

**Village of Sea Ranch Lakes**  
**Financial Statements**  
**September 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 September 30, 2023, and the related Statements of Revenues and Expenditures for the one month and twelve 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  
October 10, 2023

**Village of Sea Ranch Lakes  
Combined Balance Sheet  
September 30, 2023**

**Assets**

**Current Assets**

FL Muni Investment Trust	\$ 155,638.02
Checking- Centennial Bank	21,257.94
Investment - Centennial Bank	1,913,399.46
State Trust Investment	2,857.06
Accounts Rec - Government	23,600.17
Prepaid Expenses	<u>7,246.00</u>

**Total Current Assets** \$ 2,123,998.65

**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** \$ 3,304,222.32

**Village of Sea Ranch Lakes  
Combined Balance Sheet  
September 30, 2023**

**Liabilities and Fund Balance**

**Current Liabilities**

Accounts Payable	\$	28,432.34
Credit Union		4,421.87
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** \$ 137,598.20

**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** \$ 159,033.27

**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>255,742.29</u>

**Total Fund Balance** \$ 3,145,189.05

**Total Liabilities and Fund Balance** \$ 3,304,222.32

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

	<b>1 Month Ended</b>		<b>12 Months Ended</b>	
	<u>September 30, 2023</u>	<u>% to Revenue</u>	<u>September 30, 2023</u>	<u>% to Revenue</u>
<b>Revenues:</b>				
Ad Valorem Taxes	\$ 106.86	0.30 %	\$ 1,893,891.07	79.54 %
Sales & Use Tax	3,568.34	10.00 %	45,004.02	1.89 %
Gas Tax Revenue	752.23	2.11 %	9,538.13	0.40 %
Franchise Fees - Electricity	7,250.63	20.33 %	75,153.46	3.16 %
Franchise Fees - Telecomm	2,352.39	6.60 %	30,564.97	1.28 %
Occupational License	3,488.21	9.78 %	4,973.21	0.21 %
Building Permits	6,356.40	17.82 %	180,719.33	7.59 %
Revenue Sharing	5,332.68	14.95 %	65,493.29	2.75 %
Foreman	257.00	0.72 %	3,194.00	0.13 %
Interest Received	6,014.07	16.86 %	68,238.90	2.87 %
Miscellaneous Revenue	190.00	0.53 %	4,366.08	0.18 %
<b>Total Revenues</b>	<u>35,668.81</u>	<u>100.00 %</u>	<u>2,381,136.46</u>	<u>100.00 %</u>
<b>Expenditures:</b>				
<b>General Office and Administrative</b>				
Village Clerk Salaries	7,550.00	21.17 %	75,600.00	3.17 %
FICA Office	577.58	1.62 %	6,559.88	0.28 %
Accounting	849.00	2.38 %	31,188.00	1.31 %
Cleaning Services	320.00	0.90 %	3,840.00	0.16 %
Telephone	1,318.10	3.70 %	15,851.89	0.67 %
Broward Permit Fees	0.50	0.00 %	1,683.50	0.07 %
Computer	0.00	0.00 %	432.60	0.02 %
Office Exp & Dues Misc	2,134.34	5.98 %	54,001.49	2.27 %
Legal Fees	2,318.37	6.50 %	28,340.70	1.19 %
Maintenance & Repairs	3,740.00	10.49 %	11,883.46	0.50 %
<b>Total General Office and Administrative</b>	<u>18,807.89</u>	<u>52.73 %</u>	<u>229,381.52</u>	<u>9.63 %</u>

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

	<u>1 Month Ended</u> <u>September 30, 2023</u>	<u>% to Revenue</u>	<u>12 Months Ended</u> <u>September 30, 2023</u>	<u>% to Revenue</u>
<b>Police Department</b>				
Police Salaries	59,406.87	166.55 %	573,964.43	24.10 %
Aide Salaries	24,237.65	67.95 %	251,466.55	10.56 %
Holiday Time	3,608.90	10.12 %	43,372.60	1.82 %
Vacation	5,152.70	14.45 %	73,366.31	3.08 %
Sick Time	6,765.60	18.97 %	41,237.30	1.73 %
Police Salaries Misc	5,000.00	14.02 %	14,785.48	0.62 %
FICA	7,969.14	22.34 %	77,803.75	3.27 %
Deferred Comp	2,796.34	7.84 %	63,883.53	2.68 %
General Liability Insurance	10,050.14	28.18 %	97,942.01	4.11 %
Hospitalization	3,900.00	10.93 %	48,300.00	2.03 %
Police General Exp & Misc	2,871.31	8.05 %	31,633.57	1.33 %
Police Car #2610	2,131.21	5.97 %	4,128.60	0.17 %
Police Car #2610	622.70	1.75 %	2,310.69	0.10 %
Police Car 6	0.00	0.00 %	910.66	0.04 %
Uniforms	0.00	0.00 %	8,590.84	0.36 %
<b>Total Police Department</b>	<u>134,512.56</u>	<u>377.12 %</u>	<u>1,333,696.32</u>	<u>56.01 %</u>
<b>Direct City and Operating Cost</b>				
Fire Contract	21,328.10	59.79 %	255,937.20	10.75 %
Building Inspectors	8,777.50	24.61 %	76,880.64	3.23 %
Electricity	905.92	2.54 %	8,731.94	0.37 %
Water	706.87	1.98 %	25,779.23	1.08 %
Garbage & Trash Collection	7,722.94	21.65 %	92,510.88	3.89 %
Landscaping Expense/Wall Exp	1,500.00	4.21 %	19,600.00	0.82 %
Rent & Other	6,095.59	17.09 %	64,147.08	2.69 %
Capital Outlay	0.00	0.00 %	18,729.36	0.79 %
<b>Total Direct City and Operating Cost</b>	<u>47,036.92</u>	<u>131.87 %</u>	<u>562,316.33</u>	<u>23.62 %</u>
<b>Total Expenditures</b>	<u>200,357.37</u>	<u>561.72 %</u>	<u>2,125,394.17</u>	<u>89.26 %</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (164,688.56)</u>	<u>(461.72)%</u>	<u>\$ 255,742.29</u>	<u>10.74 %</u>

See Accountant's Compilation Report

**Village of Sea Ranch Lakes**  
**Statement of Revenues and Expenditures (Actual/Budget)**  
**For the Period Ended September 30, 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>	
<b>Revenues:</b>							
Ad Valorem Taxes	\$ 106.86	\$ 137.00	\$ (30.14)	\$ 1,893,891.07	\$ 1,857,666.00	\$ 36,225.07	\$ 1,857,666.00
Sales & Use Tax	3,568.34	3,750.00	(181.66)	45,004.02	45,000.00	4.02	45,000.00
Gas Tax Revenue	752.23	833.00	(80.77)	9,538.13	9,993.00	(454.87)	9,993.00
Franchise Fees - Electricity	7,250.63	5,416.00	1,834.63	75,153.46	64,979.00	10,174.46	64,979.00
Franchise Fees - Telecomm	2,352.39	2,500.00	(147.61)	30,564.97	30,000.00	564.97	30,000.00
Occupational License	3,488.21	2,646.00	842.21	4,973.21	5,536.00	(562.79)	5,536.00
Building Permits	6,356.40	8,333.00	(1,976.60)	180,719.33	99,994.00	80,725.33	99,994.00
Revenue Sharing	5,332.68	5,250.00	82.68	65,493.29	63,000.00	2,493.29	63,000.00
Parking Tickets	0.00	182.00	(182.00)	0.00	998.00	(998.00)	998.00
Foreman	257.00	0.00	257.00	3,194.00	0.00	3,194.00	0.00
Interest Received	6,014.07	210.00	5,804.07	68,238.90	2,500.00	65,738.90	2,500.00
Miscellaneous Revenue	190.00	500.00	(310.00)	4,366.08	165,000.00	(160,633.92)	165,000.00
<b>Total Revenues</b>	<u>35,668.81</u>	<u>29,757.00</u>	<u>5,911.81</u>	<u>2,381,136.46</u>	<u>2,344,666.00</u>	<u>36,470.46</u>	<u>2,344,666.00</u>
<b>Expenditures:</b>							
<b>General Office and Administrative</b>							
Village Clerk Salaries	7,550.00	5,609.00	1,941.00	75,600.00	73,000.00	2,600.00	73,000.00
FICA Office	577.58	638.00	(60.42)	6,559.88	8,762.00	(2,202.12)	8,762.00
Accounting	849.00	979.00	(130.00)	31,188.00	35,001.00	(3,813.00)	35,001.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	2,004.00	(2,004.00)	2,004.00
Cleaning Services	320.00	275.00	45.00	3,840.00	4,248.00	(408.00)	4,248.00
Telephone	1,318.10	12,092.00	(10,773.90)	15,851.89	24,999.00	(9,147.11)	24,999.00
Other Current Charges	0.00	167.00	(167.00)	0.00	1,997.00	(1,997.00)	1,997.00
Broward Permit Fees	0.50	336.00	(335.50)	1,683.50	2,501.00	(817.50)	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	2,134.34	3,178.00	(1,043.66)	54,001.49	29,999.00	24,002.49	29,999.00
Legal Fees	2,318.37	388.00	1,930.37	28,340.70	24,999.00	3,341.70	24,999.00
Maintenance & Repairs	3,740.00	1,000.00	2,740.00	11,883.46	12,000.00	(116.54)	12,000.00
<b>Total General and Administrative</b>	<u>\$ 18,807.89</u>	<u>\$ 24,829.00</u>	<u>\$ (6,021.11)</u>	<u>\$ 229,381.52</u>	<u>\$ 223,010.00</u>	<u>\$ 6,371.52</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 September 30, 2023**

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Police Department</b>							
Police Salaries	59,406.87	47,995.00	11,411.87	573,964.43	560,632.00	13,332.43	560,632.00
Aide Salaries	24,237.65	21,188.00	3,049.65	251,466.55	290,200.00	(38,733.45)	290,200.00
Holiday Time	3,608.90	2,313.00	1,295.90	43,372.60	36,002.00	7,370.60	36,002.00
Vacation	5,152.70	487.00	4,665.70	73,366.31	33,489.00	39,877.31	33,489.00
Sick Time	6,765.60	0.00	6,765.60	41,237.30	32,728.00	8,509.30	32,728.00
Police Salaries Misc	5,000.00	0.00	5,000.00	14,785.48	118,280.00	(103,494.52)	118,280.00
FICA	7,969.14	6,189.00	1,780.14	77,803.75	83,088.00	(5,284.25)	83,088.00
Deferred Comp	2,796.34	2,907.00	(110.66)	63,883.53	54,718.00	9,165.53	54,718.00
Seminars & Training	0.00	1,603.00	(1,603.00)	0.00	19,236.00	(19,236.00)	19,236.00
General Liability Insurance	10,050.14	5,474.00	4,576.14	97,942.01	65,459.00	32,483.01	65,459.00
Hospitalization	3,900.00	889.00	3,011.00	48,300.00	28,429.00	19,871.00	28,429.00
Police General Exp & Misc	2,871.31	7,471.00	(4,599.69)	31,633.57	29,996.00	1,637.57	29,996.00
Police Car #2604	0.00	250.00	(250.00)	0.00	3,000.00	(3,000.00)	3,000.00
Police Computer Maint & Upgrades	0.00	3,333.00	(3,333.00)	0.00	39,996.00	(39,996.00)	39,996.00
Police Car #2608	0.00	42.00	(42.00)	0.00	504.00	(504.00)	504.00
Police Car #2610	2,131.21	168.00	1,963.21	4,128.60	2,004.00	2,124.60	2,004.00
Police Car #2610	622.70	167.00	455.70	2,310.69	2,004.00	306.69	2,004.00
Police Car 6	0.00	167.00	(167.00)	910.66	1,998.00	(1,087.34)	1,998.00
Uniforms	0.00	97.00	(97.00)	8,590.84	9,999.00	(1,408.16)	9,999.00
<b>Total Police Department</b>	<u>134,512.56</u>	<u>100,740.00</u>	<u>33,772.56</u>	<u>1,333,696.32</u>	<u>1,411,762.00</u>	<u>(78,065.68)</u>	<u>1,411,762.00</u>
<b>Direct City and Operating Cost</b>							
Fire Contract	21,328.10	21,333.00	(4.90)	255,937.20	255,996.00	(58.80)	255,996.00
Building Inspectors	8,777.50	3,333.00	5,444.50	76,880.64	39,996.00	36,884.64	39,996.00
Electricity	905.92	625.00	280.92	8,731.94	7,500.00	1,231.94	7,500.00
Water	706.87	2,333.00	(1,626.13)	25,779.23	27,996.00	(2,216.77)	27,996.00
Garbage & Trash Collection	7,722.94	6,750.00	972.94	92,510.88	81,000.00	11,510.88	81,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	0.00	6,504.00	(6,504.00)	6,504.00
Landscaping Expense/Wall Exp	1,500.00	3,750.00	(2,250.00)	19,600.00	45,000.00	(25,400.00)	45,000.00
Rent & Other	6,095.59	5,334.00	761.59	64,147.08	64,004.00	143.08	64,004.00
Capital Outlay	0.00	16,667.00	(16,667.00)	18,729.36	200,004.00	(181,274.64)	200,004.00
<b>Total Direct City and Operating Cost</b>	<u>47,036.92</u>	<u>60,667.00</u>	<u>(13,630.08)</u>	<u>562,316.33</u>	<u>728,000.00</u>	<u>(165,683.67)</u>	<u>728,000.00</u>
<b>Total Expenditures</b>	<u>200,357.37</u>	<u>186,236.00</u>	<u>14,121.37</u>	<u>2,125,394.17</u>	<u>2,362,772.00</u>	<u>(237,377.83)</u>	<u>2,362,772.00</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (164,688.56)</u>	<u>\$ (156,479.00)</u>	<u>\$ (8,209.56)</u>	<u>\$ 255,742.29</u>	<u>\$ (18,106.00)</u>	<u>\$ 273,848.29</u>	<u>\$ (18,106.00)</u>

See Accountant's Compilation Report

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

	<u>1 Month Ended</u> <u>September 30, 2023</u>	<u>12 Months Ended</u> <u>September 30, 2023</u>
<b>Sales, Use &amp; Gas Tax</b>		
Gas Tax Revenue	752.23	9,538.13
<b>Total</b>	<u>752.23</u>	<u>9,538.13</u>
<b>Violation of Local Ordinances</b>		
<b>Total</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>Village Clerk</b>		
Village Clerk Salaries	\$ 7,550.00	\$ 75,600.00
<b>Total</b>	<u>\$ 7,550.00</u>	<u>\$ 75,600.00</u>
<b>Other Contractual Services</b>		
Cleaning Services	\$ 320.00	\$ 3,840.00
<b>Total</b>	<u>\$ 320.00</u>	<u>\$ 3,840.00</u>
<b>Salaries</b>		
Police Salaries	\$ 59,406.87	\$ 573,964.43
Aide Salaries	24,237.65	251,466.55
Police Salaries Misc	5,000.00	14,785.48
<b>Total</b>	<u>\$ 88,644.52</u>	<u>\$ 840,216.46</u>
<b>Insurance</b>		
General Liability Insurance	\$ 10,050.14	\$ 97,942.01
Hospitalization	3,900.00	48,300.00
<b>Total</b>	<u>\$ 13,950.14</u>	<u>\$ 146,242.01</u>

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

	<u>1 Month Ended</u> <u>September 30, 2023</u>	<u>12 Months Ended</u> <u>September 30, 2023</u>
<b>Police General Expense and Miscellaneous</b>		
Police General Exp & Misc	\$ 2,871.31	\$ 31,633.57
Police Car #2610	2,131.21	4,128.60
Police Car #2610	622.70	2,310.69
Police Car 6	0.00	910.66
<b>Total</b>	<u>\$ 5,625.22</u>	<u>\$ 38,983.52</u>
<b>Other</b>		
Landscaping and Wall Expense	\$ 1,500.00	\$ 19,600.00
<b>Total</b>	<u>\$ 1,500.00</u>	<u>\$ 19,600.00</u>

See Accountant's Compilation Report

**Village of Sea Ranch Lakes  
General Ledger**

September 1, 2023 - September 30, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			155,339.16		
09/30/23	FLMuni		To record FL Muni activity		298.86	
			Totals for 10101200		<u>298.86</u>	<u>155,638.02</u>
10101300	Checking- Centennial Bank			40,171.43		
09/01/23	Bank Rec.1		payroll checks clear early in error		1,816.87	
09/01/23	P89		Payroll Journal Entry		(12,900.11)	
09/05/23	13369		Tom Bennett		(725.00)	
09/05/23	13370		Tom Bennett		(512.50)	
09/05/23	13371		Tom Bennett		(600.00)	
09/05/23	13372		Tom Bennett		(1,200.00)	
09/05/23	13373		AIG Valic		(1,101.51)	
09/05/23	13374		AIG Valic Match		(541.92)	
09/05/23	13375		We Florida Financial		(2,090.27)	
09/05/23	13376		Allegra Printing		(281.70)	
09/05/23	13377		Business Technology Solutions of Florida LLC		(155.00)	
09/05/23	13378		City of Ft Lauderdale		(336.36)	
09/05/23	13379		City of Pompano		(21,328.10)	
09/05/23	13380		CivicPlus LLC		(225.00)	
09/05/23	13381		Cross Coast Constructions, Inc.		(4,740.00)	
09/05/23	13382		Goren, Cherof, Doody & Ezrol, P.A.		(2,200.00)	
09/05/23	13383		Latour Fire Equip		(163.25)	
09/05/23	13384		Lisa Hoddinott Inc		(137.50)	
09/05/23	13385		Municipal Emergency Services		(274.76)	
09/05/23	13386		Sea Ranch Lakes Beach Club		(6,095.59)	
09/05/23	13387		Susan Gambon		(320.00)	
09/05/23	13388		The Tree Team		(1,200.00)	
09/06/23	13389		BHU Consulting Inc		(1,464.75)	
09/06/23	13390		Board of Rules & Appeals		(131.40)	
09/06/23	13391		Total Compliance Network		(66.00)	
09/08/23	13392		Board of County Commissioners		(0.50)	
09/08/23	13393		FPL		(905.92)	
09/08/23	P89		Payroll Journal Entry		(19,737.06)	
09/11/23	13394		Fernanado Gajate		(436.00)	
09/11/23	13395		Waste Management		(7,722.94)	
09/11/23	13396		Comcast		(10.70)	
09/11/23	13397		Engineered Air		(300.00)	
09/11/23	13398		AIG Valic		(1,136.78)	
09/11/23	13399		AIG Valic Match		(562.50)	
09/11/23	13400		BCPBA		(181.86)	
09/11/23	13401		We Florida Financial		(1,444.28)	
09/12/23	13402		Sun Sentinel		(98.35)	
09/12/23	13403		Sandollar, Inc.		(300.00)	
09/13/23	13404		Calvin Giordano & Associates, Inc.		(118.37)	
09/14/23	13405		David Lokaj		(67.15)	
09/14/23	13406		Lunar Electric, Inc.		(175.00)	
09/15/23	P89		Payroll Journal Entry		(13,764.91)	
09/18/23	13407		AIG Valic		(1,157.87)	
09/18/23	13408		AIG Valic Match		(562.50)	
09/18/23	13409		We Florida Financial		(1,444.27)	
09/18/23	13410		Comcast		(459.60)	
09/18/23	13411		Municipal Emergency Services		(226.50)	
09/18/23	13412		Starr Paton		(100.00)	
09/19/23	13413		Hinkle & Richter		(849.00)	
09/20/23	13414		Bruce Mest		(175.00)	
09/20/23	13415		Lunar Electric, Inc.		(175.00)	
09/20/23	13416		Tom Bennett		(175.00)	

**Village of Sea Ranch Lakes  
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/22/23	13417		AT&T Mobility		(452.12)	
09/22/23	13418		Broward League of Cities		(150.00)	
09/22/23	13419		Preferred Governmental Insurance Trust		(4,972.00)	
09/22/23	P89		Payroll Journal Entry		(18,305.34)	
09/25/23	13420		AIG Valic		(1,030.89)	
09/25/23	13421		AIG Valic Match		(512.50)	
09/25/23	13422		BCPBA		(181.86)	
09/25/23	13423		We Florida Financial		(1,444.28)	
09/27/23	13424		Comcast		(395.68)	
09/27/23	13425		Tem Systems		(3,440.00)	
09/28/23	13426		Tom Bennett		(300.00)	
09/28/23	13427		Rebel Exterminators		(90.00)	
09/29/23	13428		City of Ft Lauderdale		(370.51)	
09/29/23	13429		Glatfelder Specialty Benefits		(2,274.00)	
09/29/23	P89		Payroll Journal Entry		(13,051.16)	
09/30/23	C/D		To record C/D		(4,183.11)	
09/30/23	C/D		To record C/D		(42,433.73)	
09/30/23	C/R		To record C/R		183,934.60	
			Totals for 10101300		<u>(18,913.49)</u>	<u>21,257.94</u>
10101500	Investment - Centennial Bank			2,053,181.85		
09/30/23	C/D		To record C/D		295.27	
09/30/23	C/D		To record C/D		307.09	
09/30/23	C/D		To record C/D		8,192.97	
09/30/23	C/R		To record C/R		(154,279.86)	
09/30/23	Investment		To record Investment Account Activity		5,702.14	
			Totals for 10101500		<u>(139,782.39)</u>	<u>1,913,399.46</u>
10103000	State Trust Investment			2,843.99		
09/30/23	TrustAcct		To record Trust account activity		13.07	
			Totals for 10103000		<u>13.07</u>	<u>2,857.06</u>
11501000	Accounts Rec - Government			23,600.17		
			Totals for 11501000		<u>0.00</u>	<u>23,600.17</u>
15501000	Prepaid Expenses			10,050.14		
09/30/23	PrePaid		To adjust prepaid insurance		(10,050.14)	
09/30/23	PrePaid		To adjust prepaid insurance		7,246.00	
			Totals for 15501000		<u>(2,804.14)</u>	<u>7,246.00</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>

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20202000	Credit Union			(2,977.59)		
09/01/23	P89		Payroll Journal Entry		(1,444.28)	
09/05/23	13375		We Florida Financial		2,090.27	
09/08/23	P89		Payroll Journal Entry		(2,090.27)	
09/11/23	13401		We Florida Financial		1,444.28	
09/15/23	P89		Payroll Journal Entry		(1,444.28)	
09/18/23	13409		We Florida Financial		1,444.27	
09/22/23	P89		Payroll Journal Entry		(1,444.27)	
09/25/23	13423		We Florida Financial		1,444.28	
09/29/23	P89		Payroll Journal Entry		(1,444.28)	
			Totals for 20202000		<u>(1,444.28)</u>	<u>(4,421.87)</u>
20202001	PBA Dues Payable			0.00		
09/01/23	P89		Payroll Journal Entry		(181.86)	
09/11/23	13400		BCPBA		181.86	
09/15/23	P89		Payroll Journal Entry		(181.86)	
09/25/23	13422		BCPBA		181.86	
09/29/23	P89		Payroll Journal Entry		(181.86)	
			Totals for 20202001		<u>(181.86)</u>	<u>(181.86)</u>
21601000	Accrued Payroll			(22,882.17)		
			Totals for 21601000		<u>0.00</u>	<u>(22,882.17)</u>
21602000	Accrued Compensated Absences			(68,615.92)		
			Totals for 21602000		<u>0.00</u>	<u>(68,615.92)</u>
21701000	Social Security W/H Tax			(5,433.39)		
09/01/23	P89		Payroll Journal Entry		(3,041.42)	
09/08/23	P89		Payroll Journal Entry		(3,729.02)	
09/15/23	P89		Payroll Journal Entry		(3,188.38)	
09/22/23	P89		Payroll Journal Entry		(4,079.40)	
09/29/23	P89		Payroll Journal Entry		(3,055.22)	
09/30/23	PayrollTax		To adjust payroll taxes payavle		17,093.44	
			Totals for 21701000		<u>0.00</u>	<u>(5,433.39)</u>
21702000	Federal Withholding Tax			(4,889.65)		
09/01/23	P89		Payroll Journal Entry		(2,573.41)	
09/08/23	P89		Payroll Journal Entry		(3,479.76)	
09/15/23	P89		Payroll Journal Entry		(2,717.46)	
09/22/23	P89		Payroll Journal Entry		(3,715.22)	
09/29/23	P89		Payroll Journal Entry		(2,733.15)	
09/30/23	PayrollTax		To adjust payroll taxes payavle		15,219.00	
			Totals for 21702000		<u>0.00</u>	<u>(4,889.65)</u>
21703000	Depository			0.00		
09/30/23	C/D		To record C/D		5,614.83	
09/30/23	C/D		To record C/D		7,208.78	
09/30/23	C/D		To record C/D		5,905.84	
09/30/23	C/D		To record C/D		7,794.62	
09/30/23	C/D		To record C/D		5,788.37	
09/30/23	PayrollTax		To adjust payroll taxes payavle		(32,312.44)	
			Totals for 21703000		<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(866.67)		
09/01/23	P89		Payroll Journal Entry		(1,874.33)	
09/05/23	13373		AIG Valic		1,101.51	
09/05/23	13374		AIG Valic Match		541.92	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/08/23	P89		Payroll Journal Entry		(1,643.43)	
09/11/23	13398		AIG Valic		1,136.78	
09/11/23	13399		AIG Valic Match		562.50	
09/15/23	P89		Payroll Journal Entry		(1,699.28)	
09/18/23	13407		AIG Valic		1,157.87	
09/18/23	13408		AIG Valic Match		562.50	
09/22/23	P89		Payroll Journal Entry		(1,720.37)	
09/25/23	13420		AIG Valic		1,030.89	
09/25/23	13421		AIG Valic Match		512.50	
09/29/23	P89		Payroll Journal Entry		(1,543.39)	
			Totals for 21900000		<u>(1,874.33)</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			(1,893,784.21)		
09/30/23	C/R		To record C/R		(106.86)	
			Totals for 31100000		<u>(106.86)</u>	<u>(1,893,891.07)</u>
31200001	Sales & Use Tax			(41,435.68)		
09/30/23	C/R		To record C/R		(3,568.34)	
			Totals for 31200001		<u>(3,568.34)</u>	<u>(45,004.02)</u>
31200003	Gas Tax Revenue			(8,785.90)		
09/30/23	C/R		To record C/R		(308.21)	
09/30/23	C/R		To record C/R		(444.02)	
			Totals for 31200003		<u>(752.23)</u>	<u>(9,538.13)</u>
31310000	Franchise Fees - Electricity			(67,902.83)		
09/30/23	C/R		To record C/R		(7,250.63)	
			Totals for 31310000		<u>(7,250.63)</u>	<u>(75,153.46)</u>
31320000	Franchise Fees - Telecomm			(28,212.58)		
09/30/23	C/R		To record C/R		(2,352.39)	
			Totals for 31320000		<u>(2,352.39)</u>	<u>(30,564.97)</u>
32100000	Occupational License			(1,485.00)		
09/30/23	C/R		To record C/R		(330.00)	
09/30/23	C/R		To record C/R		(3,158.21)	
			Totals for 32100000		<u>(3,488.21)</u>	<u>(4,973.21)</u>
32200000	Building Permits			(174,362.93)		
09/30/23	C/R		To record C/R		(6,356.40)	
			Totals for 32200000		<u>(6,356.40)</u>	<u>(180,719.33)</u>
33512000	Revenue Sharing			(60,160.61)		
09/30/23	C/R		To record C/R		(5,332.68)	
			Totals for 33512000		<u>(5,332.68)</u>	<u>(65,493.29)</u>

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
35400002	Foreman			(2,937.00)		
09/30/23	C/R		To record C/R		(257.00)	
			Totals for 35400002		<u>(257.00)</u>	<u>(3,194.00)</u>
36100000	Interest Received			(62,224.83)		
09/30/23	FLMuni		To record FL Muni activity		(298.86)	
09/30/23	Investment		To record Investment Account Activity		(5,702.14)	
09/30/23	TrustAcct		To record Trust account activity		(13.07)	
			Totals for 36100000		<u>(6,014.07)</u>	<u>(68,238.90)</u>
36900000	Miscellaneous Revenue			(4,176.08)		
09/30/23	C/R		To record C/R		(190.00)	
			Totals for 36900000		<u>(190.00)</u>	<u>(4,366.08)</u>
51312001	Village Clerk Salaries			68,050.00		
09/01/23	P89		Payroll Journal Entry		1,500.00	
09/08/23	P89		Payroll Journal Entry		1,550.00	
09/15/23	P89		Payroll Journal Entry		1,500.00	
09/22/23	P89		Payroll Journal Entry		1,500.00	
09/29/23	P89		Payroll Journal Entry		1,500.00	
			Totals for 51312001		<u>7,550.00</u>	<u>75,600.00</u>
51321000	FICA Office			5,982.30		
09/01/23	P89		Payroll Journal Entry		114.75	
09/08/23	P89		Payroll Journal Entry		118.58	
09/15/23	P89		Payroll Journal Entry		114.75	
09/22/23	P89		Payroll Journal Entry		114.75	
09/29/23	P89		Payroll Journal Entry		114.75	
			Totals for 51321000		<u>577.58</u>	<u>6,559.88</u>
51332000	Accounting			30,339.00		
09/19/23	13413		Hinkle & Richter		849.00	
			Totals for 51332000		<u>849.00</u>	<u>31,188.00</u>
51334003	Cleaning Services			3,520.00		
09/05/23	13387		Susan Gambon		320.00	
			Totals for 51334003		<u>320.00</u>	<u>3,840.00</u>
51341000	Telephone			14,533.79		
09/11/23	13396		Comcast		10.70	
09/18/23	13410		Comcast		459.60	
09/22/23	13417		AT&T Mobility		452.12	
09/27/23	13424		Comcast		395.68	
			Totals for 51341000		<u>1,318.10</u>	<u>15,851.89</u>
51349001	Broward Permit Fees			1,683.00		
09/08/23	13392		Board of County Commissioners		0.50	
			Totals for 51349001		<u>0.50</u>	<u>1,683.50</u>
51349005	Computer			432.60		
			Totals for 51349005		<u>0.00</u>	<u>432.60</u>
51351000	Office Exp & Dues Misc			51,867.15		
09/01/23	Bank Rec.1		payroll checks clear early in error - CK# 26310		(1,023.13)	
09/01/23	Bank Rec.1		payroll checks clear early in error		(793.74)	
09/05/23	13377		Business Technology Solutions of Florida LLC		155.00	
09/05/23	13380		CivicPlus LLC		225.00	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/05/23	13383		Latour Fire Equip		163.25	
09/05/23	13384		Lisa Hoddinott Inc		137.50	
09/06/23	13389		BHU Consulting Inc		1,464.75	
09/06/23	13390		Board of Rules & Appeals		131.40	
09/12/23	13402		Sun Sentinel		98.35	
09/18/23	13412		Starr Paton		100.00	
09/22/23	13418		Broward League of Cities		150.00	
09/30/23	C/D		To record C/D		152.66	
09/30/23	C/D		To record C/D		1,148.30	
09/30/23	C/D		To record C/D		25.00	
			Totals for 51351000		<u>2,134.34</u>	<u>54,001.49</u>
51431000	Legal Fees			26,022.33		
09/05/23	13382		Goren, Cherof, Doody & Ezrol, P.A.		2,200.00	
09/13/23	13404		Calvin Giordano & Associates, Inc.		118.37	
			Totals for 51431000		<u>2,318.37</u>	<u>28,340.70</u>
51934000	Maintenance & Repairs			8,143.46		
09/11/23	13397		Engineered Air		300.00	
09/27/23	13425		Tem Systems		3,440.00	
			Totals for 51934000		<u>3,740.00</u>	<u>11,883.46</u>
52112001	Police Salaries			514,557.56		
09/01/23	P89		Payroll Journal Entry		11,621.68	
09/08/23	P89		Payroll Journal Entry		12,427.01	
09/15/23	P89		Payroll Journal Entry		10,037.53	
09/22/23	P89		Payroll Journal Entry		14,736.65	
09/29/23	P89		Payroll Journal Entry		10,584.00	
			Totals for 52112001		<u>59,406.87</u>	<u>573,964.43</u>
52112002	Aide Salaries			227,228.90		
09/01/23	P89		Payroll Journal Entry		4,844.40	
09/08/23	P89		Payroll Journal Entry		5,409.20	
09/15/23	P89		Payroll Journal Entry		4,409.35	
09/22/23	P89		Payroll Journal Entry		4,913.35	
09/29/23	P89		Payroll Journal Entry		4,661.35	
			Totals for 52112002		<u>24,237.65</u>	<u>251,466.55</u>
52112003	Holiday Time			39,763.70		
09/08/23	P89		Payroll Journal Entry		3,608.90	
			Totals for 52112003		<u>3,608.90</u>	<u>43,372.60</u>
52112005	Vacation			68,213.61		
09/01/23	P89		Payroll Journal Entry		607.80	
09/15/23	P89		Payroll Journal Entry		2,150.80	
09/22/23	P89		Payroll Journal Entry		1,178.50	
09/29/23	P89		Payroll Journal Entry		1,215.60	
			Totals for 52112005		<u>5,152.70</u>	<u>73,366.31</u>
52112006	Sick Time			34,471.70		
09/01/23	P89		Payroll Journal Entry		303.90	
09/08/23	P89		Payroll Journal Entry		378.00	
09/15/23	P89		Payroll Journal Entry		1,741.80	
09/22/23	P89		Payroll Journal Entry		3,333.90	
09/29/23	P89		Payroll Journal Entry		1,008.00	
			Totals for 52112006		<u>6,765.60</u>	<u>41,237.30</u>
52112008	Police Salaries Misc			9,785.48		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/01/23	P89		Payroll Journal Entry		1,000.00	
09/08/23	P89		Payroll Journal Entry		1,000.00	
09/15/23	P89		Payroll Journal Entry		1,000.00	
09/22/23	P89		Payroll Journal Entry		1,000.00	
09/29/23	P89		Payroll Journal Entry		1,000.00	
			Totals for 52112008		<u>5,000.00</u>	<u>14,785.48</u>
52121000	FICA			69,834.61		
09/01/23	P89		Payroll Journal Entry		1,405.96	
09/08/23	P89		Payroll Journal Entry		1,745.93	
09/15/23	P89		Payroll Journal Entry		1,479.44	
09/22/23	P89		Payroll Journal Entry		1,924.95	
09/29/23	P89		Payroll Journal Entry		1,412.86	
			Totals for 52121000		<u>7,969.14</u>	<u>77,803.75</u>
52122200	Deferred Comp			61,087.19		
09/01/23	P89		Payroll Journal Entry		616.92	
09/08/23	P89		Payroll Journal Entry		541.92	
09/15/23	P89		Payroll Journal Entry		562.50	
09/22/23	P89		Payroll Journal Entry		562.50	
09/29/23	P89		Payroll Journal Entry		512.50	
			Totals for 52122200		<u>2,796.34</u>	<u>63,883.53</u>
52123001	General Liability Insurance			87,891.87		
09/22/23	13419		Preferred Governmental Insurance Trust		4,972.00	
09/29/23	13429		Glatfelder Specialty Benefits		2,274.00	
09/30/23	PrePaid		To adjust prepaid insurance		10,050.14	
09/30/23	PrePaid		To adjust prepaid insurance		(7,246.00)	
			Totals for 52123001		<u>10,050.14</u>	<u>97,942.01</u>
52123002	Hospitalization			44,400.00		
09/08/23	P89		Payroll Journal Entry		3,900.00	
			Totals for 52123002		<u>3,900.00</u>	<u>48,300.00</u>
52149000	Police General Exp & Misc			28,762.26		
09/05/23	13376		Allegra Printing		281.70	
09/05/23	13385		Municipal Emergency Services		274.76	
09/06/23	13391		Total Compliance Network		66.00	
09/11/23	13394		Fernanado Gajate		436.00	
09/14/23	13405		David Lokaj		67.15	
09/18/23	13411		Municipal Emergency Services		226.50	
09/28/23	13427		Rebel Exterminators		90.00	
09/30/23	C/D		To record C/D		1,429.20	
			Totals for 52149000		<u>2,871.31</u>	<u>31,633.57</u>
52149007	Police Car #2610			1,997.39		
09/30/23	C/D		To record C/D		2,131.21	
			Totals for 52149007		<u>2,131.21</u>	<u>4,128.60</u>
52149008	Police Car #2610			1,687.99		
09/30/23	C/D		To record C/D		622.70	
			Totals for 52149008		<u>622.70</u>	<u>2,310.69</u>
52149009	Police Car 6			910.66		
			Totals for 52149009		<u>0.00</u>	<u>910.66</u>
52152000	Uniforms			8,590.84		

**Village of Sea Ranch Lakes  
General Ledger**

September 1, 2023 - September 30, 2023

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 52152000					<u>0.00</u>	<u>8,590.84</u>
52234000	Fire Contract			234,609.10		
09/05/23	13379		City of Pompano		<u>21,328.10</u>	
Totals for 52234000					<u>21,328.10</u>	<u>255,937.20</u>
52434000	Building Inspectors			68,103.14		
09/05/23	13369		Tom Bennett		725.00	
09/05/23	13370		Tom Bennett		512.50	
09/05/23	13371		Tom Bennett		600.00	
09/05/23	13372		Tom Bennett		1,200.00	
09/05/23	13381		Cross Coast Constructions, Inc.		4,740.00	
09/14/23	13406		Lunar Electric, Inc.		175.00	
09/20/23	13414		Bruce Mest		175.00	
09/20/23	13415		Lunar Electric, Inc.		175.00	
09/20/23	13416		Tom Bennett		175.00	
09/28/23	13426		Tom Bennett		<u>300.00</u>	
Totals for 52434000					<u>8,777.50</u>	<u>76,880.64</u>
53143000	Electricity			7,826.02		
09/08/23	13393		FPL		<u>905.92</u>	
Totals for 53143000					<u>905.92</u>	<u>8,731.94</u>
53343000	Water			25,072.36		
09/05/23	13378		City of Ft Lauderdale		336.36	
09/29/23	13428		City of Ft Lauderdale		<u>370.51</u>	
Totals for 53343000					<u>706.87</u>	<u>25,779.23</u>
53432000	Garbage & Trash Collection			84,787.94		
09/11/23	13395		Waste Management		<u>7,722.94</u>	
Totals for 53432000					<u>7,722.94</u>	<u>92,510.88</u>
53949003	Landscaping Expense/Wall Exp			18,100.00		
09/05/23	13388		The Tree Team		1,200.00	
09/12/23	13403		Sandollar, Inc.		<u>300.00</u>	
Totals for 53949003					<u>1,500.00</u>	<u>19,600.00</u>
54153000	Rent & Other			58,051.49		
09/05/23	13386		Sea Ranch Lakes Beach Club		<u>6,095.59</u>	
Totals for 54153000					<u>6,095.59</u>	<u>64,147.08</u>
80010000	Capital Outlay			18,729.36		
Totals for 80010000					<u>0.00</u>	<u>18,729.36</u>
Report Total						<u>0.00</u>
Net Profit/(Loss)						
Current Period		<u>(164,688.56)</u>				
Year-to-Date		<u>255,742.29</u>				

Distribution count = 242