

**Village of Sea Ranch Lakes**  
**Financial Statements**  
**September 30, 2024**

# Hinkle, Rhine & Root, LLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER:

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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

Management is responsible for the accompanying financial statements of Village of Sea Ranch Lakes (a municipality), which comprise the Combined Balance Sheet as of September 30, 2024, and the related Statements of Revenues and Expenditures for the one month and twelve months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

## **Supplementary Information**

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

*Hinkle, Rhine & Root, LLC*

Hinkle, Rhine & Root, LLC  
Pompano Beach, Florida  
October 23, 2024

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

**Assets**

**Current Assets**

FL Muni Investment Trust	\$ 164,837.38
Checking- Centennial Bank	28,391.01
Investment - Centennial Bank	1,822,790.37
State Trust Investment	270,486.79
Accounts Rec - Government	<u>22,947.03</u>

**Total Current Assets** \$ 2,309,452.58

**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** \$ 3,400,278.25

**Village of Sea Ranch Lakes  
Combined Balance Sheet  
September 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		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>
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**Total Long-Term Liabilities** 20,566.07

**Total Liabilities** \$ 140,901.58

**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>185,703.62</u>

**Total Fund Balance** \$ 3,259,376.67

**Total Liabilities and Fund Balance** \$ 3,400,278.25

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

	<u>1 Month Ended</u>	<u>% to Revenue</u>	<u>12 Months Ended</u>	<u>% to Revenue</u>
	<u>September 30, 2024</u>		<u>September 30, 2024</u>	
<b>Revenues:</b>				
Ad Valorem Taxes	\$ 117.69	0.23 %	\$ 1,945,322.43	78.42 %
Sales & Use Tax	3,303.70	6.41 %	43,526.18	1.75 %
Gas Tax Revenue	730.32	1.42 %	8,981.82	0.36 %
Franchise Fees - Electricity	6,490.23	12.60 %	74,768.85	3.01 %
Franchise Fees - Telecomm	2,040.50	3.96 %	26,143.75	1.05 %
Occupational License	2,280.00	4.43 %	3,895.00	0.16 %
Building Permits	23,097.53	44.84 %	207,690.00	8.37 %
Revenue Sharing	5,303.84	10.30 %	64,210.72	2.59 %
Foreman	298.00	0.58 %	2,676.50	0.11 %
Interest Received	7,354.37	14.28 %	99,119.74	4.00 %
Miscellaneous Revenue	500.00	0.97 %	4,338.52	0.17 %
<b>Total Revenues</b>	<b>51,516.18</b>	<b>100.00 %</b>	<b>2,480,673.51</b>	<b>100.00 %</b>
<b>Expenditures:</b>				
<b>General Office and Administrative</b>				
Village Clerk Salaries	6,318.80	12.27 %	78,942.80	3.18 %
FICA Office	483.39	0.94 %	6,674.54	0.27 %
Accounting	901.00	1.75 %	34,192.00	1.38 %
Cleaning Services	320.00	0.62 %	3,840.00	0.15 %
Telephone	1,003.98	1.95 %	16,231.92	0.65 %
Broward Permit Fees	0.00	0.00 %	1,000.00	0.04 %
Miscellaneous	(1,500.00)	(2.91)%	2,070.99	0.08 %
Office Exp & Dues Misc	6,733.84	13.07 %	70,813.89	2.85 %
Legal Fees	1,650.00	3.20 %	47,686.12	1.92 %
Maintenance & Repairs	0.00	0.00 %	15,844.03	0.64 %
<b>Total General Office and Administrative</b>	<b>15,911.01</b>	<b>30.89 %</b>	<b>277,296.29</b>	<b>11.18 %</b>

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

	<u>1 Month Ended</u> <u>September 30, 2024</u>	<u>% to Revenue</u>	<u>12 Months Ended</u> <u>September 30, 2024</u>	<u>% to Revenue</u>
<b>Police Department</b>				
Police Salaries	53,761.58	104.36 %	601,523.88	24.25 %
Aide Salaries	20,069.06	38.96 %	279,812.43	11.28 %
Holiday Time	4,136.80	8.03 %	47,260.00	1.91 %
Vacation	829.71	1.61 %	59,257.57	2.39 %
Sick Time	79.02	0.15 %	45,845.22	1.85 %
Longevity Pay	264.50	0.51 %	2,420.66	0.10 %
Police Salaries Misc	31.76	0.06 %	7,811.76	0.31 %
FICA	6,056.66	11.76 %	79,929.12	3.22 %
Deferred Comp	3,121.68	6.06 %	60,155.76	2.42 %
General Liability Insurance	8,096.50	15.72 %	70,712.25	2.85 %
Hospitalization	4,200.00	8.15 %	48,900.00	1.97 %
Police General Exp & Misc	2,607.81	5.06 %	81,927.33	3.30 %
Police Car #2610	0.00	0.00 %	4,682.30	0.19 %
Police Car #2612	0.00	0.00 %	5,970.99	0.24 %
Police Car #2014	532.42	1.03 %	532.42	0.02 %
Police Car #2016	1,170.33	2.27 %	1,170.33	0.05 %
Uniforms	0.00	0.00 %	9,281.68	0.37 %
<b>Total Police Department</b>	<u>104,957.83</u>	<u>203.74 %</u>	<u>1,407,193.70</u>	<u>56.73 %</u>
<b>Direct City and Operating Cost</b>				
Fire Contract	22,394.51	43.47 %	268,734.12	10.83 %
Building Inspectors	4,630.00	8.99 %	84,070.37	3.39 %
Electricity	767.31	1.49 %	8,307.11	0.33 %
Water	426.13	0.83 %	3,974.91	0.16 %
Garbage & Trash Collection	16,525.32	32.08 %	108,298.46	4.37 %
Maintenance & Repairs	0.00	0.00 %	4,569.16	0.18 %
Landscaping Expense/Wall Exp	10,710.00	20.79 %	39,545.00	1.59 %
Rent & Other	7,000.00	13.59 %	81,286.77	3.28 %
Capital Outlay	7,370.00	14.31 %	11,694.00	0.47 %
<b>Total Direct City and Operating Cost</b>	<u>69,823.27</u>	<u>135.54 %</u>	<u>610,479.90</u>	<u>24.61 %</u>
<b>Total Expenditures</b>	<u>190,692.11</u>	<u>370.16 %</u>	<u>2,294,969.89</u>	<u>92.51 %</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (139,175.93)</u>	<u>(270.16)%</u>	<u>\$ 185,703.62</u>	<u>7.49 %</u>

See Accountant's Compilation Report

**Village of Sea Ranch Lakes**  
**Statement of Revenues and Expenditures (Actual/Budget)**  
**For the Period Ended September 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>	
<b>Revenues:</b>							
Ad Valorem Taxes	\$ 117.69	\$ 109.00	\$ 8.69	\$ 1,945,322.43	\$ 1,938,876.00	\$ 6,446.43	\$ 1,938,876.00
Sales & Use Tax	3,303.70	3,568.00	(264.30)	43,526.18	45,000.00	(1,473.82)	45,000.00
Gas Tax Revenue	730.32	789.00	(58.68)	8,981.82	9,999.00	(1,017.18)	9,999.00
Franchise Fees - Electricity	6,490.23	6,271.00	219.23	74,768.85	65,000.00	9,768.85	65,000.00
Franchise Fees - Telecomm	2,040.50	2,309.00	(268.50)	26,143.75	30,000.00	(3,856.25)	30,000.00
Occupational License	2,280.00	2,806.00	(526.00)	3,895.00	4,000.00	(105.00)	4,000.00
Building Permits	23,097.53	5,276.00	17,821.53	207,690.00	150,000.00	57,690.00	150,000.00
Revenue Sharing	5,303.84	5,130.00	173.84	64,210.72	63,000.00	1,210.72	63,000.00
Parking Tickets	0.00	83.00	(83.00)	0.00	1,000.00	(1,000.00)	1,000.00
Foreman	298.00	0.00	298.00	2,676.50	0.00	2,676.50	0.00
Interest Received	7,354.37	5,288.00	2,066.37	99,119.74	60,000.00	39,119.74	60,000.00
Miscellaneous Revenue	500.00	435.00	65.00	4,338.52	10,000.00	(5,661.48)	10,000.00
<b>Total Revenues</b>	<u>51,516.18</u>	<u>32,064.00</u>	<u>19,452.18</u>	<u>2,480,673.51</u>	<u>2,376,875.00</u>	<u>103,798.51</u>	<u>2,376,875.00</u>
<b>Expenditures:</b>							
<b>General Office and Administrative</b>							
Village Clerk Salaries	6,318.80	7,801.00	(1,482.20)	78,942.80	78,110.00	832.80	78,110.00
FICA Office	483.39	825.00	(341.61)	6,674.54	9,373.00	(2,698.46)	9,373.00
Accounting	901.00	953.00	(52.00)	34,192.00	35,000.00	(808.00)	35,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	2,000.00	(2,000.00)	2,000.00
Cleaning Services	320.00	375.00	(55.00)	3,840.00	4,500.00	(660.00)	4,500.00
Telephone	1,003.98	1,497.00	(493.02)	16,231.92	18,000.00	(1,768.08)	18,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	2,000.00	(2,000.00)	2,000.00
Broward Permit Fees	0.00	1.00	(1.00)	1,000.00	2,500.00	(1,500.00)	2,500.00
Miscellaneous	(1,500.00)	0.00	(1,500.00)	2,070.99	0.00	2,070.99	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	6,733.84	1,976.00	4,757.84	70,813.89	50,000.00	20,813.89	50,000.00
Legal Fees	1,650.00	2,045.00	(395.00)	47,686.12	25,000.00	22,686.12	25,000.00
Maintenance & Repairs	0.00	11,015.00	(11,015.00)	15,844.03	35,000.00	(19,155.97)	35,000.00
<b>Total General and Administrative</b>	<u>\$ 15,911.01</u>	<u>\$ 26,822.00</u>	<u>\$ (10,910.99)</u>	<u>\$ 277,296.29</u>	<u>\$ 264,983.00</u>	<u>\$ 12,313.29</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 September 30, 2024**

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Police Department</b>							
Police Salaries	53,761.58	61,056.00	(7,294.42)	601,523.88	589,893.00	11,630.88	589,893.00
Aide Salaries	20,069.06	25,466.00	(5,396.94)	279,812.43	264,207.00	15,605.43	264,207.00
Holiday Time	4,136.80	3,599.00	537.80	47,260.00	43,251.00	4,009.00	43,251.00
Vacation	829.71	4,800.00	(3,970.29)	59,257.57	68,348.00	(9,090.43)	68,348.00
Sick Time	79.02	5,436.00	(5,356.98)	45,845.22	33,133.00	12,712.22	33,133.00
Longevity Pay	264.50	0.00	264.50	2,420.66	0.00	2,420.66	0.00
Police Salaries Misc	31.76	0.00	31.76	7,811.76	0.00	7,811.76	0.00
FICA	6,056.66	8,090.00	(2,033.34)	79,929.12	78,985.00	944.12	78,985.00
Deferred Comp	3,121.68	2,096.00	1,025.68	60,155.76	47,891.00	12,264.76	47,891.00
Seminars & Training	0.00	1,642.00	(1,642.00)	0.00	19,706.00	(19,706.00)	19,706.00
General Liability Insurance	8,096.50	8,209.00	(112.50)	70,712.25	80,000.00	(9,287.75)	80,000.00
Hospitalization	4,200.00	3,487.00	713.00	48,900.00	43,189.00	5,711.00	43,189.00
Police General Exp & Misc	2,607.81	3,177.00	(569.19)	81,927.33	35,000.00	46,927.33	35,000.00
Police Computer Maint & Upgrades	0.00	1,347.00	(1,347.00)	0.00	5,000.00	(5,000.00)	5,000.00
Police Car #2610	0.00	167.00	(167.00)	4,682.30	2,000.00	2,682.30	2,000.00
Police Car #2612	0.00	167.00	(167.00)	5,970.99	2,000.00	3,970.99	2,000.00
Police Car #2014	532.42	167.00	365.42	532.42	2,000.00	(1,467.58)	2,000.00
Police Car #2016	1,170.33	167.00	1,003.33	1,170.33	2,000.00	(829.67)	2,000.00
Uniforms	0.00	0.00	0.00	9,281.68	10,000.00	(718.32)	10,000.00
<b>Total Police Department</b>	<u>104,957.83</u>	<u>129,073.00</u>	<u>(24,115.17)</u>	<u>1,407,193.70</u>	<u>1,326,603.00</u>	<u>80,590.70</u>	<u>1,326,603.00</u>
<b>Direct City and Operating Cost</b>							
Fire Contract	22,394.51	22,417.00	(22.49)	268,734.12	269,000.00	(265.88)	269,000.00
Building Inspectors	4,630.00	6,850.00	(2,220.00)	84,070.37	60,000.00	24,070.37	60,000.00
Electricity	767.31	778.00	(10.69)	8,307.11	7,500.00	807.11	7,500.00
Water	426.13	768.00	(341.87)	3,974.91	28,000.00	(24,025.09)	28,000.00
Garbage & Trash Collection	16,525.32	6,762.00	9,763.32	108,298.46	81,000.00	27,298.46	81,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	4,569.16	6,500.00	(1,930.84)	6,500.00
Landscaping Expense/Wall Exp	10,710.00	3,444.00	7,266.00	39,545.00	45,000.00	(5,455.00)	45,000.00
Rent & Other	7,000.00	6,000.00	1,000.00	81,286.77	72,000.00	9,286.77	72,000.00
Capital Outlay	<u>7,370.00</u>	<u>16,667.00</u>	<u>(9,297.00)</u>	<u>11,694.00</u>	<u>200,000.00</u>	<u>(188,306.00)</u>	<u>200,000.00</u>
<b>Total Direct City and Operating Cost</b>	<u>69,823.27</u>	<u>64,228.00</u>	<u>5,595.27</u>	<u>610,479.90</u>	<u>769,000.00</u>	<u>(158,520.10)</u>	<u>769,000.00</u>
<b>Total Expenditures</b>	<u>190,692.11</u>	<u>220,123.00</u>	<u>(29,430.89)</u>	<u>2,294,969.89</u>	<u>2,360,586.00</u>	<u>(65,616.11)</u>	<u>2,360,586.00</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (139,175.93)</u>	<u>\$ (188,059.00)</u>	<u>\$ 48,883.07</u>	<u>\$ 185,703.62</u>	<u>\$ 16,289.00</u>	<u>\$ 169,414.62</u>	<u>\$ 16,289.00</u>

See Accountant's Compilation Report



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

	<u>1 Month Ended</u> <u>September 30, 2024</u>	<u>12 Months Ended</u> <u>September 30, 2024</u>
<b>Sales, Use &amp; Gas Tax</b>		
Gas Tax Revenue	730.32	8,981.82
<b>Total</b>	<u>730.32</u>	<u>8,981.82</u>
<b>Violation of Local Ordinances</b>		
<b>Total</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>Village Clerk</b>		
Village Clerk Salaries	\$ 6,318.80	\$ 78,942.80
<b>Total</b>	<u>\$ 6,318.80</u>	<u>\$ 78,942.80</u>
<b>Other Contractual Services</b>		
Cleaning Services	\$ 320.00	\$ 3,840.00
<b>Total</b>	<u>\$ 320.00</u>	<u>\$ 3,840.00</u>
<b>Salaries</b>		
Police Salaries	\$ 53,761.58	\$ 601,523.88
Aide Salaries	20,069.06	279,812.43
Police Salaries Misc	31.76	7,811.76
<b>Total</b>	<u>\$ 73,862.40</u>	<u>\$ 889,148.07</u>
<b>Insurance</b>		
General Liability Insurance	\$ 8,096.50	\$ 70,712.25
Hospitalization	4,200.00	48,900.00
<b>Total</b>	<u>\$ 12,296.50</u>	<u>\$ 119,612.25</u>

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

	<b>1 Month Ended</b> <b><u>September 30, 2024</u></b>	<b>12 Months Ended</b> <b><u>September 30, 2024</u></b>
<b>Police General Expense and Miscellaneous</b>		
Police General Exp & Misc	\$ 2,607.81	\$ 81,927.33
Police Car #2610	0.00	4,682.30
Police Car #2612	0.00	5,970.99
Police Car #2014	532.42	532.42
<b>Total</b>	<b><u>\$ 3,140.23</u></b>	<b><u>\$ 93,113.04</u></b>
<b>Other</b>		
Landscaping and Wall Expense	\$ 10,710.00	\$ 39,545.00
<b>Total</b>	<b><u>\$ 10,710.00</u></b>	<b><u>\$ 39,545.00</u></b>

See Accountant's Compilation Report

**Village of Sea Ranch Lakes  
General Ledger**

September 1, 2024 - September 30, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			164,043.48		
09/30/24	FLMuni		To record FL Muni activity		793.90	
			Totals for 10101200		<u>793.90</u>	<u>164,837.38</u>
10101300	Checking- Centennial Bank			19,706.20		
09/03/24	30200		AIG VALIC		(1,050.00)	
09/03/24	30201		AIG VALIC MATCH		(525.00)	
09/03/24	30202		BCPBA		(155.88)	
09/03/24	30203		WE FLORIDA FINANCIAL		(100.00)	
09/03/24	30204		WE FLORIDA FINANCIAL		(100.00)	
09/03/24	30205		WE FLORIDA FINANCIAL		(1,341.94)	
09/03/24	30206		BUSINESS TECHNOLOGY SOLUTIONS OF FLORIDA LLC		(105.00)	
09/03/24	30207		CITY OF FT LAUDERDALE		(426.13)	
09/03/24	30208		CITY OF POMPANO		(22,394.51)	
09/03/24	30209		LATOUR FIRE EQUIP		(408.60)	
09/03/24	30210		SEA RANCH LAKES BEACH CLUB		(7,000.00)	
09/03/24	30212		SUSAN GAMBON		(320.00)	
09/03/24	30213		THE TREE TEAM		(1,260.00)	
09/03/24	30214		CROSS COAST CONSTRUCTION INC		(2,755.00)	
09/05/24	30215		BEACH ACE HARDWARE		(8.59)	
09/05/24	30216		BOARD OF RULES AND APPEALS		(508.68)	
09/05/24	30217		GL DISTRIBUTORS INC		(870.00)	
09/05/24	30218		STROBES R US		(532.42)	
09/05/24	30219		TOTAL COMPLIANCE NETWORK		(33.00)	
09/05/24	30220		GOREN CHEROF DOODY AND EZROL PA		(1,650.00)	
09/05/24	30221		LISA HODDINOTT INC		(110.00)	
09/05/24	30222		THE TREE TEAM		(8,800.00)	
09/06/24	P89		Payroll Journal Entry		(13,877.44)	
09/10/24	30241		AIG VALIC		(1,950.00)	
09/10/24	30242		AIG VALIC MATCH		(975.00)	
09/10/24	30243		WE FLORIDA FINANCIAL		(100.00)	
09/10/24	30244		WE FLORIDA FINANCIAL		(100.00)	
09/10/24	30245		WE FLORIDA FINANCIAL		(2,003.52)	
09/10/24	30246		ALPINE FARMS INC		(350.00)	
09/10/24	30247		BRUCE MEST		(175.00)	
09/10/24	30248		BUSINESS TECHNOLOGY SOLUTIONS OF FLORIDA LLC		(105.00)	
09/10/24	30249		FPL		(767.31)	
09/10/24	30250		WASTE MANAGEMENT		(16,525.32)	
09/10/24	30251		LUNAR ELECTRIC INC		(250.00)	
09/10/24	30252		TOM BENNETT		(1,025.00)	
09/10/24	30253		OTTOGRAPHICS		(2,057.35)	
09/10/24	30254		BHU CONSULTING INC		(1,686.25)	
09/10/24	30255		BROWARD LEAGUE OF CITIES		(150.00)	
09/11/24	30256		SANDOLLAR IINC		(300.00)	
09/11/24	30257		CBR STEEL FABRICATORS		(7,370.00)	
09/13/24	P89		Payroll Journal Entry		(19,371.26)	
09/17/24	30276		AIG VALIC		(1,050.00)	
09/17/24	30277		AIG VALIC MATCH		(525.00)	
09/17/24	30278		BCPBA		(155.88)	
09/17/24	30279		WE FLORIDA FINANCIAL		(100.00)	
09/17/24	30280		WE FLORIDA FINANCIAL		(100.00)	
09/17/24	30281		WE FLORIDA FINANCIAL		(1,341.96)	
09/17/24	30282		COMCAST		(10.70)	
09/20/24	P89		Payroll Journal Entry		(13,568.52)	

**Village of Sea Ranch Lakes  
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September 1, 2024 - September 30, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/24/24	30301		AIG VALIC		(2,193.36)	
09/24/24	30302		AIG VALIC MATCH		(1,096.68)	
09/24/24	30303		WE FLORIDA FINANCIAL		(100.00)	
09/24/24	30304		WE FLORIDA FINANCIAL		(100.00)	
09/24/24	30305		WE FLORIDA FINANCIAL		(1,341.95)	
09/24/24	30306		ATT MOBILITY		(459.82)	
09/24/24	30307		BUSINESS TECHNOLOGY SOLUTIONS OF FLORIDA LLC		(105.00)	
09/24/24	30308		COMCAST		(533.46)	
09/25/24	30309		HINKLE RICHTER AND RHINE LLP		(901.00)	
09/25/24	30310		LUNAR ELECTRIC INC		(250.00)	
09/25/24	30311		LUNAR ELECTRIC INC		(175.00)	
09/27/24	P89		Payroll Journal Entry		(11,868.31)	
09/30/24	C/D		To record C/D		(47,331.86)	
09/30/24	C/R		To record C/R		211,586.51	
			Totals for 10101300		<u>8,684.81</u>	<u>28,391.01</u>
10101500	Investment - Centennial Bank			1,964,528.25		
09/30/24	C/D		To record C/D		12,554.92	
09/30/24	C/D		To record C/D		5,528.19	
09/30/24	C/D		To record C/D		722.98	
09/30/24	C/R		To record C/R		(165,924.70)	
09/30/24	Investment		To record investment account activity		5,380.73	
			Totals for 10101500		<u>(141,737.88)</u>	<u>1,822,790.37</u>
10103000	State Trust Investment			269,307.05		
09/30/24	Trust		To record trust account activity		1,179.74	
			Totals for 10103000		<u>1,179.74</u>	<u>270,486.79</u>
11501000	Accounts Rec - Government			22,947.03		
			Totals for 11501000		<u>0.00</u>	<u>22,947.03</u>
11901000	Suspense			0.00		
09/30/24	C/D		To record C/D		3,156.56	
09/30/24	C/D		To record C/D		(3,156.56)	
			Totals for 11901000		<u>0.00</u>	<u>0.00</u>
15501000	Prepaid Expenses			8,096.50		
09/30/24	PrePaid		To adjust prepaid insurance		(8,096.50)	
			Totals for 15501000		<u>(8,096.50)</u>	<u>0.00</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>

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20202000	Credit Union			(2,913.87)		
09/03/24	30203		WE FLORIDA FINANCIAL		100.00	
09/03/24	30204		WE FLORIDA FINANCIAL		100.00	
09/03/24	30205		WE FLORIDA FINANCIAL		1,341.94	
09/06/24	P89		Payroll Journal Entry		(1,541.94)	
09/10/24	30243		WE FLORIDA FINANCIAL		100.00	
09/10/24	30244		WE FLORIDA FINANCIAL		100.00	
09/10/24	30245		WE FLORIDA FINANCIAL		2,003.52	
09/13/24	P89		Payroll Journal Entry		(2,203.52)	
09/17/24	30279		WE FLORIDA FINANCIAL		100.00	
09/17/24	30280		WE FLORIDA FINANCIAL		100.00	
09/17/24	30281		WE FLORIDA FINANCIAL		1,341.96	
09/20/24	P89		Payroll Journal Entry		(1,541.96)	
09/24/24	30303		WE FLORIDA FINANCIAL		100.00	
09/24/24	30304		WE FLORIDA FINANCIAL		100.00	
09/24/24	30305		WE FLORIDA FINANCIAL		1,341.95	
09/27/24	P89		Payroll Journal Entry		(1,541.95)	
			Totals for 20202000		<u>0.00</u>	<u>(2,913.87)</u>
20202001	PBA Dues Payable			(389.72)		
09/03/24	30202		BCPBA		155.88	
09/06/24	P89		Payroll Journal Entry		(155.88)	
09/17/24	30278		BCPBA		155.88	
09/20/24	P89		Payroll Journal Entry		(155.88)	
			Totals for 20202001		<u>0.00</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			(9,990.94)		
09/06/24	P89		Payroll Journal Entry		(3,210.20)	
09/13/24	P89		Payroll Journal Entry		(3,735.26)	
09/20/24	P89		Payroll Journal Entry		(3,148.60)	
09/27/24	P89		Payroll Journal Entry		(2,986.04)	
09/30/24	PayrollTax				13,080.10	
			Totals for 21701000		<u>0.00</u>	<u>(9,990.94)</u>
21702000	Federal Withholding Tax			(3,197.55)		
09/06/24	P89		Payroll Journal Entry		(2,751.69)	
09/13/24	P89		Payroll Journal Entry		(3,220.68)	
09/20/24	P89		Payroll Journal Entry		(2,688.23)	
09/27/24	P89		Payroll Journal Entry		(2,420.56)	
09/30/24	PayrollTax				11,081.16	
			Totals for 21702000		<u>0.00</u>	<u>(3,197.55)</u>
21703000	Depositary			0.00		
09/30/24	C/D		To record C/D		5,961.89	
09/30/24	C/D		To record C/D		6,955.94	
09/30/24	C/D		To record C/D		5,836.83	
09/30/24	C/D		To record C/D		5,406.60	
09/30/24	PayrollTax				(24,161.26)	
			Totals for 21703000		<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(3,790.00)		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/03/24	30200		AIG VALIC		1,050.00	
09/03/24	30201		AIG VALIC MATCH		525.00	
09/06/24	P89		Payroll Journal Entry		(1,575.00)	
09/10/24	30241		AIG VALIC		1,950.00	
09/10/24	30242		AIG VALIC MATCH		975.00	
09/13/24	P89		Payroll Journal Entry		(2,925.00)	
09/17/24	30276		AIG VALIC		1,050.00	
09/17/24	30277		AIG VALIC MATCH		525.00	
09/20/24	P89		Payroll Journal Entry		(1,575.00)	
09/24/24	30301		AIG VALIC		2,193.36	
09/24/24	30302		AIG VALIC MATCH		1,096.68	
09/27/24	P89		Payroll Journal Entry		(3,290.04)	
			Totals for 21900000		<u>0.00</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			(1,945,204.74)		
09/30/24	C/R		To record C/R		(117.69)	
			Totals for 31100000		<u>(117.69)</u>	<u>(1,945,322.43)</u>
31200001	Sales & Use Tax			(40,222.48)		
09/30/24	C/R		To record C/R		(3,303.70)	
			Totals for 31200001		<u>(3,303.70)</u>	<u>(43,526.18)</u>
31200003	Gas Tax Revenue			(8,251.50)		
09/30/24	C/R		To record C/R		(297.34)	
09/30/24	C/R		To record C/R		(432.98)	
			Totals for 31200003		<u>(730.32)</u>	<u>(8,981.82)</u>
31310000	Franchise Fees - Electricity			(68,278.62)		
09/30/24	C/R		To record C/R		(6,490.23)	
			Totals for 31310000		<u>(6,490.23)</u>	<u>(74,768.85)</u>
31320000	Franchise Fees - Telecomm			(24,103.25)		
09/30/24	C/R		To record C/R		(2,040.50)	
			Totals for 31320000		<u>(2,040.50)</u>	<u>(26,143.75)</u>
32100000	Occupational License			(1,615.00)		
09/30/24	C/R		To record C/R		(965.00)	
09/30/24	C/R		To record C/R		(21,821.29)	
09/30/24	C/R		To record C/R		(1,460.00)	
09/30/24	C/R		To record C/R		21,966.29	
			Totals for 32100000		<u>(2,280.00)</u>	<u>(3,895.00)</u>
32200000	Building Permits			(184,592.47)		
09/30/24	C/R		To record C/R		(1,131.24)	
09/30/24	C/R		To record C/R		(21,966.29)	
			Totals for 32200000		<u>(23,097.53)</u>	<u>(207,690.00)</u>

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
33512000	Revenue Sharing			(58,906.88)		
09/30/24	C/R		To record C/R		(5,303.84)	
			Totals for 33512000		<u>(5,303.84)</u>	<u>(64,210.72)</u>
35400002	Foreman			(2,378.50)		
09/30/24	C/R		To record C/R		(298.00)	
			Totals for 35400002		<u>(298.00)</u>	<u>(2,676.50)</u>
36100000	Interest Received			(91,765.37)		
09/30/24	FLMuni		To record FL Muni activity		(793.90)	
09/30/24	Investment		To record investment account activity		(5,380.73)	
09/30/24	Trust		To record trust account activity		(1,179.74)	
			Totals for 36100000		<u>(7,354.37)</u>	<u>(99,119.74)</u>
36900000	Miscellaneous Revenue			(3,838.52)		
09/30/24	C/R		To record C/R		(500.00)	
			Totals for 36900000		<u>(500.00)</u>	<u>(4,338.52)</u>
51312001	Village Clerk Salaries			72,624.00		
09/06/24	P89		Payroll Journal Entry		1,567.20	
09/13/24	P89		Payroll Journal Entry		1,617.20	
09/20/24	P89		Payroll Journal Entry		1,567.20	
09/27/24	P89		Payroll Journal Entry		1,567.20	
			Totals for 51312001		<u>6,318.80</u>	<u>78,942.80</u>
51321000	FICA Office			6,191.15		
09/06/24	P89		Payroll Journal Entry		119.89	
09/13/24	P89		Payroll Journal Entry		123.72	
09/20/24	P89		Payroll Journal Entry		119.89	
09/27/24	P89		Payroll Journal Entry		119.89	
			Totals for 51321000		<u>483.39</u>	<u>6,674.54</u>
51332000	Accounting			33,291.00		
09/25/24	30309		HINKLE RICHTER AND RHINE LLP		901.00	
			Totals for 51332000		<u>901.00</u>	<u>34,192.00</u>
51334003	Cleaning Services			3,520.00		
09/03/24	30212		SUSAN GAMBON		320.00	
			Totals for 51334003		<u>320.00</u>	<u>3,840.00</u>
51341000	Telephone			15,227.94		
09/17/24	30282		COMCAST		10.70	
09/24/24	30306		ATT MOBILITY		459.82	
09/24/24	30308		COMCAST		533.46	
			Totals for 51341000		<u>1,003.98</u>	<u>16,231.92</u>
51349001	Broward Permit Fees			1,000.00		
			Totals for 51349001		<u>0.00</u>	<u>1,000.00</u>
51349002	Miscellaneous			3,570.99		
09/30/24	C/R		Donations		(1,500.00)	
			Totals for 51349002		<u>(1,500.00)</u>	<u>2,070.99</u>
51351000	Office Exp & Dues Misc			64,080.05		
09/03/24	30206		BUSINESS TECHNOLOGY SOLUTIONS OF FLORIDA LLC		105.00	
09/05/24	30216		BOARD OF RULES AND APPEALS		508.68	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/05/24	30221		LISA HODDINOTT INC		110.00	
09/10/24	30248		BUSINESS TECHNOLOGY SOLUTIONS OF FLORIDA LLC		105.00	
09/10/24	30253		OTTOGRAPHICS		2,057.35	
09/10/24	30254		BHU CONSULTING INC		1,686.25	
09/10/24	30255		BROWARD LEAGUE OF CITIES		150.00	
09/24/24	30307		BUSINESS TECHNOLOGY SOLUTIONS OF FLORIDA LLC		105.00	
09/30/24	C/D		To record C/D		186.66	
09/30/24	C/D		To record C/D		918.49	
09/30/24	C/D		To record C/D		102.80	
09/30/24	C/D		To record C/D		698.61	
			Totals for 51351000		<u>6,733.84</u>	<u>70,813.89</u>
51431000	Legal Fees			46,036.12		
09/05/24	30220		GOREN CHEROF DOODY AND EZROL PA		1,650.00	
			Totals for 51431000		<u>1,650.00</u>	<u>47,686.12</u>
51934000	Maintenance & Repairs			15,844.03		
			Totals for 51934000		<u>0.00</u>	<u>15,844.03</u>
52112001	Police Salaries			547,762.30		
09/06/24	P89		Payroll Journal Entry		14,443.44	
09/13/24	P89		Payroll Journal Entry		13,522.40	
09/20/24	P89		Payroll Journal Entry		12,908.54	
09/27/24	P89		Payroll Journal Entry		12,887.20	
			Totals for 52112001		<u>53,761.58</u>	<u>601,523.88</u>
52112002	Aide Salaries			259,743.37		
09/06/24	P89		Payroll Journal Entry		4,939.65	
09/13/24	P89		Payroll Journal Entry		5,136.69	
09/20/24	P89		Payroll Journal Entry		4,929.92	
09/27/24	P89		Payroll Journal Entry		5,062.80	
			Totals for 52112002		<u>20,069.06</u>	<u>279,812.43</u>
52112003	Holiday Time			43,123.20		
09/13/24	P89		Payroll Journal Entry		4,136.80	
			Totals for 52112003		<u>4,136.80</u>	<u>47,260.00</u>
52112005	Vacation			58,427.86		
09/20/24	P89		Payroll Journal Entry		829.71	
			Totals for 52112005		<u>829.71</u>	<u>59,257.57</u>
52112006	Sick Time			45,766.20		
09/20/24	P89		Payroll Journal Entry		79.02	
			Totals for 52112006		<u>79.02</u>	<u>45,845.22</u>
52112007	Longevity Pay			2,156.16		
09/20/24	P89		Payroll Journal Entry		264.50	
			Totals for 52112007		<u>264.50</u>	<u>2,420.66</u>
52112008	Police Salaries Misc			7,780.00		
09/06/24	P89		Payroll Journal Entry		31.76	
			Totals for 52112008		<u>31.76</u>	<u>7,811.76</u>
52121000	FICA			73,872.46		



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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
09/06/24	P89		Payroll Journal Entry		1,485.21	
09/13/24	P89		Payroll Journal Entry		1,743.91	
09/20/24	P89		Payroll Journal Entry		1,454.41	
09/27/24	P89		Payroll Journal Entry		<u>1,373.13</u>	
			Totals for 52121000		<u>6,056.66</u>	<u>79,929.12</u>
52122200	Deferred Comp			57,034.08		
09/06/24	P89		Payroll Journal Entry		525.00	
09/13/24	P89		Payroll Journal Entry		975.00	
09/20/24	P89		Payroll Journal Entry		525.00	
09/27/24	P89		Payroll Journal Entry		<u>1,096.68</u>	
			Totals for 52122200		<u>3,121.68</u>	<u>60,155.76</u>
52123001	General Liability Insurance			62,615.75		
09/30/24	PrePaid		To adjust prepaid insurance		<u>8,096.50</u>	
			Totals for 52123001		<u>8,096.50</u>	<u>70,712.25</u>
52123002	Hospitalization			44,700.00		
09/13/24	P89		Payroll Journal Entry		<u>4,200.00</u>	
			Totals for 52123002		<u>4,200.00</u>	<u>48,900.00</u>
52149000	Police General Exp & Misc			79,319.52		
09/03/24	30209		LATOUR FIRE EQUIP		408.60	
09/05/24	30215		BEACH ACE HARDWARE		8.59	
09/05/24	30217		GL DISTRIBUTORS INC		870.00	
09/05/24	30219		TOTAL COMPLIANCE NETWORK		33.00	
09/30/24	C/D		To record C/D		<u>1,287.62</u>	
			Totals for 52149000		<u>2,607.81</u>	<u>81,927.33</u>
52149007	Police Car #2610			4,682.30		
			Totals for 52149007		<u>0.00</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>
52149009	Police Car #2014			0.00		
09/05/24	30218		STROBES R US		<u>532.42</u>	
			Totals for 52149009		<u>532.42</u>	<u>532.42</u>
52149010	Police Car #2016			0.00		
09/30/24	C/D		To record C/D		<u>1,170.33</u>	
			Totals for 52149010		<u>1,170.33</u>	<u>1,170.33</u>
52152000	Uniforms			9,281.68		
			Totals for 52152000		<u>0.00</u>	<u>9,281.68</u>
52234000	Fire Contract			246,339.61		
09/03/24	30208		CITY OF POMPANO		<u>22,394.51</u>	
			Totals for 52234000		<u>22,394.51</u>	<u>268,734.12</u>
52434000	Building Inspectors			79,440.37		
09/03/24	30214		CROSS COAST CONSTRUCTION INC		2,755.00	
09/10/24	30247		BRUCE MEST		175.00	
09/10/24	30251		LUNAR ELECTRIC INC		250.00	
09/10/24	30252		TOM BENNETT		1,025.00	
09/25/24	30310		LUNAR ELECTRIC INC		250.00	
09/25/24	30311		LUNAR ELECTRIC INC		<u>175.00</u>	
			Totals for 52434000		<u>4,630.00</u>	<u>84,070.37</u>

**Village of Sea Ranch Lakes  
General Ledger**

September 1, 2024 - September 30, 2024

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
53143000	Electricity			7,539.80		
09/10/24	30249		FPL		<u>767.31</u>	
			Totals for 53143000		<u>767.31</u>	<u>8,307.11</u>
53343000	Water			3,548.78		
09/03/24	30207		CITY OF FT LAUDERDALE		<u>426.13</u>	
			Totals for 53343000		<u>426.13</u>	<u>3,974.91</u>
53432000	Garbage & Trash Collection			91,773.14		
09/10/24	30250		WASTE MANAGEMENT		<u>16,525.32</u>	
			Totals for 53432000		<u>16,525.32</u>	<u>108,298.46</u>
53934000	Maintenance & Repairs			4,569.16		
			Totals for 53934000		<u>0.00</u>	<u>4,569.16</u>
53949003	Landscaping Expense/Wall Exp			28,835.00		
09/03/24	30213		THE TREE TEAM		1,260.00	
09/05/24	30222		THE TREE TEAM		8,800.00	
09/10/24	30246		ALPINE FARMS INC		350.00	
09/11/24	30256		SANDOLLAR IINC		<u>300.00</u>	
			Totals for 53949003		<u>10,710.00</u>	<u>39,545.00</u>
54153000	Rent & Other			74,286.77		
09/03/24	30210		SEA RANCH LAKES BEACH CLUB		<u>7,000.00</u>	
			Totals for 54153000		<u>7,000.00</u>	<u>81,286.77</u>
80010000	Capital Outlay			4,324.00		
09/11/24	30257		CBR STEEL FABRICATORS - Deposit on Railing		<u>7,370.00</u>	
			Totals for 80010000		<u>7,370.00</u>	<u>11,694.00</u>
			Report Total			<u>0.00</u>
Net Profit/(Loss)						
Current Period			<u>(139,175.93)</u>			
Year-to-Date			<u>185,703.62</u>			

Distribution count = 211