

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

JULY 31, 2023

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

JULY 31, 2023

	GOVERNMENTAL TYPE FUNDS							TOTAL GOVERNMENTAL FUNDS	
	GENERAL	ARP FUND	ROAD FUND	BUILDING FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND		CAPITAL PROJECTS FUND
ASSETS:									
CASH-OPERATING (5232)	\$3,256,803	---	---	---	---	---	---	---	\$3,256,803
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)	---	---	---	\$477,374	---	---	---	---	\$477,374
ACCT RECEIVABLE	\$113,890	---	---	---	---	\$112,226	\$301,652	---	\$527,768
DUE FROM ROAD FUND	\$5,910	---	---	---	---	---	---	---	\$5,910
DUE FROM BUILDING FUND	\$107,522	---	---	---	---	---	---	---	\$107,522
DUE FROM CITT-TRANSIT	\$30,000	---	---	---	---	---	---	---	\$30,000
DUE FROM CITT-TRANSPORTATION	\$248,891	---	---	---	---	---	---	\$58,431	\$307,322
DUE FROM POLICE FORFEITURE FUND	\$54,372	---	---	---	---	---	---	---	\$54,372
DUE FROM SANITATION FUND	\$118,836	---	---	---	---	---	---	---	\$118,836
INVEST-STATE BOARD (POOL)	\$12,658	---	---	---	---	---	---	---	\$12,658
PREPAID EXPENSES	\$2,035	---	\$0	\$0	---	---	---	---	\$2,035
TOTAL ASSETS	\$4,106,928	\$1,537,209	\$136,335	\$477,374	\$34,549	\$185,838	\$405,676	\$58,431	\$6,942,340
LIABILITIES:									
ACCOUNTS PAYABLE	\$259,129	---	---	---	---	---	---	---	\$259,129
UNION DUES PAYABLE-PBA	\$715	---	---	---	---	---	---	---	\$715
FRS PENSION PAYABLE	\$24,716	---	\$997	---	---	---	---	---	\$25,713
457 PAYABLE	\$2,085	---	---	---	---	---	---	---	\$2,085
DUE TO GENERAL FUND	---	---	\$5,910	\$107,522	\$54,372	\$30,000	\$248,891	---	\$446,694
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	---	---	---	\$10,630	---	---	---	---	\$10,630
STATE PERMIT SURCHARGE-DBR	---	---	---	\$17,260	---	---	---	---	\$17,260
DEFERRED REVENUE	---	\$1,537,126	---	---	---	---	---	---	\$1,537,126
TOTAL LIABILITIES	\$290,644	\$1,537,126	\$6,907	\$135,411	\$54,372	\$43,199	\$360,120	\$0	\$2,427,778
FUND BALANCES:									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$129,429	---	---	---	---	---	\$129,429
BUILDING	---	---	---	\$341,963	---	---	---	---	\$341,963
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$142,639	\$45,556	---	\$188,196
ASSIGNED TO:									
EMERGENCY RESPONSE	\$1,640,934	---	---	---	---	---	---	---	\$1,640,934
UNASSIGNED:	\$2,173,316	---	---	---	---	---	---	---	\$2,173,316
TOTAL FUND BALANCES	\$3,816,284	\$83	\$129,429	\$341,963	(\$19,823)	\$142,639	\$45,556	\$58,431	\$4,514,562
TOTAL LIABILITIES & FUND BALANCES	\$4,106,928	\$1,537,209	\$136,335	\$477,374	\$34,549	\$185,838	\$405,676	\$58,431	\$6,942,340

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,795,112	\$2,795,112	\$2,808,928	\$13,816
UTILITY TAXES - ELECTRIC	\$180,000	\$150,000	\$186,616	\$36,616
UTILITY TAXES - WATER	\$33,500	\$33,500	\$40,294	\$6,794
UTILITY TAXES - GAS/PROPANE	\$6,800	\$5,667	\$3,867	(\$1,800)
SIMPLIFIED COMMUNICATIONS TAX	\$70,899	\$59,083	\$61,795	\$2,712
FRANCHISE FEES - ELECTRIC	\$125,000	\$104,167	\$112,098	\$7,932
FRANCHISE FEES - SOLID WASTE	\$0	\$0	\$1,194	\$1,194
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,763	\$4,416	\$2,653
STATE REVENUE SHARING - MUNICIPAL	\$99,924	\$83,270	\$82,307	(\$963)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$271,602	\$226,335	\$284,459	\$58,124
GRANTS	\$85,000	\$70,833	\$11,075	(\$59,758)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$750	\$625	\$543	(\$82)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$792	\$324	(\$468)
RECREATIONAL PROGRAM FEES	\$9,500	\$7,917	\$19,076	\$11,159
CONCESSION STAND	\$600	\$500	\$462	(\$38)
FACILITY RENTALS	\$4,500	\$3,750	\$7,224	\$3,474
TRAFFIC FINES	\$16,000	\$13,333	\$15,453	\$2,120
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$475,857	\$475,857
LIEN SEARCH FEES	\$3,000	\$2,500	\$3,370	\$870
FINES - CODE COMPLIANCE	\$25,000	\$20,833	\$44,058	\$23,225
INSURANCE PROCEEDS	\$0	\$0	\$2,514	\$2,514
MISCELLANEOUS REVENUE	\$7,500	\$6,250	\$6,261	\$11
INTEREST INCOME	\$5,000	\$4,167	\$5,793	\$1,626
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$7,552	\$7,552
TOTAL REVENUES	\$3,742,752	\$3,590,395	\$4,185,534	\$595,139
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$10,000	\$9,000	\$1,000
FICA	\$918	\$765	\$689	\$77
COMMUNICATIONS	\$2,803	\$2,336	\$2,291	\$44
PROMOTIONAL ACTIVITIES	\$0	\$0	\$93	(\$93)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$2,318	\$2,318	\$0
EDUCATION & TRAINING	\$2,000	\$1,667	\$1,070	\$597
TOTAL COMMISSION	\$19,271	\$17,085	\$15,460	\$1,625
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$80,769	\$97,242	(\$16,473)
REGULAR SALARIES-VILLAGE CLERK	\$73,140	\$59,075	\$58,064	\$1,010
REGULAR SALARIES-ADMIN/CLERK ASST	\$75,430	\$60,925	\$61,463	(\$538)
PART-TIME SALARIES-FINANCE REPORTING MANAGER	\$5,000	\$4,167	\$0	\$4,167
FICA/MEDICARE	\$19,398	\$15,668	\$15,627	\$41
FLORIDA RETIREMENT SYSTEM	\$49,265	\$41,054	\$42,577	(\$1,523)
HEALTH INSURANCE	\$54,725	\$45,604	\$41,537	\$4,067
WORKERS COMPENSATION INSURANCE	\$566	\$566	\$621	(\$55)
PROFESSIONAL FEES	\$180,614	\$150,512	\$176,719	(\$26,207)
AUDITING FEES	\$32,500	\$30,250	\$30,250	\$0
FINANCE CONTRACT	\$68,250	\$56,875	\$56,875	\$0
TRAVEL & PER DIEM	\$6,300	\$5,250	\$4,910	\$340
COMMUNICATIONS	\$23,719	\$19,765	\$33,635	(\$13,870)
POSTAGE	\$9,698	\$8,082	\$7,281	\$801
UTILITIES	\$11,572	\$9,644	\$8,000	\$1,643
RENTALS AND LEASES	\$11,162	\$9,302	\$13,137	(\$3,836)
PROPERTY INSURANCE	\$258,045	\$258,045	\$244,426	\$13,619
REPAIRS AND MAINTENANCE	\$20,000	\$16,667	\$2,427	\$14,240
PRINTING & BINDING	\$3,000	\$2,500	\$2,291	\$209
PROMOTIONAL ACTIVITIES	\$2,000	\$2,000	\$2,971	(\$971)
LEGAL ADVERTISING	\$4,000	\$3,333	\$1,040	\$2,293
MUNICIPAL ELECTIONS	\$5,000	\$4,167	\$1,040	\$3,127
OTHER CURRENT CHARGES	\$13,239	\$11,033	\$7,914	\$3,118
OFFICE SUPPLIES	\$6,500	\$5,417	\$5,288	\$128
OPERATING SUPPLIES	\$5,000	\$4,167	\$4,218	(\$51)
DUES & MEMBERSHIPS	\$5,950	\$4,958	\$2,553	\$2,405
EDUCATION & TRAINING	\$4,000	\$3,333	\$1,578	\$1,756
CONTINGENCY	\$2,000	\$1,667	\$848	\$819
TOTAL ADMINISTRATION	\$1,050,073	\$914,791	\$924,531	(\$9,740)

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$626,431	\$505,964	\$541,101	(\$35,137)
PART TIME SALARIES	\$143,488	\$115,894	\$101,496	\$14,399
OVERTIME	\$29,000	\$23,423	\$32,313	(\$8,890)
OTHER PAYS	\$11,360	\$9,467	\$7,940	\$1,526
OFF DUTY POLICE	\$0	\$0	\$446,370	(\$446,370)
FICA/MEDICARE	\$63,440	\$51,240	\$53,068	(\$1,828)
FLORIDA RETIREMENT SYSTEM	\$213,012	\$177,510	\$193,034	(\$15,524)
HEALTH INSURANCE	\$56,110	\$46,759	\$45,102	\$1,656
WORKERS COMPENSATION INSURANCE	\$42,019	\$42,019	\$46,093	(\$4,074)
PROFESSIONAL SERVICES	\$17,100	\$14,250	\$19,103	(\$4,853)
TRAVEL & PER DIEM	\$2,500	\$2,083	\$0	\$2,083
COMMUNICATIONS	\$14,814	\$12,345	\$18,199	(\$5,854)
UTILITIES	\$3,740	\$3,117	\$2,355	\$762
RENTALS & LEASES	\$69,392	\$57,827	\$57,163	\$664
INSURANCE-POLICE	\$22,515	\$22,515	\$21,449	\$1,066
REPAIRS & MAINTENANCE	\$75,000	\$62,500	\$85,167	(\$22,667)
PRINTING & BINDING	\$500	\$417	\$60	\$357
OPERATING SUPPLIES	\$134,350	\$111,958	\$139,848	(\$27,890)
DUES & MEMBERSHIPS	\$1,500	\$1,250	\$1,075	\$175
EDUCATION & TRAINING	\$5,000	\$4,167	\$4,437	(\$270)
CONTINGENCY	\$20,000	\$16,667	\$15,415	\$1,252
CAPITAL OUTLAY	\$2,500	\$2,083	\$2,239	(\$156)
TOTAL POLICE	\$1,553,771	\$1,283,453	\$1,833,028	(\$549,575)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$102,003	\$82,387	\$85,904	(\$3,517)
FICA/MEDICARE	\$7,803	\$6,303	\$2,938	\$3,365
FLORIDA RETIREMENT SYSTEM	\$12,149	\$10,124	\$4,976	\$5,148
HEALTH INSURANCE	\$19,306	\$16,088	\$9,189	\$6,899
WORKERS COMPENSATION INSURANCE	\$3,990	\$3,990	\$4,377	(\$387)
COMMUNICATIONS	\$1,867	\$1,556	\$922	\$633
RENTALS & LEASES	\$5,976	\$4,980	\$4,748	\$232
INSURANCE	\$2,658	\$2,658	\$2,532	\$126
REPAIRS & MAINTENANCE	\$600	\$500	\$129	\$371
OPERATING SUPPLIES	\$1,900	\$1,583	\$0	\$1,583
MEMBERSHIPS & DUES	\$400	\$333	\$150	\$183
EDUCATION & TRAINING	\$1,500	\$1,250	\$650	\$600
TOTAL CODE COMPLIANCE	\$160,152	\$131,753	\$116,516	\$15,236
PUBLIC WORKS (539)				
REGULAR SALARIES	\$220,282	\$177,920	\$149,033	\$28,887
OVERTIME	\$5,000	\$4,038	\$3,228	\$810
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$17,349	\$14,457	\$9,538	\$4,919
FLORIDA RETIREMENT SYSTEM	\$26,414	\$22,012	\$15,305	\$6,707
HEALTH INSURANCE	\$46,964	\$39,137	\$25,871	\$13,265
WORKERS COMPENSATION INSURANCE	\$19,945	\$19,945	\$21,879	(\$1,934)
CONTRACT SERVICES	\$12,000	\$10,000	\$10,014	(\$14)
TRAVEL & PER DIEM	\$3,600	\$3,000	\$600	\$2,400
COMMUNICATIONS	\$4,640	\$3,866	\$3,689	\$177
UTILITIES	\$20,772	\$17,310	\$10,613	\$6,696
RENTALS & LEASES	\$2,000	\$1,667	\$1,798	(\$132)
PROPERTY INSURANCE	\$11,365	\$11,365	\$10,837	\$527
REPAIRS & MAINTENANCE	\$40,000	\$33,333	\$11,464	\$21,869
LANDSCAPE MAINTENANCE	\$101,000	\$84,167	\$29,202	\$54,965
OTHER CURRENT CHARGES	\$18,000	\$15,000	\$0	\$15,000
OPERATING SUPPLIES	\$35,510	\$29,592	\$15,111	\$14,480
DUES & MEMBERSHIPS	\$500	\$417	\$0	\$417
EDUCATION & TRAINING	\$500	\$417	\$0	\$417
CAPITAL OUTLAY	\$5,000	\$4,167	\$0	\$4,167
TOTAL PUBLIC WORKS	\$592,339	\$493,308	\$319,684	\$173,624

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$60,000	\$48,462	\$47,612	\$850
PART TIME SALARIES	\$41,695	\$33,677	\$23,727	\$9,949
FICA/MEDICARE	\$7,780	\$6,483	\$5,457	\$1,026
FLORIDA RETIREMENT SYSTEM	\$12,112	\$10,093	\$9,860	\$233
HEALTH INSURANCE	\$10,111	\$8,426	\$7,270	\$1,156
WORKERS COMPENSATION INSURANCE	\$262	\$262	\$288	(\$25)
COMMUNICATIONS	\$5,039	\$4,199	\$3,680	\$519
UTILITIES	\$5,396	\$4,497	\$5,046	(\$549)
RENTALS & LEASES	\$3,749	\$3,124	\$1,209	\$1,915
PROPERTY INSURANCE	\$7,074	\$7,074	\$6,724	\$350
REPAIRS & MAINTENANCE	\$27,000	\$22,500	\$11,464	\$11,036
CONCESSION EXPENSES	\$500	\$417	\$0	\$417
SPECIAL EVENTS	\$18,300	\$18,300	\$27,541	(\$9,241)
OPERATING SUPPLIES	\$1,500	\$1,250	\$793	\$457
MEMBERSHIPS & DUES	\$500	\$417	\$0	\$417
EDUCATION & TRAINING	\$2,000	\$1,667	\$570	\$1,097
INFRASTRUCTURE IMPROVEMENTS	\$105,000	\$87,500	\$6,624	\$80,876
TOTAL PARKS AND RECREATION	\$308,019	\$258,347	\$157,866	\$100,481
TOTAL EXPENDITURES	\$3,683,624	\$3,098,737	\$3,367,086	(\$268,348)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$59,128	\$491,658	\$818,449	\$326,791
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN FROM SANITATION FUND	\$48,490	\$40,408	\$0	(\$40,408)
OPERATING TRANSFER IN FROM ROAD FUND	\$22,181	\$18,484	\$0	(\$18,484)
OPERATING TRANSFER (OUT) TO BUILDING FUND	(\$26,142)	(\$21,785)	\$0	\$21,785
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$103,656)	(\$86,380)	\$0	\$86,380
TOTAL OTHER FINANCING SOURCES/(USES)	(\$59,128)	(\$49,273)	\$0	\$49,273
NET CHANGE IN FUND BALANCES	\$0	\$442,385	\$818,449	\$376,064
FUND BALANCE-BEGINNING	\$0		\$2,997,835	
FUND BALANCE-ENDING	\$0		\$3,816,284	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	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 JULY 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$76,977	\$64,148	\$53,560	(\$10,588)
STATE REVENUE SHARING - MUNICIPAL	\$27,250	\$22,708	\$20,577	(\$2,131)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$2,142	\$2,142	\$0
TOTAL REVENUES	\$107,083	\$88,998	\$76,279	(\$12,719)
EXPENDITURES				
REGULAR SALARIES	\$86,009	\$69,469	\$68,287	\$1,182
OVERTIME	\$1,000	\$808	\$1,531	(\$724)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$6,733	\$5,611	\$5,566	\$45
FLORIDA RETIREMENT SYSTEM	\$10,363	\$8,636	\$8,286	\$350
HEALTH INSURANCE	\$19,306	\$16,089	\$15,516	\$572
WORKERS COMPENSATION INSURANCE	\$9,977	\$9,977	\$10,944	(\$967)
COMMUNICATIONS	\$480	\$400	\$400	\$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	\$2,600	\$3,419	(\$819)
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
	0			
TOTAL EXPENDITURES	\$140,592	\$117,193	\$117,430	(\$237)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$33,510)	(\$28,195)	(\$41,151)	(\$12,956)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$23,800	\$19,833	\$0	(\$19,833)
TOTAL OTHER FINANCING SOURCES/(USES)	\$23,800	\$19,833	\$0	(\$19,833)
NET CHANGE IN FUND BALANCES	(\$9,710)	(\$8,362)	(\$41,151)	(\$32,789)
FUND BALANCE-BEGINNING	\$9,710		\$170,580	
FUND BALANCE-ENDING	\$0		\$129,429	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$62,500	\$320,765	\$258,265
ELECTRIC PERMITS	\$10,000	\$8,333	\$33,997	\$25,664
PLUMBING PERMITS	\$12,000	\$10,000	\$27,698	\$17,698
MECHANICAL PERMITS	\$7,500	\$6,250	\$17,100	\$10,850
GARAGE SALE PERMITS	\$300	\$250	\$198	(\$52)
FILM PERMITS	\$0	\$0	\$500	\$500
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$1,150	\$1,150
SHORT TERM VACATION RENTALS	\$0	\$0	\$435	\$435
OTHER FEES - PLAN REVIEW	\$5,000	\$4,167	\$7,385	\$3,218
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$8,333	\$14,430	\$6,097
OTHER FEES - HOME OCCUPATION	\$1,500	\$1,250	\$2,520	\$1,270
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$375	\$2,660	\$2,285
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$20,833	\$45,417	\$24,583
MISCELLANEOUS INCOME	\$2,250	\$1,875	\$12,466	\$10,591
TOTAL REVENUES	\$149,000	\$124,167	\$486,721	\$362,554
EXPENDITURES				
REGULAR SALARIES	\$37,680	\$30,434	\$20,877	\$9,557
FICA/MEDICARE	\$2,883	\$2,328	\$1,227	\$1,101
FLORIDA RETIREMENT SYSTEM	\$4,488	\$3,740	\$1,972	\$1,768
HEALTH INSURANCE	\$9,653	\$8,044	\$3,771	\$4,273
WORKERS COMPENSATION INSURANCE	\$108	\$108	\$118	(\$10)
PROFESSIONAL SERVICES	\$78,375	\$65,313	\$417,802	(\$352,489)
OFFICE TECHNOLOGY	\$40,455	\$33,713	\$77,056	(\$43,344)
OPERATING SUPPLIES	\$500	\$417	\$0	\$417
MEMBERSHIPS & DUES	\$0	\$0	\$100	(\$100)
EDUCATION & TRAINING	\$1,000	\$833	\$0	\$833
TOTAL EXPENDITURES	\$175,142	\$144,929	\$522,922	(\$377,993)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$26,142)	(\$20,763)	(\$36,202)	(\$15,439)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,142	\$21,785	\$0	(\$21,785)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,142	\$21,785	\$0	(\$21,785)
NET CHANGE IN FUND BALANCES	\$0	\$1,022	(\$36,202)	(\$37,224)
FUND BALANCE-BEGINNING	\$0		\$378,164	
FUND BALANCE-ENDING	\$0		\$341,963	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	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 JULY 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$39,609	\$33,007	\$25,348	(\$7,659)
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	\$33,007	\$136,560	\$103,552
EXPENDITURES				
TRANSIT PROJECTS	\$120,000	\$100,000	\$100,000	\$0
TOTAL EXPENDITURES	\$120,000	\$100,000	\$100,000	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$80,391)	(\$66,993)	\$36,560	\$103,552
NET CHANGE IN FUND BALANCES	(\$80,391)	(\$66,993)	\$36,560	\$103,552
FUND BALANCE-BEGINNING	\$80,391		\$106,080	
FUND BALANCE-ENDING	\$0		\$142,639	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSPORTATION

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$158,435	\$132,029	\$101,394	(\$30,636)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$281,011	\$281,011
GRANT	\$350,000	\$291,667	\$340,925	\$49,258
INTEREST INCOME	\$1,000	\$834	\$0	(\$834)
TOTAL REVENUES	\$509,435	\$424,530	\$723,330	\$298,800
EXPENDITURES				
STREETLIGHTING	\$26,951	\$22,459	\$24,022	(\$1,563)
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$12,500	\$0	\$12,500
STORM DRAIN-CONSTRUCTION	\$803,500	\$669,583	\$869,502	(\$199,919)
TOTAL EXPENDITURES	\$845,451	\$704,543	\$893,524	(\$188,982)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$336,016)	(\$280,013)	(\$170,195)	\$109,819
NET CHANGE IN FUND BALANCES	(\$336,016)	(\$280,013)	(\$170,195)	\$109,819
FUND BALANCE-BEGINNING	\$336,016		\$215,751	
FUND BALANCE-ENDING	\$0		\$45,556	

VILLAGE OF BISCAYNE PARK
CITT REVENUES WITHHELD

	AMOUNT	20% TRANSIT	80% TRANSPORTATION	DEPOSIT DATE
Nov-19	\$ 10,364.00	\$ 2,072.80	\$ 8,291.20	3/10/20
Dec-19	\$ 15,921.00	\$ 3,184.20	\$ 12,736.80	3/26/20
Jan-20	\$ 10,812.00	\$ 2,162.40	\$ 8,649.60	4/10/20
Feb-20	\$ 10,072.00	\$ 2,014.40	\$ 8,057.60	5/15/20
Mar-20	\$ 11,371.00	\$ 2,274.20	\$ 9,096.80	6/10/20
Apr-20	\$ 5,545.00	\$ 1,109.00	\$ 4,436.00	7/16/20
May-20	\$ 6,464.00	\$ 1,292.80	\$ 5,171.20	8/18/20
Jun-20	\$ 11,758.00	\$ 2,351.60	\$ 9,406.40	9/22/20
Jul-20	\$ 7,714.00	\$ 1,542.80	\$ 6,171.20	10/7/20
Aug-20	\$ 7,666.00	\$ 1,533.20	\$ 6,132.80	11/10/20
Sep-20	\$ 12,562.00	\$ 2,512.40	\$ 10,049.60	12/16/20
	\$ 110,249.00	\$ 22,049.80	\$ 88,199.20	

	AMOUNT	20% TRANSIT	80% TRANSPORTATION	DEPOSIT DATE
Oct-20	\$ 8,712.00	\$ 1,742.40	\$ 6,969.60	1/12/21
Nov-20	\$ 8,562.00	\$ 1,712.40	\$ 6,849.60	2/16/21
Dec-20	\$ 14,808.00	\$ 2,961.60	\$ 11,846.40	3/23/21
Jan-21	\$ 9,448.00	\$ 1,889.60	\$ 7,558.40	4/29/21
Feb-21	\$ 9,440.00	\$ 1,888.00	\$ 7,552.00	5/25/21
Mar-21	\$ 16,412.00	\$ 3,282.40	\$ 13,129.60	6/22/21
Apr-21	\$ 11,437.00	\$ 2,287.40	\$ 9,149.60	7/19/21
May-21	\$ 11,607.00	\$ 2,321.40	\$ 9,285.60	8/12/21
Jun-21	\$ 16,299.00	\$ 3,259.80	\$ 13,039.20	9/15/21
Jul-21	\$ 11,565.00	\$ 2,313.00	\$ 9,252.00	10/8/21
Aug-21	\$ 10,510.00	\$ 2,102.00	\$ 8,408.00	11/29/21
Sep-21	\$ 16,187.00	\$ 3,237.40	\$ 12,949.60	1/3/22
	\$ 144,987.00	\$ 28,997.40	\$ 115,989.60	

VILLAGE OF BISCAYNE PARK
CITT REVENUES WITHHELD

	AMOUNT	20% TRANSIT	80% TRANSPORTATION	DEPOSIT DATE
Oct-21	\$ 11,176.00	\$ 2,235.20	\$ 8,940.80	1/28/22
Nov-21	\$ 12,057.00	\$ 2,411.40	\$ 9,645.60	2/21/22
Dec-21	\$ 21,490.00	\$ 4,298.00	\$ 17,192.00	
Jan-22	\$ 11,771.00	\$ 2,354.20	\$ 9,416.80	4/8/22
Feb-22	\$ 12,490.00	\$ 2,498.00	\$ 9,992.00	5/23/22
Mar-22	\$ 21,635.00	\$ 4,327.00	\$ 17,308.00	6/21/22
Apr-22	\$ 13,341.00	\$ 2,668.20	\$ 10,672.80	7/12/22
RELEASED	\$ (66,500.00)	\$ -	\$ (66,500.00)	8/24/22
May-22	\$ 13,450.00	\$ 2,690.00	\$ 10,760.00	8/29/22
Jun-22	\$ 19,541.00	\$ 3,908.20	\$ 15,632.80	9/16/22
Jul-22	\$ 11,979.00	\$ 2,395.80	\$ 9,583.20	10/14/22
Aug-22	\$ 11,929.00	\$ 2,385.80	\$ 9,543.20	11/14/22
Sep-22	\$ 18,294.00	\$ 3,658.80	\$ 14,635.20	12/9/22
	\$ 112,653.00	\$ 35,830.60	\$ 76,822.40	

	AMOUNT	20% TRANSIT	80% TRANSPORTATION	DEPOSIT DATE
	\$ (44,858.43)	\$ -	\$ (44,858.43)	12/7/22
Oct-22	\$ 13,028.00	\$ 2,605.60	\$ 10,422.40	1/10/23
Nov-22	\$ 13,371.00	\$ 2,674.20	\$ 10,696.80	2/2/23
Dec-22	\$ 23,357.00	\$ 4,671.40	\$ 18,685.60	4/4/23
Jan-23	\$ 13,460.00	\$ 2,692.00	\$ 10,768.00	4/18/23
RELEASED	\$ (251,731.82)	\$ -	\$ (251,731.82)	3/21/23
Feb-23	\$ 13,584.00	\$ 2,716.80	\$ 10,867.20	5/15/23
Mar-23	\$ 22,846.00	\$ 4,569.20	\$ 18,276.80	6/20/23
RELEASED	\$ (80,229.01)	\$ -	\$ (80,229.01)	6/26/23
Apr-23	\$ 13,497.00	\$ 2,699.40	\$ 10,797.60	7/17/23
May-23	\$ 13,599.00	\$ 2,719.80	\$ 10,879.20	8/14/23
Jun-23	\$ -	\$ -	\$ -	
Jul-23	\$ -	\$ -	\$ -	
Aug-23	\$ -	\$ -	\$ -	
Sep-23	\$ -	\$ -	\$ -	
	\$ (250,077.26)	\$ 25,348.40	\$ (275,425.66)	

	TOTAL	20% TRANSIT	80% TRANSPORTATION
TOTAL	\$ 117,811.74	\$ 112,226.20	\$ 5,585.54

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$103,656	\$86,380	\$0	\$86,380
TOTAL EXPENDITURES	\$103,656	\$86,380	\$0	\$86,380
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$103,656)	(\$86,380)	\$0	\$86,380
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$103,656	\$86,380	\$0	(\$86,380)
TOTAL OTHER FINANCING SOURCES/(USES)	\$103,656	\$86,380	\$0	(\$86,380)
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

JULY 31, 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	\$118,836
TOTAL LIABILITIES	<u><u>\$118,836</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	\$222,041
TOTAL NET POSITION	<u><u>\$222,041</u></u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED JULY 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$811,967	\$804,663	\$804,663	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$811,967	\$804,663	\$804,663	\$0
EXPENDITURES				
OTHER CONTRACTUAL SERVICES	\$717,497	\$597,914	\$597,218	\$696
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$717,497	\$597,914	\$597,218	\$696
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$94,470	\$206,748	\$207,445	\$696
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,470)	(\$78,725)	\$0	\$78,725
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,470)	(\$78,725)	\$0	\$78,725
NET CHANGE IN FUND BALANCES	\$0	\$128,023	\$207,445	\$79,421
FUND BALANCE-BEGINNING	\$0		\$14,597	
FUND BALANCE-ENDING	\$0		\$222,041	