

Village of Sea Ranch Lakes

Financial Statements

August 31, 2022

Hinkle, Richter & Rhine, LLP

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER:

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

POMPANO BEACH LOCATION - 2600 N.E. 14TH STREET CAUSEWAY, POMPANO BEACH, FLORIDA 33062-8224
DELRAY BEACH LOCATION - 777 E. ATLANTIC AVENUE, SUITE 226, DELRAY BEACH, FLORIDA 33483

PHONE 954-941-2312 FAX 954-941-0777
PHONE 561-314-2201 FAX 561-314-2204

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 August 31, 2022, and the related Statements of Revenues and Expenditures for the one month and eleven 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
September 20, 2022

**Village of Sea Ranch Lakes
Combined Balance Sheet
August 31, 2022**

Assets

Current Assets

FL Muni Investment Trust	\$ 50,186.45
Checking- Centennial Bank	29,843.03
Investment - Centennial Bank	1,862,650.88
State Trust Investment	2,717.29
Accounts Rec - Government	20,317.17
Prepaid Expenses	<u>6,646.35</u>

Total Current Assets \$ 1,972,361.17

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 1,206,737.67

Total Assets \$ 3,179,098.84

**Village of Sea Ranch Lakes
Combined Balance Sheet
August 31, 2022**

Liabilities and Fund Balance

Current Liabilities

Accounts Payable	\$ 23,579.34
Credit Union	3,882.00
PBA Dues Payable	(51.86)
Deferred Funds - Other	155,014.00
Accrued Payroll	27,098.17
Accrued Compensated Absences	52,735.92
Social Security W/H Tax	6,576.39
Federal Withholding Tax	5,710.65
Deferred Compensation Liability	<u>1,975.87</u>

Total Current Liabilities \$ 276,520.48

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 \$ 287,160.55

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>333,854.89</u>

Total Fund Balance \$ 2,891,938.29

Total Liabilities and Fund Balance \$ 3,179,098.84

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

	<u>1 Month Ended</u> <u>August 31, 2022</u>	<u>% to Revenue</u>	<u>11 Months Ended</u> <u>August 31, 2022</u>	<u>% to Revenue</u>
Revenues:				
Ad Valorem Taxes	\$ 234.74	0.09 %	\$ 1,700,093.75	75.05 %
Fl Sales Tax	4,738.97	1.91 %	51,267.35	2.26 %
Gas Tax Revenue	956.86	0.39 %	10,832.08	0.48 %
Franchise Fees - Electricity	6,049.45	2.44 %	58,285.05	2.57 %
Franchise Fees - Telecomm	3,594.79	1.45 %	28,732.78	1.27 %
Occupational License	50.00	0.02 %	925.00	0.04 %
Building Permits	69,913.14	28.24 %	185,105.82	8.17 %
Revenue Sharing	5,353.20	2.16 %	58,510.25	2.58 %
Parking Tickets	0.00	0.00 %	2,200.77	0.10 %
Forman	406.50	0.16 %	1,336.00	0.06 %
Interest Received	448.49	0.18 %	2,434.21	0.11 %
Miscellaneous Revenue	155,829.00	62.94 %	165,409.79	7.30 %
Total Revenues	<u>247,575.14</u>	<u>100.00 %</u>	<u>2,265,132.85</u>	<u>100.00 %</u>
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	5,912.00	2.39 %	65,606.30	2.90 %
FICA Office	467.56	0.19 %	5,687.31	0.25 %
Accounting	849.00	0.34 %	30,048.00	1.33 %
Cleaning Services	320.00	0.13 %	3,200.00	0.14 %
Telephone	486.07	0.20 %	10,695.76	0.47 %
Broward Permit Fees	0.00	0.00 %	1,195.00	0.05 %
Computer	1,118.50	0.45 %	1,118.50	0.05 %
Office Exp & Dues Misc	2,553.64	1.03 %	45,963.99	2.03 %
Legal Fees	3,306.55	1.34 %	22,604.21	1.00 %
Maintenance & Repairs	12,358.62	4.99 %	34,243.78	1.51 %
Total General Office and Administrative	<u>27,371.94</u>	<u>11.06 %</u>	<u>220,362.85</u>	<u>9.73 %</u>

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

	<u>1 Month Ended</u> <u>August 31, 2022</u>	<u>% to Revenue</u>	<u>11 Months Ended</u> <u>August 31, 2022</u>	<u>% to Revenue</u>
Police Department				
Police Salaries	42,923.12	17.34 %	507,235.49	22.39 %
Aide Salaries	18,357.45	7.41 %	224,626.09	9.92 %
Holiday Time	3,413.90	1.38 %	37,777.40	1.67 %
Vacation	1,584.20	0.64 %	62,199.13	2.75 %
Sick Time	365.60	0.15 %	30,017.15	1.33 %
Police Salaries Misc	0.00	0.00 %	5,890.00	0.26 %
FICA	5,281.90	2.13 %	68,559.90	3.03 %
Deferred Comp	2,459.23	0.99 %	38,920.90	1.72 %
General Liability Insurance	6,646.35	2.68 %	86,379.65	3.81 %
Hospitalization	2,600.00	1.05 %	29,800.00	1.32 %
Police General Exp & Misc	2,288.52	0.92 %	27,707.95	1.22 %
Police Car #2604	0.00	0.00 %	1,001.21	0.04 %
Police Car #2610	0.00	0.00 %	4,003.38	0.18 %
Police Car #2610	0.00	0.00 %	1,640.48	0.07 %
Police Car 6	0.00	0.00 %	708.64	0.03 %
Uniforms	0.00	0.00 %	7,612.40	0.34 %
Total Police Department	<u>85,920.27</u>	<u>34.70 %</u>	<u>1,134,079.77</u>	<u>50.07 %</u>
Direct City and Operating Cost				
Fire Contract	20,312.48	8.20 %	223,437.28	9.86 %
Building Inspectors	4,746.00	1.92 %	73,234.58	3.23 %
Electricity	699.11	0.28 %	6,578.46	0.29 %
Water	5,493.83	2.22 %	24,088.80	1.06 %
Garbage & Trash Collection	7,767.00	3.14 %	77,002.44	3.40 %
Landscaping Expense/Wall Exp	4,600.00	1.86 %	34,495.00	1.52 %
Rent & Other	5,095.59	2.06 %	56,051.49	2.47 %
Capital Outlay	41,103.66	16.60 %	81,947.29	3.62 %
Total Direct City and Operating Cost	<u>89,817.67</u>	<u>36.28 %</u>	<u>576,835.34</u>	<u>25.47 %</u>
Total Expenditures	<u>203,109.88</u>	<u>82.04 %</u>	<u>1,931,277.96</u>	<u>85.26 %</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 44,465.26</u>	<u>17.96 %</u>	<u>\$ 333,854.89</u>	<u>14.74 %</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended August 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	\$ 234.74	\$ 242.00	\$ (7.26)	\$ 1,700,093.75	\$ 1,726,224.00	\$ (26,130.25)	\$ 1,726,351.00
Fl Sales Tax	4,738.97	4,583.34	155.63	51,267.35	50,416.66	850.69	55,000.00
Gas Tax Revenue	956.86	0.00	956.86	10,832.08	0.00	10,832.08	0.00
Franchise Fees - Electricity	6,049.45	5,417.00	632.45	58,285.05	59,587.00	(1,301.95)	65,004.00
Franchise Fees - Telecomm	3,594.79	2,916.67	678.12	28,732.78	32,083.33	(3,350.55)	35,000.00
Occupational License	50.00	428.00	(378.00)	925.00	5,061.00	(4,136.00)	5,500.00
Building Permits	69,913.14	12,500.00	57,413.14	185,105.82	137,500.00	47,605.82	150,000.00
Revenue Sharing	5,353.20	5,250.00	103.20	58,510.25	57,750.00	760.25	63,000.00
Parking Tickets	0.00	291.00	(291.00)	2,200.77	3,185.00	(984.23)	3,476.00
Forman	406.50	0.00	406.50	1,336.00	0.00	1,336.00	0.00
Interest Received	448.49	833.00	(384.51)	2,434.21	9,163.00	(6,728.79)	9,996.00
Miscellaneous Revenue	155,829.00	500.00	155,329.00	165,409.79	5,500.00	159,909.79	155,000.00
Total Revenues	<u>247,575.14</u>	<u>32,961.01</u>	<u>214,614.13</u>	<u>2,265,132.85</u>	<u>2,086,469.99</u>	<u>178,662.86</u>	<u>2,268,327.00</u>
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	5,912.00	5,326.00	586.00	65,606.30	64,620.00	986.30	69,998.00
FICA Office	467.56	606.00	(138.44)	5,687.31	7,787.00	(2,099.69)	8,398.00
Accounting	849.00	895.00	(46.00)	30,048.00	31,105.00	(1,057.00)	32,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	1,837.00	(1,837.00)	2,004.00
Cleaning Services	320.00	333.33	(13.33)	3,200.00	3,666.67	(466.67)	4,000.00
Telephone	486.07	2,060.00	(1,573.93)	10,695.76	23,383.00	(12,687.24)	25,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	1,835.00	(1,835.00)	2,002.00
Broward Permit Fees	0.00	0.00	0.00	1,195.00	1,291.00	(96.00)	2,500.00
Computer	1,118.50	0.00	1,118.50	1,118.50	0.00	1,118.50	0.00
Election Cost	0.00	0.00	0.00	0.00	3,500.00	(3,500.00)	3,500.00
Office Exp & Dues Misc	2,553.64	1,003.00	1,550.64	45,963.99	25,969.00	19,994.99	29,999.00
Legal Fees	3,306.55	1,854.00	1,452.55	22,604.21	22,352.00	252.21	25,000.00
Maintenance & Repairs	12,358.62	3,304.00	9,054.62	34,243.78	11,814.00	22,429.78	12,000.00
Total General and Administrative	<u>\$ 27,371.94</u>	<u>\$ 15,715.33</u>	<u>\$ 11,656.61</u>	<u>\$ 220,362.85</u>	<u>\$ 199,159.67</u>	<u>\$ 21,203.18</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 August 31, 2022

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Police Department							
Police Salaries	42,923.12	42,542.00	381.12	507,235.49	492,920.00	14,315.49	539,069.00
Aide Salaries	18,357.45	19,962.00	(1,604.55)	224,626.09	234,783.22	(10,157.13)	255,156.22
Holiday Time	3,413.90	2,621.00	792.90	37,777.40	32,394.00	5,383.40	34,618.00
Vacation	1,584.20	624.00	960.20	62,199.13	31,731.00	30,468.13	32,199.00
Sick Time	365.60	311.00	54.60	30,017.15	31,469.00	(1,451.85)	31,469.00
Police Salaries Misc	0.00	0.00	0.00	5,890.00	113,730.00	(107,840.00)	113,730.00
FICA	5,281.90	5,500.00	(218.10)	68,559.90	71,389.00	(2,829.10)	77,135.00
Deferred Comp	2,459.23	2,737.00	(277.77)	38,920.90	49,818.00	(10,897.10)	52,614.00
Seminars & Training	0.00	1,564.00	(1,564.00)	0.00	17,204.00	(17,204.00)	18,768.00
General Liability Insurance	6,646.35	6,401.00	245.35	86,379.65	57,462.00	28,917.65	63,863.00
Hospitalization	2,600.00	2,319.00	281.00	29,800.00	25,414.00	4,386.00	27,733.00
Police General Exp & Misc	2,288.52	2,609.00	(320.48)	27,707.95	29,061.00	(1,353.05)	29,999.00
Police Car #2604	0.00	250.00	(250.00)	1,001.21	2,750.00	(1,748.79)	3,000.00
Police Computer Maint & Upgrades	0.00	3,333.33	(3,333.33)	0.00	36,666.67	(36,666.67)	40,000.00
Police Car #2608	0.00	42.00	(42.00)	0.00	462.00	(462.00)	504.00
Police Car #2610	0.00	167.00	(167.00)	4,003.38	1,837.00	2,166.38	2,004.00
Police Car #2610	0.00	167.00	(167.00)	1,640.48	1,837.00	(196.52)	2,004.00
Police Car 6	0.00	167.00	(167.00)	708.64	1,837.00	(1,128.36)	2,004.00
Uniforms	0.00	0.00	0.00	7,612.40	9,902.00	(2,289.60)	9,999.00
Total Police Department	<u>85,920.27</u>	<u>91,316.33</u>	<u>(5,396.06)</u>	<u>1,134,079.77</u>	<u>1,242,666.89</u>	<u>(108,587.12)</u>	<u>1,335,868.22</u>
Direct City and Operating Cost							
Fire Contract	20,312.48	20,901.00	(588.52)	223,437.28	229,913.00	(6,475.72)	250,814.00
Building Inspectors	4,746.00	5,000.00	(254.00)	73,234.58	55,000.00	18,234.58	60,000.00
Electricity	699.11	687.00	12.11	6,578.46	6,752.00	(173.54)	7,502.00
Water	5,493.83	1,130.00	4,363.83	24,088.80	23,020.00	1,068.80	24,999.00
Garbage & Trash Collection	7,767.00	6,172.00	1,595.00	77,002.44	68,828.00	8,174.44	75,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	0.00	5,960.00	(5,960.00)	6,502.00
Landscaping Expense/Wall Exp	4,600.00	6,250.00	(1,650.00)	34,495.00	68,750.00	(34,255.00)	75,000.00
Rent & Other	5,095.59	5,193.00	(97.41)	56,051.49	58,807.00	(2,755.51)	64,000.00
Capital Outlay	41,103.66	10,000.00	31,103.66	81,947.29	110,000.00	(28,052.71)	120,000.00
Total Direct City and Operating Cost	<u>89,817.67</u>	<u>55,875.00</u>	<u>33,942.67</u>	<u>576,835.34</u>	<u>627,030.00</u>	<u>(50,194.66)</u>	<u>683,817.00</u>
Total Expenditures	<u>203,109.88</u>	<u>162,906.66</u>	<u>40,203.22</u>	<u>1,931,277.96</u>	<u>2,068,856.56</u>	<u>(137,578.60)</u>	<u>2,236,086.22</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 44,465.26</u>	<u>\$ (129,945.65)</u>	<u>\$ 174,410.91</u>	<u>\$ 333,854.89</u>	<u>\$ 17,613.43</u>	<u>\$ 316,241.46</u>	<u>\$ 32,240.78</u>

See Accountant's Compilation Report

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

	<u>1 Month Ended</u> <u>August 31, 2022</u>	<u>11 Months Ended</u> <u>August 31, 2022</u>
Sales, Use & Gas Tax		
Gas Tax Revenue	956.86	10,832.08
Total	<u>956.86</u>	<u>10,832.08</u>
Violation of Local Ordinances		
Parking Tickets	\$ 0.00	\$ 2,200.77
Total	<u>\$ 0.00</u>	<u>\$ 2,200.77</u>
Village Clerk		
Village Clerk Salaries	\$ 5,912.00	\$ 65,606.30
Total	<u>\$ 5,912.00</u>	<u>\$ 65,606.30</u>
Other Contractual Services		
Cleaning Services	\$ 320.00	\$ 3,200.00
Total	<u>\$ 320.00</u>	<u>\$ 3,200.00</u>
Salaries		
Police Salaries	\$ 42,923.12	\$ 507,235.49
Aide Salaries	18,357.45	224,626.09
Police Salaries Misc	0.00	5,890.00
Total	<u>\$ 61,280.57</u>	<u>\$ 737,751.58</u>
Insurance		
General Liability Insurance	\$ 6,646.35	\$ 86,379.65
Hospitalization	2,600.00	29,800.00
Total	<u>\$ 9,246.35</u>	<u>\$ 116,179.65</u>

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

	<u>1 Month Ended</u> <u>August 31, 2022</u>	<u>11 Months Ended</u> <u>August 31, 2022</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ 2,288.52	\$ 27,707.95
Police Car #2604	0.00	1,001.21
Police Car #2610	0.00	4,003.38
Police Car #2610	0.00	1,640.48
Police Car 6	0.00	708.64
Total	<u>\$ 2,288.52</u>	<u>\$ 35,061.66</u>
Other		
Landscaping and Wall Expense	\$ 4,600.00	\$ 34,495.00
Total	<u>\$ 4,600.00</u>	<u>\$ 34,495.00</u>

See Accountant's Compilation Report

**Village of Sea Ranch Lakes
General Ledger**

August 1, 2022 - August 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			50,054.04		
08/31/22	FL Muni		To record FL Muni activity		132.41	
	Totals for 10101200				<u>132.41</u>	<u>50,186.45</u>
10101300	Checking- Centennial Bank			25,524.41		
08/01/22	12705		AIG Valic		(1,085.66)	
08/01/22	12706		AIG Valic Match		(434.26)	
08/01/22	12707		BCPBA		(181.86)	
08/01/22	12708		We Florida Financial		(1,440.86)	
08/01/22	12709		A-Alligator, Inc.		(5,450.00)	
08/01/22	12710		Calvin Giordano & Associates, Inc.		(391.09)	
08/01/22	12711		City of Pompano		(20,312.48)	
08/01/22	12712		Cross Coast Constructions, Inc.		(2,871.00)	
08/01/22	12713		Rebel Exterminators		(30.00)	
08/01/22	12714		Sea Ranch Lakes Beach Club		(5,095.59)	
08/01/22	12715		The Tree Team		(1,525.00)	
08/01/22	12716		City of Ft Lauderdale		(2,744.88)	
08/02/22	12717		Board of Rules & Appeals		(839.01)	
08/02/22	12718		The Tree Team		(950.00)	
08/02/22	12719		Waste Management		(7,350.00)	
08/03/22	12720		Bruce Mest		(225.00)	
08/03/22	12721		Bruce Mest		(125.00)	
08/04/22	12722		Bruce Mest		(125.00)	
08/04/22	12723		Commercial Beach Hardware		(22.99)	
08/05/22	P89		Payroll Journal Entry		(10,735.81)	
08/08/22	12724		AIG Valic		(2,424.70)	
08/08/22	12725		AIG Valic Match		(969.88)	
08/08/22	12726		We Florida Financial		(1,907.08)	
08/08/22	12727		FPL		(699.11)	
08/08/22	12728		Goren, Cherof, Doody & Ezrol, P.A.		(1,716.00)	
08/08/22	12729		Plantation Ford		(37,988.68)	
08/08/22	12730		Susan Gambon		(320.00)	
08/08/22	12731		Ted Conner Landscape		(600.00)	
08/08/22	12732		Total Compliance Network		(33.00)	
08/08/22	12733		Billy Nobles		(175.00)	
08/11/22	12734		Board of County Commissioners		(417.00)	
08/11/22	12735		Calvin Giordano & Associates, Inc.		(446.96)	
08/11/22	12736		Fox Rothschild LLP		(752.50)	
08/11/22	12737		Lisa Hoddinott Inc		(110.00)	
08/11/22	12738		Latour Fire Equip		(179.35)	
08/11/22	12739		Comcast		(9.09)	
08/11/22	12740		Starr Paton		(100.00)	
08/12/22	12741		Billy Nobles		(175.00)	
08/12/22	12742		Bruce Mest		(175.00)	
08/12/22	12743		Hinkle & Richter		(849.00)	
08/12/22	12744		Staples		(31.98)	
08/12/22	12745		Tom Bennett		(175.00)	
08/12/22	P89		Payroll Journal Entry		(14,372.59)	
08/15/22	12746		AIG Valic		(2,332.17)	
08/15/22	12747		AIG Valic Match		(610.83)	
08/15/22	12748		We Florida Financial		(1,440.86)	
08/15/22	12749		Comcast		(298.03)	
08/17/22	12750		Tom Bennett		(700.00)	
08/17/22	12751		Plantation Ford		(139.55)	
08/19/22	P89		Payroll Journal Entry		(10,850.94)	
08/22/22	12752		AIG Valic		(1,214.33)	
08/22/22	12753		AIG Valic Match		(444.26)	
08/22/22	12754		BCPBA		(181.86)	

**Village of Sea Ranch Lakes
General Ledger**

August 1, 2022 - August 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/22/22	12755		We Florida Financial		(1,440.86)	
08/22/22	12756		Accelerated Business Solutions		(111.95)	
08/22/22	12757		AT&T Mobility		(178.95)	
08/22/22	12758		Office Depot		(47.78)	
08/25/22	12759		Blue Auto Graphics		(1,000.00)	
08/25/22	12760		Rebel Exterminators		(70.00)	
08/25/22	12761		Business Technology Solutions of Florida LLC		(1,118.50)	
08/25/22	12762		John the Greek Painting		(6,908.62)	
08/26/22	P89		Payroll Journal Entry		(10,083.59)	
08/29/22	12763		AIG Valic		(1,502.85)	
08/29/22	12764		AIG Valic Match		(435.28)	
08/29/22	12765		BCPBA		(181.86)	
08/29/22	12766		We Florida Financial		(1,440.87)	
08/29/22	12767		City of Ft Lauderdale		(2,748.95)	
08/29/22	12768		The Tree Team		(1,525.00)	
08/31/22	C/D		To record C/D		(216,449.76)	
08/31/22	C/D		To record C/D		(4,094.31)	
08/31/22	C/R		To record C/R		398,432.99	
			Totals for 10101300		<u>4,318.62</u>	<u>29,843.03</u>
10101500	Investment - Centennial Bank			1,819,556.38		
08/31/22	C/D		To record C/D		194,089.98	
08/31/22	C/R		To record C/R		(151,306.34)	
08/31/22	Investment		To record investment account activity		310.86	
			Totals for 10101500		<u>43,094.50</u>	<u>1,862,650.88</u>
10103000	State Trust Investment			2,712.07		
08/31/22	Trust		To record Trust Activity		5.22	
			Totals for 10103000		<u>5.22</u>	<u>2,717.29</u>
11501000	Accounts Rec - Government			20,317.17		
			Totals for 11501000		<u>0.00</u>	<u>20,317.17</u>
15501000	Prepaid Expenses			13,292.70		
08/31/22	PrePaid		To adjust prepaid insurance		(6,646.35)	
			Totals for 15501000		<u>(6,646.35)</u>	<u>6,646.35</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>
20201000	Accounts Payable			(23,579.34)		
			Totals for 20201000		<u>0.00</u>	<u>(23,579.34)</u>
20202000	Credit Union			(5,322.87)		
08/01/22	12708		We Florida Financial		1,440.86	

**Village of Sea Ranch Lakes
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/05/22	P89		Payroll Journal Entry		(1,440.86)	
08/08/22	12726		We Florida Financial		1,907.08	
08/12/22	P89		Payroll Journal Entry		(1,907.08)	
08/15/22	12748		We Florida Financial		1,440.86	
08/19/22	P89		Payroll Journal Entry		(1,440.86)	
08/22/22	12755		We Florida Financial		1,440.86	
08/26/22	P89		Payroll Journal Entry		(1,440.86)	
08/29/22	12766		We Florida Financial		1,440.87	
Totals for 20202000					<u>1,440.87</u>	<u>(3,882.00)</u>
20202001	PBA Dues Payable			(130.00)		
08/01/22	12707		BCPBA		181.86	
08/05/22	P89		Payroll Journal Entry		(181.86)	
08/22/22	12754		BCPBA		181.86	
08/26/22	P89		Payroll Journal Entry		(181.86)	
08/29/22	12765		BCPBA		181.86	
Totals for 20202001					<u>181.86</u>	<u>51.86</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			(6,576.39)		
08/05/22	P89		Payroll Journal Entry		(2,591.78)	
08/12/22	P89		Payroll Journal Entry		(3,631.96)	
08/19/22	P89		Payroll Journal Entry		(2,787.98)	
08/26/22	P89		Payroll Journal Entry		(2,487.20)	
08/31/22	PayrollTax		To adjust payroll tax		11,498.92	
Totals for 21701000					<u>0.00</u>	<u>(6,576.39)</u>
21702000	Federal Withholding Tax			(5,710.65)		
08/05/22	P89		Payroll Journal Entry		(2,199.88)	
08/12/22	P89		Payroll Journal Entry		(3,217.86)	
08/19/22	P89		Payroll Journal Entry		(2,203.89)	
08/26/22	P89		Payroll Journal Entry		(2,092.01)	
08/31/22	PayrollTax		To adjust payroll tax		9,713.64	
Totals for 21702000					<u>0.00</u>	<u>(5,710.65)</u>
21703000	Depository			0.00		
08/31/22	C/D		To record C/D		4,791.66	
08/31/22	C/D		To record C/D		6,849.82	
08/31/22	C/D		To record C/D		4,991.87	
08/31/22	C/D		To record C/D		4,579.21	
08/31/22	PayrollTax		To adjust payroll tax		(21,212.56)	
Totals for 21703000					<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(3,914.00)		
08/01/22	12705		AIG Valic		1,085.66	
08/01/22	12706		AIG Valic Match		434.26	
08/05/22	P89		Payroll Journal Entry		(1,519.92)	
08/08/22	12724		AIG Valic		2,424.70	
08/08/22	12725		AIG Valic Match		969.88	
08/12/22	P89		Payroll Journal Entry		(3,394.58)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/15/22	12746		AIG Valic		2,332.17	
08/15/22	12747		AIG Valic Match		610.83	
08/19/22	P89		Payroll Journal Entry		(2,943.00)	
08/22/22	12752		AIG Valic		1,214.33	
08/22/22	12753		AIG Valic Match		444.26	
08/26/22	P89		Payroll Journal Entry		(1,658.59)	
08/29/22	12763		AIG Valic		1,502.85	
08/29/22	12764		AIG Valic Match		435.28	
			Totals for 21900000		<u>1,938.13</u>	<u>(1,975.87)</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			(1,699,859.01)		
08/31/22	C/R		To record C/R		(234.74)	
			Totals for 31100000		<u>(234.74)</u>	<u>(1,700,093.75)</u>
31200001	FI Sales Tax			(46,528.38)		
08/31/22	C/R		To record C/R		(4,738.97)	
			Totals for 31200001		<u>(4,738.97)</u>	<u>(51,267.35)</u>
31200003	Gas Tax Revenue			(9,875.22)		
08/31/22	C/R		To record C/R		(389.01)	
08/31/22	C/R		To record C/R		(567.85)	
			Totals for 31200003		<u>(956.86)</u>	<u>(10,832.08)</u>
31310000	Franchise Fees - Electricity			(52,235.60)		
08/31/22	C/R		To record C/R		(6,049.45)	
			Totals for 31310000		<u>(6,049.45)</u>	<u>(58,285.05)</u>
31320000	Franchise Fees - Telecomm			(25,137.99)		
08/31/22	C/R		To record C/R		(1,321.22)	
08/31/22	C/R		To record C/R		(2,273.57)	
			Totals for 31320000		<u>(3,594.79)</u>	<u>(28,732.78)</u>
32100000	Occupational License			(875.00)		
08/31/22	C/R		To record C/R		(50.00)	
			Totals for 32100000		<u>(50.00)</u>	<u>(925.00)</u>
32200000	Building Permits			(115,192.68)		
08/31/22	C/R		To record C/R		(57,275.58)	
08/31/22	C/R		To record C/R		(210.00)	
08/31/22	C/R		To record C/R		(6,725.76)	
08/31/22	C/R		To record C/R		(5,701.80)	
			Totals for 32200000		<u>(69,913.14)</u>	<u>(185,105.82)</u>
33512000	Revenue Sharing			(53,157.05)		
08/31/22	C/R		To record C/R		(5,353.20)	
			Totals for 33512000		<u>(5,353.20)</u>	<u>(58,510.25)</u>

**Village of Sea Ranch Lakes
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
35400001	Parking Tickets			(2,200.77)		
			Totals for 35400001		<u>0.00</u>	<u>(2,200.77)</u>
35400002	Forman			(929.50)		
08/31/22	C/R		To record C/R		(406.50)	
			Totals for 35400002		<u>(406.50)</u>	<u>(1,336.00)</u>
36100000	Interest Received			(1,985.72)		
08/31/22	FL Muni		To record FL Muni activity		(132.41)	
08/31/22	Investment		To record investment account activity		(310.86)	
08/31/22	Trust		To record Trust Activity		(5.22)	
			Totals for 36100000		<u>(448.49)</u>	<u>(2,434.21)</u>
36900000	Miscellaneous Revenue			(9,580.79)		
08/31/22	C/R		To record C/R		(45.00)	
08/31/22	C/R		To record C/R		(155,014.00)	
08/31/22	C/R		To record C/R		(90.00)	
08/31/22	C/R		To record C/R		(590.00)	
08/31/22	C/R		To record C/R		(90.00)	
			Totals for 36900000		<u>(155,829.00)</u>	<u>(165,409.79)</u>
51312001	Village Clerk Salaries			59,694.30		
08/05/22	P89		Payroll Journal Entry		1,362.00	
08/12/22	P89		Payroll Journal Entry		1,550.00	
08/19/22	P89		Payroll Journal Entry		1,500.00	
08/26/22	P89		Payroll Journal Entry		1,500.00	
			Totals for 51312001		<u>5,912.00</u>	<u>65,606.30</u>
51321000	FICA Office			5,219.75		
08/05/22	P89		Payroll Journal Entry		104.18	
08/12/22	P89		Payroll Journal Entry		133.88	
08/19/22	P89		Payroll Journal Entry		114.75	
08/26/22	P89		Payroll Journal Entry		114.75	
			Totals for 51321000		<u>467.56</u>	<u>5,687.31</u>
51332000	Accounting			29,199.00		
08/12/22	12743		Hinkle & Richter		849.00	
			Totals for 51332000		<u>849.00</u>	<u>30,048.00</u>
51334003	Cleaning Services			2,880.00		
08/08/22	12730		Susan Gambon		320.00	
			Totals for 51334003		<u>320.00</u>	<u>3,200.00</u>
51341000	Telephone			10,209.69		
08/11/22	12739		Comcast		9.09	
08/15/22	12749		Comcast		298.03	
08/22/22	12757		AT&T Mobility		178.95	
			Totals for 51341000		<u>486.07</u>	<u>10,695.76</u>
51349001	Broward Permit Fees			1,195.00		
			Totals for 51349001		<u>0.00</u>	<u>1,195.00</u>
51349005	Computer			0.00		
08/25/22	12761		Business Technology Solutions of Florida LLC		1,118.50	
			Totals for 51349005		<u>1,118.50</u>	<u>1,118.50</u>

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
51351000	Office Exp & Dues Misc			43,410.35		
08/02/22	12717		Board of Rules & Appeals		839.01	
08/11/22	12737		Lisa Hoddinott Inc		110.00	
08/11/22	12740		Starr Paton		100.00	
08/12/22	12744		Staples		31.98	
08/22/22	12756		Accelerated Business Solutions		111.95	
08/22/22	12758		Office Depot		47.78	
08/31/22	C/D		To record C/D		238.93	
08/31/22	C/D		To record C/D		883.29	
08/31/22	C/D		To record C/D		25.00	
08/31/22	C/D		To record C/D		36.08	
08/31/22	C/D		To record C/D		129.62	
			Totals for 51351000		<u>2,553.64</u>	<u>45,963.99</u>
51431000	Legal Fees			19,297.66		
08/01/22	12710		Calvin Giordano & Associates, Inc.		391.09	
08/08/22	12728		Goren, Cherof, Doody & Ezrol, P.A.		1,716.00	
08/11/22	12735		Calvin Giordano & Associates, Inc.		446.96	
08/11/22	12736		Fox Rothschild LLP		752.50	
			Totals for 51431000		<u>3,306.55</u>	<u>22,604.21</u>
51934000	Maintenance & Repairs			21,885.16		
08/01/22	12709		A-Alligator, Inc.		5,450.00	
08/25/22	12762		John the Greek Painting		6,908.62	
			Totals for 51934000		<u>12,358.62</u>	<u>34,243.78</u>
52112001	Police Salaries			464,312.37		
08/05/22	P89		Payroll Journal Entry		10,631.46	
08/12/22	P89		Payroll Journal Entry		11,115.56	
08/19/22	P89		Payroll Journal Entry		10,515.70	
08/26/22	P89		Payroll Journal Entry		10,660.40	
			Totals for 52112001		<u>42,923.12</u>	<u>507,235.49</u>
52112002	Aide Salaries			206,268.64		
08/05/22	P89		Payroll Journal Entry		4,657.10	
08/12/22	P89		Payroll Journal Entry		4,769.35	
08/19/22	P89		Payroll Journal Entry		4,835.15	
08/26/22	P89		Payroll Journal Entry		4,095.85	
			Totals for 52112002		<u>18,357.45</u>	<u>224,626.09</u>
52112003	Holiday Time			34,363.50		
08/12/22	P89		Payroll Journal Entry		3,413.90	
			Totals for 52112003		<u>3,413.90</u>	<u>37,777.40</u>
52112005	Vacation			60,614.93		
08/05/22	P89		Payroll Journal Entry		289.40	
08/12/22	P89		Payroll Journal Entry		289.40	
08/19/22	P89		Payroll Journal Entry		1,005.40	
			Totals for 52112005		<u>1,584.20</u>	<u>62,199.13</u>
52112006	Sick Time			29,651.55		
08/19/22	P89		Payroll Journal Entry		365.60	
			Totals for 52112006		<u>365.60</u>	<u>30,017.15</u>
52112008	Police Salaries Misc			5,890.00		
			Totals for 52112008		<u>0.00</u>	<u>5,890.00</u>
52121000	FICA			63,278.00		

Village of Sea Ranch Lakes

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/05/22	P89		Payroll Journal Entry		1,191.71	
08/12/22	P89		Payroll Journal Entry		1,682.10	
08/19/22	P89		Payroll Journal Entry		1,279.24	
08/26/22	P89		Payroll Journal Entry		<u>1,128.85</u>	
			Totals for 52121000		<u>5,281.90</u>	<u>68,559.90</u>
52122200	Deferred Comp			36,461.67		
08/05/22	P89		Payroll Journal Entry		434.26	
08/12/22	P89		Payroll Journal Entry		969.88	
08/19/22	P89		Payroll Journal Entry		610.83	
08/26/22	P89		Payroll Journal Entry		<u>444.26</u>	
			Totals for 52122200		<u>2,459.23</u>	<u>38,920.90</u>
52123001	General Liability Insurance			79,733.30		
08/31/22	PrePaid		To adjust prepaid insurance		<u>6,646.35</u>	
			Totals for 52123001		<u>6,646.35</u>	<u>86,379.65</u>
52123002	Hospitalization			27,200.00		
08/12/22	P89		Payroll Journal Entry		<u>2,600.00</u>	
			Totals for 52123002		<u>2,600.00</u>	<u>29,800.00</u>
52149000	Police General Exp & Misc			25,419.43		
08/01/22	12713		Rebel Exterminators		30.00	
08/04/22	12723		Commercial Beach Hardware		22.99	
08/08/22	12732		Total Compliance Network		33.00	
08/17/22	12751		Plantation Ford		139.55	
08/25/22	12759		Blue Auto Graphics		1,000.00	
08/25/22	12760		Rebel Exterminators		70.00	
08/31/22	C/D		To record C/D		813.63	
08/31/22	Reclass		To reclassify transactions		<u>179.35</u>	
			Totals for 52149000		<u>2,288.52</u>	<u>27,707.95</u>
52149002	Police Car #2604			1,001.21		
			Totals for 52149002		<u>0.00</u>	<u>1,001.21</u>
52149004	Miscellaneous			0.00		
08/11/22	12738		Latour Fire Equip		179.35	
08/31/22	Reclass		To reclassify transactions		<u>(179.35)</u>	
			Totals for 52149004		<u>0.00</u>	<u>0.00</u>
52149007	Police Car #2610			4,003.38		
			Totals for 52149007		<u>0.00</u>	<u>4,003.38</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			7,612.40		
			Totals for 52152000		<u>0.00</u>	<u>7,612.40</u>
52234000	Fire Contract			203,124.80		
08/01/22	12711		City of Pompano		<u>20,312.48</u>	
			Totals for 52234000		<u>20,312.48</u>	<u>223,437.28</u>
52434000	Building Inspectors			68,488.58		
08/01/22	12712		Cross Coast Constructions, Inc.		2,871.00	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/03/22	12720		Bruce Mest		225.00	
08/03/22	12721		Bruce Mest		125.00	
08/04/22	12722		Bruce Mest		125.00	
08/08/22	12733		Billy Nobles		175.00	
08/12/22	12741		Billy Nobles		175.00	
08/12/22	12742		Bruce Mest		175.00	
08/12/22	12745		Tom Bennett		175.00	
08/17/22	12750		Tom Bennett		700.00	
			Totals for 52434000		<u>4,746.00</u>	<u>73,234.58</u>
53143000	Electricity			5,879.35		
08/08/22	12727		FPL		699.11	
			Totals for 53143000		<u>699.11</u>	<u>6,578.46</u>
53343000	Water			18,594.97		
08/01/22	12716		City of Ft Lauderdale		2,744.88	
08/29/22	12767		City of Ft Lauderdale		2,748.95	
			Totals for 53343000		<u>5,493.83</u>	<u>24,088.80</u>
53432000	Garbage & Trash Collection			69,235.44		
08/02/22	12719		Waste Management		7,350.00	
08/11/22	12734		Board of County Commissioners		417.00	
			Totals for 53432000		<u>7,767.00</u>	<u>77,002.44</u>
53949003	Landscaping Expense/Wall Exp			29,895.00		
08/01/22	12715		The Tree Team		1,525.00	
08/02/22	12718		The Tree Team		950.00	
08/08/22	12731		Ted Conner Landscape		600.00	
08/29/22	12768		The Tree Team		1,525.00	
			Totals for 53949003		<u>4,600.00</u>	<u>34,495.00</u>
54153000	Rent & Other			50,955.90		
08/01/22	12714		Sea Ranch Lakes Beach Club		5,095.59	
			Totals for 54153000		<u>5,095.59</u>	<u>56,051.49</u>
80010000	Capital Outlay			40,843.63		
08/08/22	12729		Plantation Ford		37,988.68	
08/31/22	C/D		To record C/D		3,114.98	
			Totals for 80010000		<u>41,103.66</u>	<u>81,947.29</u>
			Report Total			<u>0.00</u>
Net Profit/(Loss)						
Current Period			<u>44,465.26</u>			
Year-to-Date			<u>333,854.89</u>			

Distribution count = 228