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Village of Sea Ranch Lakes

Financial Statements

June 30, 2024

Hinkle, Richter & Rhine, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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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, 2024, 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
July 08, 2024

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**Village of Sea Ranch Lakes
Combined Balance Sheet
June 30, 2024**

Assets

Current Assets

FL Muni Investment Trust	\$	161,699.16
Checking- Centennial Bank		16,032.90
Investment - Centennial Bank		2,212,650.04
State Trust Investment		266,814.55
Accounts Rec - Government		22,947.03
Prepaid Expenses		<u>24,289.46</u>

Total Current Assets \$ 2,704,433.14

Property and Equipment

Furniture & Equipment	346,100.29
Improvements other than Buildings	171,682.99
Infrastructure	1,747,522.38
Computer	82,021.82
Accumulated Depreciation	<u>(1,256,501.81)</u>

Net Property and Equipment 1,090,825.67

Total Assets \$ 3,795,258.81

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**Village of Sea Ranch Lakes
Combined Balance Sheet
June 30, 2024**

Liabilities and Fund Balance

Current Liabilities

Accounts Payable	\$	14,475.34
Credit Union		2,913.87
PBA Dues Payable		389.72
Accrued Payroll		30,122.17
Accrued Compensated Absences		55,455.92
Social Security W/H Tax		13,096.30
Federal Withholding Tax		5,968.65
Deferred Compensation Liability		<u>3,790.00</u>

Total Current Liabilities \$ 126,211.97

Long-Term Liabilities

Accrued Compensated Absences - Long Term Portion	<u>20,566.07</u>
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Total Long-Term Liabilities 20,566.07

Total Liabilities \$ 146,778.04

Fund Balance

Invested in Capital Assets, net of related debt	1,090,825.00
Restricted For Road Maintenance	70,999.00
Fund Balance - Unrestricted	1,911,849.05
Excess (Deficit) Revenues over Expenses	<u>574,807.72</u>

Total Fund Balance \$ 3,648,480.77

Total Liabilities and Fund Balance \$ 3,795,258.81

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

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	1 Month Ended		9 Months Ended	
	June 30, 2024	% to Revenue	June 30, 2024	% to Revenue
Revenues:				
Ad Valorem Taxes	\$ 3,228.67	8.45 %	\$ 1,910,616.14	82.38 %
Sales & Use Tax	3,736.87	9.78 %	33,216.13	1.43 %
Gas Tax Revenue	773.76	2.02 %	6,747.35	0.29 %
Franchise Fees - Electricity	5,410.85	14.16 %	55,433.79	2.39 %
Franchise Fees - Telecomm	2,039.97	5.34 %	19,677.20	0.85 %
Occupational License	0.00	0.00 %	1,410.00	0.06 %
Building Permits	9,255.45	24.22 %	164,727.36	7.10 %
Revenue Sharing	5,332.67	13.95 %	47,994.09	2.07 %
Foreman	0.00	0.00 %	1,336.00	0.06 %
Interest Received	8,442.67	22.09 %	74,462.51	3.21 %
Miscellaneous Revenue	0.00	0.00 %	3,638.52	0.16 %
Total Revenues	38,220.91	100.00 %	2,319,259.09	100.00 %
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	6,318.80	16.53 %	59,936.40	2.58 %
FICA Office	483.39	1.26 %	5,100.66	0.22 %
Accounting	0.00	0.00 %	29,641.00	1.28 %
Cleaning Services	320.00	0.84 %	2,880.00	0.12 %
Telephone	1,379.34	3.61 %	12,431.65	0.54 %
Broward Permit Fees	0.00	0.00 %	654.50	0.03 %
Miscellaneous	0.00	0.00 %	3,570.99	0.15 %
Office Exp & Dues Misc	2,579.68	6.75 %	51,605.80	2.23 %
Legal Fees	2,125.00	5.56 %	37,738.02	1.63 %
Maintenance & Repairs	300.00	0.78 %	8,128.46	0.35 %
Total General Office and Administrative	13,506.21	35.34 %	211,687.48	9.13 %

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

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	1 Month Ended		9 Months Ended	
	June 30, 2024	% to Revenue	June 30, 2024	% to Revenue
Police Department				
Police Salaries	52,082.04	136.27 %	444,546.00	19.17 %
Aide Salaries	20,669.91	54.08 %	212,520.07	9.16 %
Holiday Time	4,089.20	10.70 %	34,897.20	1.50 %
Vacation	3,880.00	10.15 %	45,575.02	1.97 %
Sick Time	0.00	0.00 %	41,326.20	1.78 %
Police Salaries Misc	0.00	0.00 %	6,085.00	0.26 %
FICA	6,175.19	16.16 %	60,236.90	2.60 %
Deferred Comp	4,287.43	11.22 %	48,755.38	2.10 %
General Liability Insurance	8,096.48	21.18 %	61,422.54	2.65 %
Hospitalization	4,200.00	10.99 %	36,300.00	1.57 %
Police General Exp & Misc	2,756.39	7.21 %	75,389.40	3.25 %
Police Car #2610	0.00	0.00 %	2,758.41	0.12 %
Police Car #2612	0.00	0.00 %	2,080.41	0.09 %
Uniforms	0.00	0.00 %	9,281.68	0.40 %
Total Police Department	106,236.64	277.95 %	1,081,174.21	46.62 %
Direct City and Operating Cost				
Fire Contract	22,394.51	58.59 %	201,550.59	8.69 %
Building Inspectors	8,888.99	23.26 %	74,804.37	3.23 %
Electricity	781.17	2.04 %	6,130.02	0.26 %
Water	363.35	0.95 %	3,135.95	0.14 %
Garbage & Trash Collection	8,658.16	22.65 %	75,222.82	3.24 %
Maintenance & Repairs	0.00	0.00 %	4,269.16	0.18 %
Landscaping Expense/Wall Exp	960.00	2.51 %	26,190.00	1.13 %
Rent & Other	7,000.00	18.31 %	60,286.77	2.60 %
Total Direct City and Operating Cost	49,046.18	128.32 %	451,589.68	19.47 %
Total Expenditures	168,789.03	441.61 %	1,744,451.37	75.22 %
Excess (Deficiency) of Revenues Over Expenditures	\$ (130,568.12)	(341.61)%	\$ 574,807.72	24.78 %

See Accountant's Compilation Report

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

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	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenues:							
Ad Valorem Taxes	\$ 3,228.67	\$ 17,282.00	\$ (14,053.33)	\$ 1,910,616.14	\$ 1,918,560.00	\$ (7,943.86)	\$ 1,938,876.00
Sales & Use Tax	3,736.87	3,761.00	(24.13)	33,216.13	34,132.00	(915.87)	45,000.00
Gas Tax Revenue	773.76	812.00	(38.24)	6,747.35	7,459.00	(711.65)	9,999.00
Franchise Fees - Electricity	5,410.85	5,370.00	40.85	55,433.79	47,031.00	8,402.79	65,000.00
Franchise Fees - Telecomm	2,039.97	2,706.00	(666.03)	19,677.20	23,384.00	(3,706.80)	30,000.00
Occupational License	0.00	0.00	0.00	1,410.00	949.00	461.00	4,000.00
Building Permits	9,255.45	22,792.00	(13,536.55)	164,727.36	135,843.00	28,884.36	150,000.00
Revenue Sharing	5,332.67	5,149.00	183.67	47,994.09	46,606.00	1,388.09	63,000.00
Parking Tickets	0.00	83.00	(83.00)	0.00	751.00	(751.00)	1,000.00
Foreman	0.00	0.00	0.00	1,336.00	0.00	1,336.00	0.00
Interest Received	8,442.67	5,471.00	2,971.67	74,462.51	42,871.00	31,591.51	60,000.00
Miscellaneous Revenue	0.00	529.00	(529.00)	3,638.52	8,413.00	(4,774.48)	10,000.00
Total Revenues	38,220.91	63,955.00	(25,734.09)	2,319,259.09	2,265,999.00	53,260.09	2,376,875.00
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	6,318.80	7,181.00	(862.20)	59,936.40	58,427.00	1,509.40	78,110.00
FICA Office	483.39	825.00	(341.61)	5,100.66	7,226.00	(2,125.34)	9,373.00
Accounting	0.00	953.00	(953.00)	29,641.00	32,141.00	(2,500.00)	35,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	1,499.00	(1,499.00)	2,000.00
Cleaning Services	320.00	375.00	(55.00)	2,880.00	3,375.00	(495.00)	4,500.00
Telephone	1,379.34	1,549.00	(169.66)	12,431.65	13,247.00	(815.35)	18,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	1,499.00	(1,499.00)	2,000.00
Broward Permit Fees	0.00	0.00	0.00	654.50	2,499.00	(1,844.50)	2,500.00
Miscellaneous	0.00	0.00	0.00	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	2,579.68	6,806.00	(4,226.32)	51,605.80	40,896.00	10,709.80	50,000.00
Legal Fees	2,125.00	3,235.00	(1,110.00)	37,738.02	19,995.00	17,743.02	25,000.00
Maintenance & Repairs	300.00	884.00	(584.00)	8,128.46	17,911.00	(9,782.54)	35,000.00
Total General and Administrative	\$ 13,506.21	\$ 22,142.00	\$ (8,635.79)	\$ 211,687.48	\$ 202,215.00	\$ 9,472.48	\$ 264,983.00

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

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	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Police Department							
Police Salaries	52,082.04	55,636.00	(3,553.96)	444,546.00	438,249.00	6,297.00	589,893.00
Aide Salaries	20,669.91	26,093.00	(5,423.09)	212,520.07	196,358.00	16,162.07	264,207.00
Holiday Time	4,089.20	3,902.00	187.20	34,897.20	32,083.00	2,814.20	43,251.00
Vacation	3,880.00	8,196.00	(4,316.00)	45,575.02	53,976.00	(8,400.98)	68,348.00
Sick Time	0.00	0.00	0.00	41,326.20	25,255.00	16,071.20	33,133.00
Police Salaries Misc	0.00	0.00	0.00	6,085.00	0.00	6,085.00	0.00
FICA	6,175.19	7,076.00	(900.81)	60,236.90	59,068.00	1,168.90	78,985.00
Deferred Comp	4,287.43	4,435.00	(147.57)	48,755.38	38,911.00	9,844.38	47,891.00
Seminars & Training	0.00	1,642.00	(1,642.00)	0.00	14,780.00	(14,780.00)	19,706.00
General Liability Insurance	8,096.48	6,848.00	1,248.48	61,422.54	55,373.00	6,049.54	80,000.00
Hospitalization	4,200.00	3,756.00	444.00	36,300.00	32,190.00	4,110.00	43,189.00
Police General Exp & Misc	2,756.39	1,504.00	1,252.39	75,389.40	27,816.00	47,573.40	35,000.00
Police Computer Maint & Upgrades	0.00	0.00	0.00	0.00	998.00	(998.00)	5,000.00
Police Car #2610	0.00	167.00	(167.00)	2,758.41	1,499.00	1,259.41	2,000.00
Police Car #2612	0.00	167.00	(167.00)	2,080.41	1,499.00	581.41	2,000.00
Police Car #2014	0.00	167.00	(167.00)	0.00	1,499.00	(1,499.00)	2,000.00
Police Car #2016	0.00	167.00	(167.00)	0.00	1,499.00	(1,499.00)	2,000.00
Uniforms	0.00	0.00	0.00	9,281.68	10,000.00	(718.32)	10,000.00
Total Police Department	<u>106,236.64</u>	<u>119,756.00</u>	<u>(13,519.36)</u>	<u>1,081,174.21</u>	<u>991,053.00</u>	<u>90,121.21</u>	<u>1,326,603.00</u>
Direct City and Operating Cost							
Fire Contract	22,394.51	22,417.00	(22.49)	201,550.59	201,749.00	(198.41)	269,000.00
Building Inspectors	8,888.99	488.00	8,400.99	74,804.37	37,002.00	37,802.37	60,000.00
Electricity	781.17	705.00	76.17	6,130.02	5,315.00	815.02	7,500.00
Water	363.35	2,010.00	(1,646.65)	3,135.95	25,932.00	(22,796.05)	28,000.00
Garbage & Trash Collection	8,658.16	7,018.00	1,640.16	75,222.82	60,459.00	14,763.82	81,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	4,269.16	4,874.00	(604.84)	6,500.00
Landscaping Expense/Wall Exp	960.00	2,755.00	(1,795.00)	26,190.00	33,061.00	(6,871.00)	45,000.00
Rent & Other	7,000.00	6,000.00	1,000.00	60,286.77	54,000.00	6,286.77	72,000.00
Capital Outlay	0.00	16,667.00	(16,667.00)	0.00	149,999.00	(149,999.00)	200,000.00
Total Direct City and Operating Cost	<u>49,046.18</u>	<u>58,602.00</u>	<u>(9,555.82)</u>	<u>451,589.68</u>	<u>572,391.00</u>	<u>(120,801.32)</u>	<u>769,000.00</u>
Total Expenditures	<u>168,789.03</u>	<u>200,500.00</u>	<u>(31,710.97)</u>	<u>1,744,451.37</u>	<u>1,765,659.00</u>	<u>(21,207.63)</u>	<u>2,360,586.00</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (130,568.12)</u>	<u>\$ (136,545.00)</u>	<u>\$ 5,976.88</u>	<u>\$ 574,807.72</u>	<u>\$ 500,340.00</u>	<u>\$ 74,467.72</u>	<u>\$ 16,289.00</u>

See Accountant's Compilation Report

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

	<u>1 Month Ended</u> <u>June 30, 2024</u>	<u>9 Months Ended</u> <u>June 30, 2024</u>
Sales, Use & Gas Tax		
Gas Tax Revenue	773.76	6,747.35
Total	<u>773.76</u>	<u>6,747.35</u>
Violation of Local Ordinances		
Total	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Village Clerk		
Village Clerk Salaries	\$ 6,318.80	\$ 59,936.40
Total	<u>\$ 6,318.80</u>	<u>\$ 59,936.40</u>
Other Contractual Services		
Cleaning Services	\$ 320.00	\$ 2,880.00
Total	<u>\$ 320.00</u>	<u>\$ 2,880.00</u>
Salaries		
Police Salaries	\$ 52,082.04	\$ 444,546.00
Aide Salaries	20,669.91	212,520.07
Police Salaries Misc	0.00	6,085.00
Total	<u>\$ 72,751.95</u>	<u>\$ 663,151.07</u>
Insurance		
General Liability Insurance	\$ 8,096.48	\$ 61,422.54
Hospitalization	4,200.00	36,300.00
Total	<u>\$ 12,296.48</u>	<u>\$ 97,722.54</u>

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

	<u>1 Month Ended</u> <u>June 30, 2024</u>	<u>9 Months Ended</u> <u>June 30, 2024</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ 2,756.39	\$ 75,389.40
Police Car #2610	0.00	2,758.41
Police Car #2612	0.00	2,080.41
Total	<u>\$ 2,756.39</u>	<u>\$ 80,228.22</u>
Other		
Landscaping and Wall Expense	\$ 960.00	\$ 26,190.00
Total	<u>\$ 960.00</u>	<u>\$ 26,190.00</u>

See Accountant's Compilation Report

**Village of Sea Ranch Lakes
General Ledger**

June 1, 2024 - June 30, 2024

Date	DRAFT Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			161,008.07		
06/30/24	FL Muni		To record FL Muni activity		691.09	
			Totals for 10101200		<u>691.09</u>	<u>161,699.16</u>
10101300	Checking- Centennial Bank			7,000.58		
06/01/24	13918		TOM BENNETT		(175.00)	
06/03/24	13920		City of Pompano		(22,394.51)	
06/03/24	13921		Lisa Hoddinott Inc		(55.00)	
06/03/24	13922		Sea Ranch Lakes Beach Club		(7,000.00)	
06/03/24	13923		Susan Gambon		(320.00)	
06/03/24	13924		The Tree Team		(1,260.00)	
06/03/24	13925		Waste Management		(8,262.66)	
06/03/24	13927		AIG Valic		(1,500.17)	
06/03/24	13928		AIG Valic Match		(750.09)	
06/03/24	13929		BCPBA		(155.88)	
06/03/24	13930		We Florida Financial		(100.00)	
06/03/24	13931		We Florida Financial		(100.00)	
06/03/24	13932		We Florida Financial		(1,341.94)	
06/04/24	13933		City of Ft Lauderdale		(363.35)	
06/04/24	13934		Goren, Cherof, Doody & Ezrol, P.A.		(2,125.00)	
06/05/24	13935		Starr Paton		(100.00)	
06/06/24	13936		Waste Management		(50.00)	
06/07/24	13937		Board of Rules & Appeals		(159.27)	
06/07/24	13938		Tom Bennett		(1,775.00)	
06/07/24	P89		Payroll Journal Entry		(13,327.65)	
06/10/24	13939		Cross Coast Construction Inc.		(4,665.99)	
06/10/24	13940		FPL		(781.17)	
06/11/24	13941		Allegra Printing		(335.12)	
06/11/24	13942		Bruce Mest		(175.00)	
06/11/24	13943		Bruce Mest		(475.00)	
06/11/24	13944		Lunar Electric, Inc.		(175.00)	
06/11/24	13945		Lunar Electric, Inc.		(175.00)	
06/11/24	13946		AIG Valic		(4,974.67)	
06/11/24	13947		AIG Valic Match		(2,487.34)	
06/11/24	13948		We Florida Financial		(100.00)	
06/14/24	P89		Payroll Journal Entry		(18,809.06)	
06/17/24	13949		AIG Valic		(1,050.00)	
06/17/24	13950		AIG Valic Match		(525.00)	
06/17/24	13951		BCPBA		(155.88)	
06/17/24	13952		We Florida Financial		(100.00)	
06/17/24	13953		We Florida Financial		(200.00)	
06/17/24	13954		We Florida Financial		(1,341.95)	
06/17/24	13955		Board of County Commissioners		(345.50)	
06/17/24	13956		Comcast		(10.70)	
06/18/24	13957		Lunar Electric, Inc.		(1,273.00)	
06/20/24	13958		Comcast		(533.45)	
06/20/24	13959		Engineered Air		(300.00)	
06/21/24	P89		Payroll Journal Entry		(13,217.35)	
06/24/24	13960		AIG Valic		(1,050.00)	
06/24/24	13961		AIG Valic Match		(525.00)	
06/24/24	13962		We Florida Financial		(100.00)	
06/24/24	13963		We Florida Financial		(100.00)	
06/24/24	13964		We Florida Financial		(1,341.96)	
06/24/24	13965		AT&T Mobility		(449.39)	
06/24/24	13966		Comcast		(396.60)	
06/24/24	13967		Business Technology Solutions of Florida LLC		(307.50)	
06/28/24	P89		Payroll Journal Entry		(14,515.48)	

**Village of Sea Ranch Lakes
General Ledger**

June 1, 2024 - June 30, 2024

Date	DRAFT Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
06/30/24	12		We Florida Financial		100.00	
06/30/24	12		BCPBA		129.90	
06/30/24	12		Sandollar, Inc.		300.00	
06/30/24	12		Sun Sentinel		164.38	
06/30/24	12		Comcast		10.70	
06/30/24	12		Comcast		0.10	
06/30/24	C/D		To record C/D		(28,457.05)	
06/30/24	C/R		To record C/R		169,091.92	
			Totals for 10101300		<u>9,032.32</u>	<u>16,032.90</u>
10101500	Investment - Centennial Bank			2,345,411.65		
06/30/24	C/R		To record C/R		(139,313.68)	
06/30/24	Investment		To record Investment account activity		6,552.07	
			Totals for 10101500		<u>(132,761.61)</u>	<u>2,212,650.04</u>
10103000	State Trust Investment			265,615.04		
06/30/24	Trust		To enter Trust account activity		1,199.51	
			Totals for 10103000		<u>1,199.51</u>	<u>266,814.55</u>
11501000	Accounts Rec - Government			22,947.03		
			Totals for 11501000		<u>0.00</u>	<u>22,947.03</u>
15501000	Prepaid Expenses			32,385.94		
06/30/24	PrePaid		To adjust prepaid insurance		(8,096.48)	
			Totals for 15501000		<u>(8,096.48)</u>	<u>24,289.46</u>
16000000	Furniture & Equipment			346,100.29		
			Totals for 16000000		<u>0.00</u>	<u>346,100.29</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			82,021.82		
			Totals for 16590000		<u>0.00</u>	<u>82,021.82</u>
16800000	Accumulated Depreciation			(1,256,501.81)		
			Totals for 16800000		<u>0.00</u>	<u>(1,256,501.81)</u>
20201000	Accounts Payable			(14,475.34)		
			Totals for 20201000		<u>0.00</u>	<u>(14,475.34)</u>
20202000	Credit Union			(2,813.87)		
06/03/24	13930		We Florida Financial		100.00	
06/03/24	13931		We Florida Financial		100.00	
06/03/24	13932		We Florida Financial		1,341.94	
06/07/24	P89		Payroll Journal Entry		(1,541.94)	
06/11/24	13948		We Florida Financial		100.00	
06/14/24	P89		Payroll Journal Entry		(100.00)	
06/17/24	13952		We Florida Financial		100.00	
06/17/24	13953		We Florida Financial		200.00	
06/17/24	13954		We Florida Financial		1,341.95	
06/21/24	P89		Payroll Journal Entry		(1,641.95)	
06/24/24	13962		We Florida Financial		100.00	
06/24/24	13963		We Florida Financial		100.00	
06/24/24	13964		We Florida Financial		1,341.96	

**Village of Sea Ranch Lakes
General Ledger**

June 1, 2024 - June 30, 2024

Date	DRAFT Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
06/28/24	P89		Payroll Journal Entry		(1,541.96)	
06/30/24	12		We Florida Financial		(100.00)	
			Totals for 20202000		<u>(100.00)</u>	<u>(2,913.87)</u>
20202001	PBA Dues Payable			(259.82)		
06/03/24	13929		BCPBA		155.88	
06/07/24	P89		Payroll Journal Entry		(155.88)	
06/17/24	13951		BCPBA		155.88	
06/21/24	P89		Payroll Journal Entry		(155.88)	
06/30/24	12		BCPBA		(129.90)	
			Totals for 20202001		<u>(129.90)</u>	<u>(389.72)</u>
21601000	Accrued Payroll			(30,122.17)		
			Totals for 21601000		<u>0.00</u>	<u>(30,122.17)</u>
21602000	Accrued Compensated Absences			(55,455.92)		
			Totals for 21602000		<u>0.00</u>	<u>(55,455.92)</u>
21701000	Social Security W/H Tax			(9,922.15)		
06/07/24	P89		Payroll Journal Entry		(3,190.06)	
06/14/24	P89		Payroll Journal Entry		(3,692.38)	
06/21/24	P89		Payroll Journal Entry		(3,110.82)	
06/28/24	P89		Payroll Journal Entry		(3,323.90)	
06/30/24	PayTax		To adjust payroll tax		16,422.52	
06/30/24	PayTax		To adjust payroll tax		(3,323.90)	
06/30/24	PayTax		To adjust payroll tax		(2,955.61)	
			Totals for 21701000		<u>(3,174.15)</u>	<u>(13,096.30)</u>
21702000	Federal Withholding Tax			(8,739.75)		
06/07/24	P89		Payroll Journal Entry		(2,729.22)	
06/14/24	P89		Payroll Journal Entry		(2,603.04)	
06/21/24	P89		Payroll Journal Entry		(2,711.51)	
06/28/24	P89		Payroll Journal Entry		(2,955.61)	
06/30/24	PayTax		To adjust payroll tax		13,770.48	
			Totals for 21702000		<u>2,771.10</u>	<u>(5,968.65)</u>
21703000	Depository			0.00		
06/30/24	C/D		To record C/D		5,876.46	
06/30/24	C/D		To record C/D		5,919.28	
06/30/24	C/D		To record C/D		6,295.42	
06/30/24	C/D		To record C/D		5,822.33	
06/30/24	PayTax		To adjust payroll tax		(23,913.49)	
			Totals for 21703000		<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(3,790.00)		
06/03/24	13927		AIG Valic		1,500.17	
06/03/24	13928		AIG Valic Match		750.09	
06/07/24	P89		Payroll Journal Entry		(2,250.26)	
06/11/24	13946		AIG Valic		4,974.67	
06/11/24	13947		AIG Valic Match		2,487.34	
06/14/24	P89		Payroll Journal Entry		(7,462.01)	
06/17/24	13949		AIG Valic		1,050.00	
06/17/24	13950		AIG Valic Match		525.00	
06/21/24	P89		Payroll Journal Entry		(1,575.00)	
06/24/24	13960		AIG Valic		1,050.00	
06/24/24	13961		AIG Valic Match		525.00	
06/28/24	P89		Payroll Journal Entry		(1,575.00)	
			Totals for 21900000		<u>0.00</u>	<u>(3,790.00)</u>

**Village of Sea Ranch Lakes
General Ledger**

June 1, 2024 - June 30, 2024

Date	DRAFT Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
27000000			Accrued Compensated Absences - Long Term Portion	(20,566.07)		
			Totals for 27000000		<u>0.00</u>	<u>(20,566.07)</u>
27050000			Invested in Cap Assets, net related debt	(1,090,825.00)		
			Totals for 27050000		<u>0.00</u>	<u>(1,090,825.00)</u>
27060000			Restricted for: Road Maintenance	(70,999.00)		
			Totals for 27060000		<u>0.00</u>	<u>(70,999.00)</u>
27100000			Fund Balance - Unrestricted	(1,911,849.05)		
			Totals for 27100000		<u>0.00</u>	<u>(1,911,849.05)</u>
31100000			Ad Valorem Taxes	(1,907,387.47)		
06/30/24	C/R		To record C/R		<u>(3,228.67)</u>	
			Totals for 31100000		<u>(3,228.67)</u>	<u>(1,910,616.14)</u>
31200001			Sales & Use Tax	(29,479.26)		
06/30/24	C/R		To record C/R		<u>(3,736.87)</u>	
			Totals for 31200001		<u>(3,736.87)</u>	<u>(33,216.13)</u>
31200003			Gas Tax Revenue	(5,973.59)		
06/30/24	C/R		To record C/R		<u>(320.88)</u>	
06/30/24	C/R		To record C/R		<u>(452.88)</u>	
			Totals for 31200003		<u>(773.76)</u>	<u>(6,747.35)</u>
31310000			Franchise Fees - Electricity	(50,022.94)		
06/30/24	C/R		To record C/R		<u>(5,410.85)</u>	
			Totals for 31310000		<u>(5,410.85)</u>	<u>(55,433.79)</u>
31320000			Franchise Fees - Telecomm	(17,637.23)		
06/30/24	C/R		To record C/R		<u>(2,039.97)</u>	
			Totals for 31320000		<u>(2,039.97)</u>	<u>(19,677.20)</u>
32100000			Occupational License	(1,410.00)		
			Totals for 32100000		<u>0.00</u>	<u>(1,410.00)</u>
32200000			Building Permits	(155,471.91)		
06/30/24	C/R		To record C/R		<u>(9,255.45)</u>	
			Totals for 32200000		<u>(9,255.45)</u>	<u>(164,727.36)</u>
33512000			Revenue Sharing	(42,661.42)		
06/30/24	C/R		To record C/R		<u>(5,332.67)</u>	
			Totals for 33512000		<u>(5,332.67)</u>	<u>(47,994.09)</u>
35400002			Foreman	(1,336.00)		
			Totals for 35400002		<u>0.00</u>	<u>(1,336.00)</u>
36100000			Interest Received	(66,019.84)		
06/30/24	FL Muni		To record FL Muni activity		<u>(691.09)</u>	
06/30/24	Investment		To record Investment account activity		<u>(6,552.07)</u>	
06/30/24	Trust		To enter Trust account activity		<u>(1,199.51)</u>	
			Totals for 36100000		<u>(8,442.67)</u>	<u>(74,462.51)</u>
36900000			Miscellaneous Revenue	(3,638.52)		
			Totals for 36900000		<u>0.00</u>	<u>(3,638.52)</u>
51312001			Village Clerk Salaries	53,617.60		

**Village of Sea Ranch Lakes
General Ledger**

June 1, 2024 - June 30, 2024

Date	DRAFT Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
06/07/24	P89		Payroll Journal Entry		1,567.20	
06/14/24	P89		Payroll Journal Entry		1,617.20	
06/21/24	P89		Payroll Journal Entry		1,567.20	
06/28/24	P89		Payroll Journal Entry		<u>1,567.20</u>	
			Totals for 51312001		<u>6,318.80</u>	<u>59,936.40</u>
51321000	FICA Office			4,617.27		
06/07/24	P89		Payroll Journal Entry		119.90	
06/14/24	P89		Payroll Journal Entry		123.71	
06/21/24	P89		Payroll Journal Entry		119.89	
06/28/24	P89		Payroll Journal Entry		<u>119.89</u>	
			Totals for 51321000		<u>483.39</u>	<u>5,100.66</u>
51332000	Accounting			29,641.00		
			Totals for 51332000		<u>0.00</u>	<u>29,641.00</u>
51334003	Cleaning Services			2,560.00		
06/03/24	13923		Susan Gambon		<u>320.00</u>	
			Totals for 51334003		<u>320.00</u>	<u>2,880.00</u>
51341000	Telephone			11,052.31		
06/17/24	13956		Comcast		10.70	
06/20/24	13958		Comcast		533.45	
06/24/24	13965		AT&T Mobility		449.39	
06/24/24	13966		Comcast		396.60	
06/30/24	12		Comcast		(10.70)	
06/30/24	12		Comcast		<u>(0.10)</u>	
			Totals for 51341000		<u>1,379.34</u>	<u>12,431.65</u>
51349001	Broward Permit Fees			654.50		
			Totals for 51349001		<u>0.00</u>	<u>654.50</u>
51349002	Miscellaneous			3,570.99		
			Totals for 51349002		<u>0.00</u>	<u>3,570.99</u>
51351000	Office Exp & Dues Misc			49,026.12		
06/03/24	13921		Lisa Hoddinott Inc		55.00	
06/05/24	13935		Starr Paton		100.00	
06/07/24	13937		Board of Rules & Appeals		159.27	
06/11/24	13941		Allegra Printing		335.12	
06/24/24	13967		Business Technology Solutions of Florida LLC		307.50	
06/30/24	12		Sun Sentinel		(164.38)	
06/30/24	C/D		To record C/D		195.05	
06/30/24	C/D		To record C/D		952.89	
06/30/24	C/D		To record C/D		25.00	
06/30/24	C/D		To record C/D		502.69	
06/30/24	C/D		To record C/D		<u>111.54</u>	
			Totals for 51351000		<u>2,579.68</u>	<u>51,605.80</u>
51431000	Legal Fees			35,613.02		
06/04/24	13934		Goren, Cherof, Doody & Ezrol, P.A.		<u>2,125.00</u>	
			Totals for 51431000		<u>2,125.00</u>	<u>37,738.02</u>
51934000	Maintenance & Repairs			7,828.46		
06/20/24	13959		Engineered Air		<u>300.00</u>	
			Totals for 51934000		<u>300.00</u>	<u>8,128.46</u>

**Village of Sea Ranch Lakes
General Ledger**

June 1, 2024 - June 30, 2024

Date	DRAFT Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
52112001	Police Salaries			392,463.96		
06/07/24	P89		Payroll Journal Entry		13,948.96	
06/14/24	P89		Payroll Journal Entry		11,775.76	
06/21/24	P89		Payroll Journal Entry		12,283.92	
06/28/24	P89		Payroll Journal Entry		14,073.40	
			Totals for 52112001		<u>52,082.04</u>	<u>444,546.00</u>
52112002	Aide Salaries			191,850.16		
06/07/24	P89		Payroll Journal Entry		4,841.13	
06/14/24	P89		Payroll Journal Entry		5,062.80	
06/21/24	P89		Payroll Journal Entry		5,210.58	
06/28/24	P89		Payroll Journal Entry		5,555.40	
			Totals for 52112002		<u>20,669.91</u>	<u>212,520.07</u>
52112003	Holiday Time			30,808.00		
06/14/24	P89		Payroll Journal Entry		4,089.20	
			Totals for 52112003		<u>4,089.20</u>	<u>34,897.20</u>
52112005	Vacation			41,695.02		
06/07/24	P89		Payroll Journal Entry		492.60	
06/14/24	P89		Payroll Journal Entry		1,588.00	
06/21/24	P89		Payroll Journal Entry		1,270.40	
06/28/24	P89		Payroll Journal Entry		529.00	
			Totals for 52112005		<u>3,880.00</u>	<u>45,575.02</u>
52112006	Sick Time			41,326.20		
			Totals for 52112006		<u>0.00</u>	<u>41,326.20</u>
52112008	Police Salaries Misc			6,085.00		
			Totals for 52112008		<u>0.00</u>	<u>6,085.00</u>
52121000	FICA			54,061.71		
06/07/24	P89		Payroll Journal Entry		1,475.13	
06/14/24	P89		Payroll Journal Entry		1,722.48	
06/21/24	P89		Payroll Journal Entry		1,435.52	
06/28/24	P89		Payroll Journal Entry		1,542.06	
			Totals for 52121000		<u>6,175.19</u>	<u>60,236.90</u>
52122200	Deferred Comp			44,467.95		
06/07/24	P89		Payroll Journal Entry		750.09	
06/14/24	P89		Payroll Journal Entry		2,487.34	
06/21/24	P89		Payroll Journal Entry		525.00	
06/28/24	P89		Payroll Journal Entry		525.00	
			Totals for 52122200		<u>4,287.43</u>	<u>48,755.38</u>
52123001	General Liability Insurance			53,326.06		
06/30/24	PrePaid		To adjust prepaid insurance		8,096.48	
			Totals for 52123001		<u>8,096.48</u>	<u>61,422.54</u>
52123002	Hospitalization			32,100.00		
06/14/24	P89		Payroll Journal Entry		4,200.00	
			Totals for 52123002		<u>4,200.00</u>	<u>36,300.00</u>
52149000	Police General Exp & Misc			72,633.01		
06/30/24	C/D		To record C/D		2,502.33	
06/30/24	C/D		To record C/D		254.06	
			Totals for 52149000		<u>2,756.39</u>	<u>75,389.40</u>

**Village of Sea Ranch Lakes
General Ledger**

June 1, 2024 - June 30, 2024

Date	DRAFT Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
52149007	Police Car #2610			2,758.41		
			Totals for 52149007		<u>0.00</u>	<u>2,758.41</u>
52149008	Police Car #2612			2,080.41		
			Totals for 52149008		<u>0.00</u>	<u>2,080.41</u>
52152000	Uniforms			9,281.68		
			Totals for 52152000		<u>0.00</u>	<u>9,281.68</u>
52234000	Fire Contract			179,156.08		
06/03/24	13920		City of Pompano		<u>22,394.51</u>	
			Totals for 52234000		<u>22,394.51</u>	<u>201,550.59</u>
52434000	Building Inspectors			65,915.38		
06/01/24	13918		TOM BENNETT		175.00	
06/07/24	13938		Tom Bennett		1,775.00	
06/10/24	13939		Cross Coast Construction Inc.		4,665.99	
06/11/24	13942		Bruce Mest		175.00	
06/11/24	13943		Bruce Mest		475.00	
06/11/24	13944		Lunar Electric, Inc.		175.00	
06/11/24	13945		Lunar Electric, Inc.		175.00	
06/18/24	13957		Lunar Electric, Inc.		<u>1,273.00</u>	
			Totals for 52434000		<u>8,888.99</u>	<u>74,804.37</u>
53143000	Electricity			5,348.85		
06/10/24	13940		FPL		<u>781.17</u>	
			Totals for 53143000		<u>781.17</u>	<u>6,130.02</u>
53343000	Water			2,772.60		
06/04/24	13933		City of Ft Lauderdale		<u>363.35</u>	
			Totals for 53343000		<u>363.35</u>	<u>3,135.95</u>
53432000	Garbage & Trash Collection			66,564.66		
06/03/24	13925		Waste Management		8,262.66	
06/06/24	13936		Waste Management		50.00	
06/17/24	13955		Board of County Commissioners		<u>345.50</u>	
			Totals for 53432000		<u>8,658.16</u>	<u>75,222.82</u>
53934000	Maintenance & Repairs			4,269.16		
			Totals for 53934000		<u>0.00</u>	<u>4,269.16</u>
53949003	Landscaping Expense/Wall Exp			25,230.00		
06/03/24	13924		The Tree Team		1,260.00	
06/30/24	12		Sandollar, Inc.		<u>(300.00)</u>	
			Totals for 53949003		<u>960.00</u>	<u>26,190.00</u>
54153000	Rent & Other			53,286.77		
06/03/24	13922		Sea Ranch Lakes Beach Club		<u>7,000.00</u>	
			Totals for 54153000		<u>7,000.00</u>	<u>60,286.77</u>
			Report Total			<u>0.00</u>
Net Profit/(Loss)						
Current Period			<u>(130,568.12)</u>			
Year-to-Date			<u>574,807.72</u>			

Distribution count = 195