

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

NOVEMBER 30, 2022

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

NOVEMBER 30, 2022

	GOVERNMENTAL TYPE FUNDS							TOTAL	
	GENERAL	ARP FUND	ROAD FUND	BUILDING FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	CAPITAL PROJECTS FUND	GOVERNMENTAL FUNDS
ASSETS:									
CASH-OPERATING (5232)	\$3,089,674	---	---	---	---	---	---	---	\$3,089,674
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (6202)	---	---	---	---	---	\$109,279	\$324,764	---	\$434,043
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$28,200	---	---	---	\$28,200
CASH-OPERATING (4755)	---	---	\$154,742	---	---	---	---	---	\$154,742
CASH-OPERATING (4771)	---	\$1,535,199	---	---	---	---	---	---	\$1,535,199
CASH-OPERATING (4789)	---	---	---	\$57,130	---	---	---	---	\$57,130
ACCT RECEIVABLE	\$24,848	---	---	---	---	---	---	---	\$24,848
DUE FROM GENERAL FUND	---	---	---	\$5,620	---	---	---	---	\$5,620
DUE FROM ROAD FUND	\$184	---	---	---	---	---	---	---	\$184
DUE FROM CITT-TRANSPORTATION	\$2,215	---	---	---	---	---	---	\$58,431	\$60,646
DUE FROM POLICE FORFEITURE FUND	\$54,372	---	---	---	---	---	---	---	\$54,372
DUE FROM SANITATION FUND	\$59,708	---	---	---	---	---	---	---	\$59,708
INVEST-STATE BOARD (POOL)	\$12,250	---	---	---	---	---	---	---	\$12,250
TOTAL ASSETS	\$3,399,264	\$1,535,199	\$154,742	\$62,750	\$34,549	\$109,279	\$324,764	\$58,431	\$5,678,977
LIABILITIES:									
ACCOUNTS PAYABLE	\$101,592	---	---	---	---	---	---	---	\$101,592
UNION DUES PAYABLE-PBA	\$286	---	---	---	---	---	---	---	\$286
UNION DUES PAYABLE-PAT	\$127	---	\$136	---	---	---	---	---	\$263
FRS PENSION PAYABLE	\$28,471	---	\$1,014	\$432	---	---	---	---	\$29,918
DUE TO GENERAL FUND	---	---	\$184	\$445	\$54,372	---	\$2,215	---	\$57,217
DUE TO BUILDING FUND	\$5,174	---	---	---	---	---	---	---	\$5,174
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	---	---	---	\$5,767	---	---	---	---	\$5,767
STATE PERMIT SURCHARGE-DBR	---	---	---	\$14,125	---	---	---	---	\$14,125
DEFERRED REVENUE	---	\$1,535,116	---	---	---	---	---	---	\$1,535,116
TOTAL LIABILITIES	\$139,650	\$1,535,116	\$1,334	\$20,770	\$54,372	\$13,199	\$113,444	\$0	\$1,877,885
FUND BALANCES:									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$153,407	---	---	---	---	---	\$153,407
BUILDING	---	---	---	\$41,980	---	---	---	---	\$41,980
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$96,080	\$211,320	---	\$307,399
ASSIGNED TO:									
EMERGENCY RESPONSE	\$1,640,934	---	---	---	---	---	---	---	\$1,640,934
UNASSIGNED:	\$1,618,681	---	---	---	---	---	---	---	\$1,618,681
TOTAL FUND BALANCES	\$3,259,614	\$83	\$153,407	\$41,980	(\$19,823)	\$96,080	\$211,320	\$58,431	\$3,801,092
TOTAL LIABILITIES & FUND BALANCES	\$3,399,264	\$1,535,199	\$154,742	\$62,750	\$34,549	\$109,279	\$324,764	\$58,431	\$5,678,977

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED NOVEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/22	ACTUAL THRU 11/30/22	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,795,112	\$363,310	\$363,310	\$0
UTILITY TAXES - ELECTRIC	\$180,000	\$30,000	\$20,242	(\$9,758)
UTILITY TAXES - WATER	\$33,500	\$5,583	\$0	(\$5,583)
UTILITY TAXES - GAS/PROPANE	\$6,800	\$1,133	\$70	(\$1,064)
SIMPLIFIED COMMUNICATIONS TAX	\$70,899	\$11,817	\$6,752	(\$5,064)
FRANCHISE FEES - ELECTRIC	\$125,000	\$20,833	\$0	(\$20,833)
FRANCHISE FEES - SOLID WASTE	\$0	\$0	\$0	\$0
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$353	\$0	(\$353)
STATE REVENUE SHARING - MUNICIPAL	\$99,924	\$16,654	\$16,582	(\$72)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$271,602	\$45,267	\$0	(\$45,267)
COVID 19 RELIEF FUNDING	\$0	\$0	\$0	\$0
GRANTS	\$85,000	\$14,167	\$0	(\$14,167)
FEMA REVENUE	\$0	\$0	\$0	\$0
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$750	\$125	\$0	(\$125)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$158	\$0	(\$158)
RECREATIONAL PROGRAM FEES	\$9,500	\$1,583	\$3,073	\$1,490
CONCESSION STAND	\$600	\$100	\$385	\$285
FACILITY RENTALS	\$4,500	\$750	\$1,730	\$980
TRAFFIC FINES	\$16,000	\$2,667	\$0	(\$2,667)
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$4,873	\$4,873
NOTARY FEES	\$0	\$0	\$5	\$5
SPECIAL EVENT FEES	\$0	\$0	\$0	\$0
LIEN SEARCH FEES	\$3,000	\$500	\$680	\$180
FINES - CODE COMPLIANCE	\$25,000	\$4,167	\$2,710	(\$1,457)
INSURANCE PROCEEDS	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$7,500	\$1,250	\$1,380	\$130
INTEREST INCOME	\$5,000	\$833	\$892	\$59
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$1,500	\$1,500
TOTAL REVENUES	\$3,742,752	\$521,250	\$424,186	(\$97,065)
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$2,000	\$0	\$2,000
FICA	\$918	\$153	\$0	\$153
COMMUNICATIONS	\$2,803	\$467	\$187	\$281
PROMOTIONAL ACTIVITIES	\$0	\$0	\$93	(\$93)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$1,000	\$1,000	\$0
EDUCATION & TRAINING	\$2,000	\$333	\$480	(\$147)
TOTAL COMMISSION	\$19,271	\$3,953	\$1,759	\$2,194
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$16,667	\$14,011	\$2,656
REGULAR SALARIES-VILLAGE CLERK	\$73,140	\$12,190	\$10,247	\$1,943
REGULAR SALARIES-ADMIN/CLERK ASST	\$75,430	\$12,572	\$10,609	\$1,963
PART-TIME SALARIES-FINANCE REPORTING MANAGER	\$5,000	\$833	\$0	\$833
FICA/MEDICARE	\$19,398	\$3,233	\$2,667	\$566
FLORIDA RETIREMENT SYSTEM	\$49,265	\$8,211	\$7,586	\$625
HEALTH INSURANCE	\$54,725	\$9,121	\$9,319	(\$199)
WORKERS COMPENSATION INSURANCE	\$566	\$141	\$155	(\$14)
PROFESSIONAL FEES	\$180,614	\$30,102	\$23,703	\$6,399
AUDITING FEES	\$32,500	\$9,400	\$9,400	\$0
FINANCE CONTRACT	\$68,250	\$11,375	\$11,375	\$0
TRAVEL & PER DIEM	\$6,300	\$1,050	\$1,410	(\$360)
COMMUNICATIONS	\$23,719	\$3,953	\$3,681	\$272
POSTAGE	\$9,698	\$1,616	\$1,404	\$212
UTILITIES	\$11,572	\$1,929	\$732	\$1,197
RENTALS AND LEASES	\$11,162	\$1,860	\$1,687	\$174
PROPERTY INSURANCE	\$258,045	\$64,511	\$64,620	(\$109)
REPAIRS AND MAINTENANCE	\$20,000	\$3,333	\$0	\$3,333
PRINTING & BINDING	\$3,000	\$500	\$123	\$377
PROMOTIONAL ACTIVITIES	\$2,000	\$333	\$0	\$333
LEGAL ADVERTISING	\$4,000	\$667	\$126	\$541
MUNICIPAL ELECTIONS	\$5,000	\$833	\$78	\$756
OTHER CURRENT CHARGES	\$13,239	\$2,207	\$2,869	(\$662)
OFFICE SUPPLIES	\$6,500	\$1,083	\$1,429	(\$346)
OPERATING SUPPLIES	\$5,000	\$833	\$3,547	(\$2,713)
DUES & MEMBERSHIPS	\$5,950	\$992	\$449	\$542
EDUCATION & TRAINING	\$4,000	\$667	\$75	\$592
CONTINGENCY	\$2,000	\$333	\$0	\$333
TOTAL ADMINISTRATION	\$1,050,073	\$200,546	\$181,301	\$19,246

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED NOVEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/22	ACTUAL THRU 11/30/22	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$626,431	\$104,405	\$90,691	\$13,715
PART TIME SALARIES	\$143,488	\$23,915	\$23,472	\$443
OVERTIME	\$29,000	\$4,833	\$6,913	(\$2,080)
OTHER PAYS	\$11,360	\$1,893	\$1,629	\$264
OFF DUTY POLICE	\$0	\$0	\$2,430	(\$2,430)
FICA/MEDICARE	\$63,440	\$10,573	\$9,564	\$1,009
FLORIDA RETIREMENT SYSTEM	\$213,012	\$35,502	\$34,899	\$603
HEALTH INSURANCE	\$56,110	\$9,352	\$10,675	(\$1,323)
WORKERS COMPENSATION INSURANCE	\$42,019	\$10,505	\$11,523	(\$1,019)
PROFESSIONAL SERVICES	\$17,100	\$2,850	\$1,809	\$1,041
TRAVEL & PER DIEM	\$2,500	\$417	\$0	\$417
COMMUNICATIONS	\$14,814	\$2,469	\$2,048	\$421
UTILITIES	\$3,740	\$623	\$434	\$190
RENTALS & LEASES	\$69,392	\$11,565	\$10,945	\$620
INSURANCE-POLICE	\$22,515	\$5,629	\$5,362	\$266
REPAIRS & MAINTENANCE	\$75,000	\$12,500	\$16,045	(\$3,545)
PRINTING & BINDING	\$500	\$83	\$0	\$83
OPERATING SUPPLIES	\$134,350	\$22,392	\$25,642	(\$3,251)
DUES & MEMBERSHIPS	\$1,500	\$250	\$260	(\$10)
EDUCATION & TRAINING	\$5,000	\$833	\$1,911	(\$1,077)
CONTINGENCY	\$20,000	\$3,333	\$9,438	(\$6,105)
CAPITAL OUTLAY	\$2,500	\$417	\$0	\$417
TOTAL POLICE	\$1,553,771	\$264,340	\$265,691	(\$1,352)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$102,003	\$17,000	\$9,846	\$7,154
FICA/MEDICARE	\$7,803	\$1,301	\$562	\$739
FLORIDA RETIREMENT SYSTEM	\$12,149	\$2,025	\$998	\$1,026
HEALTH INSURANCE	\$19,306	\$3,218	\$3,428	(\$211)
WORKERS COMPENSATION INSURANCE	\$3,990	\$998	\$1,094	(\$97)
COMMUNICATIONS	\$1,867	\$311	\$36	\$275
RENTALS & LEASES	\$5,976	\$996	\$950	\$46
INSURANCE	\$2,658	\$665	\$633	\$32
REPAIRS & MAINTENANCE	\$600	\$100	\$129	(\$29)
OPERATING SUPPLIES	\$1,900	\$317	\$0	\$317
MEMBERSHIPS & DUES	\$400	\$67	\$150	(\$83)
EDUCATION & TRAINING	\$1,500	\$250	\$0	\$250
TOTAL CODE COMPLIANCE	\$160,152	\$27,246	\$17,828	\$9,418
PUBLIC WORKS (539)				
REGULAR SALARIES	\$220,282	\$36,714	\$30,865	\$5,848
OVERTIME	\$5,000	\$833	\$1,230	(\$397)
EMPLOYEE BONUSES	\$1,500	\$250	\$0	\$250
FICA/MEDICARE	\$17,349	\$2,891	\$2,444	\$448
FLORIDA RETIREMENT SYSTEM	\$26,414	\$4,402	\$4,183	\$219
HEALTH INSURANCE	\$46,964	\$7,827	\$7,244	\$583
WORKERS COMPENSATION INSURANCE	\$19,945	\$4,986	\$5,470	(\$483)
CONTRACT SERVICES	\$12,000	\$2,000	\$1,987	\$13
TRAVEL & PER DIEM	\$3,600	\$600	\$600	\$0
COMMUNICATIONS	\$4,640	\$773	\$769	\$5
UTILITIES	\$20,772	\$3,462	\$1,759	\$1,703
RENTALS & LEASES	\$2,000	\$333	\$429	(\$96)
PROPERTY INSURANCE	\$11,365	\$2,841	\$3,855	(\$1,014)
REPAIRS & MAINTENANCE	\$40,000	\$6,667	\$564	\$6,102
LANDSCAPE MAINTENANCE	\$101,000	\$16,833	\$2,202	\$14,631
OTHER CURRENT CHARGES	\$18,000	\$3,000	\$0	\$3,000
OPERATING SUPPLIES	\$35,510	\$5,918	\$3,185	\$2,733
DUES & MEMBERSHIPS	\$500	\$83	\$0	\$83
EDUCATION & TRAINING	\$500	\$83	\$0	\$83
CAPITAL OUTLAY	\$5,000	\$833	\$0	\$833
TOTAL PUBLIC WORKS	\$592,339	\$101,332	\$66,787	\$34,545

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED NOVEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/22	ACTUAL THRU 11/30/22	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$60,000	\$10,000	\$8,376	\$1,624
PART TIME SALARIES	\$41,695	\$6,949	\$4,557	\$2,392
FICA/MEDICARE	\$7,780	\$1,297	\$989	\$307
FLORIDA RETIREMENT SYSTEM	\$12,112	\$2,019	\$1,684	\$334
HEALTH INSURANCE	\$10,111	\$1,685	\$1,466	\$220
WORKERS COMPENSATION INSURANCE	\$262	\$66	\$72	(\$6)
COMMUNICATIONS	\$5,039	\$840	\$638	\$201
UTILITIES	\$5,396	\$899	\$865	\$35
RENTALS & LEASES	\$3,749	\$625	\$208	\$416
PROPERTY INSURANCE	\$7,074	\$1,769	\$2,890	(\$1,121)
REPAIRS & MAINTENANCE	\$27,000	\$4,500	\$2,925	\$1,575
CONCESSION EXPENSES	\$500	\$83	\$0	\$83
SPECIAL EVENTS	\$18,300	\$3,050	\$4,847	(\$1,797)
OPERATING SUPPLIES	\$1,500	\$250	\$16	\$234
MEMBERSHIPS & DUES	\$500	\$83	\$0	\$83
EDUCATION & TRAINING	\$2,000	\$333	\$570	(\$237)
INFRASTRUCTURE IMPROVEMENTS	\$105,000	\$17,500	\$0	\$17,500
TOTAL PARKS AND RECREATION	\$308,019	\$51,948	\$30,104	\$21,844
TOTAL EXPENDITURES	\$3,683,624	\$649,366	\$563,470	\$85,896
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$59,128	(\$128,115)	(\$139,284)	(\$11,169)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN FROM SANITATION FUND	\$48,490	\$8,082	\$0	(\$8,082)
OPERATING TRANSFER IN FROM ROAD FUND	\$22,181	\$3,697	\$0	(\$3,697)
OPERATING TRANSFER (OUT) TO BUILDING FUND	(\$26,142)	(\$4,357)	\$0	\$4,357
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$103,656)	(\$17,276)	\$0	\$17,276
TOTAL OTHER FINANCING SOURCES/(USES)	(\$59,128)	(\$9,855)	\$0	\$9,855
NET CHANGE IN FUND BALANCES	\$0	(\$137,970)	(\$139,284)	(\$1,314)
FUND BALANCE-BEGINNING	\$0		\$3,398,898	
FUND BALANCE-ENDING	\$0		\$3,259,614	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/22	ACTUAL THRU 11/30/22	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 NOVEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/22	ACTUAL THRU 11/30/22	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$76,977	\$12,830	\$6,467	(\$6,362)
STATE REVENUE SHARING - MUNICIPAL	\$27,250	\$4,542	\$4,146	(\$396)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$714	\$714	\$0
TOTAL REVENUES	\$107,083	\$18,085	\$11,327	(\$6,758)
EXPENDITURES				
REGULAR SALARIES	\$86,009	\$14,335	\$12,051	\$2,284
OVERTIME	\$1,000	\$167	\$525	(\$358)
SPECIAL PAY	\$1,000	\$167	\$0	\$167
FICA/MEDICARE	\$6,733	\$1,122	\$956	\$166
FLORIDA RETIREMENT SYSTEM	\$10,363	\$1,727	\$828	\$899
HEALTH INSURANCE	\$19,306	\$3,218	\$3,745	(\$528)
WORKERS COMPENSATION INSURANCE	\$9,977	\$2,494	\$2,736	(\$242)
COMMUNICATIONS	\$480	\$80	\$80	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,604	\$651	\$620	\$31
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$3,120	\$520	\$491	\$29
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
	0			
TOTAL EXPENDITURES	\$140,592	\$24,480	\$22,032	\$2,448
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$33,510)	(\$6,395)	(\$10,705)	(\$4,310)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$23,800	\$3,967	\$0	(\$3,967)
TOTAL OTHER FINANCING SOURCES/(USES)	\$23,800	\$3,967	\$0	(\$3,967)
NET CHANGE IN FUND BALANCES	(\$9,710)	(\$2,429)	(\$10,705)	(\$8,276)
FUND BALANCE-BEGINNING	\$9,710		\$164,113	
FUND BALANCE-ENDING	\$0		\$153,407	

VILLAGE OF BISCAYNE PARK
BUILDING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED NOVEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/22	ACTUAL THRU 11/30/22	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$12,500	\$40,805	\$28,305
ELECTRIC PERMITS	\$10,000	\$1,667	\$4,021	\$2,354
PLUMBING PERMITS	\$12,000	\$2,000	\$4,596	\$2,596
MECHANICAL PERMITS	\$7,500	\$1,250	\$3,296	\$2,046
PAINTING PERMITS	\$0	\$0	\$0	\$0
GARAGE SALE PERMITS	\$300	\$50	\$55	\$5
FILM PERMITS	\$0	\$0	\$0	\$0
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$250	\$250
OTHER FEES - PLAN REVIEW	\$5,000	\$833	\$2,500	\$1,667
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$1,667	\$2,000	\$333
OTHER FEES - HOME OCCUPATION	\$1,500	\$250	\$550	\$300
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$75	\$375	\$300
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$4,167	\$735	(\$3,432)
MISCELLANEOUS INCOME	\$2,250	\$375	\$1,490	\$1,115
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$149,000	\$24,833	\$60,672	\$35,839
EXPENDITURES				
REGULAR SALARIES	\$37,680	\$6,280	\$5,281	\$999
FICA/MEDICARE	\$2,883	\$480	\$404	\$76
FLORIDA RETIREMENT SYSTEM	\$4,488	\$748	\$691	\$57
HEALTH INSURANCE	\$9,653	\$1,609	\$1,471	\$138
WORKERS COMPENSATION INSURANCE	\$108	\$27	\$30	(\$3)
PROFESSIONAL SERVICES	\$78,375	\$13,063	\$0	\$13,063
OFFICE TECHNOLOGY	\$40,455	\$39,781	\$39,781	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$500	\$83	\$0	\$83
MEMBERSHIPS & DUES	\$0	\$0	\$100	(\$100)
EDUCATION & TRAINING	\$1,000	\$167	\$0	\$167
TOTAL EXPENDITURES	\$175,142	\$62,237	\$47,756	\$14,481
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$26,142)	(\$37,404)	\$12,916	\$50,320
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,142	\$4,357	\$0	(\$4,357)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,142	\$4,357	\$0	(\$4,357)
NET CHANGE IN FUND BALANCES	\$0	(\$33,047)	\$12,916	\$45,963
FUND BALANCE-BEGINNING	\$0		\$29,064	
FUND BALANCE-ENDING	\$0		\$41,980	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/22	ACTUAL THRU 11/30/22	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 NOVEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/22	ACTUAL THRU 11/30/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$39,609	\$6,601	\$0	(\$6,601)
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$39,609	\$6,601	\$0	(\$6,601)
EXPENDITURES				
TRANSIT PROJECTS	\$120,000	\$20,000	\$10,000	\$10,000
TOTAL EXPENDITURES	\$120,000	\$20,000	\$10,000	\$10,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$80,391)	(\$13,399)	(\$10,000)	\$3,399
NET CHANGE IN FUND BALANCES	(\$80,391)	(\$13,399)	(\$10,000)	\$3,399
FUND BALANCE-BEGINNING	\$80,391		\$106,080	
FUND BALANCE-ENDING	\$0		\$96,080	

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/22	ACTUAL THRU 11/30/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$158,435	\$26,406	\$0	(\$26,406)
GRANT	\$350,000	\$58,333	\$0	(\$58,333)
INTEREST INCOME	\$1,000	\$167	\$0	(\$167)
TOTAL REVENUES	\$509,435	\$84,906	\$0	(\$84,906)
EXPENDITURES				
STREETLIGHTING	\$26,951	\$4,492	\$4,431	\$61
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$2,500	\$0	\$2,500
STORM DRAIN-CONSTRUCTION	\$803,500	\$133,917	\$0	\$133,917
TOTAL EXPENDITURES	\$845,451	\$140,909	\$4,431	\$136,478
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$336,016)	(\$56,003)	(\$4,431)	\$51,572
NET CHANGE IN FUND BALANCES	(\$336,016)	(\$56,003)	(\$4,431)	\$51,572
FUND BALANCE-BEGINNING	\$336,016		\$215,751	
FUND BALANCE-ENDING	\$0		\$211,320	

**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				\$ (60,000.00)	\$ (242,632.69)		\$ (302,632.69)
ADD: INTEREST INCOME				\$ 106.20	\$ 424.77		\$ 530.97
BALANCE 11/30/2022				\$ 109,278.88	\$ 324,763.35		\$ 434,042.23

DUE TO GENERAL FUND				\$ -	\$ (2,215.49)		\$ (2,215.49)
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 11/30/2022				\$ 96,079.88	\$ 211,318.86		\$ 307,398.74

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/22	ACTUAL THRU 11/30/22	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$103,656	\$17,276	\$0	\$17,276
TOTAL EXPENDITURES	\$103,656	\$17,276	\$0	\$17,276
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$103,656)	(\$17,276)	\$0	\$17,276
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$103,656	\$17,276	\$0	(\$17,276)
TOTAL OTHER FINANCING SOURCES/(USES)	\$103,656	\$17,276	\$0	(\$17,276)
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, 2022

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$87,766
TOTAL ASSETS	<u><u>\$87,766</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	---
DUE TO GENERAL FUND	<u>\$59,708</u>
TOTAL LIABILITIES	<u>\$59,708</u>
<u>NET POSITION</u>	
UNRESTRICTED	<u>\$28,058</u>
TOTAL NET POSITION	<u><u>\$28,058</u></u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED NOVEMBER 30, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/22	ACTUAL THRU 11/30/22	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$811,967	\$132,877	\$132,877	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$811,967	\$132,877	\$132,877	\$0
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$717,497	\$119,583	\$119,416	\$167
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$717,497	\$119,583	\$119,416	\$167
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$94,470	\$13,294	\$13,461	\$167
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,470)	(\$15,745)	\$0	\$15,745
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,470)	(\$15,745)	\$0	\$15,745
NET CHANGE IN FUND BALANCES	\$0	(\$2,451)	\$13,461	\$15,912
FUND BALANCE-BEGINNING	\$0		\$14,597	
FUND BALANCE-ENDING	\$0		\$28,058	