

**Village of Sea Ranch Lakes**  
**Financial Statements**  
**May 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 May 31, 2023, and the related Statements of Revenues and Expenditures for the one month and eight 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  
June 14, 2023

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

Assets

Current Assets

FL Muni Investment Trust	\$	153,575.36
Checking- Centennial Bank		1,648.93
Investment - Centennial Bank		2,423,880.75
State Trust Investment		2,805.36
Accounts Rec - Government		23,600.17
Prepaid Expenses		<u>38,533.70</u>

Total Current Assets \$ 2,644,044.27

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 \$ 3,824,267.94

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

Liabilities and Fund Balance

Current Liabilities

Accounts Payable	\$	28,432.34	
Credit Union		1,436.72	
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>(1,430.40)</u>	
Total Current Liabilities	\$		130,441.65

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>151,876.72</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>782,944.46</u>		
Total Fund Balance	\$		<u>3,672,391.22</u>
Total Liabilities and Fund Balance	\$		<u><u>3,824,267.94</u></u>

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

	1 Month Ended	% to Revenue	8 Months Ended	% to Revenue
	<u>May 31, 2023</u>		<u>May 31, 2023</u>	
<b>Revenues:</b>				
Ad Valorem Taxes	\$ 30,591.62	49.31 %	\$ 1,857,165.35	84.76 %
Sales & Use Tax	4,140.82	6.67 %	30,373.50	1.39 %
Gas Tax Revenue	826.46	1.33 %	6,340.96	0.29 %
Franchise Fees - Electricity	5,515.62	8.89 %	48,167.74	2.20 %
Franchise Fees - Telecomm	2,765.07	4.46 %	21,067.77	0.96 %
Occupational License	0.00	0.00 %	1,180.00	0.05 %
Building Permits	3,820.01	6.16 %	136,204.24	6.22 %
Revenue Sharing	5,353.20	8.63 %	43,097.85	1.97 %
Forman	889.00	1.43 %	1,483.00	0.07 %
Interest Received	6,624.99	10.68 %	42,536.02	1.94 %
Miscellaneous Revenue	1,509.38	2.43 %	3,442.19	0.16 %
<b>Total Revenues</b>	<u>62,036.17</u>	<u>100.00 %</u>	<u>2,191,058.62</u>	<u>100.00 %</u>
<b>Expenditures:</b>				
<b>General Office and Administrative</b>				
Village Clerk Salaries	5,450.00	8.79 %	49,600.00	2.26 %
FICA Office	478.13	0.77 %	4,479.08	0.20 %
Accounting	1,698.00	2.74 %	27,792.00	1.27 %
Cleaning Services	0.00	0.00 %	2,560.00	0.12 %
Telephone	1,343.87	2.17 %	10,302.33	0.47 %
Broward Permit Fees	0.00	0.00 %	1,683.00	0.08 %
Office Exp & Dues Misc	1,824.94	2.94 %	36,817.48	1.68 %
Legal Fees	3,504.98	5.65 %	18,999.99	0.87 %
Maintenance & Repairs	1,056.50	1.70 %	5,781.15	0.26 %
<b>Total General Office and Administrative</b>	<u>15,356.42</u>	<u>24.75 %</u>	<u>158,015.03</u>	<u>7.21 %</u>

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

	1 Month Ended <u>May 31, 2023</u>	<u>% to Revenue</u>	8 Months Ended <u>May 31, 2023</u>	<u>% to Revenue</u>
<b>Police Department</b>				
Police Salaries	55,241.27	89.05 %	372,282.28	16.99 %
Aide Salaries	22,051.44	35.55 %	162,055.32	7.40 %
Holiday Time	3,703.30	5.97 %	28,261.00	1.29 %
Vacation	7,682.00	12.38 %	49,141.31	2.24 %
Sick Time	0.00	0.00 %	31,432.70	1.43 %
Police Salaries Misc	28.94	0.05 %	6,249.70	0.29 %
FICA	6,939.09	11.19 %	51,214.64	2.34 %
Deferred Comp	16,497.29	26.59 %	45,987.57	2.10 %
General Liability Insurance	12,115.91	19.53 %	59,408.31	2.71 %
Hospitalization	13,200.00	21.28 %	31,800.00	1.45 %
Police General Exp & Misc	1,630.92	2.63 %	23,781.28	1.09 %
Police Car #2610	0.00	0.00 %	1,601.23	0.07 %
Police Car #2610	0.00	0.00 %	461.09	0.02 %
Police Car 6	0.00	0.00 %	910.66	0.04 %
Uniforms	0.00	0.00 %	8,590.84	0.39 %
<b>Total Police Department</b>	<u>139,090.16</u>	<u>224.21 %</u>	<u>873,177.93</u>	<u>39.85 %</u>
<b>Direct City and Operating Cost</b>				
Fire Contract	21,328.10	34.38 %	170,624.80	7.79 %
Building Inspectors	5,367.99	8.65 %	47,137.29	2.15 %
Electricity	701.18	1.13 %	5,366.88	0.24 %
Water	2,583.72	4.16 %	22,024.66	1.01 %
Garbage & Trash Collection	7,669.38	12.36 %	61,035.74	2.79 %
Landscaping Expense/Wall Exp	1,500.00	2.42 %	13,200.00	0.60 %
Rent & Other	5,095.59	8.21 %	40,764.72	1.86 %
Capital Outlay	0.00	0.00 %	16,767.11	0.77 %
<b>Total Direct City and Operating Cost</b>	<u>44,245.96</u>	<u>71.32 %</u>	<u>376,921.20</u>	<u>17.20 %</u>
<b>Total Expenditures</b>	<u>198,692.54</u>	<u>320.28 %</u>	<u>1,408,114.16</u>	<u>64.27 %</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (136,656.37)</u>	<u>(220.28)%</u>	<u>\$ 782,944.46</u>	<u>35.73 %</u>

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

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Revenues:</b>							
Ad Valorem Taxes	\$ 30,591.62	\$ 49,542.00	\$ (18,950.38)	\$ 1,857,165.35	\$ 1,696,101.00	\$ 161,064.35	\$ 1,726,351.00
Sales & Use Tax	4,140.82	4,583.34	(442.52)	30,373.50	36,666.64	(6,293.14)	55,000.00
Gas Tax Revenue	826.46	0.00	826.46	6,340.96	0.00	6,340.96	0.00
Franchise Fees - Electricity	5,515.62	5,417.00	98.62	48,167.74	43,336.00	4,831.74	65,004.00
Franchise Fees - Telecomm	2,765.07	2,916.67	(151.60)	21,067.77	23,333.32	(2,265.55)	35,000.00
Occupational License	0.00	479.00	(479.00)	1,180.00	3,730.00	(2,550.00)	5,500.00
Building Permits	3,820.01	12,500.00	(8,679.99)	136,204.24	100,000.00	36,204.24	150,000.00
Revenue Sharing	5,353.20	5,250.00	103.20	43,097.85	42,000.00	1,097.85	63,000.00
Parking Tickets	0.00	292.00	(292.00)	0.00	2,336.00	(2,336.00)	3,476.00
Forman	889.00	0.00	889.00	1,483.00	0.00	1,483.00	0.00
Interest Received	6,624.99	833.00	5,791.99	42,536.02	6,664.00	35,872.02	9,996.00
Miscellaneous Revenue	1,509.38	500.00	1,009.38	3,442.19	4,000.00	(557.81)	155,000.00
<b>Total Revenues</b>	<u>62,036.17</u>	<u>82,313.01</u>	<u>(20,276.84)</u>	<u>2,191,058.62</u>	<u>1,958,166.96</u>	<u>232,891.66</u>	<u>2,268,327.00</u>
<b>Expenditures:</b>							
<b>General Office and Administrative</b>							
Village Clerk Salaries	5,450.00	6,710.00	(1,260.00)	49,600.00	47,154.00	2,446.00	69,998.00
FICA Office	478.13	757.00	(278.87)	4,479.08	5,807.00	(1,327.92)	8,398.00
Accounting	1,698.00	0.00	1,698.00	27,792.00	27,525.00	267.00	32,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	1,336.00	(1,336.00)	2,004.00
Cleaning Services	0.00	333.33	(333.33)	2,560.00	2,666.68	(106.68)	4,000.00
Telephone	1,343.87	1,465.00	(121.13)	10,302.33	17,756.00	(7,453.67)	25,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	1,336.00	(1,336.00)	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	1,824.94	80.00	1,744.94	36,817.48	17,078.00	19,739.48	29,999.00
Legal Fees	3,504.98	0.00	3,504.98	18,999.99	17,080.00	1,919.99	25,000.00
Maintenance & Repairs	1,056.50	372.00	684.50	5,781.15	4,584.00	1,197.15	12,000.00
<b>Total General and Administrative</b>	<u>\$ 15,356.42</u>	<u>\$ 10,051.33</u>	<u>\$ 5,305.09</u>	<u>\$ 158,015.03</u>	<u>\$ 147,113.68</u>	<u>\$ 10,901.35</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 May 31, 2023

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Police Department</b>							
Police Salaries	55,241.27	48,899.00	6,342.27	372,282.28	349,628.00	22,654.28	539,069.00
Aide Salaries	22,051.44	28,609.00	(6,557.56)	162,055.32	194,280.00	(32,224.68)	255,156.22
Holiday Time	3,703.30	2,380.00	1,323.30	28,261.00	24,584.00	3,677.00	34,618.00
Vacation	7,682.00	1,946.00	5,736.00	49,141.31	26,800.00	22,341.31	32,199.00
Sick Time	0.00	1,600.00	(1,600.00)	31,432.70	31,158.00	274.70	31,469.00
Police Salaries Misc	28.94	0.00	28.94	6,249.70	90,984.00	(84,734.30)	113,730.00
FICA	6,939.09	6,873.00	66.09	51,214.64	52,835.00	(1,620.36)	77,135.00
Deferred Comp	16,497.29	5,813.00	10,684.29	45,987.57	36,908.00	9,079.57	52,614.00
Seminars & Training	0.00	1,564.00	(1,564.00)	0.00	12,512.00	(12,512.00)	18,768.00
General Liability Insurance	12,115.91	6,401.00	5,714.91	59,408.31	38,259.00	21,149.31	63,863.00
Hospitalization	13,200.00	2,319.00	10,881.00	31,800.00	18,457.00	13,343.00	27,733.00
Police General Exp & Misc	1,630.92	7,875.00	(6,244.08)	23,781.28	17,048.00	6,733.28	29,999.00
Police Car #2604	0.00	250.00	(250.00)	0.00	2,000.00	(2,000.00)	3,000.00
Police Computer Maint & Upgrades	0.00	3,333.33	(3,333.33)	0.00	26,666.68	(26,666.68)	40,000.00
Police Car #2608	0.00	42.00	(42.00)	0.00	336.00	(336.00)	504.00
Police Car #2610	0.00	167.00	(167.00)	1,601.23	1,336.00	265.23	2,004.00
Police Car #2610	0.00	167.00	(167.00)	461.09	1,336.00	(874.91)	2,004.00
Police Car 6	0.00	167.00	(167.00)	910.66	1,336.00	(425.34)	2,004.00
Uniforms	0.00	0.00	0.00	8,590.84	9,902.00	(1,311.16)	9,999.00
<b>Total Police Department</b>	<u>139,090.16</u>	<u>118,405.33</u>	<u>20,684.83</u>	<u>873,177.93</u>	<u>936,365.68</u>	<u>(63,187.75)</u>	<u>1,335,868.22</u>
<b>Direct City and Operating Cost</b>							
Fire Contract	21,328.10	20,901.00	427.10	170,624.80	167,210.00	3,414.80	250,814.00
Building Inspectors	5,367.99	5,000.00	367.99	47,137.29	40,000.00	7,137.29	60,000.00
Electricity	701.18	505.00	196.18	5,366.88	4,722.00	644.88	7,502.00
Water	2,583.72	1,834.00	749.72	22,024.66	17,512.00	4,512.66	24,999.00
Garbage & Trash Collection	7,669.38	6,172.00	1,497.38	61,035.74	49,795.00	11,240.74	75,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	0.00	4,336.00	(4,336.00)	6,502.00
Landscaping Expense/Wall Exp	1,500.00	6,250.00	(4,750.00)	13,200.00	50,000.00	(36,800.00)	75,000.00
Rent & Other	5,095.59	5,193.00	(97.41)	40,764.72	43,228.00	(2,463.28)	64,000.00
Capital Outlay	0.00	10,000.00	(10,000.00)	16,767.11	80,000.00	(63,232.89)	120,000.00
<b>Total Direct City and Operating Cost</b>	<u>44,245.96</u>	<u>56,397.00</u>	<u>(12,151.04)</u>	<u>376,921.20</u>	<u>456,803.00</u>	<u>(79,881.80)</u>	<u>683,817.00</u>
<b>Total Expenditures</b>	<u>198,692.54</u>	<u>184,853.66</u>	<u>13,838.88</u>	<u>1,408,114.16</u>	<u>1,540,282.36</u>	<u>(132,168.20)</u>	<u>2,236,086.22</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (136,656.37)</u>	<u>\$ (102,540.65)</u>	<u>\$ (34,115.72)</u>	<u>\$ 782,944.46</u>	<u>\$ 417,884.60</u>	<u>\$ 365,059.86</u>	<u>\$ 32,240.78</u>

See Accountant's Compilation Report



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

	<u>1 Month Ended</u> <u>May 31, 2023</u>	<u>8 Months Ended</u> <u>May 31, 2023</u>
<b>Sales, Use &amp; Gas Tax</b>		
Gas Tax Revenue	826.46	6,340.96
Total	<u>826.46</u>	<u>6,340.96</u>
<b>Violation of Local Ordinances</b>		
Total	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>Village Clerk</b>		
Village Clerk Salaries	\$ 5,450.00	\$ 49,600.00
Total	<u>\$ 5,450.00</u>	<u>\$ 49,600.00</u>
<b>Other Contractual Services</b>		
Cleaning Services	\$ 0.00	\$ 2,560.00
Total	<u>\$ 0.00</u>	<u>\$ 2,560.00</u>
<b>Salaries</b>		
Police Salaries	\$ 55,241.27	\$ 372,282.28
Aide Salaries	22,051.44	162,055.32
Police Salaries Misc	28.94	6,249.70
Total	<u>\$ 77,321.65</u>	<u>\$ 540,587.30</u>
<b>Insurance</b>		
General Liability Insurance	\$ 12,115.91	\$ 59,408.31
Hospitalization	13,200.00	31,800.00
Total	<u>\$ 25,315.91</u>	<u>\$ 91,208.31</u>

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

	1 Month Ended <u>May 31, 2023</u>	8 Months Ended <u>May 31, 2023</u>
<b>Police General Expense and Miscellaneous</b>		
Police General Exp & Misc	\$ 1,630.92	\$ 23,781.28
Police Car #2610	0.00	1,601.23
Police Car #2610	0.00	461.09
Police Car 6	0.00	910.66
Total	<u>\$ 1,630.92</u>	<u>\$ 26,754.26</u>
<b>Other</b>		
Landscaping and Wall Expense	\$ 1,500.00	\$ 13,200.00
Total	<u>\$ 1,500.00</u>	<u>\$ 13,200.00</u>

## Village of Sea Ranch Lakes

### General Ledger

May 1, 2023 - May 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>10101200</b>	<b>FL Muni Investment Trust</b>			153,264.64		
05/31/23	FLMuni		To record Florida Muni activity		310.72	
			<b>Totals for 10101200</b>		<u>310.72</u>	<u>153,575.36</u>
<b>10101300</b>	<b>Checking- Centennial Bank</b>			33,554.59		
05/01/23	13172		AIG Valic		(1,328.09)	
05/01/23	13173		AIG Valic Match		(531.23)	
05/01/23	13174		We Florida Financial		(1,378.40)	
05/01/23	13175		City of Pompano		(21,328.10)	
05/01/23	13176		Hinkle & Richter		(849.00)	
05/01/23	13177		Rebel Exterminators		(110.00)	
05/01/23	13178		Sea Ranch Lakes Beach Club		(5,095.59)	
05/01/23	13179		The Tree Team		(1,200.00)	
05/02/23	13181		Lisa Hoddinott Inc		(55.00)	
05/03/23	13182		Goren, Cherof, Doody & Ezrol, P.A.		(3,281.50)	
05/03/23	13183		Cross Coast Constructions, Inc.		(2,235.00)	
05/05/23	P89		Payroll Journal Entry		(11,106.24)	
05/08/23	13184		Calvin Giordano & Associates, Inc.		(223.48)	
05/08/23	13185		Commercial Beach Hardware		(34.61)	
05/08/23	13186		FPL		(701.18)	
05/08/23	13187		Waste Management		(7,669.38)	
05/09/23	13188		AIG Valic		(3,959.05)	
05/09/23	13189		AIG Valic Match		(1,583.62)	
05/09/23	13190		BCPBA		(155.88)	
05/09/23	13191		We Florida Financial		(175.00)	
05/09/23	13192		City of Ft Lauderdale		(2,583.72)	
05/09/23	13193		Sandollar, Inc.		(300.00)	
05/12/23	13194		Comcast		(10.70)	
05/12/23	13195		Staples		(91.86)	
05/12/23	P89		Payroll Journal Entry		(15,123.55)	
05/15/23	13196		Business Technology Solutions of Florida LLC		(362.50)	
05/15/23	13197		AIG Valic		(3,778.04)	
05/15/23	13198		AIG Valic Match		(1,511.22)	
05/15/23	13199		We Florida Financial		(1,378.40)	
05/19/23	13200		Comcast		(511.80)	
05/19/23	13201		Hinkle & Richter		(849.00)	
05/19/23	P89		Payroll Journal Entry		(11,260.17)	
05/22/23	13202		AIG Valic		(1,790.83)	
05/22/23	13203		AIG Valic Match		(850.42)	
05/22/23	13204		BCPBA		(181.86)	
05/22/23	13205		We Florida Financial		(1,444.27)	
05/25/23	13206		AT&T Mobility		(452.14)	
05/25/23	13207		Rebel Exterminators		(30.00)	
05/25/23	13208		Tem Systems		(161.50)	
05/25/23	13209		AIG Valic		(8,139.39)	
05/25/23	13210		AIG Valic Match		(12,020.80)	
05/25/23	P89		Payroll Journal Entry		(16,677.84)	
05/26/23	P89		Payroll Journal Entry		(11,289.15)	
05/30/23	13211		AIG Valic		(2,780.93)	
05/30/23	13212		AIG Valic Match		(1,390.47)	
05/30/23	13213		We Florida Financial		(1,444.29)	
05/30/23	13214		Comcast		(369.23)	
05/30/23	13215		Cross Coast Construction Inc.		(3,132.99)	
05/30/23	13216		Dascor Plumbing		(895.00)	
05/31/23	13217		Board of Rules & Appeals		(216.93)	
05/31/23	C/D		To record C/D		(52,535.13)	
05/31/23	C/R		To record C/R		<u>184,658.82</u>	

## Village of Sea Ranch Lakes

### General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>Totals for 10101300</b>					<u>(31,905.66)</u>	<u>1,648.93</u>
<b>10101500</b>	<b>Investment - Centennial Bank</b>			2,522,454.37		
05/31/23	C/D		To record C/D		24,372.16	
05/31/23	C/R		To record C/R		(129,247.64)	
05/31/23	Investment		To record investment account activity		<u>6,301.86</u>	
<b>Totals for 10101500</b>					<u>(98,573.62)</u>	<u>2,423,880.75</u>
<b>10103000</b>	<b>State Trust Investment</b>			2,792.95		
05/31/23	Trust		To record trust account activity		<u>12.41</u>	
<b>Totals for 10103000</b>					<u>12.41</u>	<u>2,805.36</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>11900000</b>	<b>Exchange</b>			0.00		
05/25/23	P89		Payroll Journal Entry		13,011.47	
05/31/23	Reclass				<u>(13,011.47)</u>	
<b>Totals for 11900000</b>					<u>0.00</u>	<u>0.00</u>
<b>15501000</b>	<b>Prepaid Expenses</b>			50,649.61		
05/31/23	PrePaid		To adjust prepaid insurance		(10,050.14)	
05/31/23	PrePaid		To adjust prepaid insurance		<u>(2,065.77)</u>	
<b>Totals for 15501000</b>					<u>(12,115.91)</u>	<u>38,533.70</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)		
05/01/23	13174		We Florida Financial		1,378.40	
05/05/23	P89		Payroll Journal Entry		(1,378.40)	
05/09/23	13191		We Florida Financial		175.00	
05/12/23	P89		Payroll Journal Entry		(175.00)	
05/15/23	13199		We Florida Financial		1,378.40	
05/19/23	P89		Payroll Journal Entry		(1,378.40)	
05/22/23	13205		We Florida Financial		1,444.27	
05/26/23	P89		Payroll Journal Entry		(1,444.27)	
05/30/23	13213		We Florida Financial		<u>1,444.29</u>	
<b>Totals for 20202000</b>					<u>1,444.29</u>	<u>(1,436.72)</u>
<b>20202001</b>	<b>PBA Dues Payable</b>			(181.86)		
05/09/23	13190		BCPBA		155.88	
05/12/23	P89		Payroll Journal Entry		<u>(155.88)</u>	

## Village of Sea Ranch Lakes

### General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
05/22/23	13204		BCPBA		181.86	
05/26/23	P89		Payroll Journal Entry		(181.86)	
			<b>Totals for 20202001</b>		<u>0.00</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)		
05/05/23	P89		Payroll Journal Entry		(2,650.26)	
05/12/23	P89		Payroll Journal Entry		(3,695.02)	
05/19/23	P89		Payroll Journal Entry		(3,092.72)	
05/25/23	P89		Payroll Journal Entry		(2,573.92)	
05/26/23	P89		Payroll Journal Entry		(2,822.52)	
05/31/23	PayrollTax		To record payroll taxes payable		14,834.44	
			<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)		
05/05/23	P89		Payroll Journal Entry		(2,184.20)	
05/12/23	P89		Payroll Journal Entry		(2,889.40)	
05/19/23	P89		Payroll Journal Entry		(2,250.92)	
05/25/23	P89		Payroll Journal Entry		(1,118.52)	
05/26/23	P89		Payroll Journal Entry		(2,330.53)	
05/31/23	PayrollTax		To record payroll taxes payable		10,773.57	
			<b>Totals for 21702000</b>		<u>0.00</u>	<u>(4,889.65)</u>
<b>21703000</b>	<b>Depository</b>			0.00		
05/31/23	C/D		To record C/D		4,834.46	
05/31/23	C/D		To record C/D		6,584.42	
05/31/23	C/D		To record C/D		5,343.64	
05/31/23	C/D		To record C/D		3,692.44	
05/31/23	C/D		To record C/D		5,153.05	
05/31/23	PayrollTax		To record payroll taxes payable		(25,608.01)	
			<b>Totals for 21703000</b>		<u>0.00</u>	<u>0.00</u>
<b>21900000</b>	<b>Deferred Compensation Liability</b>			(2,741.00)		
05/01/23	13172		AIG Valic		1,328.09	
05/01/23	13173		AIG Valic Match		531.23	
05/05/23	P89		Payroll Journal Entry		(1,859.32)	
05/09/23	13188		AIG Valic		3,959.05	
05/09/23	13189		AIG Valic Match		1,583.62	
05/12/23	P89		Payroll Journal Entry		(5,542.67)	
05/15/23	13197		AIG Valic		3,778.04	
05/15/23	13198		AIG Valic Match		1,511.22	
05/19/23	P89		Payroll Journal Entry		(5,289.26)	
05/22/23	13202		AIG Valic		1,790.83	
05/22/23	13203		AIG Valic Match		850.42	
05/25/23	13209		AIG Valic		8,139.39	
05/25/23	13210		AIG Valic Match		12,020.80	
05/25/23	P89		Payroll Journal Entry		(20,160.19)	
05/26/23	P89		Payroll Journal Entry		(2,641.25)	
05/30/23	13211		AIG Valic		2,780.93	
05/30/23	13212		AIG Valic Match		1,390.47	
			<b>Totals for 21900000</b>		<u>4,171.40</u>	<u>1,430.40</u>
<b>27000000</b>	<b>Accrued Compensated Absences - Long Term Portion</b>			(21,435.07)		

## Village of Sea Ranch Lakes

### General Ledger

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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>			(1,826,573.73)		
05/31/23	C/R		To record C/R		(30,591.62)	
<b>Totals for 31100000</b>					<u>(30,591.62)</u>	<u>(1,857,165.35)</u>
<b>31200001</b>	<b>Sales &amp; Use Tax</b>			(26,232.68)		
05/31/23	C/R		To record C/R		(4,140.82)	
<b>Totals for 31200001</b>					<u>(4,140.82)</u>	<u>(30,373.50)</u>
<b>31200003</b>	<b>Gas Tax Revenue</b>			(5,514.50)		
05/31/23	C/R		To record C/R		(341.00)	
05/31/23	C/R		To record C/R		(485.46)	
<b>Totals for 31200003</b>					<u>(826.46)</u>	<u>(6,340.96)</u>
<b>31310000</b>	<b>Franchise Fees - Electricity</b>			(42,652.12)		
05/31/23	C/R		To record C/R		(5,515.62)	
<b>Totals for 31310000</b>					<u>(5,515.62)</u>	<u>(48,167.74)</u>
<b>31320000</b>	<b>Franchise Fees - Telecomm</b>			(18,302.70)		
05/31/23	C/R		To record C/R		(2,765.07)	
<b>Totals for 31320000</b>					<u>(2,765.07)</u>	<u>(21,067.77)</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>			(132,384.23)		
05/31/23	C/R		To record C/R		(185.00)	
05/31/23	C/R		To record C/R		(3,635.01)	
<b>Totals for 32200000</b>					<u>(3,820.01)</u>	<u>(136,204.24)</u>
<b>33512000</b>	<b>Revenue Sharing</b>			(37,744.65)		
05/31/23	C/R		To record C/R		(5,353.20)	
<b>Totals for 33512000</b>					<u>(5,353.20)</u>	<u>(43,097.85)</u>
<b>35400002</b>	<b>Forman</b>			(594.00)		
05/31/23	C/R		To record C/R		(887.00)	
05/31/23	C/R		To record C/R		(2.00)	
<b>Totals for 35400002</b>					<u>(889.00)</u>	<u>(1,483.00)</u>
<b>36100000</b>	<b>Interest Received</b>			(35,911.03)		
05/31/23	FLMuni		To record Florida Muni activity		(310.72)	
05/31/23	Investment		To record investment account activity		(6,301.86)	
05/31/23	Trust		To record trust account activity		(12.41)	
<b>Totals for 36100000</b>					<u>(6,624.99)</u>	<u>(42,536.02)</u>
<b>36900000</b>	<b>Miscellaneous Revenue</b>			(1,932.81)		
05/31/23	C/R		To record C/R		(1,419.38)	
05/31/23	C/R		To record C/R		(90.00)	

## Village of Sea Ranch Lakes

### General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>Totals for 36900000</b>					<u>(1,509.38)</u>	<u>(3,442.19)</u>
<b>51312001</b>	<b>Village Clerk Salaries</b>			44,150.00		
05/05/23	P89		Payroll Journal Entry		1,500.00	
05/12/23	P89		Payroll Journal Entry		950.00	
05/19/23	P89		Payroll Journal Entry		1,500.00	
05/26/23	P89		Payroll Journal Entry		<u>1,500.00</u>	
<b>Totals for 51312001</b>					<u>5,450.00</u>	<u>49,600.00</u>
<b>51321000</b>	<b>FICA Office</b>			4,000.95		
05/05/23	P89		Payroll Journal Entry		114.75	
05/12/23	P89		Payroll Journal Entry		133.88	
05/19/23	P89		Payroll Journal Entry		114.75	
05/26/23	P89		Payroll Journal Entry		<u>114.75</u>	
<b>Totals for 51321000</b>					<u>478.13</u>	<u>4,479.08</u>
<b>51332000</b>	<b>Accounting</b>			26,094.00		
05/01/23	13176		Hinkle & Richter		849.00	
05/19/23	13201		Hinkle & Richter		<u>849.00</u>	
<b>Totals for 51332000</b>					<u>1,698.00</u>	<u>27,792.00</u>
<b>51334003</b>	<b>Cleaning Services</b>			2,560.00		
<b>Totals for 51334003</b>					<u>0.00</u>	<u>2,560.00</u>
<b>51341000</b>	<b>Telephone</b>			8,958.46		
05/12/23	13194		Comcast		10.70	
05/19/23	13200		Comcast		511.80	
05/25/23	13206		AT&T Mobility		452.14	
05/30/23	13214		Comcast		<u>369.23</u>	
<b>Totals for 51341000</b>					<u>1,343.87</u>	<u>10,302.33</u>
<b>51349001</b>	<b>Broward Permit Fees</b>			1,683.00		
<b>Totals for 51349001</b>					<u>0.00</u>	<u>1,683.00</u>
<b>51351000</b>	<b>Office Exp &amp; Dues Misc</b>			34,992.54		
05/02/23	13181		Lisa Hoddinott Inc		55.00	
05/12/23	13195		Staples		91.86	
05/15/23	13196		Business Technology Solutions of Florida LLC		362.50	
05/31/23	13217		Board of Rules & Appeals		216.93	
05/31/23	C/D		To record C/D		127.43	
05/31/23	C/D		To record C/D		785.95	
05/31/23	C/D		To record C/D		25.00	
05/31/23	C/D		To record C/D		<u>160.27</u>	
<b>Totals for 51351000</b>					<u>1,824.94</u>	<u>36,817.48</u>
<b>51431000</b>	<b>Legal Fees</b>			15,495.01		
05/03/23	13182		Goren, Cherof, Doody & Ezrol, P.A.		3,281.50	
05/08/23	13184		Calvin Giordano & Associates, Inc.		<u>223.48</u>	
<b>Totals for 51431000</b>					<u>3,504.98</u>	<u>18,999.99</u>
<b>51934000</b>	<b>Maintenance &amp; Repairs</b>			4,724.65		
05/25/23	13208		Tem Systems		161.50	
05/30/23	13216		Dascor Plumbing		<u>895.00</u>	
<b>Totals for 51934000</b>					<u>1,056.50</u>	<u>5,781.15</u>
<b>52112001</b>	<b>Police Salaries</b>			317,041.01		
05/05/23	P89		Payroll Journal Entry		9,059.52	

## Village of Sea Ranch Lakes

### General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
05/12/23	P89		Payroll Journal Entry		11,462.84	
05/19/23	P89		Payroll Journal Entry		11,123.44	
05/26/23	P89		Payroll Journal Entry		10,584.00	
05/31/23	Reclass				<u>13,011.47</u>	
<b>Totals for 52112001</b>					<u>55,241.27</u>	<u>372,282.28</u>
<b>52112002</b>	<b>Aide Salaries</b>			140,003.88		
05/05/23	P89		Payroll Journal Entry		4,611.80	
05/12/23	P89		Payroll Journal Entry		4,409.75	
05/19/23	P89		Payroll Journal Entry		4,626.25	
05/25/23	P89		Payroll Journal Entry		3,811.24	
05/26/23	P89		Payroll Journal Entry		<u>4,592.40</u>	
<b>Totals for 52112002</b>					<u>22,051.44</u>	<u>162,055.32</u>
<b>52112003</b>	<b>Holiday Time</b>			24,557.70		
05/12/23	P89		Payroll Journal Entry		<u>3,703.30</u>	
<b>Totals for 52112003</b>					<u>3,703.30</u>	<u>28,261.00</u>
<b>52112005</b>	<b>Vacation</b>			41,459.31		
05/05/23	P89		Payroll Journal Entry		2,121.80	
05/12/23	P89		Payroll Journal Entry		824.50	
05/19/23	P89		Payroll Journal Entry		2,964.20	
05/26/23	P89		Payroll Journal Entry		<u>1,771.50</u>	
<b>Totals for 52112005</b>					<u>7,682.00</u>	<u>49,141.31</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>			6,220.76		
05/05/23	P89		Payroll Journal Entry		<u>28.94</u>	
<b>Totals for 52112008</b>					<u>28.94</u>	<u>6,249.70</u>
<b>52121000</b>	<b>FICA</b>			44,275.55		
05/05/23	P89		Payroll Journal Entry		1,210.38	
05/12/23	P89		Payroll Journal Entry		1,713.63	
05/19/23	P89		Payroll Journal Entry		1,431.61	
05/25/23	P89		Payroll Journal Entry		1,286.96	
05/26/23	P89		Payroll Journal Entry		<u>1,296.51</u>	
<b>Totals for 52121000</b>					<u>6,939.09</u>	<u>51,214.64</u>
<b>52122200</b>	<b>Deferred Comp</b>			29,490.28		
05/05/23	P89		Payroll Journal Entry		531.23	
05/12/23	P89		Payroll Journal Entry		1,583.62	
05/19/23	P89		Payroll Journal Entry		1,511.22	
05/25/23	P89		Payroll Journal Entry		12,020.80	
05/26/23	P89		Payroll Journal Entry		<u>850.42</u>	
<b>Totals for 52122200</b>					<u>16,497.29</u>	<u>45,987.57</u>
<b>52123001</b>	<b>General Liability Insurance</b>			47,292.40		
05/31/23	PrePaid		To adjust prepaid insurance		10,050.14	
05/31/23	PrePaid		To adjust prepaid insurance		<u>2,065.77</u>	
<b>Totals for 52123001</b>					<u>12,115.91</u>	<u>59,408.31</u>
<b>52123002</b>	<b>Hospitalization</b>			18,600.00		
05/12/23	P89		Payroll Journal Entry		2,800.00	
05/25/23	P89		Payroll Journal Entry		<u>10,400.00</u>	
<b>Totals for 52123002</b>					<u>13,200.00</u>	<u>31,800.00</u>



## Village of Sea Ranch Lakes

### General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>52149000</b>	<b>Police General Exp &amp; Misc</b>			22,150.36		
05/01/23	13177		Rebel Exterminators		110.00	
05/08/23	13185		Commercial Beach Hardware		34.61	
05/25/23	13207		Rebel Exterminators		30.00	
05/31/23	C/D		To record C/D		<u>1,456.31</u>	
			<b>Totals for 52149000</b>		<u><u>1,630.92</u></u>	<u><u>23,781.28</u></u>
<b>52149007</b>	<b>Police Car #2610</b>			1,601.23		
			<b>Totals for 52149007</b>		<u><u>0.00</u></u>	<u><u>1,601.23</u></u>
<b>52149008</b>	<b>Police Car #2610</b>			461.09		
			<b>Totals for 52149008</b>		<u><u>0.00</u></u>	<u><u>461.09</u></u>
<b>52149009</b>	<b>Police Car 6</b>			910.66		
			<b>Totals for 52149009</b>		<u><u>0.00</u></u>	<u><u>910.66</u></u>
<b>52152000</b>	<b>Uniforms</b>			8,590.84		
			<b>Totals for 52152000</b>		<u><u>0.00</u></u>	<u><u>8,590.84</u></u>
<b>52234000</b>	<b>Fire Contract</b>			149,296.70		
05/01/23	13175		City of Pompano		<u>21,328.10</u>	
			<b>Totals for 52234000</b>		<u><u>21,328.10</u></u>	<u><u>170,624.80</u></u>
<b>52434000</b>	<b>Building Inspectors</b>			41,769.30		
05/03/23	13183		Cross Coast Constructions, Inc.		2,235.00	
05/30/23	13215		Cross Coast Construction Inc.		<u>3,132.99</u>	
			<b>Totals for 52434000</b>		<u><u>5,367.99</u></u>	<u><u>47,137.29</u></u>
<b>53143000</b>	<b>Electricity</b>			4,665.70		
05/08/23	13186		FPL		<u>701.18</u>	
			<b>Totals for 53143000</b>		<u><u>701.18</u></u>	<u><u>5,366.88</u></u>
<b>53343000</b>	<b>Water</b>			19,440.94		
05/09/23	13192		City of Ft Lauderdale		<u>2,583.72</u>	
			<b>Totals for 53343000</b>		<u><u>2,583.72</u></u>	<u><u>22,024.66</u></u>
<b>53432000</b>	<b>Garbage &amp; Trash Collection</b>			53,366.36		
05/08/23	13187		Waste Management		<u>7,669.38</u>	
			<b>Totals for 53432000</b>		<u><u>7,669.38</u></u>	<u><u>61,035.74</u></u>
<b>53949003</b>	<b>Landscaping Expense/Wall Exp</b>			11,700.00		
05/01/23	13179		The Tree Team		1,200.00	
05/09/23	13193		Sandollar, Inc.		<u>300.00</u>	
			<b>Totals for 53949003</b>		<u><u>1,500.00</u></u>	<u><u>13,200.00</u></u>
<b>54153000</b>	<b>Rent &amp; Other</b>			35,669.13		
05/01/23	13178		Sea Ranch Lakes Beach Club		<u>5,095.59</u>	
			<b>Totals for 54153000</b>		<u><u>5,095.59</u></u>	<u><u>40,764.72</u></u>
<b>80010000</b>	<b>Capital Outlay</b>			16,767.11		
			<b>Totals for 80010000</b>		<u><u>0.00</u></u>	<u><u>16,767.11</u></u>
			<b>Report Total</b>			<u><u>0.00</u></u>
<b>Net Profit/(Loss)</b>						
Current Period			<u>(136,656.37)</u>			
Year-to-Date			<u><u>782,944.46</u></u>			

**Village of Sea Ranch Lakes**

**General Ledger**

May 1, 2023 - May 31, 2023

**Date**

Distribution count = 194