

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

MAY 31, 2023

VILLAGE OF BISCAYNE PARK

TABLE OF CONTENTS

GOVERNMENTAL FUNDS

BALANCE SHEET	PAGE 1
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE	
GENERAL FUND	PAGE 2-4
ARP FUND	PAGE 5
ROAD FUND	PAGE 6
BUILDING FUND	PAGE 7
POLICE FORFEITURE FUND	PAGE 8
CITT FUND-TRANSIT	PAGE 9
CITT FUND-TRANSPORTATION	PAGE 10
CITT FUND-SCHEDULE OF REVENUES	PAGE 11-12
CAPITAL PROJECTS FUND	PAGE 13

PROPRIETARY FUNDS

STATEMENT OF NET POSITION	PAGE 14
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION	PAGE 15

VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

MAY 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)	\$3,681,261	---	---	---	---	---	---	---	\$3,681,261
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (6202)	---	---	---	---	---	\$58,612	\$104,024	---	\$162,636
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$28,200	---	---	---	\$28,200
CASH-OPERATING (4755)	---	---	\$136,283	---	---	---	---	---	\$136,283
CASH-OPERATING (4771)	---	\$1,537,209	---	---	---	---	---	---	\$1,537,209
CASH-OPERATING (4789)	---	---	---	\$502,360	---	---	---	---	\$502,360
ACCT RECEIVABLE	\$200,463	---	---	---	---	\$102,238	\$45,861	---	\$348,561
ACCT RECEIVABLE-FDOT	---	---	---	---	---	\$15,000	---	---	\$15,000
DUE FROM ROAD FUND	\$77	---	---	---	---	---	---	---	\$77
DUE FROM BUILDING FUND	\$38,868	---	---	---	---	---	---	---	\$38,868
DUE FROM CITT-TRANSPORTATION	\$270,673	---	---	---	---	---	---	\$58,431	\$329,104
DUE FROM POLICE FORFEITURE FUND	\$54,372	---	---	---	---	---	---	---	\$54,372
DUE FROM SANITATION FUND	\$59,754	---	---	---	---	---	---	---	\$59,754
INVEST-STATE BOARD (POOL)	\$12,545	---	---	---	---	---	---	---	\$12,545
PREPAID EXPENSES	\$0	---	\$65	\$0	---	---	---	---	\$65
TOTAL ASSETS	\$4,474,026	\$1,537,209	\$136,348	\$502,360	\$34,549	\$175,850	\$149,885	\$58,431	\$7,068,658
LIABILITIES:									
ACCOUNTS PAYABLE	\$288,475	---	---	---	---	---	---	---	\$288,475
FRS PENSION PAYABLE	\$27,295	---	\$1,021	---	---	---	---	---	\$28,316
457 PAYABLE	\$2,085	---	---	---	---	---	---	---	\$2,085
DUE TO GENERAL FUND	---	---	\$77	\$38,868	\$54,372	---	\$270,673	---	\$363,990
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	---	---	---	\$9,434	---	---	---	---	\$9,434
STATE PERMIT SURCHARGE-DBR	---	---	---	\$16,463	---	---	---	---	\$16,463
DEFERRED REVENUE	---	\$1,537,126	---	---	---	---	---	---	\$1,537,126
TOTAL LIABILITIES	\$321,855	\$1,537,126	\$1,098	\$64,765	\$54,372	\$13,199	\$381,902	\$0	\$2,374,317
FUND BALANCES:									
NONSPENDABLE:									
PREPAID ITEMS AND DEPOSITS	\$0	---	\$65	---	---	---	---	---	\$65
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$135,185	---	---	---	---	---	\$135,185
BUILDING	---	---	---	\$437,595	---	---	---	---	\$437,595
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$162,651	(\$232,018)	---	(\$69,367)
ASSIGNED TO:									
EMERGENCY RESPONSE	\$1,640,934	---	---	---	---	---	---	---	\$1,640,934
UNASSIGNED:	\$2,511,238	---	---	---	---	---	---	---	\$2,511,238
TOTAL FUND BALANCES	\$4,152,172	\$83	\$135,250	\$437,595	(\$19,823)	\$162,651	(\$232,018)	\$58,431	\$4,694,341
TOTAL LIABILITIES & FUND BALANCES	\$4,474,026	\$1,537,209	\$136,348	\$502,360	\$34,549	\$175,850	\$149,885	\$58,431	\$7,068,658

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/23	ACTUAL THRU 05/31/23	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,795,112	\$2,795,112	\$2,806,772	\$11,660
UTILITY TAXES - ELECTRIC	\$180,000	\$120,000	\$142,694	\$22,694
UTILITY TAXES - WATER	\$33,500	\$33,500	\$40,294	\$6,794
UTILITY TAXES - GAS/PROPANE	\$6,800	\$4,533	\$3,752	(\$782)
SIMPLIFIED COMMUNICATIONS TAX	\$70,899	\$47,266	\$50,291	\$3,025
FRANCHISE FEES - ELECTRIC	\$125,000	\$83,333	\$80,259	(\$3,074)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,410	\$2,701	\$1,290
STATE REVENUE SHARING - MUNICIPAL	\$99,924	\$66,616	\$64,722	(\$1,894)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$271,602	\$181,068	\$204,064	\$22,996
GRANTS	\$85,000	\$56,667	\$0	(\$56,667)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$750	\$500	\$407	(\$93)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$633	\$250	(\$384)
RECREATIONAL PROGRAM FEES	\$9,500	\$6,333	\$14,727	\$8,394
CONCESSION STAND	\$600	\$400	\$462	\$62
FACILITY RENTALS	\$4,500	\$3,000	\$6,284	\$3,284
TRAFFIC FINES	\$16,000	\$10,667	\$13,342	\$2,675
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$301,372	\$301,372
LIEN SEARCH FEES	\$3,000	\$2,000	\$2,575	\$575
FINES - CODE COMPLIANCE	\$25,000	\$16,667	\$37,983	\$21,316
INSURANCE PROCEEDS	\$0	\$0	\$2,514	\$2,514
MISCELLANEOUS REVENUE	\$7,500	\$5,000	\$5,305	\$305
INTEREST INCOME	\$5,000	\$3,333	\$4,608	\$1,275
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$7,552	\$7,552
TOTAL REVENUES	\$3,742,752	\$3,438,039	\$3,792,929	\$354,890
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$8,000	\$6,000	\$2,000
FICA	\$918	\$612	\$459	\$153
COMMUNICATIONS	\$2,803	\$1,868	\$1,835	\$34
PROMOTIONAL ACTIVITIES	\$0	\$0	\$93	(\$93)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$2,093	\$2,093	\$0
EDUCATION & TRAINING	\$2,000	\$1,333	\$1,070	\$263
TOTAL COMMISSION	\$19,271	\$13,907	\$11,549	\$2,357
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$65,385	\$64,011	\$1,374
REGULAR SALARIES-VILLAGE CLERK	\$73,140	\$47,822	\$46,813	\$1,009
REGULAR SALARIES-ADMIN/CLERK ASST	\$75,430	\$49,320	\$49,303	\$17
PART-TIME SALARIES-FINANCE REPORTING MANAGER	\$5,000	\$3,333	\$0	\$3,333
FICA/MEDICARE	\$19,398	\$12,683	\$12,250	\$434
FLORIDA RETIREMENT SYSTEM	\$49,265	\$32,843	\$32,334	\$509
HEALTH INSURANCE	\$54,725	\$36,483	\$34,582	\$1,901
WORKERS COMPENSATION INSURANCE	\$566	\$424	\$465	(\$41)
PROFESSIONAL FEES	\$180,614	\$120,409	\$137,849	(\$17,439)
AUDITING FEES	\$32,500	\$30,250	\$30,250	\$0
FINANCE CONTRACT	\$68,250	\$45,500	\$45,500	\$0
TRAVEL & PER DIEM	\$6,300	\$4,200	\$3,810	\$390
COMMUNICATIONS	\$23,719	\$15,812	\$27,927	(\$12,115)
POSTAGE	\$9,698	\$6,465	\$4,598	\$1,867
UTILITIES	\$11,572	\$7,715	\$5,549	\$2,166
RENTALS AND LEASES	\$11,162	\$7,441	\$10,140	(\$2,699)
PROPERTY INSURANCE	\$258,045	\$193,534	\$184,707	\$8,826
REPAIRS AND MAINTENANCE	\$20,000	\$13,333	\$2,427	\$10,906
PRINTING & BINDING	\$3,000	\$2,000	\$1,166	\$834
PROMOTIONAL ACTIVITIES	\$2,000	\$2,000	\$2,711	(\$711)
LEGAL ADVERTISING	\$4,000	\$2,667	\$703	\$1,964
MUNICIPAL ELECTIONS	\$5,000	\$3,333	\$1,040	\$2,294
OTHER CURRENT CHARGES	\$13,239	\$8,826	\$7,001	\$1,825
OFFICE SUPPLIES	\$6,500	\$4,333	\$4,127	\$206
OPERATING SUPPLIES	\$5,000	\$3,333	\$4,130	(\$796)
DUES & MEMBERSHIPS	\$5,950	\$3,967	\$2,164	\$1,803
EDUCATION & TRAINING	\$4,000	\$2,667	\$937	\$1,730
CONTINGENCY	\$2,000	\$1,333	\$649	\$684
TOTAL ADMINISTRATION	\$1,050,073	\$727,414	\$717,142	\$10,272

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/23	ACTUAL THRU 05/31/23	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$626,431	\$409,590	\$433,373	(\$23,783)
PART TIME SALARIES	\$143,488	\$93,819	\$90,871	\$2,948
OVERTIME	\$29,000	\$18,962	\$25,430	(\$6,468)
OTHER PAYS	\$11,360	\$7,573	\$6,414	\$1,159
OFF DUTY POLICE	\$0	\$0	\$281,963	(\$281,963)
FICA/MEDICARE	\$63,440	\$41,480	\$43,275	(\$1,795)
FLORIDA RETIREMENT SYSTEM	\$213,012	\$142,008	\$148,931	(\$6,923)
HEALTH INSURANCE	\$56,110	\$37,407	\$36,811	\$596
WORKERS COMPENSATION INSURANCE	\$42,019	\$31,514	\$34,570	(\$3,056)
PROFESSIONAL SERVICES	\$17,100	\$11,400	\$14,109	(\$2,709)
TRAVEL & PER DIEM	\$2,500	\$1,667	\$0	\$1,667
COMMUNICATIONS	\$14,814	\$9,876	\$14,295	(\$4,419)
UTILITIES	\$3,740	\$2,493	\$1,780	\$713
RENTALS & LEASES	\$69,392	\$46,262	\$45,844	\$418
INSURANCE-POLICE	\$22,515	\$16,886	\$16,087	\$799
REPAIRS & MAINTENANCE	\$75,000	\$50,000	\$73,546	(\$23,546)
PRINTING & BINDING	\$500	\$333	\$60	\$273
OPERATING SUPPLIES	\$134,350	\$89,567	\$106,162	(\$16,596)
DUES & MEMBERSHIPS	\$1,500	\$1,000	\$735	\$265
EDUCATION & TRAINING	\$5,000	\$3,333	\$4,341	(\$1,007)
CONTINGENCY	\$20,000	\$13,333	\$15,415	(\$2,082)
CAPITAL OUTLAY	\$2,500	\$1,667	\$2,239	(\$572)
TOTAL POLICE	\$1,553,771	\$1,030,169	\$1,396,250	(\$366,081)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$102,003	\$66,694	\$120,596	(\$53,902)
FICA/MEDICARE	\$7,803	\$5,102	\$2,379	\$2,723
FLORIDA RETIREMENT SYSTEM	\$12,149	\$8,099	\$3,827	\$4,272
HEALTH INSURANCE	\$19,306	\$12,871	\$7,734	\$5,137
WORKERS COMPENSATION INSURANCE	\$3,990	\$2,993	\$3,283	(\$290)
COMMUNICATIONS	\$1,867	\$1,244	\$663	\$581
RENTALS & LEASES	\$5,976	\$3,984	\$3,799	\$185
INSURANCE	\$2,658	\$1,329	\$1,899	(\$570)
REPAIRS & MAINTENANCE	\$600	\$400	\$129	\$271
OPERATING SUPPLIES	\$1,900	\$1,267	\$0	\$1,267
MEMBERSHIPS & DUES	\$400	\$267	\$150	\$117
EDUCATION & TRAINING	\$1,500	\$1,000	\$650	\$350
TOTAL CODE COMPLIANCE	\$160,152	\$105,250	\$145,109	(\$39,860)
PUBLIC WORKS (539)				
REGULAR SALARIES	\$220,282	\$144,030	\$116,070	\$27,961
OVERTIME	\$5,000	\$3,269	\$3,228	\$41
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$17,349	\$11,566	\$7,997	\$3,569
FLORIDA RETIREMENT SYSTEM	\$26,414	\$17,609	\$12,382	\$5,227
HEALTH INSURANCE	\$46,964	\$31,309	\$21,188	\$10,121
WORKERS COMPENSATION INSURANCE	\$19,945	\$9,972	\$16,409	(\$6,437)
CONTRACT SERVICES	\$12,000	\$8,000	\$7,948	\$52
TRAVEL & PER DIEM	\$3,600	\$2,400	\$600	\$1,800
COMMUNICATIONS	\$4,640	\$3,093	\$2,845	\$248
UTILITIES	\$20,772	\$13,848	\$7,746	\$6,102
RENTALS & LEASES	\$2,000	\$1,333	\$1,574	(\$240)
PROPERTY INSURANCE	\$11,365	\$5,682	\$8,510	(\$2,828)
REPAIRS & MAINTENANCE	\$40,000	\$26,667	\$6,412	\$20,255
LANDSCAPE MAINTENANCE	\$101,000	\$67,333	\$29,202	\$38,131
OTHER CURRENT CHARGES	\$18,000	\$12,000	\$0	\$12,000
OPERATING SUPPLIES	\$35,510	\$23,673	\$10,202	\$13,471
DUES & MEMBERSHIPS	\$500	\$333	\$0	\$333
EDUCATION & TRAINING	\$500	\$333	\$0	\$333
CAPITAL OUTLAY	\$5,000	\$3,333	\$0	\$3,333
TOTAL PUBLIC WORKS	\$592,339	\$387,286	\$253,811	\$133,475

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/23	ACTUAL THRU 05/31/23	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$60,000	\$39,231	\$38,380	\$851
PART TIME SALARIES	\$41,695	\$27,262	\$18,719	\$8,543
FICA/MEDICARE	\$7,780	\$5,186	\$4,368	\$818
FLORIDA RETIREMENT SYSTEM	\$12,112	\$8,075	\$7,390	\$684
HEALTH INSURANCE	\$10,111	\$6,741	\$5,777	\$964
WORKERS COMPENSATION INSURANCE	\$262	\$197	\$216	(\$19)
COMMUNICATIONS	\$5,039	\$3,359	\$2,849	\$511
UTILITIES	\$5,396	\$3,598	\$3,631	(\$33)
RENTALS & LEASES	\$3,749	\$2,499	\$1,078	\$1,422
PROPERTY INSURANCE	\$7,074	\$3,537	\$5,446	(\$1,909)
REPAIRS & MAINTENANCE	\$27,000	\$18,000	\$5,967	\$12,033
CONCESSION EXPENSES	\$500	\$333	\$0	\$333
SPECIAL EVENTS	\$18,300	\$18,300	\$19,547	(\$1,247)
OPERATING SUPPLIES	\$1,500	\$1,000	\$793	\$207
MEMBERSHIPS & DUES	\$500	\$333	\$0	\$333
EDUCATION & TRAINING	\$2,000	\$1,333	\$570	\$763
INFRASTRUCTURE IMPROVEMENTS	\$105,000	\$70,000	\$0	\$70,000
TOTAL PARKS AND RECREATION	\$308,019	\$208,985	\$114,730	\$94,255
TOTAL EXPENDITURES	\$3,683,624	\$2,473,011	\$2,638,592	(\$165,582)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$59,128	\$965,028	\$1,154,336	\$189,308
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN FROM SANITATION FUND	\$48,490	\$32,326	\$0	(\$32,326)
OPERATING TRANSFER IN FROM ROAD FUND	\$22,181	\$14,787	\$0	(\$14,787)
OPERATING TRANSFER (OUT) TO BUILDING FUND	(\$26,142)	(\$17,428)	\$0	\$17,428
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$103,656)	(\$69,104)	\$0	\$69,104
TOTAL OTHER FINANCING SOURCES/(USES)	(\$59,128)	(\$39,419)	\$0	\$39,419
NET CHANGE IN FUND BALANCES	\$0	\$925,609	\$1,154,336	\$228,727
FUND BALANCE-BEGINNING	\$0		\$2,997,835	
FUND BALANCE-ENDING	\$0		\$4,152,172	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/23	ACTUAL THRU 05/31/23	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 MAY 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/23	ACTUAL THRU 05/31/23	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$76,977	\$51,318	\$39,508	(\$11,810)
STATE REVENUE SHARING - MUNICIPAL	\$27,250	\$18,166	\$16,180	(\$1,986)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$2,142	\$2,142	\$0
TOTAL REVENUES	\$107,083	\$71,626	\$57,831	(\$13,796)
EXPENDITURES				
REGULAR SALARIES	\$86,009	\$56,237	\$55,055	\$1,182
OVERTIME	\$1,000	\$654	\$1,531	(\$878)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$6,733	\$4,488	\$4,554	(\$65)
FLORIDA RETIREMENT SYSTEM	\$10,363	\$6,909	\$6,206	\$702
HEALTH INSURANCE	\$19,306	\$12,871	\$12,403	\$468
WORKERS COMPENSATION INSURANCE	\$9,977	\$7,483	\$8,208	(\$726)
COMMUNICATIONS	\$480	\$320	\$381	(\$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	\$2,080	\$1,962	\$118
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
	0			
TOTAL EXPENDITURES	\$140,592	\$92,692	\$93,160	(\$468)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$33,510)	(\$21,066)	(\$35,330)	(\$14,264)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$23,800	\$15,867	\$0	(\$15,867)
TOTAL OTHER FINANCING SOURCES/(USES)	\$23,800	\$15,867	\$0	(\$15,867)
NET CHANGE IN FUND BALANCES	(\$9,710)	(\$5,199)	(\$35,330)	(\$30,130)
FUND BALANCE-BEGINNING	\$9,710		\$170,580	
FUND BALANCE-ENDING	\$0		\$135,250	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/23	ACTUAL THRU 05/31/23	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$50,000	\$229,722	\$179,722
ELECTRIC PERMITS	\$10,000	\$6,667	\$28,013	\$21,346
PLUMBING PERMITS	\$12,000	\$8,000	\$23,137	\$15,137
MECHANICAL PERMITS	\$7,500	\$5,000	\$14,715	\$9,715
GARAGE SALE PERMITS	\$300	\$200	\$154	(\$46)
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$1,100	\$1,100
SHORT TERM VACATION RENTALS	\$0	\$0	\$435	\$435
OTHER FEES - PLAN REVIEW	\$5,000	\$3,333	\$7,385	\$4,052
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$6,667	\$10,395	\$3,728
OTHER FEES - HOME OCCUPATION	\$1,500	\$1,000	\$2,370	\$1,370
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$300	\$1,910	\$1,610
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$16,667	\$38,615	\$21,948
MISCELLANEOUS INCOME	\$2,250	\$1,500	\$9,421	\$7,921
TOTAL REVENUES	\$149,000	\$99,333	\$367,372	\$268,039
EXPENDITURES				
REGULAR SALARIES	\$37,680	\$24,637	\$20,877	\$3,760
FICA/MEDICARE	\$2,883	\$1,885	\$1,227	\$658
FLORIDA RETIREMENT SYSTEM	\$4,488	\$2,992	\$1,972	\$1,020
HEALTH INSURANCE	\$9,653	\$6,435	\$3,771	\$2,665
WORKERS COMPENSATION INSURANCE	\$108	\$81	\$89	(\$8)
PROFESSIONAL SERVICES	\$78,375	\$52,250	\$217,360	(\$165,110)
OFFICE TECHNOLOGY	\$40,455	\$26,970	\$62,546	(\$35,576)
OPERATING SUPPLIES	\$500	\$333	\$0	\$333
MEMBERSHIPS & DUES	\$0	\$0	\$100	(\$100)
EDUCATION & TRAINING	\$1,000	\$667	\$0	\$667
TOTAL EXPENDITURES	\$175,142	\$116,250	\$307,941	(\$191,691)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$26,142)	(\$16,917)	\$59,431	\$76,348
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,142	\$17,428	\$0	(\$17,428)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,142	\$17,428	\$0	(\$17,428)
NET CHANGE IN FUND BALANCES	\$0	\$511	\$59,431	\$58,920
FUND BALANCE-BEGINNING	\$0		\$378,164	
FUND BALANCE-ENDING	\$0		\$437,595	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/23	ACTUAL THRU 05/31/23	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 MAY 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/23	ACTUAL THRU 05/31/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$39,609	\$26,406	\$15,360	(\$11,046)
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	\$26,406	\$126,571	\$100,165
EXPENDITURES				
TRANSIT PROJECTS	\$120,000	\$80,000	\$70,000	\$10,000
TOTAL EXPENDITURES	\$120,000	\$80,000	\$70,000	\$10,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$80,391)	(\$53,594)	\$56,571	\$110,165
NET CHANGE IN FUND BALANCES	(\$80,391)	(\$53,594)	\$56,571	\$110,165
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 MAY 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/23	ACTUAL THRU 05/31/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$158,435	\$105,623	\$61,440	(\$44,183)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$281,011	\$281,011
GRANT	\$350,000	\$233,333	\$44,858	(\$188,475)
INTEREST INCOME	\$1,000	\$667	\$0	(\$667)
TOTAL REVENUES	\$509,435	\$339,624	\$387,310	\$47,686
EXPENDITURES				
STREETLIGHTING	\$26,951	\$17,968	\$19,036	(\$1,069)
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$10,000	\$0	\$10,000
STORM DRAIN-CONSTRUCTION	\$803,500	\$535,667	\$816,042	(\$280,375)
TOTAL EXPENDITURES	\$845,451	\$563,634	\$835,078	(\$271,444)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$336,016)	(\$224,011)	(\$447,768)	(\$223,758)
NET CHANGE IN FUND BALANCES	(\$336,016)	(\$224,011)	(\$447,768)	(\$223,758)
FUND BALANCE-BEGINNING	\$336,016		\$215,751	
FUND BALANCE-ENDING	\$0		(\$232,018)	

**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/FY 2023				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				\$ (110,000.00)	\$ (759,963.33)		\$ (869,963.33)
ADD: INTEREST INCOME				\$ 106.20	\$ 424.77		\$ 530.97
BALANCE 5/31/2023				\$ 59,278.88	\$ 104,022.96		\$ 163,301.84

DUE TO GENERAL FUND				\$ -	\$ (270,673.35)		\$ (270,673.35)
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 5/31/2023				\$ 163,317.68	\$ 73,123.13		\$ 236,440.81
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VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/23	ACTUAL THRU 05/31/23	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$103,656	\$69,104	\$0	\$69,104
TOTAL EXPENDITURES	\$103,656	\$69,104	\$0	\$69,104
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$103,656)	(\$69,104)	\$0	\$69,104
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$103,656	\$69,104	\$0	(\$69,104)
TOTAL OTHER FINANCING SOURCES/(USES)	\$103,656	\$69,104	\$0	(\$69,104)
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

MAY 31, 2023

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$370,936
TOTAL ASSETS	<u><u>\$370,936</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	---
DUE TO GENERAL FUND	\$59,754
TOTAL LIABILITIES	<u><u>\$59,754</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	\$311,182
TOTAL NET POSITION	<u><u>\$311,182</u></u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED MAY 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/23	ACTUAL THRU 05/31/23	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$811,967	\$774,295	\$774,295	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$811,967	\$774,295	\$774,295	\$0
EXPENDITURES				
OTHER CONTRACTUAL SERVICES	\$717,497	\$478,331	\$477,710	\$621
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$717,497	\$478,331	\$477,710	\$621
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$94,470	\$295,964	\$296,585	\$621
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,470)	(\$62,980)	\$0	\$62,980
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,470)	(\$62,980)	\$0	\$62,980
NET CHANGE IN FUND BALANCES	\$0	\$232,984	\$296,585	\$63,601
FUND BALANCE-BEGINNING	\$0		\$14,597	
FUND BALANCE-ENDING	\$0		\$311,182	