

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

JUNE 30, 2023

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

JUNE 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)	\$3,570,416	---	---	---	---	---	---	---	\$3,570,416
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (6202)	---	---	---	---	---	\$73,612	\$104,024	---	\$177,636
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$28,200	---	---	---	\$28,200
CASH-OPERATING (4755)	---	---	\$136,335	---	---	---	---	---	\$136,335
CASH-OPERATING (4771)	---	\$1,537,209	---	---	---	---	---	---	\$1,537,209
CASH-OPERATING (4789)	---	---	---	\$437,817	---	---	---	---	\$437,817
ACCT RECEIVABLE	\$116,247	---	---	---	---	\$22,009	\$45,861	---	\$184,117
DUE FROM ROAD FUND	\$3,730	---	---	---	---	---	---	---	\$3,730
DUE FROM BUILDING FUND	\$97,107	---	---	---	---	---	---	---	\$97,107
DUE FROM CITT-TRANSIT	\$10,000	---	---	---	---	---	---	---	\$10,000
DUE FROM CITT-TRANSPORTATION	\$197,370	---	---	---	---	---	---	\$58,431	\$255,801
DUE FROM POLICE FORFEITURE FUND	\$54,372	---	---	---	---	---	---	---	\$54,372
DUE FROM SANITATION FUND	\$59,754	---	---	---	---	---	---	---	\$59,754
INVEST-STATE BOARD (POOL)	\$12,600	---	---	---	---	---	---	---	\$12,600
TOTAL ASSETS	\$4,277,609	\$1,537,209	\$136,335	\$437,817	\$34,549	\$95,621	\$149,885	\$58,431	\$6,727,456
LIABILITIES:									
ACCOUNTS PAYABLE	\$250,010	---	---	---	---	---	---	---	\$250,010
UNION DUES PAYABLE-PBA	\$358	---	---	---	---	---	---	---	\$358
UNION DUES PAYABLE-PAT	\$122	---	\$132	---	---	---	---	---	\$254
FRS PENSION PAYABLE	\$41,027	---	\$1,380	---	---	---	---	---	\$42,407
DUE TO GENERAL FUND	---	---	\$3,730	\$81,150	\$54,372	\$10,000	\$197,370	---	\$346,622
DUE TO BUILDING FUND	\$15,957	---	---	---	---	---	---	---	\$15,957
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	---	---	---	\$9,815	---	---	---	---	\$9,815
STATE PERMIT SURCHARGE-DBR	---	---	---	\$16,766	---	---	---	---	\$16,766
DEFERRED REVENUE	---	\$1,537,126	---	---	---	---	---	---	\$1,537,126
TOTAL LIABILITIES	\$311,473	\$1,537,126	\$5,242	\$107,731	\$54,372	\$23,199	\$308,599	\$0	\$2,347,743
FUND BALANCES:									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$131,093	---	---	---	---	---	\$131,093
BUILDING	---	---	---	\$330,086	---	---	---	---	\$330,086
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$72,422	(\$158,715)	---	(\$86,293)
ASSIGNED TO:									
EMERGENCY RESPONSE	\$1,640,934	---	---	---	---	---	---	---	\$1,640,934
UNASSIGNED:	\$2,325,202	---	---	---	---	---	---	---	\$2,325,202
TOTAL FUND BALANCES	\$3,966,136	\$83	\$131,093	\$330,086	(\$19,823)	\$72,422	(\$158,715)	\$58,431	\$4,379,713
TOTAL LIABILITIES & FUND BALANCES	\$4,277,609	\$1,537,209	\$136,335	\$437,817	\$34,549	\$95,621	\$149,885	\$58,431	\$6,727,456

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/23	ACTUAL THRU 06/30/23	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,795,112	\$2,795,112	\$2,806,855	\$11,743
UTILITY TAXES - ELECTRIC	\$180,000	\$135,000	\$169,152	\$34,152
UTILITY TAXES - WATER	\$33,500	\$33,500	\$40,294	\$6,794
UTILITY TAXES - GAS/PROPANE	\$6,800	\$5,100	\$3,867	(\$1,233)
SIMPLIFIED COMMUNICATIONS TAX	\$70,899	\$53,174	\$53,839	\$665
FRANCHISE FEES - ELECTRIC	\$125,000	\$93,750	\$112,098	\$18,348
FRANCHISE FEES - SOLID WASTE	\$0	\$0	\$1,194	\$1,194
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,586	\$3,548	\$1,962
STATE REVENUE SHARING - MUNICIPAL	\$99,924	\$74,943	\$73,013	(\$1,930)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$271,602	\$203,702	\$256,133	\$52,432
GRANTS	\$85,000	\$63,750	\$11,075	(\$52,675)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$750	\$563	\$474	(\$88)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$713	\$285	(\$428)
RECREATIONAL PROGRAM FEES	\$9,500	\$7,125	\$18,498	\$11,373
CONCESSION STAND	\$600	\$450	\$462	\$12
FACILITY RENTALS	\$4,500	\$3,375	\$6,984	\$3,609
TRAFFIC FINES	\$16,000	\$12,000	\$14,304	\$2,304
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$396,454	\$396,454
LIEN SEARCH FEES	\$3,000	\$2,250	\$3,100	\$850
FINES - CODE COMPLIANCE	\$25,000	\$18,750	\$40,383	\$21,633
INSURANCE PROCEEDS	\$0	\$0	\$2,514	\$2,514
MISCELLANEOUS REVENUE	\$7,500	\$5,625	\$5,727	\$102
INTEREST INCOME	\$5,000	\$3,750	\$5,215	\$1,465
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$7,552	\$7,552
TOTAL REVENUES	\$3,742,752	\$3,514,217	\$4,033,019	\$518,802
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$9,000	\$9,000	\$0
FICA	\$918	\$689	\$689	\$0
COMMUNICATIONS	\$2,803	\$2,102	\$2,063	\$39
PROMOTIONAL ACTIVITIES	\$0	\$0	\$93	(\$93)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$2,318	\$2,318	\$0
EDUCATION & TRAINING	\$2,000	\$1,500	\$1,070	\$430
TOTAL COMMISSION	\$19,271	\$15,608	\$15,232	\$376
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$73,077	\$87,242	(\$14,165)
REGULAR SALARIES-VILLAGE CLERK	\$73,140	\$53,448	\$52,439	\$1,010
REGULAR SALARIES-ADMIN/CLERK ASST	\$75,430	\$55,122	\$55,383	(\$261)
PART-TIME SALARIES-FINANCE REPORTING MANAGER	\$5,000	\$3,750	\$0	\$3,750
FICA/MEDICARE	\$19,398	\$14,176	\$14,731	(\$556)
FLORIDA RETIREMENT SYSTEM	\$49,265	\$36,949	\$40,970	(\$4,021)
HEALTH INSURANCE	\$54,725	\$41,044	\$38,460	\$2,584
WORKERS COMPENSATION INSURANCE	\$566	\$566	\$621	(\$55)
PROFESSIONAL FEES	\$180,614	\$135,461	\$164,207	(\$28,747)
AUDITING FEES	\$32,500	\$30,250	\$30,250	\$0
FINANCE CONTRACT	\$68,250	\$51,188	\$51,188	\$0
TRAVEL & PER DIEM	\$6,300	\$4,725	\$4,910	(\$185)
COMMUNICATIONS	\$23,719	\$17,789	\$31,158	(\$13,369)
POSTAGE	\$9,698	\$7,274	\$5,275	\$1,998
UTILITIES	\$11,572	\$8,679	\$7,209	\$1,470
RENTALS AND LEASES	\$11,162	\$8,372	\$12,322	(\$3,950)
PROPERTY INSURANCE	\$258,045	\$258,045	\$244,426	\$13,619
REPAIRS AND MAINTENANCE	\$20,000	\$15,000	\$2,427	\$12,573
PRINTING & BINDING	\$3,000	\$2,250	\$2,141	\$109
PROMOTIONAL ACTIVITIES	\$2,000	\$2,000	\$2,819	(\$819)
LEGAL ADVERTISING	\$4,000	\$3,000	\$703	\$2,297
MUNICIPAL ELECTIONS	\$5,000	\$3,750	\$1,040	\$2,710
OTHER CURRENT CHARGES	\$13,239	\$9,929	\$7,507	\$2,423
OFFICE SUPPLIES	\$6,500	\$4,875	\$4,559	\$316
OPERATING SUPPLIES	\$5,000	\$3,750	\$4,158	(\$408)
DUES & MEMBERSHIPS	\$5,950	\$4,463	\$2,553	\$1,910
EDUCATION & TRAINING	\$4,000	\$3,000	\$937	\$2,063
CONTINGENCY	\$2,000	\$1,500	\$848	\$652
TOTAL ADMINISTRATION	\$1,050,073	\$853,429	\$870,481	(\$17,053)

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/23	ACTUAL THRU 06/30/23	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$626,431	\$457,777	\$485,586	(\$27,809)
PART TIME SALARIES	\$143,488	\$104,857	\$97,546	\$7,310
OVERTIME	\$29,000	\$21,192	\$27,688	(\$6,496)
OTHER PAYS	\$11,360	\$8,520	\$7,019	\$1,501
OFF DUTY POLICE	\$0	\$0	\$371,625	(\$371,625)
FICA/MEDICARE	\$63,440	\$46,360	\$48,047	(\$1,687)
FLORIDA RETIREMENT SYSTEM	\$213,012	\$159,759	\$174,120	(\$14,362)
HEALTH INSURANCE	\$56,110	\$42,083	\$39,922	\$2,160
WORKERS COMPENSATION INSURANCE	\$42,019	\$42,019	\$46,093	(\$4,074)
PROFESSIONAL SERVICES	\$17,100	\$12,825	\$18,706	(\$5,881)
TRAVEL & PER DIEM	\$2,500	\$1,875	\$0	\$1,875
COMMUNICATIONS	\$14,814	\$11,110	\$16,702	(\$5,592)
UTILITIES	\$3,740	\$2,805	\$2,045	\$760
RENTALS & LEASES	\$69,392	\$52,044	\$51,850	\$194
INSURANCE-POLICE	\$22,515	\$22,515	\$21,449	\$1,066
REPAIRS & MAINTENANCE	\$75,000	\$56,250	\$81,980	(\$25,730)
PRINTING & BINDING	\$500	\$375	\$60	\$315
OPERATING SUPPLIES	\$134,350	\$100,763	\$134,175	(\$33,412)
DUES & MEMBERSHIPS	\$1,500	\$1,125	\$1,075	\$50
EDUCATION & TRAINING	\$5,000	\$3,750	\$4,341	(\$591)
CONTINGENCY	\$20,000	\$15,000	\$15,415	(\$415)
CAPITAL OUTLAY	\$2,500	\$1,875	\$2,239	(\$364)
TOTAL POLICE	\$1,553,771	\$1,164,878	\$1,647,684	(\$482,806)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$102,003	\$74,540	\$75,250	(\$710)
FICA/MEDICARE	\$7,803	\$5,702	\$2,658	\$3,044
FLORIDA RETIREMENT SYSTEM	\$12,149	\$9,111	\$4,480	\$4,632
HEALTH INSURANCE	\$19,306	\$14,480	\$8,366	\$6,114
WORKERS COMPENSATION INSURANCE	\$3,990	\$3,990	\$4,377	(\$387)
COMMUNICATIONS	\$1,867	\$1,400	\$793	\$607
RENTALS & LEASES	\$5,976	\$4,482	\$4,273	\$209
INSURANCE	\$2,658	\$2,658	\$2,532	\$126
REPAIRS & MAINTENANCE	\$600	\$450	\$129	\$321
OPERATING SUPPLIES	\$1,900	\$1,425	\$0	\$1,425
MEMBERSHIPS & DUES	\$400	\$300	\$150	\$150
EDUCATION & TRAINING	\$1,500	\$1,125	\$650	\$475
TOTAL CODE COMPLIANCE	\$160,152	\$119,664	\$103,659	\$16,005
PUBLIC WORKS (539)				
REGULAR SALARIES	\$220,282	\$160,975	\$135,022	\$25,953
OVERTIME	\$5,000	\$3,654	\$3,228	\$426
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$17,349	\$13,012	\$8,765	\$4,247
FLORIDA RETIREMENT SYSTEM	\$26,414	\$19,811	\$14,043	\$5,767
HEALTH INSURANCE	\$46,964	\$35,223	\$23,242	\$11,981
WORKERS COMPENSATION INSURANCE	\$19,945	\$19,945	\$21,879	(\$1,934)
CONTRACT SERVICES	\$12,000	\$9,000	\$8,942	\$59
TRAVEL & PER DIEM	\$3,600	\$2,700	\$600	\$2,100
COMMUNICATIONS	\$4,640	\$3,480	\$3,188	\$291
UTILITIES	\$20,772	\$15,579	\$9,548	\$6,031
RENTALS & LEASES	\$2,000	\$1,500	\$1,574	(\$74)
PROPERTY INSURANCE	\$11,365	\$11,365	\$10,837	\$527
REPAIRS & MAINTENANCE	\$40,000	\$30,000	\$10,009	\$19,991
LANDSCAPE MAINTENANCE	\$101,000	\$75,750	\$29,202	\$46,548
OTHER CURRENT CHARGES	\$18,000	\$13,500	\$0	\$13,500
OPERATING SUPPLIES	\$35,510	\$26,633	\$11,938	\$14,694
DUES & MEMBERSHIPS	\$500	\$375	\$0	\$375
EDUCATION & TRAINING	\$500	\$375	\$0	\$375
CAPITAL OUTLAY	\$5,000	\$3,750	\$0	\$3,750
TOTAL PUBLIC WORKS	\$592,339	\$448,125	\$293,517	\$154,608

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/23	ACTUAL THRU 06/30/23	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$60,000	\$43,846	\$42,996	\$851
PART TIME SALARIES	\$41,695	\$30,469	\$21,368	\$9,101
FICA/MEDICARE	\$7,780	\$5,835	\$4,924	\$911
FLORIDA RETIREMENT SYSTEM	\$12,112	\$9,084	\$8,824	\$260
HEALTH INSURANCE	\$10,111	\$7,583	\$6,428	\$1,156
WORKERS COMPENSATION INSURANCE	\$262	\$262	\$288	(\$25)
COMMUNICATIONS	\$5,039	\$3,779	\$3,253	\$526
UTILITIES	\$5,396	\$4,047	\$4,475	(\$427)
RENTALS & LEASES	\$3,749	\$2,812	\$1,144	\$1,668
PROPERTY INSURANCE	\$7,074	\$7,074	\$6,724	\$350
REPAIRS & MAINTENANCE	\$27,000	\$20,250	\$7,192	\$13,058
CONCESSION EXPENSES	\$500	\$375	\$0	\$375
SPECIAL EVENTS	\$18,300	\$18,300	\$25,097	(\$6,797)
OPERATING SUPPLIES	\$1,500	\$1,125	\$863	\$262
MEMBERSHIPS & DUES	\$500	\$375	\$0	\$375
EDUCATION & TRAINING	\$2,000	\$1,500	\$570	\$930
INFRASTRUCTURE IMPROVEMENTS	\$105,000	\$78,750	\$0	\$78,750
TOTAL PARKS AND RECREATION	\$308,019	\$235,467	\$134,146	\$101,322
TOTAL EXPENDITURES	\$3,683,624	\$2,837,171	\$3,064,719	(\$227,547)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$59,128	\$677,045	\$968,301	\$291,255
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN FROM SANITATION FUND	\$48,490	\$36,367	\$0	(\$36,367)
OPERATING TRANSFER IN FROM ROAD FUND	\$22,181	\$16,635	\$0	(\$16,635)
OPERATING TRANSFER (OUT) TO BUILDING FUND	(\$26,142)	(\$19,607)	\$0	\$19,607
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$103,656)	(\$77,742)	\$0	\$77,742
TOTAL OTHER FINANCING SOURCES/(USES)	(\$59,128)	(\$44,346)	\$0	\$44,346
NET CHANGE IN FUND BALANCES	\$0	\$632,700	\$968,301	\$335,601
FUND BALANCE-BEGINNING	\$0		\$2,997,835	
FUND BALANCE-ENDING	\$0		\$3,966,136	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/23	ACTUAL THRU 06/30/23	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 JUNE 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/23	ACTUAL THRU 06/30/23	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$76,977	\$57,733	\$46,917	(\$10,816)
STATE REVENUE SHARING - MUNICIPAL	\$27,250	\$20,437	\$18,253	(\$2,184)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$2,142	\$2,142	\$0
TOTAL REVENUES	\$107,083	\$80,312	\$67,312	(\$13,000)
EXPENDITURES				
REGULAR SALARIES	\$86,009	\$62,853	\$61,671	\$1,182
OVERTIME	\$1,000	\$731	\$1,531	(\$801)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$6,733	\$5,050	\$5,060	(\$10)
FLORIDA RETIREMENT SYSTEM	\$10,363	\$7,772	\$7,388	\$384
HEALTH INSURANCE	\$19,306	\$14,480	\$13,768	\$712
WORKERS COMPENSATION INSURANCE	\$9,977	\$9,977	\$10,944	(\$967)
COMMUNICATIONS	\$480	\$360	\$360	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,604	\$2,604	\$2,481	\$124
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$3,120	\$2,340	\$2,597	(\$257)
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
	0			
TOTAL EXPENDITURES	\$140,592	\$107,166	\$106,799	\$367
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$33,510)	(\$26,854)	(\$39,487)	(\$12,633)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$23,800	\$17,850	\$0	(\$17,850)
TOTAL OTHER FINANCING SOURCES/(USES)	\$23,800	\$17,850	\$0	(\$17,850)
NET CHANGE IN FUND BALANCES	(\$9,710)	(\$9,004)	(\$39,487)	(\$30,483)
FUND BALANCE-BEGINNING	\$9,710		\$170,580	
FUND BALANCE-ENDING	\$0		\$131,093	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/23	ACTUAL THRU 06/30/23	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$56,250	\$263,052	\$206,802
ELECTRIC PERMITS	\$10,000	\$7,500	\$31,398	\$23,898
PLUMBING PERMITS	\$12,000	\$9,000	\$25,305	\$16,305
MECHANICAL PERMITS	\$7,500	\$5,625	\$15,855	\$10,230
GARAGE SALE PERMITS	\$300	\$225	\$176	(\$49)
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$1,150	\$1,150
SHORT TERM VACATION RENTALS	\$0	\$0	\$435	\$435
OTHER FEES - PLAN REVIEW	\$5,000	\$3,750	\$7,385	\$3,635
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$7,500	\$12,465	\$4,965
OTHER FEES - HOME OCCUPATION	\$1,500	\$1,125	\$2,420	\$1,295
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$338	\$2,660	\$2,323
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$18,750	\$41,642	\$22,892
MISCELLANEOUS INCOME	\$2,250	\$1,688	\$10,652	\$8,965
TOTAL REVENUES	\$149,000	\$111,750	\$414,595	\$302,845
EXPENDITURES				
REGULAR SALARIES	\$37,680	\$27,535	\$20,877	\$6,659
FICA/MEDICARE	\$2,883	\$2,106	\$1,227	\$880
FLORIDA RETIREMENT SYSTEM	\$4,488	\$3,366	\$1,972	\$1,394
HEALTH INSURANCE	\$9,653	\$7,240	\$4,437	\$2,803
WORKERS COMPENSATION INSURANCE	\$108	\$108	\$118	(\$10)
PROFESSIONAL SERVICES	\$78,375	\$58,781	\$356,886	(\$298,105)
OFFICE TECHNOLOGY	\$40,455	\$30,341	\$77,056	(\$46,715)
OPERATING SUPPLIES	\$500	\$375	\$0	\$375
MEMBERSHIPS & DUES	\$0	\$0	\$100	(\$100)
EDUCATION & TRAINING	\$1,000	\$750	\$0	\$750
TOTAL EXPENDITURES	\$175,142	\$130,603	\$462,673	(\$332,069)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$26,142)	(\$18,853)	(\$48,078)	(\$29,225)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,142	\$19,607	\$0	(\$19,607)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,142	\$19,607	\$0	(\$19,607)
NET CHANGE IN FUND BALANCES	\$0	\$753	(\$48,078)	(\$48,831)
FUND BALANCE-BEGINNING	\$0		\$378,164	
FUND BALANCE-ENDING	\$0		\$330,086	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/23	ACTUAL THRU 06/30/23	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 JUNE 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/23	ACTUAL THRU 06/30/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$39,609	\$29,707	\$15,360	(\$14,347)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$6,649	\$6,649
GRANT	\$0	\$0	\$24,333	\$24,333
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$39,609	\$29,707	\$46,342	\$16,636
EXPENDITURES				
TRANSIT PROJECTS	\$120,000	\$90,000	\$80,000	\$10,000
TOTAL EXPENDITURES	\$120,000	\$90,000	\$80,000	\$10,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$80,391)	(\$60,293)	(\$33,658)	\$26,636
NET CHANGE IN FUND BALANCES	(\$80,391)	(\$60,293)	(\$33,658)	\$26,636
FUND BALANCE-BEGINNING	\$80,391		\$106,080	
FUND BALANCE-ENDING	\$0		\$72,422	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSPORTATION

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/23	ACTUAL THRU 06/30/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$158,435	\$118,826	\$61,440	(\$57,386)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$361,240	\$361,240
GRANT	\$350,000	\$262,500	\$44,858	(\$217,642)
INTEREST INCOME	\$1,000	\$750	\$0	(\$750)
TOTAL REVENUES	\$509,435	\$382,077	\$467,539	\$85,462
EXPENDITURES				
STREETLIGHTING	\$26,951	\$20,213	\$21,545	(\$1,332)
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$11,250	\$0	\$11,250
STORM DRAIN-CONSTRUCTION	\$803,500	\$602,625	\$820,459	(\$217,834)
TOTAL EXPENDITURES	\$845,451	\$634,088	\$842,004	(\$207,916)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$336,016)	(\$252,012)	(\$374,465)	(\$122,454)
NET CHANGE IN FUND BALANCES	(\$336,016)	(\$252,012)	(\$374,465)	(\$122,454)
FUND BALANCE-BEGINNING	\$336,016		\$215,751	
FUND BALANCE-ENDING	\$0		(\$158,715)	

**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 6/30/2023				\$ 59,278.88	\$ 104,022.96		\$ 163,301.84

DUE TO GENERAL FUND		\$		-	(\$197,370.45)		(197,370.45)
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		\$	22,008.79	\$	45,860.95		67,869.74
Due FROM FDOT-GRANT		\$	-	\$	-		-
Due FROM OTHER-GRANT		\$	-	\$	\$305,141.57		305,141.57

BALANCE 6/30/2023		\$	68,088.67	\$	146,426.03	\$	214,514.70
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VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/23	ACTUAL THRU 06/30/23	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$103,656	\$77,742	\$0	\$77,742
TOTAL EXPENDITURES	\$103,656	\$77,742	\$0	\$77,742
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$103,656)	(\$77,742)	\$0	\$77,742
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$103,656	\$77,742	\$0	(\$77,742)
TOTAL OTHER FINANCING SOURCES/(USES)	\$103,656	\$77,742	\$0	(\$77,742)
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

JUNE 30, 2023

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$340,877
TOTAL ASSETS	<u><u>\$340,877</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	\$281,123
TOTAL NET POSITION	<u><u>\$281,123</u></u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED JUNE 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 06/30/23	ACTUAL THRU 06/30/23	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$811,967	\$803,990	\$803,990	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$811,967	\$803,990	\$803,990	\$0
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$717,497	\$538,123	\$537,464	\$659
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$717,497	\$538,123	\$537,464	\$659
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$94,470	\$265,867	\$266,526	\$659
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,470)	(\$70,853)	\$0	\$70,853
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,470)	(\$70,853)	\$0	\$70,853
NET CHANGE IN FUND BALANCES	\$0	\$195,015	\$266,526	\$71,511
FUND BALANCE-BEGINNING	\$0		\$14,597	
FUND BALANCE-ENDING	\$0		\$281,123	