

Village of Sea Ranch Lakes

Financial Statements

June 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 June 30, 2026, and the related Statements of Revenues and Expenditures for the one month and nine 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
July 22, 2026

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

Assets

Current Assets

FL Muni Investment Trust	\$ 1,375,690.16	
Checking- Centennial Bank	30,236.21	
Investment - Centennial Bank	1,091,943.15	
State Trust Investment	532,242.95	
Accounts Rec - Government	28,661.03	
Prepaid Expenses	<u>15,021.50</u>	
Total Current Assets	\$	3,073,795.00

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		<u>1,090,825.67</u>

Total Assets	\$	<u><u>4,164,620.67</u></u>
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**Village of Sea Ranch Lakes
Combined Balance Sheet
June 30, 2026**

Liabilities and Fund Balance

Current Liabilities

Accounts Payable	\$ 8,679.34
Credit Union	2,863.87
PBA Dues Payable	195.89
Accrued Payroll	30,122.17
Social Security W/H Tax	9,983.10
Federal Withholding Tax	3,167.55
Deferred Compensation Liability	<u>6,894.92</u>

Total Current Liabilities \$ 61,906.84

Total Liabilities \$ 61,906.84

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>535,204.22</u>

Total Fund Balance \$ 4,102,713.83

Total Liabilities and Fund Balance \$ 4,164,620.67

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

	1 Month Ended		9 Months Ended	
	June 30, 2026	% to Revenue	June 30, 2026	% to Revenue
Revenues:				
Ad Valorem Taxes	\$ 14,406.42	31.30 %	\$ 2,166,258.52	85.71 %
Sales & Use Tax	3,245.99	7.05 %	29,113.16	1.15 %
Gas Tax Revenue	709.94	1.54 %	6,344.76	0.25 %
Franchise Fees - Electricity	5,612.66	12.19 %	57,668.23	2.28 %
Franchise Fees - Telecomm	2,581.20	5.61 %	22,848.56	0.90 %
Occupational License	0.00	0.00 %	2,062.90	0.08 %
Building Permits	8,029.50	17.44 %	110,291.08	4.36 %
Revenue Sharing	5,282.95	11.48 %	47,607.63	1.88 %
Foreman	171.50	0.37 %	1,107.76	0.04 %
Interest Received	5,468.12	11.88 %	66,540.77	2.63 %
Miscellaneous Revenue	519.66	1.13 %	17,482.82	0.69 %
Total Revenues	46,027.94	100.00 %	2,527,326.19	100.00 %
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	6,626.48	14.40 %	66,967.02	2.65 %
FICA Office	562.82	1.22 %	6,432.18	0.25 %
Accounting	841.50	1.83 %	37,432.50	1.48 %
Cleaning Services	320.00	0.70 %	2,880.00	0.11 %
Telephone	1,491.46	3.24 %	13,548.32	0.54 %
Phone System	1,600.00	3.48 %	1,600.00	0.06 %
Office Exp & Dues Misc	4,028.66	8.75 %	36,932.92	1.46 %
Legal Fees	2,178.09	4.73 %	26,727.24	1.06 %
Maintenance & Repairs	8,800.00	19.12 %	32,488.62	1.29 %
Total General Office and Administrative	26,449.01	57.46 %	225,008.80	8.90 %

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

	1 Month Ended		9 Months Ended	
	June 30, 2026	% to Revenue	June 30, 2026	% to Revenue
Police Department				
Police Salaries	54,363.65	118.11 %	535,905.70	21.20 %
Aide Salaries	20,942.00	45.50 %	218,519.89	8.65 %
Holiday Time	3,819.50	8.30 %	36,869.20	1.46 %
Comp Time	0.00	0.00 %	859.04	0.03 %
Vacation	1,548.42	3.36 %	48,303.61	1.91 %
Sick Time	7,244.30	15.74 %	46,794.70	1.85 %
Longevity Pay	971.90	2.11 %	27,607.60	1.09 %
Police Salaries Misc	0.00	0.00 %	10,160.14	0.40 %
FICA	6,744.19	14.65 %	70,051.33	2.77 %
Deferred Comp	2,968.11	6.45 %	38,350.97	1.52 %
General Liability Insurance	15,021.50	32.64 %	87,618.45	3.47 %
Hospitalization	4,800.00	10.43 %	46,500.00	1.84 %
Police General Exp & Misc	4,002.07	8.69 %	79,064.86	3.13 %
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	0.00	0.00 %	2,096.56	0.08 %
Police Car #2016	0.00	0.00 %	28,214.40	1.12 %
Uniforms	0.00	0.00 %	7,800.00	0.31 %
Total Police Department	122,425.64	265.98 %	1,294,094.68	51.20 %
Direct City and Operating Cost				
Fire Contract	0.00	0.00 %	193,757.28	7.67 %
Building Inspectors	11,413.00	24.80 %	45,751.25	1.81 %
Electricity	732.90	1.59 %	6,158.50	0.24 %
Water	1,360.88	2.96 %	5,844.22	0.23 %
Garbage & Trash Collection	9,187.60	19.96 %	83,565.68	3.31 %
Maintenance & Repairs	0.00	0.00 %	2,615.00	0.10 %
Landscaping Expense/Wall Exp	9,810.00	21.31 %	23,550.50	0.93 %
Rent & Other	7,000.00	15.21 %	63,000.00	2.49 %
Capital Outlay	0.00	0.00 %	48,776.06	1.93 %
Total Direct City and Operating Cost	39,504.38	85.83 %	473,018.49	18.72 %
Total Expenditures	188,379.03	409.27 %	1,992,121.97	78.82 %
Excess (Deficiency) of Revenues Over Expenditures	\$ (142,351.09)	(309.27)%	\$ 535,204.22	21.18 %

See Accountant's Compilation Report

Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended June 30, 2026

	Current Period			Year-to-Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenues:							
Ad Valorem Taxes	\$ 14,406.42	\$ 20,134.00	\$ (5,727.58)	\$ 2,166,258.52	\$ 2,235,228.00	\$ (68,969.48)	\$ 2,258,897.00
Sales & Use Tax	3,245.99	3,761.00	(515.01)	29,113.16	34,132.00	(5,018.84)	45,000.00
Gas Tax Revenue	709.94	812.00	(102.06)	6,344.76	7,458.00	(1,113.24)	9,998.00
Franchise Fees - Electricity	5,612.66	6,196.00	(583.34)	57,668.23	54,265.00	3,403.23	75,000.00
Franchise Fees - Telecomm	2,581.20	2,976.00	(394.80)	22,848.56	25,724.00	(2,875.44)	33,002.00
Occupational License	0.00	0.00	0.00	2,062.90	1,186.00	876.90	5,000.00
Building Permits	8,029.50	15,194.00	(7,164.50)	110,291.08	90,562.00	19,729.08	99,999.00
Revenue Sharing	5,282.95	5,558.00	(275.05)	47,607.63	50,305.00	(2,697.37)	68,000.00
Parking Tickets	0.00	83.00	(83.00)	0.00	751.00	(751.00)	1,000.00
Foreman	171.50	0.00	171.50	1,107.76	0.00	1,107.76	0.00
Interest Received	5,468.12	10,030.00	(4,561.88)	66,540.77	78,597.00	(12,056.23)	110,000.00
Miscellaneous Revenue	519.66	529.00	(9.34)	17,482.82	8,413.00	9,069.82	10,000.00
Total Revenues	46,027.94	65,273.00	(19,245.06)	2,527,326.19	2,586,621.00	(59,294.81)	2,715,896.00
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	6,626.48	6,849.00	(222.52)	66,967.02	71,063.00	(4,095.98)	95,954.00
FICA Office	562.82	669.00	(106.18)	6,432.18	5,859.00	573.18	7,600.00
Accounting	841.50	1,089.00	(247.50)	37,432.50	36,734.00	698.50	40,001.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	1,499.00	(1,499.00)	2,000.00
Cleaning Services	320.00	375.00	(55.00)	2,880.00	3,375.00	(495.00)	4,500.00
Telephone	1,491.46	1,549.00	(57.54)	13,548.32	13,247.00	301.32	18,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	1,499.00	(1,499.00)	2,000.00
Broward Permit Fees	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)	2,001.00
Phone System	1,600.00	0.00	1,600.00	1,600.00	0.00	1,600.00	0.00
Election Cost	0.00	0.00	0.00	0.00	3,500.00	(3,500.00)	3,500.00
Office Exp & Dues Misc	4,028.66	9,528.00	(5,499.34)	36,932.92	57,254.00	(20,321.08)	70,001.00
Legal Fees	2,178.09	6,471.00	(4,292.91)	26,727.24	39,993.00	(13,265.76)	50,001.00
Maintenance & Repairs	8,800.00	442.00	8,358.00	32,488.62	8,955.00	23,533.62	17,500.00
Total General and Administrative	\$ 26,449.01	\$ 27,306.00	\$ (856.99)	\$ 225,008.80	\$ 244,978.00	\$ (19,969.20)	\$ 313,058.00

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Village of Sea Ranch Lakes
Statement of Revenues and Expenditures (Actual/Budget)
For the Period Ended June 30, 2026

	Current Period			Year-to-Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Police Department							
Police Salaries	54,363.65	66,602.00	(12,238.35)	535,905.70	524,632.00	11,273.70	706,166.00
Aide Salaries	20,942.00	27,208.00	(6,266.00)	218,519.89	204,749.00	13,770.89	275,496.00
Holiday Time	3,819.50	4,449.00	(629.50)	36,869.20	36,585.00	284.20	49,319.00
Comp Time	0.00	0.00	0.00	859.04	0.00	859.04	0.00
Vacation	1,548.42	4,936.00	(3,387.58)	48,303.61	32,508.00	15,795.61	41,164.00
Sick Time	7,244.30	0.00	7,244.30	46,794.70	31,329.00	15,465.70	41,101.00
Longevity Pay	971.90	1,971.00	(999.10)	27,607.60	12,981.00	14,626.60	16,438.00
Police Salaries Misc	0.00	0.00	0.00	10,160.14	0.00	10,160.14	0.00
FICA	6,744.19	8,057.00	(1,312.81)	70,051.33	67,262.00	2,789.33	89,941.00
Deferred Comp	2,968.11	5,801.00	(2,832.89)	38,350.97	50,892.00	(12,541.03)	62,638.00
Seminars & Training	0.00	2,500.00	(2,500.00)	0.00	22,500.00	(22,500.00)	30,000.00
General Liability Insurance	15,021.50	8,559.00	6,462.50	87,618.45	69,215.00	18,403.45	99,998.00
Hospitalization	4,800.00	3,756.00	1,044.00	46,500.00	32,195.00	14,305.00	43,194.00
Police General Exp & Misc	4,002.07	2,793.00	1,209.07	79,064.86	51,658.00	27,406.86	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	2,624.00	(1,985.77)	3,500.00
Police Car #2612	0.00	292.00	(292.00)	2,096.56	2,624.00	(527.44)	3,500.00
Police Car #2014	0.00	292.00	(292.00)	0.00	2,624.00	(2,624.00)	3,500.00
Police Car #2016	0.00	292.00	(292.00)	28,214.40	2,624.00	25,590.40	3,500.00
Uniforms	0.00	0.00	0.00	7,800.00	12,000.00	(4,200.00)	12,000.00
Total Police Department	122,425.64	137,800.00	(15,374.36)	1,294,094.68	1,160,000.00	134,094.68	1,551,455.00
Direct City and Operating Cost							
Fire Contract	0.00	24,690.00	(24,690.00)	193,757.28	222,214.00	(28,456.72)	296,287.00
Building Inspectors	11,413.00	285.00	11,128.00	45,751.25	21,584.00	24,167.25	35,000.00
Electricity	732.90	846.00	(113.10)	6,158.50	6,378.00	(219.50)	9,001.00
Water	1,360.88	323.00	1,037.88	5,844.22	4,168.00	1,676.22	4,500.00
Garbage & Trash Collection	9,187.60	9,530.00	(342.40)	83,565.68	82,105.00	1,460.68	110,000.00
Maintenance & Repairs	0.00	542.00	(542.00)	2,615.00	4,874.00	(2,259.00)	6,500.00
Landscaping Expense/Wall Exp	9,810.00	2,755.00	7,055.00	23,550.50	33,061.00	(9,510.50)	45,000.00
Rent & Other	7,000.00	7,000.00	0.00	63,000.00	63,000.00	0.00	84,000.00
Capital Outlay	0.00	16,667.00	(16,667.00)	48,776.06	149,999.00	(101,222.94)	200,000.00
Total Direct City and Operating Cost	39,504.38	62,638.00	(23,133.62)	473,018.49	587,383.00	(114,364.51)	790,288.00
Total Expenditures	188,379.03	227,744.00	(39,364.97)	1,992,121.97	1,992,361.00	(239.03)	2,654,801.00
Excess (Deficiency) of Revenues Over Expenditures	\$ (142,351.09)	\$ (162,471.00)	\$ 20,119.91	\$ 535,204.22	\$ 594,260.00	\$ (59,055.78)	\$ 61,095.00

See Accountant's Compilation Report

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

	<u>1 Month Ended June 30, 2026</u>	<u>9 Months Ended June 30, 2026</u>
Sales, Use & Gas Tax		
Gas Tax Revenue	709.94	6,344.76
Total	<u>709.94</u>	<u>6,344.76</u>
Violation of Local Ordinances		
Total	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Village Clerk		
Village Clerk Salaries	\$ 6,626.48	\$ 66,967.02
Total	<u>\$ 6,626.48</u>	<u>\$ 66,967.02</u>
Other Contractual Services		
Cleaning Services	\$ 320.00	\$ 2,880.00
Total	<u>\$ 320.00</u>	<u>\$ 2,880.00</u>
Salaries		
Police Salaries	\$ 54,363.65	\$ 535,905.70
Aide Salaries	20,942.00	218,519.89
Police Salaries Misc	0.00	10,160.14
Total	<u>\$ 75,305.65</u>	<u>\$ 764,585.73</u>
Insurance		
General Liability Insurance	\$ 15,021.50	\$ 87,618.45
Hospitalization	4,800.00	46,500.00
Total	<u>\$ 19,821.50</u>	<u>\$ 134,118.45</u>

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

	<u>1 Month Ended</u> <u>June 30, 2026</u>	<u>9 Months Ended</u> <u>June 30, 2026</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ 4,002.07	\$ 79,064.86
Police Car #2610	0.00	638.23
Police Car #2612	0.00	2,096.56
Total	<u>\$ 4,002.07</u>	<u>\$ 81,799.65</u>
Other		
Landscaping and Wall Expense	\$ 9,810.00	\$ 23,550.50
Total	<u>\$ 9,810.00</u>	<u>\$ 23,550.50</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes

General Ledger

June 1, 2026 - June 30, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			1,373,816.09		
06/30/26	FL Muni		To record FL Muni activity		1,874.07	
			Totals for 10101200		<u>1,874.07</u>	<u>1,375,690.16</u>
10101300	Checking- Centennial Bank			19,780.54		
06/01/26	32697		CITY OF POMPANO		(24,219.66)	
06/01/26	32698		REBEL EXTERMINATORS		(52.00)	
06/01/26	32699		SEA RANCH LAKES BEACH CLUB		(7,000.00)	
06/01/26	32700		SUSAN GAMBON		(320.00)	
06/01/26	32701		THE TREE TEAM		(1,260.00)	
06/01/26	32702		TOM BENNETT		(275.00)	
06/01/26	32703		WASTE MANAGEMENT		(9,187.60)	
06/02/26	32704		LISA HODDINOTT INC		(110.00)	
06/02/26	32705		AIG VALIC		(1,835.08)	
06/02/26	32706		AIG VALIC MATCH		(683.82)	
06/02/26	32707		BCPBA		(193.83)	
06/02/26	32708		WE FLORIDA FINANCIAL		(100.00)	
06/02/26	32709		GOREN CHEROF DOODY AND EZROL PA		(1,200.35)	
06/02/26	32710		CROSS COAST CONSTRUCTION INC		(1,385.00)	
06/03/26	32711		ALLEGRA PRINTING		(167.09)	
06/03/26	32712		GATEX TECHNOLOGIES		(8,800.00)	
06/04/26	32713		BOARD OF RULES AND APPEALS		(187.68)	
06/05/26	P89		Payroll Journal Entry		(15,639.17)	
06/08/26	32714		CALVIN GIORDANO ASSOCIATES INC		(977.74)	
06/08/26	32715		CITY OF FT LAUDERDALE		(680.44)	
06/08/26	32716		COMCAST		(592.80)	
06/08/26	32717		FPL		(732.90)	
06/09/26	32718		AIG VALIC		(2,694.37)	
06/09/26	32719		AIG VALIC MATCH		(916.65)	
06/09/26	32720		WE FLORIDA FINANCIAL		(100.00)	
06/10/26	32721		HORTICULTURAL SERVICES OF SOUTH FLORIDA		(150.00)	
06/10/26	32722		NODE0 IT LLC		(2,842.18)	
06/10/26	32723		TOM BENNETT		(675.00)	
06/10/26	32724		TOM BENNETT		(1,250.00)	
06/10/26	32725		TOM BENNETT		(1,775.00)	
06/10/26	32726		TOM BENNETT		(525.00)	
06/12/26	P89		Payroll Journal Entry		(25,146.70)	
06/15/26	32727		BRUCE MEST		(1,505.00)	
06/15/26	32728		LUNAR ELECTRIC INC		(364.50)	
06/16/26	32729		AIG VALIC		(2,105.70)	
06/16/26	32730		AIG VALIC MATCH		(683.82)	
06/16/26	32731		BCPBA		(193.83)	
06/16/26	32732		WE FLORIDA FINANCIAL		(100.00)	
06/16/26	32733		COMCAST		(14.98)	
06/18/26	P89		Payroll Journal Entry		(15,972.80)	
06/23/26	32734		AIG VALIC		(2,105.71)	
06/23/26	32735		AIG VALIC MATCH		(683.82)	
06/23/26	32736		WE FLORIDA FINANCIAL		(100.00)	
06/23/26	32737		ATT MOBILITY		(221.41)	
06/23/26	32738		COMCAST		(586.74)	
06/23/26	32739		GL DISTRIBUTORS INC		(1,521.31)	
06/23/26	32740		HINKLE RHINE AND RHINE LLC		(841.50)	
06/23/26	32741		INUNISON APPAREL		(288.09)	
06/23/26	32742		HORTICULTURAL SERVICES OF SOUTH FLORIDA		(150.00)	
06/23/26	32743		CITY OF FT LAUDERDALE		(680.44)	
06/24/26	32744		LUNAR ELECTRIC INC		(175.00)	

Village of Sea Ranch Lakes

General Ledger

June 1, 2026 - June 30, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
06/26/26	32745		TOM BENNETT		(275.00)	
06/26/26	P89		Payroll Journal Entry		(15,602.21)	
06/29/26	32746		ATT MOBILITY		(75.53)	
06/29/26	32747		BRUCE MEST		(125.00)	
06/29/26	32748		LUNAR ELECTRIC INC		(565.00)	
06/29/26	32749		LUNAR ELECTRIC INC		(868.50)	
06/29/26	32750		LUNAR ELECTRIC INC		(625.00)	
06/29/26	32751		REBEL EXTERMINATORS		(52.00)	
06/29/26	32752		THE TREE TEAM		(8,400.00)	
06/29/26	32753		TOM BENNETT		(475.00)	
06/29/26	32754		TOM BENNETT		(325.00)	
06/29/26	32755		TOM BENNETT		(225.00)	
06/30/26	12		HORTICULTURAL SERVICES OF SOUTH FLORIDA		150.00	
06/30/26	12		CITY OF POMPANO		24,219.66	
06/30/26	32756		AIG VALIC		(2,105.70)	
06/30/26	32757		AIG VALIC MATCH		(683.82)	
06/30/26	32758		BCPBA		(193.83)	
06/30/26	32759		WE FLORIDA FINANCIAL		(100.00)	
06/30/26	C/D		To record C/D		(71,801.58)	
06/30/26	C/R		To record C/R		228,553.89	
Totals for 10101300					10,455.67	30,236.21
10101500	Investment - Centennial Bank			1,258,888.29		
06/30/26	C/D		To record C/D		18,294.65	
06/30/26	C/R		To record C/R		(187,163.63)	
06/30/26	Investment		To record Investment account activity		1,923.84	
Totals for 10101500					(166,945.14)	1,091,943.15
10103000	State Trust Investment			530,572.74		
06/30/26	Trust A		To record Trust A activity		1,670.21	
Totals for 10103000					1,670.21	532,242.95
11501000	Accounts Rec - Government			28,661.03		
Totals for 11501000					0.00	28,661.03
15501000	Prepaid Expenses			7,510.75		
06/30/26	C/D		To record C/D		22,532.25	
06/30/26	PrePaid		To adjust prepaid insurance		(15,021.50)	
Totals for 15501000					7,510.75	15,021.50
16000000	Furniture & Equipment			346,100.29		
Totals for 16000000					0.00	346,100.29
16100000	Improvements other than Buildings			171,682.99		
Totals for 16100000					0.00	171,682.99
16200000	Infrastructure			1,747,522.38		
Totals for 16200000					0.00	1,747,522.38
16590000	Computer			82,021.82		
Totals for 16590000					0.00	82,021.82
16800000	Accumulated Depreciation			(1,256,501.81)		
Totals for 16800000					0.00	(1,256,501.81)
20201000	Accounts Payable			(8,679.34)		
Totals for 20201000					0.00	(8,679.34)

Village of Sea Ranch Lakes General Ledger

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
20202000	Credit Union			(2,963.87)		
06/02/26	32708		WE FLORIDA FINANCIAL		100.00	
06/05/26	P89		Payroll Journal Entry		(100.00)	
06/09/26	32720		WE FLORIDA FINANCIAL		100.00	
06/12/26	P89		Payroll Journal Entry		(100.00)	
06/16/26	32732		WE FLORIDA FINANCIAL		100.00	
06/18/26	P89		Payroll Journal Entry		(100.00)	
06/23/26	32736		WE FLORIDA FINANCIAL		100.00	
06/26/26	P89		Payroll Journal Entry		(100.00)	
06/30/26	32759		WE FLORIDA FINANCIAL		100.00	
			Totals for 20202000		<u>100.00</u>	<u>(2,863.87)</u>
20202001	PBA Dues Payable			(389.72)		
06/02/26	32707		BCPBA		193.83	
06/05/26	P89		Payroll Journal Entry		(193.83)	
06/16/26	32731		BCPBA		193.83	
06/18/26	P89		Payroll Journal Entry		(193.83)	
06/30/26	32758		BCPBA		193.83	
			Totals for 20202001		<u>193.83</u>	<u>(195.89)</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)		
06/05/26	P89		Payroll Journal Entry		(3,358.70)	
06/12/26	P89		Payroll Journal Entry		(4,448.26)	
06/18/26	P89		Payroll Journal Entry		(3,450.18)	
06/26/26	P89		Payroll Journal Entry		(3,356.88)	
06/30/26	PayrollTax				14,614.02	
			Totals for 21701000		<u>0.00</u>	<u>(9,983.10)</u>
21702000	Federal Withholding Tax			(3,167.55)		
06/05/26	P89		Payroll Journal Entry		(2,504.67)	
06/12/26	P89		Payroll Journal Entry		(3,708.05)	
06/18/26	P89		Payroll Journal Entry		(2,452.98)	
06/26/26	P89		Payroll Journal Entry		(2,454.14)	
06/30/26	PayrollTax				11,119.84	
			Totals for 21702000		<u>0.00</u>	<u>(3,167.55)</u>
21703000	Depository			0.00		
06/30/26	C/D		To record C/D		5,863.37	
06/30/26	C/D		To record C/D		8,156.31	
06/30/26	C/D		To record C/D		5,903.16	
06/30/26	C/D		To record C/D		5,811.02	
06/30/26	PayrollTax				(25,733.86)	
			Totals for 21703000		<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(9,684.44)		
06/02/26	32705		AIG VALIC		1,835.08	
06/02/26	32706		AIG VALIC MATCH		683.82	
06/05/26	P89		Payroll Journal Entry		(2,518.90)	
06/09/26	32718		AIG VALIC		2,694.37	
06/09/26	32719		AIG VALIC MATCH		916.65	
06/12/26	P89		Payroll Journal Entry		(3,611.02)	
06/16/26	32729		AIG VALIC		2,105.70	
06/16/26	32730		AIG VALIC MATCH		683.82	
06/18/26	P89		Payroll Journal Entry		(2,789.52)	

**Village of Sea Ranch Lakes
General Ledger**

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
06/23/26	32734		AIG VALIC		2,105.71	
06/23/26	32735		AIG VALIC MATCH		683.82	
06/26/26	P89		Payroll Journal Entry		(2,789.53)	
06/30/26	32756		AIG VALIC		2,105.70	
06/30/26	32757		AIG VALIC MATCH		683.82	
Totals for 21900000					2,789.52	(6,894.92)
27050000	Invested in Cap Assets, net related debt			(1,090,825.00)		
Totals for 27050000					0.00	(1,090,825.00)
27060000	Restricted for: Road Maintenance			(76,062.00)		
Totals for 27060000					0.00	(76,062.00)
27100000	Fund Balance - Unrestricted			(2,400,622.61)		
Totals for 27100000					0.00	(2,400,622.61)
31100000	Ad Valorem Taxes			(2,151,852.10)		
06/30/26	C/R		To record C/R		(14,406.42)	
Totals for 31100000					(14,406.42)	(2,166,258.52)
31200001	Sales & Use Tax			(25,867.17)		
06/30/26	C/R		To record C/R		(3,245.99)	
Totals for 31200001					(3,245.99)	(29,113.16)
31200003	Gas Tax Revenue			(5,634.82)		
06/30/26	C/R		To record C/R		(297.10)	
06/30/26	C/R		To record C/R		(412.84)	
Totals for 31200003					(709.94)	(6,344.76)
31310000	Franchise Fees - Electricity			(52,055.57)		
06/30/26	C/R		To record C/R		(5,612.66)	
Totals for 31310000					(5,612.66)	(57,668.23)
31320000	Franchise Fees - Telecomm			(20,267.36)		
06/30/26	C/R		To record C/R		(2,581.20)	
Totals for 31320000					(2,581.20)	(22,848.56)
32100000	Occupational License			(2,062.90)		
Totals for 32100000					0.00	(2,062.90)
32200000	Building Permits			(102,261.58)		
06/30/26	C/R		To record C/R		(5,845.77)	
06/30/26	C/R		To record C/R		(2,183.73)	
Totals for 32200000					(8,029.50)	(110,291.08)
33512000	Revenue Sharing			(42,324.68)		
06/30/26	C/R		To record C/R		(5,282.95)	
Totals for 33512000					(5,282.95)	(47,607.63)
35400002	Foreman			(936.26)		
06/30/26	C/R		To record C/R		(171.50)	
Totals for 35400002					(171.50)	(1,107.76)
36100000	Interest Received			(61,072.65)		
06/30/26	FL Muni		To record FL Muni activity		(1,874.07)	
06/30/26	Investment		To record Investment account activity		(1,923.84)	
06/30/26	Trust A		To record Trust A activity		(1,670.21)	
Totals for 36100000					(5,468.12)	(66,540.77)

Village of Sea Ranch Lakes

General Ledger

June 1, 2026 - June 30, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
36900000	Miscellaneous Revenue			(16,963.16)		
06/30/26	C/R		To record C/R		(469.66)	
06/30/26	C/R		To record C/R		(50.00)	
			Totals for 36900000		<u>(519.66)</u>	<u>(17,482.82)</u>
51312001	Village Clerk Salaries			60,340.54		
06/05/26	P89		Payroll Journal Entry		1,826.80	
06/12/26	P89		Payroll Journal Entry		1,876.80	
06/18/26	P89		Payroll Journal Entry		1,826.80	
06/26/26	P89		Payroll Journal Entry		1,096.08	
			Totals for 51312001		<u>6,626.48</u>	<u>66,967.02</u>
51321000	FICA Office			5,869.36		
06/05/26	P89		Payroll Journal Entry		139.75	
06/12/26	P89		Payroll Journal Entry		143.58	
06/18/26	P89		Payroll Journal Entry		139.75	
06/26/26	P89		Payroll Journal Entry		139.74	
			Totals for 51321000		<u>562.82</u>	<u>6,432.18</u>
51332000	Accounting			36,591.00		
06/23/26	32740		HINKLE RHINE AND RHINE LLC		841.50	
			Totals for 51332000		<u>841.50</u>	<u>37,432.50</u>
51334003	Cleaning Services			2,560.00		
06/01/26	32700		SUSAN GAMBON		320.00	
			Totals for 51334003		<u>320.00</u>	<u>2,880.00</u>
51341000	Telephone			12,056.86		
06/08/26	32716		COMCAST		592.80	
06/16/26	32733		COMCAST		14.98	
06/23/26	32737		ATT MOBILITY		221.41	
06/23/26	32738		COMCAST		586.74	
06/29/26	32746		ATT MOBILITY		75.53	
			Totals for 51341000		<u>1,491.46</u>	<u>13,548.32</u>
51349004	Phone System			0.00		
06/10/26	32722		NODE0 IT LLC		1,600.00	
			Totals for 51349004		<u>1,600.00</u>	<u>1,600.00</u>
51351000	Office Exp & Dues Misc			32,904.26		
06/02/26	32704		LISA HODDINOTT INC		110.00	
06/03/26	32711		ALLEGRA PRINTING		167.09	
06/04/26	32713		BOARD OF RULES AND APPEALS		187.68	
06/10/26	32722		NODE0 IT LLC		1,242.18	
06/30/26	C/D		To record C/D		1,531.47	
06/30/26	C/D		To record C/D		135.22	
06/30/26	C/D		Computer expense		34.20	
06/30/26	C/D		Software supscriptions		1,451.26	
06/30/26	C/R		To record C/R		(150.00)	
06/30/26	C/R		To record C/R		(680.44)	
			Totals for 51351000		<u>4,028.66</u>	<u>36,932.92</u>
51431000	Legal Fees			24,549.15		
06/02/26	32709		GOREN CHEROF DOODY AND EZROL PA		1,200.35	
06/08/26	32714		CALVIN GIORDANO ASSOCIATES INC		977.74	
			Totals for 51431000		<u>2,178.09</u>	<u>26,727.24</u>

**Village of Sea Ranch Lakes
General Ledger**

June 1, 2026 - June 30, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
51934000	Maintenance & Repairs			23,688.62		
06/03/26	32712		GATEX TECHNOLOGIES		8,800.00	
			Totals for 51934000		<u>8,800.00</u>	<u>32,488.62</u>
52112001	Police Salaries			481,542.05		
06/05/26	P89		Payroll Journal Entry		14,508.70	
06/12/26	P89		Payroll Journal Entry		14,199.55	
06/18/26	P89		Payroll Journal Entry		13,684.30	
06/26/26	P89		Payroll Journal Entry		<u>11,971.10</u>	
			Totals for 52112001		<u>54,363.65</u>	<u>535,905.70</u>
52112002	Aide Salaries			197,577.89		
06/05/26	P89		Payroll Journal Entry		4,551.00	
06/12/26	P89		Payroll Journal Entry		5,457.50	
06/18/26	P89		Payroll Journal Entry		5,476.00	
06/26/26	P89		Payroll Journal Entry		<u>5,457.50</u>	
			Totals for 52112002		<u>20,942.00</u>	<u>218,519.89</u>
52112003	Holiday Time			33,049.70		
06/12/26	P89		Payroll Journal Entry		<u>3,819.50</u>	
			Totals for 52112003		<u>3,819.50</u>	<u>36,869.20</u>
52112004	Comp Time			859.04		
			Totals for 52112004		<u>0.00</u>	<u>859.04</u>
52112005	Vacation			46,755.19		
06/18/26	P89		Payroll Journal Entry		532.80	
06/26/26	P89		Payroll Journal Entry		<u>1,015.62</u>	
			Totals for 52112005		<u>1,548.42</u>	<u>48,303.61</u>
52112006	Sick Time			39,550.40		
06/05/26	P89		Payroll Journal Entry		1,065.60	
06/12/26	P89		Payroll Journal Entry		3,435.00	
06/18/26	P89		Payroll Journal Entry		1,030.50	
06/26/26	P89		Payroll Journal Entry		<u>1,713.20</u>	
			Totals for 52112006		<u>7,244.30</u>	<u>46,794.70</u>
52112007	Longevity Pay			26,635.70		
06/12/26	P89		Payroll Journal Entry		284.90	
06/26/26	P89		Payroll Journal Entry		<u>687.00</u>	
			Totals for 52112007		<u>971.90</u>	<u>27,607.60</u>
52112008	Police Salaries Misc			10,160.14		
			Totals for 52112008		<u>0.00</u>	<u>10,160.14</u>
52121000	FICA			63,307.14		
06/05/26	P89		Payroll Journal Entry		1,539.60	
06/12/26	P89		Payroll Journal Entry		2,080.55	
06/18/26	P89		Payroll Journal Entry		1,585.34	
06/26/26	P89		Payroll Journal Entry		<u>1,538.70</u>	
			Totals for 52121000		<u>6,744.19</u>	<u>70,051.33</u>
52122200	Deferred Comp			35,382.86		
06/05/26	P89		Payroll Journal Entry		683.82	
06/12/26	P89		Payroll Journal Entry		916.65	
06/18/26	P89		Payroll Journal Entry		683.82	
06/26/26	P89		Payroll Journal Entry		<u>683.82</u>	

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June 1, 2026 - June 30, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 52122200					2,968.11	38,350.97
52123001	General Liability Insurance			72,596.95		
06/30/26	PrePaid		To adjust prepaid insurance		15,021.50	
Totals for 52123001					15,021.50	87,618.45
52123002	Hospitalization			41,700.00		
06/12/26	P89		Payroll Journal Entry		4,800.00	
Totals for 52123002					4,800.00	46,500.00
52149000	Police General Exp & Misc			75,062.79		
06/01/26	32698		REBEL EXTERMINATORS		52.00	
06/23/26	32739		GL DISTRIBUTORS INC		1,521.31	
06/23/26	32741		INUNISON APPAREL		288.09	
06/29/26	32751		REBEL EXTERMINATORS		52.00	
06/30/26	C/D		To record C/D		2,088.67	
Totals for 52149000					4,002.07	79,064.86
52149003	Police Computer Maint & Upgrades			8,740.00		
Totals for 52149003					0.00	8,740.00
52149007	Police Car #2610			638.23		
Totals for 52149007					0.00	638.23
52149008	Police Car #2612			2,096.56		
Totals for 52149008					0.00	2,096.56
52149010	Police Car #2016			28,214.40		
Totals for 52149010					0.00	28,214.40
52152000	Uniforms			7,800.00		
Totals for 52152000					0.00	7,800.00
52234000	Fire Contract			193,757.28		
06/01/26	32697		CITY OF POMPANO		24,219.66	
06/30/26	12		CITY OF POMPANO		(24,219.66)	
Totals for 52234000					0.00	193,757.28
52434000	Building Inspectors			34,338.25		
06/01/26	32702		TOM BENNETT		275.00	
06/02/26	32710		CROSS COAST CONSTRUCTION INC		1,385.00	
06/10/26	32723		TOM BENNETT		675.00	
06/10/26	32724		TOM BENNETT		1,250.00	
06/10/26	32725		TOM BENNETT		1,775.00	
06/10/26	32726		TOM BENNETT		525.00	
06/15/26	32727		BRUCE MEST		1,505.00	
06/15/26	32728		LUNAR ELECTRIC INC		364.50	
06/24/26	32744		LUNAR ELECTRIC INC		175.00	
06/26/26	32745		TOM BENNETT		275.00	
06/29/26	32747		BRUCE MEST		125.00	
06/29/26	32748		LUNAR ELECTRIC INC		565.00	
06/29/26	32749		LUNAR ELECTRIC INC		868.50	
06/29/26	32750		LUNAR ELECTRIC INC		625.00	
06/29/26	32753		TOM BENNETT		475.00	
06/29/26	32754		TOM BENNETT		325.00	
06/29/26	32755		TOM BENNETT		225.00	
Totals for 52434000					11,413.00	45,751.25

Village of Sea Ranch Lakes General Ledger

June 1, 2026 - June 30, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
53143000	Electricity			5,425.60		
06/08/26	32717		FPL		732.90	
			Totals for 53143000		<u>732.90</u>	<u>6,158.50</u>
53343000	Water			4,483.34		
06/08/26	32715		CITY OF FT LAUDERDALE		680.44	
06/23/26	32743		CITY OF FT LAUDERDALE		<u>680.44</u>	
			Totals for 53343000		<u>1,360.88</u>	<u>5,844.22</u>
53432000	Garbage & Trash Collection			74,378.08		
06/01/26	32703		WASTE MANAGEMENT		9,187.60	
			Totals for 53432000		<u>9,187.60</u>	<u>83,565.68</u>
53934000	Maintenance & Repairs			2,615.00		
			Totals for 53934000		<u>0.00</u>	<u>2,615.00</u>
53949003	Landscaping Expense/Wall Exp			13,740.50		
06/01/26	32701		THE TREE TEAM		1,260.00	
06/10/26	32721		HORTICULTURAL SERVICES OF SOUTH FLORIDA		150.00	
06/23/26	32742		HORTICULTURAL SERVICES OF SOUTH FLORIDA		150.00	
06/29/26	32752		THE TREE TEAM		8,400.00	
06/30/26	12		HORTICULTURAL SERVICES OF SOUTH FLORIDA		<u>(150.00)</u>	
			Totals for 53949003		<u>9,810.00</u>	<u>23,550.50</u>
54153000	Rent & Other			56,000.00		
06/01/26	32699		SEA RANCH LAKES BEACH CLUB		7,000.00	
			Totals for 54153000		<u>7,000.00</u>	<u>63,000.00</u>
80010000	Capital Outlay			48,776.06		
			Totals for 80010000		<u>0.00</u>	<u>48,776.06</u>
			Report Total			<u>0.00</u>
Net Profit/(Loss)						
Current Period			(142,351.09)			
Year-to-Date			<u>535,204.22</u>			

Distribution count = 226