

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

NOVEMBER 30, 2021

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

NOVEMBER 30, 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)	\$2,443,426	---	---	---	---	---	---	---	\$2,443,426
CASH-OPERATING (3807)	\$155,938	---	---	---	---	---	---	---	\$155,938
CASH-OPERATING (6202)	---	---	---	---	---	\$169,224	\$410,600	---	\$579,824
CASH-OPERATING (8905)	---	---	---	---	\$6,346	---	---	---	\$6,346
CASH-OPERATING (2902)	---	---	---	---	\$27,404	---	---	---	\$27,404
CASH-OPERATING (4755)	---	---	\$144,402	---	---	---	---	---	\$144,402
CASH-OPERATING (4771)	---	\$767,570	---	---	---	---	---	---	\$767,570
CASH-OPERATING (4789)	---	---	---	\$40,566	---	---	---	---	\$40,566
ACCT RECEIVABLE	\$51,159	---	---	---	---	---	---	---	\$51,159
DUE FROM GENERAL FUND	---	---	\$8,677	\$41,058	---	---	---	---	\$49,735
DUE FROM ROAD FUND	\$413	---	---	---	---	---	---	---	\$413
DUE FROM BUILDING FUND	\$85,773	---	---	---	---	---	---	---	\$85,773
DUE FROM CITT-TRANSPORTATION	\$3,584	---	---	---	---	---	---	\$58,431	\$62,015
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	---	\$53,589
DUE FROM SANITATION FUND	\$59,708	---	\$0	---	---	---	---	---	\$59,708
INVEST-STATE BOARD (POOL)	\$12,077	---	---	---	---	---	---	---	\$12,077
PREPAID EXPENSES	\$13,558	---	---	---	---	---	---	---	\$13,558
TOTAL ASSETS	\$2,879,224	\$767,570	\$153,078	\$81,624	\$33,750	\$169,224	\$410,600	\$58,431	\$4,553,502
LIABILITIES:									
ACCOUNTS PAYABLE	\$134,315	---	---	---	---	---	---	---	\$134,315
FRS PENSION PAYABLE	\$23,650	---	\$867	\$344	---	---	---	---	\$24,861
457 PAYABLE	\$2,335	---	---	---	---	---	---	---	\$2,335
DUE TO GENERAL FUND	---	---	\$413	\$85,773	\$53,589	---	\$3,584	---	\$143,359
DUE TO ROAD FUND	\$8,677	---	---	---	---	---	---	---	\$8,677
DUE TO BUILDING FUND	\$41,058	---	---	---	---	---	---	---	\$41,058
DUE TO SANITATION FUND	\$82,762	---	---	---	---	---	---	---	\$82,762
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	---	---	---	\$5,510	---	---	---	---	\$5,510
STATE PERMIT SURCHARGE-DBR	---	---	---	\$13,347	---	---	---	---	\$13,347
TOTAL LIABILITIES	\$296,796	\$0	\$1,280	\$104,973	\$53,589	\$13,199	\$114,813	\$0	\$584,650
FUND BALANCES:									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$767,570	---	---	---	---	---	---	\$767,570
ROADS	---	---	\$151,798	---	---	---	---	---	\$151,798
BUILDING	---	---	---	(\$23,349)	---	---	---	---	(\$23,349)
POLICE FORFEITURE	---	---	---	---	(\$19,839)	---	---	---	(\$19,839)
CITT	---	---	---	---	---	\$156,025	\$295,787	---	\$451,812
UNASSIGNED:	\$2,568,870	---	---	---	---	---	---	---	\$2,568,870
TOTAL FUND BALANCES	\$2,582,428	\$767,570	\$151,798	(\$23,349)	(\$19,839)	\$156,025	\$295,787	\$58,431	\$3,968,853
TOTAL LIABILITIES & FUND BALANCES	\$2,879,224	\$767,570	\$153,078	\$81,624	\$33,750	\$169,224	\$410,600	\$58,431	\$4,553,502

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED NOVEMBER 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/21	ACTUAL THRU 11/30/21	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,437,786	\$210,358	\$210,358	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$26,667	\$19,050	(\$7,616)
UTILITY TAXES - WATER	\$33,500	\$5,583	\$0	(\$5,583)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$917	\$0	(\$917)
SIMPLIFIED COMMUNICATIONS TAX	\$68,188	\$11,365	\$0	(\$11,365)
FRANCHISE FEES - ELECTRIC	\$111,806	\$18,634	\$0	(\$18,634)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$7,624	\$0	(\$7,624)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$353	\$0	(\$353)
STATE REVENUE SHARING - MUNICIPAL	\$87,192	\$14,532	\$7,225	(\$7,307)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,908	\$40,151	\$22,847	(\$17,304)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$42	\$0	(\$42)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$158	\$0	(\$158)
RECREATIONAL PROGRAM FEES	\$5,000	\$833	\$0	(\$833)
CONCESSION STAND	\$600	\$100	\$0	(\$100)
FACILITY RENTALS	\$1,750	\$292	\$1,005	\$713
TRAFFIC FINES	\$5,000	\$833	\$0	(\$833)
POLICE SERVICE CHARGES	\$0	\$0	\$51,159	\$51,159
NOTARY FEES	\$0	\$0	\$0	\$0
SPECIAL EVENT FEES	\$0	\$0	\$0	\$0
LIEN SEARCH FEES	\$3,000	\$500	\$620	\$120
FINES - CODE COMPLIANCE	\$25,000	\$4,167	\$7,925	\$3,758
MISCELLANEOUS REVENUE	\$5,000	\$833	\$1,263	\$429
INTEREST INCOME	\$5,000	\$833	\$1,288	\$455
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$500	\$500
TOTAL REVENUES	\$3,244,292	\$344,775	\$323,240	(\$21,536)
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$2,000	\$0	\$2,000
FICA	\$918	\$153	\$0	\$153
COMMUNICATIONS	\$2,242	\$374	\$373	\$0
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$258	\$1,000	(\$742)
EDUCATION & TRAINING	\$4,200	\$700	\$0	\$700
TOTAL COMMISSION	\$20,910	\$3,485	\$1,373	\$2,112
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$16,667	\$13,310	\$3,356
REGULAR SALARIES-VILLAGE CLERK/ADMIN ASST.	\$70,157	\$11,693	\$8,497	\$3,196
REGULAR SALARIES-ADMIN/CLERK ASST	\$73,886	\$12,314	\$10,201	\$2,113
FICA/MEDICARE	\$18,669	\$3,112	\$2,449	\$663
FLORIDA RETIREMENT SYSTEM	\$47,477	\$7,913	\$7,154	\$759
HEALTH INSURANCE	\$26,555	\$4,426	\$4,506	(\$80)
WORKERS COMPENSATION INSURANCE	\$566	\$141	\$141	(\$0)
PROFESSIONAL FEES	\$214,100	\$35,683	\$22,111	\$13,572
AUDITING FEES	\$23,000	\$3,833	\$1,200	\$2,633
FINANCE CONTRACT	\$65,000	\$10,833	\$10,833	(\$0)
TRAVEL & PER DIEM	\$6,300	\$1,050	\$800	\$250
COMMUNICATIONS	\$15,955	\$2,659	\$3,547	(\$888)
POSTAGE	\$9,648	\$1,608	\$793	\$815
UTILITIES	\$8,965	\$1,494	\$1,323	\$171
RENTALS AND LEASES	\$10,745	\$1,791	\$1,155	\$636
PROPERTY INSURANCE	\$203,868	\$50,967	\$58,707	(\$7,740)
REPAIRS AND MAINTENANCE	\$20,000	\$3,333	\$0	\$3,333
PRINTING & BINDING	\$1,000	\$167	\$349	(\$182)
PROMOTIONAL ACTIVITIES	\$1,500	\$250	\$368	(\$118)
LEGAL ADVERTISING	\$4,000	\$667	\$285	\$381
MUNICIPAL ELECTIONS	\$4,000	\$667	\$0	\$667
OTHER CURRENT CHARGES	\$12,526	\$2,088	\$1,284	\$804
OFFICE SUPPLIES	\$6,000	\$1,000	\$256	\$744
OPERATING SUPPLIES	\$5,000	\$833	\$939	(\$106)
DUES & MEMBERSHIPS	\$5,950	\$992	\$5,767	(\$4,776)
EDUCATION & TRAINING	\$4,000	\$667	\$0	\$667
CONTINGENCY	\$0	\$0	\$0	\$0
TOTAL ADMINISTRATION	\$958,867	\$176,847	\$155,977	\$20,870

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED NOVEMBER 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/21	ACTUAL THRU 11/30/21	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$592,859	\$98,810	\$84,474	\$14,336
PART TIME SALARIES	\$118,560	\$19,760	\$20,390	(\$630)
OVERTIME	\$35,000	\$5,833	\$1,606	\$4,228
OTHER PAYS	\$12,000	\$2,000	\$1,652	\$348
OFF DUTY POLICE	\$0	\$0	\$43,242	(\$43,242)
FICA/MEDICARE	\$58,019	\$9,670	\$8,435	\$1,235
FLORIDA RETIREMENT SYSTEM	\$184,532	\$30,755	\$28,407	\$2,349
HEALTH INSURANCE	\$47,803	\$7,967	\$7,420	\$547
WORKERS COMPENSATION INSURANCE	\$38,040	\$9,510	\$9,510	\$0
PROFESSIONAL SERVICES	\$8,400	\$1,400	\$4,124	(\$2,724)
TRAVEL & PER DIEM	\$2,500	\$417	\$0	\$417
COMMUNICATIONS	\$11,287	\$1,881	\$2,232	(\$351)
UTILITIES	\$6,000	\$1,000	\$373	\$627
RENTALS & LEASES	\$74,943	\$12,490	\$13,049	(\$559)
INSURANCE-POLICE	\$19,578	\$4,895	\$4,753	\$142
REPAIRS & MAINTENANCE	\$66,600	\$11,100	\$4,054	\$7,046
PRINTING & BINDING	\$500	\$83	\$413	(\$330)
OPERATING SUPPLIES	\$85,350	\$14,225	\$13,248	\$977
DUES & MEMBERSHIPS	\$1,200	\$200	\$240	(\$40)
EDUCATION & TRAINING	\$4,000	\$667	\$0	\$667
CONTINGENCY	\$20,000	\$3,333	\$0	\$3,333
CAPITAL OUTLAY	\$2,500	\$417	\$0	\$417
TOTAL POLICE	\$1,389,669	\$236,413	\$247,620	(\$11,207)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$93,005	\$15,501	\$11,876	\$3,625
FICA/MEDICARE	\$7,115	\$1,186	\$909	\$277
FLORIDA RETIREMENT SYSTEM	\$10,063	\$1,677	\$1,406	\$271
HEALTH INSURANCE	\$15,552	\$2,592	\$2,629	(\$37)
WORKERS COMPENSATION INSURANCE	\$3,613	\$903	\$903	(\$0)
UNEMPLOYMENT	\$3,613	\$602	\$0	\$602
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$435	\$72	\$72	\$0
RENTALS & LEASES	\$6,864	\$1,144	\$996	\$148
INSURANCE	\$765	\$191	\$572	(\$380)
REPAIRS & MAINTENANCE	\$600	\$100	\$572	(\$472)
CONTINGENCY	\$1,450	\$242	\$0	\$242
OPERATING SUPPLIES	\$1,300	\$217	\$0	\$217
MEMBERSHIPS & DUES	\$400	\$67	\$0	\$67
EDUCATION & TRAINING	\$2,940	\$490	\$0	\$490
TOTAL CODE COMPLIANCE	\$147,713	\$24,984	\$19,935	\$5,049
PUBLIC WORKS (539)				
REGULAR SALARIES	\$207,842	\$34,640	\$29,621	\$5,019
OVERTIME	\$5,000	\$833	\$221	\$613
EMPLOYEE BONUSES	\$1,500	\$250	\$0	\$250
FICA/MEDICARE	\$16,397	\$2,733	\$2,147	\$586
FLORIDA RETIREMENT SYSTEM	\$22,651	\$3,775	\$3,328	\$447
HEALTH INSURANCE	\$38,641	\$6,440	\$6,473	(\$33)
WORKERS COMPENSATION INSURANCE	\$18,056	\$4,514	\$4,514	\$0
CONTRACT SERVICES	\$11,000	\$1,833	\$1,721	\$112
TRAVEL & PER DIEM	\$3,600	\$600	\$600	\$0
COMMUNICATIONS	\$4,629	\$771	\$578	\$193
UTILITIES	\$9,972	\$1,662	\$3,584	(\$1,922)
RENTALS & LEASES	\$16,791	\$2,799	\$2,049	\$750
PROPERTY INSURANCE	\$12,050	\$3,012	\$3,534	(\$521)
REPAIRS & MAINTENANCE	\$35,300	\$5,883	\$1,184	\$4,699
LANDSCAPE MAINTENANCE	\$111,000	\$18,500	\$95	\$18,405
OTHER CURRENT CHARGES-STORM PREP	\$8,000	\$1,333	\$0	\$1,333
OPERATING SUPPLIES	\$25,510	\$4,252	\$2,262	\$1,989
DUES & MEMBERSHIPS	\$2,000	\$333	\$0	\$333
EDUCATION & TRAINING	\$1,000	\$167	\$0	\$167
CAPITAL OUTLAY	\$7,500	\$1,250	\$0	\$1,250
TOTAL PUBLIC WORKS	\$558,439	\$95,582	\$61,912	\$33,670

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED NOVEMBER 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/21	ACTUAL THRU 11/30/21	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$53,312	\$8,885	\$7,222	\$1,663
PART TIME SALARIES	\$50,568	\$8,428	\$4,859	\$3,569
FICA/MEDICARE	\$7,947	\$1,324	\$924	\$400
FLORIDA RETIREMENT SYSTEM	\$11,240	\$1,873	\$1,433	\$441
HEALTH INSURANCE	\$7,741	\$1,290	\$1,328	(\$38)
WORKERS COMPENSATION INSURANCE	\$237	\$59	\$59	\$0
COMMUNICATIONS	\$3,993	\$665	\$683	(\$18)
UTILITIES	\$5,100	\$850	\$742	\$108
RENTALS & LEASES	\$3,749	\$625	\$280	\$344
PROPERTY INSURANCE	\$17,726	\$4,432	\$2,807	\$1,624
REPAIRS & MAINTENANCE	\$25,000	\$4,167	\$231	\$3,936
CONCESSION EXPENSES	\$500	\$83	\$0	\$83
SPECIAL EVENTS	\$15,700	\$2,617	\$3,340	(\$723)
OPERATING SUPPLIES	\$3,000	\$500	\$166	\$334
MEMBERSHIPS & DUES	\$500	\$83	\$0	\$83
EDUCATION & TRAINING	\$2,000	\$333	\$0	\$333
INFRASTRUCTURE IMPROVEMENTS	\$50,000	\$8,333	\$0	\$8,333
TOTAL PARKS AND RECREATION	\$258,313	\$44,549	\$24,075	\$20,474
TOTAL EXPENDITURES	\$3,333,912	\$581,860	\$510,893	\$70,968
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$89,620)	(\$237,085)	(\$187,653)	\$49,432
RESERVES				
RESERVES-EMERGENCY	\$22,243	\$3,707	\$0	(\$3,707)
TOTAL OTHER FINANCING SOURCES/(USES)	\$22,243	\$3,707	\$0	(\$3,707)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$111,864	\$18,644	\$0	(\$18,644)
TOTAL OTHER FINANCING SOURCES/(USES)	\$111,864	\$18,644	\$0	(\$18,644)
NET CHANGE IN FUND BALANCES	\$0	(\$222,148)	(\$187,653)	\$30,788
FUND BALANCE-BEGINNING	\$0		\$2,770,082	
FUND BALANCE-ENDING	\$0		\$2,582,428	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED NOVEMBER 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/21	ACTUAL THRU 11/30/21	VARIANCE
REVENUES:				
GRANTS	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$12	\$12
TOTAL REVENUES	\$0	\$0	\$12	\$12
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$12	\$12
NET CHANGE IN FUND BALANCES	\$0	\$0	\$12	\$12
FUND BALANCE-BEGINNING	\$0		\$767,558	
FUND BALANCE-ENDING	\$0		\$767,570	

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED NOVEMBER 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/21	ACTUAL THRU 11/30/21	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$13,583	\$6,157	(\$7,426)
STATE REVENUE SHARING - MUNICIPAL	\$23,458	\$3,910	\$1,806	(\$2,103)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$714	\$714	\$0
INTEREST INCOME	\$0	\$0	\$2	\$2
TOTAL REVENUES	<u>\$107,809</u>	<u>\$18,206</u>	<u>\$8,679</u>	<u>(\$9,527)</u>
EXPENDITURES				
REGULAR SALARIES	\$76,502	\$12,750	\$11,199	\$1,551
OVERTIME	\$1,000	\$167	\$0	\$167
SPECIAL PAY	\$1,000	\$167	\$0	\$167
FICA/MEDICARE	\$5,834	\$972	\$857	\$116
FLORIDA RETIREMENT SYSTEM	\$8,278	\$1,380	\$1,325	\$54
HEALTH INSURANCE	\$15,552	\$2,592	\$2,460	\$132
WORKERS COMPENSATION INSURANCE	\$9,032	\$2,258	\$2,258	(\$0)
COMMUNICATIONS	\$480	\$80	\$80	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,168	\$542	\$560	(\$18)
REPAIRS & MAINTENANCE	\$18,204	\$3,034	\$0	\$3,034
OPERATING SUPPLIES	\$7,120	\$1,187	\$503	\$684
EDUCATION & TRAINING	\$300	\$50	\$0	\$50
TOTAL EXPENDITURES	<u>\$145,470</u>	<u>\$25,178</u>	<u>\$19,242</u>	<u>\$5,937</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(\$37,661)</u>	<u>(\$6,972)</u>	<u>(\$10,563)</u>	<u>(\$3,590)</u>
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,000	\$4,333	\$0	(\$4,333)
TOTAL OTHER FINANCING SOURCES/(USES)	<u>\$26,000</u>	<u>\$4,333</u>	<u>\$0</u>	<u>(\$4,333)</u>
NET CHANGE IN FUND BALANCES	<u>(\$11,661)</u>	<u>(\$2,639)</u>	<u>(\$10,563)</u>	<u>(\$7,924)</u>
FUND BALANCE-BEGINNING	\$11,662		\$162,361	
FUND BALANCE-ENDING	<u>\$0</u>		<u>\$151,798</u>	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED NOVEMBER 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/21	ACTUAL THRU 11/30/21	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$12,500	\$38,441	\$25,941
ELECTRIC PERMITS	\$10,000	\$1,667	\$4,997	\$3,330
PLUMBING PERMITS	\$12,000	\$2,000	\$7,769	\$5,769
MECHANICAL PERMITS	\$7,500	\$1,250	\$2,453	\$1,203
GARAGE SALE PERMITS	\$300	\$50	\$33	(\$17)
FILM PERMITS	\$0	\$0	\$250	\$250
OTHER FEES - PLAN REVIEW	\$5,000	\$833	\$2,125	\$1,292
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$1,667	\$1,475	(\$192)
OTHER FEES - HOME OCCUPATION	\$1,500	\$250	\$1,650	\$1,400
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$75	\$0	(\$75)
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$4,167	\$1,815	(\$2,352)
MISCELLANEOUS INCOME	\$0	\$0	\$1,338	\$1,338
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$146,750	\$24,458	\$62,347	\$37,888
EXPENDITURES				
REGULAR SALARIES	\$37,970	\$6,328	\$4,685	\$1,643
FICA/MEDICARE	\$2,905	\$484	\$358	\$126
FLORIDA RETIREMENT SYSTEM	\$4,108	\$685	\$555	\$129
HEALTH INSURANCE	\$7,776	\$1,296	\$1,298	(\$2)
WORKERS COMPENSATION INSURANCE	\$98	\$24	\$24	(\$0)
PROFESSIONAL SERVICES	\$73,360	\$12,227	\$14,304	(\$2,077)
OFFICE TECHNOLOGY	\$113,600	\$64,351	\$64,351	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$1,600	\$267	\$118	\$148
EDUCATION & TRAINING	\$1,000	\$167	\$0	\$167
TOTAL EXPENDITURES	\$242,417	\$85,829	\$85,695	\$134
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$95,667)	(\$61,371)	(\$23,349)	\$38,022
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$37,474)	(\$6,246)	\$0	\$6,246
TOTAL OTHER FINANCING SOURCES/(USES)	(\$37,474)	(\$6,246)	\$0	\$6,246
NET CHANGE IN FUND BALANCES	(\$133,141)	(\$67,616)	(\$23,349)	\$44,268
FUND BALANCE-BEGINNING	\$133,141		\$0	
FUND BALANCE-ENDING	\$0		(\$23,349)	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED NOVEMBER 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/21	ACTUAL THRU 11/30/21	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$14	\$14
TOTAL REVENUES	\$0	\$0	\$14	\$14
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$14	\$14
NET CHANGE IN FUND BALANCES	\$0	\$0	\$14	\$14
FUND BALANCE-BEGINNING	\$0		(\$19,853)	
FUND BALANCE-ENDING	\$0		(\$19,839)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED NOVEMBER 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/21	ACTUAL THRU 11/30/21	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$22,800	\$3,800	\$0	(\$3,800)
INTEREST INCOME	\$200	\$33	\$51	\$18
TOTAL REVENUES	\$23,000	\$3,833	\$51	(\$3,782)
EXPENDITURES				
TRANSIT PROJECTS	\$102,000	\$17,000	\$0	\$17,000
TOTAL EXPENDITURES	\$102,000	\$17,000	\$0	\$17,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$79,000)	(\$13,167)	\$51	\$13,218
NET CHANGE IN FUND BALANCES	(\$79,000)	(\$13,167)	\$51	\$13,218
FUND BALANCE-BEGINNING	\$79,000		\$155,974	
FUND BALANCE-ENDING	\$0		\$156,025	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED NOVEMBER 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/21	ACTUAL THRU 11/30/21	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$91,200	\$15,200	\$0	(\$15,200)
INTEREST INCOME	\$800	\$133	\$206	\$73
TOTAL REVENUES	\$92,000	\$15,333	\$206	(\$15,127)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$4,167	\$4,130	\$37
MAJOR ROAD REPAIRS	\$50,000	\$8,333	\$3,013	\$5,321
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$2,500	\$0	\$2,500
TRAFFIC CALMING	\$15,000	\$2,500	\$0	\$2,500
STORM DRAIN-CONSTRUCTION	\$318,000	\$53,000	\$1,523	\$51,478
TOTAL EXPENDITURES	\$423,000	\$70,500	\$8,665	\$61,835
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$331,000)	(\$55,167)	(\$8,459)	\$46,708
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$5,600)	(\$933)	\$0	\$933
TOTAL OTHER FINANCING SOURCES/(USES)	(\$5,600)	(\$933)	\$0	\$933
NET CHANGE IN FUND BALANCES	(\$336,600)	(\$56,100)	(\$8,459)	\$47,641
FUND BALANCE-BEGINNING	\$336,600		\$304,246	
FUND BALANCE-ENDING	\$0		\$295,787	

**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				\$ -	\$ -		\$ -
DEPOSIT				\$ -	\$ -		\$ -
DEPOSIT				\$ -	\$ -		\$ -
FY 21 TOTAL				\$ -	\$ -		\$ -
TRANSFER TO GF					\$ (90,078.13)		\$ (90,078.13)
ADD: INTEREST INCOME				\$ 51.46	\$ 205.85		\$ 257.31
BALANCE 11/30/2021				\$ 169,224.14	\$ 410,598.99		\$ 579,823.13

DUE TO GENERAL FUND				\$ -	\$ (3,583.73)		\$ (3,583.73)
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 11/30/2021				\$ 156,025.14	\$ 295,786.26		\$ 451,811.40

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED NOVEMBER 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/21	ACTUAL THRU 11/30/21	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

NOVEMBER 30, 2021

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$23,054
TOTAL ASSETS	<u><u>\$23,054</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$59,708
DUE TO ROAD FUND	<u>\$0</u>
TOTAL LIABILITIES	<u>\$59,708</u>
<u>NET POSITION</u>	
UNRESTRICTED	<u>(\$36,654)</u>
TOTAL NET POSITION	<u>(\$36,654)</u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED NOVEMBER 30, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/21	ACTUAL THRU 11/30/21	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$813,216	\$80,530	\$80,530	\$0
MISC INCOME	\$3,410	\$568	\$0	(\$568)
TOTAL REVENUES	\$816,626	\$81,098	\$80,530	(\$568)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$720,835	\$120,139	\$119,416	\$723
OTHER CURRENT CHARGES	\$1,000	\$167	\$0	\$166
TOTAL EXPENDITURES	\$721,835	\$120,306	\$119,416	\$890
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$94,790	(\$39,208)	(\$38,887)	\$321
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,790)	(\$15,798)	\$0	\$15,798
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,790)	(\$15,798)	\$0	\$15,798
NET CHANGE IN FUND BALANCES	\$0	(\$55,006)	(\$38,887)	\$16,120
FUND BALANCE-BEGINNING	\$0		\$2,232	
FUND BALANCE-ENDING	\$0		(\$36,654)	