

Village of Sea Ranch Lakes
Financial Statements
March 31, 2026

Hinkle, Rhine & Rhine, 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 March 31, 2026, and the related Statements of Revenues and Expenditures for the one month and six months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

Supplementary Information

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

Hinkle, Rhine & Rhine, LLC

Hinkle, Rhine & Rhine, LLC
Pompano Beach, Florida
April 21, 2026

**Village of Sea Ranch Lakes
Combined Balance Sheet
March 31, 2026**

Assets

Current Assets

FL Muni Investment Trust	\$ 1,366,192.34
Checking- Centennial Bank	45,444.78
Investment - Centennial Bank	1,379,218.65
State Trust Investment	527,198.15
Accounts Rec - Government	28,661.03
Prepaid Expenses	<u>(22,532.25)</u>

Total Current Assets \$ 3,324,182.70

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 \$ 4,415,008.37

**Village of Sea Ranch Lakes
Combined Balance Sheet
March 31, 2026**

Liabilities and Fund Balance

Current Liabilities

Accounts Payable	\$	8,679.34
Credit Union		2,863.87
PBA Dues Payable		389.72
Accrued Payroll		30,122.17
Social Security W/H Tax		9,983.10
Federal Withholding Tax		3,167.55
Deferred Compensation Liability		<u>6,697.21</u>

Total Current Liabilities \$ 61,902.96

Total Liabilities \$ 61,902.96

Fund Balance

Invested in Capital Assets, net of related debt	1,090,825.00
Restricted For Road Maintenance	76,062.00
Fund Balance - Unrestricted	2,400,622.61
Excess (Deficit) Revenues over Expenses	<u>785,595.80</u>

Total Fund Balance \$ 4,353,105.41

Total Liabilities and Fund Balance \$ 4,415,008.37

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended March 31, 2026

	1 Month Ended	% to Revenue	6 Months Ended	% to Revenue
	March 31, 2026		March 31, 2026	
Revenues:				
Ad Valorem Taxes	\$ 21,994.06	37.75 %	\$ 1,975,357.33	88.64 %
Sales & Use Tax	3,256.78	5.59 %	19,079.25	0.86 %
Gas Tax Revenue	665.92	1.14 %	4,228.22	0.19 %
Franchise Fees - Electricity	6,134.61	10.53 %	41,235.22	1.85 %
Franchise Fees - Telecomm	2,107.44	3.62 %	14,758.24	0.66 %
Occupational License	0.00	0.00 %	2,062.90	0.09 %
Building Permits	8,518.04	14.62 %	79,222.25	3.55 %
Revenue Sharing	5,282.96	9.07 %	31,758.77	1.43 %
Foreman	234.00	0.40 %	303.56	0.01 %
Interest Received	5,074.11	8.71 %	45,530.17	2.04 %
Miscellaneous Revenue	5,000.00	8.58 %	15,101.74	0.68 %
Total Revenues	58,267.92	100.00 %	2,228,637.65	100.00 %
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	6,626.48	11.37 %	45,626.14	2.05 %
FICA Office	562.83	0.97 %	4,603.96	0.21 %
Accounting	1,754.00	3.01 %	34,620.50	1.55 %
Cleaning Services	320.00	0.55 %	1,920.00	0.09 %
Telephone	1,811.08	3.11 %	9,674.92	0.43 %
Office Exp & Dues Misc	2,609.78	4.48 %	26,105.19	1.17 %
Legal Fees	2,025.00	3.48 %	22,299.15	1.00 %
Maintenance & Repairs	4,622.50	7.93 %	20,833.62	0.93 %
Total General Office and Administrative	20,331.67	34.89 %	165,683.48	7.43 %

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Village of Sea Ranch Lakes
Statement of Revenues and Expenditures
For the Period Ended March 31, 2026

	<u>1 Month Ended</u> <u>March 31, 2026</u>	<u>% to Revenue</u>	<u>6 Months Ended</u> <u>March 31, 2026</u>	<u>% to Revenue</u>
Police Department				
Police Salaries	55,840.70	95.83 %	360,320.65	16.17 %
Aide Salaries	21,671.69	37.19 %	147,065.61	6.60 %
Holiday Time	3,819.50	6.56 %	25,067.20	1.12 %
Comp Time	0.00	0.00 %	859.04	0.04 %
Vacation	2,871.27	4.93 %	37,895.79	1.70 %
Sick Time	2,061.00	3.54 %	37,145.90	1.67 %
Longevity Pay	4,403.66	7.56 %	25,781.00	1.16 %
Police Salaries Misc	0.00	0.00 %	8,360.14	0.38 %
FICA	6,880.18	11.81 %	48,358.46	2.17 %
Deferred Comp	4,754.35	8.16 %	26,423.79	1.19 %
General Liability Insurance	52,575.25	90.23 %	95,043.95	4.26 %
Hospitalization	4,800.00	8.24 %	31,700.00	1.42 %
Police General Exp & Misc	(26,559.08)	(45.58)%	53,314.54	2.39 %
Police Computer Maint & Upgrades	0.00	0.00 %	8,740.00	0.39 %
Police Car #2610	0.00	0.00 %	638.23	0.03 %
Police Car #2612	304.45	0.52 %	1,258.37	0.06 %
Police Car #2016	0.00	0.00 %	27,800.77	1.25 %
Uniforms	0.00	0.00 %	4,200.00	0.19 %
Total Police Department	<u>133,422.97</u>	<u>228.98 %</u>	<u>939,973.44</u>	<u>42.18 %</u>
Direct City and Operating Cost				
Fire Contract	24,219.66	41.57 %	145,317.96	6.52 %
Building Inspectors	6,879.50	11.81 %	25,815.00	1.16 %
Electricity	566.52	0.97 %	4,129.88	0.19 %
Water	568.74	0.98 %	3,183.15	0.14 %
Garbage & Trash Collection	9,187.60	15.77 %	56,002.88	2.51 %
Maintenance & Repairs	(3,252.80)	(5.58)%	1,515.00	0.07 %
Landscaping Expense/Wall Exp	1,860.00	3.19 %	10,645.00	0.48 %
Rent & Other	7,000.00	12.01 %	42,000.00	1.88 %
Capital Outlay	41,377.53	71.01 %	48,776.06	2.19 %
Total Direct City and Operating Cost	<u>88,406.75</u>	<u>151.72 %</u>	<u>337,384.93</u>	<u>15.14 %</u>
Total Expenditures	<u>242,161.39</u>	<u>415.60 %</u>	<u>1,443,041.85</u>	<u>64.75 %</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (183,893.47)</u>	<u>(315.60)%</u>	<u>\$ 785,595.80</u>	<u>35.25 %</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended March 31, 2026

	<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	\$ 21,994.06	\$ 56,321.00	\$ (34,326.94)	\$ 1,975,357.33	\$ 2,032,083.00	\$ (56,725.67)	\$ 2,258,897.00
Sales & Use Tax	3,256.78	3,717.00	(460.22)	19,079.25	22,466.00	(3,386.75)	45,000.00
Gas Tax Revenue	665.92	794.00	(128.08)	4,228.22	5,033.00	(804.78)	9,998.00
Franchise Fees - Electricity	6,134.61	5,456.00	678.61	41,235.22	37,659.00	3,576.22	75,000.00
Franchise Fees - Telecomm	2,107.44	3,060.00	(952.56)	14,758.24	16,768.00	(2,009.76)	33,002.00
Occupational License	0.00	0.00	0.00	2,062.90	1,186.00	876.90	5,000.00
Building Permits	8,518.04	3,521.00	4,997.04	79,222.25	72,492.00	6,730.25	99,999.00
Revenue Sharing	5,282.96	5,558.00	(275.04)	31,758.77	33,631.00	(1,872.23)	68,000.00
Parking Tickets	0.00	83.00	(83.00)	0.00	501.00	(501.00)	1,000.00
Foreman	234.00	0.00	234.00	303.56	0.00	303.56	0.00
Interest Received	5,074.11	12,002.00	(6,927.89)	45,530.17	47,094.00	(1,563.83)	110,000.00
Miscellaneous Revenue	5,000.00	240.00	4,760.00	15,101.74	4,116.00	10,985.74	10,000.00
Total Revenues	<u>58,267.92</u>	<u>90,752.00</u>	<u>(32,484.08)</u>	<u>2,228,637.65</u>	<u>2,273,029.00</u>	<u>(44,391.35)</u>	<u>2,715,896.00</u>
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	6,626.48	9,487.00	(2,860.52)	45,626.14	48,632.00	(3,005.86)	95,954.00
FICA Office	562.83	687.00	(124.17)	4,603.96	4,082.00	521.96	7,600.00
Accounting	1,754.00	1,089.00	665.00	34,620.50	33,467.00	1,153.50	40,001.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	998.00	(998.00)	2,000.00
Cleaning Services	320.00	375.00	(55.00)	1,920.00	2,250.00	(330.00)	4,500.00
Telephone	1,811.08	1,531.00	280.08	9,674.92	8,646.00	1,028.92	18,000.00
Other Current Charges	0.00	166.00	(166.00)	0.00	999.00	(999.00)	2,000.00
Broward Permit Fees	0.00	1,589.00	(1,589.00)	0.00	2,000.00	(2,000.00)	2,001.00
Election Cost	0.00	3,500.00	(3,500.00)	0.00	3,500.00	(3,500.00)	3,500.00
Office Exp & Dues Misc	2,609.78	3,536.00	(926.22)	26,105.19	41,151.00	(15,045.81)	70,001.00
Legal Fees	2,025.00	2,478.00	(453.00)	22,299.15	23,781.00	(1,481.85)	50,001.00
Maintenance & Repairs	4,622.50	1,219.00	3,403.50	20,833.62	6,957.00	13,876.62	17,500.00
Total General and Administrative	<u>\$ 20,331.67</u>	<u>\$ 25,824.00</u>	<u>\$ (5,492.33)</u>	<u>\$ 165,683.48</u>	<u>\$ 176,463.00</u>	<u>\$ (10,779.52)</u>	<u>\$ 313,058.00</u>

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Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended March 31, 2026

	<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	55,840.70	63,155.00	(7,314.30)	360,320.65	338,654.00	21,666.65	706,166.00
Aide Salaries	21,671.69	26,077.00	(4,405.31)	147,065.61	133,664.00	13,401.61	275,496.00
Holiday Time	3,819.50	3,882.00	(62.50)	25,067.20	24,043.00	1,024.20	49,319.00
Comp Time	0.00	0.00	0.00	859.04	0.00	859.04	0.00
Vacation	2,871.27	1,917.00	954.27	37,895.79	21,537.00	16,358.79	41,164.00
Sick Time	2,061.00	0.00	2,061.00	37,145.90	31,329.00	5,816.90	41,101.00
Longevity Pay	4,403.66	766.00	3,637.66	25,781.00	8,600.00	17,181.00	16,438.00
Police Salaries Misc	0.00	0.00	0.00	8,360.14	0.00	8,360.14	0.00
FICA	6,880.18	7,596.00	(715.82)	48,358.46	44,629.00	3,729.46	89,941.00
Deferred Comp	4,754.35	3,271.00	1,483.35	26,423.79	24,972.00	1,451.79	62,638.00
Seminars & Training	0.00	2,500.00	(2,500.00)	0.00	15,000.00	(15,000.00)	30,000.00
General Liability Insurance	52,575.25	10,261.00	42,314.25	95,043.95	41,410.00	53,633.95	99,998.00
Hospitalization	4,800.00	2,325.00	2,475.00	31,700.00	14,308.00	17,392.00	43,194.00
Police General Exp & Misc	(26,559.08)	8,082.00	(34,641.08)	53,314.54	45,494.00	7,820.54	65,000.00
Police Computer Maint & Upgrades	0.00	0.00	0.00	8,740.00	998.00	7,742.00	5,000.00
Police Car #2610	0.00	292.00	(292.00)	638.23	1,750.00	(1,111.77)	3,500.00
Police Car #2612	304.45	292.00	12.45	1,258.37	1,750.00	(491.63)	3,500.00
Police Car #2014	0.00	292.00	(292.00)	0.00	1,750.00	(1,750.00)	3,500.00
Police Car #2016	0.00	292.00	(292.00)	27,800.77	1,750.00	26,050.77	3,500.00
Uniforms	0.00	0.00	0.00	4,200.00	6,413.00	(2,213.00)	12,000.00
Total Police Department	<u>133,422.97</u>	<u>131,000.00</u>	<u>2,422.97</u>	<u>939,973.44</u>	<u>758,051.00</u>	<u>181,922.44</u>	<u>1,551,455.00</u>
Direct City and Operating Cost							
Fire Contract	24,219.66	24,690.00	(470.34)	145,317.96	148,142.00	(2,824.04)	296,287.00
Building Inspectors	6,879.50	2,884.00	3,995.50	25,815.00	17,004.00	8,811.00	35,000.00
Electricity	566.52	657.00	(90.48)	4,129.88	4,096.00	33.88	9,001.00
Water	568.74	446.00	122.74	3,183.15	2,865.00	318.15	4,500.00
Garbage & Trash Collection	9,187.60	9,119.00	68.60	56,002.88	54,337.00	1,665.88	110,000.00
Maintenance & Repairs	(3,252.80)	542.00	(3,794.80)	1,515.00	3,248.00	(1,733.00)	6,500.00
Landscaping Expense/Wall Exp	1,860.00	6,601.00	(4,741.00)	10,645.00	24,107.00	(13,462.00)	45,000.00
Rent & Other	7,000.00	7,000.00	0.00	42,000.00	42,000.00	0.00	84,000.00
Capital Outlay	41,377.53	16,667.00	24,710.53	48,776.06	99,998.00	(51,221.94)	200,000.00
Total Direct City and Operating Cost	<u>88,406.75</u>	<u>68,606.00</u>	<u>19,800.75</u>	<u>337,384.93</u>	<u>395,797.00</u>	<u>(58,412.07)</u>	<u>790,288.00</u>
Total Expenditures	<u>242,161.39</u>	<u>225,430.00</u>	<u>16,731.39</u>	<u>1,443,041.85</u>	<u>1,330,311.00</u>	<u>112,730.85</u>	<u>2,654,801.00</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (183,893.47)</u>	<u>\$ (134,678.00)</u>	<u>\$ (49,215.47)</u>	<u>\$ 785,595.80</u>	<u>\$ 942,718.00</u>	<u>\$ (157,122.20)</u>	<u>\$ 61,095.00</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended March 31, 2026

	<u>1 Month Ended</u> <u>March 31, 2026</u>	<u>6 Months Ended</u> <u>March 31, 2026</u>
Sales, Use & Gas Tax		
Gas Tax Revenue	665.92	4,228.22
Total	<u>665.92</u>	<u>4,228.22</u>
 Violation of Local Ordinances		
Total	<u>\$ 0.00</u>	<u>\$ 0.00</u>
 Village Clerk		
Village Clerk Salaries	\$ 6,626.48	\$ 45,626.14
Total	<u>\$ 6,626.48</u>	<u>\$ 45,626.14</u>
 Other Contractual Services		
Cleaning Services	\$ 320.00	\$ 1,920.00
Total	<u>\$ 320.00</u>	<u>\$ 1,920.00</u>
 Salaries		
Police Salaries	\$ 55,840.70	\$ 360,320.65
Aide Salaries	21,671.69	147,065.61
Police Salaries Misc	0.00	8,360.14
Total	<u>\$ 77,512.39</u>	<u>\$ 515,746.40</u>
 Insurance		
General Liability Insurance	\$ 52,575.25	\$ 95,043.95
Hospitalization	4,800.00	31,700.00
Total	<u>\$ 57,375.25</u>	<u>\$ 126,743.95</u>

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Village of Sea Ranch Lakes
Sub Schedules - Master Accounts
For the Period Ended March 31, 2026

	<u>1 Month Ended</u> <u>March 31, 2026</u>	<u>6 Months Ended</u> <u>March 31, 2026</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ (26,559.08)	\$ 53,314.54
Police Car #2610	0.00	638.23
Police Car #2612	304.45	1,258.37
Total	<u>\$ (26,254.63)</u>	<u>\$ 55,211.14</u>
Other		
Landscaping and Wall Expense	\$ 1,860.00	\$ 10,645.00
Total	<u>\$ 1,860.00</u>	<u>\$ 10,645.00</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes

General Ledger

March 1, 2026 - March 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			1,365,417.99		
03/31/26	FL Muni		To record FL Muni transactions		774.35	
			Totals for 10101200		<u>774.35</u>	<u>1,366,192.34</u>
10101300	Checking- Centennial Bank			28,561.78		
03/03/26	32543		ATT MOBILITY		(332.99)	
03/03/26	32544		CITY OF POMPANO		(24,219.66)	
03/03/26	32545		FRANK R PLASTINI		(177.00)	
03/03/26	32546		LISA HODDINOTT INC		(110.00)	
03/03/26	32547		SEA RANCH LAKES BEACH CLUB		(7,000.00)	
03/03/26	32548		SHOOTER READY LLC		(390.00)	
03/03/26	32549		SUSAN GAMBON		(320.00)	
03/03/26	32550		THE TREE TEAM		(1,260.00)	
03/03/26	32551		AIG VALIC		(2,937.67)	
03/03/26	32552		AIG VALIC MATCH		(1,270.03)	
03/03/26	32553		WE FLORIDA FINANCIAL		(100.00)	
03/04/26	32554		BHU CONSULTING INC		(79.74)	
03/04/26	32555		CROSS COAST CONSTRUCTION INC		(2,971.00)	
03/04/26	32556		GOREN CHEROF DOODY AND EZROL PA		(2,025.00)	
03/04/26	32557		TOM BENNETT		(175.00)	
03/04/26	32558		BOARD OF RULES AND APPEALS		(86.88)	
03/06/26	P89		Payroll Journal Entry		(17,312.61)	
03/09/26	32559		ACROPOLIS MARBLE & GRANITE CORP.		(2,000.00)	
03/09/26	32560		CITY OF FT LAUDERDALE		(568.74)	
03/09/26	32561		COMCAST		(543.38)	
03/09/26	32562		FPL		(566.52)	
03/09/26	32563		SALS AUTO REPAIR		(304.45)	
03/09/26	32564		WASTE MANAGEMENT		(9,187.60)	
03/10/26	32565		TEM SYSTEMS		(6,802.50)	
03/10/26	32566		AIG VALIC		(2,671.36)	
03/10/26	32567		AIG VALIC MATCH		(1,335.68)	
03/10/26	32568		BCPBA		(193.83)	
03/10/26	32569		WE FLORIDA FINANCIAL		(100.00)	
03/10/26	32570		SCOTT BURES		(64.14)	
03/13/26	32571		LUNAR ELECTRIC INC		(265.00)	
03/13/26	32572		NODE0 IT LLC		(1,242.18)	
03/13/26	P89		Payroll Journal Entry		(23,657.11)	
03/16/26	32573		AIG VALIC		(2,105.71)	
03/16/26	32574		AIG VALIC MATCH		(1,052.86)	
03/16/26	32575		WE FLORIDA FINANCIAL		(100.00)	
03/16/26	32576		COMCAST		(14.98)	
03/17/26	32577		BRUCE MEST		(373.50)	
03/17/26	32578		TOM BENNETT		(275.00)	
03/18/26	32579		SANDOLLAR IINC		(450.00)	
03/20/26	P89		Payroll Journal Entry		(15,274.84)	
03/24/26	32580		AIG VALIC		(2,299.19)	
03/24/26	32581		AIG VALIC MATCH		(1,095.78)	
03/24/26	32582		BCPBA		(193.83)	
03/24/26	32583		WE FLORIDA FINANCIAL		(100.00)	
03/24/26	32584		COMCAST		(586.74)	
03/24/26	32585		HORTICULTURAL SERVICES OF SOUTH FLORIDA		(150.00)	
03/25/26	32586		LUNAR ELECTRIC INC		(125.00)	
03/25/26	32587		LUNAR ELECTRIC INC		(175.00)	
03/25/26	32588		LUNAR ELECTRIC INC		(320.00)	
03/25/26	32589		STARR PATON		(100.00)	
03/25/26	32590		TOM BENNETT		(925.00)	

**Village of Sea Ranch Lakes
General Ledger**

March 1, 2026 - March 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/25/26	32591		TOM BENNETT		(275.00)	
03/25/26	32592		TOM BENNETT		(375.00)	
03/26/26	32593		HINKLE RHINE AND RHINE LLC		(1,754.00)	
03/26/26	32594		REBEL EXTERMINATORS		(52.00)	
03/26/26	32595		LUNAR ELECTRIC INC		(175.00)	
03/27/26	P89		Payroll Journal Entry		(16,628.14)	
03/31/26	12		FIRST SIGN CORP		595.10	
03/31/26	32596		INUNISON APPAREL		(108.00)	
03/31/26	32597		LISA HODDINOTT INC		(55.00)	
03/31/26	32598		TOM BENNETT		(275.00)	
03/31/26	32599		ATT MOBILITY		(332.99)	
03/31/26	32600		BROWARD COLLEGE		(220.00)	
03/31/26	32601		AIG VALIC		(2,105.70)	
03/31/26	32602		AIG VALIC MATCH		(881.53)	
03/31/26	32603		WE FLORIDA FINANCIAL		(100.00)	
03/31/26	32605		BRUCE MEST		(175.00)	
03/31/26	C/D		To record C/D		(72,512.50)	
03/31/26	C/R		To record C/R		248,300.26	
			Totals for 10101300		<u>16,883.00</u>	<u>45,444.78</u>
10101500	Investment - Centennial Bank			1,555,521.06		
03/31/26	C/D		To record C/D		12,824.97	
03/31/26	C/D		To record C/D		3,386.67	
03/31/26	C/R		To record C/R		(195,106.45)	
03/31/26	Investment		To record Investment account activity		2,592.40	
			Totals for 10101500		<u>(176,302.41)</u>	<u>1,379,218.65</u>
10103000	State Trust Investment			525,490.79		
03/31/26	Trust		To record trust account activity		1,707.36	
			Totals for 10103000		<u>1,707.36</u>	<u>527,198.15</u>
11501000	Accounts Rec - Government			28,661.03		
			Totals for 11501000		<u>0.00</u>	<u>28,661.03</u>
11901000	Suspense			0.00		
03/31/26	C/D		To record C/D		6,564.09	
03/31/26	C/D		To record C/D		(6,564.09)	
			Totals for 11901000		<u>0.00</u>	<u>0.00</u>
15501000	Prepaid Expenses			7,510.75		
03/31/26	PrePaid		To adjust prepaid insurance		(7,510.75)	
03/31/26	PrePaid		To adjust prepaid insurance		(22,532.25)	
			Totals for 15501000		<u>(30,043.00)</u>	<u>(22,532.25)</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>

Village of Sea Ranch Lakes

General Ledger

March 1, 2026 - March 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20201000	Accounts Payable			(8,679.34)		
			Totals for 20201000		<u>0.00</u>	<u>(8,679.34)</u>
20202000	Credit Union			(2,963.87)		
03/03/26	32553		WE FLORIDA FINANCIAL		100.00	
03/06/26	P89		Payroll Journal Entry		(100.00)	
03/10/26	32569		WE FLORIDA FINANCIAL		100.00	
03/13/26	P89		Payroll Journal Entry		(100.00)	
03/16/26	32575		WE FLORIDA FINANCIAL		100.00	
03/20/26	P89		Payroll Journal Entry		(100.00)	
03/24/26	32583		WE FLORIDA FINANCIAL		100.00	
03/27/26	P89		Payroll Journal Entry		(100.00)	
03/31/26	32603		WE FLORIDA FINANCIAL		100.00	
			Totals for 20202000		<u>100.00</u>	<u>(2,863.87)</u>
20202001	PBA Dues Payable			(389.72)		
03/10/26	32568		BCPBA		193.83	
03/13/26	P89		Payroll Journal Entry		(193.83)	
03/24/26	32582		BCPBA		193.83	
03/27/26	P89		Payroll Journal Entry		(193.83)	
			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>
21701000	Social Security W/H Tax			(9,983.10)		
03/06/26	P89		Payroll Journal Entry		(3,837.60)	
03/13/26	P89		Payroll Journal Entry		(4,144.66)	
03/20/26	P89		Payroll Journal Entry		(3,305.58)	
03/27/26	P89		Payroll Journal Entry		(3,598.18)	
03/31/26	PayrollTax		To adjust payroll tax		14,886.02	
			Totals for 21701000		<u>0.00</u>	<u>(9,983.10)</u>
21702000	Federal Withholding Tax			(3,167.55)		
03/06/26	P89		Payroll Journal Entry		(2,813.47)	
03/13/26	P89		Payroll Journal Entry		(3,194.72)	
03/20/26	P89		Payroll Journal Entry		(2,472.06)	
03/27/26	P89		Payroll Journal Entry		(2,496.75)	
03/31/26	PayrollTax		To adjust payroll tax		10,977.00	
			Totals for 21702000		<u>0.00</u>	<u>(3,167.55)</u>
21703000	Depository			0.00		
03/31/26	C/D		To record C/D		6,651.07	
03/31/26	C/D		To record C/D		7,339.38	
03/31/26	C/D		To record C/D		5,777.64	
03/31/26	C/D		To record C/D		6,094.93	
03/31/26	PayrollTax		To adjust payroll tax		(25,863.02)	
			Totals for 21703000		<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(9,684.44)		
03/03/26	32551		AIG VALIC		2,937.67	
03/03/26	32552		AIG VALIC MATCH		1,270.03	
03/06/26	P89		Payroll Journal Entry		(4,207.70)	
03/10/26	32566		AIG VALIC		2,671.36	
03/10/26	32567		AIG VALIC MATCH		1,335.68	
03/13/26	P89		Payroll Journal Entry		(4,007.04)	
03/16/26	32573		AIG VALIC		2,105.71	

**Village of Sea Ranch Lakes
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March 1, 2026 - March 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/16/26	32574		AIG VALIC MATCH		1,052.86	
03/20/26	P89		Payroll Journal Entry		(3,158.57)	
03/24/26	32580		AIG VALIC		2,299.19	
03/24/26	32581		AIG VALIC MATCH		1,095.78	
03/27/26	P89		Payroll Journal Entry		(3,394.97)	
03/31/26	32601		AIG VALIC		2,105.70	
03/31/26	32602		AIG VALIC MATCH		881.53	
			Totals for 21900000		<u>2,987.23</u>	<u>(6,697.21)</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			(2,400,622.61)		
			Totals for 27100000		<u>0.00</u>	<u>(2,400,622.61)</u>
31100000	Ad Valorem Taxes			(1,953,363.27)		
03/31/26	C/R		To record C/R		(21,994.06)	
			Totals for 31100000		<u>(21,994.06)</u>	<u>(1,975,357.33)</u>
31200001	Sales & Use Tax			(15,822.47)		
03/31/26	C/R		To record C/R		(3,256.78)	
			Totals for 31200001		<u>(3,256.78)</u>	<u>(19,079.25)</u>
31200003	Gas Tax Revenue			(3,562.30)		
03/31/26	C/R		To record C/R		(284.81)	
03/31/26	C/R		To record C/R		(381.11)	
			Totals for 31200003		<u>(665.92)</u>	<u>(4,228.22)</u>
31310000	Franchise Fees - Electricity			(35,100.61)		
03/31/26	C/R		To record C/R		(6,134.61)	
			Totals for 31310000		<u>(6,134.61)</u>	<u>(41,235.22)</u>
31320000	Franchise Fees - Telecomm			(12,650.80)		
03/31/26	C/R		To record C/R		(2,107.44)	
			Totals for 31320000		<u>(2,107.44)</u>	<u>(14,758.24)</u>
32100000	Occupational License			(2,062.90)		
			Totals for 32100000		<u>0.00</u>	<u>(2,062.90)</u>
32200000	Building Permits			(70,704.21)		
03/31/26	C/R		To record C/R		(5,636.97)	
03/31/26	C/R		To record C/R		(2,881.07)	
			Totals for 32200000		<u>(8,518.04)</u>	<u>(79,222.25)</u>
33512000	Revenue Sharing			(26,475.81)		
03/31/26	C/R		To record C/R		(5,282.96)	
			Totals for 33512000		<u>(5,282.96)</u>	<u>(31,758.77)</u>
35400002	Foreman			(69.56)		
03/31/26	C/R		To record C/R		(234.00)	
			Totals for 35400002		<u>(234.00)</u>	<u>(303.56)</u>
36100000	Interest Received			(40,456.06)		
03/31/26	FL Muni		To record FL Muni transactions		(774.35)	
03/31/26	Investment		To record Investment account activity		(2,592.40)	

Village of Sea Ranch Lakes

General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/31/26	Trust		To record trust account activity		(1,707.36)	
			Totals for 36100000		<u>(5,074.11)</u>	<u>(45,530.17)</u>
36900000	Miscellaneous Revenue			(10,101.74)		
03/31/26	C/R		McDonald Purchase PD Explorer		(5,000.00)	
			Totals for 36900000		<u>(5,000.00)</u>	<u>(15,101.74)</u>
51312001	Village Clerk Salaries			38,999.66		
03/06/26	P89		Payroll Journal Entry		1,826.80	
03/13/26	P89		Payroll Journal Entry		1,876.80	
03/20/26	P89		Payroll Journal Entry		1,826.80	
03/27/26	P89		Payroll Journal Entry		1,096.08	
			Totals for 51312001		<u>6,626.48</u>	<u>45,626.14</u>
51321000	FICA Office			4,041.13		
03/06/26	P89		Payroll Journal Entry		139.76	
03/13/26	P89		Payroll Journal Entry		143.57	
03/20/26	P89		Payroll Journal Entry		139.75	
03/27/26	P89		Payroll Journal Entry		139.75	
			Totals for 51321000		<u>562.83</u>	<u>4,603.96</u>
51332000	Accounting			32,866.50		
03/26/26	32593		HINKLE RHINE AND RHINE LLC		1,754.00	
			Totals for 51332000		<u>1,754.00</u>	<u>34,620.50</u>
51334003	Cleaning Services			1,600.00		
03/03/26	32549		SUSAN GAMBON		320.00	
			Totals for 51334003		<u>320.00</u>	<u>1,920.00</u>
51341000	Telephone			7,863.84		
03/03/26	32543		ATT MOBILITY		332.99	
03/09/26	32561		COMCAST		543.38	
03/16/26	32576		COMCAST		14.98	
03/24/26	32584		COMCAST		586.74	
03/31/26	32599		ATT MOBILITY		332.99	
			Totals for 51341000		<u>1,811.08</u>	<u>9,674.92</u>
51351000	Office Exp & Dues Misc			23,495.41		
03/03/26	32546		LISA HODDINOTT INC		110.00	
03/04/26	32554		BHU CONSULTING INC		79.74	
03/04/26	32558		BOARD OF RULES AND APPEALS		86.88	
03/13/26	32572		NODE0 IT LLC		1,242.18	
03/25/26	32589		STARR PATON		100.00	
03/31/26	32597		LISA HODDINOTT INC		55.00	
03/31/26	C/D		To record C/D		1,205.31	
03/31/26	C/D		To record C/D		136.19	
03/31/26	Reclass		Exhaust Fan & Materials CK#32507		(405.52)	
			Totals for 51351000		<u>2,609.78</u>	<u>26,105.19</u>
51431000	Legal Fees			20,274.15		
03/04/26	32556		GOREN CHEROF DOODY AND EZROL PA		2,025.00	
			Totals for 51431000		<u>2,025.00</u>	<u>22,299.15</u>
51934000	Maintenance & Repairs			16,211.12		
03/10/26	32565		TEM SYSTEMS		6,802.50	
03/31/26	Reclass		Water Heater & Plumbing Ck# 32515		(1,400.00)	
03/31/26	Reclass		Exhaust Fan & Materials CK#32507		(780.00)	

**Village of Sea Ranch Lakes
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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 51934000					<u>4,622.50</u>	<u>20,833.62</u>
52112001	Police Salaries			304,479.95		
03/06/26	P89		Payroll Journal Entry		15,504.85	
03/13/26	P89		Payroll Journal Entry		14,543.05	
03/20/26	P89		Payroll Journal Entry		12,928.60	
03/27/26	P89		Payroll Journal Entry		<u>12,864.20</u>	
Totals for 52112001					<u>55,840.70</u>	<u>360,320.65</u>
52112002	Aide Salaries			125,393.92		
03/06/26	P89		Payroll Journal Entry		5,094.85	
03/13/26	P89		Payroll Journal Entry		5,476.00	
03/20/26	P89		Payroll Journal Entry		5,476.00	
03/27/26	P89		Payroll Journal Entry		<u>5,624.84</u>	
Totals for 52112002					<u>21,671.69</u>	<u>147,065.61</u>
52112003	Holiday Time			21,247.70		
03/13/26	P89		Payroll Journal Entry		<u>3,819.50</u>	
Totals for 52112003					<u>3,819.50</u>	<u>25,067.20</u>
52112004	Comp Time			859.04		
Totals for 52112004					<u>0.00</u>	<u>859.04</u>
52112005	Vacation			35,024.52		
03/06/26	P89		Payroll Journal Entry		427.35	
03/27/26	P89		Payroll Journal Entry		<u>2,443.92</u>	
Totals for 52112005					<u>2,871.27</u>	<u>37,895.79</u>
52112006	Sick Time			35,084.90		
03/20/26	P89		Payroll Journal Entry		687.00	
03/27/26	P89		Payroll Journal Entry		<u>1,374.00</u>	
Totals for 52112006					<u>2,061.00</u>	<u>37,145.90</u>
52112007	Longevity Pay			21,377.34		
03/06/26	P89		Payroll Journal Entry		2,228.70	
03/13/26	P89		Payroll Journal Entry		1,374.00	
03/20/26	P89		Payroll Journal Entry		687.00	
03/27/26	P89		Payroll Journal Entry		<u>113.96</u>	
Totals for 52112007					<u>4,403.66</u>	<u>25,781.00</u>
52112008	Police Salaries Misc			8,360.14		
Totals for 52112008					<u>0.00</u>	<u>8,360.14</u>
52121000	FICA			41,478.28		
03/06/26	P89		Payroll Journal Entry		1,779.04	
03/13/26	P89		Payroll Journal Entry		1,928.76	
03/20/26	P89		Payroll Journal Entry		1,513.04	
03/27/26	P89		Payroll Journal Entry		<u>1,659.34</u>	
Totals for 52121000					<u>6,880.18</u>	<u>48,358.46</u>
52122200	Deferred Comp			21,669.44		
03/06/26	P89		Payroll Journal Entry		1,270.03	
03/13/26	P89		Payroll Journal Entry		1,335.68	
03/20/26	P89		Payroll Journal Entry		1,052.86	
03/27/26	P89		Payroll Journal Entry		<u>1,095.78</u>	
Totals for 52122200					<u>4,754.35</u>	<u>26,423.79</u>
52123001	General Liability Insurance			42,468.70		

Village of Sea Ranch Lakes

General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/31/26	C/D		To record C/D		22,532.25	
03/31/26	PrePaid		To adjust prepaid insurance		7,510.75	
03/31/26	PrePaid		To adjust prepaid insurance		22,532.25	
Totals for 52123001					<u>52,575.25</u>	<u>95,043.95</u>
52123002	Hospitalization			26,900.00		
03/13/26	P89		Payroll Journal Entry		4,800.00	
Totals for 52123002					<u>4,800.00</u>	<u>31,700.00</u>
52149000	Police General Exp & Misc			79,873.62		
03/03/26	32545		FRANK R PLASTINI		177.00	
03/03/26	32548		SHOOTER READY LLC		390.00	
03/09/26	32559		ACROPOLIS MARBLE & GRANITE CORP.		2,000.00	
03/10/26	32570		SCOTT BURES		64.14	
03/26/26	32594		REBEL EXTERMINATORS		52.00	
03/31/26	12		FIRST SIGN CORP		(595.10)	
03/31/26	32596		INUNISON APPAREL		108.00	
03/31/26	32600		BROWARD COLLEGE		220.00	
03/31/26	C/D		To record C/D		4,174.88	
03/31/26	Reclass		Fabricate desktops CK#32526		(2,500.00)	
03/31/26	Reclass		Fabricate Desktops Ck#32559		(2,000.00)	
03/31/26	Reclass		Village Hall Renovation Ck#32498		(10,000.00)	
03/31/26	Reclass		Village Hall Renovation Ck#32504		(10,000.00)	
03/31/26	Reclass		Flooring Ck#32520		(5,000.00)	
03/31/26	Reclass		Flooring CK#32541		(2,750.00)	
03/31/26	Reclass		Renovation Materials Ck#32542		(900.00)	
Totals for 52149000					<u>(26,559.08)</u>	<u>53,314.54</u>
52149003	Police Computer Maint & Upgrades			8,740.00		
Totals for 52149003					<u>0.00</u>	<u>8,740.00</u>
52149007	Police Car #2610			638.23		
Totals for 52149007					<u>0.00</u>	<u>638.23</u>
52149008	Police Car #2612			953.92		
03/09/26	32563		SALS AUTO REPAIR		304.45	
Totals for 52149008					<u>304.45</u>	<u>1,258.37</u>
52149010	Police Car #2016			27,800.77		
Totals for 52149010					<u>0.00</u>	<u>27,800.77</u>
52152000	Uniforms			4,200.00		
Totals for 52152000					<u>0.00</u>	<u>4,200.00</u>
52234000	Fire Contract			121,098.30		
03/03/26	32544		CITY OF POMPANO		24,219.66	
Totals for 52234000					<u>24,219.66</u>	<u>145,317.96</u>
52434000	Building Inspectors			18,935.50		
03/04/26	32555		CROSS COAST CONSTRUCTION INC		2,971.00	
03/04/26	32557		TOM BENNETT		175.00	
03/13/26	32571		LUNAR ELECTRIC INC		265.00	
03/17/26	32577		BRUCE MEST		373.50	
03/17/26	32578		TOM BENNETT		275.00	
03/25/26	32586		LUNAR ELECTRIC INC		125.00	
03/25/26	32587		LUNAR ELECTRIC INC		175.00	
03/25/26	32588		LUNAR ELECTRIC INC		320.00	

Village of Sea Ranch Lakes

General Ledger

March 1, 2026 - March 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
03/25/26	32590		TOM BENNETT		925.00	
03/25/26	32591		TOM BENNETT		275.00	
03/25/26	32592		TOM BENNETT		375.00	
03/26/26	32595		LUNAR ELECTRIC INC		175.00	
03/31/26	32598		TOM BENNETT		275.00	
03/31/26	32605		BRUCE MEST		175.00	
Totals for 52434000					<u>6,879.50</u>	<u>25,815.00</u>
53143000	Electricity			3,563.36		
03/09/26	32562		FPL		566.52	
Totals for 53143000					<u>566.52</u>	<u>4,129.88</u>
53343000	Water			2,614.41		
03/09/26	32560		CITY OF FT LAUDERDALE		568.74	
Totals for 53343000					<u>568.74</u>	<u>3,183.15</u>
53432000	Garbage & Trash Collection			46,815.28		
03/09/26	32564		WASTE MANAGEMENT		9,187.60	
Totals for 53432000					<u>9,187.60</u>	<u>56,002.88</u>
53934000	Maintenance & Repairs			4,767.80		
03/31/26	Reclass		Doors Ck#32528		(3,252.80)	
Totals for 53934000					<u>(3,252.80)</u>	<u>1,515.00</u>
53949003	Landscaping Expense/Wall Exp			8,785.00		
03/03/26	32550		THE TREE TEAM		1,260.00	
03/18/26	32579		SANDOLLAR IINC		450.00	
03/24/26	32585		HORTICULTURAL SERVICES OF SOUTH FLORIDA		150.00	
Totals for 53949003					<u>1,860.00</u>	<u>10,645.00</u>
54153000	Rent & Other			35,000.00		
03/03/26	32547		SEA RANCH LAKES BEACH CLUB		7,000.00	
Totals for 54153000					<u>7,000.00</u>	<u>42,000.00</u>
80010000	Capital Outlay			7,398.53		
03/31/26	C/D		Village Hall Renovation - Bathroom Cabinet		795.00	
03/31/26	C/D		Village Hall Renovation - Plumbing		1,594.21	
03/31/26	Reclass		Water Heater & Plumbing Ck# 32515		1,400.00	
03/31/26	Reclass		Exhaust Fan & Materials CK#32507		405.52	
03/31/26	Reclass		Exhaust Fan & Materials CK#32507		780.00	
03/31/26	Reclass		Fabricate desktops CK#32526		2,500.00	
03/31/26	Reclass		Doors Ck#32528		3,252.80	
03/31/26	Reclass		Fabricate Desktops Ck#32559		2,000.00	
03/31/26	Reclass		Village Hall Renovation Ck#32498		10,000.00	
03/31/26	Reclass		Village Hall Renovation Ck#32504		10,000.00	
03/31/26	Reclass		Flooring Ck#32520		5,000.00	
03/31/26	Reclass		Flooring CK#32541		2,750.00	
03/31/26	Reclass		Renovation Materials Ck#32542		900.00	
Totals for 80010000					<u>41,377.53</u>	<u>48,776.06</u>
Report Total						<u>0.00</u>
Net Profit/(Loss)						
Current Period					<u>(183,893.47)</u>	
Year-to-Date					<u>785,595.80</u>	

Village of Sea Ranch Lakes

General Ledger

March 1, 2026 - March 31, 2026

Date

Distribution count = 245