

**Village of Sea Ranch Lakes**  
**Financial Statements**  
**March 31, 2023**

# Hinkle, Richter & Rhine, LLP

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER:  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

POMPANO BEACH LOCATION - 2600 N.E. 14TH STREET CAUSEWAY, POMPANO BEACH, FLORIDA 33062-8224  
DELRAY BEACH LOCATION - 777 E. ATLANTIC AVENUE, SUITE 226, DELRAY BEACH, FLORIDA 33483

PHONE 954-941-2312 FAX 954-941-0777  
PHONE 561-314-2201 FAX 561-314-2204

To Management  
Village of Sea Ranch Lakes  
1 Gatehouse Rd  
Sea Ranch Lakes, FL 33308

Management is responsible for the accompanying financial statements of Village of Sea Ranch Lakes (a municipality), which comprise the Combined Balance Sheet as of March 31, 2023, and the related Statements of Revenues and Expenditures for the one month and six 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  
March 31, 2023

Assets

Current Assets

FL Muni Investment Trust	\$	152,777.59
Checking- Centennial Bank		29,434.37
Investment - Centennial Bank		2,519,442.03
State Trust Investment		2,781.38
Accounts Rec - Government		23,600.17
Prepaid Expenses		<u>57,383.84</u>

Total Current Assets \$ 2,785,419.38

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 \$ 3,965,643.05

Village of Sea Ranch Lakes  
Combined Balance Sheet  
March 31, 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>918,703.88</u>	
Total Fund Balance		\$ <u>3,808,150.64</u>
Total Liabilities and Fund Balance		\$ <u><u>3,965,643.05</u></u>

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

	<u>1 Month Ended</u>	<u>% to Revenue</u>	<u>6 Months Ended</u>	<u>% to Revenue</u>
	<u>March 31, 2023</u>		<u>March 31, 2023</u>	
<b>Revenues:</b>				
Ad Valorem Taxes	\$ 47,220.24	59.55 %	\$ 1,703,725.93	86.04 %
Sales & Use Tax	3,717.02	4.69 %	22,467.66	1.13 %
Gas Tax Revenue	757.61	0.96 %	4,802.28	0.24 %
Franchise Fees - Electricity	5,467.00	6.89 %	37,735.82	1.91 %
Franchise Fees - Telecomm	2,834.02	3.57 %	15,528.66	0.78 %
Occupational License	0.00	0.00 %	1,180.00	0.06 %
Building Permits	6,363.46	8.02 %	131,007.08	6.62 %
Revenue Sharing	5,353.20	6.75 %	32,391.46	1.64 %
Forman	36.50	0.05 %	322.00	0.02 %
Interest Received	7,445.78	9.39 %	29,215.01	1.48 %
Miscellaneous Revenue	105.00	0.13 %	1,797.21	0.09 %
<b>Total Revenues</b>	<u>79,299.83</u>	<u>100.00 %</u>	<u>1,980,173.11</u>	<u>100.00 %</u>
<b>Expenditures:</b>				
<b>General Office and Administrative</b>				
Village Clerk Salaries	7,550.00	9.52 %	38,700.00	1.95 %
FICA Office	592.88	0.75 %	3,522.83	0.18 %
Accounting	849.00	1.07 %	26,094.00	1.32 %
Cleaning Services	320.00	0.40 %	1,920.00	0.10 %
Telephone	1,348.34	1.70 %	7,614.59	0.38 %
Broward Permit Fees	1,337.50	1.69 %	1,683.00	0.08 %
Office Exp & Dues Misc	2,728.04	3.44 %	31,745.41	1.60 %
Legal Fees	1,404.35	1.77 %	13,478.92	0.68 %
Maintenance & Repairs	827.94	1.04 %	4,724.65	0.24 %
<b>Total General Office and Administrative</b>	<u>16,958.05</u>	<u>21.38 %</u>	<u>129,483.40</u>	<u>6.54 %</u>

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

	1 Month Ended		6 Months Ended	
	<u>March 31, 2023</u>	<u>% to Revenue</u>	<u>March 31, 2023</u>	<u>% to Revenue</u>
<b>Police Department</b>				
Police Salaries	51,331.49	64.73 %	275,254.43	13.90 %
Aide Salaries	23,802.30	30.02 %	122,005.68	6.16 %
Holiday Time	3,413.90	4.31 %	21,143.80	1.07 %
Vacation	3,416.88	4.31 %	38,384.51	1.94 %
Sick Time	0.00	0.00 %	31,432.70	1.59 %
Police Salaries Misc	1,528.94	1.93 %	4,185.76	0.21 %
FICA	6,570.86	8.29 %	38,606.28	1.95 %
Deferred Comp	3,335.63	4.21 %	25,468.63	1.29 %
General Liability Insurance	10,050.14	12.67 %	40,558.17	2.05 %
Hospitalization	2,600.00	3.28 %	16,000.00	0.81 %
Police General Exp & Misc	3,933.21	4.96 %	22,140.46	1.12 %
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	85.74	0.11 %	910.66	0.05 %
Uniforms	0.00	0.00 %	4,590.84	0.23 %
<b>Total Police Department</b>	<u>110,069.09</u>	<u>138.80 %</u>	<u>642,744.24</u>	<u>32.46 %</u>
<b>Direct City and Operating Cost</b>				
Fire Contract	21,328.10	26.90 %	127,968.60	6.46 %
Building Inspectors	6,335.45	7.99 %	37,353.45	1.89 %
Electricity	637.57	0.80 %	3,974.04	0.20 %
Water	2,555.56	3.22 %	16,407.87	0.83 %
Garbage & Trash Collection	7,669.38	9.67 %	45,696.98	2.31 %
Landscaping Expense/Wall Exp	2,875.00	3.63 %	10,500.00	0.53 %
Rent & Other	5,095.59	6.43 %	30,573.54	1.54 %
Capital Outlay	534.60	0.67 %	16,767.11	0.85 %
<b>Total Direct City and Operating Cost</b>	<u>47,031.25</u>	<u>59.31 %</u>	<u>289,241.59</u>	<u>14.61 %</u>
<b>Total Expenditures</b>	<u>174,058.39</u>	<u>219.49 %</u>	<u>1,061,469.23</u>	<u>53.60 %</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (94,758.56)</u>	<u>(119.49)%</u>	<u>\$ 918,703.88</u>	<u>46.40 %</u>

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

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Revenues:</b>							
Ad Valorem Taxes	\$ 47,220.24	\$ 30,752.00	\$ 16,468.24	\$ 1,703,725.93	\$ 1,578,261.00	\$ 125,464.93	\$ 1,726,351.00
Sales & Use Tax	3,717.02	4,583.34	(866.32)	22,467.66	27,499.96	(5,032.30)	55,000.00
Gas Tax Revenue	757.61	0.00	757.61	4,802.28	0.00	4,802.28	0.00
Franchise Fees - Electricity	5,467.00	5,417.00	50.00	37,735.82	32,502.00	5,233.82	65,004.00
Franchise Fees - Telecomm	2,834.02	2,916.67	(82.65)	15,528.66	17,499.98	(1,971.32)	35,000.00
Occupational License	0.00	517.00	(517.00)	1,180.00	2,806.00	(1,626.00)	5,500.00
Building Permits	6,363.46	12,500.00	(6,136.54)	131,007.08	75,000.00	56,007.08	150,000.00
Revenue Sharing	5,353.20	5,250.00	103.20	32,391.46	31,500.00	891.46	63,000.00
Parking Tickets	0.00	292.00	(292.00)	0.00	1,752.00	(1,752.00)	3,476.00
Forman	36.50	0.00	36.50	322.00	0.00	322.00	0.00
Interest Received	7,445.78	833.00	6,612.78	29,215.01	4,998.00	24,217.01	9,996.00
Miscellaneous Revenue	105.00	500.00	(395.00)	1,797.21	3,000.00	(1,202.79)	155,000.00
<b>Total Revenues</b>	<u>79,299.83</u>	<u>63,561.01</u>	<u>15,738.82</u>	<u>1,980,173.11</u>	<u>1,774,818.94</u>	<u>205,354.17</u>	<u>2,268,327.00</u>
<b>Expenditures:</b>							
<b>General Office and Administrative</b>							
Village Clerk Salaries	7,550.00	5,378.00	2,172.00	38,700.00	35,013.00	3,687.00	69,998.00
FICA Office	592.88	611.00	(18.12)	3,522.83	4,433.00	(910.17)	8,398.00
Accounting	849.00	895.00	(46.00)	26,094.00	26,630.00	(536.00)	32,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	1,002.00	(1,002.00)	2,004.00
Cleaning Services	320.00	333.33	(13.33)	1,920.00	2,000.02	(80.02)	4,000.00
Telephone	1,348.34	1,467.00	(118.66)	7,614.59	14,588.00	(6,973.41)	25,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	1,002.00	(1,002.00)	2,002.00
Broward Permit Fees	1,337.50	1,291.00	46.50	1,683.00	1,291.00	392.00	2,500.00
Election Cost	0.00	3,500.00	(3,500.00)	0.00	3,500.00	(3,500.00)	3,500.00
Office Exp & Dues Misc	2,728.04	1,831.00	897.04	31,745.41	14,466.00	17,279.41	29,999.00
Legal Fees	1,404.35	486.00	918.35	13,478.92	15,528.00	(2,049.08)	25,000.00
Maintenance & Repairs	827.94	0.00	827.94	4,724.65	3,891.00	833.65	12,000.00
<b>Total General and Administrative</b>	<u>\$ 16,958.05</u>	<u>\$ 16,126.33</u>	<u>\$ 831.72</u>	<u>\$ 129,483.40</u>	<u>\$ 123,344.02</u>	<u>\$ 6,139.38</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 March 31, 2023

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Police Department							
Police Salaries	51,331.49	39,847.00	11,484.49	275,254.43	264,062.00	11,192.43	539,069.00
Aide Salaries	23,802.30	23,616.00	186.30	122,005.68	141,749.00	(19,743.32)	255,156.22
Holiday Time	3,413.90	3,043.00	370.90	21,143.80	19,824.00	1,319.80	34,618.00
Vacation	3,416.88	5,180.00	(1,763.12)	38,384.51	21,450.00	16,934.51	32,199.00
Sick Time	0.00	0.00	0.00	31,432.70	25,558.00	5,874.70	31,469.00
Police Salaries Misc	1,528.94	0.00	1,528.94	4,185.76	68,238.00	(64,052.24)	113,730.00
FICA	6,570.86	6,133.00	437.86	38,606.28	39,678.00	(1,071.72)	77,135.00
Deferred Comp	3,335.63	4,687.00	(1,351.37)	25,468.63	25,403.00	65.63	52,614.00
Seminars & Training	0.00	1,564.00	(1,564.00)	0.00	9,384.00	(9,384.00)	18,768.00
General Liability Insurance	10,050.14	7,348.00	2,702.14	40,558.17	25,457.00	15,101.17	63,863.00
Hospitalization	2,600.00	2,319.00	281.00	16,000.00	13,819.00	2,181.00	27,733.00
Police General Exp & Misc	3,933.21	2,229.00	1,704.21	22,140.46	8,073.00	14,067.46	29,999.00
Police Car #2604	0.00	250.00	(250.00)	0.00	1,500.00	(1,500.00)	3,000.00
Police Computer Maint & Upgrades	0.00	3,333.33	(3,333.33)	0.00	20,000.02	(20,000.02)	40,000.00
Police Car #2608	0.00	42.00	(42.00)	0.00	252.00	(252.00)	504.00
Police Car #2610	0.00	167.00	(167.00)	1,601.23	1,002.00	599.23	2,004.00
Police Car #2610	0.00	167.00	(167.00)	461.09	1,002.00	(540.91)	2,004.00
Police Car 6	85.74	167.00	(81.26)	910.66	1,002.00	(91.34)	2,004.00
Uniforms	0.00	189.00	(189.00)	4,590.84	5,361.00	(770.16)	9,999.00
<b>Total Police Department</b>	<u>110,069.09</u>	<u>100,281.33</u>	<u>9,787.76</u>	<u>642,744.24</u>	<u>692,814.02</u>	<u>(50,069.78)</u>	<u>1,335,868.22</u>
Direct City and Operating Cost							
Fire Contract	21,328.10	20,901.00	427.10	127,968.60	125,408.00	2,560.60	250,814.00
Building Inspectors	6,335.45	5,000.00	1,335.45	37,353.45	30,000.00	7,353.45	60,000.00
Electricity	637.57	525.00	112.57	3,974.04	3,608.00	366.04	7,502.00
Water	2,555.56	1,434.00	1,121.56	16,407.87	13,630.00	2,777.87	24,999.00
Garbage & Trash Collection	7,669.38	6,172.00	1,497.38	45,696.98	37,451.00	8,245.98	75,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	0.00	3,252.00	(3,252.00)	6,502.00
Landscaping Expense/Wall Exp	2,875.00	6,250.00	(3,375.00)	10,500.00	37,500.00	(27,000.00)	75,000.00
Rent & Other	5,095.59	5,193.00	(97.41)	30,573.54	32,842.00	(2,268.46)	64,000.00
Capital Outlay	534.60	10,000.00	(9,465.40)	16,767.11	60,000.00	(43,232.89)	120,000.00
<b>Total Direct City and Operating Cost</b>	<u>47,031.25</u>	<u>56,017.00</u>	<u>(8,985.75)</u>	<u>289,241.59</u>	<u>343,691.00</u>	<u>(54,449.41)</u>	<u>683,817.00</u>
<b>Total Expenditures</b>	<u>174,058.39</u>	<u>172,424.66</u>	<u>1,633.73</u>	<u>1,061,469.23</u>	<u>1,159,849.04</u>	<u>(98,379.81)</u>	<u>2,236,086.22</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (94,758.56)</u>	<u>\$ (108,863.65)</u>	<u>\$ 14,105.09</u>	<u>\$ 918,703.88</u>	<u>\$ 614,969.90</u>	<u>\$ 303,733.98</u>	<u>\$ 32,240.78</u>

See Accountant's Compilation Report



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

	<u>1 Month Ended</u> <u>March 31, 2023</u>	<u>6 Months Ended</u> <u>March 31, 2023</u>
<b>Sales, Use &amp; Gas Tax</b>		
Gas Tax Revenue	757.61	4,802.28
Total	<u>757.61</u>	<u>4,802.28</u>
<b>Violation of Local Ordinances</b>		
Total	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>Village Clerk</b>		
Village Clerk Salaries	\$ 7,550.00	\$ 38,700.00
Total	<u>\$ 7,550.00</u>	<u>\$ 38,700.00</u>
<b>Other Contractual Services</b>		
Cleaning Services	\$ 320.00	\$ 1,920.00
Total	<u>\$ 320.00</u>	<u>\$ 1,920.00</u>
<b>Salaries</b>		
Police Salaries	\$ 51,331.49	\$ 275,254.43
Aide Salaries	23,802.30	122,005.68
Police Salaries Misc	1,528.94	4,185.76
Total	<u>\$ 76,662.73</u>	<u>\$ 401,445.87</u>
<b>Insurance</b>		
General Liability Insurance	\$ 10,050.14	\$ 40,558.17
Hospitalization	2,600.00	16,000.00
Total	<u>\$ 12,650.14</u>	<u>\$ 56,558.17</u>

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

	<u>1 Month Ended</u> <u>March 31, 2023</u>	<u>6 Months Ended</u> <u>March 31, 2023</u>
<b>Police General Expense and Miscellaneous</b>		
Police General Exp & Misc	\$ 3,933.21	\$ 22,140.46
Police Car #2610	0.00	1,601.23
Police Car #2610	0.00	461.09
Police Car 6	85.74	910.66
Total	<u>\$ 4,018.95</u>	<u>\$ 25,113.44</u>
<b>Other</b>		
Landscaping and Wall Expense	\$ 2,875.00	\$ 10,500.00
Total	<u>\$ 2,875.00</u>	<u>\$ 10,500.00</u>

# Village of Sea Ranch Lakes

## General Ledger

March 1, 2023 - March 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>10101200</b>	<b>FL Muni Investment Trust</b>			151,843.53		
03/31/23	FL Muni		To record FI Muni activity		934.06	
			<b>Totals for 10101200</b>		<u>934.06</u>	<u>152,777.59</u>
<b>10101300</b>	<b>Checking- Centennial Bank</b>			20,296.86		
03/01/23	13079		CivicPlus LLC		(921.06)	
03/02/23	13080		Board of Rules & Appeals		(57.55)	
03/02/23	13081		City of Ft Lauderdale		(2,555.56)	
03/02/23	13082		City of Pompano		(21,328.10)	
03/02/23	13083		Goren, Cherof, Doody & Ezrol, P.A.		(1,125.00)	
03/02/23	13084		Sea Ranch Lakes Beach Club		(5,095.59)	
03/02/23	13085		The Tree Team		(1,200.00)	
03/02/23	13086		Tem Systems		(527.94)	
03/02/23	13087		Billy Nobles		(688.00)	
03/02/23	13088		Bruce Mest		(691.00)	
03/02/23	13089		Tom Bennett		(750.00)	
03/02/23	13090		Bruce Mest		(363.45)	
03/03/23	13091		Susan Gambon		(320.00)	
03/03/23	P89		Payroll Journal Entry		(12,280.85)	
03/06/23	13092		AIG Valic		(2,356.76)	
03/06/23	13093		AIG Valic Match		(942.70)	
03/06/23	13094		We Florida Financial		(1,829.59)	
03/07/23	13095		Cross Coast Construction Inc.		(3,093.00)	
03/07/23	13096		Lisa Hoddinott Inc		(55.00)	
03/07/23	13097		Waste Management		(7,669.38)	
03/09/23	13098		Bruce Mest		(175.00)	
03/09/23	13099		Tom Bennett		(175.00)	
03/09/23	13102		Board of County Commissioners		(345.50)	
03/09/23	13103		Calvin Giordano & Associates, Inc.		(279.35)	
03/09/23	13104		FPL		(637.57)	
03/10/23	13105		Tom Bennett		(225.00)	
03/10/23	13106		Allegra Printing		(485.77)	
03/10/23	13107		Billy Nobles		(175.00)	
03/10/23	P89		Payroll Journal Entry		(13,912.43)	
03/13/23	13108		Hinkle & Richter		(849.00)	
03/13/23	13109		The Tree Team		(1,375.00)	
03/13/23	13110		AIG Valic		(1,244.43)	
03/13/23	13111		AIG Valic Match		(497.77)	
03/13/23	13112		We Florida Financial		(1,363.40)	
03/13/23	13113		BCPBA		(181.86)	
03/13/23	13114		Comcast		(10.70)	
03/13/23	13115		Staples		(119.97)	
03/17/23	P89		Payroll Journal Entry		(10,640.03)	
03/20/23	13116		AIG Valic		(1,244.42)	
03/20/23	13117		AIG Valic Match		(497.76)	
03/20/23	13118		We Florida Financial		(1,363.39)	
03/20/23	13119		AT&T Mobility		(452.67)	
03/20/23	13120		Comcast		(511.80)	
03/22/23	13121		Starr Paton		(100.00)	
03/23/23	13122		Engineered Air		(300.00)	
03/23/23	13123		Rebel Exterminators		(30.00)	
03/24/23	P89		Payroll Journal Entry		(11,161.75)	
03/27/23	13124		AIG Valic		(1,431.75)	
03/27/23	13125		AIG Valic Match		(572.70)	
03/27/23	13126		BCPBA		(181.86)	
03/27/23	13127		We Florida Financial		(1,363.39)	
03/27/23	13128		Comcast		(373.17)	
03/27/23	13129		Sandollar, Inc.		(300.00)	

**Village of Sea Ranch Lakes  
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/29/23	13130		B.C. Bd of County Comm		(662.00)	
03/29/23	13131		B.C. Bd of County Comm		(330.00)	
03/30/23	13132		VALIC Collections		(300.00)	
03/31/23	C/D		To record C/D		(85,769.90)	
03/31/23	C/D		To record C/D		(1,981.74)	
03/31/23	C/R		To record C/R		224,845.65	
03/31/23	P89		Payroll Journal Entry		(10,236.53)	
<b>Totals for 10101300</b>					<u>9,137.51</u>	<u>29,434.37</u>
<b>10101500</b>	<b>Investment - Centennial Bank</b>			2,609,801.83		
03/31/23	C/D		To record C/D		56,131.47	
03/31/23	C/R		To record C/R		(152,991.60)	
03/31/23	Investment		To record Investment activity		6,500.33	
<b>Totals for 10101500</b>					<u>(90,359.80)</u>	<u>2,519,442.03</u>
<b>10103000</b>	<b>State Trust Investment</b>			2,769.99		
03/31/23	Trust		To record Trust activity		11.39	
<b>Totals for 10103000</b>					<u>11.39</u>	<u>2,781.38</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>			67,433.98		
03/31/23	Prepaid		To adjust prepaid insurance		(10,050.14)	
<b>Totals for 15501000</b>					<u>(10,050.14)</u>	<u>57,383.84</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>			(1,517.62)		
03/03/23	P89		Payroll Journal Entry		(1,363.39)	
03/06/23	13094		We Florida Financial		1,829.59	
03/10/23	P89		Payroll Journal Entry		(1,829.59)	
03/13/23	13112		We Florida Financial		1,363.40	
03/17/23	P89		Payroll Journal Entry		(1,363.40)	
03/20/23	13118		We Florida Financial		1,363.39	
03/24/23	P89		Payroll Journal Entry		(1,363.39)	
03/27/23	13127		We Florida Financial		1,363.39	
03/31/23	P89		Payroll Journal Entry		(1,363.39)	
<b>Totals for 20202000</b>					<u>(1,363.39)</u>	<u>(2,881.01)</u>
<b>20202001</b>	<b>PBA Dues Payable</b>			(0.14)		
03/03/23	P89		Payroll Journal Entry		(181.86)	

## Village of Sea Ranch Lakes

### General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/13/23	13113		BCPBA		181.86	
03/17/23	P89		Payroll Journal Entry		(181.86)	
03/27/23	13126		BCPBA		181.86	
03/31/23	P89		Payroll Journal Entry		(181.86)	
03/31/23	Reclass		To reclassify gain/loss transactions to miscellaneous revenue		0.14	
			<b>Totals for 20202001</b>		<u>(181.72)</u>	<u>(181.86)</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)		
03/03/23	P89		Payroll Journal Entry		(3,051.28)	
03/10/23	P89		Payroll Journal Entry		(3,503.72)	
03/17/23	P89		Payroll Journal Entry		(2,582.84)	
03/24/23	P89		Payroll Journal Entry		(2,636.66)	
03/31/23	P89		Payroll Journal Entry		(2,552.98)	
03/31/23	PayrollTax		To adjust payroll taxes		14,327.48	
			<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)		
03/03/23	P89		Payroll Journal Entry		(2,529.46)	
03/10/23	P89		Payroll Journal Entry		(3,049.40)	
03/17/23	P89		Payroll Journal Entry		(2,160.33)	
03/24/23	P89		Payroll Journal Entry		(2,145.23)	
03/31/23	P89		Payroll Journal Entry		(2,195.89)	
03/31/23	PayrollTax		To adjust payroll taxes		12,080.31	
			<b>Totals for 21702000</b>		<u>0.00</u>	<u>(4,889.65)</u>
<b>21703000</b>	<b>Depositary</b>			0.00		
03/31/23	C/D		To record C/D		5,580.74	
03/31/23	C/D		To record C/D		6,553.12	
03/31/23	C/D		To record C/D		4,743.17	
03/31/23	C/D		To record C/D		4,781.89	
03/31/23	C/D		To record C/D		4,748.87	
03/31/23	PayrollTax		To adjust payroll taxes		(26,407.79)	
			<b>Totals for 21703000</b>		<u>0.00</u>	<u>0.00</u>
<b>21900000</b>	<b>Deferred Compensation Liability</b>			145.47		
03/03/23	P89		Payroll Journal Entry		(2,886.47)	
03/06/23	13092		AIG Valic		2,356.76	
03/06/23	13093		AIG Valic Match		942.70	
03/10/23	P89		Payroll Journal Entry		(3,299.46)	
03/13/23	13110		AIG Valic		1,244.43	
03/13/23	13111		AIG Valic Match		497.77	
03/17/23	P89		Payroll Journal Entry		(1,742.20)	
03/20/23	13116		AIG Valic		1,244.42	
03/20/23	13117		AIG Valic Match		497.76	
03/24/23	P89		Payroll Journal Entry		(1,742.18)	
03/27/23	13124		AIG Valic		1,431.75	
03/27/23	13125		AIG Valic Match		572.70	
03/31/23	P89		Payroll Journal Entry		(2,004.45)	
			<b>Totals for 21900000</b>		<u>(2,886.47)</u>	<u>(2,741.00)</u>
<b>27000000</b>	<b>Accrued Compensated Absences - Long Term Portion</b>			(21,435.07)		

**Village of Sea Ranch Lakes  
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<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>			(1,656,505.69)		
03/31/23	C/R		To record C/R		(47,220.24)	
<b>Totals for 31100000</b>					<u>(47,220.24)</u>	<u>(1,703,725.93)</u>
<b>31200001</b>	<b>Sales &amp; Use Tax</b>			(18,750.64)		
03/31/23	C/R		To record C/R		(3,717.02)	
<b>Totals for 31200001</b>					<u>(3,717.02)</u>	<u>(22,467.66)</u>
<b>31200003</b>	<b>Gas Tax Revenue</b>			(4,044.67)		
03/31/23	C/R		To record C/R		(320.66)	
03/31/23	C/R		To record C/R		(436.95)	
<b>Totals for 31200003</b>					<u>(757.61)</u>	<u>(4,802.28)</u>
<b>31310000</b>	<b>Franchise Fees - Electricity</b>			(32,268.82)		
03/31/23	C/R		To record C/R		(5,467.00)	
<b>Totals for 31310000</b>					<u>(5,467.00)</u>	<u>(37,735.82)</u>
<b>31320000</b>	<b>Franchise Fees - Telecomm</b>			(12,694.64)		
03/31/23	C/R		To record C/R		(2,834.02)	
<b>Totals for 31320000</b>					<u>(2,834.02)</u>	<u>(15,528.66)</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>			(124,643.62)		
03/31/23	C/R		To record C/R		(2,934.98)	
03/31/23	C/R		To record C/R		(3,428.48)	
<b>Totals for 32200000</b>					<u>(6,363.46)</u>	<u>(131,007.08)</u>
<b>33512000</b>	<b>Revenue Sharing</b>			(27,038.26)		
03/31/23	C/R		To record C/R		(5,353.20)	
<b>Totals for 33512000</b>					<u>(5,353.20)</u>	<u>(32,391.46)</u>
<b>35400002</b>	<b>Forman</b>			(285.50)		
03/31/23	C/R		To record C/R		(36.50)	
<b>Totals for 35400002</b>					<u>(36.50)</u>	<u>(322.00)</u>
<b>36100000</b>	<b>Interest Received</b>			(21,769.23)		
03/31/23	FL Muni		To record FL Muni activity		(165.91)	
03/31/23	FL Muni		To record FL Muni activity		(768.15)	
03/31/23	Investment		To record Investment activity		(6,500.33)	
03/31/23	Trust		To record Trust activity		(11.39)	
<b>Totals for 36100000</b>					<u>(7,445.78)</u>	<u>(29,215.01)</u>
<b>36900000</b>	<b>Miscellaneous Revenue</b>			(1,692.21)		
03/31/23	C/R		To record C/R		(50.00)	
03/31/23	C/R		To record C/R		(45.00)	

## Village of Sea Ranch Lakes

### General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/31/23	C/R		To record C/R		(10.00)	
<b>Totals for 36900000</b>					<u>(105.00)</u>	<u>(1,797.21)</u>
<b>51312001</b>	<b>Village Clerk Salaries</b>			31,150.00		
03/03/23	P89		Payroll Journal Entry		1,500.00	
03/10/23	P89		Payroll Journal Entry		1,550.00	
03/17/23	P89		Payroll Journal Entry		1,500.00	
03/24/23	P89		Payroll Journal Entry		1,500.00	
03/31/23	P89		Payroll Journal Entry		1,500.00	
<b>Totals for 51312001</b>					<u>7,550.00</u>	<u>38,700.00</u>
<b>51321000</b>	<b>FICA Office</b>			2,929.95		
03/03/23	P89		Payroll Journal Entry		114.75	
03/10/23	P89		Payroll Journal Entry		133.88	
03/17/23	P89		Payroll Journal Entry		114.75	
03/24/23	P89		Payroll Journal Entry		114.75	
03/31/23	P89		Payroll Journal Entry		114.75	
<b>Totals for 51321000</b>					<u>592.88</u>	<u>3,522.83</u>
<b>51332000</b>	<b>Accounting</b>			25,245.00		
03/13/23	13108		Hinkle & Richter		849.00	
<b>Totals for 51332000</b>					<u>849.00</u>	<u>26,094.00</u>
<b>51334003</b>	<b>Cleaning Services</b>			1,600.00		
03/03/23	13091		Susan Gambon		320.00	
<b>Totals for 51334003</b>					<u>320.00</u>	<u>1,920.00</u>
<b>51341000</b>	<b>Telephone</b>			6,266.25		
03/13/23	13114		Comcast		10.70	
03/20/23	13119		AT&T Mobility		452.67	
03/20/23	13120		Comcast		511.80	
03/27/23	13128		Comcast		373.17	
<b>Totals for 51341000</b>					<u>1,348.34</u>	<u>7,614.59</u>
<b>51349001</b>	<b>Broward Permit Fees</b>			345.50		
03/09/23	13102		Board of County Commissioners		345.50	
03/29/23	13130		B.C. Bd of County Comm		662.00	
03/29/23	13131		B.C. Bd of County Comm		330.00	
<b>Totals for 51349001</b>					<u>1,337.50</u>	<u>1,683.00</u>
<b>51351000</b>	<b>Office Exp &amp; Dues Misc</b>			29,017.37		
03/01/23	13079		CivicPlus LLC		921.06	
03/02/23	13080		Board of Rules & Appeals		57.55	
03/07/23	13096		Lisa Hoddinott Inc		55.00	
03/13/23	13115		Staples		119.97	
03/22/23	13121		Starr Paton		100.00	
03/30/23	13132		VALIC Collections		300.00	
03/31/23	C/D		To record C/D		89.91	
03/31/23	C/D		To record C/D		748.00	
03/31/23	C/D		To record C/D		25.00	
03/31/23	C/D		To record C/D		72.35	
03/31/23	C/D		To record C/D		239.34	
03/31/23	Reclass		To reclassify gan/loss transactions to miscellaneous revenue		(0.14)	
<b>Totals for 51351000</b>					<u>2,728.04</u>	<u>31,745.41</u>
<b>51431000</b>	<b>Legal Fees</b>			12,074.57		
03/02/23	13083		Goren, Cherof, Doody & Ezrol, P.A.		1,125.00	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/09/23	13103		Calvin Giordano & Associates, Inc.		279.35	
			<b>Totals for 51431000</b>		<u>1,404.35</u>	<u>13,478.92</u>
<b>51934000</b>	<b>Maintenance &amp; Repairs</b>			3,896.71		
03/02/23	13086		Tem Systems		527.94	
03/23/23	13122		Engineered Air		300.00	
			<b>Totals for 51934000</b>		<u>827.94</u>	<u>4,724.65</u>
<b>52112001</b>	<b>Police Salaries</b>			223,922.94		
03/03/23	P89		Payroll Journal Entry		9,319.98	
03/10/23	P89		Payroll Journal Entry		10,522.29	
03/17/23	P89		Payroll Journal Entry		10,457.82	
03/24/23	P89		Payroll Journal Entry		10,255.24	
03/31/23	P89		Payroll Journal Entry		10,776.16	
			<b>Totals for 52112001</b>		<u>51,331.49</u>	<u>275,254.43</u>
<b>52112002</b>	<b>Aide Salaries</b>			98,203.38		
03/03/23	P89		Payroll Journal Entry		5,883.45	
03/10/23	P89		Payroll Journal Entry		4,356.85	
03/17/23	P89		Payroll Journal Entry		4,409.75	
03/24/23	P89		Payroll Journal Entry		4,742.50	
03/31/23	P89		Payroll Journal Entry		4,409.75	
			<b>Totals for 52112002</b>		<u>23,802.30</u>	<u>122,005.68</u>
<b>52112003</b>	<b>Holiday Time</b>			17,729.90		
03/10/23	P89		Payroll Journal Entry		3,413.90	
			<b>Totals for 52112003</b>		<u>3,413.90</u>	<u>21,143.80</u>
<b>52112005</b>	<b>Vacation</b>			34,967.63		
03/03/23	P89		Payroll Journal Entry		1,710.60	
03/10/23	P89		Payroll Journal Entry		457.00	
03/17/23	P89		Payroll Journal Entry		513.90	
03/24/23	P89		Payroll Journal Entry		735.38	
			<b>Totals for 52112005</b>		<u>3,416.88</u>	<u>38,384.51</u>
<b>52112006</b>	<b>Sick Time</b>			31,432.70		
			<b>Totals for 52112006</b>		<u>0.00</u>	<u>31,432.70</u>
<b>52112008</b>	<b>Police Salaries Misc</b>			2,656.82		
03/03/23	P89		Payroll Journal Entry		1,528.94	
			<b>Totals for 52112008</b>		<u>1,528.94</u>	<u>4,185.76</u>
<b>52121000</b>	<b>FICA</b>			32,035.42		
03/03/23	P89		Payroll Journal Entry		1,410.89	
03/10/23	P89		Payroll Journal Entry		1,617.98	
03/17/23	P89		Payroll Journal Entry		1,176.67	
03/24/23	P89		Payroll Journal Entry		1,203.58	
03/31/23	P89		Payroll Journal Entry		1,161.74	
			<b>Totals for 52121000</b>		<u>6,570.86</u>	<u>38,606.28</u>
<b>52122200</b>	<b>Deferred Comp</b>			22,133.00		
03/03/23	P89		Payroll Journal Entry		824.70	
03/10/23	P89		Payroll Journal Entry		942.70	
03/17/23	P89		Payroll Journal Entry		497.77	
03/24/23	P89		Payroll Journal Entry		497.76	
03/31/23	P89		Payroll Journal Entry		572.70	
			<b>Totals for 52122200</b>		<u>3,335.63</u>	<u>25,468.63</u>



## Village of Sea Ranch Lakes

### General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>52123001</b>	<b>General Liability Insurance</b>			30,508.03		
03/31/23	Prepaid		To adjust prepaid insurance		10,050.14	
			<b>Totals for 52123001</b>		<u>10,050.14</u>	<u>40,558.17</u>
<b>52123002</b>	<b>Hospitalization</b>			13,400.00		
03/10/23	P89		Payroll Journal Entry		2,600.00	
			<b>Totals for 52123002</b>		<u>2,600.00</u>	<u>16,000.00</u>
<b>52149000</b>	<b>Police General Exp &amp; Misc</b>			18,207.25		
03/10/23	13106		Allegra Printing		485.77	
03/23/23	13123		Rebel Exterminators		30.00	
03/31/23	C/D		To record C/D		1,760.78	
03/31/23	C/D		To record C/D		1,656.66	
			<b>Totals for 52149000</b>		<u>3,933.21</u>	<u>22,140.46</u>
<b>52149007</b>	<b>Police Car #2610</b>			1,601.23		
			<b>Totals for 52149007</b>		<u>0.00</u>	<u>1,601.23</u>
<b>52149008</b>	<b>Police Car #2610</b>			461.09		
			<b>Totals for 52149008</b>		<u>0.00</u>	<u>461.09</u>
<b>52149009</b>	<b>Police Car 6</b>			824.92		
03/31/23	C/D		To record C/D		85.74	
			<b>Totals for 52149009</b>		<u>85.74</u>	<u>910.66</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>			106,640.50		
03/02/23	13082		City of Pompano		21,328.10	
			<b>Totals for 52234000</b>		<u>21,328.10</u>	<u>127,968.60</u>
<b>52434000</b>	<b>Building Inspectors</b>			31,018.00		
03/02/23	13087		Billy Nobles		688.00	
03/02/23	13088		Bruce Mest		691.00	
03/02/23	13089		Tom Bennett		750.00	
03/02/23	13090		Bruce Mest		363.45	
03/07/23	13095		Cross Coast Construction Inc.		3,093.00	
03/09/23	13098		Bruce Mest		175.00	
03/09/23	13099		Tom Bennett		175.00	
03/10/23	13105		Tom Bennett		225.00	
03/10/23	13107		Billy Nobles		175.00	
			<b>Totals for 52434000</b>		<u>6,335.45</u>	<u>37,353.45</u>
<b>53143000</b>	<b>Electricity</b>			3,336.47		
03/09/23	13104		FPL		637.57	
			<b>Totals for 53143000</b>		<u>637.57</u>	<u>3,974.04</u>
<b>53343000</b>	<b>Water</b>			13,852.31		
03/02/23	13081		City of Ft Lauderdale		2,555.56	
			<b>Totals for 53343000</b>		<u>2,555.56</u>	<u>16,407.87</u>
<b>53432000</b>	<b>Garbage &amp; Trash Collection</b>			38,027.60		
03/07/23	13097		Waste Management		7,669.38	
			<b>Totals for 53432000</b>		<u>7,669.38</u>	<u>45,696.98</u>
<b>53949003</b>	<b>Landscaping Expense/Wall Exp</b>			7,625.00		
03/02/23	13085		The Tree Team		1,200.00	

## Village of Sea Ranch Lakes

### General Ledger

March 1, 2023 - March 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/13/23	13109		The Tree Team		1,375.00	
03/31/23	Reclass		To reclassify transactions to the correct maintenance account		<u>300.00</u>	
			<b>Totals for 53949003</b>		<u>2,875.00</u>	<u>10,500.00</u>
<b>54131000</b>	<b>Right of Way Maintenance</b>			0.00		
03/27/23	13129		Sandollar, Inc.		300.00	
03/31/23	Reclass		To reclassify transactions		<u>(300.00)</u>	
			<b>Totals for 54131000</b>		<u>0.00</u>	<u>0.00</u>
<b>54153000</b>	<b>Rent &amp; Other</b>			25,477.95		
03/02/23	13084		Sea Ranch Lakes Beach Club		<u>5,095.59</u>	
			<b>Totals for 54153000</b>		<u>5,095.59</u>	<u>30,573.54</u>
<b>80010000</b>	<b>Capital Outlay</b>			16,232.51		
03/31/23	C/D		Computer		<u>534.60</u>	
			<b>Totals for 80010000</b>		<u>534.60</u>	<u>16,767.11</u>
			<b>Report Total</b>			<u>0.00</u>
<b>Net Profit/(Loss)</b>						
Current Period			<u>(94,758.56)</u>			
Year-to-Date			<u>918,703.88</u>			

Distribution count = 217