

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

APRIL 30, 2023

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

APRIL 30, 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)	\$3,781,191	---	---	---	---	---	---	---	\$3,781,191
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)	---	---	\$136,323	---	---	---	---	---	\$136,323
CASH-OPERATING (4771)	---	\$1,537,209	---	---	---	---	---	---	\$1,537,209
CASH-OPERATING (4789)	---	---	---	\$467,898	---	---	---	---	\$467,898
ACCT RECEIVABLE	\$126,638	---	---	---	---	\$102,238	\$45,861	---	\$274,736
ACCT RECEIVABLE-FDOT	---	---	---	---	---	\$15,000	---	---	\$15,000
DUE FROM GENERAL FUND	---	---	---	\$10,730	---	---	---	---	\$10,730
DUE FROM ROAD FUND	\$184	---	---	---	---	---	---	---	\$184
DUE FROM BUILDING FUND	\$30,122	---	---	---	---	---	---	---	\$30,122
DUE FROM CITT-TRANSIT	\$10,000	---	---	---	---	---	---	---	\$10,000
DUE FROM CITT-TRANSPORTATION	\$192,190	---	---	---	---	---	---	\$58,431	\$250,621
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	\$4,422,805	\$1,537,209	\$136,323	\$478,628	\$34,549	\$185,850	\$149,885	\$58,431	\$7,003,680
LIABILITIES:									
ACCOUNTS PAYABLE	\$181,978	---	---	---	---	---	---	---	\$181,978
UNION DUES PAYABLE-PBA	\$286	---	---	---	---	---	---	---	\$286
UNION DUES PAYABLE-PAT	\$122	---	\$145	---	---	---	---	---	\$267
FRS PENSION PAYABLE	\$27,119	---	\$1,083	---	---	---	---	---	\$28,202
457 PAYABLE	\$2,085	---	---	---	---	---	---	---	\$2,085
DUE TO GENERAL FUND	---	---	\$184	\$40,852	\$54,372	\$10,000	\$192,190	---	\$297,598
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	---	---	---	\$8,673	---	---	---	---	\$8,673
STATE PERMIT SURCHARGE-DBR	---	---	---	\$15,889	---	---	---	---	\$15,889
DEFERRED REVENUE	---	\$1,537,126	---	---	---	---	---	---	\$1,537,126
TOTAL LIABILITIES	\$215,589	\$1,537,126	\$1,412	\$65,414	\$54,372	\$23,199	\$303,419	\$0	\$2,200,531
FUND BALANCES:									
NONSPENDABLE:									
PREPAID ITEMS AND DEPOSITS	\$0	---	---	---	---	---	---	---	\$0
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$134,911	---	---	---	---	---	\$134,911
BUILDING	---	---	---	\$413,214	---	---	---	---	\$413,214
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$162,651	(\$153,535)	---	\$9,116
ASSIGNED TO:									
EMERGENCY RESPONSE	\$1,640,934	---	---	---	---	---	---	---	\$1,640,934
UNASSIGNED:	\$2,566,282	---	---	---	---	---	---	---	\$2,566,282
TOTAL FUND BALANCES	\$4,207,216	\$83	\$134,911	\$413,214	(\$19,823)	\$162,651	(\$153,535)	\$58,431	\$4,803,148
TOTAL LIABILITIES & FUND BALANCES	\$4,422,805	\$1,537,209	\$136,323	\$478,628	\$34,549	\$185,850	\$149,885	\$58,431	\$7,003,680

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED APRIL 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/23	ACTUAL THRU 04/30/23	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,795,112	\$2,692,297	\$2,692,297	\$0
UTILITY TAXES - ELECTRIC	\$180,000	\$105,000	\$116,237	\$11,237
UTILITY TAXES - WATER	\$33,500	\$33,500	\$40,294	\$6,794
UTILITY TAXES - GAS/PROPANE	\$6,800	\$3,967	\$3,721	(\$245)
SIMPLIFIED COMMUNICATIONS TAX	\$70,899	\$41,358	\$45,156	\$3,799
FRANCHISE FEES - ELECTRIC	\$125,000	\$72,917	\$76,057	\$3,140
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,234	\$1,745	\$511
STATE REVENUE SHARING - MUNICIPAL	\$99,924	\$58,289	\$56,431	(\$1,858)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$271,602	\$158,435	\$198,304	\$39,870
GRANTS	\$85,000	\$49,583	\$0	(\$49,583)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$750	\$438	\$312	(\$125)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$554	\$204	(\$351)
RECREATIONAL PROGRAM FEES	\$9,500	\$5,542	\$11,002	\$5,460
CONCESSION STAND	\$600	\$350	\$385	\$35
FACILITY RENTALS	\$4,500	\$2,625	\$5,944	\$3,319
TRAFFIC FINES	\$16,000	\$9,333	\$11,478	\$2,145
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$268,242	\$268,242
LIEN SEARCH FEES	\$3,000	\$1,750	\$2,340	\$590
FINES - CODE COMPLIANCE	\$25,000	\$14,583	\$29,883	\$15,300
INSURANCE PROCEEDS	\$0	\$0	\$2,514	\$2,514
MISCELLANEOUS REVENUE	\$7,500	\$4,375	\$5,044	\$669
INTEREST INCOME	\$5,000	\$2,917	\$3,890	\$973
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$7,052	\$7,052
TOTAL REVENUES	\$3,742,752	\$3,259,045	\$3,578,533	\$319,488
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$7,000	\$6,000	\$1,000
FICA	\$918	\$536	\$459	\$77
COMMUNICATIONS	\$2,803	\$1,635	\$1,607	\$28
PROMOTIONAL ACTIVITIES	\$0	\$0	\$93	(\$93)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$2,093	\$2,093	\$0
EDUCATION & TRAINING	\$2,000	\$1,167	\$950	\$217
TOTAL COMMISSION	\$19,271	\$12,430	\$11,201	\$1,229
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$57,692	\$56,319	\$1,374
REGULAR SALARIES-VILLAGE CLERK	\$73,140	\$42,196	\$41,187	\$1,009
REGULAR SALARIES-ADMIN/CLERK ASST	\$75,430	\$43,518	\$43,223	\$295
PART-TIME SALARIES-FINANCE REPORTING MANAGER	\$5,000	\$2,917	\$0	\$2,917
FICA/MEDICARE	\$19,398	\$11,191	\$10,766	\$425
FLORIDA RETIREMENT SYSTEM	\$49,265	\$28,738	\$28,511	\$226
HEALTH INSURANCE	\$54,725	\$31,923	\$30,747	\$1,176
WORKERS COMPENSATION INSURANCE	\$566	\$424	\$465	(\$41)
PROFESSIONAL FEES	\$180,614	\$105,358	\$119,364	(\$14,006)
AUDITING FEES	\$32,500	\$25,950	\$25,950	\$0
FINANCE CONTRACT	\$68,250	\$39,813	\$39,813	\$0
TRAVEL & PER DIEM	\$6,300	\$3,675	\$3,410	\$265
COMMUNICATIONS	\$23,719	\$13,836	\$26,101	(\$12,265)
POSTAGE	\$9,698	\$5,657	\$4,220	\$1,437
UTILITIES	\$11,572	\$6,751	\$4,297	\$2,453
RENTALS AND LEASES	\$11,162	\$6,511	\$9,546	(\$3,035)
PROPERTY INSURANCE	\$258,045	\$193,534	\$184,707	\$8,826
REPAIRS AND MAINTENANCE	\$20,000	\$11,667	\$0	\$11,667
PRINTING & BINDING	\$3,000	\$1,750	\$646	\$1,104
PROMOTIONAL ACTIVITIES	\$2,000	\$2,000	\$2,205	(\$205)
LEGAL ADVERTISING	\$4,000	\$2,333	\$600	\$1,734
MUNICIPAL ELECTIONS	\$5,000	\$2,917	\$1,040	\$1,877
OTHER CURRENT CHARGES	\$13,239	\$7,723	\$6,408	\$1,315
OFFICE SUPPLIES	\$6,500	\$3,792	\$2,994	\$798
OPERATING SUPPLIES	\$5,000	\$2,917	\$3,981	(\$1,065)
DUES & MEMBERSHIPS	\$5,950	\$3,471	\$1,542	\$1,929
EDUCATION & TRAINING	\$4,000	\$2,333	\$537	\$1,796
CONTINGENCY	\$2,000	\$1,167	\$0	\$1,167
TOTAL ADMINISTRATION	\$1,050,073	\$661,751	\$648,578	\$13,173

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED APRIL 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/23	ACTUAL THRU 04/30/23	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$626,431	\$361,403	\$378,329	(\$16,927)
PART TIME SALARIES	\$143,488	\$82,782	\$83,247	(\$466)
OVERTIME	\$29,000	\$16,731	\$21,893	(\$5,162)
OTHER PAYS	\$11,360	\$6,627	\$5,829	\$798
OFF DUTY POLICE	\$0	\$0	\$271,763	(\$271,763)
FICA/MEDICARE	\$63,440	\$36,600	\$38,003	(\$1,403)
FLORIDA RETIREMENT SYSTEM	\$213,012	\$124,257	\$131,298	(\$7,041)
HEALTH INSURANCE	\$56,110	\$32,731	\$35,889	(\$3,158)
WORKERS COMPENSATION INSURANCE	\$42,019	\$31,514	\$34,570	(\$3,056)
PROFESSIONAL SERVICES	\$17,100	\$9,975	\$12,455	(\$2,480)
TRAVEL & PER DIEM	\$2,500	\$1,458	\$0	\$1,458
COMMUNICATIONS	\$14,814	\$8,641	\$12,347	(\$3,706)
UTILITIES	\$3,740	\$2,182	\$1,523	\$659
RENTALS & LEASES	\$69,392	\$40,479	\$40,072	\$407
INSURANCE-POLICE	\$22,515	\$16,886	\$16,087	\$799
REPAIRS & MAINTENANCE	\$75,000	\$43,750	\$67,251	(\$23,501)
PRINTING & BINDING	\$500	\$292	\$60	\$232
OPERATING SUPPLIES	\$134,350	\$78,371	\$78,549	(\$178)
DUES & MEMBERSHIPS	\$1,500	\$875	\$735	\$140
EDUCATION & TRAINING	\$5,000	\$2,917	\$4,341	(\$1,424)
CONTINGENCY	\$20,000	\$11,667	\$15,415	(\$3,748)
CAPITAL OUTLAY	\$2,500	\$1,458	\$2,239	(\$781)
TOTAL POLICE	\$1,553,771	\$911,594	\$1,251,895	(\$340,301)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$102,003	\$58,848	\$104,943	(\$46,095)
FICA/MEDICARE	\$7,803	\$4,502	\$2,099	\$2,402
FLORIDA RETIREMENT SYSTEM	\$12,149	\$7,087	\$3,392	\$3,695
HEALTH INSURANCE	\$19,306	\$11,262	\$7,110	\$4,152
WORKERS COMPENSATION INSURANCE	\$3,990	\$2,993	\$3,283	(\$290)
COMMUNICATIONS	\$1,867	\$1,089	\$534	\$555
RENTALS & LEASES	\$5,976	\$3,486	\$3,324	\$162
INSURANCE	\$2,658	\$1,329	\$1,899	(\$570)
REPAIRS & MAINTENANCE	\$600	\$350	\$129	\$221
OPERATING SUPPLIES	\$1,900	\$1,108	\$0	\$1,108
MEMBERSHIPS & DUES	\$400	\$233	\$150	\$83
EDUCATION & TRAINING	\$1,500	\$875	\$650	\$225
TOTAL CODE COMPLIANCE	\$160,152	\$93,162	\$127,512	(\$34,351)
PUBLIC WORKS (539)				
REGULAR SALARIES	\$220,282	\$127,086	\$101,847	\$25,238
OVERTIME	\$5,000	\$2,885	\$1,981	\$903
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$17,349	\$10,120	\$7,133	\$2,987
FLORIDA RETIREMENT SYSTEM	\$26,414	\$15,408	\$11,127	\$4,281
HEALTH INSURANCE	\$46,964	\$27,396	\$19,158	\$8,238
WORKERS COMPENSATION INSURANCE	\$19,945	\$9,972	\$16,409	(\$6,437)
CONTRACT SERVICES	\$12,000	\$7,000	\$6,955	\$46
TRAVEL & PER DIEM	\$3,600	\$2,100	\$600	\$1,500
COMMUNICATIONS	\$4,640	\$2,706	\$2,640	\$66
UTILITIES	\$20,772	\$12,117	\$6,760	\$5,357
RENTALS & LEASES	\$2,000	\$1,167	\$1,352	(\$185)
PROPERTY INSURANCE	\$11,365	\$5,682	\$8,510	(\$2,828)
REPAIRS & MAINTENANCE	\$40,000	\$23,333	\$5,289	\$18,045
LANDSCAPE MAINTENANCE	\$101,000	\$58,917	\$25,202	\$33,715
OTHER CURRENT CHARGES	\$18,000	\$10,500	\$0	\$10,500
OPERATING SUPPLIES	\$35,510	\$20,714	\$9,401	\$11,313
DUES & MEMBERSHIPS	\$500	\$292	\$0	\$292
EDUCATION & TRAINING	\$500	\$292	\$0	\$292
CAPITAL OUTLAY	\$5,000	\$2,917	\$0	\$2,917
TOTAL PUBLIC WORKS	\$592,339	\$342,103	\$225,863	\$116,240

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED APRIL 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/23	ACTUAL THRU 04/30/23	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$60,000	\$34,616	\$33,764	\$852
PART TIME SALARIES	\$41,695	\$24,055	\$16,423	\$7,632
FICA/MEDICARE	\$7,780	\$4,538	\$3,839	\$699
FLORIDA RETIREMENT SYSTEM	\$12,112	\$7,065	\$6,478	\$587
HEALTH INSURANCE	\$10,111	\$5,898	\$5,103	\$795
WORKERS COMPENSATION INSURANCE	\$262	\$197	\$216	(\$19)
COMMUNICATIONS	\$5,039	\$2,939	\$2,444	\$496
UTILITIES	\$5,396	\$3,148	\$3,103	\$45
RENTALS & LEASES	\$3,749	\$2,187	\$814	\$1,373
PROPERTY INSURANCE	\$7,074	\$3,537	\$5,446	(\$1,909)
REPAIRS & MAINTENANCE	\$27,000	\$15,750	\$5,967	\$9,783
CONCESSION EXPENSES	\$500	\$292	\$0	\$292
SPECIAL EVENTS	\$18,300	\$18,300	\$19,547	(\$1,247)
OPERATING SUPPLIES	\$1,500	\$875	\$388	\$487
MEMBERSHIPS & DUES	\$500	\$292	\$0	\$292
EDUCATION & TRAINING	\$2,000	\$1,167	\$570	\$597
INFRASTRUCTURE IMPROVEMENTS	\$105,000	\$61,250	\$0	\$61,250
TOTAL PARKS AND RECREATION	\$308,019	\$186,105	\$104,103	\$82,002
TOTAL EXPENDITURES	\$3,683,624	\$2,207,145	\$2,369,152	(\$162,007)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$59,128	\$1,051,900	\$1,209,380	\$157,480
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN FROM SANITATION FUND	\$48,490	\$28,286	\$0	(\$28,286)
OPERATING TRANSFER IN FROM ROAD FUND	\$22,181	\$12,939	\$0	(\$12,939)
OPERATING TRANSFER (OUT) TO BUILDING FUND	(\$26,142)	(\$15,250)	\$0	\$15,250
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$103,656)	(\$60,466)	\$0	\$60,466
TOTAL OTHER FINANCING SOURCES/(USES)	(\$59,128)	(\$34,491)	\$0	\$34,491
NET CHANGE IN FUND BALANCES	\$0	\$1,017,409	\$1,209,380	\$191,971
FUND BALANCE-BEGINNING	\$0		\$2,997,835	
FUND BALANCE-ENDING	\$0		\$4,207,216	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/23	ACTUAL THRU 04/30/23	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 APRIL 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/23	ACTUAL THRU 04/30/23	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$76,977	\$44,903	\$38,885	(\$6,019)
STATE REVENUE SHARING - MUNICIPAL	\$27,250	\$15,896	\$14,108	(\$1,788)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$1,428	\$1,428	\$0
TOTAL REVENUES	\$107,083	\$62,227	\$54,420	(\$7,807)
EXPENDITURES				
REGULAR SALARIES	\$86,009	\$49,621	\$48,439	\$1,182
OVERTIME	\$1,000	\$577	\$1,331	(\$754)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$6,733	\$3,927	\$4,032	(\$105)
FLORIDA RETIREMENT SYSTEM	\$10,363	\$6,045	\$5,394	\$651
HEALTH INSURANCE	\$19,306	\$11,262	\$11,053	\$209
WORKERS COMPENSATION INSURANCE	\$9,977	\$7,483	\$8,208	(\$726)
COMMUNICATIONS	\$480	\$280	\$341	(\$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	\$1,820	\$1,962	(\$142)
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
	0			
TOTAL EXPENDITURES	\$140,592	\$82,666	\$83,621	(\$956)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$33,510)	(\$20,439)	(\$29,201)	(\$8,762)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$23,800	\$13,883	\$0	(\$13,883)
TOTAL OTHER FINANCING SOURCES/(USES)	\$23,800	\$13,883	\$0	(\$13,883)
NET CHANGE IN FUND BALANCES	(\$9,710)	(\$6,556)	(\$29,201)	(\$22,646)
FUND BALANCE-BEGINNING	\$9,710		\$164,113	
FUND BALANCE-ENDING	\$0		\$134,911	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/23	ACTUAL THRU 04/30/23	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$43,750	\$174,850	\$131,100
ELECTRIC PERMITS	\$10,000	\$5,833	\$23,787	\$17,954
PLUMBING PERMITS	\$12,000	\$7,000	\$19,606	\$12,606
MECHANICAL PERMITS	\$7,500	\$4,375	\$13,576	\$9,201
GARAGE SALE PERMITS	\$300	\$175	\$143	(\$32)
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$1,100	\$1,100
SHORT TERM VACATION RENTALS	\$0	\$0	\$435	\$435
OTHER FEES - PLAN REVIEW	\$5,000	\$2,917	\$7,385	\$4,468
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$5,833	\$8,300	\$2,467
OTHER FEES - HOME OCCUPATION	\$1,500	\$875	\$2,370	\$1,495
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$263	\$1,910	\$1,648
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$14,583	\$30,710	\$16,127
MISCELLANEOUS INCOME	\$2,250	\$1,313	\$7,027	\$5,715
TOTAL REVENUES	\$149,000	\$86,917	\$291,199	\$204,282
EXPENDITURES				
REGULAR SALARIES	\$37,680	\$21,738	\$20,877	\$862
FICA/MEDICARE	\$2,883	\$1,663	\$1,227	\$436
FLORIDA RETIREMENT SYSTEM	\$4,488	\$2,618	\$1,972	\$646
HEALTH INSURANCE	\$9,653	\$5,631	\$3,875	\$1,756
WORKERS COMPENSATION INSURANCE	\$108	\$81	\$89	(\$8)
PROFESSIONAL SERVICES	\$78,375	\$45,719	\$187,466	(\$141,747)
OFFICE TECHNOLOGY	\$40,455	\$23,599	\$40,544	(\$16,945)
OPERATING SUPPLIES	\$500	\$292	\$0	\$292
MEMBERSHIPS & DUES	\$0	\$0	\$100	(\$100)
EDUCATION & TRAINING	\$1,000	\$583	\$0	\$583
TOTAL EXPENDITURES	\$175,142	\$101,924	\$256,149	(\$154,225)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$26,142)	(\$15,007)	\$35,050	\$50,057
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,142	\$15,250	\$0	(\$15,250)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,142	\$15,250	\$0	(\$15,250)
NET CHANGE IN FUND BALANCES	\$0	\$242	\$35,050	\$34,808
FUND BALANCE-BEGINNING	\$0		\$378,164	
FUND BALANCE-ENDING	\$0		\$413,214	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED APRIL 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/23	ACTUAL THRU 04/30/23	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 APRIL 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/23	ACTUAL THRU 04/30/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$39,609	\$23,105	\$15,360	(\$7,745)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$86,878	\$86,878
GRANT	\$0	\$0	\$24,333	\$24,333
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$39,609	\$23,105	\$126,571	\$103,466
EXPENDITURES				
TRANSIT PROJECTS	\$120,000	\$70,000	\$70,000	\$0
TOTAL EXPENDITURES	\$120,000	\$70,000	\$70,000	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$80,391)	(\$46,895)	\$56,571	\$103,466
NET CHANGE IN FUND BALANCES	(\$80,391)	(\$46,895)	\$56,571	\$103,466
FUND BALANCE-BEGINNING	\$80,391		\$106,080	
FUND BALANCE-ENDING	\$0		\$162,651	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED APRIL 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/23	ACTUAL THRU 04/30/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$158,435	\$92,421	\$61,440	(\$30,981)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$281,011	\$281,011
GRANT	\$350,000	\$204,167	\$44,858	(\$159,308)
INTEREST INCOME	\$1,000	\$583	\$0	(\$583)
TOTAL REVENUES	<u>\$509,435</u>	<u>\$297,171</u>	<u>\$387,310</u>	<u>\$90,139</u>
EXPENDITURES				
STREETLIGHTING	\$26,951	\$15,722	\$16,365	(\$643)
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$8,750	\$0	\$8,750
STORM DRAIN-CONSTRUCTION	\$803,500	\$468,708	\$740,230	(\$271,522)
TOTAL EXPENDITURES	<u>\$845,451</u>	<u>\$493,180</u>	<u>\$756,595</u>	<u>(\$263,415)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(\$336,016)</u>	<u>(\$196,009)</u>	<u>(\$369,285)</u>	<u>(\$173,276)</u>
NET CHANGE IN FUND BALANCES	<u>(\$336,016)</u>	<u>(\$196,009)</u>	<u>(\$369,285)</u>	<u>(\$173,276)</u>
FUND BALANCE-BEGINNING	\$336,016		\$215,751	
FUND BALANCE-ENDING	<u>\$0</u>		<u>(\$153,535)</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 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)	\$ (759,963.33)		\$ (859,963.33)
ADD: INTEREST INCOME				\$ 106.20	\$ 424.77		\$ 530.97
BALANCE 4/30/2023				\$ 69,278.88	\$ 104,022.96		\$ 173,301.84

DUE TO GENERAL FUND				\$ (10,000.00)	\$ (192,190.45)		\$ (202,190.45)
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				\$ 102,237.80	\$ 45,860.95		\$ 148,098.75
Due FROM FDOT-GRANT				\$ 15,000.00	\$ -		\$ 15,000.00
Due FROM OTHER-GRANT				\$ -	\$ 305,141.57		\$ 305,141.57

BALANCE 4/30/2023				\$ 163,317.68	\$ 151,606.03		\$ 314,923.71
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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, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/23	ACTUAL THRU 04/30/23	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$103,656	\$60,466	\$0	\$60,466
TOTAL EXPENDITURES	\$103,656	\$60,466	\$0	\$60,466
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$103,656)	(\$60,466)	\$0	\$60,466
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$103,656	\$60,466	\$0	(\$60,466)
TOTAL OTHER FINANCING SOURCES/(USES)	\$103,656	\$60,466	\$0	(\$60,466)
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, 2023

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$425,083
TOTAL ASSETS	<u><u>\$425,083</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>\$365,375</u>
TOTAL NET POSITION	<u><u>\$365,375</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, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/23	ACTUAL THRU 04/30/23	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$811,967	\$768,734	\$768,734	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$811,967	\$768,734	\$768,734	\$0
EXPENDITURES				
OTHER CONTRACTUAL SERVICES	\$717,497	\$418,540	\$417,956	\$584
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$717,497	\$418,540	\$417,956	\$584
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$94,470	\$350,195	\$350,778	\$584
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,470)	(\$55,108)	\$0	\$55,108
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,470)	(\$55,108)	\$0	\$55,108
NET CHANGE IN FUND BALANCES	\$0	\$295,087	\$350,778	\$55,691
FUND BALANCE-BEGINNING	\$0		\$14,597	
FUND BALANCE-ENDING	\$0		\$365,375	