

Village of Sea Ranch Lakes
Financial Statements
February 28, 2023

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 February 28, 2023, and the related Statements of Revenues and Expenditures for the one month and five 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
March 14, 2023

Village of Sea Ranch Lakes
Combined Balance Sheet
February 28, 2023

Assets

Current Assets

FL Muni Investment Trust	\$	151,843.53
Checking- Centennial Bank		20,296.86
Investment - Centennial Bank		2,609,801.83
State Trust Investment		2,769.99
Accounts Rec - Government		23,600.17
Prepaid Expenses		<u>67,433.98</u>

Total Current Assets \$ 2,875,746.36

Property and Equipment

Furniture & Equipment		335,274.29
Improvements other than Buildings		171,682.99
Infrastructure		1,747,522.38
Computer		77,480.82
Accumulated Depreciation		<u>(1,151,736.81)</u>

Net Property and Equipment 1,180,223.67

Total Assets \$ 4,055,970.03

Village of Sea Ranch Lakes
Combined Balance Sheet
February 28, 2023

Liabilities and Fund Balance

Current Liabilities

Accounts Payable	\$ 28,432.34	
Credit Union	1,517.62	
PBA Dues Payable	0.14	
Accrued Payroll	22,882.17	
Accrued Compensated Absences	68,615.92	
Social Security W/H Tax	5,433.39	
Federal Withholding Tax	4,889.65	
Deferred Compensation Liability	<u>(145.47)</u>	
Total Current Liabilities		\$ 131,625.76

Long-Term Liabilities

Accrued Compensated Absences - Long Term Portion	<u>21,435.07</u>	
Total Long-Term Liabilities		<u>21,435.07</u>

Total Liabilities		\$ <u>153,060.83</u>
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Fund Balance

Invested in Capital Assets, net of related debt	1,180,223.00	
Restricted For Road Maintenance	69,750.00	
Fund Balance - Unrestricted	1,639,473.76	
Excess (Deficit) Revenues over Expenses	<u>1,013,462.44</u>	
Total Fund Balance		\$ <u>3,902,909.20</u>
Total Liabilities and Fund Balance		\$ <u><u>4,055,970.03</u></u>

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended February 28, 2023

	<u>1 Month Ended</u>	<u>% to Revenue</u>	<u>5 Months Ended</u>	<u>% to Revenue</u>
	<u>February 28, 2023</u>		<u>February 28, 2023</u>	
Revenues:				
Ad Valorem Taxes	\$ 35,784.84	53.69 %	\$ 1,656,505.69	87.14 %
Sales & Use Tax	4,358.33	6.54 %	18,750.64	0.99 %
Gas Tax Revenue	757.47	1.14 %	4,044.67	0.21 %
Franchise Fees - Electricity	5,702.66	8.56 %	32,268.82	1.70 %
Franchise Fees - Telecomm	2,760.59	4.14 %	12,694.64	0.67 %
Occupational License	0.00	0.00 %	1,180.00	0.06 %
Building Permits	5,988.20	8.98 %	124,643.62	6.56 %
Revenue Sharing	5,325.46	7.99 %	27,038.26	1.42 %
Forman	20.00	0.03 %	285.50	0.02 %
Interest Received	5,864.55	8.80 %	21,769.23	1.15 %
Miscellaneous Revenue	87.73	0.13 %	1,692.21	0.09 %
Total Revenues	66,649.83	100.00 %	1,900,873.28	100.00 %
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	5,750.00	8.63 %	31,150.00	1.64 %
FICA Office	478.12	0.72 %	2,929.95	0.15 %
Accounting	9,849.00	14.78 %	25,245.00	1.33 %
Cleaning Services	320.00	0.48 %	1,600.00	0.08 %
Telephone	1,315.50	1.97 %	6,266.25	0.33 %
Broward Permit Fees	0.00	0.00 %	345.50	0.02 %
Office Exp & Dues Misc	3,249.75	4.88 %	29,017.37	1.53 %
Legal Fees	1,719.11	2.58 %	12,074.57	0.64 %
Maintenance & Repairs	50.75	0.08 %	3,896.71	0.20 %
Total General Office and Administrative	22,732.23	34.11 %	112,525.35	5.92 %

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Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended February 28, 2023

	1 Month Ended		5 Months Ended	
	<u>February 28, 2023</u>	<u>% to Revenue</u>	<u>February 28, 2023</u>	<u>% to Revenue</u>
Police Department				
Police Salaries	42,402.20	63.62 %	223,922.94	11.78 %
Aide Salaries	17,758.90	26.65 %	98,203.38	5.17 %
Holiday Time	2,931.80	4.40 %	17,729.90	0.93 %
Vacation	3,460.65	5.19 %	34,967.63	1.84 %
Sick Time	0.00	0.00 %	31,432.70	1.65 %
Police Salaries Misc	0.00	0.00 %	2,656.82	0.14 %
FICA	5,251.99	7.88 %	32,035.42	1.69 %
Deferred Comp	3,170.12	4.76 %	22,133.00	1.16 %
General Liability Insurance	10,602.06	15.91 %	30,508.03	1.60 %
Hospitalization	2,600.00	3.90 %	13,400.00	0.70 %
Police General Exp & Misc	1,487.06	2.23 %	18,207.25	0.96 %
Police Car #2610	1,601.23	2.40 %	1,601.23	0.08 %
Police Car #2610	52.41	0.08 %	461.09	0.02 %
Police Car 6	0.00	0.00 %	824.92	0.04 %
Uniforms	0.00	0.00 %	4,590.84	0.24 %
Total Police Department	<u>91,318.42</u>	<u>137.01 %</u>	<u>532,675.15</u>	<u>28.02 %</u>
Direct City and Operating Cost				
Fire Contract	21,328.10	32.00 %	106,640.50	5.61 %
Building Inspectors	8,986.25	13.48 %	31,018.00	1.63 %
Electricity	641.72	0.96 %	3,336.47	0.18 %
Water	3,459.00	5.19 %	13,852.31	0.73 %
Garbage & Trash Collection	7,669.38	11.51 %	38,027.60	2.00 %
Landscaping Expense/Wall Exp	1,525.00	2.29 %	7,625.00	0.40 %
Rent & Other	5,095.59	7.65 %	25,477.95	1.34 %
Capital Outlay	0.00	0.00 %	16,232.51	0.85 %
Total Direct City and Operating Cost	<u>48,705.04</u>	<u>73.08 %</u>	<u>242,210.34</u>	<u>12.74 %</u>
Total Expenditures	<u>162,755.69</u>	<u>244.20 %</u>	<u>887,410.84</u>	<u>46.68 %</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (96,105.86)</u>	<u>(144.20)%</u>	<u>\$ 1,013,462.44</u>	<u>53.32 %</u>

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended February 28, 2023

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenues:							
Ad Valorem Taxes	\$ 35,784.84	\$ 62,439.00	\$ (26,654.16)	\$ 1,656,505.69	\$ 1,547,509.00	\$ 108,996.69	\$ 1,726,351.00
Sales & Use Tax	4,358.33	4,583.34	(225.01)	18,750.64	22,916.62	(4,165.98)	55,000.00
Gas Tax Revenue	757.47	0.00	757.47	4,044.67	0.00	4,044.67	0.00
Franchise Fees - Electricity	5,702.66	5,417.00	285.66	32,268.82	27,085.00	5,183.82	65,004.00
Franchise Fees - Telecomm	2,760.59	2,916.67	(156.08)	12,694.64	14,583.31	(1,888.67)	35,000.00
Occupational License	0.00	439.00	(439.00)	1,180.00	2,289.00	(1,109.00)	5,500.00
Building Permits	5,988.20	12,500.00	(6,511.80)	124,643.62	62,500.00	62,143.62	150,000.00
Revenue Sharing	5,325.46	5,250.00	75.46	27,038.26	26,250.00	788.26	63,000.00
Parking Tickets	0.00	292.00	(292.00)	0.00	1,460.00	(1,460.00)	3,476.00
Forman	20.00	0.00	20.00	285.50	0.00	285.50	0.00
Interest Received	5,864.55	833.00	5,031.55	21,769.23	4,165.00	17,604.23	9,996.00
Miscellaneous Revenue	87.73	500.00	(412.27)	1,692.21	2,500.00	(807.79)	155,000.00
Total Revenues	<u>66,649.83</u>	<u>95,170.01</u>	<u>(28,520.18)</u>	<u>1,900,873.28</u>	<u>1,711,257.93</u>	<u>189,615.35</u>	<u>2,268,327.00</u>
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	5,750.00	5,431.00	319.00	31,150.00	29,635.00	1,515.00	69,998.00
FICA Office	478.12	617.00	(138.88)	2,929.95	3,822.00	(892.05)	8,398.00
Accounting	9,849.00	895.00	8,954.00	25,245.00	25,735.00	(490.00)	32,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	835.00	(835.00)	2,004.00
Cleaning Services	320.00	333.33	(13.33)	1,600.00	1,666.69	(66.69)	4,000.00
Telephone	1,315.50	1,467.00	(151.50)	6,266.25	13,121.00	(6,854.75)	25,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	835.00	(835.00)	2,002.00
Broward Permit Fees	0.00	0.00	0.00	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	3,249.75	1,489.00	1,760.75	29,017.37	12,635.00	16,382.37	29,999.00
Legal Fees	1,719.11	1,788.00	(68.89)	12,074.57	15,042.00	(2,967.43)	25,000.00
Maintenance & Repairs	50.75	186.00	(135.25)	3,896.71	3,891.00	5.71	12,000.00
Total General and Administrative	<u>\$ 22,732.23</u>	<u>\$ 12,540.33</u>	<u>\$ 10,191.90</u>	<u>\$ 112,525.35</u>	<u>\$ 107,217.69</u>	<u>\$ 5,307.66</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 February 28, 2023

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Police Department							
Police Salaries	42,402.20	42,488.00	(85.80)	223,922.94	224,215.00	(292.06)	539,069.00
Aide Salaries	17,758.90	20,835.00	(3,076.10)	98,203.38	118,133.00	(19,929.62)	255,156.22
Holiday Time	2,931.80	2,380.00	551.80	17,729.90	16,781.00	948.90	34,618.00
Vacation	3,460.65	312.00	3,148.65	34,967.63	16,270.00	18,697.63	32,199.00
Sick Time	0.00	316.00	(316.00)	31,432.70	25,558.00	5,874.70	31,469.00
Police Salaries Misc	0.00	0.00	0.00	2,656.82	68,238.00	(65,581.18)	113,730.00
FICA	5,251.99	5,498.00	(246.01)	32,035.42	33,545.00	(1,509.58)	77,135.00
Deferred Comp	3,170.12	4,568.00	(1,397.88)	22,133.00	20,716.00	1,417.00	52,614.00
Seminars & Training	0.00	1,564.00	(1,564.00)	0.00	7,820.00	(7,820.00)	18,768.00
General Liability Insurance	10,602.06	4,885.00	5,717.06	30,508.03	18,109.00	12,399.03	63,863.00
Hospitalization	2,600.00	2,319.00	281.00	13,400.00	11,500.00	1,900.00	27,733.00
Police General Exp & Misc	1,487.06	1,184.00	303.06	18,207.25	5,844.00	12,363.25	29,999.00
Police Car #2604	0.00	250.00	(250.00)	0.00	1,250.00	(1,250.00)	3,000.00
Police Computer Maint & Upgrades	0.00	3,333.33	(3,333.33)	0.00	16,666.69	(16,666.69)	40,000.00
Police Car #2608	0.00	42.00	(42.00)	0.00	210.00	(210.00)	504.00
Police Car #2610	1,601.23	167.00	1,434.23	1,601.23	835.00	766.23	2,004.00
Police Car #2610	52.41	167.00	(114.59)	461.09	835.00	(373.91)	2,004.00
Police Car 6	0.00	167.00	(167.00)	824.92	835.00	(10.08)	2,004.00
Uniforms	0.00	0.00	0.00	4,590.84	5,172.00	(581.16)	9,999.00
Total Police Department	91,318.42	90,475.33	843.09	532,675.15	592,532.69	(59,857.54)	1,335,868.22
Direct City and Operating Cost							
Fire Contract	21,328.10	20,901.00	427.10	106,640.50	104,507.00	2,133.50	250,814.00
Building Inspectors	8,986.25	5,000.00	3,986.25	31,018.00	25,000.00	6,018.00	60,000.00
Electricity	641.72	498.00	143.72	3,336.47	3,083.00	253.47	7,502.00
Water	3,459.00	1,435.00	2,024.00	13,852.31	12,196.00	1,656.31	24,999.00
Garbage & Trash Collection	7,669.38	6,172.00	1,497.38	38,027.60	31,279.00	6,748.60	75,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	0.00	2,710.00	(2,710.00)	6,502.00
Landscaping Expense/Wall Exp	1,525.00	6,250.00	(4,725.00)	7,625.00	31,250.00	(23,625.00)	75,000.00
Rent & Other	5,095.59	5,193.00	(97.41)	25,477.95	27,649.00	(2,171.05)	64,000.00
Capital Outlay	0.00	10,000.00	(10,000.00)	16,232.51	50,000.00	(33,767.49)	120,000.00
Total Direct City and Operating Cost	48,705.04	55,991.00	(7,285.96)	242,210.34	287,674.00	(45,463.66)	683,817.00
Total Expenditures	162,755.69	159,006.66	3,749.03	887,410.84	987,424.38	(100,013.54)	2,236,086.22
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (96,105.86)</u>	<u>\$ (63,836.65)</u>	<u>\$ (32,269.21)</u>	<u>\$ 1,013,462.44</u>	<u>\$ 723,833.55</u>	<u>\$ 289,628.89</u>	<u>\$ 32,240.78</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended February 28, 2023

	<u>1 Month Ended</u> <u>February 28, 2023</u>	<u>5 Months Ended</u> <u>February 28, 2023</u>
Sales, Use & Gas Tax		
Gas Tax Revenue	757.47	4,044.67
Total	<u>757.47</u>	<u>4,044.67</u>
Violation of Local Ordinances		
Total	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Village Clerk		
Village Clerk Salaries	\$ 5,750.00	\$ 31,150.00
Total	<u>\$ 5,750.00</u>	<u>\$ 31,150.00</u>
Other Contractual Services		
Cleaning Services	\$ 320.00	\$ 1,600.00
Total	<u>\$ 320.00</u>	<u>\$ 1,600.00</u>
Salaries		
Police Salaries	\$ 42,402.20	\$ 223,922.94
Aide Salaries	17,758.90	98,203.38
Police Salaries Misc	0.00	2,656.82
Total	<u>\$ 60,161.10</u>	<u>\$ 324,783.14</u>
Insurance		
General Liability Insurance	\$ 10,602.06	\$ 30,508.03
Hospitalization	2,600.00	13,400.00
Total	<u>\$ 13,202.06</u>	<u>\$ 43,908.03</u>

Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended February 28, 2023

	<u>1 Month Ended</u> <u>February 28, 2023</u>	<u>5 Months Ended</u> <u>February 28, 2023</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ 1,487.06	\$ 18,207.25
Police Car #2610	1,601.23	1,601.23
Police Car #2610	52.41	461.09
Police Car 6	0.00	824.92
Total	<u>\$ 3,140.70</u>	<u>\$ 21,094.49</u>
Other		
Landscaping and Wall Expense	\$ 1,525.00	\$ 7,625.00
Total	<u>\$ 1,525.00</u>	<u>\$ 7,625.00</u>

Village of Sea Ranch Lakes

General Ledger

February 1, 2023 - February 28, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			151,581.71		
02/28/23	FLMuni		To record FL Muni info		261.82	
			Totals for 10101200		<u>261.82</u>	<u>151,843.53</u>
10101300	Checking- Centennial Bank			28,010.19		
02/01/23	13033		City of Ft Lauderdale		(3,459.00)	
02/01/23	13034		City of Pompano		(21,328.10)	
02/01/23	13035		Lisa Hoddinott Inc		(96.25)	
02/01/23	13036		Sea Ranch Lakes Beach Club		(5,095.59)	
02/01/23	13037		The Tree Team		(1,525.00)	
02/01/23	13038		Board of Rules & Appeals		(353.36)	
02/02/23	13039		Cross Coast Construction Inc.		(3,986.00)	
02/02/23	13040		Susan Gambon		(320.00)	
02/03/23	P89		Payroll Journal Entry		(9,932.86)	
02/06/23	13041		AIG Valic		(4,124.75)	
02/06/23	13042		AIG Valic Match		(1,649.89)	
02/06/23	13043		We Florida Financial		(160.00)	
02/06/23	13044		FPL		(641.72)	
02/06/23	13045		Goren, Cherof, Doody & Ezrol, P.A.		(627.45)	
02/08/23	13046		Waste Management		(7,669.38)	
02/08/23	13047		Calvin Giordano & Associates, Inc.		(1,005.66)	
02/08/23	13048		Fox Rothschild LLP		(86.00)	
02/09/23	13049		Billy Nobles		(1,523.25)	
02/09/23	13050		Billy Nobles		(175.00)	
02/09/23	13051		Billy Nobles		(175.00)	
02/09/23	13052		Billy Nobles		(157.00)	
02/10/23	P89		Payroll Journal Entry		(15,194.49)	
02/13/23	13053		Boye's Gas		(50.75)	
02/13/23	13054		Comcast		(10.70)	
02/13/23	13055		AIG Valic		(1,244.43)	
02/13/23	13056		AIG Valic Match		(497.77)	
02/13/23	13057		BCPBA		(181.86)	
02/13/23	13058		We Florida Financial		(1,463.40)	
02/17/23	P89		Payroll Journal Entry		(11,881.73)	
02/21/23	13059		AIG Valic		(1,244.42)	
02/21/23	13060		AIG Valic Match		(497.76)	
02/21/23	13061		We Florida Financial		(1,463.39)	
02/21/23	13062		Comcast		(511.80)	
02/21/23	13063		Hinkle & Richter		(849.00)	
02/21/23	13064		Keefe McCullough		(9,000.00)	
02/21/23	13065		Office Depot		(159.50)	
02/22/23	13066		CivicPlus LLC		(1,175.00)	
02/22/23	13067		AT&T Mobility		(422.67)	
02/24/23	13068		Tom Bennett		(375.00)	
02/24/23	13069		Tom Bennett		(2,170.00)	
02/24/23	P89		Payroll Journal Entry		(10,413.29)	
02/28/23	13070		AIG Valic		(2,061.77)	
02/28/23	13071		AIG Valic Match		(824.70)	
02/28/23	13072		BCPBA		(181.86)	
02/28/23	13073		We Florida Financial		(1,363.39)	
02/28/23	13074		Comcast		(370.33)	
02/28/23	13075		Preferred Governmental Insurance Trust		(2,917.00)	
02/28/23	13076		Rebel Exterminators		(30.00)	
02/28/23	13077		Tom Bennett		(250.00)	
02/28/23	13078		Tom Bennett		(175.00)	
02/28/23	C/D		To record C/D		(65,383.72)	
02/28/23	C/D		To record C/D		(3,543.30)	

**Village of Sea Ranch Lakes
General Ledger**

February 1, 2023 - February 28, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
02/28/23	C/R		To record C/R		192,285.96	
			Totals for 10101300		<u>(7,713.33)</u>	<u>20,296.86</u>
10101500	Investment - Centennial Bank			2,691,681.21		
02/28/23	C/D		To record C/D		44,028.66	
02/28/23	C/R		To record C/R		(131,500.68)	
02/28/23	Investment		To record Investment Account Activity		5,592.64	
			Totals for 10101500		<u>(81,879.38)</u>	<u>2,609,801.83</u>
10103000	State Trust Investment			2,759.90		
02/28/23	Trust		To record Trust account info		10.09	
			Totals for 10103000		<u>10.09</u>	<u>2,769.99</u>
11501000	Accounts Rec - Government			23,600.17		
			Totals for 11501000		<u>0.00</u>	<u>23,600.17</u>
15501000	Prepaid Expenses			75,119.04		
02/28/23	PrePaid		To adjust prepaid insurance		(10,050.14)	
02/28/23	PrePaid		To adjust prepaid insurance		2,917.00	
02/28/23	PrePaid		To adjust prepaid insurance		(551.92)	
			Totals for 15501000		<u>(7,685.06)</u>	<u>67,433.98</u>
16000000	Furniture & Equipment			335,274.29		
			Totals for 16000000		<u>0.00</u>	<u>335,274.29</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			77,480.82		
			Totals for 16590000		<u>0.00</u>	<u>77,480.82</u>
16800000	Accumulated Depreciation			(1,151,736.81)		
			Totals for 16800000		<u>0.00</u>	<u>(1,151,736.81)</u>
20201000	Accounts Payable			(28,432.34)		
			Totals for 20201000		<u>0.00</u>	<u>(28,432.34)</u>
20202000	Credit Union			(1,367.62)		
02/03/23	P89		Payroll Journal Entry		(1,513.39)	
02/06/23	13043		We Florida Financial		160.00	
02/10/23	P89		Payroll Journal Entry		(160.00)	
02/13/23	13058		We Florida Financial		1,463.40	
02/17/23	P89		Payroll Journal Entry		(1,463.40)	
02/21/23	13061		We Florida Financial		1,463.39	
02/24/23	P89		Payroll Journal Entry		(1,463.39)	
02/28/23	13073		We Florida Financial		1,363.39	
			Totals for 20202000		<u>(150.00)</u>	<u>(1,517.62)</u>
20202001	PBA Dues Payable			(0.14)		
02/03/23	P89		Payroll Journal Entry		(181.86)	
02/13/23	13057		BCPBA		181.86	
02/17/23	P89		Payroll Journal Entry		(181.86)	
02/28/23	13072		BCPBA		181.86	
			Totals for 20202001		<u>0.00</u>	<u>(0.14)</u>

Village of Sea Ranch Lakes

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
21601000	Accrued Payroll			(22,882.17)		
			Totals for 21601000		<u>0.00</u>	<u>(22,882.17)</u>
21602000	Accrued Compensated Absences			(68,615.92)		
			Totals for 21602000		<u>0.00</u>	<u>(68,615.92)</u>
21701000	Social Security W/H Tax			(5,433.39)		
02/03/23	P89		Payroll Journal Entry		(2,472.68)	
02/10/23	P89		Payroll Journal Entry		(3,670.78)	
02/17/23	P89		Payroll Journal Entry		(2,811.08)	
02/24/23	P89		Payroll Journal Entry		(2,505.68)	
02/28/23	PayTax		To adjust payroll tax		11,460.22	
			Totals for 21701000		<u>0.00</u>	<u>(5,433.39)</u>
21702000	Federal Withholding Tax			(4,889.65)		
02/03/23	P89		Payroll Journal Entry		(1,985.26)	
02/10/23	P89		Payroll Journal Entry		(2,677.56)	
02/17/23	P89		Payroll Journal Entry		(2,195.88)	
02/24/23	P89		Payroll Journal Entry		(2,003.10)	
02/28/23	PayTax		To adjust payroll tax		8,861.80	
			Totals for 21702000		<u>0.00</u>	<u>(4,889.65)</u>
21703000	Depository			0.00		
02/28/23	C/D		To record C/D		4,457.94	
02/28/23	C/D		To record C/D		6,348.34	
02/28/23	C/D		To record C/D		5,006.96	
02/28/23	C/D		To record C/D		4,508.78	
02/28/23	PayTax		To adjust payroll tax		(20,322.02)	
			Totals for 21703000		<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(904.53)		
02/03/23	P89		Payroll Journal Entry		(1,836.47)	
02/06/23	13041		AIG Valic		4,124.75	
02/06/23	13042		AIG Valic Match		1,649.89	
02/10/23	P89		Payroll Journal Entry		(5,774.64)	
02/13/23	13055		AIG Valic		1,244.43	
02/13/23	13056		AIG Valic Match		497.77	
02/17/23	P89		Payroll Journal Entry		(1,742.20)	
02/21/23	13059		AIG Valic		1,244.42	
02/21/23	13060		AIG Valic Match		497.76	
02/24/23	P89		Payroll Journal Entry		(1,742.18)	
02/28/23	13070		AIG Valic		2,061.77	
02/28/23	13071		AIG Valic Match		824.70	
			Totals for 21900000		<u>1,050.00</u>	<u>145.47</u>
27000000	Accrued Compensated Absences - Long Term Portion			(21,435.07)		
			Totals for 27000000		<u>0.00</u>	<u>(21,435.07)</u>
27050000	Invested in Cap Assets, net related debt			(1,180,223.00)		
			Totals for 27050000		<u>0.00</u>	<u>(1,180,223.00)</u>
27060000	Restricted for: Road Maintenance			(69,750.00)		
			Totals for 27060000		<u>0.00</u>	<u>(69,750.00)</u>
27100000	Fund Balance - Unrestricted			(1,639,473.76)		
			Totals for 27100000		<u>0.00</u>	<u>(1,639,473.76)</u>
31100000	Ad Valorem Taxes			(1,620,720.85)		

**Village of Sea Ranch Lakes
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
02/28/23	C/R		To record C/R		(35,784.84)	
			Totals for 31100000		<u>(35,784.84)</u>	<u>(1,656,505.69)</u>
31200001	Sales & Use Tax			(14,392.31)		
02/28/23	C/R		To record C/R		(4,358.33)	
			Totals for 31200001		<u>(4,358.33)</u>	<u>(18,750.64)</u>
31200003	Gas Tax Revenue			(3,287.20)		
02/28/23	C/R		To record C/R		(303.80)	
02/28/23	C/R		To record C/R		(453.67)	
			Totals for 31200003		<u>(757.47)</u>	<u>(4,044.67)</u>
31310000	Franchise Fees - Electricity			(26,566.16)		
02/28/23	C/R		To record C/R		(5,702.66)	
			Totals for 31310000		<u>(5,702.66)</u>	<u>(32,268.82)</u>
31320000	Franchise Fees - Telecomm			(9,934.05)		
02/28/23	C/R		To record C/R		(2,760.59)	
			Totals for 31320000		<u>(2,760.59)</u>	<u>(12,694.64)</u>
32100000	Occupational License			(1,180.00)		
			Totals for 32100000		<u>0.00</u>	<u>(1,180.00)</u>
32200000	Building Permits			(118,655.42)		
02/28/23	C/R		To record C/R		(5,117.57)	
02/28/23	C/R		To record C/R		(870.63)	
			Totals for 32200000		<u>(5,988.20)</u>	<u>(124,643.62)</u>
33512000	Revenue Sharing			(21,712.80)		
02/28/23	C/R		To record C/R		(5,325.46)	
			Totals for 33512000		<u>(5,325.46)</u>	<u>(27,038.26)</u>
35400002	Forman			(265.50)		
02/28/23	C/R		To record C/R		(20.00)	
			Totals for 35400002		<u>(20.00)</u>	<u>(285.50)</u>
36100000	Interest Received			(15,904.68)		
02/28/23	FLMuni		To record FL Muni info		(261.82)	
02/28/23	Investment		To record Investment Account Activity		(5,592.64)	
02/28/23	Trust		To record Trust account info		(10.09)	
			Totals for 36100000		<u>(5,864.55)</u>	<u>(21,769.23)</u>
36900000	Miscellaneous Revenue			(1,604.48)		
02/28/23	C/R		To record C/R		(5.00)	
02/28/23	C/R		To record C/R		(27.73)	
02/28/23	C/R		To record C/R		(55.00)	
			Totals for 36900000		<u>(87.73)</u>	<u>(1,692.21)</u>
51312001	Village Clerk Salaries			25,400.00		
02/03/23	P89		Payroll Journal Entry		1,500.00	
02/10/23	P89		Payroll Journal Entry		1,550.00	
02/17/23	P89		Payroll Journal Entry		1,500.00	
02/24/23	P89		Payroll Journal Entry		1,200.00	
			Totals for 51312001		<u>5,750.00</u>	<u>31,150.00</u>
51321000	FICA Office			2,451.83		
02/03/23	P89		Payroll Journal Entry		114.75	
02/10/23	P89		Payroll Journal Entry		133.87	

**Village of Sea Ranch Lakes
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
02/17/23	P89		Payroll Journal Entry		114.75	
02/24/23	P89		Payroll Journal Entry		114.75	
Totals for 51321000					<u>478.12</u>	<u>2,929.95</u>
51332000	Accounting			15,396.00		
02/21/23	13063		Hinkle & Richter		849.00	
02/21/23	13064		Keefe McCullough		9,000.00	
Totals for 51332000					<u>9,849.00</u>	<u>25,245.00</u>
51334003	Cleaning Services			1,280.00		
02/02/23	13040		Susan Gambon		320.00	
Totals for 51334003					<u>320.00</u>	<u>1,600.00</u>
51341000	Telephone			4,950.75		
02/13/23	13054		Comcast		10.70	
02/21/23	13062		Comcast		511.80	
02/22/23	13067		AT&T Mobility		422.67	
02/28/23	13074		Comcast		370.33	
Totals for 51341000					<u>1,315.50</u>	<u>6,266.25</u>
51349001	Broward Permit Fees			345.50		
Totals for 51349001					<u>0.00</u>	<u>345.50</u>
51351000	Office Exp & Dues Misc			25,767.62		
02/01/23	13035		Lisa Hoddinott Inc		96.25	
02/01/23	13038		Board of Rules & Appeals		353.36	
02/21/23	13065		Office Depot		159.50	
02/22/23	13066		CivicPlus LLC		1,175.00	
02/28/23	C/D		To record C/D		319.45	
02/28/23	C/D		To record C/D		663.59	
02/28/23	C/D		To record C/D		50.00	
02/28/23	C/D		To record C/D		432.60	
Totals for 51351000					<u>3,249.75</u>	<u>29,017.37</u>
51431000	Legal Fees			10,355.46		
02/06/23	13045		Goren, Cherof, Doody & Ezrol, P.A.		627.45	
02/08/23	13047		Calvin Giordano & Associates, Inc.		1,005.66	
02/08/23	13048		Fox Rothschild LLP		86.00	
Totals for 51431000					<u>1,719.11</u>	<u>12,074.57</u>
51934000	Maintenance & Repairs			3,845.96		
02/13/23	13053		Boye's Gas		50.75	
Totals for 51934000					<u>50.75</u>	<u>3,896.71</u>
52112001	Police Salaries			181,520.74		
02/03/23	P89		Payroll Journal Entry		9,850.08	
02/10/23	P89		Payroll Journal Entry		11,896.94	
02/17/23	P89		Payroll Journal Entry		10,255.24	
02/24/23	P89		Payroll Journal Entry		10,399.94	
Totals for 52112001					<u>42,402.20</u>	<u>223,922.94</u>
52112002	Aide Salaries			80,444.48		
02/03/23	P89		Payroll Journal Entry		4,065.00	
02/10/23	P89		Payroll Journal Entry		4,449.85	
02/17/23	P89		Payroll Journal Entry		4,766.95	
02/24/23	P89		Payroll Journal Entry		4,477.10	
Totals for 52112002					<u>17,758.90</u>	<u>98,203.38</u>

**Village of Sea Ranch Lakes
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
52112003	Holiday Time			14,798.10		
02/10/23	P89		Payroll Journal Entry		2,931.80	
			Totals for 52112003		<u>2,931.80</u>	<u>17,729.90</u>
52112005	Vacation			31,506.98		
02/03/23	P89		Payroll Journal Entry		746.40	
02/10/23	P89		Payroll Journal Entry		563.60	
02/17/23	P89		Payroll Journal Entry		1,850.65	
02/24/23	P89		Payroll Journal Entry		300.00	
			Totals for 52112005		<u>3,460.65</u>	<u>34,967.63</u>
52112006	Sick Time			31,432.70		
			Totals for 52112006		<u>0.00</u>	<u>31,432.70</u>
52112008	Police Salaries Misc			2,656.82		
			Totals for 52112008		<u>0.00</u>	<u>2,656.82</u>
52121000	FICA			26,783.43		
02/03/23	P89		Payroll Journal Entry		1,121.59	
02/10/23	P89		Payroll Journal Entry		1,701.52	
02/17/23	P89		Payroll Journal Entry		1,290.79	
02/24/23	P89		Payroll Journal Entry		1,138.09	
			Totals for 52121000		<u>5,251.99</u>	<u>32,035.42</u>
52122200	Deferred Comp			18,962.88		
02/03/23	P89		Payroll Journal Entry		524.70	
02/10/23	P89		Payroll Journal Entry		1,649.89	
02/17/23	P89		Payroll Journal Entry		497.77	
02/24/23	P89		Payroll Journal Entry		497.76	
			Totals for 52122200		<u>3,170.12</u>	<u>22,133.00</u>
52123001	General Liability Insurance			19,905.97		
02/28/23	13075		Preferred Governmental Insurance Trust		2,917.00	
02/28/23	PrePaid		To adjust prepaid insurance		10,050.14	
02/28/23	PrePaid		To adjust prepaid insurance		(2,917.00)	
02/28/23	PrePaid		To adjust prepaid insurance		551.92	
			Totals for 52123001		<u>10,602.06</u>	<u>30,508.03</u>
52123002	Hospitalization			10,800.00		
02/10/23	P89		Payroll Journal Entry		2,600.00	
			Totals for 52123002		<u>2,600.00</u>	<u>13,400.00</u>
52149000	Police General Exp & Misc			16,720.19		
02/28/23	13076		Rebel Exterminators		30.00	
02/28/23	C/D		To record C/D		1,457.06	
			Totals for 52149000		<u>1,487.06</u>	<u>18,207.25</u>
52149007	Police Car #2610			0.00		
02/28/23	C/D		To record C/D		1,601.23	
			Totals for 52149007		<u>1,601.23</u>	<u>1,601.23</u>
52149008	Police Car #2610			408.68		
02/28/23	C/D		To record C/D		52.41	
			Totals for 52149008		<u>52.41</u>	<u>461.09</u>
52149009	Police Car 6			824.92		
			Totals for 52149009		<u>0.00</u>	<u>824.92</u>

Village of Sea Ranch Lakes

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
52152000	Uniforms			4,590.84		
			Totals for 52152000		<u>0.00</u>	<u>4,590.84</u>
52234000	Fire Contract			85,312.40		
02/01/23	13034		City of Pompano		21,328.10	
			Totals for 52234000		<u>21,328.10</u>	<u>106,640.50</u>
52434000	Building Inspectors			22,031.75		
02/02/23	13039		Cross Coast Construction Inc.		3,986.00	
02/09/23	13049		Billy Nobles		1,523.25	
02/09/23	13050		Billy Nobles		175.00	
02/09/23	13051		Billy Nobles		175.00	
02/09/23	13052		Billy Nobles		157.00	
02/24/23	13068		Tom Bennett		375.00	
02/24/23	13069		Tom Bennett		2,170.00	
02/28/23	13077		Tom Bennett		250.00	
02/28/23	13078		Tom Bennett		175.00	
			Totals for 52434000		<u>8,986.25</u>	<u>31,018.00</u>
53143000	Electricity			2,694.75		
02/06/23	13044		FPL		641.72	
			Totals for 53143000		<u>641.72</u>	<u>3,336.47</u>
53343000	Water			10,393.31		
02/01/23	13033		City of Ft Lauderdale		3,459.00	
			Totals for 53343000		<u>3,459.00</u>	<u>13,852.31</u>
53432000	Garbage & Trash Collection			30,358.22		
02/08/23	13046		Waste Management		7,669.38	
			Totals for 53432000		<u>7,669.38</u>	<u>38,027.60</u>
53949003	Landscaping Expense/Wall Exp			6,100.00		
02/01/23	13037		The Tree Team		1,525.00	
			Totals for 53949003		<u>1,525.00</u>	<u>7,625.00</u>
54153000	Rent & Other			20,382.36		
02/01/23	13036		Sea Ranch Lakes Beach Club		5,095.59	
			Totals for 54153000		<u>5,095.59</u>	<u>25,477.95</u>
80010000	Capital Outlay			16,232.51		
			Totals for 80010000		<u>0.00</u>	<u>16,232.51</u>
			Report Total			<u>0.00</u>
Net Profit/(Loss)						
Current Period			<u>(96,105.86)</u>			
Year-to-Date			<u>1,013,462.44</u>			

Distribution count = 188