

**Village of Sea Ranch Lakes**

**Financial Statements**

**October 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 October 31, 2022, and the related Statements of Revenues and Expenditures for the one month 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  
November 08, 2022

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

**Assets**

**Current Assets**

FL Muni Investment Trust	\$ 150,112.40
Checking- Centennial Bank	6,067.01
Investment - Centennial Bank	1,526,848.67
State Trust Investment	2,730.43
Accounts Rec - Government	20,317.17
Prepaid Expenses	<u>54,669.23</u>

**Total Current Assets** \$ 1,760,744.91

**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** \$ 2,967,482.58

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

**Liabilities and Fund Balance**

**Current Liabilities**

Accounts Payable	\$ 23,579.34
Credit Union	3,782.01
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	6,576.39
Federal Withholding Tax	5,710.65
Deferred Compensation Liability	<u>2,327.65</u>

**Total Current Liabilities** \$ 276,954.13

**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** \$ 287,594.20

**Fund Balance**

Invested in Capital Assets, net of related debt	1,206,737.00
Restricted For Road Maintenance	77,988.00
Fund Balance - Unrestricted	1,494,081.76
Excess (Deficit) Revenues over Expenses	<u>(98,918.38)</u>

**Total Fund Balance** \$ 2,679,888.38

**Total Liabilities and Fund Balance** \$ 2,967,482.58

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

	<b>1 Month Ended</b> <b>October 31, 2022</b>	<b>% to Revenue</b>
<b>Revenues:</b>		
Ad Valorem Taxes	\$ 223.02	0.38 %
Fl Sales Tax	3,649.88	6.15 %
Gas Tax Revenue	1,012.33	1.71 %
Franchise Fees - Electricity	6,987.90	11.78 %
Franchise Fees - Telecomm	2,502.36	4.22 %
Occupational License	990.00	1.67 %
Building Permits	36,300.72	61.21 %
Revenue Sharing	5,353.20	9.03 %
Forman	116.50	0.20 %
Interest Received	1,854.47	3.13 %
Miscellaneous Revenue	316.77	0.53 %
<b>Total Revenues</b>	<b>59,307.15</b>	<b>100.00 %</b>
 <b>Expenditures:</b>		
<b>General Office and Administrative</b>		
Village Clerk Salaries	5,750.00	9.70 %
FICA Office	478.13	0.81 %
Accounting	849.00	1.43 %
Cleaning Services	320.00	0.54 %
Telephone	985.83	1.66 %
Office Exp & Dues Misc	4,849.36	8.18 %
Legal Fees	2,801.64	4.72 %
Maintenance & Repairs	803.00	1.35 %
<b>Total General Office and Administrative</b>	<b>16,836.96</b>	<b>28.39 %</b>

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

	<u>1 Month Ended</u> <u>October 31, 2022</u>	<u>% to Revenue</u>
<b>Police Department</b>		
Police Salaries	43,648.48	73.60 %
Aide Salaries	17,995.80	30.34 %
Holiday Time	3,413.90	5.76 %
Vacation	492.84	0.83 %
Sick Time	1,096.70	1.85 %
Police Salaries Misc	1,313.94	2.22 %
FICA	5,665.77	9.55 %
Deferred Comp	2,185.13	3.68 %
General Liability Insurance	35.84	0.06 %
Hospitalization	3,000.00	5.06 %
Police General Exp & Misc	3,914.74	6.60 %
Uniforms	4,490.84	7.57 %
	<u>87,253.98</u>	<u>147.12 %</u>
<b>Direct City and Operating Cost</b>		
Fire Contract	21,328.10	35.96 %
Building Inspectors	6,642.00	11.20 %
Electricity	657.39	1.11 %
Water	2,439.98	4.11 %
Garbage & Trash Collection	7,350.08	12.39 %
Landscaping Expense/Wall Exp	1,525.00	2.57 %
Rent & Other	5,095.59	8.59 %
Capital Outlay	9,096.45	15.34 %
	<u>54,134.59</u>	<u>91.28 %</u>
<b>Total Direct City and Operating Cost</b>	<u>54,134.59</u>	<u>91.28 %</u>
<b>Total Expenditures</b>	<u>158,225.53</u>	<u>266.79 %</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (98,918.38)</u>	<u>(166.79)%</u>

See Accountant's Compilation Report

**Village of Sea Ranch Lakes**  
**Statement of Revenues and Expenditures (Actual/Budget)**  
**For the Period Ended October 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>	
<b>Revenues:</b>							
Ad Valorem Taxes	\$ 223.02	\$ 203.00	\$ 20.02	\$ 223.02	\$ 203.00	\$ 20.02	\$ 1,726,351.00
Fl Sales Tax	3,649.88	4,583.26	(933.38)	3,649.88	4,583.26	(933.38)	55,000.00
Gas Tax Revenue	1,012.33	0.00	1,012.33	1,012.33	0.00	1,012.33	0.00
Franchise Fees - Electricity	6,987.90	5,417.00	1,570.90	6,987.90	5,417.00	1,570.90	65,004.00
Franchise Fees - Telecomm	2,502.36	2,916.63	(414.27)	2,502.36	2,916.63	(414.27)	35,000.00
Occupational License	990.00	463.00	527.00	990.00	463.00	527.00	5,500.00
Building Permits	36,300.72	12,500.00	23,800.72	36,300.72	12,500.00	23,800.72	150,000.00
Revenue Sharing	5,353.20	5,250.00	103.20	5,353.20	5,250.00	103.20	63,000.00
Parking Tickets	0.00	292.00	(292.00)	0.00	292.00	(292.00)	3,476.00
Forman	116.50	0.00	116.50	116.50	0.00	116.50	0.00
Interest Received	1,854.47	833.00	1,021.47	1,854.47	833.00	1,021.47	9,996.00
Miscellaneous Revenue	316.77	500.00	(183.23)	316.77	500.00	(183.23)	155,000.00
<b>Total Revenues</b>	<u>59,307.15</u>	<u>32,957.89</u>	<u>26,349.26</u>	<u>59,307.15</u>	<u>32,957.89</u>	<u>26,349.26</u>	<u>2,268,327.00</u>
<b>Expenditures:</b>							
<b>General Office and Administrative</b>							
Village Clerk Salaries	5,750.00	5,126.00	624.00	5,750.00	5,126.00	624.00	69,998.00
FICA Office	478.13	578.00	(99.87)	478.13	578.00	(99.87)	8,398.00
Accounting	849.00	895.00	(46.00)	849.00	895.00	(46.00)	32,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	167.00	(167.00)	2,004.00
Cleaning Services	320.00	333.37	(13.37)	320.00	333.37	(13.37)	4,000.00
Telephone	985.83	4,512.00	(3,526.17)	985.83	4,512.00	(3,526.17)	25,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	167.00	(167.00)	2,002.00
Broward Permit Fees	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
Election Cost	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00
Office Exp & Dues Misc	4,849.36	6,706.00	(1,856.64)	4,849.36	6,706.00	(1,856.64)	29,999.00
Legal Fees	2,801.64	1,187.00	1,614.64	2,801.64	1,187.00	1,614.64	25,000.00
Maintenance & Repairs	803.00	382.00	421.00	803.00	382.00	421.00	12,000.00
<b>Total General and Administrative</b>	<u>\$ 16,836.96</u>	<u>\$ 20,053.37</u>	<u>\$ (3,216.41)</u>	<u>\$ 16,836.96</u>	<u>\$ 20,053.37</u>	<u>\$ (3,216.41)</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 October 31, 2022**

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Police Department</b>							
Police Salaries	43,648.48	39,998.00	3,650.48	43,648.48	39,998.00	3,650.48	539,069.00
Aide Salaries	17,995.80	20,260.00	(2,264.20)	17,995.80	20,260.00	(2,264.20)	255,156.22
Holiday Time	3,413.90	2,493.00	920.90	3,413.90	2,493.00	920.90	34,618.00
Vacation	492.84	2,662.00	(2,169.16)	492.84	2,662.00	(2,169.16)	32,199.00
Sick Time	1,096.70	1,840.00	(743.30)	1,096.70	1,840.00	(743.30)	31,469.00
Police Salaries Misc	1,313.94	22,746.00	(21,432.06)	1,313.94	22,746.00	(21,432.06)	113,730.00
FICA	5,665.77	5,946.00	(280.23)	5,665.77	5,946.00	(280.23)	77,135.00
Deferred Comp	2,185.13	2,216.00	(30.87)	2,185.13	2,216.00	(30.87)	52,614.00
Seminars & Training	0.00	1,564.00	(1,564.00)	0.00	1,564.00	(1,564.00)	18,768.00
General Liability Insurance	35.84	2,557.00	(2,521.16)	35.84	2,557.00	(2,521.16)	63,863.00
Hospitalization	3,000.00	1,740.00	1,260.00	3,000.00	1,740.00	1,260.00	27,733.00
Police General Exp & Misc	3,914.74	1,252.00	2,662.74	3,914.74	1,252.00	2,662.74	29,999.00
Police Car #2604	0.00	250.00	(250.00)	0.00	250.00	(250.00)	3,000.00
Police Computer Maint & Upgrades	0.00	3,333.37	(3,333.37)	0.00	3,333.37	(3,333.37)	40,000.00
Police Car #2608	0.00	42.00	(42.00)	0.00	42.00	(42.00)	504.00
Police Car #2610	0.00	167.00	(167.00)	0.00	167.00	(167.00)	2,004.00
Police Car #2610	0.00	167.00	(167.00)	0.00	167.00	(167.00)	2,004.00
Police Car 6	0.00	167.00	(167.00)	0.00	167.00	(167.00)	2,004.00
Uniforms	4,490.84	3,406.00	1,084.84	4,490.84	3,406.00	1,084.84	9,999.00
<b>Total Police Department</b>	<b>87,253.98</b>	<b>112,806.37</b>	<b>(25,552.39)</b>	<b>87,253.98</b>	<b>112,806.37</b>	<b>(25,552.39)</b>	<b>1,335,868.22</b>
<b>Direct City and Operating Cost</b>							
Fire Contract	21,328.10	20,903.00	425.10	21,328.10	20,903.00	425.10	250,814.00
Building Inspectors	6,642.00	5,000.00	1,642.00	6,642.00	5,000.00	1,642.00	60,000.00
Electricity	657.39	655.00	2.39	657.39	655.00	2.39	7,502.00
Water	2,439.98	1,812.00	627.98	2,439.98	1,812.00	627.98	24,999.00
Garbage & Trash Collection	7,350.08	6,172.00	1,178.08	7,350.08	6,172.00	1,178.08	75,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	0.00	542.00	(542.00)	6,502.00
Landscaping Expense/Wall Exp	1,525.00	6,250.00	(4,725.00)	1,525.00	6,250.00	(4,725.00)	75,000.00
Rent & Other	5,095.59	6,877.00	(1,781.41)	5,095.59	6,877.00	(1,781.41)	64,000.00
Capital Outlay	9,096.45	10,000.00	(903.55)	9,096.45	10,000.00	(903.55)	120,000.00
<b>Total Direct City and Operating Cost</b>	<b>54,134.59</b>	<b>58,211.00</b>	<b>(4,076.41)</b>	<b>54,134.59</b>	<b>58,211.00</b>	<b>(4,076.41)</b>	<b>683,817.00</b>
<b>Total Expenditures</b>	<b>158,225.53</b>	<b>191,070.74</b>	<b>(32,845.21)</b>	<b>158,225.53</b>	<b>191,070.74</b>	<b>(32,845.21)</b>	<b>2,236,086.22</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (98,918.38)</b>	<b>\$ (158,112.85)</b>	<b>\$ 59,194.47</b>	<b>\$ (98,918.38)</b>	<b>\$ (158,112.85)</b>	<b>\$ 59,194.47</b>	<b>\$ 32,240.78</b>

See Accountant's Compilation Report

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

	<u>1 Month Ended</u> <u>October 31, 2022</u>
<b>Sales, Use &amp; Gas Tax</b>	
Gas Tax Revenue	1,012.33
<b>Total</b>	<u>1,012.33</u>
<b>Violation of Local Ordinances</b>	
<b>Total</b>	<u>\$ 0.00</u>
<b>Village Clerk</b>	
Village Clerk Salaries	\$ 5,750.00
<b>Total</b>	<u>\$ 5,750.00</u>
<b>Other Contractual Services</b>	
Cleaning Services	\$ 320.00
<b>Total</b>	<u>\$ 320.00</u>
<b>Salaries</b>	
Police Salaries	\$ 43,648.48
Aide Salaries	17,995.80
Police Salaries Misc	1,313.94
<b>Total</b>	<u>\$ 62,958.22</u>
<b>Insurance</b>	
General Liability Insurance	\$ 35.84
Hospitalization	3,000.00
<b>Total</b>	<u>\$ 3,035.84</u>

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## Village of Sea Ranch Lakes

### General Ledger

October 1, 2022 - October 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			50,205.72		
10/31/22	C/D		To record C/D		100,000.00	
10/31/22	FLMuni		To record FI Muni transactions		(93.32)	
Totals for 10101200					<u>99,906.68</u>	<u>150,112.40</u>
10101300	Checking- Centennial Bank			28,481.39		
10/03/22	12821		Cross Coast Construction Inc.		(3,792.00)	
10/03/22	12822		Sea Ranch Lakes Beach Club		(5,095.59)	
10/03/22	12823		Susan Gambon		(320.00)	
10/03/22	12824		The Tree Team		(1,525.00)	
10/03/22	12825		AIG Valic		(638.21)	
10/03/22	12826		AIG Valic Match		(255.28)	
10/03/22	12827		We Florida Financial		(1,440.86)	
10/03/22	12828		City of Ft Lauderdale		(2,439.98)	
10/04/22	12829		Goren, Cherof, Doody & Ezrol, P.A.		(592.35)	
10/04/22	12830		Lisa Hoddinott Inc		(192.50)	
10/04/22	12831		Waste Management		(7,350.08)	
10/05/22	12832		Goren, Cherof, Doody & Ezrol, P.A.		(1,505.70)	
10/06/22	12833		Board of Rules & Appeals		(692.98)	
10/07/22	12834		Billy Nobles		(175.00)	
10/07/22	12835		Commercial Beach Hardware		(9.96)	
10/07/22	P89		Payroll Journal Entry		(11,281.96)	
10/10/22	12836		FPL		(657.39)	
10/10/22	12837		Preferred Governmental Insurance Trust		(3,662.81)	
10/10/22	12838		AIG Valic		(2,535.99)	
10/10/22	12839		AIG Valic Match		(1,014.39)	
10/10/22	12840		BCPBA		(181.86)	
10/10/22	12841		We Florida Financial		(2,439.30)	
10/12/22	12842		Staples		(101.81)	
10/12/22	12843		Sun Sentinel		(1,682.05)	
10/12/22	12844		J O'Brien		(113.34)	
10/12/22	12845		Holy Cross Medical Group		(130.86)	
10/12/22	12846		Acentria Insurance		(27,248.50)	
10/13/22	12847		Calvin Giordano & Associates, Inc.		(703.59)	
10/13/22	12848		Comcast		(9.09)	
10/14/22	P89		Payroll Journal Entry		(16,506.90)	
10/17/22	12850		Comcast		(298.03)	
10/17/22	12851		Florida League Of Cities		(573.00)	
10/17/22	12852		City of Pompano		(21,328.10)	
10/18/22	12853		Office Depot		(233.11)	
10/18/22	12854		Tem Systems		(803.00)	
10/18/22	12855		AIG Valic		(1,155.56)	
10/18/22	12856		AIG Valic Match		(462.22)	
10/18/22	12857		We Florida Financial		(1,440.86)	
10/20/22	12858		Tom Bennett		(1,225.00)	
10/20/22	12859		Tom Bennett		(175.00)	
10/20/22	12860		Bruce Mest		(300.00)	
10/21/22	12861		Bruce Mest		(125.00)	
10/21/22	12862		The Shyft Group Upfit Services		(8,663.85)	
10/21/22	P89		Payroll Journal Entry		(11,882.51)	
10/25/22	12863		AT&T Mobility		(315.89)	
10/25/22	12864		AIG Valic		(1,133.11)	
10/25/22	12865		AIG Valic Match		(453.24)	
10/25/22	12866		BCPBA		(181.86)	
10/25/22	12867		We Florida Financial		(1,440.87)	
10/25/22	12868		Comcast		(362.82)	
10/25/22	12869		Hinkle & Richter		(849.00)	

## Village of Sea Ranch Lakes

### General Ledger

October 1, 2022 - October 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10/26/22	12870		Eric Kunz		(720.00)	
10/26/22	12871		Rebel Exterminators		(70.00)	
10/28/22	P89		Payroll Journal Entry		(10,766.01)	
10/31/22	12872		Billy Nobles		(50.00)	
10/31/22	12873		Eric Kunz		(80.00)	
10/31/22	12874		AIG Valic		(1,133.11)	
10/31/22	12875		AIG Valic Match		(453.24)	
10/31/22	12876		We Florida Financial		(1,540.86)	
10/31/22	C/D		To record C/D		(132,868.86)	
10/31/22	C/D		To record C/D		(2,447.79)	
10/31/22	C/R		To record C/R		275,412.85	
			Totals for 10101300		<u>(22,414.38)</u>	<u>6,067.01</u>
10101500	Investment - Centennial Bank			1,737,269.32		
10/31/22	C/D		To record C/D		5,296.28	
10/31/22	C/R		To record C/R		(217,564.11)	
10/31/22	Investment		To record Investment activity		1,847.18	
			Totals for 10101500		<u>(210,420.65)</u>	<u>1,526,848.67</u>
10103000	State Trust Investment			2,723.14		
10/31/22	TrustA		To record Trust activity		7.29	
			Totals for 10103000		<u>7.29</u>	<u>2,730.43</u>
11501000	Accounts Rec - Government			20,317.17		
			Totals for 11501000		<u>0.00</u>	<u>20,317.17</u>
15501000	Prepaid Expenses			23,793.76		
10/31/22	PrePaid		To adjust prepaid insurance		(5,079.59)	
10/31/22	PrePaid		To adjust prepaid insurance		35,955.06	
			Totals for 15501000		<u>30,875.47</u>	<u>54,669.23</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)		
10/03/22	12827		We Florida Financial		1,440.86	
10/07/22	P89		Payroll Journal Entry		(1,440.86)	
10/10/22	12841		We Florida Financial		2,439.30	
10/14/22	P89		Payroll Journal Entry		(2,439.30)	
10/18/22	12857		We Florida Financial		1,440.86	
10/21/22	P89		Payroll Journal Entry		(1,440.86)	
10/25/22	12867		We Florida Financial		1,440.87	
10/28/22	P89		Payroll Journal Entry		(1,440.87)	

**Village of Sea Ranch Lakes  
General Ledger**

October 1, 2022 - October 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10/31/22	12876		We Florida Financial		1,540.86	
			Totals for 20202000		<u>1,540.86</u>	<u>(3,782.01)</u>
20202001	PBA Dues Payable			(130.00)		
10/10/22	12840		BCPBA		181.86	
10/14/22	P89		Payroll Journal Entry		(181.86)	
10/25/22	12866		BCPBA		181.86	
10/28/22	P89		Payroll Journal Entry		(181.86)	
			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			(6,576.39)		
10/07/22	P89		Payroll Journal Entry		(2,646.46)	
10/14/22	P89		Payroll Journal Entry		(4,256.20)	
10/21/22	P89		Payroll Journal Entry		(2,786.68)	
10/28/22	P89		Payroll Journal Entry		(2,598.46)	
10/31/22	PayrollTax		To adjust payroll tax		12,287.80	
			Totals for 21701000		<u>0.00</u>	<u>(6,576.39)</u>
21702000	Federal Withholding Tax			(5,710.65)		
10/07/22	P89		Payroll Journal Entry		(2,612.24)	
10/14/22	P89		Payroll Journal Entry		(4,026.11)	
10/21/22	P89		Payroll Journal Entry		(2,341.37)	
10/28/22	P89		Payroll Journal Entry		(2,162.18)	
10/31/22	PayrollTax		To adjust payroll tax		11,141.90	
			Totals for 21702000		<u>0.00</u>	<u>(5,710.65)</u>
21703000	Depository			0.00		
10/31/22	C/D		To record C/D		5,258.70	
10/31/22	C/D		To record C/D		8,282.31	
10/31/22	C/D		To record C/D		5,128.05	
10/31/22	C/D		To record C/D		4,760.64	
10/31/22	PayrollTax		To adjust payroll tax		(23,429.70)	
			Totals for 21703000		<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(3,914.00)		
10/03/22	12825		AIG Valic		638.21	
10/03/22	12826		AIG Valic Match		255.28	
10/07/22	P89		Payroll Journal Entry		(893.49)	
10/10/22	12838		AIG Valic		2,535.99	
10/10/22	12839		AIG Valic Match		1,014.39	
10/14/22	P89		Payroll Journal Entry		(3,550.38)	
10/18/22	12855		AIG Valic		1,155.56	
10/18/22	12856		AIG Valic Match		462.22	
10/21/22	P89		Payroll Journal Entry		(1,617.78)	
10/25/22	12864		AIG Valic		1,133.11	
10/25/22	12865		AIG Valic Match		453.24	
10/28/22	P89		Payroll Journal Entry		(1,586.35)	
10/31/22	12874		AIG Valic		1,133.11	
10/31/22	12875		AIG Valic Match		453.24	

Village of Sea Ranch Lakes

General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
			Totals for 21900000		<u>1,586.35</u>	<u>(2,327.65)</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	(1,494,081.76)		
			Totals for 27100000		<u>0.00</u>	<u>(1,494,081.76)</u>
31100000			Ad Valorem Taxes	0.00		
10/31/22	C/R		To record C/R		(151.68)	
10/31/22	C/R		To record C/R		(71.34)	
			Totals for 31100000		<u>(223.02)</u>	<u>(223.02)</u>
31200001			FI Sales Tax	0.00		
10/31/22	C/R		To record C/R		(97.89)	
10/31/22	C/R		To record C/R		(3,551.99)	
			Totals for 31200001		<u>(3,649.88)</u>	<u>(3,649.88)</u>
31200003			Gas Tax Revenue	0.00		
10/31/22	C/R		To record C/R		(409.42)	
10/31/22	C/R		To record C/R		(602.91)	
			Totals for 31200003		<u>(1,012.33)</u>	<u>(1,012.33)</u>
31310000			Franchise Fees - Electricity	0.00		
10/31/22	C/R		To record C/R		(6,987.90)	
			Totals for 31310000		<u>(6,987.90)</u>	<u>(6,987.90)</u>
31320000			Franchise Fees - Telecomm	0.00		
10/31/22	C/R		To record C/R		(5,353.20)	
10/31/22	C/R		To record C/R		(2,502.36)	
10/31/22	Reclass		To reclassify transactions		5,353.20	
			Totals for 31320000		<u>(2,502.36)</u>	<u>(2,502.36)</u>
32100000			Occupational License	0.00		
10/31/22	C/R		To record C/R		(810.00)	
10/31/22	C/R		To record C/R		(180.00)	
			Totals for 32100000		<u>(990.00)</u>	<u>(990.00)</u>
32200000			Building Permits	0.00		
10/31/22	C/D		To record C/D		150.00	
10/31/22	C/D		To record C/D		152.74	
10/31/22	C/R		To record C/R		(35,023.00)	
10/31/22	C/R		To record C/R		(1,580.46)	
			Totals for 32200000		<u>(36,300.72)</u>	<u>(36,300.72)</u>
33512000			Revenue Sharing	0.00		
10/31/22	Reclass		To reclassify transactions		(5,353.20)	
			Totals for 33512000		<u>(5,353.20)</u>	<u>(5,353.20)</u>
35400002			Forman	0.00		
10/31/22	C/R		To record C/R		(116.50)	
			Totals for 35400002		<u>(116.50)</u>	<u>(116.50)</u>

**Village of Sea Ranch Lakes**

**General Ledger**

October 1, 2022 - October 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
36100000	Interest Received			0.00		
10/31/22	Investment		To record Investment activity		(1,847.18)	
10/31/22	TrustA		To record Trust activity		(7.29)	
			Totals for 36100000		<u>(1,854.47)</u>	<u>(1,854.47)</u>
36900000	Miscellaneous Revenue			0.00		
10/31/22	C/R		To record C/R		(45.00)	
10/31/22	C/R		To record C/R		(150.00)	
10/31/22	C/R		To record C/R		(215.09)	
10/31/22	FLMuni		To record FI Muni transactions		93.32	
			Totals for 36900000		<u>(316.77)</u>	<u>(316.77)</u>
51312001	Village Clerk Salaries			0.00		
10/07/22	P89		Payroll Journal Entry		1,500.00	
10/14/22	P89		Payroll Journal Entry		1,550.00	
10/21/22	P89		Payroll Journal Entry		1,200.00	
10/28/22	P89		Payroll Journal Entry		1,500.00	
			Totals for 51312001		<u>5,750.00</u>	<u>5,750.00</u>
51321000	FICA Office			0.00		
10/07/22	P89		Payroll Journal Entry		114.75	
10/14/22	P89		Payroll Journal Entry		133.88	
10/21/22	P89		Payroll Journal Entry		114.75	
10/28/22	P89		Payroll Journal Entry		114.75	
			Totals for 51321000		<u>478.13</u>	<u>478.13</u>
51332000	Accounting			0.00		
10/25/22	12869		Hinkle & Richter		849.00	
			Totals for 51332000		<u>849.00</u>	<u>849.00</u>
51334003	Cleaning Services			0.00		
10/03/22	12823		Susan Gambon		320.00	
			Totals for 51334003		<u>320.00</u>	<u>320.00</u>
51341000	Telephone			0.00		
10/13/22	12848		Comcast		9.09	
10/17/22	12850		Comcast		298.03	
10/25/22	12863		AT&T Mobility		315.89	
10/25/22	12868		Comcast		362.82	
			Totals for 51341000		<u>985.83</u>	<u>985.83</u>
51349005	Computer			0.00		
10/18/22					(1,118.50)	
10/31/22	Reclass		Reclass to capital outlay		1,118.50	
			Totals for 51349005		<u>0.00</u>	<u>0.00</u>
51351000	Office Exp & Dues Misc			0.00		
10/04/22	12830		Lisa Hoddinott Inc		192.50	
10/06/22	12833		Board of Rules & Appeals		692.98	
10/12/22	12842		Staples		101.81	
10/12/22	12843		Sun Sentinel		1,682.05	
10/12/22	12844		J O'Brien		113.34	
10/17/22	12851		Florida League Of Cities		573.00	
10/18/22	12853		Office Depot		233.11	
10/31/22	C/D		To record C/D		260.93	
10/31/22	C/D		To record C/D		700.75	
10/31/22	C/D		To record C/D		25.00	

**Village of Sea Ranch Lakes  
General Ledger**

October 1, 2022 - October 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10/31/22	C/D		To record C/D		214.02	
10/31/22	C/D		To record C/D		59.87	
Totals for 51351000					<u>4,849.36</u>	<u>4,849.36</u>
51431000	Legal Fees			0.00		
10/04/22	12829		Goren, Cherof, Doody & Ezrol, P.A.		592.35	
10/05/22	12832		Goren, Cherof, Doody & Ezrol, P.A.		1,505.70	
10/13/22	12847		Calvin Giordano & Associates, Inc.		703.59	
Totals for 51431000					<u>2,801.64</u>	<u>2,801.64</u>
51934000	Maintenance & Repairs			0.00		
10/18/22	12854		Tem Systems		803.00	
Totals for 51934000					<u>803.00</u>	<u>803.00</u>
52112001	Police Salaries			0.00		
10/07/22	P89		Payroll Journal Entry		11,065.56	
10/14/22	P89		Payroll Journal Entry		10,536.76	
10/21/22	P89		Payroll Journal Entry		11,412.84	
10/28/22	P89		Payroll Journal Entry		10,633.32	
Totals for 52112001					<u>43,648.48</u>	<u>43,648.48</u>
52112002	Aide Salaries			0.00		
10/07/22	P89		Payroll Journal Entry		4,473.50	
10/14/22	P89		Payroll Journal Entry		4,432.60	
10/21/22	P89		Payroll Journal Entry		4,432.60	
10/28/22	P89		Payroll Journal Entry		4,657.10	
Totals for 52112002					<u>17,995.80</u>	<u>17,995.80</u>
52112003	Holiday Time			0.00		
10/14/22	P89		Payroll Journal Entry		3,413.90	
Totals for 52112003					<u>3,413.90</u>	<u>3,413.90</u>
52112005	Vacation			0.00		
10/21/22	P89		Payroll Journal Entry		300.00	
10/28/22	P89		Payroll Journal Entry		192.84	
Totals for 52112005					<u>492.84</u>	<u>492.84</u>
52112006	Sick Time			0.00		
10/07/22	P89		Payroll Journal Entry		228.50	
10/21/22	P89		Payroll Journal Entry		868.20	
Totals for 52112006					<u>1,096.70</u>	<u>1,096.70</u>
52112008	Police Salaries Misc			0.00		
10/07/22	P89		Payroll Journal Entry		28.94	
10/14/22	P89		Payroll Journal Entry		1,285.00	
Totals for 52112008					<u>1,313.94</u>	<u>1,313.94</u>
52121000	FICA			0.00		
10/07/22	P89		Payroll Journal Entry		1,208.48	
10/14/22	P89		Payroll Journal Entry		1,994.22	
10/21/22	P89		Payroll Journal Entry		1,278.59	
10/28/22	P89		Payroll Journal Entry		1,184.48	
Totals for 52121000					<u>5,665.77</u>	<u>5,665.77</u>
52122200	Deferred Comp			0.00		
10/07/22	P89		Payroll Journal Entry		255.28	
10/14/22	P89		Payroll Journal Entry		1,014.39	
10/21/22	P89		Payroll Journal Entry		462.22	

**Village of Sea Ranch Lakes  
General Ledger**

October 1, 2022 - October 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10/28/22	P89		Payroll Journal Entry		453.24	
			Totals for 52122200		<u>2,185.13</u>	<u>2,185.13</u>
52123001	General Liability Insurance			0.00		
10/10/22	12837		Preferred Governmental Insurance Trust		3,662.81	
10/12/22	12846		Acentria Insurance		27,248.50	
10/31/22	PrePaid		To adjust prepaid insurance		5,079.59	
10/31/22	PrePaid		To adjust prepaid insurance		<u>(35,955.06)</u>	
			Totals for 52123001		<u>35.84</u>	<u>35.84</u>
52123002	Hospitalization			0.00		
10/14/22	P89		Payroll Journal Entry		3,000.00	
			Totals for 52123002		<u>3,000.00</u>	<u>3,000.00</u>
52149000	Police General Exp & Misc			0.00		
10/07/22	12835		Commercial Beach Hardware		9.96	
10/12/22	12845		Holy Cross Medical Group		130.86	
10/26/22	12871		Rebel Exterminators		70.00	
10/31/22	C/D		To record C/D		2,853.46	
10/31/22	C/D		To record C/D		<u>850.46</u>	
			Totals for 52149000		<u>3,914.74</u>	<u>3,914.74</u>
52152000	Uniforms			0.00		
10/14/22	P89		Payroll Journal Entry		3,600.00	
10/31/22	C/D		To record C/D		<u>890.84</u>	
			Totals for 52152000		<u>4,490.84</u>	<u>4,490.84</u>
52234000	Fire Contract			0.00		
10/17/22	12852		City of Pompano		<u>21,328.10</u>	
			Totals for 52234000		<u>21,328.10</u>	<u>21,328.10</u>
52434000	Building Inspectors			0.00		
10/03/22	12821		Cross Coast Construction Inc.		3,792.00	
10/07/22	12834		Billy Nobles		175.00	
10/20/22	12858		Tom Bennett		1,225.00	
10/20/22	12859		Tom Bennett		175.00	
10/20/22	12860		Bruce Mest		300.00	
10/21/22	12861		Bruce Mest		125.00	
10/26/22	12870		Eric Kunz		720.00	
10/31/22	12872		Billy Nobles		50.00	
10/31/22	12873		Eric Kunz		<u>80.00</u>	
			Totals for 52434000		<u>6,642.00</u>	<u>6,642.00</u>
53143000	Electricity			0.00		
10/10/22	12836		FPL		<u>657.39</u>	
			Totals for 53143000		<u>657.39</u>	<u>657.39</u>
53343000	Water			0.00		
10/03/22	12828		City of Ft Lauderdale		<u>2,439.98</u>	
			Totals for 53343000		<u>2,439.98</u>	<u>2,439.98</u>
53432000	Garbage & Trash Collection			0.00		
10/04/22	12831		Waste Management		<u>7,350.08</u>	
			Totals for 53432000		<u>7,350.08</u>	<u>7,350.08</u>
53949003	Landscaping Expense/Wall Exp			0.00		
10/03/22	12824		The Tree Team		<u>1,525.00</u>	

## Village of Sea Ranch Lakes

### General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 53949003					<u>1,525.00</u>	<u>1,525.00</u>
54153000	Rent & Other			0.00		
10/03/22	12822		Sea Ranch Lakes Beach Club		<u>5,095.59</u>	
Totals for 54153000					<u>5,095.59</u>	<u>5,095.59</u>
80010000	Capital Outlay			0.00		
10/18/22					1,118.50	
10/21/22	12862		The Shyft Group Upfit Services		8,663.85	
10/31/22	C/D		To record C/D		432.60	
10/31/22	Reclass		To reclassify transactions		<u>(1,118.50)</u>	
Totals for 80010000					<u>9,096.45</u>	<u>9,096.45</u>
Report Total						<u>0.00</u>
Net Profit/(Loss)						
Current Period			<u>(98,918.38)</u>			
Year-to-Date			<u>(98,918.38)</u>			

Distribution count = 222