

Village of Sea Ranch Lakes
Financial Statements
June 30, 2023

Hinkle, Richter & Rhine, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

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

Management is responsible for the accompanying financial statements of Village of Sea Ranch Lakes (a municipality), which comprise the Combined Balance Sheet as of June 30, 2023, and the related Statements of Revenues and Expenditures for the one month and nine 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 03, 2023

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

Assets

Current Assets

FL Muni Investment Trust	\$	154,007.55
Checking- Centennial Bank		29,139.43
Investment - Centennial Bank		2,299,766.40
State Trust Investment		2,817.66
Accounts Rec - Government		23,600.17
Prepaid Expenses		<u>30,150.42</u>

Total Current Assets \$ 2,539,481.63

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 \$ 3,719,705.30

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

Liabilities and Fund Balance

Current Liabilities

Accounts Payable	\$	28,432.34	
Credit Union		2,881.01	
PBA Dues Payable		181.86	
Accrued Payroll		22,882.17	
Accrued Compensated Absences		68,615.92	
Social Security W/H Tax		5,433.39	
Federal Withholding Tax		4,889.65	
Deferred Compensation Liability		<u>2,741.00</u>	
Total Current Liabilities	\$		136,057.34

Long-Term Liabilities

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

Total Liabilities	\$		<u>157,492.41</u>
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Fund Balance

Invested in Capital Assets, net of related debt		1,180,223.00	
Restricted For Road Maintenance		69,750.00	
Fund Balance - Unrestricted		1,639,473.76	
Excess (Deficit) Revenues over Expenses		<u>672,766.13</u>	
Total Fund Balance	\$		<u>3,562,212.89</u>

Total Liabilities and Fund Balance	\$		<u><u>3,719,705.30</u></u>
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Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended June 30, 2023

	1 Month Ended		9 Months Ended	
	<u>June 30, 2023</u>	<u>% to Revenue</u>	<u>June 30, 2023</u>	<u>% to Revenue</u>
Revenues:				
Ad Valorem Taxes	\$ 16,880.95	24.08 %	\$ 1,874,046.30	82.88 %
Sales & Use Tax	3,761.16	5.36 %	34,134.66	1.51 %
Gas Tax Revenue	774.78	1.11 %	7,115.74	0.31 %
Franchise Fees - Electricity	6,209.12	8.86 %	54,376.86	2.40 %
Franchise Fees - Telecomm	2,756.84	3.93 %	23,824.61	1.05 %
Occupational License	0.00	0.00 %	1,180.00	0.05 %
Building Permits	27,459.35	39.17 %	163,663.59	7.24 %
Revenue Sharing	5,353.19	7.64 %	48,451.04	2.14 %
Foreman	457.50	0.65 %	1,940.50	0.09 %
Interest Received	6,221.86	8.87 %	48,757.88	2.16 %
Miscellaneous Revenue	231.00	0.33 %	3,673.19	0.16 %
Total Revenues	<u>70,105.75</u>	<u>100.00 %</u>	<u>2,261,164.37</u>	<u>100.00 %</u>
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	6,950.00	9.91 %	56,550.00	2.50 %
FICA Office	577.57	0.82 %	5,056.65	0.22 %
Accounting	849.00	1.21 %	28,641.00	1.27 %
Cleaning Services	320.00	0.46 %	2,880.00	0.13 %
Telephone	1,364.10	1.95 %	11,666.43	0.52 %
Broward Permit Fees	0.00	0.00 %	1,683.00	0.07 %
Computer	432.60	0.62 %	432.60	0.02 %
Office Exp & Dues Misc	7,350.47	10.48 %	44,167.95	1.95 %
Legal Fees	3,667.61	5.23 %	22,667.60	1.00 %
Maintenance & Repairs	300.00	0.43 %	6,081.15	0.27 %
Total General Office and Administrative	<u>21,811.35</u>	<u>31.11 %</u>	<u>179,826.38</u>	<u>7.95 %</u>

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

	1 Month Ended		9 Months Ended	
	<u>June 30, 2023</u>	<u>% to Revenue</u>	<u>June 30, 2023</u>	<u>% to Revenue</u>
Police Department				
Police Salaries	54,133.65	77.22 %	426,415.93	18.86 %
Aide Salaries	24,834.69	35.42 %	186,890.01	8.27 %
Holiday Time	3,912.80	5.58 %	32,173.80	1.42 %
Vacation	8,797.80	12.55 %	57,939.11	2.56 %
Sick Time	0.00	0.00 %	31,432.70	1.39 %
Police Salaries Misc	30.39	0.04 %	6,280.09	0.28 %
FICA	6,969.85	9.94 %	58,184.49	2.57 %
Deferred Comp	5,916.22	8.44 %	51,903.79	2.30 %
General Liability Insurance	8,383.28	11.96 %	67,791.59	3.00 %
Hospitalization	4,200.00	5.99 %	36,000.00	1.59 %
Police General Exp & Misc	1,359.14	1.94 %	25,140.42	1.11 %
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	0.38 %
Total Police Department	<u>118,537.82</u>	<u>169.08 %</u>	<u>991,715.75</u>	<u>43.86 %</u>
Direct City and Operating Cost				
Fire Contract	21,328.10	30.42 %	191,952.90	8.49 %
Building Inspectors	625.00	0.89 %	47,762.29	2.11 %
Electricity	820.94	1.17 %	6,187.82	0.27 %
Water	1,850.40	2.64 %	23,875.06	1.06 %
Garbage & Trash Collection	8,014.88	11.43 %	69,050.62	3.05 %
Landscaping Expense/Wall Exp	1,200.00	1.71 %	14,400.00	0.64 %
Rent & Other	6,095.59	8.69 %	46,860.31	2.07 %
Capital Outlay	0.00	0.00 %	16,767.11	0.74 %
Total Direct City and Operating Cost	<u>39,934.91</u>	<u>56.96 %</u>	<u>416,856.11</u>	<u>18.44 %</u>
Total Expenditures	<u>180,284.08</u>	<u>257.16 %</u>	<u>1,588,398.24</u>	<u>70.25 %</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (110,178.33)</u>	<u>(157.16)%</u>	<u>\$ 672,766.13</u>	<u>29.75 %</u>

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

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenues:							
Ad Valorem Taxes	\$ 16,880.95	\$ 15,577.00	\$ 1,303.95	\$ 1,874,046.30	\$ 1,711,678.00	\$ 162,368.30	\$ 1,726,351.00
Sales & Use Tax	3,761.16	4,583.34	(822.18)	34,134.66	41,249.98	(7,115.32)	55,000.00
Gas Tax Revenue	774.78	0.00	774.78	7,115.74	0.00	7,115.74	0.00
Franchise Fees - Electricity	6,209.12	5,417.00	792.12	54,376.86	48,753.00	5,623.86	65,004.00
Franchise Fees - Telecomm	2,756.84	2,916.67	(159.83)	23,824.61	26,249.99	(2,425.38)	35,000.00
Occupational License	0.00	468.00	(468.00)	1,180.00	4,198.00	(3,018.00)	5,500.00
Building Permits	27,459.35	12,500.00	14,959.35	163,663.59	112,500.00	51,163.59	150,000.00
Revenue Sharing	5,353.19	5,250.00	103.19	48,451.04	47,250.00	1,201.04	63,000.00
Parking Tickets	0.00	279.00	(279.00)	0.00	2,615.00	(2,615.00)	3,476.00
Foreman	457.50	0.00	457.50	1,940.50	0.00	1,940.50	0.00
Interest Received	6,221.86	833.00	5,388.86	48,757.88	7,497.00	41,260.88	9,996.00
Miscellaneous Revenue	231.00	500.00	(269.00)	3,673.19	4,500.00	(826.81)	155,000.00
Total Revenues	70,105.75	48,324.01	21,781.74	2,261,164.37	2,006,490.97	254,673.40	2,268,327.00
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	6,950.00	5,378.00	1,572.00	56,550.00	52,532.00	4,018.00	69,998.00
FICA Office	577.57	611.00	(33.43)	5,056.65	6,418.00	(1,361.35)	8,398.00
Accounting	849.00	2,685.00	(1,836.00)	28,641.00	30,210.00	(1,569.00)	32,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	1,503.00	(1,503.00)	2,004.00
Cleaning Services	320.00	333.33	(13.33)	2,880.00	3,000.01	(120.01)	4,000.00
Telephone	1,364.10	2,377.00	(1,012.90)	11,666.43	20,133.00	(8,466.57)	25,000.00
Other Current Charges	0.00	165.00	(165.00)	0.00	1,501.00	(1,501.00)	2,002.00
Broward Permit Fees	0.00	0.00	0.00	1,683.00	1,291.00	392.00	2,500.00
Computer	432.60	0.00	432.60	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	7,350.47	1,642.00	5,708.47	44,167.95	18,720.00	25,447.95	29,999.00
Legal Fees	3,667.61	2,206.00	1,461.61	22,667.60	19,286.00	3,381.60	25,000.00
Maintenance & Repairs	300.00	2,815.00	(2,515.00)	6,081.15	7,399.00	(1,317.85)	12,000.00
Total General and Administrative	\$ 21,811.35	\$ 18,379.33	\$ 3,432.02	\$ 179,826.38	\$ 165,493.01	\$ 14,333.37	\$ 216,401.00

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

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Police Department							
Police Salaries	54,133.65	45,366.00	8,767.65	426,415.93	394,994.00	31,421.93	539,069.00
Aide Salaries	24,834.69	20,300.00	4,534.69	186,890.01	214,580.00	(27,689.99)	255,156.22
Holiday Time	3,912.80	2,568.00	1,344.80	32,173.80	27,152.00	5,021.80	34,618.00
Vacation	8,797.80	1,362.00	7,435.80	57,939.11	28,162.00	29,777.11	32,199.00
Sick Time	0.00	0.00	0.00	31,432.70	31,158.00	274.70	31,469.00
Police Salaries Misc	30.39	0.00	30.39	6,280.09	90,984.00	(84,703.91)	113,730.00
FICA	6,969.85	5,821.00	1,148.85	58,184.49	58,656.00	(471.51)	77,135.00
Deferred Comp	5,916.22	4,479.00	1,437.22	51,903.79	41,387.00	10,516.79	52,614.00
Seminars & Training	0.00	1,564.00	(1,564.00)	0.00	14,076.00	(14,076.00)	18,768.00
General Liability Insurance	8,383.28	6,401.00	1,982.28	67,791.59	44,660.00	23,131.59	63,863.00
Hospitalization	4,200.00	2,319.00	1,881.00	36,000.00	20,776.00	15,224.00	27,733.00
Police General Exp & Misc	1,359.14	7,684.00	(6,324.86)	25,140.42	24,732.00	408.42	29,999.00
Police Car #2604	0.00	250.00	(250.00)	0.00	2,250.00	(2,250.00)	3,000.00
Police Computer Maint & Upgrades	0.00	3,333.33	(3,333.33)	0.00	30,000.01	(30,000.01)	40,000.00
Police Car #2608	0.00	42.00	(42.00)	0.00	378.00	(378.00)	504.00
Police Car #2610	0.00	167.00	(167.00)	1,601.23	1,503.00	98.23	2,004.00
Police Car #2610	0.00	167.00	(167.00)	461.09	1,503.00	(1,041.91)	2,004.00
Police Car 6	0.00	167.00	(167.00)	910.66	1,503.00	(592.34)	2,004.00
Uniforms	0.00	0.00	0.00	8,590.84	9,902.00	(1,311.16)	9,999.00
Total Police Department	<u>118,537.82</u>	<u>101,990.33</u>	<u>16,547.49</u>	<u>991,715.75</u>	<u>1,038,356.01</u>	<u>(46,640.26)</u>	<u>1,335,868.22</u>
Direct City and Operating Cost							
Fire Contract	21,328.10	20,901.00	427.10	191,952.90	188,111.00	3,841.90	250,814.00
Building Inspectors	625.00	5,000.00	(4,375.00)	47,762.29	45,000.00	2,762.29	60,000.00
Electricity	820.94	613.00	207.94	6,187.82	5,335.00	852.82	7,502.00
Water	1,850.40	3,247.00	(1,396.60)	23,875.06	20,759.00	3,116.06	24,999.00
Garbage & Trash Collection	8,014.88	6,172.00	1,842.88	69,050.62	55,967.00	13,083.62	75,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	0.00	4,878.00	(4,878.00)	6,502.00
Landscaping Expense/Wall Exp	1,200.00	6,250.00	(5,050.00)	14,400.00	56,250.00	(41,850.00)	75,000.00
Rent & Other	6,095.59	5,193.00	902.59	46,860.31	48,421.00	(1,560.69)	64,000.00
Capital Outlay	0.00	10,000.00	(10,000.00)	16,767.11	90,000.00	(73,232.89)	120,000.00
Total Direct City and Operating Cost	<u>39,934.91</u>	<u>57,918.00</u>	<u>(17,983.09)</u>	<u>416,856.11</u>	<u>514,721.00</u>	<u>(97,864.89)</u>	<u>683,817.00</u>
Total Expenditures	<u>180,284.08</u>	<u>178,287.66</u>	<u>1,996.42</u>	<u>1,588,398.24</u>	<u>1,718,570.02</u>	<u>(130,171.78)</u>	<u>2,236,086.22</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (110,178.33)</u>	<u>\$ (129,963.65)</u>	<u>\$ 19,785.32</u>	<u>\$ 672,766.13</u>	<u>\$ 287,920.95</u>	<u>\$ 384,845.18</u>	<u>\$ 32,240.78</u>

See Accountant's Compilation Report

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

	<u>1 Month Ended</u> <u>June 30, 2023</u>	<u>9 Months Ended</u> <u>June 30, 2023</u>
Sales, Use & Gas Tax		
Gas Tax Revenue	774.78	7,115.74
Total	<u>774.78</u>	<u>7,115.74</u>
Violation of Local Ordinances		
Total	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Village Clerk		
Village Clerk Salaries	\$ 6,950.00	\$ 56,550.00
Total	<u>\$ 6,950.00</u>	<u>\$ 56,550.00</u>
Other Contractual Services		
Cleaning Services	\$ 320.00	\$ 2,880.00
Total	<u>\$ 320.00</u>	<u>\$ 2,880.00</u>
Salaries		
Police Salaries	\$ 54,133.65	\$ 426,415.93
Aide Salaries	24,834.69	186,890.01
Police Salaries Misc	30.39	6,280.09
Total	<u>\$ 78,998.73</u>	<u>\$ 619,586.03</u>
Insurance		
General Liability Insurance	\$ 8,383.28	\$ 67,791.59
Hospitalization	4,200.00	36,000.00
Total	<u>\$ 12,583.28</u>	<u>\$ 103,791.59</u>

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

	<u>1 Month Ended</u> <u>June 30, 2023</u>	<u>9 Months Ended</u> <u>June 30, 2023</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ 1,359.14	\$ 25,140.42
Police Car #2610	0.00	1,601.23
Police Car #2610	0.00	461.09
Police Car 6	0.00	910.66
Total	<u>\$ 1,359.14</u>	<u>\$ 28,113.40</u>
Other		
Landscaping and Wall Expense	\$ 1,200.00	\$ 14,400.00
Total	<u>\$ 1,200.00</u>	<u>\$ 14,400.00</u>

Village of Sea Ranch Lakes

General Ledger

June 1, 2023 - June 30, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			153,575.36		
06/30/23	FL Muni		To record FL Muni activity		432.19	
			Totals for 10101200		<u>432.19</u>	<u>154,007.55</u>
10101300	Checking- Centennial Bank			1,648.93		
06/01/23	13218		Board of County Commissioners		(345.50)	
06/01/23	13219		City of Pompano		(21,328.10)	
06/01/23	13220		Sea Ranch Lakes Beach Club		(5,095.59)	
06/01/23	13221		The Tree Team		(1,200.00)	
06/01/23	13222		Waste Management		(7,669.38)	
06/02/23	P89		Payroll Journal Entry		(11,331.11)	
06/06/23	13223		AIG Valic		(3,142.71)	
06/06/23	13224		AIG Valic Match		(1,571.36)	
06/06/23	13225		BCPBA		(181.86)	
06/06/23	13226		We Florida Financial		(2,090.26)	
06/06/23	13231		City of Ft Lauderdale		(1,850.40)	
06/06/23	13232		Goren, Cherof, Doody & Ezrol, P.A.		(2,625.00)	
06/06/23	13233		Lisa Hoddinott Inc		(110.00)	
06/06/23	13234		Susan Gambon		(320.00)	
06/09/23	P89		Payroll Journal Entry		(17,180.24)	
06/12/23	13235		Engineered Air		(300.00)	
06/12/23	13236		Lunar Electric, Inc.		(175.00)	
06/12/23	13237		Sun Sentinel		(389.05)	
06/12/23	13238		Tom Bennett		(275.00)	
06/12/23	13239		Calvin Giordano & Associates, Inc.		(1,042.61)	
06/12/23	13240		FPL		(820.94)	
06/12/23	13241		AIG Valic		(1,822.67)	
06/12/23	13242		AIG Valic Match		(911.34)	
06/12/23	13243		We Florida Financial		(1,444.28)	
06/12/23	13244		Comcast		(10.70)	
06/12/23	13245		Staples		(359.88)	
06/13/23	13246		Hinkle & Richter		(849.00)	
06/14/23	13247		Sea Ranch Lakes Beach Club		(1,000.00)	
06/16/23	P89		Payroll Journal Entry		(11,196.92)	
06/19/23	13248		AIG Valic		(2,381.50)	
06/19/23	13249		AIG Valic Match		(1,170.68)	
06/19/23	13250		BCPBA		(181.86)	
06/19/23	13251		We Florida Financial		(1,444.28)	
06/20/23	13252		BHU Consulting Inc		(4,770.86)	
06/23/23	P89		Payroll Journal Entry		(11,329.96)	
06/26/23	13254		Bruce Mest		(175.00)	
06/26/23	13255		AT&T Mobility		(452.14)	
06/26/23	13256		Comcast		(390.58)	
06/26/23	13257		Comcast		(510.68)	
06/26/23	13258		Rebel Exterminators		(70.00)	
06/27/23	13259		AIG Valic		(2,051.24)	
06/27/23	13260		AIG Valic Match		(872.37)	
06/27/23	13261		We Florida Financial		(1,444.27)	
06/27/23	13262		Starr Paton		(100.00)	
06/30/23	13263		Board of Rules & Appeals		(238.93)	
06/30/23	C/D		To record C/D		(55,820.93)	
06/30/23	C/R		To record C/R		219,304.60	
06/30/23	P89		Payroll Journal Entry		(11,769.92)	
			Totals for 10101300		<u>27,490.50</u>	<u>29,139.43</u>
10101500	Investment - Centennial Bank			2,423,880.75		
06/30/23	C/D		To record C/D		9,211.57	
06/30/23	C/D		To record C/D		6,209.12	

**Village of Sea Ranch Lakes
General Ledger**

June 1, 2023 - June 30, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
06/30/23	C/D		To record C/D		10,108.30	
06/30/23	C/R		To record C/R		(155,420.71)	
06/30/23	Investment		To record Investment account activity		5,777.37	
			Totals for 10101500		<u>(124,114.35)</u>	<u>2,299,766.40</u>
10103000	State Trust Investment			2,805.36		
06/30/23	Trust		To record Trust account activity		12.30	
			Totals for 10103000		<u>12.30</u>	<u>2,817.66</u>
11501000	Accounts Rec - Government			23,600.17		
			Totals for 11501000		<u>0.00</u>	<u>23,600.17</u>
15501000	Prepaid Expenses			38,533.70		
06/30/23	PrePaid		To adjust prepaid insurance		(8,383.28)	
			Totals for 15501000		<u>(8,383.28)</u>	<u>30,150.42</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			(1,436.72)		
06/02/23	P89		Payroll Journal Entry		(1,444.29)	
06/06/23	13226		We Florida Financial		2,090.26	
06/09/23	P89		Payroll Journal Entry		(2,090.26)	
06/12/23	13243		We Florida Financial		1,444.28	
06/16/23	P89		Payroll Journal Entry		(1,444.28)	
06/19/23	13251		We Florida Financial		1,444.28	
06/23/23	P89		Payroll Journal Entry		(1,444.28)	
06/27/23	13261		We Florida Financial		1,444.27	
06/30/23	P89		Payroll Journal Entry		(1,444.27)	
			Totals for 20202000		<u>(1,444.29)</u>	<u>(2,881.01)</u>
20202001	PBA Dues Payable			(181.86)		
06/06/23	13225		BCPBA		181.86	
06/09/23	P89		Payroll Journal Entry		(181.86)	
06/19/23	13250		BCPBA		181.86	
06/23/23	P89		Payroll Journal Entry		(181.86)	
			Totals for 20202001		<u>0.00</u>	<u>(181.86)</u>
21601000	Accrued Payroll			(22,882.17)		
			Totals for 21601000		<u>0.00</u>	<u>(22,882.17)</u>
21602000	Accrued Compensated Absences			(68,615.92)		
			Totals for 21602000		<u>0.00</u>	<u>(68,615.92)</u>

**Village of Sea Ranch Lakes
General Ledger**

June 1, 2023 - June 30, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
21701000	Social Security W/H Tax			(5,433.39)		
06/02/23	P89		Payroll Journal Entry		(2,964.88)	
06/09/23	P89		Payroll Journal Entry		(3,520.36)	
06/16/23	P89		Payroll Journal Entry		(2,770.78)	
06/23/23	P89		Payroll Journal Entry		(2,921.98)	
06/30/23	P89		Payroll Journal Entry		(2,916.84)	
06/30/23	PayTax		To adjust payroll tax		15,094.84	
			Totals for 21701000		<u>0.00</u>	<u>(5,433.39)</u>
21702000	Federal Withholding Tax			(4,889.65)		
06/02/23	P89		Payroll Journal Entry		(2,338.92)	
06/09/23	P89		Payroll Journal Entry		(2,853.78)	
06/16/23	P89		Payroll Journal Entry		(2,260.64)	
06/23/23	P89		Payroll Journal Entry		(2,299.34)	
06/30/23	P89		Payroll Journal Entry		(2,340.93)	
06/30/23	PayTax		To adjust payroll tax		12,093.61	
			Totals for 21702000		<u>0.00</u>	<u>(4,889.65)</u>
21703000	Depository			0.00		
06/30/23	C/D		To record C/D		5,303.80	
06/30/23	C/D		To record C/D		6,374.14	
06/30/23	C/D		To record C/D		5,031.42	
06/30/23	C/D		To record C/D		5,221.32	
06/30/23	C/D		To record C/D		5,257.77	
06/30/23	PayTax		To adjust payroll tax		(27,188.45)	
			Totals for 21703000		<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			1,430.40		
06/02/23	P89		Payroll Journal Entry		(4,171.40)	
06/06/23	13223		AIG Valic		3,142.71	
06/06/23	13224		AIG Valic Match		1,571.36	
06/09/23	P89		Payroll Journal Entry		(4,714.07)	
06/12/23	13241		AIG Valic		1,822.67	
06/12/23	13242		AIG Valic Match		911.34	
06/16/23	P89		Payroll Journal Entry		(2,734.01)	
06/19/23	13248		AIG Valic		2,381.50	
06/19/23	13249		AIG Valic Match		1,170.68	
06/23/23	P89		Payroll Journal Entry		(3,552.18)	
06/27/23	13259		AIG Valic		2,051.24	
06/27/23	13260		AIG Valic Match		872.37	
06/30/23	P89		Payroll Journal Entry		(2,923.61)	
			Totals for 21900000		<u>(4,171.40)</u>	<u>(2,741.00)</u>
27000000	Accrued Compensated Absences - Long Term Portion			(21,435.07)		
			Totals for 27000000		<u>0.00</u>	<u>(21,435.07)</u>
27050000	Invested in Cap Assets, net related debt			(1,180,223.00)		
			Totals for 27050000		<u>0.00</u>	<u>(1,180,223.00)</u>
27060000	Restricted for: Road Maintenance			(69,750.00)		
			Totals for 27060000		<u>0.00</u>	<u>(69,750.00)</u>
27100000	Fund Balance - Unrestricted			(1,639,473.76)		
			Totals for 27100000		<u>0.00</u>	<u>(1,639,473.76)</u>
31100000	Ad Valorem Taxes			(1,857,165.35)		
06/30/23	C/R		To record C/R		(16,880.95)	

Village of Sea Ranch Lakes

General Ledger

June 1, 2023 - June 30, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 31100000					<u>(16,880.95)</u>	<u>(1,874,046.30)</u>
31200001	Sales & Use Tax			(30,373.50)		
06/30/23	C/R		To record C/R		(3,761.16)	
Totals for 31200001					<u>(3,761.16)</u>	<u>(34,134.66)</u>
31200003	Gas Tax Revenue			(6,340.96)		
06/30/23	C/R		To record C/R		(324.59)	
06/30/23	C/R		To record C/R		(450.19)	
Totals for 31200003					<u>(774.78)</u>	<u>(7,115.74)</u>
31310000	Franchise Fees - Electricity			(48,167.74)		
06/30/23	C/R		To record C/R		(6,209.12)	
Totals for 31310000					<u>(6,209.12)</u>	<u>(54,376.86)</u>
31320000	Franchise Fees - Telecomm			(21,067.77)		
06/30/23	C/R		To record C/R		(2,756.84)	
Totals for 31320000					<u>(2,756.84)</u>	<u>(23,824.61)</u>
32100000	Occupational License			(1,180.00)		
Totals for 32100000					<u>0.00</u>	<u>(1,180.00)</u>
32200000	Building Permits			(136,204.24)		
06/30/23	C/R		To record C/R		(14,997.16)	
06/30/23	C/R		To record C/R		(12,462.19)	
Totals for 32200000					<u>(27,459.35)</u>	<u>(163,663.59)</u>
33512000	Revenue Sharing			(43,097.85)		
06/30/23	C/R		To record C/R		(5,353.19)	
Totals for 33512000					<u>(5,353.19)</u>	<u>(48,451.04)</u>
35400002	Foreman			(1,483.00)		
06/30/23	C/R		To record C/R		(457.50)	
Totals for 35400002					<u>(457.50)</u>	<u>(1,940.50)</u>
36100000	Interest Received			(42,536.02)		
06/30/23	FL Muni		To record FL Muni activity		(432.19)	
06/30/23	Investment		To record Investment account activity		(5,777.37)	
06/30/23	Trust		To record Trust account activity		(12.30)	
Totals for 36100000					<u>(6,221.86)</u>	<u>(48,757.88)</u>
36900000	Miscellaneous Revenue			(3,442.19)		
06/30/23	C/R		To record C/R		(50.00)	
06/30/23	C/R		To record C/R		(180.00)	
06/30/23	C/R		To record C/R		(1.00)	
Totals for 36900000					<u>(231.00)</u>	<u>(3,673.19)</u>
51312001	Village Clerk Salaries			49,600.00		
06/02/23	P89		Payroll Journal Entry		1,500.00	
06/09/23	P89		Payroll Journal Entry		1,550.00	
06/16/23	P89		Payroll Journal Entry		900.00	
06/23/23	P89		Payroll Journal Entry		1,500.00	
06/30/23	P89		Payroll Journal Entry		1,500.00	
Totals for 51312001					<u>6,950.00</u>	<u>56,550.00</u>
51321000	FICA Office			4,479.08		
06/02/23	P89		Payroll Journal Entry		114.75	
06/09/23	P89		Payroll Journal Entry		118.57	

Village of Sea Ranch Lakes

General Ledger

June 1, 2023 - June 30, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
06/16/23	P89		Payroll Journal Entry		114.75	
06/23/23	P89		Payroll Journal Entry		114.75	
06/30/23	P89		Payroll Journal Entry		114.75	
			Totals for 51321000		<u>577.57</u>	<u>5,056.65</u>
51332000	Accounting			27,792.00		
06/13/23	13246		Hinkle & Richter		849.00	
			Totals for 51332000		<u>849.00</u>	<u>28,641.00</u>
51334003	Cleaning Services			2,560.00		
06/06/23	13234		Susan Gambon		320.00	
			Totals for 51334003		<u>320.00</u>	<u>2,880.00</u>
51341000	Telephone			10,302.33		
06/12/23	13244		Comcast		10.70	
06/26/23	13255		AT&T Mobility		452.14	
06/26/23	13256		Comcast		390.58	
06/26/23	13257		Comcast		510.68	
			Totals for 51341000		<u>1,364.10</u>	<u>11,666.43</u>
51349001	Broward Permit Fees			1,683.00		
			Totals for 51349001		<u>0.00</u>	<u>1,683.00</u>
51349005	Computer			0.00		
06/30/23	C/D		To record C/D		432.60	
			Totals for 51349005		<u>432.60</u>	<u>432.60</u>
51351000	Office Exp & Dues Misc			36,817.48		
06/06/23	13233		Lisa Hoddinott Inc		110.00	
06/12/23	13237		Sun Sentinel		389.05	
06/12/23	13245		Staples		359.88	
06/20/23	13252		BHU Consulting Inc		4,770.86	
06/27/23	13262		Starr Paton		100.00	
06/30/23	13263		Board of Rules & Appeals		238.93	
06/30/23	C/D		To record C/D		145.85	
06/30/23	C/D		To record C/D		944.64	
06/30/23	C/D		To record C/D		25.00	
06/30/23	C/D		To record C/D		266.26	
			Totals for 51351000		<u>7,350.47</u>	<u>44,167.95</u>
51431000	Legal Fees			18,999.99		
06/06/23	13232		Goren, Cherof, Doody & Ezrol, P.A.		2,625.00	
06/12/23	13239		Calvin Giordano & Associates, Inc.		1,042.61	
			Totals for 51431000		<u>3,667.61</u>	<u>22,667.60</u>
51934000	Maintenance & Repairs			5,781.15		
06/12/23	13235		Engineered Air		300.00	
			Totals for 51934000		<u>300.00</u>	<u>6,081.15</u>
52112001	Police Salaries			372,282.28		
06/02/23	P89		Payroll Journal Entry		10,634.00	
06/09/23	P89		Payroll Journal Entry		11,363.36	
06/16/23	P89		Payroll Journal Entry		10,432.05	
06/23/23	P89		Payroll Journal Entry		10,948.68	
06/30/23	P89		Payroll Journal Entry		10,755.56	
			Totals for 52112001		<u>54,133.65</u>	<u>426,415.93</u>
52112002	Aide Salaries			162,055.32		

Village of Sea Ranch Lakes

General Ledger

June 1, 2023 - June 30, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
06/02/23	P89		Payroll Journal Entry		5,693.80	
06/09/23	P89		Payroll Journal Entry		5,339.37	
06/16/23	P89		Payroll Journal Entry		4,105.45	
06/23/23	P89		Payroll Journal Entry		4,945.95	
06/30/23	P89		Payroll Journal Entry		4,750.12	
			Totals for 52112002		<u>24,834.69</u>	<u>186,890.01</u>
52112003	Holiday Time			28,261.00		
06/09/23	P89		Payroll Journal Entry		3,912.80	
			Totals for 52112003		<u>3,912.80</u>	<u>32,173.80</u>
52112005	Vacation			49,141.31		
06/02/23	P89		Payroll Journal Entry		1,519.50	
06/09/23	P89		Payroll Journal Entry		843.50	
06/16/23	P89		Payroll Journal Entry		2,672.40	
06/23/23	P89		Payroll Journal Entry		1,703.30	
06/30/23	P89		Payroll Journal Entry		2,059.10	
			Totals for 52112005		<u>8,797.80</u>	<u>57,939.11</u>
52112006	Sick Time			31,432.70		
			Totals for 52112006		<u>0.00</u>	<u>31,432.70</u>
52112008	Police Salaries Misc			6,249.70		
06/02/23	P89		Payroll Journal Entry		30.39	
			Totals for 52112008		<u>30.39</u>	<u>6,280.09</u>
52121000	FICA			51,214.64		
06/02/23	P89		Payroll Journal Entry		1,367.69	
06/09/23	P89		Payroll Journal Entry		1,641.61	
06/16/23	P89		Payroll Journal Entry		1,270.64	
06/23/23	P89		Payroll Journal Entry		1,346.24	
06/30/23	P89		Payroll Journal Entry		1,343.67	
			Totals for 52121000		<u>6,969.85</u>	<u>58,184.49</u>
52122200	Deferred Comp			45,987.57		
06/02/23	P89		Payroll Journal Entry		1,390.47	
06/09/23	P89		Payroll Journal Entry		1,571.36	
06/16/23	P89		Payroll Journal Entry		911.34	
06/23/23	P89		Payroll Journal Entry		1,170.68	
06/30/23	P89		Payroll Journal Entry		872.37	
			Totals for 52122200		<u>5,916.22</u>	<u>51,903.79</u>
52123001	General Liability Insurance			59,408.31		
06/30/23	PrePaid		To adjust prepaid insurance		8,383.28	
			Totals for 52123001		<u>8,383.28</u>	<u>67,791.59</u>
52123002	Hospitalization			31,800.00		
06/09/23	P89		Payroll Journal Entry		4,200.00	
			Totals for 52123002		<u>4,200.00</u>	<u>36,000.00</u>
52149000	Police General Exp & Misc			23,781.28		
06/26/23	13258		Rebel Exterminators		70.00	
06/30/23	C/D		To record C/D		1,289.14	
			Totals for 52149000		<u>1,359.14</u>	<u>25,140.42</u>
52149007	Police Car #2610			1,601.23		
			Totals for 52149007		<u>0.00</u>	<u>1,601.23</u>

Village of Sea Ranch Lakes

General Ledger

June 1, 2023 - June 30, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
52149008	Police Car #2610			461.09		
			Totals for 52149008		<u>0.00</u>	<u>461.09</u>
52149009	Police Car 6			910.66		
			Totals for 52149009		<u>0.00</u>	<u>910.66</u>
52152000	Uniforms			8,590.84		
			Totals for 52152000		<u>0.00</u>	<u>8,590.84</u>
52234000	Fire Contract			170,624.80		
06/01/23	13219		City of Pompano		<u>21,328.10</u>	
			Totals for 52234000		<u>21,328.10</u>	<u>191,952.90</u>
52434000	Building Inspectors			47,137.29		
06/12/23	13236		Lunar Electric, Inc.		175.00	
06/12/23	13238		Tom Bennett		275.00	
06/26/23	13254		Bruce Mest		<u>175.00</u>	
			Totals for 52434000		<u>625.00</u>	<u>47,762.29</u>
53143000	Electricity			5,366.88		
06/12/23	13240		FPL		<u>820.94</u>	
			Totals for 53143000		<u>820.94</u>	<u>6,187.82</u>
53343000	Water			22,024.66		
06/06/23	13231		City of Ft Lauderdale		<u>1,850.40</u>	
			Totals for 53343000		<u>1,850.40</u>	<u>23,875.06</u>
53432000	Garbage & Trash Collection			61,035.74		
06/01/23	13218		Board of County Commissioners		345.50	
06/01/23	13222		Waste Management		<u>7,669.38</u>	
			Totals for 53432000		<u>8,014.88</u>	<u>69,050.62</u>
53949003	Landscaping Expense/Wall Exp			13,200.00		
06/01/23	13221		The Tree Team		<u>1,200.00</u>	
			Totals for 53949003		<u>1,200.00</u>	<u>14,400.00</u>
54153000	Rent & Other			40,764.72		
06/01/23	13220		Sea Ranch Lakes Beach Club		5,095.59	
06/14/23	13247		Sea Ranch Lakes Beach Club		<u>1,000.00</u>	
			Totals for 54153000		<u>6,095.59</u>	<u>46,860.31</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>(110,178.33)</u>			
Year-to-Date			<u>672,766.13</u>			

Distribution count = 188