

# VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

MAY 31, 2022

# VILLAGE OF BISCAYNE PARK

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**VILLAGE OF BISCAYNE PARK**

**COMBINED BALANCE SHEET**

MAY 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
<b>ASSETS:</b>									
CASH-OPERATING (5232)	\$3,440,659	---	---	---	---	---	---	---	\$3,440,659
CASH-OPERATING (7200)	\$58,634	---	---	---	---	---	---	---	\$58,634
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (6202)	---	---	---	---	---	\$159,279	\$393,154	---	\$552,433
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$28,603	---	---	---	\$28,603
CASH-OPERATING (4755)	---	---	\$128,499	---	---	---	---	---	\$128,499
CASH-OPERATING (4771)	---	\$767,345	---	---	---	---	---	---	\$767,345
CASH-OPERATING (4789)	---	---	---	\$64,384	---	---	---	---	\$64,384
ACCT RECEIVABLE	\$57,514	---	---	---	---	---	---	---	\$57,514
DUE FROM GENERAL FUND	---	---	\$8,089	---	---	---	---	---	\$8,089
DUE FROM BUILDING FUND	\$5,897	---	---	---	---	---	---	---	\$5,897
DUE FROM CITT-TRANSPORTATION	\$12,338	---	---	---	---	---	---	\$58,431	\$70,769
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	\$104,086	---	\$0	---	---	---	---	---	\$104,086
INVEST-STATE BOARD (POOL)	\$12,097	---	---	---	---	---	---	---	\$12,097
PREPAID EXPENSES	\$11,792	---	\$1,332	\$666	---	---	---	---	\$13,791
<b>TOTAL ASSETS</b>	<b>\$3,912,620</b>	<b>\$767,345</b>	<b>\$137,921</b>	<b>\$65,050</b>	<b>\$34,952</b>	<b>\$159,279</b>	<b>\$393,154</b>	<b>\$58,431</b>	<b>\$5,528,751</b>
<b>LIABILITIES:</b>									
ACCOUNTS PAYABLE	\$81,369	---	---	---	---	---	---	---	\$81,369
DUE TO GENERAL FUND	---	---	---	\$5,897	\$53,589	---	\$12,338	---	\$71,824
DUE TO ROAD FUND	\$8,089	---	---	---	---	---	---	---	\$8,089
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	---	---	---	\$3,028	---	---	---	---	\$3,028
STATE PERMIT SURCHARGE-DBR	---	---	---	\$12,338	---	---	---	---	\$12,338
<b>TOTAL LIABILITIES</b>	<b>\$93,458</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$21,264</b>	<b>\$53,589</b>	<b>\$13,199</b>	<b>\$123,567</b>	<b>\$0</b>	<b>\$305,077</b>
<b>FUND BALANCES:</b>									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$767,345	---	---	---	---	---	---	\$767,345
ROADS	---	---	\$137,921	---	---	---	---	---	\$137,921
BUILDING	---	---	---	\$43,786	---	---	---	---	\$43,786
POLICE FORFEITURE	---	---	---	---	(\$18,637)	---	---	---	(\$18,637)
CITT	---	---	---	---	---	\$146,080	\$269,587	---	\$415,667
UNASSIGNED:	\$3,807,369	---	---	---	---	---	---	---	\$3,807,369
<b>TOTAL FUND BALANCES</b>	<b>\$3,819,161</b>	<b>\$767,345</b>	<b>\$137,921</b>	<b>\$43,786</b>	<b>(\$18,637)</b>	<b>\$146,080</b>	<b>\$269,587</b>	<b>\$58,431</b>	<b>\$5,223,674</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$3,912,620</b>	<b>\$767,345</b>	<b>\$137,921</b>	<b>\$65,050</b>	<b>\$34,952</b>	<b>\$159,279</b>	<b>\$393,154</b>	<b>\$58,431</b>	<b>\$5,528,751</b>

**VILLAGE OF BISCAYNE PARK**

**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

FOR THE PERIOD ENDED MAY 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/22	ACTUAL THRU 05/31/22	VARIANCE
<b>REVENUES:</b>				
AD VALOREM TAX	\$2,437,786	\$2,437,786	\$2,337,767	(\$100,019)
UTILITY TAXES - ELECTRIC	\$160,000	\$106,667	\$107,726	\$1,060
UTILITY TAXES - WATER	\$33,500	\$22,333	\$33,130	\$10,796
UTILITY TAXES - GAS/PROPANE	\$5,500	\$3,667	\$4,207	\$540
SIMPLIFIED COMMUNICATIONS TAX	\$68,188	\$45,459	\$35,679	(\$9,780)
FRANCHISE FEES - ELECTRIC	\$111,806	\$74,537	\$48,651	(\$25,886)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$30,498	\$48,065	\$17,567
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,410	\$1,417	\$7
STATE REVENUE SHARING - MUNICIPAL	\$87,192	\$58,128	\$57,797	(\$311)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,908	\$160,605	\$161,052	\$447
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	\$167	\$623	\$456
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$633	\$266	(\$367)
RECREATIONAL PROGRAM FEES	\$5,000	\$3,333	\$10,727	\$7,394
CONCESSION STAND	\$600	\$400	\$280	(\$120)
FACILITY RENTALS	\$1,750	\$1,167	\$5,268	\$4,101
TRAFFIC FINES	\$5,000	\$3,333	\$21,913	\$18,580
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$217,467	\$217,467
NOTARY FEES	\$0	\$0	\$132	\$132
SPECIAL EVENT FEES	\$0	\$0	\$25	\$25
LIEN SEARCH FEES	\$3,000	\$2,000	\$5,355	\$3,355
FINES - CODE COMPLIANCE	\$25,000	\$16,667	\$24,570	\$7,903
MISCELLANEOUS REVENUE	\$5,000	\$3,333	\$29,202	\$25,869
INTEREST INCOME	\$5,000	\$3,333	\$3,205	(\$128)
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$2,300	\$2,300
<b>TOTAL REVENUES</b>	<b>\$3,244,292</b>	<b>\$2,975,456</b>	<b>\$3,171,575</b>	<b>\$196,119</b>
<b>EXPENDITURES</b>				
<b>COMMISSION</b>				
COMPENSATION	\$12,000	\$8,000	\$6,000	\$2,000
FICA	\$918	\$612	\$459	\$153
COMMUNICATIONS	\$2,242	\$1,495	\$1,305	\$189
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$1,033	\$1,000	\$33
EDUCATION & TRAINING	\$4,200	\$2,800	\$660	\$2,140
<b>TOTAL COMMISSION</b>	<b>\$20,910</b>	<b>\$13,940</b>	<b>\$9,424</b>	<b>\$4,516</b>
<b>ADMINISTRATION (511)</b>				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$66,667	\$63,118	\$3,548
REGULAR SALARIES-VILLAGE CLERK/ADMIN ASST.	\$70,157	\$46,771	\$42,997	\$3,774
REGULAR SALARIES-ADMIN/CLERK ASST	\$73,886	\$49,257	\$53,975	(\$4,717)
FICA/MEDICARE	\$18,669	\$12,446	\$12,247	\$199
FLORIDA RETIREMENT SYSTEM	\$47,477	\$31,651	\$31,174	\$478
HEALTH INSURANCE	\$26,555	\$17,703	\$23,927	(\$6,224)
WORKERS COMPENSATION INSURANCE	\$566	\$283	\$409	(\$127)
PROFESSIONAL FEES	\$214,100	\$142,733	\$110,072	\$32,661
AUDITING FEES	\$23,000	\$23,000	\$23,200	(\$200)
FINANCE CONTRACT	\$65,000	\$43,333	\$43,333	(\$0)
TRAVEL & PER DIEM	\$6,300	\$4,200	\$3,200	\$1,000
COMMUNICATIONS	\$15,955	\$10,637	\$14,112	(\$3,476)
POSTAGE	\$9,648	\$6,432	\$3,266	\$3,166
UTILITIES	\$8,965	\$5,977	\$5,907	\$70
RENTALS AND LEASES	\$10,745	\$7,163	\$7,439	(\$276)
PROPERTY INSURANCE	\$203,868	\$164,900	\$164,900	\$0
REPAIRS AND MAINTENANCE	\$20,000	\$13,333	\$0	\$13,333
PRINTING & BINDING	\$1,000	\$667	\$2,413	(\$1,746)
PROMOTIONAL ACTIVITIES	\$1,500	\$1,000	\$1,790	(\$790)
LEGAL ADVERTISING	\$4,000	\$2,667	\$1,247	\$1,420
MUNICIPAL ELECTIONS	\$4,000	\$2,667	\$0	\$2,667
OTHER CURRENT CHARGES	\$12,526	\$8,351	\$14,262	(\$5,911)
OFFICE SUPPLIES	\$6,000	\$4,000	\$4,229	(\$229)
OPERATING SUPPLIES	\$5,000	\$3,333	\$3,004	\$330
DUES & MEMBERSHIPS	\$5,950	\$3,967	\$4,902	(\$936)
EDUCATION & TRAINING	\$4,000	\$2,667	\$1,331	\$1,336
CONTINGENCY	\$0	\$0	\$0	\$0
<b>TOTAL ADMINISTRATION</b>	<b>\$958,867</b>	<b>\$675,805</b>	<b>\$636,456</b>	<b>\$39,349</b>

**VILLAGE OF BISCAYNE PARK**

**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

FOR THE PERIOD ENDED MAY 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/22	ACTUAL THRU 05/31/22	VARIANCE
<b>POLICE (521)</b>				
REGULAR SALARIES	\$592,859	\$395,239	\$384,808	\$10,431
PART TIME SALARIES	\$118,560	\$79,040	\$89,151	(\$10,111)
OVERTIME	\$35,000	\$23,333	\$10,347	\$12,986
OTHER PAYS	\$12,000	\$8,000	\$5,905	\$2,095
OFF DUTY POLICE	\$0	\$0	\$201,793	(\$201,793)
FICA/MEDICARE	\$58,019	\$38,679	\$38,171	\$508
FLORIDA RETIREMENT SYSTEM	\$184,532	\$123,021	\$121,313	\$1,709
HEALTH INSURANCE	\$47,803	\$31,868	\$29,435	\$2,433
WORKERS COMPENSATION INSURANCE	\$38,040	\$28,530	\$27,529	\$1,001
PROFESSIONAL SERVICES	\$8,400	\$5,600	\$7,204	(\$1,604)
TRAVEL & PER DIEM	\$2,500	\$1,667	\$0	\$1,667
COMMUNICATIONS	\$11,287	\$7,524	\$8,715	(\$1,191)
UTILITIES	\$6,000	\$4,000	\$1,563	\$2,437
RENTALS & LEASES	\$74,943	\$49,962	\$47,816	\$2,146
INSURANCE-POLICE	\$19,578	\$14,393	\$14,393	\$0
REPAIRS & MAINTENANCE	\$66,600	\$44,400	\$53,054	(\$8,654)
PRINTING & BINDING	\$500	\$333	\$413	(\$80)
OPERATING SUPPLIES	\$85,350	\$56,900	\$64,337	(\$7,437)
DUES & MEMBERSHIPS	\$1,200	\$800	\$1,410	(\$610)
EDUCATION & TRAINING	\$4,000	\$2,667	\$1,541	\$1,125
CONTINGENCY	\$20,000	\$13,333	\$0	\$13,333
CAPITAL OUTLAY	\$2,500	\$1,667	\$0	\$1,667
<b>TOTAL POLICE</b>	<b>\$1,389,669</b>	<b>\$930,957</b>	<b>\$1,108,897</b>	<b>(\$177,940)</b>
<b>CODE COMPLIANCE (529)</b>				
REGULAR SALARIES	\$93,005	\$62,003	\$48,748	\$13,255
FICA/MEDICARE	\$7,115	\$4,743	\$3,729	\$1,014
FLORIDA RETIREMENT SYSTEM	\$10,063	\$6,709	\$5,395	\$1,313
HEALTH INSURANCE	\$15,552	\$10,368	\$9,309	\$1,059
WORKERS COMPENSATION INSURANCE	\$3,613	\$2,709	\$2,614	\$95
UNEMPLOYMENT	\$3,613	\$2,408	\$0	\$2,408
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$435	\$290	\$254	\$36
RENTALS & LEASES	\$6,864	\$4,576	\$3,440	\$1,136
INSURANCE	\$765	\$765	\$1,731	(\$966)
REPAIRS & MAINTENANCE	\$600	\$400	\$632	(\$232)
CONTINGENCY	\$1,450	\$967	\$0	\$967
OPERATING SUPPLIES	\$1,300	\$867	\$0	\$867
MEMBERSHIPS & DUES	\$400	\$267	\$140	\$127
EDUCATION & TRAINING	\$2,940	\$1,960	\$650	\$1,310
<b>TOTAL CODE COMPLIANCE</b>	<b>\$147,713</b>	<b>\$99,032</b>	<b>\$76,642</b>	<b>\$22,389</b>
<b>PUBLIC WORKS (539)</b>				
REGULAR SALARIES	\$207,842	\$138,562	\$130,194	\$8,368
OVERTIME	\$5,000	\$3,333	\$730	\$2,603
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$16,397	\$10,931	\$10,087	\$845
FLORIDA RETIREMENT SYSTEM	\$22,651	\$15,101	\$14,414	\$686
HEALTH INSURANCE	\$38,641	\$25,761	\$25,637	\$124
WORKERS COMPENSATION INSURANCE	\$18,056	\$13,542	\$13,067	\$475
CONTRACT SERVICES	\$11,000	\$7,333	\$7,099	\$235
TRAVEL & PER DIEM	\$3,600	\$2,400	\$2,400	\$0
COMMUNICATIONS	\$4,629	\$3,086	\$3,112	(\$26)
UTILITIES	\$9,972	\$6,648	\$10,958	(\$4,310)
RENTALS & LEASES	\$16,791	\$11,194	\$9,935	\$1,259
PROPERTY INSURANCE	\$12,050	\$9,037	\$7,977	\$1,060
REPAIRS & MAINTENANCE	\$35,300	\$23,533	\$8,943	\$14,590
LANDSCAPE MAINTENANCE	\$111,000	\$74,000	\$2,545	\$71,455
OTHER CURRENT CHARGES	\$8,000	\$5,333	\$2,000	\$3,333
OPERATING SUPPLIES	\$25,510	\$17,007	\$16,036	\$971
DUES & MEMBERSHIPS	\$2,000	\$1,333	\$0	\$1,333
EDUCATION & TRAINING	\$1,000	\$667	\$0	\$667
CAPITAL OUTLAY	\$7,500	\$7,500	\$7,500	\$0
<b>TOTAL PUBLIC WORKS</b>	<b>\$558,439</b>	<b>\$377,801</b>	<b>\$274,133</b>	<b>\$103,668</b>

**VILLAGE OF BISCAYNE PARK**

**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

FOR THE PERIOD ENDED MAY 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/22	ACTUAL THRU 05/31/22	VARIANCE
<b>PARKS AND RECREATION (572)</b>				
REGULAR SALARIES	\$53,312	\$35,541	\$33,532	\$2,010
PART TIME SALARIES	\$50,568	\$33,712	\$20,519	\$13,193
FICA/MEDICARE	\$7,947	\$5,298	\$4,135	\$1,163
FLORIDA RETIREMENT SYSTEM	\$11,240	\$7,493	\$5,974	\$1,520
HEALTH INSURANCE	\$7,741	\$5,161	\$5,499	(\$338)
WORKERS COMPENSATION INSURANCE	\$237	\$178	\$172	\$6
COMMUNICATIONS	\$3,993	\$2,662	\$2,741	(\$79)
UTILITIES	\$5,100	\$3,400	\$2,671	\$729
RENTALS & LEASES	\$3,749	\$2,499	\$1,200	\$1,300
PROPERTY INSURANCE	\$17,726	\$13,295	\$5,036	\$8,258
REPAIRS & MAINTENANCE	\$25,000	\$16,667	\$6,594	\$10,073
CONCESSION EXPENSES	\$500	\$333	\$0	\$333
SPECIAL EVENTS	\$15,700	\$10,467	\$12,246	(\$1,779)
OPERATING SUPPLIES	\$3,000	\$2,000	\$183	\$1,817
MEMBERSHIPS & DUES	\$500	\$333	\$160	\$173
EDUCATION & TRAINING	\$2,000	\$1,333	\$0	\$1,333
INFRASTRUCTURE IMPROVEMENTS	\$50,000	\$33,333	\$0	\$33,333
<b>TOTAL PARKS AND RECREATION</b>	<b>\$258,313</b>	<b>\$173,706</b>	<b>\$100,662</b>	<b>\$73,044</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,333,912</b>	<b>\$2,271,241</b>	<b>\$2,206,215</b>	<b>\$65,026</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$89,620)</b>	<b>\$704,215</b>	<b>\$965,361</b>	<b>\$261,145</b>
<b>RESERVES</b>				
RESERVES-EMERGENCY	\$22,243	\$14,829	\$0	(\$14,829)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$22,243</b>	<b>\$14,829</b>	<b>\$0</b>	<b>(\$14,829)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$111,864	\$74,576	\$0	(\$74,576)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$111,864</b>	<b>\$74,576</b>	<b>\$0</b>	<b>(\$74,576)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$763,963</b>	<b>\$965,361</b>	<b>\$186,569</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$2,853,801</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$3,819,161</b>	

# VILLAGE OF BISCAYNE PARK

## AMERICAN RESCUE PLAN FUND

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

<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>PRORATED BUDGET THRU 05/31/22</u>	<u>ACTUAL THRU 05/31/22</u>	<u>VARIANCE</u>
<b>REVENUES:</b>				
GRANTS	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$83	\$83
<b>TOTAL REVENUES</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$83</u></b>	<b><u>\$83</u></b>
<b>EXPENDITURES</b>				
OTHER CURRENT CHARGES	\$0	\$0	\$296	(\$296)
<b>TOTAL EXPENDITURES</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$296</u></b>	<b><u>(\$296)</u></b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>(\$213)</u>	<u>(\$213)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>(\$213)</u></b>	<b><u>(\$213)</u></b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$767,558</b>	
<b>FUND BALANCE-ENDING</b>	<b><u>\$0</u></b>		<b><u>\$767,345</u></b>	

# VILLAGE OF BISCAYNE PARK

## ROAD FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/22	ACTUAL THRU 05/31/22	VARIANCE
<b>REVENUES:</b>				
LOCAL OPTION GAS TAX	\$81,495	\$54,330	\$37,612	(\$16,718)
STATE REVENUE SHARING - MUNICIPAL	\$23,458	\$15,639	\$14,449	(\$1,189)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$2,142	\$2,142	\$0
INTEREST INCOME	\$0	\$0	\$16	\$16
<b>TOTAL REVENUES</b>	<b>\$107,809</b>	<b>\$72,111</b>	<b>\$54,219</b>	<b>(\$17,891)</b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$76,502	\$51,002	\$51,227	(\$225)
OVERTIME	\$1,000	\$667	\$884	(\$217)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,834	\$3,889	\$4,063	(\$174)
FLORIDA RETIREMENT SYSTEM	\$8,278	\$5,518	\$5,752	(\$234)
HEALTH INSURANCE	\$15,552	\$10,368	\$9,855	\$513
WORKERS COMPENSATION INSURANCE	\$9,032	\$6,774	\$6,536	\$238
COMMUNICATIONS	\$480	\$320	\$320	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,168	\$1,626	\$1,696	(\$70)
REPAIRS & MAINTENANCE	\$18,204	\$12,136	\$0	\$12,136
OPERATING SUPPLIES	\$7,120	\$4,747	\$1,676	\$3,071
EDUCATION & TRAINING	\$300	\$200	\$0	\$200
<b>TOTAL EXPENDITURES</b>	<b>\$145,470</b>	<b>\$98,247</b>	<b>\$83,009</b>	<b>\$15,237</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$37,661)</b>	<b>(\$26,136)</b>	<b>(\$28,790)</b>	<b>(\$2,654)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$26,000	\$17,333	\$0	(\$17,333)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$26,000</b>	<b>\$17,333</b>	<b>\$0</b>	<b>(\$17,333)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$11,661)</b>	<b>(\$8,803)</b>	<b>(\$28,790)</b>	<b>(\$19,987)</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$11,662</b>		<b>\$166,711</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$137,921</b>	



# VILLAGE OF BISCAYNE PARK

## BUILDING FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/22	ACTUAL THRU 05/31/22	VARIANCE
<b>REVENUES:</b>				
BUILDING PERMITS	\$75,000	\$50,000	\$108,638	\$58,638
ELECTRIC PERMITS	\$10,000	\$6,667	\$18,692	\$12,025
PLUMBING PERMITS	\$12,000	\$8,000	\$26,549	\$18,549
MECHANICAL PERMITS	\$7,500	\$5,000	\$9,552	\$4,552
GARAGE SALE PERMITS	\$300	\$200	\$209	\$9
FILM PERMITS	\$0	\$0	\$1,000	\$1,000
OTHER FEES - PLAN REVIEW	\$5,000	\$3,333	\$6,985	\$3,652
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$6,667	\$9,490	\$2,823
OTHER FEES - HOME OCCUPATION	\$1,500	\$1,000	\$1,900	\$900
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$300	\$750	\$450
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$16,667	\$34,360	\$17,693
MISCELLANEOUS INCOME	\$0	\$0	\$3,722	\$3,722
INTEREST INCOME	\$0	\$0	\$1	\$1
<b>TOTAL REVENUES</b>	<b>\$146,750</b>	<b>\$97,833</b>	<b>\$221,847</b>	<b>\$124,014</b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$37,970	\$25,313	\$22,013	\$3,301
FICA/MEDICARE	\$2,905	\$1,936	\$1,684	\$253
FLORIDA RETIREMENT SYSTEM	\$4,108	\$2,739	\$2,430	\$309
HEALTH INSURANCE	\$7,776	\$5,184	\$5,192	(\$8)
WORKERS COMPENSATION INSURANCE	\$98	\$73	\$71	\$3
PROFESSIONAL SERVICES	\$73,360	\$48,907	\$69,523	(\$20,617)
OFFICE TECHNOLOGY	\$113,600	\$76,855	\$76,855	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$1,600	\$1,067	\$293	\$773
EDUCATION & TRAINING	\$1,000	\$667	\$0	\$667
<b>TOTAL EXPENDITURES</b>	<b>\$242,417</b>	<b>\$162,741</b>	<b>\$178,061</b>	<b>(\$15,320)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$95,667)</b>	<b>(\$64,908)</b>	<b>\$43,786</b>	<b>\$108,693</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	(\$37,474)	(\$24,983)	\$0	\$24,983
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(\$37,474)</b>	<b>(\$24,983)</b>	<b>\$0</b>	<b>\$24,983</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$133,141)</b>	<b>(\$89,890)</b>	<b>\$43,786</b>	<b>\$133,676</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$133,141</b>		<b>\$0</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$43,786</b>	

# VILLAGE OF BISCAYNE PARK

## POLICE FORFEITURE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/22	ACTUAL THRU 05/31/22	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$30	\$30
MISC INCOME	\$0	\$0	\$1,186	\$1,186
	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,216</b>	<b>\$1,216</b>
<b>EXPENDITURES</b>				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>\$1,216</b>	<b>\$1,216</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,216</b>	<b>\$1,216</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>(\$19,853)</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>(\$18,637)</b>	

# VILLAGE OF BISCAYNE PARK

## CITT FUND-TRANSIT

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/22	ACTUAL THRU 05/31/22	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$22,800	\$15,200	\$0	(\$15,200)
INTEREST INCOME	\$200	\$133	\$106	(\$27)
<b>TOTAL REVENUES</b>	<b>\$23,000</b>	<b>\$15,333</b>	<b>\$106</b>	<b>(\$15,227)</b>
<b>EXPENDITURES</b>				
TRANSIT PROJECTS	\$102,000	\$68,000	\$10,000	\$58,000
<b>TOTAL EXPENDITURES</b>	<b>\$102,000</b>	<b>\$68,000</b>	<b>\$10,000</b>	<b>\$58,000</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$79,000)</b>	<b>(\$52,667)</b>	<b>(\$9,894)</b>	<b>\$42,773</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$79,000)</b>	<b>(\$52,667)</b>	<b>(\$9,894)</b>	<b>\$42,773</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$79,000</b>		<b>\$155,974</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$146,080</b>	

# VILLAGE OF BISCAYNE PARK

## CITT FUND-TRANSPORTATION

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/22	ACTUAL THRU 05/31/22	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$91,200	\$60,800	\$0	(\$60,800)
INTEREST INCOME	\$800	\$533	\$425	(\$109)
<b>TOTAL REVENUES</b>	<b>\$92,000</b>	<b>\$61,333</b>	<b>\$425</b>	<b>(\$60,909)</b>
<b>EXPENDITURES</b>				
STREETLIGHTING	\$25,000	\$16,667	\$17,617	(\$950)
MAJOR ROAD REPAIRS	\$50,000	\$33,333	\$12,716	\$20,617
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$10,000	\$3,228	\$6,773
TRAFFIC CALMING	\$15,000	\$10,000	\$0	\$10,000
STORM DRAIN-CONSTRUCTION	\$318,000	\$212,000	\$1,523	\$210,478
<b>TOTAL EXPENDITURES</b>	<b>\$423,000</b>	<b>\$282,000</b>	<b>\$35,083</b>	<b>\$246,917</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$331,000)</b>	<b>(\$220,667)</b>	<b>(\$34,659)</b>	<b>\$186,008</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	(\$5,600)	(\$3,733)	\$0	\$3,733
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(\$5,600)</b>	<b>(\$3,733)</b>	<b>\$0</b>	<b>\$3,733</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$336,600)</b>	<b>(\$224,400)</b>	<b>(\$34,659)</b>	<b>\$189,741</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$336,600</b>		<b>\$304,246</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$269,587</b>	

**VILLAGE OF BISCAYNE PARK  
CITT FUNDS**

<b>FY 2016</b>				<b>TRANSIT 20%</b>	<b>TRANSPORTATION 80%</b>	<b>TOTAL</b>
	<b>RECEIVED</b>					
<b>BALANCE</b>	<b>9/30/15</b>		\$	<b>49,601.10</b>	\$ <b>337,355.66</b>	\$ <b>386,956.76</b>
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
<b>FY 16 REVENUES</b>				<b>\$ 22,802.20</b>	<b>\$ 91,208.80</b>	<b>\$ 114,011.00</b>
<b>BALANCE AT 9/30/16</b>				<b>\$ 72,403.30</b>	<b>\$ 428,564.46</b>	<b>\$ 500,967.76</b>

<b>FY 2017</b>				<b>TRANSIT 20%</b>	<b>TRANSPORTATION 80%</b>	
<b>BALANCE</b>	<b>9/30/16</b>		\$	<b>72,403.30</b>	\$ <b>428,564.46</b>	\$ <b>500,967.76</b>
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
<b>FY 17 TOTAL</b>				<b>\$ 25,128.80</b>	<b>\$ 100,515.20</b>	<b>\$ 125,644.00</b>
<b>BALANCE AT 9/30/17</b>				<b>\$ 97,532.10</b>	<b>\$ 529,079.66</b>	<b>\$ 626,611.76</b>

<b>FY 2018</b>				<b>TRANSIT 20%</b>	<b>TRANSPORTATION 80%</b>	<b>TOTAL</b>
<b>BALANCE</b>	<b>9/30/17</b>		\$	<b>97,532.10</b>	\$ <b>529,079.66</b>	\$ <b>626,611.76</b>
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
<b>FY 18 TOTAL</b>				<b>\$ 26,560.20</b>	<b>\$ 106,240.80</b>	<b>\$ 132,801.00</b>
<b>LESS: FPL STREETLIGHTING</b>				<b>\$ -</b>	<b>(\$24,598.92)</b>	<b>(\$24,598.92)</b>
<b>ADD: INTEREST INCOME</b>				<b>\$ 656.34</b>	<b>\$2,435.57</b>	<b>\$ 3,091.91</b>
<b>BALANCE AT 9/31/18</b>				<b>\$ 124,748.64</b>	<b>\$ 637,756.03</b>	<b>\$ 762,504.67</b>

**VILLAGE OF BISCAYNE PARK**  
**CITT FUNDS**

<b>FY 2019</b>				<b>TRANSIT</b>	<b>TRANSPORTATION</b>		
				<b>20%</b>	<b>80%</b>	<b>TOTAL</b>	
<b>BALANCE</b>	<b>9/30/18</b>			\$ 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
<b>FY 19 TOTAL</b>				\$ 29,229.00	\$ 116,916.00	\$	146,145.00
<b>LESS: TRANSFER DUE TO GF</b>				\$ 6,240.89	\$ (203,509.64)	\$	(203,509.64)
<b>ADD: INTEREST INCOME</b>				\$ 1,087.96	\$ 4,351.07	\$	5,439.03
<b>BALANCE AT 9/30/19</b>				\$ 161,306.49	\$ 555,513.46	\$	710,579.06

<b>FY 2020</b>				<b>TRANSIT</b>	<b>TRANSPORTATION</b>		
				<b>20%</b>	<b>80%</b>	<b>TOTAL</b>	
<b>BALANCE</b>	<b>9/30/19</b>			\$ 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
<b>FY 20 TOTAL</b>				\$ 9,069.00	\$ 36,276.00	\$	45,345.00
<b>LESS: TRANSFER DUE TO GF</b>					\$ (32,466.44)	\$	(32,466.44)
<b>ADD: INTEREST INCOME</b>				\$ 939.11	\$ 3,756	\$	4,695.54
<b>BALANCE AT 9/30/20</b>				\$ 171,314.60	\$ 563,079.45	\$	734,394.05

<b>FY 2021</b>				<b>TRANSIT</b>	<b>TRANSPORTATION</b>		
				<b>20%</b>	<b>80%</b>	<b>TOTAL</b>	
<b>BALANCE</b>	<b>9/30/20</b>			\$ 171,314.60	\$ 563,079.45	\$	734,394.05
DEPOSIT				\$ -	\$ -	\$	-
DEPOSIT				\$ -	\$ -	\$	-
DEPOSIT				\$ -	\$ -	\$	-
<b>FY 21 TOTAL</b>				\$ -	\$ -	\$	-
<b>TRANSFER TO GF</b>				\$ (2,500.00)	\$ (64,040.50)	\$	(66,540.50)
<b>ADD: INTEREST INCOME</b>				\$ 358.08	\$ 1,432.32	\$	1,790.40
<b>BALANCE AT 9/30/2021</b>				\$ 169,172.68	\$ 500,471.27	\$	669,643.95

<b>FY 2022</b>				<b>TRANSIT</b>	<b>TRANSPORTATION</b>		
				<b>20%</b>	<b>80%</b>	<b>TOTAL</b>	
<b>BALANCE</b>	<b>9/30/21</b>			\$ 169,172.68	\$ 500,471.27	\$	669,643.95
DEPOSIT				\$ -	\$ -	\$	-
DEPOSIT				\$ -	\$ -	\$	-
DEPOSIT				\$ -	\$ -	\$	-
<b>FY 21 TOTAL</b>				\$ -	\$ -	\$	-
<b>TRANSFER TO GF</b>				\$ (10,000.00)	\$ (107,743.09)	\$	(117,743.09)
<b>ADD: INTEREST INCOME</b>				\$ 106.20	\$ 424.77	\$	530.97
<b>BALANCE 5/31/2022</b>				\$ 159,278.88	\$ 393,152.95	\$	552,431.83

DUE TO GENERAL FUND				\$ -	\$ (12,337.56)	\$	(12,337.56)
DUE TO CITT (FY19 AUDIT)				\$ (13,199.00)	\$ (52,798.00)	\$	(65,997.00)
DUE TO CAPITAL PROJECTS				\$ -	\$ (58,431.00)	\$	(58,431.00)
<b>BALANCE 5/31/2022</b>				\$ 146,079.88	\$ 269,586.39	\$	415,666.27

# VILLAGE OF BISCAYNE PARK

## CAPITAL PROJECTS FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/22	ACTUAL THRU 05/31/22	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$58,431</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$58,431</b>	

**VILLAGE OF BISCAYNE PARK**

**STATEMENT OF NET POSITION**

**PROPRIETARY FUND**

MAY 31, 2022

	<b>BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION</b>
<b><u>ASSETS</u></b>	
CURRENT ASSETS	
CASH	\$472,924
<b>TOTAL ASSETS</b>	<b><u><u>\$472,924</u></u></b>
<b><u>LIABILITIES</u></b>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$59,708
DUE TO GENERAL FUND	<u>\$104,086</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$163,794</u></b>
<b><u>NET POSITION</u></b>	
UNRESTRICTED	<u>\$309,130</u>
<b>TOTAL NET POSITION</b>	<b><u><u>\$309,130</u></u></b>



# VILLAGE OF BISCAYNE PARK

## SANITATION FUND

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

#### PROPRETARY FUND

FOR THE PERIOD ENDED MAY 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/22	ACTUAL THRU 05/31/22	VARIANCE
<b>REVENUES:</b>				
SANITATION ASSESSMENT	\$813,216	\$784,523	\$784,523	\$0
INTEREST INCOME	\$0	\$0	\$39	\$39
MISC INCOME	\$3,410	\$2,273	\$0	(\$2,273)
<b>TOTAL REVENUES</b>	<b>\$816,626</b>	<b>\$786,796</b>	<b>\$784,562</b>	<b>(\$2,234)</b>
<b>EXPENDITURES</b>				
OTHER CONTRACTURAL SERVICES	\$720,835	\$480,557	\$477,664	\$2,892
OTHER CURRENT CHARGES	\$1,000	\$667	\$0	\$667
<b>TOTAL EXPENDITURES</b>	<b>\$721,835</b>	<b>\$481,224</b>	<b>\$477,664</b>	<b>\$3,559</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>\$94,790</b>	<b>\$305,573</b>	<b>\$306,898</b>	<b>\$1,326</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	(\$94,790)	(\$63,193)	\$0	\$63,193
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(\$94,790)</b>	<b>(\$63,193)</b>	<b>\$0</b>	<b>\$63,193</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$242,379</b>	<b>\$306,898</b>	<b>\$64,519</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$2,232</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$309,130</b>	