	\$2,333
CONTINGENCY	\$0	\$0	\$0	\$0
TOTAL ADMINISTRATION	\$958,867	\$614,852	\$572,621	\$42,231

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED APRIL 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/22	ACTUAL THRU 04/30/22	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$592,859	\$345,834	\$337,801	\$8,033
PART TIME SALARIES	\$118,560	\$69,160	\$79,955	(\$10,795)
OVERTIME	\$35,000	\$20,417	\$8,541	\$11,876
OTHER PAYS	\$12,000	\$7,000	\$5,350	\$1,650
OFF DUTY POLICE	\$0	\$0	\$137,443	(\$137,443)
FICA/MEDICARE	\$58,019	\$33,844	\$33,643	\$201
FLORIDA RETIREMENT SYSTEM	\$184,532	\$107,644	\$107,028	\$616
HEALTH INSURANCE	\$47,803	\$27,885	\$27,399	\$485
WORKERS COMPENSATION INSURANCE	\$38,040	\$28,530	\$27,529	\$1,001
PROFESSIONAL SERVICES	\$8,400	\$4,900	\$7,204	(\$2,304)
TRAVEL & PER DIEM	\$2,500	\$1,458	\$0	\$1,458
COMMUNICATIONS	\$11,287	\$6,584	\$7,960	(\$1,376)
UTILITIES	\$6,000	\$3,500	\$1,347	\$2,153
RENTALS & LEASES	\$74,943	\$43,717	\$46,684	(\$2,967)
INSURANCE-POLICE	\$19,578	\$14,393	\$14,393	\$0
REPAIRS & MAINTENANCE	\$66,600	\$38,850	\$50,269	(\$11,419)
PRINTING & BINDING	\$500	\$292	\$413	(\$121)
OPERATING SUPPLIES	\$85,350	\$49,788	\$41,675	\$8,113
DUES & MEMBERSHIPS	\$1,200	\$700	\$1,410	(\$710)
EDUCATION & TRAINING	\$4,000	\$2,333	\$540	\$1,793
CONTINGENCY	\$20,000	\$11,667	\$0	\$11,667
CAPITAL OUTLAY	\$2,500	\$1,458	\$0	\$1,458
TOTAL POLICE	\$1,389,669	\$819,953	\$936,583	(\$116,630)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$93,005	\$54,253	\$44,793	\$9,460
FICA/MEDICARE	\$7,115	\$4,150	\$3,427	\$724
FLORIDA RETIREMENT SYSTEM	\$10,063	\$5,870	\$4,968	\$903
HEALTH INSURANCE	\$15,552	\$9,072	\$9,261	(\$189)
WORKERS COMPENSATION INSURANCE	\$3,613	\$2,709	\$2,614	\$95
UNEMPLOYMENT	\$3,613	\$2,107	\$0	\$2,107
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$435	\$254	\$217	\$36
RENTALS & LEASES	\$6,864	\$4,004	\$3,440	\$564
INSURANCE	\$765	\$765	\$1,731	(\$966)
REPAIRS & MAINTENANCE	\$600	\$350	\$601	(\$251)
CONTINGENCY	\$1,450	\$846	\$0	\$846
OPERATING SUPPLIES	\$1,300	\$758	\$0	\$758
MEMBERSHIPS & DUES	\$400	\$233	\$140	\$93
EDUCATION & TRAINING	\$2,940	\$1,715	\$650	\$1,065
TOTAL CODE COMPLIANCE	\$147,713	\$87,087	\$71,842	\$15,245
PUBLIC WORKS (539)				
REGULAR SALARIES	\$207,842	\$121,241	\$114,208	\$7,033
OVERTIME	\$5,000	\$2,917	\$730	\$2,186
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$16,397	\$9,565	\$8,864	\$701
FLORIDA RETIREMENT SYSTEM	\$22,651	\$13,213	\$12,684	\$528
HEALTH INSURANCE	\$38,641	\$22,541	\$22,388	\$152
WORKERS COMPENSATION INSURANCE	\$18,056	\$13,542	\$13,067	\$475
CONTRACT SERVICES	\$11,000	\$6,417	\$6,195	\$222
TRAVEL & PER DIEM	\$3,600	\$2,100	\$2,100	\$0
COMMUNICATIONS	\$4,629	\$2,700	\$2,632	\$68
UTILITIES	\$9,972	\$5,817	\$10,636	(\$4,819)
RENTALS & LEASES	\$16,791	\$9,795	\$8,911	\$884
PROPERTY INSURANCE	\$12,050	\$9,037	\$7,977	\$1,060
REPAIRS & MAINTENANCE	\$35,300	\$20,592	\$8,646	\$11,946
LANDSCAPE MAINTENANCE	\$111,000	\$64,750	\$2,545	\$62,205
OTHER CURRENT CHARGES	\$8,000	\$4,667	\$2,000	\$2,667
OPERATING SUPPLIES	\$25,510	\$14,881	\$13,890	\$990
DUES & MEMBERSHIPS	\$2,000	\$1,167	\$0	\$1,167
EDUCATION & TRAINING	\$1,000	\$583	\$0	\$583
CAPITAL OUTLAY	\$7,500	\$7,500	\$7,500	\$0
TOTAL PUBLIC WORKS	\$558,439	\$334,524	\$246,474	\$88,050

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED APRIL 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/22	ACTUAL THRU 04/30/22	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$53,312	\$31,099	\$29,431	\$1,668
PART TIME SALARIES	\$50,568	\$29,498	\$17,999	\$11,499
FICA/MEDICARE	\$7,947	\$4,636	\$3,628	\$1,007
FLORIDA RETIREMENT SYSTEM	\$11,240	\$6,557	\$5,257	\$1,299
HEALTH INSURANCE	\$7,741	\$4,516	\$4,815	(\$299)
WORKERS COMPENSATION INSURANCE	\$237	\$178	\$172	\$6
COMMUNICATIONS	\$3,993	\$2,329	\$2,412	(\$83)
UTILITIES	\$5,100	\$2,975	\$2,211	\$764
RENTALS & LEASES	\$3,749	\$2,187	\$1,133	\$1,055
PROPERTY INSURANCE	\$17,726	\$13,295	\$5,036	\$8,258
REPAIRS & MAINTENANCE	\$25,000	\$14,583	\$5,121	\$9,462
CONCESSION EXPENSES	\$500	\$292	\$0	\$292
SPECIAL EVENTS	\$15,700	\$9,158	\$8,911	\$247
OPERATING SUPPLIES	\$3,000	\$1,750	\$183	\$1,567
MEMBERSHIPS & DUES	\$500	\$292	\$160	\$132
EDUCATION & TRAINING	\$2,000	\$1,167	\$0	\$1,167
INFRASTRUCTURE IMPROVEMENTS	\$50,000	\$29,167	\$0	\$29,167
TOTAL PARKS AND RECREATION	\$258,313	\$153,677	\$86,469	\$67,208
TOTAL EXPENDITURES	\$3,333,912	\$2,022,290	\$1,922,928	\$99,362
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$89,620)	\$748,221	\$1,076,448	\$328,227
RESERVES				
RESERVES-EMERGENCY	\$22,243	\$12,975	\$0	(\$12,975)
TOTAL OTHER FINANCING SOURCES/(USES)	\$22,243	\$12,975	\$0	(\$12,975)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$111,864	\$65,254	\$0	(\$65,254)
TOTAL OTHER FINANCING SOURCES/(USES)	\$111,864	\$65,254	\$0	(\$65,254)
NET CHANGE IN FUND BALANCES	\$0	\$800,500	\$1,076,448	\$262,973
FUND BALANCE-BEGINNING	\$0		\$2,853,801	
FUND BALANCE-ENDING	\$0		\$3,930,249	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/22	ACTUAL THRU 04/30/22	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 APRIL 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/22	ACTUAL THRU 04/30/22	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$47,539	\$31,034	(\$16,505)
STATE REVENUE SHARING - MUNICIPAL	\$23,458	\$13,684	\$12,643	(\$1,041)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$2,142	\$2,142	\$0
INTEREST INCOME	\$0	\$0	\$16	\$16
TOTAL REVENUES	\$107,809	\$63,364	\$45,835	(\$17,530)
EXPENDITURES				
REGULAR SALARIES	\$76,502	\$44,626	\$44,985	(\$359)
OVERTIME	\$1,000	\$583	\$749	(\$165)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,834	\$3,403	\$3,575	(\$172)
FLORIDA RETIREMENT SYSTEM	\$8,278	\$4,829	\$5,062	(\$234)
HEALTH INSURANCE	\$15,552	\$9,072	\$8,619	\$453
WORKERS COMPENSATION INSURANCE	\$9,032	\$6,774	\$6,536	\$238
COMMUNICATIONS	\$480	\$280	\$280	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,168	\$1,626	\$1,696	(\$70)
REPAIRS & MAINTENANCE	\$18,204	\$10,619	\$0	\$10,619
OPERATING SUPPLIES	\$7,120	\$4,153	\$1,453	\$2,701
EDUCATION & TRAINING	\$300	\$175	\$0	\$175
TOTAL EXPENDITURES	\$145,470	\$87,141	\$73,956	\$13,185
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$37,661)	(\$23,776)	(\$28,121)	(\$4,345)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,000	\$15,167	\$0	(\$15,167)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,000	\$15,167	\$0	(\$15,167)
NET CHANGE IN FUND BALANCES	(\$11,661)	(\$8,610)	(\$28,121)	(\$19,511)
FUND BALANCE-BEGINNING	\$11,662		\$166,711	
FUND BALANCE-ENDING	\$0		\$138,590	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/22	ACTUAL THRU 04/30/22	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$43,750	\$101,515	\$57,765
ELECTRIC PERMITS	\$10,000	\$5,833	\$17,908	\$12,075
PLUMBING PERMITS	\$12,000	\$7,000	\$22,819	\$15,819
MECHANICAL PERMITS	\$7,500	\$4,375	\$9,382	\$5,007
GARAGE SALE PERMITS	\$300	\$175	\$187	\$12
FILM PERMITS	\$0	\$0	\$750	\$750
OTHER FEES - PLAN REVIEW	\$5,000	\$2,917	\$6,835	\$3,918
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$5,833	\$8,090	\$2,257
OTHER FEES - HOME OCCUPATION	\$1,500	\$875	\$1,900	\$1,025
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$263	\$750	\$488
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$14,583	\$31,120	\$16,537
MISCELLANEOUS INCOME	\$0	\$0	\$3,511	\$3,511
INTEREST INCOME	\$0	\$0	\$1	\$1
TOTAL REVENUES	\$146,750	\$85,604	\$204,767	\$119,163
EXPENDITURES				
REGULAR SALARIES	\$37,970	\$22,149	\$19,278	\$2,871
FICA/MEDICARE	\$2,905	\$1,694	\$1,475	\$220
FLORIDA RETIREMENT SYSTEM	\$4,108	\$2,397	\$2,134	\$262
HEALTH INSURANCE	\$7,776	\$4,536	\$4,540	(\$4)
WORKERS COMPENSATION INSURANCE	\$98	\$73	\$71	\$3
PROFESSIONAL SERVICES	\$73,360	\$42,793	\$51,457	(\$8,664)
OFFICE TECHNOLOGY	\$113,600	\$72,466	\$72,466	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$1,600	\$933	\$293	\$640
EDUCATION & TRAINING	\$1,000	\$583	\$0	\$583
TOTAL EXPENDITURES	\$242,417	\$147,626	\$151,715	(\$4,089)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$95,667)	(\$62,022)	\$53,052	\$115,073
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$37,474)	(\$21,860)	\$0	\$21,860
TOTAL OTHER FINANCING SOURCES/(USES)	(\$37,474)	(\$21,860)	\$0	\$21,860
NET CHANGE IN FUND BALANCES	(\$133,141)	(\$83,881)	\$53,052	\$136,933
FUND BALANCE-BEGINNING	\$133,141		\$0	
FUND BALANCE-ENDING	\$0		\$53,052	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/22	ACTUAL THRU 04/30/22	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$30	\$30
MISC INCOME	\$0	\$0	\$1,186	\$1,186
	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$1,216	\$1,216
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$1,216	\$1,216
NET CHANGE IN FUND BALANCES	\$0	\$0	\$1,216	\$1,216
FUND BALANCE-BEGINNING	\$0		(\$19,853)	
FUND BALANCE-ENDING	\$0		(\$18,637)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/22	ACTUAL THRU 04/30/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$22,800	\$13,300	\$0	(\$13,300)
INTEREST INCOME	\$200	\$117	\$106	(\$10)
TOTAL REVENUES	\$23,000	\$13,417	\$106	(\$13,310)
EXPENDITURES				
TRANSIT PROJECTS	\$102,000	\$59,500	\$10,000	\$49,500
TOTAL EXPENDITURES	\$102,000	\$59,500	\$10,000	\$49,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$79,000)	(\$46,083)	(\$9,894)	\$36,190
NET CHANGE IN FUND BALANCES	(\$79,000)	(\$46,083)	(\$9,894)	\$36,190
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 APRIL 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/22	ACTUAL THRU 04/30/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$91,200	\$53,200	\$0	(\$53,200)
INTEREST INCOME	\$800	\$467	\$425	(\$42)
TOTAL REVENUES	\$92,000	\$53,667	\$425	(\$53,242)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$14,583	\$15,391	(\$807)
MAJOR ROAD REPAIRS	\$50,000	\$29,167	\$2,605	\$26,562
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$8,750	\$3,228	\$5,523
TRAFFIC CALMING	\$15,000	\$8,750	\$0	\$8,750
STORM DRAIN-CONSTRUCTION	\$318,000	\$185,500	\$1,523	\$183,978
TOTAL EXPENDITURES	\$423,000	\$246,750	\$22,746	\$224,004
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$331,000)	(\$193,083)	(\$22,321)	\$170,762
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$5,600)	(\$3,267)	\$0	\$3,267
TOTAL OTHER FINANCING SOURCES/(USES)	(\$5,600)	(\$3,267)	\$0	\$3,267
NET CHANGE IN FUND BALANCES	(\$336,600)	(\$196,350)	(\$22,321)	\$174,029
FUND BALANCE-BEGINNING	\$336,600		\$304,246	
FUND BALANCE-ENDING	\$0		\$281,925	

**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)	\$ (105,510.34)		\$ (115,510.34)
ADD: INTEREST INCOME				\$ 106.20	\$ 424.77		\$ 530.97
BALANCE 4/30/2022				\$ 159,278.88	\$ 395,385.70		\$ 554,664.58

DUE TO GENERAL FUND				\$ -	\$ (2,232.75)		\$ (2,232.75)
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 4/30/2022				\$ 146,079.88	\$ 281,923.95		\$ 428,003.83
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VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/22	ACTUAL THRU 04/30/22	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

APRIL 30, 2022

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$472,924
TOTAL ASSETS	<u><u>\$472,924</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$119,416
TOTAL LIABILITIES	<u><u>\$119,416</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	\$353,508
TOTAL NET POSITION	<u><u>\$353,508</u></u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED APRIL 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/22	ACTUAL THRU 04/30/22	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$813,216	\$769,193	\$769,193	\$0
INTEREST INCOME	\$0	\$0	\$39	\$39
MISC INCOME	\$3,410	\$1,989	\$0	(\$1,989)
TOTAL REVENUES	\$816,626	\$771,182	\$769,232	(\$1,950)
EXPENDITURES				
OTHER CONTRACTUAL SERVICES	\$720,835	\$420,487	\$417,956	\$2,531
OTHER CURRENT CHARGES	\$1,000	\$584	\$0	\$584
TOTAL EXPENDITURES	\$721,835	\$421,071	\$417,956	\$3,114
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$94,790	\$350,111	\$351,276	\$1,165
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,790)	(\$55,294)	\$0	\$55,294
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,790)	(\$55,294)	\$0	\$55,294
NET CHANGE IN FUND BALANCES	\$0	\$294,817	\$351,276	\$56,459
FUND BALANCE-BEGINNING	\$0		\$2,232	
FUND BALANCE-ENDING	\$0		\$353,508	