

Village of Sea Ranch Lakes
Financial Statements
June 30, 2025

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 June 30, 2025, and the related Statements of Revenues and Expenditures for the one month and nine months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

Supplementary Information

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

Hinkle, Rhine & Root, LLC

Hinkle, Rhine & Root, LLC
Pompano Beach, Florida
August 14, 2025

**Village of Sea Ranch Lakes
Combined Balance Sheet
June 30, 2025**

Assets

Current Assets

FL Muni Investment Trust	\$ 1,327,761.90
Checking- Centennial Bank	33,701.96
Investment - Centennial Bank	1,041,917.69
State Trust Investment	516,034.95
Accounts Rec - Government	25,757.03
Prepaid Expenses	<u>40,206.23</u>

Total Current Assets \$ 2,985,379.76

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 \$ 4,076,205.43

**Village of Sea Ranch Lakes
Combined Balance Sheet
June 30, 2025**

Liabilities and Fund Balance

Current Liabilities

Accounts Payable	\$ 28,950.34	
Credit Union	2,813.87	
PBA Dues Payable	389.72	
Accrued Payroll	30,122.17	
Accrued Compensated Absences	55,455.92	
Social Security W/H Tax	9,983.28	
Federal Withholding Tax	3,167.55	
Deferred Compensation Liability	<u>7,722.67</u>	
Total Current Liabilities		\$ 138,605.52

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>159,171.59</u>
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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	<u>669,268.34</u>	
Total Fund Balance		\$ <u>3,917,033.84</u>
Total Liabilities and Fund Balance		\$ <u><u>4,076,205.43</u></u>

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended June 30, 2025

	<u>1 Month Ended</u>	<u>% to Revenue</u>	<u>9 Months Ended</u>	<u>% to Revenue</u>
	<u>June 30, 2025</u>		<u>June 30, 2025</u>	
Revenues:				
Ad Valorem Taxes	\$ 28,845.64	44.41 %	\$ 2,264,887.25	85.57 %
Sales & Use Tax	3,568.67	5.49 %	31,114.77	1.18 %
Gas Tax Revenue	762.02	1.17 %	6,650.24	0.25 %
Franchise Fees - Electricity	5,209.69	8.02 %	53,642.02	2.03 %
Franchise Fees - Telecomm	2,798.07	4.31 %	20,602.14	0.78 %
Occupational License	0.00	0.00 %	1,733.00	0.07 %
Building Permits	7,058.78	10.87 %	132,390.15	5.00 %
Revenue Sharing	5,274.93	8.12 %	47,532.25	1.80 %
Foreman	266.00	0.41 %	2,304.00	0.09 %
Interest Received	10,437.97	16.07 %	82,330.93	3.11 %
Miscellaneous Revenue	725.00	1.12 %	3,511.20	0.13 %
Total Revenues	<u>64,946.77</u>	<u>100.00 %</u>	<u>2,646,697.95</u>	<u>100.00 %</u>
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	5,934.72	9.14 %	65,810.64	2.49 %
FICA Office	528.44	0.81 %	5,900.24	0.22 %
Accounting	900.00	1.39 %	32,851.25	1.24 %
Cleaning Services	320.00	0.49 %	2,880.00	0.11 %
Telephone	12.84	0.02 %	15,335.33	0.58 %
Broward Permit Fees	0.00	0.00 %	309.00	0.01 %
Phone System	0.00	0.00 %	712.62	0.03 %
Computer	0.00	0.00 %	5,350.92	0.20 %
Office Exp & Dues Misc	3,482.42	5.36 %	42,784.49	1.62 %
Legal Fees	4,246.69	6.54 %	36,506.30	1.38 %
Maintenance & Repairs	2,885.75	4.44 %	20,844.18	0.79 %
Total General Office and Administrative	<u>18,310.86</u>	<u>28.19 %</u>	<u>229,284.97</u>	<u>8.66 %</u>

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Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended June 30, 2025

	<u>1 Month Ended</u> <u>June 30, 2025</u>	<u>% to Revenue</u>	<u>9 Months Ended</u> <u>June 30, 2025</u>	<u>% to Revenue</u>
Police Department				
Police Salaries	53,600.75	82.53 %	530,575.65	20.05 %
Aide Salaries	22,209.40	34.20 %	211,468.71	7.99 %
Holiday Time	3,990.20	6.14 %	39,230.80	1.48 %
Vacation	3,994.04	6.15 %	49,496.94	1.87 %
Sick Time	0.00	0.00 %	49,727.71	1.88 %
Longevity Pay	3,845.00	5.92 %	58,987.37	2.23 %
Police Salaries Misc	33.19	0.05 %	20,311.02	0.77 %
FICA	6,632.51	10.21 %	73,170.87	2.76 %
Deferred Comp	2,554.65	3.93 %	46,980.18	1.78 %
General Liability Insurance	6,848.82	10.55 %	41,484.77	1.57 %
Hospitalization	3,900.00	6.00 %	37,000.00	1.40 %
Police General Exp & Misc	6,550.70	10.09 %	56,554.73	2.14 %
Police Car #2610	0.00	0.00 %	552.55	0.02 %
Police Car #2612	227.25	0.35 %	3,137.21	0.12 %
Police Car #2016	0.00	0.00 %	1,982.53	0.07 %
Reserve New Police Car	1,562.83	2.41 %	61,714.52	2.33 %
Uniforms	0.00	0.00 %	8,107.00	0.31 %
Total Police Department	<u>115,949.34</u>	<u>178.53 %</u>	<u>1,290,482.56</u>	<u>48.76 %</u>
Direct City and Operating Cost				
Fire Contract	23,514.24	36.21 %	211,628.16	8.00 %
Building Inspectors	4,744.50	7.31 %	56,086.55	2.12 %
Electricity	676.32	1.04 %	5,962.65	0.23 %
Water	624.37	0.96 %	5,572.27	0.21 %
Garbage & Trash Collection	8,678.78	13.36 %	70,803.45	2.68 %
Maintenance & Repairs	12,888.00	19.84 %	13,878.00	0.52 %
Landscaping Expense/Wall Exp	1,575.00	2.43 %	23,361.00	0.88 %
Rent & Other	7,000.00	10.78 %	63,000.00	2.38 %
Capital Outlay	0.00	0.00 %	7,370.00	0.28 %
Total Direct City and Operating Cost	<u>59,701.21</u>	<u>91.92 %</u>	<u>457,662.08</u>	<u>17.29 %</u>
Total Expenditures	<u>193,961.41</u>	<u>298.65 %</u>	<u>1,977,429.61</u>	<u>74.71 %</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (129,014.64)</u>	<u>(198.65)%</u>	<u>\$ 669,268.34</u>	<u>25.29 %</u>

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended June 30, 2025

	<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	\$ 28,845.64	\$ 17,282.00	\$ 11,563.64	\$ 2,264,887.25	\$ 1,918,560.00	\$ 346,327.25	\$ 1,938,876.00
Sales & Use Tax	3,568.67	3,761.00	(192.33)	31,114.77	34,132.00	(3,017.23)	45,000.00
Gas Tax Revenue	762.02	812.00	(49.98)	6,650.24	7,459.00	(808.76)	9,999.00
Franchise Fees - Electricity	5,209.69	5,370.00	(160.31)	53,642.02	47,031.00	6,611.02	65,000.00
Franchise Fees - Telecomm	2,798.07	2,706.00	92.07	20,602.14	23,384.00	(2,781.86)	30,000.00
Occupational License	0.00	0.00	0.00	1,733.00	949.00	784.00	4,000.00
Building Permits	7,058.78	22,792.00	(15,733.22)	132,390.15	135,843.00	(3,452.85)	150,000.00
Revenue Sharing	5,274.93	5,149.00	125.93	47,532.25	46,606.00	926.25	63,000.00
Parking Tickets	0.00	83.00	(83.00)	0.00	751.00	(751.00)	1,000.00
Foreman	266.00	0.00	266.00	2,304.00	0.00	2,304.00	0.00
Interest Received	10,437.97	5,471.00	4,966.97	82,330.93	42,871.00	39,459.93	60,000.00
Miscellaneous Revenue	725.00	529.00	196.00	3,511.20	8,413.00	(4,901.80)	10,000.00
Total Revenues	<u>64,946.77</u>	<u>63,955.00</u>	<u>991.77</u>	<u>2,646,697.95</u>	<u>2,265,999.00</u>	<u>380,698.95</u>	<u>2,376,875.00</u>
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	5,934.72	7,181.00	(1,246.28)	65,810.64	58,427.00	7,383.64	78,110.00
FICA Office	528.44	825.00	(296.56)	5,900.24	7,226.00	(1,325.76)	9,373.00
Accounting	900.00	953.00	(53.00)	32,851.25	32,141.00	710.25	35,000.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	1,499.00	(1,499.00)	2,000.00
Cleaning Services	320.00	375.00	(55.00)	2,880.00	3,375.00	(495.00)	4,500.00
Telephone	12.84	1,549.00	(1,536.16)	15,335.33	13,247.00	2,088.33	18,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	1,499.00	(1,499.00)	2,000.00
Broward Permit Fees	0.00	0.00	0.00	309.00	2,499.00	(2,190.00)	2,500.00
Phone System	0.00	0.00	0.00	712.62	0.00	712.62	0.00
Computer	0.00	0.00	0.00	5,350.92	0.00	5,350.92	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	3,482.42	6,806.00	(3,323.58)	42,784.49	40,896.00	1,888.49	50,000.00
Legal Fees	4,246.69	3,235.00	1,011.69	36,506.30	19,995.00	16,511.30	25,000.00
Maintenance & Repairs	2,885.75	884.00	2,001.75	20,844.18	17,911.00	2,933.18	35,000.00
Total General and Administrative	<u>\$ 18,310.86</u>	<u>\$ 22,142.00</u>	<u>\$ (3,831.14)</u>	<u>\$ 229,284.97</u>	<u>\$ 202,215.00</u>	<u>\$ 27,069.97</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 June 30, 2025

	<u>Current Period</u>			<u>Year-to-Date</u>			<u>Annual Budget</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	
Police Department							
Police Salaries	53,600.75	55,636.00	(2,035.25)	530,575.65	438,249.00	92,326.65	589,893.00
Aide Salaries	22,209.40	26,093.00	(3,883.60)	211,468.71	196,358.00	15,110.71	264,207.00
Holiday Time	3,990.20	3,902.00	88.20	39,230.80	32,083.00	7,147.80	43,251.00
Vacation	3,994.04	8,196.00	(4,201.96)	49,496.94	53,976.00	(4,479.06)	68,348.00
Sick Time	0.00	0.00	0.00	49,727.71	25,255.00	24,472.71	33,133.00
Longevity Pay	3,845.00	0.00	3,845.00	58,987.37	0.00	58,987.37	0.00
Police Salaries Misc	33.19	0.00	33.19	20,311.02	0.00	20,311.02	0.00
FICA	6,632.51	7,076.00	(443.49)	73,170.87	59,068.00	14,102.87	78,985.00
Deferred Comp	2,554.65	4,435.00	(1,880.35)	46,980.18	38,911.00	8,069.18	47,891.00
Seminars & Training	0.00	1,642.00	(1,642.00)	0.00	14,780.00	(14,780.00)	19,706.00
General Liability Insurance	6,848.82	6,848.00	0.82	41,484.77	55,373.00	(13,888.23)	80,000.00
Hospitalization	3,900.00	3,756.00	144.00	37,000.00	32,190.00	4,810.00	43,189.00
Police General Exp & Misc	6,550.70	1,504.00	5,046.70	56,554.73	27,816.00	28,738.73	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)	552.55	1,499.00	(946.45)	2,000.00
Police Car #2612	227.25	167.00	60.25	3,137.21	1,499.00	1,638.21	2,000.00
Police Car #2014	0.00	167.00	(167.00)	0.00	1,499.00	(1,499.00)	2,000.00
Police Car #2016	0.00	167.00	(167.00)	1,982.53	1,499.00	483.53	2,000.00
Reserve New Police Car	1,562.83	0.00	1,562.83	61,714.52	0.00	61,714.52	0.00
Uniforms	0.00	0.00	0.00	8,107.00	10,000.00	(1,893.00)	10,000.00
Total Police Department	<u>115,949.34</u>	<u>119,756.00</u>	<u>(3,806.66)</u>	<u>1,290,482.56</u>	<u>991,053.00</u>	<u>299,429.56</u>	<u>1,326,603.00</u>
Direct City and Operating Cost							
Fire Contract	23,514.24	22,417.00	1,097.24	211,628.16	201,749.00	9,879.16	269,000.00
Building Inspectors	4,744.50	488.00	4,256.50	56,086.55	37,002.00	19,084.55	60,000.00
Electricity	676.32	705.00	(28.68)	5,962.65	5,315.00	647.65	7,500.00
Water	624.37	2,010.00	(1,385.63)	5,572.27	25,932.00	(20,359.73)	28,000.00
Garbage & Trash Collection	8,678.78	7,018.00	1,660.78	70,803.45	60,459.00	10,344.45	81,000.00
Maintenance & Repairs	12,888.00	542.00	12,346.00	13,878.00	4,874.00	9,004.00	6,500.00
Landscaping Expense/Wall Exp	1,575.00	2,755.00	(1,180.00)	23,361.00	33,061.00	(9,700.00)	45,000.00
Rent & Other	7,000.00	6,000.00	1,000.00	63,000.00	54,000.00	9,000.00	72,000.00
Capital Outlay	0.00	16,667.00	(16,667.00)	7,370.00	149,999.00	(142,629.00)	200,000.00
Total Direct City and Operating Cost	<u>59,701.21</u>	<u>58,602.00</u>	<u>1,099.21</u>	<u>457,662.08</u>	<u>572,391.00</u>	<u>(114,728.92)</u>	<u>769,000.00</u>
Total Expenditures	<u>193,961.41</u>	<u>200,500.00</u>	<u>(6,538.59)</u>	<u>1,977,429.61</u>	<u>1,765,659.00</u>	<u>211,770.61</u>	<u>2,360,586.00</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (129,014.64)</u>	<u>\$ (136,545.00)</u>	<u>\$ 7,530.36</u>	<u>\$ 669,268.34</u>	<u>\$ 500,340.00</u>	<u>\$ 168,928.34</u>	<u>\$ 16,289.00</u>

See Accountant's Compilation Report

**Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended June 30, 2025**

	<u>1 Month Ended</u> <u>June 30, 2025</u>	<u>9 Months Ended</u> <u>June 30, 2025</u>
Sales, Use & Gas Tax		
Gas Tax Revenue	762.02	6,650.24
Total	<u>762.02</u>	<u>6,650.24</u>
 Violation of Local Ordinances		
Total	<u>\$ 0.00</u>	<u>\$ 0.00</u>
 Village Clerk		
Village Clerk Salaries	\$ 5,934.72	\$ 65,810.64
Total	<u>\$ 5,934.72</u>	<u>\$ 65,810.64</u>
 Other Contractual Services		
Cleaning Services	\$ 320.00	\$ 2,880.00
Total	<u>\$ 320.00</u>	<u>\$ 2,880.00</u>
 Salaries		
Police Salaries	\$ 53,600.75	\$ 530,575.65
Aide Salaries	22,209.40	211,468.71
Police Salaries Misc	33.19	20,311.02
Total	<u>\$ 75,843.34</u>	<u>\$ 762,355.38</u>
 Insurance		
General Liability Insurance	\$ 6,848.82	\$ 41,484.77
Hospitalization	3,900.00	37,000.00
Total	<u>\$ 10,748.82</u>	<u>\$ 78,484.77</u>

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Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended June 30, 2025

	<u>1 Month Ended</u> <u>June 30, 2025</u>	<u>9 Months Ended</u> <u>June 30, 2025</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ 6,550.70	\$ 56,554.73
Police Car #2610	0.00	552.55
Police Car #2612	227.25	3,137.21
Total	<u>\$ 6,777.95</u>	<u>\$ 60,244.49</u>
Other		
Landscaping and Wall Expense	\$ 1,575.00	\$ 23,361.00
Total	<u>\$ 1,575.00</u>	<u>\$ 23,361.00</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes

General Ledger

June 1, 2025 - June 30, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			1,321,788.23		
06/30/25	FL Muni		To record FL Muni activity		5,973.67	
			Totals for 10101200		<u>5,973.67</u>	<u>1,327,761.90</u>
10101300	Checking- Centennial Bank			(43,539.43)		
06/02/25	31544		ALLEGRA PRINTING		(160.68)	
06/02/25	31545		BOARD OF RULES AND APPEALS		(201.96)	
06/02/25	31546		CITY OF POMPANO		(23,514.24)	
06/02/25	31547		CROSS COAST CONSTRUCTION INC		(2,920.00)	
06/02/25	31548		LISA HODDINOTT INC		(110.00)	
06/02/25	31549		RANDY SCHROEDER		(550.00)	
06/02/25	31550		SEA RANCH LAKES BEACH CLUB		(7,000.00)	
06/02/25	31551		SUSAN GAMBON		(320.00)	
06/02/25	31552		TOTAL COMPLIANCE NETWORK		(34.00)	
06/03/25	31572		AIG VALIC		(1,070.13)	
06/03/25	31573		AIG VALIC MATCH		(535.07)	
06/03/25	31574		GOREN CHEROF DOODY AND EZROL PA		(3,250.00)	
06/03/25	31575		WE FLORIDA FINANCIAL		(100.00)	
06/03/25	31576		WE FLORIDA FINANCIAL		(50.00)	
06/03/25	31577		WASTE MANAGEMENT		(8,678.78)	
06/06/25	P89		Payroll Journal Entry		(17,936.79)	
06/09/25	31578		CALVIN GIORDANO ASSOCIATES INC		(889.19)	
06/09/25	31579		CITY OF FT LAUDERDALE		(624.37)	
06/09/25	31580		COMMERCIAL BEACH HARDWARE INC		(274.91)	
06/09/25	31581		FPL		(676.32)	
06/09/25	31582		HORTICULTURAL SERVICES OF SOUTH FLORIDA		(200.00)	
06/09/25	31583		SALS AUTO REPAIR		(152.30)	
06/09/25	31602		AIG VALIC		(1,391.27)	
06/09/25	31603		AIG VALIC MATCH		(695.64)	
06/09/25	31604		BCPBA		(207.84)	
06/09/25	31605		WE FLORIDA FINANCIAL		(100.00)	
06/09/25	31606		WE FLORIDA FINANCIAL		(50.00)	
06/12/25	31608		BRUCE MEST		(252.50)	
06/12/25	31609		LUNAR ELECTRIC INC		(175.00)	
06/12/25	31610		LUNAR ELECTRIC INC		(175.00)	
06/12/25	31611		LUNAR ELECTRIC INC		(247.00)	
06/12/25	31612		TEM SYSTEMS		(561.75)	
06/12/25	31613		TOM BENNETT		(325.00)	
06/12/25	31614		BHU CONSULTING INC		(654.55)	
06/12/25	31615		BRUCE MEST		(300.00)	
06/13/25	31616		COMCAST		(12.84)	
06/13/25	31617		SALS AUTO REPAIR		(74.95)	
06/13/25	31618		STARR PATON		(40.26)	
06/13/25	31619		EFRAIN TORRES		(290.20)	
06/13/25	P89		Payroll Journal Entry		(21,671.55)	
06/16/25	31620		COASTAL COMFORT		(12,888.00)	
06/16/25	31621		FOX ROTHSCHILD LLP		(107.50)	
06/16/25	31622		SHOOTER READY LLC		(230.00)	
06/16/25	31623		STARR PATON		(100.00)	
06/16/25	31624		TEM SYSTEMS		(1,034.00)	
06/16/25	31642		AIG VALIC		(1,070.14)	
06/16/25	31643		AIG VALIC MATCH		(535.07)	
06/16/25	31644		WE FLORIDA FINANCIAL		(100.00)	
06/16/25	31645		WE FLORIDA FINANCIAL		(50.00)	
06/16/25	31646		FLORIDA MUNICIPAL INSURANCE TRUST		(19,659.75)	
06/17/25	31647		NODE0 IT LLC		(1,042.18)	

**Village of Sea Ranch Lakes
General Ledger**

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
06/20/25	P89		Payroll Journal Entry		(16,525.94)	
06/23/25	31648		COCOA FORD INC		(1,562.83)	
06/23/25	31649		SHOOTER READY LLC		(500.00)	
06/24/25	31669		AIG VALIC		(1,577.71)	
06/24/25	31670		AIG VALIC MATCH		(788.87)	
06/24/25	31671		BCPBA		(207.84)	
06/24/25	31672		WE FLORIDA FINANCIAL		(100.00)	
06/24/25	31673		WE FLORIDA FINANCIAL		(50.00)	
06/24/25	31674		HINKLE RHINE AND ROOT LLC		(900.00)	
06/24/25	31675		THE TREE TEAM		(1,375.00)	
06/24/25	31676		LUNAR ELECTRIC INC		(175.00)	
06/26/25	31677		LUNAR ELECTRIC INC		(175.00)	
06/26/25	31678		A ALLIGATOR INC		(1,290.00)	
06/26/25	31679		REBEL EXTERMINATORS		(60.00)	
06/27/25	P89		Payroll Journal Entry		(16,014.47)	
06/30/25	12		AIG VALIC		6,456.56	
06/30/25	12		AIG VALIC MATCH		3,228.28	
06/30/25	12		GUTIERREZ, CARLOS L		0.01	
06/30/25	31699		AIG VALIC		(1,307.84)	
06/30/25	31700		AIG VALIC MATCH		(653.93)	
06/30/25	31701		WE FLORIDA FINANCIAL		(100.00)	
06/30/25	31702		WE FLORIDA FINANCIAL		(50.00)	
06/30/25	C/D		To record C/D		(54,045.12)	
06/30/25	C/R		To record C/R		298,306.82	
			Totals for 10101300		<u>77,241.39</u>	<u>33,701.96</u>
10101500	Investment - Centennial Bank			1,261,273.24		
06/30/25	C/D		To record C/D		21,866.16	
06/30/25	C/R		To record C/R		(243,798.02)	
06/30/25	Investment		To record investment account activity		2,576.31	
			Totals for 10101500		<u>(219,355.55)</u>	<u>1,041,917.69</u>
10103000	State Trust Investment			514,146.96		
06/30/25	Trust Account		To record Trust account activity		1,887.99	
			Totals for 10103000		<u>1,887.99</u>	<u>516,034.95</u>
11501000	Accounts Rec - Government			25,757.03		
			Totals for 11501000		<u>0.00</u>	<u>25,757.03</u>
15501000	Prepaid Expenses			27,395.30		
06/30/25	PrePaid		To adjust prepaid insurance		(6,848.82)	
06/30/25	PrePaid		To adjust prepaid insurance		19,659.75	
			Totals for 15501000		<u>12,810.93</u>	<u>40,206.23</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)		

Village of Sea Ranch Lakes

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 1680000					<u>0.00</u>	<u>(1,256,501.81)</u>
20201000	Accounts Payable			(28,950.34)		
Totals for 20201000					<u>0.00</u>	<u>(28,950.34)</u>
20202000	Credit Union			(2,963.87)		
06/03/25	31575		WE FLORIDA FINANCIAL		100.00	
06/03/25	31576		WE FLORIDA FINANCIAL		50.00	
06/06/25	P89		Payroll Journal Entry		(150.00)	
06/09/25	31605		WE FLORIDA FINANCIAL		100.00	
06/09/25	31606		WE FLORIDA FINANCIAL		50.00	
06/13/25	P89		Payroll Journal Entry		(150.00)	
06/16/25	31644		WE FLORIDA FINANCIAL		100.00	
06/16/25	31645		WE FLORIDA FINANCIAL		50.00	
06/20/25	P89		Payroll Journal Entry		(150.00)	
06/24/25	31672		WE FLORIDA FINANCIAL		100.00	
06/24/25	31673		WE FLORIDA FINANCIAL		50.00	
06/27/25	P89		Payroll Journal Entry		(150.00)	
06/30/25	31701		WE FLORIDA FINANCIAL		100.00	
06/30/25	31702		WE FLORIDA FINANCIAL		50.00	
Totals for 20202000					<u>150.00</u>	<u>(2,813.87)</u>
20202001	PBA Dues Payable			(389.72)		
06/09/25	31604		BCPBA		207.84	
06/13/25	P89		Payroll Journal Entry		(207.84)	
06/24/25	31671		BCPBA		207.84	
06/27/25	P89		Payroll Journal Entry		(207.84)	
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			(9,983.28)		
06/06/25	P89		Payroll Journal Entry		(3,719.02)	
06/13/25	P89		Payroll Journal Entry		(3,766.43)	
06/20/25	P89		Payroll Journal Entry		(3,409.69)	
06/27/25	P89		Payroll Journal Entry		(3,426.76)	
06/30/25	PayrollTax		To adjust payroll tax		14,321.90	
Totals for 21701000					<u>0.00</u>	<u>(9,983.28)</u>
21702000	Federal Withholding Tax			(3,167.55)		
06/06/25	P89		Payroll Journal Entry		(3,290.94)	
06/13/25	P89		Payroll Journal Entry		(3,213.04)	
06/20/25	P89		Payroll Journal Entry		(2,834.92)	
06/27/25	P89		Payroll Journal Entry		(2,733.77)	
06/30/25	PayrollTax		To adjust payroll tax		12,072.67	
Totals for 21702000					<u>0.00</u>	<u>(3,167.55)</u>
21703000	Depositary			0.00		
06/30/25	C/D		To record C/D		7,009.96	
06/30/25	C/D		To record C/D		6,979.48	
06/30/25	C/D		To record C/D		6,244.61	
06/30/25	C/D		To record C/D		6,160.53	
06/30/25	PayrollTax		To adjust payroll tax		(26,394.58)	
Totals for 21703000					<u>0.00</u>	<u>0.00</u>

Village of Sea Ranch Lakes

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
21900000	Deferred Compensation Liability			0.40		
06/03/25	31572		AIG VALIC		1,070.13	
06/03/25	31573		AIG VALIC MATCH		535.07	
06/06/25	P89		Payroll Journal Entry		(1,605.20)	
06/09/25	31602		AIG VALIC		1,391.27	
06/09/25	31603		AIG VALIC MATCH		695.64	
06/13/25	P89		Payroll Journal Entry		(2,086.91)	
06/16/25	31642		AIG VALIC		1,070.14	
06/16/25	31643		AIG VALIC MATCH		535.07	
06/20/25	P89		Payroll Journal Entry		(1,605.21)	
06/24/25	31669		AIG VALIC		1,577.71	
06/24/25	31670		AIG VALIC MATCH		788.87	
06/27/25	P89		Payroll Journal Entry		(2,366.58)	
06/30/25	12		AIG VALIC		(6,456.56)	
06/30/25	12		AIG VALIC MATCH		(3,228.28)	
06/30/25	31699		AIG VALIC		1,307.84	
06/30/25	31700		AIG VALIC MATCH		653.93	
			Totals for 21900000		<u>(7,723.07)</u>	<u>(7,722.67)</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			(76,062.00)		
			Totals for 27060000		<u>0.00</u>	<u>(76,062.00)</u>
27100000	Fund Balance - Unrestricted			(2,080,878.50)		
			Totals for 27100000		<u>0.00</u>	<u>(2,080,878.50)</u>
31100000	Ad Valorem Taxes			(2,236,041.61)		
06/30/25	C/R		To record C/R		(28,845.64)	
			Totals for 31100000		<u>(28,845.64)</u>	<u>(2,264,887.25)</u>
31200001	Sales & Use Tax			(27,546.10)		
06/30/25	C/R		To record C/R		(3,568.67)	
			Totals for 31200001		<u>(3,568.67)</u>	<u>(31,114.77)</u>
31200003	Gas Tax Revenue			(5,888.22)		
06/30/25	C/R		To record C/R		(321.06)	
06/30/25	C/R		To record C/R		(440.96)	
			Totals for 31200003		<u>(762.02)</u>	<u>(6,650.24)</u>
31310000	Franchise Fees - Electricity			(48,432.33)		
06/30/25	C/R		To record C/R		(5,209.69)	
			Totals for 31310000		<u>(5,209.69)</u>	<u>(53,642.02)</u>
31320000	Franchise Fees - Telecomm			(17,804.07)		
06/30/25	C/R		To record C/R		(2,798.07)	
			Totals for 31320000		<u>(2,798.07)</u>	<u>(20,602.14)</u>
32100000	Occupational License			(1,733.00)		
			Totals for 32100000		<u>0.00</u>	<u>(1,733.00)</u>
32200000	Building Permits			(125,331.37)		
06/30/25	C/R		To record C/R		(3,850.76)	

Village of Sea Ranch Lakes

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
06/30/25	C/R		To record C/R		(3,208.02)	
Totals for 32200000					<u>(7,058.78)</u>	<u>(132,390.15)</u>
33512000	Revenue Sharing			(42,257.32)		
06/30/25	C/R		To record C/R		(5,274.93)	
Totals for 33512000					<u>(5,274.93)</u>	<u>(47,532.25)</u>
35400002	Foreman			(2,038.00)		
06/30/25	C/R		To record C/R		(266.00)	
Totals for 35400002					<u>(266.00)</u>	<u>(2,304.00)</u>
36100000	Interest Received			(71,892.96)		
06/30/25	FL Muni		To record FL Muni activity		(5,973.67)	
06/30/25	Investment		To record investment account activity		(2,576.31)	
06/30/25	Trust Account		To record Trust account activity		(1,887.99)	
Totals for 36100000					<u>(10,437.97)</u>	<u>(82,330.93)</u>
36900000	Miscellaneous Revenue			(2,786.20)		
06/30/25	C/R		To record C/R		(725.00)	
Totals for 36900000					<u>(725.00)</u>	<u>(3,511.20)</u>
51312001	Village Clerk Salaries			59,875.92		
06/06/25	P89		Payroll Journal Entry		1,730.80	
06/13/25	P89		Payroll Journal Entry		1,088.48	
06/20/25	P89		Payroll Journal Entry		1,730.80	
06/27/25	P89		Payroll Journal Entry		1,384.64	
Totals for 51312001					<u>5,934.72</u>	<u>65,810.64</u>
51321000	FICA Office			5,371.80		
06/06/25	P89		Payroll Journal Entry		132.41	
06/13/25	P89		Payroll Journal Entry		131.22	
06/20/25	P89		Payroll Journal Entry		132.40	
06/27/25	P89		Payroll Journal Entry		132.41	
Totals for 51321000					<u>528.44</u>	<u>5,900.24</u>
51332000	Accounting			31,951.25		
06/24/25	31674		HINKLE RHINE AND ROOT LLC		900.00	
Totals for 51332000					<u>900.00</u>	<u>32,851.25</u>
51334003	Cleaning Services			2,560.00		
06/02/25	31551		SUSAN GAMBON		320.00	
Totals for 51334003					<u>320.00</u>	<u>2,880.00</u>
51341000	Telephone			15,322.49		
06/13/25	31616		COMCAST		12.84	
Totals for 51341000					<u>12.84</u>	<u>15,335.33</u>
51349001	Broward Permit Fees			309.00		
Totals for 51349001					<u>0.00</u>	<u>309.00</u>
51349004	Phone System			712.62		
Totals for 51349004					<u>0.00</u>	<u>712.62</u>
51349005	Computer			5,350.92		
Totals for 51349005					<u>0.00</u>	<u>5,350.92</u>
51351000	Office Exp & Dues Misc			39,302.07		

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
06/02/25	31545		BOARD OF RULES AND APPEALS		201.96	
06/02/25	31548		LISA HODDINOTT INC		110.00	
06/12/25	31614		BHU CONSULTING INC		654.55	
06/16/25	31623		STARR PATON		100.00	
06/17/25	31647		NODE0 IT LLC		1,042.18	
06/30/25	C/D		To record C/D		85.84	
06/30/25	C/D		To record C/D		1,149.84	
06/30/25	C/D		To record C/D		108.00	
06/30/25	C/D		To record C/D		30.05	
Totals for 51351000					<u>3,482.42</u>	<u>42,784.49</u>
51431000	Legal Fees			32,259.61		
06/03/25	31574		GOREN CHEROF DOODY AND EZROL PA		3,250.00	
06/09/25	31578		CALVIN GIORDANO ASSOCIATES INC		889.19	
06/16/25	31621		FOX ROTHSCHILD LLP		107.50	
Totals for 51431000					<u>4,246.69</u>	<u>36,506.30</u>
51934000	Maintenance & Repairs			17,958.43		
06/12/25	31612		TEM SYSTEMS		561.75	
06/16/25	31624		TEM SYSTEMS		1,034.00	
06/26/25	31678		A ALLIGATOR INC		1,290.00	
Totals for 51934000					<u>2,885.75</u>	<u>20,844.18</u>
52112001	Police Salaries			476,974.90		
06/06/25	P89		Payroll Journal Entry		13,756.98	
06/13/25	P89		Payroll Journal Entry		13,159.56	
06/20/25	P89		Payroll Journal Entry		13,225.94	
06/27/25	P89		Payroll Journal Entry		13,458.27	
Totals for 52112001					<u>53,600.75</u>	<u>530,575.65</u>
52112002	Aide Salaries			189,259.31		
06/06/25	P89		Payroll Journal Entry		5,548.60	
06/13/25	P89		Payroll Journal Entry		5,419.90	
06/20/25	P89		Payroll Journal Entry		5,967.60	
06/27/25	P89		Payroll Journal Entry		5,273.30	
Totals for 52112002					<u>22,209.40</u>	<u>211,468.71</u>
52112003	Holiday Time			35,240.60		
06/13/25	P89		Payroll Journal Entry		3,990.20	
Totals for 52112003					<u>3,990.20</u>	<u>39,230.80</u>
52112005	Vacation			45,502.90		
06/06/25	P89		Payroll Journal Entry		1,693.40	
06/13/25	P89		Payroll Journal Entry		626.88	
06/27/25	P89		Payroll Journal Entry		1,673.76	
Totals for 52112005					<u>3,994.04</u>	<u>49,496.94</u>
52112006	Sick Time			49,727.71		
Totals for 52112006					<u>0.00</u>	<u>49,727.71</u>
52112007	Longevity Pay			55,142.37		
06/06/25	P89		Payroll Journal Entry		1,544.40	
06/13/25	P89		Payroll Journal Entry		331.90	
06/20/25	P89		Payroll Journal Entry		1,361.50	
06/27/25	P89		Payroll Journal Entry		607.20	
Totals for 52112007					<u>3,845.00</u>	<u>58,987.37</u>

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
52112008	Police Salaries Misc			20,277.83		
06/06/25	P89		Payroll Journal Entry		33.19	
			Totals for 52112008		<u>33.19</u>	<u>20,311.02</u>
52121000	FICA			66,538.36		
06/06/25	P89		Payroll Journal Entry		1,727.10	
06/13/25	P89		Payroll Journal Entry		1,751.99	
06/20/25	P89		Payroll Journal Entry		1,572.45	
06/27/25	P89		Payroll Journal Entry		1,580.97	
06/30/25	12		GUTIERREZ, CARLOS L		(0.01)	
06/30/25	PayrollTax		To adjust payroll tax		0.01	
			Totals for 52121000		<u>6,632.51</u>	<u>73,170.87</u>
52122200	Deferred Comp			44,425.53		
06/06/25	P89		Payroll Journal Entry		535.07	
06/13/25	P89		Payroll Journal Entry		695.64	
06/20/25	P89		Payroll Journal Entry		535.07	
06/27/25	P89		Payroll Journal Entry		788.87	
			Totals for 52122200		<u>2,554.65</u>	<u>46,980.18</u>
52123001	General Liability Insurance			34,635.95		
06/16/25	31646		FLORIDA MUNICIPAL INSURANCE TRUST		19,659.75	
06/30/25	PrePaid		To adjust prepaid insurance		6,848.82	
06/30/25	PrePaid		To adjust prepaid insurance		(19,659.75)	
			Totals for 52123001		<u>6,848.82</u>	<u>41,484.77</u>
52123002	Hospitalization			33,100.00		
06/13/25	P89		Payroll Journal Entry		3,900.00	
			Totals for 52123002		<u>3,900.00</u>	<u>37,000.00</u>
52149000	Police General Exp & Misc			50,004.03		
06/02/25	31544		ALLEGRA PRINTING		160.68	
06/02/25	31549		RANDY SCHROEDER		550.00	
06/02/25	31552		TOTAL COMPLIANCE NETWORK		34.00	
06/09/25	31580		COMMERCIAL BEACH HARDWARE INC		274.91	
06/13/25	31618		STARR PATON		40.26	
06/13/25	31619		EFRAIN TORRES		290.20	
06/16/25	31622		SHOOTER READY LLC		230.00	
06/23/25	31649		SHOOTER READY LLC		500.00	
06/26/25	31679		REBEL EXTERMINATORS		60.00	
06/30/25	C/D		To record C/D		4,410.65	
			Totals for 52149000		<u>6,550.70</u>	<u>56,554.73</u>
52149007	Police Car #2610			552.55		
			Totals for 52149007		<u>0.00</u>	<u>552.55</u>
52149008	Police Car #2612			2,909.96		
06/09/25	31583		SALS AUTO REPAIR		152.30	
06/13/25	31617		SALS AUTO REPAIR		74.95	
			Totals for 52149008		<u>227.25</u>	<u>3,137.21</u>
52149010	Police Car #2016			1,982.53		
			Totals for 52149010		<u>0.00</u>	<u>1,982.53</u>
52151000	Reserve New Police Car			60,151.69		
06/23/25	31648		COCOA FORD INC		1,562.83	
			Totals for 52151000		<u>1,562.83</u>	<u>61,714.52</u>

**Village of Sea Ranch Lakes
General Ledger**

June 1, 2025 - June 30, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
52152000	Uniforms			8,107.00		
			Totals for 52152000		<u>0.00</u>	<u>8,107.00</u>
52234000	Fire Contract			188,113.92		
06/02/25	31546		CITY OF POMPANO		23,514.24	
			Totals for 52234000		<u>23,514.24</u>	<u>211,628.16</u>
52434000	Building Inspectors			51,342.05		
06/02/25	31547		CROSS COAST CONSTRUCTION INC		2,920.00	
06/12/25	31608		BRUCE MEST		252.50	
06/12/25	31609		LUNAR ELECTRIC INC		175.00	
06/12/25	31610		LUNAR ELECTRIC INC		175.00	
06/12/25	31611		LUNAR ELECTRIC INC		247.00	
06/12/25	31613		TOM BENNETT		325.00	
06/12/25	31615		BRUCE MEST		300.00	
06/24/25	31676		LUNAR ELECTRIC INC		175.00	
06/26/25	31677		LUNAR ELECTRIC INC		175.00	
			Totals for 52434000		<u>4,744.50</u>	<u>56,086.55</u>
53143000	Electricity			5,286.33		
06/09/25	31581		FPL		676.32	
			Totals for 53143000		<u>676.32</u>	<u>5,962.65</u>
53343000	Water			4,947.90		
06/09/25	31579		CITY OF FT LAUDERDALE		624.37	
			Totals for 53343000		<u>624.37</u>	<u>5,572.27</u>
53432000	Garbage & Trash Collection			62,124.67		
06/03/25	31577		WASTE MANAGEMENT		8,678.78	
			Totals for 53432000		<u>8,678.78</u>	<u>70,803.45</u>
53934000	Maintenance & Repairs			990.00		
06/16/25	31620		COASTAL COMFORT		12,888.00	
			Totals for 53934000		<u>12,888.00</u>	<u>13,878.00</u>
53949003	Landscaping Expense/Wall Exp			21,786.00		
06/09/25	31582		HORTICULTURAL SERVICES OF SOUTH FLORIDA		200.00	
06/24/25	31675		THE TREE TEAM		1,375.00	
			Totals for 53949003		<u>1,575.00</u>	<u>23,361.00</u>
54153000	Rent & Other			56,000.00		
06/02/25	31550		SEA RANCH LAKES BEACH CLUB		7,000.00	
			Totals for 54153000		<u>7,000.00</u>	<u>63,000.00</u>
80010000	Capital Outlay			7,370.00		
			Totals for 80010000		<u>0.00</u>	<u>7,370.00</u>
			Report Total			<u>0.00</u>
Net Profit/(Loss)						
Current Period			(129,014.64)			
Year-to-Date			<u>669,268.34</u>			

Distribution count = 232