

Village of Sea Ranch Lakes

Financial Statements

July 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 July 31, 2023, and the related Statements of Revenues and Expenditures for the one month and ten 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
August 11, 2023

**Village of Sea Ranch Lakes
Combined Balance Sheet
July 31, 2023**

Assets

Current Assets

FL Muni Investment Trust	\$ 154,471.17
Checking- Centennial Bank	27,173.69
Investment - Centennial Bank	2,187,933.75
State Trust Investment	2,830.58
Accounts Rec - Government	23,600.17
Prepaid Expenses	<u>20,100.28</u>

Total Current Assets \$ 2,416,109.64

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 \$ 3,596,333.31

**Village of Sea Ranch Lakes
Combined Balance Sheet
July 31, 2023**

Liabilities and Fund Balance

Current Liabilities

Accounts Payable	\$ 28,432.34
Credit Union	2,977.60
PBA Dues Payable	25.98
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>(1,103.92)</u>

Total Current Liabilities \$ 132,153.13

Long-Term Liabilities

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

Total Liabilities \$ 153,588.20

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>553,298.35</u>

Total Fund Balance \$ 3,442,745.11

Total Liabilities and Fund Balance \$ 3,596,333.31

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

	1 Month Ended		10 Months Ended	
	July 31, 2023	% to Revenue	July 31, 2023	% to Revenue
Revenues:				
Ad Valorem Taxes	\$ 19,555.40	40.69 %	\$ 1,893,601.70	82.00 %
Sales & Use Tax	3,706.43	7.71 %	37,841.09	1.64 %
Gas Tax Revenue	895.28	1.86 %	8,011.02	0.35 %
Franchise Fees - Electricity	6,100.24	12.69 %	60,477.10	2.62 %
Franchise Fees - Telecomm	2,164.11	4.50 %	25,988.72	1.13 %
Occupational License	305.00	0.63 %	1,485.00	0.06 %
Building Permits	2,903.10	6.04 %	166,566.69	7.21 %
Revenue Sharing	5,332.68	11.10 %	53,783.72	2.33 %
Foreman	651.00	1.35 %	2,591.50	0.11 %
Interest Received	6,311.52	13.13 %	55,069.40	2.38 %
Miscellaneous Revenue	135.00	0.28 %	3,808.19	0.16 %
Total Revenues	48,059.76	100.00 %	2,309,224.13	100.00 %
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	5,450.00	11.34 %	62,000.00	2.68 %
FICA Office	462.83	0.96 %	5,519.48	0.24 %
Accounting	849.00	1.77 %	29,490.00	1.28 %
Cleaning Services	320.00	0.67 %	3,200.00	0.14 %
Telephone	1,369.41	2.85 %	13,035.84	0.56 %
Broward Permit Fees	0.00	0.00 %	1,683.00	0.07 %
Computer	0.00	0.00 %	432.60	0.02 %
Office Exp & Dues Misc	2,278.09	4.74 %	46,446.04	2.01 %
Legal Fees	1,805.49	3.76 %	24,473.09	1.06 %
Maintenance & Repairs	308.02	0.64 %	6,389.17	0.28 %
Total General Office and Administrative	12,842.84	26.72 %	192,669.22	8.34 %

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

	<u>1 Month Ended</u> <u>July 31, 2023</u>	<u>% to Revenue</u>	<u>10 Months Ended</u> <u>July 31, 2023</u>	<u>% to Revenue</u>
Police Department				
Police Salaries	46,200.50	96.13 %	472,616.43	20.47 %
Aide Salaries	21,445.24	44.62 %	208,335.25	9.02 %
Holiday Time	3,677.10	7.65 %	35,850.90	1.55 %
Vacation	5,423.60	11.29 %	63,362.71	2.74 %
Sick Time	2,127.30	4.43 %	33,560.00	1.45 %
Police Salaries Misc	1,315.39	2.74 %	7,595.48	0.33 %
FICA	6,088.57	12.67 %	64,273.06	2.78 %
Deferred Comp	4,907.99	10.21 %	56,811.78	2.46 %
General Liability Insurance	10,050.14	20.91 %	77,841.73	3.37 %
Hospitalization	4,200.00	8.74 %	40,200.00	1.74 %
Police General Exp & Misc	1,574.25	3.28 %	26,714.67	1.16 %
Police Car #2610	396.16	0.82 %	1,997.39	0.09 %
Police Car #2610	1,226.90	2.55 %	1,687.99	0.07 %
Police Car 6	0.00	0.00 %	910.66	0.04 %
Uniforms	0.00	0.00 %	8,590.84	0.37 %
Total Police Department	<u>108,633.14</u>	<u>226.04 %</u>	<u>1,100,348.89</u>	<u>47.65 %</u>
Direct City and Operating Cost				
Fire Contract	21,328.10	44.38 %	213,281.00	9.24 %
Building Inspectors	7,083.00	14.74 %	54,845.29	2.38 %
Electricity	833.19	1.73 %	7,021.01	0.30 %
Water	1,197.30	2.49 %	25,072.36	1.09 %
Garbage & Trash Collection	8,014.38	16.68 %	77,065.00	3.34 %
Landscaping Expense/Wall Exp	2,500.00	5.20 %	16,900.00	0.73 %
Rent & Other	5,095.59	10.60 %	51,955.90	2.25 %
Capital Outlay	0.00	0.00 %	16,767.11	0.73 %
Total Direct City and Operating Cost	<u>46,051.56</u>	<u>95.82 %</u>	<u>462,907.67</u>	<u>20.05 %</u>
Total Expenditures	<u>167,527.54</u>	<u>348.58 %</u>	<u>1,755,925.78</u>	<u>76.04 %</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (119,467.78)</u>	<u>(248.58)%</u>	<u>\$ 553,298.35</u>	<u>23.96 %</u>

See Accountant's Compilation Report

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

	<u>Current Period</u>			<u>Year-to-Date</u>			<u>Annual Budget</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	
Revenues:							
Ad Valorem Taxes	\$ 19,555.40	\$ 15,392.00	\$ 4,163.40	\$ 1,893,601.70	\$ 1,857,268.00	\$ 36,333.70	\$ 1,857,666.00
Sales & Use Tax	3,706.43	3,750.00	(43.57)	37,841.09	37,500.00	341.09	45,000.00
Gas Tax Revenue	895.28	832.00	63.28	8,011.02	8,326.00	(314.98)	9,993.00
Franchise Fees - Electricity	6,100.24	5,415.00	685.24	60,477.10	54,148.00	6,329.10	64,979.00
Franchise Fees - Telecomm	2,164.11	2,500.00	(335.89)	25,988.72	25,000.00	988.72	30,000.00
Occupational License	305.00	17.00	288.00	1,485.00	2,890.00	(1,405.00)	5,536.00
Building Permits	2,903.10	8,334.00	(5,430.90)	166,566.69	83,328.00	83,238.69	99,994.00
Revenue Sharing	5,332.68	5,250.00	82.68	53,783.72	52,500.00	1,283.72	63,000.00
Parking Tickets	0.00	0.00	0.00	0.00	620.00	(620.00)	998.00
Foreman	651.00	0.00	651.00	2,591.50	0.00	2,591.50	0.00
Interest Received	6,311.52	210.00	6,101.52	55,069.40	2,082.00	52,987.40	2,500.00
Miscellaneous Revenue	135.00	500.00	(365.00)	3,808.19	164,000.00	(160,191.81)	165,000.00
Total Revenues	<u>48,059.76</u>	<u>42,200.00</u>	<u>5,859.76</u>	<u>2,309,224.13</u>	<u>2,287,662.00</u>	<u>21,562.13</u>	<u>2,344,666.00</u>
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	5,450.00	7,052.00	(1,602.00)	62,000.00	61,837.00	163.00	73,000.00
FICA Office	462.83	796.00	(333.17)	5,519.48	7,492.00	(1,972.52)	8,762.00
Accounting	849.00	0.00	849.00	29,490.00	33,043.00	(3,553.00)	35,001.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	1,670.00	(1,670.00)	2,004.00
Cleaning Services	320.00	202.00	118.00	3,200.00	3,623.00	(423.00)	4,248.00
Telephone	1,369.41	0.00	1,369.41	13,035.84	12,907.00	128.84	24,999.00
Other Current Charges	0.00	167.00	(167.00)	0.00	1,664.00	(1,664.00)	1,997.00
Broward Permit Fees	0.00	521.00	(521.00)	1,683.00	2,081.00	(398.00)	2,501.00
Computer	0.00	0.00	0.00	432.60	0.00	432.60	0.00
Election Cost	0.00	0.00	0.00	0.00	3,500.00	(3,500.00)	3,500.00
Office Exp & Dues Misc	2,278.09	1,454.00	824.09	46,446.04	24,597.00	21,849.04	29,999.00
Legal Fees	1,805.49	2,313.00	(507.51)	24,473.09	17,728.00	6,745.09	24,999.00
Maintenance & Repairs	308.02	1,000.00	(691.98)	6,389.17	10,000.00	(3,610.83)	12,000.00
Total General and Administrative	<u>\$ 12,842.84</u>	<u>\$ 13,672.00</u>	<u>\$ (829.16)</u>	<u>\$ 192,669.22</u>	<u>\$ 180,142.00</u>	<u>\$ 12,527.22</u>	<u>\$ 223,010.00</u>

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

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Police Department							
Police Salaries	46,200.50	57,600.00	(11,399.50)	472,616.43	468,394.00	4,222.43	560,632.00
Aide Salaries	21,445.24	25,087.00	(3,641.76)	208,335.25	248,252.00	(39,916.75)	290,200.00
Holiday Time	3,677.10	2,726.00	951.10	35,850.90	30,963.00	4,887.90	36,002.00
Vacation	5,423.60	3,063.00	2,360.60	63,362.71	32,353.00	31,009.71	33,489.00
Sick Time	2,127.30	0.00	2,127.30	33,560.00	32,405.00	1,155.00	32,728.00
Police Salaries Misc	1,315.39	23,656.00	(22,340.61)	7,595.48	118,280.00	(110,684.52)	118,280.00
FICA	6,088.57	7,791.00	(1,702.43)	64,273.06	70,975.00	(6,701.94)	83,088.00
Deferred Comp	4,907.99	5,922.00	(1,014.01)	56,811.78	48,965.00	7,846.78	54,718.00
Seminars & Training	0.00	1,603.00	(1,603.00)	0.00	16,030.00	(16,030.00)	19,236.00
General Liability Insurance	10,050.14	5,474.00	4,576.14	77,841.73	54,511.00	23,330.73	65,459.00
Hospitalization	4,200.00	1,630.00	2,570.00	40,200.00	25,067.00	15,133.00	28,429.00
Police General Exp & Misc	1,574.25	693.00	881.25	26,714.67	17,692.00	9,022.67	29,996.00
Police Car #2604	0.00	250.00	(250.00)	0.00	2,500.00	(2,500.00)	3,000.00
Police Computer Maint & Upgrades	0.00	3,333.00	(3,333.00)	0.00	33,330.00	(33,330.00)	39,996.00
Police Car #2608	0.00	42.00	(42.00)	0.00	420.00	(420.00)	504.00
Police Car #2610	396.16	167.00	229.16	1,997.39	1,670.00	327.39	2,004.00
Police Car #2610	1,226.90	167.00	1,059.90	1,687.99	1,670.00	17.99	2,004.00
Police Car 6	0.00	167.00	(167.00)	910.66	1,664.00	(753.34)	1,998.00
Uniforms	0.00	0.00	0.00	8,590.84	9,902.00	(1,311.16)	9,999.00
Total Police Department	<u>108,633.14</u>	<u>139,371.00</u>	<u>(30,737.86)</u>	<u>1,100,348.89</u>	<u>1,215,043.00</u>	<u>(114,694.11)</u>	<u>1,411,762.00</u>
Direct City and Operating Cost							
Fire Contract	21,328.10	21,333.00	(4.90)	213,281.00	213,330.00	(49.00)	255,996.00
Building Inspectors	7,083.00	3,333.00	3,750.00	54,845.29	33,330.00	21,515.29	39,996.00
Electricity	833.19	625.00	208.19	7,021.01	6,250.00	771.01	7,500.00
Water	1,197.30	2,333.00	(1,135.70)	25,072.36	23,330.00	1,742.36	27,996.00
Garbage & Trash Collection	8,014.38	6,750.00	1,264.38	77,065.00	67,500.00	9,565.00	81,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	0.00	5,420.00	(5,420.00)	6,504.00
Landscaping Expense/Wall Exp	2,500.00	3,750.00	(1,250.00)	16,900.00	37,500.00	(20,600.00)	45,000.00
Rent & Other	5,095.59	5,334.00	(238.41)	51,955.90	53,336.00	(1,380.10)	64,004.00
Capital Outlay	0.00	16,667.00	(16,667.00)	16,767.11	166,670.00	(149,902.89)	200,004.00
Total Direct City and Operating Cost	<u>46,051.56</u>	<u>60,667.00</u>	<u>(14,615.44)</u>	<u>462,907.67</u>	<u>606,666.00</u>	<u>(143,758.33)</u>	<u>728,000.00</u>
Total Expenditures	<u>167,527.54</u>	<u>213,710.00</u>	<u>(46,182.46)</u>	<u>1,755,925.78</u>	<u>2,001,851.00</u>	<u>(245,925.22)</u>	<u>2,362,772.00</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (119,467.78)</u>	<u>\$ (171,510.00)</u>	<u>\$ 52,042.22</u>	<u>\$ 553,298.35</u>	<u>\$ 285,811.00</u>	<u>\$ 267,487.35</u>	<u>\$ (18,106.00)</u>

See Accountant's Compilation Report

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

	1 Month Ended	10 Months Ended
	July 31, 2023	July 31, 2023
Sales, Use & Gas Tax		
Gas Tax Revenue	895.28	8,011.02
Total	895.28	8,011.02
 Violation of Local Ordinances		
Total	\$ 0.00	\$ 0.00
 Village Clerk		
Village Clerk Salaries	\$ 5,450.00	\$ 62,000.00
Total	\$ 5,450.00	\$ 62,000.00
 Other Contractual Services		
Cleaning Services	\$ 320.00	\$ 3,200.00
Total	\$ 320.00	\$ 3,200.00
 Salaries		
Police Salaries	\$ 46,200.50	\$ 472,616.43
Aide Salaries	21,445.24	208,335.25
Police Salaries Misc	1,315.39	7,595.48
Total	\$ 68,961.13	\$ 688,547.16
 Insurance		
General Liability Insurance	\$ 10,050.14	\$ 77,841.73
Hospitalization	4,200.00	40,200.00
Total	\$ 14,250.14	\$ 118,041.73

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

	<u>1 Month Ended</u> <u>July 31, 2023</u>	<u>10 Months Ended</u> <u>July 31, 2023</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ 1,574.25	\$ 26,714.67
Police Car #2610	396.16	1,997.39
Police Car #2610	1,226.90	1,687.99
Police Car 6	0.00	910.66
Total	<u>\$ 3,197.31</u>	<u>\$ 31,310.71</u>
Other		
Landscaping and Wall Expense	\$ 2,500.00	\$ 16,900.00
Total	<u>\$ 2,500.00</u>	<u>\$ 16,900.00</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes

General Ledger

July 1, 2023 - July 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			154,007.55		
07/31/23	FLMuni		To record FL Muni bank activity		463.62	
			Totals for 10101200		<u>463.62</u>	<u>154,471.17</u>
10101300	Checking- Centennial Bank			29,139.43		
07/03/23	13264		AIG Valic		(2,348.70)	
07/03/23	13265		AIG Valic Match		(849.28)	
07/03/23	13266		BCPBA		(181.86)	
07/03/23	13267		We Florida Financial		(1,444.29)	
07/03/23	13268		City of Pompano		(21,328.10)	
07/03/23	13269		Sea Ranch Lakes Beach Club		(6,095.59)	
07/03/23	13270		The Tree Team		(1,200.00)	
07/03/23	13271		Waste Management		(7,669.38)	
07/03/23	13272		Susan Gambon		(320.00)	
07/03/23	13273		Lisa Hoddinott Inc		(123.75)	
07/05/23	13274		Business Technology Solutions of Florida LLC		(332.62)	
07/05/23	13275		Cross Coast Construction Inc.		(4,862.00)	
07/05/23	13276		City of Ft Lauderdale		(809.71)	
07/06/23	13278		Goren, Cherof, Doody & Ezrol, P.A.		(1,100.00)	
07/07/23	P89		Payroll Journal Entry		(12,135.19)	
07/10/23	13279		FPL		(833.19)	
07/10/23	13280		Calvin Giordano & Associates, Inc.		(705.49)	
07/10/23	13281		Comcast		(10.70)	
07/12/23	13282		AIG Valic		(3,572.67)	
07/12/23	13283		AIG Valic Match		(1,687.50)	
07/12/23	13284		We Florida Financial		(175.00)	
07/14/23	P89		Payroll Journal Entry		(20,351.07)	
07/17/23	13285		AIG Valic		(2,851.64)	
07/17/23	13286		AIG Valic Match		(937.50)	
07/17/23	13287		BCPBA		(181.86)	
07/17/23	13288		We Florida Financial		(1,444.28)	
07/17/23	13289		AT&T Mobility		(452.12)	
07/17/23	13290		Comcast		(510.68)	
07/17/23	13291		Hinkle & Richter		(849.00)	
07/18/23	13292		Sandollar, Inc.		(300.00)	
07/21/23	P89		Payroll Journal Entry		(11,235.63)	
07/24/23	13293		AIG Valic		(2,901.58)	
07/24/23	13294		AIG Valic Match		(1,433.71)	
07/24/23	13295		We Florida Financial		(1,444.28)	
07/24/23	13296		Comcast		(395.91)	
07/24/23	13297		Municipal Emergency Services		(204.80)	
07/28/23	P89		Payroll Journal Entry		(12,647.02)	
07/31/23	12		Diaz, David A.		103.66	
07/31/23	12		We Florida Financial		1,540.86	
07/31/23	13298		Board of County Commissioners		(345.00)	
07/31/23	13299		Cross Coast Construction Inc.		(2,221.00)	
07/31/23	13300		Rebel Exterminators		(30.00)	
07/31/23	13301		AIG Valic		(2,569.17)	
07/31/23	13302		AIG Valic Match		(1,275.75)	
07/31/23	13303		BCPBA		(155.88)	
07/31/23	13304		We Florida Financial		(1,444.27)	
07/31/23	13305		City of Ft Lauderdale		(387.59)	
07/31/23	C/D		To record C/D		(35,277.26)	
07/31/23	C/R		To record C/R		166,021.76	
			Totals for 10101300		<u>(1,965.74)</u>	<u>27,173.69</u>
10101500	Investment - Centennial Bank			2,299,766.40		

**Village of Sea Ranch Lakes
General Ledger**

July 1, 2023 - July 31, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
07/31/23	C/D		To record C/D		6,605.89	
07/31/23	C/R		To record C/R		(124,273.52)	
07/31/23	Investment		To record Investment account activity		5,834.98	
			Totals for 10101500		<u>(111,832.65)</u>	<u>2,187,933.75</u>
10103000	State Trust Investment			2,817.66		
07/31/23	Trust		To record trust account activity		12.92	
			Totals for 10103000		<u>12.92</u>	<u>2,830.58</u>
11501000	Accounts Rec - Government			23,600.17		
			Totals for 11501000		<u>0.00</u>	<u>23,600.17</u>
15501000	Prepaid Expenses			30,150.42		
07/31/23	PrePaid		To adjust prepaid insurance		(10,050.14)	
			Totals for 15501000		<u>(10,050.14)</u>	<u>20,100.28</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)		
07/03/23	13267		We Florida Financial		1,444.29	
07/07/23	P89		Payroll Journal Entry		(1,444.29)	
07/12/23	13284		We Florida Financial		175.00	
07/14/23	P89		Payroll Journal Entry		(175.00)	
07/17/23	13288		We Florida Financial		1,444.28	
07/21/23	P89		Payroll Journal Entry		(1,444.28)	
07/24/23	13295		We Florida Financial		1,444.28	
07/28/23	P89		Payroll Journal Entry		(1,444.28)	
07/31/23	12		We Florida Financial		(1,540.86)	
07/31/23	13304		We Florida Financial		1,444.27	
			Totals for 20202000		<u>(96.59)</u>	<u>(2,977.60)</u>
20202001	PBA Dues Payable			(181.86)		
07/03/23	13266		BCPBA		181.86	
07/07/23	P89		Payroll Journal Entry		(181.86)	
07/17/23	13287		BCPBA		181.86	
07/21/23	P89		Payroll Journal Entry		(181.86)	
07/31/23	13303		BCPBA		155.88	
			Totals for 20202001		<u>155.88</u>	<u>(25.98)</u>
21601000	Accrued Payroll			(22,882.17)		
			Totals for 21601000		<u>0.00</u>	<u>(22,882.17)</u>

Village of Sea Ranch Lakes

General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
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)		
07/07/23	P89		Payroll Journal Entry		(3,080.62)	
07/14/23	P89		Payroll Journal Entry		(3,809.78)	
07/21/23	P89		Payroll Journal Entry		(2,981.96)	
07/28/23	P89		Payroll Journal Entry		(3,230.44)	
07/31/23	Payroll		To adjust payroll Tax		<u>13,102.80</u>	
			Totals for 21701000		<u>0.00</u>	<u>(5,433.39)</u>
21702000	Federal Withholding Tax			(4,889.65)		
07/07/23	P89		Payroll Journal Entry		(2,484.31)	
07/14/23	P89		Payroll Journal Entry		(3,096.89)	
07/21/23	P89		Payroll Journal Entry		(2,285.25)	
07/28/23	P89		Payroll Journal Entry		(2,506.21)	
07/31/23	Payroll		To adjust payroll Tax		<u>10,372.66</u>	
			Totals for 21702000		<u>0.00</u>	<u>(4,889.65)</u>
21703000	Depository			0.00		
07/31/23	C/D		To record C/D		5,564.93	
07/31/23	C/D		To record C/D		6,906.67	
07/31/23	C/D		To record C/D		5,267.21	
07/31/23	C/D		To record C/D		5,736.65	
07/31/23	Payroll		To adjust payroll Tax		<u>(23,475.46)</u>	
			Totals for 21703000		<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(2,741.00)		
07/03/23	13264		AIG Valic		2,348.70	
07/03/23	13265		AIG Valic Match		849.28	
07/07/23	P89		Payroll Journal Entry		(3,197.98)	
07/12/23	13282		AIG Valic		3,572.67	
07/12/23	13283		AIG Valic Match		1,687.50	
07/14/23	P89		Payroll Journal Entry		(5,260.17)	
07/17/23	13285		AIG Valic		2,851.64	
07/17/23	13286		AIG Valic Match		937.50	
07/21/23	P89		Payroll Journal Entry		(3,789.14)	
07/24/23	13293		AIG Valic		2,901.58	
07/24/23	13294		AIG Valic Match		1,433.71	
07/28/23	P89		Payroll Journal Entry		(4,335.29)	
07/31/23	13301		AIG Valic		2,569.17	
07/31/23	13302		AIG Valic Match		<u>1,275.75</u>	
			Totals for 21900000		<u>3,844.92</u>	<u>1,103.92</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			(1,874,046.30)		
07/31/23	C/R		To record C/R		(19,120.58)	

Village of Sea Ranch Lakes

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
07/31/23	C/R		To record C/R		(434.82)	
			Totals for 31100000		<u>(19,555.40)</u>	<u>(1,893,601.70)</u>
31200001	Sales & Use Tax			(34,134.66)		
07/31/23	C/R		To record C/R		(3,706.43)	
			Totals for 31200001		<u>(3,706.43)</u>	<u>(37,841.09)</u>
31200003	Gas Tax Revenue			(7,115.74)		
07/31/23	C/R		To record C/R		(375.08)	
07/31/23	C/R		To record C/R		(520.20)	
			Totals for 31200003		<u>(895.28)</u>	<u>(8,011.02)</u>
31310000	Franchise Fees - Electricity			(54,376.86)		
07/31/23	C/R		To record C/R		(6,100.24)	
			Totals for 31310000		<u>(6,100.24)</u>	<u>(60,477.10)</u>
31320000	Franchise Fees - Telecomm			(23,824.61)		
07/31/23	C/R		To record C/R		(2,164.11)	
			Totals for 31320000		<u>(2,164.11)</u>	<u>(25,988.72)</u>
32100000	Occupational License			(1,180.00)		
07/31/23	C/R		To record C/R		(225.00)	
07/31/23	C/R		To record C/R		(80.00)	
			Totals for 32100000		<u>(305.00)</u>	<u>(1,485.00)</u>
32200000	Building Permits			(163,663.59)		
07/31/23	C/R		To record C/R		(2,095.61)	
07/31/23	C/R		To record C/R		(807.49)	
			Totals for 32200000		<u>(2,903.10)</u>	<u>(166,566.69)</u>
33512000	Revenue Sharing			(48,451.04)		
07/31/23	C/R		To record C/R		(5,332.68)	
			Totals for 33512000		<u>(5,332.68)</u>	<u>(53,783.72)</u>
35400002	Foreman			(1,940.50)		
07/31/23	C/R		To record C/R		(2.00)	
07/31/23	C/R		To record C/R		(649.00)	
			Totals for 35400002		<u>(651.00)</u>	<u>(2,591.50)</u>
36100000	Interest Received			(48,757.88)		
07/31/23	FLMuni		To record FL Muni bank activity		(463.62)	
07/31/23	Investment		To record Investment account activity		(5,834.98)	
07/31/23	Trust		To record trust account activity		(12.92)	
			Totals for 36100000		<u>(6,311.52)</u>	<u>(55,069.40)</u>
36900000	Miscellaneous Revenue			(3,673.19)		
07/31/23	C/R		To record C/R		(90.00)	
07/31/23	C/R		To record C/R		(45.00)	
			Totals for 36900000		<u>(135.00)</u>	<u>(3,808.19)</u>
51312001	Village Clerk Salaries			56,550.00		
07/07/23	P89		Payroll Journal Entry		1,500.00	
07/14/23	P89		Payroll Journal Entry		1,500.00	
07/21/23	P89		Payroll Journal Entry		1,500.00	
07/28/23	P89		Payroll Journal Entry		900.00	
			Totals for 51312001		<u>5,450.00</u>	<u>62,000.00</u>
51321000	FICA Office			5,056.65		

Village of Sea Ranch Lakes

General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
07/07/23	P89		Payroll Journal Entry		114.75	
07/14/23	P89		Payroll Journal Entry		118.58	
07/21/23	P89		Payroll Journal Entry		114.75	
07/28/23	P89		Payroll Journal Entry		114.75	
			Totals for 51321000		<u>462.83</u>	<u>5,519.48</u>
51332000	Accounting			28,641.00		
07/17/23	13291		Hinkle & Richter		849.00	
			Totals for 51332000		<u>849.00</u>	<u>29,490.00</u>
51334003	Cleaning Services			2,880.00		
07/03/23	13272		Susan Gambon		320.00	
			Totals for 51334003		<u>320.00</u>	<u>3,200.00</u>
51341000	Telephone			11,666.43		
07/10/23	13281		Comcast		10.70	
07/17/23	13289		AT&T Mobility		452.12	
07/17/23	13290		Comcast		510.68	
07/24/23	13296		Comcast		395.91	
			Totals for 51341000		<u>1,369.41</u>	<u>13,035.84</u>
51349001	Broward Permit Fees			1,683.00		
			Totals for 51349001		<u>0.00</u>	<u>1,683.00</u>
51349005	Computer			432.60		
			Totals for 51349005		<u>0.00</u>	<u>432.60</u>
51351000	Office Exp & Dues Misc			44,167.95		
07/03/23	13273		Lisa Hoddinott Inc		123.75	
07/05/23	13274		Business Technology Solutions of Florida LLC		332.62	
07/31/23	12		Diaz, David A.		(103.66)	
07/31/23	C/D		To record C/D		657.08	
07/31/23	C/D		To record C/D		61.85	
07/31/23	C/D		To record C/D		982.56	
07/31/23	C/D		To record C/D		25.00	
07/31/23	C/D		To record C/D		2.99	
07/31/23	C/D		To record C/D		2.99	
07/31/23	C/D		To record C/D		192.91	
			Totals for 51351000		<u>2,278.09</u>	<u>46,446.04</u>
51431000	Legal Fees			22,667.60		
07/06/23	13278		Goren, Cherof, Doody & Ezrol, P.A.		1,100.00	
07/10/23	13280		Calvin Giordano & Associates, Inc.		705.49	
			Totals for 51431000		<u>1,805.49</u>	<u>24,473.09</u>
51934000	Maintenance & Repairs			6,081.15		
07/31/23	C/D		To record C/D		308.02	
			Totals for 51934000		<u>308.02</u>	<u>6,389.17</u>
52112001	Police Salaries			426,415.93		
07/07/23	P89		Payroll Journal Entry		11,997.14	
07/14/23	P89		Payroll Journal Entry		10,067.92	
07/21/23	P89		Payroll Journal Entry		11,576.09	
07/28/23	P89		Payroll Journal Entry		12,559.35	
			Totals for 52112001		<u>46,200.50</u>	<u>472,616.43</u>
52112002	Aide Salaries			186,890.01		

**Village of Sea Ranch Lakes
General Ledger**

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
07/07/23	P89		Payroll Journal Entry		5,763.63	
07/14/23	P89		Payroll Journal Entry		5,080.10	
07/21/23	P89		Payroll Journal Entry		5,197.95	
07/28/23	P89		Payroll Journal Entry		<u>5,403.56</u>	
			Totals for 52112002		<u>21,445.24</u>	<u>208,335.25</u>
52112003	Holiday Time			32,173.80		
07/14/23	P89		Payroll Journal Entry		<u>3,677.10</u>	
			Totals for 52112003		<u>3,677.10</u>	<u>35,850.90</u>
52112005	Vacation			57,939.11		
07/07/23	P89		Payroll Journal Entry		539.60	
07/14/23	P89		Payroll Journal Entry		2,632.60	
07/21/23	P89		Payroll Journal Entry		607.80	
07/28/23	P89		Payroll Journal Entry		<u>1,643.60</u>	
			Totals for 52112005		<u>5,423.60</u>	<u>63,362.71</u>
52112006	Sick Time			31,432.70		
07/07/23	P89		Payroll Journal Entry		303.90	
07/14/23	P89		Payroll Journal Entry		607.80	
07/21/23	P89		Payroll Journal Entry		607.80	
07/28/23	P89		Payroll Journal Entry		<u>607.80</u>	
			Totals for 52112006		<u>2,127.30</u>	<u>33,560.00</u>
52112008	Police Salaries Misc			6,280.09		
07/07/23	P89		Payroll Journal Entry		30.39	
07/14/23	P89		Payroll Journal Entry		<u>1,285.00</u>	
			Totals for 52112008		<u>1,315.39</u>	<u>7,595.48</u>
52121000	FICA			58,184.49		
07/07/23	P89		Payroll Journal Entry		1,425.56	
07/14/23	P89		Payroll Journal Entry		1,786.31	
07/21/23	P89		Payroll Journal Entry		1,376.23	
07/28/23	P89		Payroll Journal Entry		<u>1,500.47</u>	
			Totals for 52121000		<u>6,088.57</u>	<u>64,273.06</u>
52122200	Deferred Comp			51,903.79		
07/07/23	P89		Payroll Journal Entry		849.28	
07/14/23	P89		Payroll Journal Entry		1,687.50	
07/21/23	P89		Payroll Journal Entry		937.50	
07/28/23	P89		Payroll Journal Entry		<u>1,433.71</u>	
			Totals for 52122200		<u>4,907.99</u>	<u>56,811.78</u>
52123001	General Liability Insurance			67,791.59		
07/31/23	PrePaid		To adjust prepaid insurance		<u>10,050.14</u>	
			Totals for 52123001		<u>10,050.14</u>	<u>77,841.73</u>
52123002	Hospitalization			36,000.00		
07/14/23	P89		Payroll Journal Entry		<u>4,200.00</u>	
			Totals for 52123002		<u>4,200.00</u>	<u>40,200.00</u>
52149000	Police General Exp & Misc			25,140.42		
07/24/23	13297		Municipal Emergency Services		204.80	
07/31/23	13300		Rebel Exterminators		30.00	
07/31/23	C/D		To record C/D		<u>1,339.45</u>	
			Totals for 52149000		<u>1,574.25</u>	<u>26,714.67</u>
52149007	Police Car #2610			1,601.23		

Village of Sea Ranch Lakes

General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
07/31/23	C/D		To record C/D		396.16	
			Totals for 52149007		<u>396.16</u>	<u>1,997.39</u>
52149008	Police Car #2610			461.09		
07/31/23	C/D		To record C/D		1,226.90	
			Totals for 52149008		<u>1,226.90</u>	<u>1,687.99</u>
52149009	Police Car 6			910.66		
			Totals for 52149009		<u>0.00</u>	<u>910.66</u>
52152000	Uniforms			8,590.84		
			Totals for 52152000		<u>0.00</u>	<u>8,590.84</u>
52234000	Fire Contract			191,952.90		
07/03/23	13268		City of Pompano		21,328.10	
			Totals for 52234000		<u>21,328.10</u>	<u>213,281.00</u>
52434000	Building Inspectors			47,762.29		
07/05/23	13275		Cross Coast Construction Inc.		4,862.00	
07/31/23	13299		Cross Coast Construction Inc.		2,221.00	
			Totals for 52434000		<u>7,083.00</u>	<u>54,845.29</u>
53143000	Electricity			6,187.82		
07/10/23	13279		FPL		833.19	
			Totals for 53143000		<u>833.19</u>	<u>7,021.01</u>
53343000	Water			23,875.06		
07/05/23	13276		City of Ft Lauderdale		809.71	
07/31/23	13305		City of Ft Lauderdale		387.59	
			Totals for 53343000		<u>1,197.30</u>	<u>25,072.36</u>
53432000	Garbage & Trash Collection			69,050.62		
07/03/23	13271		Waste Management		7,669.38	
07/31/23	13298		Board of County Commissioners		345.00	
			Totals for 53432000		<u>8,014.38</u>	<u>77,065.00</u>
53949003	Landscaping Expense/Wall Exp			14,400.00		
07/03/23	13269		Sea Ranch Lakes Beach Club		1,000.00	
07/03/23	13270		The Tree Team		1,200.00	
07/18/23	13292		Sandollar, Inc.		300.00	
			Totals for 53949003		<u>2,500.00</u>	<u>16,900.00</u>
54153000	Rent & Other			46,860.31		
07/03/23	13269		Sea Ranch Lakes Beach Club		5,095.59	
			Totals for 54153000		<u>5,095.59</u>	<u>51,955.90</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>(119,467.78)</u>			
Year-to-Date			<u>553,298.35</u>			

Distribution count = 191