

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

AUGUST 31, 2022

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

AUGUST 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
ASSETS:									
CASH-OPERATING (5232)	\$3,134,729	---	---	---	---	---	---	---	\$3,134,729
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (6202)	---	---	---	---	---	\$159,279	\$376,326	---	\$535,604
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$31,111	---	---	---	\$31,111
CASH-OPERATING (4755)	---	---	\$134,359	---	---	---	---	---	\$134,359
CASH-OPERATING (4771)	---	\$1,534,903	---	---	---	---	---	---	\$1,534,903
CASH-OPERATING (4789)	---	---	---	\$75,601	---	---	---	---	\$75,601
ACCT RECEIVABLE	\$27,466	---	---	---	---	---	---	---	\$27,466
DUE FROM GENERAL FUND	---	---	---	\$2,652	---	---	---	---	\$2,652
DUE FROM ROAD FUND	\$204	---	---	---	---	---	---	---	\$204
DUE FROM CITT-TRANSPORTATION	\$2,243	---	---	---	---	---	---	\$58,431	\$60,674
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	---	\$53,589
INVEST-STATE BOARD (POOL)	\$12,128	---	---	---	---	---	---	---	\$12,128
PREPAID EXPENSES	\$3,500	---	---	\$0	---	---	---	---	\$3,500
TOTAL ASSETS	\$3,389,872	\$1,534,903	\$134,359	\$78,253	\$37,460	\$159,279	\$376,326	\$58,431	\$5,768,882
LIABILITIES:									
ACCOUNTS PAYABLE	\$38,441	---	---	---	---	---	---	---	\$38,441
DUE TO GENERAL FUND	---	---	\$204	---	\$53,589	---	\$2,243	---	\$56,036
DUE TO BUILDING FUND	\$2,652	---	---	---	---	---	---	---	\$2,652
DUE TO SANITATION FUND	\$27	---	---	---	---	---	---	---	\$27
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	---	---	---	\$4,517	---	---	---	---	\$4,517
STATE PERMIT SURCHARGE-DBR	---	---	---	\$13,257	---	---	---	---	\$13,257
DEFERRED REVENUE	---	\$1,535,116	---	---	---	---	---	---	\$1,535,116
TOTAL LIABILITIES	\$45,120	\$1,535,116	\$204	\$17,774	\$53,589	\$13,199	\$113,472	\$0	\$1,778,474
FUND BALANCES:									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	(\$213)	---	---	---	---	---	---	(\$213)
ROADS	---	---	\$134,154	---	---	---	---	---	\$134,154
BUILDING	---	---	---	\$60,479	---	---	---	---	\$60,479
POLICE FORFEITURE	---	---	---	---	(\$16,129)	---	---	---	(\$16,129)
CITT	---	---	---	---	---	\$146,080	\$262,854	---	\$408,934
UNASSIGNED:	\$3,341,253	---	---	---	---	---	---	---	\$3,341,253
TOTAL FUND BALANCES	\$3,344,753	(\$213)	\$134,154	\$60,479	(\$16,129)	\$146,080	\$262,854	\$58,431	\$3,990,408
TOTAL LIABILITIES & FUND BALANCES	\$3,389,872	\$1,534,903	\$134,359	\$78,253	\$37,460	\$159,279	\$376,326	\$58,431	\$5,768,882

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED AUGUST 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/22	ACTUAL THRU 08/31/22	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,437,786	\$2,437,786	\$2,441,172	\$3,386
UTILITY TAXES - ELECTRIC	\$160,000	\$146,667	\$161,182	\$14,515
UTILITY TAXES - WATER	\$33,500	\$30,708	\$33,130	\$2,421
UTILITY TAXES - GAS/PROPANE	\$5,500	\$5,042	\$6,488	\$1,447
SIMPLIFIED COMMUNICATIONS TAX	\$68,188	\$62,506	\$51,366	(\$11,139)
FRANCHISE FEES - ELECTRIC	\$111,806	\$102,488	\$84,333	(\$18,155)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$41,935	\$68,664	\$26,730
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,939	\$2,117	\$178
STATE REVENUE SHARING - MUNICIPAL	\$87,192	\$79,926	\$104,837	\$24,911
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,908	\$220,832	\$243,372	\$22,539
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	\$229	\$831	\$601
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$871	\$405	(\$466)
RECREATIONAL PROGRAM FEES	\$5,000	\$4,583	\$14,667	\$10,084
CONCESSION STAND	\$600	\$550	\$280	(\$270)
FACILITY RENTALS	\$1,750	\$1,604	\$8,445	\$6,841
TRAFFIC FINES	\$5,000	\$4,583	\$28,629	\$24,046
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$305,252	\$305,252
NOTARY FEES	\$0	\$0	\$154	\$154
SPECIAL EVENT FEES	\$0	\$0	\$50	\$50
LIEN SEARCH FEES	\$3,000	\$2,750	\$6,970	\$4,220
FINES - CODE COMPLIANCE	\$25,000	\$22,917	\$42,870	\$19,953
MISCELLANEOUS REVENUE	\$5,000	\$4,583	\$31,534	\$26,951
INTEREST INCOME	\$5,000	\$4,583	\$4,254	(\$329)
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$2,300	\$2,300
TOTAL REVENUES	\$3,244,292	\$3,177,083	\$3,658,053	\$480,970
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$11,000	\$9,000	\$2,000
FICA	\$918	\$842	\$689	\$153
COMMUNICATIONS	\$2,242	\$2,055	\$1,865	\$190
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$1,421	\$1,000	\$421
EDUCATION & TRAINING	\$4,200	\$3,850	\$1,357	\$2,493
TOTAL COMMISSION	\$20,910	\$19,168	\$13,911	\$5,257
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$91,667	\$90,041	\$1,625
REGULAR SALARIES-VILLAGE CLERK/ADMIN ASST.	\$70,157	\$64,310	\$61,574	\$2,737
REGULAR SALARIES-ADMIN/CLERK ASST	\$73,886	\$67,729	\$66,720	\$1,009
FICA/MEDICARE	\$18,669	\$17,113	\$16,703	\$411
FLORIDA RETIREMENT SYSTEM	\$47,477	\$43,521	\$42,964	\$557
HEALTH INSURANCE	\$26,555	\$24,342	\$35,475	(\$11,132)
WORKERS COMPENSATION INSURANCE	\$566	\$566	\$543	\$22
PROFESSIONAL FEES	\$214,100	\$196,258	\$159,531	\$36,727
AUDITING FEES	\$23,000	\$23,000	\$29,200	(\$6,200)
FINANCE CONTRACT	\$65,000	\$59,583	\$59,583	(\$0)
TRAVEL & PER DIEM	\$6,300	\$5,775	\$4,400	\$1,375
COMMUNICATIONS	\$15,955	\$14,626	\$19,549	(\$4,923)
POSTAGE	\$9,648	\$8,844	\$4,690	\$4,154
UTILITIES	\$8,965	\$8,218	\$8,353	(\$135)
RENTALS AND LEASES	\$10,745	\$9,850	\$11,046	(\$1,197)
PROPERTY INSURANCE	\$203,868	\$203,868	\$218,039	(\$14,171)
REPAIRS AND MAINTENANCE	\$20,000	\$18,333	\$225	\$18,108
PRINTING & BINDING	\$1,000	\$917	\$3,852	(\$2,935)
PROMOTIONAL ACTIVITIES	\$1,500	\$1,375	\$1,790	(\$415)
LEGAL ADVERTISING	\$4,000	\$3,667	\$1,843	\$1,824
MUNICIPAL ELECTIONS	\$4,000	\$3,667	\$160	\$3,507
OTHER CURRENT CHARGES	\$12,526	\$11,482	\$19,219	(\$7,736)
OFFICE SUPPLIES	\$6,000	\$5,500	\$4,488	\$1,012
OPERATING SUPPLIES	\$5,000	\$4,583	\$3,128	\$1,455
DUES & MEMBERSHIPS	\$5,950	\$5,454	\$5,634	(\$180)
EDUCATION & TRAINING	\$4,000	\$3,667	\$3,128	\$539
CONTINGENCY	\$0	\$0	\$0	\$0
TOTAL ADMINISTRATION	\$958,867	\$897,914	\$871,878	\$26,036

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED AUGUST 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/22	ACTUAL THRU 08/31/22	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$592,859	\$543,454	\$553,644	(\$10,191)
PART TIME SALARIES	\$118,560	\$108,680	\$124,719	(\$16,039)
OVERTIME	\$35,000	\$32,083	\$15,191	\$16,892
OTHER PAYS	\$12,000	\$11,000	\$7,956	\$3,044
OFF DUTY POLICE	\$0	\$0	\$284,536	(\$284,536)
FICA/MEDICARE	\$58,019	\$53,184	\$54,479	(\$1,295)
FLORIDA RETIREMENT SYSTEM	\$184,532	\$169,155	\$175,624	(\$6,470)
HEALTH INSURANCE	\$47,803	\$43,819	\$43,011	\$808
WORKERS COMPENSATION INSURANCE	\$38,040	\$38,040	\$36,538	\$1,501
PROFESSIONAL SERVICES	\$8,400	\$7,700	\$11,054	(\$3,354)
TRAVEL & PER DIEM	\$2,500	\$2,292	\$953	\$1,338
COMMUNICATIONS	\$11,287	\$10,346	\$12,556	(\$2,210)
UTILITIES	\$6,000	\$5,500	\$2,332	\$3,168
RENTALS & LEASES	\$74,943	\$68,698	\$68,063	\$635
INSURANCE-POLICE	\$19,578	\$19,578	\$19,217	\$361
REPAIRS & MAINTENANCE	\$66,600	\$61,050	\$70,625	(\$9,575)
PRINTING & BINDING	\$500	\$458	\$413	\$45
OPERATING SUPPLIES	\$85,350	\$78,238	\$107,980	(\$29,742)
DUES & MEMBERSHIPS	\$1,200	\$1,100	\$1,510	(\$410)
EDUCATION & TRAINING	\$4,000	\$3,667	\$1,548	\$2,119
CONTINGENCY	\$20,000	\$18,333	\$0	\$18,333
CAPITAL OUTLAY	\$2,500	\$2,292	\$2,486	(\$194)
TOTAL POLICE	\$1,389,669	\$1,278,665	\$1,594,434	(\$315,769)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$93,005	\$85,254	\$63,687	\$21,567
FICA/MEDICARE	\$7,115	\$6,522	\$4,872	\$1,650
FLORIDA RETIREMENT SYSTEM	\$10,063	\$9,224	\$7,132	\$2,093
HEALTH INSURANCE	\$15,552	\$14,256	\$11,525	\$2,731
WORKERS COMPENSATION INSURANCE	\$3,613	\$3,613	\$3,470	\$143
UNEMPLOYMENT	\$3,613	\$3,312	\$0	\$3,312
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$435	\$399	\$362	\$36
RENTALS & LEASES	\$6,864	\$6,292	\$5,339	\$953
INSURANCE	\$765	\$765	\$2,312	(\$1,547)
REPAIRS & MAINTENANCE	\$600	\$550	\$699	(\$149)
CONTINGENCY	\$1,450	\$1,329	\$0	\$1,329
OPERATING SUPPLIES	\$1,300	\$1,192	\$0	\$1,192
MEMBERSHIPS & DUES	\$400	\$367	\$140	\$227
EDUCATION & TRAINING	\$2,940	\$2,695	\$1,300	\$1,395
TOTAL CODE COMPLIANCE	\$147,713	\$135,769	\$100,838	\$34,931
PUBLIC WORKS (539)				
REGULAR SALARIES	\$207,842	\$190,522	\$186,143	\$4,379
OVERTIME	\$5,000	\$4,583	\$1,575	\$3,008
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$16,397	\$15,031	\$14,431	\$599
FLORIDA RETIREMENT SYSTEM	\$22,651	\$20,763	\$20,995	(\$232)
HEALTH INSURANCE	\$38,641	\$35,421	\$36,481	(\$1,060)
WORKERS COMPENSATION INSURANCE	\$18,056	\$18,056	\$17,343	\$713
CONTRACT SERVICES	\$11,000	\$10,083	\$9,989	\$94
TRAVEL & PER DIEM	\$3,600	\$3,300	\$3,300	\$0
COMMUNICATIONS	\$4,629	\$4,243	\$4,053	\$190
UTILITIES	\$9,972	\$9,141	\$15,079	(\$5,938)
RENTALS & LEASES	\$16,791	\$15,392	\$12,270	\$3,122
PROPERTY INSURANCE	\$12,050	\$12,050	\$10,201	\$1,849
REPAIRS & MAINTENANCE	\$35,300	\$32,358	\$31,366	\$992
LANDSCAPE MAINTENANCE	\$111,000	\$101,750	\$34,115	\$67,635
OTHER CURRENT CHARGES	\$8,000	\$7,333	\$13,273	(\$5,940)
OPERATING SUPPLIES	\$25,510	\$23,384	\$19,888	\$3,496
DUES & MEMBERSHIPS	\$2,000	\$1,833	\$210	\$1,623
EDUCATION & TRAINING	\$1,000	\$917	\$59	\$858
CAPITAL OUTLAY	\$7,500	\$7,500	\$7,500	\$0
TOTAL PUBLIC WORKS	\$558,439	\$515,161	\$439,773	\$75,388

VILLAGE OF BISCAYNE PARK

GENERAL FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/22	ACTUAL THRU 08/31/22	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$53,312	\$48,869	\$47,884	\$985
PART TIME SALARIES	\$50,568	\$46,354	\$29,487	\$16,867
FICA/MEDICARE	\$7,947	\$7,285	\$5,919	\$1,366
FLORIDA RETIREMENT SYSTEM	\$11,240	\$10,303	\$8,820	\$1,483
HEALTH INSURANCE	\$7,741	\$7,096	\$7,723	(\$627)
WORKERS COMPENSATION INSURANCE	\$237	\$237	\$228	\$9
COMMUNICATIONS	\$3,993	\$3,660	\$3,798	(\$138)
UTILITIES	\$5,100	\$4,675	\$4,348	\$327
RENTALS & LEASES	\$3,749	\$3,437	\$1,902	\$1,535
PROPERTY INSURANCE	\$17,726	\$17,726	\$6,151	\$11,575
REPAIRS & MAINTENANCE	\$25,000	\$22,917	\$9,356	\$13,561
CONCESSION EXPENSES	\$500	\$458	\$0	\$458
SPECIAL EVENTS	\$15,700	\$15,700	\$19,592	(\$3,892)
OPERATING SUPPLIES	\$3,000	\$2,750	\$574	\$2,176
MEMBERSHIPS & DUES	\$500	\$458	\$160	\$298
EDUCATION & TRAINING	\$2,000	\$1,833	\$325	\$1,508
INFRASTRUCTURE IMPROVEMENTS	\$50,000	\$45,833	\$0	\$45,833
TOTAL PARKS AND RECREATION	\$258,313	\$239,593	\$146,267	\$93,325
TOTAL EXPENDITURES	\$3,333,912	\$3,086,269	\$3,167,101	(\$80,832)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$89,620)	\$90,814	\$490,951	\$400,137
RESERVES				
RESERVES-EMERGENCY	\$22,243	\$20,389	\$0	(\$20,389)
TOTAL OTHER FINANCING SOURCES/(USES)	\$22,243	\$20,389	\$0	(\$20,389)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$111,864	\$102,542	\$0	(\$102,542)
TOTAL OTHER FINANCING SOURCES/(USES)	\$111,864	\$102,542	\$0	(\$102,542)
NET CHANGE IN FUND BALANCES	\$0	\$172,966	\$490,951	\$297,596
FUND BALANCE-BEGINNING	\$0		\$2,853,802	
FUND BALANCE-ENDING	\$0		\$3,344,753	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/22	ACTUAL THRU 08/31/22	VARIANCE
REVENUES:				
GRANTS	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$83	\$83
TOTAL REVENUES	\$0	\$0	\$83	\$83
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$296	(\$296)
TOTAL EXPENDITURES	\$0	\$0	\$296	(\$296)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	(\$213)	(\$213)
NET CHANGE IN FUND BALANCES	\$0	\$0	(\$213)	(\$213)
FUND BALANCE-BEGINNING	\$0		\$0	
FUND BALANCE-ENDING	\$0		(\$213)	

VILLAGE OF BISCAYNE PARK

ROAD FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/22	ACTUAL THRU 08/31/22	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$74,704	\$56,593	(\$18,111)
STATE REVENUE SHARING - MUNICIPAL	\$23,458	\$21,503	\$26,209	\$4,706
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$2,856	\$2,856	\$0
INTEREST INCOME	\$0	\$0	\$16	\$16
TOTAL REVENUES	\$107,809	\$99,063	\$85,674	(\$13,389)
EXPENDITURES				
REGULAR SALARIES	\$76,502	\$70,127	\$73,073	(\$2,945)
OVERTIME	\$1,000	\$917	\$2,054	(\$1,137)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,834	\$5,348	\$5,824	(\$476)
FLORIDA RETIREMENT SYSTEM	\$8,278	\$7,588	\$8,418	(\$830)
HEALTH INSURANCE	\$15,552	\$14,256	\$14,031	\$225
WORKERS COMPENSATION INSURANCE	\$9,032	\$9,032	\$8,675	\$356
COMMUNICATIONS	\$480	\$440	\$440	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,168	\$2,168	\$2,265	(\$97)
REPAIRS & MAINTENANCE	\$18,204	\$16,687	\$0	\$16,687
OPERATING SUPPLIES	\$7,120	\$6,527	\$2,452	\$4,075
EDUCATION & TRAINING	\$300	\$275	\$0	\$275
TOTAL EXPENDITURES	\$145,470	\$134,364	\$118,231	\$16,133
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$37,661)	(\$35,302)	(\$32,557)	\$2,744
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,000	\$23,833	\$0	(\$23,833)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,000	\$23,833	\$0	(\$23,833)
NET CHANGE IN FUND BALANCES	(\$11,661)	(\$11,468)	(\$32,557)	(\$21,089)
FUND BALANCE-BEGINNING	\$11,662		\$166,711	
FUND BALANCE-ENDING	\$0		\$134,154	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/22	ACTUAL THRU 08/31/22	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$68,750	\$163,147	\$94,397
ELECTRIC PERMITS	\$10,000	\$9,167	\$26,086	\$16,919
PLUMBING PERMITS	\$12,000	\$11,000	\$35,095	\$24,095
MECHANICAL PERMITS	\$7,500	\$6,875	\$12,560	\$5,685
PAINTING PERMITS	\$0	\$0	\$25	\$25
GARAGE SALE PERMITS	\$300	\$275	\$231	(\$44)
FILM PERMITS	\$0	\$0	\$1,000	\$1,000
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$50	\$50
OTHER FEES - PLAN REVIEW	\$5,000	\$4,583	\$10,435	\$5,852
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$9,167	\$13,715	\$4,548
OTHER FEES - HOME OCCUPATION	\$1,500	\$1,375	\$2,125	\$750
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$413	\$750	\$338
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$22,917	\$39,805	\$16,888
MISCELLANEOUS INCOME	\$0	\$0	\$5,960	\$5,960
INTEREST INCOME	\$0	\$0	\$1	\$1
TOTAL REVENUES	\$146,750	\$134,521	\$310,985	\$176,464
EXPENDITURES				
REGULAR SALARIES	\$37,970	\$34,806	\$31,583	\$3,223
FICA/MEDICARE	\$2,905	\$2,663	\$2,416	\$247
FLORIDA RETIREMENT SYSTEM	\$4,108	\$3,766	\$3,540	\$226
HEALTH INSURANCE	\$7,776	\$7,128	\$7,374	(\$246)
WORKERS COMPENSATION INSURANCE	\$98	\$98	\$94	\$4
PROFESSIONAL SERVICES	\$73,360	\$67,247	\$95,466	(\$28,219)
OFFICE TECHNOLOGY	\$113,600	\$109,740	\$109,740	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$1,600	\$1,467	\$293	\$1,173
EDUCATION & TRAINING	\$1,000	\$917	\$0	\$917
TOTAL EXPENDITURES	\$242,417	\$227,830	\$250,506	(\$22,676)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$95,667)	(\$93,310)	\$60,479	\$153,788
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$37,474)	(\$34,351)	\$0	\$34,351
TOTAL OTHER FINANCING SOURCES/(USES)	(\$37,474)	(\$34,351)	\$0	\$34,351
NET CHANGE IN FUND BALANCES	(\$133,141)	(\$127,661)	\$60,479	\$188,140
FUND BALANCE-BEGINNING	\$133,141		\$0	
FUND BALANCE-ENDING	\$0		\$60,479	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/22	ACTUAL THRU 08/31/22	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$30	\$30
MISC INCOME	\$0	\$0	\$3,694	\$3,694
	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$3,724	\$3,724
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$3,724	\$3,724
NET CHANGE IN FUND BALANCES	\$0	\$0	\$3,724	\$3,724
FUND BALANCE-BEGINNING	\$0		(\$19,853)	
FUND BALANCE-ENDING	\$0		(\$16,129)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/22	ACTUAL THRU 08/31/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$22,800	\$20,900	\$0	(\$20,900)
INTEREST INCOME	\$200	\$183	\$106	(\$77)
TOTAL REVENUES	\$23,000	\$21,083	\$106	(\$20,977)
EXPENDITURES				
TRANSIT PROJECTS	\$102,000	\$93,500	\$10,000	\$83,500
TOTAL EXPENDITURES	\$102,000	\$93,500	\$10,000	\$83,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$79,000)	(\$72,417)	(\$9,894)	\$62,523
NET CHANGE IN FUND BALANCES	(\$79,000)	(\$72,417)	(\$9,894)	\$62,523
FUND BALANCE-BEGINNING	\$79,000		\$155,974	
FUND BALANCE-ENDING	\$0		\$146,080	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED AUGUST 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/22	ACTUAL THRU 08/31/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$91,200	\$83,600	\$66,500	(\$17,100)
INTEREST INCOME	\$800	\$733	\$425	(\$309)
TOTAL REVENUES	\$92,000	\$84,333	\$66,925	(\$17,409)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$22,917	\$24,351	(\$1,434)
MAJOR ROAD REPAIRS	\$50,000	\$45,833	\$12,716	\$33,117
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$13,750	\$3,228	\$10,523
TRAFFIC CALMING	\$15,000	\$13,750	\$0	\$13,750
STORM DRAIN-CONSTRUCTION	\$318,000	\$291,500	\$68,023	\$223,478
TOTAL EXPENDITURES	\$423,000	\$387,750	\$108,317	\$279,433
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$331,000)	(\$303,417)	(\$41,392)	\$262,025
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$5,600)	(\$5,133)	\$0	\$5,133
TOTAL OTHER FINANCING SOURCES/(USES)	(\$5,600)	(\$5,133)	\$0	\$5,133
NET CHANGE IN FUND BALANCES	(\$336,600)	(\$308,550)	(\$41,392)	\$267,158
FUND BALANCE-BEGINNING	\$336,600		\$304,246	
FUND BALANCE-ENDING	\$0		\$262,854	

**VILLAGE OF BISCAYNE PARK
CITT FUNDS**

FY 2016				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
	RECEIVED					
BALANCE	9/30/15		\$	49,601.10	\$ 337,355.66	\$ 386,956.76
DEPOSIT	10/9/15	\$	9,915.00	\$ 1,983.00	\$ 7,932.00	\$ 9,915.00
DEPOSIT	11/18/15	\$	8,512.00	\$ 1,702.40	\$ 6,809.60	\$ 8,512.00
DEPOSIT	12/29/15	\$	11,445.00	\$ 2,289.00	\$ 9,156.00	\$ 11,445.00
DEPOSIT	2/8/16	\$	8,993.00	\$ 1,798.60	\$ 7,194.40	\$ 8,993.00
DEPOSIT	3/22/16	\$	9,646.00	\$ 1,929.20	\$ 7,716.80	\$ 9,646.00
DEPOSIT	4/26/16	\$	14,302.00	\$ 2,860.40	\$ 11,441.60	\$ 14,302.00
DEPOSIT	5/27/16	\$	9,308.00	\$ 1,861.60	\$ 7,446.40	\$ 9,308.00
DEPOSIT	6/24/16	\$	9,463.00	\$ 1,892.60	\$ 7,570.40	\$ 9,463.00
DEPOSIT	7/26/16	\$	13,533.00	\$ 2,706.60	\$ 10,826.40	\$ 13,533.00
DEPOSIT	8/9/16	\$	9,443.00	\$ 1,888.60	\$ 7,554.40	\$ 9,443.00
DEPOSIT	9/21/16	\$	9,451.00	\$ 1,890.20	\$ 7,560.80	\$ 9,451.00
FY 16 REVENUES				\$ 22,802.20	\$ 91,208.80	\$ 114,011.00
BALANCE AT 9/30/16				\$ 72,403.30	\$ 428,564.46	\$ 500,967.76

FY 2017				TRANSIT 20%	TRANSPORTATION 80%	
BALANCE	9/30/16		\$	72,403.30	\$ 428,564.46	\$ 500,967.76
DEPOSIT	10/4/16	\$	11,838.00	\$ 2,367.60	\$ 9,470.40	\$ 11,838.00
DEPOSIT	11/9/16	\$	9,013.00	\$ 1,802.60	\$ 7,210.40	\$ 9,013.00
DEPOSIT	12/5/16	\$	9,003.00	\$ 1,800.60	\$ 7,202.40	\$ 9,003.00
DEPOSIT	12/29/16	\$	11,907.00	\$ 2,381.40	\$ 9,525.60	\$ 11,907.00
DEPOSIT	2/8/17	\$	8,687.00	\$ 1,737.40	\$ 6,949.60	\$ 8,687.00
DEPOSIT	3/3/17	\$	9,601.00	\$ 1,920.20	\$ 7,680.80	\$ 9,601.00
DEPOSIT	4/12/17	\$	14,095.00	\$ 2,819.00	\$ 11,276.00	\$ 14,095.00
DEPOSIT	6/7/17	\$	9,412.00	\$ 1,882.40	\$ 7,529.60	\$ 9,412.00
DEPOSIT	7/11/17	\$	9,290.00	\$ 1,858.00	\$ 7,432.00	\$ 9,290.00
DEPOSIT	7/31/17	\$	13,680.00	\$ 2,736.00	\$ 10,944.00	\$ 13,680.00
DEPOSIT	8/23/17	\$	9,644.00	\$ 1,928.80	\$ 7,715.20	\$ 9,644.00
DEPOSIT	9/29/17	\$	9,474.00	\$ 1,894.80	\$ 7,579.20	\$ 9,474.00
FY 17 TOTAL				\$ 25,128.80	\$ 100,515.20	\$ 125,644.00
BALANCE AT 9/30/17				\$ 97,532.10	\$ 529,079.66	\$ 626,611.76

FY 2018				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/17		\$	97,532.10	\$ 529,079.66	\$ 626,611.76
DEPOSIT	10/13/17	\$	12,499.00	\$ 2,499.80	\$ 9,999.20	\$ 12,499.00
DEPOSIT	11/9/17	\$	9,551.00	\$ 1,910.20	\$ 7,640.80	\$ 9,551.00
DEPOSIT	12/5/17	\$	8,855.00	\$ 1,771.00	\$ 7,084.00	\$ 8,855.00
DEPOSIT	12/21/17	\$	11,432.00	\$ 2,286.40	\$ 9,145.60	\$ 11,432.00
DEPOSIT	2/1/18	\$	9,677.00	\$ 1,935.40	\$ 7,741.60	\$ 9,677.00
DEPOSIT	3/15/18	\$	10,383.00	\$ 2,076.60	\$ 8,306.40	\$ 10,383.00
DEPOSIT	4/5/18	\$	15,359.00	\$ 3,071.80	\$ 12,287.20	\$ 15,359.00
DEPOSIT	5/31/18	\$	10,172.00	\$ 2,034.40	\$ 8,137.60	\$ 10,172.00
DEPOSIT	6/8/18	\$	10,024.00	\$ 2,004.80	\$ 8,019.20	\$ 10,024.00
DEPOSIT	7/27/18	\$	14,824.00	\$ 2,964.80	\$ 11,859.20	\$ 14,824.00
DEPOSIT	8/31/18	\$	10,241.00	\$ 2,048.20	\$ 8,192.80	\$ 10,241.00
DEPOSIT	9/19/18	\$	9,784.00	\$ 1,956.80	\$ 7,827.20	\$ 9,784.00
FY 18 TOTAL				\$ 26,560.20	\$ 106,240.80	\$ 132,801.00
LESS: FPL STREETLIGHTING				\$ -	(\$24,598.92)	(\$24,598.92)
ADD: INTEREST INCOME				\$ 656.34	\$2,435.57	\$ 3,091.91
BALANCE AT 9/31/18				\$ 124,748.64	\$ 637,756.03	\$ 762,504.67

**VILLAGE OF BISCAYNE PARK
CITT FUNDS**

FY 2019				TRANSIT 20%	TRANSPORTATION 80%		TOTAL
BALANCE	9/30/18			\$ 124,748.64	\$ 637,756.03		\$ 762,504.67
DEPOSIT	10/4/18	\$ 13,335.00		\$ 2,667.00	\$ 10,668.00		\$ 13,335.00
DEPOSIT	11/2/18	\$ 9,729.00		\$ 1,945.80	\$ 7,783.20		\$ 9,729.00
DEPOSIT	12/4/18	\$ 9,492.00		\$ 1,898.40	\$ 7,593.60		\$ 9,492.00
DEPOSIT	12/21/18	\$ 12,885.00		\$ 2,577.00	\$ 10,308.00		\$ 12,885.00
DEPOSIT	2/7/19	\$ 9,529.00		\$ 1,905.80	\$ 7,623.20		\$ 9,529.00
DEPOSIT	3/7/19	\$ 10,174.00		\$ 2,034.80	\$ 8,139.20		\$ 10,174.00
DEPOSIT	4/9/19	\$ 15,709.00		\$ 3,141.80	\$ 12,567.20		\$ 15,709.00
DEPOSIT	5/24/19	\$ 10,048.00		\$ 2,009.60	\$ 8,038.40		\$ 10,048.00
DEPOSIT	6/13/19	\$ 10,084.00		\$ 2,016.80	\$ 8,067.20		\$ 10,084.00
DEPOSIT	7/31/19	\$ 14,709.00		\$ 2,941.80	\$ 11,767.20		\$ 14,709.00
DEPOSIT	8/15/19	\$ 10,284.00		\$ 2,056.80	\$ 8,227.20		\$ 10,284.00
DEPOSIT	9/9/19	\$ 10,139.00		\$ 2,027.80	\$ 8,111.20		\$ 10,139.00
DEPOSIT	9/24/19	\$ 10,028.00		\$ 2,005.60	\$ 8,022.40		\$ 10,028.00
FY 19 TOTAL				\$ 29,229.00	\$ 116,916.00		\$ 146,145.00
LESS: TRANSFER DUE TO GF				\$ 6,240.89	\$ (203,509.64)		\$ (203,509.64)
ADD: INTEREST INCOME				\$ 1,087.96	\$ 4,351.07		\$ 5,439.03
BALANCE AT 9/30/19				\$ 161,306.49	\$ 555,513.46		\$ 710,579.06

FY 2020				TRANSIT 20%	TRANSPORTATION 80%		TOTAL
BALANCE	9/30/19			\$ 161,306.49	\$ 555,513.46		\$ 716,819.95
DEPOSIT	10/9/19	\$ 12,878.00		\$ 2,575.60	\$ 10,302.40		\$ 12,878.00
DEPOSIT	11/19/19	\$ 9,533.00		\$ 1,906.60	\$ 7,626.40		\$ 9,533.00
DEPOSIT	12/23/19	\$ 12,850.00		\$ 2,570.00	\$ 10,280.00		\$ 12,850.00
DEPOSIT	1/17/20	\$ 10,084.00		\$ 2,016.80	\$ 8,067.20		\$ 10,084.00
FY 20 TOTAL				\$ 9,069.00	\$ 36,276.00		\$ 45,345.00
LESS: TRANSFER DUE TO GF					\$ (32,466.44)		\$ (32,466.44)
ADD: INTEREST INCOME				\$ 939.11	\$ 3,756		\$ 4,695.54
BALANCE AT 9/30/20				\$ 171,314.60	\$ 563,079.45		\$ 734,394.05

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

FY 2022				TRANSIT 20%	TRANSPORTATION 80%		TOTAL
BALANCE	9/30/21			\$ 169,172.68	\$ 500,471.27		\$ 669,643.95
DEPOSIT				\$ -	\$ 66,500.00		\$ 66,500.00
DEPOSIT				\$ -	\$ -		\$ -
DEPOSIT				\$ -	\$ -		\$ -
FY 21 TOTAL				\$ -	\$ 66,500.00		\$ 66,500.00
TRANSFER TO GF				\$ (10,000.00)	\$ (191,071.26)		\$ (201,071.26)
ADD: INTEREST INCOME				\$ 106.20	\$ 424.77		\$ 530.97
BALANCE 8/31/2022				\$ 159,278.88	\$ 376,324.78		\$ 535,603.66

DUE TO GENERAL FUND				\$ -	\$ (2,242.86)		\$ (2,242.86)
DUE TO CITT (FY19 AUDIT)				\$ (13,199.00)	\$ (52,798.00)		\$ (65,997.00)
DUE TO CAPITAL PROJECTS				\$ -	\$ (58,431.00)		\$ (58,431.00)
BALANCE 8/31/2022				\$ 146,079.88	\$ 262,852.92		\$ 408,932.80

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/22	ACTUAL THRU 08/31/22	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$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		\$58,431	
FUND BALANCE-ENDING	\$0		\$58,431	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

AUGUST 31, 2022

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$219,196
DUE FROM OTHER FUNDS	\$27
TOTAL ASSETS	<u><u>\$219,222</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	<u>\$59,708</u>
TOTAL LIABILITIES	<u>\$59,708</u>
<u>NET POSITION</u>	
UNRESTRICTED	<u>\$159,514</u>
TOTAL NET POSITION	<u>\$159,514</u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED AUGUST 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/22	ACTUAL THRU 08/31/22	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$813,216	\$814,031	\$814,031	\$0
INTEREST INCOME	\$0	\$0	\$39	\$39
MISC INCOME	\$3,410	\$3,125	\$0	(\$3,125)
TOTAL REVENUES	\$816,626	\$817,156	\$814,070	(\$3,086)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$720,835	\$660,765	\$656,788	\$3,977
OTHER CURRENT CHARGES	\$1,000	\$917	\$0	\$917
TOTAL EXPENDITURES	\$721,835	\$661,683	\$656,788	\$4,894
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$94,790	\$155,474	\$157,282	\$1,808
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,790)	(\$86,891)	\$0	\$86,891
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,790)	(\$86,891)	\$0	\$86,891
NET CHANGE IN FUND BALANCES	\$0	\$68,583	\$157,282	\$88,699
FUND BALANCE-BEGINNING	\$0		\$2,232	
FUND BALANCE-ENDING	\$0		\$159,514	