

**Village of Sea Ranch Lakes**  
**Financial Statements**  
**November 30, 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 November 30, 2022, and the related Statements of Revenues and Expenditures for the one month and two 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  
December 13, 2022

**Village of Sea Ranch Lakes  
Combined Balance Sheet  
November 30, 2022**

**Assets**

**Current Assets**

FL Muni Investment Trust	\$	150,442.06
Checking- Centennial Bank		34,015.64
Investment - Centennial Bank		1,803,152.03
State Trust Investment		2,739.27
Accounts Rec - Government		20,317.17
Prepaid Expenses		<u>66,876.70</u>

**Total Current Assets** \$ 2,077,542.87

**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** \$ 3,284,280.54

**Village of Sea Ranch Lakes**  
**Combined Balance Sheet**  
**November 30, 2022**

**Liabilities and Fund Balance**

**Current Liabilities**

Accounts Payable	\$ 23,579.34
Credit Union	2,441.15
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>2,863.36</u>
<b>Total Current Liabilities</b>	<b>\$ 276,148.98</b>

**Long-Term Liabilities**

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

<b>Total Liabilities</b>	<b>\$ <u>286,789.05</u></b>
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**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>218,684.73</u>
<b>Total Fund Balance</b>	<b>\$ <u>2,997,491.49</u></b>

<b>Total Liabilities and Fund Balance</b>	<b>\$ <u><u>3,284,280.54</u></u></b>
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**Village of Sea Ranch Lakes**  
**Statement of Revenues and Expenditures**  
**For the Period Ended November 30, 2022**

	<u>1 Month Ended</u>	<u>% to Revenue</u>	<u>2 Months Ended</u>	<u>% to Revenue</u>
	<u>November 30, 2022</u>		<u>November 30, 2022</u>	
<b>Revenues:</b>				
Ad Valorem Taxes	\$ 413,443.61	85.13 %	\$ 413,666.63	75.90 %
Sales, Use & Gas Taxes	3,458.56	0.71 %	3,458.56	0.63 %
Fl Sales Tax	0.00	0.00 %	3,649.88	0.67 %
Gas Tax Revenue	719.96	0.15 %	1,732.29	0.32 %
Franchise Fees - Electricity	7,976.73	1.64 %	14,964.63	2.75 %
Franchise Fees - Telecomm	7,981.35	1.64 %	10,483.71	1.92 %
Occupational License	190.00	0.04 %	1,180.00	0.22 %
Building Permits	49,233.84	10.14 %	85,534.56	15.69 %
Revenue Sharing	0.00	0.00 %	5,353.20	0.98 %
Forman	0.00	0.00 %	116.50	0.02 %
Interest Received	1,802.48	0.37 %	3,656.95	0.67 %
Miscellaneous Revenue	874.66	0.18 %	1,191.43	0.22 %
<b>Total Revenues</b>	<u>485,681.19</u>	<u>100.00 %</u>	<u>544,988.34</u>	<u>100.00 %</u>
<b>Expenditures:</b>				
<b>General Office and Administrative</b>				
Village Clerk Salaries	6,050.00	1.25 %	11,800.00	2.17 %
FICA Office	478.12	0.10 %	956.25	0.18 %
Accounting	12,849.00	2.65 %	13,698.00	2.51 %
Cleaning Services	320.00	0.07 %	640.00	0.12 %
Telephone	1,089.85	0.22 %	2,075.68	0.38 %
Office Exp & Dues Misc	12,893.03	2.65 %	17,742.39	3.26 %
Legal Fees	2,520.70	0.52 %	5,322.34	0.98 %
Maintenance & Repairs	0.00	0.00 %	803.00	0.15 %
<b>Total General Office and Administrative</b>	<u>36,200.70</u>	<u>7.45 %</u>	<u>53,037.66</u>	<u>9.73 %</u>

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**Village of Sea Ranch Lakes**  
**Statement of Revenues and Expenditures**  
**For the Period Ended November 30, 2022**

	<u>1 Month Ended</u> <u>November 30, 2022</u>	<u>% to Revenue</u>	<u>2 Months Ended</u> <u>November 30, 2022</u>	<u>% to Revenue</u>
<b>Police Department</b>				
Police Salaries	41,901.04	8.63 %	85,549.52	15.70 %
Aide Salaries	17,824.65	3.67 %	35,820.45	6.57 %
Holiday Time	3,413.90	0.70 %	6,827.80	1.25 %
Vacation	1,710.60	0.35 %	2,203.44	0.40 %
Sick Time	571.25	0.12 %	1,667.95	0.31 %
Police Salaries Misc	28.94	0.01 %	1,342.88	0.25 %
FICA	5,190.52	1.07 %	10,856.29	1.99 %
Deferred Comp	2,083.98	0.43 %	4,269.11	0.78 %
General Liability Insurance	5,079.59	1.05 %	5,115.43	0.94 %
Hospitalization	2,600.00	0.54 %	5,600.00	1.03 %
Police General Exp & Misc	5,160.45	1.06 %	9,075.19	1.67 %
Uniforms	100.00	0.02 %	4,590.84	0.84 %
<b>Total Police Department</b>	<u>85,664.92</u>	<u>17.64 %</u>	<u>172,918.90</u>	<u>31.73 %</u>
<b>Direct City and Operating Cost</b>				
Fire Contract	21,328.10	4.39 %	42,656.20	7.83 %
Building Inspectors	3,705.00	0.76 %	10,347.00	1.90 %
Electricity	617.57	0.13 %	1,274.96	0.23 %
Water	2,869.54	0.59 %	5,309.52	0.97 %
Garbage & Trash Collection	7,669.38	1.58 %	15,019.46	2.76 %
Landscaping Expense/Wall Exp	1,525.00	0.31 %	3,050.00	0.56 %
Rent & Other	5,095.59	1.05 %	10,191.18	1.87 %
Capital Outlay	1,902.28	0.39 %	10,998.73	2.02 %
<b>Total Direct City and Operating Cost</b>	<u>44,712.46</u>	<u>9.21 %</u>	<u>98,847.05</u>	<u>18.14 %</u>
<b>Total Expenditures</b>	<u>166,578.08</u>	<u>34.30 %</u>	<u>324,803.61</u>	<u>59.60 %</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ 319,103.11</u>	<u>65.70 %</u>	<u>\$ 220,184.73</u>	<u>40.40 %</u>

**Village of Sea Ranch Lakes**  
**Statement of Revenues and Expenditures (Actual/Budget)**  
**For the Period Ended November 30, 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	\$ 413,443.61	\$ 309,248.00	\$ 104,195.61	\$ 413,666.63	\$ 309,451.00	\$ 104,215.63	\$ 1,726,351.00
Sales, Use & Gas Taxes	3,458.56	0.00	3,458.56	3,458.56	0.00	3,458.56	0.00
Fl Sales Tax	0.00	4,583.34	(4,583.34)	3,649.88	9,166.60	(5,516.72)	55,000.00
Gas Tax Revenue	719.96	0.00	719.96	1,732.29	0.00	1,732.29	0.00
Franchise Fees - Electricity	7,976.73	5,417.00	2,559.73	14,964.63	10,834.00	4,130.63	65,004.00
Franchise Fees - Telecomm	7,981.35	2,916.67	5,064.68	10,483.71	5,833.30	4,650.41	35,000.00
Occupational License	190.00	458.00	(268.00)	1,180.00	921.00	259.00	5,500.00
Building Permits	49,233.84	12,500.00	36,733.84	85,534.56	25,000.00	60,534.56	150,000.00
Revenue Sharing	0.00	5,250.00	(5,250.00)	5,353.20	10,500.00	(5,146.80)	63,000.00
Parking Tickets	0.00	292.00	(292.00)	0.00	584.00	(584.00)	3,476.00
Forman	0.00	0.00	0.00	116.50	0.00	116.50	0.00
Interest Received	1,802.48	833.00	969.48	3,656.95	1,666.00	1,990.95	9,996.00
Miscellaneous Revenue	874.66	500.00	374.66	1,191.43	1,000.00	191.43	155,000.00
<b>Total Revenues</b>	<u>485,681.19</u>	<u>341,998.01</u>	<u>143,683.18</u>	<u>544,988.34</u>	<u>374,955.90</u>	<u>170,032.44</u>	<u>2,268,327.00</u>
<b>Expenditures:</b>							
<b>General Office and Administrative</b>							
Village Clerk Salaries	6,050.00	6,990.00	(940.00)	11,800.00	12,116.00	(316.00)	69,998.00
FICA Office	478.12	778.00	(299.88)	956.25	1,356.00	(399.75)	8,398.00
Accounting	12,849.00	895.00	11,954.00	13,698.00	1,790.00	11,908.00	32,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	334.00	(334.00)	2,004.00
Cleaning Services	320.00	333.33	(13.33)	640.00	666.70	(26.70)	4,000.00
Telephone	1,089.85	3,203.00	(2,113.15)	2,075.68	7,715.00	(5,639.32)	25,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	334.00	(334.00)	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	12,893.03	1,794.00	11,099.03	17,742.39	8,500.00	9,242.39	29,999.00
Legal Fees	2,520.70	2,219.00	301.70	5,322.34	3,406.00	1,916.34	25,000.00
Maintenance & Repairs	0.00	3,043.00	(3,043.00)	803.00	3,425.00	(2,622.00)	12,000.00
<b>Total General and Administrative</b>	<u>\$ 36,200.70</u>	<u>\$ 19,589.33</u>	<u>\$ 16,611.37</u>	<u>\$ 53,037.66</u>	<u>\$ 39,642.70</u>	<u>\$ 13,394.96</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 November 30, 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>Police Department</b>							
Police Salaries	41,901.04	52,171.00	(10,269.96)	85,549.52	92,169.00	(6,619.48)	539,069.00
Aide Salaries	17,824.65	24,536.00	(6,711.35)	35,820.45	44,796.00	(8,975.55)	255,156.22
Holiday Time	3,413.90	2,493.00	920.90	6,827.80	4,986.00	1,841.80	34,618.00
Vacation	1,710.60	173.00	1,537.60	2,203.44	2,835.00	(631.56)	32,199.00
Sick Time	571.25	6,234.00	(5,662.75)	1,667.95	8,074.00	(6,406.05)	31,469.00
Police Salaries Misc	28.94	22,746.00	(22,717.06)	1,342.88	45,492.00	(44,149.12)	113,730.00
FICA	5,190.52	7,177.00	(1,986.48)	10,856.29	13,123.00	(2,266.71)	77,135.00
Deferred Comp	2,083.98	2,665.00	(581.02)	4,269.11	4,881.00	(611.89)	52,614.00
Seminars & Training	0.00	1,564.00	(1,564.00)	0.00	3,128.00	(3,128.00)	18,768.00
General Liability Insurance	5,079.59	2,891.00	2,188.59	5,115.43	5,448.00	(332.57)	63,863.00
Hospitalization	2,600.00	2,803.00	(203.00)	5,600.00	4,543.00	1,057.00	27,733.00
Police General Exp & Misc	5,160.45	1,114.00	4,046.45	9,075.19	2,366.00	6,709.19	29,999.00
Police Car #2604	0.00	250.00	(250.00)	0.00	500.00	(500.00)	3,000.00
Police Computer Maint & Upgrades	0.00	3,333.33	(3,333.33)	0.00	6,666.70	(6,666.70)	40,000.00
Police Car #2608	0.00	42.00	(42.00)	0.00	84.00	(84.00)	504.00
Police Car #2610	0.00	167.00	(167.00)	0.00	334.00	(334.00)	2,004.00
Police Car #2610	0.00	167.00	(167.00)	0.00	334.00	(334.00)	2,004.00
Police Car 6	0.00	167.00	(167.00)	0.00	334.00	(334.00)	2,004.00
Uniforms	100.00	1,766.00	(1,666.00)	4,590.84	5,172.00	(581.16)	9,999.00
<b>Total Police Department</b>	<u>85,664.92</u>	<u>132,459.33</u>	<u>(46,794.41)</u>	<u>172,918.90</u>	<u>245,265.70</u>	<u>(72,346.80)</u>	<u>1,335,868.22</u>
<b>Direct City and Operating Cost</b>							
Fire Contract	21,328.10	20,901.00	427.10	42,656.20	41,804.00	852.20	250,814.00
Building Inspectors	3,705.00	5,000.00	(1,295.00)	10,347.00	10,000.00	347.00	60,000.00
Electricity	617.57	682.00	(64.43)	1,274.96	1,337.00	(62.04)	7,502.00
Water	2,869.54	4,475.00	(1,605.46)	5,309.52	6,287.00	(977.48)	24,999.00
Garbage & Trash Collection	7,669.38	6,172.00	1,497.38	15,019.46	12,344.00	2,675.46	75,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	0.00	1,084.00	(1,084.00)	6,502.00
Landscaping Expense/Wall Exp	1,525.00	6,250.00	(4,725.00)	3,050.00	12,500.00	(9,450.00)	75,000.00
Rent & Other	5,095.59	5,193.00	(97.41)	10,191.18	12,070.00	(1,878.82)	64,000.00
Capital Outlay	1,902.28	10,000.00	(8,097.72)	10,998.73	20,000.00	(9,001.27)	120,000.00
<b>Total Direct City and Operating Cost</b>	<u>44,712.46</u>	<u>59,215.00</u>	<u>(14,502.54)</u>	<u>98,847.05</u>	<u>117,426.00</u>	<u>(18,578.95)</u>	<u>683,817.00</u>
<b>Total Expenditures</b>	<u>166,578.08</u>	<u>211,263.66</u>	<u>(44,685.58)</u>	<u>324,803.61</u>	<u>402,334.40</u>	<u>(77,530.79)</u>	<u>2,236,086.22</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ 319,103.11</u>	<u>\$ 130,734.35</u>	<u>\$ 188,368.76</u>	<u>\$ 220,184.73</u>	<u>\$ (27,378.50)</u>	<u>\$ 247,563.23</u>	<u>\$ 32,240.78</u>

**See Accountant's Compilation Report**



**Village of Sea Ranch Lakes**  
**Sub Schedules - Master Accounts**  
**For the Period Ended November 30, 2022**

	<u>1 Month Ended</u> <u>November 30, 2022</u>	<u>2 Months Ended</u> <u>November 30, 2022</u>
<b>Sales, Use &amp; Gas Tax</b>		
Sales, Use & Gas Taxes	\$ 3,458.56	\$ 3,458.56
Gas Tax Revenue	719.96	1,732.29
<b>Total</b>	<u>4,178.52</u>	<u>5,190.85</u>
<b>Violation of Local Ordinances</b>		
<b>Total</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>Village Clerk</b>		
Village Clerk Salaries	\$ 6,050.00	\$ 11,800.00
<b>Total</b>	<u>\$ 6,050.00</u>	<u>\$ 11,800.00</u>
<b>Other Contractual Services</b>		
Cleaning Services	\$ 320.00	\$ 640.00
<b>Total</b>	<u>\$ 320.00</u>	<u>\$ 640.00</u>
<b>Salaries</b>		
Police Salaries	\$ 41,901.04	\$ 85,549.52
Aide Salaries	17,824.65	35,820.45
Police Salaries Misc	28.94	1,342.88
<b>Total</b>	<u>\$ 59,754.63</u>	<u>\$ 122,712.85</u>
<b>Insurance</b>		
General Liability Insurance	\$ 5,079.59	\$ 5,115.43
Hospitalization	2,600.00	5,600.00
<b>Total</b>	<u>\$ 7,679.59</u>	<u>\$ 10,715.43</u>

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**Village of Sea Ranch Lakes**  
**Sub Schedules - Master Accounts**  
**For the Period Ended November 30, 2022**

	<u>1 Month Ended</u> <u>November 30, 2022</u>	<u>2 Months Ended</u> <u>November 30, 2022</u>
<b>Police General Expense and Miscellaneous</b>		
Police General Exp & Misc	\$ 5,160.45	\$ 9,075.19
<b>Total</b>	<u>\$ 5,160.45</u>	<u>\$ 9,075.19</u>
<b>Other</b>		
Landscaping and Wall Expense	\$ 1,525.00	\$ 3,050.00
<b>Total</b>	<u>\$ 1,525.00</u>	<u>\$ 3,050.00</u>

See Accountant's Compilation Report

**Village of Sea Ranch Lakes  
General Ledger**

November 1, 2022 - November 30, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>10101200</b>	<b>FL Muni Investment Trust</b>			150,112.40		
11/30/22	FLMuni		To record FL Muni activity		329.66	
			<b>Totals for 10101200</b>		<u>329.66</u>	<u>150,442.06</u>
<b>10101300</b>	<b>Checking- Centennial Bank</b>			6,067.01		
11/02/22	12879		City of Pompano		(21,328.10)	
11/02/22	12880		Sea Ranch Lakes Beach Club		(5,095.59)	
11/02/22	12881		Susan Gambon		(320.00)	
11/02/22	12882		The Tree Team		(1,525.00)	
11/02/22	12883		Board of Rules & Appeals		(856.75)	
11/02/22	12884		City of Ft Lauderdale		(2,869.54)	
11/02/22	12885		BHU Consulting Inc		(3,650.18)	
11/02/22	12886		BHU Consulting Inc		(6,345.25)	
11/03/22	12887		Lisa Hoddinott Inc		(68.75)	
11/03/22	12888		Starr Paton		(100.00)	
11/03/22	12889		GL Distributors Inc.		(16.00)	
11/03/22	Bankadjust				(1,075.93)	
11/04/22	P89		Payroll Journal Entry		(11,304.79)	
11/07/22	12890		Cross Coast Construction Inc.		(2,630.00)	
11/07/22	12891		Waste Management		(7,669.38)	
11/07/22	12892		AIG Valic		(2,030.56)	
11/07/22	12893		AIG Valic Match		(812.22)	
11/07/22	12894		We Florida Financial		(1,907.07)	
11/07/22	12895		FPL		(617.57)	
11/07/22	12896		Starr Paton		(250.00)	
11/09/22	12897		Ron Stabile Jr.		(100.00)	
11/09/22	12898		We Florida Financial		(1,440.86)	
11/10/22	12899		Calvin Giordano & Associates, Inc.		(2,520.70)	
11/10/22	12900		Preferred Governmental Insurance Trust		(3,662.81)	
11/10/22	12901		Acentria Insurance		(13,624.25)	
11/11/22	P89		Payroll Journal Entry		(14,281.10)	
11/14/22	12902		AIG Valic		(1,110.66)	
11/14/22	12903		AIG Valic Match		(444.26)	
11/14/22	12904		BCPBA		(181.86)	
11/14/22	12905		We Florida Financial		(1,440.86)	
11/14/22	12907		Tom Bennett		(900.00)	
11/14/22	12908		Comcast		(9.09)	
11/14/22	12909		Municipal Emergency Services		(53.95)	
11/16/22	12910		Hinkle & Richter		(849.00)	
11/17/22	12911		Everbridge, Inc.		(1,500.00)	
11/18/22	P89		Payroll Journal Entry		(10,215.76)	
11/22/22	12912		AIG Valic		(935.66)	
11/22/22	12913		AIG Valic Match		(374.26)	
11/22/22	12914		BCPBA		(181.86)	
11/22/22	12915		We Florida Financial		(1,440.87)	
11/22/22	12916		Comcast		(402.05)	
11/22/22	12917		Keefe McCullough		(12,000.00)	
11/22/22	12918		The Shyft Group Upfit Services		(1,469.68)	
11/25/22	P89		Payroll Journal Entry		(10,772.19)	
11/28/22	12919		AT&T Mobility		(315.89)	
11/28/22	12920		Comcast		(362.82)	
11/28/22	12921		Rebel Exterminators		(60.00)	
11/29/22	12922		AIG Valic		(750.46)	
11/29/22	12923		AIG Valic Match		(300.18)	
11/29/22	12924		We Florida Financial		(1,440.86)	
11/29/22	12925		Billy Nobles		(175.00)	
11/29/22	12926		Stalker Radar Applied Concepts Inc.		(2,541.50)	

**Village of Sea Ranch Lakes  
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
11/30/22	12927		Lexipol		(954.84)	
11/30/22	C/D		To record C/D		(459,075.22)	
11/30/22	C/D		To record C/D		(2,595.16)	
11/30/22	C/R		To record C/R		645,829.04	
11/30/22	C/R		To record C/R		1,075.93	
			<b>Totals for 10101300</b>		<u>27,948.63</u>	<u>34,015.64</u>
<b>10101500</b>	<b>Investment - Centennial Bank</b>			1,526,848.67		
11/30/22	C/D		To record C/D		436,789.71	
11/30/22	C/R		To record C/R		(162,279.99)	
11/30/22	Investment		To record investment account activity		1,793.64	
			<b>Totals for 10101500</b>		<u>276,303.36</u>	<u>1,803,152.03</u>
<b>10103000</b>	<b>State Trust Investment</b>			2,730.43		
11/30/22	TrustA		To record trust activity		8.84	
			<b>Totals for 10103000</b>		<u>8.84</u>	<u>2,739.27</u>
<b>11501000</b>	<b>Accounts Rec - Government</b>			20,317.17		
			<b>Totals for 11501000</b>		<u>0.00</u>	<u>20,317.17</u>
<b>15501000</b>	<b>Prepaid Expenses</b>			54,669.23		
11/30/22	PrePaid		To adjust prepaid insurance		17,287.06	
11/30/22	PrePaid		To adjust prepaid insurance		(5,079.59)	
			<b>Totals for 15501000</b>		<u>12,207.47</u>	<u>66,876.70</u>
<b>16000000</b>	<b>Furniture &amp; Equipment</b>			297,285.29		
			<b>Totals for 16000000</b>		<u>0.00</u>	<u>297,285.29</u>
<b>16100000</b>	<b>Improvements other than Buildings</b>			171,682.99		
			<b>Totals for 16100000</b>		<u>0.00</u>	<u>171,682.99</u>
<b>16200000</b>	<b>Infrastructure</b>			1,747,522.38		
			<b>Totals for 16200000</b>		<u>0.00</u>	<u>1,747,522.38</u>
<b>16590000</b>	<b>Computer</b>			37,047.82		
			<b>Totals for 16590000</b>		<u>0.00</u>	<u>37,047.82</u>
<b>16800000</b>	<b>Accumulated Depreciation</b>			(1,046,800.81)		
			<b>Totals for 16800000</b>		<u>0.00</u>	<u>(1,046,800.81)</u>
<b>20201000</b>	<b>Accounts Payable</b>			(23,579.34)		
			<b>Totals for 20201000</b>		<u>0.00</u>	<u>(23,579.34)</u>
<b>20202000</b>	<b>Credit Union</b>			(3,782.01)		
11/04/22	P89		Payroll Journal Entry		(1,540.86)	
11/07/22	12894		We Florida Financial		1,907.07	
11/09/22	12898		We Florida Financial		1,440.86	
11/11/22	P89		Payroll Journal Entry		(1,907.07)	
11/14/22	12905		We Florida Financial		1,440.86	
11/18/22	P89		Payroll Journal Entry		(1,440.86)	
11/22/22	12915		We Florida Financial		1,440.87	
11/25/22	P89		Payroll Journal Entry		(1,440.87)	
11/29/22	12924		We Florida Financial		1,440.86	
			<b>Totals for 20202000</b>		<u>1,340.86</u>	<u>(2,441.15)</u>
<b>20202001</b>	<b>PBA Dues Payable</b>			(130.00)		
11/14/22	12904		BCPBA		181.86	
11/18/22	P89		Payroll Journal Entry		(181.86)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
11/22/22	12914		BCPBA		181.86	
11/25/22	P89		Payroll Journal Entry		(181.86)	
			<b>Totals for 20202001</b>		<u>0.00</u>	<u>(130.00)</u>
<b>20204000</b>	<b>Deferred Funds - Other</b>			(155,014.00)		
			<b>Totals for 20204000</b>		<u>0.00</u>	<u>(155,014.00)</u>
<b>21601000</b>	<b>Accrued Payroll</b>			(27,098.17)		
			<b>Totals for 21601000</b>		<u>0.00</u>	<u>(27,098.17)</u>
<b>21602000</b>	<b>Accrued Compensated Absences</b>			(52,735.92)		
			<b>Totals for 21602000</b>		<u>0.00</u>	<u>(52,735.92)</u>
<b>21701000</b>	<b>Social Security W/H Tax</b>			(6,576.39)		
11/04/22	P89		Payroll Journal Entry		(2,690.48)	
11/11/22	P89		Payroll Journal Entry		(3,535.52)	
11/18/22	P89		Payroll Journal Entry		(2,520.56)	
11/25/22	P89		Payroll Journal Entry		(2,590.72)	
11/30/22	PayrollTax				11,337.28	
			<b>Totals for 21701000</b>		<u>0.00</u>	<u>(6,576.39)</u>
<b>21702000</b>	<b>Federal Withholding Tax</b>			(5,710.65)		
11/04/22	P89		Payroll Journal Entry		(2,260.84)	
11/11/22	P89		Payroll Journal Entry		(3,122.06)	
11/18/22	P89		Payroll Journal Entry		(2,264.31)	
11/25/22	P89		Payroll Journal Entry		(2,307.32)	
11/30/22	PayrollTax				9,954.53	
			<b>Totals for 21702000</b>		<u>0.00</u>	<u>(5,710.65)</u>
<b>21703000</b>	<b>Depository</b>			0.00		
11/30/22	C/D		To record C/D		4,951.32	
11/30/22	C/D		To record C/D		6,657.58	
11/30/22	C/D		To record C/D		4,784.87	
11/30/22	C/D		To record C/D		4,898.04	
11/30/22	PayrollTax				(21,291.81)	
			<b>Totals for 21703000</b>		<u>0.00</u>	<u>0.00</u>
<b>21900000</b>	<b>Deferred Compensation Liability</b>			(2,327.65)		
11/04/22	P89		Payroll Journal Entry		(1,586.35)	
11/07/22	12892		AIG Valic		2,030.56	
11/07/22	12893		AIG Valic Match		812.22	
11/11/22	P89		Payroll Journal Entry		(2,842.78)	
11/14/22	12902		AIG Valic		1,110.66	
11/14/22	12903		AIG Valic Match		444.26	
11/18/22	P89		Payroll Journal Entry		(1,554.92)	
11/22/22	12912		AIG Valic		935.66	
11/22/22	12913		AIG Valic Match		374.26	
11/25/22	P89		Payroll Journal Entry		(1,309.92)	
11/29/22	12922		AIG Valic		750.46	
11/29/22	12923		AIG Valic Match		300.18	
			<b>Totals for 21900000</b>		<u>(535.71)</u>	<u>(2,863.36)</u>
<b>27000000</b>	<b>Accrued Compensated Absences - Long Term Portion</b>			(10,640.07)		
			<b>Totals for 27000000</b>		<u>0.00</u>	<u>(10,640.07)</u>
<b>27050000</b>	<b>Invested in Cap Assets, net related debt</b>			(1,206,737.00)		
			<b>Totals for 27050000</b>		<u>0.00</u>	<u>(1,206,737.00)</u>

**Village of Sea Ranch Lakes  
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>27060000</b>	<b>Restricted for: Road Maintenance</b>			(77,988.00)		
	<b>Totals for 27060000</b>				<u>0.00</u>	<u>(77,988.00)</u>
<b>27100000</b>	<b>Fund Balance - Unrestricted</b>			(1,494,081.76)		
	<b>Totals for 27100000</b>				<u>0.00</u>	<u>(1,494,081.76)</u>
<b>31100000</b>	<b>Ad Valorem Taxes</b>			(223.02)		
11/30/22	C/R		To record C/R		(44.70)	
11/30/22	C/R		To record C/R		<u>(413,398.91)</u>	
	<b>Totals for 31100000</b>				<u>(413,443.61)</u>	<u>(413,666.63)</u>
<b>31200000</b>	<b>Sales, Use &amp; Gas Taxes</b>			0.00		
11/30/22	C/R		To record C/R		<u>(3,458.56)</u>	
	<b>Totals for 31200000</b>				<u>(3,458.56)</u>	<u>(3,458.56)</u>
<b>31200001</b>	<b>FI Sales Tax</b>			(3,649.88)		
	<b>Totals for 31200001</b>				<u>0.00</u>	<u>(3,649.88)</u>
<b>31200003</b>	<b>Gas Tax Revenue</b>			(1,012.33)		
11/30/22	C/R		To record C/R		(301.36)	
11/30/22	C/R		To record C/R		<u>(418.60)</u>	
	<b>Totals for 31200003</b>				<u>(719.96)</u>	<u>(1,732.29)</u>
<b>31310000</b>	<b>Franchise Fees - Electricity</b>			(6,987.90)		
11/30/22	C/R		To record C/R		<u>(7,976.73)</u>	
	<b>Totals for 31310000</b>				<u>(7,976.73)</u>	<u>(14,964.63)</u>
<b>31320000</b>	<b>Franchise Fees - Telecomm</b>			(2,502.36)		
11/30/22	C/R		To record C/R		(2,628.15)	
11/30/22	C/R		To record C/R		<u>(5,353.20)</u>	
	<b>Totals for 31320000</b>				<u>(7,981.35)</u>	<u>(10,483.71)</u>
<b>32100000</b>	<b>Occupational License</b>			(990.00)		
11/30/22	C/R		To record C/R		(100.00)	
11/30/22	C/R		To record C/R		<u>(90.00)</u>	
	<b>Totals for 32100000</b>				<u>(190.00)</u>	<u>(1,180.00)</u>
<b>32200000</b>	<b>Building Permits</b>			(36,300.72)		
11/30/22	C/R		To record C/R		(44,702.62)	
11/30/22	C/R		To record C/R		(2,643.12)	
11/30/22	C/R		To record C/R		<u>(1,888.10)</u>	
	<b>Totals for 32200000</b>				<u>(49,233.84)</u>	<u>(85,534.56)</u>
<b>33512000</b>	<b>Revenue Sharing</b>			(5,353.20)		
	<b>Totals for 33512000</b>				<u>0.00</u>	<u>(5,353.20)</u>
<b>35400002</b>	<b>Forman</b>			(116.50)		
	<b>Totals for 35400002</b>				<u>0.00</u>	<u>(116.50)</u>
<b>36100000</b>	<b>Interest Received</b>			(1,854.47)		
11/30/22	Investment		To record investment account activity		(1,793.64)	
11/30/22	TrustA		To record trust activity		<u>(8.84)</u>	
	<b>Totals for 36100000</b>				<u>(1,802.48)</u>	<u>(3,656.95)</u>
<b>36900000</b>	<b>Miscellaneous Revenue</b>			(316.77)		
11/30/22	C/R		To record C/R		(500.00)	
11/30/22	C/R		To record C/R		(45.00)	
11/30/22	FLMuni		To record FL Muni activity		<u>(329.66)</u>	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>Totals for 36900000</b>					<u>(874.66)</u>	<u>(1,191.43)</u>
<b>51312001</b>	<b>Village Clerk Salaries</b>			5,750.00		
11/04/22	P89		Payroll Journal Entry		1,500.00	
11/11/22	P89		Payroll Journal Entry		1,550.00	
11/18/22	P89		Payroll Journal Entry		1,500.00	
11/25/22	P89		Payroll Journal Entry		<u>1,500.00</u>	
<b>Totals for 51312001</b>					<u>6,050.00</u>	<u>11,800.00</u>
<b>51321000</b>	<b>FICA Office</b>			478.13		
11/04/22	P89		Payroll Journal Entry		114.75	
11/11/22	P89		Payroll Journal Entry		133.87	
11/18/22	P89		Payroll Journal Entry		114.75	
11/25/22	P89		Payroll Journal Entry		<u>114.75</u>	
<b>Totals for 51321000</b>					<u>478.12</u>	<u>956.25</u>
<b>51332000</b>	<b>Accounting</b>			849.00		
11/16/22	12910		Hinkle & Richter		849.00	
11/22/22	12917		Keefe McCullough		<u>12,000.00</u>	
<b>Totals for 51332000</b>					<u>12,849.00</u>	<u>13,698.00</u>
<b>51334003</b>	<b>Cleaning Services</b>			320.00		
11/02/22	12881		Susan Gambon		<u>320.00</u>	
<b>Totals for 51334003</b>					<u>320.00</u>	<u>640.00</u>
<b>51341000</b>	<b>Telephone</b>			985.83		
11/14/22	12908		Comcast		9.09	
11/22/22	12916		Comcast		402.05	
11/28/22	12919		AT&T Mobility		315.89	
11/28/22	12920		Comcast		<u>362.82</u>	
<b>Totals for 51341000</b>					<u>1,089.85</u>	<u>2,075.68</u>
<b>51351000</b>	<b>Office Exp &amp; Dues Misc</b>			4,849.36		
11/02/22	12883		Board of Rules & Appeals		856.75	
11/02/22	12885		BHU Consulting Inc		3,650.18	
11/02/22	12886		BHU Consulting Inc		6,345.25	
11/03/22	12887		Lisa Hoddinott Inc		68.75	
11/03/22	12888		Starr Paton		100.00	
11/03/22	Bankadjust				1,075.93	
11/07/22	12896		Starr Paton		250.00	
11/30/22	C/D		To record C/D		232.25	
11/30/22	C/D		To record C/D		676.45	
11/30/22	C/D		To record C/D		35.00	
11/30/22	C/D		To record C/D		50.00	
11/30/22	C/D		To record C/D		350.00	
11/30/22	C/D		New Truck expense		278.40	
11/30/22	C/R		To record C/R		<u>(1,075.93)</u>	
<b>Totals for 51351000</b>					<u>12,893.03</u>	<u>17,742.39</u>
<b>51431000</b>	<b>Legal Fees</b>			2,801.64		
11/10/22	12899		Calvin Giordano & Associates, Inc.		<u>2,520.70</u>	
<b>Totals for 51431000</b>					<u>2,520.70</u>	<u>5,322.34</u>
<b>51934000</b>	<b>Maintenance &amp; Repairs</b>			803.00		
<b>Totals for 51934000</b>					<u>0.00</u>	<u>803.00</u>
<b>52112001</b>	<b>Police Salaries</b>			43,648.48		
11/04/22	P89		Payroll Journal Entry		10,949.80	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
11/11/22	P89		Payroll Journal Entry		10,517.70	
11/18/22	P89		Payroll Journal Entry		10,428.88	
11/25/22	P89		Payroll Journal Entry		10,004.66	
<b>Totals for 52112001</b>					<u>41,901.04</u>	<u>85,549.52</u>
<b>52112002</b>	<b>Aide Salaries</b>			17,995.80		
11/04/22	P89		Payroll Journal Entry		4,649.10	
11/11/22	P89		Payroll Journal Entry		4,430.60	
11/18/22	P89		Payroll Journal Entry		4,544.85	
11/25/22	P89		Payroll Journal Entry		4,200.10	
<b>Totals for 52112002</b>					<u>17,824.65</u>	<u>35,820.45</u>
<b>52112003</b>	<b>Holiday Time</b>			3,413.90		
11/11/22	P89		Payroll Journal Entry		3,413.90	
<b>Totals for 52112003</b>					<u>3,413.90</u>	<u>6,827.80</u>
<b>52112005</b>	<b>Vacation</b>			492.84		
11/11/22	P89		Payroll Journal Entry		482.10	
11/25/22	P89		Payroll Journal Entry		1,228.50	
<b>Totals for 52112005</b>					<u>1,710.60</u>	<u>2,203.44</u>
<b>52112006</b>	<b>Sick Time</b>			1,096.70		
11/04/22	P89		Payroll Journal Entry		457.00	
11/11/22	P89		Payroll Journal Entry		114.25	
<b>Totals for 52112006</b>					<u>571.25</u>	<u>1,667.95</u>
<b>52112008</b>	<b>Police Salaries Misc</b>			1,313.94		
11/04/22	P89		Payroll Journal Entry		28.94	
<b>Totals for 52112008</b>					<u>28.94</u>	<u>1,342.88</u>
<b>52121000</b>	<b>FICA</b>			5,665.77		
11/04/22	P89		Payroll Journal Entry		1,230.49	
11/11/22	P89		Payroll Journal Entry		1,633.89	
11/18/22	P89		Payroll Journal Entry		1,145.53	
11/25/22	P89		Payroll Journal Entry		1,180.61	
<b>Totals for 52121000</b>					<u>5,190.52</u>	<u>10,856.29</u>
<b>52122200</b>	<b>Deferred Comp</b>			2,185.13		
11/04/22	P89		Payroll Journal Entry		453.24	
11/11/22	P89		Payroll Journal Entry		812.22	
11/18/22	P89		Payroll Journal Entry		444.26	
11/25/22	P89		Payroll Journal Entry		374.26	
<b>Totals for 52122200</b>					<u>2,083.98</u>	<u>4,269.11</u>
<b>52123001</b>	<b>General Liability Insurance</b>			35.84		
11/10/22	12900		Preferred Governmental Insurance Trust		3,662.81	
11/10/22	12901		Acentria Insurance		13,624.25	
11/30/22	PrePaid		To adjust prepaid insurance		(3,662.81)	
11/30/22	PrePaid		To adjust prepaid insurance		(13,624.25)	
11/30/22	PrePaid		To adjust prepaid insurance		5,079.59	
<b>Totals for 52123001</b>					<u>5,079.59</u>	<u>5,115.43</u>
<b>52123002</b>	<b>Hospitalization</b>			3,000.00		
11/11/22	P89		Payroll Journal Entry		2,600.00	
<b>Totals for 52123002</b>					<u>2,600.00</u>	<u>5,600.00</u>
<b>52149000</b>	<b>Police General Exp &amp; Misc</b>			3,914.74		



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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
11/03/22	12889		GL Distributors Inc.		16.00	
11/14/22	12909		Municipal Emergency Services		53.95	
11/28/22	12921		Rebel Exterminators		60.00	
11/29/22	12926		Stalker Radar Applied Concepts Inc.		2,541.50	
11/30/22	12927		Lexipol		954.84	
11/30/22	C/D		To record C/D		<u>1,534.16</u>	
			<b>Totals for 52149000</b>		<u>5,160.45</u>	<u>9,075.19</u>
<b>52149004</b>	<b>Miscellaneous</b>			0.00		
11/17/22	12911		Everbridge, Inc.		1,500.00	
			<b>Totals for 52149004</b>		<u>1,500.00</u>	<u>1,500.00</u>
<b>52152000</b>	<b>Uniforms</b>			4,490.84		
11/09/22	12897		Ron Stabile Jr.		100.00	
			<b>Totals for 52152000</b>		<u>100.00</u>	<u>4,590.84</u>
<b>52234000</b>	<b>Fire Contract</b>			21,328.10		
11/02/22	12879		City of Pompano		21,328.10	
			<b>Totals for 52234000</b>		<u>21,328.10</u>	<u>42,656.20</u>
<b>52434000</b>	<b>Building Inspectors</b>			6,642.00		
11/07/22	12890		Cross Coast Construction Inc.		2,630.00	
11/14/22	12907		Tom Bennett		900.00	
11/29/22	12925		Billy Nobles		175.00	
			<b>Totals for 52434000</b>		<u>3,705.00</u>	<u>10,347.00</u>
<b>53143000</b>	<b>Electricity</b>			657.39		
11/07/22	12895		FPL		617.57	
			<b>Totals for 53143000</b>		<u>617.57</u>	<u>1,274.96</u>
<b>53343000</b>	<b>Water</b>			2,439.98		
11/02/22	12884		City of Ft Lauderdale		2,869.54	
			<b>Totals for 53343000</b>		<u>2,869.54</u>	<u>5,309.52</u>
<b>53432000</b>	<b>Garbage &amp; Trash Collection</b>			7,350.08		
11/07/22	12891		Waste Management		7,669.38	
			<b>Totals for 53432000</b>		<u>7,669.38</u>	<u>15,019.46</u>
<b>53949003</b>	<b>Landscaping Expense/Wall Exp</b>			1,525.00		
11/02/22	12882		The Tree Team		1,525.00	
			<b>Totals for 53949003</b>		<u>1,525.00</u>	<u>3,050.00</u>
<b>54153000</b>	<b>Rent &amp; Other</b>			5,095.59		
11/02/22	12880		Sea Ranch Lakes Beach Club		5,095.59	
			<b>Totals for 54153000</b>		<u>5,095.59</u>	<u>10,191.18</u>
<b>80010000</b>	<b>Capital Outlay</b>			9,096.45		
11/22/22	12918		The Shyft Group Upfit Services		1,469.68	
11/30/22	C/D		Microsoft licenses		432.60	
			<b>Totals for 80010000</b>		<u>1,902.28</u>	<u>10,998.73</u>
			<b>Report Total</b>			<u>0.00</u>
<b>Net Profit/(Loss)</b>						
Current Period					<u>317,603.11</u>	
Year-to-Date					<u>218,684.73</u>	

**Village of Sea Ranch Lakes**

**General Ledger**

November 1, 2022 - November 30, 2022

**Date**

Distribution count = 199