

Village of Sea Ranch Lakes

Financial Statements

February 28, 2022

Hinkle, Richter & Rhine, LLP

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER:

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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To Management
Village of Sea Ranch Lakes
1 Gatehouse Rd
Sea Ranch Lakes, FL 33308

Management is responsible for the accompanying financial statements of Village of Sea Ranch Lakes (a municipality), which comprise the Combined Balance Sheet as of February 28, 2022, and the related Statements of Revenues and Expenditures for the one month and five months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the municipality's financial position, results of operations and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information contained in the Statement of Revenues and Expenditures (Actual/Budget) and the Sub Schedules - Master Accounts is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

Hinkle, Richter & Rhine, LLP

Hinkle, Richter & Rhine, LLP
Pompano Beach, Florida
March 15, 2022

**Village of Sea Ranch Lakes
Combined Balance Sheet
February 28, 2022**

Assets

Current Assets

Checking- Centennial Bank	\$ (443.01)	
Investment - Centennial Bank	2,336,944.03	
State Trust Investment	2,701.50	
Accounts Rec - Government	18,904.17	
Prepaid Expenses	<u>35,928.45</u>	
Total Current Assets		\$ 2,394,035.14

Property and Equipment

Furniture & Equipment	257,520.29	
Improvements other than Buildings	171,682.99	
Infrastructure	1,747,522.38	
Computer	37,047.82	
Accumulated Depreciation	<u>(948,369.81)</u>	
Net Property and Equipment		<u>1,265,403.67</u>

Total Assets		<u><u>\$ 3,659,438.81</u></u>
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Village of Sea Ranch Lakes
Combined Balance Sheet
February 28, 2022

Liabilities and Fund Balance

Current Liabilities

Accounts Payable	\$ 22,511.34
Credit Union	(572.73)
Deferred Funds - Other	155,014.00
Accrued Payroll	18,953.17
Accrued Compensated Absences	49,908.92
Social Security W/H Tax	4,769.38
Federal Withholding Tax	4,407.75
Deferred Compensation Liability	<u>(2,672.47)</u>

Total Current Liabilities \$ 252,319.36

Long-Term Liabilities

Accrued Compensated Absences - Long Term Portion	<u>18,247.07</u>
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Total Long-Term Liabilities 18,247.07

Total Liabilities \$ 270,566.43

Fund Balance

Invested in Capital Assets, net of related debt	1,265,403.00
Restricted For Road Maintenance	66,803.00
Fund Balance - Unrestricted	1,292,524.40
Excess (Deficit) Revenues over Expenses	<u>764,141.98</u>

Total Fund Balance \$ 3,388,872.38

Total Liabilities and Fund Balance \$ 3,659,438.81

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended February 28, 2022

	1 Month Ended		5 Months Ended	
	February 28, 2022	% to Revenue	February 28, 2022	% to Revenue
Revenues:				
Ad Valorem Taxes	\$ 45,345.29	62.89 %	\$ 1,471,798.53	90.62 %
Fl Sales Tax	5,420.27	7.52 %	22,446.42	1.38 %
Gas Tax Revenue	1,029.66	1.43 %	4,946.46	0.30 %
Franchise Fees - Electricity	4,048.62	5.61 %	26,131.84	1.61 %
Franchise Fees - Telecomm	2,548.18	3.53 %	12,427.26	0.77 %
Occupational License	0.00	0.00 %	875.00	0.05 %
Building Permits	7,645.73	10.60 %	52,331.92	3.22 %
Revenue Sharing	5,311.54	7.37 %	26,557.70	1.64 %
Parking Tickets	473.20	0.66 %	1,601.27	0.10 %
Interest Received	182.53	0.25 %	790.56	0.05 %
Miscellaneous Revenue	98.94	0.14 %	4,315.21	0.27 %
Total Revenues	72,103.96	100.00 %	1,624,222.17	100.00 %
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	5,275.60	7.32 %	30,025.10	1.85 %
FICA Office	439.71	0.61 %	2,831.87	0.17 %
Accounting	20,845.00	28.91 %	24,970.00	1.54 %
Cleaning Services	320.00	0.44 %	1,600.00	0.10 %
Telephone	1,795.23	2.49 %	5,176.50	0.32 %
Broward Permit Fees	0.00	0.00 %	417.00	0.03 %
Office Exp & Dues Misc	6,778.57	9.40 %	22,204.27	1.37 %
Legal Fees	1,329.72	1.84 %	8,434.19	0.52 %
Maintenance & Repairs	0.00	0.00 %	2,924.96	0.18 %
Total General Office and Administrative	36,783.83	51.01 %	98,583.89	6.07 %

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Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended February 28, 2022

	<u>1 Month Ended</u> <u>February 28, 2022</u>	<u>% to Revenue</u>	<u>5 Months Ended</u> <u>February 28, 2022</u>	<u>% to Revenue</u>
Police Department				
Police Salaries	49,397.80	68.51 %	229,879.65	14.15 %
Aide Salaries	19,498.35	27.04 %	105,771.28	6.51 %
Holiday Time	3,413.90	4.73 %	17,069.50	1.05 %
Vacation	11,454.80	15.89 %	42,664.93	2.63 %
Sick Time	0.00	0.00 %	29,651.55	1.83 %
Police Salaries Misc	0.00	0.00 %	3,320.00	0.20 %
FICA	6,570.76	9.11 %	33,550.16	2.07 %
Deferred Comp	7,820.77	10.85 %	17,286.13	1.06 %
General Liability Insurance	4,743.31	6.58 %	20,679.30	1.27 %
Hospitalization	2,600.00	3.61 %	13,600.00	0.84 %
Police General Exp & Misc	1,998.54	2.77 %	18,965.09	1.17 %
Police Car #2604	250.00	0.35 %	1,001.21	0.06 %
Police Car #2610	250.00	0.35 %	2,113.38	0.13 %
Police Car #2610	276.18	0.38 %	1,640.48	0.10 %
Police Car 6	245.68	0.34 %	708.64	0.04 %
Uniforms	0.00	0.00 %	3,600.00	0.22 %
Total Police Department	<u>108,520.09</u>	<u>150.51 %</u>	<u>541,501.30</u>	<u>33.34 %</u>
Direct City and Operating Cost				
Fire Contract	20,312.48	28.17 %	101,562.40	6.25 %
Building Inspectors	4,975.00	6.90 %	34,079.70	2.10 %
Electricity	518.28	0.72 %	2,795.18	0.17 %
Water	1,081.59	1.50 %	9,148.63	0.56 %
Garbage & Trash Collection	6,659.98	9.24 %	33,175.14	2.04 %
Landscaping Expense/Wall Exp	1,525.00	2.12 %	7,625.00	0.47 %
Rent & Other	5,095.59	7.07 %	25,477.95	1.57 %
Capital Outlay	0.00	0.00 %	6,131.00	0.38 %
Total Direct City and Operating Cost	<u>40,167.92</u>	<u>55.71 %</u>	<u>219,995.00</u>	<u>13.54 %</u>
Total Expenditures	<u>185,471.84</u>	<u>257.23 %</u>	<u>860,080.19</u>	<u>52.95 %</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (113,367.88)</u>	<u>(157.23)%</u>	<u>\$ 764,141.98</u>	<u>47.05 %</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended February 28, 2022

	<u>Current Period</u>			<u>Year-to-Date</u>			<u>Annual Budget</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	
Revenues:							
Ad Valorem Taxes	\$ 45,345.29	\$ 62,439.00	\$ (17,093.71)	\$ 1,471,798.53	\$ 1,547,509.00	\$ (75,710.47)	\$ 1,726,351.00
Fl Sales Tax	5,420.27	4,583.34	836.93	22,446.42	22,916.62	(470.20)	55,000.00
Gas Tax Revenue	1,029.66	0.00	1,029.66	4,946.46	0.00	4,946.46	0.00
Franchise Fees - Electricity	4,048.62	5,417.00	(1,368.38)	26,131.84	27,085.00	(953.16)	65,004.00
Franchise Fees - Telecomm	2,548.18	2,916.67	(368.49)	12,427.26	14,583.31	(2,156.05)	35,000.00
Occupational License	0.00	439.00	(439.00)	875.00	2,289.00	(1,414.00)	5,500.00
Building Permits	7,645.73	12,500.00	(4,854.27)	52,331.92	62,500.00	(10,168.08)	150,000.00
Revenue Sharing	5,311.54	5,250.00	61.54	26,557.70	26,250.00	307.70	63,000.00
Parking Tickets	473.20	292.00	181.20	1,601.27	1,460.00	141.27	3,476.00
Interest Received	182.53	833.00	(650.47)	790.56	4,165.00	(3,374.44)	9,996.00
Miscellaneous Revenue	98.94	500.00	(401.06)	4,315.21	2,500.00	1,815.21	155,000.00
Total Revenues	<u>72,103.96</u>	<u>95,170.01</u>	<u>(23,066.05)</u>	<u>1,624,222.17</u>	<u>1,711,257.93</u>	<u>(87,035.76)</u>	<u>2,268,327.00</u>
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	5,275.60	5,431.00	(155.40)	30,025.10	29,635.00	390.10	69,998.00
FICA Office	439.71	617.00	(177.29)	2,831.87	3,822.00	(990.13)	8,398.00
Accounting	20,845.00	895.00	19,950.00	24,970.00	25,735.00	(765.00)	32,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	835.00	(835.00)	2,004.00
Cleaning Services	320.00	333.33	(13.33)	1,600.00	1,666.69	(66.69)	4,000.00
Telephone	1,795.23	1,467.00	328.23	5,176.50	13,121.00	(7,944.50)	25,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	835.00	(835.00)	2,002.00
Broward Permit Fees	0.00	0.00	0.00	417.00	0.00	417.00	2,500.00
Election Cost	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00
Office Exp & Dues Misc	6,778.57	1,489.00	5,289.57	22,204.27	12,635.00	9,569.27	29,999.00
Legal Fees	1,329.72	1,788.00	(458.28)	8,434.19	15,042.00	(6,607.81)	25,000.00
Maintenance & Repairs	0.00	186.00	(186.00)	2,924.96	3,891.00	(966.04)	12,000.00
Total General and Administrative	<u>\$ 36,783.83</u>	<u>\$ 12,540.33</u>	<u>\$ 24,243.50</u>	<u>\$ 98,583.89</u>	<u>\$ 107,217.69</u>	<u>\$ (8,633.80)</u>	<u>\$ 216,401.00</u>

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Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended February 28, 2022

	<u>Current Period</u>			<u>Year-to-Date</u>			<u>Annual Budget</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	
Police Department							
Police Salaries	49,397.80	42,488.00	6,909.80	229,879.65	224,215.00	5,664.65	539,069.00
Aide Salaries	19,498.35	20,835.00	(1,336.65)	105,771.28	118,133.00	(12,361.72)	255,156.22
Holiday Time	3,413.90	2,380.00	1,033.90	17,069.50	16,781.00	288.50	34,618.00
Vacation	11,454.80	312.00	11,142.80	42,664.93	16,270.00	26,394.93	32,199.00
Sick Time	0.00	316.00	(316.00)	29,651.55	25,558.00	4,093.55	31,469.00
Police Salaries Misc	0.00	0.00	0.00	3,320.00	68,238.00	(64,918.00)	113,730.00
FICA	6,570.76	5,498.00	1,072.76	33,550.16	33,545.00	5.16	77,135.00
Deferred Comp	7,820.77	4,568.00	3,252.77	17,286.13	20,716.00	(3,429.87)	52,614.00
Seminars & Training	0.00	1,564.00	(1,564.00)	0.00	7,820.00	(7,820.00)	18,768.00
General Liability Insurance	4,743.31	4,885.00	(141.69)	20,679.30	18,109.00	2,570.30	63,863.00
Hospitalization	2,600.00	2,319.00	281.00	13,600.00	11,500.00	2,100.00	27,733.00
Police General Exp & Misc	1,998.54	1,184.00	814.54	18,965.09	5,844.00	13,121.09	29,999.00
Police Car #2604	250.00	250.00	0.00	1,001.21	1,250.00	(248.79)	3,000.00
Police Computer Maint & Upgrades	0.00	3,333.33	(3,333.33)	0.00	16,666.69	(16,666.69)	40,000.00
Police Car #2608	0.00	42.00	(42.00)	0.00	210.00	(210.00)	504.00
Police Car #2610	250.00	167.00	83.00	2,113.38	835.00	1,278.38	2,004.00
Police Car #2610	276.18	167.00	109.18	1,640.48	835.00	805.48	2,004.00
Police Car 6	245.68	167.00	78.68	708.64	835.00	(126.36)	2,004.00
Uniforms	0.00	0.00	0.00	3,600.00	5,172.00	(1,572.00)	9,999.00
Total Police Department	<u>108,520.09</u>	<u>90,475.33</u>	<u>18,044.76</u>	<u>541,501.30</u>	<u>592,532.69</u>	<u>(51,031.39)</u>	<u>1,335,868.22</u>
Direct City and Operating Cost							
Fire Contract	20,312.48	20,901.00	(588.52)	101,562.40	104,507.00	(2,944.60)	250,814.00
Building Inspectors	4,975.00	5,000.00	(25.00)	34,079.70	25,000.00	9,079.70	60,000.00
Electricity	518.28	498.00	20.28	2,795.18	3,083.00	(287.82)	7,502.00
Water	1,081.59	1,435.00	(353.41)	9,148.63	12,196.00	(3,047.37)	24,999.00
Garbage & Trash Collection	6,659.98	6,172.00	487.98	33,175.14	31,279.00	1,896.14	75,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	0.00	2,710.00	(2,710.00)	6,502.00
Landscaping Expense/Wall Exp	1,525.00	6,250.00	(4,725.00)	7,625.00	31,250.00	(23,625.00)	75,000.00
Rent & Other	5,095.59	5,193.00	(97.41)	25,477.95	27,649.00	(2,171.05)	64,000.00
Capital Outlay	0.00	10,000.00	(10,000.00)	6,131.00	50,000.00	(43,869.00)	120,000.00
Total Direct City and Operating Cost	<u>40,167.92</u>	<u>55,991.00</u>	<u>(15,823.08)</u>	<u>219,995.00</u>	<u>287,674.00</u>	<u>(67,679.00)</u>	<u>683,817.00</u>
Total Expenditures	<u>185,471.84</u>	<u>159,006.66</u>	<u>26,465.18</u>	<u>860,080.19</u>	<u>987,424.38</u>	<u>(127,344.19)</u>	<u>2,236,086.22</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (113,367.88)</u>	<u>\$ (63,836.65)</u>	<u>\$ (49,531.23)</u>	<u>\$ 764,141.98</u>	<u>\$ 723,833.55</u>	<u>\$ 40,308.43</u>	<u>\$ 32,240.78</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended February 28, 2022

	<u>1 Month Ended</u> <u>February 28, 2022</u>	<u>5 Months Ended</u> <u>February 28, 2022</u>
Sales, Use & Gas Tax		
Gas Tax Revenue	1,029.66	4,946.46
Total	<u>1,029.66</u>	<u>4,946.46</u>
Violation of Local Ordinances		
Parking Tickets	\$ 473.20	\$ 1,601.27
Total	<u>\$ 473.20</u>	<u>\$ 1,601.27</u>
Village Clerk		
Village Clerk Salaries	\$ 5,275.60	\$ 30,025.10
Total	<u>\$ 5,275.60</u>	<u>\$ 30,025.10</u>
Other Contractual Services		
Cleaning Services	\$ 320.00	\$ 1,600.00
Total	<u>\$ 320.00</u>	<u>\$ 1,600.00</u>
Salaries		
Police Salaries	\$ 49,397.80	\$ 229,879.65
Aide Salaries	19,498.35	105,771.28
Police Salaries Misc	0.00	3,320.00
Total	<u>\$ 68,896.15</u>	<u>\$ 338,970.93</u>
Insurance		
General Liability Insurance	\$ 4,743.31	\$ 20,679.30
Hospitalization	2,600.00	13,600.00
Total	<u>\$ 7,343.31</u>	<u>\$ 34,279.30</u>

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Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended February 28, 2022

	<u>1 Month Ended</u> <u>February 28, 2022</u>	<u>5 Months Ended</u> <u>February 28, 2022</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ 1,998.54	\$ 18,965.09
Police Car #2604	250.00	1,001.21
Police Car #2610	250.00	2,113.38
Police Car #2610	276.18	1,640.48
Police Car 6	245.68	708.64
Total	<u>\$ 3,020.40</u>	<u>\$ 24,428.80</u>
Other		
Landscaping and Wall Expense	\$ 1,525.00	\$ 7,625.00
Total	<u>\$ 1,525.00</u>	<u>\$ 7,625.00</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes

General Ledger

February 1, 2022 - February 28, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101300		Checking- Centennial Bank		38,337.14		
02/02/22	12367		AIG Valic		(3,559.86)	
02/02/22	12368		AIG Valic Match		(1,423.94)	
02/02/22	12369		We Florida Financial		(1,440.86)	
02/02/22	12370		Accelerated Business Solutions		(18.44)	
02/02/22	12371		Allegra Printing		(247.26)	
02/02/22	12372		AT&T Mobility		(374.49)	
02/02/22	12373		Beach Ace Hardware		(38.63)	
02/02/22	12374		Billy Nobles		(175.00)	
02/02/22	12375		Billy Nobles		(175.00)	
02/02/22	12376		Business Technology Solutions of Florida LLC		(4,989.75)	
02/02/22	12377		City of Ft Lauderdale		(1,081.59)	
02/02/22	12378		City of Pompano		(20,312.48)	
02/02/22	12379		Comcast		(365.19)	
02/02/22	12380		Keefe McCullough		(10,000.00)	
02/02/22	12381		Rebel Exterminators		(28.00)	
02/02/22	12382		Sea Ranch Lakes Beach Club		(5,095.59)	
02/02/22	12383		Sun Sentinel		(247.21)	
02/02/22	12384		The Tree Team		(1,525.00)	
02/02/22	12385		Tom Bennett		(250.00)	
02/02/22	12386		Susan Gambon		(320.00)	
02/03/22	12389		Billy Nobles		(175.00)	
02/03/22	12390		Lisa Hoddinott Inc		(123.75)	
02/04/22	P89		Payroll Journal Entry		(11,855.83)	
02/08/22	12391		Calvin Giordano & Associates, Inc.		(335.22)	
02/08/22	12392		Cross Coast Construction Inc.		(3,950.00)	
02/08/22	12393		FPL		(518.28)	
02/08/22	12394		Goren, Cherof, Doody & Ezrol, P.A.		(994.50)	
02/08/22	12395		Waste Management		(6,659.98)	
02/08/22	12396		AIG Valic		(7,030.08)	
02/08/22	12397		AIG Valic Match		(1,767.52)	
02/08/22	12398		BCPBA		(181.86)	
02/08/22	12399		We Florida Financial		(150.00)	
02/08/22	12400		Bruce Mest		(125.00)	
02/08/22	12401		Starr Paton		(100.00)	
02/10/22	12402		Broward County Chiefs of Police Association		(250.00)	
02/10/22	12403		Card Services Center		(1,684.65)	
02/10/22	12404		Staples		(15.49)	
02/10/22	12405		Wex Bank		(276.18)	
02/10/22	12406		Wex Bank		(745.68)	
02/10/22	12407		Comcast		(9.09)	
02/11/22	P89		Payroll Journal Entry		(13,607.61)	
02/14/22	12408		AIG Valic		(5,218.78)	
02/14/22	12409		AIG Valic Match		(2,087.51)	
02/14/22	12410		We Florida Financial		(150.00)	
02/18/22	P89		Payroll Journal Entry		(12,996.79)	
02/22/22	12411		AIG Valic		(3,743.23)	
02/22/22	12412		AIG Valic Match		(1,497.29)	
02/22/22	12413		BCPBA		(181.86)	
02/22/22	12414		We Florida Financial		(1,440.86)	
02/22/22	12415		Business Technology Solutions of Florida LLC		(955.95)	
02/22/22	12416		Comcast		(309.63)	
02/22/22	12417		Hinkle & Richter		(845.00)	
02/22/22	12418		Office Depot		(52.98)	
02/22/22	12419		AT&T Mobility		(374.49)	
02/23/22	12420		Bruce Mest		(125.00)	

**Village of Sea Ranch Lakes
General Ledger**

February 1, 2022 - February 28, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
02/25/22	P89		Payroll Journal Entry		(13,261.51)	
02/28/22	12421		AIG Valic		(4,533.56)	
02/28/22	12422		AIG Valic Match		(1,813.42)	
02/28/22	12423		We Florida Financial		(1,440.86)	
02/28/22	12424		Comcast		(362.34)	
02/28/22	12425		Keefe McCullough		(10,000.00)	
02/28/22	C/D		To record C/D		(75,884.13)	
02/28/22	C/R		To record C/R		200,719.05	
			Totals for 10101300		<u>(38,780.15)</u>	<u>(443.01)</u>
10101500	Investment - Centennial Bank			2,413,532.43		
02/28/22	C/D		To record C/D		52,027.34	
02/28/22	C/R		To record C/R		(128,797.62)	
02/28/22	Investment		To record investment account activity		181.88	
			Totals for 10101500		<u>(76,588.40)</u>	<u>2,336,944.03</u>
10103000	State Trust Investment			2,700.85		
02/28/22	Trust		To record Trust Activity		0.32	
02/28/22	Trust		To record Trust Activity		0.33	
			Totals for 10103000		<u>0.65</u>	<u>2,701.50</u>
11501000	Accounts Rec - Government			18,904.17		
			Totals for 11501000		<u>0.00</u>	<u>18,904.17</u>
15501000	Prepaid Expenses			40,671.76		
02/28/22	PrePaid		To adjust prepaid insurance		(4,743.31)	
			Totals for 15501000		<u>(4,743.31)</u>	<u>35,928.45</u>
16000000	Furniture & Equipment			257,520.29		
			Totals for 16000000		<u>0.00</u>	<u>257,520.29</u>
16100000	Improvements other than Buildings			171,682.99		
			Totals for 16100000		<u>0.00</u>	<u>171,682.99</u>
16200000	Infrastructure			1,747,522.38		
			Totals for 16200000		<u>0.00</u>	<u>1,747,522.38</u>
16590000	Computer			37,047.82		
			Totals for 16590000		<u>0.00</u>	<u>37,047.82</u>
16800000	Accumulated Depreciation			(948,369.81)		
			Totals for 16800000		<u>0.00</u>	<u>(948,369.81)</u>
20201000	Accounts Payable			(22,511.34)		
			Totals for 20201000		<u>0.00</u>	<u>(22,511.34)</u>
20202000	Credit Union			(868.13)		
02/02/22	12369		We Florida Financial		1,440.86	
02/04/22	P89		Payroll Journal Entry		(1,440.86)	
02/08/22	12399		We Florida Financial		150.00	
02/11/22	P89		Payroll Journal Entry		(150.00)	
02/14/22	12410		We Florida Financial		150.00	
02/18/22	P89		Payroll Journal Entry		(150.00)	
02/22/22	12414		We Florida Financial		1,440.86	
02/25/22	P89		Payroll Journal Entry		(1,440.86)	
02/28/22	12423		We Florida Financial		1,440.86	
			Totals for 20202000		<u>1,440.86</u>	<u>572.73</u>

Village of Sea Ranch Lakes

General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20202001	PBA Dues Payable			0.00		
02/08/22	12398		BCPBA		181.86	
02/11/22	P89		Payroll Journal Entry		(181.86)	
02/22/22	12413		BCPBA		181.86	
02/25/22	P89		Payroll Journal Entry		(181.86)	
			Totals for 20202001		<u>0.00</u>	<u>0.00</u>
20204000	Deferred Funds - Other			(155,014.00)		
			Totals for 20204000		<u>0.00</u>	<u>(155,014.00)</u>
21601000	Accrued Payroll			(18,953.17)		
			Totals for 21601000		<u>0.00</u>	<u>(18,953.17)</u>
21602000	Accrued Compensated Absences			(49,908.92)		
			Totals for 21602000		<u>0.00</u>	<u>(49,908.92)</u>
21701000	Social Security W/H Tax			(4,769.38)		
02/04/22	P89		Payroll Journal Entry		(3,173.04)	
02/11/22	P89		Payroll Journal Entry		(3,900.32)	
02/18/22	P89		Payroll Journal Entry		(3,419.00)	
02/25/22	P89		Payroll Journal Entry		(3,528.58)	
02/28/22	PayrollTax		To adjust payroll tax		14,020.94	
			Totals for 21701000		<u>0.00</u>	<u>(4,769.38)</u>
21702000	Federal Withholding Tax			(4,407.75)		
02/04/22	P89		Payroll Journal Entry		(2,295.86)	
02/11/22	P89		Payroll Journal Entry		(2,573.59)	
02/18/22	P89		Payroll Journal Entry		(2,270.90)	
02/25/22	P89		Payroll Journal Entry		(2,670.50)	
02/28/22	PayrollTax		To adjust payroll tax		9,810.85	
			Totals for 21702000		<u>0.00</u>	<u>(4,407.75)</u>
21703000	Depository			0.00		
02/28/22	C/D		To record C/D		5,468.90	
02/28/22	C/D		To record C/D		6,473.91	
02/28/22	C/D		To record C/D		5,689.90	
02/28/22	C/D		To record C/D		6,199.08	
02/28/22	PayrollTax		To adjust payroll tax		(23,831.79)	
			Totals for 21703000		<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(2,630.00)		
02/02/22	12367		AIG Valic		3,559.86	
02/02/22	12368		AIG Valic Match		1,423.94	
02/04/22	P89		Payroll Journal Entry		(4,983.80)	
02/08/22	12396		AIG Valic		7,030.08	
02/08/22	12397		AIG Valic Match		1,767.52	
02/11/22	P89		Payroll Journal Entry		(9,842.11)	
02/14/22	12408		AIG Valic		5,218.78	
02/14/22	12409		AIG Valic Match		2,087.51	
02/18/22	P89		Payroll Journal Entry		(7,306.29)	
02/22/22	12411		AIG Valic		3,743.23	
02/22/22	12412		AIG Valic Match		1,497.29	
02/25/22	P89		Payroll Journal Entry		(5,240.52)	
02/28/22	12421		AIG Valic		4,533.56	
02/28/22	12422		AIG Valic Match		1,813.42	
			Totals for 21900000		<u>5,302.47</u>	<u>2,672.47</u>
27000000	Accrued Compensated Absences - Long Term Portion			(18,247.07)		

**Village of Sea Ranch Lakes
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February 1, 2022 - February 28, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
			Totals for 27000000		<u>0.00</u>	<u>(18,247.07)</u>
27050000			Invested in Cap Assets, net related debt	(1,265,403.00)		
			Totals for 27050000		<u>0.00</u>	<u>(1,265,403.00)</u>
27060000			Restricted for: Road Maintenance	(66,803.00)		
			Totals for 27060000		<u>0.00</u>	<u>(66,803.00)</u>
27100000			Fund Balance - Unrestricted	(1,292,524.40)		
			Totals for 27100000		<u>0.00</u>	<u>(1,292,524.40)</u>
31100000			Ad Valorem Taxes	(1,426,453.24)		
02/28/22	C/R		To record C/R		(270.00)	
02/28/22	C/R		To record C/R		<u>(45,075.29)</u>	
			Totals for 31100000		<u>(45,345.29)</u>	<u>(1,471,798.53)</u>
31200001			FI Sales Tax	(17,026.15)		
02/28/22	C/R		To record C/R		<u>(5,420.27)</u>	
			Totals for 31200001		<u>(5,420.27)</u>	<u>(22,446.42)</u>
31200003			Gas Tax Revenue	(3,916.80)		
02/28/22	C/R		To record C/R		(432.41)	
02/28/22	C/R		To record C/R		<u>(597.25)</u>	
			Totals for 31200003		<u>(1,029.66)</u>	<u>(4,946.46)</u>
31310000			Franchise Fees - Electricity	(22,083.22)		
02/28/22	C/R		To record C/R		<u>(4,048.62)</u>	
			Totals for 31310000		<u>(4,048.62)</u>	<u>(26,131.84)</u>
31320000			Franchise Fees - Telecomm	(9,879.08)		
02/28/22	C/R		To record C/R		<u>(2,548.18)</u>	
			Totals for 31320000		<u>(2,548.18)</u>	<u>(12,427.26)</u>
32100000			Occupational License	(875.00)		
			Totals for 32100000		<u>0.00</u>	<u>(875.00)</u>
32200000			Building Permits	(44,686.19)		
02/28/22	C/R		To record C/R		(6,774.99)	
02/28/22	C/R		To record C/R		<u>(870.74)</u>	
			Totals for 32200000		<u>(7,645.73)</u>	<u>(52,331.92)</u>
33512000			Revenue Sharing	(21,246.16)		
02/28/22	C/R		To record C/R		<u>(5,311.54)</u>	
			Totals for 33512000		<u>(5,311.54)</u>	<u>(26,557.70)</u>
35400001			Parking Tickets	(1,128.07)		
02/28/22	C/R		To record C/R		(111.20)	
02/28/22	C/R		To record C/R		<u>(362.00)</u>	
			Totals for 35400001		<u>(473.20)</u>	<u>(1,601.27)</u>
36100000			Interest Received	(608.03)		
02/28/22	Investment		To record investment account activity		(181.88)	
02/28/22	Trust		To record Trust Activity		(0.32)	
02/28/22	Trust		To record Trust Activity - prior month		<u>(0.33)</u>	
			Totals for 36100000		<u>(182.53)</u>	<u>(790.56)</u>
36900000			Miscellaneous Revenue	(4,216.27)		
02/28/22	C/R		To record C/R		(48.94)	

**Village of Sea Ranch Lakes
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
02/28/22	C/R		To record C/R		(50.00)	
			Totals for 36900000		<u>(98.94)</u>	<u>(4,315.21)</u>
51312001	Village Clerk Salaries			24,749.50		
02/04/22	P89		Payroll Journal Entry		1,362.00	
02/11/22	P89		Payroll Journal Entry		1,139.60	
02/18/22	P89		Payroll Journal Entry		1,412.00	
02/25/22	P89		Payroll Journal Entry		1,362.00	
			Totals for 51312001		<u>5,275.60</u>	<u>30,025.10</u>
51321000	FICA Office			2,392.16		
02/04/22	P89		Payroll Journal Entry		104.19	
02/11/22	P89		Payroll Journal Entry		123.31	
02/18/22	P89		Payroll Journal Entry		108.02	
02/25/22	P89		Payroll Journal Entry		104.19	
			Totals for 51321000		<u>439.71</u>	<u>2,831.87</u>
51332000	Accounting			4,125.00		
02/02/22	12380		Keefe McCullough		10,000.00	
02/22/22	12417		Hinkle & Richter		845.00	
02/28/22	12425		Keefe McCullough		10,000.00	
			Totals for 51332000		<u>20,845.00</u>	<u>24,970.00</u>
51334003	Cleaning Services			1,280.00		
02/02/22	12386		Susan Gambon		320.00	
			Totals for 51334003		<u>320.00</u>	<u>1,600.00</u>
51341000	Telephone			3,381.27		
02/02/22	12372		AT&T Mobility		374.49	
02/02/22	12379		Comcast		365.19	
02/10/22	12407		Comcast		9.09	
02/22/22	12416		Comcast		309.63	
02/22/22	12419		AT&T Mobility		374.49	
02/28/22	12424		Comcast		362.34	
			Totals for 51341000		<u>1,795.23</u>	<u>5,176.50</u>
51349001	Broward Permit Fees			417.00		
			Totals for 51349001		<u>0.00</u>	<u>417.00</u>
51351000	Office Exp & Dues Misc			15,425.70		
02/02/22	12370		Accelerated Business Solutions		18.44	
02/02/22	12376		Business Technology Solutions of Florida LLC		4,989.75	
02/02/22	12383		Sun Sentinel		247.21	
02/03/22	12390		Lisa Hoddinott Inc		123.75	
02/08/22	12401		Starr Paton		100.00	
02/10/22	12402		Broward County Chiefs of Police Association		250.00	
02/10/22	12404		Staples		15.49	
02/22/22	12415		Business Technology Solutions of Florida LLC		955.95	
02/22/22	12418		Office Depot		52.98	
02/28/22	C/D		To record C/D		25.00	
			Totals for 51351000		<u>6,778.57</u>	<u>22,204.27</u>
51431000	Legal Fees			7,104.47		
02/08/22	12391		Calvin Giordano & Associates, Inc.		335.22	
02/08/22	12394		Goren, Cherof, Doody & Ezrol, P.A.		994.50	
			Totals for 51431000		<u>1,329.72</u>	<u>8,434.19</u>

Village of Sea Ranch Lakes

General Ledger

February 1, 2022 - February 28, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
51934000	Maintenance & Repairs			2,924.96		
			Totals for 51934000		<u>0.00</u>	<u>2,924.96</u>
52112001	Police Salaries			180,481.85		
02/04/22	P89		Payroll Journal Entry		11,781.18	
02/11/22	P89		Payroll Journal Entry		10,999.80	
02/18/22	P89		Payroll Journal Entry		13,496.52	
02/25/22	P89		Payroll Journal Entry		<u>13,120.30</u>	
			Totals for 52112001		<u>49,397.80</u>	<u>229,879.65</u>
52112002	Aide Salaries			86,272.93		
02/04/22	P89		Payroll Journal Entry		5,347.45	
02/11/22	P89		Payroll Journal Entry		4,657.10	
02/18/22	P89		Payroll Journal Entry		4,544.85	
02/25/22	P89		Payroll Journal Entry		<u>4,948.95</u>	
			Totals for 52112002		<u>19,498.35</u>	<u>105,771.28</u>
52112003	Holiday Time			13,655.60		
02/11/22	P89		Payroll Journal Entry		<u>3,413.90</u>	
			Totals for 52112003		<u>3,413.90</u>	<u>17,069.50</u>
52112005	Vacation			31,210.13		
02/04/22	P89		Payroll Journal Entry		2,248.30	
02/11/22	P89		Payroll Journal Entry		2,682.90	
02/18/22	P89		Payroll Journal Entry		2,892.60	
02/25/22	P89		Payroll Journal Entry		<u>3,631.00</u>	
			Totals for 52112005		<u>11,454.80</u>	<u>42,664.93</u>
52112006	Sick Time			29,651.55		
			Totals for 52112006		<u>0.00</u>	<u>29,651.55</u>
52112008	Police Salaries Misc			3,320.00		
			Totals for 52112008		<u>0.00</u>	<u>3,320.00</u>
52121000	FICA			26,979.40		
02/04/22	P89		Payroll Journal Entry		1,482.33	
02/11/22	P89		Payroll Journal Entry		1,826.85	
02/18/22	P89		Payroll Journal Entry		1,601.48	
02/25/22	P89		Payroll Journal Entry		<u>1,660.10</u>	
			Totals for 52121000		<u>6,570.76</u>	<u>33,550.16</u>
52122200	Deferred Comp			9,465.36		
02/04/22	P89		Payroll Journal Entry		1,423.94	
02/11/22	P89		Payroll Journal Entry		2,812.03	
02/18/22	P89		Payroll Journal Entry		2,087.51	
02/25/22	P89		Payroll Journal Entry		<u>1,497.29</u>	
			Totals for 52122200		<u>7,820.77</u>	<u>17,286.13</u>
52123001	General Liability Insurance			15,935.99		
02/28/22	PrePaid		To adjust prepaid insurance		<u>4,743.31</u>	
			Totals for 52123001		<u>4,743.31</u>	<u>20,679.30</u>
52123002	Hospitalization			11,000.00		
02/11/22	P89		Payroll Journal Entry		<u>2,600.00</u>	
			Totals for 52123002		<u>2,600.00</u>	<u>13,600.00</u>
52149000	Police General Exp & Misc			16,966.55		

**Village of Sea Ranch Lakes
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
02/02/22	12371		Allegra Printing		247.26	
02/02/22	12373		Beach Ace Hardware		38.63	
02/02/22	12381		Rebel Exterminators		28.00	
02/10/22	12403		Card Services Center		1,684.65	
			Totals for 52149000		<u>1,998.54</u>	<u>18,965.09</u>
52149002	Police Car #2604			751.21		
02/10/22	12406		Wex Bank		250.00	
			Totals for 52149002		<u>250.00</u>	<u>1,001.21</u>
52149007	Police Car #2610			1,863.38		
02/10/22	12406		Wex Bank		250.00	
			Totals for 52149007		<u>250.00</u>	<u>2,113.38</u>
52149008	Police Car #2610			1,364.30		
02/10/22	12405		Wex Bank		276.18	
			Totals for 52149008		<u>276.18</u>	<u>1,640.48</u>
52149009	Police Car 6			462.96		
02/10/22	12406		Wex Bank		245.68	
			Totals for 52149009		<u>245.68</u>	<u>708.64</u>
52152000	Uniforms			3,600.00		
			Totals for 52152000		<u>0.00</u>	<u>3,600.00</u>
52234000	Fire Contract			81,249.92		
02/02/22	12378		City of Pompano		20,312.48	
			Totals for 52234000		<u>20,312.48</u>	<u>101,562.40</u>
52434000	Building Inspectors			29,104.70		
02/02/22	12374		Billy Nobles		175.00	
02/02/22	12375		Billy Nobles		175.00	
02/02/22	12385		Tom Bennett		250.00	
02/03/22	12389		Billy Nobles		175.00	
02/08/22	12392		Cross Coast Construction Inc.		3,950.00	
02/08/22	12400		Bruce Mest		125.00	
02/23/22	12420		Bruce Mest		125.00	
			Totals for 52434000		<u>4,975.00</u>	<u>34,079.70</u>
53143000	Electricity			2,276.90		
02/08/22	12393		FPL		518.28	
			Totals for 53143000		<u>518.28</u>	<u>2,795.18</u>
53343000	Water			8,067.04		
02/02/22	12377		City of Ft Lauderdale		1,081.59	
			Totals for 53343000		<u>1,081.59</u>	<u>9,148.63</u>
53432000	Garbage & Trash Collection			26,515.16		
02/08/22	12395		Waste Management		6,659.98	
			Totals for 53432000		<u>6,659.98</u>	<u>33,175.14</u>
53949003	Landscaping Expense/Wall Exp			6,100.00		
02/02/22	12384		The Tree Team		1,525.00	
			Totals for 53949003		<u>1,525.00</u>	<u>7,625.00</u>
54153000	Rent & Other			20,382.36		
02/02/22	12382		Sea Ranch Lakes Beach Club		5,095.59	
			Totals for 54153000		<u>5,095.59</u>	<u>25,477.95</u>

**Village of Sea Ranch Lakes
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February 1, 2022 - February 28, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
80010000	Capital Outlay			6,131.00		
			Totals for 80010000		<u>0.00</u>	<u>6,131.00</u>
			Report Total			<u>0.00</u>
Net Profit/(Loss)						
Current Period			<u>(113,367.88)</u>			
Year-to-Date			<u>764,141.98</u>			

Distribution count = 202