

**Village of Sea Ranch Lakes**  
**Financial Statements**  
**April 30, 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 April 30, 2026, and the related Statements of Revenues and Expenditures for the one month and seven 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  
May 19, 2026

**Village of Sea Ranch Lakes  
Combined Balance Sheet  
April 30, 2026**

**Assets**

**Current Assets**

FL Muni Investment Trust	\$ 1,370,481.89
Checking- Centennial Bank	63,293.65
Investment - Centennial Bank	1,389,624.54
State Trust Investment	528,861.23
Accounts Rec - Government	28,661.03
Prepaid Expenses	<u>15,021.50</u>

**Total Current Assets** \$ 3,395,943.84

**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** \$ 4,486,769.51

**Village of Sea Ranch Lakes**  
**Combined Balance Sheet**  
**April 30, 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>7,448.46</u>

**Total Current Liabilities** \$ 62,654.21

**Total Liabilities** \$ 62,654.21

**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>856,605.69</u>

**Total Fund Balance** \$ 4,424,115.30

**Total Liabilities and Fund Balance** \$ 4,486,769.51

**Village of Sea Ranch Lakes**  
**Statement of Revenues and Expenditures**  
**For the Period Ended April 30, 2026**

	<u>1 Month Ended</u> <u>April 30, 2026</u>	<u>% to Revenue</u>	<u>7 Months Ended</u> <u>April 30, 2026</u>	<u>% to Revenue</u>
<b>Revenues:</b>				
Ad Valorem Taxes	\$ 176,494.77	80.22 %	\$ 2,151,852.10	87.88 %
Sales & Use Tax	3,152.99	1.43 %	22,232.24	0.91 %
Gas Tax Revenue	668.12	0.30 %	4,896.34	0.20 %
Franchise Fees - Electricity	5,625.00	2.56 %	46,860.22	1.91 %
Franchise Fees - Telecomm	2,741.82	1.25 %	17,500.06	0.71 %
Occupational License	0.00	0.00 %	2,062.90	0.08 %
Building Permits	17,363.71	7.89 %	96,585.96	3.94 %
Revenue Sharing	5,282.95	2.40 %	37,041.72	1.51 %
Foreman	0.00	0.00 %	303.56	0.01 %
Interest Received	8,255.65	3.75 %	53,785.82	2.20 %
Miscellaneous Revenue	422.04	0.19 %	15,523.78	0.63 %
<b>Total Revenues</b>	<u>220,007.05</u>	<u>100.00 %</u>	<u>2,448,644.70</u>	<u>100.00 %</u>
<b>Expenditures:</b>				
<b>General Office and Administrative</b>				
Village Clerk Salaries	7,357.20	3.34 %	52,983.34	2.16 %
FICA Office	562.83	0.26 %	5,166.79	0.21 %
Accounting	0.00	0.00 %	34,620.50	1.41 %
Cleaning Services	320.00	0.15 %	2,240.00	0.09 %
Telephone	1,189.34	0.54 %	10,864.26	0.44 %
Office Exp & Dues Misc	3,160.07	1.44 %	29,265.26	1.20 %
Legal Fees	1,750.00	0.80 %	24,049.15	0.98 %
Maintenance & Repairs	1,005.00	0.46 %	21,838.62	0.89 %
<b>Total General Office and Administrative</b>	<u>15,344.44</u>	<u>6.97 %</u>	<u>181,027.92</u>	<u>7.39 %</u>

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**Village of Sea Ranch Lakes**  
**Statement of Revenues and Expenditures**  
**For the Period Ended April 30, 2026**

	<u>1 Month Ended</u> <u>April 30, 2026</u>	<u>% to Revenue</u>	<u>7 Months Ended</u> <u>April 30, 2026</u>	<u>% to Revenue</u>
<b>Police Department</b>				
Police Salaries	54,989.80	24.99 %	415,310.45	16.96 %
Aide Salaries	22,817.04	10.37 %	169,882.65	6.94 %
Holiday Time	3,819.50	1.74 %	28,886.70	1.18 %
Comp Time	0.00	0.00 %	859.04	0.04 %
Vacation	836.20	0.38 %	38,731.99	1.58 %
Sick Time	2,061.00	0.94 %	39,206.90	1.60 %
Longevity Pay	0.00	0.00 %	25,781.00	1.05 %
Police Salaries Misc	1,800.00	0.82 %	10,160.14	0.41 %
FICA	6,879.12	3.13 %	55,237.58	2.26 %
Deferred Comp	4,687.25	2.13 %	31,111.04	1.27 %
General Liability Insurance	(37,553.75)	(17.07)%	57,490.20	2.35 %
Hospitalization	4,800.00	2.18 %	36,500.00	1.49 %
Police General Exp & Misc	16,792.24	7.63 %	70,106.78	2.86 %
Police Computer Maint & Upgrades	0.00	0.00 %	8,740.00	0.36 %
Police Car #2610	0.00	0.00 %	638.23	0.03 %
Police Car #2612	0.00	0.00 %	1,258.37	0.05 %
Police Car #2016	413.63	0.19 %	28,214.40	1.15 %
Uniforms	3,600.00	1.64 %	7,800.00	0.32 %
<b>Total Police Department</b>	<u>85,942.03</u>	<u>39.06 %</u>	<u>1,025,915.47</u>	<u>41.90 %</u>
<b>Direct City and Operating Cost</b>				
Fire Contract	24,219.66	11.01 %	169,537.62	6.92 %
Building Inspectors	3,716.00	1.69 %	29,531.00	1.21 %
Electricity	607.49	0.28 %	4,737.37	0.19 %
Water	680.44	0.31 %	3,863.59	0.16 %
Garbage & Trash Collection	9,187.60	4.18 %	65,190.48	2.66 %
Maintenance & Repairs	650.00	0.30 %	2,165.00	0.09 %
Landscaping Expense/Wall Exp	1,649.50	0.75 %	12,294.50	0.50 %
Rent & Other	7,000.00	3.18 %	49,000.00	2.00 %
Capital Outlay	0.00	0.00 %	48,776.06	1.99 %
<b>Total Direct City and Operating Cost</b>	<u>47,710.69</u>	<u>21.69 %</u>	<u>385,095.62</u>	<u>15.73 %</u>
<b>Total Expenditures</b>	<u>148,997.16</u>	<u>67.72 %</u>	<u>1,592,039.01</u>	<u>65.02 %</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ 71,009.89</u>	<u>32.28 %</u>	<u>\$ 856,605.69</u>	<u>34.98 %</u>

See Accountant's Compilation Report

**Village of Sea Ranch Lakes**  
**Statement of Revenues and Expenditures (Actual/Budget)**  
**For the Period Ended April 30, 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>	
<b>Revenues:</b>							
Ad Valorem Taxes	\$ 176,494.77	\$ 146,524.00	\$ 29,970.77	\$ 2,151,852.10	\$ 2,178,607.00	\$ (26,754.90)	\$ 2,258,897.00
Sales & Use Tax	3,152.99	3,765.00	(612.01)	22,232.24	26,231.00	(3,998.76)	45,000.00
Gas Tax Revenue	668.12	747.00	(78.88)	4,896.34	5,780.00	(883.66)	9,998.00
Franchise Fees - Electricity	5,625.00	4,906.00	719.00	46,860.22	42,565.00	4,295.22	75,000.00
Franchise Fees - Telecomm	2,741.82	2,995.00	(253.18)	17,500.06	19,763.00	(2,262.94)	33,002.00
Occupational License	0.00	0.00	0.00	2,062.90	1,186.00	876.90	5,000.00
Building Permits	17,363.71	762.00	16,601.71	96,585.96	73,254.00	23,331.96	99,999.00
Revenue Sharing	5,282.95	5,558.00	(275.05)	37,041.72	39,189.00	(2,147.28)	68,000.00
Parking Tickets	0.00	84.00	(84.00)	0.00	585.00	(585.00)	1,000.00
Foreman	0.00	0.00	0.00	303.56	0.00	303.56	0.00
Interest Received	8,255.65	10,794.00	(2,538.35)	53,785.82	57,888.00	(4,102.18)	110,000.00
Miscellaneous Revenue	422.04	311.00	111.04	15,523.78	4,427.00	11,096.78	10,000.00
<b>Total Revenues</b>	<u>220,007.05</u>	<u>176,446.00</u>	<u>43,561.05</u>	<u>2,448,644.70</u>	<u>2,449,475.00</u>	<u>(830.30)</u>	<u>2,715,896.00</u>
<b>Expenditures:</b>							
<b>General Office and Administrative</b>							
Village Clerk Salaries	7,357.20	6,849.00	508.20	52,983.34	55,481.00	(2,497.66)	95,954.00
FICA Office	562.83	554.00	8.83	5,166.79	4,636.00	530.79	7,600.00
Accounting	0.00	0.00	0.00	34,620.50	33,467.00	1,153.50	40,001.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	1,165.00	(1,165.00)	2,000.00
Cleaning Services	320.00	750.00	(430.00)	2,240.00	3,000.00	(760.00)	4,500.00
Telephone	1,189.34	1,526.00	(336.66)	10,864.26	10,172.00	692.26	18,000.00
Other Current Charges	0.00	166.00	(166.00)	0.00	1,165.00	(1,165.00)	2,000.00
Broward Permit Fees	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	2,001.00
Election Cost	0.00	0.00	0.00	0.00	3,500.00	(3,500.00)	3,500.00
Office Exp & Dues Misc	3,160.07	4,209.00	(1,048.93)	29,265.26	45,360.00	(16,094.74)	70,001.00
Legal Fees	1,750.00	3,557.00	(1,807.00)	24,049.15	27,338.00	(3,288.85)	50,001.00
Maintenance & Repairs	1,005.00	0.00	1,005.00	21,838.62	6,957.00	14,881.62	17,500.00
<b>Total General and Administrative</b>	<u>\$ 15,344.44</u>	<u>\$ 17,778.00</u>	<u>\$ (2,433.56)</u>	<u>\$ 181,027.92</u>	<u>\$ 194,241.00</u>	<u>\$ (13,213.08)</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 April 30, 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>	
<b>Police Department</b>							
Police Salaries	54,989.80	51,411.00	3,578.80	415,310.45	390,065.00	25,245.45	706,166.00
Aide Salaries	22,817.04	19,718.00	3,099.04	169,882.65	153,382.00	16,500.65	275,496.00
Holiday Time	3,819.50	3,882.00	(62.50)	28,886.70	27,925.00	961.70	49,319.00
Comp Time	0.00	0.00	0.00	859.04	0.00	859.04	0.00
Vacation	836.20	1,725.00	(888.80)	38,731.99	23,262.00	15,469.99	41,164.00
Sick Time	2,061.00	0.00	2,061.00	39,206.90	31,329.00	7,877.90	41,101.00
Longevity Pay	0.00	689.00	(689.00)	25,781.00	9,289.00	16,492.00	16,438.00
Police Salaries Misc	1,800.00	0.00	1,800.00	10,160.14	0.00	10,160.14	0.00
FICA	6,879.12	6,554.00	325.12	55,237.58	51,183.00	4,054.58	89,941.00
Deferred Comp	4,687.25	3,943.00	744.25	31,111.04	28,915.00	2,196.04	62,638.00
Seminars & Training	0.00	2,500.00	(2,500.00)	0.00	17,500.00	(17,500.00)	30,000.00
General Liability Insurance	(37,553.75)	6,876.00	(44,429.75)	57,490.20	48,286.00	9,204.20	99,998.00
Hospitalization	4,800.00	2,325.00	2,475.00	36,500.00	16,633.00	19,867.00	43,194.00
Police General Exp & Misc	16,792.24	20.00	16,772.24	70,106.78	45,514.00	24,592.78	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	291.00	(291.00)	638.23	2,041.00	(1,402.77)	3,500.00
Police Car #2612	0.00	291.00	(291.00)	1,258.37	2,041.00	(782.63)	3,500.00
Police Car #2014	0.00	291.00	(291.00)	0.00	2,041.00	(2,041.00)	3,500.00
Police Car #2016	413.63	291.00	122.63	28,214.40	2,041.00	26,173.40	3,500.00
Uniforms	3,600.00	5,587.00	(1,987.00)	7,800.00	12,000.00	(4,200.00)	12,000.00
<b>Total Police Department</b>	<u>85,942.03</u>	<u>106,394.00</u>	<u>(20,451.97)</u>	<u>1,025,915.47</u>	<u>864,445.00</u>	<u>161,470.47</u>	<u>1,551,455.00</u>
<b>Direct City and Operating Cost</b>							
Fire Contract	24,219.66	24,691.00	(471.34)	169,537.62	172,833.00	(3,295.38)	296,287.00
Building Inspectors	3,716.00	1,851.00	1,865.00	29,531.00	18,855.00	10,676.00	35,000.00
Electricity	607.49	713.00	(105.51)	4,737.37	4,809.00	(71.63)	9,001.00
Water	680.44	529.00	151.44	3,863.59	3,394.00	469.59	4,500.00
Garbage & Trash Collection	9,187.60	9,119.00	68.60	65,190.48	63,456.00	1,734.48	110,000.00
Maintenance & Repairs	650.00	542.00	108.00	2,165.00	3,790.00	(1,625.00)	6,500.00
Landscaping Expense/Wall Exp	1,649.50	2,755.00	(1,105.50)	12,294.50	26,862.00	(14,567.50)	45,000.00
Rent & Other	7,000.00	7,000.00	0.00	49,000.00	49,000.00	0.00	84,000.00
Capital Outlay	0.00	16,667.00	(16,667.00)	48,776.06	116,665.00	(67,888.94)	200,000.00
<b>Total Direct City and Operating Cost</b>	<u>47,710.69</u>	<u>63,867.00</u>	<u>(16,156.31)</u>	<u>385,095.62</u>	<u>459,664.00</u>	<u>(74,568.38)</u>	<u>790,288.00</u>
<b>Total Expenditures</b>	<u>148,997.16</u>	<u>188,039.00</u>	<u>(39,041.84)</u>	<u>1,592,039.01</u>	<u>1,518,350.00</u>	<u>73,689.01</u>	<u>2,654,801.00</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ 71,009.89</u>	<u>\$ (11,593.00)</u>	<u>\$ 82,602.89</u>	<u>\$ 856,605.69</u>	<u>\$ 931,125.00</u>	<u>\$ (74,519.31)</u>	<u>\$ 61,095.00</u>

**See Accountant's Compilation Report**

**Village of Sea Ranch Lakes**  
**Sub Schedules - Master Accounts**  
**For the Period Ended April 30, 2026**

	<u>1 Month Ended</u> <u>April 30, 2026</u>	<u>7 Months Ended</u> <u>April 30, 2026</u>
<b>Sales, Use &amp; Gas Tax</b>		
Gas Tax Revenue	668.12	4,896.34
<b>Total</b>	<u>668.12</u>	<u>4,896.34</u>
<b>Violation of Local Ordinances</b>		
<b>Total</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>Village Clerk</b>		
Village Clerk Salaries	\$ 7,357.20	\$ 52,983.34
<b>Total</b>	<u>\$ 7,357.20</u>	<u>\$ 52,983.34</u>
<b>Other Contractual Services</b>		
Cleaning Services	\$ 320.00	\$ 2,240.00
<b>Total</b>	<u>\$ 320.00</u>	<u>\$ 2,240.00</u>
<b>Salaries</b>		
Police Salaries	\$ 54,989.80	\$ 415,310.45
Aide Salaries	22,817.04	169,882.65
Police Salaries Misc	1,800.00	10,160.14
<b>Total</b>	<u>\$ 79,606.84</u>	<u>\$ 595,353.24</u>
<b>Insurance</b>		
General Liability Insurance	\$ (37,553.75)	\$ 57,490.20
Hospitalization	4,800.00	36,500.00
<b>Total</b>	<u>\$ (32,753.75)</u>	<u>\$ 93,990.20</u>

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**Village of Sea Ranch Lakes**  
**Sub Schedules - Master Accounts**  
**For the Period Ended April 30, 2026**

	<u>1 Month Ended</u> <u>April 30, 2026</u>	<u>7 Months Ended</u> <u>April 30, 2026</u>
<b>Police General Expense and Miscellaneous</b>		
Police General Exp & Misc	\$ 16,792.24	\$ 70,106.78
Police Car #2610	0.00	638.23
Police Car #2612	0.00	1,258.37
<b>Total</b>	<u>\$ 16,792.24</u>	<u>\$ 72,003.38</u>
<b>Other</b>		
Landscaping and Wall Expense	\$ 1,649.50	\$ 12,294.50
<b>Total</b>	<u>\$ 1,649.50</u>	<u>\$ 12,294.50</u>

See Accountant's Compilation Report

## Village of Sea Ranch Lakes

### General Ledger

April 1, 2026 - April 30, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>10101200</b>	<b>FL Muni Investment Trust</b>			1,366,192.34		
04/30/26	FLMuni		To record FL Muni activity		4,289.55	
			<b>Totals for 10101200</b>		<u>4,289.55</u>	<u>1,370,481.89</u>
<b>10101300</b>	<b>Checking- Centennial Bank</b>			45,444.78		
04/01/26	32606		CITY OF POMPANO		(24,219.66)	
04/01/26	32607		SEA RANCH LAKES BEACH CLUB		(7,000.00)	
04/01/26	32608		SUSAN GAMBON		(320.00)	
04/01/26	32609		THE TREE TEAM		(1,260.00)	
04/02/26	32610		BROWARD CO CHIEFS OF POLICE ASSOCIATION		(125.00)	
04/02/26	32611		GOREN CHEROF DOODY AND EZROL PA		(1,750.00)	
04/02/26	32612		MUNICIPAL EMERGENCY SERVICES		(820.75)	
04/02/26	32613		BOARD OF RULES AND APPEALS		(173.13)	
04/03/26	P89		Payroll Journal Entry		(15,801.37)	
04/06/26	32614		CITY OF FT LAUDERDALE		(680.44)	
04/06/26	32615		CROSS COAST CONSTRUCTION INC		(3,366.00)	
04/06/26	32616		SALS AUTO REPAIR		(413.63)	
04/07/26	32617		COMCAST		(587.62)	
04/07/26	32618		FPL		(607.49)	
04/07/26	32619		TEM SYSTEMS		(700.00)	
04/07/26	32620		WASTE MANAGEMENT		(9,187.60)	
04/08/26	32621		AIG VALIC		(3,295.09)	
04/08/26	32622		AIG VALIC MATCH		(1,700.01)	
04/08/26	32623		BCPBA		(193.83)	
04/08/26	32624		WE FLORIDA FINANCIAL		(100.00)	
04/08/26	32625		COASTAL COMFORT		(150.00)	
04/10/26	32626		HORTICULTURAL SERVICES OF SOUTH FLORIDA		(182.00)	
04/10/26	32627		TEM SYSTEMS		(305.00)	
04/10/26	P89		Payroll Journal Entry		(26,029.36)	
04/14/26	32628		AIG VALIC		(2,105.70)	
04/14/26	32629		AIG VALIC MATCH		(1,052.85)	
04/14/26	32630		WE FLORIDA FINANCIAL		(100.00)	
04/14/26	32631		TOROPLUS		(500.00)	
04/14/26	32632		NODE0 IT LLC		(2,042.18)	
04/14/26	32633		COMCAST		(14.98)	
04/14/26	32634		HORTICULTURAL SERVICES OF SOUTH FLORIDA		(207.50)	
04/17/26	32635		FRANK R. PLASTINI		(700.00)	
04/17/26	P89		Payroll Journal Entry		(16,014.48)	
04/20/26	32636		COMCAST		(586.74)	
04/20/26	32637		TOM BENNETT		(175.00)	
04/20/26	32638		AIG VALIC		(2,105.71)	
04/20/26	32639		AIG VALIC MATCH		(1,052.86)	
04/20/26	32640		BCPBA		(193.83)	
04/20/26	32641		WE FLORIDA FINANCIAL		(100.00)	
04/21/26	32642		LUNAR ELECTRIC INC		(175.00)	
04/22/26	32643		AIG VALIC		(1,490.65)	
04/22/26	32644		AIG VALIC MATCH		(745.33)	
04/22/26	32645		WE FLORIDA FINANCIAL		(100.00)	
04/23/26	32646		FLOCK GROUP INC		(10,000.00)	
04/24/26	P89		Payroll Journal Entry		(14,989.13)	
04/30/26	C/D		To record C/D		(215,432.44)	
04/30/26	C/R		To record C/R		386,701.23	
			<b>Totals for 10101300</b>		<u>17,848.87</u>	<u>63,293.65</u>
<b>10101500</b>	<b>Investment - Centennial Bank</b>			1,379,218.65		

## Village of Sea Ranch Lakes

### General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
04/30/26	C/D		To record C/D		183,052.70	
04/30/26	C/R		To record C/R		(174,949.83)	
04/30/26	Investment		To record Investment activity		2,303.02	
			<b>Totals for 10101500</b>		<u>10,405.89</u>	<u>1,389,624.54</u>
<b>10103000</b>	<b>State Trust Investment</b>			527,198.15		
04/30/26	Trust		To record trust account activity		1,663.08	
			<b>Totals for 10103000</b>		<u>1,663.08</u>	<u>528,861.23</u>
<b>11501000</b>	<b>Accounts Rec - Government</b>			28,661.03		
			<b>Totals for 11501000</b>		<u>0.00</u>	<u>28,661.03</u>
<b>15501000</b>	<b>Prepaid Expenses</b>			(22,532.25)		
04/30/26	PrePaid		To adjust prepaid insurance		(7,510.75)	
04/30/26	PrePaid		To adjust prepaid insurance		45,064.50	
			<b>Totals for 15501000</b>		<u>37,553.75</u>	<u>15,021.50</u>
<b>16000000</b>	<b>Furniture &amp; Equipment</b>			346,100.29		
			<b>Totals for 16000000</b>		<u>0.00</u>	<u>346,100.29</u>
<b>16100000</b>	<b>Improvements other than Buildings</b>			171,682.99		
			<b>Totals for 16100000</b>		<u>0.00</u>	<u>171,682.99</u>
<b>16200000</b>	<b>Infrastructure</b>			1,747,522.38		
			<b>Totals for 16200000</b>		<u>0.00</u>	<u>1,747,522.38</u>
<b>16590000</b>	<b>Computer</b>			82,021.82		
			<b>Totals for 16590000</b>		<u>0.00</u>	<u>82,021.82</u>
<b>16800000</b>	<b>Accumulated Depreciation</b>			(1,256,501.81)		
			<b>Totals for 16800000</b>		<u>0.00</u>	<u>(1,256,501.81)</u>
<b>20201000</b>	<b>Accounts Payable</b>			(8,679.34)		
			<b>Totals for 20201000</b>		<u>0.00</u>	<u>(8,679.34)</u>
<b>20202000</b>	<b>Credit Union</b>			(2,863.87)		
04/03/26	P89		Payroll Journal Entry		(100.00)	
04/08/26	32624		WE FLORIDA FINANCIAL		100.00	
04/10/26	P89		Payroll Journal Entry		(100.00)	
04/14/26	32630		WE FLORIDA FINANCIAL		100.00	
04/17/26	P89		Payroll Journal Entry		(100.00)	
04/20/26	32641		WE FLORIDA FINANCIAL		100.00	
04/22/26	32645		WE FLORIDA FINANCIAL		100.00	
04/24/26	P89		Payroll Journal Entry		(100.00)	
			<b>Totals for 20202000</b>		<u>0.00</u>	<u>(2,863.87)</u>
<b>20202001</b>	<b>PBA Dues Payable</b>			(389.72)		
04/08/26	32623		BCPBA		193.83	
04/10/26	P89		Payroll Journal Entry		(193.83)	
04/20/26	32640		BCPBA		193.83	
04/24/26	P89		Payroll Journal Entry		(193.83)	
			<b>Totals for 20202001</b>		<u>0.00</u>	<u>(389.72)</u>
<b>21601000</b>	<b>Accrued Payroll</b>			(30,122.17)		
			<b>Totals for 21601000</b>		<u>0.00</u>	<u>(30,122.17)</u>
<b>21701000</b>	<b>Social Security W/H Tax</b>			(9,983.10)		
04/03/26	P89		Payroll Journal Entry		(3,400.24)	

# Village of Sea Ranch Lakes

## General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
04/10/26	P89		Payroll Journal Entry		(4,774.18)	
04/17/26	P89		Payroll Journal Entry		(3,421.50)	
04/24/26	P89		Payroll Journal Entry		(3,287.98)	
04/30/26	Payroll		To adjust payroll tax		14,883.90	
<b>Totals for 21701000</b>					<u>0.00</u>	<u>(9,983.10)</u>
<b>21702000</b>	<b>Federal Withholding Tax</b>			(3,167.55)		
04/03/26	P89		Payroll Journal Entry		(2,516.51)	
04/10/26	P89		Payroll Journal Entry		(3,998.69)	
04/17/26	P89		Payroll Journal Entry		(2,431.61)	
04/24/26	P89		Payroll Journal Entry		(2,457.78)	
04/30/26	Payroll		To adjust payroll tax		11,404.59	
<b>Totals for 21702000</b>					<u>0.00</u>	<u>(3,167.55)</u>
<b>21703000</b>	<b>Depository</b>			0.00		
04/30/26	C/D		To record C/D		5,916.75	
04/30/26	C/D		To record C/D		8,772.87	
04/30/26	C/D		To record C/D		5,853.11	
04/30/26	C/D		To record C/D		5,745.76	
04/30/26	Payroll		To adjust payroll tax		(26,288.49)	
<b>Totals for 21703000</b>					<u>0.00</u>	<u>0.00</u>
<b>21900000</b>	<b>Deferred Compensation Liability</b>			(6,697.21)		
04/03/26	P89		Payroll Journal Entry		(2,987.23)	
04/08/26	32621		AIG VALIC		3,295.09	
04/08/26	32622		AIG VALIC MATCH		1,700.01	
04/10/26	P89		Payroll Journal Entry		(4,995.10)	
04/14/26	32628		AIG VALIC		2,105.70	
04/14/26	32629		AIG VALIC MATCH		1,052.85	
04/17/26	P89		Payroll Journal Entry		(3,158.55)	
04/20/26	32638		AIG VALIC		2,105.71	
04/20/26	32639		AIG VALIC MATCH		1,052.86	
04/22/26	32643		AIG VALIC		1,490.65	
04/22/26	32644		AIG VALIC MATCH		745.33	
04/24/26	P89		Payroll Journal Entry		(3,158.57)	
<b>Totals for 21900000</b>					<u>(751.25)</u>	<u>(7,448.46)</u>
<b>27050000</b>	<b>Invested in Cap Assets, net related debt</b>			(1,090,825.00)		
<b>Totals for 27050000</b>					<u>0.00</u>	<u>(1,090,825.00)</u>
<b>27060000</b>	<b>Restricted for: Road Maintenance</b>			(76,062.00)		
<b>Totals for 27060000</b>					<u>0.00</u>	<u>(76,062.00)</u>
<b>27100000</b>	<b>Fund Balance - Unrestricted</b>			(2,400,622.61)		
<b>Totals for 27100000</b>					<u>0.00</u>	<u>(2,400,622.61)</u>
<b>31100000</b>	<b>Ad Valorem Taxes</b>			(1,975,357.33)		
04/30/26	C/R		To record C/R		(173,901.13)	
04/30/26	C/R		To record C/R		(2,593.64)	
<b>Totals for 31100000</b>					<u>(176,494.77)</u>	<u>(2,151,852.10)</u>
<b>31200001</b>	<b>Sales &amp; Use Tax</b>			(19,079.25)		
04/30/26	C/R		To record C/R		(3,152.99)	
<b>Totals for 31200001</b>					<u>(3,152.99)</u>	<u>(22,232.24)</u>
<b>31200003</b>	<b>Gas Tax Revenue</b>			(4,228.22)		
04/30/26	C/R		To record C/R		(277.03)	
04/30/26	C/R		To record C/R		(391.09)	

## Village of Sea Ranch Lakes

### General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>Totals for 31200003</b>					<u>(668.12)</u>	<u>(4,896.34)</u>
<b>31310000</b>	<b>Franchise Fees - Electricity</b>			(41,235.22)		
04/30/26	C/R		To record C/R		(5,625.00)	
<b>Totals for 31310000</b>					<u>(5,625.00)</u>	<u>(46,860.22)</u>
<b>31320000</b>	<b>Franchise Fees - Telecomm</b>			(14,758.24)		
04/30/26	C/R		To record C/R		(2,741.82)	
<b>Totals for 31320000</b>					<u>(2,741.82)</u>	<u>(17,500.06)</u>
<b>32100000</b>	<b>Occupational License</b>			(2,062.90)		
<b>Totals for 32100000</b>					<u>0.00</u>	<u>(2,062.90)</u>
<b>32200000</b>	<b>Building Permits</b>			(79,222.25)		
04/30/26	C/R		To record C/R		(14,749.59)	
04/30/26	C/R		To record C/R		(2,614.12)	
<b>Totals for 32200000</b>					<u>(17,363.71)</u>	<u>(96,585.96)</u>
<b>33512000</b>	<b>Revenue Sharing</b>			(31,758.77)		
04/30/26	C/R		To record C/R		(5,282.95)	
<b>Totals for 33512000</b>					<u>(5,282.95)</u>	<u>(37,041.72)</u>
<b>35400002</b>	<b>Foreman</b>			(303.56)		
<b>Totals for 35400002</b>					<u>0.00</u>	<u>(303.56)</u>
<b>36100000</b>	<b>Interest Received</b>			(45,530.17)		
04/30/26	FLMuni		To record FL Muni activity		(4,289.55)	
04/30/26	Investment		To record Investment activity		(2,303.02)	
04/30/26	Trust		To record trust account activity		(1,663.08)	
<b>Totals for 36100000</b>					<u>(8,255.65)</u>	<u>(53,785.82)</u>
<b>36900000</b>	<b>Miscellaneous Revenue</b>			(15,101.74)		
04/30/26	C/R		To record C/R		(392.04)	
04/30/26	C/R		To record C/R		(30.00)	
<b>Totals for 36900000</b>					<u>(422.04)</u>	<u>(15,523.78)</u>
<b>51312001</b>	<b>Village Clerk Salaries</b>			45,626.14		
04/03/26	P89		Payroll Journal Entry		1,826.80	
04/10/26	P89		Payroll Journal Entry		1,876.80	
04/17/26	P89		Payroll Journal Entry		1,826.80	
04/24/26	P89		Payroll Journal Entry		1,826.80	
<b>Totals for 51312001</b>					<u>7,357.20</u>	<u>52,983.34</u>
<b>51321000</b>	<b>FICA Office</b>			4,603.96		
04/03/26	P89		Payroll Journal Entry		139.75	
04/10/26	P89		Payroll Journal Entry		143.57	
04/17/26	P89		Payroll Journal Entry		139.76	
04/24/26	P89		Payroll Journal Entry		139.75	
<b>Totals for 51321000</b>					<u>562.83</u>	<u>5,166.79</u>
<b>51332000</b>	<b>Accounting</b>			34,620.50		
<b>Totals for 51332000</b>					<u>0.00</u>	<u>34,620.50</u>
<b>51334003</b>	<b>Cleaning Services</b>			1,920.00		
04/01/26	32608		SUSAN GAMBON		320.00	
<b>Totals for 51334003</b>					<u>320.00</u>	<u>2,240.00</u>
<b>51341000</b>	<b>Telephone</b>			9,674.92		

# Village of Sea Ranch Lakes

## General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
04/07/26	32617		COMCAST		587.62	
04/14/26	32633		COMCAST		14.98	
04/20/26	32636		COMCAST		586.74	
<b>Totals for 51341000</b>					<u>1,189.34</u>	<u>10,864.26</u>
<b>51351000</b>	<b>Office Exp &amp; Dues Misc</b>			26,105.19		
04/02/26	32610		BROWARD CO CHIEFS OF POLICE ASSOCIATION		125.00	
04/02/26	32613		BOARD OF RULES AND APPEALS		173.13	
04/14/26	32632		NODE0 IT LLC		2,042.18	
04/30/26	C/D		To record C/D		640.35	
04/30/26	C/D		To record C/D		136.61	
04/30/26	C/D		To record C/D		42.80	
<b>Totals for 51351000</b>					<u>3,160.07</u>	<u>29,265.26</u>
<b>51431000</b>	<b>Legal Fees</b>			22,299.15		
04/02/26	32611		GOREN CHEROF DOODY AND EZROL PA		1,750.00	
<b>Totals for 51431000</b>					<u>1,750.00</u>	<u>24,049.15</u>
<b>51934000</b>	<b>Maintenance &amp; Repairs</b>			20,833.62		
04/07/26	32619		TEM SYSTEMS		700.00	
04/10/26	32627		TEM SYSTEMS		305.00	
<b>Totals for 51934000</b>					<u>1,005.00</u>	<u>21,838.62</u>
<b>52112001</b>	<b>Police Salaries</b>			360,320.65		
04/03/26	P89		Payroll Journal Entry		13,546.90	
04/10/26	P89		Payroll Journal Entry		13,524.70	
04/17/26	P89		Payroll Journal Entry		14,233.90	
04/24/26	P89		Payroll Journal Entry		13,684.30	
<b>Totals for 52112001</b>					<u>54,989.80</u>	<u>415,310.45</u>
<b>52112002</b>	<b>Aide Salaries</b>			147,065.61		
04/03/26	P89		Payroll Journal Entry		5,476.00	
04/10/26	P89		Payroll Journal Entry		5,688.26	
04/17/26	P89		Payroll Journal Entry		6,016.94	
04/24/26	P89		Payroll Journal Entry		5,635.84	
<b>Totals for 52112002</b>					<u>22,817.04</u>	<u>169,882.65</u>
<b>52112003</b>	<b>Holiday Time</b>			25,067.20		
04/10/26	P89		Payroll Journal Entry		3,819.50	
<b>Totals for 52112003</b>					<u>3,819.50</u>	<u>28,886.70</u>
<b>52112004</b>	<b>Comp Time</b>			859.04		
<b>Totals for 52112004</b>					<u>0.00</u>	<u>859.04</u>
<b>52112005</b>	<b>Vacation</b>			37,895.79		
04/10/26	P89		Payroll Journal Entry		551.30	
04/17/26	P89		Payroll Journal Entry		284.90	
<b>Totals for 52112005</b>					<u>836.20</u>	<u>38,731.99</u>
<b>52112006</b>	<b>Sick Time</b>			37,145.90		
04/03/26	P89		Payroll Journal Entry		1,374.00	
04/10/26	P89		Payroll Journal Entry		343.50	
04/24/26	P89		Payroll Journal Entry		343.50	
<b>Totals for 52112006</b>					<u>2,061.00</u>	<u>39,206.90</u>
<b>52112007</b>	<b>Longevity Pay</b>			25,781.00		
<b>Totals for 52112007</b>					<u>0.00</u>	<u>25,781.00</u>

## Village of Sea Ranch Lakes

### General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>52112008</b>	<b>Police Salaries Misc</b>			8,360.14		
04/10/26	P89		Payroll Journal Entry		1,800.00	
			<b>Totals for 52112008</b>		<u>1,800.00</u>	<u>10,160.14</u>
<b>52121000</b>	<b>FICA</b>			48,358.46		
04/03/26	P89		Payroll Journal Entry		1,560.37	
04/10/26	P89		Payroll Journal Entry		2,243.52	
04/17/26	P89		Payroll Journal Entry		1,570.99	
04/24/26	P89		Payroll Journal Entry		1,504.24	
			<b>Totals for 52121000</b>		<u>6,879.12</u>	<u>55,237.58</u>
<b>52122200</b>	<b>Deferred Comp</b>			26,423.79		
04/03/26	P89		Payroll Journal Entry		881.53	
04/10/26	P89		Payroll Journal Entry		1,700.01	
04/17/26	P89		Payroll Journal Entry		1,052.85	
04/24/26	P89		Payroll Journal Entry		1,052.86	
			<b>Totals for 52122200</b>		<u>4,687.25</u>	<u>31,111.04</u>
<b>52123001</b>	<b>General Liability Insurance</b>			95,043.95		
04/30/26	PrePaid		To adjust prepaid insurance		7,510.75	
04/30/26	PrePaid		To adjust prepaid insurance		(45,064.50)	
			<b>Totals for 52123001</b>		<u>(37,553.75)</u>	<u>57,490.20</u>
<b>52123002</b>	<b>Hospitalization</b>			31,700.00		
04/10/26	P89		Payroll Journal Entry		4,800.00	
			<b>Totals for 52123002</b>		<u>4,800.00</u>	<u>36,500.00</u>
<b>52149000</b>	<b>Police General Exp &amp; Misc</b>			53,314.54		
04/02/26	32612		MUNICIPAL EMERGENCY SERVICES		820.75	
04/17/26	32635		FRANK R. PLASTINI		700.00	
04/23/26	32646		Leased Security Cameras		10,000.00	
04/30/26	C/D		To record C/D		1,099.68	
04/30/26	C/D		To record C/D		4,171.81	
			<b>Totals for 52149000</b>		<u>16,792.24</u>	<u>70,106.78</u>
<b>52149003</b>	<b>Police Computer Maint &amp; Upgrades</b>			8,740.00		
			<b>Totals for 52149003</b>		<u>0.00</u>	<u>8,740.00</u>
<b>52149007</b>	<b>Police Car #2610</b>			638.23		
			<b>Totals for 52149007</b>		<u>0.00</u>	<u>638.23</u>
<b>52149008</b>	<b>Police Car #2612</b>			1,258.37		
			<b>Totals for 52149008</b>		<u>0.00</u>	<u>1,258.37</u>
<b>52149010</b>	<b>Police Car #2016</b>			27,800.77		
04/06/26	32616		SALS AUTO REPAIR		413.63	
			<b>Totals for 52149010</b>		<u>413.63</u>	<u>28,214.40</u>
<b>52152000</b>	<b>Uniforms</b>			4,200.00		
04/10/26	P89		Payroll Journal Entry		3,600.00	
			<b>Totals for 52152000</b>		<u>3,600.00</u>	<u>7,800.00</u>
<b>52234000</b>	<b>Fire Contract</b>			145,317.96		
04/01/26	32606		CITY OF POMPANO		24,219.66	
			<b>Totals for 52234000</b>		<u>24,219.66</u>	<u>169,537.62</u>
<b>52434000</b>	<b>Building Inspectors</b>			25,815.00		

## Village of Sea Ranch Lakes

### General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
04/06/26	32615		CROSS COAST CONSTRUCTION INC		3,366.00	
04/20/26	32637		TOM BENNETT		175.00	
04/21/26	32642		LUNAR ELECTRIC INC		175.00	
			<b>Totals for 52434000</b>		<u>3,716.00</u>	<u>29,531.00</u>
<b>53143000</b>	<b>Electricity</b>			4,129.88		
04/07/26	32618		FPL		607.49	
			<b>Totals for 53143000</b>		<u>607.49</u>	<u>4,737.37</u>
<b>53343000</b>	<b>Water</b>			3,183.15		
04/06/26	32614		CITY OF FT LAUDERDALE		680.44	
			<b>Totals for 53343000</b>		<u>680.44</u>	<u>3,863.59</u>
<b>53432000</b>	<b>Garbage &amp; Trash Collection</b>			56,002.88		
04/07/26	32620		WASTE MANAGEMENT		9,187.60	
			<b>Totals for 53432000</b>		<u>9,187.60</u>	<u>65,190.48</u>
<b>53934000</b>	<b>Maintenance &amp; Repairs</b>			1,515.00		
04/08/26	32625		COASTAL COMFORT		150.00	
04/14/26	32631		TOROPLUS		500.00	
			<b>Totals for 53934000</b>		<u>650.00</u>	<u>2,165.00</u>
<b>53949003</b>	<b>Landscaping Expense/Wall Exp</b>			10,645.00		
04/01/26	32609		THE TREE TEAM		1,260.00	
04/10/26	32626		HORTICULTURAL SERVICES OF SOUTH FLORIDA		182.00	
04/14/26	32634		HORTICULTURAL SERVICES OF SOUTH FLORIDA		207.50	
			<b>Totals for 53949003</b>		<u>1,649.50</u>	<u>12,294.50</u>
<b>54153000</b>	<b>Rent &amp; Other</b>			42,000.00		
04/01/26	32607		SEA RANCH LAKES BEACH CLUB		7,000.00	
			<b>Totals for 54153000</b>		<u>7,000.00</u>	<u>49,000.00</u>
<b>80010000</b>	<b>Capital Outlay</b>			48,776.06		
			<b>Totals for 80010000</b>		<u>0.00</u>	<u>48,776.06</u>
			<b>Report Total</b>			<u>0.00</u>
<b>Net Profit/(Loss)</b>						
Current Period			<u>71,009.89</u>			
Year-to-Date			<u>856,605.69</u>			

Distribution count = 175