

**Village of Sea Ranch Lakes**  
**Financial Statements**  
**January 31, 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 January 31, 2023, and the related Statements of Revenues and Expenditures for the one month and four 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  
February 21, 2023

Village of Sea Ranch Lakes  
Combined Balance Sheet  
January 31, 2023

Assets

Current Assets

FL Muni Investment Trust	\$	151,581.71
Checking- Centennial Bank		28,010.19
Investment - Centennial Bank		2,691,681.21
State Trust Investment		2,759.90
Accounts Rec - Government		23,600.17
Prepaid Expenses		<u>75,119.04</u>

Total Current Assets \$ 2,972,752.22

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 \$ 4,152,975.89

Village of Sea Ranch Lakes  
Combined Balance Sheet  
January 31, 2023

Liabilities and Fund Balance

Current Liabilities

Accounts Payable	\$	28,432.34	
Credit Union		1,367.62	
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>904.53</u>	
Total Current Liabilities	\$		132,525.76

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>153,960.83</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>1,109,568.30</u>		
Total Fund Balance	\$		<u>3,999,015.06</u>

Total Liabilities and Fund Balance	\$		<u><u>4,152,975.89</u></u>
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Village of Sea Ranch Lakes  
Statement of Revenues and Expenditures  
For the Period Ended January 31, 2023

	<u>1 Month Ended</u>	<u>% to Revenue</u>	<u>4 Months Ended</u>	<u>% to Revenue</u>
	<u>January 31, 2023</u>		<u>January 31, 2023</u>	
<b>Revenues:</b>				
Ad Valorem Taxes	\$ 10,684.89	17.51 %	\$ 1,620,720.85	88.36 %
Sales & Use Tax	3,633.67	5.96 %	14,392.31	0.78 %
Gas Tax Revenue	779.46	1.28 %	3,287.20	0.18 %
Franchise Fees - Electricity	5,530.82	9.07 %	26,566.16	1.45 %
Franchise Fees - Telecomm	2,363.30	3.87 %	9,934.05	0.54 %
Occupational License	0.00	0.00 %	1,180.00	0.06 %
Building Permits	25,335.00	41.52 %	118,655.42	6.47 %
Revenue Sharing	5,353.20	8.77 %	21,712.80	1.18 %
Forman	70.00	0.11 %	265.50	0.01 %
Interest Received	7,037.49	11.53 %	15,904.68	0.87 %
Miscellaneous Revenue	225.00	0.37 %	1,604.48	0.09 %
<b>Total Revenues</b>	<u>61,012.83</u>	<u>100.00 %</u>	<u>1,834,223.45</u>	<u>100.00 %</u>
<b>Expenditures:</b>				
<b>General Office and Administrative</b>				
Village Clerk Salaries	6,050.00	9.92 %	25,400.00	1.38 %
FICA Office	478.13	0.78 %	2,451.83	0.13 %
Accounting	1,698.00	2.78 %	15,396.00	0.84 %
Cleaning Services	320.00	0.52 %	1,280.00	0.07 %
Telephone	1,694.24	2.78 %	4,950.75	0.27 %
Broward Permit Fees	0.00	0.00 %	345.50	0.02 %
Office Exp & Dues Misc	5,885.24	9.65 %	25,767.62	1.40 %
Legal Fees	3,370.03	5.52 %	10,355.46	0.56 %
Maintenance & Repairs	0.00	0.00 %	3,845.96	0.21 %
<b>Total General Office and Administrative</b>	<u>19,495.64</u>	<u>31.95 %</u>	<u>89,793.12</u>	<u>4.90 %</u>

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Village of Sea Ranch Lakes  
Statement of Revenues and Expenditures  
For the Period Ended January 31, 2023

	1 Month Ended <u>January 31, 2023</u>	<u>% to Revenue</u>	4 Months Ended <u>January 31, 2023</u>	<u>% to Revenue</u>
<b>Police Department</b>				
Police Salaries	41,931.84	68.73 %	181,520.74	9.90 %
Aide Salaries	20,706.28	33.94 %	80,444.48	4.39 %
Holiday Time	3,413.90	5.60 %	14,798.10	0.81 %
Vacation	13,095.14	21.46 %	31,506.98	1.72 %
Sick Time	7,942.10	13.02 %	31,432.70	1.71 %
Police Salaries Misc	0.00	0.00 %	2,656.82	0.14 %
FICA	6,845.95	11.22 %	26,783.43	1.46 %
Deferred Comp	10,476.66	17.17 %	18,962.88	1.03 %
General Liability Insurance	7,575.27	12.42 %	19,905.97	1.09 %
Hospitalization	2,600.00	4.26 %	10,800.00	0.59 %
Police General Exp & Misc	2,491.36	4.08 %	16,720.19	0.91 %
Police Car #2610	408.68	0.67 %	408.68	0.02 %
Police Car 6	0.00	0.00 %	824.92	0.04 %
Uniforms	0.00	0.00 %	4,590.84	0.25 %
<b>Total Police Department</b>	<u>117,487.18</u>	<u>192.56 %</u>	<u>441,356.73</u>	<u>24.06 %</u>
<b>Direct City and Operating Cost</b>				
Fire Contract	21,328.10	34.96 %	85,312.40	4.65 %
Building Inspectors	6,023.75	9.87 %	22,031.75	1.20 %
Electricity	721.10	1.18 %	2,694.75	0.15 %
Water	2,188.28	3.59 %	10,393.31	0.57 %
Garbage & Trash Collection	7,669.38	12.57 %	30,358.22	1.66 %
Landscaping Expense/Wall Exp	1,525.00	2.50 %	6,100.00	0.33 %
Rent & Other	5,095.59	8.35 %	20,382.36	1.11 %
Capital Outlay	4,541.07	7.44 %	16,232.51	0.88 %
<b>Total Direct City and Operating Cost</b>	<u>49,092.27</u>	<u>80.46 %</u>	<u>193,505.30</u>	<u>10.55 %</u>
<b>Total Expenditures</b>	<u>186,075.09</u>	<u>304.98 %</u>	<u>724,655.15</u>	<u>39.51 %</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (125,062.26)</u>	<u>(204.98)%</u>	<u>\$ 1,109,568.30</u>	<u>60.49 %</u>

Village of Sea Ranch Lakes  
Statement of Revenues and Expenditures (Actual/Budget)  
For the Period Ended January 31, 2023

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Revenues:</b>							
Ad Valorem Taxes	\$ 10,684.89	\$ 69,805.00	\$ (59,120.11)	\$ 1,620,720.85	\$ 1,485,070.00	\$ 135,650.85	\$ 1,726,351.00
Sales & Use Tax	3,633.67	4,583.34	(949.67)	14,392.31	18,333.28	(3,940.97)	55,000.00
Gas Tax Revenue	779.46	0.00	779.46	3,287.20	0.00	3,287.20	0.00
Franchise Fees - Electricity	5,530.82	5,417.00	113.82	26,566.16	21,668.00	4,898.16	65,004.00
Franchise Fees - Telecomm	2,363.30	2,916.67	(553.37)	9,934.05	11,666.64	(1,732.59)	35,000.00
Occupational License	0.00	442.00	(442.00)	1,180.00	1,850.00	(670.00)	5,500.00
Building Permits	25,335.00	12,500.00	12,835.00	118,655.42	50,000.00	68,655.42	150,000.00
Revenue Sharing	5,353.20	5,250.00	103.20	21,712.80	21,000.00	712.80	63,000.00
Parking Tickets	0.00	292.00	(292.00)	0.00	1,168.00	(1,168.00)	3,476.00
Forman	70.00	0.00	70.00	265.50	0.00	265.50	0.00
Interest Received	7,037.49	833.00	6,204.49	15,904.68	3,332.00	12,572.68	9,996.00
Miscellaneous Revenue	225.00	500.00	(275.00)	1,604.48	2,000.00	(395.52)	155,000.00
<b>Total Revenues</b>	<u>61,012.83</u>	<u>102,539.01</u>	<u>(41,526.18)</u>	<u>1,834,223.45</u>	<u>1,616,087.92</u>	<u>218,135.53</u>	<u>2,268,327.00</u>
<b>Expenditures:</b>							
<b>General Office and Administrative</b>							
Village Clerk Salaries	6,050.00	6,710.00	(660.00)	25,400.00	24,204.00	1,196.00	69,998.00
FICA Office	478.13	1,121.00	(642.87)	2,451.83	3,205.00	(753.17)	8,398.00
Accounting	1,698.00	22,155.00	(20,457.00)	15,396.00	24,840.00	(9,444.00)	32,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	668.00	(668.00)	2,004.00
Cleaning Services	320.00	333.33	(13.33)	1,280.00	1,333.36	(53.36)	4,000.00
Telephone	1,694.24	2,357.00	(662.76)	4,950.75	11,654.00	(6,703.25)	25,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	668.00	(668.00)	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	5,885.24	1,630.00	4,255.24	25,767.62	11,146.00	14,621.62	29,999.00
Legal Fees	3,370.03	2,987.00	383.03	10,355.46	13,254.00	(2,898.54)	25,000.00
Maintenance & Repairs	0.00	0.00	0.00	3,845.96	3,705.00	140.96	12,000.00
<b>Total General and Administrative</b>	<u>\$ 19,495.64</u>	<u>\$ 37,627.33</u>	<u>\$ (18,131.69)</u>	<u>\$ 89,793.12</u>	<u>\$ 94,677.36</u>	<u>\$ (4,884.24)</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 January 31, 2023

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Police Department							
Police Salaries	41,931.84	50,890.00	(8,958.16)	181,520.74	181,727.00	(206.26)	539,069.00
Aide Salaries	20,706.28	29,551.00	(8,844.72)	80,444.48	97,298.00	(16,853.52)	255,156.22
Holiday Time	3,413.90	2,568.00	845.90	14,798.10	14,401.00	397.10	34,618.00
Vacation	13,095.14	5,943.00	7,152.14	31,506.98	15,958.00	15,548.98	32,199.00
Sick Time	7,942.10	7,314.00	628.10	31,432.70	25,242.00	6,190.70	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	6,845.95	7,682.00	(836.05)	26,783.43	28,047.00	(1,263.57)	77,135.00
Deferred Comp	10,476.66	8,711.00	1,765.66	18,962.88	16,148.00	2,814.88	52,614.00
Seminars & Training	0.00	1,564.00	(1,564.00)	0.00	6,256.00	(6,256.00)	18,768.00
General Liability Insurance	7,575.27	4,885.00	2,690.27	19,905.97	13,224.00	6,681.97	63,863.00
Hospitalization	2,600.00	2,319.00	281.00	10,800.00	9,181.00	1,619.00	27,733.00
Police General Exp & Misc	2,491.36	802.00	1,689.36	16,720.19	4,660.00	12,060.19	29,999.00
Police Car #2604	0.00	250.00	(250.00)	0.00	1,000.00	(1,000.00)	3,000.00
Police Computer Maint & Upgrades	0.00	3,333.33	(3,333.33)	0.00	13,333.36	(13,333.36)	40,000.00
Police Car #2608	0.00	42.00	(42.00)	0.00	168.00	(168.00)	504.00
Police Car #2610	0.00	167.00	(167.00)	0.00	668.00	(668.00)	2,004.00
Police Car #2610	408.68	167.00	241.68	408.68	668.00	(259.32)	2,004.00
Police Car 6	0.00	167.00	(167.00)	824.92	668.00	156.92	2,004.00
Uniforms	0.00	0.00	0.00	4,590.84	5,172.00	(581.16)	9,999.00
<b>Total Police Department</b>	<u>117,487.18</u>	<u>126,355.33</u>	<u>(8,868.15)</u>	<u>441,356.73</u>	<u>502,057.36</u>	<u>(60,700.63)</u>	<u>1,335,868.22</u>
Direct City and Operating Cost							
Fire Contract	21,328.10	20,901.00	427.10	85,312.40	83,606.00	1,706.40	250,814.00
Building Inspectors	6,023.75	5,000.00	1,023.75	22,031.75	20,000.00	2,031.75	60,000.00
Electricity	721.10	645.00	76.10	2,694.75	2,585.00	109.75	7,502.00
Water	2,188.28	706.00	1,482.28	10,393.31	10,761.00	(367.69)	24,999.00
Garbage & Trash Collection	7,669.38	6,172.00	1,497.38	30,358.22	25,107.00	5,251.22	75,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	0.00	2,168.00	(2,168.00)	6,502.00
Landscaping Expense/Wall Exp	1,525.00	6,250.00	(4,725.00)	6,100.00	25,000.00	(18,900.00)	75,000.00
Rent & Other	5,095.59	5,193.00	(97.41)	20,382.36	22,456.00	(2,073.64)	64,000.00
Capital Outlay	4,541.07	10,000.00	(5,458.93)	16,232.51	40,000.00	(23,767.49)	120,000.00
<b>Total Direct City and Operating Cost</b>	<u>49,092.27</u>	<u>55,409.00</u>	<u>(6,316.73)</u>	<u>193,505.30</u>	<u>231,683.00</u>	<u>(38,177.70)</u>	<u>683,817.00</u>
<b>Total Expenditures</b>	<u>186,075.09</u>	<u>219,391.66</u>	<u>(33,316.57)</u>	<u>724,655.15</u>	<u>828,417.72</u>	<u>(103,762.57)</u>	<u>2,236,086.22</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (125,062.26)</u>	<u>\$ (116,852.65)</u>	<u>\$ (8,209.61)</u>	<u>\$ 1,109,568.30</u>	<u>\$ 787,670.20</u>	<u>\$ 321,898.10</u>	<u>\$ 32,240.78</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes  
Sub Schedules - Master Accounts  
For the Period Ended January 31, 2023

	<u>1 Month Ended</u> <u>January 31, 2023</u>	<u>4 Months Ended</u> <u>January 31, 2023</u>
<b>Sales, Use &amp; Gas Tax</b>		
Gas Tax Revenue	779.46	3,287.20
Total	<u>779.46</u>	<u>3,287.20</u>
<b>Violation of Local Ordinances</b>		
Total	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>Village Clerk</b>		
Village Clerk Salaries	\$ 6,050.00	\$ 25,400.00
Total	<u>\$ 6,050.00</u>	<u>\$ 25,400.00</u>
<b>Other Contractual Services</b>		
Cleaning Services	\$ 320.00	\$ 1,280.00
Total	<u>\$ 320.00</u>	<u>\$ 1,280.00</u>
<b>Salaries</b>		
Police Salaries	\$ 41,931.84	\$ 181,520.74
Aide Salaries	20,706.28	80,444.48
Police Salaries Misc	0.00	2,656.82
Total	<u>\$ 62,638.12</u>	<u>\$ 264,622.04</u>
<b>Insurance</b>		
General Liability Insurance	\$ 7,575.27	\$ 19,905.97
Hospitalization	2,600.00	10,800.00
Total	<u>\$ 10,175.27</u>	<u>\$ 30,705.97</u>

Village of Sea Ranch Lakes  
Sub Schedules - Master Accounts  
For the Period Ended January 31, 2023

	<u>1 Month Ended</u> <u>January 31, 2023</u>	<u>4 Months Ended</u> <u>January 31, 2023</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ 2,491.36	\$ 16,720.19
Police Car #2610	408.68	408.68
Police Car 6	0.00	824.92
Total	<u>\$ 2,900.04</u>	<u>\$ 17,953.79</u>
Other		
Landscaping and Wall Expense	\$ 1,525.00	\$ 6,100.00
Total	<u>\$ 1,525.00</u>	<u>\$ 6,100.00</u>

## Village of Sea Ranch Lakes

### General Ledger

January 1, 2023 - January 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>10101200</b>	<b>FL Muni Investment Trust</b>			151,019.50		
01/31/23	FLMuni		To record FL Muni account activity		338.29	
01/31/23	FLMuni		To record FL Muni account activity		223.92	
			<b>Totals for 10101200</b>		<u>562.21</u>	<u>151,581.71</u>
<b>10101300</b>	<b>Checking- Centennial Bank</b>			21,381.60		
01/03/23	12977		AIG Valic		(1,546.88)	
01/03/23	12978		AIG Valic Match		(618.75)	
01/03/23	12979		BCPBA		(207.84)	
01/03/23	12980		We Florida Financial		(1,453.39)	
01/03/23	12981		City of Ft Lauderdale		(2,188.28)	
01/03/23	12982		City of Pompano		(21,328.10)	
01/03/23	12983		Lisa Hoddinott Inc		(492.75)	
01/03/23	12984		Sea Ranch Lakes Beach Club		(5,095.59)	
01/03/23	12985		Starr Paton		(100.00)	
01/03/23	12986		Susan Gambon		(320.00)	
01/03/23	12987		The Tree Team		(1,525.00)	
01/03/23	12988		Cross Coast Construction Inc.		(3,152.00)	
01/05/23	12989		BHU Consulting Inc		(1,909.23)	
01/05/23	12990		Billy Nobles		(175.00)	
01/05/23	12991		Board of Rules & Appeals		(137.00)	
01/05/23	12992		Goren, Cherof, Doody & Ezrol, P.A.		(1,070.50)	
01/06/23	P89		Payroll Journal Entry		(11,265.42)	
01/09/23	12993		Acentria Insurance		(13,624.25)	
01/09/23	12994		Bruce Mest		(50.00)	
01/09/23	12995		FPL		(721.10)	
01/09/23	12996		Preferred Governmental Insurance Trust		(3,662.82)	
01/09/23	12997		Waste Management		(7,669.38)	
01/09/23	12998		Bruce Mest		(1,146.75)	
01/09/23	12999		Bruce Mest		(175.00)	
01/09/23	13000		Bruce Mest		(175.00)	
01/09/23	13001		AIG Valic		(9,074.31)	
01/09/23	13002		AIG Valic Match		(3,629.72)	
01/09/23	13003		We Florida Financial		(210.00)	
01/09/23	13004		J O'Brien		(89.40)	
01/09/23	13005		Sun Sentinel		(161.80)	
01/11/23	13006		Analyze		(900.00)	
01/13/23	P89		Payroll Journal Entry		(13,971.06)	
01/17/23	13007		AIG Valic		(7,345.07)	
01/17/23	13008		AIG Valic Match		(2,938.02)	
01/17/23	13009		BCPBA		(181.86)	
01/17/23	13010		We Florida Financial		(210.00)	
01/17/23	13011		Calvin Giordano & Associates, Inc.		(223.48)	
01/17/23	13012		Comcast		(511.79)	
01/17/23	13013		Comcast		(10.70)	
01/17/23	13014		Goren, Cherof, Doody & Ezrol, P.A.		(2,076.05)	
01/17/23	13015		Hinkle & Richter		(1,698.00)	
01/17/23	13016		Staples		(43.99)	
01/20/23	13017		AT&T Mobility		(576.75)	
01/20/23	13018		Billy Nobles		(175.00)	
01/20/23	13019		Office Depot		(114.08)	
01/20/23	13020		Tom Bennett		(450.00)	
01/20/23	P89		Payroll Journal Entry		(12,996.29)	
01/23/23	13021		Billy Nobles		(175.00)	
01/23/23	13022		Bruce Mest		(175.00)	
01/23/23	13023		AIG Valic		(8,225.45)	
01/23/23	13024		AIG Valic Match		(3,290.17)	

**Village of Sea Ranch Lakes  
General Ledger**

January 1, 2023 - January 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/23/23	13025		We Florida Financial		(1,556.84)	
01/23/23	13026		Comcast		(370.33)	
01/26/23	13027		Billy Nobles		(175.00)	
01/26/23	13028		Rebel Exterminators		(100.00)	
01/27/23	P89		Payroll Journal Entry		(11,042.85)	
01/31/23	12		Commercial Beach Hardware		4.88	
01/31/23	13029		AIG Valic		(1,311.77)	
01/31/23	13030		AIG Valic Match		(524.70)	
01/31/23	13031		BCPBA		(181.86)	
01/31/23	13032		We Florida Financial		(1,513.39)	
01/31/23	C/D		To record C/D		(37,278.75)	
01/31/23	C/D		To record C/D		(2,940.19)	
01/31/23	C/D		To record C/D		(100.00)	
01/31/23	C/R		To record C/R		212,982.41	
			<b>Totals for 10101300</b>		<u>6,628.59</u>	<u>28,010.19</u>
<b>10101500</b>	<b>Investment - Centennial Bank</b>			2,837,188.41		
01/31/23	C/D		To record C/D		7,035.21	
01/31/23	C/R		To record C/R		(159,007.07)	
01/31/23	Investment		To record Investment account activity		6,464.66	
			<b>Totals for 10101500</b>		<u>(145,507.20)</u>	<u>2,691,681.21</u>
<b>10103000</b>	<b>State Trust Investment</b>			2,749.28		
01/31/23	Trust		To record Trust account activity		10.62	
			<b>Totals for 10103000</b>		<u>10.62</u>	<u>2,759.90</u>
<b>11501000</b>	<b>Accounts Rec - Government</b>			23,600.17		
			<b>Totals for 11501000</b>		<u>0.00</u>	<u>23,600.17</u>
<b>15501000</b>	<b>Prepaid Expenses</b>			65,407.24		
01/31/23	PrePaid		To adjust prepaid insurance		(7,215.27)	
01/31/23	PrePaid		To adjust prepaid insurance		13,264.25	
01/31/23	PrePaid		To adjust prepaid insurance		3,662.82	
			<b>Totals for 15501000</b>		<u>9,711.80</u>	<u>75,119.04</u>
<b>16000000</b>	<b>Furniture &amp; Equipment</b>			335,274.29		
			<b>Totals for 16000000</b>		<u>0.00</u>	<u>335,274.29</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>			77,480.82		
			<b>Totals for 16590000</b>		<u>0.00</u>	<u>77,480.82</u>
<b>16800000</b>	<b>Accumulated Depreciation</b>			(1,151,736.81)		
			<b>Totals for 16800000</b>		<u>0.00</u>	<u>(1,151,736.81)</u>
<b>20201000</b>	<b>Accounts Payable</b>			(28,432.34)		
			<b>Totals for 20201000</b>		<u>0.00</u>	<u>(28,432.34)</u>
<b>20202000</b>	<b>Credit Union</b>			(2,881.01)		
01/03/23	12980		We Florida Financial		1,453.39	
01/06/23	P89		Payroll Journal Entry		(1,453.39)	
01/09/23	13003		We Florida Financial		210.00	
01/13/23	P89		Payroll Journal Entry		(210.00)	

**Village of Sea Ranch Lakes  
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/17/23	13010		We Florida Financial		210.00	
01/20/23	P89		Payroll Journal Entry		(210.00)	
01/23/23	13025		We Florida Financial		1,556.84	
01/27/23	P89		Payroll Journal Entry		(1,556.84)	
01/31/23	13032		We Florida Financial		1,513.39	
<b>Totals for 20202000</b>					<u>1,513.39</u>	<u>(1,367.62)</u>
<b>20202001</b>	<b>PBA Dues Payable</b>			(182.00)		
01/03/23	12979		BCPBA		207.84	
01/06/23	P89		Payroll Journal Entry		(207.84)	
01/17/23	13009		BCPBA		181.86	
01/20/23	P89		Payroll Journal Entry		(181.86)	
01/31/23	13031		BCPBA		181.86	
<b>Totals for 20202001</b>					<u>181.86</u>	<u>(0.14)</u>
<b>21601000</b>	<b>Accrued Payroll</b>			(22,882.17)		
<b>Totals for 21601000</b>					<u>0.00</u>	<u>(22,882.17)</u>
<b>21602000</b>	<b>Accrued Compensated Absences</b>			(68,615.92)		
<b>Totals for 21602000</b>					<u>0.00</u>	<u>(68,615.92)</u>
<b>21701000</b>	<b>Social Security W/H Tax</b>			(5,433.39)		
01/06/23	P89		Payroll Journal Entry		(2,754.66)	
01/13/23	P89		Payroll Journal Entry		(4,278.86)	
01/20/23	P89		Payroll Journal Entry		(3,792.86)	
01/27/23	P89		Payroll Journal Entry		(3,821.78)	
01/31/23	PayrollTax		To adjust payroll tax		14,648.16	
<b>Totals for 21701000</b>					<u>0.00</u>	<u>(5,433.39)</u>
<b>21702000</b>	<b>Federal Withholding Tax</b>			(4,889.65)		
01/06/23	P89		Payroll Journal Entry		(2,153.35)	
01/13/23	P89		Payroll Journal Entry		(2,571.17)	
01/20/23	P89		Payroll Journal Entry		(2,160.59)	
01/27/23	P89		Payroll Journal Entry		(2,242.81)	
01/31/23	PayrollTax		To adjust payroll tax		9,127.92	
<b>Totals for 21702000</b>					<u>0.00</u>	<u>(4,889.65)</u>
<b>21703000</b>	<b>Depository</b>			0.00		
01/31/23	C/D		To record C/D		4,908.01	
01/31/23	C/D		To record C/D		6,850.03	
01/31/23	C/D		To record C/D		5,953.45	
01/31/23	C/D		To record C/D		6,064.59	
01/31/23	PayrollTax		To adjust payroll tax		(23,776.08)	
<b>Totals for 21703000</b>					<u>0.00</u>	<u>0.00</u>
<b>21900000</b>	<b>Deferred Compensation Liability</b>			(2,741.00)		
01/03/23	12977		AIG Valic		1,546.88	
01/03/23	12978		AIG Valic Match		618.75	
01/06/23	P89		Payroll Journal Entry		(2,165.63)	
01/09/23	13001		AIG Valic		9,074.31	
01/09/23	13002		AIG Valic Match		3,629.72	
01/13/23	P89		Payroll Journal Entry		(12,704.03)	
01/17/23	13007		AIG Valic		7,345.07	
01/17/23	13008		AIG Valic Match		2,938.02	
01/20/23	P89		Payroll Journal Entry		(10,283.09)	
01/23/23	13023		AIG Valic		8,225.45	
01/23/23	13024		AIG Valic Match		3,290.17	
01/27/23	P89		Payroll Journal Entry		(11,515.62)	

**Village of Sea Ranch Lakes  
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January 1, 2023 - January 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/31/23	13029		AIG Valic		1,311.77	
01/31/23	13030		AIG Valic Match		524.70	
			<b>Totals for 21900000</b>		<u>1,836.47</u>	<u>(904.53)</u>
<b>27000000</b>	<b>Accrued Compensated Absences - Long Term Portion</b>			(21,435.07)		
			<b>Totals for 27000000</b>		<u>0.00</u>	<u>(21,435.07)</u>
<b>27050000</b>	<b>Invested in Cap Assets, net related debt</b>			(1,180,223.00)		
			<b>Totals for 27050000</b>		<u>0.00</u>	<u>(1,180,223.00)</u>
<b>27060000</b>	<b>Restricted for: Road Maintenance</b>			(69,750.00)		
			<b>Totals for 27060000</b>		<u>0.00</u>	<u>(69,750.00)</u>
<b>27100000</b>	<b>Fund Balance - Unrestricted</b>			(1,639,473.76)		
			<b>Totals for 27100000</b>		<u>0.00</u>	<u>(1,639,473.76)</u>
<b>31100000</b>	<b>Ad Valorem Taxes</b>			(1,610,035.96)		
01/31/23	C/R		To record C/R		(9,791.57)	
01/31/23	C/R		To record C/R		(893.32)	
			<b>Totals for 31100000</b>		<u>(10,684.89)</u>	<u>(1,620,720.85)</u>
<b>31200001</b>	<b>Sales &amp; Use Tax</b>			(10,758.64)		
01/31/23	C/R		To record C/R		(3,633.67)	
			<b>Totals for 31200001</b>		<u>(3,633.67)</u>	<u>(14,392.31)</u>
<b>31200003</b>	<b>Gas Tax Revenue</b>			(2,507.74)		
01/31/23	C/R		To record C/R		(321.52)	
01/31/23	C/R		To record C/R		(457.94)	
			<b>Totals for 31200003</b>		<u>(779.46)</u>	<u>(3,287.20)</u>
<b>31310000</b>	<b>Franchise Fees - Electricity</b>			(21,035.34)		
01/31/23	C/R		To record C/R		(5,530.82)	
			<b>Totals for 31310000</b>		<u>(5,530.82)</u>	<u>(26,566.16)</u>
<b>31320000</b>	<b>Franchise Fees - Telecomm</b>			(7,570.75)		
01/31/23	C/R		To record C/R		(5,353.20)	
01/31/23	C/R		To record C/R		(2,363.30)	
01/31/23	Reclass		To reclassify transactions		5,353.20	
			<b>Totals for 31320000</b>		<u>(2,363.30)</u>	<u>(9,934.05)</u>
<b>32100000</b>	<b>Occupational License</b>			(1,180.00)		
			<b>Totals for 32100000</b>		<u>0.00</u>	<u>(1,180.00)</u>
<b>32200000</b>	<b>Building Permits</b>			(93,320.42)		
01/31/23	C/R		To record C/R		(3,286.93)	
01/31/23	C/R		To record C/R		(0.20)	
01/31/23	C/R		To record C/R		(13,243.90)	
01/31/23	C/R		To record C/R		(8,803.97)	
			<b>Totals for 32200000</b>		<u>(25,335.00)</u>	<u>(118,655.42)</u>
<b>33512000</b>	<b>Revenue Sharing</b>			(16,359.60)		
01/31/23	Reclass		To reclassify transactions		(5,353.20)	
			<b>Totals for 33512000</b>		<u>(5,353.20)</u>	<u>(21,712.80)</u>
<b>35400002</b>	<b>Forman</b>			(195.50)		
01/31/23	C/R		To record C/R		(70.00)	
			<b>Totals for 35400002</b>		<u>(70.00)</u>	<u>(265.50)</u>

**Village of Sea Ranch Lakes  
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>36100000</b>	<b>Interest Received</b>			(8,867.19)		
01/31/23	FLMuni		To record FL Muni account activity		(338.29)	
01/31/23	FLMuni		To record FL Muni account activity		(223.92)	
01/31/23	Investment		To record Investment account activity		(6,464.66)	
01/31/23	Trust		To record Trust account activity		(10.62)	
			<b>Totals for 36100000</b>		<u>(7,037.49)</u>	<u>(15,904.68)</u>
<b>36900000</b>	<b>Miscellaneous Revenue</b>			(1,379.48)		
01/31/23	C/R		To record C/R		(90.00)	
01/31/23	C/R		To record C/R		(135.00)	
			<b>Totals for 36900000</b>		<u>(225.00)</u>	<u>(1,604.48)</u>
<b>51312001</b>	<b>Village Clerk Salaries</b>			19,350.00		
01/06/23	P89		Payroll Journal Entry		1,500.00	
01/13/23	P89		Payroll Journal Entry		1,550.00	
01/20/23	P89		Payroll Journal Entry		1,500.00	
01/27/23	P89		Payroll Journal Entry		1,500.00	
			<b>Totals for 51312001</b>		<u>6,050.00</u>	<u>25,400.00</u>
<b>51321000</b>	<b>FICA Office</b>			1,973.70		
01/06/23	P89		Payroll Journal Entry		114.75	
01/13/23	P89		Payroll Journal Entry		133.88	
01/20/23	P89		Payroll Journal Entry		114.75	
01/27/23	P89		Payroll Journal Entry		114.75	
			<b>Totals for 51321000</b>		<u>478.13</u>	<u>2,451.83</u>
<b>51332000</b>	<b>Accounting</b>			13,698.00		
01/17/23	13015		Hinkle & Richter		1,698.00	
			<b>Totals for 51332000</b>		<u>1,698.00</u>	<u>15,396.00</u>
<b>51334003</b>	<b>Cleaning Services</b>			960.00		
01/03/23	12986		Susan Gambon		320.00	
			<b>Totals for 51334003</b>		<u>320.00</u>	<u>1,280.00</u>
<b>51341000</b>	<b>Telephone</b>			3,256.51		
01/17/23	13012		Comcast		511.79	
01/17/23	13013		Comcast		10.70	
01/20/23	13017		AT&T Mobility		576.75	
01/23/23	13026		Comcast		370.33	
01/31/23	C/D		To record C/D		224.67	
			<b>Totals for 51341000</b>		<u>1,694.24</u>	<u>4,950.75</u>
<b>51349001</b>	<b>Broward Permit Fees</b>			345.50		
			<b>Totals for 51349001</b>		<u>0.00</u>	<u>345.50</u>
<b>51349005</b>	<b>Computer</b>			0.00		
01/11/23	13006		Analyze		900.00	
01/31/23	Reclass		Web Hosting Fee		(900.00)	
			<b>Totals for 51349005</b>		<u>0.00</u>	<u>0.00</u>
<b>51351000</b>	<b>Office Exp &amp; Dues Misc</b>			19,882.38		
01/03/23	12983		Lisa Hoddinott Inc		492.75	
01/03/23	12985		Starr Paton		100.00	
01/05/23	12989		BHU Consulting Inc		1,909.23	
01/05/23	12991		Board of Rules & Appeals		137.00	
01/09/23	13005		Sun Sentinel		161.80	
01/17/23	13016		Staples		43.99	
01/20/23	13019		Office Depot		114.08	

**Village of Sea Ranch Lakes  
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/31/23	C/D		To record C/D		57.81	
01/31/23	C/D		To record C/D		798.33	
01/31/23	C/D		To record C/D		1,145.25	
01/31/23	C/D		To record C/D		25.00	
01/31/23	Reclass		Web Hosting Fee		900.00	
<b>Totals for 51351000</b>					<u>5,885.24</u>	<u>25,767.62</u>
<b>51431000</b>	<b>Legal Fees</b>			6,985.43		
01/05/23	12992		Goren, Cherof, Doody & Ezrol, P.A.		1,070.50	
01/17/23	13011		Calvin Giordano & Associates, Inc.		223.48	
01/17/23	13014		Goren, Cherof, Doody & Ezrol, P.A.		2,076.05	
<b>Totals for 51431000</b>					<u>3,370.03</u>	<u>10,355.46</u>
<b>51934000</b>	<b>Maintenance &amp; Repairs</b>			3,845.96		
<b>Totals for 51934000</b>					<u>0.00</u>	<u>3,845.96</u>
<b>52112001</b>	<b>Police Salaries</b>			139,588.90		
01/06/23	P89		Payroll Journal Entry		11,297.08	
01/13/23	P89		Payroll Journal Entry		9,688.18	
01/20/23	P89		Payroll Journal Entry		10,544.64	
01/27/23	P89		Payroll Journal Entry		10,401.94	
<b>Totals for 52112001</b>					<u>41,931.84</u>	<u>181,520.74</u>
<b>52112002</b>	<b>Aide Salaries</b>			59,738.20		
01/06/23	P89		Payroll Journal Entry		4,978.63	
01/13/23	P89		Payroll Journal Entry		4,303.95	
01/20/23	P89		Payroll Journal Entry		6,542.50	
01/27/23	P89		Payroll Journal Entry		4,881.20	
<b>Totals for 52112002</b>					<u>20,706.28</u>	<u>80,444.48</u>
<b>52112003</b>	<b>Holiday Time</b>			11,384.20		
01/13/23	P89		Payroll Journal Entry		3,413.90	
<b>Totals for 52112003</b>					<u>3,413.90</u>	<u>14,798.10</u>
<b>52112005</b>	<b>Vacation</b>			18,411.84		
01/13/23	P89		Payroll Journal Entry		6,409.94	
01/20/23	P89		Payroll Journal Entry		6,203.10	
01/27/23	P89		Payroll Journal Entry		482.10	
<b>Totals for 52112005</b>					<u>13,095.14</u>	<u>31,506.98</u>
<b>52112006</b>	<b>Sick Time</b>			23,490.60		
01/06/23	P89		Payroll Journal Entry		228.50	
01/27/23	P89		Payroll Journal Entry		7,713.60	
<b>Totals for 52112006</b>					<u>7,942.10</u>	<u>31,432.70</u>
<b>52112008</b>	<b>Police Salaries Misc</b>			2,656.82		
<b>Totals for 52112008</b>					<u>0.00</u>	<u>2,656.82</u>
<b>52121000</b>	<b>FICA</b>			19,937.48		
01/06/23	P89		Payroll Journal Entry		1,262.58	
01/13/23	P89		Payroll Journal Entry		2,005.55	
01/20/23	P89		Payroll Journal Entry		1,781.68	
01/27/23	P89		Payroll Journal Entry		1,796.14	
<b>Totals for 52121000</b>					<u>6,845.95</u>	<u>26,783.43</u>
<b>52122200</b>	<b>Deferred Comp</b>			8,486.22		
01/06/23	P89		Payroll Journal Entry		618.75	
01/13/23	P89		Payroll Journal Entry		3,629.72	

## Village of Sea Ranch Lakes

### General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
01/20/23	P89		Payroll Journal Entry		2,938.02	
01/27/23	P89		Payroll Journal Entry		3,290.17	
<b>Totals for 52122200</b>					<u>10,476.66</u>	<u>18,962.88</u>
<b>52123001</b>	<b>General Liability Insurance</b>			12,330.70		
01/09/23	12993		Acentria Insurance		13,624.25	
01/09/23	12996		Preferred Governmental Insurance Trust		3,662.82	
01/31/23	PrePaid		To adjust prepaid insurance		7,215.27	
01/31/23	PrePaid		To adjust prepaid insurance		<u>(16,927.07)</u>	
<b>Totals for 52123001</b>					<u>7,575.27</u>	<u>19,905.97</u>
<b>52123002</b>	<b>Hospitalization</b>			8,200.00		
01/13/23	P89		Payroll Journal Entry		2,600.00	
<b>Totals for 52123002</b>					<u>2,600.00</u>	<u>10,800.00</u>
<b>52149000</b>	<b>Police General Exp &amp; Misc</b>			14,228.83		
01/09/23	13004		J O'Brien		89.40	
01/26/23	13028		Rebel Exterminators		100.00	
01/31/23	12		Commercial Beach Hardware		(4.88)	
01/31/23	C/D		To record C/D		1,874.24	
01/31/23	C/D		Microsoft and Adobe Licenses		432.60	
<b>Totals for 52149000</b>					<u>2,491.36</u>	<u>16,720.19</u>
<b>52149008</b>	<b>Police Car #2610</b>			0.00		
01/31/23	C/D		To record C/D		408.68	
<b>Totals for 52149008</b>					<u>408.68</u>	<u>408.68</u>
<b>52149009</b>	<b>Police Car 6</b>			824.92		
<b>Totals for 52149009</b>					<u>0.00</u>	<u>824.92</u>
<b>52152000</b>	<b>Uniforms</b>			4,590.84		
<b>Totals for 52152000</b>					<u>0.00</u>	<u>4,590.84</u>
<b>52234000</b>	<b>Fire Contract</b>			63,984.30		
01/03/23	12982		City of Pompano		21,328.10	
<b>Totals for 52234000</b>					<u>21,328.10</u>	<u>85,312.40</u>
<b>52434000</b>	<b>Building Inspectors</b>			16,008.00		
01/03/23	12988		Cross Coast Construction Inc.		3,152.00	
01/05/23	12990		Billy Nobles		175.00	
01/09/23	12994		Bruce Mest		50.00	
01/09/23	12998		Bruce Mest		1,146.75	
01/09/23	12999		Bruce Mest		175.00	
01/09/23	13000		Bruce Mest		175.00	
01/20/23	13018		Billy Nobles		175.00	
01/20/23	13020		Tom Bennett		450.00	
01/23/23	13021		Billy Nobles		175.00	
01/23/23	13022		Bruce Mest		175.00	
01/26/23	13027		Billy Nobles		175.00	
<b>Totals for 52434000</b>					<u>6,023.75</u>	<u>22,031.75</u>
<b>53143000</b>	<b>Electricity</b>			1,973.65		
01/09/23	12995		FPL		721.10	
<b>Totals for 53143000</b>					<u>721.10</u>	<u>2,694.75</u>
<b>53343000</b>	<b>Water</b>			8,205.03		
01/03/23	12981		City of Ft Lauderdale		2,188.28	

**Village of Sea Ranch Lakes  
General Ledger**

January 1, 2023 - January 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>Totals for 53343000</b>					<u>2,188.28</u>	<u>10,393.31</u>
<b>53432000</b>	<b>Garbage &amp; Trash Collection</b>			22,688.84		
01/09/23	12997		Waste Management		<u>7,669.38</u>	
<b>Totals for 53432000</b>					<u>7,669.38</u>	<u>30,358.22</u>
<b>53949003</b>	<b>Landscaping Expense/Wall Exp</b>			4,575.00		
01/03/23	12987		The Tree Team		<u>1,525.00</u>	
<b>Totals for 53949003</b>					<u>1,525.00</u>	<u>6,100.00</u>
<b>54153000</b>	<b>Rent &amp; Other</b>			15,286.77		
01/03/23	12984		Sea Ranch Lakes Beach Club		<u>5,095.59</u>	
<b>Totals for 54153000</b>					<u>5,095.59</u>	<u>20,382.36</u>
<b>80010000</b>	<b>Capital Outlay</b>			11,691.44		
01/31/23	C/D		2 Laptops/Toughbook for Police Vehicles		<u>4,541.07</u>	
<b>Totals for 80010000</b>					<u>4,541.07</u>	<u>16,232.51</u>
<b>Report Total</b>						<u>0.00</u>

**Net Profit/(Loss)**

Current Period	<u>(125,062.26)</u>
Year-to-Date	<u>1,109,568.30</u>

Distribution count = 221