

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

SEPTEMBER 30, 2022

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

SEPTEMBER 30, 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)	\$2,897,003	---	---	---	---	---	---	---	\$2,897,003
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (6202)	---	---	---	---	---	\$149,279	\$374,083	---	\$523,362
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$31,959	---	---	---	\$31,959
CASH-OPERATING (4755)	---	---	\$131,456	---	---	---	---	---	\$131,456
CASH-OPERATING (4771)	---	\$1,534,903	---	---	---	---	---	---	\$1,534,903
CASH-OPERATING (4789)	---	---	---	\$78,775	---	---	---	---	\$78,775
ASSESSMENTS RECEIVABLE	\$8,498	---	---	---	---	---	---	---	\$8,498
ACCT RECEIVABLE	\$82,862	---	---	\$989	---	---	---	---	\$83,851
DUE FROM GENERAL FUND	---	---	---	\$13,100	---	---	---	---	\$13,100
DUE FROM ROAD FUND	\$123	---	---	---	---	---	---	---	\$123
DUE FROM BUILDING FUND	\$37,733	---	---	---	---	---	---	---	\$37,733
DUE FROM CITT-TRANSIT	\$30,000	---	---	---	---	---	---	---	\$30,000
DUE FROM CITT-TRANSPORTATION	---	---	---	---	---	---	---	\$58,431	\$58,431
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	\$68,790	---	\$26,000	---	---	---	---	---	\$94,790
INVEST-STATE BOARD (POOL)	\$12,178	---	---	---	---	---	---	---	\$12,178
PREPAID EXPENSES	\$112,674	---	\$1,398	\$718	---	---	---	---	\$114,791
TOTAL ASSETS	\$3,459,463	\$1,534,903	\$158,854	\$93,583	\$38,307	\$149,279	\$374,083	\$58,431	\$5,866,903
LIABILITIES:									
ACCOUNTS PAYABLE	\$139,325	---	---	\$305	---	---	\$2,245	---	\$141,875
UNION DUES PAYABLE-PBA	\$286	---	---	---	---	---	---	---	\$286
UNION DUES PAYABLE-PAT	\$116	---	\$134	---	---	---	---	---	\$250
DUE TO GENERAL FUND	---	---	\$123	\$37,733	\$53,589	\$30,000	---	---	\$121,445
DUE TO BUILDING FUND	\$13,100	---	---	---	---	---	---	---	\$13,100
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	---	---	\$58,431	---	\$58,431
DUE TO OTHER GOVERNMENTS	---	---	---	---	---	\$13,199	\$52,798	---	\$65,997
ACCRUED WAGES PAYABLE	\$19,074	---	\$1,181	\$518	---	---	---	---	\$20,774
FICA PAYABLE	\$1,574	---	\$96	\$40	---	---	---	---	\$1,709
COMPLIANCE BONDS PAYABLE	\$4,000	---	---	---	---	---	---	---	\$4,000
COUNTY PERMIT SURCHARGE	---	---	---	\$4,928	---	---	---	---	\$4,928
STATE PERMIT SURCHARGE-DBR	---	---	---	\$13,474	---	---	---	---	\$13,474
DEFERRED REVENUE	---	\$1,535,116	---	---	---	---	---	---	\$1,535,116
TOTAL LIABILITIES	\$177,476	\$1,535,116	\$1,534	\$56,997	\$53,589	\$43,199	\$113,474	\$0	\$1,981,385
FUND BALANCES:									
NONSPENDABLE:									
PREPAID ITEMS AND DEPOSITS	\$112,674	---	---	---	---	---	---	---	\$112,674
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	(\$213)	---	---	---	---	---	---	(\$213)
ROADS	---	---	\$157,320	---	---	---	---	---	\$157,320
BUILDING	---	---	---	\$36,586	---	---	---	---	\$36,586
POLICE FORFEITURE	---	---	---	---	(\$15,282)	---	---	---	(\$15,282)
CITT	---	---	---	---	---	\$106,080	\$260,609	---	\$366,689
UNASSIGNED:	\$3,169,313	---	---	---	---	---	---	---	\$3,169,313
TOTAL FUND BALANCES	\$3,281,987	(\$213)	\$157,320	\$36,586	(\$15,282)	\$106,080	\$260,609	\$58,431	\$3,885,518
TOTAL LIABILITIES & FUND BALANCES	\$3,459,463	\$1,534,903	\$158,854	\$93,583	\$38,307	\$149,279	\$374,083	\$58,431	\$5,866,903

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED SEPTEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/22	ACTUAL THRU 09/30/22	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,437,786	\$2,437,786	\$2,450,232	\$12,446
UTILITY TAXES - ELECTRIC	\$160,000	\$160,000	\$211,392	\$51,392
UTILITY TAXES - WATER	\$33,500	\$33,500	\$33,130	(\$370)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$5,500	\$7,990	\$2,490
SIMPLIFIED COMMUNICATIONS TAX	\$68,188	\$68,188	\$57,086	(\$11,102)
FRANCHISE FEES - ELECTRIC	\$111,806	\$111,806	\$117,452	\$5,647
FRANCHISE FEES - SOLID WASTE	\$45,747	\$45,747	\$82,397	\$36,650
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$2,115	\$2,325	\$210
STATE REVENUE SHARING - MUNICIPAL	\$87,192	\$87,192	\$113,128	\$25,936
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,908	\$240,908	\$268,648	\$27,740
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	\$250	\$935	\$685
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$950	\$491	(\$459)
RECREATIONAL PROGRAM FEES	\$5,000	\$5,000	\$16,828	\$11,828
CONCESSION STAND	\$600	\$600	\$280	(\$320)
FACILITY RENTALS	\$1,750	\$1,750	\$8,845	\$7,095
TRAFFIC FINES	\$5,000	\$5,000	\$32,211	\$27,211
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$391,174	\$391,174
NOTARY FEES	\$0	\$0	\$173	\$173
SPECIAL EVENT FEES	\$0	\$0	\$145	\$145
LIEN SEARCH FEES	\$3,000	\$3,000	\$7,635	\$4,635
FINES - CODE COMPLIANCE	\$25,000	\$25,000	\$47,340	\$22,340
INSURANCE PROCEEDS	\$0	\$0	\$11,032	\$11,032
MISCELLANEOUS REVENUE	\$5,000	\$5,000	\$21,478	\$16,478
INTEREST INCOME	\$5,000	\$5,000	\$4,676	(\$324)
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$3,300	\$3,300
TOTAL REVENUES	\$3,244,292	\$3,244,292	\$3,905,074	\$660,782
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$12,000	\$12,000	\$0
FICA	\$918	\$918	\$918	\$0
COMMUNICATIONS	\$2,242	\$2,242	\$2,052	\$190
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$1,550	\$1,000	\$550
EDUCATION & TRAINING	\$4,200	\$4,200	\$1,597	\$2,603
TOTAL COMMISSION	\$20,910	\$20,910	\$17,567	\$3,343
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$100,000	\$99,849	\$151
REGULAR SALARIES-VILLAGE CLERK/ADMIN ASST.	\$70,157	\$70,157	\$67,886	\$2,271
REGULAR SALARIES-ADMIN/CLERK ASST	\$73,886	\$73,886	\$73,715	\$171
FICA/MEDICARE	\$18,669	\$18,669	\$18,471	\$198
FLORIDA RETIREMENT SYSTEM	\$47,477	\$47,477	\$46,732	\$745
HEALTH INSURANCE	\$26,555	\$26,555	\$38,583	(\$12,028)
WORKERS COMPENSATION INSURANCE	\$566	\$566	\$543	\$22
PROFESSIONAL FEES	\$214,100	\$214,100	\$184,510	\$29,590
AUDITING FEES	\$23,000	\$23,000	\$29,200	(\$6,200)
FINANCE CONTRACT	\$65,000	\$65,000	\$65,000	(\$0)
TRAVEL & PER DIEM	\$6,300	\$6,300	\$4,800	\$1,500
COMMUNICATIONS	\$15,955	\$15,955	\$22,202	(\$6,247)
POSTAGE	\$9,648	\$9,648	\$5,526	\$4,122
UTILITIES	\$8,965	\$8,965	\$10,237	(\$1,272)
RENTALS AND LEASES	\$10,745	\$10,745	\$12,309	(\$1,564)
PROPERTY INSURANCE	\$203,868	\$203,868	\$218,039	(\$14,171)
REPAIRS AND MAINTENANCE	\$20,000	\$20,000	\$225	\$19,775
PRINTING & BINDING	\$1,000	\$1,000	\$3,852	(\$2,852)
PROMOTIONAL ACTIVITIES	\$1,500	\$1,500	\$1,790	(\$290)
LEGAL ADVERTISING	\$4,000	\$4,000	\$2,157	\$1,843
MUNICIPAL ELECTIONS	\$4,000	\$4,000	\$160	\$3,840
OTHER CURRENT CHARGES	\$12,526	\$12,526	\$20,782	(\$8,256)
OFFICE SUPPLIES	\$6,000	\$6,000	\$5,012	\$988
OPERATING SUPPLIES	\$5,000	\$5,000	\$3,128	\$1,872
DUES & MEMBERSHIPS	\$5,950	\$5,950	\$6,623	(\$673)
EDUCATION & TRAINING	\$4,000	\$4,000	\$3,798	\$202
CONTINGENCY	\$0	\$0	\$0	\$0
TOTAL ADMINISTRATION	\$958,867	\$958,867	\$945,129	\$13,738

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED SEPTEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/22	ACTUAL THRU 09/30/22	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$592,859	\$592,859	\$610,373	(\$17,514)
PART TIME SALARIES	\$118,560	\$118,560	\$136,907	(\$18,347)
OVERTIME	\$35,000	\$35,000	\$16,601	\$18,399
OTHER PAYS	\$12,000	\$12,000	\$8,625	\$3,375
OFF DUTY POLICE	\$0	\$0	\$365,435	(\$365,435)
FICA/MEDICARE	\$58,019	\$58,019	\$60,061	(\$2,042)
FLORIDA RETIREMENT SYSTEM	\$184,532	\$184,532	\$191,500	(\$6,968)
HEALTH INSURANCE	\$47,803	\$47,803	\$47,272	\$531
WORKERS COMPENSATION INSURANCE	\$38,040	\$38,040	\$36,538	\$1,501
PROFESSIONAL SERVICES	\$8,400	\$8,400	\$26,362	(\$17,962)
TRAVEL & PER DIEM	\$2,500	\$2,500	\$953	\$1,547
COMMUNICATIONS	\$11,287	\$11,287	\$14,323	(\$3,037)
UTILITIES	\$6,000	\$6,000	\$6,609	\$3,391
RENTALS & LEASES	\$74,943	\$74,943	\$73,013	\$1,930
INSURANCE-POLICE	\$19,578	\$19,578	\$19,217	\$361
REPAIRS & MAINTENANCE	\$66,600	\$66,600	\$85,845	(\$19,245)
PRINTING & BINDING	\$500	\$500	\$413	\$87
OPERATING SUPPLIES	\$85,350	\$85,350	\$147,345	(\$61,995)
DUES & MEMBERSHIPS	\$1,200	\$1,200	\$1,510	(\$310)
EDUCATION & TRAINING	\$4,000	\$4,000	\$1,548	\$2,452
CONTINGENCY	\$20,000	\$20,000	\$0	\$20,000
CAPITAL OUTLAY	\$2,500	\$2,500	\$2,486	\$14
TOTAL POLICE	\$1,389,669	\$1,389,669	\$1,848,936	(\$459,267)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$93,005	\$93,005	\$72,333	\$20,672
FICA/MEDICARE	\$7,115	\$7,115	\$5,533	\$1,581
FLORIDA RETIREMENT SYSTEM	\$10,063	\$10,063	\$8,038	\$2,025
HEALTH INSURANCE	\$15,552	\$15,552	\$12,503	\$3,049
WORKERS COMPENSATION INSURANCE	\$3,613	\$3,613	\$3,470	\$143
UNEMPLOYMENT	\$3,613	\$3,613	\$0	\$3,613
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$435	\$435	\$399	\$36
RENTALS & LEASES	\$6,864	\$6,864	\$5,814	\$1,050
INSURANCE	\$765	\$765	\$2,312	(\$1,547)
REPAIRS & MAINTENANCE	\$600	\$600	\$699	(\$99)
CONTINGENCY	\$1,450	\$1,450	\$0	\$1,450
OPERATING SUPPLIES	\$1,300	\$1,300	\$150	\$1,150
MEMBERSHIPS & DUES	\$400	\$400	\$378	\$22
EDUCATION & TRAINING	\$2,940	\$2,940	\$1,300	\$1,640
TOTAL CODE COMPLIANCE	\$147,713	\$147,713	\$112,929	\$34,785
PUBLIC WORKS (539)				
REGULAR SALARIES	\$207,842	\$207,842	\$205,155	\$2,687
OVERTIME	\$5,000	\$5,000	\$1,708	\$3,292
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$16,397	\$16,397	\$15,908	\$489
FLORIDA RETIREMENT SYSTEM	\$22,651	\$22,651	\$22,915	(\$264)
HEALTH INSURANCE	\$38,641	\$38,641	\$40,168	(\$1,527)
WORKERS COMPENSATION INSURANCE	\$18,056	\$18,056	\$17,343	\$713
CONTRACT SERVICES	\$11,000	\$11,000	\$9,989	\$1,011
TRAVEL & PER DIEM	\$3,600	\$3,600	\$3,600	\$0
COMMUNICATIONS	\$4,629	\$4,629	\$4,449	\$179
UTILITIES	\$9,972	\$9,972	\$18,637	(\$8,666)
RENTALS & LEASES	\$16,791	\$16,791	\$12,444	\$4,347
PROPERTY INSURANCE	\$12,050	\$12,050	\$10,201	\$1,849
REPAIRS & MAINTENANCE	\$35,300	\$35,300	\$32,291	\$3,009
LANDSCAPE MAINTENANCE	\$111,000	\$111,000	\$53,061	\$57,939
OTHER CURRENT CHARGES	\$8,000	\$8,000	\$13,273	(\$5,273)
OPERATING SUPPLIES	\$25,510	\$25,510	\$26,057	(\$547)
DUES & MEMBERSHIPS	\$2,000	\$2,000	\$210	\$1,790
EDUCATION & TRAINING	\$1,000	\$1,000	\$59	\$941
CAPITAL OUTLAY	\$7,500	\$7,500	\$7,500	\$0
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL PUBLIC WORKS	\$558,439	\$558,439	\$496,470	\$61,969

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED SEPTEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/22	ACTUAL THRU 09/30/22	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$53,312	\$53,312	\$52,809	\$503
PART TIME SALARIES	\$50,568	\$50,568	\$32,049	\$18,519
FICA/MEDICARE	\$7,947	\$7,947	\$6,492	\$1,455
FLORIDA RETIREMENT SYSTEM	\$11,240	\$11,240	\$9,568	\$1,672
HEALTH INSURANCE	\$7,741	\$7,741	\$8,456	(\$715)
WORKERS COMPENSATION INSURANCE	\$237	\$237	\$228	\$9
COMMUNICATIONS	\$3,993	\$3,993	\$4,127	(\$135)
UTILITIES	\$5,100	\$5,100	\$4,978	\$122
RENTALS & LEASES	\$3,749	\$3,749	\$2,117	\$1,633
PROPERTY INSURANCE	\$17,726	\$17,726	\$6,151	\$11,575
REPAIRS & MAINTENANCE	\$25,000	\$25,000	\$13,558	\$11,442
CONCESSION EXPENSES	\$500	\$500	\$0	\$500
SPECIAL EVENTS	\$15,700	\$15,700	\$19,592	(\$3,892)
OPERATING SUPPLIES	\$3,000	\$3,000	\$666	\$2,334
MEMBERSHIPS & DUES	\$500	\$500	\$160	\$340
EDUCATION & TRAINING	\$2,000	\$2,000	\$1,170	\$830
INFRASTRUCTURE IMPROVEMENTS	\$50,000	\$50,000	\$0	\$50,000
TOTAL PARKS AND RECREATION	\$258,313	\$258,313	\$162,121	\$96,192
TOTAL EXPENDITURES	\$3,333,912	\$3,333,912	\$3,583,152	(\$249,240)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$89,620)	(\$89,620)	\$321,922	\$411,542
RESERVES				
RESERVES-EMERGENCY	\$22,243	\$22,243	\$0	(\$22,243)
TOTAL OTHER FINANCING SOURCES/(USES)	\$22,243	\$22,243	\$0	(\$22,243)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$111,864	\$111,864	\$106,264	(\$5,600)
TOTAL OTHER FINANCING SOURCES/(USES)	\$111,864	\$111,864	\$106,264	(\$5,600)
NET CHANGE IN FUND BALANCES	\$0	\$0	\$428,186	\$405,942
FUND BALANCE-BEGINNING	\$0		\$2,853,802	
FUND BALANCE-ENDING	\$0		\$3,281,987	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED SEPTEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/22	ACTUAL THRU 09/30/22	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 SEPTEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/22	ACTUAL THRU 09/30/22	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$81,495	\$62,825	(\$18,670)
STATE REVENUE SHARING - MUNICIPAL	\$23,458	\$23,458	\$28,282	\$4,824
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$2,856	\$2,856	\$0
INTEREST INCOME	\$0	\$0	\$16	\$16
TOTAL REVENUES	\$107,809	\$107,809	\$93,979	(\$13,830)
EXPENDITURES				
REGULAR SALARIES	\$76,502	\$76,502	\$80,496	(\$3,993)
OVERTIME	\$1,000	\$1,000	\$2,495	(\$1,495)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,834	\$5,834	\$6,431	(\$597)
FLORIDA RETIREMENT SYSTEM	\$8,278	\$8,278	\$9,214	(\$936)
HEALTH INSURANCE	\$15,552	\$15,552	\$15,433	\$119
WORKERS COMPENSATION INSURANCE	\$9,032	\$9,032	\$8,675	\$356
COMMUNICATIONS	\$480	\$480	\$480	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,168	\$2,168	\$2,265	(\$97)
REPAIRS & MAINTENANCE	\$18,204	\$18,204	\$0	\$18,204
OPERATING SUPPLIES	\$7,120	\$7,120	\$2,881	\$4,239
EDUCATION & TRAINING	\$300	\$300	\$0	\$300
TOTAL EXPENDITURES	\$145,470	\$145,470	\$129,370	\$16,100
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$37,661)	(\$37,661)	(\$35,391)	\$2,270
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,000	\$26,000	\$26,000	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,000	\$26,000	\$26,000	\$0
NET CHANGE IN FUND BALANCES	(\$11,661)	(\$11,661)	(\$9,391)	\$2,270
FUND BALANCE-BEGINNING	\$11,662		\$166,711	
FUND BALANCE-ENDING	\$0		\$157,320	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED SEPTEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/22	ACTUAL THRU 09/30/22	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$75,000	\$180,899	\$105,899
ELECTRIC PERMITS	\$10,000	\$10,000	\$27,381	\$17,381
PLUMBING PERMITS	\$12,000	\$12,000	\$38,235	\$26,235
MECHANICAL PERMITS	\$7,500	\$7,500	\$12,560	\$5,060
PAINTING PERMITS	\$0	\$0	\$25	\$25
GARAGE SALE PERMITS	\$300	\$300	\$275	(\$25)
FILM PERMITS	\$0	\$0	\$1,000	\$1,000
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$300	\$300
OTHER FEES - PLAN REVIEW	\$5,000	\$5,000	\$11,110	\$6,110
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$10,000	\$14,715	\$4,715
OTHER FEES - HOME OCCUPATION	\$1,500	\$1,500	\$2,525	\$1,025
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$450	\$750	\$300
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$25,000	\$40,560	\$15,560
MISCELLANEOUS INCOME	\$0	\$0	\$6,559	\$6,559
INTEREST INCOME	\$0	\$0	\$1	\$1
TOTAL REVENUES	\$146,750	\$146,750	\$336,895	\$190,145
EXPENDITURES				
REGULAR SALARIES	\$37,970	\$37,970	\$34,835	\$3,135
FICA/MEDICARE	\$2,905	\$2,905	\$2,665	\$240
FLORIDA RETIREMENT SYSTEM	\$4,108	\$4,108	\$3,866	\$242
HEALTH INSURANCE	\$7,776	\$7,776	\$8,109	(\$333)
WORKERS COMPENSATION INSURANCE	\$98	\$98	\$94	\$4
PROFESSIONAL SERVICES	\$73,360	\$73,360	\$95,466	(\$22,106)
OFFICE TECHNOLOGY	\$113,600	\$113,600	\$117,202	(\$3,602)
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$1,600	\$1,600	\$293	\$1,307
EDUCATION & TRAINING	\$1,000	\$1,000	\$305	\$695
TOTAL EXPENDITURES	\$242,417	\$242,417	\$262,835	(\$20,419)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$95,667)	(\$95,667)	\$74,060	\$169,726
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$37,474)	(\$37,474)	(\$37,474)	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	(\$37,474)	(\$37,474)	(\$37,474)	\$0
NET CHANGE IN FUND BALANCES	(\$133,141)	(\$133,141)	\$36,586	\$169,726
FUND BALANCE-BEGINNING	\$133,141		\$0	
FUND BALANCE-ENDING	\$0		\$36,586	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED SEPTEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/22	ACTUAL THRU 09/30/22	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$30	\$30
MISC INCOME	\$0	\$0	\$4,541	\$4,541
	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$4,572	\$4,572
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$4,572	\$4,572
NET CHANGE IN FUND BALANCES	\$0	\$0	\$4,572	\$4,572
FUND BALANCE-BEGINNING	\$0		(\$19,853)	
FUND BALANCE-ENDING	\$0		(\$15,282)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED SEPTEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/22	ACTUAL THRU 09/30/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$22,800	\$22,800	\$0	(\$22,800)
INTEREST INCOME	\$200	\$200	\$106	(\$94)
TOTAL REVENUES	\$23,000	\$23,000	\$106	(\$22,894)
EXPENDITURES				
TRANSIT PROJECTS	\$102,000	\$102,000	\$50,000	\$52,000
TOTAL EXPENDITURES	\$102,000	\$102,000	\$50,000	\$52,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$79,000)	(\$79,000)	(\$49,894)	\$29,106
NET CHANGE IN FUND BALANCES	(\$79,000)	(\$79,000)	(\$49,894)	\$29,106
FUND BALANCE-BEGINNING	\$79,000		\$155,974	
FUND BALANCE-ENDING	\$0		\$106,080	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED SEPTEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/22	ACTUAL THRU 09/30/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$91,200	\$91,200	\$66,500	(\$24,700)
INTEREST INCOME	\$800	\$800	\$425	(\$375)
TOTAL REVENUES	\$92,000	\$92,000	\$66,925	(\$25,075)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$25,000	\$26,595	(\$1,595)
MAJOR ROAD REPAIRS	\$50,000	\$50,000	\$12,716	\$37,284
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$15,000	\$3,228	\$11,773
TRAFFIC CALMING	\$15,000	\$15,000	\$0	\$15,000
STORM DRAIN-CONSTRUCTION	\$318,000	\$318,000	\$68,023	\$249,978
TOTAL EXPENDITURES	\$423,000	\$423,000	\$110,561	\$312,439
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$331,000)	(\$331,000)	(\$43,637)	\$287,363
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$5,600)	(\$5,600)	\$0	\$5,600
TOTAL OTHER FINANCING SOURCES/(USES)	(\$5,600)	(\$5,600)	\$0	\$5,600
NET CHANGE IN FUND BALANCES	(\$336,600)	(\$336,600)	(\$43,637)	\$292,963
FUND BALANCE-BEGINNING	\$336,600		\$304,246	
FUND BALANCE-ENDING	\$0		\$260,609	

**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				\$ (20,000.00)	\$ (193,314.12)		\$ (213,314.12)
ADD: INTEREST INCOME				\$ 106.20	\$ 424.77		\$ 530.97
BALANCE 9/30/2022				\$ 149,278.88	\$ 374,081.92		\$ 523,360.80

DUE TO GENERAL FUND				\$ (30,000.00)	\$ (2,244.62)		\$ (32,244.62)
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 9/30/2022				\$ 106,079.88	\$ 260,608.30		\$ 366,688.18

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED SEPTEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/22	ACTUAL THRU 09/30/22	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

SEPTEMBER 30, 2022

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$159,514
ASSESSMENTS RECEIVABLE	\$1,959
TOTAL ASSETS	<u><u>\$161,473</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$59,708
DUE TO GENERAL FUND	\$68,790
DUE TO ROAD FUND	\$26,000
TOTAL LIABILITIES	<u><u>\$154,498</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	\$6,975
TOTAL NET POSITION	<u><u>\$6,975</u></u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED SEPTEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/22	ACTUAL THRU 09/30/22	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$813,216	\$813,216	\$815,990	\$2,774
INTEREST INCOME	\$0	\$0	\$39	\$39
MISC INCOME	\$3,410	\$3,410	\$0	(\$3,410)
TOTAL REVENUES	\$816,626	\$816,626	\$816,029	(\$597)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$720,835	\$720,835	\$716,496	\$4,339
OTHER CURRENT CHARGES	\$1,000	\$1,000	\$0	\$1,000
TOTAL EXPENDITURES	\$721,835	\$721,835	\$716,496	\$5,339
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$94,790	\$94,790	\$99,532	\$4,742
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,790)	(\$94,790)	(\$94,790)	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,790)	(\$94,790)	(\$94,790)	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$4,742	\$4,742
FUND BALANCE-BEGINNING	\$0		\$2,232	
FUND BALANCE-ENDING	\$0		\$6,975	