

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

SEPTEMBER 30, 2023

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 RECEIVABLES	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

SEPTEMBER 30, 2023

	GOVERNMENTAL TYPE FUNDS							TOTAL	
	GENERAL	ARP FUND	ROAD FUND	BUILDING FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	CAPITAL PROJECTS FUND	GOVERNMENTAL FUNDS
ASSETS:									
CASH-OPERATING (5232)	\$3,181,096	---	---	---	---	---	---	---	\$3,181,096
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (6202)	---	---	---	---	---	\$48,612	\$162,216	---	\$210,828
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$28,200	---	---	---	\$28,200
CASH-OPERATING (4755)	---	---	\$128,337	---	---	---	---	---	\$128,337
CASH-OPERATING (4771)	---	\$1,537,209	---	---	---	---	---	---	\$1,537,209
CASH-OPERATING (4789)	---	---	---	\$431,355	---	---	---	---	\$431,355
ACCT RECEIVABLE	\$93,706	---	---	\$29,228	---	\$116,163	\$16,916	---	\$256,013
DUE FROM GENERAL FUND	---	---	---	\$2,098	---	---	---	---	\$2,098
DUE FROM ROAD FUND	\$133	---	---	---	---	---	---	---	\$133
DUE FROM BUILDING FUND	\$69,866	---	---	---	---	---	---	---	\$69,866
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 CAPITAL PROJECTS FUND	---	---	---	---	---	---	---	---	\$0
DUE FROM SANITATION FUND	\$70,670	---	\$23,800	---	---	---	---	---	\$94,470
INVEST-STATE BOARD (POOL)	\$12,777	---	---	---	---	---	---	---	\$12,777
PREPAID EXPENSES	\$17,181	---	\$1,606	\$75	---	---	---	---	\$18,861
TOTAL ASSETS	\$3,665,813	\$1,537,209	\$153,743	\$462,756	\$34,549	\$164,775	\$179,132	\$58,431	\$6,256,408
LIABILITIES:									
ACCOUNTS PAYABLE	\$176,843	---	---	---	---	---	---	---	\$176,843
UNION DUES PAYABLE-PBA	\$143	---	---	---	---	---	---	---	\$143
DUE TO GENERAL FUND	---	---	\$133	\$71,964	\$54,372	\$10,000	---	---	\$136,469
DUE TO SANITATION FUND	\$140	---	---	---	---	---	---	---	\$140
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	---	---	\$58,431	---	\$58,431
DUE TO OTHER GOVERNMENTS	---	---	---	---	---	\$13,199	\$52,798	---	\$65,997
ACCRUED WAGES PAYABLE	\$26,905	---	\$1,654	---	---	---	---	---	\$28,559
FICA PAYABLE	\$2,164	---	\$127	---	---	---	---	---	\$2,291
COMPLIANCE BONDS PAYABLE	\$4,000	---	---	---	---	---	---	---	\$4,000
COUNTY PERMIT SURCHARGE	---	---	---	\$12,036	---	---	---	---	\$12,036
STATE PERMIT SURCHARGE-DBR	---	---	---	\$17,653	---	---	---	---	\$17,653
DEFERRED REVENUE	---	\$1,537,126	---	---	---	---	---	---	\$1,537,126
TOTAL LIABILITIES	\$210,195	\$1,537,126	\$1,914	\$101,653	\$54,372	\$23,199	\$111,229	\$0	\$2,039,688
FUND BALANCES:									
NONSPENDABLE:									
PREPAID ITEMS AND DEPOSITS	\$17,181	---	\$1,606	---	---	---	---	---	\$18,786
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$150,223	---	---	---	---	---	\$150,223
BUILDING	---	---	---	\$361,103	---	---	---	---	\$361,103
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$141,576	\$67,903	---	\$209,479
ASSIGNED TO:									
EMERGENCY RESPONSE	\$1,640,934	---	---	---	---	---	---	---	\$1,640,934
UNASSIGNED:	\$1,797,504	---	---	---	---	---	---	---	\$1,797,504
TOTAL FUND BALANCES	\$3,455,618	\$83	\$151,829	\$361,103	(\$19,823)	\$141,576	\$67,903	\$58,431	\$4,216,720
TOTAL LIABILITIES & FUND BALANCES	\$3,665,813	\$1,537,209	\$153,743	\$462,756	\$34,549	\$164,775	\$179,132	\$58,431	\$6,256,408

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,795,112	\$2,795,112	\$2,823,694	\$28,582
UTILITY TAXES - ELECTRIC	\$180,000	\$180,000	\$214,006	\$34,006
UTILITY TAXES - WATER	\$33,500	\$33,500	\$40,294	\$6,794
UTILITY TAXES - GAS/PROPANE	\$6,800	\$6,800	\$7,785	\$985
SIMPLIFIED COMMUNICATIONS TAX	\$70,899	\$70,899	\$66,725	(\$4,174)
FRANCHISE FEES - ELECTRIC	\$125,000	\$125,000	\$131,636	\$6,636
FRANCHISE FEES - SOLID WASTE	\$0	\$0	\$2,388	\$2,388
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$2,115	\$2,373	\$258
STATE REVENUE SHARING - MUNICIPAL	\$99,924	\$99,924	\$119,639	\$19,715
STATE REVENUE SHARING - HALF CENT SALES TAX	\$271,602	\$271,602	\$281,536	\$9,934
GRANTS	\$85,000	\$85,000	\$2,000	(\$83,000)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$750	\$750	\$761	\$11
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$950	\$435	(\$515)
RECREATIONAL PROGRAM FEES	\$9,500	\$9,500	\$20,172	\$10,672
CONCESSION STAND	\$600	\$600	\$462	(\$138)
FACILITY RENTALS	\$4,500	\$4,500	\$9,174	\$4,674
TRAFFIC FINES	\$16,000	\$16,000	\$18,301	\$2,301
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$625,359	\$625,359
LIEN SEARCH FEES	\$3,000	\$3,000	\$4,260	\$1,260
FINES - CODE COMPLIANCE	\$25,000	\$25,000	\$64,668	\$39,668
INSURANCE PROCEEDS	\$0	\$0	\$6,132	\$6,132
MISCELLANEOUS REVENUE	\$7,500	\$7,500	\$6,704	(\$796)
INTEREST INCOME	\$5,000	\$5,000	\$6,932	\$1,932
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$10,052	\$10,052
TOTAL REVENUES	\$3,742,752	\$3,742,752	\$4,465,489	\$722,738
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$12,000	\$12,000	\$0
FICA	\$918	\$918	\$918	\$0
COMMUNICATIONS	\$2,803	\$2,803	\$2,747	\$55
PROMOTIONAL ACTIVITIES	\$0	\$0	\$631	(\$631)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$1,550	\$2,318	(\$768)
EDUCATION & TRAINING	\$2,000	\$2,000	\$1,370	\$630
TOTAL COMMISSION	\$19,271	\$19,271	\$19,984	(\$713)
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$100,000	\$130,320	(\$30,320)
REGULAR SALARIES-VILLAGE CLERK	\$73,140	\$73,140	\$79,932	(\$6,792)
REGULAR SALARIES-ADMIN/CLERK ASST	\$75,430	\$75,430	\$78,906	(\$3,476)
PART-TIME SALARIES-FINANCE REPORTING MANAGER	\$5,000	\$5,000	\$0	\$5,000
FICA/MEDICARE	\$19,398	\$19,398	\$19,634	(\$236)
FLORIDA RETIREMENT SYSTEM	\$49,265	\$49,265	\$50,649	(\$1,384)
HEALTH INSURANCE	\$54,725	\$54,725	\$50,678	\$4,047
WORKERS COMPENSATION INSURANCE	\$566	\$566	\$621	(\$55)
PROFESSIONAL FEES	\$180,614	\$180,614	\$202,555	(\$21,941)
AUDITING FEES	\$32,500	\$32,500	\$30,250	\$2,250
FINANCE CONTRACT	\$68,250	\$68,250	\$68,250	\$0
TRAVEL & PER DIEM	\$6,300	\$6,300	\$5,710	\$590
COMMUNICATIONS	\$23,719	\$23,719	\$37,525	(\$13,806)
POSTAGE	\$9,698	\$9,698	\$8,361	\$1,337
UTILITIES	\$11,572	\$11,572	\$9,231	\$2,342
RENTALS AND LEASES	\$11,162	\$11,162	\$15,254	(\$4,092)
PROPERTY INSURANCE	\$258,045	\$258,045	\$244,426	\$13,619
REPAIRS AND MAINTENANCE	\$20,000	\$20,000	\$2,427	\$17,573
PRINTING & BINDING	\$3,000	\$3,000	\$2,549	\$451
PROMOTIONAL ACTIVITIES	\$2,000	\$2,000	\$3,107	(\$1,107)
LEGAL ADVERTISING	\$4,000	\$4,000	\$1,418	\$2,582
MUNICIPAL ELECTIONS	\$5,000	\$5,000	\$1,040	\$3,960
OTHER CURRENT CHARGES	\$13,239	\$13,239	\$8,928	\$4,311
OFFICE SUPPLIES	\$6,500	\$6,500	\$6,151	\$349
OPERATING SUPPLIES	\$5,000	\$5,000	\$5,303	(\$303)
DUES & MEMBERSHIPS	\$5,950	\$5,950	\$2,726	\$3,224
EDUCATION & TRAINING	\$4,000	\$4,000	\$1,978	\$2,022
CONTINGENCY	\$2,000	\$2,000	\$848	\$1,152
TOTAL ADMINISTRATION	\$1,050,073	\$1,050,073	\$1,068,775	(\$18,702)

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$626,431	\$626,431	\$684,970	(\$58,539)
PART TIME SALARIES	\$143,488	\$143,488	\$127,315	\$16,173
OVERTIME	\$29,000	\$29,000	\$42,460	(\$13,460)
OTHER PAYS	\$11,360	\$11,360	\$9,761	\$1,599
OFF DUTY POLICE	\$0	\$0	\$587,040	(\$587,040)
FICA/MEDICARE	\$63,440	\$63,440	\$67,147	(\$3,707)
FLORIDA RETIREMENT SYSTEM	\$213,012	\$213,012	\$234,751	(\$21,740)
HEALTH INSURANCE	\$56,110	\$56,110	\$52,510	\$3,600
WORKERS COMPENSATION INSURANCE	\$42,019	\$42,019	\$46,093	(\$4,074)
PROFESSIONAL SERVICES	\$17,100	\$17,100	\$28,288	(\$11,188)
TRAVEL & PER DIEM	\$2,500	\$2,500	\$0	\$2,500
COMMUNICATIONS	\$14,814	\$14,814	\$21,769	(\$6,955)
UTILITIES	\$3,740	\$3,740	\$2,674	\$1,066
RENTALS & LEASES	\$69,392	\$69,392	\$69,722	(\$329)
INSURANCE-POLICE	\$22,515	\$22,515	\$21,449	\$1,066
REPAIRS & MAINTENANCE	\$75,000	\$75,000	\$107,456	(\$32,456)
PRINTING & BINDING	\$500	\$500	\$601	(\$101)
OPERATING SUPPLIES	\$134,350	\$134,350	\$144,712	(\$10,362)
DUES & MEMBERSHIPS	\$1,500	\$1,500	\$1,075	\$425
EDUCATION & TRAINING	\$5,000	\$5,000	\$9,524	(\$4,524)
CONTINGENCY	\$20,000	\$20,000	\$15,415	\$4,585
CAPITAL OUTLAY	\$2,500	\$2,500	\$2,239	\$261
TOTAL POLICE	\$1,553,771	\$1,553,771	\$2,276,971	(\$723,200)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$102,003	\$102,003	\$108,039	(\$6,036)
FICA/MEDICARE	\$7,803	\$7,803	\$3,828	\$3,975
FLORIDA RETIREMENT SYSTEM	\$12,149	\$12,149	\$5,967	\$6,181
HEALTH INSURANCE	\$19,306	\$19,306	\$10,621	\$8,685
WORKERS COMPENSATION INSURANCE	\$3,990	\$3,990	\$4,377	(\$387)
COMMUNICATIONS	\$1,867	\$1,867	\$1,181	\$685
RENTALS & LEASES	\$5,976	\$5,976	\$5,698	\$278
INSURANCE	\$2,658	\$2,658	\$2,532	\$126
REPAIRS & MAINTENANCE	\$600	\$600	\$129	\$471
OPERATING SUPPLIES	\$1,900	\$1,900	\$0	\$1,900
MEMBERSHIPS & DUES	\$400	\$400	\$150	\$250
EDUCATION & TRAINING	\$1,500	\$1,500	\$650	\$850
TOTAL CODE COMPLIANCE	\$160,152	\$160,152	\$143,173	\$16,979
PUBLIC WORKS (539)				
REGULAR SALARIES	\$220,282	\$220,282	\$182,678	\$37,603
OVERTIME	\$5,000	\$5,000	\$3,285	\$1,715
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$17,349	\$17,349	\$11,674	\$5,674
FLORIDA RETIREMENT SYSTEM	\$26,414	\$26,414	\$17,835	\$8,579
HEALTH INSURANCE	\$46,964	\$46,964	\$30,531	\$16,433
WORKERS COMPENSATION INSURANCE	\$19,945	\$19,945	\$21,879	(\$1,934)
CONTRACT SERVICES	\$12,000	\$12,000	\$12,159	(\$159)
TRAVEL & PER DIEM	\$3,600	\$3,600	\$600	\$3,000
COMMUNICATIONS	\$4,640	\$4,640	\$4,098	\$542
UTILITIES	\$20,772	\$20,772	\$12,977	\$7,794
RENTALS & LEASES	\$2,000	\$2,000	\$1,276	\$724
PROPERTY INSURANCE	\$11,365	\$11,365	\$10,837	\$527
REPAIRS & MAINTENANCE	\$40,000	\$40,000	\$14,767	\$25,233
LANDSCAPE MAINTENANCE	\$101,000	\$101,000	\$33,148	\$67,853
OTHER CURRENT CHARGES	\$18,000	\$18,000	\$0	\$18,000
OPERATING SUPPLIES	\$35,510	\$35,510	\$18,566	\$16,944
DUES & MEMBERSHIPS	\$500	\$500	\$0	\$500
EDUCATION & TRAINING	\$500	\$500	\$0	\$500
CAPITAL OUTLAY	\$5,000	\$5,000	\$0	\$5,000
TOTAL PUBLIC WORKS	\$592,339	\$592,339	\$377,810	\$214,529

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$60,000	\$60,000	\$60,491	(\$490)
PART TIME SALARIES	\$41,695	\$41,695	\$30,643	\$11,052
FICA/MEDICARE	\$7,780	\$7,780	\$6,972	\$808
FLORIDA RETIREMENT SYSTEM	\$12,112	\$12,112	\$12,057	\$55
HEALTH INSURANCE	\$10,111	\$10,111	\$8,722	\$1,389
WORKERS COMPENSATION INSURANCE	\$262	\$262	\$288	(\$25)
COMMUNICATIONS	\$5,039	\$5,039	\$4,534	\$505
UTILITIES	\$5,396	\$5,396	\$5,697	(\$301)
RENTALS & LEASES	\$3,749	\$3,749	\$1,414	\$2,335
PROPERTY INSURANCE	\$7,074	\$7,074	\$6,724	\$350
REPAIRS & MAINTENANCE	\$27,000	\$27,000	\$13,231	\$13,769
CONCESSION EXPENSES	\$500	\$500	\$0	\$500
SPECIAL EVENTS	\$18,300	\$18,300	\$31,272	(\$12,972)
OPERATING SUPPLIES	\$1,500	\$1,500	\$954	\$546
MEMBERSHIPS & DUES	\$500	\$500	\$80	\$420
EDUCATION & TRAINING	\$2,000	\$2,000	\$1,964	\$36
INFRASTRUCTURE IMPROVEMENTS	\$105,000	\$105,000	\$6,624	\$98,376
TOTAL PARKS AND RECREATION	\$308,019	\$308,019	\$191,666	\$116,353
TOTAL EXPENDITURES	\$3,683,624	\$3,683,624	\$4,078,378	(\$394,754)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$59,128	\$59,128	\$387,111	\$327,984
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN FROM SANITATION FUND-ADMIN	\$48,490	\$48,490	\$48,490	\$0
OPERATING TRANSFER IN FROM SANITATION-PW	\$22,181	\$22,181	\$22,181	\$0
OPERATING TRANSFER (OUT) TO BUILDING FUND	(\$26,142)	(\$26,142)	\$0	\$26,142
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$103,656)	(\$103,656)	\$0	\$103,656
TOTAL OTHER FINANCING SOURCES/(USES)	(\$59,128)	(\$59,128)	\$70,670	\$129,798
NET CHANGE IN FUND BALANCES	\$0	\$0	\$457,782	\$457,782
FUND BALANCE-BEGINNING	\$0		\$2,997,836	
FUND BALANCE-ENDING	\$0		\$3,455,618	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
REVENUES:				
GRANTS	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$83	
FUND BALANCE-ENDING	\$0		\$83	

VILLAGE OF BISCAYNE PARK

ROAD FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$76,977	\$76,977	\$66,849	(\$10,128)
STATE REVENUE SHARING - MUNICIPAL	\$27,250	\$27,250	\$29,910	\$2,660
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$2,856	\$2,856	\$0
TOTAL REVENUES	\$107,083	\$107,083	\$99,615	(\$7,468)
EXPENDITURES				
REGULAR SALARIES	\$86,009	\$86,009	\$86,481	(\$471)
OVERTIME	\$1,000	\$1,000	\$1,708	(\$708)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$6,733	\$6,733	\$6,971	(\$238)
FLORIDA RETIREMENT SYSTEM	\$10,363	\$10,363	\$10,105	\$257
HEALTH INSURANCE	\$19,306	\$19,306	\$18,600	\$706
WORKERS COMPENSATION INSURANCE	\$9,977	\$9,977	\$10,944	(\$967)
COMMUNICATIONS	\$480	\$480	\$480	\$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	\$3,120	\$3,396	(\$276)
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
	0			
TOTAL EXPENDITURES	\$140,592	\$140,592	\$142,166	(\$1,574)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$33,510)	(\$33,510)	(\$42,551)	(\$9,041)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$23,800	\$23,800	\$23,800	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	\$23,800	\$23,800	\$23,800	\$0
NET CHANGE IN FUND BALANCES	(\$9,710)	(\$9,710)	(\$18,751)	(\$9,041)
FUND BALANCE-BEGINNING	\$9,710		\$170,580	
FUND BALANCE-ENDING	\$0		\$151,829	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$75,000	\$412,954	\$337,954
ELECTRIC PERMITS	\$10,000	\$10,000	\$40,592	\$30,592
PLUMBING PERMITS	\$12,000	\$12,000	\$34,642	\$22,642
MECHANICAL PERMITS	\$7,500	\$7,500	\$22,600	\$15,100
GARAGE SALE PERMITS	\$300	\$300	\$231	(\$69)
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	\$5,000	\$7,385	\$2,385
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$10,000	\$18,750	\$8,750
OTHER FEES - HOME OCCUPATION	\$1,500	\$1,500	\$2,670	\$1,170
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$450	\$2,660	\$2,210
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$25,000	\$49,202	\$24,202
MISCELLANEOUS INCOME	\$2,250	\$2,250	\$15,354	\$13,104
TOTAL REVENUES	\$149,000	\$149,000	\$609,125	\$460,125
EXPENDITURES				
REGULAR SALARIES	\$37,680	\$37,680	\$38,917	(\$1,237)
FICA/MEDICARE	\$2,883	\$2,883	\$1,227	\$1,656
FLORIDA RETIREMENT SYSTEM	\$4,488	\$4,488	\$1,972	\$2,516
HEALTH INSURANCE	\$9,653	\$9,653	\$3,771	\$5,882
WORKERS COMPENSATION INSURANCE	\$108	\$108	\$118	(\$10)
PROFESSIONAL SERVICES	\$78,375	\$78,375	\$503,026	(\$424,651)
OFFICE TECHNOLOGY	\$40,455	\$40,455	\$77,056	(\$36,601)
OPERATING SUPPLIES	\$500	\$500	\$0	\$500
MEMBERSHIPS & DUES	\$0	\$0	\$100	(\$100)
EDUCATION & TRAINING	\$1,000	\$1,000	\$0	\$1,000
TOTAL EXPENDITURES	\$175,142	\$175,142	\$626,187	(\$451,045)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$26,142)	(\$26,142)	(\$17,061)	\$9,080
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,142	\$26,142	\$0	(\$26,142)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,142	\$26,142	\$0	(\$26,142)
NET CHANGE IN FUND BALANCES	\$0	\$0	(\$17,061)	(\$17,062)
FUND BALANCE-BEGINNING	\$0		\$378,164	
FUND BALANCE-ENDING	\$0		\$361,103	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		(\$19,823)	
FUND BALANCE-ENDING	\$0		(\$19,823)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$39,609	\$39,609	\$29,285	(\$10,323)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$86,878	\$86,878
GRANT	\$0	\$0	\$39,333	\$39,333
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$39,609	\$39,609	\$155,497	\$115,888
EXPENDITURES				
TRANSIT PROJECTS	\$120,000	\$120,000	\$120,000	\$0
TOTAL EXPENDITURES	\$120,000	\$120,000	\$120,000	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$80,391)	(\$80,391)	\$35,497	\$115,888
NET CHANGE IN FUND BALANCES	(\$80,391)	(\$80,391)	\$35,497	\$115,888
FUND BALANCE-BEGINNING	\$80,391		\$106,080	
FUND BALANCE-ENDING	\$0		\$141,576	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSPORTATION

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$158,435	\$158,435	\$101,394	(\$57,042)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$296,759	\$296,759
GRANT	\$350,000	\$350,000	\$350,000	\$0
INTEREST INCOME	\$1,000	\$1,000	\$0	(\$1,000)
TOTAL REVENUES	\$509,435	\$509,435	\$748,153	\$238,717
EXPENDITURES				
STREETLIGHTING	\$26,951	\$26,951	\$26,499	\$453
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$15,000	\$0	\$15,000
STORM DRAIN-CONSTRUCTION	\$803,500	\$803,500	\$869,502	(\$66,002)
TOTAL EXPENDITURES	\$845,451	\$845,451	\$896,001	(\$50,549)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$336,016)	(\$336,016)	(\$147,848)	\$188,168
NET CHANGE IN FUND BALANCES	(\$336,016)	(\$336,016)	(\$147,848)	\$188,168
FUND BALANCE-BEGINNING	\$336,016		\$215,751	
FUND BALANCE-ENDING	\$0		\$67,903	

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
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	\$ -	\$ -	\$ -	
	\$ (234,809.77)	\$ 29,285.40	\$ (264,095.17)	

	TOTAL	20% TRANSIT	80% TRANSPORTATION
TOTAL	\$ 133,079.23	\$ 116,163.20	\$ 16,916.03

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$103,656	\$103,656	\$0	\$103,656
TOTAL EXPENDITURES	\$103,656	\$103,656	\$0	\$103,656
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$103,656)	(\$103,656)	\$0	\$103,656
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$103,656	\$103,656	\$0	(\$103,656)
TOTAL OTHER FINANCING SOURCES/(USES)	\$103,656	\$103,656	\$0	(\$103,656)
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, 2023

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
ASSETS	
CURRENT ASSETS	
CASH	\$164,879
ASSESSMENTS RECEIVABLE	\$2,856
DUE FROM OTHER FUNDS	\$140
TOTAL ASSETS	\$167,875
LIABILITIES	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$59,754
DUE TO GENERAL FUND	\$70,670
DUE TO ROAD FUND	\$23,800
TOTAL LIABILITIES	\$154,224
NET POSITION	
UNRESTRICTED	\$13,651
TOTAL NET POSITION	\$13,651

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED SEPTEMBER 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 09/30/23	ACTUAL THRU 09/30/23	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$811,967	\$811,967	\$807,561	(\$4,406)
MISC INCOME	\$0	\$0	\$2,690	\$2,690
TOTAL REVENUES	\$811,967	\$811,967	\$810,251	(\$1,716)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$717,497	\$717,497	\$716,726	\$771
TOTAL EXPENDITURES	\$717,497	\$717,497	\$716,726	\$771
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$94,470	\$94,470	\$93,525	(\$945)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,470)	(\$94,470)	(\$94,470)	(\$0)
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,470)	(\$94,470)	(\$94,470)	(\$0)
NET CHANGE IN FUND BALANCES	\$0	\$0	(\$946)	(\$946)
FUND BALANCE-BEGINNING	\$0		\$14,597	
FUND BALANCE-ENDING	\$0		\$13,651	