

Village of Sea Ranch Lakes
Financial Statements
April 30, 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 April 30, 2023, and the related Statements of Revenues and Expenditures for the one month and seven 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
May 16, 2023

Village of Sea Ranch Lakes
Combined Balance Sheet
April 30, 2023

Assets

Current Assets

FL Muni Investment Trust	\$	153,264.64
Checking- Centennial Bank		33,554.59
Investment - Centennial Bank		2,522,454.37
State Trust Investment		2,792.95
Accounts Rec - Government		23,600.17
Prepaid Expenses		<u>50,649.61</u>

Total Current Assets \$ 2,786,316.33

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 \$ 3,966,540.00

Village of Sea Ranch Lakes
Combined Balance Sheet
April 30, 2023

Liabilities and Fund Balance

Current Liabilities

Accounts Payable	\$	28,432.34	
Credit Union		2,881.01	
PBA Dues Payable		181.86	
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>2,741.00</u>	
Total Current Liabilities	\$		136,057.34

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>157,492.41</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>919,600.83</u>	
Total Fund Balance	\$		<u>3,809,047.59</u>
Total Liabilities and Fund Balance	\$		<u><u>3,966,540.00</u></u>

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended April 30, 2023

	<u>1 Month Ended</u>	<u>% to Revenue</u>	<u>7 Months Ended</u>	<u>% to Revenue</u>
	<u>April 30, 2023</u>		<u>April 30, 2023</u>	
Revenues:				
Ad Valorem Taxes	\$ 122,847.80	82.53 %	\$ 1,826,573.73	85.79 %
Sales & Use Tax	3,765.02	2.53 %	26,232.68	1.23 %
Gas Tax Revenue	712.22	0.48 %	5,514.50	0.26 %
Franchise Fees - Electricity	4,916.30	3.30 %	42,652.12	2.00 %
Franchise Fees - Telecomm	2,774.04	1.86 %	18,302.70	0.86 %
Occupational License	0.00	0.00 %	1,180.00	0.06 %
Building Permits	1,377.15	0.93 %	132,384.23	6.22 %
Revenue Sharing	5,353.19	3.60 %	37,744.65	1.77 %
Forman	272.00	0.18 %	594.00	0.03 %
Interest Received	6,696.02	4.50 %	35,911.03	1.69 %
Miscellaneous Revenue	135.60	0.09 %	1,932.81	0.09 %
Total Revenues	<u>148,849.34</u>	<u>100.00 %</u>	<u>2,129,022.45</u>	<u>100.00 %</u>
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	5,450.00	3.66 %	44,150.00	2.07 %
FICA Office	478.12	0.32 %	4,000.95	0.19 %
Accounting	0.00	0.00 %	26,094.00	1.23 %
Cleaning Services	640.00	0.43 %	2,560.00	0.12 %
Telephone	1,343.87	0.90 %	8,958.46	0.42 %
Broward Permit Fees	0.00	0.00 %	1,683.00	0.08 %
Office Exp & Dues Misc	3,247.13	2.18 %	34,992.54	1.64 %
Legal Fees	2,016.09	1.35 %	15,495.01	0.73 %
Maintenance & Repairs	0.00	0.00 %	4,724.65	0.22 %
Total General Office and Administrative	<u>13,175.21</u>	<u>8.85 %</u>	<u>142,658.61</u>	<u>6.70 %</u>

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Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended April 30, 2023

	1 Month Ended <u>April 30, 2023</u>	<u>% to Revenue</u>	7 Months Ended <u>April 30, 2023</u>	<u>% to Revenue</u>
Police Department				
Police Salaries	41,786.58	28.07 %	317,041.01	14.89 %
Aide Salaries	17,998.20	12.09 %	140,003.88	6.58 %
Holiday Time	3,413.90	2.29 %	24,557.70	1.15 %
Vacation	3,074.80	2.07 %	41,459.31	1.95 %
Sick Time	0.00	0.00 %	31,432.70	1.48 %
Police Salaries Misc	2,035.00	1.37 %	6,220.76	0.29 %
FICA	5,669.27	3.81 %	44,275.55	2.08 %
Deferred Comp	4,021.65	2.70 %	29,490.28	1.39 %
General Liability Insurance	6,734.23	4.52 %	47,292.40	2.22 %
Hospitalization	2,600.00	1.75 %	18,600.00	0.87 %
Police General Exp & Misc	9.90	0.01 %	22,150.36	1.04 %
Police Car #2610	0.00	0.00 %	1,601.23	0.08 %
Police Car #2610	0.00	0.00 %	461.09	0.02 %
Police Car 6	0.00	0.00 %	910.66	0.04 %
Uniforms	4,000.00	2.69 %	8,590.84	0.40 %
Total Police Department	<u>91,343.53</u>	<u>61.37 %</u>	<u>734,087.77</u>	<u>34.48 %</u>
Direct City and Operating Cost				
Fire Contract	21,328.10	14.33 %	149,296.70	7.01 %
Building Inspectors	4,415.85	2.97 %	41,769.30	1.96 %
Electricity	691.66	0.46 %	4,665.70	0.22 %
Water	3,033.07	2.04 %	19,440.94	0.91 %
Garbage & Trash Collection	7,669.38	5.15 %	53,366.36	2.51 %
Landscaping Expense/Wall Exp	1,200.00	0.81 %	11,700.00	0.55 %
Rent & Other	5,095.59	3.42 %	35,669.13	1.68 %
Capital Outlay	0.00	0.00 %	16,767.11	0.79 %
Total Direct City and Operating Cost	<u>43,433.65</u>	<u>29.18 %</u>	<u>332,675.24</u>	<u>15.63 %</u>
Total Expenditures	<u>147,952.39</u>	<u>99.40 %</u>	<u>1,209,421.62</u>	<u>56.81 %</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 896.95</u>	<u>0.60 %</u>	<u>\$ 919,600.83</u>	<u>43.19 %</u>

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended April 30, 2023

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenues:							
Ad Valorem Taxes	\$ 122,847.80	\$ 68,298.00	\$ 54,549.80	\$ 1,826,573.73	\$ 1,646,559.00	\$ 180,014.73	\$ 1,726,351.00
Sales & Use Tax	3,765.02	4,583.34	(818.32)	26,232.68	32,083.30	(5,850.62)	55,000.00
Gas Tax Revenue	712.22	0.00	712.22	5,514.50	0.00	5,514.50	0.00
Franchise Fees - Electricity	4,916.30	5,417.00	(500.70)	42,652.12	37,919.00	4,733.12	65,004.00
Franchise Fees - Telecomm	2,774.04	2,916.67	(142.63)	18,302.70	20,416.65	(2,113.95)	35,000.00
Occupational License	0.00	445.00	(445.00)	1,180.00	3,251.00	(2,071.00)	5,500.00
Building Permits	1,377.15	12,500.00	(11,122.85)	132,384.23	87,500.00	44,884.23	150,000.00
Revenue Sharing	5,353.19	5,250.00	103.19	37,744.65	36,750.00	994.65	63,000.00
Parking Tickets	0.00	292.00	(292.00)	0.00	2,044.00	(2,044.00)	3,476.00
Forman	272.00	0.00	272.00	594.00	0.00	594.00	0.00
Interest Received	6,696.02	833.00	5,863.02	35,911.03	5,831.00	30,080.03	9,996.00
Miscellaneous Revenue	135.60	500.00	(364.40)	1,932.81	3,500.00	(1,567.19)	155,000.00
Total Revenues	<u>148,849.34</u>	<u>101,035.01</u>	<u>47,814.33</u>	<u>2,129,022.45</u>	<u>1,875,853.95</u>	<u>253,168.50</u>	<u>2,268,327.00</u>
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	5,450.00	5,431.00	19.00	44,150.00	40,444.00	3,706.00	69,998.00
FICA Office	478.12	617.00	(138.88)	4,000.95	5,050.00	(1,049.05)	8,398.00
Accounting	0.00	895.00	(895.00)	26,094.00	27,525.00	(1,431.00)	32,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	1,169.00	(1,169.00)	2,004.00
Cleaning Services	640.00	333.33	306.67	2,560.00	2,333.35	226.65	4,000.00
Telephone	1,343.87	1,703.00	(359.13)	8,958.46	16,291.00	(7,332.54)	25,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	1,169.00	(1,169.00)	2,002.00
Broward Permit Fees	0.00	0.00	0.00	1,683.00	1,291.00	392.00	2,500.00
Election Cost	0.00	0.00	0.00	0.00	3,500.00	(3,500.00)	3,500.00
Office Exp & Dues Misc	3,247.13	2,532.00	715.13	34,992.54	16,998.00	17,994.54	29,999.00
Legal Fees	2,016.09	1,552.00	464.09	15,495.01	17,080.00	(1,584.99)	25,000.00
Maintenance & Repairs	0.00	321.00	(321.00)	4,724.65	4,212.00	512.65	12,000.00
Total General and Administrative	<u>\$ 13,175.21</u>	<u>\$ 13,718.33</u>	<u>\$ (543.12)</u>	<u>\$ 142,658.61</u>	<u>\$ 137,062.35</u>	<u>\$ 5,596.26</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 April 30, 2023

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Police Department							
Police Salaries	41,786.58	36,667.00	5,119.58	317,041.01	300,729.00	16,312.01	539,069.00
Aide Salaries	17,998.20	23,922.00	(5,923.80)	140,003.88	165,671.00	(25,667.12)	255,156.22
Holiday Time	3,413.90	2,380.00	1,033.90	24,557.70	22,204.00	2,353.70	34,618.00
Vacation	3,074.80	3,404.00	(329.20)	41,459.31	24,854.00	16,605.31	32,199.00
Sick Time	0.00	4,000.00	(4,000.00)	31,432.70	29,558.00	1,874.70	31,469.00
Police Salaries Misc	2,035.00	22,746.00	(20,711.00)	6,220.76	90,984.00	(84,763.24)	113,730.00
FICA	5,669.27	6,284.00	(614.73)	44,275.55	45,962.00	(1,686.45)	77,135.00
Deferred Comp	4,021.65	5,692.00	(1,670.35)	29,490.28	31,095.00	(1,604.72)	52,614.00
Seminars & Training	0.00	1,564.00	(1,564.00)	0.00	10,948.00	(10,948.00)	18,768.00
General Liability Insurance	6,734.23	6,401.00	333.23	47,292.40	31,858.00	15,434.40	63,863.00
Hospitalization	2,600.00	2,319.00	281.00	18,600.00	16,138.00	2,462.00	27,733.00
Police General Exp & Misc	9.90	1,100.00	(1,090.10)	22,150.36	9,173.00	12,977.36	29,999.00
Police Car #2604	0.00	250.00	(250.00)	0.00	1,750.00	(1,750.00)	3,000.00
Police Computer Maint & Upgrades	0.00	3,333.33	(3,333.33)	0.00	23,333.35	(23,333.35)	40,000.00
Police Car #2608	0.00	42.00	(42.00)	0.00	294.00	(294.00)	504.00
Police Car #2610	0.00	167.00	(167.00)	1,601.23	1,169.00	432.23	2,004.00
Police Car #2610	0.00	167.00	(167.00)	461.09	1,169.00	(707.91)	2,004.00
Police Car 6	0.00	167.00	(167.00)	910.66	1,169.00	(258.34)	2,004.00
Uniforms	4,000.00	4,541.00	(541.00)	8,590.84	9,902.00	(1,311.16)	9,999.00
Total Police Department	<u>91,343.53</u>	<u>125,146.33</u>	<u>(33,802.80)</u>	<u>734,087.77</u>	<u>817,960.35</u>	<u>(83,872.58)</u>	<u>1,335,868.22</u>
Direct City and Operating Cost							
Fire Contract	21,328.10	20,901.00	427.10	149,296.70	146,309.00	2,987.70	250,814.00
Building Inspectors	4,415.85	5,000.00	(584.15)	41,769.30	35,000.00	6,769.30	60,000.00
Electricity	691.66	609.00	82.66	4,665.70	4,217.00	448.70	7,502.00
Water	3,033.07	2,048.00	985.07	19,440.94	15,678.00	3,762.94	24,999.00
Garbage & Trash Collection	7,669.38	6,172.00	1,497.38	53,366.36	43,623.00	9,743.36	75,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	0.00	3,794.00	(3,794.00)	6,502.00
Landscaping Expense/Wall Exp	1,200.00	6,250.00	(5,050.00)	11,700.00	43,750.00	(32,050.00)	75,000.00
Rent & Other	5,095.59	5,193.00	(97.41)	35,669.13	38,035.00	(2,365.87)	64,000.00
Capital Outlay	0.00	10,000.00	(10,000.00)	16,767.11	70,000.00	(53,232.89)	120,000.00
Total Direct City and Operating Cost	<u>43,433.65</u>	<u>56,715.00</u>	<u>(13,281.35)</u>	<u>332,675.24</u>	<u>400,406.00</u>	<u>(67,730.76)</u>	<u>683,817.00</u>
Total Expenditures	<u>147,952.39</u>	<u>195,579.66</u>	<u>(47,627.27)</u>	<u>1,209,421.62</u>	<u>1,355,428.70</u>	<u>(146,007.08)</u>	<u>2,236,086.22</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 896.95</u>	<u>\$ (94,544.65)</u>	<u>\$ 95,441.60</u>	<u>\$ 919,600.83</u>	<u>\$ 520,425.25</u>	<u>\$ 399,175.58</u>	<u>\$ 32,240.78</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended April 30, 2023

	<u>1 Month Ended</u> <u>April 30, 2023</u>	<u>7 Months Ended</u> <u>April 30, 2023</u>
Sales, Use & Gas Tax		
Gas Tax Revenue	712.22	5,514.50
Total	<u>712.22</u>	<u>5,514.50</u>
Violation of Local Ordinances		
Total	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Village Clerk		
Village Clerk Salaries	\$ 5,450.00	\$ 44,150.00
Total	<u>\$ 5,450.00</u>	<u>\$ 44,150.00</u>
Other Contractual Services		
Cleaning Services	\$ 640.00	\$ 2,560.00
Total	<u>\$ 640.00</u>	<u>\$ 2,560.00</u>
Salaries		
Police Salaries	\$ 41,786.58	\$ 317,041.01
Aide Salaries	17,998.20	140,003.88
Police Salaries Misc	2,035.00	6,220.76
Total	<u>\$ 61,819.78</u>	<u>\$ 463,265.65</u>
Insurance		
General Liability Insurance	\$ 6,734.23	\$ 47,292.40
Hospitalization	2,600.00	18,600.00
Total	<u>\$ 9,334.23</u>	<u>\$ 65,892.40</u>

Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended April 30, 2023

	<u>1 Month Ended</u> <u>April 30, 2023</u>	<u>7 Months Ended</u> <u>April 30, 2023</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ 9.90	\$ 22,150.36
Police Car #2610	0.00	1,601.23
Police Car #2610	0.00	461.09
Police Car 6	0.00	910.66
Total	<u>\$ 9.90</u>	<u>\$ 25,123.34</u>
Other		
Landscaping and Wall Expense	\$ 1,200.00	\$ 11,700.00
Total	<u>\$ 1,200.00</u>	<u>\$ 11,700.00</u>

Village of Sea Ranch Lakes

General Ledger

April 1, 2023 - April 30, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			152,777.59		
04/30/23	Fl Muni		To record Fl Muni Activity		60.72	
04/30/23	Fl Muni		To record Fl Muni Activity		426.33	
			Totals for 10101200		<u>487.05</u>	<u>153,264.64</u>
10101300	Checking- Centennial Bank			29,434.37		
04/03/23	13133		AIG Valic		(1,431.75)	
04/03/23	13134		AIG Valic Match		(572.69)	
04/03/23	13135		We Florida Financial		(1,378.40)	
04/03/23	13136		Accelerated Business Solutions		(662.28)	
04/03/23	13137		Board of Rules & Appeals		(175.81)	
04/03/23	13138		City of Pompano		(21,328.10)	
04/03/23	13139		Cross Coast Construction Inc.		(3,619.00)	
04/03/23	13140		Sea Ranch Lakes Beach Club		(5,095.59)	
04/03/23	13141		Susan Gambon		(320.00)	
04/03/23	13142		The Tree Team		(1,200.00)	
04/03/23	13143		Waste Management		(7,669.38)	
04/03/23	13144		City of Ft Lauderdale		(3,033.07)	
04/03/23	13145		Tom Bennett		(350.00)	
04/04/23	13146		Goren, Cherof, Doody & Ezrol, P.A.		(1,250.00)	
04/05/23	13147		Business Technology Solutions of Florida LLC		(397.50)	
04/06/23	13148		Lisa Hoddinott Inc		(178.75)	
04/07/23	13149		Accelerated Business Solutions		(111.95)	
04/07/23	13150		FPL		(691.66)	
04/07/23	P89		Payroll Journal Entry		(10,400.93)	
04/10/23	13151		AIG Valic		(6,069.94)	
04/10/23	13152		AIG Valic Match		(2,427.97)	
04/10/23	13153		BCPBA		(181.86)	
04/10/23	13154		We Florida Financial		(175.00)	
04/10/23	13155		Calvin Giordano & Associates, Inc.		(766.09)	
04/10/23	13156		Commercial Beach Hardware		(9.90)	
04/14/23	P89		Payroll Journal Entry		(17,044.22)	
04/17/23	13157		AT&T Mobility		(452.14)	
04/17/23	13158		Comcast		(511.80)	
04/17/23	13159		Comcast		(10.70)	
04/17/23	13160		Susan Gambon		(320.00)	
04/17/23	13161		Staples		(73.32)	
04/17/23	13162		AIG Valic		(1,224.42)	
04/17/23	13163		AIG Valic Match		(489.76)	
04/17/23	13164		We Florida Financial		(1,378.39)	
04/21/23	P89		Payroll Journal Entry		(11,561.94)	
04/24/23	13165		AIG Valic		(1,328.08)	
04/24/23	13166		AIG Valic Match		(531.23)	
04/24/23	13167		BCPBA		(181.86)	
04/24/23	13168		We Florida Financial		(1,378.39)	
04/24/23	13169		Comcast		(369.23)	
04/27/23	13170		Bruce Mest		(446.85)	
04/28/23	13171		Board of Rules & Appeals		(22.70)	
04/28/23	P89		Payroll Journal Entry		(10,559.15)	
04/30/23	C/D		To record C/D		(117,357.32)	
04/30/23	C/R		To record C/R		238,859.34	
			Totals for 10101300		<u>4,120.22</u>	<u>33,554.59</u>
10101500	Investment - Centennial Bank			2,519,442.03		
04/30/23	C/D		To record C/D		93,520.96	
04/30/23	C/R		To record C/R		(96,706.02)	
04/30/23	Investment		To record Investment activity		6,197.40	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 10101500					<u>3,012.34</u>	<u>2,522,454.37</u>
10103000	State Trust Investment			2,781.38		
04/30/23	Trust		To record Trust activity		11.57	
Totals for 10103000					<u>11.57</u>	<u>2,792.95</u>
11501000	Accounts Rec - Government			23,600.17		
Totals for 11501000					<u>0.00</u>	<u>23,600.17</u>
15501000	Prepaid Expenses			57,383.84		
04/30/23	PrePaid		To adjust prepaid insurance		(6,734.23)	
Totals for 15501000					<u>(6,734.23)</u>	<u>50,649.61</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			(2,881.01)		
04/03/23	13135		We Florida Financial		1,378.40	
04/07/23	P89		Payroll Journal Entry		(1,378.40)	
04/10/23	13154		We Florida Financial		175.00	
04/14/23	P89		Payroll Journal Entry		(175.00)	
04/17/23	13164		We Florida Financial		1,378.39	
04/21/23	P89		Payroll Journal Entry		(1,378.39)	
04/24/23	13168		We Florida Financial		1,378.39	
04/28/23	P89		Payroll Journal Entry		(1,378.39)	
Totals for 20202000					<u>0.00</u>	<u>(2,881.01)</u>
20202001	PBA Dues Payable			(181.86)		
04/10/23	13153		BCPBA		181.86	
04/14/23	P89		Payroll Journal Entry		(181.86)	
04/24/23	13167		BCPBA		181.86	
04/28/23	P89		Payroll Journal Entry		(181.86)	
Totals for 20202001					<u>0.00</u>	<u>(181.86)</u>
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)		
04/07/23	P89		Payroll Journal Entry		(2,542.98)	
04/14/23	P89		Payroll Journal Entry		(4,447.68)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
04/21/23	P89		Payroll Journal Entry		(2,720.20)	
04/28/23	P89		Payroll Journal Entry		(2,583.92)	
04/30/23	PayrollTax		To adjust payroll taxes		12,294.78	
			Totals for 21701000		<u>0.00</u>	<u>(5,433.39)</u>
21702000	Federal Withholding Tax			(4,889.65)		
04/07/23	P89		Payroll Journal Entry		(2,138.44)	
04/14/23	P89		Payroll Journal Entry		(3,374.98)	
04/21/23	P89		Payroll Journal Entry		(2,254.29)	
04/28/23	P89		Payroll Journal Entry		(2,149.05)	
04/30/23	PayrollTax		To adjust payroll taxes		9,916.76	
			Totals for 21702000		<u>0.00</u>	<u>(4,889.65)</u>
21703000	Depository			0.00		
04/30/23	C/D		To record C/D		4,681.42	
04/30/23	C/D		To record C/D		7,822.66	
04/30/23	C/D		To record C/D		4,974.49	
04/30/23	C/D		To record C/D		4,732.97	
04/30/23	PayrollTax		To adjust payroll taxes		(22,211.54)	
			Totals for 21703000		<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(2,741.00)		
04/03/23	13133		AIG Valic		1,431.75	
04/03/23	13134		AIG Valic Match		572.69	
04/07/23	P89		Payroll Journal Entry		(2,004.44)	
04/10/23	13151		AIG Valic		6,069.94	
04/10/23	13152		AIG Valic Match		2,427.97	
04/14/23	P89		Payroll Journal Entry		(8,497.91)	
04/17/23	13162		AIG Valic		1,224.42	
04/17/23	13163		AIG Valic Match		489.76	
04/21/23	P89		Payroll Journal Entry		(1,714.18)	
04/24/23	13165		AIG Valic		1,328.08	
04/24/23	13166		AIG Valic Match		531.23	
04/28/23	P89		Payroll Journal Entry		(1,859.31)	
			Totals for 21900000		<u>0.00</u>	<u>(2,741.00)</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			(1,703,725.93)		
04/30/23	C/R		To record C/R		(121,251.58)	
04/30/23	C/R		To record C/R		(1,596.22)	
			Totals for 31100000		<u>(122,847.80)</u>	<u>(1,826,573.73)</u>
31200001	Sales & Use Tax			(22,467.66)		
04/30/23	C/R		To record C/R		(3,765.02)	
			Totals for 31200001		<u>(3,765.02)</u>	<u>(26,232.68)</u>
31200003	Gas Tax Revenue			(4,802.28)		

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04/30/23	C/R		To record C/R		(297.04)	
04/30/23	C/R		To record C/R		(415.18)	
			Totals for 31200003		<u>(712.22)</u>	<u>(5,514.50)</u>
31310000	Franchise Fees - Electricity			(37,735.82)		
04/30/23	C/R		To record C/R		(4,916.30)	
			Totals for 31310000		<u>(4,916.30)</u>	<u>(42,652.12)</u>
31320000	Franchise Fees - Telecomm			(15,528.66)		
04/30/23	C/R		To record C/R		(2,774.04)	
			Totals for 31320000		<u>(2,774.04)</u>	<u>(18,302.70)</u>
32100000	Occupational License			(1,180.00)		
			Totals for 32100000		<u>0.00</u>	<u>(1,180.00)</u>
32200000	Building Permits			(131,007.08)		
04/30/23	C/R		To record C/R		(1,377.15)	
			Totals for 32200000		<u>(1,377.15)</u>	<u>(132,384.23)</u>
33512000	Revenue Sharing			(32,391.46)		
04/30/23	C/R		To record C/R		(5,353.19)	
			Totals for 33512000		<u>(5,353.19)</u>	<u>(37,744.65)</u>
35400002	Forman			(322.00)		
04/30/23	C/R		To record C/R		(272.00)	
			Totals for 35400002		<u>(272.00)</u>	<u>(594.00)</u>
36100000	Interest Received			(29,215.01)		
04/30/23	FI Muni		To record FI Muni Activity		(60.72)	
04/30/23	FI Muni		To record FI Muni Activity		(426.33)	
04/30/23	Investment		To record Investment activity		(6,197.40)	
04/30/23	Trust		To record Trust activity		(11.57)	
			Totals for 36100000		<u>(6,696.02)</u>	<u>(35,911.03)</u>
36900000	Miscellaneous Revenue			(1,797.21)		
04/30/23	C/R		To record C/R		(135.00)	
04/30/23	C/R		To record C/R		(0.60)	
			Totals for 36900000		<u>(135.60)</u>	<u>(1,932.81)</u>
51312001	Village Clerk Salaries			38,700.00		
04/07/23	P89		Payroll Journal Entry		1,500.00	
04/14/23	P89		Payroll Journal Entry		1,550.00	
04/21/23	P89		Payroll Journal Entry		900.00	
04/28/23	P89		Payroll Journal Entry		1,500.00	
			Totals for 51312001		<u>5,450.00</u>	<u>44,150.00</u>
51321000	FICA Office			3,522.83		
04/07/23	P89		Payroll Journal Entry		114.75	
04/14/23	P89		Payroll Journal Entry		133.87	
04/21/23	P89		Payroll Journal Entry		114.75	
04/28/23	P89		Payroll Journal Entry		114.75	
			Totals for 51321000		<u>478.12</u>	<u>4,000.95</u>
51332000	Accounting			26,094.00		
			Totals for 51332000		<u>0.00</u>	<u>26,094.00</u>
51334003	Cleaning Services			1,920.00		
04/03/23	13141		Susan Gambon		320.00	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
04/17/23	13160		Susan Gambon		320.00	
Totals for 51334003					<u>640.00</u>	<u>2,560.00</u>
51341000 Telephone				7,614.59		
04/17/23	13157		AT&T Mobility		452.14	
04/17/23	13158		Comcast		511.80	
04/17/23	13159		Comcast		10.70	
04/24/23	13169		Comcast		369.23	
Totals for 51341000					<u>1,343.87</u>	<u>8,958.46</u>
51349001 Broward Permit Fees				1,683.00		
Totals for 51349001					<u>0.00</u>	<u>1,683.00</u>
51351000 Office Exp & Dues Misc				31,745.41		
04/03/23	13136		Accelerated Business Solutions		662.28	
04/03/23	13137		Board of Rules & Appeals		175.81	
04/05/23	13147		Business Technology Solutions of Florida LLC		397.50	
04/06/23	13148		Lisa Hoddinott Inc		178.75	
04/07/23	13149		Accelerated Business Solutions		111.95	
04/17/23	13161		Staples		73.32	
04/28/23	13171		Board of Rules & Appeals		22.70	
04/30/23	C/D		To record C/D		685.78	
04/30/23	C/D		To record C/D		117.17	
04/30/23	C/D		To record C/D		796.87	
04/30/23	C/D		To record C/D		25.00	
Totals for 51351000					<u>3,247.13</u>	<u>34,992.54</u>
51431000 Legal Fees				13,478.92		
04/04/23	13146		Goren, Cherof, Doody & Ezrol, P.A.		1,250.00	
04/10/23	13155		Calvin Giordano & Associates, Inc.		766.09	
Totals for 51431000					<u>2,016.09</u>	<u>15,495.01</u>
51934000 Maintenance & Repairs				4,724.65		
Totals for 51934000					<u>0.00</u>	<u>4,724.65</u>
52112001 Police Salaries				275,254.43		
04/07/23	P89		Payroll Journal Entry		10,197.36	
04/14/23	P89		Payroll Journal Entry		10,884.04	
04/21/23	P89		Payroll Journal Entry		10,594.64	
04/28/23	P89		Payroll Journal Entry		10,110.54	
Totals for 52112001					<u>41,786.58</u>	<u>317,041.01</u>
52112002 Aide Salaries				122,005.68		
04/07/23	P89		Payroll Journal Entry		4,634.25	
04/14/23	P89		Payroll Journal Entry		4,297.50	
04/21/23	P89		Payroll Journal Entry		5,105.70	
04/28/23	P89		Payroll Journal Entry		3,960.75	
Totals for 52112002					<u>17,998.20</u>	<u>140,003.88</u>
52112003 Holiday Time				21,143.80		
04/14/23	P89		Payroll Journal Entry		3,413.90	
Totals for 52112003					<u>3,413.90</u>	<u>24,557.70</u>
52112005 Vacation				38,384.51		
04/07/23	P89		Payroll Journal Entry		289.40	
04/14/23	P89		Payroll Journal Entry		289.40	
04/21/23	P89		Payroll Journal Entry		1,178.80	

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04/28/23	P89		Payroll Journal Entry		1,317.20	
			Totals for 52112005		<u>3,074.80</u>	<u>41,459.31</u>
52112006	Sick Time			31,432.70		
			Totals for 52112006		<u>0.00</u>	<u>31,432.70</u>
52112008	Police Salaries Misc			4,185.76		
04/14/23	P89		Payroll Journal Entry		2,035.00	
			Totals for 52112008		<u>2,035.00</u>	<u>6,220.76</u>
52121000	FICA			38,606.28		
04/07/23	P89		Payroll Journal Entry		1,156.74	
04/14/23	P89		Payroll Journal Entry		2,089.97	
04/21/23	P89		Payroll Journal Entry		1,245.35	
04/28/23	P89		Payroll Journal Entry		1,177.21	
			Totals for 52121000		<u>5,669.27</u>	<u>44,275.55</u>
52122200	Deferred Comp			25,468.63		
04/07/23	P89		Payroll Journal Entry		572.69	
04/14/23	P89		Payroll Journal Entry		2,427.97	
04/21/23	P89		Payroll Journal Entry		489.76	
04/28/23	P89		Payroll Journal Entry		531.23	
			Totals for 52122200		<u>4,021.65</u>	<u>29,490.28</u>
52123001	General Liability Insurance			40,558.17		
04/30/23	PrePaid		To adjust prepaid insurance		6,734.23	
			Totals for 52123001		<u>6,734.23</u>	<u>47,292.40</u>
52123002	Hospitalization			16,000.00		
04/14/23	P89		Payroll Journal Entry		2,600.00	
			Totals for 52123002		<u>2,600.00</u>	<u>18,600.00</u>
52149000	Police General Exp & Misc			22,140.46		
04/10/23	13156		Commercial Beach Hardware		9.90	
			Totals for 52149000		<u>9.90</u>	<u>22,150.36</u>
52149007	Police Car #2610			1,601.23		
			Totals for 52149007		<u>0.00</u>	<u>1,601.23</u>
52149008	Police Car #2610			461.09		
			Totals for 52149008		<u>0.00</u>	<u>461.09</u>
52149009	Police Car 6			910.66		
			Totals for 52149009		<u>0.00</u>	<u>910.66</u>
52152000	Uniforms			4,590.84		
04/14/23	P89		Payroll Journal Entry		4,000.00	
			Totals for 52152000		<u>4,000.00</u>	<u>8,590.84</u>
52234000	Fire Contract			127,968.60		
04/03/23	13138		City of Pompano		21,328.10	
			Totals for 52234000		<u>21,328.10</u>	<u>149,296.70</u>
52434000	Building Inspectors			37,353.45		
04/03/23	13139		Cross Coast Construction Inc.		3,619.00	
04/03/23	13145		Tom Bennett		350.00	
04/27/23	13170		Bruce Mest		446.85	
			Totals for 52434000		<u>4,415.85</u>	<u>41,769.30</u>

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53143000	Electricity			3,974.04		
04/07/23	13150		FPL		691.66	
			Totals for 53143000		<u>691.66</u>	<u>4,665.70</u>
53343000	Water			16,407.87		
04/03/23	13144		City of Ft Lauderdale		3,033.07	
			Totals for 53343000		<u>3,033.07</u>	<u>19,440.94</u>
53432000	Garbage & Trash Collection			45,696.98		
04/03/23	13143		Waste Management		7,669.38	
			Totals for 53432000		<u>7,669.38</u>	<u>53,366.36</u>
53949003	Landscaping Expense/Wall Exp			10,500.00		
04/03/23	13142		The Tree Team		1,200.00	
			Totals for 53949003		<u>1,200.00</u>	<u>11,700.00</u>
54153000	Rent & Other			30,573.54		
04/03/23	13140		Sea Ranch Lakes Beach Club		5,095.59	
			Totals for 54153000		<u>5,095.59</u>	<u>35,669.13</u>
80010000	Capital Outlay			16,767.11		
			Totals for 80010000		<u>0.00</u>	<u>16,767.11</u>
			Report Total			<u>0.00</u>
Net Profit/(Loss)						
	Current Period		<u>896.95</u>			
	Year-to-Date		<u>919,600.83</u>			

Distribution count = 169