

Village of Sea Ranch Lakes
Financial Statements
October 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
DELRAY BEACH LOCATION - 525 N.E. 3RD AVENUE, SUITE 102, DELRAY BEACH, FLORIDA 33444

PHONE 954-941-2312 FAX 954-941-0777
PHONE 561-314-2201 FAX 561-314-2204

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 October 31, 2025, and the related Statements of Revenues and Expenditures for the one month 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
November 19, 2025

**Village of Sea Ranch Lakes
Combined Balance Sheet
October 31, 2025**

Assets

Current Assets

FL Muni Investment Trust	\$ 1,346,991.91
Checking- Centennial Bank	25,927.77
Investment - Centennial Bank	448,946.42
State Trust Investment	518,697.00
Accounts Rec - Government	25,757.03
Prepaid Expenses	<u>15,021.50</u>

Total Current Assets \$ 2,381,341.63

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 \$ 3,472,167.30

**Village of Sea Ranch Lakes
Combined Balance Sheet
October 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	9,983.10
Federal Withholding Tax	3,167.55
Deferred Compensation Liability	<u>9,684.44</u>

Total Current Liabilities \$ 140,717.11

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 \$ 161,283.18

Fund Balance

Invested in Capital Assets, net of related debt	1,090,825.00
Restricted For Road Maintenance	76,062.00
Fund Balance - Unrestricted	2,301,425.61
Excess (Deficit) Revenues over Expenses	<u>(157,428.49)</u>

Total Fund Balance \$ 3,310,884.12

Total Liabilities and Fund Balance \$ 3,472,167.30

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

	<u>1 Month Ended</u> <u>October 31, 2025</u>	<u>% to Revenue</u>
Revenues:		
Ad Valorem Taxes	\$ 255.43	0.44 %
Sales & Use Tax	2,924.04	5.09 %
Gas Tax Revenue	732.27	1.27 %
Franchise Fees - Electricity	8,598.85	14.96 %
Franchise Fees - Telecomm	3,227.48	5.61 %
Occupational License	2,062.90	3.59 %
Building Permits	28,176.29	49.02 %
Revenue Sharing	5,303.30	9.23 %
Foreman	69.56	0.12 %
Interest Received	6,084.95	10.59 %
Miscellaneous Revenue	45.00	0.08 %
Total Revenues	<u>57,480.07</u>	<u>100.00 %</u>
 Expenditures:		
General Office and Administrative		
Village Clerk Salaries	8,011.68	13.94 %
FICA Office	665.84	1.16 %
Cleaning Services	320.00	0.56 %
Telephone	1,099.62	1.91 %
Office Exp & Dues Misc	4,307.70	7.49 %
Legal Fees	3,479.00	6.05 %
Total General Office and Administrative	<u>17,883.84</u>	<u>31.11 %</u>

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

	<u>1 Month Ended</u> <u>October 31, 2025</u>	<u>% to Revenue</u>
Police Department		
Police Salaries	73,333.18	127.58 %
Aide Salaries	26,402.30	45.93 %
Holiday Time	3,940.50	6.86 %
Vacation	1,073.92	1.87 %
Sick Time	3,727.06	6.48 %
Longevity Pay	3,518.14	6.12 %
Police Salaries Misc	1,245.00	2.17 %
FICA	8,854.50	15.40 %
Deferred Comp	3,261.37	5.67 %
General Liability Insurance	12,425.70	21.62 %
Hospitalization	4,200.00	7.31 %
Police General Exp & Misc	5,964.65	10.38 %
Police Computer Maint & Upgrades	4,000.00	6.96 %
Police Car #2610	638.23	1.11 %
Uniforms	3,200.00	5.57 %
Total Police Department	<u>155,784.55</u>	<u>271.02 %</u>
Direct City and Operating Cost		
Fire Contract	24,219.66	42.14 %
Building Inspectors	5,569.00	9.69 %
Electricity	750.80	1.31 %
Water	611.93	1.06 %
Garbage & Trash Collection	8,678.78	15.10 %
Landscaping Expense/Wall Exp	1,410.00	2.45 %
Total Direct City and Operating Cost	<u>41,240.17</u>	<u>71.75 %</u>
Total Expenditures	<u>214,908.56</u>	<u>373.88 %</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (157,428.49)</u>	<u>(273.88)%</u>

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended October 31, 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	\$ 255.43	\$ 228.00	\$ 27.43	\$ 255.43	\$ 228.00	\$ 27.43	\$ 1,938,876.00
Sales & Use Tax	2,924.04	3,650.00	(725.96)	2,924.04	3,650.00	(725.96)	45,000.00
Gas Tax Revenue	732.27	1,062.00	(329.73)	732.27	1,062.00	(329.73)	9,999.00
Franchise Fees - Electricity	8,598.85	6,045.00	2,553.85	8,598.85	6,045.00	2,553.85	65,000.00
Franchise Fees - Telecomm	3,227.48	2,455.00	772.48	3,227.48	2,455.00	772.48	30,000.00
Occupational License	2,062.90	796.00	1,266.90	2,062.90	796.00	1,266.90	4,000.00
Building Permits	28,176.29	30,130.00	(1,953.71)	28,176.29	30,130.00	(1,953.71)	150,000.00
Revenue Sharing	5,303.30	5,150.00	153.30	5,303.30	5,150.00	153.30	63,000.00
Parking Tickets	0.00	84.00	(84.00)	0.00	84.00	(84.00)	1,000.00
Foreman	69.56	0.00	69.56	69.56	0.00	69.56	0.00
Interest Received	6,084.95	1,630.00	4,454.95	6,084.95	1,630.00	4,454.95	60,000.00
Miscellaneous Revenue	45.00	726.00	(681.00)	45.00	726.00	(681.00)	10,000.00
Total Revenues	<u>57,480.07</u>	<u>51,956.00</u>	<u>5,524.07</u>	<u>57,480.07</u>	<u>51,956.00</u>	<u>5,524.07</u>	<u>2,376,875.00</u>
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	8,011.68	5,941.00	2,070.68	8,011.68	5,941.00	2,070.68	78,110.00
FICA Office	665.84	684.00	(18.16)	665.84	684.00	(18.16)	9,373.00
Accounting	0.00	952.00	(952.00)	0.00	952.00	(952.00)	35,000.00
Other Contractual Services	0.00	166.00	(166.00)	0.00	166.00	(166.00)	2,000.00
Cleaning Services	320.00	375.00	(55.00)	320.00	375.00	(55.00)	4,500.00
Telephone	1,099.62	1,119.00	(19.38)	1,099.62	1,119.00	(19.38)	18,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	167.00	(167.00)	2,000.00
Broward Permit Fees	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
Election Cost	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00
Office Exp & Dues Misc	4,307.70	4,490.00	(182.30)	4,307.70	4,490.00	(182.30)	50,000.00
Legal Fees	3,479.00	2,471.00	1,008.00	3,479.00	2,471.00	1,008.00	25,000.00
Maintenance & Repairs	0.00	2,365.00	(2,365.00)	0.00	2,365.00	(2,365.00)	35,000.00
Total General and Administrative	<u>\$ 17,883.84</u>	<u>\$ 18,730.00</u>	<u>\$ (846.16)</u>	<u>\$ 17,883.84</u>	<u>\$ 18,730.00</u>	<u>\$ (846.16)</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 October 31, 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	73,333.18	44,860.00	28,473.18	73,333.18	44,860.00	28,473.18	589,893.00
Aide Salaries	26,402.30	18,907.00	7,495.30	26,402.30	18,907.00	7,495.30	264,207.00
Holiday Time	3,940.50	3,404.00	536.50	3,940.50	3,404.00	536.50	43,251.00
Vacation	1,073.92	459.00	614.92	1,073.92	459.00	614.92	68,348.00
Sick Time	3,727.06	881.00	2,846.06	3,727.06	881.00	2,846.06	33,133.00
Longevity Pay	3,518.14	0.00	3,518.14	3,518.14	0.00	3,518.14	0.00
Police Salaries Misc	1,245.00	0.00	1,245.00	1,245.00	0.00	1,245.00	0.00
FICA	8,854.50	5,752.00	3,102.50	8,854.50	5,752.00	3,102.50	78,985.00
Deferred Comp	3,261.37	1,639.00	1,622.37	3,261.37	1,639.00	1,622.37	47,891.00
Seminars & Training	0.00	1,643.00	(1,643.00)	0.00	1,643.00	(1,643.00)	19,706.00
General Liability Insurance	12,425.70	28.00	12,397.70	12,425.70	28.00	12,397.70	80,000.00
Hospitalization	4,200.00	2,682.00	1,518.00	4,200.00	2,682.00	1,518.00	43,189.00
Police General Exp & Misc	5,964.65	4,332.00	1,632.65	5,964.65	4,332.00	1,632.65	35,000.00
Police Computer Maint & Upgrades	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	5,000.00
Police Car #2610	638.23	166.00	472.23	638.23	166.00	472.23	2,000.00
Police Car #2612	0.00	166.00	(166.00)	0.00	166.00	(166.00)	2,000.00
Police Car #2014	0.00	166.00	(166.00)	0.00	166.00	(166.00)	2,000.00
Police Car #2016	0.00	166.00	(166.00)	0.00	166.00	(166.00)	2,000.00
Uniforms	3,200.00	5,227.00	(2,027.00)	3,200.00	5,227.00	(2,027.00)	10,000.00
Total Police Department	<u>155,784.55</u>	<u>90,478.00</u>	<u>65,306.55</u>	<u>155,784.55</u>	<u>90,478.00</u>	<u>65,306.55</u>	<u>1,326,603.00</u>
Direct City and Operating Cost							
Fire Contract	24,219.66	22,415.00	1,804.66	24,219.66	22,415.00	1,804.66	269,000.00
Building Inspectors	5,569.00	5,185.00	384.00	5,569.00	5,185.00	384.00	60,000.00
Electricity	750.80	566.00	184.80	750.80	566.00	184.80	7,500.00
Water	611.93	2,650.00	(2,038.07)	611.93	2,650.00	(2,038.07)	28,000.00
Garbage & Trash Collection	8,678.78	6,436.00	2,242.78	8,678.78	6,436.00	2,242.78	81,000.00
Maintenance & Repairs	0.00	541.00	(541.00)	0.00	541.00	(541.00)	6,500.00
Landscaping Expense/Wall Exp	1,410.00	3,502.00	(2,092.00)	1,410.00	3,502.00	(2,092.00)	45,000.00
Rent & Other	0.00	6,000.00	(6,000.00)	0.00	6,000.00	(6,000.00)	72,000.00
Capital Outlay	0.00	16,665.00	(16,665.00)	0.00	16,665.00	(16,665.00)	200,000.00
Total Direct City and Operating Cost	<u>41,240.17</u>	<u>63,960.00</u>	<u>(22,719.83)</u>	<u>41,240.17</u>	<u>63,960.00</u>	<u>(22,719.83)</u>	<u>769,000.00</u>
Total Expenditures	<u>214,908.56</u>	<u>173,168.00</u>	<u>41,740.56</u>	<u>214,908.56</u>	<u>173,168.00</u>	<u>41,740.56</u>	<u>2,360,586.00</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (157,428.49)</u>	<u>\$ (121,212.00)</u>	<u>\$ (36,216.49)</u>	<u>\$ (157,428.49)</u>	<u>\$ (121,212.00)</u>	<u>\$ (36,216.49)</u>	<u>\$ 16,289.00</u>

See Accountant's Compilation Report

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

	<u>1 Month Ended</u> <u>October 31, 2025</u>
Sales, Use & Gas Tax	
Gas Tax Revenue	732.27
Total	<u><u>732.27</u></u>
Violation of Local Ordinances	
Total	<u><u>\$ 0.00</u></u>
Village Clerk	
Village Clerk Salaries	\$ 8,011.68
Total	<u><u>\$ 8,011.68</u></u>
Other Contractual Services	
Cleaning Services	\$ 320.00
Total	<u><u>\$ 320.00</u></u>
Salaries	
Police Salaries	\$ 73,333.18
Aide Salaries	26,402.30
Police Salaries Misc	1,245.00
Total	<u><u>\$ 100,980.48</u></u>
Insurance	
General Liability Insurance	\$ 12,425.70
Hospitalization	4,200.00
Total	<u><u>\$ 16,625.70</u></u>

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

1 Month Ended
October 31, 2025

Police General Expense and Miscellaneous

Police General Exp & Misc	\$	5,964.65
Police Car #2610		638.23
Total	\$	<u>6,602.88</u>

Other

Landscaping and Wall Expense	\$	1,410.00
Total	\$	<u>1,410.00</u>

**Village of Sea Ranch Lakes
General Ledger**

October 1, 2025 - October 31, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			1,343,659.31		
10/31/25	FLMuni		To record FL Muni transactions		3,332.60	
			Totals for 10101200		<u>3,332.60</u>	<u>1,346,991.91</u>
10101300	Checking- Centennial Bank			35,801.63		
10/03/25	P89		Payroll Journal Entry		(16,179.88)	
10/07/25	32168		BOARD OF RULES AND APPEALS		(118.15)	
10/07/25	32169		CITY OF FT LAUDERDALE		(611.93)	
10/07/25	32170		CROSS COAST CONSTRUCTION INC		(2,408.00)	
10/07/25	32171		GOREN CHEROF DOODY AND EZROL PA		(3,350.00)	
10/07/25	32172		LISA HODDINOTT INC		(110.00)	
10/07/25	32173		NODE0 IT LLC		(500.00)	
10/07/25	32174		SALS AUTO REPAIR		(638.23)	
10/07/25	32175		SUSAN GAMBON		(320.00)	
10/07/25	32176		WASTE MANAGEMENT		(8,678.78)	
10/07/25	32199		AIG VALIC		(1,550.32)	
10/07/25	32200		AIG VALIC MATCH		(775.16)	
10/07/25	32201		BCPBA		(233.82)	
10/07/25	32202		WE FLORIDA FINANCIAL		(100.00)	
10/08/25	32203		BRUCE MEST		(175.00)	
10/08/25	32204		FOX ROTHSCHILD LLP		(129.00)	
10/08/25	32205		TOM BENNETT		(375.00)	
10/08/25	32206		TOM BENNETT		(675.00)	
10/08/25	32207		LUNAR ELECTRIC INC		(175.00)	
10/08/25	32208		FPL		(750.80)	
10/10/25	P89		Payroll Journal Entry		(29,852.59)	
10/13/25	32209		CITY OF POMPAÑO		(24,219.66)	
10/13/25	32210		COMCAST		(525.00)	
10/13/25	32211		HORTICULTURAL SERVICES OF SOUTH FLORIDA		(150.00)	
10/13/25	32212		SUN SENTINEL		(1,185.25)	
10/13/25	32213		THE TREE TEAM		(1,260.00)	
10/13/25	32234		AIG VALIC		(1,125.00)	
10/13/25	32235		AIG VALIC MATCH		(562.50)	
10/13/25	32236		WE FLORIDA FINANCIAL		(100.00)	
10/13/25	32237		WE FLORIDA FINANCIAL		(51.31)	
10/14/25	32238		INUNISON APPAREL		(283.50)	
10/17/25	P89		Payroll Journal Entry		(17,310.75)	
10/21/25	32239		COMCAST		(12.84)	
10/21/25	32240		COMCAST		(561.78)	
10/21/25	32241		RICARDO CUADRA		(50.00)	
10/21/25	32263		AIG VALIC		(1,125.00)	
10/21/25	32264		AIG VALIC MATCH		(562.50)	
10/21/25	32265		BCPBA		(233.82)	
10/21/25	32266		WE FLORIDA FINANCIAL		(100.00)	
10/21/25	32267		WE FLORIDA FINANCIAL		(25.31)	
10/22/25	32268		FLORIDA POLICE CHIEFS ASSOC		(66.93)	
10/24/25	32270		BRUCE MEST		(175.00)	
10/24/25	32271		BRUCE MEST		(125.00)	
10/24/25	32272		LUNAR ELECTRIC INC		(586.00)	
10/24/25	32273		TOM BENNETT		(825.00)	
10/24/25	P89		Payroll Journal Entry		(16,560.54)	
10/27/25	32293		AIG VALIC		(1,237.61)	
10/27/25	32294		AIG VALIC MATCH		(618.81)	
10/27/25	32295		WE FLORIDA FINANCIAL		(100.00)	
10/27/25	32296		GATE SENTRY		(4,000.00)	
10/27/25	32297		NODE0 IT LLC		(1,042.18)	
10/27/25	32298		REBEL EXTERMINATORS		(40.00)	

**Village of Sea Ranch Lakes
General Ledger**

October 1, 2025 - October 31, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10/30/25	32299		JOSHUA STAMBAUGH		(623.56)	
10/31/25	12		TOTAL COMPLIANCE NETWORK		34.00	
10/31/25	C/D		To record C/D		(56,104.82)	
10/31/25	C/R		To record C/R		206,044.27	
10/31/25	P89		Payroll Journal Entry		(16,695.80)	
			Totals for 10101300		<u>(9,873.86)</u>	<u>25,927.77</u>
10101500	Investment - Centennial Bank			587,062.82		
10/31/25	C/D		To record C/D		15,662.28	
10/31/25	C/R		To record C/R		(154,649.15)	
10/31/25	Investment		To record investment account activity		870.47	
			Totals for 10101500		<u>(138,116.40)</u>	<u>448,946.42</u>
10103000	State Trust Investment			516,815.12		
10/31/25	Trust		To record Trust account activity		1,881.88	
			Totals for 10103000		<u>1,881.88</u>	<u>518,697.00</u>
11501000	Accounts Rec - Government			25,757.03		
			Totals for 11501000		<u>0.00</u>	<u>25,757.03</u>
15501000	Prepaid Expenses			27,447.20		
10/31/25	PrePaid		To adjust prepaid insurance		(12,425.70)	
			Totals for 15501000		<u>(12,425.70)</u>	<u>15,021.50</u>
16000000	Furniture & Equipment			346,100.29		
			Totals for 16000000		<u>0.00</u>	<u>346,100.29</u>
16100000	Improvements other than Buildings			171,682.99		
			Totals for 16100000		<u>0.00</u>	<u>171,682.99</u>
16200000	Infrastructure			1,747,522.38		
			Totals for 16200000		<u>0.00</u>	<u>1,747,522.38</u>
16590000	Computer			82,021.82		
			Totals for 16590000		<u>0.00</u>	<u>82,021.82</u>
16800000	Accumulated Depreciation			(1,256,501.81)		
			Totals for 16800000		<u>0.00</u>	<u>(1,256,501.81)</u>
20201000	Accounts Payable			(28,950.34)		
			Totals for 20201000		<u>0.00</u>	<u>(28,950.34)</u>
20202000	Credit Union			(2,963.87)		
10/07/25	32202		WE FLORIDA FINANCIAL		100.00	
10/10/25	P89		Payroll Journal Entry		(100.00)	
10/13/25	32236		WE FLORIDA FINANCIAL		100.00	
10/13/25	32237		WE FLORIDA FINANCIAL		51.31	
10/17/25	P89		Payroll Journal Entry		(151.31)	
10/21/25	32266		WE FLORIDA FINANCIAL		100.00	
10/21/25	32267		WE FLORIDA FINANCIAL		25.31	
10/24/25	P89		Payroll Journal Entry		(125.31)	
10/27/25	32295		WE FLORIDA FINANCIAL		100.00	
10/31/25	P89		Payroll Journal Entry		(100.00)	
			Totals for 20202000		<u>0.00</u>	<u>(2,963.87)</u>
20202001	PBA Dues Payable			(389.72)		
10/07/25	32201		BCPBA		233.82	
10/10/25	P89		Payroll Journal Entry		(233.82)	

**Village of Sea Ranch Lakes
General Ledger**

October 1, 2025 - October 31, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10/21/25	32265		BCPBA		233.82	
10/24/25	P89		Payroll Journal Entry		(233.82)	
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)		
10/03/25	P89		Payroll Journal Entry		(3,336.18)	
10/10/25	P89		Payroll Journal Entry		(5,436.08)	
10/17/25	P89		Payroll Journal Entry		(3,514.36)	
10/24/25	P89		Payroll Journal Entry		(3,402.78)	
10/31/25	P89		Payroll Journal Entry		(3,351.64)	
10/31/25	PayrollTax		To adjust payroll tax liability		19,041.22	
Totals for 21701000					<u>0.18</u>	<u>(9,983.10)</u>
21702000	Federal Withholding Tax			(3,167.55)		
10/03/25	P89		Payroll Journal Entry		(2,472.50)	
10/10/25	P89		Payroll Journal Entry		(4,975.45)	
10/17/25	P89		Payroll Journal Entry		(2,625.28)	
10/24/25	P89		Payroll Journal Entry		(2,494.22)	
10/31/25	P89		Payroll Journal Entry		(2,497.27)	
10/31/25	PayrollTax		To adjust payroll tax liability		15,064.72	
Totals for 21702000					<u>0.00</u>	<u>(3,167.55)</u>
21703000	Depository			0.00		
10/31/25	C/D		To record C/D		5,808.68	
10/31/25	C/D		To record C/D		10,411.53	
10/31/25	C/D		To record C/D		6,139.64	
10/31/25	C/D		To record C/D		5,897.00	
10/31/25	C/D		To record C/D		5,848.91	
10/31/25	PayrollTax		To adjust payroll tax liability		(34,105.76)	
Totals for 21703000					<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(7,457.25)		
10/03/25	P89		Payroll Journal Entry		(2,227.19)	
10/07/25	32199		AIG VALIC		1,550.32	
10/07/25	32200		AIG VALIC MATCH		775.16	
10/10/25	P89		Payroll Journal Entry		(2,325.48)	
10/13/25	32234		AIG VALIC		1,125.00	
10/13/25	32235		AIG VALIC MATCH		562.50	
10/17/25	P89		Payroll Journal Entry		(1,687.50)	
10/21/25	32263		AIG VALIC		1,125.00	
10/21/25	32264		AIG VALIC MATCH		562.50	
10/24/25	P89		Payroll Journal Entry		(1,687.50)	
10/27/25	32293		AIG VALIC		1,237.61	
10/27/25	32294		AIG VALIC MATCH		618.81	
10/31/25	P89		Payroll Journal Entry		(1,856.42)	
Totals for 21900000					<u>(2,227.19)</u>	<u>(9,684.44)</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>

**Village of Sea Ranch Lakes
General Ledger**

October 1, 2025 - October 31, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
27060000	Restricted for: Road Maintenance			(76,062.00)		
			Totals for 27060000		<u>0.00</u>	<u>(76,062.00)</u>
27100000	Fund Balance - Unrestricted			(2,301,425.61)		
			Totals for 27100000		<u>0.00</u>	<u>(2,301,425.61)</u>
31100000	Ad Valorem Taxes			0.00		
10/31/25	C/R		To record C/R		(133.13)	
10/31/25	C/R		To record C/R		(122.30)	
			Totals for 31100000		<u>(255.43)</u>	<u>(255.43)</u>
31200001	Sales & Use Tax			0.00		
10/31/25	C/R		To record C/R		(2,924.04)	
			Totals for 31200001		<u>(2,924.04)</u>	<u>(2,924.04)</u>
31200003	Gas Tax Revenue			0.00		
10/31/25	C/R		To record C/R		(301.23)	
10/31/25	C/R		To record C/R		(431.04)	
			Totals for 31200003		<u>(732.27)</u>	<u>(732.27)</u>
31310000	Franchise Fees - Electricity			0.00		
10/31/25	C/R		To record C/R		(8,598.85)	
			Totals for 31310000		<u>(8,598.85)</u>	<u>(8,598.85)</u>
31320000	Franchise Fees - Telecomm			0.00		
10/31/25	C/R		To record C/R		(3,227.48)	
			Totals for 31320000		<u>(3,227.48)</u>	<u>(3,227.48)</u>
32100000	Occupational License			0.00		
10/31/25	C/R		To record C/R		(1,782.90)	
10/31/25	C/R		To record C/R		(280.00)	
			Totals for 32100000		<u>(2,062.90)</u>	<u>(2,062.90)</u>
32200000	Building Permits			0.00		
10/31/25	C/R		To record C/R		(2,493.28)	
10/31/25	C/R		To record C/R		(24,255.46)	
10/31/25	C/R		To record C/R		(1,427.55)	
			Totals for 32200000		<u>(28,176.29)</u>	<u>(28,176.29)</u>
33512000	Revenue Sharing			0.00		
10/31/25	C/R		To record C/R		(5,303.30)	
			Totals for 33512000		<u>(5,303.30)</u>	<u>(5,303.30)</u>
35400002	Foreman			0.00		
10/31/25	C/R		To record C/R		(59.40)	
10/31/25	C/R		To record C/R		(10.16)	
			Totals for 35400002		<u>(69.56)</u>	<u>(69.56)</u>
36100000	Interest Received			0.00		
10/31/25	FLMuni		To record FL Muni transactions		(3,332.60)	
10/31/25	Investment		To record investment account activity		(870.47)	
10/31/25	Trust		To record Trust account activity		(1,881.88)	
			Totals for 36100000		<u>(6,084.95)</u>	<u>(6,084.95)</u>
36900000	Miscellaneous Revenue			0.00		
10/31/25	C/R		To record C/R		(45.00)	
			Totals for 36900000		<u>(45.00)</u>	<u>(45.00)</u>

**Village of Sea Ranch Lakes
General Ledger**

October 1, 2025 - October 31, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
51312001 Village Clerk Salaries				0.00		
10/03/25	P89		Payroll Journal Entry		1,730.80	
10/10/25	P89		Payroll Journal Entry		1,780.80	
10/17/25	P89		Payroll Journal Entry		1,730.80	
10/24/25	P89		Payroll Journal Entry		1,038.48	
10/31/25	P89		Payroll Journal Entry		1,730.80	
Totals for 51312001					<u>8,011.68</u>	<u>8,011.68</u>
51321000 FICA Office				0.00		
10/03/25	P89		Payroll Journal Entry		132.41	
10/10/25	P89		Payroll Journal Entry		136.21	
10/17/25	P89		Payroll Journal Entry		132.41	
10/24/25	P89		Payroll Journal Entry		127.41	
10/31/25	P89		Payroll Journal Entry		137.40	
Totals for 51321000					<u>665.84</u>	<u>665.84</u>
51334003 Cleaning Services				0.00		
10/07/25	32175		SUSAN GAMBON		320.00	
Totals for 51334003					<u>320.00</u>	<u>320.00</u>
51341000 Telephone				0.00		
10/13/25	32210		COMCAST		525.00	
10/21/25	32239		COMCAST		12.84	
10/21/25	32240		COMCAST		561.78	
Totals for 51341000					<u>1,099.62</u>	<u>1,099.62</u>
51351000 Office Exp & Dues Misc				0.00		
10/07/25	32168		BOARD OF RULES AND APPEALS		118.15	
10/07/25	32172		LISA HODDINOTT INC		110.00	
10/07/25	32173		NODE0 IT LLC		500.00	
10/13/25	32212		SUN SENTINEL		1,185.25	
10/27/25	32297		NODE0 IT LLC		1,042.18	
10/31/25	C/D		To record C/D		61.77	
10/31/25	C/D		To record C/D		132.05	
10/31/25	C/D		To record C/D		1,158.30	
Totals for 51351000					<u>4,307.70</u>	<u>4,307.70</u>
51431000 Legal Fees				0.00		
10/07/25	32171		GOREN CHEROF DOODY AND EZROL PA		3,350.00	
10/08/25	32204		FOX ROTHSCHILD LLP		129.00	
Totals for 51431000					<u>3,479.00</u>	<u>3,479.00</u>
52112001 Police Salaries				0.00		
10/03/25	P89		Payroll Journal Entry		13,425.08	
10/10/25	P89		Payroll Journal Entry		18,438.02	
10/17/25	P89		Payroll Journal Entry		14,553.54	
10/24/25	P89		Payroll Journal Entry		13,225.94	
10/31/25	P89		Payroll Journal Entry		13,690.60	
Totals for 52112001					<u>73,333.18</u>	<u>73,333.18</u>
52112002 Aide Salaries				0.00		
10/03/25	P89		Payroll Journal Entry		5,255.40	
10/10/25	P89		Payroll Journal Entry		5,273.30	
10/17/25	P89		Payroll Journal Entry		5,291.20	
10/24/25	P89		Payroll Journal Entry		5,291.20	
10/31/25	P89		Payroll Journal Entry		5,291.20	

**Village of Sea Ranch Lakes
General Ledger**

October 1, 2025 - October 31, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 52112002					<u>26,402.30</u>	<u>26,402.30</u>
52112003	Holiday Time			0.00		
10/10/25	P89		Payroll Journal Entry		3,608.60	
10/31/25	P89		Payroll Journal Entry		<u>331.90</u>	
Totals for 52112003					<u>3,940.50</u>	<u>3,940.50</u>
52112005	Vacation			0.00		
10/10/25	P89		Payroll Journal Entry		381.60	
10/24/25	P89		Payroll Journal Entry		626.88	
10/31/25	P89		Payroll Journal Entry		<u>65.44</u>	
Totals for 52112005					<u>1,073.92</u>	<u>1,073.92</u>
52112006	Sick Time			0.00		
10/03/25	P89		Payroll Journal Entry		1,327.60	
10/10/25	P89		Payroll Journal Entry		1,602.90	
10/24/25	P89		Payroll Journal Entry		66.38	
10/31/25	P89		Payroll Journal Entry		<u>730.18</u>	
Totals for 52112006					<u>3,727.06</u>	<u>3,727.06</u>
52112007	Longevity Pay			0.00		
10/03/25	P89		Payroll Journal Entry		66.38	
10/17/25	P89		Payroll Journal Entry		1,393.98	
10/24/25	P89		Payroll Journal Entry		1,991.40	
10/31/25	P89		Payroll Journal Entry		<u>66.38</u>	
Totals for 52112007					<u>3,518.14</u>	<u>3,518.14</u>
52112008	Police Salaries Misc			0.00		
10/10/25	P89		Payroll Journal Entry		<u>1,245.00</u>	
Totals for 52112008					<u>1,245.00</u>	<u>1,245.00</u>
52121000	FICA			0.00		
10/03/25	P89		Payroll Journal Entry		1,535.68	
10/10/25	P89		Payroll Journal Entry		2,581.83	
10/17/25	P89		Payroll Journal Entry		1,624.77	
10/24/25	P89		Payroll Journal Entry		1,573.98	
10/31/25	P89		Payroll Journal Entry		1,538.42	
10/31/25	PayrollTax		To adjust payroll tax liability		<u>(0.18)</u>	
Totals for 52121000					<u>8,854.50</u>	<u>8,854.50</u>
52122200	Deferred Comp			0.00		
10/03/25	P89		Payroll Journal Entry		742.40	
10/10/25	P89		Payroll Journal Entry		775.16	
10/17/25	P89		Payroll Journal Entry		562.50	
10/24/25	P89		Payroll Journal Entry		562.50	
10/31/25	P89		Payroll Journal Entry		<u>618.81</u>	
Totals for 52122200					<u>3,261.37</u>	<u>3,261.37</u>
52123001	General Liability Insurance			0.00		
10/31/25	PrePaid		To adjust prepaid insurance		<u>12,425.70</u>	
Totals for 52123001					<u>12,425.70</u>	<u>12,425.70</u>
52123002	Hospitalization			0.00		
10/10/25	P89		Payroll Journal Entry		3,900.00	
10/31/25	P89		Payroll Journal Entry		<u>300.00</u>	
Totals for 52123002					<u>4,200.00</u>	<u>4,200.00</u>
52149000	Police General Exp & Misc			0.00		

**Village of Sea Ranch Lakes
General Ledger**

October 1, 2025 - October 31, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10/14/25	32238		INUNISON APPAREL		283.50	
10/22/25	32268		FLORIDA POLICE CHIEFS ASSOC		66.93	
10/27/25	32298		REBEL EXTERMINATORS		40.00	
10/30/25	32299		JOSHUA STAMBAUGH		623.56	
10/31/25	12		TOTAL COMPLIANCE NETWORK		(34.00)	
10/31/25	C/D		To record C/D		1,102.28	
10/31/25	C/D		To record C/D		1,339.22	
10/31/25	C/D		To record C/D		2,543.16	
			Totals for 52149000		<u>5,964.65</u>	<u>5,964.65</u>
52149003	Police Computer Maint & Upgrades			0.00		
10/27/25	32296		GATE SENTRY		4,000.00	
			Totals for 52149003		<u>4,000.00</u>	<u>4,000.00</u>
52149007	Police Car #2610			0.00		
10/07/25	32174		SALS AUTO REPAIR		638.23	
			Totals for 52149007		<u>638.23</u>	<u>638.23</u>
52152000	Uniforms			0.00		
10/10/25	P89		Payroll Journal Entry		3,200.00	
			Totals for 52152000		<u>3,200.00</u>	<u>3,200.00</u>
52234000	Fire Contract			0.00		
10/13/25	32209		CITY OF POMPANO		24,219.66	
			Totals for 52234000		<u>24,219.66</u>	<u>24,219.66</u>
52434000	Building Inspectors			0.00		
10/07/25	32170		CROSS COAST CONSTRUCTION INC		2,408.00	
10/08/25	32203		BRUCE MEST		175.00	
10/08/25	32205		TOM BENNETT		375.00	
10/08/25	32206		TOM BENNETT		675.00	
10/08/25	32207		LUNAR ELECTRIC INC		175.00	
10/21/25	32241		RICARDO CUADRA		50.00	
10/24/25	32270		BRUCE MEST		175.00	
10/24/25	32271		BRUCE MEST		125.00	
10/24/25	32272		LUNAR ELECTRIC INC		586.00	
10/24/25	32273		TOM BENNETT		825.00	
			Totals for 52434000		<u>5,569.00</u>	<u>5,569.00</u>
53143000	Electricity			0.00		
10/08/25	32208		FPL		750.80	
			Totals for 53143000		<u>750.80</u>	<u>750.80</u>
53343000	Water			0.00		
10/07/25	32169		CITY OF FT LAUDERDALE		611.93	
			Totals for 53343000		<u>611.93</u>	<u>611.93</u>
53432000	Garbage & Trash Collection			0.00		
10/07/25	32176		WASTE MANAGEMENT		8,678.78	
			Totals for 53432000		<u>8,678.78</u>	<u>8,678.78</u>
53949003	Landscaping Expense/Wall Exp			0.00		
10/13/25	32211		HORTICULTURAL SERVICES OF SOUTH FLORIDA		150.00	
10/13/25	32213		THE TREE TEAM		1,260.00	
			Totals for 53949003		<u>1,410.00</u>	<u>1,410.00</u>
			Report Total			<u>0.00</u>

**Village of Sea Ranch Lakes
General Ledger**

October 1, 2025 - October 31, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
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Net Profit/(Loss)

Current Period (157,428.49)

Year-to-Date (157,428.49)

Distribution count = 216