

Village of Sea Ranch Lakes

Financial Statements

March 31, 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 March 31, 2022, and the related Statements of Revenues and Expenditures for the one month and six 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
April 25, 2022

Village of Sea Ranch Lakes
Combined Balance Sheet
March 31, 2022

Assets

Current Assets

Checking- Centennial Bank	\$ 27,537.45	
Investment - Centennial Bank	2,222,219.23	
State Trust Investment	2,702.17	
Accounts Rec - Government	20,317.17	
Prepaid Expenses	<u>42,603.39</u>	
Total Current Assets	\$	2,315,379.41

Property and Equipment

Furniture & Equipment	297,285.29	
Improvements other than Buildings	171,682.99	
Infrastructure	1,747,522.38	
Computer	37,047.82	
Accumulated Depreciation	<u>(1,046,800.81)</u>	
Net Property and Equipment		<u>1,206,737.67</u>

Total Assets	\$	<u><u>3,522,117.08</u></u>
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**Village of Sea Ranch Lakes
Combined Balance Sheet
March 31, 2022**

Liabilities and Fund Balance

Current Liabilities

Accounts Payable	\$ 23,579.34
Credit Union	1,000.26
PBA Dues Payable	130.00
Deferred Funds - Other	155,014.00
Accrued Payroll	27,098.17
Accrued Compensated Absences	52,735.92
Social Security W/H Tax	6,576.38
Federal Withholding Tax	5,710.75
Deferred Compensation Liability	<u>(7,653.21)</u>

Total Current Liabilities \$ 264,191.61

Long-Term Liabilities

Accrued Compensated Absences - Long Term Portion	<u>10,640.07</u>
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Total Long-Term Liabilities 10,640.07

Total Liabilities \$ 274,831.68

Fund Balance

Invested in Capital Assets, net of related debt	1,206,737.00
Restricted For Road Maintenance	77,988.00
Fund Balance - Unrestricted	1,273,358.40
Excess (Deficit) Revenues over Expenses	<u>689,202.00</u>

Total Fund Balance \$ 3,247,285.40

Total Liabilities and Fund Balance \$ 3,522,117.08

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended March 31, 2022

	1 Month Ended		6 Months Ended	
	March 31, 2022	% to Revenue	March 31, 2022	% to Revenue
Revenues:				
Ad Valorem Taxes	\$ 76,466.10	75.26 %	\$ 1,548,264.63	89.71 %
Fl Sales Tax	4,492.74	4.42 %	26,939.16	1.56 %
Gas Tax Revenue	910.20	0.90 %	5,856.66	0.34 %
Franchise Fees - Electricity	5,726.09	5.64 %	31,857.93	1.85 %
Franchise Fees - Telecomm	2,589.36	2.55 %	15,016.62	0.87 %
Occupational License	0.00	0.00 %	875.00	0.05 %
Building Permits	5,296.07	5.21 %	57,627.99	3.34 %
Revenue Sharing	5,311.54	5.23 %	31,869.24	1.85 %
Parking Tickets	27.00	0.03 %	1,628.27	0.09 %
Interest Received	192.83	0.19 %	983.39	0.06 %
Miscellaneous Revenue	590.00	0.58 %	4,905.21	0.28 %
Total Revenues	101,601.93	100.00 %	1,725,824.10	100.00 %
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	5,498.00	5.41 %	35,523.10	2.06 %
FICA Office	435.90	0.43 %	3,267.77	0.19 %
Accounting	845.00	0.83 %	25,815.00	1.50 %
Cleaning Services	320.00	0.31 %	1,920.00	0.11 %
Telephone	1,052.97	1.04 %	6,229.47	0.36 %
Broward Permit Fees	0.00	0.00 %	417.00	0.02 %
Computer	17,736.00	17.46 %	17,736.00	1.03 %
Office Exp & Dues Misc	6,513.12	6.41 %	28,717.39	1.66 %
Legal Fees	3,534.98	3.48 %	11,969.17	0.69 %
Maintenance & Repairs	300.00	0.30 %	3,224.96	0.19 %
Total General Office and Administrative	36,235.97	35.66 %	134,819.86	7.81 %

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Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended March 31, 2022

	<u>1 Month Ended</u> <u>March 31, 2022</u>	<u>% to Revenue</u>	<u>6 Months Ended</u> <u>March 31, 2022</u>	<u>% to Revenue</u>
Police Department				
Police Salaries	44,997.62	44.29 %	274,877.27	15.93 %
Aide Salaries	17,024.90	16.76 %	122,796.18	7.12 %
Holiday Time	3,413.90	3.36 %	20,483.40	1.19 %
Vacation	9,042.35	8.90 %	51,707.28	3.00 %
Sick Time	0.00	0.00 %	29,651.55	1.72 %
Police Salaries Misc	0.00	0.00 %	3,320.00	0.19 %
FICA	5,881.24	5.79 %	39,431.40	2.28 %
Deferred Comp	3,815.05	3.75 %	21,101.18	1.22 %
General Liability Insurance	4,743.31	4.67 %	25,422.61	1.47 %
Hospitalization	2,600.00	2.56 %	16,200.00	0.94 %
Police General Exp & Misc	27.23	0.03 %	18,992.32	1.10 %
Police Car #2604	0.00	0.00 %	1,001.21	0.06 %
Police Car #2610	660.00	0.65 %	2,773.38	0.16 %
Police Car #2610	0.00	0.00 %	1,640.48	0.10 %
Police Car 6	0.00	0.00 %	708.64	0.04 %
Uniforms	0.00	0.00 %	3,600.00	0.21 %
Total Police Department	<u>92,205.60</u>	<u>90.75 %</u>	<u>633,706.90</u>	<u>36.72 %</u>
Direct City and Operating Cost				
Fire Contract	20,312.48	19.99 %	121,874.88	7.06 %
Building Inspectors	12,757.80	12.56 %	46,837.50	2.71 %
Electricity	531.91	0.52 %	3,327.09	0.19 %
Water	1,217.58	1.20 %	10,366.21	0.60 %
Garbage & Trash Collection	6,659.98	6.55 %	39,835.12	2.31 %
Landscaping Expense/Wall Exp	1,525.00	1.50 %	9,150.00	0.53 %
Rent & Other	5,095.59	5.02 %	30,573.54	1.77 %
Capital Outlay	0.00	0.00 %	6,131.00	0.36 %
Total Direct City and Operating Cost	<u>48,100.34</u>	<u>47.34 %</u>	<u>268,095.34</u>	<u>15.53 %</u>
Total Expenditures	<u>176,541.91</u>	<u>173.76 %</u>	<u>1,036,622.10</u>	<u>60.07 %</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (74,939.98)</u>	<u>(73.76)%</u>	<u>\$ 689,202.00</u>	<u>39.93 %</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended March 31, 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	\$ 76,466.10	\$ 30,752.00	\$ 45,714.10	\$ 1,548,264.63	\$ 1,578,261.00	\$ (29,996.37)	\$ 1,726,351.00
Fl Sales Tax	4,492.74	4,583.34	(90.60)	26,939.16	27,499.96	(560.80)	55,000.00
Gas Tax Revenue	910.20	0.00	910.20	5,856.66	0.00	5,856.66	0.00
Franchise Fees - Electricity	5,726.09	5,417.00	309.09	31,857.93	32,502.00	(644.07)	65,004.00
Franchise Fees - Telecomm	2,589.36	2,916.67	(327.31)	15,016.62	17,499.98	(2,483.36)	35,000.00
Occupational License	0.00	517.00	(517.00)	875.00	2,806.00	(1,931.00)	5,500.00
Building Permits	5,296.07	12,500.00	(7,203.93)	57,627.99	75,000.00	(17,372.01)	150,000.00
Revenue Sharing	5,311.54	5,250.00	61.54	31,869.24	31,500.00	369.24	63,000.00
Parking Tickets	27.00	292.00	(265.00)	1,628.27	1,752.00	(123.73)	3,476.00
Interest Received	192.83	833.00	(640.17)	983.39	4,998.00	(4,014.61)	9,996.00
Miscellaneous Revenue	590.00	500.00	90.00	4,905.21	3,000.00	1,905.21	155,000.00
Total Revenues	<u>101,601.93</u>	<u>63,561.01</u>	<u>38,040.92</u>	<u>1,725,824.10</u>	<u>1,774,818.94</u>	<u>(48,994.84)</u>	<u>2,268,327.00</u>
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	5,498.00	5,378.00	120.00	35,523.10	35,013.00	510.10	69,998.00
FICA Office	435.90	611.00	(175.10)	3,267.77	4,433.00	(1,165.23)	8,398.00
Accounting	845.00	895.00	(50.00)	25,815.00	26,630.00	(815.00)	32,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	1,002.00	(1,002.00)	2,004.00
Cleaning Services	320.00	333.33	(13.33)	1,920.00	2,000.02	(80.02)	4,000.00
Telephone	1,052.97	1,467.00	(414.03)	6,229.47	14,588.00	(8,358.53)	25,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	1,002.00	(1,002.00)	2,002.00
Broward Permit Fees	0.00	1,291.00	(1,291.00)	417.00	1,291.00	(874.00)	2,500.00
Computer	17,736.00	0.00	17,736.00	17,736.00	0.00	17,736.00	0.00
Election Cost	0.00	3,500.00	(3,500.00)	0.00	3,500.00	(3,500.00)	3,500.00
Office Exp & Dues Misc	6,513.12	1,831.00	4,682.12	28,717.39	14,466.00	14,251.39	29,999.00
Legal Fees	3,534.98	486.00	3,048.98	11,969.17	15,528.00	(3,558.83)	25,000.00
Maintenance & Repairs	300.00	0.00	300.00	3,224.96	3,891.00	(666.04)	12,000.00
Total General and Administrative	<u>\$ 36,235.97</u>	<u>\$ 16,126.33</u>	<u>\$ 20,109.64</u>	<u>\$ 134,819.86</u>	<u>\$ 123,344.02</u>	<u>\$ 11,475.84</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 March 31, 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	44,997.62	39,847.00	5,150.62	274,877.27	264,062.00	10,815.27	539,069.00
Aide Salaries	17,024.90	23,616.00	(6,591.10)	122,796.18	141,749.00	(18,952.82)	255,156.22
Holiday Time	3,413.90	3,043.00	370.90	20,483.40	19,824.00	659.40	34,618.00
Vacation	9,042.35	5,180.00	3,862.35	51,707.28	21,450.00	30,257.28	32,199.00
Sick Time	0.00	0.00	0.00	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	5,881.24	6,133.00	(251.76)	39,431.40	39,678.00	(246.60)	77,135.00
Deferred Comp	3,815.05	4,687.00	(871.95)	21,101.18	25,403.00	(4,301.82)	52,614.00
Seminars & Training	0.00	1,564.00	(1,564.00)	0.00	9,384.00	(9,384.00)	18,768.00
General Liability Insurance	4,743.31	7,348.00	(2,604.69)	25,422.61	25,457.00	(34.39)	63,863.00
Hospitalization	2,600.00	2,319.00	281.00	16,200.00	13,819.00	2,381.00	27,733.00
Police General Exp & Misc	27.23	2,229.00	(2,201.77)	18,992.32	8,073.00	10,919.32	29,999.00
Police Car #2604	0.00	250.00	(250.00)	1,001.21	1,500.00	(498.79)	3,000.00
Police Computer Maint & Upgrades	0.00	3,333.33	(3,333.33)	0.00	20,000.02	(20,000.02)	40,000.00
Police Car #2608	0.00	42.00	(42.00)	0.00	252.00	(252.00)	504.00
Police Car #2610	660.00	167.00	493.00	2,773.38	1,002.00	1,771.38	2,004.00
Police Car #2610	0.00	167.00	(167.00)	1,640.48	1,002.00	638.48	2,004.00
Police Car 6	0.00	167.00	(167.00)	708.64	1,002.00	(293.36)	2,004.00
Uniforms	0.00	189.00	(189.00)	3,600.00	5,361.00	(1,761.00)	9,999.00
Total Police Department	<u>92,205.60</u>	<u>100,281.33</u>	<u>(8,075.73)</u>	<u>633,706.90</u>	<u>692,814.02</u>	<u>(59,107.12)</u>	<u>1,335,868.22</u>
Direct City and Operating Cost							
Fire Contract	20,312.48	20,901.00	(588.52)	121,874.88	125,408.00	(3,533.12)	250,814.00
Building Inspectors	12,757.80	5,000.00	7,757.80	46,837.50	30,000.00	16,837.50	60,000.00
Electricity	531.91	525.00	6.91	3,327.09	3,608.00	(280.91)	7,502.00
Water	1,217.58	1,434.00	(216.42)	10,366.21	13,630.00	(3,263.79)	24,999.00
Garbage & Trash Collection	6,659.98	6,172.00	487.98	39,835.12	37,451.00	2,384.12	75,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	0.00	3,252.00	(3,252.00)	6,502.00
Landscaping Expense/Wall Exp	1,525.00	6,250.00	(4,725.00)	9,150.00	37,500.00	(28,350.00)	75,000.00
Rent & Other	5,095.59	5,193.00	(97.41)	30,573.54	32,842.00	(2,268.46)	64,000.00
Capital Outlay	0.00	10,000.00	(10,000.00)	6,131.00	60,000.00	(53,869.00)	120,000.00
Total Direct City and Operating Cost	<u>48,100.34</u>	<u>56,017.00</u>	<u>(7,916.66)</u>	<u>268,095.34</u>	<u>343,691.00</u>	<u>(75,595.66)</u>	<u>683,817.00</u>
Total Expenditures	<u>176,541.91</u>	<u>172,424.66</u>	<u>4,117.25</u>	<u>1,036,622.10</u>	<u>1,159,849.04</u>	<u>(123,226.94)</u>	<u>2,236,086.22</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (74,939.98)</u>	<u>\$ (108,863.65)</u>	<u>\$ 33,923.67</u>	<u>\$ 689,202.00</u>	<u>\$ 614,969.90</u>	<u>\$ 74,232.10</u>	<u>\$ 32,240.78</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended March 31, 2022

	<u>1 Month Ended</u> <u>March 31, 2022</u>	<u>6 Months Ended</u> <u>March 31, 2022</u>
Sales, Use & Gas Tax		
Gas Tax Revenue	910.20	5,856.66
Total	<u>910.20</u>	<u>5,856.66</u>
Violation of Local Ordinances		
Parking Tickets	\$ 27.00	\$ 1,628.27
Total	<u>\$ 27.00</u>	<u>\$ 1,628.27</u>
Village Clerk		
Village Clerk Salaries	\$ 5,498.00	\$ 35,523.10
Total	<u>\$ 5,498.00</u>	<u>\$ 35,523.10</u>
Other Contractual Services		
Cleaning Services	\$ 320.00	\$ 1,920.00
Total	<u>\$ 320.00</u>	<u>\$ 1,920.00</u>
Salaries		
Police Salaries	\$ 44,997.62	\$ 274,877.27
Aide Salaries	17,024.90	122,796.18
Police Salaries Misc	0.00	3,320.00
Total	<u>\$ 62,022.52</u>	<u>\$ 400,993.45</u>
Insurance		
General Liability Insurance	\$ 4,743.31	\$ 25,422.61
Hospitalization	2,600.00	16,200.00
Total	<u>\$ 7,343.31</u>	<u>\$ 41,622.61</u>

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Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended March 31, 2022

	<u>1 Month Ended</u> <u>March 31, 2022</u>	<u>6 Months Ended</u> <u>March 31, 2022</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ 27.23	\$ 18,992.32
Police Car #2604	0.00	1,001.21
Police Car #2610	660.00	2,773.38
Police Car #2610	0.00	1,640.48
Police Car 6	0.00	708.64
Total	<u>\$ 687.23</u>	<u>\$ 25,116.03</u>
Other		
Landscaping and Wall Expense	\$ 1,525.00	\$ 9,150.00
Total	<u>\$ 1,525.00</u>	<u>\$ 9,150.00</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes

General Ledger

March 1, 2022 - March 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101300		Checking- Centennial Bank		(443.01)		
03/03/22	12426		Acentria Insurance		(11,418.25)	
03/03/22	12427		Board of Rules & Appeals		(282.48)	
03/03/22	12428		City of Ft Lauderdale		(1,217.58)	
03/03/22	12429		City of Pompano		(20,312.48)	
03/03/22	12430		Lisa Hoddinott Inc		(110.00)	
03/03/22	12431		Rebel Exterminators		(28.00)	
03/03/22	12432		Sea Ranch Lakes Beach Club		(5,095.59)	
03/03/22	12433		The Tree Team		(1,525.00)	
03/03/22	12434		AIG Valic		(7,030.08)	
03/03/22	12435		AIG Valic Match		(2,812.03)	
03/04/22	12436		Business Technology Solutions of Florida LLC		(1,944.63)	
03/04/22	12437		Goren, Cherof, Doody & Ezrol, P.A.		(3,139.50)	
03/04/22	P89		Payroll Journal Entry		(11,646.70)	
03/07/22	12438		Billy Nobles		(200.00)	
03/07/22	12439		Waste Management		(6,659.98)	
03/07/22	12440		Billy Nobles		(175.00)	
03/07/22	12441		Billy Nobles		(673.25)	
03/07/22	12442		Tom Bennett		(1,450.00)	
03/07/22	12443		Tom Bennett		(275.00)	
03/07/22	12444		AIG Valic		(2,628.10)	
03/07/22	12445		AIG Valic Match		(1,051.23)	
03/07/22	12446		BCPBA		(181.86)	
03/07/22	12447		We Florida Financial		(1,907.07)	
03/07/22	12448		FPL		(531.91)	
03/08/22	12449		Cross Coast Construction Inc.		(2,438.00)	
03/08/22	12450		Bruce Mest		(671.75)	
03/10/22	12451		Tom Bennett		(350.00)	
03/10/22	12452		Susan Gambon		(320.00)	
03/10/22	12453		Bruce Mest		(175.00)	
03/10/22	12454		Bruce Mest		(806.30)	
03/10/22	12455		Engineered Air		(300.00)	
03/10/22	12456		Tom Bennett		(350.00)	
03/11/22	P89		Payroll Journal Entry		(14,407.96)	
03/14/22	12457		AIG Valic		(1,074.44)	
03/14/22	12458		AIG Valic Match		(429.77)	
03/14/22	12459		We Florida Financial		(1,440.86)	
03/14/22	12460		Comcast		(9.09)	
03/14/22	12461		Fox Rothschild LLP		(172.00)	
03/14/22	12462		GL Distributors Inc.		(16.00)	
03/16/22	12463		Business Technology Solutions of Florida LLC		(240.00)	
03/16/22	12464		BHU Consulting Inc		(1,962.98)	
03/16/22	12465		Calvin Giordano & Associates, Inc.		(223.48)	
03/16/22	12466		Hinkle & Richter		(845.00)	
03/16/22	12467		Billy Nobles		(1,393.50)	
03/16/22	12468		Tom Bennett		(1,700.00)	
03/16/22	12469		Tom Bennett		(325.00)	
03/16/22	12470		Billy Nobles		(125.00)	
03/16/22	12471		Bruce Mest		(125.00)	
03/18/22	12472		Billy Nobles		(175.00)	
03/18/22	12473		Billy Nobles		(300.00)	
03/18/22	12474		Comcast		(308.02)	
03/18/22	12475		Dell Marketing L.P.		(17,736.00)	
03/18/22	12476		Office Depot		(483.93)	
03/18/22	P89		Payroll Journal Entry		(12,110.80)	
03/21/22	12477		Billy Nobles		(175.00)	
03/21/22	12478		AIG Valic		(1,301.58)	

**Village of Sea Ranch Lakes
General Ledger**

March 1, 2022 - March 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/21/22	12479		AIG Valic Match		(520.63)	
03/21/22	12480		BCPBA		(181.86)	
03/21/22	12481		We Florida Financial		(1,440.86)	
03/21/22	12482		Accelerated Business Solutions		(602.07)	
03/21/22	12483		AT&T Mobility		(373.66)	
03/22/22	12484		Business Technology Solutions of Florida LLC		(85.00)	
03/22/22	12485		Tom Bennett		(475.00)	
03/22/22	12486		Bruce Mest		(175.00)	
03/22/22	12487		Tom Bennett		(225.00)	
03/25/22	P89		Payroll Journal Entry		(11,104.53)	
03/28/22	12488		AIG Valic		(1,166.87)	
03/28/22	12489		AIG Valic Match		(466.74)	
03/28/22	12490		We Florida Financial		(1,440.87)	
03/28/22	12491		Comcast		(362.20)	
03/28/22	12492		Rebel Exterminators		(60.00)	
03/31/22	12		Richard Rozales		750.00	
03/31/22	12		Everbridge, Inc.		1,500.00	
03/31/22	BankError		To record bank error - April payroll check clears early		(944.60)	
03/31/22	C/D		To record C/D		(27,958.53)	
03/31/22	C/D		To record C/D		(75,203.40)	
03/31/22	C/R		To record C/R		103,184.10	
03/31/22	C/R		To record C/R		190,120.36	
			Totals for 10101300		<u>27,980.46</u>	<u>27,537.45</u>
10101500	Investment - Centennial Bank			2,336,944.03		
03/31/22	C/D		To record C/D		75,203.40	
03/31/22	C/R		To record C/R		(190,120.36)	
03/31/22	Investment		To record investment activity		192.16	
			Totals for 10101500		<u>(114,724.80)</u>	<u>2,222,219.23</u>
10103000	State Trust Investment			2,701.50		
03/31/22	TrustA		To record trust activity		0.67	
			Totals for 10103000		<u>0.67</u>	<u>2,702.17</u>
11501000	Accounts Rec - Government			20,317.17		
			Totals for 11501000		<u>0.00</u>	<u>20,317.17</u>
15501000	Prepaid Expenses			35,928.45		
03/31/22	PrePaid		To adjust prepaid insurance		(4,743.31)	
03/31/22	PrePaid		To adjust prepaid insurance		11,418.25	
			Totals for 15501000		<u>6,674.94</u>	<u>42,603.39</u>
16000000	Furniture & Equipment			297,285.29		
			Totals for 16000000		<u>0.00</u>	<u>297,285.29</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			(1,046,800.81)		
			Totals for 16800000		<u>0.00</u>	<u>(1,046,800.81)</u>

**Village of Sea Ranch Lakes
General Ledger**

March 1, 2022 - March 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20201000	Accounts Payable			(23,579.34)		
			Totals for 20201000		<u>0.00</u>	<u>(23,579.34)</u>
20202000	Credit Union			(1,000.27)		
03/04/22	P89		Payroll Journal Entry		(1,440.86)	
03/07/22	12447		We Florida Financial		1,907.07	
03/11/22	P89		Payroll Journal Entry		(1,907.07)	
03/14/22	12459		We Florida Financial		1,440.86	
03/18/22	P89		Payroll Journal Entry		(1,440.86)	
03/21/22	12481		We Florida Financial		1,440.86	
03/25/22	P89		Payroll Journal Entry		(1,440.86)	
03/28/22	12490		We Florida Financial		<u>1,440.87</u>	
			Totals for 20202000		<u>0.01</u>	<u>(1,000.26)</u>
20202001	PBA Dues Payable			(130.00)		
03/07/22	12446		BCPBA		181.86	
03/11/22	P89		Payroll Journal Entry		(181.86)	
03/21/22	12480		BCPBA		181.86	
03/25/22	P89		Payroll Journal Entry		<u>(181.86)</u>	
			Totals for 20202001		<u>0.00</u>	<u>(130.00)</u>
20204000	Deferred Funds - Other			(155,014.00)		
			Totals for 20204000		<u>0.00</u>	<u>(155,014.00)</u>
21601000	Accrued Payroll			(27,098.17)		
			Totals for 21601000		<u>0.00</u>	<u>(27,098.17)</u>
21602000	Accrued Compensated Absences			(52,735.92)		
			Totals for 21602000		<u>0.00</u>	<u>(52,735.92)</u>
21701000	Social Security W/H Tax			(6,576.38)		
03/04/22	P89		Payroll Journal Entry		(3,338.78)	
03/11/22	P89		Payroll Journal Entry		(3,736.50)	
03/18/22	P89		Payroll Journal Entry		(2,871.88)	
03/25/22	P89		Payroll Journal Entry		(2,687.12)	
03/31/22	PayrollTax		To adjust payroll tax		<u>12,634.28</u>	
			Totals for 21701000		<u>0.00</u>	<u>(6,576.38)</u>
21702000	Federal Withholding Tax			(5,710.75)		
03/04/22	P89		Payroll Journal Entry		(2,531.54)	
03/11/22	P89		Payroll Journal Entry		(3,428.68)	
03/18/22	P89		Payroll Journal Entry		(2,708.16)	
03/25/22	P89		Payroll Journal Entry		(2,190.21)	
03/31/22	PayrollTax		To adjust payroll tax		<u>10,858.59</u>	
			Totals for 21702000		<u>0.00</u>	<u>(5,710.75)</u>
21703000	Depository			0.00		
03/31/22	C/D		To record C/D		5,870.32	
03/31/22	C/D		To record C/D		7,165.18	
03/31/22	C/D		To record C/D		5,580.04	
03/31/22	C/D		To record C/D		4,877.33	
03/31/22	PayrollTax		To adjust payroll tax		<u>(23,492.87)</u>	
			Totals for 21703000		<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			2,524.47		
03/03/22	12434		AIG Valic		7,030.08	
03/03/22	12435		AIG Valic Match		2,812.03	
03/04/22	P89		Payroll Journal Entry		<u>(6,346.98)</u>	

**Village of Sea Ranch Lakes
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March 1, 2022 - March 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/07/22	12444		AIG Valic		2,628.10	
03/07/22	12445		AIG Valic Match		1,051.23	
03/11/22	P89		Payroll Journal Entry		(3,679.33)	
03/14/22	12457		AIG Valic		1,074.44	
03/14/22	12458		AIG Valic Match		429.77	
03/18/22	P89		Payroll Journal Entry		(1,504.21)	
03/21/22	12478		AIG Valic		1,301.58	
03/21/22	12479		AIG Valic Match		520.63	
03/25/22	P89		Payroll Journal Entry		(1,822.21)	
03/28/22	12488		AIG Valic		1,166.87	
03/28/22	12489		AIG Valic Match		466.74	
			Totals for 21900000		<u>5,128.74</u>	<u>7,653.21</u>
27000000	Accrued Compensated Absences - Long Term Portion			(10,640.07)		
			Totals for 27000000		<u>0.00</u>	<u>(10,640.07)</u>
27050000	Invested in Cap Assets, net related debt			(1,206,737.00)		
			Totals for 27050000		<u>0.00</u>	<u>(1,206,737.00)</u>
27060000	Restricted for: Road Maintenance			(77,988.00)		
			Totals for 27060000		<u>0.00</u>	<u>(77,988.00)</u>
27100000	Fund Balance - Unrestricted			(1,273,358.40)		
			Totals for 27100000		<u>0.00</u>	<u>(1,273,358.40)</u>
31100000	Ad Valorem Taxes			(1,471,798.53)		
03/31/22	C/R		To record C/R		<u>(76,466.10)</u>	
			Totals for 31100000		<u>(76,466.10)</u>	<u>(1,548,264.63)</u>
31200001	FI Sales Tax			(22,446.42)		
03/31/22	C/R		To record C/R		<u>(4,492.74)</u>	
			Totals for 31200001		<u>(4,492.74)</u>	<u>(26,939.16)</u>
31200003	Gas Tax Revenue			(4,946.46)		
03/31/22	C/R		To record C/R		(391.97)	
03/31/22	C/R		To record C/R		<u>(518.23)</u>	
			Totals for 31200003		<u>(910.20)</u>	<u>(5,856.66)</u>
31310000	Franchise Fees - Electricity			(26,131.84)		
03/31/22	C/R		To record C/R		<u>(5,726.09)</u>	
			Totals for 31310000		<u>(5,726.09)</u>	<u>(31,857.93)</u>
31320000	Franchise Fees - Telecomm			(12,427.26)		
03/31/22	C/R		To record C/R		(5,311.54)	
03/31/22	C/R		To record C/R		(2,589.36)	
03/31/22	Reclass		To reclassify transactions		<u>5,311.54</u>	
			Totals for 31320000		<u>(2,589.36)</u>	<u>(15,016.62)</u>
32100000	Occupational License			(875.00)		
			Totals for 32100000		<u>0.00</u>	<u>(875.00)</u>
32200000	Building Permits			(52,331.92)		
03/31/22	C/R		To record C/R		(1,877.56)	
03/31/22	C/R		To record C/R		(150.00)	
03/31/22	C/R		To record C/R		<u>(3,268.51)</u>	
			Totals for 32200000		<u>(5,296.07)</u>	<u>(57,627.99)</u>
33512000	Revenue Sharing			(26,557.70)		

**Village of Sea Ranch Lakes
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/31/22	Reclass		To reclassify transactions		(5,311.54)	
			Totals for 33512000		<u>(5,311.54)</u>	<u>(31,869.24)</u>
35400001	Parking Tickets			(1,601.27)		
03/31/22	C/R		To record C/R		(27.00)	
			Totals for 35400001		<u>(27.00)</u>	<u>(1,628.27)</u>
36100000	Interest Received			(790.56)		
03/31/22	Investment		To record investment activity		(192.16)	
03/31/22	TrustA		To record trust activity		(0.67)	
			Totals for 36100000		<u>(192.83)</u>	<u>(983.39)</u>
36900000	Miscellaneous Revenue			(4,315.21)		
03/31/22	C/R		To record C/R		(45.00)	
03/31/22	C/R		To record C/R		(500.00)	
03/31/22	C/R		To record C/R		(45.00)	
			Totals for 36900000		<u>(590.00)</u>	<u>(4,905.21)</u>
51312001	Village Clerk Salaries			30,025.10		
03/04/22	P89		Payroll Journal Entry		1,362.00	
03/11/22	P89		Payroll Journal Entry		1,412.00	
03/18/22	P89		Payroll Journal Entry		1,362.00	
03/25/22	P89		Payroll Journal Entry		1,362.00	
			Totals for 51312001		<u>5,498.00</u>	<u>35,523.10</u>
51321000	FICA Office			2,831.87		
03/04/22	P89		Payroll Journal Entry		104.20	
03/11/22	P89		Payroll Journal Entry		123.32	
03/18/22	P89		Payroll Journal Entry		104.18	
03/25/22	P89		Payroll Journal Entry		104.20	
			Totals for 51321000		<u>435.90</u>	<u>3,267.77</u>
51332000	Accounting			24,970.00		
03/16/22	12466		Hinkle & Richter		845.00	
			Totals for 51332000		<u>845.00</u>	<u>25,815.00</u>
51334003	Cleaning Services			1,600.00		
03/10/22	12452		Susan Gambon		320.00	
			Totals for 51334003		<u>320.00</u>	<u>1,920.00</u>
51341000	Telephone			5,176.50		
03/14/22	12460		Comcast		9.09	
03/18/22	12474		Comcast		308.02	
03/21/22	12483		AT&T Mobility		373.66	
03/28/22	12491		Comcast		362.20	
			Totals for 51341000		<u>1,052.97</u>	<u>6,229.47</u>
51349001	Broward Permit Fees			417.00		
			Totals for 51349001		<u>0.00</u>	<u>417.00</u>
51349005	Computer			0.00		
03/18/22	12475		Dell Marketing L.P.		17,736.00	
			Totals for 51349005		<u>17,736.00</u>	<u>17,736.00</u>
51351000	Office Exp & Dues Misc			22,204.27		
03/03/22	12427		Board of Rules & Appeals		282.48	
03/03/22	12430		Lisa Hoddinott Inc		110.00	

**Village of Sea Ranch Lakes
General Ledger**

March 1, 2022 - March 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/04/22	12436		Business Technology Solutions of Florida LLC		1,944.63	
03/16/22	12463		Business Technology Solutions of Florida LLC		240.00	
03/16/22	12464		BHU Consulting Inc		1,962.98	
03/18/22	12476		Office Depot		483.93	
03/21/22	12482		Accelerated Business Solutions		602.07	
03/22/22	12484		Business Technology Solutions of Florida LLC		85.00	
03/31/22	12		Richard Rozales		(750.00)	
03/31/22	BankError		To record bank error - April payroll check clears early		944.60	
03/31/22	C/D		To record C/D		70.00	
03/31/22	C/D		To record C/D		25.00	
03/31/22	C/D		To record C/D		406.49	
03/31/22	C/D		To record C/D		105.94	
03/31/22	C/D		To record C/D		1,775.00	
03/31/22	C/R		To record C/R		(1,775.00)	
			Totals for 51351000		<u>6,513.12</u>	<u>28,717.39</u>
51431000	Legal Fees			8,434.19		
03/04/22	12437		Goren, Cherof, Doody & Ezrol, P.A.		3,139.50	
03/14/22	12461		Fox Rothschild LLP		172.00	
03/16/22	12465		Calvin Giordano & Associates, Inc.		223.48	
			Totals for 51431000		<u>3,534.98</u>	<u>11,969.17</u>
51934000	Maintenance & Repairs			2,924.96		
03/10/22	12455		Engineered Air		300.00	
			Totals for 51934000		<u>300.00</u>	<u>3,224.96</u>
52112001	Police Salaries			229,879.65		
03/04/22	P89		Payroll Journal Entry		11,962.70	
03/11/22	P89		Payroll Journal Entry		11,665.42	
03/18/22	P89		Payroll Journal Entry		10,757.10	
03/25/22	P89		Payroll Journal Entry		10,612.40	
			Totals for 52112001		<u>44,997.62</u>	<u>274,877.27</u>
52112002	Aide Salaries			105,771.28		
03/04/22	P89		Payroll Journal Entry		3,755.10	
03/11/22	P89		Payroll Journal Entry		4,416.60	
03/18/22	P89		Payroll Journal Entry		4,432.60	
03/25/22	P89		Payroll Journal Entry		4,420.60	
			Totals for 52112002		<u>17,024.90</u>	<u>122,796.18</u>
52112003	Holiday Time			17,069.50		
03/11/22	P89		Payroll Journal Entry		3,413.90	
			Totals for 52112003		<u>3,413.90</u>	<u>20,483.40</u>
52112005	Vacation			42,664.93		
03/04/22	P89		Payroll Journal Entry		4,742.25	
03/11/22	P89		Payroll Journal Entry		914.00	
03/18/22	P89		Payroll Journal Entry		2,218.50	
03/25/22	P89		Payroll Journal Entry		1,167.60	
			Totals for 52112005		<u>9,042.35</u>	<u>51,707.28</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		

**Village of Sea Ranch Lakes
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 52112008					<u>0.00</u>	<u>3,320.00</u>
52121000	FICA			33,550.16		
03/04/22	P89		Payroll Journal Entry		1,565.19	
03/11/22	P89		Payroll Journal Entry		1,744.93	
03/18/22	P89		Payroll Journal Entry		1,331.76	
03/25/22	P89		Payroll Journal Entry		<u>1,239.36</u>	
Totals for 52121000					<u>5,881.24</u>	<u>39,431.40</u>
52122200	Deferred Comp			17,286.13		
03/04/22	P89		Payroll Journal Entry		1,813.42	
03/11/22	P89		Payroll Journal Entry		1,051.23	
03/18/22	P89		Payroll Journal Entry		429.77	
03/25/22	P89		Payroll Journal Entry		<u>520.63</u>	
Totals for 52122200					<u>3,815.05</u>	<u>21,101.18</u>
52123001	General Liability Insurance			20,679.30		
03/03/22	12426		Acentria Insurance		11,418.25	
03/31/22	PrePaid		To adjust prepaid insurance		4,743.31	
03/31/22	PrePaid		To adjust prepaid insurance		<u>(11,418.25)</u>	
Totals for 52123001					<u>4,743.31</u>	<u>25,422.61</u>
52123002	Hospitalization			13,600.00		
03/11/22	P89		Payroll Journal Entry		<u>2,600.00</u>	
Totals for 52123002					<u>2,600.00</u>	<u>16,200.00</u>
52149000	Police General Exp & Misc			18,965.09		
03/03/22	12431		Rebel Exterminators		28.00	
03/14/22	12462		GL Distributors Inc.		16.00	
03/28/22	12492		Rebel Exterminators		60.00	
03/31/22	12		Everbridge, Inc.		(1,500.00)	
03/31/22	C/D		To record C/D		<u>1,423.23</u>	
Totals for 52149000					<u>27.23</u>	<u>18,992.32</u>
52149002	Police Car #2604			1,001.21		
Totals for 52149002					<u>0.00</u>	<u>1,001.21</u>
52149007	Police Car #2610			2,113.38		
03/31/22	C/D		To record C/D		<u>660.00</u>	
Totals for 52149007					<u>660.00</u>	<u>2,773.38</u>
52149008	Police Car #2610			1,640.48		
Totals for 52149008					<u>0.00</u>	<u>1,640.48</u>
52149009	Police Car 6			708.64		
Totals for 52149009					<u>0.00</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			101,562.40		
03/03/22	12429		City of Pompano		<u>20,312.48</u>	
Totals for 52234000					<u>20,312.48</u>	<u>121,874.88</u>
52434000	Building Inspectors			34,079.70		
03/07/22	12438		Billy Nobles		200.00	
03/07/22	12440		Billy Nobles		175.00	
03/07/22	12441		Billy Nobles		673.25	

Village of Sea Ranch Lakes

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/07/22	12442		Tom Bennett		1,450.00	
03/07/22	12443		Tom Bennett		275.00	
03/08/22	12449		Cross Coast Construction Inc.		2,438.00	
03/08/22	12450		Bruce Mest		671.75	
03/10/22	12451		Tom Bennett		350.00	
03/10/22	12453		Bruce Mest		175.00	
03/10/22	12454		Bruce Mest		806.30	
03/10/22	12456		Tom Bennett		350.00	
03/16/22	12467		Billy Nobles		1,393.50	
03/16/22	12468		Tom Bennett		1,700.00	
03/16/22	12469		Tom Bennett		325.00	
03/16/22	12470		Billy Nobles		125.00	
03/16/22	12471		Bruce Mest		125.00	
03/18/22	12472		Billy Nobles		175.00	
03/18/22	12473		Billy Nobles		300.00	
03/21/22	12477		Billy Nobles		175.00	
03/22/22	12485		Tom Bennett		475.00	
03/22/22	12486		Bruce Mest		175.00	
03/22/22	12487		Tom Bennett		225.00	
			Totals for 52434000		<u>12,757.80</u>	<u>46,837.50</u>
53143000	Electricity			2,795.18		
03/07/22	12448		FPL		531.91	
			Totals for 53143000		<u>531.91</u>	<u>3,327.09</u>
53343000	Water			9,148.63		
03/03/22	12428		City of Ft Lauderdale		1,217.58	
			Totals for 53343000		<u>1,217.58</u>	<u>10,366.21</u>
53432000	Garbage & Trash Collection			33,175.14		
03/07/22	12439		Waste Management		6,659.98	
			Totals for 53432000		<u>6,659.98</u>	<u>39,835.12</u>
53949003	Landscaping Expense/Wall Exp			7,625.00		
03/03/22	12433		The Tree Team		1,525.00	
			Totals for 53949003		<u>1,525.00</u>	<u>9,150.00</u>
54153000	Rent & Other			25,477.95		
03/03/22	12432		Sea Ranch Lakes Beach Club		5,095.59	
			Totals for 54153000		<u>5,095.59</u>	<u>30,573.54</u>
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>(74,939.98)</u>			
Year-to-Date			<u>689,202.00</u>			

Distribution count = 237