

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

DECEMBER 31, 2021

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

DECEMBER 31, 2021

	GOVERNMENTAL TYPE FUNDS							TOTAL	
	GENERAL	ARP FUND	ROAD FUND	BUILDING FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND	CAPITAL PROJECTS FUND	GOVERNMENTAL FUNDS
ASSETS:									
CASH-OPERATING (5232)	\$3,932,054	---	---	---	---	---	---	---	\$3,932,054
CASH-OPERATING (7200)	\$760,152	---	---	---	---	---	---	---	\$760,152
CASH-OPERATING (3807)	\$155,971	---	---	---	---	---	---	---	\$155,971
CASH-OPERATING (6202)	---	---	---	---	---	\$169,249	\$407,114	---	\$576,363
CASH-OPERATING (8905)	---	---	---	---	\$6,347	---	---	---	\$6,347
CASH-OPERATING (2902)	---	---	---	---	\$27,410	---	---	---	\$27,410
CASH-OPERATING (4755)	---	---	\$140,267	---	---	---	---	---	\$140,267
CASH-OPERATING (4771)	---	\$767,582	---	---	---	---	---	---	\$767,582
CASH-OPERATING (4789)	---	---	---	\$40,567	---	---	---	---	\$40,567
DUE FROM GENERAL FUND	---	---	\$8,533	---	---	---	---	---	\$8,533
DUE FROM BUILDING FUND	\$34,280	---	---	---	---	---	---	---	\$34,280
DUE FROM CITT-TRANSPORTATION	\$2,063	---	---	---	---	---	---	\$58,431	\$60,494
DUE FROM POLICE FORFEITURE FUND	\$53,589	---	---	---	---	---	---	---	\$53,589
INVEST-STATE BOARD (POOL)	\$12,077	---	---	---	---	---	---	---	\$12,077
PREPAID EXPENSES	\$413	---	---	---	---	---	---	---	\$413
TOTAL ASSETS	\$4,950,599	\$767,582	\$148,800	\$40,567	\$33,757	\$169,249	\$407,114	\$58,431	\$6,576,099
LIABILITIES:									
ACCOUNTS PAYABLE	\$68,777	---	---	---	---	---	---	---	\$68,777
UNION DUES PAYABLE-PBA	\$286	---	---	---	---	---	---	---	\$286
UNION DUES PAYABLE-PAT	\$132	---	\$146	---	---	---	---	---	\$277
FRS PENSION PAYABLE	\$24,697	---	\$868	\$357	---	---	---	---	\$25,922
DUE TO GENERAL FUND	---	---	---	\$34,280	\$53,589	---	\$2,063	---	\$89,931
DUE TO ROAD FUND	\$8,533	---	---	---	---	---	---	---	\$8,533
DUE TO SANITATION FUND	\$558,977	---	---	---	---	---	---	---	\$558,977
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	---	---	---	\$5,818	---	---	---	---	\$5,818
STATE PERMIT SURCHARGE-DBR	---	---	---	\$13,522	---	---	---	---	\$13,522
TOTAL LIABILITIES	\$665,401	\$0	\$1,014	\$53,977	\$53,589	\$13,199	\$113,292	\$0	\$900,472
FUND BALANCES:									
NONSPENDABLE:									
PREPAID ITEMS AND DEPOSITS	\$413	---	---	---	---	---	---	---	\$413
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$767,582	---	---	---	---	---	---	\$767,582
ROADS	---	---	\$147,786	---	---	---	---	---	\$147,786
BUILDING	---	---	---	(\$13,410)	---	---	---	---	(\$13,410)
POLICE FORFEITURE	---	---	---	---	(\$19,832)	---	---	---	(\$19,832)
CITT	---	---	---	---	---	\$156,050	\$293,823	---	\$449,873
UNASSIGNED:	\$4,284,785	---	---	---	---	---	---	---	\$4,284,785
TOTAL FUND BALANCES	\$4,285,197	\$767,582	\$147,786	(\$13,410)	(\$19,832)	\$156,050	\$293,823	\$58,431	\$5,675,627
TOTAL LIABILITIES & FUND BALANCES	\$4,950,599	\$767,582	\$148,800	\$40,567	\$33,757	\$169,249	\$407,114	\$58,431	\$6,576,099

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED DECEMBER 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/21	ACTUAL THRU 12/31/21	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,437,786	\$2,058,011	\$2,058,011	\$0
UTILITY TAXES - ELECTRIC	\$160,000	\$40,000	\$39,198	(\$802)
UTILITY TAXES - WATER	\$33,500	\$8,375	\$0	(\$8,375)
UTILITY TAXES - GAS/PROPANE	\$5,500	\$1,375	\$1,297	(\$78)
SIMPLIFIED COMMUNICATIONS TAX	\$68,188	\$17,047	\$6,838	(\$10,209)
FRANCHISE FEES - ELECTRIC	\$111,806	\$27,951	\$0	(\$27,951)
FRANCHISE FEES - SOLID WASTE	\$45,747	\$11,437	\$6,866	(\$4,570)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$529	\$210	(\$319)
STATE REVENUE SHARING - MUNICIPAL	\$87,192	\$21,798	\$14,449	(\$7,349)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$240,908	\$60,227	\$46,696	(\$13,531)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$250	\$63	\$176	\$114
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$238	\$90	(\$148)
RECREATIONAL PROGRAM FEES	\$5,000	\$1,250	\$1,557	\$307
CONCESSION STAND	\$600	\$150	\$70	(\$80)
FACILITY RENTALS	\$1,750	\$438	\$1,465	\$1,028
TRAFFIC FINES	\$5,000	\$1,250	\$5,302	\$4,052
POLICE SERVICE CHARGES	\$0	\$0	\$47,387	\$47,387
NOTARY FEES	\$0	\$0	\$33	\$33
SPECIAL EVENT FEES	\$0	\$0	\$0	\$0
LIEN SEARCH FEES	\$3,000	\$750	\$1,440	\$690
FINES - CODE COMPLIANCE	\$25,000	\$6,250	\$14,550	\$8,300
MISCELLANEOUS REVENUE	\$5,000	\$1,250	\$2,107	\$857
INTEREST INCOME	\$5,000	\$1,250	\$1,683	\$433
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$2,300	\$2,300
TOTAL REVENUES	\$3,244,292	\$2,259,637	\$2,251,725	(\$7,912)
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$3,000	\$3,000	\$0
FICA	\$918	\$230	\$230	\$0
COMMUNICATIONS	\$2,242	\$561	\$373	\$187
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$388	\$1,000	(\$613)
EDUCATION & TRAINING	\$4,200	\$1,050	\$0	\$1,050
TOTAL COMMISSION	\$20,910	\$5,228	\$4,603	\$625
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$25,000	\$20,810	\$4,190
REGULAR SALARIES-VILLAGE CLERK/ADMIN ASST.	\$70,157	\$17,539	\$13,805	\$3,735
REGULAR SALARIES-ADMIN/CLERK ASST	\$73,886	\$18,471	\$15,762	\$2,709
FICA/MEDICARE	\$18,669	\$4,667	\$3,854	\$813
FLORIDA RETIREMENT SYSTEM	\$47,477	\$11,869	\$10,694	\$1,175
HEALTH INSURANCE	\$26,555	\$6,639	\$6,978	(\$339)
WORKERS COMPENSATION INSURANCE	\$566	\$283	\$275	\$7
PROFESSIONAL FEES	\$214,100	\$53,525	\$28,344	\$25,181
AUDITING FEES	\$23,000	\$5,750	\$1,200	\$4,550
FINANCE CONTRACT	\$65,000	\$16,250	\$16,250	(\$0)
TRAVEL & PER DIEM	\$6,300	\$1,575	\$1,200	\$375
COMMUNICATIONS	\$15,955	\$3,989	\$5,173	(\$1,184)
POSTAGE	\$9,648	\$2,412	\$1,101	\$1,311
UTILITIES	\$8,965	\$2,241	\$1,578	\$664
RENTALS AND LEASES	\$10,745	\$2,686	\$2,017	\$669
PROPERTY INSURANCE	\$203,868	\$101,934	\$111,804	(\$9,870)
REPAIRS AND MAINTENANCE	\$20,000	\$5,000	\$0	\$5,000
PRINTING & BINDING	\$1,000	\$250	\$399	(\$149)
PROMOTIONAL ACTIVITIES	\$1,500	\$375	\$973	(\$598)
LEGAL ADVERTISING	\$4,000	\$1,000	\$312	\$688
MUNICIPAL ELECTIONS	\$4,000	\$1,000	\$0	\$1,000
OTHER CURRENT CHARGES	\$12,526	\$3,132	\$1,844	\$1,287
OFFICE SUPPLIES	\$6,000	\$1,500	\$420	\$1,080
OPERATING SUPPLIES	\$5,000	\$1,250	\$1,018	\$232
DUES & MEMBERSHIPS	\$5,950	\$1,488	\$5,979	(\$4,492)
EDUCATION & TRAINING	\$4,000	\$1,000	\$0	\$1,000
CONTINGENCY	\$0	\$0	\$0	\$0
TOTAL ADMINISTRATION	\$958,867	\$290,825	\$251,791	\$39,034

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED DECEMBER 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/21	ACTUAL THRU 12/31/21	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$592,859	\$148,215	\$132,306	\$15,909
PART TIME SALARIES	\$118,560	\$29,640	\$32,312	(\$2,672)
OVERTIME	\$35,000	\$8,750	\$2,769	\$5,981
OTHER PAYS	\$12,000	\$3,000	\$2,207	\$793
OFF DUTY POLICE	\$0	\$0	\$43,242	(\$43,242)
FICA/MEDICARE	\$58,019	\$14,505	\$13,185	\$1,320
FLORIDA RETIREMENT SYSTEM	\$184,532	\$46,133	\$43,314	\$2,819
HEALTH INSURANCE	\$47,803	\$11,951	\$11,659	\$292
WORKERS COMPENSATION INSURANCE	\$38,040	\$19,020	\$18,519	\$500
PROFESSIONAL SERVICES	\$8,400	\$2,100	\$4,894	(\$2,794)
TRAVEL & PER DIEM	\$2,500	\$625	\$0	\$625
COMMUNICATIONS	\$11,287	\$2,822	\$2,674	\$147
UTILITIES	\$6,000	\$1,500	\$538	\$962
RENTALS & LEASES	\$74,943	\$18,736	\$19,693	(\$958)
INSURANCE-POLICE	\$19,578	\$9,789	\$9,573	\$216
REPAIRS & MAINTENANCE	\$66,600	\$16,650	\$7,104	\$9,546
PRINTING & BINDING	\$500	\$125	\$413	(\$288)
OPERATING SUPPLIES	\$85,350	\$21,338	\$12,862	\$8,475
DUES & MEMBERSHIPS	\$1,200	\$300	\$240	\$60
EDUCATION & TRAINING	\$4,000	\$1,000	\$0	\$1,000
CONTINGENCY	\$20,000	\$5,000	\$0	\$5,000
CAPITAL OUTLAY	\$2,500	\$625	\$0	\$625
TOTAL POLICE	\$1,389,669	\$361,822	\$357,505	\$4,317
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$93,005	\$23,251	\$18,452	\$4,799
FICA/MEDICARE	\$7,115	\$1,779	\$1,412	\$367
FLORIDA RETIREMENT SYSTEM	\$10,063	\$2,516	\$2,117	\$398
HEALTH INSURANCE	\$15,552	\$3,888	\$3,938	(\$50)
WORKERS COMPENSATION INSURANCE	\$3,613	\$1,806	\$1,759	\$48
UNEMPLOYMENT	\$3,613	\$903	\$0	\$903
PROFESSIONAL FEES-CODE OFFICER SERVICES	\$0	\$0	\$0	\$0
COMMUNICATIONS	\$435	\$109	\$72	\$36
RENTALS & LEASES	\$6,864	\$1,716	\$1,494	\$222
INSURANCE	\$765	\$191	\$1,152	(\$960)
REPAIRS & MAINTENANCE	\$600	\$150	\$572	(\$422)
CONTINGENCY	\$1,450	\$363	\$0	\$363
OPERATING SUPPLIES	\$1,300	\$325	\$0	\$325
MEMBERSHIPS & DUES	\$400	\$100	\$0	\$100
EDUCATION & TRAINING	\$2,940	\$735	\$0	\$735
TOTAL CODE COMPLIANCE	\$147,713	\$37,831	\$30,968	\$6,863
PUBLIC WORKS (539)				
REGULAR SALARIES	\$207,842	\$51,961	\$43,751	\$8,210
OVERTIME	\$5,000	\$1,250	\$221	\$1,029
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$16,397	\$4,099	\$3,435	\$664
FLORIDA RETIREMENT SYSTEM	\$22,651	\$5,663	\$4,987	\$675
HEALTH INSURANCE	\$38,641	\$9,660	\$9,698	(\$38)
WORKERS COMPENSATION INSURANCE	\$18,056	\$9,028	\$8,790	\$238
CONTRACT SERVICES	\$11,000	\$2,750	\$2,582	\$169
TRAVEL & PER DIEM	\$3,600	\$900	\$900	\$0
COMMUNICATIONS	\$4,629	\$1,157	\$783	\$374
UTILITIES	\$9,972	\$2,493	\$3,795	(\$1,302)
RENTALS & LEASES	\$16,791	\$4,198	\$3,113	\$1,085
PROPERTY INSURANCE	\$12,050	\$6,025	\$5,755	\$270
REPAIRS & MAINTENANCE	\$35,300	\$8,825	\$1,439	\$7,386
LANDSCAPE MAINTENANCE	\$111,000	\$27,750	\$95	\$27,655
OTHER CURRENT CHARGES-STORM PREP	\$8,000	\$2,000	\$0	\$2,000
OPERATING SUPPLIES	\$25,510	\$6,378	\$2,694	\$3,683
DUES & MEMBERSHIPS	\$2,000	\$500	\$0	\$500
EDUCATION & TRAINING	\$1,000	\$250	\$0	\$250
CAPITAL OUTLAY	\$7,500	\$1,875	\$0	\$1,875
TOTAL PUBLIC WORKS	\$558,439	\$148,261	\$93,539	\$54,723

VILLAGE OF BISCAYNE PARK

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE PERIOD ENDED DECEMBER 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/21	ACTUAL THRU 12/31/21	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$53,312	\$13,328	\$11,208	\$2,120
PART TIME SALARIES	\$50,568	\$12,642	\$7,219	\$5,423
FICA/MEDICARE	\$7,947	\$1,987	\$1,410	\$577
FLORIDA RETIREMENT SYSTEM	\$11,240	\$2,810	\$2,119	\$691
HEALTH INSURANCE	\$7,741	\$1,935	\$2,041	(\$105)
WORKERS COMPENSATION INSURANCE	\$237	\$119	\$116	\$3
COMMUNICATIONS	\$3,993	\$998	\$1,015	(\$17)
UTILITIES	\$5,100	\$1,275	\$813	\$462
RENTALS & LEASES	\$3,749	\$937	\$346	\$591
PROPERTY INSURANCE	\$17,726	\$4,432	\$3,922	\$510
REPAIRS & MAINTENANCE	\$25,000	\$6,250	\$231	\$6,019
CONCESSION EXPENSES	\$500	\$125	\$0	\$125
SPECIAL EVENTS	\$15,700	\$3,925	\$3,640	\$285
OPERATING SUPPLIES	\$3,000	\$750	\$166	\$584
MEMBERSHIPS & DUES	\$500	\$125	\$160	(\$35)
EDUCATION & TRAINING	\$2,000	\$500	\$0	\$500
INFRASTRUCTURE IMPROVEMENTS	\$50,000	\$12,500	\$0	\$12,500
TOTAL PARKS AND RECREATION	\$258,313	\$64,638	\$34,406	\$30,232
TOTAL EXPENDITURES	\$3,333,912	\$908,605	\$772,811	\$135,794
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$89,620)	\$1,351,032	\$1,478,914	\$127,882
RESERVES				
RESERVES-EMERGENCY	\$22,243	\$5,561	\$0	(\$5,561)
TOTAL OTHER FINANCING SOURCES/(USES)	\$22,243	\$5,561	\$0	(\$5,561)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$111,864	\$27,966	\$0	(\$27,966)
TOTAL OTHER FINANCING SOURCES/(USES)	\$111,864	\$27,966	\$0	(\$27,966)
NET CHANGE IN FUND BALANCES	\$0	\$1,373,437	\$1,478,914	\$99,916
FUND BALANCE-BEGINNING	\$0		\$2,806,283	
FUND BALANCE-ENDING	\$0		\$4,285,197	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/21	ACTUAL THRU 12/31/21	VARIANCE
REVENUES:				
GRANTS	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$24	\$24
TOTAL REVENUES	\$0	\$0	\$24	\$24
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$24	\$24
NET CHANGE IN FUND BALANCES	\$0	\$0	\$24	\$24
FUND BALANCE-BEGINNING	\$0		\$767,558	
FUND BALANCE-ENDING	\$0		\$767,582	

VILLAGE OF BISCAYNE PARK

ROAD FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/21	ACTUAL THRU 12/31/21	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$81,495	\$20,374	\$12,884	(\$7,490)
STATE REVENUE SHARING - MUNICIPAL	\$23,458	\$5,864	\$3,612	(\$2,252)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$714	\$714	\$0
INTEREST INCOME	\$0	\$0	\$5	\$5
TOTAL REVENUES	\$107,809	\$26,952	\$17,215	(\$9,737)
EXPENDITURES				
REGULAR SALARIES	\$76,502	\$19,126	\$17,260	\$1,866
OVERTIME	\$1,000	\$250	\$223	\$27
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$5,834	\$1,459	\$1,414	\$45
FLORIDA RETIREMENT SYSTEM	\$8,278	\$2,069	\$2,005	\$64
HEALTH INSURANCE	\$15,552	\$3,888	\$3,683	\$205
WORKERS COMPENSATION INSURANCE	\$9,032	\$4,516	\$4,397	\$119
COMMUNICATIONS	\$480	\$120	\$120	\$0
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,168	\$542	\$1,128	(\$586)
REPAIRS & MAINTENANCE	\$18,204	\$4,551	\$0	\$4,551
OPERATING SUPPLIES	\$7,120	\$1,780	\$559	\$1,221
EDUCATION & TRAINING	\$300	\$75	\$0	\$75
TOTAL EXPENDITURES	\$145,470	\$39,376	\$31,790	\$7,586
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$37,661)	(\$12,423)	(\$14,575)	(\$2,151)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,000	\$6,500	\$0	(\$6,500)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,000	\$6,500	\$0	(\$6,500)
NET CHANGE IN FUND BALANCES	(\$11,661)	(\$5,923)	(\$14,575)	(\$8,651)
FUND BALANCE-BEGINNING	\$11,662		\$162,361	
FUND BALANCE-ENDING	\$0		\$147,786	

VILLAGE OF BISCAYNE PARK

BUILDING FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/21	ACTUAL THRU 12/31/21	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$18,750	\$52,739	\$33,989
ELECTRIC PERMITS	\$10,000	\$2,500	\$7,665	\$5,165
PLUMBING PERMITS	\$12,000	\$3,000	\$10,456	\$7,456
MECHANICAL PERMITS	\$7,500	\$1,875	\$4,254	\$2,379
GARAGE SALE PERMITS	\$300	\$75	\$77	\$2
FILM PERMITS	\$0	\$0	\$250	\$250
OTHER FEES - PLAN REVIEW	\$5,000	\$1,250	\$3,475	\$2,225
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$2,500	\$2,250	(\$250)
OTHER FEES - HOME OCCUPATION	\$1,500	\$375	\$1,800	\$1,425
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$113	\$750	\$638
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$6,250	\$2,750	(\$3,500)
MISCELLANEOUS INCOME	\$0	\$0	\$1,798	\$1,798
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$146,750	\$36,688	\$88,264	\$51,577
EXPENDITURES				
REGULAR SALARIES	\$37,970	\$9,492	\$7,271	\$2,222
FICA/MEDICARE	\$2,905	\$726	\$556	\$170
FLORIDA RETIREMENT SYSTEM	\$4,108	\$1,027	\$835	\$192
HEALTH INSURANCE	\$7,776	\$1,944	\$1,944	(\$0)
WORKERS COMPENSATION INSURANCE	\$98	\$49	\$48	\$1
PROFESSIONAL SERVICES	\$73,360	\$18,340	\$26,454	(\$8,114)
OFFICE TECHNOLOGY	\$113,600	\$64,351	\$64,351	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$1,600	\$400	\$214	\$186
EDUCATION & TRAINING	\$1,000	\$250	\$0	\$250
TOTAL EXPENDITURES	\$242,417	\$96,580	\$101,674	(\$5,094)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$95,667)	(\$59,893)	(\$13,410)	\$46,483
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$37,474)	(\$9,369)	\$0	\$9,369
TOTAL OTHER FINANCING SOURCES/(USES)	(\$37,474)	(\$9,369)	\$0	\$9,369
NET CHANGE IN FUND BALANCES	(\$133,141)	(\$69,261)	(\$13,410)	\$55,851
FUND BALANCE-BEGINNING	\$133,141		\$0	
FUND BALANCE-ENDING	\$0		(\$13,410)	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/21	ACTUAL THRU 12/31/21	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$21	\$21
TOTAL REVENUES	\$0	\$0	\$21	\$21
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$21	\$21
NET CHANGE IN FUND BALANCES	\$0	\$0	\$21	\$21
FUND BALANCE-BEGINNING	\$0		(\$19,853)	
FUND BALANCE-ENDING	\$0		(\$19,832)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

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

<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>PRORATED BUDGET THRU 12/31/21</u>	<u>ACTUAL THRU 12/31/21</u>	<u>VARIANCE</u>
REVENUES:				
TRANSPORTATION SURTAX	\$22,800	\$5,700	\$0	(\$5,700)
INTEREST INCOME	\$200	\$50	\$76	\$26
TOTAL REVENUES	<u>\$23,000</u>	<u>\$5,750</u>	<u>\$76</u>	<u>(\$5,674)</u>
EXPENDITURES				
TRANSIT PROJECTS	\$102,000	\$25,500	\$0	\$25,500
TOTAL EXPENDITURES	<u>\$102,000</u>	<u>\$25,500</u>	<u>\$0</u>	<u>\$25,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(\$79,000)</u>	<u>(\$19,750)</u>	<u>\$76</u>	<u>\$19,826</u>
NET CHANGE IN FUND BALANCES	<u>(\$79,000)</u>	<u>(\$19,750)</u>	<u>\$76</u>	<u>\$19,826</u>
FUND BALANCE-BEGINNING	\$79,000		\$155,974	
FUND BALANCE-ENDING	<u>\$0</u>		<u>\$156,050</u>	

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/21	ACTUAL THRU 12/31/21	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$91,200	\$22,800	\$0	(\$22,800)
INTEREST INCOME	\$800	\$200	\$304	\$104
TOTAL REVENUES	\$92,000	\$23,000	\$304	(\$22,696)
EXPENDITURES				
STREETLIGHTING	\$25,000	\$6,250	\$6,192	\$58
MAJOR ROAD REPAIRS	\$50,000	\$12,500	\$3,013	\$9,488
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$3,750	\$0	\$3,750
TRAFFIC CALMING	\$15,000	\$3,750	\$0	\$3,750
STORM DRAIN-CONSTRUCTION	\$318,000	\$79,500	\$1,523	\$77,978
TOTAL EXPENDITURES	\$423,000	\$105,750	\$10,727	\$95,023
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$331,000)	(\$82,750)	(\$10,423)	\$72,327
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$5,600)	(\$1,400)	\$0	\$1,400
TOTAL OTHER FINANCING SOURCES/(USES)	(\$5,600)	(\$1,400)	\$0	\$1,400
NET CHANGE IN FUND BALANCES	(\$336,600)	(\$84,150)	(\$10,423)	\$73,727
FUND BALANCE-BEGINNING	\$336,600		\$304,246	
FUND BALANCE-ENDING	\$0		\$293,823	

VILLAGE OF BISCAYNE PARK
CITT FUNDS

FY 2016				TRANSIT	TRANSPORTATION	
	RECEIVED			20%	80%	TOTAL
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	TRANSPORTATION	
				20%	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	TRANSPORTATION	TOTAL
				20%	80%	
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	TRANSPORTATION		
				20%	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	TRANSPORTATION		
				20%	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	TRANSPORTATION		
				20%	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	TRANSPORTATION		
				20%	80%	TOTAL	
BALANCE	9/30/21			\$ 169,172.68	\$ 500,471.27	\$	669,643.95
DEPOSIT				\$ -	\$ -	\$	-
DEPOSIT				\$ -	\$ -	\$	-
DEPOSIT				\$ -	\$ -	\$	-
FY 21 TOTAL				\$ -	\$ -	\$	-
TRANSFER TO GF					\$ (93,661.86)	\$	(93,661.86)
ADD: INTEREST INCOME				\$ 76.04	\$ 304.15	\$	380.19
BALANCE 12/31/2021				\$ 169,248.72	\$ 407,113.56	\$	576,362.28

DUE TO GENERAL FUND				\$ -	\$ (2,062.65)	\$	(2,062.65)
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 12/31/2021				\$ 156,049.72	\$ 293,821.91	\$	449,871.63

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

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

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/21	ACTUAL THRU 12/31/21	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$58,431	
FUND BALANCE-ENDING	\$0		\$58,431	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

DECEMBER 31, 2021

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
DUE FROM OTHER FUNDS	\$558,977
TOTAL ASSETS	<u><u>\$558,977</u></u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	\$59,708
DUE TO ROAD FUND	\$0
TOTAL LIABILITIES	<u><u>\$59,708</u></u>
<u>NET POSITION</u>	
UNRESTRICTED	\$499,269
TOTAL NET POSITION	<u><u>\$499,269</u></u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED DECEMBER 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/21	ACTUAL THRU 12/31/21	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$813,216	\$676,161	\$676,161	\$0
MISC INCOME	\$3,410	\$852	\$0	(\$852)
TOTAL REVENUES	\$816,626	\$677,013	\$676,161	(\$852)
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	\$720,835	\$180,209	\$179,124	\$1,085
OTHER CURRENT CHARGES	\$1,000	\$250	\$0	\$250
TOTAL EXPENDITURES	\$721,835	\$180,459	\$179,124	\$1,335
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURESS	\$94,790	\$496,555	\$497,037	\$482
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,790)	(\$23,698)	\$0	\$23,698
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,790)	(\$23,698)	\$0	\$23,698
NET CHANGE IN FUND BALANCES	\$0	\$472,857	\$497,037	\$24,180
FUND BALANCE-BEGINNING	\$0		\$2,232	
FUND BALANCE-ENDING	\$0		\$499,269	