

Village of Sea Ranch Lakes
Financial Statements
November 30, 2025

Hinkle, Rhine & Rhine, 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
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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 November 30, 2025, and the related Statements of Revenues and Expenditures for the one month and two 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 & Rhine, LLC

Hinkle, Rhine & Rhine, LLC
Pompano Beach, Florida
January 13, 2026

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

Assets

Current Assets

FL Muni Investment Trust	\$ 1,352,178.44
Checking- Centennial Bank	21,029.45
Investment - Centennial Bank	641,081.04
State Trust Investment	520,465.01
Accounts Rec - Government	25,757.03
Prepaid Expenses	<u>7,510.75</u>

Total Current Assets \$ 2,568,021.72

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 \$ 3,658,847.39

**Village of Sea Ranch Lakes
Combined Balance Sheet
November 30, 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>
Total Long-Term Liabilities	<u>20,566.07</u>

Total Liabilities	\$ <u>161,283.18</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	2,301,425.61
Excess (Deficit) Revenues over Expenses	<u>29,251.60</u>
Total Fund Balance	\$ <u>3,497,564.21</u>

Total Liabilities and Fund Balance	\$ <u><u>3,658,847.39</u></u>
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Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended November 30, 2025

	1 Month Ended		2 Months Ended	
	<u>November 30, 2025</u>	<u>% to Revenue</u>	<u>November 30, 2025</u>	<u>% to Revenue</u>
Revenues:				
Ad Valorem Taxes	\$ 372,268.86	91.52 %	\$ 372,524.29	80.25 %
Sales & Use Tax	3,032.13	0.75 %	5,956.17	1.28 %
Gas Tax Revenue	707.91	0.17 %	1,440.18	0.31 %
Franchise Fees - Electricity	7,875.63	1.94 %	16,474.48	3.55 %
Franchise Fees - Telecomm	2,547.00	0.63 %	5,774.48	1.24 %
Occupational License	0.00	0.00 %	2,062.90	0.44 %
Building Permits	6,612.58	1.63 %	34,788.87	7.49 %
Revenue Sharing	5,303.30	1.30 %	10,606.60	2.28 %
Foreman	0.00	0.00 %	69.56	0.01 %
Interest Received	7,638.62	1.88 %	13,723.57	2.96 %
Miscellaneous Revenue	760.00	0.19 %	805.00	0.17 %
Total Revenues	<u>406,746.03</u>	<u>100.00 %</u>	<u>464,226.10</u>	<u>100.00 %</u>
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	7,363.60	1.81 %	15,375.28	3.31 %
FICA Office	589.77	0.14 %	1,255.61	0.27 %
Accounting	4,401.50	1.08 %	4,401.50	0.95 %
Cleaning Services	320.00	0.08 %	640.00	0.14 %
Telephone	2,339.89	0.58 %	3,439.51	0.74 %
Office Exp & Dues Misc	6,436.03	1.58 %	10,743.73	2.31 %
Legal Fees	5,373.79	1.32 %	8,852.79	1.91 %
Total General Office and Administrative	<u>26,824.58</u>	<u>6.59 %</u>	<u>44,708.42</u>	<u>9.63 %</u>

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

	<u>1 Month Ended</u> <u>November 30, 2025</u>	<u>% to Revenue</u>	<u>2 Months Ended</u> <u>November 30, 2025</u>	<u>% to Revenue</u>
Police Department				
Police Salaries	51,178.39	12.58 %	124,511.57	26.82 %
Aide Salaries	20,978.14	5.16 %	47,380.44	10.21 %
Holiday Time	4,667.70	1.15 %	8,608.20	1.85 %
Vacation	381.60	0.09 %	1,455.52	0.31 %
Sick Time	7,098.50	1.75 %	10,825.56	2.33 %
Longevity Pay	0.00	0.00 %	3,518.14	0.76 %
Police Salaries Misc	33.19	0.01 %	1,278.19	0.28 %
FICA	6,425.40	1.58 %	15,279.90	3.29 %
Deferred Comp	2,427.29	0.60 %	5,688.66	1.23 %
General Liability Insurance	7,510.75	1.85 %	19,936.45	4.29 %
Hospitalization	4,200.00	1.03 %	8,400.00	1.81 %
Police General Exp & Misc	9,858.65	2.42 %	15,823.30	3.41 %
Police Computer Maint & Upgrades	0.00	0.00 %	4,000.00	0.86 %
Police Car #2610	0.00	0.00 %	638.23	0.14 %
Police Car #2016	23,000.00	5.65 %	23,000.00	4.95 %
Uniforms	0.00	0.00 %	3,200.00	0.69 %
Total Police Department	<u>137,759.61</u>	<u>33.87 %</u>	<u>293,544.16</u>	<u>63.23 %</u>
Direct City and Operating Cost				
Fire Contract	24,219.66	5.95 %	48,439.32	10.43 %
Building Inspectors	3,939.50	0.97 %	9,508.50	2.05 %
Electricity	662.88	0.16 %	1,413.68	0.30 %
Water	673.26	0.17 %	1,285.19	0.28 %
Garbage & Trash Collection	9,836.45	2.42 %	18,515.23	3.99 %
Landscaping Expense/Wall Exp	2,150.00	0.53 %	3,560.00	0.77 %
Rent & Other	14,000.00	3.44 %	14,000.00	3.02 %
Total Direct City and Operating Cost	<u>55,481.75</u>	<u>13.64 %</u>	<u>96,721.92</u>	<u>20.84 %</u>
Total Expenditures	<u>220,065.94</u>	<u>54.10 %</u>	<u>434,974.50</u>	<u>93.70 %</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 186,680.09</u>	<u>45.90 %</u>	<u>\$ 29,251.60</u>	<u>6.30 %</u>

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended November 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	\$ 372,268.86	\$ 423,264.00	\$ (50,995.14)	\$ 372,524.29	\$ 423,492.00	\$ (50,967.71)	\$ 1,938,876.00
Sales & Use Tax	3,032.13	3,458.00	(425.87)	5,956.17	7,108.00	(1,151.83)	45,000.00
Gas Tax Revenue	707.91	754.00	(46.09)	1,440.18	1,816.00	(375.82)	9,999.00
Franchise Fees - Electricity	7,875.63	6,899.00	976.63	16,474.48	12,944.00	3,530.48	65,000.00
Franchise Fees - Telecomm	2,547.00	2,284.00	263.00	5,774.48	4,739.00	1,035.48	30,000.00
Occupational License	0.00	153.00	(153.00)	2,062.90	949.00	1,113.90	4,000.00
Building Permits	6,612.58	40,865.00	(34,252.42)	34,788.87	70,995.00	(36,206.13)	150,000.00
Revenue Sharing	5,303.30	5,439.00	(135.70)	10,606.60	10,589.00	17.60	63,000.00
Parking Tickets	0.00	84.00	(84.00)	0.00	168.00	(168.00)	1,000.00
Foreman	0.00	0.00	0.00	69.56	0.00	69.56	0.00
Interest Received	7,638.62	1,585.00	6,053.62	13,723.57	3,215.00	10,508.57	60,000.00
Miscellaneous Revenue	760.00	2,003.00	(1,243.00)	805.00	2,729.00	(1,924.00)	10,000.00
Total Revenues	<u>406,746.03</u>	<u>486,788.00</u>	<u>(80,041.97)</u>	<u>464,226.10</u>	<u>538,744.00</u>	<u>(74,517.90)</u>	<u>2,376,875.00</u>
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	7,363.60	6,250.00	1,113.60	15,375.28	12,191.00	3,184.28	78,110.00
FICA Office	589.77	684.00	(94.23)	1,255.61	1,368.00	(112.39)	9,373.00
Accounting	4,401.50	14,418.00	(10,016.50)	4,401.50	15,370.00	(10,968.50)	35,000.00
Other Contractual Services	0.00	166.00	(166.00)	0.00	332.00	(332.00)	2,000.00
Cleaning Services	320.00	375.00	(55.00)	640.00	750.00	(110.00)	4,500.00
Telephone	2,339.89	1,238.00	1,101.89	3,439.51	2,357.00	1,082.51	18,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	334.00	(334.00)	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	6,436.03	11,938.00	(5,501.97)	10,743.73	16,428.00	(5,684.27)	50,000.00
Legal Fees	5,373.79	2,224.00	3,149.79	8,852.79	4,695.00	4,157.79	25,000.00
Maintenance & Repairs	0.00	0.00	0.00	0.00	2,365.00	(2,365.00)	35,000.00
Total General and Administrative	<u>\$ 26,824.58</u>	<u>\$ 37,460.00</u>	<u>\$ (10,635.42)</u>	<u>\$ 44,708.42</u>	<u>\$ 56,190.00</u>	<u>\$ (11,481.58)</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 November 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	51,178.39	43,063.00	8,115.39	124,511.57	87,923.00	36,588.57	589,893.00
Aide Salaries	20,978.14	18,727.00	2,251.14	47,380.44	37,634.00	9,746.44	264,207.00
Holiday Time	4,667.70	3,404.00	1,263.70	8,608.20	6,808.00	1,800.20	43,251.00
Vacation	381.60	1,594.00	(1,212.40)	1,455.52	2,053.00	(597.48)	68,348.00
Sick Time	7,098.50	459.00	6,639.50	10,825.56	1,340.00	9,485.56	33,133.00
Longevity Pay	0.00	0.00	0.00	3,518.14	0.00	3,518.14	0.00
Police Salaries Misc	33.19	0.00	33.19	1,278.19	0.00	1,278.19	0.00
FICA	6,425.40	5,269.00	1,156.40	15,279.90	11,021.00	4,258.90	78,985.00
Deferred Comp	2,427.29	1,562.00	865.29	5,688.66	3,201.00	2,487.66	47,891.00
Seminars & Training	0.00	1,643.00	(1,643.00)	0.00	3,286.00	(3,286.00)	19,706.00
General Liability Insurance	7,510.75	4,149.00	3,361.75	19,936.45	4,177.00	15,759.45	80,000.00
Hospitalization	4,200.00	2,324.00	1,876.00	8,400.00	5,006.00	3,394.00	43,189.00
Police General Exp & Misc	9,858.65	7,370.00	2,488.65	15,823.30	11,702.00	4,121.30	35,000.00
Police Computer Maint & Upgrades	0.00	0.00	0.00	4,000.00	0.00	4,000.00	5,000.00
Police Car #2610	0.00	166.00	(166.00)	638.23	332.00	306.23	2,000.00
Police Car #2612	0.00	166.00	(166.00)	0.00	332.00	(332.00)	2,000.00
Police Car #2014	0.00	166.00	(166.00)	0.00	332.00	(332.00)	2,000.00
Police Car #2016	23,000.00	166.00	22,834.00	23,000.00	332.00	22,668.00	2,000.00
Uniforms	0.00	117.00	(117.00)	3,200.00	5,344.00	(2,144.00)	10,000.00
Total Police Department	<u>137,759.61</u>	<u>90,345.00</u>	<u>47,414.61</u>	<u>293,544.16</u>	<u>180,823.00</u>	<u>112,721.16</u>	<u>1,326,603.00</u>
Direct City and Operating Cost							
Fire Contract	24,219.66	22,416.00	1,803.66	48,439.32	44,831.00	3,608.32	269,000.00
Building Inspectors	3,939.50	2,891.00	1,048.50	9,508.50	8,076.00	1,432.50	60,000.00
Electricity	662.88	530.00	132.88	1,413.68	1,096.00	317.68	7,500.00
Water	673.26	3,117.00	(2,443.74)	1,285.19	5,767.00	(4,481.81)	28,000.00
Garbage & Trash Collection	9,836.45	6,715.00	3,121.45	18,515.23	13,151.00	5,364.23	81,000.00
Maintenance & Repairs	0.00	541.00	(541.00)	0.00	1,082.00	(1,082.00)	6,500.00
Landscaping Expense/Wall Exp	2,150.00	3,501.00	(1,351.00)	3,560.00	7,003.00	(3,443.00)	45,000.00
Rent & Other	14,000.00	6,000.00	8,000.00	14,000.00	12,000.00	2,000.00	72,000.00
Capital Outlay	0.00	16,666.00	(16,666.00)	0.00	33,331.00	(33,331.00)	200,000.00
Total Direct City and Operating Cost	<u>55,481.75</u>	<u>62,377.00</u>	<u>(6,895.25)</u>	<u>96,721.92</u>	<u>126,337.00</u>	<u>(29,615.08)</u>	<u>769,000.00</u>
Total Expenditures	<u>220,065.94</u>	<u>190,182.00</u>	<u>29,883.94</u>	<u>434,974.50</u>	<u>363,350.00</u>	<u>71,624.50</u>	<u>2,360,586.00</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 186,680.09</u>	<u>\$ 296,606.00</u>	<u>\$ (109,925.91)</u>	<u>\$ 29,251.60</u>	<u>\$ 175,394.00</u>	<u>\$ (146,142.40)</u>	<u>\$ 16,289.00</u>

See Accountant's Compilation Report

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

	<u>1 Month Ended</u> <u>November 30, 2025</u>	<u>2 Months Ended</u> <u>November 30, 2025</u>
Sales, Use & Gas Tax		
Gas Tax Revenue	707.91	1,440.18
Total	<u>707.91</u>	<u>1,440.18</u>
Violation of Local Ordinances		
Total	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Village Clerk		
Village Clerk Salaries	\$ 7,363.60	\$ 15,375.28
Total	<u>\$ 7,363.60</u>	<u>\$ 15,375.28</u>
Other Contractual Services		
Cleaning Services	\$ 320.00	\$ 640.00
Total	<u>\$ 320.00</u>	<u>\$ 640.00</u>
Salaries		
Police Salaries	\$ 51,178.39	\$ 124,511.57
Aide Salaries	20,978.14	47,380.44
Police Salaries Misc	33.19	1,278.19
Total	<u>\$ 72,189.72</u>	<u>\$ 173,170.20</u>
Insurance		
General Liability Insurance	\$ 7,510.75	\$ 19,936.45
Hospitalization	4,200.00	8,400.00
Total	<u>\$ 11,710.75</u>	<u>\$ 28,336.45</u>

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

	<u>1 Month Ended</u> <u>November 30, 2025</u>	<u>2 Months Ended</u> <u>November 30, 2025</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ 9,858.65	\$ 15,823.30
Police Car #2610	0.00	638.23
Total	<u>\$ 9,858.65</u>	<u>\$ 16,461.53</u>
Other		
Landscaping and Wall Expense	\$ 2,150.00	\$ 3,560.00
Total	<u>\$ 2,150.00</u>	<u>\$ 3,560.00</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes

General Ledger

November 1, 2025 - November 30, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			1,346,991.91		
11/30/25	FLMuni		To record Florida Muni activity		5,186.53	
			Totals for 10101200		<u>5,186.53</u>	<u>1,352,178.44</u>
10101300	Checking- Centennial Bank			25,927.77		
11/03/25	32300		ATT MOBILITY		(1,240.27)	
11/03/25	32301		CITY OF FT LAUDERDALE		(673.26)	
11/03/25	32302		CITY OF POMPANO		(24,219.66)	
11/03/25	32303		GL DISTRIBUTORS INC		(1,403.15)	
11/03/25	32304		HINKLE RHINE AND ROOT LLC		(2,401.50)	
11/03/25	32305		INUNISON APPAREL		(150.28)	
11/03/25	32306		LISA HODDINOTT INC		(110.00)	
11/03/25	32307		SEA RANCH LAKES BEACH CLUB		(7,000.00)	
11/03/25	32308		SUSAN GAMBON		(320.00)	
11/03/25	32309		THE TREE TEAM		(1,260.00)	
11/03/25	32329		AIG VALIC		(1,200.33)	
11/03/25	32330		AIG VALIC MATCH		(600.17)	
11/03/25	32331		BCPBA		(207.84)	
11/03/25	32332		WE FLORIDA FINANCIAL		(100.00)	
11/04/25	32333		ANTONIO FERNANDEZ		(360.51)	
11/04/25	32334		JOSEPH TOROK		(1,079.14)	
11/04/25	32335		MICHAEL BRAUN		(188.74)	
11/04/25	32336		GOREN CHEROF DOODY AND EZROL PA		(3,476.00)	
11/04/25	32337		GRAU AND ASSOCIATES		(2,000.00)	
11/05/25	32338		BRUCE MEST		(729.50)	
11/05/25	32339		BRUCE MEST		(350.00)	
11/06/25	32340		BOARD OF RULES AND APPEALS		(494.16)	
11/06/25	32341		BROWARD LEAGUE OF CITIES		(150.00)	
11/06/25	32342		FPL		(662.88)	
11/06/25	32343		INUNISON APPAREL		(126.00)	
11/06/25	32344		TOTAL COMPLIANCE NETWORK		(67.00)	
11/06/25	32345		WASTE MANAGEMENT		(9,187.60)	
11/07/25	Dir Dep Test 1		Starr Paton		(1.00)	
11/07/25	P89		Payroll Journal Entry		(16,204.51)	
11/10/25	32346		CALVIN GIORDANO ASSOCIATES INC		(1,467.79)	
11/10/25	32347		CROSS COAST CONSTRUCTION INC		(2,735.00)	
11/10/25	32348		FIRST SIGN CORP		(595.10)	
11/10/25	32349		SHOOTER READY LLC		(550.00)	
11/10/25	32350		COMCAST		(525.00)	
11/13/25	32351		AIG VALIC		(1,576.31)	
11/13/25	32352		AIG VALIC MATCH		(788.16)	
11/13/25	32353		BCPBA		(51.96)	
11/13/25	32354		WE FLORIDA FINANCIAL		(100.00)	
11/13/25	32355		FOX ROTHSCHILD LLP		(430.00)	
11/13/25	32356		NODE0 IT LLC		(2,442.18)	
11/13/25	Dir Dep Test2		Village of Sea Ranch Lakes		(22.06)	
11/14/25	32357		OTTOGRAPHICS		(2,968.10)	
11/14/25	32358		SANDOLLAR IINC		(300.00)	
11/14/25	P89		Payroll Journal Entry		(23,379.71)	
11/18/25	32359		GERALDINE RYAN		(346.81)	
11/18/25	32360		AIG VALIC		(1,020.96)	
11/18/25	32361		AIG VALIC MATCH		(510.48)	
11/18/25	32362		BCPBA		(181.86)	
11/18/25	32363		WE FLORIDA FINANCIAL		(100.00)	
11/18/25	32364		COMCAST		(12.84)	
11/18/25	32365		COMCAST		(561.78)	

**Village of Sea Ranch Lakes
General Ledger**

November 1, 2025 - November 30, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
11/18/25	32366		SOLID WASTE DISPOSAL AND RECYCLABLE MATERIALS		(648.85)	
11/19/25	32368		BRUCE MEST		(125.00)	
11/19/25	32369		SEA RANCH LAKES BEACH CLUB		(7,000.00)	
11/19/25	32370		TOWN OF PEMBROKE PARK		(23,000.00)	
11/20/25	32333		Bank Error		(54.00)	
11/21/25	P89		Payroll Journal Entry		(14,990.90)	
11/25/25	32370		AIG VALIC		(1,056.95)	
11/25/25	32371		AIG VALIC MATCH		(528.48)	
11/25/25	32372		WE FLORIDA FINANCIAL		(100.00)	
11/25/25	32373		HORTICULTURAL SERVICES OF SOUTH FLORIDA		(150.00)	
11/25/25	32374		LEXIPOL LLC		(1,163.50)	
11/25/25	32375		REBEL EXTERMINATORS		(40.00)	
11/25/25	32376		THE TREE TEAM		(440.00)	
11/28/25	P89		Payroll Journal Entry		(17,345.00)	
11/30/25	12		MICHAEL BRAUN		188.74	
11/30/25	12		JOSEPH TOROK		1,079.14	
11/30/25	12		ANTONIO FERNANDEZ		360.51	
11/30/25	Bank Error				(54.00)	
11/30/25	C/D		To record C/D		(413,862.25)	
11/30/25	C/R		To record C/R		590,661.82	
			Totals for 10101300		<u>(4,898.32)</u>	<u>21,029.45</u>
10101500	Investment - Centennial Bank			448,946.42		
11/30/25	C/D		To record C/D		382,657.22	
11/30/25	C/R		To record C/R		(191,206.68)	
11/30/25	Investment		To record investment activity		684.08	
			Totals for 10101500		<u>192,134.62</u>	<u>641,081.04</u>
10103000	State Trust Investment			518,697.00		
11/30/25	Trust		To record trust account activity		1,768.01	
			Totals for 10103000		<u>1,768.01</u>	<u>520,465.01</u>
11501000	Accounts Rec - Government			25,757.03		
			Totals for 11501000		<u>0.00</u>	<u>25,757.03</u>
15501000	Prepaid Expenses			15,021.50		
11/30/25	PrePaid		To adjust prepaid insurance		(7,510.75)	
			Totals for 15501000		<u>(7,510.75)</u>	<u>7,510.75</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>

**Village of Sea Ranch Lakes
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November 1, 2025 - November 30, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20202000	Credit Union			(2,963.87)		
11/03/25	32332		WE FLORIDA FINANCIAL		100.00	
11/07/25	P89		Payroll Journal Entry		(100.00)	
11/13/25	32354		WE FLORIDA FINANCIAL		100.00	
11/14/25	P89		Payroll Journal Entry		(100.00)	
11/18/25	32363		WE FLORIDA FINANCIAL		100.00	
11/21/25	P89		Payroll Journal Entry		(100.00)	
11/25/25	32372		WE FLORIDA FINANCIAL		100.00	
11/28/25	P89		Payroll Journal Entry		(100.00)	
			Totals for 20202000		<u>0.00</u>	<u>(2,963.87)</u>
20202001	PBA Dues Payable			(389.72)		
11/03/25	32331		BCPBA		207.84	
11/07/25	P89		Payroll Journal Entry		(207.84)	
11/13/25	32353		BCPBA		51.96	
11/14/25	P89		Payroll Journal Entry		(51.96)	
11/18/25	32362		BCPBA		181.86	
11/21/25	P89		Payroll Journal Entry		(181.86)	
			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			(9,983.10)		
11/07/25	P89		Payroll Journal Entry		(3,333.34)	
11/14/25	P89		Payroll Journal Entry		(4,010.42)	
11/21/25	P89		Payroll Journal Entry		(3,122.96)	
11/28/25	P89		Payroll Journal Entry		(3,563.62)	
11/30/25	PayrollTax		To adjust payroll tax		14,030.34	
			Totals for 21701000		<u>0.00</u>	<u>(9,983.10)</u>
21702000	Federal Withholding Tax			(3,167.55)		
11/07/25	P89		Payroll Journal Entry		(2,407.70)	
11/14/25	P89		Payroll Journal Entry		(3,299.41)	
11/21/25	P89		Payroll Journal Entry		(2,555.12)	
11/28/25	P89		Payroll Journal Entry		(3,007.39)	
11/30/25	PayrollTax		To adjust payroll tax		11,269.62	
			Totals for 21702000		<u>0.00</u>	<u>(3,167.55)</u>
21703000	Depository			0.00		
11/30/25	C/D		To record C/D		5,741.04	
11/30/25	C/D		To record C/D		7,309.83	
11/30/25	C/D		To record C/D		5,678.08	
11/30/25	C/D		To record C/D		6,571.01	
11/30/25	PayrollTax		To adjust payroll tax		(25,299.96)	
			Totals for 21703000		<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(9,684.44)		
11/03/25	32329		AIG VALIC		1,200.33	
11/03/25	32330		AIG VALIC MATCH		600.17	
11/07/25	P89		Payroll Journal Entry		(1,800.50)	
11/13/25	32351		AIG VALIC		1,576.31	
11/13/25	32352		AIG VALIC MATCH		788.16	
11/14/25	P89		Payroll Journal Entry		(2,364.47)	
11/18/25	32360		AIG VALIC		1,020.96	

**Village of Sea Ranch Lakes
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November 1, 2025 - November 30, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
11/18/25	32361		AIG VALIC MATCH		510.48	
11/21/25	P89		Payroll Journal Entry		(1,531.44)	
11/25/25	32370		AIG VALIC		1,056.95	
11/25/25	32371		AIG VALIC MATCH		528.48	
11/28/25	P89		Payroll Journal Entry		(1,585.43)	
			Totals for 21900000		<u>0.00</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>
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			(255.43)		
11/30/25	C/R		To record C/R		(52.77)	
11/30/25	C/R		To record C/R		(372,216.09)	
			Totals for 31100000		<u>(372,268.86)</u>	<u>(372,524.29)</u>
31200001	Sales & Use Tax			(2,924.04)		
11/30/25	C/R		To record C/R		(3,032.13)	
			Totals for 31200001		<u>(3,032.13)</u>	<u>(5,956.17)</u>
31200003	Gas Tax Revenue			(732.27)		
11/30/25	C/R		To record C/R		(285.47)	
11/30/25	C/R		To record C/R		(422.44)	
			Totals for 31200003		<u>(707.91)</u>	<u>(1,440.18)</u>
31310000	Franchise Fees - Electricity			(8,598.85)		
11/30/25	C/R		To record C/R		(7,875.63)	
			Totals for 31310000		<u>(7,875.63)</u>	<u>(16,474.48)</u>
31320000	Franchise Fees - Telecomm			(3,227.48)		
11/30/25	C/R		To record C/R		(2,547.00)	
			Totals for 31320000		<u>(2,547.00)</u>	<u>(5,774.48)</u>
32100000	Occupational License			(2,062.90)		
			Totals for 32100000		<u>0.00</u>	<u>(2,062.90)</u>
32200000	Building Permits			(28,176.29)		
11/30/25	C/R		To record C/R		(6,612.58)	
			Totals for 32200000		<u>(6,612.58)</u>	<u>(34,788.87)</u>
33512000	Revenue Sharing			(5,303.30)		
11/30/25	C/R		To record C/R		(5,303.30)	
			Totals for 33512000		<u>(5,303.30)</u>	<u>(10,606.60)</u>
35400002	Foreman			(69.56)		
			Totals for 35400002		<u>0.00</u>	<u>(69.56)</u>
36100000	Interest Received			(6,084.95)		
11/30/25	FLMuni		To record Florida Muni activity		(5,186.53)	
11/30/25	Investment		To record investment activity		(684.08)	

**Village of Sea Ranch Lakes
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November 1, 2025 - November 30, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
11/30/25	Trust		To record trust account activity		(1,768.01)	
			Totals for 36100000		<u>(7,638.62)</u>	<u>(13,723.57)</u>
36900000	Miscellaneous Revenue			(45.00)		
11/30/25	C/R		To record C/R		(760.00)	
			Totals for 36900000		<u>(760.00)</u>	<u>(805.00)</u>
51312001	Village Clerk Salaries			8,011.68		
11/07/25	P89		Payroll Journal Entry		1,826.80	
11/14/25	P89		Payroll Journal Entry		1,883.20	
11/21/25	P89		Payroll Journal Entry		1,826.80	
11/28/25	P89		Payroll Journal Entry		1,826.80	
			Totals for 51312001		<u>7,363.60</u>	<u>15,375.28</u>
51321000	FICA Office			665.84		
11/07/25	P89		Payroll Journal Entry		166.19	
11/14/25	P89		Payroll Journal Entry		144.06	
11/21/25	P89		Payroll Journal Entry		139.76	
11/28/25	P89		Payroll Journal Entry		139.76	
			Totals for 51321000		<u>589.77</u>	<u>1,255.61</u>
51332000	Accounting			0.00		
11/03/25	32304		HINKLE RHINE AND ROOT LLC		2,401.50	
11/04/25	32337		GRAU AND ASSOCIATES		2,000.00	
			Totals for 51332000		<u>4,401.50</u>	<u>4,401.50</u>
51334003	Cleaning Services			320.00		
11/03/25	32308		SUSAN GAMBON		320.00	
			Totals for 51334003		<u>320.00</u>	<u>640.00</u>
51341000	Telephone			1,099.62		
11/03/25	32300		ATT MOBILITY		1,240.27	
11/10/25	32350		COMCAST		525.00	
11/18/25	32364		COMCAST		12.84	
11/18/25	32365		COMCAST		561.78	
			Totals for 51341000		<u>2,339.89</u>	<u>3,439.51</u>
51351000	Office Exp & Dues Misc			4,307.70		
11/03/25	32306		LISA HODDINOTT INC		110.00	
11/04/25	32333		ANTONIO FERNANDEZ		360.51	
11/04/25	32334		JOSEPH TOROK		1,079.14	
11/04/25	32335		MICHAEL BRAUN		188.74	
11/06/25	32340		BOARD OF RULES AND APPEALS		494.16	
11/06/25	32341		BROWARD LEAGUE OF CITIES		150.00	
11/07/25	Dir Dep Test 1		Starr Paton		1.00	
11/13/25	32356		NODE0 IT LLC		2,442.18	
11/13/25	Dir Dep Test2		Village of Sea Ranch Lakes		22.06	
11/14/25	32357		OTTOGRAPHICS		2,968.10	
11/18/25	32359		GERALDINE RYAN		346.81	
11/20/25	32333		Bank Error		54.00	
11/30/25	12		MICHAEL BRAUN		(188.74)	
11/30/25	12		JOSEPH TOROK		(1,079.14)	
11/30/25	12		ANTONIO FERNANDEZ		(360.51)	
11/30/25	Bank Error				54.00	
11/30/25	C/D		To record C/D		131.75	
11/30/25	C/D		To record C/D		9.70	
11/30/25	C/R		To record C/R		(0.92)	

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
11/30/25	C/R		To record C/R		(346.81)	
Totals for 51351000					<u>6,436.03</u>	<u>10,743.73</u>
51431000	Legal Fees			3,479.00		
11/04/25	32336		GOREN CHEROF DOODY AND EZROL PA		3,476.00	
11/10/25	32346		CALVIN GIORDANO ASSOCIATES INC		1,467.79	
11/13/25	32355		FOX ROTHSCHILD LLP		430.00	
Totals for 51431000					<u>5,373.79</u>	<u>8,852.79</u>
52112001	Police Salaries			73,333.18		
11/07/25	P89		Payroll Journal Entry		13,093.18	
11/14/25	P89		Payroll Journal Entry		12,562.48	
11/21/25	P89		Payroll Journal Entry		12,811.15	
11/28/25	P89		Payroll Journal Entry		12,711.58	
Totals for 52112001					<u>51,178.39</u>	<u>124,511.57</u>
52112002	Aide Salaries			26,402.30		
11/07/25	P89		Payroll Journal Entry		5,207.50	
11/14/25	P89		Payroll Journal Entry		5,188.24	
11/21/25	P89		Payroll Journal Entry		5,291.20	
11/28/25	P89		Payroll Journal Entry		5,291.20	
Totals for 52112002					<u>20,978.14</u>	<u>47,380.44</u>
52112003	Holiday Time			3,940.50		
11/07/25	P89		Payroll Journal Entry		345.60	
11/14/25	P89		Payroll Journal Entry		4,322.10	
Totals for 52112003					<u>4,667.70</u>	<u>8,608.20</u>
52112005	Vacation			1,073.92		
11/14/25	P89		Payroll Journal Entry		381.60	
Totals for 52112005					<u>381.60</u>	<u>1,455.52</u>
52112006	Sick Time			3,727.06		
11/07/25	P89		Payroll Journal Entry		1,280.78	
11/14/25	P89		Payroll Journal Entry		1,874.98	
11/21/25	P89		Payroll Journal Entry		481.17	
11/28/25	P89		Payroll Journal Entry		3,461.57	
Totals for 52112006					<u>7,098.50</u>	<u>10,825.56</u>
52112007	Longevity Pay			3,518.14		
Totals for 52112007					<u>0.00</u>	<u>3,518.14</u>
52112008	Police Salaries Misc			1,245.00		
11/07/25	P89		Payroll Journal Entry		33.19	
Totals for 52112008					<u>33.19</u>	<u>1,278.19</u>
52121000	FICA			8,854.50		
11/07/25	P89		Payroll Journal Entry		1,500.48	
11/14/25	P89		Payroll Journal Entry		1,861.15	
11/21/25	P89		Payroll Journal Entry		1,421.72	
11/28/25	P89		Payroll Journal Entry		1,642.05	
Totals for 52121000					<u>6,425.40</u>	<u>15,279.90</u>
52122200	Deferred Comp			3,261.37		
11/07/25	P89		Payroll Journal Entry		600.17	
11/14/25	P89		Payroll Journal Entry		788.16	
11/21/25	P89		Payroll Journal Entry		510.48	

Village of Sea Ranch Lakes

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
11/28/25	P89		Payroll Journal Entry		528.48	
			Totals for 52122200		<u>2,427.29</u>	<u>5,688.66</u>
52123001	General Liability Insurance			12,425.70		
11/30/25	PrePaid		To adjust prepaid insurance		7,510.75	
			Totals for 52123001		<u>7,510.75</u>	<u>19,936.45</u>
52123002	Hospitalization			4,200.00		
11/14/25	P89		Payroll Journal Entry		4,200.00	
			Totals for 52123002		<u>4,200.00</u>	<u>8,400.00</u>
52149000	Police General Exp & Misc			5,964.65		
11/03/25	32303		GL DISTRIBUTORS INC		1,403.15	
11/03/25	32305		INUNISON APPAREL		150.28	
11/06/25	32343		INUNISON APPAREL		126.00	
11/06/25	32344		TOTAL COMPLIANCE NETWORK		67.00	
11/10/25	32348		FIRST SIGN CORP		595.10	
11/10/25	32349		SHOOTER READY LLC		550.00	
11/25/25	32374		LEXIPOL LLC		1,163.50	
11/25/25	32375		REBEL EXTERMINATORS		40.00	
11/30/25	C/D		To record C/D		4,460.06	
11/30/25	C/D		To record C/D		1,303.56	
			Totals for 52149000		<u>9,858.65</u>	<u>15,823.30</u>
52149003	Police Computer Maint & Upgrades			4,000.00		
			Totals for 52149003		<u>0.00</u>	<u>4,000.00</u>
52149007	Police Car #2610			638.23		
			Totals for 52149007		<u>0.00</u>	<u>638.23</u>
52149010	Police Car #2016			0.00		
11/19/25	32370		TOWN OF PEMBROKE PARK		23,000.00	
			Totals for 52149010		<u>23,000.00</u>	<u>23,000.00</u>
52152000	Uniforms			3,200.00		
			Totals for 52152000		<u>0.00</u>	<u>3,200.00</u>
52234000	Fire Contract			24,219.66		
11/03/25	32302		CITY OF POMPANO		24,219.66	
			Totals for 52234000		<u>24,219.66</u>	<u>48,439.32</u>
52434000	Building Inspectors			5,569.00		
11/05/25	32338		BRUCE MEST		729.50	
11/05/25	32339		BRUCE MEST		350.00	
11/10/25	32347		CROSS COAST CONSTRUCTION INC		2,735.00	
11/19/25	32368		BRUCE MEST		125.00	
			Totals for 52434000		<u>3,939.50</u>	<u>9,508.50</u>
53143000	Electricity			750.80		
11/06/25	32342		FPL		662.88	
			Totals for 53143000		<u>662.88</u>	<u>1,413.68</u>
53343000	Water			611.93		
11/03/25	32301		CITY OF FT LAUDERDALE		673.26	
			Totals for 53343000		<u>673.26</u>	<u>1,285.19</u>
53432000	Garbage & Trash Collection			8,678.78		
11/06/25	32345		WASTE MANAGEMENT		9,187.60	

**Village of Sea Ranch Lakes
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November 1, 2025 - November 30, 2025

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
11/18/25	32366		SOLID WASTE DISPOSAL AND RECYCLABLE MATERIALS		648.85	
			Totals for 53432000		<u>9,836.45</u>	<u>18,515.23</u>
53949003	Landscaping Expense/Wall Exp			1,410.00		
11/03/25	32309		THE TREE TEAM		1,260.00	
11/14/25	32358		SANDOLLAR IINC		300.00	
11/25/25	32373		HORTICULTURAL SERVICES OF SOUTH FLORIDA		150.00	
11/25/25	32376		THE TREE TEAM		<u>440.00</u>	
			Totals for 53949003		<u>2,150.00</u>	<u>3,560.00</u>
54153000	Rent & Other			0.00		
11/03/25	32307		SEA RANCH LAKES BEACH CLUB		7,000.00	
11/19/25	32369		SEA RANCH LAKES BEACH CLUB		<u>7,000.00</u>	
			Totals for 54153000		<u>14,000.00</u>	<u>14,000.00</u>
			Report Total			<u>0.00</u>
Net Profit/(Loss)						
Current Period					<u>186,680.09</u>	
Year-to-Date					<u>29,251.60</u>	

Distribution count = 221