

Village of Sea Ranch Lakes
Financial Statements
April 30, 2024

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 April 30, 2024, and the related Statements of Revenues and Expenditures for the one month and seven months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the municipality's financial position, results of operations and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information contained in the Statement of Revenues and Expenditures (Actual/Budget) and the Sub Schedules - Master Accounts is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

Hinkle, Richter & Rhine, LLP

Hinkle, Richter & Rhine, LLP
Pompano Beach, Florida
May 21, 2024

Village of Sea Ranch Lakes
Combined Balance Sheet
April 30, 2024

Assets

Current Assets

FL Muni Investment Trust	\$	160,529.86
Checking- Centennial Bank		57,127.57
Investment - Centennial Bank		2,444,387.72
State Trust Investment		264,383.95
Accounts Rec - Government		23,782.03
Prepaid Expenses		<u>40,482.42</u>

Total Current Assets \$ 2,990,693.55

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 \$ 4,170,917.22

Village of Sea Ranch Lakes
Combined Balance Sheet
April 30, 2024

Liabilities and Fund Balance

Current Liabilities

Accounts Payable	\$	28,432.34
Credit Union		4,121.87
PBA Dues Payable		233.82
Accrued Payroll		22,882.17
Accrued Compensated Absences		68,615.92
Social Security W/H Tax		5,433.79
Federal Withholding Tax		4,889.65
Deferred Compensation Liability		<u>(2,518.23)</u>

Total Current Liabilities \$ 132,091.33

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 \$ 153,526.40

Fund Balance

Invested in Capital Assets, net of related debt	1,180,223.00
Restricted For Road Maintenance	69,750.00
Fund Balance - Unrestricted	1,895,216.05
Excess (Deficit) Revenues over Expenses	<u>872,201.77</u>

Total Fund Balance \$ 4,017,390.82

Total Liabilities and Fund Balance \$ 4,170,917.22

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended April 30, 2024

	1 Month Ended	% to Revenue	7 Months Ended	% to Revenue
	April 30, 2024		April 30, 2024	
Revenues:				
Ad Valorem Taxes	\$ 157,162.91	83.29 %	\$ 1,895,654.83	84.89 %
Sales & Use Tax	3,652.57	1.94 %	25,460.35	1.14 %
Gas Tax Revenue	721.86	0.38 %	5,160.17	0.23 %
Franchise Fees - Electricity	5,225.78	2.77 %	45,317.26	2.03 %
Franchise Fees - Telecomm	2,036.17	1.08 %	15,496.73	0.69 %
Occupational License	0.00	0.00 %	1,410.00	0.06 %
Building Permits	4,593.35	2.43 %	146,047.59	6.54 %
Revenue Sharing	5,332.67	2.83 %	37,328.74	1.67 %
Foreman	50.00	0.03 %	568.00	0.03 %
Interest Received	9,009.95	4.77 %	57,170.91	2.56 %
Miscellaneous Revenue	913.00	0.48 %	3,508.52	0.16 %
Total Revenues	188,698.26	100.00 %	2,233,123.10	100.00 %
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	5,691.92	3.02 %	46,045.04	2.06 %
FICA Office	483.39	0.26 %	4,013.99	0.18 %
Accounting	0.00	0.00 %	27,943.00	1.25 %
Cleaning Services	320.00	0.17 %	2,240.00	0.10 %
Telephone	1,659.00	0.88 %	9,662.17	0.43 %
Broward Permit Fees	0.00	0.00 %	309.00	0.01 %
Miscellaneous	3,570.99	1.89 %	3,570.99	0.16 %
Office Exp & Dues Misc	(1,751.28)	(0.93)%	29,925.03	1.34 %
Legal Fees	2,610.98	1.38 %	31,202.80	1.40 %
Maintenance & Repairs	0.00	0.00 %	6,586.46	0.29 %
Total General Office and Administrative	12,585.00	6.67 %	161,498.48	7.23 %

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Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended April 30, 2024

	<u>1 Month Ended</u> <u>April 30, 2024</u>	<u>% to Revenue</u>	<u>7 Months Ended</u> <u>April 30, 2024</u>	<u>% to Revenue</u>
Police Department				
Police Salaries	48,485.84	25.69 %	335,710.60	15.03 %
Aide Salaries	22,952.64	12.16 %	165,839.32	7.43 %
Holiday Time	3,771.60	2.00 %	26,718.80	1.20 %
Vacation	6,319.18	3.35 %	34,838.42	1.56 %
Sick Time	0.00	0.00 %	41,079.90	1.84 %
Police Salaries Misc	1,695.00	0.90 %	6,085.00	0.27 %
FICA	6,685.92	3.54 %	46,898.05	2.10 %
Deferred Comp	7,131.64	3.78 %	36,742.85	1.65 %
General Liability Insurance	8,096.48	4.29 %	45,229.58	2.03 %
Hospitalization	4,200.00	2.23 %	27,900.00	1.25 %
Police General Exp & Misc	3,397.31	1.80 %	67,905.52	3.04 %
Police Car #2610	2,018.85	1.07 %	2,758.41	0.12 %
Police Car #2610	1,865.62	0.99 %	2,080.41	0.09 %
Uniforms	4,881.68	2.59 %	9,281.68	0.42 %
Total Police Department	<u>121,501.76</u>	<u>64.39 %</u>	<u>849,068.54</u>	<u>38.02 %</u>
Direct City and Operating Cost				
Fire Contract	22,394.51	11.87 %	156,761.57	7.02 %
Building Inspectors	16,909.93	8.96 %	55,798.63	2.50 %
Electricity	601.09	0.32 %	4,746.51	0.21 %
Water	0.00	0.00 %	2,410.21	0.11 %
Garbage & Trash Collection	8,262.66	4.38 %	58,302.00	2.61 %
Maintenance & Repairs	0.00	0.00 %	2,728.62	0.12 %
Landscaping Expense/Wall Exp	1,260.00	0.67 %	23,320.00	1.04 %
Rent & Other	7,000.00	3.71 %	46,286.77	2.07 %
Total Direct City and Operating Cost	<u>56,428.19</u>	<u>29.90 %</u>	<u>350,354.31</u>	<u>15.69 %</u>
Total Expenditures	<u>190,514.95</u>	<u>100.96 %</u>	<u>1,360,921.33</u>	<u>60.94 %</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,816.69)</u>	<u>(0.96)%</u>	<u>\$ 872,201.77</u>	<u>39.06 %</u>

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended April 30, 2024

	<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	\$ 157,162.91	\$ 73,493.00	\$ 83,669.91	\$ 1,895,654.83	\$ 1,738,712.00	\$ 156,942.83	\$ 1,824,575.00
Sales & Use Tax	3,652.57	3,750.00	(97.43)	25,460.35	26,250.00	(789.65)	45,000.00
Gas Tax Revenue	721.86	833.00	(111.14)	5,160.17	5,825.00	(664.83)	9,993.00
Franchise Fees - Electricity	5,225.78	5,417.00	(191.22)	45,317.26	37,899.00	7,418.26	64,979.00
Franchise Fees - Telecomm	2,036.17	2,500.00	(463.83)	15,496.73	17,500.00	(2,003.27)	30,000.00
Occupational License	0.00	8.00	(8.00)	1,410.00	2,373.00	(963.00)	5,536.00
Building Permits	4,593.35	8,333.00	(3,739.65)	146,047.59	58,328.00	87,719.59	99,994.00
Revenue Sharing	5,332.67	5,250.00	82.67	37,328.74	36,750.00	578.74	63,000.00
Parking Tickets	0.00	151.00	(151.00)	0.00	566.00	(566.00)	998.00
Foreman	50.00	0.00	50.00	568.00	0.00	568.00	0.00
Interest Received	9,009.95	208.00	8,801.95	57,170.91	1,456.00	55,714.91	2,500.00
Miscellaneous Revenue	913.00	500.00	413.00	3,508.52	162,500.00	(158,991.48)	165,000.00
Total Revenues	<u>188,698.26</u>	<u>100,443.00</u>	<u>88,255.26</u>	<u>2,233,123.10</u>	<u>2,088,159.00</u>	<u>144,964.10</u>	<u>2,311,575.00</u>
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	5,691.92	5,664.00	27.92	46,045.04	42,179.00	3,866.04	73,000.00
FICA Office	483.39	644.00	(160.61)	4,013.99	5,268.00	(1,254.01)	8,762.00
Accounting	0.00	979.00	(979.00)	27,943.00	30,106.00	(2,163.00)	35,001.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	1,169.00	(1,169.00)	2,004.00
Cleaning Services	320.00	289.00	31.00	2,240.00	2,768.00	(528.00)	4,248.00
Telephone	1,659.00	0.00	1,659.00	9,662.17	12,907.00	(3,244.83)	24,999.00
Other Current Charges	0.00	167.00	(167.00)	0.00	1,163.00	(1,163.00)	1,997.00
Broward Permit Fees	0.00	211.00	(211.00)	309.00	1,416.00	(1,107.00)	2,501.00
Miscellaneous	3,570.99	0.00	3,570.99	3,570.99	0.00	3,570.99	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	(1,751.28)	1,863.00	(3,614.28)	29,925.03	20,496.00	9,429.03	29,999.00
Legal Fees	2,610.98	669.00	1,941.98	31,202.80	8,775.00	22,427.80	24,999.00
Maintenance & Repairs	0.00	1,000.00	(1,000.00)	6,586.46	7,000.00	(413.54)	12,000.00
Total General and Administrative	<u>\$ 12,585.00</u>	<u>\$ 11,653.00</u>	<u>\$ 932.00</u>	<u>\$ 161,498.48</u>	<u>\$ 136,747.00</u>	<u>\$ 24,751.48</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 April 30, 2024

	<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>	
Police Department							
Police Salaries	48,485.84	38,134.00	10,351.84	335,710.60	312,759.00	22,951.60	560,632.00
Aide Salaries	22,952.64	24,878.00	(1,925.36)	165,839.32	172,299.00	(6,459.68)	290,200.00
Holiday Time	3,771.60	2,475.00	1,296.60	26,718.80	23,092.00	3,626.80	36,002.00
Vacation	6,319.18	3,540.00	2,779.18	34,838.42	25,849.00	8,989.42	33,489.00
Sick Time	0.00	4,160.00	(4,160.00)	41,079.90	30,741.00	10,338.90	32,728.00
Police Salaries Misc	1,695.00	23,656.00	(21,961.00)	6,085.00	94,624.00	(88,539.00)	118,280.00
FICA	6,685.92	6,768.00	(82.08)	46,898.05	49,509.00	(2,610.95)	83,088.00
Deferred Comp	7,131.64	5,919.00	1,212.64	36,742.85	32,339.00	4,403.85	54,718.00
Seminars & Training	0.00	1,603.00	(1,603.00)	0.00	11,221.00	(11,221.00)	19,236.00
General Liability Insurance	8,096.48	5,474.00	2,622.48	45,229.58	38,089.00	7,140.58	65,459.00
Hospitalization	4,200.00	1,042.00	3,158.00	27,900.00	8,693.00	19,207.00	28,429.00
Police General Exp & Misc	3,397.31	555.00	2,842.31	67,905.52	15,889.00	52,016.52	29,996.00
Police Car #2604	0.00	250.00	(250.00)	0.00	1,750.00	(1,750.00)	3,000.00
Police Computer Maint & Upgrades	0.00	3,333.00	(3,333.00)	0.00	23,331.00	(23,331.00)	39,996.00
Police Car #2608	0.00	42.00	(42.00)	0.00	294.00	(294.00)	504.00
Police Car #2610	2,018.85	167.00	1,851.85	2,758.41	1,169.00	1,589.41	2,004.00
Police Car #2610	1,865.62	167.00	1,698.62	2,080.41	1,169.00	911.41	2,004.00
Police Car 6	0.00	167.00	(167.00)	0.00	1,163.00	(1,163.00)	1,998.00
Uniforms	4,881.68	4,541.00	340.68	9,281.68	9,902.00	(620.32)	9,999.00
Total Police Department	<u>121,501.76</u>	<u>126,871.00</u>	<u>(5,369.24)</u>	<u>849,068.54</u>	<u>853,882.00</u>	<u>(4,813.46)</u>	<u>1,411,762.00</u>
Direct City and Operating Cost							
Fire Contract	22,394.51	21,333.00	1,061.51	156,761.57	149,331.00	7,430.57	255,996.00
Building Inspectors	16,909.93	3,333.00	13,576.93	55,798.63	23,331.00	32,467.63	39,996.00
Electricity	601.09	625.00	(23.91)	4,746.51	4,375.00	371.51	7,500.00
Water	0.00	2,333.00	(2,333.00)	2,410.21	16,331.00	(13,920.79)	27,996.00
Garbage & Trash Collection	8,262.66	6,750.00	1,512.66	58,302.00	47,250.00	11,052.00	81,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	2,728.62	3,794.00	(1,065.38)	6,504.00
Landscaping Expense/Wall Exp	1,260.00	3,750.00	(2,490.00)	23,320.00	26,250.00	(2,930.00)	45,000.00
Rent & Other	7,000.00	5,333.00	1,667.00	46,286.77	37,336.00	8,950.77	64,004.00
Capital Outlay	0.00	16,667.00	(16,667.00)	0.00	116,669.00	(116,669.00)	200,004.00
Total Direct City and Operating Cost	<u>56,428.19</u>	<u>60,666.00</u>	<u>(4,237.81)</u>	<u>350,354.31</u>	<u>424,667.00</u>	<u>(74,312.69)</u>	<u>728,000.00</u>
Total Expenditures	<u>190,514.95</u>	<u>199,190.00</u>	<u>(8,675.05)</u>	<u>1,360,921.33</u>	<u>1,415,296.00</u>	<u>(54,374.67)</u>	<u>2,362,772.00</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1,816.69)</u>	<u>\$ (98,747.00)</u>	<u>\$ 96,930.31</u>	<u>\$ 872,201.77</u>	<u>\$ 672,863.00</u>	<u>\$ 199,338.77</u>	<u>\$ (51,197.00)</u>

See Accountant's Compilation Report

**Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended April 30, 2024**

	<u>1 Month Ended</u> <u>April 30, 2024</u>	<u>7 Months Ended</u> <u>April 30, 2024</u>
Sales, Use & Gas Tax		
Gas Tax Revenue	721.86	5,160.17
Total	<u>721.86</u>	<u>5,160.17</u>
 Violation of Local Ordinances		
Total	<u>\$ 0.00</u>	<u>\$ 0.00</u>
 Village Clerk		
Village Clerk Salaries	\$ 5,691.92	\$ 46,045.04
Total	<u>\$ 5,691.92</u>	<u>\$ 46,045.04</u>
 Other Contractual Services		
Cleaning Services	\$ 320.00	\$ 2,240.00
Total	<u>\$ 320.00</u>	<u>\$ 2,240.00</u>
 Salaries		
Police Salaries	\$ 48,485.84	\$ 335,710.60
Aide Salaries	22,952.64	165,839.32
Police Salaries Misc	1,695.00	6,085.00
Total	<u>\$ 73,133.48</u>	<u>\$ 507,634.92</u>
 Insurance		
General Liability Insurance	\$ 8,096.48	\$ 45,229.58
Hospitalization	4,200.00	27,900.00
Total	<u>\$ 12,296.48</u>	<u>\$ 73,129.58</u>

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Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended April 30, 2024

	<u>1 Month Ended</u> <u>April 30, 2024</u>	<u>7 Months Ended</u> <u>April 30, 2024</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ 3,397.31	\$ 67,905.52
Police Car #2610	2,018.85	2,758.41
Police Car #2610	1,865.62	2,080.41
Total	<u>\$ 7,281.78</u>	<u>\$ 72,744.34</u>
Other		
Landscaping and Wall Expense	\$ 1,260.00	\$ 23,320.00
Total	<u>\$ 1,260.00</u>	<u>\$ 23,320.00</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes

General Ledger

April 1, 2024 - April 30, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			159,769.10		
04/30/24	FI Muni		To record FL Muni acitivity		760.76	
			Totals for 10101200		<u>760.76</u>	<u>160,529.86</u>
10101300	Checking- Centennial Bank			13,827.88		
04/01/24	13778		Bruce Mest		(1,693.75)	
04/01/24	13779		Bruce Mest		(286.60)	
04/01/24	13780		Bruce Mest		(1,815.70)	
04/01/24	13781		Bruce Mest		(175.00)	
04/01/24	13782		City of Pompano		(22,394.51)	
04/01/24	13783		Lisa Hoddinott Inc		(82.50)	
04/01/24	13784		Rebel Exterminators		(70.00)	
04/01/24	13785		Sea Ranch Lakes Beach Club		(7,000.00)	
04/01/24	13786		Susan Gambon		(320.00)	
04/01/24	13787		The Tree Team		(1,260.00)	
04/01/24	13788		Waste Management		(8,262.66)	
04/01/24	13789		Board of Rules & Appeals		(225.67)	
04/02/24	13790		AIG Valic		(1,507.46)	
04/02/24	13791		AIG Valic Match		(753.73)	
04/02/24	13792		We Florida Financial		(100.00)	
04/02/24	13793		We Florida Financial		(75.00)	
04/02/24	13794		We Florida Financial		(1,341.95)	
04/02/24	13795		Bruce Mest		(393.00)	
04/02/24	13796		Lunar Electric, Inc.		(564.18)	
04/02/24	13797		Lunar Electric, Inc.		(440.00)	
04/02/24	13798		Lunar Electric, Inc.		(175.00)	
04/02/24	13799		Tom Bennett		(225.00)	
04/02/24	13800		Tom Bennett		(525.00)	
04/02/24	13801		Tom Bennett		(550.00)	
04/02/24	13802		E. Torres		(81.68)	
04/02/24	13803		Goren, Cherof, Doody & Ezrol, P.A.		(2,325.00)	
04/02/24	13804		Tom Bennett		(725.00)	
04/03/24	13805		Lunar Electric, Inc.		(175.00)	
04/03/24	13806		Tom Bennett		(275.00)	
04/05/24	13807		Cross Coast Construction Inc.		(3,251.00)	
04/05/24	13808		FPL		(601.09)	
04/05/24	P89		Payroll Journal Entry		(12,294.01)	
04/08/24	13809		Lunar Electric, Inc.		(175.00)	
04/08/24	13810		Tom Bennett		(725.00)	
04/08/24	13811		Tom Bennett		(1,495.00)	
04/08/24	13812		Tom Bennett		(225.00)	
04/08/24	13813		AIG Valic		(9,274.85)	
04/08/24	13814		AIG Valic Match		(4,637.43)	
04/08/24	13815		BCPBA		(155.88)	
04/08/24	13816		We Florida Financial		(100.00)	
04/08/24	13817		We Florida Financial		(75.00)	
04/08/24	13818		Comcast		(796.34)	
04/11/24	13819		Bruce Mest		(395.70)	
04/11/24	13820		Lunar Electric, Inc.		(175.00)	
04/11/24	13821		Tom Bennett		(450.00)	
04/12/24	13827		Calvin Giordano & Associates, Inc.		(285.98)	
04/12/24	13828		Comcast		(10.70)	
04/12/24	P89		Payroll Journal Entry		(21,458.38)	
04/16/24	13829		AIG Valic		(1,911.22)	
04/16/24	13830		AIG Valic Match		(955.62)	
04/16/24	13831		We Florida Financial		(75.00)	
04/16/24	13832		We Florida Financial		(100.00)	
04/16/24	13833		We Florida Financial		(1,341.95)	

Village of Sea Ranch Lakes

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
04/16/24	13834		J O'Brien		(2,018.85)	
04/17/24	13835		Shooter Ready LLC		(42.00)	
04/18/24	13836		Tom Bennett		(1,000.00)	
04/18/24	13837		Tom Bennett		(1,000.00)	
04/19/24	P89		Payroll Journal Entry		(13,161.41)	
04/22/24	13838		AT&T Mobility		(449.39)	
04/22/24	13839		Board of County Commissioners		(309.00)	
04/22/24	13840		Comcast		(533.45)	
04/24/24	13841		AIG Valic		(1,569.71)	
04/24/24	13842		AIG Valic Match		(784.86)	
04/24/24	13843		BCPBA		(155.88)	
04/24/24	13844		We Florida Financial		(100.00)	
04/24/24	13845		We Florida Financial		(100.00)	
04/24/24	13846		We Florida Financial		(1,341.94)	
04/26/24	P89		Payroll Journal Entry		(13,094.32)	
04/29/24	13847		AIG Valic		(3,506.15)	
04/29/24	13848		AIG Valic Match		(1,753.08)	
04/29/24	13849		We Florida Financial		(100.00)	
04/29/24	13850		We Florida Financial		(100.00)	
04/29/24	13851		First Sign Corp.		(50.00)	
04/29/24	13852		Locks Plus Security Solutions, Inc.		(283.55)	
04/29/24	13853		Comcast		(402.57)	
04/30/24			To record C/R		235,613.87	
04/30/24	BankError		To record Fraud Checks clearing bank account		(3,570.99)	
04/30/24	C/D		To record C/D		(32,103.49)	
			Totals for 10101300		<u>43,299.69</u>	<u>57,127.57</u>
10101500	Investment - Centennial Bank			2,488,821.92		
04/30/24			To record C/R		(51,489.08)	
04/30/24	Investment		To record investment account activity		7,054.88	
			Totals for 10101500		<u>(44,434.20)</u>	<u>2,444,387.72</u>
10103000	State Trust Investment			263,189.64		
04/30/24	Trust		To record Trust account activity		1,194.31	
			Totals for 10103000		<u>1,194.31</u>	<u>264,383.95</u>
11501000	Accounts Rec - Government			23,782.03		
			Totals for 11501000		<u>0.00</u>	<u>23,782.03</u>
11900000	Exchange			0.00		
04/30/24	C/D		To record C/D		2,128.97	
04/30/24	C/D		To record C/D		2,642.76	
04/30/24	C/D		To record C/D		(2,128.97)	
04/30/24	C/D		To record C/D		(2,642.76)	
			Totals for 11900000		<u>0.00</u>	<u>0.00</u>
15501000	Prepaid Expenses			48,578.90		
04/30/24	PrePaid		To adjust prepaid insurance		(8,096.48)	
			Totals for 15501000		<u>(8,096.48)</u>	<u>40,482.42</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		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 1620000					<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			(4,321.87)		
04/02/24	13792		We Florida Financial		100.00	
04/02/24	13793		We Florida Financial		75.00	
04/02/24	13794		We Florida Financial		1,341.95	
04/05/24	P89		Payroll Journal Entry		(1,516.95)	
04/08/24	13816		We Florida Financial		100.00	
04/08/24	13817		We Florida Financial		75.00	
04/12/24	P89		Payroll Journal Entry		(175.00)	
04/16/24	13831		We Florida Financial		75.00	
04/16/24	13832		We Florida Financial		100.00	
04/16/24	13833		We Florida Financial		1,341.95	
04/19/24	P89		Payroll Journal Entry		(1,516.95)	
04/24/24	13844		We Florida Financial		100.00	
04/24/24	13845		We Florida Financial		100.00	
04/24/24	13846		We Florida Financial		1,341.94	
04/26/24	P89		Payroll Journal Entry		(1,541.94)	
04/29/24	13849		We Florida Financial		100.00	
04/29/24	13850		We Florida Financial		<u>100.00</u>	
Totals for 20202000					<u>200.00</u>	<u>(4,121.87)</u>
20202001	PBA Dues Payable			(233.82)		
04/08/24	13815		BCPBA		155.88	
04/12/24	P89		Payroll Journal Entry		(155.88)	
04/24/24	13843		BCPBA		155.88	
04/26/24	P89		Payroll Journal Entry		<u>(155.88)</u>	
Totals for 20202001					<u>0.00</u>	<u>(233.82)</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			(5,433.79)		
04/05/24	P89		Payroll Journal Entry		(2,957.50)	
04/12/24	P89		Payroll Journal Entry		(5,013.00)	
04/19/24	P89		Payroll Journal Entry		(3,199.12)	
04/26/24	P89		Payroll Journal Entry		(3,169.00)	
04/30/24	PayrollTax		To adjust payroll tax		<u>14,338.62</u>	
Totals for 21701000					<u>0.00</u>	<u>(5,433.79)</u>
21702000	Federal Withholding Tax			(4,889.65)		
04/05/24	P89		Payroll Journal Entry		(2,532.25)	
04/12/24	P89		Payroll Journal Entry		(3,394.19)	
04/19/24	P89		Payroll Journal Entry		(2,720.37)	
04/26/24	P89		Payroll Journal Entry		(2,766.10)	
04/30/24	PayrollTax		To adjust payroll tax		<u>11,412.91</u>	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 21702000					<u>0.00</u>	<u>(4,889.65)</u>
21703000	Depository			0.00		
04/30/24	C/D		To record C/D		5,489.75	
04/30/24	C/D		To record C/D		8,407.19	
04/30/24	C/D		To record C/D		5,919.49	
04/30/24	C/D		To record C/D		5,935.10	
04/30/24	PayrollTax		To adjust payroll tax		<u>(25,751.53)</u>	
Totals for 21703000					<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(2,741.00)		
04/02/24	13790		AIG Valic		1,507.46	
04/02/24	13791		AIG Valic Match		753.73	
04/05/24	P89		Payroll Journal Entry		(2,261.19)	
04/08/24	13813		AIG Valic		9,274.85	
04/08/24	13814		AIG Valic Match		4,637.43	
04/12/24	P89		Payroll Journal Entry		(13,912.28)	
04/16/24	13829		AIG Valic		1,911.22	
04/16/24	13830		AIG Valic Match		955.62	
04/19/24	P89		Payroll Journal Entry		(2,866.84)	
04/24/24	13841		AIG Valic		1,569.71	
04/24/24	13842		AIG Valic Match		784.86	
04/26/24	P89		Payroll Journal Entry		(2,354.57)	
04/29/24	13847		AIG Valic		3,506.15	
04/29/24	13848		AIG Valic Match		<u>1,753.08</u>	
Totals for 21900000					<u>5,259.23</u>	<u>2,518.23</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			(1,895,216.05)		
Totals for 27100000					<u>0.00</u>	<u>(1,895,216.05)</u>
31100000	Ad Valorem Taxes			(1,738,491.92)		
04/22/24	13840		009+4182		533.45	
04/30/24			To record C/R		(155,040.17)	
04/30/24			To record C/R		<u>(2,656.19)</u>	
Totals for 31100000					<u>(157,162.91)</u>	<u>(1,895,654.83)</u>
31200001	Sales & Use Tax			(21,807.78)		
04/30/24			To record C/R		<u>(3,652.57)</u>	
Totals for 31200001					<u>(3,652.57)</u>	<u>(25,460.35)</u>
31200003	Gas Tax Revenue			(4,438.31)		
04/30/24			To record C/R		(294.11)	
04/30/24			To record C/R		<u>(427.75)</u>	
Totals for 31200003					<u>(721.86)</u>	<u>(5,160.17)</u>
31310000	Franchise Fees - Electricity			(40,091.48)		
04/30/24			To record C/R		<u>(5,225.78)</u>	
Totals for 31310000					<u>(5,225.78)</u>	<u>(45,317.26)</u>

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
31320000	Franchise Fees - Telecomm			(13,460.56)		
04/30/24			To record C/R		(2,036.17)	
			Totals for 31320000		<u>(2,036.17)</u>	<u>(15,496.73)</u>
32100000	Occupational License			(1,410.00)		
			Totals for 32100000		<u>0.00</u>	<u>(1,410.00)</u>
32200000	Building Permits			(141,454.24)		
04/30/24			To record C/R		(976.33)	
04/30/24			To record C/R		(3,364.10)	
04/30/24			To record C/R		(252.92)	
			Totals for 32200000		<u>(4,593.35)</u>	<u>(146,047.59)</u>
33512000	Revenue Sharing			(31,996.07)		
04/30/24			To record C/R		(5,332.67)	
			Totals for 33512000		<u>(5,332.67)</u>	<u>(37,328.74)</u>
35400002	Foreman			(518.00)		
04/30/24			To record C/R		(50.00)	
			Totals for 35400002		<u>(50.00)</u>	<u>(568.00)</u>
36100000	Interest Received			(48,160.96)		
04/30/24	FI Muni		To record FL Muni activity		(326.87)	
04/30/24	FI Muni		To record FL Muni activity		(433.89)	
04/30/24	Investment		To record investment account activity		(7,054.88)	
04/30/24	Trust		To record Trust account activity		(1,194.31)	
			Totals for 36100000		<u>(9,009.95)</u>	<u>(57,170.91)</u>
36900000	Miscellaneous Revenue			(2,595.52)		
04/30/24			To record C/R		(913.00)	
			Totals for 36900000		<u>(913.00)</u>	<u>(3,508.52)</u>
51312001	Village Clerk Salaries			40,353.12		
04/05/24	P89		Payroll Journal Entry		1,567.20	
04/12/24	P89		Payroll Journal Entry		1,617.20	
04/19/24	P89		Payroll Journal Entry		1,253.76	
04/26/24	P89		Payroll Journal Entry		1,253.76	
			Totals for 51312001		<u>5,691.92</u>	<u>46,045.04</u>
51321000	FICA Office			3,530.60		
04/05/24	P89		Payroll Journal Entry		119.90	
04/12/24	P89		Payroll Journal Entry		123.72	
04/19/24	P89		Payroll Journal Entry		119.88	
04/26/24	P89		Payroll Journal Entry		119.89	
			Totals for 51321000		<u>483.39</u>	<u>4,013.99</u>
51332000	Accounting			27,943.00		
			Totals for 51332000		<u>0.00</u>	<u>27,943.00</u>
51334003	Cleaning Services			1,920.00		
04/01/24	13786		Susan Gambon		320.00	
			Totals for 51334003		<u>320.00</u>	<u>2,240.00</u>
51341000	Telephone			8,003.17		
04/08/24	13818		Comcast		796.34	
04/12/24	13828		Comcast		10.70	
04/22/24	13838		AT&T Mobility		449.39	
04/29/24	13853		Comcast		402.57	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 51341000					<u>1,659.00</u>	<u>9,662.17</u>
51349001	Broward Permit Fees			309.00		
Totals for 51349001					<u>0.00</u>	<u>309.00</u>
51349002	Miscellaneous			0.00		
04/30/24	BankError		To record Fraud Checks clearing bank account		<u>3,570.99</u>	
Totals for 51349002					<u>3,570.99</u>	<u>3,570.99</u>
51351000	Office Exp & Dues Misc			31,676.31		
04/01/24	13783		Lisa Hoddinott Inc		82.50	
04/01/24	13789		Board of Rules & Appeals		225.67	
04/30/24			To record C/R		(2,483.65)	
04/30/24			To record C/R		(1,419.38)	
04/30/24	C/D		To record C/D		260.66	
04/30/24	C/D		To record C/D		637.34	
04/30/24	C/D		To record C/D		632.23	
04/30/24	C/D		To record C/D		50.00	
04/30/24	C/D		To record C/D		<u>263.35</u>	
Totals for 51351000					<u>(1,751.28)</u>	<u>29,925.03</u>
51431000	Legal Fees			28,591.82		
04/02/24	13803		Goren, Cherof, Doody & Ezrol, P.A.		2,325.00	
04/12/24	13827		Calvin Giordano & Associates, Inc.		<u>285.98</u>	
Totals for 51431000					<u>2,610.98</u>	<u>31,202.80</u>
51934000	Maintenance & Repairs			6,586.46		
Totals for 51934000					<u>0.00</u>	<u>6,586.46</u>
52112001	Police Salaries			287,224.76		
04/05/24	P89		Payroll Journal Entry		12,075.12	
04/12/24	P89		Payroll Journal Entry		12,855.60	
04/19/24	P89		Payroll Journal Entry		12,678.56	
04/26/24	P89		Payroll Journal Entry		<u>10,876.56</u>	
Totals for 52112001					<u>48,485.84</u>	<u>335,710.60</u>
52112002	Aide Salaries			142,886.68		
04/05/24	P89		Payroll Journal Entry		5,423.70	
04/12/24	P89		Payroll Journal Entry		5,062.80	
04/19/24	P89		Payroll Journal Entry		6,136.95	
04/26/24	P89		Payroll Journal Entry		<u>6,329.19</u>	
Totals for 52112002					<u>22,952.64</u>	<u>165,839.32</u>
52112003	Holiday Time			22,947.20		
04/12/24	P89		Payroll Journal Entry		<u>3,771.60</u>	
Totals for 52112003					<u>3,771.60</u>	<u>26,718.80</u>
52112005	Vacation			28,519.24		
04/05/24	P89		Payroll Journal Entry		263.40	
04/12/24	P89		Payroll Journal Entry		2,962.60	
04/19/24	P89		Payroll Journal Entry		840.24	
04/26/24	P89		Payroll Journal Entry		<u>2,252.94</u>	
Totals for 52112005					<u>6,319.18</u>	<u>34,838.42</u>
52112006	Sick Time			41,079.90		
Totals for 52112006					<u>0.00</u>	<u>41,079.90</u>

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
52112008	Police Salaries Misc			4,390.00		
04/12/24	P89		Payroll Journal Entry		1,695.00	
			Totals for 52112008		<u>1,695.00</u>	<u>6,085.00</u>
52121000	FICA			40,212.13		
04/05/24	P89		Payroll Journal Entry		1,358.85	
04/12/24	P89		Payroll Journal Entry		2,382.78	
04/19/24	P89		Payroll Journal Entry		1,479.68	
04/26/24	P89		Payroll Journal Entry		1,464.61	
			Totals for 52121000		<u>6,685.92</u>	<u>46,898.05</u>
52122200	Deferred Comp			29,611.21		
04/05/24	P89		Payroll Journal Entry		753.73	
04/12/24	P89		Payroll Journal Entry		4,637.43	
04/19/24	P89		Payroll Journal Entry		955.62	
04/26/24	P89		Payroll Journal Entry		784.86	
			Totals for 52122200		<u>7,131.64</u>	<u>36,742.85</u>
52123001	General Liability Insurance			37,133.10		
04/30/24	PrePaid		To adjust prepaid insurance		8,096.48	
			Totals for 52123001		<u>8,096.48</u>	<u>45,229.58</u>
52123002	Hospitalization			23,700.00		
04/12/24	P89		Payroll Journal Entry		4,200.00	
			Totals for 52123002		<u>4,200.00</u>	<u>27,900.00</u>
52149000	Police General Exp & Misc			64,508.21		
04/01/24	13784		Rebel Exterminators		70.00	
04/17/24	13835		Shooter Ready LLC		42.00	
04/22/24	13839		Board of County Commissioners		309.00	
04/29/24	13851		First Sign Corp.		50.00	
04/29/24	13852		Locks Plus Security Solutions, Inc.		283.55	
04/30/24	C/D		To record C/D		2,642.76	
			Totals for 52149000		<u>3,397.31</u>	<u>67,905.52</u>
52149007	Police Car #2610			739.56		
04/16/24	13834		J O'Brien		2,018.85	
			Totals for 52149007		<u>2,018.85</u>	<u>2,758.41</u>
52149008	Police Car #2610			214.79		
04/30/24	C/D		To record C/D		1,865.62	
			Totals for 52149008		<u>1,865.62</u>	<u>2,080.41</u>
52152000	Uniforms			4,400.00		
04/02/24	13802		E. Torres		81.68	
04/12/24	P89		Payroll Journal Entry		4,800.00	
			Totals for 52152000		<u>4,881.68</u>	<u>9,281.68</u>
52234000	Fire Contract			134,367.06		
04/01/24	13782		City of Pompano		22,394.51	
			Totals for 52234000		<u>22,394.51</u>	<u>156,761.57</u>
52434000	Building Inspectors			38,888.70		
04/01/24	13778		Bruce Mest		1,693.75	
04/01/24	13779		Bruce Mest		286.60	
04/01/24	13780		Bruce Mest		1,815.70	
04/01/24	13781		Bruce Mest		175.00	
04/02/24	13795		Bruce Mest		393.00	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
04/02/24	13796		Lunar Electric, Inc.		564.18	
04/02/24	13797		Lunar Electric, Inc.		440.00	
04/02/24	13798		Lunar Electric, Inc.		175.00	
04/02/24	13799		Tom Bennett		225.00	
04/02/24	13800		Tom Bennett		525.00	
04/02/24	13801		Tom Bennett		550.00	
04/02/24	13804		Tom Bennett		725.00	
04/03/24	13805		Lunar Electric, Inc.		175.00	
04/03/24	13806		Tom Bennett		275.00	
04/05/24	13807		Cross Coast Construction Inc.		3,251.00	
04/08/24	13809		Lunar Electric, Inc.		175.00	
04/08/24	13810		Tom Bennett		725.00	
04/08/24	13811		Tom Bennett		1,495.00	
04/08/24	13812		Tom Bennett		225.00	
04/11/24	13819		Bruce Mest		395.70	
04/11/24	13820		Lunar Electric, Inc.		175.00	
04/11/24	13821		Tom Bennett		450.00	
04/18/24	13836		Tom Bennett		1,000.00	
04/18/24	13837		Tom Bennett		1,000.00	
			Totals for 52434000		<u>16,909.93</u>	<u>55,798.63</u>
53143000	Electricity			4,145.42		
04/05/24	13808		FPL		601.09	
			Totals for 53143000		<u>601.09</u>	<u>4,746.51</u>
53343000	Water			2,410.21		
			Totals for 53343000		<u>0.00</u>	<u>2,410.21</u>
53432000	Garbage & Trash Collection			50,039.34		
04/01/24	13788		Waste Management		8,262.66	
			Totals for 53432000		<u>8,262.66</u>	<u>58,302.00</u>
53934000	Maintenance & Repairs			2,728.62		
			Totals for 53934000		<u>0.00</u>	<u>2,728.62</u>
53949003	Landscaping Expense/Wall Exp			22,060.00		
04/01/24	13787		The Tree Team		1,260.00	
			Totals for 53949003		<u>1,260.00</u>	<u>23,320.00</u>
54153000	Rent & Other			39,286.77		
04/01/24	13785		Sea Ranch Lakes Beach Club		7,000.00	
			Totals for 54153000		<u>7,000.00</u>	<u>46,286.77</u>
			Report Total			<u>0.00</u>
Net Profit/(Loss)						
Current Period			<u>(1,816.69)</u>			
Year-to-Date			<u>872,201.77</u>			

Distribution count = 243