

Village of Sea Ranch Lakes

Financial Statements

December 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 December 31, 2022, and the related Statements of Revenues and Expenditures for the one month and three 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
January 10, 2023

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

Assets

Current Assets

FL Muni Investment Trust	\$ 151,019.50
Checking- Centennial Bank	21,381.60
Investment - Centennial Bank	2,837,188.41
State Trust Investment	2,749.28
Accounts Rec - Government	20,317.17
Prepaid Expenses	<u>63,324.24</u>

Total Current Assets \$ 3,095,980.20

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 \$ 4,302,717.87

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

Liabilities and Fund Balance

Current Liabilities

Accounts Payable	\$	23,579.34
Credit Union		3,882.01
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>3,914.00</u>

Total Current Liabilities \$ 278,640.48

Long-Term Liabilities

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

Total Long-Term Liabilities 10,640.07

Total Liabilities \$ 289,280.55

Fund Balance

Invested in Capital Assets, net of related debt	1,206,737.00
Restricted For Road Maintenance	77,988.00
Fund Balance - Unrestricted	1,494,081.76
Excess (Deficit) Revenues over Expenses	<u>1,234,630.56</u>

Total Fund Balance \$ 4,013,437.32

Total Liabilities and Fund Balance \$ 4,302,717.87

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

	1 Month Ended		3 Months Ended	
	<u>December 31, 2022</u>	<u>% to Revenue</u>	<u>December 31, 2022</u>	<u>% to Revenue</u>
Revenues:				
Ad Valorem Taxes	\$ 1,196,369.33	97.41 %	\$ 1,610,035.96	90.80 %
Sales & Use Tax	3,650.20	0.30 %	10,758.64	0.61 %
Gas Tax Revenue	775.45	0.06 %	2,507.74	0.14 %
Franchise Fees - Electricity	6,070.71	0.49 %	21,035.34	1.19 %
Franchise Fees - Telecomm	2,740.24	0.22 %	7,570.75	0.43 %
Occupational License	0.00	0.00 %	1,180.00	0.07 %
Building Permits	7,785.86	0.63 %	93,320.42	5.26 %
Revenue Sharing	5,353.20	0.44 %	16,359.60	0.92 %
Forman	79.00	0.01 %	195.50	0.01 %
Interest Received	5,210.24	0.42 %	8,867.19	0.50 %
Miscellaneous Revenue	188.05	0.02 %	1,379.48	0.08 %
Total Revenues	<u>1,228,222.28</u>	<u>100.00 %</u>	<u>1,773,210.62</u>	<u>100.00 %</u>
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	7,550.00	0.61 %	19,350.00	1.09 %
FICA Office	1,017.45	0.08 %	1,973.70	0.11 %
Accounting	0.00	0.00 %	13,698.00	0.77 %
Cleaning Services	320.00	0.03 %	960.00	0.05 %
Telephone	1,180.83	0.10 %	3,256.51	0.18 %
Broward Permit Fees	345.50	0.03 %	345.50	0.02 %
Office Exp & Dues Misc	2,139.99	0.17 %	19,882.38	1.12 %
Legal Fees	1,663.09	0.14 %	6,985.43	0.39 %
Maintenance & Repairs	3,042.96	0.25 %	3,845.96	0.22 %
Total General Office and Administrative	<u>17,259.82</u>	<u>1.41 %</u>	<u>70,297.48</u>	<u>3.96 %</u>

- Continued-

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

	<u>1 Month Ended</u> <u>December 31, 2022</u>	<u>% to Revenue</u>	<u>3 Months Ended</u> <u>December 31, 2022</u>	<u>% to Revenue</u>
Police Department				
Police Salaries	54,039.38	4.40 %	139,588.90	7.87 %
Aide Salaries	23,917.75	1.95 %	59,738.20	3.37 %
Holiday Time	4,556.40	0.37 %	11,384.20	0.64 %
Vacation	16,208.40	1.32 %	18,411.84	1.04 %
Sick Time	21,822.65	1.78 %	23,490.60	1.32 %
Police Salaries Misc	1,313.94	0.11 %	2,656.82	0.15 %
FICA	9,081.19	0.74 %	19,937.48	1.12 %
Deferred Comp	4,217.11	0.34 %	8,486.22	0.48 %
General Liability Insurance	7,215.27	0.59 %	12,330.70	0.70 %
Hospitalization	2,600.00	0.21 %	8,200.00	0.46 %
Police General Exp & Misc	3,653.64	0.30 %	14,228.83	0.80 %
Police Car 6	824.92	0.07 %	824.92	0.05 %
Uniforms	0.00	0.00 %	4,590.84	0.26 %
Total Police Department	<u>149,450.65</u>	<u>12.17 %</u>	<u>323,869.55</u>	<u>18.26 %</u>
Direct City and Operating Cost				
Fire Contract	21,328.10	1.74 %	63,984.30	3.61 %
Building Inspectors	5,661.00	0.46 %	16,008.00	0.90 %
Electricity	698.69	0.06 %	1,973.65	0.11 %
Water	2,895.51	0.24 %	8,205.03	0.46 %
Garbage & Trash Collection	7,669.38	0.62 %	22,688.84	1.28 %
Landscaping Expense/Wall Exp	1,525.00	0.12 %	4,575.00	0.26 %
Rent & Other	5,095.59	0.41 %	15,286.77	0.86 %
Capital Outlay	692.71	0.06 %	11,691.44	0.66 %
Total Direct City and Operating Cost	<u>45,565.98</u>	<u>3.71 %</u>	<u>144,413.03</u>	<u>8.14 %</u>
Total Expenditures	<u>212,276.45</u>	<u>17.28 %</u>	<u>538,580.06</u>	<u>30.37 %</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,015,945.83</u>	<u>82.72 %</u>	<u>\$ 1,234,630.56</u>	<u>69.63 %</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended December 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	\$ 1,196,369.33	\$ 1,105,814.00	\$ 90,555.33	\$ 1,610,035.96	\$ 1,415,265.00	\$ 194,770.96	\$ 1,726,351.00
Sales & Use Tax	3,650.20	4,583.34	(933.14)	10,758.64	13,749.94	(2,991.30)	55,000.00
Gas Tax Revenue	775.45	0.00	775.45	2,507.74	0.00	2,507.74	0.00
Franchise Fees - Electricity	6,070.71	5,417.00	653.71	21,035.34	16,251.00	4,784.34	65,004.00
Franchise Fees - Telecomm	2,740.24	2,916.67	(176.43)	7,570.75	8,749.97	(1,179.22)	35,000.00
Occupational License	0.00	487.00	(487.00)	1,180.00	1,408.00	(228.00)	5,500.00
Building Permits	7,785.86	12,500.00	(4,714.14)	93,320.42	37,500.00	55,820.42	150,000.00
Revenue Sharing	5,353.20	5,250.00	103.20	16,359.60	15,750.00	609.60	63,000.00
Parking Tickets	0.00	292.00	(292.00)	0.00	876.00	(876.00)	3,476.00
Forman	79.00	0.00	79.00	195.50	0.00	195.50	0.00
Interest Received	5,210.24	833.00	4,377.24	8,867.19	2,499.00	6,368.19	9,996.00
Miscellaneous Revenue	188.05	500.00	(311.95)	1,379.48	1,500.00	(120.52)	155,000.00
Total Revenues	<u>1,228,222.28</u>	<u>1,138,593.01</u>	<u>89,629.27</u>	<u>1,773,210.62</u>	<u>1,513,548.91</u>	<u>259,661.71</u>	<u>2,268,327.00</u>
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	7,550.00	5,378.00	2,172.00	19,350.00	17,494.00	1,856.00	69,998.00
FICA Office	1,017.45	728.00	289.45	1,973.70	2,084.00	(110.30)	8,398.00
Accounting	0.00	895.00	(895.00)	13,698.00	2,685.00	11,013.00	32,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	501.00	(501.00)	2,004.00
Cleaning Services	320.00	333.33	(13.33)	960.00	1,000.03	(40.03)	4,000.00
Telephone	1,180.83	1,582.00	(401.17)	3,256.51	9,297.00	(6,040.49)	25,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	501.00	(501.00)	2,002.00
Broward Permit Fees	345.50	0.00	345.50	345.50	0.00	345.50	2,500.00
Election Cost	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00
Office Exp & Dues Misc	2,139.99	1,016.00	1,123.99	19,882.38	9,516.00	10,366.38	29,999.00
Legal Fees	1,663.09	6,861.00	(5,197.91)	6,985.43	10,267.00	(3,281.57)	25,000.00
Maintenance & Repairs	3,042.96	280.00	2,762.96	3,845.96	3,705.00	140.96	12,000.00
Total General and Administrative	<u>\$ 17,259.82</u>	<u>\$ 17,407.33</u>	<u>\$ (147.51)</u>	<u>\$ 70,297.48</u>	<u>\$ 57,050.03</u>	<u>\$ 13,247.45</u>	<u>\$ 216,401.00</u>

- Continued-

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended December 31, 2022

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Police Department							
Police Salaries	54,039.38	38,668.00	15,371.38	139,588.90	130,837.00	8,751.90	539,069.00
Aide Salaries	23,917.75	22,951.00	966.75	59,738.20	67,747.00	(8,008.80)	255,156.22
Holiday Time	4,556.40	6,847.00	(2,290.60)	11,384.20	11,833.00	(448.80)	34,618.00
Vacation	16,208.40	7,180.00	9,028.40	18,411.84	10,015.00	8,396.84	32,199.00
Sick Time	21,822.65	9,854.00	11,968.65	23,490.60	17,928.00	5,562.60	31,469.00
Police Salaries Misc	1,313.94	22,746.00	(21,432.06)	2,656.82	68,238.00	(65,581.18)	113,730.00
FICA	9,081.19	7,242.00	1,839.19	19,937.48	20,365.00	(427.52)	77,135.00
Deferred Comp	4,217.11	2,556.00	1,661.11	8,486.22	7,437.00	1,049.22	52,614.00
Seminars & Training	0.00	1,564.00	(1,564.00)	0.00	4,692.00	(4,692.00)	18,768.00
General Liability Insurance	7,215.27	2,891.00	4,324.27	12,330.70	8,339.00	3,991.70	63,863.00
Hospitalization	2,600.00	2,319.00	281.00	8,200.00	6,862.00	1,338.00	27,733.00
Police General Exp & Misc	3,653.64	1,492.00	2,161.64	14,228.83	3,858.00	10,370.83	29,999.00
Police Car #2604	0.00	250.00	(250.00)	0.00	750.00	(750.00)	3,000.00
Police Computer Maint & Upgrades	0.00	3,333.33	(3,333.33)	0.00	10,000.03	(10,000.03)	40,000.00
Police Car #2608	0.00	42.00	(42.00)	0.00	126.00	(126.00)	504.00
Police Car #2610	0.00	167.00	(167.00)	0.00	501.00	(501.00)	2,004.00
Police Car #2610	0.00	167.00	(167.00)	0.00	501.00	(501.00)	2,004.00
Police Car 6	824.92	167.00	657.92	824.92	501.00	323.92	2,004.00
Uniforms	0.00	0.00	0.00	4,590.84	5,172.00	(581.16)	9,999.00
Total Police Department	<u>149,450.65</u>	<u>130,436.33</u>	<u>19,014.32</u>	<u>323,869.55</u>	<u>375,702.03</u>	<u>(51,832.48)</u>	<u>1,335,868.22</u>
Direct City and Operating Cost							
Fire Contract	21,328.10	20,901.00	427.10	63,984.30	62,705.00	1,279.30	250,814.00
Building Inspectors	5,661.00	5,000.00	661.00	16,008.00	15,000.00	1,008.00	60,000.00
Electricity	698.69	603.00	95.69	1,973.65	1,940.00	33.65	7,502.00
Water	2,895.51	3,768.00	(872.49)	8,205.03	10,055.00	(1,849.97)	24,999.00
Garbage & Trash Collection	7,669.38	6,591.00	1,078.38	22,688.84	18,935.00	3,753.84	75,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	0.00	1,626.00	(1,626.00)	6,502.00
Landscaping Expense/Wall Exp	1,525.00	6,250.00	(4,725.00)	4,575.00	18,750.00	(14,175.00)	75,000.00
Rent & Other	5,095.59	5,193.00	(97.41)	15,286.77	17,263.00	(1,976.23)	64,000.00
Capital Outlay	692.71	10,000.00	(9,307.29)	11,691.44	30,000.00	(18,308.56)	120,000.00
Total Direct City and Operating Cost	<u>45,565.98</u>	<u>58,848.00</u>	<u>(13,282.02)</u>	<u>144,413.03</u>	<u>176,274.00</u>	<u>(31,860.97)</u>	<u>683,817.00</u>
Total Expenditures	<u>212,276.45</u>	<u>206,691.66</u>	<u>5,584.79</u>	<u>538,580.06</u>	<u>609,026.06</u>	<u>(70,446.00)</u>	<u>2,236,086.22</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,015,945.83</u>	<u>\$ 931,901.35</u>	<u>\$ 84,044.48</u>	<u>\$ 1,234,630.56</u>	<u>\$ 904,522.85</u>	<u>\$ 330,107.71</u>	<u>\$ 32,240.78</u>

See Accountant's Compilation Report

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

	<u>1 Month Ended</u> <u>December 31, 2022</u>	<u>3 Months Ended</u> <u>December 31, 2022</u>
Sales, Use & Gas Tax		
Gas Tax Revenue	775.45	2,507.74
Total	<u>775.45</u>	<u>2,507.74</u>
Violation of Local Ordinances		
Total	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Village Clerk		
Village Clerk Salaries	\$ 7,550.00	\$ 19,350.00
Total	<u>\$ 7,550.00</u>	<u>\$ 19,350.00</u>
Other Contractual Services		
Cleaning Services	\$ 320.00	\$ 960.00
Total	<u>\$ 320.00</u>	<u>\$ 960.00</u>
Salaries		
Police Salaries	\$ 54,039.38	\$ 139,588.90
Aide Salaries	23,917.75	59,738.20
Police Salaries Misc	1,313.94	2,656.82
Total	<u>\$ 79,271.07</u>	<u>\$ 201,983.92</u>
Insurance		
General Liability Insurance	\$ 7,215.27	\$ 12,330.70
Hospitalization	2,600.00	8,200.00
Total	<u>\$ 9,815.27</u>	<u>\$ 20,530.70</u>

- Continued-

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

	<u>1 Month Ended</u> <u>December 31, 2022</u>	<u>3 Months Ended</u> <u>December 31, 2022</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ 3,653.64	\$ 14,228.83
Police Car 6	824.92	824.92
Total	<u>\$ 4,478.56</u>	<u>\$ 15,053.75</u>
Other		
Landscaping and Wall Expense	\$ 1,525.00	\$ 4,575.00
Total	<u>\$ 1,525.00</u>	<u>\$ 4,575.00</u>

See Accountant's Compilation Report

**Village of Sea Ranch Lakes
General Ledger**

December 1, 2022 - December 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			150,442.06		
12/31/22	FLMuni		To record FL Muni activity		402.73	
12/31/22	FLMuni		To record FL Muni activity		174.71	
	Totals for 10101200				577.44	151,019.50
10101300	Checking- Centennial Bank			34,015.64		
12/02/22	12928		City of Pompano		(21,328.10)	
12/02/22	12929		Sea Ranch Lakes Beach Club		(5,095.59)	
12/02/22	12930		StorageCraft Technology, LLC		(692.71)	
12/02/22	12931		Susan Gambon		(320.00)	
12/02/22	12932		The Tree Team		(1,525.00)	
12/02/22	12933		Board of Rules & Appeals		(64.49)	
12/02/22	12934		Board of County Commissioners		(345.50)	
12/02/22	12935		City of Ft Lauderdale		(2,895.51)	
12/02/22	P89		Payroll Journal Entry		(12,069.14)	
12/05/22	12936		Cross Coast Construction Inc.		(3,291.00)	
12/05/22	12937		Lisa Hoddinott Inc		(55.00)	
12/05/22	12938		Bruce Mest		(250.00)	
12/05/22	12939		AIG Valic		(638.21)	
12/05/22	12940		AIG Valic Match		(255.28)	
12/05/22	12941		BCPBA		(181.86)	
12/05/22	12942		We Florida Financial		(2,173.64)	
12/05/22	12943		Waste Management		(7,669.38)	
12/07/22	12944		FPL		(698.69)	
12/07/22	12945		Tem Systems		(2,742.96)	
12/08/22	12946		Preferred Governmental Insurance Trust		(3,662.81)	
12/09/22	P89		Payroll Journal Entry		(19,081.72)	
12/12/22	12947		Calvin Giordano & Associates, Inc.		(1,663.09)	
12/12/22	12948		First Sign Corp.		(357.20)	
12/12/22	12949		AIG Valic		(1,383.79)	
12/12/22	12950		AIG Valic Match		(437.41)	
12/12/22	12951		We Florida Financial		(1,440.86)	
12/12/22	12952		Comcast		(9.09)	
12/12/22	12953		Staples		(136.93)	
12/13/22	12954		GL Distributors Inc.		(35.00)	
12/15/22	12955		Engineered Air		(300.00)	
12/15/22	12956		Total Compliance Network		(32.00)	
12/16/22	P89		Payroll Journal Entry		(19,549.95)	
12/19/22	12957		AIG Valic		(2,211.32)	
12/19/22	12958		AIG Valic Match		(843.06)	
12/19/22	12959		BCPBA		(155.88)	
12/19/22	12960		We Florida Financial		(1,440.86)	
12/19/22	12961		AT&T Mobility		(315.89)	
12/19/22	12962		Comcast		(493.03)	
12/21/22	12963		Billy Nobles		(175.00)	
12/21/22	12964		Billy Nobles		(175.00)	
12/21/22	12965		Billy Nobles		(175.00)	
12/21/22	12966		Bruce Mest		(175.00)	
12/21/22	12967		Tom Bennett		(700.00)	
12/21/22	12968		Billy Nobles		(175.00)	
12/23/22	P89		Payroll Journal Entry		(16,581.89)	
12/27/22	12969		AIG Valic		(6,056.63)	
12/27/22	12970		AIG Valic Match		(2,381.18)	
12/27/22	12971		We Florida Financial		(1,440.87)	
12/27/22	12972		Comcast		(362.82)	
12/27/22	12973		Municipal Emergency Services		(382.10)	
12/27/22	12974		Rebel Exterminators		(30.00)	

**Village of Sea Ranch Lakes
General Ledger**

December 1, 2022 - December 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/30/22	12975		Billy Nobles		(320.00)	
12/30/22	12976		Tom Bennett		(225.00)	
12/30/22	P89		Payroll Journal Entry		(15,647.69)	
12/31/22	BankError				(101.00)	
12/31/22	C/D		To record C/D		(1,211,300.06)	
12/31/22	C/R		To record C/R		1,359,612.15	
			Totals for 10101300		<u>(12,634.04)</u>	<u>21,381.60</u>
10101500	Investment - Centennial Bank			1,803,152.03		
12/31/22	C/D		To record C/D		1,166,013.70	
12/31/22	C/R		To record C/R		(136,600.11)	
12/31/22	Investment		To record investment account activity		4,622.79	
			Totals for 10101500		<u>1,034,036.38</u>	<u>2,837,188.41</u>
10103000	State Trust Investment			2,739.27		
12/31/22	TrustA		To record Trust activity		10.01	
			Totals for 10103000		<u>10.01</u>	<u>2,749.28</u>
11501000	Accounts Rec - Government			20,317.17		
			Totals for 11501000		<u>0.00</u>	<u>20,317.17</u>
15501000	Prepaid Expenses			66,876.70		
12/31/22	PrePaid		To adjust prepaid insurance		(7,215.27)	
12/31/22	PrePaid		To adjust prepaid insurance		3,662.81	
			Totals for 15501000		<u>(3,552.46)</u>	<u>63,324.24</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			(2,441.15)		
12/02/22	P89		Payroll Journal Entry		(1,440.86)	
12/05/22	12942		We Florida Financial		2,173.64	
12/09/22	P89		Payroll Journal Entry		(2,173.64)	
12/12/22	12951		We Florida Financial		1,440.86	
12/16/22	P89		Payroll Journal Entry		(1,440.86)	
12/19/22	12960		We Florida Financial		1,440.86	
12/23/22	P89		Payroll Journal Entry		(1,440.86)	
12/27/22	12971		We Florida Financial		1,440.87	
12/30/22	P89		Payroll Journal Entry		(1,440.87)	
			Totals for 20202000		<u>(1,440.86)</u>	<u>(3,882.01)</u>
20202001	PBA Dues Payable			(130.00)		
12/05/22	12941		BCPBA		181.86	

**Village of Sea Ranch Lakes
General Ledger**

December 1, 2022 - December 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/09/22	P89		Payroll Journal Entry		(181.86)	
12/19/22	12959		BCPBA		155.88	
12/23/22	P89		Payroll Journal Entry		(155.88)	
			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)		
12/02/22	P89		Payroll Journal Entry		(2,771.62)	
12/09/22	P89		Payroll Journal Entry		(4,438.18)	
12/16/22	P89		Payroll Journal Entry		(4,520.36)	
12/23/22	P89		Payroll Journal Entry		(4,067.64)	
12/30/22	P89		Payroll Journal Entry		(4,399.48)	
12/31/22	PayrollTax		To adjust payroll tax		20,197.28	
			Totals for 21701000		<u>0.00</u>	<u>(6,576.39)</u>
21702000	Federal Withholding Tax			(5,710.65)		
12/02/22	P89		Payroll Journal Entry		(2,468.51)	
12/09/22	P89		Payroll Journal Entry		(4,713.11)	
12/16/22	P89		Payroll Journal Entry		(4,910.16)	
12/23/22	P89		Payroll Journal Entry		(4,162.31)	
12/30/22	P89		Payroll Journal Entry		(3,410.16)	
12/31/22	PayrollTax		To adjust payroll tax		19,664.25	
			Totals for 21702000		<u>0.00</u>	<u>(5,710.65)</u>
21703000	Depositary			0.00		
12/31/22	C/D		To record C/D		5,240.13	
12/31/22	C/D		To record C/D		9,151.29	
12/31/22	C/D		To record C/D		9,430.52	
12/31/22	C/D		To record C/D		8,229.95	
12/31/22	C/D		To record C/D		7,809.64	
12/31/22	PayrollTax		To adjust payroll tax		(39,861.53)	
			Totals for 21703000		<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(2,863.36)		
12/02/22	P89		Payroll Journal Entry		(1,050.64)	
12/05/22	12939		AIG Valic		638.21	
12/05/22	12940		AIG Valic Match		255.28	
12/09/22	P89		Payroll Journal Entry		(893.49)	
12/12/22	12949		AIG Valic		1,383.79	
12/12/22	12950		AIG Valic Match		437.41	
12/16/22	P89		Payroll Journal Entry		(1,821.20)	
12/19/22	12957		AIG Valic		2,211.32	
12/19/22	12958		AIG Valic Match		843.06	
12/23/22	P89		Payroll Journal Entry		(3,054.38)	
12/27/22	12969		AIG Valic		6,056.63	
12/27/22	12970		AIG Valic Match		2,381.18	
12/30/22	P89		Payroll Journal Entry		(8,437.81)	
			Totals for 21900000		<u>(1,050.64)</u>	<u>(3,914.00)</u>
27000000	Accrued Compensated Absences - Long Term Portion			(10,640.07)		

**Village of Sea Ranch Lakes
General Ledger**

December 1, 2022 - December 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
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			(413,666.63)		
12/31/22	C/R		To record C/R		(1,033,635.98)	
12/31/22	C/R		To record C/R		(113,705.01)	
12/31/22	C/R		To record C/R		<u>(49,028.34)</u>	
Totals for 31100000					<u>(1,196,369.33)</u>	<u>(1,610,035.96)</u>
31200001	Sales & Use Tax			(7,108.44)		
12/31/22	C/R		To record C/R		<u>(3,650.20)</u>	
Totals for 31200001					<u>(3,650.20)</u>	<u>(10,758.64)</u>
31200003	Gas Tax Revenue			(1,732.29)		
12/31/22	C/R		To record C/R		(314.76)	
12/31/22	C/R		To record C/R		<u>(460.69)</u>	
Totals for 31200003					<u>(775.45)</u>	<u>(2,507.74)</u>
31310000	Franchise Fees - Electricity			(14,964.63)		
12/31/22	C/R		To record C/R		<u>(6,070.71)</u>	
Totals for 31310000					<u>(6,070.71)</u>	<u>(21,035.34)</u>
31320000	Franchise Fees - Telecomm			(4,830.51)		
12/31/22	C/R		To record C/R		<u>(2,740.24)</u>	
Totals for 31320000					<u>(2,740.24)</u>	<u>(7,570.75)</u>
32100000	Occupational License			(1,180.00)		
Totals for 32100000					<u>0.00</u>	<u>(1,180.00)</u>
32200000	Building Permits			(85,534.56)		
12/31/22	C/R		To record C/R		(5,928.03)	
12/31/22	C/R		To record C/R		<u>(1,857.83)</u>	
Totals for 32200000					<u>(7,785.86)</u>	<u>(93,320.42)</u>
33512000	Revenue Sharing			(11,006.40)		
12/31/22	C/R		To record C/R		(5,036.19)	
12/31/22	C/R		To record C/R		<u>(317.01)</u>	
Totals for 33512000					<u>(5,353.20)</u>	<u>(16,359.60)</u>
35400002	Forman			(116.50)		
12/31/22	C/R		To record C/R		<u>(79.00)</u>	
Totals for 35400002					<u>(79.00)</u>	<u>(195.50)</u>
36100000	Interest Received			(3,656.95)		
12/31/22	FLMuni		To record FL Muni activity		(402.73)	
12/31/22	FLMuni		To record FL Muni activity		(174.71)	
12/31/22	Investment		To record investment account activity		<u>(4,622.79)</u>	
12/31/22	TrustA		To record Trust activity		<u>(10.01)</u>	
Totals for 36100000					<u>(5,210.24)</u>	<u>(8,867.19)</u>

**Village of Sea Ranch Lakes
General Ledger**

December 1, 2022 - December 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
36900000	Miscellaneous	Revenue		(1,191.43)		
12/31/22	C/R		To record C/R		(45.00)	
12/31/22	C/R		To record C/R		(143.05)	
			Totals for 36900000		<u>(188.05)</u>	<u>(1,379.48)</u>
51312001	Village Clerk	Salaries		11,800.00		
12/02/22	P89		Payroll Journal Entry		1,500.00	
12/09/22	P89		Payroll Journal Entry		1,550.00	
12/16/22	P89		Payroll Journal Entry		1,500.00	
12/23/22	P89		Payroll Journal Entry		1,500.00	
12/30/22	P89		Payroll Journal Entry		1,500.00	
			Totals for 51312001		<u>7,550.00</u>	<u>19,350.00</u>
51321000	FICA Office			956.25		
12/02/22	P89		Payroll Journal Entry		114.75	
12/09/22	P89		Payroll Journal Entry		133.88	
12/16/22	P89		Payroll Journal Entry		114.75	
12/23/22	P89		Payroll Journal Entry		114.75	
12/30/22	P89		Payroll Journal Entry		539.32	
			Totals for 51321000		<u>1,017.45</u>	<u>1,973.70</u>
51332000	Accounting			13,698.00		
			Totals for 51332000		<u>0.00</u>	<u>13,698.00</u>
51334003	Cleaning Services			640.00		
12/02/22	12931		Susan Gambon		320.00	
			Totals for 51334003		<u>320.00</u>	<u>960.00</u>
51341000	Telephone			2,075.68		
12/12/22	12952		Comcast		9.09	
12/19/22	12961		AT&T Mobility		315.89	
12/19/22	12962		Comcast		493.03	
12/27/22	12972		Comcast		362.82	
			Totals for 51341000		<u>1,180.83</u>	<u>3,256.51</u>
51349001	Broward Permit Fees			0.00		
12/02/22	12934		Board of County Commissioners		345.50	
			Totals for 51349001		<u>345.50</u>	<u>345.50</u>
51349005	Computer			0.00		
12/02/22	12930		StorageCraft Technology, LLC		692.71	
12/31/22	Reclass		To reclass transactions		(692.71)	
			Totals for 51349005		<u>0.00</u>	<u>0.00</u>
51351000	Office Exp & Dues Misc			17,742.39		
12/02/22	12933		Board of Rules & Appeals		64.49	
12/05/22	12937		Lisa Hoddinott Inc		55.00	
12/12/22	12953		Staples		136.93	
12/31/22	BankError				101.00	
12/31/22	C/D		To record C/D		826.60	
12/31/22	C/D		To record C/D		159.12	
12/31/22	C/D		To record C/D		25.00	
12/31/22	C/D		To record C/D		99.37	
12/31/22	C/D		Microsoft and Adobe licenses		672.48	
			Totals for 51351000		<u>2,139.99</u>	<u>19,882.38</u>
51431000	Legal Fees			5,322.34		
12/12/22	12947		Calvin Giordano & Associates, Inc.		1,663.09	

**Village of Sea Ranch Lakes
General Ledger**

December 1, 2022 - December 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 51431000					<u>1,663.09</u>	<u>6,985.43</u>
51934000	Maintenance & Repairs			803.00		
12/07/22	12945		Tem Systems		2,742.96	
12/15/22	12955		Engineered Air		<u>300.00</u>	
Totals for 51934000					<u>3,042.96</u>	<u>3,845.96</u>
52112001	Police Salaries			85,549.52		
12/02/22	P89		Payroll Journal Entry		10,738.04	
12/09/22	P89		Payroll Journal Entry		11,636.48	
12/16/22	P89		Payroll Journal Entry		11,607.54	
12/23/22	P89		Payroll Journal Entry		10,139.48	
12/30/22	P89		Payroll Journal Entry		<u>9,917.84</u>	
Totals for 52112001					<u>54,039.38</u>	<u>139,588.90</u>
52112002	Aide Salaries			35,820.45		
12/02/22	P89		Payroll Journal Entry		4,655.10	
12/09/22	P89		Payroll Journal Entry		4,409.75	
12/16/22	P89		Payroll Journal Entry		4,944.95	
12/23/22	P89		Payroll Journal Entry		4,208.10	
12/30/22	P89		Payroll Journal Entry		<u>5,699.85</u>	
Totals for 52112002					<u>23,917.75</u>	<u>59,738.20</u>
52112003	Holiday Time			6,827.80		
12/09/22	P89		Payroll Journal Entry		3,185.40	
12/16/22	P89		Payroll Journal Entry		<u>1,371.00</u>	
Totals for 52112003					<u>4,556.40</u>	<u>11,384.20</u>
52112005	Vacation			2,203.44		
12/02/22	P89		Payroll Journal Entry		1,192.70	
12/09/22	P89		Payroll Journal Entry		2,025.80	
12/16/22	P89		Payroll Journal Entry		8,971.40	
12/30/22	P89		Payroll Journal Entry		<u>4,018.50</u>	
Totals for 52112005					<u>16,208.40</u>	<u>18,411.84</u>
52112006	Sick Time			1,667.95		
12/09/22	P89		Payroll Journal Entry		2,315.20	
12/16/22	P89		Payroll Journal Entry		1,150.05	
12/23/22	P89		Payroll Journal Entry		10,738.50	
12/30/22	P89		Payroll Journal Entry		<u>7,618.90</u>	
Totals for 52112006					<u>21,822.65</u>	<u>23,490.60</u>
52112008	Police Salaries Misc			1,342.88		
12/02/22	P89		Payroll Journal Entry		28.94	
12/09/22	P89		Payroll Journal Entry		<u>1,285.00</u>	
Totals for 52112008					<u>1,313.94</u>	<u>2,656.82</u>
52121000	FICA			10,856.29		
12/02/22	P89		Payroll Journal Entry		1,271.06	
12/09/22	P89		Payroll Journal Entry		2,085.21	
12/16/22	P89		Payroll Journal Entry		2,145.43	
12/23/22	P89		Payroll Journal Entry		1,919.07	
12/30/22	P89		Payroll Journal Entry		<u>1,660.42</u>	
Totals for 52121000					<u>9,081.19</u>	<u>19,937.48</u>
52122200	Deferred Comp			4,269.11		
12/02/22	P89		Payroll Journal Entry		300.18	
12/09/22	P89		Payroll Journal Entry		255.28	

**Village of Sea Ranch Lakes
General Ledger**

December 1, 2022 - December 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/16/22	P89		Payroll Journal Entry		437.41	
12/23/22	P89		Payroll Journal Entry		843.06	
12/30/22	P89		Payroll Journal Entry		2,381.18	
			Totals for 52122200		<u>4,217.11</u>	<u>8,486.22</u>
52123001	General Liability Insurance			5,115.43		
12/08/22	12946		Preferred Governmental Insurance Trust		3,662.81	
12/31/22	PrePaid		To adjust prepaid insurance		7,215.27	
12/31/22	PrePaid		To adjust prepaid insurance		(3,662.81)	
			Totals for 52123001		<u>7,215.27</u>	<u>12,330.70</u>
52123002	Hospitalization			5,600.00		
12/09/22	P89		Payroll Journal Entry		2,600.00	
			Totals for 52123002		<u>2,600.00</u>	<u>8,200.00</u>
52149000	Police General Exp & Misc			10,575.19		
12/12/22	12948		First Sign Corp.		357.20	
12/13/22	12954		GL Distributors Inc.		35.00	
12/15/22	12956		Total Compliance Network		32.00	
12/27/22	12973		Municipal Emergency Services		382.10	
12/27/22	12974		Rebel Exterminators		30.00	
12/31/22	C/D		To record C/D		2,817.34	
			Totals for 52149000		<u>3,653.64</u>	<u>14,228.83</u>
52149009	Police Car 6			0.00		
12/31/22	C/D		Police Car #6		824.92	
			Totals for 52149009		<u>824.92</u>	<u>824.92</u>
52152000	Uniforms			4,590.84		
			Totals for 52152000		<u>0.00</u>	<u>4,590.84</u>
52234000	Fire Contract			42,656.20		
12/02/22	12928		City of Pompano		21,328.10	
			Totals for 52234000		<u>21,328.10</u>	<u>63,984.30</u>
52434000	Building Inspectors			10,347.00		
12/05/22	12936		Cross Coast Construction Inc.		3,291.00	
12/05/22	12938		Bruce Mest		250.00	
12/21/22	12963		Billy Nobles		175.00	
12/21/22	12964		Billy Nobles		175.00	
12/21/22	12965		Billy Nobles		175.00	
12/21/22	12966		Bruce Mest		175.00	
12/21/22	12967		Tom Bennett		700.00	
12/21/22	12968		Billy Nobles		175.00	
12/30/22	12975		Billy Nobles		320.00	
12/30/22	12976		Tom Bennett		225.00	
			Totals for 52434000		<u>5,661.00</u>	<u>16,008.00</u>
53143000	Electricity			1,274.96		
12/07/22	12944		FPL		698.69	
			Totals for 53143000		<u>698.69</u>	<u>1,973.65</u>
53343000	Water			5,309.52		
12/02/22	12935		City of Ft Lauderdale		2,895.51	
			Totals for 53343000		<u>2,895.51</u>	<u>8,205.03</u>
53432000	Garbage & Trash Collection			15,019.46		

Village of Sea Ranch Lakes

General Ledger

December 1, 2022 - December 31, 2022

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
12/05/22	12943		Waste Management		<u>7,669.38</u>	
			Totals for 53432000		<u>7,669.38</u>	<u>22,688.84</u>
53949003			Landscaping Expense/Wall Exp	3,050.00		
12/02/22	12932		The Tree Team		<u>1,525.00</u>	
			Totals for 53949003		<u>1,525.00</u>	<u>4,575.00</u>
54153000			Rent & Other	10,191.18		
12/02/22	12929		Sea Ranch Lakes Beach Club		<u>5,095.59</u>	
			Totals for 54153000		<u>5,095.59</u>	<u>15,286.77</u>
80010000			Capital Outlay	10,998.73		
12/31/22	Reclass		StorageCraft Technology LLC - Back-up Server		<u>692.71</u>	
			Totals for 80010000		<u>692.71</u>	<u>11,691.44</u>
			Report Total			<u>0.00</u>
Net Profit/(Loss)						
Current Period			<u>1,015,945.83</u>			
Year-to-Date			<u>1,234,630.56</u>			

Distribution count = 218