

Village of Sea Ranch Lakes
Financial Statements
August 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 August 31, 2026, and the related Statements of Revenues and Expenditures for the one month and eleven 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
September 21, 2026

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

Assets

Current Assets

FL Muni Investment Trust	\$ 1,383,990.77	
Checking- Centennial Bank	44,685.59	
Investment - Centennial Bank	848,353.13	
State Trust Investment	535,722.66	
Accounts Rec - Government	<u>28,661.03</u>	

Total Current Assets	\$ 2,841,413.18
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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>
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Total Assets	<u><u>\$ 3,932,238.85</u></u>
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**Village of Sea Ranch Lakes
Combined Balance Sheet
August 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>299,739.05</u>

Total Fund Balance \$ 3,867,248.66

Total Liabilities and Fund Balance \$ 3,932,238.85

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

	<u>1 Month Ended</u>	<u>% to Revenue</u>	<u>11 Months Ended</u>	<u>% to Revenue</u>
	<u>August 31, 2026</u>		<u>August 31, 2026</u>	
Revenues:				
Ad Valorem Taxes	\$ 56.71	0.17 %	\$ 2,263,591.35	83.52 %
Sales & Use Tax	3,155.94	9.67 %	35,452.75	1.31 %
Gas Tax Revenue	714.55	2.19 %	7,807.63	0.29 %
Franchise Fees - Electricity	7,500.81	22.98 %	71,706.21	2.65 %
Franchise Fees - Telecomm	2,738.68	8.39 %	27,380.99	1.01 %
Occupational License	0.00	0.00 %	2,062.90	0.08 %
Building Permits	4,745.18	14.54 %	141,702.93	5.23 %
Revenue Sharing	5,633.66	17.26 %	58,528.79	2.16 %
Foreman	651.00	1.99 %	2,075.82	0.08 %
Interest Received	7,438.29	22.79 %	81,709.22	3.01 %
Miscellaneous Revenue	0.00	0.00 %	18,297.82	0.68 %
Total Revenues	<u>32,634.82</u>	<u>100.00 %</u>	<u>2,710,316.41</u>	<u>100.00 %</u>
Expenditures:				
General Office and Administrative				
Village Clerk Salaries	6,443.80	19.75 %	82,229.46	3.03 %
FICA Office	562.83	1.72 %	7,697.59	0.28 %
Accounting	1,420.50	4.35 %	38,853.00	1.43 %
Cleaning Services	320.00	0.98 %	3,520.00	0.13 %
Telephone	1,581.86	4.85 %	17,043.95	0.63 %
Broward Permit Fees	363.25	1.11 %	715.75	0.03 %
Phone System	0.00	0.00 %	1,600.00	0.06 %
Office Exp & Dues Misc	5,280.72	16.18 %	46,321.20	1.71 %
Legal Fees	6,662.24	20.41 %	35,276.02	1.30 %
Maintenance & Repairs	441.00	1.35 %	32,929.62	1.21 %
Total General Office and Administrative	<u>23,076.20</u>	<u>70.71 %</u>	<u>266,186.59</u>	<u>9.82 %</u>

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

	<u>1 Month Ended</u> <u>August 31, 2026</u>	<u>% to Revenue</u>	<u>11 Months Ended</u> <u>August 31, 2026</u>	<u>% to Revenue</u>
Police Department				
Police Salaries	54,565.45	167.20 %	657,848.45	24.27 %
Aide Salaries	21,895.00	67.09 %	269,080.49	9.93 %
Holiday Time	3,819.50	11.70 %	44,508.20	1.64 %
Comp Time	0.00	0.00 %	859.04	0.03 %
Vacation	3,009.50	9.22 %	56,733.17	2.09 %
Sick Time	0.00	0.00 %	47,651.30	1.76 %
Longevity Pay	532.80	1.63 %	29,901.40	1.10 %
Police Salaries Misc	0.00	0.00 %	11,210.14	0.41 %
FICA	6,342.55	19.43 %	84,700.57	3.13 %
Deferred Comp	2,818.11	8.64 %	44,926.01	1.66 %
General Liability Insurance	7,510.75	23.01 %	102,639.95	3.79 %
Hospitalization	4,800.00	14.71 %	56,100.00	2.07 %
Police General Exp & Misc	4,932.35	15.11 %	88,818.60	3.28 %
Police Computer Maint & Upgrades	0.00	0.00 %	8,740.00	0.32 %
Police Car #2610	0.00	0.00 %	638.23	0.02 %
Police Car #2612	0.00	0.00 %	2,096.56	0.08 %
Police Car #2016	0.00	0.00 %	28,214.40	1.04 %
Uniforms	0.00	0.00 %	7,800.00	0.29 %
Total Police Department	<u>110,226.01</u>	<u>337.76 %</u>	<u>1,542,466.51</u>	<u>56.91 %</u>
Direct City and Operating Cost				
Fire Contract	24,219.66	74.21 %	266,416.26	9.83 %
Building Inspectors	8,547.95	26.19 %	56,003.20	2.07 %
Electricity	804.33	2.46 %	7,766.89	0.29 %
Water	584.59	1.79 %	7,065.47	0.26 %
Garbage & Trash Collection	9,187.60	28.15 %	101,940.88	3.76 %
Maintenance & Repairs	6,758.00	20.71 %	9,752.00	0.36 %
Landscaping Expense/Wall Exp	1,260.00	3.86 %	27,203.50	1.00 %
Rent & Other	7,000.00	21.45 %	77,000.00	2.84 %
Capital Outlay	0.00	0.00 %	48,776.06	1.80 %
Total Direct City and Operating Cost	<u>58,362.13</u>	<u>178.83 %</u>	<u>601,924.26</u>	<u>22.21 %</u>
Total Expenditures	<u>191,664.34</u>	<u>587.30 %</u>	<u>2,410,577.36</u>	<u>88.94 %</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (159,029.52)</u>	<u>(487.30)%</u>	<u>\$ 299,739.05</u>	<u>11.06 %</u>

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

	Current Period			Year-to-Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Revenues:							
Ad Valorem Taxes	\$ 56.71	\$ 218.00	\$ (161.29)	\$ 2,263,591.35	\$ 2,258,770.00	\$ 4,821.35	\$ 2,258,897.00
Sales & Use Tax	3,155.94	3,594.00	(438.06)	35,452.75	41,432.00	(5,979.25)	45,000.00
Gas Tax Revenue	714.55	812.00	(97.45)	7,807.63	9,209.00	(1,401.37)	9,998.00
Franchise Fees - Electricity	7,500.81	7,411.00	89.81	71,706.21	67,764.00	3,942.21	75,000.00
Franchise Fees - Telecomm	2,738.68	2,401.00	337.68	27,380.99	30,462.00	(3,081.01)	33,002.00
Occupational License	0.00	0.00	0.00	2,062.90	1,493.00	569.90	5,000.00
Building Permits	4,745.18	4,314.00	431.18	141,702.93	96,482.00	45,220.93	99,999.00
Revenue Sharing	5,633.66	6,621.00	(987.34)	58,528.79	62,463.00	(3,934.21)	68,000.00
Parking Tickets	0.00	83.00	(83.00)	0.00	917.00	(917.00)	1,000.00
Foreman	651.00	0.00	651.00	2,075.82	0.00	2,075.82	0.00
Interest Received	7,438.29	11,534.00	(4,095.71)	81,709.22	100,305.00	(18,595.78)	110,000.00
Miscellaneous Revenue	0.00	843.00	(843.00)	18,297.82	9,565.00	8,732.82	10,000.00
Total Revenues	32,634.82	37,831.00	(5,196.18)	2,710,316.41	2,678,862.00	31,454.41	2,715,896.00
Expenditures:							
General Office and Administrative							
Village Clerk Salaries	6,443.80	9,487.00	(3,043.20)	82,229.46	88,153.00	(5,923.54)	95,954.00
FICA Office	562.83	536.00	26.83	7,697.59	6,931.00	766.59	7,600.00
Accounting	1,420.50	1,089.00	331.50	38,853.00	38,912.00	(59.00)	40,001.00
Other Contractual Services	0.00	167.00	(167.00)	0.00	1,833.00	(1,833.00)	2,000.00
Cleaning Services	320.00	375.00	(55.00)	3,520.00	4,125.00	(605.00)	4,500.00
Telephone	1,581.86	1,701.00	(119.14)	17,043.95	16,503.00	540.95	18,000.00
Other Current Charges	0.00	167.00	(167.00)	0.00	1,833.00	(1,833.00)	2,000.00
Broward Permit Fees	363.25	0.00	363.25	715.75	2,000.00	(1,284.25)	2,001.00
Phone System	0.00	0.00	0.00	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	5,280.72	7,027.00	(1,746.28)	46,321.20	67,234.00	(20,912.80)	70,001.00
Legal Fees	6,662.24	2,733.00	3,929.24	35,276.02	45,911.00	(10,634.98)	50,001.00
Maintenance & Repairs	441.00	2,583.00	(2,142.00)	32,929.62	11,992.00	20,937.62	17,500.00
Total General and Administrative	\$ 23,076.20	\$ 25,865.00	\$ (2,788.80)	\$ 266,186.59	\$ 288,927.00	\$ (22,740.41)	\$ 313,058.00

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

	Current Period			Year-to-Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Police Department							
Police Salaries	54,565.45	51,602.00	2,963.45	657,848.45	633,076.00	24,772.45	706,166.00
Aide Salaries	21,895.00	20,699.00	1,196.00	269,080.49	248,942.00	20,138.49	275,496.00
Holiday Time	3,819.50	4,449.00	(629.50)	44,508.20	45,215.00	(706.80)	49,319.00
Comp Time	0.00	0.00	0.00	859.04	0.00	859.04	0.00
Vacation	3,009.50	2,722.00	287.50	56,733.17	38,273.00	18,460.17	41,164.00
Sick Time	0.00	909.00	(909.00)	47,651.30	34,358.00	13,293.30	41,101.00
Longevity Pay	532.80	1,087.00	(554.20)	29,901.40	15,283.00	14,618.40	16,438.00
Police Salaries Misc	0.00	0.00	0.00	11,210.14	0.00	11,210.14	0.00
FICA	6,342.55	6,429.00	(86.45)	84,700.57	80,729.00	3,971.57	89,941.00
Deferred Comp	2,818.11	4,192.00	(1,373.89)	44,926.01	59,896.00	(14,969.99)	62,638.00
Seminars & Training	0.00	2,500.00	(2,500.00)	0.00	27,500.00	(27,500.00)	30,000.00
General Liability Insurance	7,510.75	10,261.00	(2,750.25)	102,639.95	89,737.00	12,902.95	99,998.00
Hospitalization	4,800.00	3,756.00	1,044.00	56,100.00	39,707.00	16,393.00	43,194.00
Police General Exp & Misc	4,932.35	4,207.00	725.35	88,818.60	59,100.00	29,718.60	65,000.00
Police Computer Maint & Upgrades	0.00	0.00	0.00	8,740.00	3,653.00	5,087.00	5,000.00
Police Car #2610	0.00	292.00	(292.00)	638.23	3,208.00	(2,569.77)	3,500.00
Police Car #2612	0.00	292.00	(292.00)	2,096.56	3,208.00	(1,111.44)	3,500.00
Police Car #2014	0.00	292.00	(292.00)	0.00	3,208.00	(3,208.00)	3,500.00
Police Car #2016	0.00	292.00	(292.00)	28,214.40	3,208.00	25,006.40	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	110,226.01	113,981.00	(3,754.99)	1,542,466.51	1,400,301.00	142,165.51	1,551,455.00
Direct City and Operating Cost							
Fire Contract	24,219.66	24,691.00	(471.34)	266,416.26	271,596.00	(5,179.74)	296,287.00
Building Inspectors	8,547.95	6,195.00	2,352.95	56,003.20	31,004.00	24,999.20	35,000.00
Electricity	804.33	830.00	(25.67)	7,766.89	8,067.00	(300.11)	9,001.00
Water	584.59	0.00	584.59	7,065.47	4,377.00	2,688.47	4,500.00
Garbage & Trash Collection	9,187.60	9,183.00	4.60	101,940.88	100,817.00	1,123.88	110,000.00
Maintenance & Repairs	6,758.00	542.00	6,216.00	9,752.00	5,958.00	3,794.00	6,500.00
Landscaping Expense/Wall Exp	1,260.00	2,755.00	(1,495.00)	27,203.50	41,556.00	(14,352.50)	45,000.00
Rent & Other	7,000.00	7,000.00	0.00	77,000.00	77,000.00	0.00	84,000.00
Capital Outlay	0.00	16,667.00	(16,667.00)	48,776.06	183,333.00	(134,556.94)	200,000.00
Total Direct City and Operating Cost	58,362.13	67,863.00	(9,500.87)	601,924.26	723,708.00	(121,783.74)	790,288.00
Total Expenditures	191,664.34	207,709.00	(16,044.66)	2,410,577.36	2,412,936.00	(2,358.64)	2,654,801.00
Excess (Deficiency) of Revenues Over Expenditures	\$ (159,029.52)	\$ (169,878.00)	\$ 10,848.48	\$ 299,739.05	\$ 265,926.00	\$ 33,813.05	\$ 61,095.00

See Accountant's Compilation Report

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

	<u>1 Month Ended</u> <u>August 31, 2026</u>	<u>11 Months Ended</u> <u>August 31, 2026</u>
Sales, Use & Gas Tax		
Gas Tax Revenue	714.55	7,807.63
Total	<u>714.55</u>	<u>7,807.63</u>
Violation of Local Ordinances		
Total	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Village Clerk		
Village Clerk Salaries	\$ 6,443.80	\$ 82,229.46
Total	<u>\$ 6,443.80</u>	<u>\$ 82,229.46</u>
Other Contractual Services		
Cleaning Services	\$ 320.00	\$ 3,520.00
Total	<u>\$ 320.00</u>	<u>\$ 3,520.00</u>
Salaries		
Police Salaries	\$ 54,565.45	\$ 657,848.45
Aide Salaries	21,895.00	269,080.49
Police Salaries Misc	0.00	11,210.14
Total	<u>\$ 76,460.45</u>	<u>\$ 938,139.08</u>
Insurance		
General Liability Insurance	\$ 7,510.75	\$ 102,639.95
Hospitalization	4,800.00	56,100.00
Total	<u>\$ 12,310.75</u>	<u>\$ 158,739.95</u>

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

	<u>1 Month Ended</u> <u>August 31, 2026</u>	<u>11 Months Ended</u> <u>August 31, 2026</u>
Police General Expense and Miscellaneous		
Police General Exp & Misc	\$ 4,932.35	\$ 88,818.60
Police Car #2610	0.00	638.23
Police Car #2612	0.00	2,096.56
Total	<u>\$ 4,932.35</u>	<u>\$ 91,553.39</u>
Other		
Landscaping and Wall Expense	\$ 1,260.00	\$ 27,203.50
Total	<u>\$ 1,260.00</u>	<u>\$ 27,203.50</u>

See Accountant's Compilation Report

Village of Sea Ranch Lakes General Ledger

August 1, 2026 - August 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
10101200	FL Muni Investment Trust			1,379,896.87		
08/31/26	FL Muni		To record FL Muni transactions		4,093.90	
			Totals for 10101200		<u>4,093.90</u>	<u>1,383,990.77</u>
10101300	Checking- Centennial Bank			45,104.81		
08/02/26	32798		AIG VALIC		(2,224.55)	
08/02/26	32799		AIG VALIC MATCH		(683.82)	
08/02/26	32800		WE FLORIDA FINANCIAL		(100.00)	
08/06/26	32801		CITY OF FT LAUDERDALE		(584.59)	
08/06/26	32802		CITY OF POMPANO		(24,219.66)	
08/06/26	32803		GL DISTRIBUTORS INC		(3,042.62)	
08/06/26	32804		GOREN CHEROF DOODY AND EZROL PA		(1,275.00)	
08/06/26	32805		HINKLE RHINE AND RHINE LLC		(1,420.50)	
08/06/26	32806		LISA HODDINOTT INC		(110.00)	
08/06/26	32807		NODE0 IT LLC		(1,042.18)	
08/06/26	32808		SEA RANCH LAKES BEACH CLUB		(7,000.00)	
08/06/26	32809		SUSAN GAMBON		(320.00)	
08/06/26	32810		THE TREE TEAM		(1,260.00)	
08/06/26	32811		TOTAL COMPLIANCE NETWORK		(34.00)	
08/06/26	32812		WASTE MANAGEMENT		(9,187.60)	
08/07/26	32813		BOARD OF RULES AND APPEALS		(317.54)	
08/07/26	32814		FPL		(804.33)	
08/07/26	32815		LUNAR ELECTRIC INC		(175.00)	
08/07/26	P89		Payroll Journal Entry		(15,656.97)	
08/10/26	32816		BOARD OF COUNTY COMMISSIONERS		(363.25)	
08/10/26	32817		BRUCE MEST		(1,635.00)	
08/10/26	32818		CALVIN GIORDANO ASSOCIATES INC		(1,234.36)	
08/10/26	32819		COASTAL COMFORT		(6,758.00)	
08/10/26	32820		COMCAST		(592.80)	
08/11/26	32821		AIG VALIC		(2,267.21)	
08/11/26	32822		AIG VALIC MATCH		(766.65)	
08/11/26	32823		BCPBA		(193.83)	
08/11/26	32824		WE FLORIDA FINANCIAL		(100.00)	
08/11/26	32825		CROSS COAST CONSTRUCTION INC		(2,938.00)	
08/12/26	32826		BRUCE MEST		(229.95)	
08/14/26	P89		Payroll Journal Entry		(21,992.21)	
08/18/26	32827		CALVIN GIORDANO ASSOCIATES INC		(4,152.88)	
08/18/26	32828		TEM SYSTEMS		(210.00)	
08/18/26	32829		AIG VALIC		(1,982.69)	
08/18/26	32830		AIG VALIC MATCH		(683.82)	
08/18/26	32831		WE FLORIDA FINANCIAL		(100.00)	
08/20/26	32832		ABOUT TOWN LOCK AND SAFE CO.		(231.00)	
08/20/26	32833		LUNAR ELECTRIC INC		(175.00)	
08/21/26	P89		Payroll Journal Entry		(15,484.71)	
08/24/26	32834		ATT MOBILITY		(388.12)	
08/24/26	32835		COMCAST		(14.98)	
08/24/26	32836		LUNAR ELECTRIC INC		(1,387.50)	
08/24/26	32837		LUNAR ELECTRIC INC		(175.00)	
08/24/26	32838		LUNAR ELECTRIC INC		(175.00)	
08/24/26	32839		LUNAR ELECTRIC INC		(282.50)	
08/24/26	32840		LUNAR ELECTRIC INC		(175.00)	
08/24/26	32841		AIG VALIC		(2,105.70)	
08/24/26	32842		AIG VALIC MATCH		(683.82)	
08/24/26	32843		BCPBA		(193.83)	
08/24/26	32844		WE FLORIDA FINANCIAL		(100.00)	
08/27/26	32845		COMCAST		(585.96)	
08/27/26	32846		REBEL EXTERMINATORS		(42.00)	

**Village of Sea Ranch Lakes
General Ledger**

August 1, 2026 - August 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/27/26	32847		STARR PATON		(100.00)	
08/27/26	32848		TOM BENNETT		(325.00)	
08/27/26	32849		TOM BENNETT		(875.00)	
08/28/26	32850		TARIK KHAFAGA		(340.26)	
08/28/26	P89		Payroll Journal Entry		(15,102.80)	
08/31/26	C/D		To record C/D		(97,965.07)	
08/31/26	C/R		To record C/R		252,148.04	
Totals for 10101300					(419.22)	44,685.59
10101500	Investment - Centennial Bank			1,005,291.67		
08/31/26	C/D		To record C/D		68,413.67	
08/31/26	C/R		To record C/R		(226,951.51)	
08/31/26	Investment		To record investment account activity		1,599.30	
Totals for 10101500					(156,938.54)	848,353.13
10103000	State Trust Investment			533,977.57		
08/31/26	Trust A		To record trust account activity		1,745.09	
Totals for 10103000					1,745.09	535,722.66
11501000	Accounts Rec - Government			28,661.03		
Totals for 11501000					0.00	28,661.03
15501000	Prepaid Expenses			7,510.75		
08/31/26	PrePaid		To adjust prepaid insurance		(7,510.75)	
Totals for 15501000					(7,510.75)	0.00
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)
20202000	Credit Union			(2,963.87)		
08/02/26	32800		WE FLORIDA FINANCIAL		100.00	
08/07/26	P89		Payroll Journal Entry		(100.00)	
08/11/26	32824		WE FLORIDA FINANCIAL		100.00	
08/14/26	P89		Payroll Journal Entry		(100.00)	
08/18/26	32831		WE FLORIDA FINANCIAL		100.00	
08/21/26	P89		Payroll Journal Entry		(100.00)	
08/24/26	32844		WE FLORIDA FINANCIAL		100.00	
08/28/26	P89		Payroll Journal Entry		(100.00)	
Totals for 20202000					0.00	(2,963.87)
20202001	PBA Dues Payable			(389.72)		
08/11/26	32823		BCPBA		193.83	
08/14/26	P89		Payroll Journal Entry		(193.83)	

**Village of Sea Ranch Lakes
General Ledger**

August 1, 2026 - August 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/24/26	32843		BCPBA		193.83	
08/28/26	P89		Payroll Journal Entry		(193.83)	
Totals for 20202001					<u>0.00</u>	<u>(389.72)</u>
21601000	Accrued Payroll			(30,122.17)		
Totals for 21601000					<u>0.00</u>	<u>(30,122.17)</u>
21701000	Social Security W/H Tax			(9,983.10)		
08/07/26	P89		Payroll Journal Entry		(3,382.62)	
08/14/26	P89		Payroll Journal Entry		(3,769.62)	
08/21/26	P89		Payroll Journal Entry		(3,321.32)	
08/28/26	P89		Payroll Journal Entry		(3,337.20)	
08/31/26	PayrollTax		To adjust payroll tax		<u>13,810.76</u>	
Totals for 21701000					<u>0.00</u>	<u>(9,983.10)</u>
21702000	Federal Withholding Tax			(3,167.55)		
08/07/26	P89		Payroll Journal Entry		(2,435.67)	
08/14/26	P89		Payroll Journal Entry		(2,999.54)	
08/21/26	P89		Payroll Journal Entry		(2,480.39)	
08/28/26	P89		Payroll Journal Entry		(2,640.57)	
08/31/26	PayrollTax		To adjust payroll tax		<u>10,556.17</u>	
Totals for 21702000					<u>0.00</u>	<u>(3,167.55)</u>
21703000	Depository			0.00		
08/31/26	C/D		To record C/D		5,818.29	
08/31/26	C/D		To record C/D		6,769.16	
08/31/26	C/D		To record C/D		5,801.71	
08/31/26	C/D		To record C/D		5,977.77	
08/31/26	PayrollTax		To adjust payroll tax		<u>(24,366.93)</u>	
Totals for 21703000					<u>0.00</u>	<u>0.00</u>
21900000	Deferred Compensation Liability			(9,684.44)		
08/02/26	32798		AIG VALIC		2,224.55	
08/02/26	32799		AIG VALIC MATCH		683.82	
08/07/26	P89		Payroll Journal Entry		(2,908.37)	
08/11/26	32821		AIG VALIC		2,267.21	
08/11/26	32822		AIG VALIC MATCH		766.65	
08/14/26	P89		Payroll Journal Entry		(3,033.86)	
08/18/26	32829		AIG VALIC		1,982.69	
08/18/26	32830		AIG VALIC MATCH		683.82	
08/21/26	P89		Payroll Journal Entry		(2,666.51)	
08/24/26	32841		AIG VALIC		2,105.70	
08/24/26	32842		AIG VALIC MATCH		683.82	
08/28/26	P89		Payroll Journal Entry		<u>(2,789.52)</u>	
Totals for 21900000					<u>0.00</u>	<u>(9,684.44)</u>
27050000	Invested in Cap Assets, net related debt			(1,090,825.00)		
Totals for 27050000					<u>0.00</u>	<u>(1,090,825.00)</u>
27060000	Restricted for: Road Maintenance			(76,062.00)		
Totals for 27060000					<u>0.00</u>	<u>(76,062.00)</u>
27100000	Fund Balance - Unrestricted			(2,400,622.61)		
Totals for 27100000					<u>0.00</u>	<u>(2,400,622.61)</u>
31100000	Ad Valorem Taxes			(2,263,534.64)		
08/31/26	C/R		To record C/R		(56.71)	
Totals for 31100000					<u>(56.71)</u>	<u>(2,263,591.35)</u>

**Village of Sea Ranch Lakes
General Ledger**

August 1, 2026 - August 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
31200001	Sales & Use Tax			(32,296.81)		
08/31/26	C/R		To record C/R		(3,155.94)	
			Totals for 31200001		<u>(3,155.94)</u>	<u>(35,452.75)</u>
31200003	Gas Tax Revenue			(7,093.08)		
08/31/26	C/R		To record C/R		(289.79)	
08/31/26	C/R		To record C/R		(424.76)	
			Totals for 31200003		<u>(714.55)</u>	<u>(7,807.63)</u>
31310000	Franchise Fees - Electricity			(64,205.40)		
08/31/26	C/R		To record C/R		(7,500.81)	
			Totals for 31310000		<u>(7,500.81)</u>	<u>(71,706.21)</u>
31320000	Franchise Fees - Telecomm			(24,642.31)		
08/31/26	C/R		To record C/R		(2,738.68)	
			Totals for 31320000		<u>(2,738.68)</u>	<u>(27,380.99)</u>
32100000	Occupational License			(2,062.90)		
			Totals for 32100000		<u>0.00</u>	<u>(2,062.90)</u>
32200000	Building Permits			(136,957.75)		
08/31/26	C/R		To record C/R		(4,745.18)	
			Totals for 32200000		<u>(4,745.18)</u>	<u>(141,702.93)</u>
33512000	Revenue Sharing			(52,895.13)		
08/31/26	C/R		To record C/R		(346.16)	
08/31/26	C/R		To record C/R		(5,287.50)	
			Totals for 33512000		<u>(5,633.66)</u>	<u>(58,528.79)</u>
35400002	Foreman			(1,424.82)		
08/31/26	C/R		To record C/R		(651.00)	
			Totals for 35400002		<u>(651.00)</u>	<u>(2,075.82)</u>
36100000	Interest Received			(74,270.93)		
08/31/26	FL Muni		To record FL Muni transactions		(4,093.90)	
08/31/26	Investment		To record investment account activity		(1,599.30)	
08/31/26	Trust A		To record trust account activity		(1,745.09)	
			Totals for 36100000		<u>(7,438.29)</u>	<u>(81,709.22)</u>
36900000	Miscellaneous Revenue			(18,297.82)		
			Totals for 36900000		<u>0.00</u>	<u>(18,297.82)</u>
51312001	Village Clerk Salaries			75,785.66		
08/07/26	P89		Payroll Journal Entry		1,826.80	
08/14/26	P89		Payroll Journal Entry		963.40	
08/21/26	P89		Payroll Journal Entry		1,826.80	
08/28/26	P89		Payroll Journal Entry		1,826.80	
			Totals for 51312001		<u>6,443.80</u>	<u>82,229.46</u>
51321000	FICA Office			7,134.76		
08/07/26	P89		Payroll Journal Entry		139.75	
08/14/26	P89		Payroll Journal Entry		143.57	
08/21/26	P89		Payroll Journal Entry		139.75	
08/28/26	P89		Payroll Journal Entry		139.76	
			Totals for 51321000		<u>562.83</u>	<u>7,697.59</u>
51332000	Accounting			37,432.50		

**Village of Sea Ranch Lakes
General Ledger**

August 1, 2026 - August 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
08/06/26	32805		HINKLE RHINE AND RHINE LLC		1,420.50	
			Totals for 51332000		<u>1,420.50</u>	<u>38,853.00</u>
51334003	Cleaning Services			3,200.00		
08/06/26	32809		SUSAN GAMBON		320.00	
			Totals for 51334003		<u>320.00</u>	<u>3,520.00</u>
51341000	Telephone			15,462.09		
08/10/26	32820		COMCAST		592.80	
08/24/26	32834		ATT MOBILITY		388.12	
08/24/26	32835		COMCAST		14.98	
08/27/26	32845		COMCAST		585.96	
			Totals for 51341000		<u>1,581.86</u>	<u>17,043.95</u>
51349001	Broward Permit Fees			352.50		
08/10/26	32816		BOARD OF COUNTY COMMISSIONERS		363.25	
			Totals for 51349001		<u>363.25</u>	<u>715.75</u>
51349004	Phone System			1,600.00		
			Totals for 51349004		<u>0.00</u>	<u>1,600.00</u>
51351000	Office Exp & Dues Misc			41,040.48		
08/06/26	32806		LISA HODDINOTT INC		110.00	
08/06/26	32807		NODE0 IT LLC		1,042.18	
08/07/26	32813		BOARD OF RULES AND APPEALS		317.54	
08/27/26	32847		STARR PATON		100.00	
08/31/26	C/D		To record C/D		1,949.82	
08/31/26	C/D		To record C/D		137.13	
08/31/26	C/D		To record C/D		123.25	
08/31/26	C/D		computer software expenses		1,500.80	
			Totals for 51351000		<u>5,280.72</u>	<u>46,321.20</u>
51431000	Legal Fees			28,613.78		
08/06/26	32804		GOREN CHEROF DOODY AND EZROL PA		1,275.00	
08/10/26	32818		CALVIN GIORDANO ASSOCIATES INC		1,234.36	
08/18/26	32827		CALVIN GIORDANO ASSOCIATES INC		4,152.88	
			Totals for 51431000		<u>6,662.24</u>	<u>35,276.02</u>
51934000	Maintenance & Repairs			32,488.62		
08/18/26	32828		TEM SYSTEMS		210.00	
08/20/26	32832		ABOUT TOWN LOCK AND SAFE CO.		231.00	
			Totals for 51934000		<u>441.00</u>	<u>32,929.62</u>
52112001	Police Salaries			603,283.00		
08/07/26	P89		Payroll Journal Entry		13,478.20	
08/14/26	P89		Payroll Journal Entry		13,203.40	
08/21/26	P89		Payroll Journal Entry		14,405.65	
08/28/26	P89		Payroll Journal Entry		13,478.20	
			Totals for 52112001		<u>54,565.45</u>	<u>657,848.45</u>
52112002	Aide Salaries			247,185.49		
08/07/26	P89		Payroll Journal Entry		5,471.50	
08/14/26	P89		Payroll Journal Entry		5,471.50	
08/21/26	P89		Payroll Journal Entry		5,476.00	
08/28/26	P89		Payroll Journal Entry		5,476.00	
			Totals for 52112002		<u>21,895.00</u>	<u>269,080.49</u>

**Village of Sea Ranch Lakes
General Ledger**

August 1, 2026 - August 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
52112003	Holiday Time			40,688.70		
08/14/26	P89		Payroll Journal Entry		3,819.50	
			Totals for 52112003		<u>3,819.50</u>	<u>44,508.20</u>
52112004	Comp Time			859.04		
			Totals for 52112004		<u>0.00</u>	<u>859.04</u>
52112005	Vacation			53,723.67		
08/07/26	P89		Payroll Journal Entry		1,065.60	
08/14/26	P89		Payroll Journal Entry		913.40	
08/28/26	P89		Payroll Journal Entry		1,030.50	
			Totals for 52112005		<u>3,009.50</u>	<u>56,733.17</u>
52112006	Sick Time			47,651.30		
			Totals for 52112006		<u>0.00</u>	<u>47,651.30</u>
52112007	Longevity Pay			29,368.60		
08/07/26	P89		Payroll Journal Entry		266.40	
08/14/26	P89		Payroll Journal Entry		266.40	
			Totals for 52112007		<u>532.80</u>	<u>29,901.40</u>
52112008	Police Salaries Misc			11,210.14		
			Totals for 52112008		<u>0.00</u>	<u>11,210.14</u>
52121000	FICA			78,358.02		
08/07/26	P89		Payroll Journal Entry		1,551.56	
08/14/26	P89		Payroll Journal Entry		1,741.24	
08/21/26	P89		Payroll Journal Entry		1,520.91	
08/28/26	P89		Payroll Journal Entry		1,528.84	
			Totals for 52121000		<u>6,342.55</u>	<u>84,700.57</u>
52122200	Deferred Comp			42,107.90		
08/07/26	P89		Payroll Journal Entry		683.82	
08/14/26	P89		Payroll Journal Entry		766.65	
08/21/26	P89		Payroll Journal Entry		683.82	
08/28/26	P89		Payroll Journal Entry		683.82	
			Totals for 52122200		<u>2,818.11</u>	<u>44,926.01</u>
52123001	General Liability Insurance			95,129.20		
08/31/26	PrePaid		To adjust prepaid insurance		7,510.75	
			Totals for 52123001		<u>7,510.75</u>	<u>102,639.95</u>
52123002	Hospitalization			51,300.00		
08/14/26	P89		Payroll Journal Entry		4,800.00	
			Totals for 52123002		<u>4,800.00</u>	<u>56,100.00</u>
52149000	Police General Exp & Misc			83,886.25		
08/06/26	32803		GL DISTRIBUTORS INC		3,042.62	
08/06/26	32811		TOTAL COMPLIANCE NETWORK		34.00	
08/27/26	32846		REBEL EXTERMINATORS		42.00	
08/28/26	32850		TARIK KHAFAKA		340.26	
08/31/26	C/D		To record C/D		1,473.47	
			Totals for 52149000		<u>4,932.35</u>	<u>88,818.60</u>
52149003	Police Computer Maint & Upgrades			8,740.00		
			Totals for 52149003		<u>0.00</u>	<u>8,740.00</u>
52149007	Police Car #2610			638.23		

Village of Sea Ranch Lakes

General Ledger

August 1, 2026 - August 31, 2026

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 52149007					<u>0.00</u>	<u>638.23</u>
52149008	Police Car #2612			2,096.56		
Totals for 52149008					<u>0.00</u>	<u>2,096.56</u>
52149010	Police Car #2016			28,214.40		
Totals for 52149010					<u>0.00</u>	<u>28,214.40</u>
52152000	Uniforms			7,800.00		
Totals for 52152000					<u>0.00</u>	<u>7,800.00</u>
52234000	Fire Contract			242,196.60		
08/06/26	32802		CITY OF POMPANO		24,219.66	
Totals for 52234000					<u>24,219.66</u>	<u>266,416.26</u>
52434000	Building Inspectors			47,455.25		
08/07/26	32815		LUNAR ELECTRIC INC		175.00	
08/10/26	32817		BRUCE MEST		1,635.00	
08/11/26	32825		CROSS COAST CONSTRUCTION INC		2,938.00	
08/12/26	32826		BRUCE MEST		229.95	
08/20/26	32833		LUNAR ELECTRIC INC		175.00	
08/24/26	32836		LUNAR ELECTRIC INC		1,387.50	
08/24/26	32837		LUNAR ELECTRIC INC		175.00	
08/24/26	32838		LUNAR ELECTRIC INC		175.00	
08/24/26	32839		LUNAR ELECTRIC INC		282.50	
08/24/26	32840		LUNAR ELECTRIC INC		175.00	
08/27/26	32848		TOM BENNETT		325.00	
08/27/26	32849		TOM BENNETT		875.00	
Totals for 52434000					<u>8,547.95</u>	<u>56,003.20</u>
53143000	Electricity			6,962.56		
08/07/26	32814		FPL		804.33	
Totals for 53143000					<u>804.33</u>	<u>7,766.89</u>
53343000	Water			6,480.88		
08/06/26	32801		CITY OF FT LAUDERDALE		584.59	
Totals for 53343000					<u>584.59</u>	<u>7,065.47</u>
53432000	Garbage & Trash Collection			92,753.28		
08/06/26	32812		WASTE MANAGEMENT		9,187.60	
Totals for 53432000					<u>9,187.60</u>	<u>101,940.88</u>
53934000	Maintenance & Repairs			2,994.00		
08/10/26	32819		COASTAL COMFORT		6,758.00	
Totals for 53934000					<u>6,758.00</u>	<u>9,752.00</u>
53949003	Landscaping Expense/Wall Exp			25,943.50		
08/06/26	32810		THE TREE TEAM		1,260.00	
Totals for 53949003					<u>1,260.00</u>	<u>27,203.50</u>
54153000	Rent & Other			70,000.00		
08/06/26	32808		SEA RANCH LAKES BEACH CLUB		7,000.00	
Totals for 54153000					<u>7,000.00</u>	<u>77,000.00</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>

General Ledger

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
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Current Period	(159,029.52)
Year-to-Date	299,739.05

Distribution count = 193