

Village of Sea Ranch Lakes
Financial Statements
August 31, 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 August 31, 2024, and the related Statements of Revenues and Expenditures for the one month and eleven 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, Rhine & Root, LLC
Pompano Beach, Florida
October 02, 2024

**Village of Sea Ranch Lakes
Combined Balance Sheet
August 31, 2024**

Assets

Current Assets

FL Muni Investment Trust	\$	164,043.48
Checking- Centennial Bank		19,706.20
Investment - Centennial Bank		1,964,528.25
State Trust Investment		269,307.05
Accounts Rec - Government		22,947.03
Prepaid Expenses		<u>8,096.50</u>

Total Current Assets \$ 2,448,628.51

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 \$ 3,539,454.18

**Village of Sea Ranch Lakes
Combined Balance Sheet
August 31, 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		9,990.94	
Federal Withholding Tax		3,197.55	
Deferred Compensation Liability		<u>3,790.00</u>	
Total Current Liabilities	\$		120,335.51

Long-Term Liabilities

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

Total Liabilities	\$		<u>140,901.58</u>
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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>324,879.55</u>		
Total Fund Balance	\$		<u>3,398,552.60</u>
Total Liabilities and Fund Balance	\$		<u><u>3,539,454.18</u></u>

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended August 31, 2024

	1 Month Ended	% to Revenue	11 Months Ended	% to Revenue
	August 31, 2024		August 31, 2024	
Revenues:				
Ad Valorem Taxes	\$ 137.01	0.35 %	\$ 1,945,204.74	80.08 %
Sales & Use Tax	3,323.78	8.44 %	40,222.48	1.66 %
Gas Tax Revenue	769.05	1.95 %	8,251.50	0.34 %
Franchise Fees - Electricity	7,456.94	18.94 %	68,278.62	2.81 %
Franchise Fees - Telecomm	2,252.93	5.72 %	24,103.25	0.99 %
Occupational License	0.00	0.00 %	1,615.00	0.07 %
Building Permits	10,751.99	27.31 %	184,592.47	7.60 %
Revenue Sharing	5,608.95	14.25 %	58,906.88	2.42 %
Foreman	230.50	0.59 %	2,378.50	0.10 %
Interest Received	8,741.60	22.20 %	91,765.37	3.78 %
Miscellaneous Revenue	100.00	0.25 %	3,838.52	0.16 %
Total Revenues	39,372.75	100.00 %	2,429,157.33	100.00 %
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	6,318.80	16.05 %	72,624.00	2.99 %
FICA Office	603.28	1.53 %	6,191.15	0.25 %
Accounting	2,801.00	7.11 %	33,291.00	1.37 %
Cleaning Services	320.00	0.81 %	3,520.00	0.14 %
Telephone	1,782.46	4.53 %	15,227.94	0.63 %
Broward Permit Fees	345.50	0.88 %	1,000.00	0.04 %
Miscellaneous	0.00	0.00 %	3,570.99	0.15 %
Office Exp & Dues Misc	5,866.98	14.90 %	64,080.05	2.64 %
Legal Fees	2,548.10	6.47 %	46,036.12	1.90 %
Maintenance & Repairs	8,154.38	20.71 %	15,844.03	0.65 %
Total General Office and Administrative	28,740.50	73.00 %	261,385.28	10.76 %

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Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended August 31, 2024

	<u>1 Month Ended</u> <u>August 31, 2024</u>	<u>% to Revenue</u>	<u>11 Months Ended</u> <u>August 31, 2024</u>	<u>% to Revenue</u>
Police Department				
Police Salaries	55,370.86	140.63 %	547,762.30	22.55 %
Aide Salaries	25,642.08	65.13 %	259,743.37	10.69 %
Holiday Time	4,136.80	10.51 %	43,123.20	1.78 %
Vacation	8,196.04	20.82 %	58,427.86	2.41 %
Sick Time	2,534.40	6.44 %	45,766.20	1.88 %
Longevity Pay	2,156.16	5.48 %	2,156.16	0.09 %
Police Salaries Misc	0.00	0.00 %	7,780.00	0.32 %
FICA	7,379.88	18.74 %	73,872.46	3.04 %
Deferred Comp	3,142.92	7.98 %	57,034.08	2.35 %
General Liability Insurance	8,096.48	20.56 %	62,615.75	2.58 %
Hospitalization	4,200.00	10.67 %	44,700.00	1.84 %
Police General Exp & Misc	691.22	1.76 %	79,319.52	3.27 %
Police Car #2610	77.50	0.20 %	4,682.30	0.19 %
Police Car #2612	0.00	0.00 %	5,970.99	0.25 %
Uniforms	0.00	0.00 %	9,281.68	0.38 %
Total Police Department	<u>121,624.34</u>	<u>308.90 %</u>	<u>1,302,235.87</u>	<u>53.61 %</u>
Direct City and Operating Cost				
Fire Contract	22,394.51	56.88 %	246,339.61	10.14 %
Building Inspectors	1,580.00	4.01 %	79,440.37	3.27 %
Electricity	735.35	1.87 %	7,539.80	0.31 %
Water	112.25	0.29 %	3,548.78	0.15 %
Garbage & Trash Collection	8,287.66	21.05 %	91,773.14	3.78 %
Maintenance & Repairs	0.00	0.00 %	4,569.16	0.19 %
Landscaping Expense/Wall Exp	1,385.00	3.52 %	28,835.00	1.19 %
Rent & Other	7,000.00	17.78 %	74,286.77	3.06 %
Capital Outlay	4,324.00	10.98 %	4,324.00	0.18 %
Total Direct City and Operating Cost	<u>45,818.77</u>	<u>116.37 %</u>	<u>540,656.63</u>	<u>22.26 %</u>
Total Expenditures	<u>196,183.61</u>	<u>498.27 %</u>	<u>2,104,277.78</u>	<u>86.63 %</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (156,810.86)</u>	<u>(398.27)%</u>	<u>\$ 324,879.55</u>	<u>13.37 %</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended August 31, 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	\$ 137.01	\$ 187.00	\$ (49.99)	\$ 1,945,204.74	\$ 1,938,767.00	\$ 6,437.74	\$ 1,938,876.00
Sales & Use Tax	3,323.78	3,594.00	(270.22)	40,222.48	41,432.00	(1,209.52)	45,000.00
Gas Tax Revenue	769.05	812.00	(42.95)	8,251.50	9,210.00	(958.50)	9,999.00
Franchise Fees - Electricity	7,456.94	6,422.00	1,034.94	68,278.62	58,729.00	9,549.62	65,000.00
Franchise Fees - Telecomm	2,252.93	2,183.00	69.93	24,103.25	27,691.00	(3,587.75)	30,000.00
Occupational License	0.00	0.00	0.00	1,615.00	1,194.00	421.00	4,000.00
Building Permits	10,751.99	6,471.00	4,280.99	184,592.47	144,724.00	39,868.47	150,000.00
Revenue Sharing	5,608.95	6,134.00	(525.05)	58,906.88	57,870.00	1,036.88	63,000.00
Parking Tickets	0.00	83.00	(83.00)	0.00	917.00	(917.00)	1,000.00
Foreman	230.50	0.00	230.50	2,378.50	0.00	2,378.50	0.00
Interest Received	8,741.60	6,292.00	2,449.60	91,765.37	54,712.00	37,053.37	60,000.00
Miscellaneous Revenue	100.00	843.00	(743.00)	3,838.52	9,565.00	(5,726.48)	10,000.00
Total Revenues	<u>39,372.75</u>	<u>33,021.00</u>	<u>6,351.75</u>	<u>2,429,157.33</u>	<u>2,344,811.00</u>	<u>84,346.33</u>	<u>2,376,875.00</u>
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	6,318.80	6,251.00	67.80	72,624.00	70,309.00	2,315.00	78,110.00
FICA Office	603.28	661.00	(57.72)	6,191.15	8,548.00	(2,356.85)	9,373.00
Accounting	2,801.00	953.00	1,848.00	33,291.00	34,047.00	(756.00)	35,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	1,833.00	(1,833.00)	2,000.00
Cleaning Services	320.00	375.00	(55.00)	3,520.00	4,125.00	(605.00)	4,500.00
Telephone	1,782.46	1,701.00	81.46	15,227.94	16,503.00	(1,275.06)	18,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	1,833.00	(1,833.00)	2,000.00
Broward Permit Fees	345.50	0.00	345.50	1,000.00	2,499.00	(1,499.00)	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	5,866.98	5,019.00	847.98	64,080.05	48,024.00	16,056.05	50,000.00
Legal Fees	2,548.10	1,367.00	1,181.10	46,036.12	22,955.00	23,081.12	25,000.00
Maintenance & Repairs	8,154.38	5,167.00	2,987.38	15,844.03	23,985.00	(8,140.97)	35,000.00
Total General and Administrative	<u>\$ 28,740.50</u>	<u>\$ 21,828.00</u>	<u>\$ 6,912.50</u>	<u>\$ 261,385.28</u>	<u>\$ 238,161.00</u>	<u>\$ 23,224.28</u>	<u>\$ 264,983.00</u>

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Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended August 31, 2024

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Police Department							
Police Salaries	55,370.86	43,105.00	12,265.86	547,762.30	528,837.00	18,925.30	589,893.00
Aide Salaries	25,642.08	19,851.00	5,791.08	259,743.37	238,741.00	21,002.37	264,207.00
Holiday Time	4,136.80	3,902.00	234.80	43,123.20	39,652.00	3,471.20	43,251.00
Vacation	8,196.04	4,519.00	3,677.04	58,427.86	63,548.00	(5,120.14)	68,348.00
Sick Time	2,534.40	733.00	1,801.40	45,766.20	27,697.00	18,069.20	33,133.00
Longevity Pay	2,156.16	0.00	2,156.16	2,156.16	0.00	2,156.16	0.00
Police Salaries Misc	0.00	0.00	0.00	7,780.00	0.00	7,780.00	0.00
FICA	7,379.88	5,646.00	1,733.88	73,872.46	70,895.00	2,977.46	78,985.00
Deferred Comp	3,142.92	3,205.00	(62.08)	57,034.08	45,795.00	11,239.08	47,891.00
Seminars & Training	0.00	1,642.00	(1,642.00)	0.00	18,064.00	(18,064.00)	19,706.00
General Liability Insurance	8,096.48	8,209.00	(112.52)	62,615.75	71,791.00	(9,175.25)	80,000.00
Hospitalization	4,200.00	3,756.00	444.00	44,700.00	39,702.00	4,998.00	43,189.00
Police General Exp & Misc	691.22	2,265.00	(1,573.78)	79,319.52	31,823.00	47,496.52	35,000.00
Police Computer Maint & Upgrades	0.00	0.00	0.00	0.00	3,653.00	(3,653.00)	5,000.00
Police Car #2610	77.50	167.00	(89.50)	4,682.30	1,833.00	2,849.30	2,000.00
Police Car #2612	0.00	167.00	(167.00)	5,970.99	1,833.00	4,137.99	2,000.00
Police Car #2014	0.00	167.00	(167.00)	0.00	1,833.00	(1,833.00)	2,000.00
Police Car #2016	0.00	167.00	(167.00)	0.00	1,833.00	(1,833.00)	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>121,624.34</u>	<u>97,501.00</u>	<u>24,123.34</u>	<u>1,302,235.87</u>	<u>1,197,530.00</u>	<u>104,705.87</u>	<u>1,326,603.00</u>
Direct City and Operating Cost							
Fire Contract	22,394.51	22,417.00	(22.49)	246,339.61	246,583.00	(243.39)	269,000.00
Building Inspectors	1,580.00	10,620.00	(9,040.00)	79,440.37	53,150.00	26,290.37	60,000.00
Electricity	735.35	691.00	44.35	7,539.80	6,722.00	817.80	7,500.00
Water	112.25	0.00	112.25	3,548.78	27,232.00	(23,683.22)	28,000.00
Garbage & Trash Collection	8,287.66	6,762.00	1,525.66	91,773.14	74,238.00	17,535.14	81,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	4,569.16	5,958.00	(1,388.84)	6,500.00
Landscaping Expense/Wall Exp	1,385.00	2,755.00	(1,370.00)	28,835.00	41,556.00	(12,721.00)	45,000.00
Rent & Other	7,000.00	6,000.00	1,000.00	74,286.77	66,000.00	8,286.77	72,000.00
Capital Outlay	4,324.00	16,667.00	(12,343.00)	4,324.00	183,333.00	(179,009.00)	200,000.00
Total Direct City and Operating Cost	<u>45,818.77</u>	<u>66,454.00</u>	<u>(20,635.23)</u>	<u>540,656.63</u>	<u>704,772.00</u>	<u>(164,115.37)</u>	<u>769,000.00</u>
Total Expenditures	<u>196,183.61</u>	<u>185,783.00</u>	<u>10,400.61</u>	<u>2,104,277.78</u>	<u>2,140,463.00</u>	<u>(36,185.22)</u>	<u>2,360,586.00</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (156,810.86)</u>	<u>\$ (152,762.00)</u>	<u>\$ (4,048.86)</u>	<u>\$ 324,879.55</u>	<u>\$ 204,348.00</u>	<u>\$ 120,531.55</u>	<u>\$ 16,289.00</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended August 31, 2024

	<u>1 Month Ended</u> <u>August 31, 2024</u>	<u>11 Months Ended</u> <u>August 31, 2024</u>
Sales, Use & Gas Tax		
Gas Tax Revenue	769.05	8,251.50
Total	<u>769.05</u>	<u>8,251.50</u>
 Violation of Local Ordinances		
Total	<u>\$ 0.00</u>	<u>\$ 0.00</u>
 Village Clerk		
Village Clerk Salaries	\$ 6,318.80	\$ 72,624.00
Total	<u>\$ 6,318.80</u>	<u>\$ 72,624.00</u>
 Other Contractual Services		
Cleaning Services	\$ 320.00	\$ 3,520.00
Total	<u>\$ 320.00</u>	<u>\$ 3,520.00</u>
 Salaries		
Police Salaries	\$ 55,370.86	\$ 547,762.30
Aide Salaries	25,642.08	259,743.37
Police Salaries Misc	0.00	7,780.00
Total	<u>\$ 81,012.94</u>	<u>\$ 815,285.67</u>
 Insurance		
General Liability Insurance	\$ 8,096.48	\$ 62,615.75
Hospitalization	4,200.00	44,700.00
Total	<u>\$ 12,296.48</u>	<u>\$ 107,315.75</u>

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Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended August 31, 2024

	<u>1 Month Ended</u> <u>August 31, 2024</u>	<u>11 Months Ended</u> <u>August 31, 2024</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ 691.22	\$ 79,319.52
Police Car #2610	77.50	4,682.30
Police Car #2612	0.00	5,970.99
Total	<u>\$ 768.72</u>	<u>\$ 89,972.81</u>
Other		
Landscaping and Wall Expense	\$ 1,385.00	\$ 28,835.00
Total	<u>\$ 1,385.00</u>	<u>\$ 28,835.00</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes

General Ledger

August 1, 2024 - August 31, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			162,602.18		
08/31/24	FLMuni		To record FL Muni activity		1,441.30	
			Totals for 10101200		<u>1,441.30</u>	<u>164,043.48</u>
10101300	Checking- Centennial Bank			34,083.33		
08/01/24	BankRec.1		Payroll Check#30050 Clears Early		730.81	
08/02/24	P89		Payroll Journal Entry		(12,562.39)	
08/06/24	30059		BROWARD MPO		(75.60)	
08/06/24	30060		CITY OF FT LAUDERDALE		(112.25)	
08/06/24	30061		CITY OF POMPANO		(22,394.51)	
08/06/24	30062		CIVICPLUS LLC		(950.00)	
08/06/24	30063		COMCAST		(399.24)	
08/06/24	30064		GOREN, CHEROF, DOODY & EZROL, P.A.		(1,675.00)	
08/06/24	30065		JOAN CASE		(500.00)	
08/06/24	30066		LISA HODDINOTT INC		(110.00)	
08/06/24	30067		REBEL EXTERMINATORS		(30.00)	
08/06/24	30068		SEA RANCH LAKES BEACH CLUB		(7,000.00)	
08/06/24	30069		STARR PATON		(159.92)	
08/06/24	30070		SUSAN GAMBON		(320.00)	
08/06/24	30071		THE TREE TEAM		(1,260.00)	
08/06/24	30072		TOTAL COMPLIANCE NETWORK		(34.00)	
08/06/24	30073		WASTE MANAGEMENT		(8,287.66)	
08/06/24	30093		AIG VALIC		(1,800.00)	
08/06/24	30094		AIG VALIC MATCH		(900.00)	
08/06/24	30095		BCPBA		(155.88)	
08/06/24	30096		WE FLORIDA FINANCIAL		(100.00)	
08/06/24	30097		WE FLORIDA FINANCIAL		(100.00)	
08/06/24	30098		WE FLORIDA FINANCIAL		(2,003.52)	
08/07/24	30099		BOARD OF RULES & APPEALS		(139.51)	
08/07/24	30100		FPL		(735.35)	
08/08/24	30101		BOARD OF COUNTY COMMISSIONERS		(345.50)	
08/08/24	30102		CROSS COAST CONSTRUCTION INC		(1,405.00)	
08/09/24	P89		Payroll Journal Entry		(21,737.02)	
08/12/24	30103		CALVIN GIORDANO & ASSOCIATES, INC.		(873.10)	
08/12/24	30104		COMCAST		(10.70)	
08/12/24	30105		WILLIAM KOCH		(77.50)	
08/12/24	30106		HINKLE, RICHTER & RHINE, LLP		(2,801.00)	
08/13/24	30125		AIG VALIC		(1,050.00)	
08/13/24	30126		AIG VALIC MATCH		(525.00)	
08/13/24	30127		WE FLORIDA FINANCIAL		(100.00)	
08/13/24	30128		WE FLORIDA FINANCIAL		(100.00)	
08/13/24	30129		WE FLORIDA FINANCIAL		(1,341.95)	
08/16/24	P89		Payroll Journal Entry		(13,613.66)	
08/20/24	30144		AIG VALIC		(1,050.00)	
08/20/24	30145		AIG VALIC MATCH		(525.00)	
08/20/24	30146		BCPBA		(155.88)	
08/20/24	30147		WE FLORIDA FINANCIAL		(150.00)	
08/20/24	30148		WE FLORIDA FINANCIAL		(100.00)	
08/20/24	30149		WE FLORIDA FINANCIAL		(1,341.96)	
08/20/24	30150		ALLEGRA PRINTING		(160.68)	
08/20/24	30151		ATT MOBILITY		(459.82)	
08/20/24	30152		COMCAST		(513.46)	
08/20/24	30153		SANDOLLAR, INC		(125.00)	
08/20/24	30154		TEM SYSTEMS		(5,458.15)	
08/23/24	30155		LUNAR ELECTRIC INC		(175.00)	
08/23/24	P89		Payroll Journal Entry		(11,189.27)	
08/27/24	30173		AIG VALIC		(1,050.00)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/27/24	30174		AIG VALIC MATCH		(525.00)	
08/27/24	30175		WE FLORIDA FINANCIAL		(50.00)	
08/27/24	30176		WE FLORIDA FINANCIAL		(100.00)	
08/27/24	30177		WE FLORIDA FINANCIAL		(1,341.95)	
08/27/24	30178		COMCAST		(399.24)	
08/27/24	30179		EVERBRIDGE INC		(1,545.00)	
08/27/24	30180		MUNICIPAL EMERGENCY SERVICES		(466.54)	
08/29/24	30181		JONAH GOMES		(2,696.23)	
08/30/24	P89		Payroll Journal Entry		(12,202.47)	
08/31/24	C/D		To record cash disbursement		(49,536.91)	
08/31/24	C/R		To record C/R		181,994.88	
			Totals for 10101300		<u>(14,377.13)</u>	<u>19,706.20</u>
10101500	Investment - Centennial Bank			2,103,729.71		
08/31/24	C/D		To record cash disbursement		6,110.02	
08/31/24	C/R		To record C/R		(151,363.73)	
08/31/24	Investment		To record Investment account activity		6,052.25	
			Totals for 10101500		<u>(139,201.46)</u>	<u>1,964,528.25</u>
10103000	State Trust Investment			268,059.00		
08/31/24	Trust A		To record Trust activity		1,248.05	
			Totals for 10103000		<u>1,248.05</u>	<u>269,307.05</u>
11501000	Accounts Rec - Government			22,947.03		
			Totals for 11501000		<u>0.00</u>	<u>22,947.03</u>
15501000	Prepaid Expenses			16,192.98		
08/31/24	PrePaid		To adjust prepaid insurance		(8,096.48)	
			Totals for 15501000		<u>(8,096.48)</u>	<u>8,096.50</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			(1,371.91)		
08/02/24	P89		Payroll Journal Entry		(1,541.96)	
08/06/24	30096		WE FLORIDA FINANCIAL		100.00	
08/06/24	30097		WE FLORIDA FINANCIAL		100.00	
08/06/24	30098		WE FLORIDA FINANCIAL		2,003.52	
08/09/24	P89		Payroll Journal Entry		(2,203.52)	
08/13/24	30127		WE FLORIDA FINANCIAL		100.00	
08/13/24	30128		WE FLORIDA FINANCIAL		100.00	
08/13/24	30129		WE FLORIDA FINANCIAL		1,341.95	
08/16/24	P89		Payroll Journal Entry		(1,541.95)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/20/24	30147		WE FLORIDA FINANCIAL		150.00	
08/20/24	30148		WE FLORIDA FINANCIAL		100.00	
08/20/24	30149		WE FLORIDA FINANCIAL		1,341.96	
08/23/24	P89		Payroll Journal Entry		(1,591.96)	
08/27/24	30175		WE FLORIDA FINANCIAL		50.00	
08/27/24	30176		WE FLORIDA FINANCIAL		100.00	
08/27/24	30177		WE FLORIDA FINANCIAL		1,341.95	
08/30/24	P89		Payroll Journal Entry		(1,491.95)	
Totals for 20202000					<u>(1,541.96)</u>	<u>(2,913.87)</u>
20202001	PBA Dues Payable			(233.84)		
08/02/24	P89		Payroll Journal Entry		(155.88)	
08/06/24	30095		BCPBA		155.88	
08/09/24	P89		Payroll Journal Entry		(155.88)	
08/20/24	30146		BCPBA		155.88	
08/23/24	P89		Payroll Journal Entry		(155.88)	
Totals for 20202001					<u>(155.88)</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			(13,096.30)		
08/02/24	P89		Payroll Journal Entry		(3,018.98)	
08/09/24	P89		Payroll Journal Entry		(4,225.60)	
08/16/24	P89		Payroll Journal Entry		(3,129.78)	
08/23/24	P89		Payroll Journal Entry		(2,727.62)	
08/30/24	P89		Payroll Journal Entry		(2,864.34)	
08/31/24	PayrollTax		To adjust payroll tax		15,966.32	
08/31/24	PayrollTax		To adjust payroll tax		3,105.36	
Totals for 21701000					<u>3,105.36</u>	<u>(9,990.94)</u>
21702000	Federal Withholding Tax			(5,968.65)		
08/02/24	P89		Payroll Journal Entry		(2,626.34)	
08/09/24	P89		Payroll Journal Entry		(3,809.60)	
08/16/24	P89		Payroll Journal Entry		(2,685.41)	
08/23/24	P89		Payroll Journal Entry		(2,476.43)	
08/30/24	P89		Payroll Journal Entry		(2,544.57)	
08/31/24	PayrollTax		To adjust payroll tax		14,142.35	
08/31/24	PayrollTax		To adjust payroll tax		2,771.10	
Totals for 21702000					<u>2,771.10</u>	<u>(3,197.55)</u>
21703000	Depositary			0.00		
08/31/24	C/D		To record cash disbursement		5,645.32	
08/31/24	C/D		To record cash disbursement		5,813.97	
08/31/24	C/D		To record cash disbursement		8,035.20	
08/31/24	C/D		To record cash disbursement		5,815.19	
08/31/24	C/D		To record cash disbursement		5,204.05	
08/31/24	C/D		To record cash disbursement		5,408.91	
08/31/24	PayrollTax		To adjust payroll tax		(30,108.67)	
08/31/24	PayrollTax		To adjust payroll tax		(5,813.97)	
Totals for 21703000					<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(1,786.24)		
08/02/24	P89		Payroll Journal Entry		(2,003.76)	
08/06/24	30093		AIG VALIC		1,800.00	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/06/24	30094		AIG VALIC MATCH		900.00	
08/09/24	P89		Payroll Journal Entry		(2,700.00)	
08/13/24	30125		AIG VALIC		1,050.00	
08/13/24	30126		AIG VALIC MATCH		525.00	
08/16/24	P89		Payroll Journal Entry		(1,575.00)	
08/20/24	30144		AIG VALIC		1,050.00	
08/20/24	30145		AIG VALIC MATCH		525.00	
08/23/24	P89		Payroll Journal Entry		(1,575.00)	
08/27/24	30173		AIG VALIC		1,050.00	
08/27/24	30174		AIG VALIC MATCH		525.00	
08/30/24	P89		Payroll Journal Entry		(1,575.00)	
			Totals for 21900000		<u>(2,003.76)</u>	<u>(3,790.00)</u>
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			(1,945,067.73)		
08/31/24	C/R		To record C/R		(137.01)	
			Totals for 31100000		<u>(137.01)</u>	<u>(1,945,204.74)</u>
31200001	Sales & Use Tax			(36,898.70)		
08/31/24	C/R		To record C/R		(3,323.78)	
			Totals for 31200001		<u>(3,323.78)</u>	<u>(40,222.48)</u>
31200003	Gas Tax Revenue			(7,482.45)		
08/31/24	C/R		To record C/R		(312.04)	
08/31/24	C/R		To record C/R		(457.01)	
			Totals for 31200003		<u>(769.05)</u>	<u>(8,251.50)</u>
31310000	Franchise Fees - Electricity			(60,821.68)		
08/31/24	C/R		To record C/R		(7,456.94)	
			Totals for 31310000		<u>(7,456.94)</u>	<u>(68,278.62)</u>
31320000	Franchise Fees - Telecomm			(21,850.32)		
08/31/24	C/R		To record C/R		(2,252.93)	
			Totals for 31320000		<u>(2,252.93)</u>	<u>(24,103.25)</u>
32100000	Occupational License			(1,615.00)		
			Totals for 32100000		<u>0.00</u>	<u>(1,615.00)</u>
32200000	Building Permits			(173,840.48)		
08/31/24	C/R		To record C/R		(10,751.99)	
			Totals for 32200000		<u>(10,751.99)</u>	<u>(184,592.47)</u>
33512000	Revenue Sharing			(53,297.93)		
08/31/24	C/R		To record C/R		(305.11)	
08/31/24	C/R		To record C/R		(5,303.84)	
			Totals for 33512000		<u>(5,608.95)</u>	<u>(58,906.88)</u>

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35400002	Foreman			(2,148.00)		
08/31/24	C/R		To record C/R		(230.50)	
			Totals for 35400002		<u>(230.50)</u>	<u>(2,378.50)</u>
36100000	Interest Received			(83,023.77)		
08/31/24	FLMuni		To record FL Muni activity		(1,441.30)	
08/31/24	Investment		To record Investment account activity		(6,052.25)	
08/31/24	Trust A		To record Trust activity		(1,248.05)	
			Totals for 36100000		<u>(8,741.60)</u>	<u>(91,765.37)</u>
36900000	Miscellaneous Revenue			(3,738.52)		
08/31/24	C/R		To record C/R		(100.00)	
			Totals for 36900000		<u>(100.00)</u>	<u>(3,838.52)</u>
51312001	Village Clerk Salaries			66,305.20		
08/02/24	P89		Payroll Journal Entry		1,567.20	
08/09/24	P89		Payroll Journal Entry		50.00	
08/16/24	P89		Payroll Journal Entry		1,567.20	
08/23/24	P89		Payroll Journal Entry		1,567.20	
08/30/24	P89		Payroll Journal Entry		1,567.20	
			Totals for 51312001		<u>6,318.80</u>	<u>72,624.00</u>
51321000	FICA Office			5,587.87		
08/02/24	P89		Payroll Journal Entry		119.90	
08/09/24	P89		Payroll Journal Entry		123.71	
08/16/24	P89		Payroll Journal Entry		119.89	
08/23/24	P89		Payroll Journal Entry		119.89	
08/30/24	P89		Payroll Journal Entry		119.89	
			Totals for 51321000		<u>603.28</u>	<u>6,191.15</u>
51332000	Accounting			30,490.00		
08/12/24	30106		HINKLE, RICHTER & RHINE, LLP		2,801.00	
			Totals for 51332000		<u>2,801.00</u>	<u>33,291.00</u>
51334003	Cleaning Services			3,200.00		
08/06/24	30070		SUSAN GAMBON		320.00	
			Totals for 51334003		<u>320.00</u>	<u>3,520.00</u>
51341000	Telephone			13,445.48		
08/06/24	30063		COMCAST		399.24	
08/12/24	30104		COMCAST		10.70	
08/20/24	30151		ATT MOBILITY		459.82	
08/20/24	30152		COMCAST		513.46	
08/27/24	30178		COMCAST		399.24	
			Totals for 51341000		<u>1,782.46</u>	<u>15,227.94</u>
51349001	Broward Permit Fees			654.50		
08/08/24	30101		BOARD OF COUNTY COMMISIONERS		345.50	
			Totals for 51349001		<u>345.50</u>	<u>1,000.00</u>
51349002	Miscellaneous			3,570.99		
			Totals for 51349002		<u>0.00</u>	<u>3,570.99</u>
51351000	Office Exp & Dues Misc			58,213.07		
08/01/24	BankRec.1		Payroll Check#30050 Clears Early		(730.81)	
08/06/24	30059		BROWARD MPO		75.60	
08/06/24	30062		CIVICPLUS LLC		950.00	
08/06/24	30065		JOAN CASE		500.00	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/06/24	30066		LISA HODDINOTT INC		110.00	
08/06/24	30069		STARR PATON		159.92	
08/07/24	30099		BOARD OF RULES & APPEALS		139.51	
08/27/24	30179		EVERBRIDGE INC		1,545.00	
08/31/24	C/D		To record cash disbursement		391.21	
08/31/24	C/D		To record cash disbursement		1,154.17	
08/31/24	C/D		To record cash disbursement		25.00	
08/31/24	C/D		To record cash disbursement		1,490.84	
08/31/24	C/D		To record cash disbursement		116.28	
08/31/24	C/D		To record cash disbursement		2.75	
08/31/24	PayrollTax		To adjust payroll tax		(62.49)	
Totals for 51351000					<u>5,866.98</u>	<u>64,080.05</u>
51431000	Legal Fees			43,488.02		
08/06/24	30064		GOREN, CHEROF, DOODY & EZROL, P.A.		1,675.00	
08/12/24	30103		CALVIN GIORDANO & ASSOCIATES, INC.		873.10	
Totals for 51431000					<u>2,548.10</u>	<u>46,036.12</u>
51934000	Maintenance & Repairs			7,689.65		
08/20/24	30154		TEM SYSTEMS		5,458.15	
08/29/24	30181		JONAH GOMES		2,696.23	
Totals for 51934000					<u>8,154.38</u>	<u>15,844.03</u>
52112001	Police Salaries			492,391.44		
08/02/24	P89		Payroll Journal Entry		12,538.00	
08/09/24	P89		Payroll Journal Entry		12,961.92	
08/16/24	P89		Payroll Journal Entry		11,394.48	
08/23/24	P89		Payroll Journal Entry		9,978.80	
08/30/24	P89		Payroll Journal Entry		8,497.66	
Totals for 52112001					<u>55,370.86</u>	<u>547,762.30</u>
52112002	Aide Salaries			234,101.29		
08/02/24	P89		Payroll Journal Entry		5,045.70	
08/09/24	P89		Payroll Journal Entry		5,670.00	
08/16/24	P89		Payroll Journal Entry		4,941.03	
08/23/24	P89		Payroll Journal Entry		4,693.35	
08/30/24	P89		Payroll Journal Entry		5,292.00	
Totals for 52112002					<u>25,642.08</u>	<u>259,743.37</u>
52112003	Holiday Time			38,986.40		
08/09/24	P89		Payroll Journal Entry		4,136.80	
Totals for 52112003					<u>4,136.80</u>	<u>43,123.20</u>
52112005	Vacation			50,231.82		
08/09/24	P89		Payroll Journal Entry		4,307.50	
08/16/24	P89		Payroll Journal Entry		1,560.14	
08/23/24	P89		Payroll Journal Entry		1,270.40	
08/30/24	P89		Payroll Journal Entry		1,058.00	
Totals for 52112005					<u>8,196.04</u>	<u>58,427.86</u>
52112006	Sick Time			43,231.80		
08/02/24	P89		Payroll Journal Entry		581.00	
08/09/24	P89		Payroll Journal Entry		492.60	
08/30/24	P89		Payroll Journal Entry		1,460.80	
Totals for 52112006					<u>2,534.40</u>	<u>45,766.20</u>
52112007	Longevity Pay			0.00		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/16/24	P89		Payroll Journal Entry		993.06	
08/23/24	P89		Payroll Journal Entry		317.60	
08/30/24	P89		Payroll Journal Entry		845.50	
			Totals for 52112007		<u>2,156.16</u>	<u>2,156.16</u>
52112008	Police Salaries Misc			7,780.00		
			Totals for 52112008		<u>0.00</u>	<u>7,780.00</u>
52121000	FICA			66,492.58		
08/02/24	P89		Payroll Journal Entry		1,389.59	
08/09/24	P89		Payroll Journal Entry		1,989.09	
08/16/24	P89		Payroll Journal Entry		1,445.00	
08/23/24	P89		Payroll Journal Entry		1,243.92	
08/30/24	P89		Payroll Journal Entry		1,312.28	
			Totals for 52121000		<u>7,379.88</u>	<u>73,872.46</u>
52122200	Deferred Comp			53,891.16		
08/02/24	P89		Payroll Journal Entry		667.92	
08/09/24	P89		Payroll Journal Entry		900.00	
08/16/24	P89		Payroll Journal Entry		525.00	
08/23/24	P89		Payroll Journal Entry		525.00	
08/30/24	P89		Payroll Journal Entry		525.00	
			Totals for 52122200		<u>3,142.92</u>	<u>57,034.08</u>
52123001	General Liability Insurance			54,519.27		
08/31/24	PrePaid		To adjust prepaid insurance		8,096.48	
			Totals for 52123001		<u>8,096.48</u>	<u>62,615.75</u>
52123002	Hospitalization			40,500.00		
08/09/24	P89		Payroll Journal Entry		4,200.00	
			Totals for 52123002		<u>4,200.00</u>	<u>44,700.00</u>
52149000	Police General Exp & Misc			78,628.30		
08/06/24	30067		REBEL EXTERMINATORS		30.00	
08/06/24	30072		TOTAL COMPLIANCE NETWORK		34.00	
08/20/24	30150		ALLEGRA PRINTING		160.68	
08/27/24	30180		MUNICIPAL EMERGENCY SERVICES		466.54	
			Totals for 52149000		<u>691.22</u>	<u>79,319.52</u>
52149007	Police Car #2610			4,604.80		
08/12/24	30105		WILLIAM KOCH		77.50	
			Totals for 52149007		<u>77.50</u>	<u>4,682.30</u>
52149008	Police Car #2612			5,970.99		
			Totals for 52149008		<u>0.00</u>	<u>5,970.99</u>
52152000	Uniforms			9,281.68		
			Totals for 52152000		<u>0.00</u>	<u>9,281.68</u>
52234000	Fire Contract			223,945.10		
08/06/24	30061		CITY OF POMPANO		22,394.51	
			Totals for 52234000		<u>22,394.51</u>	<u>246,339.61</u>
52434000	Building Inspectors			77,860.37		
08/08/24	30102		CROSS COAST CONSTRUCTION INC		1,405.00	
08/23/24	30155		LUNAR ELECTRIC INC		175.00	
			Totals for 52434000		<u>1,580.00</u>	<u>79,440.37</u>

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
53143000	Electricity			6,804.45		
08/07/24	30100		FPL		735.35	
			Totals for 53143000		<u>735.35</u>	<u>7,539.80</u>
53343000	Water			3,436.53		
08/06/24	30060		CITY OF FT LAUDERDALE		112.25	
			Totals for 53343000		<u>112.25</u>	<u>3,548.78</u>
53432000	Garbage & Trash Collection			83,485.48		
08/06/24	30073		WASTE MANAGEMENT		8,287.66	
			Totals for 53432000		<u>8,287.66</u>	<u>91,773.14</u>
53934000	Maintenance & Repairs			4,569.16		
			Totals for 53934000		<u>0.00</u>	<u>4,569.16</u>
53949003	Landscaping Expense/Wall Exp			27,450.00		
08/06/24	30071		THE TREE TEAM		1,260.00	
08/20/24	30153		SANDOLLAR, INC		125.00	
			Totals for 53949003		<u>1,385.00</u>	<u>28,835.00</u>
54153000	Rent & Other			67,286.77		
08/06/24	30068		SEA RANCH LAKES BEACH CLUB		7,000.00	
			Totals for 54153000		<u>7,000.00</u>	<u>74,286.77</u>
80010000	Capital Outlay			0.00		
08/31/24	C/D		Office HVAC		4,324.00	
			Totals for 80010000		<u>4,324.00</u>	<u>4,324.00</u>
			Report Total			<u>0.00</u>

Net Profit/(Loss)

Current Period	<u>(156,810.86)</u>
Year-to-Date	<u>324,879.55</u>

Distribution count = 225