

**Village of Sea Ranch Lakes**  
**Financial Statements**  
**May 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 May 31, 2026, and the related Statements of Revenues and Expenditures for the one month and eight 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  
June 12, 2026

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

**Assets**

**Current Assets**

FL Muni Investment Trust	\$ 1,373,816.09
Checking- Centennial Bank	19,780.54
Investment - Centennial Bank	1,258,888.29
State Trust Investment	530,572.74
Accounts Rec - Government	28,661.03
Prepaid Expenses	<u>7,510.75</u>

**Total Current Assets** \$ 3,219,229.44

**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** \$ 4,310,055.11

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

**Liabilities and Fund Balance**

**Current Liabilities**

Accounts Payable	\$	8,679.34
Credit Union		2,963.87
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>9,684.44</u>

**Total Current Liabilities** \$ 64,990.19

**Total Liabilities** \$ 64,990.19

**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>677,555.31</u>

**Total Fund Balance** \$ 4,245,064.92

**Total Liabilities and Fund Balance** \$ 4,310,055.11

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

	<b>1 Month Ended</b>		<b>8 Months Ended</b>	
	<b>May 31, 2026</b>	<b>% to Revenue</b>	<b>May 31, 2026</b>	<b>% to Revenue</b>
<b>Revenues:</b>				
Ad Valorem Taxes	\$ 0.00	0.00 %	\$ 2,151,852.10	86.72 %
Sales & Use Tax	3,634.93	11.13 %	25,867.17	1.04 %
Gas Tax Revenue	738.48	2.26 %	5,634.82	0.23 %
Franchise Fees - Electricity	5,195.35	15.91 %	52,055.57	2.10 %
Franchise Fees - Telecomm	2,767.30	8.47 %	20,267.36	0.82 %
Occupational License	0.00	0.00 %	2,062.90	0.08 %
Building Permits	5,675.62	17.38 %	102,261.58	4.12 %
Revenue Sharing	5,282.96	16.18 %	42,324.68	1.71 %
Foreman	632.70	1.94 %	936.26	0.04 %
Interest Received	7,286.83	22.32 %	61,072.65	2.46 %
Miscellaneous Revenue	1,439.38	4.41 %	16,963.16	0.68 %
<b>Total Revenues</b>	<b>32,653.55</b>	<b>100.00 %</b>	<b>2,481,298.25</b>	<b>100.00 %</b>
<b>Expenditures:</b>				
<b>General Office and Administrative</b>				
Village Clerk Salaries	7,357.20	22.53 %	60,340.54	2.43 %
FICA Office	702.57	2.15 %	5,869.36	0.24 %
Accounting	1,970.50	6.03 %	36,591.00	1.47 %
Cleaning Services	320.00	0.98 %	2,560.00	0.10 %
Telephone	1,192.60	3.65 %	12,056.86	0.49 %
Office Exp & Dues Misc	3,639.00	11.14 %	32,904.26	1.33 %
Legal Fees	500.00	1.53 %	24,549.15	0.99 %
Maintenance & Repairs	1,850.00	5.67 %	23,688.62	0.95 %
<b>Total General Office and Administrative</b>	<b>17,531.87</b>	<b>53.69 %</b>	<b>198,559.79</b>	<b>8.00 %</b>

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

	<u>1 Month Ended</u> <u>May 31, 2026</u>	<u>% to Revenue</u>	<u>8 Months Ended</u> <u>May 31, 2026</u>	<u>% to Revenue</u>
<b>Police Department</b>				
Police Salaries	66,231.60	202.83 %	481,542.05	19.41 %
Aide Salaries	27,695.24	84.82 %	197,577.89	7.96 %
Holiday Time	4,163.00	12.75 %	33,049.70	1.33 %
Comp Time	0.00	0.00 %	859.04	0.03 %
Vacation	8,023.20	24.57 %	46,755.19	1.88 %
Sick Time	343.50	1.05 %	39,550.40	1.59 %
Longevity Pay	854.70	2.62 %	26,635.70	1.07 %
Police Salaries Misc	0.00	0.00 %	10,160.14	0.41 %
FICA	8,069.56	24.71 %	63,307.14	2.55 %
Deferred Comp	4,271.82	13.08 %	35,382.86	1.43 %
General Liability Insurance	15,106.75	46.26 %	72,596.95	2.93 %
Hospitalization	5,200.00	15.92 %	41,700.00	1.68 %
Police General Exp & Misc	4,956.01	15.18 %	75,062.79	3.03 %
Police Computer Maint & Upgrades	0.00	0.00 %	8,740.00	0.35 %
Police Car #2610	0.00	0.00 %	638.23	0.03 %
Police Car #2612	838.19	2.57 %	2,096.56	0.08 %
Police Car #2016	0.00	0.00 %	28,214.40	1.14 %
Uniforms	0.00	0.00 %	7,800.00	0.31 %
<b>Total Police Department</b>	<u>145,753.57</u>	<u>446.36 %</u>	<u>1,171,669.04</u>	<u>47.22 %</u>
<b>Direct City and Operating Cost</b>				
Fire Contract	24,219.66	74.17 %	193,757.28	7.81 %
Building Inspectors	4,807.25	14.72 %	34,338.25	1.38 %
Electricity	688.23	2.11 %	5,425.60	0.22 %
Water	619.75	1.90 %	4,483.34	0.18 %
Garbage & Trash Collection	9,187.60	28.14 %	74,378.08	3.00 %
Maintenance & Repairs	450.00	1.38 %	2,615.00	0.11 %
Landscaping Expense/Wall Exp	1,446.00	4.43 %	13,740.50	0.55 %
Rent & Other	7,000.00	21.44 %	56,000.00	2.26 %
Capital Outlay	0.00	0.00 %	48,776.06	1.97 %
<b>Total Direct City and Operating Cost</b>	<u>48,418.49</u>	<u>148.28 %</u>	<u>433,514.11</u>	<u>17.47 %</u>
<b>Total Expenditures</b>	<u>211,703.93</u>	<u>648.33 %</u>	<u>1,803,742.94</u>	<u>72.69 %</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (179,050.38)</u>	<u>(548.33)%</u>	<u>\$ 677,555.31</u>	<u>27.31 %</u>

**Village of Sea Ranch Lakes**  
**Statement of Revenues and Expenditures (Actual/Budget)**  
**For the Period Ended May 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>	
<b>Revenues:</b>							
Ad Valorem Taxes	\$ 0.00	\$ 36,487.00	\$ (36,487.00)	\$ 2,151,852.10	\$ 2,215,094.00	\$ (63,241.90)	\$ 2,258,897.00
Sales & Use Tax	3,634.93	4,140.00	(505.07)	25,867.17	30,371.00	(4,503.83)	45,000.00
Gas Tax Revenue	738.48	866.00	(127.52)	5,634.82	6,646.00	(1,011.18)	9,998.00
Franchise Fees - Electricity	5,195.35	5,504.00	(308.65)	52,055.57	48,069.00	3,986.57	75,000.00
Franchise Fees - Telecomm	2,767.30	2,985.00	(217.70)	20,267.36	22,748.00	(2,480.64)	33,002.00
Occupational License	0.00	0.00	0.00	2,062.90	1,186.00	876.90	5,000.00
Building Permits	5,675.62	2,114.00	3,561.62	102,261.58	75,368.00	26,893.58	99,999.00
Revenue Sharing	5,282.96	5,558.00	(275.04)	42,324.68	44,747.00	(2,422.32)	68,000.00
Parking Tickets	0.00	83.00	(83.00)	0.00	668.00	(668.00)	1,000.00
Foreman	632.70	0.00	632.70	936.26	0.00	936.26	0.00
Interest Received	7,286.83	10,679.00	(3,392.17)	61,072.65	68,567.00	(7,494.35)	110,000.00
Miscellaneous Revenue	1,439.38	3,457.00	(2,017.62)	16,963.16	7,884.00	9,079.16	10,000.00
<b>Total Revenues</b>	<u>32,653.55</u>	<u>71,873.00</u>	<u>(39,219.45)</u>	<u>2,481,298.25</u>	<u>2,521,348.00</u>	<u>(40,049.75)</u>	<u>2,715,896.00</u>
<b>Expenditures:</b>							
<b>General Office and Administrative</b>							
Village Clerk Salaries	7,357.20	8,733.00	(1,375.80)	60,340.54	64,214.00	(3,873.46)	95,954.00
FICA Office	702.57	554.00	148.57	5,869.36	5,190.00	679.36	7,600.00
Accounting	1,970.50	2,178.00	(207.50)	36,591.00	35,645.00	946.00	40,001.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	1,332.00	(1,332.00)	2,000.00
Cleaning Services	320.00	0.00	320.00	2,560.00	3,000.00	(440.00)	4,500.00
Telephone	1,192.60	1,526.00	(333.40)	12,056.86	11,698.00	358.86	18,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	1,332.00	(1,332.00)	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	3,639.00	2,366.00	1,273.00	32,904.26	47,726.00	(14,821.74)	70,001.00
Legal Fees	500.00	6,184.00	(5,684.00)	24,549.15	33,522.00	(8,972.85)	50,001.00
Maintenance & Repairs	1,850.00	1,556.00	294.00	23,688.62	8,513.00	15,175.62	17,500.00
<b>Total General and Administrative</b>	<u>\$ 17,531.87</u>	<u>\$ 23,431.00</u>	<u>\$ (5,899.13)</u>	<u>\$ 198,559.79</u>	<u>\$ 217,672.00</u>	<u>\$ (19,112.21)</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 May 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>	
<b>Police Department</b>							
Police Salaries	66,231.60	67,965.00	(1,733.40)	481,542.05	458,030.00	23,512.05	706,166.00
Aide Salaries	27,695.24	24,159.00	3,536.24	197,577.89	177,541.00	20,036.89	275,496.00
Holiday Time	4,163.00	4,211.00	(48.00)	33,049.70	32,136.00	913.70	49,319.00
Comp Time	0.00	0.00	0.00	859.04	0.00	859.04	0.00
Vacation	8,023.20	4,310.00	3,713.20	46,755.19	27,572.00	19,183.19	41,164.00
Sick Time	343.50	0.00	343.50	39,550.40	31,329.00	8,221.40	41,101.00
Longevity Pay	854.70	1,721.00	(866.30)	26,635.70	11,010.00	15,625.70	16,438.00
Police Salaries Misc	0.00	0.00	0.00	10,160.14	0.00	10,160.14	0.00
FICA	8,069.56	8,022.00	47.56	63,307.14	59,205.00	4,102.14	89,941.00
Deferred Comp	4,271.82	16,176.00	(11,904.18)	35,382.86	45,091.00	(9,708.14)	62,638.00
Seminars & Training	0.00	2,500.00	(2,500.00)	0.00	20,000.00	(20,000.00)	30,000.00
General Liability Insurance	15,106.75	12,370.00	2,736.75	72,596.95	60,656.00	11,940.95	99,998.00
Hospitalization	5,200.00	11,806.00	(6,606.00)	41,700.00	28,439.00	13,261.00	43,194.00
Police General Exp & Misc	4,956.01	3,351.00	1,605.01	75,062.79	48,865.00	26,197.79	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	2,332.00	(1,693.77)	3,500.00
Police Car #2612	838.19	291.00	547.19	2,096.56	2,332.00	(235.44)	3,500.00
Police Car #2014	0.00	291.00	(291.00)	0.00	2,332.00	(2,332.00)	3,500.00
Police Car #2016	0.00	291.00	(291.00)	28,214.40	2,332.00	25,882.40	3,500.00
Uniforms	0.00	0.00	0.00	7,800.00	12,000.00	(4,200.00)	12,000.00
<b>Total Police Department</b>	<u>145,753.57</u>	<u>157,755.00</u>	<u>(12,001.43)</u>	<u>1,171,669.04</u>	<u>1,022,200.00</u>	<u>149,469.04</u>	<u>1,551,455.00</u>
<b>Direct City and Operating Cost</b>							
Fire Contract	24,219.66	24,691.00	(471.34)	193,757.28	197,524.00	(3,766.72)	296,287.00
Building Inspectors	4,807.25	2,444.00	2,363.25	34,338.25	21,299.00	13,039.25	35,000.00
Electricity	688.23	723.00	(34.77)	5,425.60	5,532.00	(106.40)	9,001.00
Water	619.75	451.00	168.75	4,483.34	3,845.00	638.34	4,500.00
Garbage & Trash Collection	9,187.60	9,119.00	68.60	74,378.08	72,575.00	1,803.08	110,000.00
Maintenance & Repairs	450.00	542.00	(92.00)	2,615.00	4,332.00	(1,717.00)	6,500.00
Landscaping Expense/Wall Exp	1,446.00	3,444.00	(1,998.00)	13,740.50	30,306.00	(16,565.50)	45,000.00
Rent & Other	7,000.00	7,000.00	0.00	56,000.00	56,000.00	0.00	84,000.00
Capital Outlay	0.00	16,667.00	(16,667.00)	48,776.06	133,332.00	(84,555.94)	200,000.00
<b>Total Direct City and Operating Cost</b>	<u>48,418.49</u>	<u>65,081.00</u>	<u>(16,662.51)</u>	<u>433,514.11</u>	<u>524,745.00</u>	<u>(91,230.89)</u>	<u>790,288.00</u>
<b>Total Expenditures</b>	<u>211,703.93</u>	<u>246,267.00</u>	<u>(34,563.07)</u>	<u>1,803,742.94</u>	<u>1,764,617.00</u>	<u>39,125.94</u>	<u>2,654,801.00</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ (179,050.38)</u>	<u>\$ (174,394.00)</u>	<u>\$ (4,656.38)</u>	<u>\$ 677,555.31</u>	<u>\$ 756,731.00</u>	<u>\$ (79,175.69)</u>	<u>\$ 61,095.00</u>

**See Accountant's Compilation Report**

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

	<u>1 Month Ended</u> <u>May 31, 2026</u>	<u>8 Months Ended</u> <u>May 31, 2026</u>
<b>Sales, Use &amp; Gas Tax</b>		
Gas Tax Revenue	738.48	5,634.82
<b>Total</b>	<u>738.48</u>	<u>5,634.82</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	\$ 60,340.54
<b>Total</b>	<u>\$ 7,357.20</u>	<u>\$ 60,340.54</u>
<b>Other Contractual Services</b>		
Cleaning Services	\$ 320.00	\$ 2,560.00
<b>Total</b>	<u>\$ 320.00</u>	<u>\$ 2,560.00</u>
<b>Salaries</b>		
Police Salaries	\$ 66,231.60	\$ 481,542.05
Aide Salaries	27,695.24	197,577.89
Police Salaries Misc	0.00	10,160.14
<b>Total</b>	<u>\$ 93,926.84</u>	<u>\$ 689,280.08</u>
<b>Insurance</b>		
General Liability Insurance	\$ 15,106.75	\$ 72,596.95
Hospitalization	5,200.00	41,700.00
<b>Total</b>	<u>\$ 20,306.75</u>	<u>\$ 114,296.95</u>

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

	<u>1 Month Ended</u> <u>May 31, 2026</u>	<u>8 Months Ended</u> <u>May 31, 2026</u>
<b>Police General Expense and Miscellaneous</b>		
Police General Exp & Misc	\$ 4,956.01	\$ 75,062.79
Police Car #2610	0.00	638.23
Police Car #2612	838.19	2,096.56
<b>Total</b>	<u>\$ 5,794.20</u>	<u>\$ 77,797.58</u>
<b>Other</b>		
Landscaping and Wall Expense	\$ 1,446.00	\$ 13,740.50
<b>Total</b>	<u>\$ 1,446.00</u>	<u>\$ 13,740.50</u>

See Accountant's Compilation Report

# Village of Sea Ranch Lakes

## General Ledger

May 1, 2026 - May 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>10101200</b>	<b>FL Muni Investment Trust</b>			1,370,481.89		
05/31/26	FL Muni		To record FL muni activity		3,334.20	
			<b>Totals for 10101200</b>		<u>3,334.20</u>	<u>1,373,816.09</u>
<b>10101300</b>	<b>Checking- Centennial Bank</b>			63,293.65		
05/01/26	P89		Payroll Journal Entry		(16,902.22)	
05/04/26	32647		CITY OF FT LAUDERDALE		(619.75)	
05/04/26	32648		CITY OF POMPANO		(24,219.66)	
05/04/26	32649		HINKLE RHINE AND RHINE LLC		(716.50)	
05/04/26	32650		LISA HODDINOTT INC		(165.00)	
05/04/26	32651		LOU S POLICE DISTRIBUTORS INC		(570.00)	
05/04/26	32652		LUNAR ELECTRIC INC		(175.00)	
05/04/26	32653		REBEL EXTERMINATORS		(52.00)	
05/04/26	32654		SALS AUTO REPAIR		(838.19)	
05/04/26	32655		SEA RANCH LAKES BEACH CLUB		(7,000.00)	
05/04/26	32656		SUSAN GAMBON		(320.00)	
05/04/26	32657		THE TREE TEAM		(1,260.00)	
05/04/26	32658		TOM BENNETT		(175.00)	
05/04/26	32659		WASTE MANAGEMENT		(9,187.60)	
05/05/26	32660		CROSS COAST CONSTRUCTION INC		(3,366.00)	
05/05/26	32661		GOREN CHEROF DOODY AND EZROL PA		(500.00)	
05/05/26	32662		JOSHUA STAMBAUGH		(106.98)	
05/05/26	32663		TOTAL COMPLIANCE NETWORK		(66.00)	
05/05/26	32664		AIG VALIC		(2,394.38)	
05/05/26	32665		AIG VALIC MATCH		(1,197.19)	
05/05/26	32666		BCPBA		(193.83)	
05/05/26	32667		WE FLORIDA FINANCIAL		(100.00)	
05/07/26	32668		BHU CONSULTING INC		(17.24)	
05/07/26	32669		BOARD OF RULES AND APPEALS		(193.46)	
05/07/26	32670		COMCAST		(592.80)	
05/07/26	32671		FLORIDA MUNICIPAL INSURANCE TRUST		(7,596.00)	
05/07/26	32672		FPL		(688.23)	
05/07/26	32673		NODE0 IT LLC		(1,042.18)	
05/08/26	P89		Payroll Journal Entry		(22,661.04)	
05/12/26	32674		AIG VALIC		(2,105.70)	
05/12/26	32675		AIG VALIC MATCH		(961.66)	
05/12/26	32676		WE FLORIDA FINANCIAL		(100.00)	
05/12/26	32677		COMCAST		(14.98)	
05/15/26	P89		Payroll Journal Entry		(16,493.25)	
05/18/26	32678		AIG VALIC		(2,474.72)	
05/18/26	32679		AIG VALIC MATCH		(683.82)	
05/18/26	32680		BCPBA		(166.14)	
05/18/26	32681		WE FLORIDA FINANCIAL		(100.00)	
05/18/26	32682		COMCAST		(584.82)	
05/18/26	32683		HORTICULTURAL SERVICES OF SOUTH FLORIDA		(186.00)	
05/19/26	32684		LUNAR ELECTRIC INC		(175.00)	
05/20/26	32685		ADAM RUBIN		(330.00)	
05/21/26	32686		H ROCKER CONSULTING		(450.00)	
05/22/26	P89		Payroll Journal Entry		(14,616.98)	
05/26/26	32687		A ALLIGATOR INC		(1,850.00)	
05/26/26	32688		HINKLE RHINE AND RHINE LLC		(1,254.00)	
05/26/26	32689		AIG VALIC		(2,474.73)	
05/26/26	32690		AIG VALIC MATCH		(683.82)	
05/26/26	32691		WE FLORIDA FINANCIAL		(100.00)	
05/26/26	32692		LUNAR ELECTRIC INC		(175.00)	
05/28/26	32693		BRUCE MEST		(216.25)	

## Village of Sea Ranch Lakes

### General Ledger

May 1, 2026 - May 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
05/28/26	32694		LUNAR ELECTRIC INC		(175.00)	
05/28/26	32695		LUNAR ELECTRIC INC		(175.00)	
05/28/26	32696		TOM BENNETT		(175.00)	
05/29/26	P89		Payroll Journal Entry		(15,709.72)	
05/31/26	C/D		To record C/D		(42,116.51)	
05/31/26	C/R		To record C/R		163,951.24	
			<b>Totals for 10101300</b>		<u>(43,513.11)</u>	<u>19,780.54</u>
<b>10101500</b>	<b>Investment - Centennial Bank</b>			1,389,624.54		
05/31/26	C/D		To record C/D		5,282.96	
05/31/26	C/D		To record C/D		324.19	
05/31/26	C/R		To record C/R		(138,584.52)	
05/31/26	Investment		To record Investment account activity		2,241.12	
			<b>Totals for 10101500</b>		<u>(130,736.25)</u>	<u>1,258,888.29</u>
<b>10103000</b>	<b>State Trust Investment</b>			528,861.23		
05/31/26	Trust		To record trust account activity		1,711.51	
			<b>Totals for 10103000</b>		<u>1,711.51</u>	<u>530,572.74</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>			15,021.50		
05/31/26	PrePaid		To adjust prepaid insurance		(7,510.75)	
			<b>Totals for 15501000</b>		<u>(7,510.75)</u>	<u>7,510.75</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)		
05/01/26	P89		Payroll Journal Entry		(100.00)	
05/05/26	32667		WE FLORIDA FINANCIAL		100.00	
05/08/26	P89		Payroll Journal Entry		(100.00)	
05/12/26	32676		WE FLORIDA FINANCIAL		100.00	
05/15/26	P89		Payroll Journal Entry		(100.00)	
05/18/26	32681		WE FLORIDA FINANCIAL		100.00	
05/22/26	P89		Payroll Journal Entry		(100.00)	
05/26/26	32691		WE FLORIDA FINANCIAL		100.00	
05/29/26	P89		Payroll Journal Entry		(100.00)	
			<b>Totals for 20202000</b>		<u>(100.00)</u>	<u>(2,963.87)</u>
<b>20202001</b>	<b>PBA Dues Payable</b>			(389.72)		
05/05/26	32666		BCPBA		193.83	

## Village of Sea Ranch Lakes

### General Ledger

May 1, 2026 - May 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
05/08/26	P89		Payroll Journal Entry		(193.83)	
05/18/26	32680		BCPBA		166.14	
05/22/26	P89		Payroll Journal Entry		(166.14)	
<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)		
05/01/26	P89		Payroll Journal Entry		(3,472.50)	
05/08/26	P89		Payroll Journal Entry		(3,898.56)	
05/15/26	P89		Payroll Journal Entry		(3,473.70)	
05/22/26	P89		Payroll Journal Entry		(3,272.22)	
05/29/26	P89		Payroll Journal Entry		(3,427.28)	
05/31/26					17,544.26	
<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)		
05/01/26	P89		Payroll Journal Entry		(2,467.08)	
05/08/26	P89		Payroll Journal Entry		(2,982.01)	
05/15/26	P89		Payroll Journal Entry		(2,668.80)	
05/22/26	P89		Payroll Journal Entry		(2,392.75)	
05/29/26	P89		Payroll Journal Entry		(2,402.31)	
05/31/26					12,912.95	
<b>Totals for 21702000</b>					<u>0.00</u>	<u>(3,167.55)</u>
<b>21703000</b>	<b>Depository</b>			0.00		
05/31/26					(30,457.21)	
05/31/26	C/D		To record C/D		5,939.58	
05/31/26	C/D		To record C/D		6,880.57	
05/31/26	C/D		To record C/D		6,142.50	
05/31/26	C/D		To record C/D		5,664.97	
05/31/26	C/D		To record C/D		5,829.59	
<b>Totals for 21703000</b>					<u>0.00</u>	<u>0.00</u>
<b>21900000</b>	<b>Deferred Compensation Liability</b>			(7,448.46)		
05/01/26	P89		Payroll Journal Entry		(2,235.98)	
05/05/26	32664		AIG VALIC		2,394.38	
05/05/26	32665		AIG VALIC MATCH		1,197.19	
05/08/26	P89		Payroll Journal Entry		(3,591.57)	
05/12/26	32674		AIG VALIC		2,105.70	
05/12/26	32675		AIG VALIC MATCH		961.66	
05/15/26	P89		Payroll Journal Entry		(3,067.36)	
05/18/26	32678		AIG VALIC		2,474.72	
05/18/26	32679		AIG VALIC MATCH		683.82	
05/22/26	P89		Payroll Journal Entry		(3,158.54)	
05/26/26	32689		AIG VALIC		2,474.73	
05/26/26	32690		AIG VALIC MATCH		683.82	
05/29/26	P89		Payroll Journal Entry		(3,158.55)	
<b>Totals for 21900000</b>					<u>(2,235.98)</u>	<u>(9,684.44)</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)		

## Village of Sea Ranch Lakes

### General Ledger

May 1, 2026 - May 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>Totals for 27100000</b>					<u>0.00</u>	<u>(2,400,622.61)</u>
<b>31100000</b>	<b>Ad Valorem Taxes</b>			(2,151,852.10)		
<b>Totals for 31100000</b>					<u>0.00</u>	<u>(2,151,852.10)</u>
<b>31200001</b>	<b>Sales &amp; Use Tax</b>			(22,232.24)		
05/31/26	C/R		To record C/R		(3,634.93)	
<b>Totals for 31200001</b>					<u>(3,634.93)</u>	<u>(25,867.17)</u>
<b>31200003</b>	<b>Gas Tax Revenue</b>			(4,896.34)		
05/31/26	C/R		To record C/R		(301.50)	
05/31/26	C/R		To record C/R		(436.98)	
<b>Totals for 31200003</b>					<u>(738.48)</u>	<u>(5,634.82)</u>
<b>31310000</b>	<b>Franchise Fees - Electricity</b>			(46,860.22)		
05/31/26	C/R		To record C/R		(5,195.35)	
<b>Totals for 31310000</b>					<u>(5,195.35)</u>	<u>(52,055.57)</u>
<b>31320000</b>	<b>Franchise Fees - Telecomm</b>			(17,500.06)		
05/31/26	C/R		To record C/R		(2,767.30)	
<b>Totals for 31320000</b>					<u>(2,767.30)</u>	<u>(20,267.36)</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>			(96,585.96)		
05/31/26	C/R		To record C/R		(5,675.62)	
<b>Totals for 32200000</b>					<u>(5,675.62)</u>	<u>(102,261.58)</u>
<b>33512000</b>	<b>Revenue Sharing</b>			(37,041.72)		
05/31/26	C/R		To record C/R		(5,282.96)	
<b>Totals for 33512000</b>					<u>(5,282.96)</u>	<u>(42,324.68)</u>
<b>35400002</b>	<b>Foreman</b>			(303.56)		
05/31/26	C/R		To record C/R		(632.70)	
<b>Totals for 35400002</b>					<u>(632.70)</u>	<u>(936.26)</u>
<b>36100000</b>	<b>Interest Received</b>			(53,785.82)		
05/31/26	FL Muni		To record FL muni activity		(3,334.20)	
05/31/26	Investment		To record Investment account activity		(2,241.12)	
05/31/26	Trust		To record trust account activity		(1,711.51)	
<b>Totals for 36100000</b>					<u>(7,286.83)</u>	<u>(61,072.65)</u>
<b>36900000</b>	<b>Miscellaneous Revenue</b>			(15,523.78)		
05/31/26	C/R		To record C/R		(1,419.38)	
05/31/26	C/R		To record C/R		(20.00)	
<b>Totals for 36900000</b>					<u>(1,439.38)</u>	<u>(16,963.16)</u>
<b>51312001</b>	<b>Village Clerk Salaries</b>			52,983.34		
05/01/26	P89		Payroll Journal Entry		1,826.80	
05/08/26	P89		Payroll Journal Entry		50.00	
05/15/26	P89		Payroll Journal Entry		1,826.80	
05/22/26	P89		Payroll Journal Entry		1,826.80	
05/29/26	P89		Payroll Journal Entry		1,826.80	
<b>Totals for 51312001</b>					<u>7,357.20</u>	<u>60,340.54</u>
<b>51321000</b>	<b>FICA Office</b>			5,166.79		
05/01/26	P89		Payroll Journal Entry		139.74	

**Village of Sea Ranch Lakes**

**General Ledger**

May 1, 2026 - May 31, 2026

<b>Date</b>	<b>Reference</b>	<b>Journal</b>	<b>Description</b>	<b>Beginning Balance</b>	<b>Current Amount</b>	<b>Period End Balance</b>
05/08/26	P89		Payroll Journal Entry		143.58	
05/15/26	P89		Payroll Journal Entry		139.75	
05/22/26	P89		Payroll Journal Entry		139.75	
05/29/26	P89		Payroll Journal Entry		139.75	
			<b>Totals for 51321000</b>		<u>702.57</u>	<u>5,869.36</u>
<b>51332000</b>	<b>Accounting</b>			34,620.50		
05/04/26	32649		HINKLE RHINE AND RHINE LLC		716.50	
05/26/26	32688		HINKLE RHINE AND RHINE LLC		1,254.00	
			<b>Totals for 51332000</b>		<u>1,970.50</u>	<u>36,591.00</u>
<b>51334003</b>	<b>Cleaning Services</b>			2,240.00		
05/04/26	32656		SUSAN GAMBON		320.00	
			<b>Totals for 51334003</b>		<u>320.00</u>	<u>2,560.00</u>
<b>51341000</b>	<b>Telephone</b>			10,864.26		
05/07/26	32670		COMCAST		592.80	
05/12/26	32677		COMCAST		14.98	
05/18/26	32682		COMCAST		584.82	
			<b>Totals for 51341000</b>		<u>1,192.60</u>	<u>12,056.86</u>
<b>51351000</b>	<b>Office Exp &amp; Dues Misc</b>			29,265.26		
05/04/26	32650		LISA HODDINOTT INC		165.00	
05/07/26	32668		BHU CONSULTING INC		17.24	
05/07/26	32669		BOARD OF RULES AND APPEALS		193.46	
05/07/26	32673		NODE0 IT LLC		1,042.18	
05/31/26	C/D		To record C/D		2,083.10	
05/31/26	C/D		To record C/D		138.02	
			<b>Totals for 51351000</b>		<u>3,639.00</u>	<u>32,904.26</u>
<b>51431000</b>	<b>Legal Fees</b>			24,049.15		
05/05/26	32661		GOREN CHEROF DOODY AND EZROL PA		500.00	
			<b>Totals for 51431000</b>		<u>500.00</u>	<u>24,549.15</u>
<b>51934000</b>	<b>Maintenance &amp; Repairs</b>			21,838.62		
05/26/26	32687		A ALLIGATOR INC		1,850.00	
			<b>Totals for 51934000</b>		<u>1,850.00</u>	<u>23,688.62</u>
<b>52112001</b>	<b>Police Salaries</b>			415,310.45		
05/01/26	P89		Payroll Journal Entry		13,753.00	
05/08/26	P89		Payroll Journal Entry		11,284.10	
05/15/26	P89		Payroll Journal Entry		13,345.00	
05/22/26	P89		Payroll Journal Entry		13,684.30	
05/29/26	P89		Payroll Journal Entry		14,165.20	
			<b>Totals for 52112001</b>		<u>66,231.60</u>	<u>481,542.05</u>
<b>52112002</b>	<b>Aide Salaries</b>			169,882.65		
05/01/26	P89		Payroll Journal Entry		5,457.50	
05/08/26	P89		Payroll Journal Entry		5,598.84	
05/15/26	P89		Payroll Journal Entry		5,476.00	
05/22/26	P89		Payroll Journal Entry		5,305.80	
05/29/26	P89		Payroll Journal Entry		5,857.10	
			<b>Totals for 52112002</b>		<u>27,695.24</u>	<u>197,577.89</u>
<b>52112003</b>	<b>Holiday Time</b>			28,886.70		
05/08/26	P89		Payroll Journal Entry		3,819.50	
05/15/26	P89		Payroll Journal Entry		343.50	

## 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 52112003</b>					<u>4,163.00</u>	<u>33,049.70</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>			38,731.99		
05/01/26	P89		Payroll Journal Entry		1,030.50	
05/08/26	P89		Payroll Journal Entry		4,443.20	
05/15/26	P89		Payroll Journal Entry		1,713.30	
05/22/26	P89		Payroll Journal Entry		284.90	
05/29/26	P89		Payroll Journal Entry		<u>551.30</u>	
<b>Totals for 52112005</b>					<u>8,023.20</u>	<u>46,755.19</u>
<b>52112006</b>	<b>Sick Time</b>			39,206.90		
05/01/26	P89		Payroll Journal Entry		<u>343.50</u>	
<b>Totals for 52112006</b>					<u>343.50</u>	<u>39,550.40</u>
<b>52112007</b>	<b>Longevity Pay</b>			25,781.00		
05/01/26	P89		Payroll Journal Entry		284.90	
05/08/26	P89		Payroll Journal Entry		284.90	
05/22/26	P89		Payroll Journal Entry		<u>284.90</u>	
<b>Totals for 52112007</b>					<u>854.70</u>	<u>26,635.70</u>
<b>52112008</b>	<b>Police Salaries Misc</b>			10,160.14		
<b>Totals for 52112008</b>					<u>0.00</u>	<u>10,160.14</u>
<b>52121000</b>	<b>FICA</b>			55,237.58		
05/01/26	P89		Payroll Journal Entry		1,596.51	
05/08/26	P89		Payroll Journal Entry		1,805.70	
05/15/26	P89		Payroll Journal Entry		1,597.10	
05/22/26	P89		Payroll Journal Entry		1,496.36	
05/29/26	P89		Payroll Journal Entry		<u>1,573.89</u>	
<b>Totals for 52121000</b>					<u>8,069.56</u>	<u>63,307.14</u>
<b>52122200</b>	<b>Deferred Comp</b>			31,111.04		
05/01/26	P89		Payroll Journal Entry		745.33	
05/08/26	P89		Payroll Journal Entry		1,197.19	
05/15/26	P89		Payroll Journal Entry		961.66	
05/22/26	P89		Payroll Journal Entry		683.82	
05/29/26	P89		Payroll Journal Entry		<u>683.82</u>	
<b>Totals for 52122200</b>					<u>4,271.82</u>	<u>35,382.86</u>
<b>52123001</b>	<b>General Liability Insurance</b>			57,490.20		
05/07/26	32671		FLORIDA MUNICIPAL INSURANCE TRUST		7,596.00	
05/31/26	PrePaid		To adjust prepaid insurance		<u>7,510.75</u>	
<b>Totals for 52123001</b>					<u>15,106.75</u>	<u>72,596.95</u>
<b>52123002</b>	<b>Hospitalization</b>			36,500.00		
05/08/26	P89		Payroll Journal Entry		4,800.00	
05/15/26	P89		Payroll Journal Entry		<u>400.00</u>	
<b>Totals for 52123002</b>					<u>5,200.00</u>	<u>41,700.00</u>
<b>52149000</b>	<b>Police General Exp &amp; Misc</b>			70,106.78		
05/04/26	32651		LOU S POLICE DISTRIBUTORS INC		570.00	
05/04/26	32653		REBEL EXTERMINATORS		52.00	
05/05/26	32662		JOSHUA STAMBAUGH		106.98	
05/05/26	32663		TOTAL COMPLIANCE NETWORK		66.00	

## Village of Sea Ranch Lakes

### General Ledger

May 1, 2026 - May 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
05/20/26	32685		ADAM RUBIN		330.00	
05/31/26	C/D		To record C/D		<u>3,831.03</u>	
<b>Totals for 52149000</b>					<u>4,956.01</u>	<u>75,062.79</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		
05/04/26	32654		SALS AUTO REPAIR		<u>838.19</u>	
<b>Totals for 52149008</b>					<u>838.19</u>	<u>2,096.56</u>
<b>52149010</b>	<b>Police Car #2016</b>			28,214.40		
<b>Totals for 52149010</b>					<u>0.00</u>	<u>28,214.40</u>
<b>52152000</b>	<b>Uniforms</b>			7,800.00		
<b>Totals for 52152000</b>					<u>0.00</u>	<u>7,800.00</u>
<b>52234000</b>	<b>Fire Contract</b>			169,537.62		
05/04/26	32648		CITY OF POMPANO		<u>24,219.66</u>	
<b>Totals for 52234000</b>					<u>24,219.66</u>	<u>193,757.28</u>
<b>52434000</b>	<b>Building Inspectors</b>			29,531.00		
05/04/26	32652		LUNAR ELECTRIC INC		175.00	
05/04/26	32658		TOM BENNETT		175.00	
05/05/26	32660		CROSS COAST CONSTRUCTION INC		3,366.00	
05/19/26	32684		LUNAR ELECTRIC INC		175.00	
05/26/26	32692		LUNAR ELECTRIC INC		175.00	
05/28/26	32693		BRUCE MEST		216.25	
05/28/26	32694		LUNAR ELECTRIC INC		175.00	
05/28/26	32695		LUNAR ELECTRIC INC		175.00	
05/28/26	32696		TOM BENNETT		<u>175.00</u>	
<b>Totals for 52434000</b>					<u>4,807.25</u>	<u>34,338.25</u>
<b>53143000</b>	<b>Electricity</b>			4,737.37		
05/07/26	32672		FPL		<u>688.23</u>	
<b>Totals for 53143000</b>					<u>688.23</u>	<u>5,425.60</u>
<b>53343000</b>	<b>Water</b>			3,863.59		
05/04/26	32647		CITY OF FT LAUDERDALE		<u>619.75</u>	
<b>Totals for 53343000</b>					<u>619.75</u>	<u>4,483.34</u>
<b>53432000</b>	<b>Garbage &amp; Trash Collection</b>			65,190.48		
05/04/26	32659		WASTE MANAGEMENT		<u>9,187.60</u>	
<b>Totals for 53432000</b>					<u>9,187.60</u>	<u>74,378.08</u>
<b>53934000</b>	<b>Maintenance &amp; Repairs</b>			2,165.00		
05/21/26	32686		H ROCKER CONSULTING		<u>450.00</u>	
<b>Totals for 53934000</b>					<u>450.00</u>	<u>2,615.00</u>
<b>53949003</b>	<b>Landscaping Expense/Wall Exp</b>			12,294.50		
05/04/26	32657		THE TREE TEAM		1,260.00	
05/18/26	32683		HORTICULTURAL SERVICES OF SOUTH FLORIDA		<u>186.00</u>	
<b>Totals for 53949003</b>					<u>1,446.00</u>	<u>13,740.50</u>

Village of Sea Ranch Lakes

General Ledger

May 1, 2026 - May 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
<b>54153000</b>	<b>Rent &amp; Other</b>			49,000.00		
05/04/26	32655		SEA RANCH LAKES BEACH CLUB		<u>7,000.00</u>	
			<b>Totals for 54153000</b>		<u>7,000.00</u>	<u>56,000.00</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>(179,050.38)</u>			
Year-to-Date			<u>677,555.31</u>			

Distribution count = 204