

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

OCTOBER 31, 2021

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

OCTOBER 31, 2021

	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 (7200)	\$2,336,280	---	---	---	---	---	---	---	\$2,336,280
CASH-OPERATING (3807)	\$155,906	---	---	---	---	---	---	---	\$155,906
CASH-OPERATING (6202)	---	---	---	---	---	\$169,200	\$422,553	---	\$591,753
CASH-OPERATING (8905)	---	---	---	---	\$6,345	---	---	---	\$6,345
CASH-OPERATING (2902)	---	---	---	---	\$27,399	---	---	---	\$27,399
CASH-OPERATING (4755)	---	---	\$148,496	---	---	---	---	---	\$148,496
CASH-OPERATING (4771)	---	\$767,559	---	---	---	---	---	---	\$767,559
CASH-OPERATING (4789)	---	---	---	---	---	---	---	---	\$0
ACCT RECEIVABLE	\$45,591	---	---	---	---	---	---	---	\$45,591
DUE FROM GENERAL FUND	---	---	\$8,599	\$40,566	---	---	---	---	\$49,166
DUE FROM ROAD FUND	\$4,052	---	---	---	---	---	---	---	\$4,052
DUE FROM BUILDING FUND	\$17,296	---	---	---	---	---	---	---	\$17,296
DUE FROM CITT-TRANSPORTATION	\$12,051	---	---	---	---	---	---	\$58,431	\$70,482
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	---	---	---	---	---	---	---	---	\$0
INVEST-STATE BOARD (POOL)	\$12,076	---	---	---	---	---	---	---	\$12,076
PREPAID EXPENSES	\$413	---	---	---	---	---	---	---	\$413
TOTAL ASSETS	\$2,637,253	\$767,559	\$157,096	\$40,566	\$33,743	\$169,200	\$422,553	\$58,431	\$4,286,401
LIABILITIES:									
ACCOUNTS PAYABLE	\$73,541	---	---	---	---	---	---	---	\$73,541
UNION DUES PAYABLE-PAT	\$110	---	\$119	---	---	---	---	---	\$229
FRS PENSION PAYABLE	\$24,260	---	\$825	\$339	---	---	---	---	\$25,424
457 PAYABLE	\$1,167	---	---	---	---	---	---	---	\$1,167
DUE TO GENERAL FUND	---	---	\$4,052	\$17,296	\$53,589	---	\$12,051	---	\$86,988
DUE TO ROAD FUND	\$8,599	---	---	---	---	---	---	---	\$8,599
DUE TO BUILDING FUND	\$40,566	---	---	---	---	---	---	---	\$40,566
DUE TO SANITATION FUND	\$2,232	---	---	---	---	---	---	---	\$2,232
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	---	---	---	\$4,840	---	---	---	---	\$4,840
STATE PERMIT SURCHARGE-DBR	---	---	---	\$12,989	---	---	---	---	\$12,989
TOTAL LIABILITIES	\$154,476	\$0	\$4,996	\$35,464	\$53,589	\$13,199	\$123,280	\$0	\$385,004
FUND BALANCES:									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$767,559	---	---	---	---	---	---	\$767,559
ROADS	---	---	\$152,099	---	---	---	---	---	\$152,099
BUILDING	---	---	---	\$5,102	---	---	---	---	\$5,102
POLICE FORFEITURE	---	---	---	---	(\$19,846)	---	---	---	(\$19,846)
CITT	---	---	---	---	---	\$156,001	\$299,274	---	\$455,274
UNASSIGNED:	\$2,482,364	---	---	---	---	---	---	---	\$2,482,364
TOTAL FUND BALANCES	\$2,482,777	\$767,559	\$152,099	\$5,102	(\$19,846)	\$156,001	\$299,274	\$58,431	\$3,901,397
TOTAL LIABILITIES & FUND BALANCES	\$2,637,253	\$767,559	\$157,096	\$40,566	\$33,743	\$169,200	\$422,553	\$58,431	\$4,286,401

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED OCTOBER 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/21	ACTUAL THRU 10/31/21	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,437,786	\$203,149	\$0	(\$203,149)
UTILITY TAXES - ELECTRIC	\$160,000	\$13,333	\$0	(\$13,333)
UTILITY TAXES - WATER	\$33,500	\$2,792	\$0	(\$2,792)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$458	\$0	(\$458)
SIMPLIFIED COMMUNICATIONS TAX	\$68,188	\$5,682	\$0	(\$5,682)
FRANCHISE FEES - ELECTRIC	\$111,806	\$9,317	\$0	(\$9,317)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$3,812	\$0	(\$3,812)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$176	\$0	(\$176)
STATE REVENUE SHARING - MUNICIPAL	\$87,192	\$7,266	\$0	(\$7,266)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,908	\$20,076	\$0	(\$20,076)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$21	\$0	(\$21)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$79	\$0	(\$79)
RECREATIONAL PROGRAM FEES	\$5,000	\$417	\$0	(\$417)
CONCESSION STAND	\$600	\$50	\$0	(\$50)
FACILITY RENTALS	\$1,750	\$146	\$360	\$214
TRAFFIC FINES	\$5,000	\$417	\$0	(\$417)
LIEN SEARCH FEES	\$3,000	\$250	\$215	(\$35)
FINES - CODE COMPLIANCE	\$25,000	\$2,083	\$4,850	\$2,767
MISCELLANEOUS REVENUE	\$5,000	\$417	\$522	\$106
INTEREST INCOME	\$5,000	\$417	\$766	\$349
TOTAL REVENUES	\$3,244,292	\$270,358	\$6,713	(\$263,644)
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$1,000	\$0	\$1,000
FICA	\$918	\$77	\$0	\$77
COMMUNICATIONS	\$2,242	\$187	\$0	\$187
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$129	\$1,000	(\$871)
EDUCATION & TRAINING	\$4,200	\$350	\$0	\$350
TOTAL COMMISSION	\$20,910	\$1,743	\$1,000	\$743
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$8,333	\$6,003	\$2,331
REGULAR SALARIES-VILLAGE CLERK/ADMIN ASST.	\$70,157	\$5,846	\$5,868	(\$22)
REGULAR SALARIES-ADMIN/CLERK ASST	\$73,886	\$6,157	\$4,465	\$1,692
FICA/MEDICARE	\$18,669	\$1,556	\$1,250	\$306
FLORIDA RETIREMENT SYSTEM	\$47,477	\$3,956	\$3,888	\$68
HEALTH INSURANCE	\$26,555	\$2,213	\$2,262	(\$49)
WORKERS COMPENSATION INSURANCE	\$566	\$141	\$141	(\$0)
PROFESSIONAL FEES	\$214,100	\$17,842	\$11,085	\$6,757
AUDITING FEES	\$23,000	\$1,917	\$1,200	\$717
FINANCE CONTRACT	\$65,000	\$5,417	\$5,417	(\$0)
TRAVEL & PER DIEM	\$6,300	\$525	\$400	\$125
COMMUNICATIONS	\$15,955	\$1,330	\$1,756	(\$427)
POSTAGE	\$9,648	\$804	\$618	\$186
UTILITIES	\$8,965	\$747	\$327	\$420
RENTALS AND LEASES	\$10,745	\$895	\$67	\$828
PROPERTY INSURANCE	\$203,868	\$50,967	\$58,707	(\$7,740)
REPAIRS AND MAINTENANCE	\$20,000	\$1,667	\$0	\$1,667
PRINTING & BINDING	\$1,000	\$83	\$349	(\$266)
PROMOTIONAL ACTIVITIES	\$1,500	\$125	\$188	(\$63)
LEGAL ADVERTISING	\$4,000	\$333	\$129	\$204
MUNICIPAL ELECTIONS	\$4,000	\$333	\$0	\$333
OTHER CURRENT CHARGES	\$12,526	\$1,044	\$1,449	(\$406)
OFFICE SUPPLIES	\$6,000	\$500	\$256	\$244
OPERATING SUPPLIES	\$5,000	\$417	\$554	(\$137)
DUES & MEMBERSHIPS	\$5,950	\$496	\$1,354	(\$858)
EDUCATION & TRAINING	\$4,000	\$333	\$0	\$333
CONTINGENCY	\$0	\$0	\$0	\$0
TOTAL ADMINISTRATION	\$958,867	\$113,978	\$107,733	\$6,245

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED OCTOBER 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/21	ACTUAL THRU 10/31/21	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$592,859	\$49,405	\$38,328	\$11,077
PART TIME SALARIES	\$118,560	\$9,880	\$9,294	\$586
OVERTIME	\$35,000	\$2,917	\$459	\$2,458
OTHER PAYS	\$12,000	\$1,000	\$1,097	(\$97)
OFF DUTY POLICE	\$0	\$0	\$0	\$0
FICA/MEDICARE	\$58,019	\$4,835	\$3,878	\$957
FLORIDA RETIREMENT SYSTEM	\$184,532	\$15,378	\$14,137	\$1,241
HEALTH INSURANCE	\$47,803	\$3,984	\$3,939	\$44
WORKERS COMPENSATION INSURANCE	\$38,040	\$9,510	\$9,510	\$0
PROFESSIONAL SERVICES	\$8,400	\$700	\$2,654	(\$1,954)
TRAVEL & PER DIEM	\$2,500	\$208	\$0	\$208
COMMUNICATIONS	\$11,287	\$941	\$1,444	(\$503)
UTILITIES	\$6,000	\$500	\$198	\$302
RENTALS & LEASES	\$74,943	\$6,245	\$6,570	(\$325)
INSURANCE-POLICE	\$19,578	\$4,895	\$4,753	\$142
REPAIRS & MAINTENANCE	\$66,600	\$5,550	\$2,336	\$3,214
PRINTING & BINDING	\$500	\$42	\$0	\$42
OPERATING SUPPLIES	\$85,350	\$7,113	\$11,839	(\$4,726)
DUES & MEMBERSHIPS	\$1,200	\$100	\$240	(\$140)
EDUCATION & TRAINING	\$4,000	\$333	\$10,000	(\$9,667)
CONTINGENCY	\$20,000	\$1,667	\$0	\$1,667
CAPITAL OUTLAY	\$2,500	\$208	\$0	\$208
TOTAL POLICE	\$1,389,669	\$125,409	\$120,674	\$4,734
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$93,005	\$7,750	\$5,300	\$2,450
FICA/MEDICARE	\$7,115	\$593	\$405	\$187
FLORIDA RETIREMENT SYSTEM	\$10,063	\$839	\$694	\$144
HEALTH INSURANCE	\$15,552	\$1,296	\$1,321	(\$25)
WORKERS COMPENSATION INSURANCE	\$3,613	\$903	\$903	(\$0)
UNEMPLOYMENT	\$3,613	\$301	\$0	\$301
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$435	\$36	\$0	\$36
RENTALS & LEASES	\$6,864	\$572	\$498	\$74
INSURANCE	\$765	\$191	\$572	(\$380)
REPAIRS & MAINTENANCE	\$600	\$50	\$0	\$50
CONTINGENCY	\$1,450	\$121	\$0	\$121
OPERATING SUPPLIES	\$1,300	\$108	\$0	\$108
MEMBERSHIPS & DUES	\$400	\$33	\$0	\$33
EDUCATION & TRAINING	\$2,940	\$245	\$0	\$245
TOTAL CODE COMPLIANCE	\$147,713	\$13,039	\$9,693	\$3,346
PUBLIC WORKS (539)				
REGULAR SALARIES	\$207,842	\$17,320	\$12,914	\$4,406
OVERTIME	\$5,000	\$417	\$0	\$417
EMPLOYEE BONUSES	\$1,500	\$125	\$0	\$125
FICA/MEDICARE	\$16,397	\$1,366	\$957	\$409
FLORIDA RETIREMENT SYSTEM	\$22,651	\$1,888	\$1,645	\$242
HEALTH INSURANCE	\$38,641	\$3,220	\$3,248	(\$28)
WORKERS COMPENSATION INSURANCE	\$18,056	\$4,514	\$4,514	\$0
CONTRACT SERVICES	\$11,000	\$917	\$861	\$56
TRAVEL & PER DIEM	\$3,600	\$300	\$300	\$0
COMMUNICATIONS	\$4,629	\$386	\$271	\$115
UTILITIES	\$9,972	\$831	\$234	\$597
RENTALS & LEASES	\$16,791	\$1,399	\$1,024	\$375
PROPERTY INSURANCE	\$12,050	\$3,012	\$3,534	(\$521)
REPAIRS & MAINTENANCE	\$35,300	\$2,942	\$1,144	\$1,797
LANDSCAPE MAINTENANCE	\$111,000	\$9,250	\$43,300	(\$34,050)
OTHER CURRENT CHARGES-STORM PREP	\$8,000	\$667	\$0	\$667
OPERATING SUPPLIES	\$25,510	\$2,126	\$1,390	\$736
DUES & MEMBERSHIPS	\$2,000	\$167	\$0	\$167
EDUCATION & TRAINING	\$1,000	\$83	\$0	\$83
CAPITAL OUTLAY	\$7,500	\$625	\$0	\$625
TOTAL PUBLIC WORKS	\$558,439	\$51,554	\$75,338	(\$23,784)

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED OCTOBER 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/21	ACTUAL THRU 10/31/21	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$53,312	\$4,443	\$3,236	\$1,206
PART TIME SALARIES	\$50,568	\$4,214	\$2,329	\$1,885
FICA/MEDICARE	\$7,947	\$662	\$426	\$236
FLORIDA RETIREMENT SYSTEM	\$11,240	\$937	\$728	\$209
HEALTH INSURANCE	\$7,741	\$645	\$684	(\$39)
WORKERS COMPENSATION INSURANCE	\$237	\$59	\$59	\$0
COMMUNICATIONS	\$3,993	\$333	\$40	\$293
UTILITIES	\$5,100	\$425	\$342	\$83
RENTALS & LEASES	\$3,749	\$312	\$214	\$98
PROPERTY INSURANCE	\$17,726	\$4,432	\$2,807	\$1,624
REPAIRS & MAINTENANCE	\$25,000	\$2,083	\$0	\$2,083
CONCESSION EXPENSES	\$500	\$42	\$0	\$42
SPECIAL EVENTS	\$15,700	\$1,308	\$872	\$436
OPERATING SUPPLIES	\$3,000	\$250	\$291	(\$41)
MEMBERSHIPS & DUES	\$500	\$42	\$0	\$42
EDUCATION & TRAINING	\$2,000	\$167	\$0	\$167
INFRASTRUCTURE IMPROVEMENTS	\$50,000	\$4,167	\$0	\$4,167
TOTAL PARKS AND RECREATION	\$258,313	\$24,520	\$12,029	\$12,491
TOTAL EXPENDITURES	\$3,333,912	\$330,242	\$326,468	\$3,774
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$89,620)	(\$59,885)	(\$319,755)	(\$259,870)
RESERVES				
RESERVES-EMERGENCY	\$22,243	\$1,854	\$0	(\$1,854)
TOTAL OTHER FINANCING SOURCES/(USES)	\$22,243	\$1,854	\$0	(\$1,854)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$111,864	\$9,322	\$0	(\$9,322)
TOTAL OTHER FINANCING SOURCES/(USES)	\$111,864	\$9,322	\$0	(\$9,322)
NET CHANGE IN FUND BALANCES	\$0	(\$52,416)	(\$319,755)	(\$269,192)
FUND BALANCE-BEGINNING	\$0		\$2,802,532	
FUND BALANCE-ENDING	\$0		\$2,482,777	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED OCTOBER 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/21	ACTUAL THRU 10/31/21	VARIANCE
REVENUES:				
GRANTS	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$1	\$1
TOTAL REVENUES	\$0	\$0	\$1	\$1
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$1	\$1
NET CHANGE IN FUND BALANCES	\$0	\$0	\$1	\$1
FUND BALANCE-BEGINNING	\$0		\$767,558	
FUND BALANCE-ENDING	\$0		\$767,559	

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED OCTOBER 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/21	ACTUAL THRU 10/31/21	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$6,791	\$0	(\$6,791)
STATE REVENUE SHARING - MUNICIPAL	\$23,458	\$1,955	\$0	(\$1,955)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$107,809	\$8,746	\$0	(\$8,746)
EXPENDITURES				
REGULAR SALARIES	\$76,502	\$6,375	\$4,922	\$1,453
OVERTIME	\$1,000	\$83	\$0	\$83
SPECIAL PAY	\$1,000	\$83	\$0	\$83
FICA/MEDICARE	\$5,834	\$486	\$377	\$110
FLORIDA RETIREMENT SYSTEM	\$8,278	\$690	\$646	\$44
HEALTH INSURANCE	\$15,552	\$1,296	\$1,236	\$60
WORKERS COMPENSATION INSURANCE	\$9,032	\$2,258	\$2,258	(\$0)
COMMUNICATIONS	\$480	\$40	\$40	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,168	\$542	\$560	(\$18)
REPAIRS & MAINTENANCE	\$18,204	\$1,517	\$0	\$1,517
OPERATING SUPPLIES	\$7,120	\$593	\$223	\$370
EDUCATION & TRAINING	\$300	\$25	\$0	\$25
TOTAL EXPENDITURES	\$145,470	\$13,989	\$10,262	\$3,727
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$37,661)	(\$5,243)	(\$10,262)	(\$5,019)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,000	\$2,167	\$0	(\$2,167)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,000	\$2,167	\$0	(\$2,167)
NET CHANGE IN FUND BALANCES	(\$11,661)	(\$3,076)	(\$10,262)	(\$7,185)
FUND BALANCE-BEGINNING	\$11,662		\$162,361	
FUND BALANCE-ENDING	\$0		\$152,099	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED OCTOBER 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/21	ACTUAL THRU 10/31/21	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$6,250	\$15,768	\$9,518
ELECTRIC PERMITS	\$10,000	\$833	\$962	\$129
PLUMBING PERMITS	\$12,000	\$1,000	\$3,274	\$2,274
MECHANICAL PERMITS	\$7,500	\$625	\$0	(\$625)
GARAGE SALE PERMITS	\$300	\$25	\$11	(\$14)
OTHER FEES - PLAN REVIEW	\$5,000	\$417	\$1,075	\$658
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$833	\$300	(\$533)
OTHER FEES - HOME OCCUPATION	\$1,500	\$125	\$450	\$325
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$38	\$535	\$498
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$2,083	\$0	(\$2,083)
MISCELLANEOUS INCOME	\$0	\$0	\$362	\$362
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	<u>\$146,750</u>	<u>\$12,229</u>	<u>\$22,737</u>	<u>\$10,508</u>
EXPENDITURES				
REGULAR SALARIES	\$37,970	\$3,164	\$2,100	\$1,064
FICA/MEDICARE	\$2,905	\$242	\$161	\$81
FLORIDA RETIREMENT SYSTEM	\$4,108	\$342	\$276	\$67
HEALTH INSURANCE	\$7,776	\$648	\$652	(\$4)
WORKERS COMPENSATION INSURANCE	\$98	\$24	\$24	(\$0)
PROFESSIONAL SERVICES	\$73,360	\$6,113	\$14,304	(\$8,191)
OFFICE TECHNOLOGY	\$113,600	\$9,467	\$0	\$9,467
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$1,600	\$133	\$118	\$15
EDUCATION & TRAINING	\$1,000	\$83	\$0	\$83
TOTAL EXPENDITURES	<u>\$242,417</u>	<u>\$20,218</u>	<u>\$17,635</u>	<u>\$2,583</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(\$95,667)</u>	<u>(\$7,989)</u>	<u>\$5,102</u>	<u>\$13,091</u>
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$37,474)	(\$3,123)	\$0	\$3,123
TOTAL OTHER FINANCING SOURCES/(USES)	<u>(\$37,474)</u>	<u>(\$3,123)</u>	<u>\$0</u>	<u>\$3,123</u>
NET CHANGE IN FUND BALANCES	<u>(\$133,141)</u>	<u>(\$11,111)</u>	<u>\$5,102</u>	<u>\$16,214</u>
FUND BALANCE-BEGINNING	\$133,141		\$0	
FUND BALANCE-ENDING	<u>\$0</u>		<u>\$5,102</u>	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED OCTOBER 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/21	ACTUAL THRU 10/31/21	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$7	\$7
TOTAL REVENUES	\$0	\$0	\$7	\$7
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$7	\$7
NET CHANGE IN FUND BALANCES	\$0	\$0	\$7	\$7
FUND BALANCE-BEGINNING	\$0		(\$19,853)	
FUND BALANCE-ENDING	\$0		(\$19,846)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED OCTOBER 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/21	ACTUAL THRU 10/31/21	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$22,800	\$1,900	\$0	(\$1,900)
INTEREST INCOME	\$200	\$17	\$27	\$10
TOTAL REVENUES	\$23,000	\$1,917	\$27	(\$1,890)
EXPENDITURES				
TRANSIT PROJECTS	\$102,000	\$8,500	\$0	\$8,500
TOTAL EXPENDITURES	\$102,000	\$8,500	\$0	\$8,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$79,000)	(\$6,583)	\$27	\$6,610
NET CHANGE IN FUND BALANCES	(\$79,000)	(\$6,583)	\$27	\$6,610
FUND BALANCE-BEGINNING	\$79,000		\$155,974	
FUND BALANCE-ENDING	\$0		\$156,001	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED OCTOBER 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/21	ACTUAL THRU 10/31/21	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$91,200	\$7,600	\$0	(\$7,600)
INTEREST INCOME	\$800	\$67	\$109	\$42
TOTAL REVENUES	\$92,000	\$7,667	\$109	(\$7,558)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$2,083	\$2,068	\$15
MAJOR ROAD REPAIRS	\$50,000	\$4,167	\$3,013	\$1,154
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$1,250	\$0	\$1,250
TRAFFIC CALMING	\$15,000	\$1,250	\$0	\$1,250
STORM DRAIN-CONSTRUCTION	\$318,000	\$26,500	\$0	\$26,500
TOTAL EXPENDITURES	\$423,000	\$35,250	\$5,081	\$30,169
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$331,000)	(\$27,583)	(\$4,972)	\$22,611
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$5,600)	(\$467)	\$0	\$467
TOTAL OTHER FINANCING SOURCES/(USES)	(\$5,600)	(\$467)	\$0	\$467
NET CHANGE IN FUND BALANCES	(\$336,600)	(\$28,050)	(\$4,972)	\$23,078
FUND BALANCE-BEGINNING	\$336,600		\$304,246	
FUND BALANCE-ENDING	\$0		\$299,274	

**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	9/30/20			\$ 169,172.68	\$ 500,471.27		\$ 669,643.95
DEPOSIT				\$ -	\$ -		\$ -
DEPOSIT				\$ -	\$ -		\$ -
DEPOSIT				\$ -	\$ -		\$ -
FY 21 TOTAL				\$ -	\$ -		\$ -
TRANSFER TO GF				\$ (78,027.26)	\$ -		\$ (78,027.26)
ADD: INTEREST INCOME				\$ 27.16	\$ 108.63		\$ 135.79
BALANCE AT 9/30/2021				\$ 91,172.58	\$ 500,579.90		\$ 591,752.48

DUE TO GENERAL FUND				\$ -	\$ (12,050.87)		\$ (12,050.87)
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 10/31/2021				\$ 77,973.58	\$ 377,300.03		\$ 455,273.61

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED OCTOBER 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/21	ACTUAL THRU 10/31/21	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

OCTOBER 31, 2021

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$2,232
TOTAL ASSETS	<u><u>\$2,232</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$59,708
DUE TO ROAD FUND	\$0
TOTAL LIABILITIES	<u><u>\$59,708</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	(\$57,476)
TOTAL NET POSITION	<u><u>(\$57,476)</u></u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED OCTOBER 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/21	ACTUAL THRU 10/31/21	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$813,216	\$0	\$0	\$0
MISC INCOME	\$3,410	\$284	\$0	(\$284)
TOTAL REVENUES	\$816,626	\$284	\$0	(\$284)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$720,835	\$60,070	\$59,708	\$362
OTHER CURRENT CHARGES	\$1,000	\$83	\$0	\$83
TOTAL EXPENDITURES	\$721,835	\$60,153	\$59,708	\$445
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$94,790	(\$59,869)	(\$59,708)	\$161
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,790)	(\$7,899)	\$0	\$7,899
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,790)	(\$7,899)	\$0	\$7,899
NET CHANGE IN FUND BALANCES	\$0	(\$67,768)	(\$59,708)	\$8,060
FUND BALANCE-BEGINNING	\$0		\$2,232	
FUND BALANCE-ENDING	\$0		(\$57,476)	