Village of Sea Ranch Lakes

Financial Statements

March 31, 2025

Hinkle, Rhine & Root, LLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER:
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

POMPANO BEACH LOCATION - 2600 N.E. 14TH STREET CAUSEWAY, POMPANO BEACH, FLORIDA 33062-8224 PHONE 954-941-2312 FAX 954-941-0777
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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 March 31, 2025, and the related Statements of Revenues and Expenditures for the one month and six 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
April 24, 2025

Village of Sea Ranch Lakes
Combined Balance Sheet
March 31, 2025

Assets

Current Assets		
FL Muni Investment Trust	$ 1,314,100.03	
Checking- Centennial Bank	25,794.05	
Investment - Centennial Bank	1,361,870.82	
State Trust Investment	510,316.13	
Accounts Rec - Government	25,757.03	
Prepaid Expenses	41,092.94	
Total Current Assets		$ 3,278,931.00
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	(1,256,501.81)	
Net Property and Equipment		1,090,825.67
Total Assets		$ 4,369,756.67

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Village of Sea Ranch Lakes
Combined Balance Sheet
March 31, 2025

Liabilities and Fund Balance

Current Liabilities			
Accounts Payable	$ 28,950.34		
Credit Union	2,963.87		
PBA Dues Payable	389.72		
Accrued Payroll	30,122.17		
Accrued Compensated Absences	55,455.92		
Social Security W/H Tax	15,285.35		
Federal Withholding Tax	3,167.55		
Deferred Compensation Liability	(5,894.84)		
Total Current Liabilities		$	130,440.08
Long-Term Liabilities			
Accrued Compensated Absences - Long Term Portion	20,566.07		
Total Long-Term Liabilities			20,566.07
Total Liabilities		$	151,006.15
Fund Balance			
Invested in Capital Assets, net of related debt	1,090,825.00		
Restricted For Road Maintenance	76,062.00		
Fund Balance - Unrestricted	2,080,878.50		
Excess (Deficit) Revenues over Expenses	970,985.02		
Total Fund Balance		$	4,218,750.52
Total Liabilities and Fund Balance		$	4,369,756.67

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended March 31, 2025

	1 Month Ended March 31, 2025	% to Revenue	6 Months Ended March 31, 2025	% to Revenue
Revenues:				
Ad Valorem Taxes	$ 28,119.68	40.48 %	$ 1,994,763.88	88.33 %
Sales & Use Tax	3,287.25	4.73 %	20,133.37	0.89 %
Gas Tax Revenue	664.72	0.96 %	4,422.81	0.20 %
Franchise Fees - Electricity	5,597.99	8.06 %	36,962.03	1.64 %
Franchise Fees - Telecomm	2,203.55	3.17 %	12,879.70	0.57 %
Occupational License	153.00	0.22 %	1,733.00	0.08 %
Building Permits	10,004.55	14.40 %	99,674.86	4.41 %
Revenue Sharing	5,274.94	7.59 %	31,707.44	1.40 %
Foreman	224.50	0.32 %	1,017.50	0.05 %
Interest Received	13,873.12	19.97 %	53,527.18	2.37 %
Miscellaneous Revenue	55.00	0.08 %	1,422.72	0.06 %
Total Revenues	69,458.30	100.00 %	2,258,244.49	100.00 %
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	6,973.20	10.04 %	44,198.72	1.96 %
FICA Office	533.45	0.77 %	4,172.49	0.18 %
Accounting	935.00	1.35 %	12,732.25	0.56 %
Cleaning Services	320.00	0.46 %	1,920.00	0.09 %
Telephone	1,517.46	2.18 %	12,533.77	0.56 %
Broward Permit Fees	0.00	0.00 %	309.00	0.01 %
Computer	0.00	0.00 %	5,350.92	0.24 %
Office Exp & Dues Misc	5,552.81	7.99 %	23,196.87	1.03 %
Legal Fees	3,793.92	5.46 %	25,635.79	1.14 %
Maintenance & Repairs	0.00	0.00 %	9,982.76	0.44 %
Total General Office and Administrative	19,625.84	28.26 %	140,032.57	6.20 %

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Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended March 31, 2025

	1 Month Ended March 31, 2025	% to Revenue	6 Months Ended March 31, 2025	% to Revenue
Police Department				
Police Salaries	48,556.02	69.91 %	351,690.97	15.57 %
Aide Salaries	21,008.16	30.25 %	140,433.81	6.22 %
Holiday Time	3,990.20	5.74 %	27,260.20	1.21 %
Vacation	676.33	0.97 %	39,606.35	1.75 %
Sick Time	7,136.40	10.27 %	39,021.53	1.73 %
Longevity Pay	825.90	1.19 %	50,310.37	2.23 %
Police Salaries Misc	0.00	0.00 %	18,999.64	0.84 %
FICA	6,287.76	9.05 %	50,595.56	2.24 %
Deferred Comp	3,412.78	4.91 %	40,977.78	1.81 %
General Liability Insurance	6,848.82	9.86 %	20,938.31	0.93 %
Hospitalization	3,900.00	5.61 %	24,900.00	1.10 %
Police General Exp & Misc	3,449.69	4.97 %	41,452.08	1.84 %
Police Car #2610	0.00	0.00 %	472.60	0.02 %
Police Car #2612	592.00	0.85 %	2,492.96	0.11 %
Police Car #2016	0.00	0.00 %	1,982.53	0.09 %
Uniforms	0.00	0.00 %	4,507.00	0.20 %
Total Police Department	106,684.06	153.59 %	855,641.69	37.89 %
Direct City and Operating Cost				
Fire Contract	23,514.24	33.85 %	141,085.44	6.25 %
Building Inspectors	12,802.25	18.43 %	33,570.25	1.49 %
Electricity	585.29	0.84 %	3,944.83	0.17 %
Water	701.24	1.01 %	3,827.29	0.17 %
Garbage & Trash Collection	9,042.03	13.02 %	44,120.40	1.95 %
Maintenance & Repairs	0.00	0.00 %	990.00	0.04 %
Landscaping Expense/Wall Exp	2,996.00	4.31 %	14,677.00	0.65 %
Rent & Other	7,000.00	10.08 %	42,000.00	1.86 %
Capital Outlay	0.00	0.00 %	7,370.00	0.33 %
Total Direct City and Operating Cost	56,641.05	81.55 %	291,585.21	12.91 %
Total Expenditures	182,950.95	263.40 %	1,287,259.47	57.00 %
Excess (Deficiency) of Revenues Over Expenditures	$ (113,492.65)	(163.40)%	$ 970,985.02	43.00 %

See Accountant's Compilation Report

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended March 31, 2025

	Current Period			Year-to-Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenues:							
Ad Valorem Taxes	$ 28,119.68	$ 48,342.00	$ (20,222.32)	$ 1,994,763.88	$ 1,744,194.00	$ 250,569.88	$ 1,938,876.00
Sales & Use Tax	3,287.25	3,717.00	(429.75)	20,133.37	22,466.00	(2,332.63)	45,000.00
Gas Tax Revenue	664.72	794.00	(129.28)	4,422.81	5,034.00	(611.19)	9,999.00
Franchise Fees - Electricity	5,597.99	4,728.00	869.99	36,962.03	32,639.00	4,323.03	65,000.00
Franchise Fees - Telecomm	2,203.55	2,782.00	(578.45)	12,879.70	15,241.00	(2,361.30)	30,000.00
Occupational License	153.00	0.00	153.00	1,733.00	949.00	784.00	4,000.00
Building Permits	10,004.55	5,282.00	4,722.55	99,674.86	108,737.00	(9,062.14)	150,000.00
Revenue Sharing	5,274.94	5,149.00	125.94	31,707.44	31,159.00	548.44	63,000.00
Parking Tickets	0.00	83.00	(83.00)	0.00	501.00	(501.00)	1,000.00
Foreman	224.50	0.00	224.50	1,017.50	0.00	1,017.50	0.00
Interest Received	13,873.12	6,547.00	7,326.12	53,527.18	25,687.00	27,840.18	60,000.00
Miscellaneous Revenue	55.00	240.00	(185.00)	1,422.72	4,116.00	(2,693.28)	10,000.00
Total Revenues	69,458.30	77,664.00	(8,205.70)	2,258,244.49	1,990,723.00	267,521.49	2,376,875.00
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	6,973.20	7,801.00	(827.80)	44,198.72	39,984.00	4,214.72	78,110.00
FICA Office	533.45	847.00	(313.55)	4,172.49	5,035.00	(862.51)	9,373.00
Accounting	935.00	953.00	(18.00)	12,732.25	29,282.00	(16,549.75)	35,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	998.00	(998.00)	2,000.00
Cleaning Services	320.00	375.00	(55.00)	1,920.00	2,250.00	(330.00)	4,500.00
Telephone	1,517.46	1,531.00	(13.54)	12,533.77	8,646.00	3,887.77	18,000.00
Other Current Charges	0.00	166.00	(166.00)	0.00	999.00	(999.00)	2,000.00
Broward Permit Fees	0.00	1,986.00	(1,986.00)	309.00	2,499.00	(2,190.00)	2,500.00
Computer	0.00	0.00	0.00	5,350.92	0.00	5,350.92	0.00
Election Cost	0.00	3,500.00	(3,500.00)	0.00	3,500.00	(3,500.00)	3,500.00
Office Exp & Dues Misc	5,552.81	2,526.00	3,026.81	23,196.87	29,393.00	(6,196.13)	50,000.00
Legal Fees	3,793.92	1,239.00	2,554.92	25,635.79	11,890.00	13,745.79	25,000.00
Maintenance & Repairs	0.00	2,439.00	(2,439.00)	9,982.76	13,915.00	(3,932.24)	35,000.00
Total General and Administrative	$ 19,625.84	$ 23,530.00	$ (3,904.16)	$ 140,032.57	$ 148,391.00	$ (8,358.43)	$ 264,983.00

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Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended March 31, 2025

	Current Period			Year-to-Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Police Department							
Police Salaries	48,556.02	52,756.00	(4,199.98)	351,690.97	282,893.00	68,797.97	589,893.00
Aide Salaries	21,008.16	25,008.00	(3,999.84)	140,433.81	128,186.00	12,247.81	264,207.00
Holiday Time	3,990.20	3,404.00	586.20	27,260.20	21,084.00	6,176.20	43,251.00
Vacation	676.33	3,183.00	(2,506.67)	39,606.35	35,759.00	3,847.35	68,348.00
Sick Time	7,136.40	0.00	7,136.40	39,021.53	25,255.00	13,766.53	33,133.00
Longevity Pay	825.90	0.00	825.90	50,310.37	0.00	50,310.37	0.00
Police Salaries Misc	0.00	0.00	0.00	18,999.64	0.00	18,999.64	0.00
FICA	6,287.76	6,671.00	(383.24)	50,595.56	39,193.00	11,402.56	78,985.00
Deferred Comp	3,412.78	2,501.00	911.78	40,977.78	19,094.00	21,883.78	47,891.00
Seminars & Training	0.00	1,642.00	(1,642.00)	0.00	9,854.00	(9,854.00)	19,706.00
General Liability Insurance	6,848.82	8,209.00	(1,360.18)	20,938.31	33,128.00	(12,189.69)	80,000.00
Hospitalization	3,900.00	2,325.00	1,575.00	24,900.00	14,306.00	10,594.00	43,189.00
Police General Exp & Misc	3,449.69	4,352.00	(902.31)	41,452.08	24,497.00	16,955.08	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)	472.60	998.00	(525.40)	2,000.00
Police Car #2612	592.00	167.00	425.00	2,492.96	998.00	1,494.96	2,000.00
Police Car #2014	0.00	167.00	(167.00)	0.00	998.00	(998.00)	2,000.00
Police Car #2016	0.00	167.00	(167.00)	1,982.53	998.00	984.53	2,000.00
Uniforms	0.00	0.00	0.00	4,507.00	5,344.00	(837.00)	10,000.00
Total Police Department	106,684.06	110,719.00	(4,034.94)	855,641.69	643,583.00	212,058.69	1,326,603.00
Direct City and Operating Cost							
Fire Contract	23,514.24	22,417.00	1,097.24	141,085.44	134,498.00	6,587.44	269,000.00
Building Inspectors	12,802.25	4,944.00	7,858.25	33,570.25	29,152.00	4,418.25	60,000.00
Electricity	585.29	548.00	37.29	3,944.83	3,414.00	530.83	7,500.00
Water	701.24	2,776.00	(2,074.76)	3,827.29	17,822.00	(13,994.71)	28,000.00
Garbage & Trash Collection	9,042.03	6,715.00	2,327.03	44,120.40	40,011.00	4,109.40	81,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	990.00	3,248.00	(2,258.00)	6,500.00
Landscaping Expense/Wall Exp	2,996.00	6,601.00	(3,605.00)	14,677.00	24,107.00	(9,430.00)	45,000.00
Rent & Other	7,000.00	6,000.00	1,000.00	42,000.00	36,000.00	6,000.00	72,000.00
Capital Outlay	0.00	16,667.00	(16,667.00)	7,370.00	99,998.00	(92,628.00)	200,000.00
Total Direct City and Operating Cost	56,641.05	67,210.00	(10,568.95)	291,585.21	388,250.00	(96,664.79)	769,000.00
Total Expenditures	182,950.95	201,459.00	(18,508.05)	1,287,259.47	1,180,224.00	107,035.47	2,360,586.00
Excess (Deficiency) of Revenues Over Expenditures	$ (113,492.65)	$ (123,795.00)	$ 10,302.35	$ 970,985.02	$ 810,499.00	$ 160,486.02	$ 16,289.00

See Accountant's Compilation Report

Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended March 31, 2025

	1 Month Ended March 31, 2025	6 Months Ended March 31, 2025
Sales, Use & Gas Tax		
Gas Tax Revenue	664.72	4,422.81
Total	664.72	4,422.81
Violation of Local Ordinances		
Total	$ 0.00	$ 0.00
Village Clerk		
Village Clerk Salaries	$ 6,973.20	$ 44,198.72
Total	$ 6,973.20	$ 44,198.72
Other Contractual Services		
Cleaning Services	$ 320.00	$ 1,920.00
Total	$ 320.00	$ 1,920.00
Salaries		
Police Salaries	$ 48,556.02	$ 351,690.97
Aide Salaries	21,008.16	140,433.81
Police Salaries Misc	0.00	18,999.64
Total	$ 69,564.18	$ 511,124.42
Insurance		
General Liability Insurance	$ 6,848.82	$ 20,938.31
Hospitalization	3,900.00	24,900.00
Total	$ 10,748.82	$ 45,838.31

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Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended March 31, 2025

	1 Month Ended March 31, 2025	6 Months Ended March 31, 2025
Police General Expense and Miscellaneous		
Police General Exp & Misc	$ 3,449.69	$ 41,452.08
Police Car #2610	0.00	472.60
Police Car #2612	592.00	2,492.96
Total	$ 4,041.69	$ 44,417.64
Other		
Landscaping and Wall Expense	$ 2,996.00	$ 14,677.00
Total	$ 2,996.00	$ 14,677.00

Village of Sea Ranch Lakes
General Ledger
March 1, 2025 - March 31, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	**FL Muni Investment Trust**			1,305,950.11		
03/31/25	FLMuni		To record FL Muni activity		8,149.92	
			Totals for 10101200		8,149.92	1,314,100.03
10101300	**Checking- Centennial Bank**			(6,303.11)		
03/04/25	31090		AIG VALIC		(1,175.00)	
03/04/25	31091		AIG VALIC MATCH		(587.50)	
03/04/25	31092		BCPBA		(181.86)	
03/04/25	31093		WE FLORIDA FINANCIAL		(100.00)	
03/04/25	31094		WE FLORIDA FINANCIAL		(100.00)	
03/04/25	31095		WE FLORIDA FINANCIAL		(1,375.72)	
03/04/25	31096		ATT MOBILITY		(527.09)	
03/04/25	31097		BOARD OF RULES AND APPEALS		(51.80)	
03/04/25	31098		BUSINESS TECH SOLUTIONS OF FLA LLC		(175.00)	
03/04/25	31099		CITY OF FT LAUDERDALE		(701.24)	
03/04/25	31100		CITY OF POMPANO		(23,514.24)	
03/04/25	31101		CROSS COAST CONSTRUCTION INC		(2,681.00)	
03/04/25	31102		GOREN CHEROF DOODY AND EZROL PA		(2,650.00)	
03/04/25	31103		LISA HODDINOTT INC		(82.50)	
03/04/25	31104		SEA RANCH LAKES BEACH CLUB		(7,000.00)	
03/04/25	31105		SUSAN GAMBON		(320.00)	
03/04/25	31106		THE TREE TEAM		(1,260.00)	
03/04/25	31107		WASTE MANAGEMENT		(8,678.78)	
03/05/25	31108		THE TREE TEAM		(1,260.00)	
03/07/25	P89		Payroll Journal Entry		(15,676.10)	
03/10/25	31109		BOARD OF COUNTY COMMISIONERS		(363.25)	
03/10/25	31110		FPL		(585.29)	
03/10/25	31111		GL DISTRIBUTORS INC		(28.00)	
03/10/25	31112		HORTICULTURAL SERVICES OF SOUTH FLORIDA		(176.00)	
03/10/25	31113		LUNAR ELECTRIC INC		(175.00)	
03/10/25	31114		SALS AUTO REPAIR		(592.00)	
03/10/25	31115		ACCELERATED BUSINESS SOLUTIONS		(156.95)	
03/10/25	31116		CALVIN GIORDANO ASSOCIATES INC		(1,143.92)	
03/11/25	31138		AIG VALIC		(2,667.94)	
03/11/25	31139		AIG VALIC MATCH		(1,333.97)	
03/11/25	31140		WE FLORIDA FINANCIAL		(100.00)	
03/11/25	31141		WE FLORIDA FINANCIAL		(100.00)	
03/11/25	31142		WE FLORIDA FINANCIAL		(1,375.72)	
03/12/25	31143		BRUCE MEST		(1,014.50)	
03/12/25	31144		BRUCE MEST		(175.00)	
03/12/25	31145		LUNAR ELECTRIC INC		(260.00)	
03/12/25	31146		LUNAR ELECTRIC INC		(1,139.75)	
03/12/25	31147		LUNAR ELECTRIC INC		(175.00)	
03/12/25	31148		TOM BENNETT		(750.00)	
03/12/25	31149		TOM BENNETT		(375.00)	
03/12/25	31150		TOM BENNETT		(650.00)	
03/12/25	31151		TOM BENNETT		(1,300.00)	
03/12/25	31152		TOM BENNETT		(225.00)	
03/12/25	31153		TOM BENNETT		(350.00)	
03/12/25	31154		TOM BENNETT		(1,957.00)	
03/14/25	P89		Payroll Journal Entry		(20,246.48)	
03/17/25	31155		BRUCE MEST		(175.00)	
03/17/25	31156		LUNAR ELECTRIC INC		(175.00)	
03/17/25	31157		TOM BENNETT		(175.00)	
03/17/25	31158		BERETTA USA CORP		(300.00)	
03/17/25	31159		BHU CONSULTING INC		(2,708.67)	

Village of Sea Ranch Lakes
General Ledger
March 1, 2025 - March 31, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/17/25	31160		COMCAST		(12.84)	
03/17/25	31182		AIG VALIC		(1,432.19)	
03/17/25	31183		AIG VALIC MATCH		(716.10)	
03/17/25	31184		BCPBA		(233.82)	
03/17/25	31185		WE FLORIDA FINANCIAL		(100.00)	
03/17/25	31186		WE FLORIDA FINANCIAL		(100.00)	
03/17/25	31187		WE FLORIDA FINANCIAL		(1,375.72)	
03/17/25	31188		COMCAST		(564.63)	
03/20/25	31189		BRUCE MEST		(525.00)	
03/20/25	31190		FLORIDA MUNICIPAL INSURANCE TRUST		(19,659.75)	
03/21/25	31191		LUNAR ELECTRIC INC		(175.00)	
03/21/25	P89		Payroll Journal Entry		(15,080.92)	
03/25/25	31212		AIG VALIC		(1,550.41)	
03/25/25	31213		AIG VALIC MATCH		(775.21)	
03/25/25	31214		WE FLORIDA FINANCIAL		(100.00)	
03/25/25	31215		WE FLORIDA FINANCIAL		(45.62)	
03/25/25	31216		WE FLORIDA FINANCIAL		(1,375.72)	
03/25/25	31217		ACCELERATED BUSINESS SOLUTIONS		(837.28)	
03/25/25	31218		COMCAST		(412.90)	
03/25/25	31219		LUNAR ELECTRIC INC		(175.00)	
03/25/25	31220		SANDOLLAR IINC		(300.00)	
03/25/25	31221		BRUCE MEST		(175.00)	
03/25/25	31222		HINKLE RHINE AND ROOT LLC		(935.00)	
03/28/25	P89		Payroll Journal Entry		(14,783.10)	
03/31/25	12		GEERLINGS, JAN M		60.00	
03/31/25	C/D		To record C/D		(36,311.27)	
03/31/25	C/R		To record C/R		234,610.72	
03/31/25	P89		Payroll Journal Entry		4,226.19	
			Totals for 10101300		32,097.16	25,794.05
10101500	**Investment - Centennial Bank**			1,533,269.33		
03/31/25	C/D		To record C/D		3,104.23	
03/31/25	C/D		To record C/D		745.48	
03/31/25	C/R		To record C/R		(63,189.39)	
03/31/25	C/R		To record C/R		(78,951.06)	
03/31/25	C/R		To record C/R		(36,885.09)	
03/31/25	Investment		To record investment activity		3,777.32	
			Totals for 10101500		(171,398.51)	1,361,870.82
10103000	**State Trust Investment**			508,370.25		
03/31/25	Trust		To record Trust activity		1,945.88	
			Totals for 10103000		1,945.88	510,316.13
11501000	**Accounts Rec - Government**			25,757.03		
			Totals for 11501000		0.00	25,757.03
11900000	**Exchange**			0.00		
03/31/25	C/D		To record C/D		3,576.94	
03/31/25	C/D		To record C/D		(3,576.94)	
			Totals for 11900000		0.00	0.00
15501000	**Prepaid Expenses**			28,282.01		
03/31/25	PrePaid		To adjust prepaid insurance		(6,848.82)	
03/31/25	PrePaid		To adjust prepaid insurance		19,659.75	
			Totals for 15501000		12,810.93	41,092.94
16000000	**Furniture & Equipment**			346,100.29		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
			Totals for 16000000		0.00	346,100.29
16100000	**Improvements other than Buildings**			171,682.99		
			Totals for 16100000		0.00	171,682.99
16200000	**Infrastructure**			1,747,522.38		
			Totals for 16200000		0.00	1,747,522.38
16590000	**Computer**			82,021.82		
			Totals for 16590000		0.00	82,021.82
16800000	**Accumulated Depreciation**			(1,256,501.81)		
			Totals for 16800000		0.00	(1,256,501.81)
20201000	**Accounts Payable**			(28,950.34)		
			Totals for 20201000		0.00	(28,950.34)
20202000	**Credit Union**			(2,963.87)		
03/04/25	31093		WE FLORIDA FINANCIAL		100.00	
03/04/25	31094		WE FLORIDA FINANCIAL		100.00	
03/04/25	31095		WE FLORIDA FINANCIAL		1,375.72	
03/07/25	P89		Payroll Journal Entry		(1,575.72)	
03/11/25	31140		WE FLORIDA FINANCIAL		100.00	
03/11/25	31141		WE FLORIDA FINANCIAL		100.00	
03/11/25	31142		WE FLORIDA FINANCIAL		1,375.72	
03/14/25	P89		Payroll Journal Entry		(1,575.72)	
03/17/25	31185		WE FLORIDA FINANCIAL		100.00	
03/17/25	31186		WE FLORIDA FINANCIAL		100.00	
03/17/25	31187		WE FLORIDA FINANCIAL		1,375.72	
03/21/25	P89		Payroll Journal Entry		(1,575.72)	
03/25/25	31214		WE FLORIDA FINANCIAL		100.00	
03/25/25	31215		WE FLORIDA FINANCIAL		45.62	
03/25/25	31216		WE FLORIDA FINANCIAL		1,375.72	
03/28/25	P89		Payroll Journal Entry		(1,521.34)	
			Totals for 20202000		0.00	(2,963.87)
20202001	**PBA Dues Payable**			(389.72)		
03/04/25	31092		BCPBA		181.86	
03/07/25	P89		Payroll Journal Entry		(181.86)	
03/17/25	31184		BCPBA		233.82	
03/21/25	P89		Payroll Journal Entry		(233.82)	
			Totals for 20202001		0.00	(389.72)
21601000	**Accrued Payroll**			(30,122.17)		
			Totals for 21601000		0.00	(30,122.17)
21602000	**Accrued Compensated Absences**			(55,455.92)		
			Totals for 21602000		0.00	(55,455.92)
21701000	**Social Security W/H Tax**			(18,187.32)		
03/07/25	P89		Payroll Journal Entry		(3,603.00)	
03/14/25	P89		Payroll Journal Entry		(3,999.38)	
03/21/25	P89		Payroll Journal Entry		(3,540.34)	
03/28/25	P89		Payroll Journal Entry		(3,512.82)	
03/31/25	P89		Payroll Journal Entry		1,013.12	
03/31/25	PayrollTax				14,655.54	
03/31/25	PayrollTax				1,888.85	
			Totals for 21701000		2,901.97	(15,285.35)

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
21702000	**Federal Withholding Tax**			(3,167.55)		
03/07/25	P89		Payroll Journal Entry		(3,139.04)	
03/14/25	P89		Payroll Journal Entry		(3,550.19)	
03/21/25	P89		Payroll Journal Entry		(3,046.61)	
03/28/25	P89		Payroll Journal Entry		(3,347.88)	
03/31/25	P89		Payroll Journal Entry		1,888.85	
03/31/25	PayrollTax				13,083.72	
03/31/25	PayrollTax				(1,888.85)	
			Totals for 21702000		0.00	(3,167.55)
21703000	**Depositary**			0.00		
03/31/25	C/D		To record C/D		6,742.04	
03/31/25	C/D		To record C/D		7,549.57	
03/31/25	C/D		To record C/D		6,586.95	
03/31/25	C/D		To record C/D		6,860.70	
03/31/25	PayrollTax				(27,739.26)	
			Totals for 21703000		0.00	0.00
21900000	**Deferred Compensation Liability**			5,894.84		
03/04/25	31090		AIG VALIC		1,175.00	
03/04/25	31091		AIG VALIC MATCH		587.50	
03/07/25	P89		Payroll Journal Entry		(1,762.50)	
03/11/25	31138		AIG VALIC		2,667.94	
03/11/25	31139		AIG VALIC MATCH		1,333.97	
03/14/25	P89		Payroll Journal Entry		(4,001.91)	
03/17/25	31182		AIG VALIC		1,432.19	
03/17/25	31183		AIG VALIC MATCH		716.10	
03/21/25	P89		Payroll Journal Entry		(2,148.29)	
03/25/25	31212		AIG VALIC		1,550.41	
03/25/25	31213		AIG VALIC MATCH		775.21	
03/28/25	P89		Payroll Journal Entry		(2,325.62)	
			Totals for 21900000		0.00	5,894.84
27000000	**Accrued Compensated Absences - Long Term Portion**			(20,566.07)		
			Totals for 27000000		0.00	(20,566.07)
27050000	**Invested in Cap Assets, net related debt**			(1,090,825.00)		
			Totals for 27050000		0.00	(1,090,825.00)
27060000	**Restricted for: Road Maintenance**			(76,062.00)		
			Totals for 27060000		0.00	(76,062.00)
27100000	**Fund Balance - Unrestricted**			(2,080,878.50)		
			Totals for 27100000		0.00	(2,080,878.50)
31100000	**Ad Valorem Taxes**			(1,966,644.20)		
03/31/25	C/R		To record C/R		(28,119.68)	
			Totals for 31100000		(28,119.68)	(1,994,763.88)
31200001	**Sales & Use Tax**			(16,846.12)		
03/31/25	C/R		To record C/R		(3,287.25)	
			Totals for 31200001		(3,287.25)	(20,133.37)
31200003	**Gas Tax Revenue**			(3,758.09)		
03/31/25	C/R		To record C/R		(282.64)	
03/31/25	C/R		To record C/R		(382.08)	
			Totals for 31200003		(664.72)	(4,422.81)

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
31310000	**Franchise Fees - Electricity**			(31,364.04)		
03/31/25	C/R		To record C/R		(5,597.99)	
			Totals for 31310000		(5,597.99)	(36,962.03)
31320000	**Franchise Fees - Telecomm**			(10,676.15)		
03/31/25	C/R		To record C/R		(2,203.55)	
			Totals for 31320000		(2,203.55)	(12,879.70)
32100000	**Occupational License**			(1,580.00)		
03/31/25	C/R		To record C/R		(28.00)	
03/31/25	C/R		To record C/R		(125.00)	
			Totals for 32100000		(153.00)	(1,733.00)
32200000	**Building Permits**			(89,670.31)		
03/31/25	C/R		To record C/R		(8,556.39)	
03/31/25	C/R		To record C/R		(1,448.16)	
			Totals for 32200000		(10,004.55)	(99,674.86)
33512000	**Revenue Sharing**			(26,432.50)		
03/31/25	C/R		To record C/R		(5,274.94)	
			Totals for 33512000		(5,274.94)	(31,707.44)
35400002	**Foreman**			(793.00)		
03/31/25	C/R		To record C/R		(224.50)	
			Totals for 35400002		(224.50)	(1,017.50)
36100000	**Interest Received**			(39,654.06)		
03/31/25	FLMuni		To record FL Muni activity		(8,149.92)	
03/31/25	Investment		To record investment activity		(3,777.32)	
03/31/25	Trust		To record Trust activity		(1,945.88)	
			Totals for 36100000		(13,873.12)	(53,527.18)
36900000	**Miscellaneous Revenue**			(1,367.72)		
03/31/25	C/R		To record C/R		(55.00)	
			Totals for 36900000		(55.00)	(1,422.72)
51312001	**Village Clerk Salaries**			37,225.52		
03/07/25	P89		Payroll Journal Entry		1,730.80	
03/14/25	P89		Payroll Journal Entry		1,780.80	
03/21/25	P89		Payroll Journal Entry		1,730.80	
03/28/25	P89		Payroll Journal Entry		1,730.80	
			Totals for 51312001		6,973.20	44,198.72
51321000	**FICA Office**			3,639.04		
03/07/25	P89		Payroll Journal Entry		132.40	
03/14/25	P89		Payroll Journal Entry		136.24	
03/21/25	P89		Payroll Journal Entry		132.40	
03/28/25	P89		Payroll Journal Entry		132.41	
			Totals for 51321000		533.45	4,172.49
51332000	**Accounting**			11,797.25		
03/25/25	31222		HINKLE RHINE AND ROOT LLC		935.00	
			Totals for 51332000		935.00	12,732.25
51334003	**Cleaning Services**			1,600.00		
03/04/25	31105		SUSAN GAMBON		320.00	
			Totals for 51334003		320.00	1,920.00

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
51341000	**Telephone**			11,016.31		
03/04/25	31096		ATT MOBILITY		527.09	
03/17/25	31160		COMCAST		12.84	
03/17/25	31188		COMCAST		564.63	
03/25/25	31218		COMCAST		412.90	
			Totals for 51341000		1,517.46	12,533.77
51349001	**Broward Permit Fees**			309.00		
			Totals for 51349001		0.00	309.00
51349005	**Computer**			5,350.92		
			Totals for 51349005		0.00	5,350.92
51351000	**Office Exp & Dues Misc**			17,644.06		
03/04/25	31097		BOARD OF RULES AND APPEALS		51.80	
03/04/25	31098		BUSINESS TECH SOLUTIONS OF FLA LLC		175.00	
03/04/25	31103		LISA HODDINOTT INC		82.50	
03/10/25	31115		ACCELERATED BUSINESS SOLUTIONS		156.95	
03/17/25	31159		BHU CONSULTING INC		2,708.67	
03/25/25	31217		ACCELERATED BUSINESS SOLUTIONS		837.28	
03/31/25	12		GEERLINGS, JAN M		(60.00)	
03/31/25	C/D		To record C/D		36.44	
03/31/25	C/D		To record C/D		644.39	
03/31/25	C/D		To record C/D		106.95	
03/31/25	C/D		To record C/D		357.58	
03/31/25	C/D		To record C/D		455.25	
			Totals for 51351000		5,552.81	23,196.87
51431000	**Legal Fees**			21,841.87		
03/04/25	31102		GOREN CHEROF DOODY AND EZROL PA		2,650.00	
03/10/25	31116		CALVIN GIORDANO ASSOCIATES INC		1,143.92	
			Totals for 51431000		3,793.92	25,635.79
51934000	**Maintenance & Repairs**			9,982.76		
			Totals for 51934000		0.00	9,982.76
52112001	**Police Salaries**			303,134.95		
03/07/25	P89		Payroll Journal Entry		12,960.42	
03/14/25	P89		Payroll Journal Entry		12,346.62	
03/21/25	P89		Payroll Journal Entry		12,728.09	
03/28/25	P89		Payroll Journal Entry		12,728.09	
03/31/25	P89		Payroll Journal Entry		(2,207.20)	
			Totals for 52112001		48,556.02	351,690.97
52112002	**Aide Salaries**			119,425.65		
03/07/25	P89		Payroll Journal Entry		5,655.10	
03/14/25	P89		Payroll Journal Entry		4,361.30	
03/21/25	P89		Payroll Journal Entry		5,524.61	
03/28/25	P89		Payroll Journal Entry		5,467.15	
			Totals for 52112002		21,008.16	140,433.81
52112003	**Holiday Time**			23,270.00		
03/14/25	P89		Payroll Journal Entry		3,990.20	
			Totals for 52112003		3,990.20	27,260.20
52112005	**Vacation**			38,930.02		

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03/07/25	P89		Payroll Journal Entry		995.70	
03/14/25	P89		Payroll Journal Entry		663.80	
03/21/25	P89		Payroll Journal Entry		948.73	
03/28/25	P89		Payroll Journal Entry		275.30	
03/31/25	P89		Payroll Journal Entry		(2,207.20)	
			Totals for 52112005		676.33	39,606.35
52112006	**Sick Time**			31,885.13		
03/07/25	P89		Payroll Journal Entry		2,207.20	
03/14/25	P89		Payroll Journal Entry		2,722.00	
03/21/25	P89		Payroll Journal Entry		2,207.20	
03/28/25	P89		Payroll Journal Entry		2,207.20	
03/31/25	P89		Payroll Journal Entry		(2,207.20)	
			Totals for 52112006		7,136.40	39,021.53
52112007	**Longevity Pay**			49,484.47		
03/14/25	P89		Payroll Journal Entry		275.30	
03/28/25	P89		Payroll Journal Entry		550.60	
			Totals for 52112007		825.90	50,310.37
52112008	**Police Salaries Misc**			18,999.64		
			Totals for 52112008		0.00	18,999.64
52121000	**FICA**			44,307.80		
03/07/25	P89		Payroll Journal Entry		1,669.10	
03/14/25	P89		Payroll Journal Entry		1,863.45	
03/21/25	P89		Payroll Journal Entry		1,637.77	
03/28/25	P89		Payroll Journal Entry		1,624.00	
03/31/25	P89		Payroll Journal Entry		(506.56)	
			Totals for 52121000		6,287.76	50,595.56
52122200	**Deferred Comp**			37,565.00		
03/07/25	P89		Payroll Journal Entry		587.50	
03/14/25	P89		Payroll Journal Entry		1,333.97	
03/21/25	P89		Payroll Journal Entry		716.10	
03/28/25	P89		Payroll Journal Entry		775.21	
			Totals for 52122200		3,412.78	40,977.78
52123001	**General Liability Insurance**			14,089.49		
03/20/25	31190		FLORIDA MUNICIPAL INSURANCE TRUST		19,659.75	
03/31/25	PrePaid		To adjust prepaid insurance		6,848.82	
03/31/25	PrePaid		To adjust prepaid insurance		(19,659.75)	
			Totals for 52123001		6,848.82	20,938.31
52123002	**Hospitalization**			21,000.00		
03/14/25	P89		Payroll Journal Entry		3,900.00	
			Totals for 52123002		3,900.00	24,900.00
52149000	**Police General Exp & Misc**			38,002.39		
03/10/25	31111		GL DISTRIBUTORS INC		28.00	
03/17/25	31158		BERETTA USA CORP		300.00	
03/31/25	C/D		To record C/D		3,121.69	
			Totals for 52149000		3,449.69	41,452.08
52149007	**Police Car #2610**			472.60		
			Totals for 52149007		0.00	472.60

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52149008	**Police Car #2612**			1,900.96		
03/10/25	31114		SALS AUTO REPAIR		592.00	
			Totals for 52149008		592.00	2,492.96
52149010	**Police Car #2016**			1,982.53		
			Totals for 52149010		0.00	1,982.53
52152000	**Uniforms**			4,507.00		
			Totals for 52152000		0.00	4,507.00
52234000	**Fire Contract**			117,571.20		
03/04/25	31100		CITY OF POMPANO		23,514.24	
			Totals for 52234000		23,514.24	141,085.44
52434000	**Building Inspectors**			20,768.00		
03/04/25	31101		CROSS COAST CONSTRUCTION INC		2,681.00	
03/10/25	31113		LUNAR ELECTRIC INC		175.00	
03/12/25	31143		BRUCE MEST		1,014.50	
03/12/25	31144		BRUCE MEST		175.00	
03/12/25	31145		LUNAR ELECTRIC INC		260.00	
03/12/25	31146		LUNAR ELECTRIC INC		1,139.75	
03/12/25	31147		LUNAR ELECTRIC INC		175.00	
03/12/25	31148		TOM BENNETT		750.00	
03/12/25	31149		TOM BENNETT		375.00	
03/12/25	31150		TOM BENNETT		650.00	
03/12/25	31151		TOM BENNETT		1,300.00	
03/12/25	31152		TOM BENNETT		225.00	
03/12/25	31153		TOM BENNETT		350.00	
03/12/25	31154		TOM BENNETT		1,957.00	
03/17/25	31155		BRUCE MEST		175.00	
03/17/25	31156		LUNAR ELECTRIC INC		175.00	
03/17/25	31157		TOM BENNETT		175.00	
03/20/25	31189		BRUCE MEST		525.00	
03/21/25	31191		LUNAR ELECTRIC INC		175.00	
03/25/25	31219		LUNAR ELECTRIC INC		175.00	
03/25/25	31221		BRUCE MEST		175.00	
			Totals for 52434000		12,802.25	33,570.25
53143000	**Electricity**			3,359.54		
03/10/25	31110		FPL		585.29	
			Totals for 53143000		585.29	3,944.83
53343000	**Water**			3,126.05		
03/04/25	31099		CITY OF FT LAUDERDALE		701.24	
			Totals for 53343000		701.24	3,827.29
53432000	**Garbage & Trash Collection**			35,078.37		
03/04/25	31107		WASTE MANAGEMENT		8,678.78	
03/10/25	31109		BOARD OF COUNTY COMMISIONERS		363.25	
			Totals for 53432000		9,042.03	44,120.40
53934000	**Maintenance & Repairs**			990.00		
			Totals for 53934000		0.00	990.00
53949003	**Landscaping Expense/Wall Exp**			11,681.00		
03/04/25	31106		THE TREE TEAM		1,260.00	
03/05/25	31108		THE TREE TEAM		1,260.00	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/10/25	31112		HORTICULTURAL SERVICES OF SOUTH FLORIDA		176.00	
03/25/25	31220		SANDOLLAR IINC		300.00	
			Totals for 53949003		2,996.00	14,677.00
54153000	**Rent & Other**			35,000.00		
03/04/25	31104		SEA RANCH LAKES BEACH CLUB		7,000.00	
			Totals for 54153000		7,000.00	42,000.00
80010000	**Capital Outlay**			7,370.00		
			Totals for 80010000		0.00	7,370.00
			Report Total			0.00

Net Profit/(Loss)

Current Period	(113,492.65)
Year-to-Date	970,985.02

Distribution count = 256