

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

OCTOBER 31, 2022

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

OCTOBER 31, 2022

	GOVERNMENTAL TYPE FUNDS							TOTAL	
	GENERAL	ARP FUND	ROAD FUND	BUILDING FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	CAPITAL PROJECTS FUND	GOVERNMENTAL FUNDS
ASSETS:									
CASH-OPERATING (5232)	\$2,805,746	---	---	---	---	---	---	---	\$2,805,746
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (6202)	---	---	---	---	---	\$119,279	\$371,838	---	\$491,117
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$31,959	---	---	---	\$31,959
CASH-OPERATING (4755)	---	---	\$159,408	---	---	---	---	---	\$159,408
CASH-OPERATING (4771)	---	\$1,534,903	---	---	---	---	---	---	\$1,534,903
CASH-OPERATING (4789)	---	---	---	\$77,047	---	---	---	---	\$77,047
ACCT RECEIVABLE	\$38,058	---	---	---	---	---	---	---	\$38,058
DUE FROM GENERAL FUND	---	\$296	---	\$18,253	---	---	---	---	\$18,549
DUE FROM ROAD FUND	\$3,479	---	---	---	---	---	---	---	\$3,479
DUE FROM BUILDING FUND	\$130	---	---	---	---	---	---	---	\$130
DUE FROM CITT-TRANSPORTATION	\$47,074	---	---	---	---	---	---	\$58,431	\$105,505
DUE FROM POLICE FORFEITURE FUND	\$58,130	---	---	---	---	---	---	---	\$58,130
INVEST-STATE BOARD (POOL)	\$12,210	---	---	---	---	---	---	---	\$12,210
TOTAL ASSETS	\$3,120,840	\$1,535,199	\$159,408	\$95,300	\$38,307	\$119,279	\$371,838	\$58,431	\$5,498,602
LIABILITIES:									
ACCOUNTS PAYABLE	\$71,398	---	---	---	---	---	---	---	\$71,398
UNION DUES PAYABLE-PBA	\$286	---	---	---	---	---	---	---	\$286
UNION DUES PAYABLE-PAT	\$129	---	\$139	---	---	---	---	---	\$268
FRS PENSION PAYABLE	\$27,745	---	\$1,037	\$432	---	---	---	---	\$29,214
DUE TO GENERAL FUND	---	---	\$3,479	\$130	\$58,130	---	\$47,074	---	\$108,813
DUE TO BUILDING FUND	\$18,253	---	---	---	---	---	---	---	\$18,253
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	---	---	\$58,431	---	\$58,431
DUE TO ARP FUND	\$296	---	---	---	---	---	---	---	\$296
DUE TO OTHER GOVERNMENTS	---	---	---	---	---	\$13,199	\$52,798	---	\$65,997
COMPLIANCE BONDS PAYABLE	\$4,000	---	---	---	---	---	---	---	\$4,000
COUNTY PERMIT SURCHARGE	---	---	---	\$5,565	---	---	---	---	\$5,565
STATE PERMIT SURCHARGE-DBR	---	---	---	\$13,848	---	---	---	---	\$13,848
DEFERRED REVENUE	---	\$1,535,116	---	---	---	---	---	---	\$1,535,116
TOTAL LIABILITIES	\$122,106	\$1,535,116	\$4,655	\$19,975	\$58,130	\$13,199	\$158,303	\$0	\$1,911,484
FUND BALANCES:									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$154,753	---	---	---	---	---	\$154,753
BUILDING	---	---	---	\$75,326	---	---	---	---	\$75,326
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$106,080	\$213,535	---	\$319,615
UNASSIGNED:	\$2,998,734	---	---	---	---	---	---	---	\$2,998,734
TOTAL FUND BALANCES	\$2,998,734	\$83	\$154,753	\$75,326	(\$19,823)	\$106,080	\$213,535	\$58,431	\$3,587,118
TOTAL LIABILITIES & FUND BALANCES	\$3,120,840	\$1,535,199	\$159,408	\$95,300	\$38,307	\$119,279	\$371,838	\$58,431	\$5,498,602

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED OCTOBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/22	ACTUAL THRU 10/31/22	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,795,112	\$0	\$0	\$0
UTILITY TAXES - ELECTRIC	\$180,000	\$15,000	\$0	(\$15,000)
UTILITY TAXES - WATER	\$33,500	\$2,792	\$0	(\$2,792)
UTILITY TAXES - GAS/PROPANE	\$6,800	\$567	\$70	(\$497)
SIMPLIFIED COMMUNICATIONS TAX	\$70,899	\$5,908	\$0	(\$5,908)
FRANCHISE FEES - ELECTRIC	\$125,000	\$10,417	\$0	(\$10,417)
FRANCHISE FEES - SOLID WASTE	\$0	\$0	\$0	\$0
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$176	\$0	(\$176)
STATE REVENUE SHARING - MUNICIPAL	\$99,924	\$8,327	\$8,291	(\$36)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$271,602	\$22,634	\$0	(\$22,634)
COVID 19 RELIEF FUNDING	\$0	\$0	\$0	\$0
GRANTS	\$85,000	\$7,083	\$0	(\$7,083)
FEMA REVENUE	\$0	\$0	\$0	\$0
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$750	\$63	\$0	(\$63)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$79	\$0	(\$79)
RECREATIONAL PROGRAM FEES	\$9,500	\$792	\$2,000	\$1,208
CONCESSION STAND	\$600	\$50	\$248	\$198
FACILITY RENTALS	\$4,500	\$375	\$1,530	\$1,155
TRAFFIC FINES	\$16,000	\$1,333	\$0	(\$1,333)
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$9	\$9
NOTARY FEES	\$0	\$0	\$0	\$0
SPECIAL EVENT FEES	\$0	\$0	\$0	\$0
LIEN SEARCH FEES	\$3,000	\$250	\$305	\$55
FINES - CODE COMPLIANCE	\$25,000	\$2,083	\$1,125	(\$958)
INSURANCE PROCEEDS	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$7,500	\$625	\$407	(\$218)
INTEREST INCOME	\$5,000	\$417	\$445	\$28
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$3,742,752	\$78,970	\$14,430	(\$64,540)
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$1,000	\$0	\$1,000
FICA	\$918	\$77	\$0	\$77
COMMUNICATIONS	\$2,803	\$234	\$0	\$234
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$1,000	\$1,000	\$0
EDUCATION & TRAINING	\$2,000	\$167	\$0	\$167
TOTAL COMMISSION	\$19,271	\$2,477	\$1,000	\$1,477
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$8,333	\$6,319	\$2,015
REGULAR SALARIES-VILLAGE CLERK	\$73,140	\$6,095	\$4,621	\$1,474
REGULAR SALARIES-ADMIN/CLERK ASST	\$75,430	\$6,286	\$4,793	\$1,493
PART-TIME SALARIES-FINANCE REPORTING MANAGER	\$5,000	\$417	\$0	\$417
FICA/MEDICARE	\$19,398	\$1,617	\$1,204	\$413
FLORIDA RETIREMENT SYSTEM	\$49,265	\$4,105	\$3,794	\$311
HEALTH INSURANCE	\$54,725	\$4,560	\$5,254	(\$694)
WORKERS COMPENSATION INSURANCE	\$566	\$141	\$155	(\$14)
PROFESSIONAL FEES	\$180,614	\$15,051	\$3,757	\$11,295
AUDITING FEES	\$32,500	\$4,500	\$4,500	\$0
FINANCE CONTRACT	\$68,250	\$5,688	\$5,688	\$0
TRAVEL & PER DIEM	\$6,300	\$525	\$1,010	(\$485)
COMMUNICATIONS	\$23,719	\$1,977	\$2,575	(\$599)
POSTAGE	\$9,698	\$808	\$942	(\$133)
UTILITIES	\$11,572	\$964	\$382	\$582
RENTALS AND LEASES	\$11,162	\$930	\$670	\$260
PROPERTY INSURANCE	\$258,045	\$64,511	\$64,620	(\$109)
REPAIRS AND MAINTENANCE	\$20,000	\$1,667	\$0	\$1,667
PRINTING & BINDING	\$3,000	\$250	\$123	\$127
PROMOTIONAL ACTIVITIES	\$2,000	\$167	\$0	\$167
LEGAL ADVERTISING	\$4,000	\$333	\$126	\$207
MUNICIPAL ELECTIONS	\$5,000	\$417	\$0	\$417
OTHER CURRENT CHARGES	\$13,239	\$1,103	\$700	\$403
OFFICE SUPPLIES	\$6,500	\$542	\$948	(\$406)
OPERATING SUPPLIES	\$5,000	\$417	\$916	(\$499)
DUES & MEMBERSHIPS	\$5,950	\$496	\$120	\$376
EDUCATION & TRAINING	\$4,000	\$333	\$0	\$333
CONTINGENCY	\$2,000	\$167	\$0	\$167
TOTAL ADMINISTRATION	\$1,050,073	\$132,400	\$113,215	\$19,184

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED OCTOBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/22	ACTUAL THRU 10/31/22	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$626,431	\$52,203	\$40,884	\$11,318
PART TIME SALARIES	\$143,488	\$11,957	\$10,384	\$1,573
OVERTIME	\$29,000	\$2,417	\$2,682	(\$265)
OTHER PAYS	\$11,360	\$947	\$718	\$229
OFF DUTY POLICE	\$0	\$0	\$0	\$0
FICA/MEDICARE	\$63,440	\$5,287	\$4,312	\$975
FLORIDA RETIREMENT SYSTEM	\$213,012	\$17,751	\$17,083	\$668
HEALTH INSURANCE	\$56,110	\$4,676	\$4,188	\$488
WORKERS COMPENSATION INSURANCE	\$42,019	\$10,505	\$11,523	(\$1,019)
PROFESSIONAL SERVICES	\$17,100	\$1,425	\$847	\$578
TRAVEL & PER DIEM	\$2,500	\$208	\$0	\$208
COMMUNICATIONS	\$14,814	\$1,234	\$432	\$802
UTILITIES	\$3,740	\$312	\$230	\$81
RENTALS & LEASES	\$69,392	\$5,783	\$5,012	\$770
INSURANCE-POLICE	\$22,515	\$5,629	\$5,362	\$266
REPAIRS & MAINTENANCE	\$75,000	\$6,250	\$1,800	\$4,450
PRINTING & BINDING	\$500	\$42	\$0	\$42
OPERATING SUPPLIES	\$134,350	\$11,196	\$18,856	(\$7,660)
DUES & MEMBERSHIPS	\$1,500	\$125	\$260	(\$135)
EDUCATION & TRAINING	\$5,000	\$417	\$1,661	(\$1,244)
CONTINGENCY	\$20,000	\$1,667	\$0	\$1,667
CAPITAL OUTLAY	\$2,500	\$208	\$0	\$208
TOTAL POLICE	\$1,553,771	\$140,237	\$126,235	\$14,001
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$102,003	\$8,500	\$6,193	\$2,308
FICA/MEDICARE	\$7,803	\$650	\$283	\$368
FLORIDA RETIREMENT SYSTEM	\$12,149	\$1,012	\$563	\$449
HEALTH INSURANCE	\$19,306	\$1,609	\$2,680	(\$1,071)
WORKERS COMPENSATION INSURANCE	\$3,990	\$998	\$1,094	(\$97)
COMMUNICATIONS	\$1,867	\$156	\$0	\$156
RENTALS & LEASES	\$5,976	\$498	\$475	\$23
INSURANCE	\$2,658	\$665	\$633	\$32
REPAIRS & MAINTENANCE	\$600	\$50	\$0	\$50
OPERATING SUPPLIES	\$1,900	\$158	\$0	\$158
MEMBERSHIPS & DUES	\$400	\$33	\$150	(\$117)
EDUCATION & TRAINING	\$1,500	\$125	\$0	\$125
TOTAL CODE COMPLIANCE	\$160,152	\$14,454	\$12,071	\$2,383
PUBLIC WORKS (539)				
REGULAR SALARIES	\$220,282	\$18,357	\$13,920	\$4,437
OVERTIME	\$5,000	\$417	\$604	(\$187)
EMPLOYEE BONUSES	\$1,500	\$125	\$0	\$125
FICA/MEDICARE	\$17,349	\$1,446	\$1,099	\$346
FLORIDA RETIREMENT SYSTEM	\$26,414	\$2,201	\$2,090	\$111
HEALTH INSURANCE	\$46,964	\$3,914	\$3,622	\$291
WORKERS COMPENSATION INSURANCE	\$19,945	\$4,986	\$5,470	(\$483)
CONTRACT SERVICES	\$12,000	\$1,000	\$994	\$7
TRAVEL & PER DIEM	\$3,600	\$300	\$300	\$0
COMMUNICATIONS	\$4,640	\$387	\$423	(\$36)
UTILITIES	\$20,772	\$1,731	\$455	\$1,276
RENTALS & LEASES	\$2,000	\$167	\$0	\$167
PROPERTY INSURANCE	\$11,365	\$2,841	\$3,855	(\$1,014)
REPAIRS & MAINTENANCE	\$40,000	\$3,333	\$8	\$3,325
LANDSCAPE MAINTENANCE	\$101,000	\$8,417	\$2,202	\$6,215
OTHER CURRENT CHARGES	\$18,000	\$1,500	\$0	\$1,500
OPERATING SUPPLIES	\$35,510	\$2,959	\$1,331	\$1,628
DUES & MEMBERSHIPS	\$500	\$42	\$0	\$42
EDUCATION & TRAINING	\$500	\$42	\$0	\$42
CAPITAL OUTLAY	\$5,000	\$417	\$0	\$417
TOTAL PUBLIC WORKS	\$592,339	\$54,580	\$36,373	\$18,207

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED OCTOBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/22	ACTUAL THRU 10/31/22	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$60,000	\$5,000	\$3,792	\$1,208
PART TIME SALARIES	\$41,695	\$3,475	\$1,869	\$1,605
FICA/MEDICARE	\$7,780	\$648	\$433	\$215
FLORIDA RETIREMENT SYSTEM	\$12,112	\$1,009	\$818	\$191
HEALTH INSURANCE	\$10,111	\$843	\$733	\$110
WORKERS COMPENSATION INSURANCE	\$262	\$66	\$72	(\$6)
COMMUNICATIONS	\$5,039	\$420	\$319	\$101
UTILITIES	\$5,396	\$450	\$454	(\$4)
RENTALS & LEASES	\$3,749	\$312	\$142	\$170
PROPERTY INSURANCE	\$7,074	\$1,769	\$1,278	\$491
REPAIRS & MAINTENANCE	\$27,000	\$2,250	\$1,700	\$550
CONCESSION EXPENSES	\$500	\$42	\$0	\$42
SPECIAL EVENTS	\$18,300	\$1,525	\$4,200	(\$2,675)
OPERATING SUPPLIES	\$1,500	\$125	\$0	\$125
MEMBERSHIPS & DUES	\$500	\$42	\$0	\$42
EDUCATION & TRAINING	\$2,000	\$167	\$0	\$167
INFRASTRUCTURE IMPROVEMENTS	\$105,000	\$8,750	\$0	\$8,750
TOTAL PARKS AND RECREATION	\$308,019	\$26,891	\$15,810	\$11,081
TOTAL EXPENDITURES	\$3,683,624	\$371,038	\$304,704	\$66,333
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$59,128	(\$292,068)	(\$290,275)	\$1,793
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN FROM SANITATION FUND	\$48,490	\$4,041	\$0	(\$4,041)
OPERATING TRANSFER IN FROM ROAD FUND	\$22,181	\$1,848	\$0	(\$1,848)
OPERATING TRANSFER (OUT) TO BUILDING FUND	(\$26,142)	(\$2,179)	\$0	\$2,179
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$103,656)	(\$8,638)	\$0	\$8,638
TOTAL OTHER FINANCING SOURCES/(USES)	(\$59,128)	(\$4,927)	\$0	\$4,927
NET CHANGE IN FUND BALANCES	\$0	(\$296,995)	(\$290,275)	\$6,720
FUND BALANCE-BEGINNING	\$0		\$3,289,008	
FUND BALANCE-ENDING	\$0		\$2,998,734	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/22	ACTUAL THRU 10/31/22	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 OCTOBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/22	ACTUAL THRU 10/31/22	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$76,977	\$6,415	\$0	(\$6,415)
STATE REVENUE SHARING - MUNICIPAL	\$27,250	\$2,271	\$2,073	(\$198)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$714	\$714	\$0
TOTAL REVENUES	\$107,083	\$9,400	\$2,787	(\$6,613)
EXPENDITURES				
REGULAR SALARIES	\$86,009	\$7,167	\$5,435	\$1,733
OVERTIME	\$1,000	\$83	\$339	(\$255)
SPECIAL PAY	\$1,000	\$83	\$0	\$83
FICA/MEDICARE	\$6,733	\$561	\$436	\$125
FLORIDA RETIREMENT SYSTEM	\$10,363	\$864	\$828	\$35
HEALTH INSURANCE	\$19,306	\$1,609	\$1,468	\$141
WORKERS COMPENSATION INSURANCE	\$9,977	\$2,494	\$2,736	(\$242)
COMMUNICATIONS	\$480	\$40	\$40	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,604	\$651	\$620	\$31
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$3,120	\$260	\$245	\$15
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
	0			
TOTAL EXPENDITURES	\$140,592	\$13,813	\$12,147	\$1,666
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$33,510)	(\$4,413)	(\$9,360)	(\$4,946)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$23,800	\$1,983	\$0	(\$1,983)
TOTAL OTHER FINANCING SOURCES/(USES)	\$23,800	\$1,983	\$0	(\$1,983)
NET CHANGE IN FUND BALANCES	(\$9,710)	(\$2,430)	(\$9,360)	(\$6,930)
FUND BALANCE-BEGINNING	\$9,710		\$164,113	
FUND BALANCE-ENDING	\$0		\$154,753	

VILLAGE OF BISCAYNE PARK
BUILDING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED OCTOBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/22	ACTUAL THRU 10/31/22	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$6,250	\$26,503	\$20,253
ELECTRIC PERMITS	\$10,000	\$833	\$3,688	\$2,854
PLUMBING PERMITS	\$12,000	\$1,000	\$4,596	\$3,596
MECHANICAL PERMITS	\$7,500	\$625	\$2,254	\$1,629
PAINTING PERMITS	\$0	\$0	\$0	\$0
GARAGE SALE PERMITS	\$300	\$25	\$22	(\$3)
FILM PERMITS	\$0	\$0	\$0	\$0
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$50	\$50
OTHER FEES - PLAN REVIEW	\$5,000	\$417	\$1,975	\$1,558
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$833	\$1,175	\$342
OTHER FEES - HOME OCCUPATION	\$1,500	\$125	\$500	\$375
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$38	\$0	(\$38)
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$2,083	\$735	(\$1,348)
MISCELLANEOUS INCOME	\$2,250	\$188	\$1,016	\$828
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$149,000	\$12,417	\$42,514	\$30,097
EXPENDITURES				
REGULAR SALARIES	\$37,680	\$3,140	\$2,381	\$759
FICA/MEDICARE	\$2,883	\$240	\$182	\$58
FLORIDA RETIREMENT SYSTEM	\$4,488	\$374	\$345	\$29
HEALTH INSURANCE	\$9,653	\$804	\$735	\$69
WORKERS COMPENSATION INSURANCE	\$108	\$27	\$30	(\$3)
PROFESSIONAL SERVICES	\$78,375	\$6,531	\$0	\$6,531
OFFICE TECHNOLOGY	\$40,455	\$3,371	\$0	\$3,371
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$500	\$42	\$0	\$42
MEMBERSHIPS & DUES	\$0	\$0	\$100	(\$100)
EDUCATION & TRAINING	\$1,000	\$83	\$0	\$83
TOTAL EXPENDITURES	\$175,142	\$14,613	\$3,774	\$10,839
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$26,142)	(\$2,197)	\$38,740	\$40,936
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,142	\$2,179	\$0	(\$2,179)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,142	\$2,179	\$0	(\$2,179)
NET CHANGE IN FUND BALANCES	\$0	(\$18)	\$38,740	\$38,758
FUND BALANCE-BEGINNING	\$0		\$36,586	
FUND BALANCE-ENDING	\$0		\$75,326	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/22	ACTUAL THRU 10/31/22	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 OCTOBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/22	ACTUAL THRU 10/31/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$39,609	\$3,301	\$0	(\$3,301)
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$39,609	\$3,301	\$0	(\$3,301)
EXPENDITURES				
TRANSIT PROJECTS	\$120,000	\$10,000	\$0	\$10,000
TOTAL EXPENDITURES	\$120,000	\$10,000	\$0	\$10,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$80,391)	(\$6,699)	\$0	\$6,699
NET CHANGE IN FUND BALANCES	(\$80,391)	(\$6,699)	\$0	\$6,699
FUND BALANCE-BEGINNING	\$80,391		\$106,080	
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 OCTOBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/22	ACTUAL THRU 10/31/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$158,435	\$13,203	\$0	(\$13,203)
GRANT	\$350,000	\$29,167	\$0	(\$29,167)
INTEREST INCOME	\$1,000	\$83	\$0	(\$83)
TOTAL REVENUES	\$509,435	\$42,453	\$0	(\$42,453)
EXPENDITURES				
STREETLIGHTING	\$26,951	\$2,246	\$2,216	\$30
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$1,250	\$0	\$1,250
STORM DRAIN-CONSTRUCTION	\$803,500	\$66,958	\$0	\$66,958
TOTAL EXPENDITURES	\$845,451	\$70,454	\$2,216	\$68,239
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$336,016)	(\$28,001)	(\$2,216)	\$25,786
NET CHANGE IN FUND BALANCES	(\$336,016)	(\$28,001)	(\$2,216)	\$25,786
FUND BALANCE-BEGINNING	\$336,016		\$215,751	
FUND BALANCE-ENDING	\$0		\$213,535	

**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				\$ (50,000.00)	\$ (195,558.74)		\$ (245,558.74)
ADD: INTEREST INCOME				\$ 106.20	\$ 424.77		\$ 530.97
BALANCE 10/31/2022				\$ 119,278.88	\$ 371,837.30		\$ 491,116.18

DUE TO GENERAL FUND				\$ -	\$ (47,073.95)		\$ (47,073.95)
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 10/31/2022				\$ 106,079.88	\$ 213,534.35		\$ 319,614.23

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/22	ACTUAL THRU 10/31/22	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$103,656	\$8,638	\$0	\$8,638
TOTAL EXPENDITURES	\$103,656	\$8,638	\$0	\$8,638
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$103,656)	(\$8,638)	\$0	\$8,638
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$103,656	\$8,638	\$0	(\$8,638)
TOTAL OTHER FINANCING SOURCES/(USES)	\$103,656	\$8,638	\$0	(\$8,638)
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, 2022

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$7,205
TOTAL ASSETS	<u>\$7,205</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$59,708
TOTAL LIABILITIES	<u>\$59,708</u>
<u>NET POSITION</u>	
UNRESTRICTED	(\$52,503)
TOTAL NET POSITION	<u>(\$52,503)</u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED OCTOBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 10/31/22	ACTUAL THRU 10/31/22	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$811,967	\$811,967	\$0	(\$811,967)
INTEREST INCOME	\$0	\$0	\$0	\$0
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$811,967	\$811,967	\$0	(\$811,967)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$717,497	\$59,791	\$59,708	\$83
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$717,497	\$59,791	\$59,708	\$83
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$94,470	\$752,176	(\$59,708)	(\$811,884)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,470)	(\$7,873)	\$0	\$7,873
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,470)	(\$7,873)	\$0	\$7,873
NET CHANGE IN FUND BALANCES	\$0	\$744,303	(\$59,708)	(\$804,011)
FUND BALANCE-BEGINNING	\$0		\$7,205	
FUND BALANCE-ENDING	\$0		(\$52,503)	