

# VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

AUGUST 31, 2023

# VILLAGE OF BISCAYNE PARK

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**VILLAGE OF BISCAYNE PARK**

**COMBINED BALANCE SHEET**

AUGUST 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
<b>ASSETS:</b>									
CASH-OPERATING (5232)	\$3,364,266	---	---	---	---	---	---	---	\$3,364,266
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (6202)	---	---	---	---	---	\$43,612	\$155,617	---	\$199,229
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$28,200	---	---	---	\$28,200
CASH-OPERATING (4755)	---	---	\$130,729	---	---	---	---	---	\$130,729
CASH-OPERATING (4771)	---	\$1,537,209	---	---	---	---	---	---	\$1,537,209
CASH-OPERATING (4789)	---	---	---	\$413,258	---	---	---	---	\$413,258
ACCT RECEIVABLE	\$132,186	---	---	---	---	\$116,163	\$16,916	---	\$265,266
DUE FROM GENERAL FUND	---	---	\$5	\$1,372	---	---	\$9,075	---	\$10,452
DUE FROM ROAD FUND	\$128	---	---	---	---	---	---	---	\$128
DUE FROM BUILDING FUND	\$36,104	---	---	---	---	---	---	---	\$36,104
DUE FROM CITT-TRANSIT	\$10,000	---	---	---	---	---	---	---	\$10,000
DUE FROM CITT-TRANSPORTATION	---	---	---	---	---	---	---	\$58,431	\$58,431
DUE FROM POLICE FORFEITURE FUND	\$54,372	---	---	---	---	---	---	---	\$54,372
DUE FROM SANITATION FUND	\$58,234	---	---	---	---	---	---	---	\$58,234
INVEST-STATE BOARD (POOL)	\$12,718	---	---	---	---	---	---	---	\$12,718
PREPAID EXPENSES	\$3,035	---	\$0	\$0	---	---	---	---	\$3,035
<b>TOTAL ASSETS</b>	<b>\$3,827,055</b>	<b>\$1,537,209</b>	<b>\$130,735</b>	<b>\$414,630</b>	<b>\$34,549</b>	<b>\$159,775</b>	<b>\$181,608</b>	<b>\$58,431</b>	<b>\$6,343,992</b>
<b>LIABILITIES:</b>									
ACCOUNTS PAYABLE	\$144,613	---	---	---	---	---	---	---	\$144,613
UNION DUES PAYABLE-PBA	\$358	---	---	---	---	---	---	---	\$358
FRS PENSION PAYABLE	\$31,478	---	\$1,126	---	---	---	---	---	\$32,604
DUE TO GENERAL FUND	---	---	\$133	\$37,475	\$54,372	\$10,000	\$2,476	---	\$104,457
DUE TO CITT FUND-TRANSPORTATION	\$6,599	---	---	---	---	---	---	---	\$6,599
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	---	---	---	\$11,066	---	---	---	---	\$11,066
STATE PERMIT SURCHARGE-DBR	---	---	---	\$17,477	---	---	---	---	\$17,477
DEFERRED REVENUE	---	\$1,537,126	---	---	---	---	---	---	\$1,537,126
<b>TOTAL LIABILITIES</b>	<b>\$187,048</b>	<b>\$1,537,126</b>	<b>\$1,259</b>	<b>\$66,018</b>	<b>\$54,372</b>	<b>\$23,199</b>	<b>\$113,705</b>	<b>\$0</b>	<b>\$1,982,727</b>
<b>FUND BALANCES:</b>									
NONSPENDABLE:									
PREPAID ITEMS AND DEPOSITS	\$3,035	---	\$0	---	---	---	---	---	\$3,035
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$129,476	---	---	---	---	---	\$129,476
BUILDING	---	---	---	\$348,612	---	---	---	---	\$348,612
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$136,576	\$67,903	---	\$204,479
ASSIGNED TO:									
EMERGENCY RESPONSE	\$1,640,934	---	---	---	---	---	---	---	\$1,640,934
UNASSIGNED:	\$1,996,039	---	---	---	---	---	---	---	\$1,996,039
<b>TOTAL FUND BALANCES</b>	<b>\$3,640,008</b>	<b>\$83</b>	<b>\$129,476</b>	<b>\$348,612</b>	<b>(\$19,823)</b>	<b>\$136,576</b>	<b>\$67,903</b>	<b>\$58,431</b>	<b>\$4,361,265</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$3,827,055</b>	<b>\$1,537,209</b>	<b>\$130,735</b>	<b>\$414,630</b>	<b>\$34,549</b>	<b>\$159,775</b>	<b>\$181,608</b>	<b>\$58,431</b>	<b>\$6,343,992</b>

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/23	ACTUAL THRU 08/31/23	VARIANCE
<b>REVENUES:</b>				
AD VALOREM TAX	\$2,795,112	\$2,795,112	\$2,811,465	\$16,353
UTILITY TAXES - ELECTRIC	\$180,000	\$165,000	\$214,006	\$49,006
UTILITY TAXES - WATER	\$33,500	\$33,500	\$40,294	\$6,794
UTILITY TAXES - GAS/PROPANE	\$6,800	\$6,233	\$3,927	(\$2,306)
SIMPLIFIED COMMUNICATIONS TAX	\$70,899	\$64,991	\$67,467	\$2,477
FRANCHISE FEES - ELECTRIC	\$125,000	\$114,583	\$144,946	\$30,363
FRANCHISE FEES - SOLID WASTE	\$0	\$0	\$1,791	\$1,791
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$1,939	\$5,261	\$3,322
STATE REVENUE SHARING - MUNICIPAL	\$99,924	\$91,597	\$110,345	\$18,748
STATE REVENUE SHARING - HALF CENT SALES TAX	\$271,602	\$248,969	\$306,980	\$58,012
GRANTS	\$85,000	\$77,917	\$2,000	(\$75,917)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$750	\$688	\$620	(\$68)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$871	\$360	(\$511)
RECREATIONAL PROGRAM FEES	\$9,500	\$8,708	\$20,172	\$11,464
CONCESSION STAND	\$600	\$550	\$462	(\$88)
FACILITY RENTALS	\$4,500	\$4,125	\$8,024	\$3,899
TRAFFIC FINES	\$16,000	\$14,667	\$16,251	\$1,584
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$475,877	\$475,877
LIEN SEARCH FEES	\$3,000	\$2,750	\$3,735	\$985
FINES - CODE COMPLIANCE	\$25,000	\$22,917	\$46,968	\$24,051
INSURANCE PROCEEDS	\$0	\$0	\$4,108	\$4,108
MISCELLANEOUS REVENUE	\$7,500	\$6,875	\$6,423	(\$452)
INTEREST INCOME	\$5,000	\$4,583	\$6,368	\$1,784
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$10,052	\$10,052
<b>TOTAL REVENUES</b>	<b>\$3,742,752</b>	<b>\$3,666,574</b>	<b>\$4,307,900</b>	<b>\$641,327</b>
<b>EXPENDITURES</b>				
<b>COMMISSION</b>				
COMPENSATION	\$12,000	\$11,000	\$9,000	\$2,000
FICA	\$918	\$842	\$689	\$153
COMMUNICATIONS	\$2,803	\$2,569	\$2,519	\$50
PROMOTIONAL ACTIVITIES	\$0	\$0	\$631	(\$631)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$2,318	\$2,318	\$0
EDUCATION & TRAINING	\$2,000	\$1,833	\$1,130	\$703
<b>TOTAL COMMISSION</b>	<b>\$19,271</b>	<b>\$18,562</b>	<b>\$16,286</b>	<b>\$2,276</b>
<b>ADMINISTRATION (511)</b>				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$92,308	\$113,204	(\$20,896)
REGULAR SALARIES-VILLAGE CLERK	\$73,140	\$67,514	\$66,503	\$1,011
REGULAR SALARIES-ADMIN/CLERK ASST	\$75,430	\$69,628	\$71,341	(\$1,713)
PART-TIME SALARIES-FINANCE REPORTING MANAGER	\$5,000	\$4,583	\$0	\$4,583
FICA/MEDICARE	\$19,398	\$17,906	\$17,293	\$613
FLORIDA RETIREMENT SYSTEM	\$49,265	\$45,159	\$45,445	(\$285)
HEALTH INSURANCE	\$54,725	\$50,164	\$43,283	\$6,881
WORKERS COMPENSATION INSURANCE	\$566	\$566	\$621	(\$55)
PROFESSIONAL FEES	\$180,614	\$165,563	\$198,366	(\$32,803)
AUDITING FEES	\$32,500	\$30,250	\$30,250	\$0
FINANCE CONTRACT	\$68,250	\$62,563	\$62,563	\$0
TRAVEL & PER DIEM	\$6,300	\$5,775	\$5,310	\$465
COMMUNICATIONS	\$23,719	\$21,742	\$36,267	(\$14,525)
POSTAGE	\$9,698	\$8,890	\$7,635	\$1,255
UTILITIES	\$11,572	\$10,608	\$9,211	\$1,397
RENTALS AND LEASES	\$11,162	\$10,232	\$14,498	(\$4,266)
PROPERTY INSURANCE	\$258,045	\$258,045	\$244,426	\$13,619
REPAIRS AND MAINTENANCE	\$20,000	\$18,333	\$2,427	\$15,906
PRINTING & BINDING	\$3,000	\$2,750	\$2,549	\$201
PROMOTIONAL ACTIVITIES	\$2,000	\$2,000	\$3,018	(\$1,018)
LEGAL ADVERTISING	\$4,000	\$3,667	\$1,418	\$2,248
MUNICIPAL ELECTIONS	\$5,000	\$4,583	\$1,040	\$3,544
OTHER CURRENT CHARGES	\$13,239	\$12,136	\$8,472	\$3,663
OFFICE SUPPLIES	\$6,500	\$5,958	\$5,510	\$448
OPERATING SUPPLIES	\$5,000	\$4,583	\$4,903	(\$320)
DUES & MEMBERSHIPS	\$5,950	\$5,454	\$2,726	\$2,728
EDUCATION & TRAINING	\$4,000	\$3,667	\$1,578	\$2,089
CONTINGENCY	\$2,000	\$1,833	\$848	\$985
<b>TOTAL ADMINISTRATION</b>	<b>\$1,050,073</b>	<b>\$986,460</b>	<b>\$1,000,701</b>	<b>(\$14,241)</b>

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/23	ACTUAL THRU 08/31/23	VARIANCE
<b>POLICE (521)</b>				
REGULAR SALARIES	\$626,431	\$578,244	\$622,703	(\$44,459)
PART TIME SALARIES	\$143,488	\$132,450	\$115,774	\$16,676
OVERTIME	\$29,000	\$26,769	\$38,522	(\$11,753)
OTHER PAYS	\$11,360	\$10,413	\$9,034	\$1,379
OFF DUTY POLICE	\$0	\$0	\$446,370	(\$446,370)
FICA/MEDICARE	\$63,440	\$58,560	\$61,009	(\$2,449)
FLORIDA RETIREMENT SYSTEM	\$213,012	\$195,261	\$215,513	(\$20,252)
HEALTH INSURANCE	\$56,110	\$51,435	\$48,459	\$2,975
WORKERS COMPENSATION INSURANCE	\$42,019	\$42,019	\$46,093	(\$4,074)
PROFESSIONAL SERVICES	\$17,100	\$15,675	\$22,612	(\$6,937)
TRAVEL & PER DIEM	\$2,500	\$2,292	\$0	\$2,292
COMMUNICATIONS	\$14,814	\$13,579	\$19,696	(\$6,117)
UTILITIES	\$3,740	\$3,428	\$2,674	\$755
RENTALS & LEASES	\$69,392	\$63,610	\$63,917	(\$307)
INSURANCE-POLICE	\$22,515	\$22,515	\$21,449	\$1,066
REPAIRS & MAINTENANCE	\$75,000	\$68,750	\$94,513	(\$25,763)
PRINTING & BINDING	\$500	\$458	\$60	\$398
OPERATING SUPPLIES	\$134,350	\$123,154	\$140,798	(\$17,643)
DUES & MEMBERSHIPS	\$1,500	\$1,375	\$1,075	\$300
EDUCATION & TRAINING	\$5,000	\$4,583	\$5,407	(\$824)
CONTINGENCY	\$20,000	\$18,333	\$15,415	\$2,918
CAPITAL OUTLAY	\$2,500	\$2,292	\$2,239	\$53
<b>TOTAL POLICE</b>	<b>\$1,553,771</b>	<b>\$1,435,196</b>	<b>\$1,993,332</b>	<b>(\$558,136)</b>
<b>CODE COMPLIANCE (529)</b>				
REGULAR SALARIES	\$102,003	\$94,156	\$94,385	(\$229)
FICA/MEDICARE	\$7,803	\$7,203	\$3,357	\$3,846
FLORIDA RETIREMENT SYSTEM	\$12,149	\$11,136	\$5,471	\$5,665
HEALTH INSURANCE	\$19,306	\$17,697	\$9,893	\$7,804
WORKERS COMPENSATION INSURANCE	\$3,990	\$3,990	\$4,377	(\$387)
COMMUNICATIONS	\$1,867	\$1,711	\$1,052	\$659
RENTALS & LEASES	\$5,976	\$5,478	\$5,223	\$255
INSURANCE	\$2,658	\$2,658	\$2,532	\$126
REPAIRS & MAINTENANCE	\$600	\$550	\$129	\$421
OPERATING SUPPLIES	\$1,900	\$1,742	\$0	\$1,742
MEMBERSHIPS & DUES	\$400	\$367	\$150	\$217
EDUCATION & TRAINING	\$1,500	\$1,375	\$650	\$725
<b>TOTAL CODE COMPLIANCE</b>	<b>\$160,152</b>	<b>\$148,064</b>	<b>\$127,220</b>	<b>\$20,844</b>
<b>PUBLIC WORKS (539)</b>				
REGULAR SALARIES	\$220,282	\$203,337	\$167,430	\$35,907
OVERTIME	\$5,000	\$4,615	\$3,255	\$1,360
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$17,349	\$15,903	\$10,703	\$5,200
FLORIDA RETIREMENT SYSTEM	\$26,414	\$24,213	\$16,570	\$7,643
HEALTH INSURANCE	\$46,964	\$43,050	\$28,189	\$14,861
WORKERS COMPENSATION INSURANCE	\$19,945	\$19,945	\$21,879	(\$1,934)
CONTRACT SERVICES	\$12,000	\$11,000	\$11,087	(\$87)
TRAVEL & PER DIEM	\$3,600	\$3,300	\$600	\$2,700
COMMUNICATIONS	\$4,640	\$4,253	\$3,893	\$360
UTILITIES	\$20,772	\$19,041	\$12,413	\$6,627
RENTALS & LEASES	\$2,000	\$1,833	\$1,050	\$784
PROPERTY INSURANCE	\$11,365	\$11,365	\$10,837	\$527
REPAIRS & MAINTENANCE	\$40,000	\$36,667	\$14,151	\$22,516
LANDSCAPE MAINTENANCE	\$101,000	\$92,583	\$31,352	\$61,231
OTHER CURRENT CHARGES	\$18,000	\$16,500	\$0	\$16,500
OPERATING SUPPLIES	\$35,510	\$32,551	\$16,841	\$15,710
DUES & MEMBERSHIPS	\$500	\$458	\$0	\$458
EDUCATION & TRAINING	\$500	\$458	\$0	\$458
CAPITAL OUTLAY	\$5,000	\$4,583	\$0	\$4,583
<b>TOTAL PUBLIC WORKS</b>	<b>\$592,339</b>	<b>\$547,156</b>	<b>\$351,750</b>	<b>\$195,406</b>

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/23	ACTUAL THRU 08/31/23	VARIANCE
<b>PARKS AND RECREATION (572)</b>				
REGULAR SALARIES	\$60,000	\$55,385	\$54,536	\$849
PART TIME SALARIES	\$41,695	\$38,488	\$27,497	\$10,991
FICA/MEDICARE	\$7,780	\$7,131	\$6,275	\$856
FLORIDA RETIREMENT SYSTEM	\$12,112	\$11,103	\$10,956	\$146
HEALTH INSURANCE	\$10,111	\$9,268	\$7,975	\$1,293
WORKERS COMPENSATION INSURANCE	\$262	\$262	\$288	(\$25)
COMMUNICATIONS	\$5,039	\$4,619	\$4,107	\$512
UTILITIES	\$5,396	\$4,947	\$5,697	(\$750)
RENTALS & LEASES	\$3,749	\$3,437	\$1,348	\$2,089
PROPERTY INSURANCE	\$7,074	\$7,074	\$6,724	\$350
REPAIRS & MAINTENANCE	\$27,000	\$24,750	\$11,617	\$13,133
CONCESSION EXPENSES	\$500	\$458	\$0	\$458
SPECIAL EVENTS	\$18,300	\$18,300	\$30,792	(\$12,492)
OPERATING SUPPLIES	\$1,500	\$1,375	\$954	\$421
MEMBERSHIPS & DUES	\$500	\$458	\$80	\$378
EDUCATION & TRAINING	\$2,000	\$1,833	\$970	\$863
INFRASTRUCTURE IMPROVEMENTS	\$105,000	\$96,250	\$6,624	\$89,626
<b>TOTAL PARKS AND RECREATION</b>	<b>\$308,019</b>	<b>\$285,139</b>	<b>\$176,440</b>	<b>\$108,699</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,683,624</b>	<b>\$3,420,576</b>	<b>\$3,665,729</b>	<b>(\$245,152)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$59,128</b>	<b>\$245,997</b>	<b>\$642,171</b>	<b>\$396,174</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN FROM SANITATION FUND	\$48,490	\$44,449	\$0	(\$44,449)
OPERATING TRANSFER IN FROM ROAD FUND	\$22,181	\$20,332	\$0	(\$20,332)
OPERATING TRANSFER (OUT) TO BUILDING FUND	(\$26,142)	(\$23,964)	\$0	\$23,964
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$103,656)	(\$95,018)	\$0	\$95,018
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(\$59,128)</b>	<b>(\$54,200)</b>	<b>\$0</b>	<b>\$54,200</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$191,797</b>	<b>\$642,171</b>	<b>\$450,375</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$2,997,836</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$3,640,008</b>	

# VILLAGE OF BISCAYNE PARK

## AMERICAN RESCUE PLAN FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/23	ACTUAL THRU 08/31/23	VARIANCE
<b>REVENUES:</b>				
GRANTS	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$83</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$83</b>	

# VILLAGE OF BISCAYNE PARK

## ROAD FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/23	ACTUAL THRU 08/31/23	VARIANCE
<b>REVENUES:</b>				
LOCAL OPTION GAS TAX	\$76,977	\$70,562	\$60,293	(\$10,270)
STATE REVENUE SHARING - MUNICIPAL	\$27,250	\$24,979	\$27,586	\$2,607
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$2,142	\$2,142	\$0
<b>TOTAL REVENUES</b>	<b>\$107,083</b>	<b>\$97,683</b>	<b>\$90,021</b>	<b>(\$7,662)</b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$86,009	\$79,393	\$78,211	\$1,183
OVERTIME	\$1,000	\$923	\$1,708	(\$785)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$6,733	\$6,172	\$6,338	(\$167)
FLORIDA RETIREMENT SYSTEM	\$10,363	\$9,499	\$9,208	\$292
HEALTH INSURANCE	\$19,306	\$17,697	\$17,043	\$654
WORKERS COMPENSATION INSURANCE	\$9,977	\$9,977	\$10,944	(\$967)
COMMUNICATIONS	\$480	\$440	\$440	\$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	\$2,860	\$3,752	(\$892)
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
	0			
<b>TOTAL EXPENDITURES</b>	<b>\$140,592</b>	<b>\$130,566</b>	<b>\$131,125</b>	<b>(\$559)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$33,510)</b>	<b>(\$32,883)</b>	<b>(\$41,104)</b>	<b>(\$8,221)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$23,800	\$21,817	\$0	(\$21,817)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$23,800</b>	<b>\$21,817</b>	<b>\$0</b>	<b>(\$21,817)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$9,710)</b>	<b>(\$11,066)</b>	<b>(\$41,104)</b>	<b>(\$30,038)</b>
<b>FUND BALANCE-BEGINNING</b>	\$9,710		\$170,580	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$129,476</b>	

# VILLAGE OF BISCAYNE PARK

## BUILDING FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/23	ACTUAL THRU 08/31/23	VARIANCE
<b>REVENUES:</b>				
BUILDING PERMITS	\$75,000	\$68,750	\$348,249	\$279,499
ELECTRIC PERMITS	\$10,000	\$9,167	\$37,927	\$28,761
PLUMBING PERMITS	\$12,000	\$11,000	\$31,187	\$20,187
MECHANICAL PERMITS	\$7,500	\$6,875	\$19,845	\$12,970
GARAGE SALE PERMITS	\$300	\$275	\$220	(\$55)
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	\$4,583	\$7,385	\$2,802
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$9,167	\$16,760	\$7,593
OTHER FEES - HOME OCCUPATION	\$1,500	\$1,375	\$2,620	\$1,245
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$413	\$2,660	\$2,248
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$22,917	\$47,567	\$24,650
MISCELLANEOUS INCOME	\$2,250	\$2,063	\$13,315	\$11,253
<b>TOTAL REVENUES</b>	<b>\$149,000</b>	<b>\$136,583</b>	<b>\$529,820</b>	<b>\$393,237</b>
<b>EXPENDITURES</b>				
REGULAR SALARIES	\$37,680	\$34,782	\$29,677	\$5,105
FICA/MEDICARE	\$2,883	\$2,661	\$1,227	\$1,434
FLORIDA RETIREMENT SYSTEM	\$4,488	\$4,114	\$1,972	\$2,142
HEALTH INSURANCE	\$9,653	\$8,849	\$3,771	\$5,078
WORKERS COMPENSATION INSURANCE	\$108	\$108	\$118	(\$10)
PROFESSIONAL SERVICES	\$78,375	\$71,844	\$445,452	(\$373,608)
OFFICE TECHNOLOGY	\$40,455	\$37,084	\$77,056	(\$39,972)
OPERATING SUPPLIES	\$500	\$458	\$0	\$458
MEMBERSHIPS & DUES	\$0	\$0	\$100	(\$100)
EDUCATION & TRAINING	\$1,000	\$917	\$0	\$917
<b>TOTAL EXPENDITURES</b>	<b>\$175,142</b>	<b>\$160,816</b>	<b>\$559,372</b>	<b>(\$398,557)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$26,142)</b>	<b>(\$24,232)</b>	<b>(\$29,552)</b>	<b>(\$5,320)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$26,142	\$23,964	\$0	(\$23,964)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$26,142</b>	<b>\$23,964</b>	<b>\$0</b>	<b>(\$23,964)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>(\$269)</b>	<b>(\$29,552)</b>	<b>(\$29,284)</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$378,164</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$348,612</b>	

# VILLAGE OF BISCAYNE PARK

## POLICE FORFEITURE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/23	ACTUAL THRU 08/31/23	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$0	\$0
MISC INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>(\$19,823)</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>(\$19,823)</b>	

# VILLAGE OF BISCAYNE PARK

## CITT FUND-TRANSIT

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/23	ACTUAL THRU 08/31/23	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$39,609	\$36,308	\$29,285	(\$7,023)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$86,878	\$86,878
GRANT	\$0	\$0	\$24,333	\$24,333
INTEREST INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$39,609</b>	<b>\$36,308</b>	<b>\$140,497</b>	<b>\$104,188</b>
<b>EXPENDITURES</b>				
TRANSIT PROJECTS	\$120,000	\$110,000	\$110,000	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$120,000</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$80,391)</b>	<b>(\$73,692)</b>	<b>\$30,497</b>	<b>\$104,188</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$80,391)</b>	<b>(\$73,692)</b>	<b>\$30,497</b>	<b>\$104,188</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$80,391</b>		<b>\$106,080</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$136,576</b>	

**VILLAGE OF BISCAYNE PARK**  
**CITT FUND-TRANSPORTATION**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**FOR THE PERIOD ENDED AUGUST 31, 2023**

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/23	ACTUAL THRU 08/31/23	VARIANCE
<b>REVENUES:</b>				
TRANSPORTATION SURTAX	\$158,435	\$145,232	\$101,394	(\$43,839)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$296,759	\$296,759
GRANT	\$350,000	\$350,000	\$350,000	\$0
INTEREST INCOME	\$1,000	\$917	\$0	(\$917)
<b>TOTAL REVENUES</b>	<b>\$509,435</b>	<b>\$496,149</b>	<b>\$748,153</b>	<b>\$252,004</b>
<b>EXPENDITURES</b>				
STREETLIGHTING	\$26,951	\$24,705	\$26,499	(\$1,793)
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$13,750	\$0	\$13,750
STORM DRAIN-CONSTRUCTION	\$803,500	\$736,542	\$869,502	(\$132,960)
<b>TOTAL EXPENDITURES</b>	<b>\$845,451</b>	<b>\$774,997</b>	<b>\$896,001</b>	<b>(\$121,004)</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$336,016)</b>	<b>(\$278,848)</b>	<b>(\$147,848)</b>	<b>\$131,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(\$336,016)</b>	<b>(\$278,848)</b>	<b>(\$147,848)</b>	<b>\$131,000</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$336,016</b>		<b>\$215,751</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$67,903</b>	

**VILLAGE OF BISCAYNE PARK**  
**CITT REVENUES WITHHELD**

	<b>AMOUNT</b>	<b>20% TRANSIT</b>	<b>80% TRANSPORTATION</b>	<b>DEPOSIT DATE</b>
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
	<b>\$ 110,249.00</b>	<b>\$ 22,049.80</b>	<b>\$ 88,199.20</b>	

	<b>AMOUNT</b>	<b>20% TRANSIT</b>	<b>80% TRANSPORTATION</b>	<b>DEPOSIT DATE</b>
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
	<b>\$ 144,987.00</b>	<b>\$ 28,997.40</b>	<b>\$ 115,989.60</b>	

**VILLAGE OF BISCAYNE PARK**  
**CITT REVENUES WITHHELD**

	<b>AMOUNT</b>	<b>20% TRANSIT</b>	<b>80% TRANSPORTATION</b>	<b>DEPOSIT DATE</b>
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
	<b>\$ 112,653.00</b>	<b>\$ 35,830.60</b>	<b>\$ 76,822.40</b>	

	<b>AMOUNT</b>	<b>20% TRANSIT</b>	<b>80% TRANSPORTATION</b>	<b>DEPOSIT DATE</b>
	\$ (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
RELEASED	\$ (4,417.51)	\$ -	\$ (4,417.51)	8/7/23
Jun-23	\$ 19,685.00	\$ 3,937.00	\$ 15,748.00	9/21/23
Jul-23	\$ -	\$ -	\$ -	
Aug-23	\$ -	\$ -	\$ -	
Sep-23	\$ -	\$ -	\$ -	
	<b>\$ (234,809.77)</b>	<b>\$ 29,285.40</b>	<b>\$ (264,095.17)</b>	

	<b>TOTAL</b>	<b>20% TRANSIT</b>	<b>80% TRANSPORTATION</b>
<b>TOTAL</b>	<b>\$ 133,079.23</b>	<b>\$ 116,163.20</b>	<b>\$ 16,916.03</b>

# VILLAGE OF BISCAYNE PARK

## CAPITAL PROJECTS FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/23	ACTUAL THRU 08/31/23	VARIANCE
<b>REVENUES:</b>				
INTEREST INCOME	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
CAPITAL OUTLAY	\$103,656	\$95,018	\$0	\$95,018
<b>TOTAL EXPENDITURES</b>	<b>\$103,656</b>	<b>\$95,018</b>	<b>\$0</b>	<b>\$95,018</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<b>(\$103,656)</b>	<b>(\$95,018)</b>	<b>\$0</b>	<b>\$95,018</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	\$103,656	\$95,018	\$0	(\$95,018)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$103,656</b>	<b>\$95,018</b>	<b>\$0</b>	<b>(\$95,018)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCE-BEGINNING</b>	<b>\$0</b>		<b>\$58,431</b>	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$58,431</b>	

**VILLAGE OF BISCAYNE PARK**

**STATEMENT OF NET POSITION**

**PROPRIETARY FUND**

AUGUST 31, 2023

	<b>BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION</b>
<b><u>ASSETS</u></b>	
CURRENT ASSETS	
CASH	\$222,163
<b>TOTAL ASSETS</b>	<b><u><u>\$222,163</u></u></b>
<b><u>LIABILITIES</u></b>	
CURRENT LIABILITIES	
DUE TO GENERAL FUND	\$58,234
<b>TOTAL LIABILITIES</b>	<b><u><u>\$58,234</u></u></b>
<b><u>NET POSITION</u></b>	
UNRESTRICTED	\$163,929
<b>TOTAL NET POSITION</b>	<b><u><u>\$163,929</u></u></b>

# VILLAGE OF BISCAYNE PARK

## SANITATION FUND

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

#### PROPRETARY FUND

FOR THE PERIOD ENDED AUGUST 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/23	ACTUAL THRU 08/31/23	VARIANCE
<b>REVENUES:</b>				
SANITATION ASSESSMENT	\$811,967	\$804,784	\$804,784	\$0
MISC INCOME	\$0	\$0	\$1,520	\$1,520
<b>TOTAL REVENUES</b>	<b>\$811,967</b>	<b>\$804,784</b>	<b>\$806,304</b>	<b>\$1,520</b>
<b>EXPENDITURES</b>				
OTHER CONTRACTURAL SERVICES	\$717,497	\$657,706	\$656,972	\$734
<b>TOTAL EXPENDITURES</b>	<b>\$717,497</b>	<b>\$657,706</b>	<b>\$656,972</b>	<b>\$734</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<b>\$94,470</b>	<b>\$147,079</b>	<b>\$149,332</b>	<b>\$2,254</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
OPERATING TRANSFER IN/(OUT)	(\$94,470)	(\$86,598)	\$0	\$86,598
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(\$94,470)</b>	<b>(\$86,598)</b>	<b>\$0</b>	<b>\$86,598</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$0</b>	<b>\$60,481</b>	<b>\$149,332</b>	<b>\$88,851</b>
<b>FUND BALANCE-BEGINNING</b>	\$0		\$14,597	
<b>FUND BALANCE-ENDING</b>	<b>\$0</b>		<b>\$163,929</b>	