

Village of Biscayne Park

Unaudited Financial Reporting
November 30, 2023



VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

November 30, 2023

	GOVERNMENTAL TYPE FUNDS							TOTAL	
	GENERAL	ARP FUND	ROAD FUND	BUILDING FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	CAPITAL PROJECTS FUND	GOVERNMENTAL FUNDS
ASSETS:									
CASH-OPERATING (5232)	\$3,371,023	---	---	---	---	---	---	---	\$3,371,023
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (xxxx)	\$1,000	---	---	---	---	---	---	---	\$1,000
CASH-OPERATING (6202)	---	---	---	---	---	\$38,612	\$162,216	---	\$200,828
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$28,200	---	---	---	\$28,200
CASH-OPERATING (4755)	---	---	\$119,580	---	---	---	---	---	\$119,580
CASH-OPERATING (4771)	---	\$1,537,209	---	---	---	---	---	---	\$1,537,209
CASH-OPERATING (4789)	---	---	---	\$456,154	---	---	---	---	\$456,154
ACCT RECEIVABLE	\$19,970	---	---	---	---	\$125,112	\$52,712	---	\$197,794
DUE FROM GENERAL FUND	---	---	\$15,157	\$61,368	---	---	---	---	\$76,525
DUE FROM ROAD FUND	\$15,138	---	---	---	---	---	---	---	\$15,138
DUE FROM BUILDING FUND	\$88,655	---	---	---	---	---	---	---	\$88,655
DUE FROM CITT-TRANSIT	\$20,000	---	---	---	---	---	---	---	\$20,000
DUE FROM CITT-TRANSPORTATION	\$7,419	---	---	---	---	---	---	\$58,431	\$65,850
DUE FROM POLICE FORFEITURE FUND	\$54,372	---	---	---	---	---	---	---	\$54,372
DUE FROM SANITATION FUND	\$145,807	---	---	---	---	---	---	---	\$145,807
INVEST-STATE BOARD (POOL)	\$12,897	---	---	---	---	---	---	---	\$12,897
PREPAID EXPENSES	\$57,677	---	\$0	\$75	---	---	---	---	\$57,752
TOTAL ASSETS	\$3,949,970	\$1,537,209	\$134,737	\$517,597	\$34,549	\$163,724	\$214,928	\$58,431	\$6,611,145
LIABILITIES:									
ACCOUNTS PAYABLE	\$171,147	---	---	\$64,989	---	---	---	---	\$236,137
UNION DUES PAYABLE-PBA	\$428	---	---	---	---	---	---	---	\$428
FRS PENSION PAYABLE	\$37,436	---	\$1,123	---	---	---	---	---	\$38,559
457 PAYABLE	\$942	---	---	---	---	---	---	---	\$942
DUE TO GENERAL FUND	---	---	\$15,205	\$88,655	\$54,372	\$20,000	\$7,419	---	\$185,650
DUE TO ROAD FUND	\$15,091	---	---	---	---	---	---	---	\$15,091
DUE TO BUILDING FUND	\$61,368	---	---	---	---	---	---	---	\$61,368
DUE TO SANITATION FUND	\$196,528	---	---	---	---	---	---	---	\$196,528
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	---	---	\$58,431	---	\$58,431
DUE TO OTHER GOVERNMENTS	---	---	---	---	---	\$13,199	\$52,798	---	\$65,997
ACCRUED WAGES PAYABLE	\$959	---	---	---	---	---	---	---	\$959
FICA PAYABLE	\$73	---	---	---	---	---	---	---	\$73
COMPLIANCE BONDS PAYABLE	\$4,000	---	---	---	---	---	---	---	\$4,000
COUNTY PERMIT SURCHARGE	---	---	---	\$13,475	---	---	---	---	\$13,475
STATE PERMIT SURCHARGE-DBR	---	---	---	\$18,083	---	---	---	---	\$18,083
DEFERRED REVENUE	---	\$1,537,126	---	---	---	---	---	---	\$1,537,126
TOTAL LIABILITIES	\$487,972	\$1,537,126	\$16,328	\$185,202	\$54,372	\$33,199	\$118,648	\$0	\$2,432,846
FUND BALANCES:									
NONSPENDABLE:									
PREPAID ITEMS AND DEPOSITS	\$57,677	---	\$0	---	---	---	---	---	\$57,677
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$118,410	---	---	---	---	---	\$118,410
BUILDING	---	---	---	\$332,395	---	---	---	---	\$332,395
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$130,525	\$96,280	---	\$226,805
ASSIGNED TO:									
EMERGENCY RESPONSE	\$1,640,934	---	---	---	---	---	---	---	\$1,640,934
UNASSIGNED:	\$1,763,387	---	---	---	---	---	---	---	\$1,763,387
TOTAL FUND BALANCES	\$3,461,998	\$83	\$118,410	\$332,395	(\$19,823)	\$130,525	\$96,280	\$58,431	\$4,178,299
TOTAL LIABILITIES & FUND BALANCES	\$3,949,970	\$1,537,209	\$134,737	\$517,597	\$34,549	\$163,724	\$214,928	\$58,431	\$6,611,145

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/23	ACTUAL THRU 11/30/23	VARIANCE
REVENUES:				
AD VALOREM TAX	\$3,326,279	\$561,386	\$561,386	\$0
UTILITY TAXES - ELECTRIC	\$210,000	\$35,000	\$33,233	(\$1,767)
UTILITY TAXES - WATER	\$40,000	\$6,667	\$0	(\$6,667)
UTILITY TAXES - GAS/PROPANE	\$6,800	\$1,133	\$0	(\$1,133)
SIMPLIFIED COMMUNICATIONS TAX	\$73,914	\$12,319	\$4,992	(\$7,327)
FRANCHISE FEES - ELECTRIC	\$160,241	\$26,707	\$19,337	(\$7,370)
FRANCHISE FEES - SOLID WASTE	\$72,960	\$12,160	\$12,160	\$0
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$353	\$0	(\$353)
STATE REVENUE SHARING - MUNICIPAL	\$113,750	\$18,958	\$18,588	(\$370)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$304,390	\$50,732	\$25,873	(\$24,858)
GRANTS	\$90,000	\$15,000	\$0	(\$15,000)
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	\$7,798	\$6,215
CONCESSION STAND	\$600	\$100	\$0	(\$100)
FACILITY RENTALS	\$4,500	\$750	\$1,190	\$440
TRAFFIC FINES	\$16,000	\$2,667	\$0	(\$2,667)
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$23	\$23
LIEN SEARCH FEES	\$3,000	\$500	\$275	(\$225)
FINES - CODE COMPLIANCE	\$25,000	\$4,167	\$11,150	\$6,983
INSURANCE PROCEEDS	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$7,500	\$1,250	\$5,498	\$4,248
INTEREST INCOME	\$5,000	\$833	\$1,026	\$193
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$4,473,249	\$752,548	\$702,530	(\$50,018)
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$2,000	\$0	\$2,000
FICA	\$918	\$153	\$0	\$153
COMMUNICATIONS	\$2,803	\$467	\$229	\$239
PROMOTIONAL ACTIVITIES	\$0	\$0	\$0	\$0
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$258	\$0	\$258
EDUCATION & TRAINING	\$2,000	\$333	\$0	\$333
TOTAL COMMISSION	\$19,271	\$3,212	\$229	\$2,983
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$15,385	\$13,535	\$1,850
REGULAR SALARIES-VILLAGE CLERK	\$70,000	\$10,769	\$9,890	\$879
REGULAR SALARIES-ADMIN/CLERK ASST	\$89,625	\$13,788	\$6,323	\$7,466
FICA/MEDICARE	\$19,861	\$3,310	\$2,276	\$1,035
FLORIDA RETIREMENT SYSTEM	\$56,181	\$9,364	\$7,836	\$1,527
HEALTH INSURANCE	\$60,376	\$10,063	\$8,979	\$1,083
WORKERS COMPENSATION INSURANCE	\$683	\$307	\$307	\$0
PROFESSIONAL FEES	\$218,614	\$36,436	\$23,720	\$12,715
AUDITING FEES	\$32,500	\$5,417	\$0	\$5,417
FINANCE CONTRACT	\$71,663	\$11,944	\$11,944	\$0
TRAVEL & PER DIEM	\$6,300	\$1,050	\$1,548	(\$498)
COMMUNICATIONS	\$24,846	\$4,141	\$5,081	(\$940)
POSTAGE	\$9,698	\$1,616	\$1,318	\$298
UTILITIES	\$11,572	\$1,929	\$948	\$980
RENTALS AND LEASES	\$13,562	\$2,260	\$3,513	(\$1,253)
PROPERTY INSURANCE	\$293,311	\$103,750	\$103,750	\$0
REPAIRS AND MAINTENANCE	\$7,581	\$1,264	\$0	\$1,264
PRINTING & BINDING	\$3,000	\$500	\$204	\$296
PROMOTIONAL ACTIVITIES	\$3,000	\$500	\$1,100	(\$600)
LEGAL ADVERTISING	\$4,000	\$667	\$352	\$315
MUNICIPAL ELECTIONS	\$16,000	\$2,667	\$0	\$2,667
OTHER CURRENT CHARGES	\$12,185	\$2,031	\$990	\$1,041
OFFICE SUPPLIES	\$6,500	\$1,083	\$5,043	(\$3,960)
OPERATING SUPPLIES	\$5,000	\$833	\$104	\$729
DUES & MEMBERSHIPS	\$5,950	\$5,130	\$5,130	\$0
EDUCATION & TRAINING	\$4,000	\$667	\$528	\$139
CONTINGENCY	\$45,000	\$7,500	\$0	\$7,500
TOTAL ADMINISTRATION	\$1,191,008	\$254,369	\$214,418	\$39,951

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/23	ACTUAL THRU 11/30/23	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$699,424	\$107,604	\$103,256	\$4,348
PART TIME SALARIES	\$104,777	\$16,120	\$15,233	\$886
OVERTIME	\$50,000	\$7,692	\$16,094	(\$8,401)
OTHER PAYS	\$11,360	\$1,893	\$1,176	\$718
OFF DUTY POLICE	\$0	\$0	\$975	(\$975)
FICA/MEDICARE	\$66,215	\$11,036	\$10,593	\$443
FLORIDA RETIREMENT SYSTEM	\$267,349	\$44,558	\$46,987	(\$2,429)
HEALTH INSURANCE	\$57,672	\$9,612	\$8,027	\$1,585
WORKERS COMPENSATION INSURANCE	\$53,007	\$22,764	\$22,764	\$0
PROFESSIONAL SERVICES	\$30,912	\$5,152	\$11,495	(\$6,343)
TRAVEL & PER DIEM	\$8,000	\$1,333	\$0	\$1,333
COMMUNICATIONS	\$25,033	\$4,172	\$2,247	\$1,926
UTILITIES	\$3,740	\$623	\$502	\$121
RENTALS & LEASES	\$128,613	\$21,436	\$13,196	\$8,239
INSURANCE-POLICE	\$24,666	\$4,111	\$8,844	(\$4,733)
REPAIRS & MAINTENANCE	\$87,500	\$14,583	\$11,076	\$3,508
PRINTING & BINDING	\$500	\$83	\$0	\$83
OPERATING SUPPLIES	\$159,690	\$26,615	\$12,167	\$14,448
DUES & MEMBERSHIPS	\$1,500	\$250	\$569	(\$319)
EDUCATION & TRAINING	\$21,310	\$3,552	\$2,418	\$1,133
ACCREDITATION	\$25,000	\$4,167	\$0	\$4,167
CONTINGENCY	\$12,000	\$2,000	\$0	\$2,000
CAPITAL OUTLAY	\$2,500	\$417	\$0	\$417
TOTAL POLICE	\$1,840,770	\$309,773	\$287,619	\$22,155
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$130,000	\$20,000	\$19,000	\$1,000
FICA/MEDICARE	\$9,945	\$1,530	\$1,453	\$77
FLORIDA RETIREMENT SYSTEM	\$17,641	\$2,940	\$2,918	\$23
HEALTH INSURANCE	\$20,485	\$3,414	\$1,456	\$1,959
WORKERS COMPENSATION INSURANCE	\$5,034	\$2,162	\$2,162	\$0
UNEMPLOYMENT	\$0	\$0	\$0	\$0
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$117,010	\$19,502	\$12,000	\$7,502
COMMUNICATIONS	\$4,000	\$667	\$130	\$537
RENTALS & LEASES	\$11,976	\$1,996	\$950	\$1,046
INSURANCE	\$2,912	\$1,044	\$1,044	\$0
REPAIRS & MAINTENANCE	\$600	\$100	\$0	\$100
CONTINGENCY	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$1,900	\$317	\$50	\$267
MEMBERSHIPS & DUES	\$400	\$67	\$0	\$67
EDUCATION & TRAINING	\$1,500	\$250	\$900	(\$650)
TOTAL CODE COMPLIANCE	\$323,403	\$53,988	\$42,062	\$11,926
PUBLIC WORKS (539)				
REGULAR SALARIES	\$203,099	\$31,246	\$25,221	\$6,025
OVERTIME	\$5,000	\$769	\$180	\$589
EMPLOYEE BONUSES	\$1,500	\$231	\$0	\$231
FICA/MEDICARE	\$16,034	\$2,672	\$1,933	\$740
FLORIDA RETIREMENT SYSTEM	\$27,764	\$4,627	\$3,571	\$1,056
HEALTH INSURANCE	\$40,970	\$6,828	\$4,683	\$2,145
WORKERS COMPENSATION INSURANCE	\$25,160	\$10,805	\$10,805	\$0
CONTRACT SERVICES	\$12,870	\$2,145	\$2,145	\$0
TRAVEL & PER DIEM	\$600	\$100	\$0	\$100
COMMUNICATIONS	\$4,303	\$717	\$435	\$282
UTILITIES	\$21,769	\$3,628	\$4,149	(\$521)
RENTALS & LEASES	\$2,502	\$417	\$0	\$417
PROPERTY INSURANCE	\$12,463	\$2,077	\$5,714	(\$3,636)
REPAIRS & MAINTENANCE	\$40,000	\$6,667	\$15,690	(\$9,023)
LANDSCAPE MAINTENANCE	\$101,000	\$16,833	\$0	\$16,833
OTHER CURRENT CHARGES	\$18,000	\$3,000	\$0	\$3,000
OPERATING SUPPLIES	\$28,010	\$4,668	\$2,952	\$1,716
DUES & MEMBERSHIPS	\$500	\$83	\$0	\$83
EDUCATION & TRAINING	\$500	\$83	\$0	\$83
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL PUBLIC WORKS	\$562,044	\$97,599	\$77,479	\$20,120

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/23	ACTUAL THRU 11/30/23	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$63,608	\$9,786	\$9,966	(\$180)
PART TIME SALARIES	\$49,767	\$7,656	\$5,141	\$2,516
FICA/MEDICARE	\$8,673	\$1,446	\$1,156	\$290
FLORIDA RETIREMENT SYSTEM	\$15,385	\$2,564	\$2,499	\$65
HEALTH INSURANCE	\$10,243	\$1,707	\$1,662	\$45
WORKERS COMPENSATION INSURANCE	\$331	\$142	\$142	\$0
COMMUNICATIONS	\$4,616	\$769	\$807	(\$38)
UTILITIES	\$6,588	\$1,098	\$946	\$152
RENTALS & LEASES	\$3,749	\$625	\$66	\$559
PROPERTY INSURANCE	\$7,587	\$3,766	\$3,766	\$0
REPAIRS & MAINTENANCE	\$27,000	\$4,500	\$374	\$4,126
OTHER CURRENT CHARGES	\$3,500	\$583	\$0	\$583
SPECIAL EVENTS	\$29,600	\$4,933	\$5,014	(\$80)
OPERATING SUPPLIES	\$1,500	\$250	\$0	\$250
MEMBERSHIPS & DUES	\$500	\$83	\$0	\$83
EDUCATION & TRAINING	\$2,000	\$333	\$0	\$333
INFRASTRUCTURE IMPROVEMENTS	\$0	\$0	\$0	\$0
TOTAL PARKS AND RECREATION	\$234,647	\$40,243	\$31,539	\$8,704
TOTAL EXPENDITURES	\$4,171,144	\$759,183	\$653,345	\$105,839
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$302,105	(\$6,635)	\$49,185	\$55,821
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN FROM SANITATION FUND-ADMIN	\$49,650	\$8,275	\$0	(\$8,275)
OPERATING TRANSFER IN FROM SANITATION-PW	\$23,309	\$3,885	\$0	(\$3,885)
OPERATING TRANSFER (OUT) TO BUILDING FUND	\$0	\$0	\$0	\$0
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$677,000)	(\$112,833)	\$0	\$112,833
TOTAL OTHER FINANCING SOURCES/(USES)	(\$604,041)	(\$100,673)	\$0	\$100,673
NET CHANGE IN FUND BALANCES	(\$301,936)	(\$107,309)	\$49,185	\$156,494
FUND BALANCE-BEGINNING	\$301,936		\$3,412,813	
FUND BALANCE-ENDING	\$0		\$3,461,998	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/23	ACTUAL THRU 11/30/23	VARIANCE
REVENUES:				
GRANTS	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$83	
FUND BALANCE-ENDING	\$0		\$83	

VILLAGE OF BISCAYNE PARK

ROAD FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/23	ACTUAL THRU 11/30/23	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$80,015	\$13,336	\$2,698	(\$10,637)
STATE REVENUE SHARING - MUNICIPAL	\$28,437	\$4,740	\$4,647	(\$93)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$476	\$0	(\$476)
TOTAL REVENUES	\$111,308	\$18,551	\$7,345	(\$11,206)
EXPENDITURES				
REGULAR SALARIES	\$91,168	\$14,026	\$11,559	\$2,467
OVERTIME	\$1,000	\$154	\$180	(\$26)
SPECIAL PAY	\$1,000	\$154	\$0	\$154
FICA/MEDICARE	\$7,127	\$1,188	\$898	\$290
FLORIDA RETIREMENT SYSTEM	\$12,507	\$2,085	\$1,817	\$267
HEALTH INSURANCE	\$20,485	\$3,414	\$3,114	\$300
WORKERS COMPENSATION INSURANCE	\$12,586	\$5,405	\$5,405	\$0
COMMUNICATIONS	\$480	\$80	\$50	\$30
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,853	\$1,023	\$1,023	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$3,466	\$578	\$267	\$311
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$152,673	\$28,106	\$24,313	\$3,793
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$41,365)	(\$9,554)	(\$16,968)	(\$7,413)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$25,022	\$4,170	\$0	(\$4,170)
TOTAL OTHER FINANCING SOURCES/(USES)	\$25,022	\$4,170	\$0	(\$4,170)
NET CHANGE IN FUND BALANCES	(\$16,342)	(\$5,384)	(\$16,968)	(\$11,584)
FUND BALANCE-BEGINNING	\$16,342		\$135,377	
FUND BALANCE-ENDING	\$0		\$118,410	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/23	ACTUAL THRU 11/30/23	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$12,500	\$94,917	\$82,417
ELECTRIC PERMITS	\$10,000	\$1,667	\$6,992	\$5,325
PLUMBING PERMITS	\$12,000	\$2,000	\$6,465	\$4,465
MECHANICAL PERMITS	\$7,500	\$1,250	\$3,936	\$2,686
GARAGE SALE PERMITS	\$300	\$50	\$33	(\$17)
FILM PERMITS	\$0	\$0	\$0	\$0
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$300	\$300
SHORT TERM VACATION RENTALS	\$0	\$0	\$0	\$0
OTHER FEES - PLAN REVIEW	\$5,000	\$833	\$0	(\$833)
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$1,667	\$3,415	\$1,748
OTHER FEES - HOME OCCUPATION	\$1,500	\$250	\$300	\$50
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$75	\$375	\$300
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$4,167	\$2,755	(\$1,412)
MISCELLANEOUS INCOME	\$2,250	\$375	\$3,074	\$2,699
TOTAL REVENUES	\$149,000	\$24,833	\$122,562	\$97,728
EXPENDITURES				
REGULAR SALARIES	\$70,000	\$10,769	\$0	\$10,769
FICA/MEDICARE	\$5,355	\$824	\$0	\$824
FLORIDA RETIREMENT SYSTEM	\$9,499	\$1,583	\$0	\$1,583
HEALTH INSURANCE	\$10,243	\$1,707	\$0	\$1,707
WORKERS COMPENSATION INSURANCE	\$136	\$59	\$59	\$0
PROFESSIONAL SERVICES	\$78,600	\$13,100	\$64,970	(\$51,870)
OFFICE TECHNOLOGY	\$40,455	\$6,743	\$37,422	(\$30,680)
OPERATING SUPPLIES	\$500	\$83	\$150	(\$66)
MEMBERSHIPS & DUES	\$0	\$0	\$75	(\$75)
EDUCATION & TRAINING	\$1,000	\$167	\$0	\$167
TOTAL EXPENDITURES	\$215,788	\$35,034	\$102,676	(\$67,641)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$66,788)	(\$10,201)	\$19,886	\$30,087
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	(\$66,788)	(\$10,201)	\$19,886	\$30,087
FUND BALANCE-BEGINNING	\$66,788		\$312,509	
FUND BALANCE-ENDING	\$0		\$332,395	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/23	ACTUAL THRU 11/30/23	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		(\$19,823)	
FUND BALANCE-ENDING	\$0		(\$19,823)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/23	ACTUAL THRU 11/30/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$40,410	\$6,735	\$0	(\$6,735)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$125,112	\$125,112
GRANT	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$40,410	\$6,735	\$125,112	\$118,377
EXPENDITURES				
TRANSIT PROJECTS	\$120,000	\$20,000	\$20,000	\$0
TOTAL EXPENDITURES	\$120,000	\$20,000	\$20,000	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$79,590)	(\$13,265)	\$105,112	\$118,377
NET CHANGE IN FUND BALANCES	(\$79,590)	(\$13,265)	\$105,112	\$118,377
FUND BALANCE-BEGINNING	\$79,590		\$25,413	
FUND BALANCE-ENDING	\$0		\$130,525	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSPORTATION

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/23	ACTUAL THRU 11/30/23	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$161,639	\$26,940	\$0	(\$26,940)
TRANSPORTATION SURTAX-PRIOR	\$0	\$0	\$52,712	\$52,712
GRANT	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$161,639	\$26,940	\$52,712	\$25,772
EXPENDITURES				
STREETLIGHTING	\$32,057	\$5,343	\$4,946	\$397
STORM DRAIN-INSPECT/CLEAN PROJECTS	\$15,000	\$2,500	\$0	\$2,500
	\$34,992	\$5,832	\$0	\$5,832
TOTAL EXPENDITURES	\$82,049	\$13,675	\$4,946	\$8,729
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$79,591	\$13,265	\$47,766	\$34,501
NET CHANGE IN FUND BALANCES	\$79,591	\$13,265	\$47,766	\$34,501
FUND BALANCE-BEGINNING	(\$79,591)		\$48,514	
FUND BALANCE-ENDING	\$0		\$96,280	

VILLAGE OF BISCAYNE PARK
CITT REVENUES WITHHELD

	AMOUNT	20% TRANSIT	80% TRANSPORTATION	DEPOSIT DATE
Nov-19	\$ 10,364.00	\$ 2,072.80	\$ 8,291.20	3/10/20
Dec-19	\$ 15,921.00	\$ 3,184.20	\$ 12,736.80	3/26/20
Jan-20	\$ 10,812.00	\$ 2,162.40	\$ 8,649.60	4/10/20
Feb-20	\$ 10,072.00	\$ 2,014.40	\$ 8,057.60	5/15/20
Mar-20	\$ 11,371.00	\$ 2,274.20	\$ 9,096.80	6/10/20
Apr-20	\$ 5,545.00	\$ 1,109.00	\$ 4,436.00	7/16/20
May-20	\$ 6,464.00	\$ 1,292.80	\$ 5,171.20	8/18/20
Jun-20	\$ 11,758.00	\$ 2,351.60	\$ 9,406.40	9/22/20
Jul-20	\$ 7,714.00	\$ 1,542.80	\$ 6,171.20	10/7/20
Aug-20	\$ 7,666.00	\$ 1,533.20	\$ 6,132.80	11/10/20
Sep-20	\$ 12,562.00	\$ 2,512.40	\$ 10,049.60	12/16/20
	\$ 110,249.00	\$ 22,049.80	\$ 88,199.20	

	AMOUNT	20% TRANSIT	80% TRANSPORTATION	DEPOSIT DATE
Oct-20	\$ 8,712.00	\$ 1,742.40	\$ 6,969.60	1/12/21
Nov-20	\$ 8,562.00	\$ 1,712.40	\$ 6,849.60	2/16/21
Dec-20	\$ 14,808.00	\$ 2,961.60	\$ 11,846.40	3/23/21
Jan-21	\$ 9,448.00	\$ 1,889.60	\$ 7,558.40	4/29/21
Feb-21	\$ 9,440.00	\$ 1,888.00	\$ 7,552.00	5/25/21
Mar-21	\$ 16,412.00	\$ 3,282.40	\$ 13,129.60	6/22/21
Apr-21	\$ 11,437.00	\$ 2,287.40	\$ 9,149.60	7/19/21
May-21	\$ 11,607.00	\$ 2,321.40	\$ 9,285.60	8/12/21
Jun-21	\$ 16,299.00	\$ 3,259.80	\$ 13,039.20	9/15/21
Jul-21	\$ 11,565.00	\$ 2,313.00	\$ 9,252.00	10/8/21
Aug-21	\$ 10,510.00	\$ 2,102.00	\$ 8,408.00	11/29/21
Sep-21	\$ 16,187.00	\$ 3,237.40	\$ 12,949.60	1/3/22
	\$ 144,987.00	\$ 28,997.40	\$ 115,989.60	

VILLAGE OF BISCAYNE PARK
CITT REVENUES WITHHELD

	AMOUNT	20% TRANSIT	80% TRANSPORTATION	DEPOSIT DATE
Oct-21	\$ 11,176.00	\$ 2,235.20	\$ 8,940.80	1/28/22
Nov-21	\$ 12,057.00	\$ 2,411.40	\$ 9,645.60	2/21/22
Dec-21	\$ 21,490.00	\$ 4,298.00	\$ 17,192.00	
Jan-22	\$ 11,771.00	\$ 2,354.20	\$ 9,416.80	4/8/22
Feb-22	\$ 12,490.00	\$ 2,498.00	\$ 9,992.00	5/23/22
Mar-22	\$ 21,635.00	\$ 4,327.00	\$ 17,308.00	6/21/22
Apr-22	\$ 13,341.00	\$ 2,668.20	\$ 10,672.80	7/12/22
RELEASED	\$ (66,500.00)	\$ -	\$ (66,500.00)	8/24/22
May-22	\$ 13,450.00	\$ 2,690.00	\$ 10,760.00	8/29/22
Jun-22	\$ 19,541.00	\$ 3,908.20	\$ 15,632.80	9/16/22
Jul-22	\$ 11,979.00	\$ 2,395.80	\$ 9,583.20	10/14/22
Aug-22	\$ 11,929.00	\$ 2,385.80	\$ 9,543.20	11/14/22
Sep-22	\$ 18,294.00	\$ 3,658.80	\$ 14,635.20	12/9/22
	\$ 112,653.00	\$ 35,830.60	\$ 76,822.40	

	AMOUNT	20% TRANSIT	80% TRANSPORTATION	DEPOSIT DATE
	\$ (44,858.43)	\$ -	\$ (44,858.43)	12/7/22
Oct-22	\$ 13,028.00	\$ 2,605.60	\$ 10,422.40	1/10/23
Nov-22	\$ 13,371.00	\$ 2,674.20	\$ 10,696.80	2/2/23
Dec-22	\$ 23,357.00	\$ 4,671.40	\$ 18,685.60	4/4/23
Jan-23	\$ 13,460.00	\$ 2,692.00	\$ 10,768.00	4/18/23
RELEASED	\$ (251,731.82)	\$ -	\$ (251,731.82)	3/21/23
Feb-23	\$ 13,584.00	\$ 2,716.80	\$ 10,867.20	5/15/23
Mar-23	\$ 22,846.00	\$ 4,569.20	\$ 18,276.80	6/20/23
RELEASED	\$ (80,229.01)	\$ -	\$ (80,229.01)	6/26/23
Apr-23	\$ 13,497.00	\$ 2,699.40	\$ 10,797.60	7/17/23
May-23	\$ 13,599.00	\$ 2,719.80	\$ 10,879.20	8/14/23
RELEASED	\$ (4,417.51)	\$ -	\$ (4,417.51)	8/7/23
Jun-23	\$ 19,685.00	\$ 3,937.00	\$ 15,748.00	9/21/23
Jul-23	\$ 12,936.00	\$ 2,587.20	\$ 10,348.80	10/9/23
Aug-23	\$ 12,506.00	\$ 2,501.20	\$ 10,004.80	12/1/23
Sep-23	\$ 19,303.00	\$ 3,860.60	\$ 15,442.40	12/14/23
	\$ (190,064.77)	\$ 38,234.40	\$ (228,299.17)	

	TOTAL	20% TRANSIT	80% TRANSPORTATION
TOTAL	\$ 177,824.23	\$ 125,112.20	\$ 52,712.03

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/23	ACTUAL THRU 11/30/23	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, 2023

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$105,745
DUE FROM OTHER FUNDS	\$196,528
TOTAL ASSETS	<u><u>\$302,273</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$0
DUE TO GENERAL FUND	\$145,807
DUE TO ROAD FUND	\$0
TOTAL LIABILITIES	<u><u>\$145,807</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	<u>\$156,466</u>
TOTAL NET POSITION	<u><u>\$156,466</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, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 11/30/23	ACTUAL THRU 11/30/23	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$973,824	\$973,824	\$192,784	(\$781,040)
MISC INCOME	\$0	\$0	\$560	\$560
TOTAL REVENUES	<u>\$973,824</u>	<u>\$973,824</u>	<u>\$193,344</u>	<u>(\$780,480)</u>
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$874,842	\$145,807	\$145,807	(\$0)
OTHER CURRENT CHARGES	\$1,000	\$167	\$0	\$167
TOTAL EXPENDITURES	<u>\$875,842</u>	<u>\$145,974</u>	<u>\$145,807</u>	<u>\$167</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	<u>\$97,982</u>	<u>\$827,850</u>	<u>\$47,538</u>	<u>(\$780,313)</u>
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$97,982)	(\$16,330)	\$0	\$16,330
TOTAL OTHER FINANCING SOURCES/(USES)	<u>(\$97,982)</u>	<u>(\$16,330)</u>	<u>\$0</u>	<u>\$16,330</u>
NET CHANGE IN FUND BALANCES	<u>\$0</u>	<u>\$811,520</u>	<u>\$47,538</u>	<u>(\$763,983)</u>
FUND BALANCE-BEGINNING	\$0		\$108,929	
FUND BALANCE-ENDING	<u>\$0</u>		<u>\$156,466</u>	